

Nevada Department of Taxation
2025-2026
Statistical Analysis of the Secured Roll
For Use by County Assessors



FORM 1: SECURED REAL PROPERTY

25-26

				GROSS ASSESSED	GROSS ASSESSED	GROSS ASSESSED	NET ASSESSED
LUC	DESCRIPTION	NO. OF PARCELS	NO. OF ACRES	VALUE LAND	VALUE IMPROVEMENTS	VALUE EXEMPTED	VALUE TOTAL
1 - VACANT							
10	Vacant – Unknown/Other	436	74,568	599,986,685	20,733	522,720,805	77,286,613
11	Splinter and other unbuildable	222	332	4,025,953		3,945,134	80,819
12	Vacant – Single Family Residential	37,314	4,306,149	7,292,547,039	5,247,203	4,189,234,170	3,108,560,072
13	Vacant – Multi-residential	714	947	178,457,040	210,317	10,146,348	168,521,009
14	Vacant – Commercial	3,556	10,510	1,754,027,160	349,692	274,897,447	1,479,479,405
15	Vacant – Industrial	1,534	32,303	728,892,510	19,830	259,510,893	469,401,447
16	Vacant - Mixed Zoning	627	11,966	412,795,099	44,757	148,213,395	264,626,461
17	Unassigned						
18	Unassigned						
19	Vacant – Public Use Lands	1,288	158,857	838,526,800	134,891	807,359,880	31,301,811
	PROPERTY CLASS SUBTOTAL	45,691	4,595,631	11,809,258,286	6,027,423	6,216,028,072	5,599,257,637
2 - SINGLE FAMILY RESIDENTIAL							
20	Single Family Residence	583,718	100,463	27,025,756,271	53,654,883,551	380,487,936	80,300,151,886
21	Individual unit in a multiple unit building	91,941	544	2,599,030,416	4,118,609,228	38,062,824	6,679,576,820
22	M/H Converted to Real Property	4,875	2,349	106,814,677	144,869,784	2,035,092	249,649,369
23	Manufactured Home	5,676	4,468	141,558,766	20,882,903	2,582,041	159,859,628
24	Individual Residential Unit - Townhouse or Row House	61,721	3,173	1,792,778,370	3,495,381,553	21,866,579	5,266,293,344
25	Unassigned						
26	SFR-Auxiliary Area	1,085	168	28,226,776	2,670,738	159,503	30,738,011
27	SFR – Common Area	21,145	9,044	4,175,107	6,972,640	2,003,653	9,144,094
28	SFR with Minor Improvements	4,383	12,673	141,567,911	16,736,189	36,551,769	121,752,331
29	Mixed Use with SFR as primary use	4	59	2,622,076	3,223,279		5,845,355
	PROPERTY CLASS SUBTOTAL	774,548	132,940	31,842,530,370	61,464,229,865	483,749,397	92,823,010,838
3 - MULTI-FAMILY RESIDENTIAL							
30	Duplex or Duplex Under Construction	1,313	222	38,942,668	30,070,076	350,416	68,662,328
31	Two Single Family Units	863	647	58,710,075	76,483,315	1,091,042	134,102,348
32	Three to four units	3,837	956	186,079,589	194,877,837	3,163,520	377,793,906
33	Five or More Units– low rise	1,772	6,966	1,714,162,461	4,236,814,785	784,970,653	5,166,006,593
34	Five or More Units – high rise	133	585	172,008,163	1,095,770,940	268,112,496	999,666,607
35	M/H Park – Ten or More M/H Units	174	2,083	206,273,807	39,607,443	13,890,623	231,990,627
36	Multi-family residential auxiliary area	96	181	41,585,382	222,925	2,967,004	38,841,303
37	Multi-family residential common area	62	27	1,765,029	912,636		2,677,665
38	MFR with Minor Improvements						
39	Mixed Use with MFR as primary use	4	7	2,480,700	29,744,198		32,224,898
	PROPERTY CLASS SUBTOTAL	8,254	11,675	2,422,007,874	5,704,504,155	1,074,545,754	7,051,966,275
4 - COMMERCIAL							
40	General Commercial	8,385	19,387	4,223,781,214	5,722,534,120	301,538,710	9,644,776,624
41	Offices, Prof. & Business Services	6,996	28,389	3,050,931,321	7,315,967,026	5,873,464,390	4,493,433,957
42	Casino or Hotel Casino	429	3,071	3,472,222,838	12,073,134,512	567,046,776	14,978,310,574
43	Commercial Living Accommodations	3,091	951	457,169,330	1,141,287,864	2,357,236	1,596,099,958
44	Commercial Recreation	56	5,237	71,197,891	54,352,538	125,509,160	41,269
45	Golf Course	321	11,618	75,255,978	154,279,272	89,396,181	140,139,069
46	Commercial Auxiliary Area	47	45	6,193,985	252,215	561,130	5,885,070
47	Commercial – Common Area	103	203	21,789,130	4,244,018		26,033,148
48	Commercial with Minor Improvements	1,038	5,185	581,982,291	57,997,880	75,682,836	564,297,335
49	Mixed Use with Comm. as primary use	12	85	14,639,121	51,056,854	3,517,259	62,178,716
	PROPERTY CLASS SUBTOTAL	20,478	74,171	11,975,163,099	26,575,106,299	7,039,073,678	31,511,195,720
5 - INDUSTRIAL							
50	General Industrial	4,104	13,539	2,224,611,683	4,252,669,320	130,188,897	6,347,092,106
51	Commercial Industrial	1,136	2,031	365,316,107	790,636,222	2,021,296	1,153,931,033
52	Heavy Industrial	9	397	21,460,841	34,335,079	12,972,191	42,823,729
53	Unassigned						
54	Unassigned						
55	Unassigned						
56	Industrial Auxiliary Area						
57	Industrial– Common Area	14	51	5,444,410	1,468,446		6,912,856
58	Industrial with Minor Improvements	71	376	31,599,035	4,240,706	240,418	35,599,323
59	Mixed Use with Industrial as primary use	1	1	253,466	1,129,453		1,382,919
	PROPERTY CLASS SUBTOTAL	5,335	16,395	2,648,685,542	5,084,479,226	145,422,802	7,587,741,966

