

**Nevada Department of Taxation**  
**2022-2023**  
**Statistical Analysis of the Secured Roll**  
For Use by County Assessors  
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**FORM 1: SECURED REAL PROPERTY**

22-23

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	426	77,626	513,714,480	7,585	456,283,078	57,438,987
11	Splinter and other unbuildable	177	48	48,016	4,215	14,365	37,866
12	Vacant – Single Family Residential	43,394	4,359,648	7,186,461,488	6,400,233	4,425,566,070	2,767,295,651
13	Vacant – Multi-residential	959	876	89,170,319	158,414	6,797,381	82,531,352
14	Vacant – Commercial	3,713	11,364	1,348,189,126	135,853	215,032,630	1,133,292,349
15	Vacant – Industrial	1,660	34,912	611,332,870	6,032	212,444,642	398,894,260
16	Vacant - Mixed Zoning	1,073	13,608	469,649,768	210,754	140,230,397	329,630,125
17	Unassigned						
18	Unassigned						
19	Vacant – Public Use Lands	1,196	143,781	792,592,259	57,908	760,311,160	32,339,007
<b>PROPERTY CLASS SUBTOTAL</b>		<b>52,598</b>	<b>4,641,863</b>	<b>11,011,158,326</b>	<b>6,980,994</b>	<b>6,216,679,723</b>	<b>4,801,459,597</b>
<b>2 - SINGLE FAMILY RESIDENTIAL</b>							
20	Single Family Residence	556,611	96,577	19,592,910,020	41,907,705,373	266,236,662	61,234,378,731
21	Individual unit in a multiple unit building	92,542	722	2,370,733,735	3,429,794,030	87,279,327	5,713,248,438
22	M/H Converted to Real Property	4,711	2,297	73,671,663	120,539,881	1,723,490	192,488,054
23	Manufactured Home	5,841	4,678	103,294,610	17,383,114	2,161,436	118,516,288
24	SFR Unit/Row House Townhouse	53,618	2,758	1,213,850,967	2,341,524,569	13,355,462	3,542,020,074
25	Unassigned						
26	SFR-Auxiliary Area	980	170	23,085,495	2,304,062	91,710	25,297,847
27	SFR – Common Area	17,832	7,632	2,255,247	3,128,821	1,666,601	3,717,467
28	SFR with Minor Improvements	4,424	12,751	129,859,267	15,004,556	49,001,173	95,862,650
29	Mixed Use with SFR as primary use	4	59	1,548,187	2,601,585	-	4,149,772
<b>PROPERTY CLASS SUBTOTAL</b>		<b>736,563</b>	<b>127,644,243</b>	<b>23,511,209,191</b>	<b>47,839,985,991</b>	<b>421,515,861</b>	<b>70,929,679,321</b>
<b>3 - MULTI-FAMILY RESIDENTIAL</b>							
30	Duplex or Duplex Under Construction	1,312	222	28,945,117	24,865,366	390,273	53,420,210
31	Two Single Family Units	866	652	46,053,833	64,098,928	951,419	109,201,342
32	Three to four units	3,847	958	141,023,583	172,030,496	2,645,765	310,408,314
