

# Secured Tax Roll Master File (AOExtract)

The Clark County Secured Tax Roll Master file is updated daily by the County Assessor's Office. Per Nevada Revised Statutes, the Assessor's Office must assign a parcel number, keep track of ownership and establish an assessed value for all the property in Clark County. The other information on this master file is used to aid the Assessor's Office in performing its statutory requirements.

NOTE: This information is for assessment use only. No liability is assumed as to the accuracy of the data delineated hereon.

**Parcel (Parcel Number)**: The first 3 digits are the Map Book, which is a code for the township and range (An index map is required to locate this number). The next 2 digits are the Section Number inside the township and range. The next digit is the Page number (0-8). The next 2 digits are the Subdivision/Sequence Number. If this number is 00 thru 09, it denotes an acreage parcels. If this number is 10 thru 99, it identifies individual subdivisions. The last 3 characters of the parcel number are arbitrary numbers given to each parcel.

**Tax District**: A 3 digit code designating the taxing district that each parcel is in. (See Tax District Codes).

**Etal Flag**: (Y/N) The Etal Flag indicates if the parcel is owned by more than 2 owners. Additional owners are specified on the Etal Master file.

**Owner**: The first line of ownership.

**Owner2**: The second line of ownership.

**Mail Address1**: The first line of the mailing address.

**Mail Address2**: The second line of the mailing address.

**Mail Address3**: The third line of the mailing address.

**Mail City**: The city for mailing address.

**Mail State**: The state for mailing address.

**Mail Country**: The state for mailing address.

**Mail Zipcode**: Addresses out of the country will contain zeroes in this field. The first 5 digits are the zip code and the next 4 are the Plus 4 designated by the post office.

**Location Street Address**: Location Address is present on all parcels given a situs address. Vacant land has no location address. The location address consists of the following fields:

**Loc Strno**: 10 numeric characters

**Loc Frac**: Valid fractions are: 1/2, 1/4, 1/3, 3/4, 2/3

**Loc Strdir**: Valid directions are:

N - North

S - South

E - East

W - West

NE - Northeast

NW - Northwest

SE - Southeast

SW - Southwest

**Loc Strname**: Street name .

**Loc Strtype**: See valid [Street Type abbreviations](#).

**Loc Strunit**: A 15 character field to identify unit number and/or building numbers for condominiums and townhouses.

**Loc Strcity**: See valid [City Codes](#).

**Assessor Description**: This description is made of fields:

### **Legal Descr1 thru 7**

The following is an example of these fields:

SPRING VALLEY UNIT #7  
PLAT BOOK 3 PAGE 34  
PT LOT 71 BLOCK 3  
& PT LOT 72

**Land Use Code**: The Land Use Code identifies the use of improved parcels. If a parcel is not improved it will contain zeroes. (See [Assessor's Land Use Codes](#)).

**Capacity**: Certain Land Use codes on parcels need to specify a capacity (example: Hotel capacity is number of rooms, Apartment capacity is number of units).

**Assdyr (Assessed Year)**: This year (CCYY) specifies when a parcel was last appraised by the Assessor's Office. By law each parcel must be appraised every year.

**Constyr (Construction Year)**: When a building is constructed on a parcel, the initial construction year (CCYY) is updated.

**Doc Date (YYYY-MM-DD)**: This date indicates when the last ownership change was recorded for each parcel.

**Docno (Doc Number)**: This Document Number is the last ownership change document number for each parcel. There have been two different document number formats.

Prior to January 1, 1986, the Document Number consisted of Book (4 digits) and instrument (7 digits). (Displayed 1041:1000423).

After January 1, 1986, Document Number is made up of document date YYYYMMDD (6 digits) and Instrument (5 digits).

(Displayed 880213:00234).

**Doc Vest:** The Vesting Code indicates how the property was vested for the document number specified. (See Document Vesting Codes).

**Sales Information:** The Assessor's Office updates the sales information from the Recorded Value Declarations forms in the County Recorder's Office. A parcel number must first be established for each Value Declaration form. The Assessor's Office will then establish the sales type by reading the documents or sending sales verification letters out for vacant sales and multiple sales. The sales information is NOT updated the same time the new owner's name, address and document number are changed; it happens 2 to 3 weeks later or maybe not at all because we couldn't parcel the Value Declaration form. The sales date is the document recording date.

**SalePrice:** Sales price for the last time this parcel sold.

**TypeSale:** Sales codes for type of sale (See [Sales Type Codes](#)).

**SaleDate (YYYYMM):** Sales date of last sale.

**Land Acres:** Total acres for land code (4 decimal places).

**Comment Field:** A 45 character field for comments. The Mapping Division of the Assessor's Office will be coding these comments for clarity. (See [Codes for Documents in the Comment Field](#)).

**Comment Field 2:** A 45 character field for additional comments.

Fixed Assessor Description: The Assessor Description contains fixed Assessor description fields for indexing and an expanded 6 line Assessor description.

