

**Nevada Department of Taxation**  
**2019-20**  
**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		NET ASSESSED	
				VALUE LAND	VALUE IMPROVEMENTS	VALUE EXEMPTED	VALUE TOTAL
<b>1 - VACANT</b>							
10	Vacant – Unknown/Other	585	79,428	438,666,331	722	386,745,205	\$ 51,921,848
11	Splinter and other unbuildable	168	22	32,950	-	6,650	26,300
12	Vacant – Single Family Residential	37,618	4,372,241	6,287,149,554	6,499,052	4,143,111,911	2,150,536,695
13	Vacant – Multi-residential	2,069	1,095	123,271,280	738,684	4,904,073	119,105,891
14	Vacant – Commercial	3,858	12,206	1,265,317,098	103,108	174,112,390	1,091,307,816
15	Vacant – Industrial	1,800	36,034	547,874,477	1,478	206,594,611	341,281,344
16	Vacant- Mixed Zoning	1,674	14,963	453,584,378	560,664	134,237,965	588,383,007
17	Unassigned						
18	Unassigned						
19	Vacant – Public Use Lands	1,235	143,977	759,081,303	71,430	730,561,426	28,591,307
<b>PROPERTY CLASS SUBTOTAL</b>		<b>49,007</b>	<b>4,659,967</b>	<b>9,874,977,371</b>	<b>7,975,138</b>	<b>5,780,274,231</b>	<b>4,371,154,208</b>
<b>2 - SINGLE FAMILY RESIDENTIAL</b>							
20	Single Family Residence	528,122	92,741	13,988,634,968	34,787,597,060	191,158,456	\$ 48,585,073,572
21	Individual unit in a multiple unit building	93,993	562	1,835,894,321	3,313,834,330	202,219,718	4,947,508,933
22	M/H Converted to Real Property	4,433	2,148	49,003,795	108,200,849	1,308,367	155,896,277
23	Manufactured Home	6,138	4,854	79,169,413	17,556,448	2,223,963	94,501,898
24	SFR Unit/Row House, Townhouse	46,279	2,327	756,819,064	1,610,216,491	9,030,833	2,376,066,388
25	Unassigned						
26	SFR-Auxiliary Area	906	195	22,126,865	2,850,177	1,757,734	23,219,308
27	SFR – Common Area	13,696	6,388	1,918,372	2,867,178	112,849	4,672,701
28	SFR with Minor Improvements	4,830	12,855	113,318,936	14,388,969	47,376,790	80,331,115
29	Mixed Use with SFR as primary use	1	36	251,370	473,901	-	725,271
<b>PROPERTY CLASS SUBTOTAL</b>		<b>698,398</b>	<b>122,107</b>	<b>16,847,137,104</b>	<b>39,857,985,403</b>	<b>455,188,710</b>	<b>56,267,995,463</b>
<b>3 - MULTI-FAMILY RESIDENTIAL</b>							
30	Duplex or Duplex Under Construction	1,310	223	20,481,623	20,194,765	271,925	40,404,463
31	Two Single Family Units	876	659	34,898,748	59,528,943	922,977	93,504,714
32	Three to four units	3,871	965	97,855,431	164,508,549	2,375,750	259,988,230
33	Five or More Units– low rise	1,662	6,057	913,126,413	2,571,384,810	369,812,263	3,114,698,960
34	Five or More Units – high rise	86	302	55,346,778	260,993,968	69,070,603	247,270,143
35	M/H Park – Ten or More M/H Units	179	2,083	124,665,639	30,728,126	8,387,311	147,006,454
36	Multi-family residential auxiliary area	38	83	11,964,666	31,989	1,425,550	10,571,105
37	Multi-family residential common area	47	4	32,733	258,272	-	291,005
38	MFR with Minor Improvements						-
39	Mixed Use with MFR as primary use						-
<b>PROPERTY CLASS SUBTOTAL</b>		<b>8,069</b>	<b>10,375</b>	<b>1,258,372,031</b>	<b>3,107,629,422</b>	<b>452,266,379</b>	<b>3,913,735,074</b>
<b>4 - COMMERCIAL</b>							
40	General Commercial	7,812	18,728	2,685,699,363	3,832,974,610	240,123,653	6,278,550,320
41	Offices, Prof. & Business Services	6,769	27,433	2,058,586,904	5,565,270,008	4,201,879,592	3,421,977,320
42	Casino or Hotel Casino	426	3,136	2,895,493,884	8,169,137,630	1,939,761,509	9,124,870,005
43	Commercial Living Accommodations	3,103	985	374,137,632	774,839,038	26,463,731	1,122,512,939
44	Commercial Recreation	54	5,232	41,793,575	42,172,862	83,933,855	32,582
45	Golf Course	341	12,291	77,959,139	130,635,897	87,994,554	120,600,482
46	Commercial Auxiliary Area	40	27	937,817	11,603	-	949,420
47	Commercial – Common Area	78	165	14,313,111	3,161,154	-	17,474,265
48	Commercial with Minor Improvements	892	3,770	374,020,976	20,858,552	74,925,187	319,954,341
49	Mixed Use with Comm. as primary use	5	42	3,423,717	4,493,879	-	7,917,596
<b>PROPERTY CLASS SUBTOTAL</b>		<b>19,520</b>	<b>71,808</b>	<b>8,526,366,118</b>	<b>18,543,555,233</b>	<b>6,655,082,081</b>	<b>20,414,839,270</b>
<b>5 - INDUSTRIAL</b>							
50	General Industrial	3,955	11,014	883,997,608	1,983,397,254	89,792,161	2,777,602,701
51	Commercial Industrial	465	1,051	119,410,000	234,982,232	2,692,557	351,699,675
52	Heavy Industrial	6	377	9,082,610	20,390,342	4,166,427	25,306,525
53	Unassigned						
54	Unassigned						
55	Unassigned						
56	Industrial Auxiliary Area						-
57	Industrial– Common Area	12	37	3,049,306	1,007,485	-	4,056,791
58	Industrial with Minor Improvements	52	283	12,405,986	1,110,779	1,956,948	11,559,817
59	Mixed Use with Industrial as primary use	1	1	121,664	871,507	-	993,171
<b>PROPERTY CLASS SUBTOTAL</b>		<b>4,491</b>	<b>12,764</b>	<b>1,028,067,174</b>	<b>2,241,759,599</b>	<b>98,608,093</b>	<b>3,171,218,680</b>