33	Five or More Units– low rise	1,699	6,451	1,163,662,590	3,140,862,515	560,473,240	3,744,051,865
34	Five or More Units – high rise	110	417	92,347,409	560,048,118	157,873,780	494,521,747
35	M/H Park – Ten or More M/H Units	176	2,077	150,308,059	34,058,227	10,473,032	173,893,254
36	Multi-family residential auxiliary area	40	116	19,014,290	18,489	1,953,000	17,079,779
37	Multi-family residential common area	56	4	36,233	339,911	-	376,144
38	MFR with Minor Improvements						
39	Mixed Use with MFR as primary use	2	6	1,581,738	157,482	-	1,739,220
<b>PROPERTY CLASS SUBTOTAL</b>		<b>8,108</b>	<b>10,903</b>	<b>1,642,972,852</b>	<b>3,996,479,532</b>	<b>734,760,509</b>	<b>4,904,691,875</b>
<b>4 - COMMERCIAL</b>							
40	General Commercial	8,114	18,932	3,224,136,956	4,311,917,983	202,561,492	7,333,493,447
41	Offices, Prof. & Business Services	6,869	27,563	2,334,599,989	6,074,936,963	4,671,832,742	3,737,704,210
42	Casino or Hotel Casino	438	3,163	3,160,375,552	9,379,606,780	1,248,624,413	11,291,357,919
43	Commercial Living Accommodations	3,102	971	388,483,034	911,722,893	21,129,025	1,279,076,902
44	Commercial Recreation	55	5,233	49,037,652	45,948,656	94,951,056	35,252
45	Golf Course	329	11,946	80,518,835	131,094,064	81,300,617	130,312,282
46	Commercial Auxiliary Area	38	35	3,068,929	36,955	330,076	2,775,808
47	Commercial – Common Area	91	173	15,842,782	3,396,255	-	19,239,037
48	Commercial with Minor Improvements	903	3,769	380,353,592	27,845,677	56,895,277	351,303,992
49	Mixed Use with Comm. as primary use	11	84	10,759,888	28,674,655	2,048,983	37,385,560
<b>PROPERTY CLASS SUBTOTAL</b>		<b>19,950</b>	<b>71,869</b>	<b>9,647,177,209</b>	<b>20,915,180,881</b>	<b>6,379,673,681</b>	<b>24,182,684,409</b>
<b>5 - INDUSTRIAL</b>							
50	General Industrial	4,040	12,238	1,242,728,201	2,737,639,450	84,061,098	3,896,306,553
51	Commercial Industrial	667	1,359	188,776,881	386,963,476	185,576	575,554,781
52	Heavy Industrial	7	378	11,534,141	26,423,661	5,571,108	32,386,694
53	Unassigned						
54	Unassigned						
55	Unassigned						
56	Industrial Auxiliary Area						
57	Industrial– Common Area	14	51	3,753,603	1,227,117	-	4,980,720
58	Industrial with Minor Improvements	57	274	15,854,299	1,808,340	2,400,854	15,261,785
59	Mixed Use with Industrial as primary use	1	1	131,802	948,570	-	1,080,372
<b>PROPERTY CLASS SUBTOTAL</b>		<b>4,786</b>	<b>14,301</b>	<b>1,462,778,927</b>	<b>3,155,010,614</b>	<b>92,218,636</b>	<b>4,525,570,905</b>