**Type:** A two character code that identifies the type of description.

PB - Subdivision Plat Book  
PM - Parcel Map  
LD - Land Division  
SF - Survey File  
MF - Miscellaneous File  
MS - Mineral Survey

**Recorded Book and Page:** Two fields with 4 digits in each. Each type will have a different format of numbers.

PB - Recorded Book and Page  
PM - Recorded File and Page  
LD - Recording Year and Sequences  
SF - Recorded File and Page  
MF - Recorded File and Page  
MS - Mineral Survey Number (First field only)

**Part Indicator:** The Part Indicator field will be a 2 character field with "PT" or spaces. It indicates part of a block or lot.

**Block Number and Code:** Contains only one Block number. If multiple blocks are involved, others are referenced in the free form description. Block Code identifies the naming convention of this number (See Lot/Block Field Codes).

**Lot Number and Code:** Contains only one Lot number. If multiple lots are involved, others are referenced in the free form description. Lot Code identifies the naming convention of this number (See Lot/Block field codes).

**Land Use Code:** The Land Use Code identifies the use of improved parcels. If a parcel is not improved it will contain zeroes. (See [Assessor's Land Use Codes](#)).

**Land Use Capacity:** Certain Land Use codes on parcels need to specify a capacity (example: Hotel capacity is number of rooms, Apartment capacity is number of units).

**Current Land Fields:** There are two groups of Current Land Fields. To obtain the total land acreage of the parcel, add both land acreage fields.

**Land Acres:** Total acres for land code (2 decimal places).

**Valuation Fields (Closed Roll Values):** These Assessed Value fields are the final values of each parcel when the Secured Tax Roll is closed in December. These values are only updated at County Board of Equalization (March), State Board of Equalization (all year) and Commissioner Corrections (all year). These values are used for the initial Secured Tax Roll billing, performed by the County Treasurer's Office in July. These values can be used to calculate Taxable Value by adding the Land and Improvement Values together and dividing by .35. The current Taxable Value fields are:

**FiscalYear** (Fiscal Year)

**LandVal** (Assessed Land Value)

**ImpVal** (Assessed Improvement Value)

**CEVal** (Common Element Value)

**TotVal** (Total Assessed Value):  $\text{LandVal} + \text{ImpVal} + \text{CEVal}$

**ExempCd** (Exempt Code): See List of [Exemption Codes](#).

**ExmptVal** (Exempt Value)

**Last Year's Valuation Fields (Previous Closed Roll Values):** These Assessed Value fields are the final values of each parcel when the Secured Tax Roll closed two years prior in December. These values are only updated at County Board of Equalization (March), State Board of Equalization (all year) and Commissioner Corrections (all year). These values are used for the initial Secured Tax Roll billing, performed by the County Treasurer's office two years prior in July. These values can be used to calculate Taxable Value as of two years ago by adding the Land and Improvement values together and dividing by .35. The two years prior Assessed Value fields are:

**LYFiscalYear** (Fiscal Year)

**LYLandVal**(Assessed Land Value):

**LYImpVal**(Assessed Improvement Value):

**LYCEVal** (Common Element Value)

**LYTotVal**(Total Assessed Value): LandVal + ImpVal + CEVal  
**LYExempCd**(Exempt Code): See List of [Exemption Codes](#).  
**LYExmptVal**(Exempt Value)

**NBRHOOD**: This is an internal code used to group parcels for valuation purposes.

**Common Name**: The Common Name field is used to identify a Parcel by a Name that is in common public usage; i.e. Sunset Park, etc.

**Assessor Descriptions Fields:**

**ADTYPE**: Specifies the types of recorded maps that may exist on a parcel.

**ADFILE**: Recorded map book number.

**ADPAGE**: Recorded map page number

**ADPART**: "PT" if only a portion of a lot.

**ADBLKCD**: Block Code: See Lot/Blk Field Codes

**ADBLK**: Block Number

**ADLOTCD**: Lot Code: See Lot/Blk Field Codes

**ADLOT**: Lot Number

**SECTION**: Section Number

**TOWNSHIP**: Township Number

**RANGE**: Range Number

**SUBNAME**: Subdivision name

**COMMENTS:**

**Abatement Flag**: 'PRIMARY', 'RENTAL' or 'OTHER'

The Nevada State Legislature passed a law to provide property tax relief to all citizens. NRS 361.4723 provides a partial abatement of taxes by applying a 3% cap on the tax bill of the owner's primary residence (single-family house, townhouse, condominium or manufactured home). Only one property may be selected in the State of Nevada as a primary residence. Some rental dwellings that meet the low-income rent limits may also qualify for a 3% cap on the tax bill.

A cap of up to 8% on the tax bill will be applied to residences that are not owner occupied. The up to 8% cap would also apply to land, commercial buildings, business personal property, aircraft, etc. New construction or property that has a change of use (zoning

change or manufactured home conversion) will not qualify for any cap for this fiscal year but will receive the 3% or up to an 8% cap starting July 1, of the next year.

**MAIL CAREOF**: Mailing "Care of" field

**POOLCOUNT**: Number of pools

**STATE LAND USE**: The State Land Use Code identifies the current use of the property. This field is a combination of the State and County land use codes. This field is recommend over the current "Land Use code" field. Both fields will be maintained. (See [State Land Use Codes](#)).