

Nevada Department of Taxation
2024-2025
Statistical Analysis of the Secured Roll
For Use by County Assessors
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FORM 1: SECURED REAL PROPERTY

2024-2025

LUC	DESCRIPTION	NO. OF PARCELS	NO. OF ACRES	GROSS ASSESSED	GROSS ASSESSED	GROSS ASSESSED	NET ASSESSED
				VALUE LAND	VALUE IMPROVEMENTS	VALUE EXEMPTED	VALUE TOTAL
1 - VACANT							
10	Vacant – Unknown/Other	394	75,191	645,264,819	1,947	535,330,034	109,936,732
11	Splinter and other unbuildable	226	368	4,935,174	402	3,950,456	985,120
12	Vacant – Single Family Residential	41,845	4,308,151	7,051,329,111	5,501,397	3,951,089,977	3,105,740,531
13	Vacant – Multi-residential	854	927	150,102,264	183,254	9,188,031	141,097,487
14	Vacant – Commercial	3,681	10,862	1,622,188,929	276,803	276,165,625	1,346,300,107
15	Vacant – Industrial	1,559	32,651	735,789,440	19,056	243,860,517	491,947,979
16	Vacant - Mixed Zoning	658	11,987	349,183,019	48,020	146,362,807	202,868,232
17	Unassigned						
18	Unassigned						
19	Vacant – Public Use Lands	1,211	158,905	836,008,487	140,674	808,778,575	27,370,586
	PROPERTY CLASS SUBTOTAL	50,428	4,599,042	11,394,801,243	6,171,553	5,974,726,022	5,426,246,774
2 - SINGLE FAMILY RESIDENTIAL							
20	Single Family Residence	574,517	99,310	25,847,342,681	52,696,227,239	377,395,476	78,166,174,444
21	Individual unit in a multiple unit building	91,952	552	2,658,993,843	4,213,534,305	51,080,256	6,821,447,892
22	M/H Converted to Real Property	4,812	2,327	99,134,038	146,447,461	2,249,909	243,331,590
23	Manufactured Home	5,746	4,490	136,729,429	19,214,098	2,657,663	153,285,864
24	Individual Residential Unit - Townhouse or Row House	58,491	3,048	1,654,410,692	3,294,952,575	21,406,040	4,927,957,227
25	Unassigned						
26	SFR-Auxiliary Area	1,032	169	27,276,105	2,715,683	89,430	29,902,358
27	SFR – Common Area	20,070	8,602	2,481,032	7,246,132	2,066,059	7,661,105
28	SFR with Minor Improvements	4,399	12,702	133,529,907	16,631,781	34,019,257	116,142,431
29	Mixed Use with SFR as primary use	4	59	2,557,781	3,153,052	0	5,710,833
	PROPERTY CLASS SUBTOTAL	761,023	131,260	30,562,455,508	60,400,122,326	490,964,090	90,471,613,744
3 - MULTI-FAMILY RESIDENTIAL							
30	Duplex or Duplex Under Construction	1,311	222	37,439,403	30,824,547	431,581	67,832,369
31	Two Single Family Units	862	648	56,763,002	76,097,125	1,196,403	131,663,724
32	Three to four units	3,842	956	180,634,513	173,075,613	3,040,242	350,669,884
33	Five or More Units– low rise	1,773	6,875	1,586,702,799	4,222,061,847	790,236,727	5,018,527,919
34	Five or More Units – high rise	127	562	157,706,483	911,177,014	228,871,594	840,011,903
35	M/H Park – Ten or More M/H Units	175	2,092	191,194,481	33,832,969	12,480,525	212,546,925
36	Multi-family residential auxiliary area	95	179	37,533,476	217,118	2,670,204	35,080,390
37	Multi-family residential common area	57	13	1,673,646	41,122	0	1,714,768
38	MFR with Minor Improvements						
39	Mixed Use with MFR as primary use	2	6	2,082,500	96,747	0	2,179,247
	PROPERTY CLASS SUBTOTAL	8,244	11,553	2,251,730,303	5,447,424,102	1,038,927,276	6,660,227,129
4 - COMMERCIAL							
40	General Commercial	8,289	19,235	3,986,682,273	5,721,169,552	278,006,911	9,429,844,914
41	Offices, Prof. & Business Services	6,972	28,361	2,918,985,964	7,375,454,162	5,853,944,801	4,440,495,325
42	Casino or Hotel Casino	427	3,085	3,404,428,530	12,030,558,192	1,267,427,004	14,167,559,718
43	Commercial Living Accommodations	3,094	964	437,844,212	1,146,913,714	9,934,470	1,574,823,456
44	Commercial Recreation	56	5,237	68,809,976	55,570,104	124,337,374	42,706
45	Golf Course	327	11,807	75,606,817	161,875,001	89,252,131	148,229,687
46	Commercial Auxiliary Area	45	42	4,964,502	111,749	528,122	4,548,129
47	Commercial – Common Area	98	181	20,114,446	4,338,257	0	24,452,703
48	Commercial with Minor Improvements	1,014	5,111	548,843,273	36,954,742	77,934,081	507,863,934
49	Mixed Use with Comm. as primary use	12	85	13,632,655	53,268,695	3,595,652	63,305,698
	PROPERTY CLASS SUBTOTAL	20,334	74,107	11,479,912,648	26,586,214,168	7,704,960,546	30,361,166,270
5 - INDUSTRIAL							
50	General Industrial	4,082	13,393	2,057,656,527	3,876,369,543	124,949,360	5,809,076,710
51	Commercial Industrial	759	1,719	312,567,085	663,134,605	591,106	975,110,584
52	Heavy Industrial	8	397	20,968,738	34,728,812	11,664,079	44,033,471
53	Unassigned						
54	Unassigned						
55	Unassigned						
56	Industrial Auxiliary Area						
57	Industrial– Common Area	14	51	5,012,158	1,514,267	0	6,526,425
58	Industrial with Minor Improvements	69	370	27,794,211	3,409,314	43,041	31,160,484
59	Mixed Use with Industrial as primary use	1	1	223,050	1,168,771	0	1,391,821
	PROPERTY CLASS SUBTOTAL	4,933	15,931	2,424,221,769	4,580,325,312	137,247,586	6,867,299,495