FORM 1: SECURED REAL PROPERTY (Cont.)

22-23

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	224	4,910	2,337,855	4,328,210	993,013	5,673,052
61	Ag. not Qualified per NRS 361A	53	547	1,351,264	154,314	85,992	1,419,586
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>280</b>	<b>5,655</b>	<b>3,871,225</b>	<b>4,482,524</b>	<b>1,079,005</b>	<b>7,274,744</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	4,388,972	17,082,165	739,909
71	Communication, Transportation and Utility Property of a local nature	2	14	1,472,288	1,253	1,191,035	282,506
72	Communication, Transportation, and Utility property of an interstate or intercounty nature, not used in operations (locally assessed)	555	31,945	652,311,834	850,076,782	1,312,995,077	189,393,539
73	Alternative Energy –Solar, Wind, Biomass; does not include geothermal	41	12,537	56,159,266	369,985	46,853,924	9,675,327
74	Unassigned						
75	Unassigned						
76	Unassigned						
77	Unassigned						
78	Locally Assessed Utility Use with Minor Improvements	1	-	16,008	34,809	50,817	-
79	Mixed Use with Locally Assessed Utility as primary use						-
	<b>PROPERTY CLASS SUBTOTAL</b>	<b>604</b>	<b>45,880</b>	<b>723,392,498</b>	<b>854,871,801</b>	<b>1,378,173,018</b>	<b>200,091,281</b>
<b>8 - MINES</b>							
80	Pre-development or Abandoned Mine, improvements not valued by State	3	986	1,949,819	170,149	2,016,987	102,981
81	Mine, Extractive Mineral, Valuation of Improvements by State, Land Valuation by County	5	1,697	1,635,796	11,968,767	966,220	12,638,343
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	10,278,402	122,814	-	10,401,216
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>13,864,017</b>	<b>12,261,730</b>	<b>2,983,207</b>	<b>23,142,540</b>
<b>9 - SPECIAL PURPOSE OR USE</b>							
90	Parks for Public Use	276	14,237	354,310,141	143,813,292	497,434,633	688,800
91	Cemeteries	14	239	5,332,614	927,911	2,937,984	3,322,541
92	Hospitals and Skilled Nursing Homes	100	301	63,195,502	277,196,212	115,442,916	224,948,798
93	Special Use, Limited-Market Properties	23	262	73,179,842	803,129,886	836,879,526	39,430,202
94	Unassigned						
95	Unassigned						
96	Special Purpose Auxiliary Area						-
97	Special Purpose Common Area						-
98	Special Purpose with Minor Imps	10	1,021	3,875,981	17,396	3,851,395	41,982
99	Mixed Use with Special Purpose as Primary Use						-
	<b>PROPERTY CLASS SUBTOTAL</b>	<b>423</b>	<b>16,060</b>	<b>499,894,080</b>	<b>1,225,084,697</b>	<b>1,456,546,454</b>	<b>268,432,323</b>
<b>TOTAL FORM 1</b>		<b>823,326</b>	<b>4,937,035</b>	<b>48,516,318,325</b>	<b>78,010,338,764</b>	<b>16,683,630,094</b>	<b>109,843,026,995</b>

Note: For a complete description of Land Use Codes see publication titled, "2022-2023 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**

22-23

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		317	94,745			
B.	Farmsteads						
C.	Cultivated						
	1st Class		1,275	295,719			
	2nd Class		408	73,576			
	3rd Class		71	9,153			
	4th Class						
D.	Wild hay						
	1st Class						
	2nd Class						
E.	Pasture						
	1st Class		183	18,836			
	2nd Class		84	6,638			
	3rd Class		40	2,756			
	4th Class		588	18,067			
F.	Grazing						
	1st Class		344	3,057			
	2nd Class		347	1,593			
	3rd Class		299	959			
	4th Class		1,170	1,871			
	<b>Sub-total</b>		<b>5,126</b>	<b>526,970</b>			
G.	Non-ag res/comm/other						
	<b>AGRICULTURAL LAND TOTALS</b>		<b>5,126</b>	<b>526,970</b>			<b>526,970</b>
(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>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>
(non duplicated)					

Note: For a complete description of Personal Property see publication titled, "2022-2023 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 3.0459

