

Nevada Department of Taxation  
2021-2022

Statistical Analysis of the Secured Roll

For Use by County Assessors

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FORM 1: SECURED REAL PROPERTY

21-22

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 - VACANT</b>										
10	Vacant – Unknown/Other	435	77,821	464,491,281	1,996	413,180,258			\$	51,313,019
11	Splinter and other unbuildable	177	47	42,503	3,987	13,437			\$	33,053
12	Vacant – Single Family Residential	42,459	4,361,268	6,716,491,336	7,481,293	4,231,895,831			\$	2,492,076,798
13	Vacant – Multi-residential	1,439	952	89,888,324	187,753	6,063,336			\$	84,012,741
14	Vacant – Commercial	3,796	11,907	1,307,614,755	111,522	210,227,170			\$	1,097,499,107
15	Vacant – Industrial	1,721	35,246	554,933,241	5,047	196,400,592			\$	358,537,696
16	Vacant - Mixed Zoning	1,316	14,199	474,370,248	315,481	140,821,629			\$	333,864,100
17	Unassigned									
18	Unassigned									
19	Vacant – Public Use Lands	1,231	145,168	783,549,984	54,948	756,633,668			\$	26,971,264
	<b>PROPERTY CLASS SUBTOTAL</b>	<b>52,574</b>	<b>4,646,608,357</b>	<b>10,391,381,672</b>	<b>8,162,027</b>	<b>5,955,235,921</b>			\$	<b>4,444,307,778</b>
<b>2 - SINGLE FAMILY RESIDENTIAL</b>										
20	Single Family Residence	546,248	95,198	17,128,058,544	38,048,208,226	223,170,342			\$	54,953,096,428
21	Individual unit in a multiple unit building	93,376	786	2,206,604,362	3,370,454,982	151,999,288			\$	5,425,060,056
22	M/H Converted to Real Property	4,577	2,228	65,132,722	111,719,739	1,600,864			\$	175,251,597
23	Manufactured Home	5,968	4,769	94,921,210	17,840,542	2,132,389			\$	110,629,363
24	SFR Unit/Row House Townhouse	50,683	2,574	1,048,333,922	1,799,635,471	11,187,138			\$	2,836,782,255
25	Unassigned									
26	SFR-Auxiliary Area	961	189	22,418,519	2,333,790	1,791,239			\$	22,961,070
27	SFR – Common Area	16,400	7,229	1,018,469	3,061,579	1,496,334			\$	2,583,714
28	SFR with Minor Improvements	4,266	12,792	120,225,704	14,019,763	47,451,880			\$	86,793,587
29	Mixed Use with SFR as primary use	4	59	1,416,345	2,349,963	0			\$	3,766,308
	<b>PROPERTY CLASS SUBTOTAL</b>	<b>722,483</b>	<b>125,824</b>	<b>20,688,129,797</b>	<b>43,369,624,055</b>	<b>440,829,474</b>			\$	<b>63,616,924,378</b>
<b>3 - MULTI-FAMILY RESIDENTIAL</b>										
30	Duplex or Duplex Under Construction	1,309	223	25,402,814	19,773,784	306,318			\$	44,870,280
31	Two Single Family Units	867	663	43,008,314	61,003,726	927,694			\$	103,084,346
32	Three to four units	3,847	958	120,148,257	163,725,179	2,388,337			\$	281,485,099