FORM 1: SECURED REAL PROPERTY (Cont.)

2024-2025

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	217	4,502	1,538,889	5,036,894	2,050	6,573,733
61	Ag. not Qualified per NRS 361A	51	593	1,942,487	200,956	100,898	2,042,545
62	Open Space	3	198	194,088	0	0	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	271	5,294	3,675,464	5,237,850	102,948	8,810,366
7 - COMMUNICATION, TRANSPORTATION AND UTILITIES							
70	Operating Communication, Transportation and Utility Property of an interstate or intercounty nature	5	1,384	14,846,750	5,315,289	19,246,105	915,934
71	Communication, Transportation and Utility Property of a local nature	5	17	1,482,545	1,511	1,484,056	0
72	Communication, Transportation, and Utility property of an interstate or intercounty nature, not used in operations (locally assessed)	537	26,146	788,429,607	1,011,739,111	1,591,928,543	208,240,175
73	Alternative Energy –Solar, Wind, Biomass; does not include geothermal	134	52,244	202,062,441	1,050,544	169,392,498	33,720,487
74	Unassigned						
75	Unassigned						
76	Unassigned						
77	Unassigned						
78	Locally Assessed Utility Use with Minor Improvements	1	0	19,439	39,907	59,346	0
79	Mixed Use with Locally Assessed Utility as primary use						
	PROPERTY CLASS SUBTOTAL	682	79,791	1,006,840,782	1,018,146,362	1,782,110,548	242,876,596
8 - MINES							
80	Pre-development or Abandoned Mine, improvements not valued by State	3	986	1,949,819	211,524	2,055,493	105,850
81	Mine, Extractive Mineral, Valuation of Improvements by State, Land Valuation by County	5	1,697	1,635,796	14,540,816	378,668	15,797,944
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	14,870,171	148,725	0	15,018,896
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	18,455,786	14,901,065	2,434,161	30,922,690
9 - SPECIAL PURPOSE OR USE							
90	Parks for Public Use	280	14,361	438,201,529	175,817,921	613,201,681	817,769
91	Cemeteries	14	239	5,428,231	774,543	2,940,316	3,262,458
92	Hospitals and Skilled Nursing Homes	107	369	96,098,611	448,976,469	130,216,981	414,858,099
93	Special Use, Limited-Market Properties	25	272	85,708,853	1,055,736,158	1,093,987,665	47,457,346
94	Unassigned						
95	Unassigned						
96	Special Purpose Auxiliary Area						
97	Special Purpose Common Area						
98	Special Purpose with Minor Imps	11	1,024	4,203,615	622,889	4,574,820	251,684
99	Mixed Use with Special Purpose as Primary Use						
	PROPERTY CLASS SUBTOTAL	437	16,265	629,640,839	1,681,927,980	1,844,921,463	466,647,356
TOTAL FORM 1		846,366	4,936,104	59,771,734,342	99,740,470,718	18,976,394,640	140,535,810,420

Note: For a complete description of Land Use Codes see publication titled, "2024-2025 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

2024-2025

				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	92,871			
B.	Farmsteads						
C.	Cultivated						
	1st Class		1,222	373,316			
	2nd Class		401	95,147			
	3rd Class		77	13,127			
	4th Class						
D.	Wild hay						
	1st Class						
	2nd Class						
E.	Pasture						
	1st Class		178	26,904			
	2nd Class		84	9,632			
	3rd Class		38	3,748			
	4th Class		588	28,498			
F.	Grazing						
	1st Class		343	4,037			
	2nd Class		347	2,109			
	3rd Class		299	1,264			
	4th Class		1,167	2,460			
	Sub-total		4,979	653,113			
G.	Non-ag res/comm/other						
AGRICULTURAL LAND TOTALS			4,979	653,113			653,113
(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	0	0
(non duplicated)					

Note: For a complete description of Personal Property see publication titled, "2023-2024 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

