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Chair, Nevada Tax Commission
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# STATE OF NEVADA DEPARTMENT OF TAXATION

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In the Matter of:
Approval of the 2017-2018
Statewide Improvement Factor

## NOTICE OF DECISION

## **Appearances**

Terry Rubald, Deputy Executive Director, Division of Local Government Services, appeared on behalf of the Department of Taxation.

## Summary

The matter of the approval of the 2017- 2018 Statewide Improvement Factor came before the Nevada Tax Commission (Commission) for hearing in Carson City, Nevada, on April 11, 2016, after due notice to each Assessor. The Commission reviewed the Improvement Factor Report of the Department. The Department discussed how the factor was derived. The proposed factor is a statewide factor, without reference to regions. The factor reflects the change in cost in the Marshall and Swift manual from January 1, 2015 to January 1, 2016. Pursuant to NRS 361.261, each county assessor notified the Tax Commission that he or she approved the proposed Improvement Factor.

#### **DECISION**

The Commission, having considered all evidence and testimony pertaining to the matter, hereby approves the 2017-2018 Improvement Factor at 1.02 as reported by the Department.

BY THE NEVADA TAX COMMISSION THIS TO DAY OF APRIL, 2016.

Deonne Contine, Executive Director

cc: County Assessors