



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

Joe Lombardo  
*Governor*

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Shellie Hughes  
*Secretary*

In the Matter of )  
JASON BROOKER (HC COMPANIES), ) Case No. 25-151  
PETITIONER )  
vs. )  
WASHOE COUNTY ASSESSOR, )  
RESPONDENT )

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**NOTICE OF DECISION**

This direct appeal of the Taxpayer's Petition for Review of Washoe County's audit findings of personal property for tax years between 2021 – 2024 came before the State Board of Equalization ("State Board") for hearing on September 29, 2025.

The Respondent presented the State Board with a signed Stipulation for review and approval by the State Board. The Stipulation was signed by Taxpayer and the Respondent on June 17, 2025.

The parties agree to the following:

The Personal Property Tax shall be adjusted as follows:

<b>Roll: 2024 - 2025</b>	<b>Original Taxable Value</b>	<b>Revised Taxable Value</b>
Personal Property	\$8,532,559	\$7,534,722
<b>Roll: 2023 - 2024</b>	<b>Original Taxable Value</b>	<b>Revised Taxable Value</b>
Personal Property	\$9,846,004	\$8,732,546
<b>Roll: 2022 - 2023</b>	<b>Original Taxable Value</b>	<b>Revised Taxable Value</b>
Personal Property	\$7,611,338	\$6,733,422
<b>Roll: 2021 - 2022</b>	<b>Original Taxable Value</b>	<b>Revised Taxable Value</b>
Personal Property	\$7,052,876	\$6,515,434

## DECISION

The State Board, having considered the signed Stipulation, voted unanimously to approve the Stipulation presented. The taxable value for the property subject to the direct appeal for the tax years between 2021 – 2024 shall be revised as set forth in the Stipulation.

BY THE STATE BOARD OF EQUALIZATION this 25 day of November, 2025.



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Shellie Hughes, Secretary