3.0470

EXC	DESCRIPTION	NO. OF		ASSESSED VALUE	TAXABLE DOLLARS
		EXEMPTIONS / PARCELS	NO. OF ACRES	EXEMPTED	EXEMPTED
1	Blind (NRS 361.085)	167		3,420	\$ 104.21
2	Orphans (Discontinued)				
3	Surviving Spouse (NRS 361.080)	4,954		6,266	\$ 190.93
4	Veterans (NRS 361.090)	8,001		101,153	\$ 3,082.13
5	Disabled Veterans NRS (361.091)				
A.	100%	9,420		6,579,091	\$ 200,464.90
B.	80-99%	1,382		438,840	\$ 13,371.45
C.	60-79%	1,117		183,400	\$ 5,588.20
D.	Surviving Spouse	948		981,735	\$ 29,913.47
6	Mining Claims				
	Patented Mining Claims (NRS 362.050)	61		1,967,030	\$ 59,935.40
	Unpatented Mines & Claims (NRS 361.075)				
7	Pollution Control (NRS 361.077)				
A.	Locally Assessed	1		284,454	\$ 8,667.31
B.	Mining	2		67,841	\$ 2,067.12
8	Churches & Chapels (NRS 361.125)	768	1,920	633,190,183	\$ 19,293,304.88
9	Governmental				
A.	U. S. Public Domain (NRS 361.050)				
B.	U. S. Government (NRS 361.050)	8,255	4,326,108	6,523,778,681	\$ 198,779,536.41
C.	Indian (NRS 361.050)	135	75,807	33,281,289	\$ 1,014,080.88
D.	State Lands & Property (NRS 361.055)	536	55,944	325,796,526	\$ 9,927,020.15
E.	State Forestry (NRS 361.055)				
F.	County (NRS 361.060)	1,557	30,436	2,626,589,528	\$ 80,032,182.92
G.	Other Municipal (NRS 361.060)	2,654	126,505	1,764,276,825	\$ 53,757,514.86
H.	Schools (NRS 361.065)	464	5,739	2,302,288,407	\$ 70,150,727.76
10	Others				
A.	Private Parks-Public Use (NRS 361.0605)	12	69	3,743,661	\$ 114,069.35
B.	Airports (NRS 361.061(1))	253	5,535	789,351,148	\$ 24,051,529.48
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	10,815	\$ 329.53
G.	Fallout Shelters (NRS 361.078)				
H.	Low-Income Housing (NRS 361.082)	238	678	695,636,980	\$ 21,196,058.78
I.	Orphan/Indigent Care (NRS 361.083)	7	37	107,778,059	\$ 3,283,997.46
J.	Elderly/Disabled Housing (NRS 361.086)	20	31	21,615,689	\$ 658,630.04
K.	Disability Accommodations (NRS 361.087)				
L.	Nathan Adelson Hospice (NRS 361.088)	1	4	2,761,971	\$ 84,157.26
M.	Veterans Home Gifts (NRS 361.0905)	20	3	64,414	\$ 1,962.69
N.	Veterans Organizations (NRS 361.095)	7	11	1,398,313	\$ 42,606.60
O.	Charter Schools- Leased (NRS 361.096)	41	209	148,120,617	\$ 4,513,235.20
P.	University System Foundations (NRS 361.098)	84	1,449	339,565,464	\$ 10,346,559.69
Q.	University System Leased Property (NRS 361.099)	1	9	15,224,193	\$ 463,881.16
R.	University Greek Systems (NRS 361.100)				
S.	Nonprofit Private Schools (NRS 361.105)	34	158	104,711,039	\$ 3,190,545.36
T.	Apprenticeship Programs (NRS 361.106)	8	111	11,197,365	\$ 341,183.71
U.	Pershing Kids, Rodeo Inc. (NRS 361.107)				
V.	Assoc., Museums, etc. (NRS 361.110)	22	1,230	23,936,821	\$ 729,354.94
W.	Conservancies (NRS 361.111)	1	5	1,750	\$ 53.32
X.	Heritage, Habitat, etc. (NRS 361.115)	12	2	272,839	\$ 8,313.40
Y.	Public Cemeteries (NRS 361.130)	22	411	64,138	\$ 1,954.28
Z.	Nonprofit Cemeteries (NRS 361.132)	3	17	53,085	\$ 1,617.50
a.	Charitable Orgs., Lodges, etc. (NRS 361.135)	26	80	12,902,485	\$ 393,138.72
b.	Charitable Corporations (NRS 361.140)	206	410	223,000,506	\$ 6,794,825.42

FORM 3: SECURED EXEMPTIONS (Cont.)

Weighted Tax Rate

3.0470

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		41,444	4,632,923	16,721,226,021	\$ 509,495,756.86
(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
County10/27/2025
Date

Nevada Department of Taxation
2024-2025 Statistical Analysis of the Unsecured Roll
For Use by County Assessors
Return this form to: cerskine@tax.state.nv.us



FORM 5: UNSECURED REAL PROPERTY

2024 - 2025

			GROSS ASSESSED	GROSS ASSESSED	GROSS ASSESSED	NET ASSESSED
DESCRIPTION	NO. OF ACCOUNTS	NO. OF ACRES	VALUE LAND	VALUE IMPROVEMENTS	VALUE EXEMPTED	VALUE TOTAL
1 - UNSECURED REAL PROPERTY (LOCALLY AND/OR CENTRALLY ASSESSED)						
1 Supplemental Real Prop. (See Form 5A for Detail)	19,116	7,552		3,267,084,859	192,926,954	3,074,157,905
2 Possessory Interests & Mining Prop. (See Form 5B for Detail of Mine PI only)	8			16,221,117	1,954,642	14,266,475
3 Intracounty Public Utilities						
4 Other	492			28,181,200	14,660	28,166,540
5 Real Prop. Possessory & Leasehold (See Form 5C for Detail)	70			233,016,722	51,740,082	181,276,640
TOTAL FORM 5	19,686	7,552	0	3,544,503,898	246,636,338	3,297,867,560

