

**Nevada Department of Taxation**  
**2017-18 Statistical Analysis of the Secured Roll**  
 For Use by County Assessors  
 Return this form to: [cerskine@tax.state.nv.us](mailto:cerskine@tax.state.nv.us)



**FORM 1: SECURED REAL PROPERTY**

LUC	DESCRIPTION	NO. OF PARCELS	NO. OF ACRES	GROSS ASSESSED VALUE LAND	GROSS ASSESSED VALUE IMPROVEMENTS	GROSS ASSESSED VALUE EXEMPTED	NET ASSESSED VALUE TOTAL
<b>1 - VACANT</b>							
10	Vacant – Unknown/Other	1,535	81,083	\$ 406,435,989	\$ 1,093	\$ 320,596,004	\$ 85,841,078
11	Splinter and other unbuildable	28	4	6,500	-	800	5,700
12	Vacant – Single Family Residential	40,497	4,378.851	5,555,530,802	3,079,832	3,862,051,497	1,696,559,137
13	Vacant – Multi-residential	4,716	1,427	94,976,249	562,200	2,803,823	92,734,626
14	Vacant – Commercial	4,091	11,426	879,966,713	204,931	93,905,493	786,266,151
15	Vacant – Industrial	1,781	35,354	433,065,547	185	148,435,739	284,629,993
16	Vacant - Mixed Zoning	5,373	17,753	457,319,661	1,186,451	148,035,130	
17	Unassigned						
18	Unassigned						
19	Vacant – Public Use Lands	1,236	143,000	691,865,939	53,827	612,052,874	79,866,892
<b>PROPERTY CLASS SUBTOTAL</b>		<b>59,257</b>	<b>4,668,898</b>	<b>8,519,167,400</b>	<b>5,088,519</b>	<b>5,187,881,360</b>	<b>3,025,903,577</b>
<b>2 - SINGLE FAMILY RESIDENTIAL</b>							
20	Single Family Residence	509,300	89,943	\$ 10,592,719,052	\$ 30,737,974,617	\$ 157,176,493	\$ 41,173,517,176
21	Individual unit in a multiple unit building	94,465	625	1,171,910,492	3,222,868,292	194,219,302	4,200,559,482
22	M/H Converted to Real Property	4,238	2,077	34,861,583	94,318,995	1,248,234	127,932,344
23	Manufactured Home	6,340	5,567	65,784,293	19,504,950	4,420,609	80,868,634
24	SFR Unit/Row House. Townhouse	43,834	2,217	494,301,256	1,398,204,800	7,353,271	
25	Unassigned						
26	SFR-Auxiliary Area	741	185	12,057,620	3,128,865	1,750,679	13,435,806
27	SFR – Common Area	4,171	3,531	3,423,624	2,747,955	45,313	6,126,266
28	SFR with Minor Improvements	4,756	12,928	101,812,785	15,141,346	44,953,852	72,000,279
29	Mixed Use with SFR as primary use					-	-
<b>PROPERTY CLASS SUBTOTAL</b>		<b>667,845</b>	<b>117,073</b>	<b>12,476,870,705</b>	<b>35,493,889,820</b>	<b>411,167,753</b>	<b>45,674,439,987</b>
<b>3 - MULTI-FAMILY RESIDENTIAL</b>							
30	Duplex or Duplex Under Construction	1,318	225	\$ 14,747,517	\$ 18,939,649	\$ 230,577	\$ 33,456,589
31	Two Single Family Units	887	688	28,901,885	58,348,632	784,672	86,465,845
