

Nevada Department of Taxation
2018-19 Statistical Analysis of the Unsecured Roll
 For Use by County Assessors
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FORM 5: UNSECURED REAL PROPERTY

2018-19

DESCRIPTION	NO. OF ACCOUNTS	NO. OF ACRES	GROSS ASSESSED	GROSS ASSESSED	GROSS ASSESSED	NET ASSESSED
			VALUE LAND	VALUE IMPROVEMENTS	VALUE EXEMPTED	VALUE TOTAL
1 - UNSECURED REAL PROPERTY (LOCALLY AND/OR CENTRALLY ASSESSED)						
1 Supplemental Real Prop. (See Form 5A for Detail)	599	956	23,572,601	68,362,702	4,976,390	\$ 86,958,913
2 Possessory Interests & Mining Prop. (See Form 5B for Detail of Mine PI only)	57		\$ 1,988,823	\$ 91,035,675	\$ 8,538,389	\$ 84,486,109
3 Intracounty Public Utilities						-
4 Other	38		138,429	979,987	364,641	753,775
TOTAL FORM 5	694	956	25,699,853	160,378,364	13,879,420	172,198,797

Note: For Geothermal properties, the assessor should report Locally Assessed land values plus the improvement assessed value transmitted to the assessor by the Centrally Assessed (CA) section of the Division of Local Government Services (DLGS). For Mine and Mill properties, the assessor should report the

FORM 5A: SUPPLEMENTAL REAL PROPERTY

2018-19

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	1	123	\$ 861,700	\$ 527,591	\$ -	\$ 1,389,291
11	Splinter and other unbuildable	-	-	\$ -	\$ -	\$ -	-
12	Vacant – Single Family Residential	6	106	\$ 193,379	\$ 80,594	\$ -	273,973
13	Vacant – Multi-residential	-	-	\$ -	\$ -	\$ -	-
14	Vacant – Commercial	-	-	\$ -	\$ -	\$ -	-
15	Vacant – Industrial	2	13	\$ 130,585	\$ 49,302	\$ 108,034	71,853
16	Unassigned						
17	Unassigned						
18	Unassigned						
19	Vacant – Public Use Lands						-
	PROPERTY CLASS SUBTOTAL	9	242	1,185,664	657,487	108,034	1,735,117
2 - SINGLE FAMILY RESIDENTIAL							
20	Single Family Residence	476	370	\$ 10,966,388	\$ 29,333,183	\$ 93,231	\$ 40,206,340
21	Individual unit in a multiple unit building	55	2	\$ 666,994	\$ 1,497,129	\$ -	2,164,123
22	M/H Converted to Real Property	12	135	\$ 220,658	\$ 428,431	\$ -	649,089
23	Manufactured Home	1	0	\$ 22,050	\$ 3,795	\$ -	25,845
24	Individual residential unit - townhouse or row house	2	0	\$ 28,875	\$ 45,733	\$ -	74,608
25	Unassigned						
26	SFR-Auxiliary Area						-
27	SFR – Common Area						-
28	SFR with Minor Improvements						-
29	Mixed Use with SFR as primary use						-
	PROPERTY CLASS SUBTOTAL	546	507	11,904,965	31,308,271	93,231	43,120,005
3 - MULTI-FAMILY RESIDENTIAL							
30	Duplex or Duplex Under Construction	1	0	\$ 14,805	\$ 67,777	\$ -	\$ 82,582
31	Two Single Family Units	-	-	\$ -	\$ -	\$ -	-
32	Three to four units	1	0	\$ 18,585	\$ 17,269	\$ -	35,854
33	Five or More Units– low rise	1	0	\$ 26,250	\$ 25,970	\$ -	52,220
34	Five or More Units – high rise	1	1	\$ 144,900	\$ 676,901	\$ -	821,801
35	M/H Park – Ten or More M/H Units	-	-	\$ -	\$ -	\$ -	-
36	Multi-family residential auxiliary area	-	-	\$ -	\$ -	\$ -	-
37	Multi-family residential common area	-	-	\$ -	\$ -	\$ -	-
38	MFR with Minor Improvements	-	-	\$ -	\$ -	\$ -	-
39	Mixed Use with MFR as primary use	1	0	\$ 80,850	\$ 1,664,466	\$ -	1,745,316
	PROPERTY CLASS SUBTOTAL	5	2	285,390	2,452,383	-	2,737,773
4 - COMMERCIAL							
40	General Commercial	19	55	\$ 4,643,737	\$ 11,890,999	\$ 599,678	\$ 15,935,058
41	Offices, Prof. & Business Services	7	13	\$ 1,386,255	\$ 5,150,328	\$ 2,691,722	3,844,861
42	Casino or Hotel Casino	-	-	\$ -	\$ -	\$ -	-
43	Commercial Living Accommodations	1	1	\$ 51,609	\$ 203,774	\$ -	255,383
44	Commercial Recreation	-	-	\$ -	\$ -	\$ -	-
45	Golf Course	-	-	\$ -	\$ -	\$ -	-
46	Commercial Auxiliary Area	-	-	\$ -	\$ -	\$ -	-
47	Commercial – Common Area	-	-	\$ -	\$ -	\$ -	-
48	Commercial with Minor Improvements	-	-	\$ -	\$ -	\$ -	-
49	Mixed Use with Comm. as primary use	-	-	\$ -	\$ -	\$ -	-
	PROPERTY CLASS SUBTOTAL	27	69	6,081,601	17,245,101	3,291,400	20,035,302