Note: For Geothermal properties, the assessor should report Locally Assessed land values plus the improvement assessed value transmitted to the assessor by the Centrally Assessed (CA) section of the Division of Local Government Services (DLGS). For Mine and Mill properties, the assessor should report the assessed value

FORM 5A: SUPPLEMENTAL REAL PROPERTY

				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						
11	Splinter and other unbuildable						
12	Vacant – Single Family Residential						
13	Vacant – Multi-residential						
14	Vacant – Commercial						
15	Vacant – Industrial						
16	Vacant - Mixed Zoning						
17	Unassigned						
18	Unassigned						
19	Vacant – Public Use Lands						
	PROPERTY CLASS SUBTOTAL	0	0	0	0	0	0
2 - SINGLE FAMILY RESIDENTIAL							
20	Single Family Residence	15,941	2,977		1,304,149,762	377,187	1,303,772,575
21	Individual unit in a multiple unit building	92	15		9,801,578		9,801,578
22	M/H Converted to Real Property	49	23		1,286,541		1,286,541
23	Manufactured Home	17	14		321,145		321,145
24	Individual Residential Unit - Townhouse or Row House	2,367	110		202,578,561	148,999	202,429,562
25	Unassigned						
26	SFR-Auxiliary Area						
27	SFR – Common Area						
28	SFR with Minor Improvements	10	2		295,593		295,593
29	Mixed Use with SFR as primary use	1	2		28,014		28,014
	PROPERTY CLASS SUBTOTAL	18,477	3,143	0	1,518,461,194	526,186	1,517,935,008
3 - MULTI-FAMILY RESIDENTIAL							
30	Duplex or Duplex Under Construction	3	1		22,190		22,190
31	Two Single Family Units	20	20		1,772,294		1,772,294
32	Three to four units	2	2		15,903		15,903
33	Five or More Units– low rise	35	287		187,356,474		187,356,474
34	Five or More Units – high rise	30	156		223,017,686	17,622,639	205,395,047
35	M/H Park – Ten or More M/H Units						
36	Multi-family residential auxiliary area	1	0		12,482		12,482
37	Multi-family residential common area	2	8		900,720		900,720
38	MFR with Minor Improvements						
39	Mixed Use with MFR as primary use	1	4		30,424,641		30,424,641
	PROPERTY CLASS SUBTOTAL	94	478	0	443,522,390	17,622,639	425,899,751
4 - COMMERCIAL							
40	General Commercial	212	692		136,929,034	469,986	136,459,048
41	Offices, Prof. & Business Services	77	556		132,852,863	77,651,963	55,200,900
42	Casino or Hotel Casino	6	108		329,103,749	91,219,337	237,884,412
43	Commercial Living Accommodations	5	26		22,905,197		22,905,197
44	Commercial Recreation	1	4		1,206,625	1,206,625	0
45	Golf Course	2	103		159,426		159,426
46	Commercial Auxiliary Area	3	3		145,756		145,756
47	Commercial – Common Area						
48	Commercial with Minor Improvements	37	60		22,993,626	57,632	22,935,994
49	Mixed Use with Comm. as primary use	1	25		90,347		90,347
	PROPERTY CLASS SUBTOTAL	344	1,576	0	646,386,623	170,605,543	475,781,080

FORM 5A: SUPPLEMENTAL REAL PROPERTY (Cont.)

2024 - 2025

LUC	DESCRIPTION	NO. OF PARCELS	NO. OF ACRES	GROSS ASSESSED VALUE LAND	GROSS ASSESSED VALUE IMPROVEMENTS	GROSS ASSESSED VALUE EXEMPTED	NET ASSESSED VALUE TOTAL
5 - INDUSTRIAL							
50	General Industrial	99	1,693		489,463,296	15,750	489,447,546
51	Commercial Industrial	78	359		130,742,425	628,968	130,113,457
52	Heavy Industrial	1	74		5,991		5,991
53	Unassigned						
54	Unassigned						
55	Unassigned						
56	Industrial Auxiliary Area						
57	Industrial- Common Area						
58	Industrial with Minor Improvements	3	3		159,074		159,074
59	Mixed Use with Industrial as primary use						
PROPERTY CLASS SUBTOTAL		181	2,130	0	620,370,786	644,718	619,726,068
6 - RURAL							
60	Agricultural Qualified per NRS 361A						
61	Ag. not Qualified per NRS 361A						
62	Open Space						
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		0	0	0	0	0	0
7 - COMMUNICATION, TRANSPORTATION AND UTILITIES							
70	Operating Communication, Transportation and Utility Property of an interstate or intercounty nature						
71	Communication, Transportation and Utility Property of a local nature	3	4		154,815	154,815	0
72	Communication, Transportation, and Utility property of an interstate or intercounty nature, not used in operations (locally assessed)	7	86		2,862,113	1,607,749	1,254,364
73	Alternative Energy –Solar, Wind, Biomass; does not include geothermal						
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						
PROPERTY CLASS SUBTOTAL		10	90	0	3,016,928	1,762,564	1,254,364
8 - MINES							
80	Pre-development or Abandoned Mine, improvements not valued by State						
81	Mine, Extractive Mineral, Valuation of Improvements by State, Land Valuation by County						
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						
85	Unassigned						
86	Unassigned						
87	Unassigned						
88	Locally Assessed Mine with Minor Improvements						
89	Mixed Use, Mine as primary use						
PROPERTY CLASS SUBTOTAL		0	0	0	0	0	0

FORM 5A: SUPPLEMENTAL REAL PROPERTY (Cont.)

