

Nevada Department of Taxation
Division of Local Government Services

PRELIMINARY NRS 361.4722 TAX CAP FACTORS FISCAL 2019-20

Tax cap may be no higher than:

3.00%

8.00%

COUNTY	MOVING AVERAGE GROWTH RATE	2 X 2.4%	3.00%	8.00%	RESIDENTIAL CAP FACTOR	GENERAL CAP FACTOR
		CPI CHANGE	RESIDENTIAL CAP	GENERAL CAP		
CARSON CITY	0.0%	4.8%	3.0%	4.8%	1.030	1.048
CHURCHILL	-0.3%	4.8%	3.0%	4.8%	1.030	1.048
CLARK	4.6%	4.8%	3.0%	4.8%	1.030	1.048
DOUGLAS	1.2%	4.8%	3.0%	4.8%	1.030	1.048
ELKO	5.2%	4.8%	3.0%	5.2%	1.030	1.052
ESMERALDA	4.0%	4.8%	3.0%	4.8%	1.030	1.048
EUREKA	-0.3%	4.8%	3.0%	4.8%	1.030	1.048
HUMBOLDT	4.6%	4.8%	3.0%	4.8%	1.030	1.048
LANDER	7.3%	4.8%	3.0%	7.3%	1.030	1.073
LINCOLN	5.4%	4.8%	3.0%	5.4%	1.030	1.054
LYON	5.0%	4.8%	3.0%	5.0%	1.030	1.050
MINERAL	9.2%	4.8%	3.0%	8.0%	1.030	1.080
NYE	3.3%	4.8%	3.0%	4.8%	1.030	1.048
PERSHING	5.2%	4.8%	3.0%	5.2%	1.030	1.052
STOREY	13.9%	4.8%	3.0%	8.0%	1.030	1.080
WASHOE	3.0%	4.8%	3.0%	4.8%	1.030	1.048
WHITE PINE	7.1%	4.8%	3.0%	7.1%	1.030	1.071
STATEWIDE	3.8%	4.8%	3.0%	4.8%	1.030	1.048

Note (1) : The General Tax Cap is calculated by taking the greater of the moving average growth rate or twice the CPI, up to a maximum of 8%. See NRS 361.4722(1)(b).

Note (2): The Residential Tax Cap is 3% unless the General Tax Cap is less than 3%. If the General Tax Cap is less than 3%, then the Residential Tax Cap must equal the General Tax Cap. See NRS 361.4723(2)(b).

Note (3): The Consumer Price Index (CPI) used is All Urban Consumers, Series ID CUUR0000SA0, Not Seasonally Adjusted, U.S. City Average All Items, Annual Average. Source: Bureau of Labor Statistics. This year, the CPI annual average for 2018 is 2.4%. Twice the CPI is therefore 4.8%

Note (4): The Moving Average Growth Rate is based on data from the Statistical Analysis of the Roll from 2010-11 through 2018-19 published by the Department of Taxation; the October 2018 Segregation Report for the 2018-19 Secured and Unsecured Rolls; and the January 2019 Preliminary Projected Segregation Report for 2019-20 Secured and Unsecured Rolls reported by County Assessors.