FORM 5A: SUPPLEMENTAL REAL PROPERTY (Cont.)

2018-19

LUC	DESCRIPTION	NO. OF PARCELS	NO. OF ACRES	GROSS ASSESSED	GROSS ASSESSED	GROSS ASSESSED	NET ASSESSED
				VALUE LAND	VALUE IMPROVEMENTS	VALUE EXEMPTED	VALUE TOTAL
5 - INDUSTRIAL							
50	General Industrial	10	133	\$ 3,889,949	\$ 15,796,727	\$ 701,638	\$ 18,985,038
51	Commercial Industrial	1	2	\$ 202,163	\$ 143,515	\$ -	\$ 345,678
52	Heavy Industrial						-
53	Unassigned						
54	Unassigned						
55	Unassigned						
56	Industrial Auxiliary Area						-
57	Industrial- Common Area						-
58	Industrial with Minor Improvements						-
59	Mixed Use with Industrial as primary use						-
PROPERTY CLASS SUBTOTAL		11	136	4,092,112	15,940,242	701,638	19,330,716
6 - RURAL							
60	Agricultural Qualified per NRS 361A						\$ -
61	Ag. not Qualified per NRS 361A						-
62	Open Space						-
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		-	-	-	-	-	-
7 - COMMUNICATION, TRANSPORTATION AND UTILITIES							
70	Operating Communication, Transportation and Utility Property of an interstate or intercounty nature						\$ -
71	Communication, Transportation and Utility Property of a local nature	1	1	\$ 22,869	\$ 759,218	\$ 782,087	-
72	Communication, Transportation, and Utility property of an interstate or intercounty nature, not used in operations (locally assessed)						-
73	Alternative Energy –Solar, Wind, Biomass; does not include geothermal						-
74	Unassigned						
75	Unassigned						
76	Unassigned						
77	Unassigned						
78	Locally Assessed Utility Use with Minor Improvements						-
79	Mixed Use with Locally Assessed Utility as primary use						-
PROPERTY CLASS SUBTOTAL		1	1	22,869	759,218	782,087	-
8 - MINES							
80	Pre-development or Abandoned Mine, improvements not valued by State						\$ -
81	Mine, Extractive Mineral, Valuation of Improvements by State, Land Valuation by County						-
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						-
85	Unassigned						
86	Unassigned						
87	Unassigned						
88	Locally Assessed Mine with Minor Improvements						-
89	Mixed Use, Mine as primary use						-
PROPERTY CLASS SUBTOTAL		-	-	-	-	-	-

FORM 5A: SUPPLEMENTAL REAL PROPERTY (Cont.)

