

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



FORM 1: SECURED REAL PROPERTY

24-25

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 - VACANT							
10	Vacant – Unknown/Other	394	75,191	645,275,692	1,947	535,330,034	109,947,605
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	7,051,350,849	5,501,397	3,951,036,866	3,105,815,380
13	Vacant – Multi-residential	854	927	150,102,264	183,254	9,166,603	141,118,915
14	Vacant – Commercial	3,681	10,862	1,622,190,235	276,803	276,165,625	1,346,301,413
15	Vacant – Industrial	1,559	32,651	735,794,390	19,056	243,860,517	491,952,929
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	808,777,022	27,372,139
	PROPERTY CLASS SUBTOTAL	50,428	4,599,042	11,394,840,110	6,171,553	5,974,649,930	5,426,361,733
2 - SINGLE FAMILY RESIDENTIAL							
20	Single Family Residence	574,517	99,310	25,847,342,681	52,696,335,974	377,180,220	78,166,498,435
21	Individual unit in a multiple unit building	91,952	552	2,658,993,843	4,213,548,453	51,079,166	6,821,463,130
22	M/H Converted to Real Property	4,812	2,327	99,134,038	146,454,972	2,249,909	243,339,101
23	Manufactured Home	5,746	4,490	136,729,429	19,214,098	2,644,519	153,299,008
24	Individual Residential Unit - Townhouse or Row House	58,491	3,048	1,654,410,692	3,294,952,575	21,379,660	4,927,983,607
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		5,710,833
	PROPERTY CLASS SUBTOTAL	761,023	131,260	30,562,455,508	60,400,252,720	490,708,220	90,472,000,008
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		1,714,768
38	MFR with Minor Improvements						-
39	Mixed Use with MFR as primary use	2	6	2,082,500	96,747		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	3,986,705,328	5,721,249,736	278,006,911	9,429,948,153
41	Offices, Prof. & Business Services	6,972	28,361	2,918,986,274	7,375,454,162	5,854,455,794	4,439,984,642
42	Casino or Hotel Casino	427	3,085	3,404,433,495	12,030,558,192	1,267,427,004	14,167,564,683
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		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	11,479,940,978	26,586,294,352	7,705,471,539	30,360,763,791
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	720,309	974,981,381
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		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		1,391,821
	PROPERTY CLASS SUBTOTAL	4,933	15,931	2,424,221,769	4,580,325,312	137,376,789	6,867,170,292

FORM 1: SECURED REAL PROPERTY (Cont.)

24-25

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			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	-
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	188,910,112	1,050,544	156,240,169	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	-
79	Mixed Use with Locally Assessed Utility as primary use						-
PROPERTY CLASS SUBTOTAL		682	79,791	993,688,453	1,018,146,362	1,768,958,219	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		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	59,758,649,210	99,740,681,296	18,963,550,545	140,535,779,961

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

24-25

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 - 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			0.00	0.00	0.00
(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 EXEMPTIONS /	NO. OF	ASSESSED	TAXABLE
		PARCELS	ACRES	VALUE EXEMPTED	DOLLARS EXEMPTED
1	Blind (NRS 361.085)	167		3,420	\$ 104.21
2	Orphans (Discontinued)				
3	Surviving Spouse (NRS 361.080)	4,958		6,266	\$ 190.93
4	Veterans (NRS 361.090)	8,014		101,153	\$ 3,082.13
5	Disabled Veterans NRS (361.091)				
A.	100%	9,459		6,579,091	\$ 200,464.90
B.	80-99%	1,389		438,840	\$ 13,371.45
C.	60-79%	1,127		183,400	\$ 5,588.20
D.	Surviving Spouse	958		1,005,180	\$ 30,627.83
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	325,711,247	\$ 9,924,421.70
E.	State Forestry (NRS 361.055)				
F.	County (NRS 361.060)	1,554	30,433	2,626,553,072	\$ 80,031,072.10
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	222,987,362	\$ 6,794,424.92

FORM 3: SECURED EXEMPTIONS (Cont.)

3.0470

EXC	DESCRIPTION	NO. OF EXEMPTIONS / PARCELS	NO. OF ACRES	ASSESSED VALUE EXEMPTED	TAXABLE DOLLARS EXEMPTED
	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		41,524	4,632,919	16,721,114,587	\$ 509,492,361.47
(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		8/4/2025 _____ Date	