EXC	DESCRIPTION	NO. OF		ASSESSED	TAXABLE
		EXEMPTIONS / PARCELS	NO. OF ACRES	VALUE EXEMPTED	DOLLARS EXEMPTED
1	Blind (NRS 361.085)	157		9,930	\$ 302.46
2	<b>Orphans (Discontinued)</b>				
3	Surviving Spouse (NRS 361.080)	4,958		16,506	\$ 502.76
4	Veterans (NRS 361.090)	7,992		146,049	\$ 4,448.51
5	Disabled Veterans NRS (361.091)				
A.	100%	6,412		8,786,784	\$ 267,636.65
B.	80-99%	1,144		659,570	\$ 20,089.84
C.	60-79%	937		293,090	\$ 8,927.23
D.	Surviving Spouse	812		1,229,292	\$ 37,443.01
6	Mining Claims				
	Patented Mining Claims (NRS 362.050)	75		3,855,379	\$ 117,430.99
	Unpatented Mines & Claims (NRS 361.075)				\$ -
7	Pollution Control (NRS 361.077)				
A.	Locally Assessed	2		406,675	\$ 12,386.91
B.	Mining	1		0	\$ -
8	Churches & Chapels (NRS 361.125)	768	1,949	501,921,874	\$ 15,288,038.36
9	Governmental				
A.	U. S. Public Domain (NRS 361.050)				\$ -
B.	U. S. Government (NRS 361.050)	8,269	4,327,859	6,512,119,463	\$ 198,352,646.72
C.	Indian (NRS 361.050)	135	75,807	37,006,034	\$ 1,127,166.79
D.	State Lands & Property (NRS 361.055)	530	55,872	239,739,568	\$ 7,302,227.50
E.	State Forestry (NRS 361.055)				\$ -
F.	County (NRS 361.060)	1,521	29,835	2,121,643,915	\$ 64,623,152.01
G.	Other Municipal (NRS 361.060)	2,649	128,100	1,453,123,467	\$ 44,260,687.68
H.	Schools (NRS 361.065)	457	5,683	1,858,000,401	\$ 56,592,834.21
10	<b>Others</b>				
A.	Private Parks-Public Use (NRS 361.0605)	12	69	2,481,200	\$ 75,574.87
B.	Airports (NRS 361.061(1))	247	5,528	656,742,931	\$ 20,003,732.94
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	9,321	\$ 283.91
G.	Fallout Shelters (NRS 361.078)				\$ -
H.	Low-Income Housing (NRS 361.082)	230	634	499,939,395	\$ 15,227,654.03
I.	Orphan/Indigent Care (NRS 361.083)	9	77	90,931,749	\$ 2,769,690.14
J.	Elderly/Disabled Housing (NRS 361.086)	20	31	17,354,208	\$ 528,591.82
K.	Disability Accommodations (NRS 361.087)				\$ -
L.	Nathan Adelson Hospice (NRS 361.088)	1	4	2,393,032	\$ 72,889.36
M.	Veterans Home Gifts (NRS 361.0905)	26	8	42,042	\$ 1,280.56
N.	Veterans Organizations (NRS 361.095)	8	13	1,638,604	\$ 49,910.24
O.	Charter Schools- Leased (NRS 361.096)	41	212	102,965,592	\$ 3,136,228.97
P.	University System Foundations (NRS 361.098)	89	1,449	276,951,057	\$ 8,435,652.25
Q.	University System Leased Property (NRS 361.099)	1	9	1,912,460	\$ 58,251.62
R.	University Greek Systems (NRS 361.100)				\$ -
S.	Nonprofit Private Schools (NRS 361.105)	31	165	82,009,287	\$ 2,497,920.87
T.	Apprenticeship Programs (NRS 361.106)	8	111	6,914,775	\$ 210,617.13
U.	Pershing Kids, Rodeo Inc. (NRS 361.107)				\$ -
V.	Assoc., Museums, etc. (NRS 361.110)	22	1,230	22,721,014	\$ 692,059.37
W.	Conservancies (NRS 361.111)	1	5	1,750	\$ 53.30
X.	Heritage, Habitat, etc. (NRS 361.115)	17	2	312,230	\$ 9,510.21
Y.	Public Cemeteries (NRS 361.130)	22	411	61,023	\$ 1,858.70
Z.	Nonprofit Cemeteries (NRS 361.132)	3	17	51,280	\$ 1,561.94
a.	Charitable Orgs., Lodges, etc. (NRS 361.135)	28	84	10,997,428	\$ 334,970.66
b.	Charitable Corporations (NRS 361.140)	196	391	176,331,027	\$ 5,370,866.75

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

\$ 3.05

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>		37,835	4,635,558	14,691,719,402	\$ 447,495,084.31
(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

8/8/2023  
 Date