2018-19

LUC	DESCRIPTION	NO. OF PARCELS	NO. OF ACRES	GROSS ASSESSED	GROSS ASSESSED	GROSS ASSESSED	NET ASSESSED
				VALUE LAND	VALUE IMPROVEMENTS	VALUE EXEMPTED	VALUE TOTAL
9 - SPECIAL PURPOSE OR USE							
90	Parks for Public Use						\$ -
91	Cemeteries						-
92	Hospitals and Skilled Nursing Homes						-
93	Special Use, Limited-Market Properties						-
94	Unassigned						-
95	Unassigned						-
96	Special Purpose Auxiliary Area						-
97	Special Purpose Common Area						-
98	Special Purpose with Minor Imps						-
99	Mixed Use with Special Purpose as Primary Use						-
PROPERTY CLASS SUBTOTAL		-	-	-	-	-	-
TOTAL FORM 5A		599	956	23,572,601	68,362,702	4,976,390	86,958,913

FORM 5B: MINING PROPERTY DETAIL

2018-19

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 - MINING POSSESSORY INTERESTS (Land & Locally Assessed Improvements)							
1	PI Mine and Mill						\$ -
2	PI Oil & Gas						-
3	PI Geothermal Mines						\$ -
4	PI Mines (quarries) - Locally Assessed						-
PROPERTY CLASS SUBTOTAL		-	-	-	-	-	-
2 - MINING PERSONAL PROPERTY (Includes Centrally Assessed Improvements)							
1	PP Mine and Mill - Improvements CA						\$ -
2	PP Oil & Gas - Improvements CA						-
3	PP Geothermal Mines - Improvements CA	4			\$ 71,327,802	\$ 8,538,389	\$ 62,789,413
4	PP Mines (quarries) - Locally Assessed						-
PROPERTY CLASS SUBTOTAL		-	-	-	-	-	-
3 - MINING REAL PROPERTY (Not Included on Supplemental Roll)							
81	1 Mine, Extractive Mineral, Valuation of Improvements by State, Land Valuation by County						\$ -
82	2 Mine, Oil and Gas, Valuation of Improvements by State, Land Valuation by County						-
83	3 Mine, Geothermal, Valuation of Improvements by State, Land Valuation by County						\$ -
84	4 Aggregates, Quarries, Locally Assessed						-
PROPERTY CLASS SUBTOTAL		-	-	-	-	-	-
TOTAL FORM 5B		-	-	-	-	-	-

FORM 6: UNSECURED PERSONAL PROPERTY

2018-19

PPC	DESCRIPTION	NO. OF ASSESSMENTS	GROSS ASSESSED	GROSS ASSESSED	NET ASSESSED
			VALUE PERS. PROPERTY	VALUE EXEMPTED	VALUE TOTAL
1	Airplanes	454	46,914,603	887,979	46,026,624
2	Billboards	29	3,287,501		3,287,501
3	Mobile Homes	8,601	26,506,478	742,206	25,764,272
4	Machinery, Equipment, & Fixtures	18,612	604,538,593	42,099,675	562,438,918
5	Farm Machinery	25	294,354		294,354
6	Mining & Mill Equipment (reported from DLGS)		21,653,161	248,807	21,404,354
7	Other Personal Property				
	Other personal property	411	84,749,037	1,848	84,747,189
	Economic Development Abatement Applied	46	232,273,243		80,587,461
TOTAL FORM 6		28,178 (non duplicated)	1,020,216,970	43,980,515	824,550,673

Note: For a complete description of Personal Property see publication titled, "2018-2019 Personal Property Manual," which is available online at: https://tax.nv.gov/LocalGovt/PolicyPub/ArchiveFiles/Personal_Property_Manuals/

