

# NEVADA DEPARTMENT OF TAXATION

## LEED ABATEMENT WORKSHEET INSTRUCTIONS

- 1 Enter parcel Identifying information
  - a County Name (cell G1)
  - b Tax District (cell G2)
  - c Assessor's Parcel Number (APN cell B3)
  - d Fiscal Year (cell D3)
  - e District total tax rate (combined rate plus cap-exempt rates cell E4)
  - f Total School tax rate (Operating Rate plus Debt Rate plus cap-exempt rates cell F4)

- 2 For each line item on the tax bill enter the
  - a Entity description (cell E7.E19)
  - b School District switch (0 = abatement off, 1 = abatement on)
  - d Total taxes due after AB489 abatement

- 3 For each LEED asset (project, building, other structure, etc) enter the
  - a Asset name or other identifier (cell a25.a84)
  - b Net taxable value for the current tax year after exemptions
  - c Percentage of taxable value qualified for LEED
  - d Appropriate LEED abatement percentage

Pre-2007 Abatements=	35%
Silver =	25%
Gold =	30%
Platinum =	35%
Non-LEED =	0%

Assets not qualified for LEED include Non-LEED improvements, land, and personal property. The worksheet calculates the Percentage of Taxable Value, Weighted Average LEED Abatement Percentage, and LEED Abatement for each line on the tax bill and allocates it among the LEED improvements.

- 4 To compute a new tax year
  - a **Copy** the Total Abatement to Date column
  - b **Paste Special Values** into the Prior Year Abatements column
  - c **Clear Contents** in the Total Taxes Due column
  - d Proceed to Step 1

NEVADA DEPARTMENT OF TAXATION  
LEED ABATEMENT WORKSHEET

CLARK COUNTY

DISTRICT 200

APN 00-0000-000-001 2007-08

See LCB File No. R003-08, Section 8(2)

COMBINED TAX RATE	SCHOOL TAX RATE	NET TAXES DUE PRIOR TO LEED ABATEMENT	TOTAL LEED ABATEMENT	NET TAXES DUE ENTITIES	PERCENT TOTAL TAXES
3.2802	1.3034	161,314.22	(23,174.03)	138,140.19	14.37%
0	1.0000				

TAXING ENTITY	SCHOOL SWITCH	NET TAXES DUE	LEED ABATEMENT	NET TAXES DUE ENTITIES	PERCENT TOTAL TAXES
State of Nevada	1	9,097.96	(2,168.76)	6,929.20	23.84%
Clark County	1	31,552.71	(7,521.48)	24,031.23	23.84%
School District	0	36,883.62	-	36,883.62	0.00%
School District Debt	0	27,215.20	-	27,215.20	0.00%
Las Vegas City	1	33,269.03	(7,930.61)	25,338.42	23.84%
Las Vegas City Debt	1	304.90	(72.68)	232.22	23.84%
Las Vegas City Fire Safety	1	4,671.93	(1,113.69)	3,558.24	23.84%
Las Vegas/Clark County Library District	1	3,653.94	(871.02)	2,782.92	23.84%
Las Vegas/Clark County Library District Debt	1	604.89	(144.19)	460.70	23.84%
Las Vegas Artesian Basin	1	44.26	(10.55)	33.71	23.84%
LVMPD Emergency 9-1-1	1	245.89	(58.61)	187.28	23.84%
LVMPD Manpower Supplement - City	1	13,769.89	(3,282.44)	10,487.45	23.84%
			-	-	0.00%

NET TAXABLE VALUE	PERCENTAGE OF TAXABLE VALUE	SUMMARY WEIGHTED AVG LEED ABATEMENT %	PRIOR YEAR LEED ABATEMENTS	CURRENT YEAR LEED ABATEMENT	TOTAL LEED ABATEMENT TO DATE
15,230,000	100.00%	23.84%	-	(23,174.03)	(23,174.03)

ASSET	NET TAXABLE VALUE	LEED IMPROVEMENT PERCENTAGE	LEED ABATEMENT PERCENTAGE	PERCENTAGE OF NET TOTAL TAXABLE VALUE	WEIGHTED LEED ABATEMENT %	PRIOR YEAR LEED ABATEMENTS	CURRENT YEAR LEED ABATEMENT	TOTAL LEED ABATEMENT TO DATE
IMP 1	5,000,000	100.00%	25.00%	32.83%	8.21%		(7,978.94)	(7,978.94)





NET TAXABLE VALUE
15,230,000

PERCENTAGE OF TAXABLE VALUE	SUMMARY WEIGHTED AVG LEED ABATEMENT %	PRIOR YEAR LEED ABATEMENTS	CURRENT YEAR LEED ABATEMENT	TOTAL LEED ABATEMENT TO DATE
100.00%	23.84%	-	(23,174.03)	(23,174.03)

ASSET	NET TAXABLE VALUE	LEED IMPROVEMENT PERCENTAGE	LEED ABATEMENT PERCENTAGE	PERCENTAGE OF NET TOTAL TAXABLE VALUE	WEIGHTED LEED ABATEMENT %	PRIOR YEAR LEED ABATEMENTS	CURRENT YEAR LEED ABATEMENT	TOTAL LEED ABATEMENT TO DATE	
				0.00%	0.00%		-	-	0.0000%
				0.00%	0.00%		-	-	0.0000%
				0.00%	0.00%		-	-	0.0000%
				0.00%	0.00%		-	-	0.0000%
				0.00%	0.00%		-	-	0.0000%
				0.00%	0.00%		-	-	0.0000%
				0.00%	0.00%		-	-	0.0000%