

Nevada Department of Taxation  
Division of Local Government Services

## PRELIMINARY NRS 361.4722 TAX CAP FACTORS FISCAL 2020-21

Tax cap may be no higher than:

3.00%

8.00%

COUNTY	MOVING AVERAGE GROWTH RATE	2 X 1.8%	3.00%	8.00%	RESIDENTIAL CAP FACTOR	GENERAL CAP FACTOR
		CPI CHANGE	RESIDENTIAL CAP	GENERAL CAP		
CARSON CITY	1.7%	3.6%	3.0%	3.6%	1.030	1.036
CHURCHILL	2.3%	3.6%	3.0%	3.6%	1.030	1.036
CLARK	6.7%	3.6%	3.0%	6.7%	1.030	1.067
DOUGLAS	2.8%	3.6%	3.0%	3.6%	1.030	1.036
ELKO	3.6%	3.6%	3.0%	3.6%	1.030	1.036
ESMERALDA	9.8%	3.6%	3.0%	8.0%	1.030	1.080
EUREKA	-2.8%	3.6%	3.0%	3.6%	1.030	1.036
HUMBOLDT	2.6%	3.6%	3.0%	3.6%	1.030	1.036
LANDER	-0.7%	3.6%	3.0%	3.6%	1.030	1.036
LINCOLN	5.0%	3.6%	3.0%	5.0%	1.030	1.050
LYON	6.9%	3.6%	3.0%	6.9%	1.030	1.069
MINERAL	7.1%	3.6%	3.0%	7.1%	1.030	1.071
NYE	6.8%	3.6%	3.0%	6.8%	1.030	1.068
PERSHING	5.4%	3.6%	3.0%	5.4%	1.030	1.054
STOREY	16.0%	3.6%	3.0%	8.0%	1.030	1.080
WASHOE	4.9%	3.6%	3.0%	4.9%	1.030	1.049
WHITE PINE	8.6%	3.6%	3.0%	8.0%	1.030	1.080
STATEWIDE	5.7%	3.6%	3.0%	5.7%	1.030	1.057

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 2019 is 1.8%. Twice the CPI is therefore 3.6%

Note (4): The Moving Average Growth Rate is based on data from the Statistical Analysis of the Roll from 2011-12 through 2018-19 published by the Department of Taxation; the October 2019 Segregation Report for the 2019-20 Secured and Unsecured Rolls; and the January 2020 Preliminary Projected Segregation Report for 2020-21 Secured and Unsecured Rolls reported by County Assessors.