FORM 7: UNSECURED EXEMPTIONS

2018-19

EXC	DESCRIPTION	NO. OF		ASSESSED	TAXABLE
		EXEMPTIONS / PARCELS	NO. OF ACRES	VALUE EXEMPTED	DOLLARS EXEMPTED
1	Blind (NRS 361.085)				\$ -
2	Orphans (Discontinued)				
3	Surviving Spouse (NRS 361.080)	65		84,928	
4	Veterans (NRS 361.090)	67		163,202	
5	Disabled Veterans NRS (361.091)				
A.	100%	11		56,440	
B.	80-99%	4		16,747	
C.	60-79%	4		22,060	
D.	Surviving Spouse	7		46,365	
6	Mining Claims				
	Patented Mining Claims (NRS 362.050)				
	Unpatented Mines & Claims (NRS 361.075)				
7	Pollution Control (NRS 361.077)				
A.	Locally Assessed	7		607,846	
B.	Mining	2		8,538,389	
8	Churches & Chapels (NRS 361.125)	86		1,500,344	
9	Governmental				
A.	U. S. Public Domain (NRS 361.050)				
B.	U. S. Government (NRS 361.050)	1		1,684	
C.	Indian (NRS 361.050)	59		296,065	
D.	State Lands & Property (NRS 361.055)	12		48,054	
E.	State Forestry (NRS 361.055)				
F.	County (NRS 361.060)	24		1,849,273	
G.	Other Municipal (NRS 361.060)	5		309,708	
H.	Schools (NRS 361.065)	12		224,658	
10	Others				
A.	Private Parks-Public Use (NRS 361.0605)				
B.	Airports (NRS 361.061(1))				
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)	1		91,034	
G.	Fallout Shelters (NRS 361.078)				
H.	Low-Income Housing (NRS 361.082)	54		614,042	
I.	Orphan/Indigent Care (NRS 361.083)	9		25,475,735	
J.	Elderly/Disabled Housing (NRS 361.086)	2		11,213	
K.	Disability Accommodations (NRS 361.087)				
L.	Nathan Adelson Hospice (NRS 361.088)				
M.	Veterans Home Gifts (NRS 361.0905)				
N.	Veterans Organizations (NRS 361.095)	1		1,328	
O.	Charter Schools- Leased (NRS 361.096)	1		26,559	
P.	University System Foundations (NRS 361.098)				
Q.	University System Leased Property (NRS 361.099)				
R.	University Greek Systems (NRS 361.100)				
S.	Nonprofit Private Schools (NRS 361.105)	7		235,737	
T.	Apprenticeship Programs (NRS 361.106)	4		280,542	
U.	Pershing Kids, Rodeo Inc. (NRS 361.107)				
V.	Assoc., Museums, etc. (NRS 361.110)	5		130,191	
W.	Conservancies (NRS 361.111)				
X.	Heritage, Habitat, etc. (NRS 361.115)	1		3,960	
Y.	Public Cemeteries (NRS 361.130)				
Z.	Nonprofit Cemeteries (NRS 361.132)				
a.	Charitable Orgs., Lodges, etc. (NRS 361.135)	19		435,457	

FORM 7: UNSECURED EXEMPTIONS (Cont.)

