

**Nevada Department of Taxation**  
**2020-2021**  
**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		GROSS ASSESSED EXEMPTED	NET ASSESSED
				VALUE LAND	VALUE IMPROVEMENTS		
<b>1 - VACANT</b>							
10	Vacant – Unknown/Other	479	77,900	446,920,181	15,092	398,368,842	\$ 48,566,431
11	Splinter and other unbuildable	167	31	40,028	0	8,750	\$ 31,278
12	Vacant – Single Family Residential	38,657	4,368,931	6,576,426,964	6,641,726	4,240,705,882	\$ 2,342,362,808
13	Vacant – Multi-residential	2,182	1,126	126,354,132	366,065	7,737,088	\$ 118,983,109
14	Vacant – Commercial	3,809	12,253	1,303,814,941	112,458	197,213,070	\$ 1,106,714,329
15	Vacant – Industrial	1,767	35,701	573,729,416	2,970	208,517,047	\$ 365,215,339
16	Vacant - Mixed Zoning	1,424	15,003	489,016,317	337,850	139,037,419	\$ 350,316,748
17	Unassigned						\$ -
18	Unassigned						\$ -
19	Vacant – Public Use Lands	1,243	145,958	782,380,466	72,933	746,389,664	\$ 36,063,735
<b>PROPERTY CLASS SUBTOTAL</b>		<b>49,728</b>	<b>4,656,903</b>	<b>10,298,682,445</b>	<b>7,549,094</b>	<b>5,937,977,762</b>	<b>\$ 4,368,253,777</b>
<b>2 - SINGLE FAMILY RESIDENTIAL</b>							
20	Single Family Residence	536,802	93,924	16,137,126,764	36,590,203,331	214,310,297	\$ 52,513,019,798
21	Individual unit in a multiple unit building	93,361	558	2,124,838,694	3,357,461,914	141,176,783	\$ 5,341,123,825
22	M/H Converted to Real Property	4,517	2,210	59,690,701	111,025,632	1,405,405	\$ 169,310,928
23	Manufactured Home	6,052	4,795	90,452,982	17,764,036	2,194,248	\$ 106,022,770
24	SFR Unit/Row House. Townhouse	48,459	2,422	936,749,580	1,744,563,051	10,578,408	\$ 2,670,734,223
25	Unassigned						\$ -
26	SFR-Auxiliary Area	929	194	24,721,204	2,593,222	1,742,786	\$ 25,571,640
27	SFR – Common Area	15,029	6,830	2,145,177	3,098,032	301,070	\$ 4,942,139
28	SFR with Minor Improvements	4,643	12,836	117,382,866	14,520,243	47,286,409	\$ 84,616,700
29	Mixed Use with SFR as primary use	2	45	806,295	898,973	0	\$ 1,705,268
<b>PROPERTY CLASS SUBTOTAL</b>		<b>709,794</b>	<b>123,813</b>	<b>19,493,914,263</b>	<b>41,842,128,434</b>	<b>418,995,406</b>	<b>\$ 60,917,047,291</b>
<b>3 - MULTI-FAMILY RESIDENTIAL</b>							
30	Duplex or Duplex Under Construction	1,310	223	24,180,514	20,558,239	290,392	\$ 44,448,361
31	Two Single Family Units	870	652	38,672,467	60,375,505	982,064	\$ 98,065,908
32	Three to four units	3,886	965	112,795,608	166,382,083	2,303,967	\$ 276,873,724
33	Five or More Units– low rise	1,670	6,182	1,013,191,091	2,709,984,209	395,905,387	\$ 3,327,269,913
34	Five or More Units – high rise	88	306	58,611,982	352,791,176	98,983,859	\$ 312,419,299
35	M/H Park – Ten or More M/H Units	177	2,081	129,605,292	31,234,378	9,051,597	\$ 151,788,073
36	Multi-family residential auxiliary area	38	83	12,860,791	32,386	1,513,750	\$ 11,379,427
37	Multi-family residential common area	56	4	34,133	265,962	0	\$ 300,095