FORM 1: SECURED REAL PROPERTY (Cont.)

25-26

LUC	DESCRIPTION	NO. OF PARCELS	NO. OF ACRES	GROSS ASSESSED VALUE LAND	GROSS ASSESSED VALUE IMPROVEMENTS	GROSS ASSESSED VALUE EXEMPTED	NET ASSESSED VALUE TOTAL
6 - RURAL							
60	Agricultural Qualified per NRS 361A	203	3,860	1,432,152	4,306,409	1,973	5,736,588
61	Ag. not Qualified per NRS 361A	67	1,329	4,592,790	3,900,998	110,988	8,382,800
62	Open Space	3	198	194,088			194,088
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						
	PROPERTY CLASS SUBTOTAL	273	5,386	6,219,030	8,207,407	112,961	14,313,476
7 - COMMUNICATION, TRANSPORTATION AND UTILITIES							
70	Operating Communication, Transportation and Utility Property of an interstate or intercounty nature	6	1,384	15,317,965	4,525,603	18,958,218	885,350
71	Communication, Transportation and Utility Property of a local nature	7	26	1,861,481	154,680	1,973,177	42,984
72	Communication, Transportation, and Utility property of an interstate or intercounty nature, not used in operations (locally assessed)	535	25,778	819,447,346	974,726,614	1,586,271,466	207,902,494
73	Alternative Energy –Solar, Wind, Biomass; does not include geothermal	136	53,245	209,501,073	2,142,176	176,045,516	35,597,733
74	Unassigned						
75	Unassigned						
76	Unassigned						
77	Unassigned						
78	Locally Assessed Utility Use with Minor Improvements	1		20,582	37,585	58,167	
79	Mixed Use with Locally Assessed Utility as primary use						
	PROPERTY CLASS SUBTOTAL	685	80,434	1,046,148,447	981,586,658	1,783,306,544	244,428,561
8 - MINES							
80	Pre-development or Abandoned Mine, improvements not valued by State	3	986	1,949,819	201,578	2,045,920	105,477
81	Mine, Extractive Mineral, Valuation of Improvements by State, Land Valuation by County	5	1,697	1,635,796	15,089,113	927,635	15,797,274
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	16,051,958	144,742		16,196,700
85	Unassigned						
86	Unassigned						
87	Unassigned						
88	Locally Assessed Mine with Minor Improvements						
89	Mixed Use, Mine as primary use						
	PROPERTY CLASS SUBTOTAL	14	2,859	19,637,573	15,435,433	2,973,555	32,099,451
9 - SPECIAL PURPOSE OR USE							
90	Parks for Public Use	292	14,406	448,888,030	171,247,885	618,947,284	1,188,631
91	Cemeteries	15	240	5,329,099	727,153	2,951,404	3,104,848
92	Hospitals and Skilled Nursing Homes	111	379	103,377,888	471,295,693	152,964,618	421,708,963
93	Special Use, Limited-Market Properties	28	360	96,321,482	1,039,219,331	1,088,983,616	46,557,197
94	Unassigned						
95	Unassigned						
96	Special Purpose Auxiliary Area						
97	Special Purpose Common Area						
98	Special Purpose with Minor Imps	10	1,023	4,154,630	608,701	4,561,718	201,613
99	Mixed Use with Special Purpose as Primary Use						
	PROPERTY CLASS SUBTOTAL	456	16,408	658,071,129	1,683,098,763	1,868,408,640	472,761,252
TOTAL FORM 1							
		855,734	4,935,901	62,427,721,350	101,522,675,229	18,613,621,403	145,336,775,176