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

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>6 - RURAL</b>							
60	Agricultural Qualified per NRS 361A	274	5,465	\$ 2,641,225	\$ 5,336,711	\$ 1,000,441	\$ 6,977,495
61	Ag. not Qualified per NRS 361A						-
62	Open Space	3	198	182,106	-	-	182,106
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>277</b>	<b>5,663</b>	<b>2,823,331</b>	<b>5,336,711</b>	<b>1,000,441</b>	<b>7,159,601</b>
<b>7 - COMMUNICATION, TRANSPORTATION AND UTILITIES</b>							
70	Operating Communication, Transportation and Utility Property of an interstate or intercounty nature	3	1,280	\$ 4,511,560	\$ 542,537	\$ 5,022,537	\$ 31,560
71	Communication, Transportation and Utility Property of a local nature	2	14	1,207,892	1,160	926,546	282,506
72	Communication, Transportation, and Utility property of an interstate or intercounty nature, not used in operations (locally assessed)	555	29,703	587,370,272	799,534,700	1,221,294,910	165,610,062
73	Alternative Energy –Solar, Wind, Biomass; does not include geothermal	21	6,643	13,958,287	333,199	11,287,850	3,003,636
74	Unassigned						
75	Unassigned						
76	Unassigned						
77	Unassigned						
78	Locally Assessed Utility Use with Minor Improvements	1	0	14,000	34,928	48,928	-
79	Mixed Use with Locally Assessed Utility as primary use						-
<b>PROPERTY CLASS SUBTOTAL</b>		<b>582</b>	<b>37,641</b>	<b>607,062,011</b>	<b>800,446,524</b>	<b>1,238,580,771</b>	<b>168,927,764</b>
<b>8 - MINES</b>							
80	Pre-development or Abandoned Mine, improvements not valued by State	3	986	\$ 1,949,819	\$ 158,236	\$ 1,976,708	\$ 131,347
81	Mine, Extractive Mineral, Valuation of Improvements by State, Land Valuation by County	5	1,697	1,603,421	10,635,041	954,323	11,284,139
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	8,503,524	113,140	-	8,616,664
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>14</b>	<b>2,859</b>	<b>12,056,764</b>	<b>10,906,417</b>	<b>2,931,031</b>	<b>20,032,150</b>
<b>9 - SPECIAL PURPOSE OR USE</b>							
90	Parks for Public Use	271	14,158	\$ 295,161,957	\$ 133,817,805	\$ 426,905,914	\$ 2,073,848
91	Cemeteries	3	31	356,265	125,894	216,265	265,894
92	Hospitals and Skilled Nursing Homes	93	224	37,363,029	186,448,149	106,356,289	117,454,889
93	Special Use, Limited-Market Properties	13	49	7,341,845	6,550,542	9,271,079	4,621,308
94	Unassigned						
95	Unassigned						
96	Special Purpose Auxiliary Area						-
97	Special Purpose Common Area						-
98	Special Purpose with Minor Imps	10	1,021	4,633,268	16,287	4,621,245	28,310
99	Mixed Use with Special Purpose as Primary Use						-
<b>PROPERTY CLASS SUBTOTAL</b>		<b>390</b>	<b>15,483</b>	<b>344,856,364</b>	<b>326,958,677</b>	<b>547,370,792</b>	<b>124,444,249</b>
<b>TOTAL FORM 1</b>		<b>780,748</b>	<b>4,938,667</b>	<b>38,501,718,268</b>	<b>64,902,553,124</b>	<b>15,231,302,529</b>	<b>88,459,506,459</b>