38	MFR with Minor Improvements						\$ -
39	Mixed Use with MFR as primary use						\$ -
<b>PROPERTY CLASS SUBTOTAL</b>		<b>8,095</b>	<b>10,496</b>	<b>1,389,951,878</b>	<b>3,341,623,938</b>	<b>509,031,016</b>	<b>\$ 4,222,544,800</b>
<b>4 - COMMERCIAL</b>							
40	General Commercial	7,927	18,957	2,961,778,822	3,910,692,296	230,613,160	\$ 6,641,857,958
41	Offices, Prof. & Business Services	6,804	27,426	2,163,963,119	5,762,807,047	4,384,960,058	\$ 3,541,810,108
42	Casino or Hotel Casino	436	3,165	3,157,841,376	8,727,722,480	1,801,816,101	\$ 10,083,747,755
43	Commercial Living Accommodations	3,105	978	378,386,874	839,322,236	33,354,031	\$ 1,184,355,079
44	Commercial Recreation	54	5,232	42,764,468	42,629,973	85,361,320	\$ 33,121
45	Golf Course	342	12,284	97,294,441	131,344,170	88,198,799	\$ 140,439,812
46	Commercial Auxiliary Area	30	29	1,058,648	32,338	330,076	\$ 760,910
47	Commercial – Common Area	80	168	14,812,496	3,190,031	0	\$ 18,002,527
48	Commercial with Minor Improvements	897	3,812	422,872,175	23,142,611	82,594,617	\$ 363,420,169
49	Mixed Use with Comm. as primary use	8	99	7,219,367	1,444,065	0	\$ 8,663,432
<b>PROPERTY CLASS SUBTOTAL</b>		<b>19,683</b>	<b>72,149</b>	<b>9,247,991,786</b>	<b>19,442,327,247</b>	<b>6,707,228,162</b>	<b>\$ 21,983,090,871</b>
<b>5 - INDUSTRIAL</b>							
50	General Industrial	3,977	11,338	960,326,104	2,149,377,806	97,751,412	\$ 3,011,952,498
51	Commercial Industrial	494	1,159	141,659,091	280,430,958	180,321	\$ 421,909,728
52	Heavy Industrial	6	377	9,440,796	23,437,216	4,166,427	\$ 28,711,585
53	Unassigned						\$ -
54	Unassigned						\$ -
55	Unassigned						\$ -
56	Industrial Auxiliary Area						\$ -
57	Industrial– Common Area	12	37	3,450,036	1,021,131	0	\$ 4,471,167
58	Industrial with Minor Improvements	53	278	12,493,587	1,656,771	2,377,617	\$ 11,772,741
59	Mixed Use with Industrial as primary use	1	1	121,664	888,918	0	\$ 1,010,582
<b>PROPERTY CLASS SUBTOTAL</b>		<b>4,543</b>	<b>13,189</b>	<b>1,127,491,278</b>	<b>2,456,812,800</b>	<b>104,475,777</b>	<b>\$ 3,479,828,301</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	273	5,450	2,737,676	4,339,576	1,004,480	\$ 6,072,772
61	Ag. not Qualified per NRS 361A						\$ -
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>		276	5,648	2,919,782	4,339,576	1,004,480	\$ 6,254,878
<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	4,176,376	16,917,359	\$ 692,119
71	Communication, Transportation and Utility Property of a local nature	2	14	1,207,892	1,186	926,572	\$ 282,506
72	Communication, Transportation, and Utility property of an interstate or intercounty nature, not used in operations (locally assessed)	556	29,593	613,313,008	815,454,838	1,262,011,217	\$ 166,756,629
73	Alternative Energy –Solar, Wind, Biomass; does not include geothermal	19	6,350	13,472,541	339,073	11,320,867	\$ 2,490,747
74	Unassigned						\$ -
75	Unassigned						\$ -
76	Unassigned						\$ -