2024 - 2025

LUC	DESCRIPTION	NO. OF PARCELS	NO. OF ACRES	GROSS ASSESSED VALUE LAND	GROSS ASSESSED VALUE IMPROVEMENTS	GROSS ASSESSED VALUE EXEMPTED	NET ASSESSED VALUE TOTAL
9 - SPECIAL PURPOSE OR USE							
90	Parks for Public Use	3	33		1,124,458	1,975	1,122,483
91	Cemeteries						
92	Hospitals and Skilled Nursing Homes	6	101		32,439,151		32,439,151
93	Special Use, Limited-Market Properties	1	2		1,763,329	1,763,329	0
94	Unassigned						
95	Unassigned						
96	Special Purpose Auxiliary Area						
97	Special Purpose Common Area						
98	Special Purpose with Minor Imps						
99	Mixed Use with Special Purpose as Primary Use						
	PROPERTY CLASS SUBTOTAL	10	136	0	35,326,938	1,765,304	33,561,634
TOTAL FORM 5A							
		19,116	7,552	0	3,267,084,859	192,926,954	3,074,157,905

FORM 5B: MINING PROPERTY DETAIL

LUC	DESCRIPTION	NO. OF PARCELS	NO. OF ACRES	GROSS ASSESSED VALUE LAND	GROSS ASSESSED VALUE IMPROVEMENTS	GROSS ASSESSED VALUE EXEMPTED	NET ASSESSED VALUE TOTAL
1 - MINING POSSESSORY INTERESTS (Land & Locally Assessed Improvements)							
1	PI Mine and Mill						
2	PI Oil & Gas						
3	PI Geothermal Mines						
4	PI Mines (quarries) - Locally Assessed						
	PROPERTY CLASS SUBTOTAL	0	0	0	0	0	0
2 - MINING PERSONAL PROPERTY (Includes Centrally Assessed Improvements)							
1	PP Mine and Mill - Improvements CA						
2	PP Oil & Gas - Improvements CA	8			16,221,117	1,954,642	14,266,475
3	PP Geothermal Mines - Improvements CA						
4	PP Mines (quarries) - Locally Assessed	33			13,242,229		13,242,229
	PROPERTY CLASS SUBTOTAL	41	0	0	29,463,346	1,954,642	27,508,704
3 - MINING REAL PROPERTY (Not Included on Supplemental Roll)							
80 1	Mine, Extractive Mineral, Valuation of Improvements by County, Land Valuation by County	3	986	1,949,819	211,524	2,055,493	105,850
81 1	Mine, Extractive Mineral, Valuation of Improvements by State, Land Valuation by County	5	1,697	1,635,796	14,540,816	378,668	15,797,944
82 2	Mine, Oil and Gas, Valuation of Improvements by State, Land Valuation by County						
83 3	Mine, Geothermal, Valuation of Improvements by State, Land Valuation by County						
84 4	Aggregates, Quarries, Locally Assessed	6	177	14,870,171	148,725		15,018,896
	PROPERTY CLASS SUBTOTAL	14	2,859	18,455,786	14,901,065	2,434,161	30,922,690
TOTAL FORM 5B							
		55	2,859	18,455,786	44,364,411	4,388,803	58,431,394

FORM 5C: UNSECURED REAL PROPERTY POSSESSORY/LEASEHOLD INTERESTS PROPERTY

2024-2025

RPC	DESCRIPTION	NO. OF PARCELS	NO. OF ACRES	GROSS ASSESSED VALUE LAND	GROSS ASSESSED VALUE IMPROVEMENTS	GROSS ASSESSED VALUE EXEMPTED	2024 - 2025 VALUE TOTAL
4 & 5 POSSESSORY/LEASEHOLD INTERESTS (Land & Locally Assessed Improvements)							
1	Hangars	492			28,181,200	14,660	28,166,540
2	Leasehold Interests	27			29,795,376	-	29,795,376
3	Possessory Interests	43			203,221,346	51,740,082	151,481,264
	PROPERTY CLASS SUBTOTAL	562			261,197,922	51,754,742	209,443,180
TOTAL FORM 5C							
		562	0	0	261,197,922	51,754,742	209,443,180

FORM 6: UNSECURED PERSONAL PROPERTY

2024-2025

PPC	DESCRIPTION	NO. OF ASSESSMENTS		GROSS ASSESSED VALUE PERS. PROPERTY	GROSS ASSESSED VALUE EXEMPTED	NET ASSESSED VALUE TOTAL
1	Airplanes	771		472,468,298	1,723,727	470,744,571
2	Billboards	148		40,762,551	89,888	40,672,663
3	Mobile Homes	23,305		128,652,818	6,075,796	122,577,022
4	Machinery, Equipment, & Fixtures	51,742		8,880,676,996	1,982,363,911	6,898,313,085
5	Farm Machinery					
6	Mining & Mill Equipment (reported from DLGS)	8		16,221,117	1,954,642	14,266,475
7	Other Personal Property (next 3 lines) Trade Fixtures	8,321		465,671,170	84,276,181	381,394,989
TOTAL FORM 6		84,295		10,004,452,950	2,076,484,145	7,927,968,805
			(non duplicated)			