EXC	DESCRIPTION	NO. OF EXEMPTIONS / PARCELS	NO. OF ACRES	ASSESSED VALUE EXEMPTED	TAXABLE DOLLARS EXEMPTED
10	Others (Cont.)				
b.	Charitable Corporations (NRS 361.140)	144		14,601,725	
c.	Nonprofit Theaters (NRS 361.145)	1		17,252	\$ -
d.	Volunteer Fire Depts. (NRS 361.150)				
e.	P.I. - Public Airports, Parks, etc. (NRS 361.157(2)(a))				
f.	P.I. - Federal Property (NRS 361.157(2)(b))				
g.	P.I. - State Education (NRS 361.157(2)(c))				
h.	P.I. - Taylor Grazing (NRS 361.157(2)(d))				
i.	P.I. - Indian Tribe (NRS 361.157(2)(e))				
j.	P.I. - Blind Vending - Real Prop. (NRS 361.157(2)(f))	2		4,375	
k.	P.I. - Geothermal (NRS 361.157(2)(g))				
l.	P.I. - Public Officer (NRS 361.157(2)(h))				
m.	P.I. - Parsonage (NRS 361.157(2)(i))				
n.	P.I. - Charity/Relig. Res. (NRS 361.157(2)(j))				
o.	P.I. - Elderly/Ind. Shelter (NRS 361.157(2)(k))				
p.	P.I. - Meeting Rooms (NRS 361.157(2)(l))				
q.	P.I. - Daycare (NRS 361.157(2)(m))	1		52,500	
r.	P.I. - RTC / Bldr. Bypass (NRS 361.157(2)(n))				
s.	P.P. - Vehicles Exempted (NRS 361.067)				
t.	P.P. - Held for Sale - Merchant (NRS 361.068(1)(a))				
u.	P.P. - Held for Sale - Manufact. (NRS 361.068(1)(b))				
v.	P.P. - Manufact. Raw Materials (NRS 361.068(1)(c))				
w.	P.P. - Supplies & Consumables (NRS 361.068(1)(d))				
x.	P.P. - Livestock (NRS 361.068(1)(e))				
y.	P.P. - Bee Colonies (NRS 361.068(1)(f))				
z.	P.P. - Pipe & Irrigation Equip. (NRS 361.068(1)(g))				
aa.	P.P. - Boats (NRS 361.068(1)(h))				
ab.	P.P. - Slide-in Campers (NRS 361.068(1)(i))				
ac.	P.P. - Fine Art (NRS 361.068(1)(j))				
ad.	P.P. - Circus, Display, etc. (NRS 361.068(1)(k))				
ae.	P.P. - Cost of Collection (NRS 361.068(2))	4,287		664,641	
af.	P.P. - Household Goods & Furniture (NRS 361.069)				
ag.	P.P. - Blind Vending (NRS 361.159(3)(a))				
ah.	P.P. - Public Airport (NRS 361.159(3)(b))				
ai.	P.P. - Property in Transit (NRS 361.160)				
aj.	P.P. - Fine Art for Public Display (NRS 361.186)				
ak.	Qualified Energy Systems (NRS 701A.200)				
al.	Bonds, Bank Deposits, Stocks, etc. (Article 10)				
am.	Geothermal Operation Net Proceeds (NRS 362.140)				
TOTAL EXEMPTIONS FORM 7			-	56,412,054	\$ -
		(non duplicated)			

Note: For Form 7, 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.