77	Unassigned						\$ -
78	Locally Assessed Utility Use with Minor Improvements	1	0	17,500	34,669	52,169	\$ -
79	Mixed Use with Locally Assessed Utility as primary use						\$ -
<b>PROPERTY CLASS SUBTOTAL</b>		583	37,341	641,444,043	820,006,142	1,291,228,184	\$ 170,222,001
<b>8 - MINES</b>							
80	Pre-development or Abandoned Mine, improvements not valued by State	3	986	1,949,819	162,487	2,015,373	\$ 96,933
81	Mine, Extractive Mineral, Valuation of Improvements by State, Land Valuation by County	5	1,697	1,603,421	11,125,411	421,852	\$ 12,306,980
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	9,108,888	115,131	0	\$ 9,224,019
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>		14	2,859	12,662,128	11,403,029	2,437,225	\$ 21,627,932
<b>9 - SPECIAL PURPOSE OR USE</b>							
90	Parks for Public Use	269	14,140	314,611,670	134,697,744	448,886,461	\$ 422,953
91	Cemeteries	3	31	363,790	128,128	216,790	\$ 275,128
92	Hospitals and Skilled Nursing Homes	95	275	52,943,205	247,129,644	110,574,833	\$ 189,498,016
93	Special Use, Limited-Market Properties	16	114	30,789,398	46,682,771	40,572,072	\$ 36,900,097
94	Unassigned						\$ -
95	Unassigned						\$ -
96	Special Purpose Auxiliary Area						\$ -
97	Special Purpose Common Area						\$ -
98	Special Purpose with Minor Imps	10	1,021	3,024,716	16,784	3,010,431	\$ 31,069
99	Mixed Use with Special Purpose as Primary Use						\$ -
<b>PROPERTY CLASS SUBTOTAL</b>		393	15,581	401,732,779	428,655,071	603,260,587	\$ 227,127,263
<b>TOTAL FORM 1</b>		793,109	4,937,981	42,616,790,382	68,354,845,331	15,575,638,599	\$ 95,395,997,114

Note: For a complete description of Land Use Codes see publication titled, "2020-2021 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		329	95,709			
B.	Farmsteads						
C.	Cultivated						
	1st Class		1,168	263,392			
	2nd Class		504	88,258			
	3rd Class		71	8,886			
	4th Class						
D.	Wild hay						
	1st Class						
	2nd Class						
E.	Pasture						
	1st Class		218	21,467			
	2nd Class		44	3,352			
	3rd Class		46	2,958			
	4th Class		588	16,890			
F.	Grazing						
	1st Class		322	2,765			
	2nd Class		351	1,560			
	3rd Class		299	925			
	4th Class		1,158	1,794			
	<b>Sub-total</b>		5,098	507,956			
G.	Non-ag res/comm/other						
<b>AGRICULTURAL LAND TOTALS</b>			277	5,098	507,956		\$ 507,956
(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	0	\$ -
(non duplicated)					

Note: For a complete description of Personal Property see publication titled, "2020-2021 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 3.0398

EXC	DESCRIPTION	NO. OF		ASSESSED	TAXABLE
		EXEMPTIONS / PARCELS	NO. OF ACRES	VALUE EXEMPTED	DOLLARS EXEMPTED
1	Blind (NRS 361.085)	179		8,540	\$ 260
2	<b>Orphans (Discontinued)</b>				
3	Surviving Spouse (NRS 361.080)	5,565		40,466	\$ 1,230
4	Veterans (NRS 361.090)	9,095		288,295	\$ 8,764
5	Disabled Veterans NRS (361.091)				