Note: For a complete description of Land Use Codes see publication titled, "2025-2026 Land Use Codes," which is available online at: https://tax.nv.gov/news-publications/local-government-services-publications/#Property_Tax_%E2%80%93_Locally_Assessed.

FORM 1A: AGRICULTURAL LAND DETAIL

25-26

		GROSS ASSESSED		GROSS ASSESSED		GROSS ASSESSED		NET ASSESSED	
LUC	DESCRIPTION	NO. OF PARCELS	NO. OF ACRES	VALUE LAND	VALUE IMPROVEMENTS	VALUE EXEMPTED	VALUE TOTAL		
1 - AGRICULTURAL LAND (60) DETAIL									
60 A.	Intensive Use		236	88,869					
B.	Farmsteads								
C.	Cultivated								
	1st Class		1,222	357,385					
	2nd Class		401	91,145					
	3rd Class		77	12,567					
	4th Class								
D.	Wild hay								
	1st Class								
	2nd Class								
E.	Pasture								
	1st Class		178	26,904					
	2nd Class		84	9,638					
	3rd Class		38	3,748					
	4th Class		416	20,160					
F.	Grazing								
	1st Class		343	3,930					
	2nd Class		347	2,058					
	3rd Class		683	2,821					
	4th Class		1,073	2,210					
	Sub-total		5,098	621,435					
G.	Non-ag res/comm/other								
AGRICULTURAL LAND TOTALS			5,098	621,435				621,435	
(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				
TOTAL FORM 2			0	0.00	0.00
(non duplicated)					

Note: For a complete description of Personal Property see publication titled, "2025-2026 Personal Property Manual," which is available online at: http://tax.nv.gov/LocalGovt/PolicyPub/ArchiveFiles/Personal_Property_Manuals/