Note: For a complete description of Land Use Codes see publication titled, "2019-2020 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		330.390	\$ 96,806			
B.	Farmsteads						
C.	Cultivated						
	1st Class		1,175.970	266,948			
	2nd Class		503.620	88,891			
	3rd Class		71.820	9,050			
	4th Class						
D.	Wild hay						
	1st Class						
	2nd Class						
E.	Pasture						
	1st Class		219.290	21,217			
	2nd Class		44.390	3,306			
	3rd Class		45.590	2,929			
	4th Class		587.540	16,599			
F.	Grazing						
	1st Class		322.160	2,992			
	2nd Class		342.410	1,640			
	3rd Class		298.950	1,000			
	4th Class		1,158.010	1,948			
	<b>Sub-total</b>		5,100.140	513,326			
G.	Non-ag res/comm/other						
	<b>AGRICULTURAL LAND TOTALS</b>		274	5,100.140	513,326		513,326
(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, "2019-2020 Personal Property Manual," 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**

EXC	DESCRIPTION	NO. OF		ASSESSED	TAXABLE
		EXEMPTIONS / PARCELS	NO. OF ACRES	VALUE EXEMPTED	DOLLARS EXEMPTED
1	Blind (NRS 361.085)	174		14,580	\$ -
2	Orphans (Discontinued)				
3	Surviving Spouse (NRS 361.080)	5,615		78,186	
4	Veterans (NRS 361.090)	9,264		478,578	
5	Disabled Veterans NRS (361.091)				
A.	100%	4,439		14,178,476	
B.	80-99%	963		1,394,943	
C.	60-79%	782		593,590	
D.	Surviving Spouse	627		1,847,016	
6	Mining Claims				
	Patented Mining Claims (NRS 362.050)	13		8,867,299	
	Unpatented Mines & Claims (NRS 361.075)				
7	Pollution Control (NRS 361.077)				
A.	Locally Assessed	2		394,778	
B.	Mining	1		-	
8	Churches & Chapels (NRS 361.125)	766	1,986.7	443,059,308.0	
9	Governmental				
A.	U. S. Public Domain (NRS 361.050)				
B.	U. S. Government (NRS 361.050)	8,299	4,335,886.4	6,365,670,738	
C.	Indian (NRS 361.050)	135	75,807.1	32,481,652	
D.	State Lands & Property (NRS 361.055)	522	131,656.4	256,629,220	
E.	State Forestry (NRS 361.055)				
F.	County (NRS 361.060)	1,831	33,760.0	1,885,404,200	
G.	Other Municipal (NRS 361.060)	2,773	133,438.9	1,317,351,621	
H.	Schools (NRS 361.065)	459	5,632.7	1,668,418,755	
10	Others				
A.	Private Parks-Public Use (NRS 361.0605)	6	18.0	100,658	
B.	Airports (NRS 361.061(1))	5	490.6	28,130,576	
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	9,176	
G.	Fallout Shelters (NRS 361.078)				
H.	Low-Income Housing (NRS 361.082)	216	575.7	397,619,755	
I.	Orphan/Indigent Care (NRS 361.083)	8	76.4	82,940,342	
J.	Elderly/Disabled Housing (NRS 361.086)	20	35.4	16,505,195	
K.	Disability Accommodations (NRS 361.087)				
L.	Nathan Adelson Hospice (NRS 361.088)	1	4.1	2,337,144	
M.	Veterans Home Gifts (NRS 361.0905)	36	10.1	35,280	
N.	Veterans Organizations (NRS 361.095)	9	13	1,629,656	
O.	Charter Schools- Leased (NRS 361.096)	44	180.0	83,441,785	
P.	University System Foundations (NRS 361.098)	91	1,459.1	230,171,359	
Q.	University System Leased Property (NRS 361.099)				
R.	University Greek Systems (NRS 361.100)				
S.	Nonprofit Private Schools (NRS 361.105)	22	130.2	53,905,939	
T.	Apprenticeship Programs (NRS 361.106)	8	84.8	8,226,719	
U.	Pershing Kids, Rodeo Inc. (NRS 361.107)				
V.	Assoc., Museums, etc. (NRS 361.110)	24	1,230.7	20,392,030	
W.	Conservancies (NRS 361.111)	1	5.0	1,750	
X.	Heritage, Habitat, etc. (NRS 361.115)	22	2.1	266,862	
Y.	Public Cemeteries (NRS 361.130)	14	198.2	59,518	
Z.	Nonprofit Cemeteries (NRS 361.132)	3	17.1	47,935	
a.	Charitable Orgs., Lodges, etc. (NRS 361.135)	33	91.0	9,774,049	
b.	Charitable Corporations (NRS 361.140)	201	380.2	154,837,172	

**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 & NRS 361.228)				
y.	Geothermal Operation Net Proceeds (NRS 362.140)				
z.	Declared Disaster Depreciation (NRS 361.084 & 361.47285)				
<b>TOTAL EXEMPTIONS FORM 3</b>		40,880	4,723,172.1	13,087,295,840	\$ -
		(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