A.	100%	5,008		12,655,673	\$ 384,707
B.	80-99%	1,019		1,214,350	\$ 36,914
C.	60-79%	862		465,990	\$ 14,165
D.	Surviving Spouse	696		1,779,075	\$ 54,080
6	Mining Claims				
	Patented Mining Claims (NRS 362.050)	10		259,014	\$ 7,874
	Unpatented Mines & Claims (NRS 361.075)				\$ -
7	Pollution Control (NRS 361.077)				
A.	Locally Assessed	2		421,852	\$ 12,823
B.	Mining	1			\$ -
8	Churches & Chapels (NRS 361.125)	770	1,948	461,391,790	\$ 14,025,388
9	Governmental				
A.	U. S. Public Domain (NRS 361.050)				\$ -
B.	U. S. Government (NRS 361.050)	8,279	4,327,849	6,113,175,187	\$ 185,828,299
C.	Indian (NRS 361.050)	135	75,807	32,491,193	\$ 987,667
D.	State Lands & Property (NRS 361.055)	522	55,850	233,131,016	\$ 7,086,717
E.	State Forestry (NRS 361.055)				\$ -
F.	County (NRS 361.060)	1,840	34,094	1,994,175,738	\$ 60,618,954
G.	Other Municipal (NRS 361.060)	2,766	130,879	1,369,174,746	\$ 41,620,174
H.	Schools (NRS 361.065)	454	5,628	1,723,795,225	\$ 52,399,927
10	<b>Others</b>				
A.	Private Parks-Public Use (NRS 361.0605)	6	18	101,810	\$ 3,095
B.	Airports (NRS 361.061(1))	3	129	7,161,068	\$ 217,682
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	9,072	\$ 276
G.	Fallout Shelters (NRS 361.078)				\$ -
H.	Low-Income Housing (NRS 361.082)	223	601	429,241,579	\$ 13,048,086
I.	Orphan/Indigent Care (NRS 361.083)	8	75	85,654,603	\$ 2,603,729
J.	Elderly/Disabled Housing (NRS 361.086)	20	35	16,760,886	\$ 509,497
K.	Disability Accommodations (NRS 361.087)				\$ -
L.	Nathan Adelson Hospice (NRS 361.088)	1	4	2,346,925	\$ 71,342
M.	Veterans Home Gifts (NRS 361.0905)	26	8	32,732	\$ 995
N.	Veterans Organizations (NRS 361.095)	9	13	1,620,229	\$ 49,252
O.	Charter Schools- Leased (NRS 361.096)	43	204	93,637,532	\$ 2,846,394
P.	University System Foundations (NRS 361.098)	88	1,450	244,391,232	\$ 7,429,005
Q.	University System Leased Property (NRS 361.099)	1	9	1,872,797	\$ 56,929
R.	University Greek Systems (NRS 361.100)				\$ -
S.	Nonprofit Private Schools (NRS 361.105)	30	155	64,977,685	\$ 1,975,192
T.	Apprenticeship Programs (NRS 361.106)	13	111	5,114,474	\$ 155,470
U.	Pershing Kids, Rodeo Inc. (NRS 361.107)				\$ -
V.	Assoc., Museums, etc. (NRS 361.110)	23	1,231	20,495,730	\$ 623,029
W.	Conservancies (NRS 361.111)	1	5	1,750	\$ 53
X.	Heritage, Habitat, etc. (NRS 361.115)	18	2	170,625	\$ 5,187
Y.	Public Cemeteries (NRS 361.130)	14	198	60,218	\$ 1,831
Z.	Nonprofit Cemeteries (NRS 361.132)	3	17	49,199	\$ 1,496
a.	Charitable Orgs., Lodges, etc. (NRS 361.135)	31	88	11,177,000	\$ 339,758
b.	Charitable Corporations (NRS 361.140)	198	383	161,902,118	\$ 4,921,501

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

EXC	DESCRIPTION	NO. OF		ASSESSED	TAXABLE
		EXEMPTIONS / PARCELS	NO. OF ACRES	VALUE EXEMPTED	DOLLARS 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>		38,243	4,636,794	13,091,247,414	\$ 397,947,739
		(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