33	Five or More Units– low rise	1,683	6,341	1,064,702,127	2,879,010,462	473,750,368			\$	3,469,962,221
34	Five or More Units – high rise	99	355	73,869,129	377,197,274	114,327,792			\$	336,738,611
35	M/H Park – Ten or More M/H Units	177	2,081	132,875,815	30,943,410	9,070,652			\$	154,748,573
36	Multi-family residential auxiliary area	42	100	15,320,591	18,029	1,782,550			\$	13,556,070
37	Multi-family residential common area	56	4	34,133	290,615	0			\$	324,748
38	MFR with Minor Improvements								\$	-
39	Mixed Use with MFR as primary use								\$	-
	<b>PROPERTY CLASS SUBTOTAL</b>	<b>8,080</b>	<b>10,725</b>	<b>1,475,361,180</b>	<b>3,531,962,479</b>	<b>602,553,711</b>			\$	<b>4,404,769,948</b>
<b>4 - COMMERCIAL</b>										
40	General Commercial	8,015	18,961	3,018,763,798	3,937,516,901	215,633,617			\$	6,740,647,082
41	Offices, Prof. & Business Services	6,830	27,497	2,199,993,379	5,736,722,073	4,431,474,979			\$	3,505,240,473
42	Casino or Hotel Casino	436	3,167	3,157,244,834	8,497,083,043	1,626,235,871			\$	10,028,092,006
43	Commercial Living Accommodations	3,103	973	381,796,158	853,299,665	20,362,318			\$	1,214,733,505
44	Commercial Recreation	55	5,233	45,260,387	42,824,895	88,051,873			\$	33,409
45	Golf Course	327	12,064	72,332,247	125,385,123	79,786,559			\$	117,930,811
46	Commercial Auxiliary Area	34	35	2,895,904	32,904	330,076			\$	2,598,732
47	Commercial – Common Area	89	172	14,838,662	3,198,530	0			\$	18,037,192
48	Commercial with Minor Improvements	893	3,641	343,966,962	23,992,764	30,192,019			\$	337,767,707
49	Mixed Use with Comm. as primary use	10	75	7,942,320	20,173,580	1,780,741			\$	26,335,159
	<b>PROPERTY CLASS SUBTOTAL</b>	<b>19,792</b>	<b>71,818</b>	<b>9,245,034,651</b>	<b>19,240,229,478</b>	<b>6,493,848,053</b>			\$	<b>21,991,416,076</b>
<b>5 - INDUSTRIAL</b>										
50	General Industrial	4,005	11,859	1,051,341,170	2,328,862,943	78,505,366			\$	3,301,698,747
51	Commercial Industrial	538	1,239	155,412,374	311,197,770	181,838			\$	466,428,306
52	Heavy Industrial	7	378	9,618,380	23,929,073	4,166,427			\$	29,381,026
53	Unassigned									
54	Unassigned									
55	Unassigned									
56	Industrial Auxiliary Area								\$	-
57	Industrial– Common Area	14	51	3,513,310	1,033,898	0			\$	4,547,208
58	Industrial with Minor Improvements	53	269	12,410,479	1,711,252	2,383,253			\$	11,738,478
59	Mixed Use with Industrial as primary use	2	74	4,440,201	1,538,835	0			\$	5,979,036
	<b>PROPERTY CLASS SUBTOTAL</b>	<b>4,619</b>	<b>13,870</b>	<b>1,236,735,914</b>	<b>2,668,273,771</b>	<b>85,236,884</b>			\$	<b>3,819,772,801</b>