32	Three to four units	3,872	966	66,549,124	160,080,712	2,081,915	224,547,921
33	Five or More Units– low rise	1,610	5,698	615,890,221	2,100,780,394	251,568,001	2,465,102,614
34	Five or More Units – high rise	112	344	45,123,479	157,265,317	63,141,510	139,247,286
35	M/H Park – Ten or More M/H Units	184	2,101	91,348,049	31,860,594	5,934,403	117,274,240
36	Multi-family residential auxiliary area	4	0	37,800	12,635	-	50,435
37	Multi-family residential common area	73	1	827,470	119,151	-	946,621
38	MFR with Minor Improvements						
39	Mixed Use with MFR as primary use						
<b>PROPERTY CLASS SUBTOTAL</b>		<b>8,060</b>	<b>10,023</b>	<b>863,425,545</b>	<b>2,527,407,084</b>	<b>323,741,078</b>	<b>3,067,091,551</b>
<b>4 - COMMERCIAL</b>							
40	General Commercial	7,657	18,567	\$ 1,873,586,560	\$ 3,578,031,302	\$ 214,606,632	\$ 5,237,011,230
41	Offices, Prof. & Business Services	6,667	27,365	1,551,232,561	5,396,288,159	3,867,832,758	3,079,687,962
42	Casino or Hotel Casino	447	3,158	1,850,546,812	7,741,987,983	1,755,286,156	7,837,248,639
43	Commercial Living Accommodations	3,109	973	258,302,082	717,307,715	15,100,518	960,509,279
44	Commercial Recreation	53	5,356	37,056,712	41,316,565	78,341,304	31,973
45	Golf Course	340	12,962	76,923,895	129,745,078	74,898,122	131,770,851
46	Commercial Auxiliary Area	50	32	944,371	195,298	-	1,139,669
47	Commercial – Common Area	48	137	10,847,754	3,040,809	-	13,888,563
48	Commercial with Minor Improvements	959	4,363	254,363,179	20,866,490	29,298,706	245,930,963
49	Mixed Use with Comm. as primary use	2	42	3,225,824	3,788,107	-	7,013,931
<b>PROPERTY CLASS SUBTOTAL</b>		<b>19,332</b>	<b>72,955</b>	<b>5,917,029,750</b>	<b>17,632,567,506</b>	<b>6,035,364,196</b>	<b>17,514,233,060</b>
<b>5 - INDUSTRIAL</b>							
50	General Industrial	3,854	10,673	\$ 599,176,697	\$ 1,684,274,083	\$ 62,171,742	\$ 2,221,279,038
51	Commercial Industrial	416	981	79,374,795	200,054,759	84,615	279,344,939
52	Heavy Industrial	5	372	6,341,276	19,572,987	3,214,101	22,700,162
53	Unassigned						
54	Unassigned						
55	Unassigned						
56	Industrial Auxiliary Area						
57	Industrial– Common Area	10	33	2,385,411	1,103,313	-	3,488,724
58	Industrial with Minor Improvements	33	100	5,289,299	383,383	1,352	5,671,330
59	Mixed Use with Industrial as primary use	1	1	60,426	16,136	-	76,562
<b>PROPERTY CLASS SUBTOTAL</b>		<b>4,319</b>	<b>12,160</b>	<b>692,627,904</b>	<b>1,905,404,661</b>	<b>65,471,810</b>	<b>2,532,560,755</b>