Note: For a complete description of Personal Property see publication titled, "2024-2025 Personal Property Manual," which is available online at:

FORM 7: UNSECURED EXEMPTIONS

Weighted Tax Rate

3.0470

EXC	DESCRIPTION	NO. OF EXEMPTIONS / PARCELS	NO. OF ACRES		ASSESSED VALUE EXEMPTED	TAXABLE DOLLARS EXEMPTED
1	Blind (NRS 361.085)	3			5,101	\$ 155.43
2	Orphans (Discontinued)					
3	Surviving Spouse (NRS 361.080)	184			348,103	\$ 10,606.70
4	Veterans (NRS 361.090)	201			503,994	\$ 15,356.70
5	Disabled Veterans NRS (361.091)					
A.	100%	45			263,883	\$ 8,040.52
B.	80-99%	13			74,894	\$ 2,282.02
C.	60-79%	14			73,389	\$ 2,236.16
D.	Surviving Spouse	23			133,382	\$ 4,064.15
6	Mining Claims					
	Patented Mining Claims (NRS 362.050)					
	Unpatented Mines & Claims (NRS 361.075)					
7	Pollution Control (NRS 361.077)					
A.	Locally Assessed	16			20,021,512	\$ 610,055.47
B.	Mining	8			2,966,524	\$ 90,389.99
8	Churches & Chapels (NRS 361.125)	162			1,266,022	\$ 38,575.69
9	Governmental					
A.	U. S. Public Domain (NRS 361.050)					
B.	U. S. Government (NRS 361.050)	30			86,624	\$ 2,639.43
C.	Indian (NRS 361.050)	3			76,574	\$ 2,333.21
D.	State Lands & Property (NRS 361.055)	8			18,162	\$ 553.40
E.	State Forestry (NRS 361.055)					
F.	County (NRS 361.060)	97			59,640,116	\$ 1,817,234.33
G.	Other Municipal (NRS 361.060)	120			931,134	\$ 28,371.65
H.	Schools (NRS 361.065)	753			7,909,145	\$ 240,991.65
10	Others					
A.	Private Parks-Public Use (NRS 361.0605)					
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)					
G.	Fallout Shelters (NRS 361.078)					
H.	Low-Income Housing (NRS 361.082)	125			5,274,866	\$ 160,725.17
I.	Orphan/Indigent Care (NRS 361.083)	5			1,714,727	\$ 52,247.73
J.	Elderly/Disabled Housing (NRS 361.086)	10			163,272	\$ 4,974.90
K.	Disability Accommodations (NRS 361.087)					
L.	Nathan Adelson Hospice (NRS 361.088)	3			535,938	\$ 16,330.03
M.	Veterans Home Gifts (NRS 361.0905)	1			1,239	\$ 37.75
N.	Veterans Organizations (NRS 361.095)	7			19,410	\$ 591.42
O.	Charter Schools- Leased (NRS 361.096)	2			0	\$ -
P.	University System Foundations (NRS 361.098)	172			516,121	\$ 15,726.21
Q.	University System Leased Property (NRS 361.099)					
R.	University Greek Systems (NRS 361.100)					
S.	Nonprofit Private Schools (NRS 361.105)	30			3,475,305	\$ 105,892.54
T.	Apprenticeship Programs (NRS 361.106)	16			1,112,071	\$ 33,884.80
U.	Pershing Kids, Rodeo Inc. (NRS 361.107)					
V.	Assoc., Museums, etc. (NRS 361.110)	14			818,066	\$ 24,926.47

W.	Conservancies (NRS 361.111)	1			4,052	\$	123.46
X.	Heritage, Habitat, etc. (NRS 361.115)	1			40,543	\$	1,235.35
Y.	Public Cemeteries (NRS 361.130)						
Z.	Nonprofit Cemeteries (NRS 361.132)						
a.	Charitable Orgs., Lodges, etc. (NRS 361.135)	13			200,305	\$	6,103.29

FORM 7: UNSECURED EXEMPTIONS (Cont.)