FORM 1: SECURED REAL PROPERTY (Cont.)

21-22

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>6 - RURAL</b>											
60	Agricultural Qualified per NRS 361A	237	5,319	2,913,418	4,233,358	997,515	\$	6,149,261			
61	Ag. not Qualified per NRS 361A	39	153	565,645	84,145	85,992	\$	563,798			
62	Open Space	3	198	182,106	0	0	\$	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>279</b>	<b>5,670</b>	<b>3,661,169</b>	<b>4,317,503</b>	<b>1,083,507</b>	<b>\$</b>	<b>6,895,165</b>			
<b>7 - COMMUNICATION, TRANSPORTATION AND UTILITIES</b>											
70	Operating Communication, Transportation and Utility Property of an interstate or intercounty nature	5	1,384	13,433,102	4,182,561	16,915,551	\$	700,112			
71	Communication, Transportation and Utility Property of a local nature	2	14	1,207,892	1,182	926,568	\$	282,506			
72	Communication, Transportation, and Utility property of an interstate or intercounty nature, not used in operations (locally assessed)	557	31,642	618,173,761	817,452,022	1,270,998,255	\$	164,627,528			
73	Alternative Energy –Solar, Wind, Biomass; does not include geothermal	40	11,576	49,750,915	341,986	45,202,475	\$	4,890,426			
74	Unassigned										
75	Unassigned										
76	Unassigned										
77	Unassigned										
78	Locally Assessed Utility Use with Minor Improvements	1	0	17,500	34,057	51,557	\$	-			
79	Mixed Use with Locally Assessed Utility as primary use						\$	-			
	<b>PROPERTY CLASS SUBTOTAL</b>	<b>605</b>	<b>44,616</b>	<b>682,583,170</b>	<b>822,011,808</b>	<b>1,334,094,406</b>	<b>\$</b>	<b>170,500,572</b>			
<b>8 - MINES</b>											
80	Pre-development or Abandoned Mine, improvements not valued by State	3	986	1,949,819	162,226	2,009,833	\$	102,212			
81	Mine, Extractive Mineral, Valuation of Improvements by State, Land Valuation by County	5	1,697	1,603,421	10,848,137	981,928	\$	11,469,630			
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	9,392,191	116,306	0	\$	9,508,497			
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>2,860</b>	<b>12,945,431</b>	<b>11,126,669</b>	<b>2,991,761</b>	<b>\$</b>	<b>21,080,339</b>			
<b>9 - SPECIAL PURPOSE OR USE</b>											
90	Parks for Public Use	282	14,172	331,169,238	137,120,394	467,863,007	\$	426,625			
91	Cemeteries	3	31	361,953	130,610	217,315	\$	275,248			
92	Hospitals and Skilled Nursing Homes	97	285	55,057,215	259,769,373	110,464,061	\$	204,362,527			
93	Special Use, Limited-Market Properties	20	265	78,308,108	547,949,135	589,977,557	\$	36,279,686			
94	Unassigned										
95	Unassigned										
96	Special Purpose Auxiliary Area						\$	-			
97	Special Purpose Common Area						\$	-			
98	Special Purpose with Minor Imps	10	1,021	3,362,893	16,714	3,343,095	\$	36,512			
99	Mixed Use with Special Purpose as Primary Use						\$	-			
	<b>PROPERTY CLASS SUBTOTAL</b>	<b>412</b>	<b>15,774</b>	<b>468,259,407</b>	<b>944,986,226</b>	<b>1,171,865,035</b>	<b>\$</b>	<b>241,380,598</b>			
<b>TOTAL FORM 1</b>		<b>808,858</b>	<b>4,937,765,357</b>	<b>44,204,092,391</b>	<b>70,600,694,016</b>	<b>16,087,738,752</b>	<b>\$</b>	<b>98,717,047,655</b>			

Note: For a complete description of Land Use Codes see publication titled, "2021-2022 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**

21-22

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			329	94,821		
B.	Farmsteads						
C.	Cultivated						
	1st Class			1,289	289,019		
	2nd Class			408	71,128		
	3rd Class			71	8,834		
	4th Class						
D.	Wild hay						
	1st Class						
	2nd Class						
E.	Pasture						
	1st Class			177	17,619		
	2nd Class			84	6,406		
	3rd Class			40	2,669		
	4th Class			588	17,186		
F.	Grazing						
	1st Class			344	2,877		
	2nd Class			347	2,877		
	3rd Class			299	898		
	4th Class			1,170	1,776		
	<b>Sub-total</b>			5,146	516,110		
G.	Non-ag res/comm/other						
	<b>AGRICULTURAL LAND TOTALS</b>	277	5,146	516,110			\$ 516,110
(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>		0	0.00	0.00	\$ -
(non duplicated)					

Note: For a complete description of Personal Property see publication titled, "2021-2022 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**