**FORM 1: SECURED REAL PROPERTY (Cont.)**

LUC	DESCRIPTION	NO. OF	NO. OF	GROSS ASSESSED	GROSS ASSESSED	GROSS ASSESSED	NET ASSESSED
		PARCELS	ACRES	VALUE	VALUE	VALUE	VALUE
		LAND	IMPROVEMENTS	EXEMPTED	TOTAL		
<b>6 - RURAL</b>							
60	Agricultural Qualified per NRS 361A	277	5,499	\$ 6,285,662	\$ 4,931,660	\$ 147,950	\$ 11,069,372
61	Ag. not Qualified per NRS 361A						-
62	Open Space	3	198	173,006	-	-	173,006
63	Unassigned						
64	Unassigned						
65	Unassigned						
66	Rural Use with auxiliary area						-
67	Rural Use with Common Area						-
68	Rural Use with Minor Improvements						-
69	Mixed Use with Rural as primary use						-
<b>PROPERTY CLASS SUBTOTAL</b>		<b>280</b>	<b>5,697</b>	<b>6,458,668</b>	<b>4,931,660</b>	<b>147,950</b>	<b>11,242,378</b>
<b>7 - COMMUNICATION, TRANSPORTATION AND UTILITIES</b>							
70	Operating Communication, Transportation and Utility Property of an interstate or intercounty nature						\$ -
71	Communication, Transportation and Utility Property of a local nature	2	14	895,625	1,153	763,834	132,944
72	Communication, Transportation, and Utility property of an interstate or intercounty nature, not used in operations (locally assessed)	549	28,564	456,732,869	805,950,582	1,120,108,646	142,574,805
73	Alternative Energy –Solar, Wind, Biomass; does not include geothermal	18	4,741	17,444,928	332,904	15,968,275	1,809,557
74	Unassigned						
75	Unassigned						
76	Unassigned						
77	Unassigned						
78	Locally Assessed Utility Use with Minor Improvements						-
79	Mixed Use with Locally Assessed Utility as primary use						-
<b>PROPERTY CLASS SUBTOTAL</b>		<b>569</b>	<b>33,319</b>	<b>475,073,422</b>	<b>806,284,639</b>	<b>1,136,840,755</b>	<b>144,517,306</b>
<b>8 - MINES</b>							
80	Pre-development or Abandoned Mine, improvements not valued by State	6	1,673	\$ 2,612,503	\$ 2,248,948	\$ 2,746,786	\$ 2,114,665
81	Mine, Extractive Mineral, Valuation of Improvements by State, Land Valuation by County	1	639	223,720	6,686,552	223,720	6,686,552
82	Mine, Oil and Gas, Valuation of Improvements by State, Land Valuation by County						-
83	Mine, Geothermal, Valuation of Improvements by State, Land Valuation by County						-
84	Aggregates, Quarries, Locally Assessed	6	177	6,085,532	113,730	-	6,199,262
85	Unassigned						
86	Unassigned						
87	Unassigned						
88	Locally Assessed Mine with Minor Improvements						-
89	Mixed Use, Mine as primary use						-
<b>PROPERTY CLASS SUBTOTAL</b>		<b>13</b>	<b>2,489</b>	<b>8,921,755</b>	<b>9,049,230</b>	<b>2,970,506</b>	<b>15,000,479</b>
<b>9 - SPECIAL PURPOSE OR USE</b>							
90	Parks for Public Use	272	14,042	\$ 247,157,655	\$ 134,838,250	\$ 377,526,886	\$ 4,469,019
91	Cemeteries	1	2	94,500	-	-	94,500
92	Hospitals and Skilled Nursing Homes	79	119	13,432,980	2,355,128	4,862,562	10,925,546
93	Special Use, Limited-Market Properties	5	29	2,115,010	1,882,480	3,544,615	452,875
94	Unassigned						
95	Unassigned						
96	Special Purpose Auxiliary Area						-
97	Special Purpose Common Area						-
98	Special Purpose with Minor Imps	10	1,021	4,239,318	16,046	4,232,500	22,864
99	Mixed Use with Special Purpose as Primary Use						-
<b>PROPERTY CLASS SUBTOTAL</b>		<b>367</b>	<b>15,214</b>	<b>267,039,463</b>	<b>139,091,904</b>	<b>390,166,563</b>	<b>15,964,804</b>
<b>TOTAL FORM 1</b>		<b>760,042</b>	<b>4,937,828</b>	<b>29,226,614,612</b>	<b>58,523,715,023</b>	<b>13,553,751,971</b>	<b>72,000,953,897</b>

Note: For a complete description of Land Use Codes see publication titled, "2017-2018 Land Use Codes," which is available online at: [http://tax.nv.gov/LocalGovt/PolicyPub/ArchiveFiles/Land\\_Use\\_Code\\_Manuals/](http://tax.nv.gov/LocalGovt/PolicyPub/ArchiveFiles/Land_Use_Code_Manuals/)

**FORM 1A: AGRICULTURAL LAND DETAIL**

LUC	DESCRIPTION	NO. OF PARCELS	NO. OF ACRES	GROSS ASSESSED	GROSS ASSESSED	GROSS ASSESSED	NET ASSESSED
				VALUE LAND	VALUE IMPROVEMENTS	VALUE EXEMPTED	VALUE TOTAL
<b>1 - AGRICULTURAL LAND (60) DETAIL</b>							
60 A.	Intensive Use		372.530	\$ 358,692			
B.	Farmsteads						
C.	Cultivated						
	1st Class		1,175.280	878,095			
	2nd Class		500.600	290,703			
	3rd Class		71.020	29,473			
	4th Class						
D.	Wildhay						
	1st Class						
	2nd Class						
E.	Pasture						
	1st Class		219.290	56,231			
	2nd Class		44.390	8,782			
	3rd Class		39.840	6,798			
	4th Class		587.540	43,228			
F.	Grazing						
	1st Class		395.180	11,958			
	2nd Class		340.980	5,328			
	3rd Class		298.550	3,252			
	4th Class		1,158.010	6,321			
	<b>Sub-total</b>		5,203.210	1,698,861			
G.	Non-ag res/comm/other						
	<b>AGRICULTURAL LAND TOTALS</b>		280	5,203.210	1,698,861		1,698,861
(non duplicated)							

