

Nevada Department of Taxation
2023-2024
Statistical Analysis of the Secured Roll
For Use by County Assessors
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FORM 1: SECURED REAL PROPERTY

23-24

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	405	74,838	551,681,038	492	482,679,710			69,001,820	
11	Splinter and other unbuildable	220	55	108,188		55,166			53,022	
12	Vacant – Single Family Residential	43,127	4,333,669	6,945,383,996	6,613,429	3,874,957,691			3,077,039,734	
13	Vacant – Multi-residential	839	899	126,844,446	174,218	7,933,648			119,085,016	
14	Vacant – Commercial	3,659	11,186	1,546,823,695	245,390	224,136,290			1,322,932,795	
15	Vacant – Industrial	1,613	33,542	727,721,890	21,575	232,591,261			495,152,204	
16	Vacant - Mixed Zoning	787	12,482	394,844,660	69,273	141,534,640			253,379,293	
17	Unassigned									
18	Unassigned									
19	Vacant – Public Use Lands	1,180	135,732	814,386,743	129,547	788,132,596			26,383,694	
PROPERTY CLASS SUBTOTAL		51,830	4,602,403	11,107,794,656	7,253,924	5,752,021,002			5,363,027,578	
2 - SINGLE FAMILY RESIDENTIAL										
20	Single Family Residence	566,193	97,841	23,959,551,087	47,877,123,418	310,773,763			71,525,900,742	
21	Individual unit in a multiple unit building	92,199	697	2,798,270,984	3,778,190,888	96,850,673			6,479,611,199	
22	M/H Converted to Real Property	4,760	2,312	89,245,761	133,536,115	1,934,314			220,847,562	
23	Manufactured Home	5,788	4,505	122,463,848	18,729,995	2,285,698			138,908,145	
24	SFR Unit/Row House Townhouse	55,644	2,925	1,521,288,351	2,706,259,394	16,354,586			4,211,193,159	
25	Unassigned									
26	SFR-Auxiliary Area	1,002	169	24,749,455	2,543,163	114,060			27,178,558	
27	SFR – Common Area	19,154	8,349	1,063,514	5,127,812	1,829,289			4,362,037	
28	SFR with Minor Improvements	4,402	12,727	121,635,694	16,517,439	31,779,830			106,373,303	
29	Mixed Use with SFR as primary use	4	59	2,214,524	2,882,617				5,097,141	
PROPERTY CLASS SUBTOTAL		749,146	129,586	28,640,483,218	54,540,910,841	461,922,213			82,719,471,846	
3 - MULTI-FAMILY RESIDENTIAL										
30	Duplex or Duplex Under Construction	1,310	222	37,604,866	26,564,786	353,984			63,815,668	
31	Two Single Family Units	859	642	53,686,105	69,646,283	1,004,364			122,328,024	
32	Three to four units	3,849	958	174,057,451	181,213,983	2,934,362			352,337,072	
33	Five or More Units– low rise	1,717	6,658	1,390,421,343	3,516,627,562	659,311,147			4,247,737,758	
34	Five or More Units – high rise	122	510	130,751,059	658,391,107	201,679,700			587,462,466	
35	M/H Park – Ten or More M/H Units	176	2,077	175,631,762	37,190,066	11,475,541			201,346,287	
36	Multi-family residential auxiliary area	49	137	26,253,974	19,904	1,986,950			24,286,928	
37	Multi-family residential common area	56	4	37,633	371,684				409,317	
38	MFR with Minor Improvements								-	
39	Mixed Use with MFR as primary use	2	6	2,082,500	174,404				2,256,904	
PROPERTY CLASS SUBTOTAL		8,140	11,215	1,990,526,693	4,490,199,779	878,746,048			5,601,980,424	
4 - COMMERCIAL										
40	General Commercial	8,202	19,076	3,663,569,191	4,902,647,071	243,911,842			8,322,304,420	
41	Offices, Prof. & Business Services	6,956	28,289	2,683,804,079	6,742,066,974	5,309,209,065			4,116,661,988	
42	Casino or Hotel Casino	429	3,084	3,279,115,282	10,506,806,163	1,282,962,836			12,502,958,609	
43	Commercial Living Accommodations	3,096	967	404,997,636	999,439,046	9,306,296			1,395,130,386	
44	Commercial Recreation	55	5,233	64,693,686	50,599,331	115,254,656			38,361	
45	Golf Course	328	11,835	80,365,811	153,274,803	94,811,355			138,829,259	
46	Commercial Auxiliary Area	41	38	3,551,367	48,973	396,092			3,204,248	
47	Commercial – Common Area	98	181	18,396,569	3,796,712				22,193,281	
48	Commercial with Minor Improvements	991	5,073	467,936,704	33,015,327	69,591,189			431,360,842	
49	Mixed Use with Comm. as primary use	12	85	12,533,070	43,195,280	3,234,230			52,494,120	
PROPERTY CLASS SUBTOTAL		20,208	73,861	10,678,963,395	23,434,889,680	7,128,677,561			26,985,175,514	
5 - INDUSTRIAL										
50	General Industrial	4,059	12,708	1,799,653,668	3,148,766,597	108,792,626			4,839,627,639	
51	Commercial Industrial	732	1,519	246,048,737	506,968,725	262,468			752,754,994	
52	Heavy Industrial	8	397	19,069,251	28,336,965	10,137,236			37,268,980	
53	Unassigned									
54	Unassigned									
55	Unassigned									
56	Industrial Auxiliary Area								-	
57	Industrial– Common Area	14	51	4,431,209	1,368,125				5,799,334	
58	Industrial with Minor Improvements	63	372	24,160,404	2,851,433	41,039			26,970,798	
59	Mixed Use with Industrial as primary use	1	1	202,773	1,044,941				1,247,714	
PROPERTY CLASS SUBTOTAL		4,877	15,048	2,093,566,042	3,689,336,786	119,233,369			5,663,669,459	