FORM 3: SECURED EXEMPTIONS

Weighted Tax Rate

3.0466

EXC	DESCRIPTION	NO. OF		ASSESSED VALUE EXEMPTED	TAXABLE DOLLARS EXEMPTED
		EXEMPTIONS / PARCELS	NO. OF ACRES		
1	Blind (NRS 361.085)	139		3,420	\$ 104.19
2	Orphans (Discontinued)				
3	Surviving Spouse (NRS 361.080)	4,206		5,960	\$ 181.58
4	Veterans (NRS 361.090)	6,395		74,269	\$ 2,262.68
5	Disabled Veterans NRS (361.091)				
A.	100%	9,674		5,744,213	\$ 175,003.19
B.	80-99%	1,181		337,600	\$ 10,285.32
C.	60-79%	901		137,780	\$ 4,197.61
D.	Surviving Spouse	940		826,276	\$ 25,173.32
6	Mining Claims				
	Patented Mining Claims (NRS 362.050)	73		3,817,948	\$ 116,317.60
	Unpatented Mines & Claims (NRS 361.075)				
7	Pollution Control (NRS 361.077)				
A.	Locally Assessed	1		298,483	\$ 9,093.58
B.	Mining	2		69,607	\$ 2,120.65
8	Churches & Chapels (NRS 361.125)	767	1,930	627,872,296	\$ 19,128,757.37
9	Governmental				
A.	U. S. Public Domain (NRS 361.050)				
B.	U. S. Government (NRS 361.050)	8,248	4,326,006	6,817,701,819	\$ 207,708,103.62
C.	Indian (NRS 361.050)	135	75,807	33,189,679	\$ 1,011,156.76
D.	State Lands & Property (NRS 361.055)	537	55,948	344,440,168	\$ 10,493,714.16
E.	State Forestry (NRS 361.055)				
F.	County (NRS 361.060)	1,413	30,258	2,594,926,474	\$ 79,057,029.96
G.	Other Municipal (NRS 361.060)	2,715	126,599	1,740,002,132	\$ 53,010,904.95
H.	Schools (NRS 361.065)	468	5,757	2,284,758,653	\$ 69,607,457.12
10	Others				
A.	Private Parks-Public Use (NRS 361.0605)	11	63	2,143,656	\$ 65,308.62
B.	Airports (NRS 361.061(1))	253	5,535	789,948,985	\$ 24,066,585.78
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	3	11,337	\$ 345.39
G.	Fallout Shelters (NRS 361.078)				
H.	Low-Income Housing (NRS 361.082)	237	699	737,549,950	\$ 22,470,196.78
I.	Orphan/Indigent Care (NRS 361.083)	9	80	119,442,849	\$ 3,638,945.84
J.	Elderly/Disabled Housing (NRS 361.086)	20	31	21,114,692	\$ 643,280.21
K.	Disability Accommodations (NRS 361.087)				
L.	Nathan Adelson Hospice (NRS 361.088)	1	4	2,756,738	\$ 83,986.78
M.	Veterans Home Gifts (NRS 361.0905)	13	2	27,258	\$ 830.44
N.	Veterans Organizations (NRS 361.095)	7	11	1,370,447	\$ 41,752.04
O.	Charter Schools- Leased (NRS 361.096)	41	190	129,601,179	\$ 3,948,429.52
P.	University System Foundations (NRS 361.098)	84	1,449	344,272,044	\$ 10,488,592.09
Q.	University System Leased Property (NRS 361.099)	1	9	23,148,516	\$ 705,242.69
R.	University Greek Systems (NRS 361.100)				
S.	Nonprofit Private Schools (NRS 361.105)	31	157	102,766,542	\$ 3,130,885.47
T.	Apprenticeship Programs (NRS 361.106)	8	111	13,801,421	\$ 420,474.09
U.	Pershing Kids, Rodeo Inc. (NRS 361.107)				
V.	Assoc., Museums, etc. (NRS 361.110)	21	1,229	23,608,122	\$ 719,245.04
W.	Conservancies (NRS 361.111)	1	5	1,750	\$ 53.32
X.	Heritage, Habitat, etc. (NRS 361.115)	11	1	253,907	\$ 7,735.53
Y.	Public Cemeteries (NRS 361.130)	22	411	67,568	\$ 2,058.53
Z.	Nonprofit Cemeteries (NRS 361.132)	3	17	55,610	\$ 1,694.21
a.	Charitable Orgs., Lodges, etc. (NRS 361.135)	25	79	12,631,650	\$ 384,835.85
b.	Charitable Corporations (NRS 361.140)	213	428	281,028,309	\$ 8,561,808.46

FORM 3: SECURED EXEMPTIONS (Cont.)

Weighted Tax Rate

3.0466

EXC	DESCRIPTION	NO. OF		ASSESSED VALUE EXEMPTED	TAXABLE DOLLARS EXEMPTED
		EXEMPTIONS / PARCELS	NO. OF ACRES		
	Others (Cont.)				
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 & NRS 361.228)				
y.	Geothermal Operation Net Proceeds (NRS 362.140)				
z.	Declared Disaster Depreciation (NRS 361.084 & 361.47285)				
TOTAL EXEMPTIONS FORM 3		38,811	4,632,823	17,059,809,307	\$ 519,744,150.35
(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

Clark
County

8/3/2026
Date