**FORM 2: SECURED PERSONAL PROPERTY**

PPC	DESCRIPTION	NO. OF PARCELS	GROSS ASSESSED	GROSS ASSESSED	NET ASSESSED
			VALUE PERS. PROPERTY	VALUE EXEMPTED	VALUE TOTAL
1	Airplanes				-
2	Billboards				-
3	Mobile Homes				-
4	Machinery, Equipment, & Fixtures				-
5	Farm Machinery				-
6	Mining Equip. (reported from DLGS)				-
7	Other Personal Property				-
	_____				-
	_____				-
	_____				-
	<b>TOTAL FORM 2</b>		-	-	-
(non duplicated)					

Note: For a complete description of Personal Property see publication titled, "Personal Property Manual 2017-2018," which is available online at: [http://tax.nv.gov/LocalGovt/PolicyPub/ArchiveFiles/Personal\\_Property\\_Manuals/](http://tax.nv.gov/LocalGovt/PolicyPub/ArchiveFiles/Personal_Property_Manuals/)

FORM 3: SECURED EXEMPTIONS

Weighted Tax Rate

3.0336

EXC	DESCRIPTION	NO. OF		ASSESSED	TAXABLE
		EXEMPTIONS / PARCELS	NO. OF ACRES	VALUE EXEMPTED	DOLLARS EXEMPTED
1	Blind (NRS 361.085)	198		32,134	\$ 975
2	Orphans (Discontinued)				
3	Surviving Spouse (NRS 361.080)	5,894		312,963	\$ 9,494
4	Veterans (NRS 361.090)	10,153		1,488,523	\$ 45,156
5	Disabled Veterans NRS (361.091)				
A.	100%	3,411		17,467,126	\$ 529,883
B.	80-99%	738		1,919,258	\$ 58,223
C.	60-79%	670		939,844	\$ 28,511
D.	Surviving Spouse	510		2,557,769	\$ 77,592
6	Mining Claims				
	Patented Mining Claims (NRS 362.050)	14		2,005,520	\$ 60,839
	Unpatented Mines & Claims (NRS 361.075)	-		-	\$ -
7	Pollution Control (NRS 361.077)				
A.	Locally Assessed	3		559,392	\$ 16,970
B.	Mining	1		8,713	\$ 264
8	Churches & Chapels (NRS 361.125)	759	2,006.6	417,168,270	\$ 12,655,217
9	Governmental				
A.	U. S. Public Domain (NRS 361.050)	3	0.7	59,945	\$ 1,818
B.	U. S. Government (NRS 361.050)	8,253	4,328,987.6	6,312,573,224	\$ 191,498,221
C.	Indian (NRS 361.050)	135	75,807.1	32,310,296	\$ 980,165
D.	State Lands & Property (NRS 361.055)	507	55,852.5	193,294,300	\$ 5,863,776
E.	State Forestry (NRS 361.055)				\$ -
F.	County (NRS 361.060)	2,249	34,249.4	1,791,250,527	\$ 54,339,376
G.	Other Municipal (NRS 361.060)	2,314	136,232.4	1,257,157,937	\$ 38,137,143
H.	Schools (NRS 361.065)	446	5,535.2	1,548,071,721	\$ 46,962,304
10	Others				
A.	Private Parks-Public Use (NRS 361.0605)	21	194.7	21,647,191	\$ 656,689
B.	Airports (NRS 361.061(1))				\$ -
C.	Private Airports Used by Public (NRS 361.061(2))				\$ -
D.	Public Function Trusts (NRS 361.062)				\$ -
E.	Ditches & Canals (NRS 361.070)				\$ -
F.	Water Users' Nonprofits (NRS 361.073)	4	2.9	8,219	\$ 249
G.	Fallout Shelters (NRS 361.078)				\$ -
H.	Low-Income Housing (NRS 361.082)	159	528.5	311,988,977	\$ 9,464,498
I.	Orphan/Indigent Care (NRS 361.083)	8	76.4	81,877,147	\$ 2,483,825
J.	Elderly/Disabled Housing (NRS 361.086)	20	35.4	13,332,793	\$ 404,464
K.	Disability Accomodations (NRS 361.087)				\$ -
L.	Nathan Adelson Hospice (NRS 361.088)				\$ -
M.	Veterans Home Gifts (NRS 361.0905)	41	10.5	42,525	\$ 1,290
N.	Veterans Organizations (NRS 361.095)	9	12.7	1,551,506	\$ 47,066
O.	Charter Schools- Leased (NRS 361.096)	45	185.6	80,498,548	\$ 2,442,004
P.	University System Foundations (NRS 361.098)	87	1,395.2	211,252,510	\$ 6,408,556
Q.	University System Leased Property (NRS 361.099)				\$ -
R.	University Greek Systems (NRS 361.100)				\$ -
S.	Nonprofit Private Schools (NRS 361.105)	17	115.8	52,054,274	\$ 1,579,118
T.	Apprenticeship Programs (NRS 361.106)	8	84.8	6,399,120	\$ 194,124
U.	Pershing Kids, Rodeo Inc. (NRS 361.107)				\$ -
V.	Assoc., Museums, etc. (NRS 361.110)	24	1,228.0	19,549,365	\$ 593,050
W.	Conservancies (NRS 361.111)	1	5.0	1,750	\$ 53
X.	Heritage, Habitat, etc. (NRS 361.115)	22	2.1	153,090	\$ 4,644
Y.	Public Cemeteries (NRS 361.130)	14	198.2	59,518	\$ 1,806
Z.	Nonprofit Cemeteries (NRS 361.132)	3	17.1	47,906	\$ 1,453
a.	Charitable Orgs., Lodges, etc. (NRS 361.135)	30	90.8	9,362,831	\$ 284,031
b.	Charitable Corporations (NRS 361.140)	205	414.0	150,960,256	\$ 4,579,530

**FORM 3: SECURED EXEMPTIONS (Cont.)**

EXC	DESCRIPTION	NO. OF		ASSESSED	TAXABLE
		EXEMPTIONS /	NO. OF	VALUE	DOLLARS
		PARCELS	ACRES	EXEMPTED	EXEMPTED
	<b>Others (Cont.)</b>				
10 c.	Nonprofit Theaters (NRS 361.145)				\$ -
d.	Volunteer Fire Depts. (NRS 361.150)				\$ -
e.	P.P. - Vehicles Exempted (NRS 361.067)				\$ -
f.	P.P. - Held for Sale - Merchant (NRS 361.068(1)(a))				\$ -
g.	P.P. - Held for Sale - Manufact. (NRS 361.068(1)(b))				\$ -
h.	P.P. - Manufact. Raw Materials (NRS 361.068(1)(c))				\$ -
i.	P.P. - Supplies & Consumables (NRS 361.068(1)(d))				\$ -
j.	P.P. - Livestock (NRS 361.068(1)(e))				\$ -
k.	P.P. - Bee Colonies (NRS 361.068(1)(f))				\$ -
l.	P.P. - Pipe & Irrigation Equip. (NRS 361.068(1)(g))				\$ -
m.	P.P. - Boats (NRS 361.068(1)(h))				\$ -
n.	P.P. - Slide-in Campers (NRS 361.068(1)(i))				\$ -
o.	P.P. - Fine Art (NRS 361.068(1)(j))				\$ -
p.	P.P. - Circus, Display, etc. (NRS 361.068(1)(k))				\$ -
q.	P.P. - Cost of Collection (NRS 361.068(2))				\$ -
r.	P.P. - Household Goods & Furniture (NRS 361.069)				\$ -
s.	P.P. - Blind Vending (NRS 361.159(3)(a))				\$ -
t.	P.P. - Public Airport (NRS 361.159(3)(b))				\$ -
u.	P.P. - Property in Transit (NRS 361.160)				\$ -
v.	P.P. - Fine Art for Public Display (NRS 361.186)				\$ -
w.	Qualified Energy Systems (NRS 701A.200)				\$ -
x.	Bonds, Bank Deposits, Stocks, etc. (Article 10)				\$ -
y.	Geothermal Operation Net Proceeds (NRS 362.140)				\$ -
<b>TOTAL EXEMPTIONS FORM 3</b>		40,448	4,643,269.0	12,539,964,988	\$ 380,412,378
		(non duplicated)			

Note: For Form 3, statutory references for each exemption described have been included as the last element of the line item description. Abatements are not included as part of this report.

I hereby certify that the above report (pages 1-5) of the secured county tax rolls have been made under my authority and direction.  
 I further certify that the assessments and other information provided herein are in accordance with Nevada Revised Statutes and the regulations of the Nevada Tax Commission.

\_\_\_\_\_  
 Assessor Signature

\_\_\_\_\_  
 County

\_\_\_\_\_  
 Date