Weighted Tax Rate 3.0456

EXC	DESCRIPTION	NO. OF		ASSESSED	TAXABLE
		EXEMPTIONS / PARCELS	NO. OF ACRES	VALUE EXEMPTED	DOLLARS EXEMPTED
1	Blind (NRS 361.085)	163		6,480	\$ 197
2	<b>Orphans (Discontinued)</b>				
3	Surviving Spouse (NRS 361.080)	5,163		17,676	\$ 31,110
4	Veterans (NRS 361.090)	8,365		208,446	\$ 366,865
5	Disabled Veterans NRS (361.091)				
A.	100%	5,409		11,218,917	\$ 341,683
B.	80-99%	1,035		886,730	\$ 27,006
C.	60-79%	866		379,790	\$ 11,567
D.	Surviving Spouse	725		1,533,895	\$ 46,716
6	Mining Claims				
	Patented Mining Claims (NRS 362.050)	76		4,023,484	\$ 122,539
	Unpatented Mines & Claims (NRS 361.075)				\$ -
7	Pollution Control (NRS 361.077)				
A.	Locally Assessed	2		396,010	\$ 12,061
B.	Mining	1		-	\$ -
8	Churches & Chapels (NRS 361.125)	776	1,956	469,662,482	\$ 14,304,041
9	Governmental				
A.	U. S. Public Domain (NRS 361.050)				\$ -
B.	U. S. Government (NRS 361.050)	8,283	4,327,849	6,194,875,877	\$ 188,671,140
C.	Indian (NRS 361.050)	135	75,807	36,277,788	\$ 1,104,876
D.	State Lands & Property (NRS 361.055)	529	55,865	232,915,428	\$ 7,093,672
E.	State Forestry (NRS 361.055)				\$ -
F.	County (NRS 361.060)	1,695	33,887	2,407,876,965	\$ 73,334,301
G.	Other Municipal (NRS 361.060)	2,722	129,237	1,367,339,597	\$ 41,643,695
H.	Schools (NRS 361.065)	457	5,666	1,751,601,196	\$ 53,346,766
10	<b>Others</b>				
A.	Private Parks-Public Use (NRS 361.0605)	9	53	1,314,209	\$ 40,026
B.	Airports (NRS 361.061(1))	106	680	62,452,995	\$ 1,902,068
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	8,955	\$ 273
G.	Fallout Shelters (NRS 361.078)				\$ -
H.	Low-Income Housing (NRS 361.082)	227	613	455,338,399	\$ 13,867,786
I.	Orphan/Indigent Care (NRS 361.083)	9	77	86,959,401	\$ 2,648,436
J.	Elderly/Disabled Housing (NRS 361.086)	20	35	16,819,755	\$ 512,262
K.	Disability Accommodations (NRS 361.087)				\$ -
L.	Nathan Adelson Hospice (NRS 361.088)	1	4	2,338,688	\$ 71,227
M.	Veterans Home Gifts (NRS 361.0905)	26	8	32,732	\$ 997
N.	Veterans Organizations (NRS 361.095)	8	13	1,551,064	\$ 47,239
O.	Charter Schools- Leased (NRS 361.096)	39	195	82,999,203	\$ 2,527,824
P.	University System Foundations (NRS 361.098)	92	1,450	245,826,949	\$ 7,486,906
Q.	University System Leased Property (NRS 361.099)	1	9	1,842,993	\$ 56,130
R.	University Greek Systems (NRS 361.100)				\$ -
S.	Nonprofit Private Schools (NRS 361.105)	31	165	77,009,263	\$ 2,345,394
T.	Apprenticeship Programs (NRS 361.106)	8	111	5,178,713	\$ 157,723
U.	Pershing Kids, Rodeo Inc. (NRS 361.107)				\$ -
V.	Assoc., Museums, etc. (NRS 361.110)	23	1,231	20,540,697	\$ 625,587
W.	Conservancies (NRS 361.111)	1	5	1,750	\$ 53
X.	Heritage, Habitat, etc. (NRS 361.115)	16	2	264,600	\$ 8,059
Y.	Public Cemeteries (NRS 361.130)	14	198	60,218	\$ 1,834
Z.	Nonprofit Cemeteries (NRS 361.132)	3	17	49,709	\$ 1,514
a.	Charitable Orgs., Lodges, etc. (NRS 361.135)	31	88	11,177,387	\$ 340,418
b.	Charitable Corporations (NRS 361.140)	192	382	162,528,859	\$ 4,949,979

**FORM 3: SECURED EXEMPTIONS (Cont.)**

Weighted Tax Rate 3.0456

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>		37,263	4,635,606.000	13,713,517,300.00	\$ 418,049,973.88
(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**  
 \_\_\_\_\_  
 County

8/11/2022  
 \_\_\_\_\_  
 Date