FORM 1: SECURED REAL PROPERTY (Cont.)

23-24

LUC	DESCRIPTION	NO. OF PARCELS	NO. OF ACRES	GROSS ASSESSED		GROSS ASSESSED		GROSS ASSESSED		NET ASSESSED
				VALUE LAND	VALUE IMPROVEMENTS	VALUE EXEMPTED	VALUE TOTAL			
6 - RURAL										
60	Agricultural Qualified per NRS 361A	213	4,481	1,438,878	4,622,821	2,778				6,058,921
61	Ag. not Qualified per NRS 361A	57	917	3,054,242	214,902		1,095,271			2,173,873
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									-
	PROPERTY CLASS SUBTOTAL	273	5,596	4,675,226	4,837,723		1,098,049			8,414,900
7 - COMMUNICATION, TRANSPORTATION AND UTILITIES										
70	Operating Communication, Transportation and Utility Property of an interstate or intercounty nature	5	1,384	13,904,319	4,792,916		17,882,779			814,456
71	Communication, Transportation and Utility Property of a local nature	2	14	1,505,524	1,347		1,191,129			315,742
72	Communication, Transportation, and Utility property of an interstate or intercounty nature, not used in operations (locally assessed)	538	26,159	716,804,485	930,449,485		1,456,374,488			190,879,482
73	Alternative Energy –Solar, Wind, Biomass; does not include geothermal	134	52,244	190,639,525	948,432		158,135,844			33,452,113
74	Unassigned									
75	Unassigned									
76	Unassigned									
77	Unassigned									
78	Locally Assessed Utility Use with Minor Improvements	1	0	16,008	37,295		53,304			(1)
79	Mixed Use with Locally Assessed Utility as primary use									-
	PROPERTY CLASS SUBTOTAL	680	79,801	922,869,861	936,229,475		1,633,637,544			225,461,792
8 - MINES										
80	Pre-development or Abandoned Mine, improvements not valued by State	3	986	1,949,819	188,979		2,034,601			104,197
81	Mine, Extractive Mineral, Valuation of Improvements by State, Land Valuation by County	5	1,697	1,635,796	12,771,505		423,914			13,983,387
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	13,164,728	134,007					13,298,735
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	16,750,343	13,094,491		2,458,515			27,386,319
9 - SPECIAL PURPOSE OR USE										
90	Parks for Public Use	277	14,339	411,425,621	159,507,862		570,184,299			749,184
91	Cemeteries	14	239	5,309,054	819,358		2,938,239			3,190,173
92	Hospitals and Skilled Nursing Homes	103	300	71,235,790	311,640,140		130,115,484			252,760,446
93	Special Use, Limited-Market Properties	25	273	80,756,198	938,485,609		975,708,594			43,533,213
94	Unassigned									
95	Unassigned									
96	Special Purpose Auxiliary Area									-
97	Special Purpose Common Area									-
98	Special Purpose with Minor Imps	11	1,024	4,152,646	560,463		4,461,767			251,342
99	Mixed Use with Special Purpose as Primary Use									-
	PROPERTY CLASS SUBTOTAL	430	16,174	572,879,309	1,411,013,432		1,683,408,383			300,484,358
TOTAL FORM 1		835,598	4,936,544	56,028,508,743	88,527,766,131		17,661,202,684			126,895,072,190

Note: For a complete description of Land Use Codes see publication titled, "2023-2024 Land Use Codes," which is available online at: http://tax.nv.gov/LocalGovt/PolicyPub/ArchiveFiles/Land_Use_Code_Manuals/

FORM 1A: AGRICULTURAL LAND DETAIL

23-24

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		293	97,089			
B.	Farmsteads						
C.	Cultivated						
	1st Class		1,239	319,851			
	2nd Class		408	81,929			
	3rd Class		77	11,099			
	4th Class						
D.	Wild hay						
	1st Class						
	2nd Class						
E.	Pasture						
	1st Class		182	22,360			
	2nd Class		84	7,852			
	3rd Class		40	3,243			
	4th Class		588	22,325			
F.	Grazing						
	1st Class		344	3,327			
	2nd Class		347	1,735			
	3rd Class		299	1,044			
	4th Class		1,170	2,050			
	Sub-total		5,070	573,904			
G.	Non-ag res/comm/other						
	AGRICULTURAL LAND TOTALS		5,070	573,904			573,904
(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	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