Weighted Tax Rate

3.0470

EXC	DESCRIPTION	NO. OF EXEMPTIONS / PARCELS	NO. OF ACRES	ASSESSED VALUE EXEMPTED	TAXABLE DOLLARS EXEMPTED
10	Others (Cont.)				
b.	Charitable Corporations (NRS 361.140)	262		26,939,362	\$ 820,842.36
c.	Nonprofit Theaters (NRS 361.145)				
d.	Volunteer Fire Depts. (NRS 361.150)				
e.	P.I. - Public Airports, Parks, etc. (NRS 361.157(2)(a))				
f.	P.I. - Federal Property (NRS 361.157(2)(b))				
g.	P.I. - State Education (NRS 361.157(2)(c))				
h.	P.I. - Taylor Grazing (NRS 361.157(2)(d))				
i.	P.I. - Indian Tribe (NRS 361.157(2)(e))	22		452,205	\$ 13,778.69
j.	P.I. - Blind Vending - Real Prop. (NRS 361.157(2)(f))				
k.	P.I. - Geothermal (NRS 361.157(2)(g))				
l.	P.I. - Public Officer (NRS 361.157(2)(h))				
m.	P.I. - Parsonage (NRS 361.157(2)(i))				
n.	P.I. - Charity/Relig. Res. (NRS 361.157(2)(j))				
o.	P.I. - Elderly/Ind. Shelter (NRS 361.157(2)(k))				
p.	P.I. - Meeting Rooms (NRS 361.157(2)(l))				
q.	P.I. - Daycare (NRS 361.157(2)(m))				
r.	P.I. - RTC / Bldr. Bypass (NRS 361.157(2)(n))				
s.	P.P. - Vehicles Exempted (NRS 361.067)	1,043		77,861,071	\$ 2,372,426.83
t.	P.P. - Held for Sale - Merchant (NRS 361.068(1)(a))				
u.	P.P. - Held for Sale - Manufact. (NRS 361.068(1)(b))				
v.	P.P. - Manufact. Raw Materials (NRS 361.068(1)(c))				
w.	P.P. - Supplies & Consumables (NRS 361.068(1)(d))				
x.	P.P. - Livestock (NRS 361.068(1)(e))				
y.	P.P. - Bee Colonies (NRS 361.068(1)(f))				
z.	P.P. - Pipe & Irrigation Equip. (NRS 361.068(1)(g))				
aa.	P.P. - Boats (NRS 361.068(1)(h))				
ab.	P.P. - Slide-in Campers (NRS 361.068(1)(i))				
ac.	P.P. - Fine Art (NRS 361.068(1)(j))	15		10,342,903	\$ 315,148.25
ad.	P.P. - Circus, Display, etc. (NRS 361.068(1)(k))				
ae.	P.P. - Cost of Collection (NRS 361.068(2))				
af.	P.P. - Household Goods & Furniture (NRS 361.069)	26		21,502,319	\$ 655,175.66
ag.	P.P. - Blind Vending (NRS 361.159(3)(a))				
ah.	P.P. - Public Airport (NRS 361.159(3)(b))				
ai.	P.P. - Property in Transit (NRS 361.160)				
aj.	P.P. - Fine Art for Public Display (NRS 361.186)				
ak.	Qualified Energy Systems (NRS 701A.200)	59		928,167,852	\$ 28,281,274.45
al.	Bonds, Bank Deposits, Stocks, etc. (Article 10 & NRS 361.228)				
am.	Geothermal Operation Net Proceeds (NRS 362.140)				
an.	Declared Disaster Depreciation (NRS 361.084 & 361.47285)				
TOTAL EXEMPTIONS FORM 7		3,507	0.0000	1,173,460,186	\$ 35,755,334.91
		(non duplicated)			

Note: For Form 7, 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.

FORM 8: PERSONAL PROPERTY DETAIL BY NAICS INDUSTRY CODE

2024-2025

NAICS	DESCRIPTION	NO. OF ASSESSMENTS	GROSS ASSESSED VALUE PERS. PROPERTY	GROSS ASSESSED VALUE EXEMPTED	NET ASSESSED VALUE TOTAL
11 - AGRICULTURE AND FORESTRY					
11	Agriculture and Forestry (general)	102	36,819,151	0	36,819,151
	NAICS INDUSTRY SUBTOTAL	102	36,819,151	0	36,819,151
21 - MINING					
21	Mining (general)	3	5,525	0	5,525
2111	Oil and Gas Extraction				0
2122	Metal Ore Mining				0
2123	Nonmetallic mineral mining and quarrying	35	26,624,318	1,692,179	24,932,139
	NAICS INDUSTRY SUBTOTAL	38	26,629,843	1,692,179	24,937,664
22 - UTILITIES					
22	Utilities (general)				
2211	Electric Power Generation, Transmission, and Distribution	84	1,820,500,111	933,536,912	886,963,199
2212	Natural Gas Distribution	1	2,100	0	2,100
2213	Water, Sewage, and Other Systems	17	752,222	0	752,222
221330	Steam and Air-Conditioning Supply	3	114,687	0	114,687
	NAICS INDUSTRY SUBTOTAL	105	1,821,369,120	933,536,912	887,832,208
23 - CONSTRUCTION					
23	Construction (general)	2,318	283,513,726	38,503,459	245,010,267
	NAICS INDUSTRY SUBTOTAL	2,318	283,513,726	38,503,459	245,010,267
31 thru 33 - MANUFACTURING					
31-33	Manufacturing (general)	1,377	404,773,310	25,321,629	379,451,681
3273	Cement and Concrete Product Manufacturing	28	19,969,366	0	19,969,366
3274	Lime & Gypsum Product Manufacturing	7	20,493,669	357,403	20,136,266
	NAICS INDUSTRY SUBTOTAL	1,412	445,236,345	25,679,032	419,557,313
42 - WHOLESALE TRADE					
42	Wholesale Trade (general)	1,099	150,265,493	8,397,682	141,867,811
	NAICS INDUSTRY SUBTOTAL	1,099	150,265,493	8,397,682	141,867,811
44 thru 45 - RETAIL TRADE					
44-45	Retail Trade (general)	8,140	600,148,690	2,781,330	597,367,360
	NAICS INDUSTRY SUBTOTAL	8,140	600,148,690	2,781,330	597,367,360
48 thru 49 - TRANSPORTATION AND WAREHOUSING					
48-49	Transportation and Warehousing (general)	1,095	327,525,013	17,405,711	310,119,302
	NAICS INDUSTRY SUBTOTAL	1,095	327,525,013	17,405,711	310,119,302
51 - INFORMATION					
51	Information (general)	447	349,133,274	228,872,341	120,260,933
517	Telecommunications	829	415,849,424	0	415,849,424
517110	Cable and Other Program Distribution	90	28,605,810	0	28,605,810
	Internet Service Providers, Web Search Portals, and Data Processing Services	1,040	890,480,373	483,847,407	406,632,966
	NAICS INDUSTRY SUBTOTAL	2,406	1,684,068,881	712,719,748	971,349,133
52 - FINANCE AND INSURANCE					
52	Finance and Insurance	2,386	74,516,228	266,427	74,249,801
	NAICS INDUSTRY SUBTOTAL	2,386	74,516,228	266,427	74,249,801
53 - REAL ESTATE, RENTAL, AND LEASING					
53	Real Estate, Rental, and Leasing (general)	9,719	556,053,103	5,250,087	550,803,016
	NAICS INDUSTRY SUBTOTAL	9,719	556,053,103	5,250,087	550,803,016
54 - PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES					
54	Professional, Scientific, and Technical Services (general)	3,955	126,595,365	1,761,024	124,834,341
	NAICS INDUSTRY SUBTOTAL	3,955	126,595,365	1,761,024	124,834,341
55 - MANAGEMENT OF COMPANIES AND ENTERPRISES					
55	Management of Companies and Enterprises	534	127,235,620	1,644,771	125,590,849
	NAICS INDUSTRY SUBTOTAL	534	127,235,620	1,644,771	125,590,849
56 - WASTE MANAGEMENT AND REMEDIATION SERVICES					
56	Waste Management and Remediation Services (general)	2,191	196,245,256	16,012,189	180,233,067
	NAICS INDUSTRY SUBTOTAL	2,191	196,245,256	16,012,189	180,233,067
61 - EDUCATIONAL SERVICES					
61	Educational Services	711	30,387,294	12,376,771	18,010,523
	NAICS INDUSTRY SUBTOTAL	711	30,387,294	12,376,771	18,010,523
62 - HEALTH CARE AND SOCIAL ASSISTANCE					
62	Health Care and Social Assistance (general)	5,269	329,926,578	21,196,278	308,730,300
	NAICS INDUSTRY SUBTOTAL	5,269	329,926,578	21,196,278	308,730,300