FORM 8: PERSONAL PROPERTY DETAIL BY NAICS INDUSTRY CODE

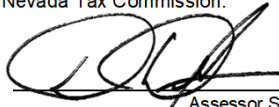
2018-19

NAICS	DESCRIPTION	NO. OF ASSESSMENTS	GROSS ASSESSED VALUE		NET ASSESSED VALUE
			PERS. PROPERTY	EXEMPTED	
11 - AGRICULTURE AND FORESTRY					
11	Agriculture and Forestry (general)	95	5,547,073		5,547,073
NAICS INDUSTRY SUBTOTAL		95	5,547,073	-	\$ 5,547,073
21 - MINING					
21	Mining (general)	28	3,897,967	2,700	3,895,267
2111	Oil and Gas Extraction				-
2122	Metal Ore Mining				-
2123	Nonmetallic mineral mining and quarrying				-
NAICS INDUSTRY SUBTOTAL		28	3,897,967	2,700	\$ 3,895,267
22 - UTILITIES					
22	Utilities (general)	4	431,247	91,034	340,213
	Electric Power Generation, Transmission, and Distribution				-
2211					-
2212	Natural Gas Distribution				-
2213	Water, Sewage, and Other Systems				-
221330	Steam and Air-Conditioning Supply				-
NAICS INDUSTRY SUBTOTAL		4	431,247	91,034	\$ 340,213
23 - CONSTRUCTION					
23	Construction (general)	1,296	26,753,645	15,389	26,738,256
NAICS INDUSTRY SUBTOTAL		1,296	26,753,645	15,389	\$ 26,738,256
31 thru 33 - MANUFACTURING					
31-33	Manufacturing (general)	619	106,184,545	629,748	105,554,797
3273	Cement and Concrete Product Manufacturing				-
3274	Lime & Gypsum Product Manufacturing				-
NAICS INDUSTRY SUBTOTAL		619	106,184,545	629,748	\$ 105,554,797
42 - WHOLESALE TRADE					
42	Wholesale Trade (general)	518	44,592,638		44,592,638
NAICS INDUSTRY SUBTOTAL		518	44,592,638	-	\$ 44,592,638
44 thru 45 - RETAIL TRADE					
44-45	Retail Trade (general)	1,958	66,772,348	15,447	66,756,901
NAICS INDUSTRY SUBTOTAL		1,958	66,772,348	15,447	\$ 66,756,901
48 thru 49 - TRANSPORTATION AND WAREHOUSING					
48-49	Transportation and Warehousing (general)	893	82,285,424	905,084	81,380,340
NAICS INDUSTRY SUBTOTAL		893	82,285,424	905,084	\$ 81,380,340
51 - INFORMATION					
51	Information (general)	445	92,987,748	298,578	92,689,170
517	Telecommunications				-
517110	Cable and Other Program Distribution				-
	Internet Service Providers, Web Search Portals, and Data Processing Services				-
518					-
NAICS INDUSTRY SUBTOTAL		445	92,987,748	298,578	\$ 92,689,170
53 - REAL ESTATE, RENTAL, AND LEASING					
53	Real Estate, Rental, and Leasing (general)	1,350	62,653,673	650,153	62,003,520
NAICS INDUSTRY SUBTOTAL		1,350	62,653,673	650,153	\$ 62,003,520
54 - PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES					
54	Professional, Scientific, and Technical Services (general)	1,734	20,870,765	121,151	20,749,614
NAICS INDUSTRY SUBTOTAL		1,734	20,870,765	121,151	\$ 20,749,614
56 - WASTE MANAGEMENT AND REMEDIATION SERVICES					
56	Waste Management and Remediation Services (general)	1,022	12,261,488		12,261,488
NAICS INDUSTRY SUBTOTAL		1,022	12,261,488	-	\$ 12,261,488
62 - HEALTH CARE AND SOCIAL ASSISTANCE					
62	Health Care and Social Assistance (general)	1,375	65,779,296	30,410,743	35,368,553
NAICS INDUSTRY SUBTOTAL		1,375	65,779,296	30,410,743	\$ 35,368,553

FORM 8: PERSONAL PROPERTY DETAIL BY NAICS INDUSTRY CODE (cont.)

NAICS	DESCRIPTION	NO. OF ASSESSMENTS	GROSS ASSESSED	GROSS ASSESSED	NET ASSESSED
			VALUE PERS. PROPERTY	VALUE EXEMPTED	VALUE TOTAL
71 - ARTS, ENTERTAINMENT, AND RECREATION					
71	Arts, Entertainment, and Recreation (general)	461	38,797,127	9,492,959	29,304,168
	NAICS INDUSTRY SUBTOTAL	461	38,797,127	9,492,959	\$ 29,304,168
72 - ACCOMODATION AND FOOD SERVICES					
72	Accommodation and Food Services (general)	1,296	89,378,759	178,360	89,200,399
	NAICS INDUSTRY SUBTOTAL	1,296	89,378,759	178,360	\$ 89,200,399
81 - OTHER SERVICES					
81	Other Services (general)	1,581	13,144,984	2,478,139	10,666,845
	NAICS INDUSTRY SUBTOTAL	1,581	13,144,984	2,478,139	\$ 10,666,845
	FORM 8 TOTAL	14,675	732,338,727	45,289,485	\$ 687,049,242

I hereby certify that the above report (pages 1-7) of the unsecured 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.


 For Michael Clark
 Washoe
4/29/2019
 Assessor Signature
 County
Date

NOTES: