

EXEMPTION CODES

A - VETERANS

- A-1 Veterans qualifying for the exemption
- A-2 Disabled veterans qualifying with a 60%-79% disability
- A-3 Disabled veterans qualifying with a 80%-99% disability
- A-4 Disabled veterans qualifying with 100% disability
- A-5 Disabled veteran's surviving spouse qualifying for the exemption

C - SURVIVING SPOUSE

- C-1 Surviving Spouses qualifying for the exemption
- C-2 Blind surviving spouses qualifying for both exemptions
- C-3 Surviving Spouses also having veterans exemption

D - BLIND

- D-1 Persons qualifying for the blind exemption
- D-2 Blind veterans qualifying for both exemptions

E - CHURCHES

- E-1 Total exempt when qualifying per NRS
- E-2 Partial exempt

F - STATE

- F-1 Total exempt/total ownership
- F-2 Partial exempt/partial ownership
- F-3 Forestry land/total ownership
- F-4 Dept of Transportation/total ownership, rental, contract of sale, leases billed possessory interest by personal property

G - COUNTY OF CLARK

- G-1 Total exempt/total ownership
- G-2 Partial exempt/partial ownership

G - CLARK COUNTY SANITATION

- G-3 Total exempt/total ownership (no partial exempt at this time)

H - MUNICIPAL

- H-1 Total exempt/total ownership
- H-2 Partial exempt/partial ownership

I - SCHOOLS

- I-1 Total exempt/total ownership
- I-2 Partial exempt/partial ownership
- I-5 Leased properties that are exempt

J - FRATERNAL & OTHERS

- J-1 Total exempt per NRS qualifications
- J-2 Partial Exempt

K - RESOLUTION TRUST (RTC)

- K-1 Total exempt/total ownership
- K-2 Partial exempt/partial ownership

K - FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC)

- K-1 Total exempt/total ownership
- K-2 Partial exempt/partial ownership

K - USA

- K-1 Total exempt/total ownership
- K-2 Partial exempt/partial ownership
- K-3 Total exempt Indian reservations only

L - PUBLIC UTILITIES

- L-1 Local public utilities totally exempt/total ownership
- L-2 Public utilities assessed by DOT - land value of \$10 and exempt \$10/total ownership or lease
- L-3 Partial exemptions as a public utility with the exempted portion assessed by DOT/partial or total ownership or lease

M - TRUSTEE, CLARK COUNTY

- M-1 Total exempted after three year tax delinquency period - does not need to be three complete years

N - CONDEMNATIONS

- N-1 Realty in condemnation or immediate occupancy status, having pending court decisions
- N-2 Used for prorations regarding condemnation on a closed roll when proration is against the "mother parcel". This exempt would be used for board actions on a closed roll only

P - PRIVATELY OWNED AIRPORTS

- P-1 Exempts only the area that is accessible to the public. Exempt could be total or partial amount not incumbent on ownership. Exemption amount to be determined by building appraisal.

Q – SUBDIVISION DISCOUNT

- Q-1 Qualified Developer Subdivision Discount
- Q-3 Qualified Developer Subdivision Discount plus a LEED Exemption

R- MISCELLANEOUS EXEMPTIONS

- R-1 Cemetery and mausoleum exemption. Exempt could be total or partial amount. Exemption amount to be determined by appraisal.
- R-2 Economic exemption per 361.0687. Partial exempt. Exemption amount to be determined by appraisal.
- R-3 Exemption for qualified "green" buildings. Exemption amount to be determined by appraisals.
- R-4 Partial Abatement for qualified Renewable Energy Facilities. Exemption amount to be determined by Appraisal.

S - LOW INCOME HOUSING

- S-1 Total exempt per NRS 361.082
- S-2 Partial exempt

T - PROOF OF LABOR

- T-1 Annual filing proof-of-labor affidavits for mining claims

U - ENVIRONMENTAL - EXEMPT AMOUNTS TO BE DETERMINED BY BUILDING APPRAISAL OR DOT

- U-1 Air and water pollution control devices
- U-2 Solar energy related exemptions
- U-3 Radiation fallout shelter

W - MINIMUM BILLING

- W-1 Personal property is under the minimum billing amount. Currently \$15.00