3.0476

EXC	DESCRIPTION	NO. OF		ASSESSED	TAXABLE
		EXEMPTIONS / PARCELS	NO. OF ACRES	VALUE EXEMPTED	DOLLARS EXEMPTED
1	Blind (NRS 361.085)	153		3,420	\$ 104.23
2	Orphans (Discontinued)				
3	Surviving Spouse (NRS 361.080)	4,526		13,856	\$ 422.28
4	Veterans (NRS 361.090)	6,942		93,376	\$ 2,845.73
5	Disabled Veterans NRS (361.091)				
A.	100%	6,952		7,005,377	\$ 213,495.87
B.	80-99%	1,082		512,860	\$ 15,629.92
C.	60-79%	940		184,290	\$ 5,616.42
D.	Surviving Spouse	829		1,032,555	\$ 31,468.15
6	Mining Claims				
	Patented Mining Claims (NRS 362.050)	62		1,975,859	\$ 60,216.28
	Unpatented Mines & Claims (NRS 361.075)				\$ -
7	Pollution Control (NRS 361.077)				
A.	Locally Assessed	1		319,673	\$ 9,742.35
B.	Mining	2		77,868	\$ 2,373.11
8	Churches & Chapels (NRS 361.125)	763	1,931	572,179,734	\$ 17,437,749.57
9	Governmental				
A.	U. S. Public Domain (NRS 361.050)				\$ -
B.	U. S. Government (NRS 361.050)	8,261	4,327,769	6,245,755,709	\$ 190,345,650.99
C.	Indian (NRS 361.050)	135	75,807	33,125,221	\$ 1,009,524.24
D.	State Lands & Property (NRS 361.055)	561	55,948	299,094,621	\$ 9,115,207.67
E.	State Forestry (NRS 361.055)				\$ -
F.	County (NRS 361.060)	1,551	30,670	2,385,682,073	\$ 72,706,046.86
G.	Other Municipal (NRS 361.060)	2,643	126,075	1,605,860,316	\$ 48,940,198.99
H.	Schools (NRS 361.065)	454	5,670	2,095,301,887	\$ 63,856,420.31
10	Others				
A.	Private Parks-Public Use (NRS 361.0605)	12	69	3,319,935	\$ 101,178.34
B.	Airports (NRS 361.061(1))	248	5,593	713,603,920	\$ 21,747,793.07
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	10,924	\$ 332.92
G.	Fallout Shelters (NRS 361.078)				\$ -
H.	Low-Income Housing (NRS 361.082)	240	655	577,754,645	\$ 17,607,650.56
I.	Orphan/Indigent Care (NRS 361.083)	9	77	102,983,592	\$ 3,138,527.95
J.	Elderly/Disabled Housing (NRS 361.086)	20	31	19,294,408	\$ 588,016.38
K.	Disability Accommodations (NRS 361.087)				\$ -
L.	Nathan Adelson Hospice (NRS 361.088)	1	4	2,526,697	\$ 77,003.62
M.	Veterans Home Gifts (NRS 361.0905)	15	5	35,655	\$ 1,086.62
N.	Veterans Organizations (NRS 361.095)	8	13	1,844,290	\$ 56,206.58
O.	Charter Schools- Leased (NRS 361.096)	43	225	128,814,619	\$ 3,925,754.33
P.	University System Foundations (NRS 361.098)	85	1,459	310,244,937	\$ 9,455,024.70
Q.	University System Leased Property (NRS 361.099)	1	9	13,726,693	\$ 418,334.70
R.	University Greek Systems (NRS 361.100)				\$ -
S.	Nonprofit Private Schools (NRS 361.105)	28	130	84,285,101	\$ 2,568,672.74
T.	Apprenticeship Programs (NRS 361.106)	8	111	10,456,819	\$ 318,682.02
U.	Pershing Kids, Rodeo Inc. (NRS 361.107)				\$ -
V.	Assoc., Museums, etc. (NRS 361.110)	22	1,230	21,515,912	\$ 655,718.93
W.	Conservancies (NRS 361.111)	1	5	1,750	\$ 53.33
X.	Heritage, Habitat, etc. (NRS 361.115)	15	2	447,173	\$ 13,628.04
Y.	Public Cemeteries (NRS 361.130)	22	411	61,023	\$ 1,859.74
Z.	Nonprofit Cemeteries (NRS 361.132)	3	17	51,455	\$ 1,568.14
a.	Charitable Orgs., Lodges, etc. (NRS 361.135)	28	83	12,595,030	\$ 383,846.13
b.	Charitable Corporations (NRS 361.140)	200	409	204,743,531	\$ 6,239,763.85

FORM 3: SECURED EXEMPTIONS (Cont.)

3.0476

EXC	DESCRIPTION	NO. OF		ASSESSED	TAXABLE
		EXEMPTIONS /	NO. OF		
		PARCELS	ACRES	EXEMPTED	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		36,870	4,634,411	15,456,536,804	\$ 471,053,415.64
(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

8/8/2024
Date