FORM 8: PERSONAL PROPERTY DETAIL BY NAICS INDUSTRY CODE (cont.)

2024-2025

NAICS	DESCRIPTION	NO. OF ASSESSMENTS	GROSS ASSESSED VALUE PERS. PROPERTY	GROSS ASSESSED VALUE EXEMPTED	NET ASSESSED VALUE TOTAL
71 - ARTS, ENTERTAINMENT, AND RECREATION					
71	Arts, Entertainment, and Recreation (general)	1,270	594,876,070	61,801,233	533,074,837
	NAICS INDUSTRY SUBTOTAL	1,270	594,876,070	61,801,233	533,074,837
72 - ACCOMODATION AND FOOD SERVICES					
72	Accommodation and Food Services (general)	6,108	1,625,866,653	21,944,910	1,603,921,743
	NAICS INDUSTRY SUBTOTAL	6,108	1,625,866,653	21,944,910	1,603,921,743
81 - OTHER SERVICES					
81	Other Services (general)	5,694	96,838,000	3,686,616	93,151,384
92 - PUBLIC ADMINISTRATION					
92	Public Administration	36	36,265,298	24,500	36,240,798
	NAICS INDUSTRY SUBTOTAL	36	36,265,298	24,500	36,240,798
FORM 8 TOTAL					
		54,588	9,170,381,727	1,886,680,859	7,283,700,868

I hereby certify that the above report (pages 1-8) of the unsecured 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

10/27/2025
Date

NOTES:

Items added to report for Clark County May 2022 - highlighted in Yellow
Form 5 Summary:
2. Mining Prop. (See Form 5B for Detail of Mine Pl only)
4. Real Prop. Hangars (See Form 5C for Detail)
5. Real Prop. Possessory & Leasehold (See Form 5C for Detail)
FORM 5A: SUPPLEMENTAL REAL PROPERTY - LUC 16 - Vacant - Mixed Zoning - Added Code
FORM 5A: SUPPLEMENTAL REAL PROPERTY - LUC 24 - SFR Unit/Row House. Townhouse - Added Code
FORM 5B: MINING PROPERTY DETAIL
3 - MINING REAL PROPERTY (Not Included on Supplemental Roll) - Added Code
80 - 1 Mine, Extractive Mineral, Valuation of Improvements Locally Assessed
FORM 5C: UNSECURED REAL PROPERTY POSSESSORY/LEASEHOLD INTERESTS PROPERTY
Added Detail for Real Property added to unsecured roll
1. Hangars
2. Leasehold Interest
3. Possesory Interest
FORM 6: UNSECURED PERSONAL PROPERTY - 7 - Other Personal Property - Trade Fixtures
FORM 8: PERSONAL PROPERTY DETAIL BY NAICS INDUSTRY CODE - Added Codes
52 - FINANCE AND INSURANCE
55 - MANAGEMENT OF COMPANIES AND ENTERPRISES
61 - EDUCATIONAL SERVICES
92 - PUBLIC ADMINISTRATION

All Tax Dollars calculated for exemption are based on weighted tax rate for 2024-2025 tax rate of \$3.0470 per 100 assessed