

STATE OF NEVADA
DEPARTMENT OF TAXATION
2003-2004
REPORT OF ASSESSMENT RATIO STUDY



PREPARED BY THE
DIVISION OF ASSESSMENT STANDARDS
ADOPTED BY THE NEVADA TAX COMMISSION

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Nevada Department of Taxation 2003-2004 RATIO STUDY

Purpose

In order to ensure property in the state is appraised equitably by county assessors, the Department tests a variety of information using applied statistics to determine if inequity or assessment bias exists. The Department also surveys and analyzes assessor work practices to ensure the uniform application of valuation and assessment methodology as provided by law and assessment standards. If inequity or bias is discovered, NRS 360.215 and 361.333 provide the Nevada Tax Commission the authority to pursue certain procedures designed to correct inequitable conditions.

Part I: Ratio Study

To facilitate the analysis of equitable appraisal, the Department of Taxation conducts a ratio study each year designed to measure the level of appraisal accuracy of local county assessors. Generally speaking, a “ratio study” is “designed to evaluate appraisal performance or determine taxable value through a comparison of appraised or assessed values estimated for tax purposes with independent estimates of value based on either sales prices or independent appraisals.”¹ The comparison of the estimate of assessed value produced by the assessor on each parcel in the sample to the estimate of taxable value produced by the Department is called a “ratio.”

The Department independently appraises a sample of randomly selected properties in the study areas and compares the results to the assessed values established by the county assessor. The properties comprising the sample are physically inspected by Department appraisers and valued according to statutory and regulatory requirements. The independent appraisals conducted by the Department comprise a *sample* of the *universe or population* of all properties within the jurisdiction being reviewed. From the information about the *sample*, the Department *infers* what is happening to the population as a whole.

The Department examines the ratio information for *appraisal accuracy*. Two essential elements of appraisal accuracy are *appraisal level* and *appraisal uniformity*. Appraisal level compares how close the assessor’s estimate of assessed value is to the legally mandated standard of 35% of taxable value. Appraisal level is measured by a descriptive statistic called a *measure of central tendency*. A measure of central tendency, such as the mean, median, or aggregate ratio, is a single number or value that describes the center or the middle of a set of data. In the case of this ratio study, the median describes the middle of the array of all ratios comparing the assessed value to the taxable value established for each parcel.

Assessment uniformity refers to the degree to which different properties are assessed at equal percentages of taxable value. If taxable value could be described as the center of a “target,” then assessment uniformity looks at how much variation or distance there is between each ratio and the “target.” The statistical measure known as the coefficient of dispersion measures uniformity or the distance from the “target.”

¹ International Association of Assessing Officers, Standard on Ratio Studies, (1999), P. 6.

Part II: Work Practices Survey and Analysis

NRS 361.333 (1)(b)(2) requires the Department to make a determination about whether each county has adequate procedures to ensure that all property subject to taxation is being assessed in a correct and timely manner, and to note any deficiencies. In addition, the Department reviews assessments in those areas where land and improvement factors are applied pursuant to NRS 361.260 (5) to ensure the factors are appropriately applied.

The Department staff travel to the offices of county assessors to review the procedures used to discover, value, and assess all real and personal property within the jurisdiction of the county assessor. The Department reviews the resources of the office; reviews a sample of property files; and interviews assessors and their staffs. Departures from required or accepted appraisal practices are noted and recommendations for improvement are made in the chart entitled "Summary of Study Results" accompanied by a narrative on each indicated procedure included in this study. A rating system is used as follows:

3 - *MEETS STANDARDS*: Meets the standards established by the division and complies with the statutes and regulations. Indicates efficient and effective office management and appraisal practices.

2 - *NEEDS IMPROVEMENT*: Does not fully meet the standards established by the division or fully comply with statutes and regulations. Certain aspects of office management and appraisal practice need substantial improvement.

1 - *DEFICIENT*: Deficiencies found. Does not meet the standards established by the division or comply with statutes and regulations. Office management and appraisal practice need substantial improvement.

Ratio Study Design Parameters and Standards for Analysis

NRS 361.333(2) permits the Department to conduct a ratio study on smaller groups of counties instead of the entire state in any one year. The ratio study is conducted over a three year cycle. This year's study was therefore limited to Clark, Esmeralda, Eureka and Storey Counties.

The ratio study by law must include the overall ratio (also known as the aggregate ratio or weighted mean ratio) of the total property within each subject county and each class of property. The study must also include two comparative statistics known as the median and the coefficient of dispersion (COD) of the median, for both the total property in each subject county and for each major class of property within the county. NRS 361.333 (5) (c) defines the major classes of property as:

- I. Vacant land;
- II. Single-family residential;
- III. Multi-residential;
- IV. Commercial and industrial; and
- V. Rural

In addition, the statistics are calculated specifically for improvement and land values in the current year reappraisal area.

We calculate the overall or aggregate ratio by dividing the total assessed value of all the observations (parcels) in the sample by the total taxable value of all the observations (parcels) in the sample. This produces a ratio weighted by dollar value. Because of the weight given to each dollar of value, parcels with higher values exert more influence than parcels with lower values. The aggregate ratio helps identify under or over assessment of higher valued property. For instance, an unusually high aggregate ratio might indicate that higher valued property is over assessed, or valued at a rate higher than other property.

The median is a statistic describing the measure of central tendency of the sample. It is the middle ratio when all the ratios are arrayed in order of magnitude, and divides the sample into two equal parts. The median is the most widely used measure of central tendency by equalization agencies because it is less affected by extreme ratios or “outliers,” and is therefore the preferred measure for monitoring appraisal performance or evaluating the need for a reappraisal.² NRS 361.333(5)(c) states that under- or- over assessment may exist if the median of the ratios falls in a range less than 32% or more than 36%.

The COD is a measure of variability or dispersion relating to the uniformity of the ratios and is calculated for all property within the subject jurisdiction and for each class of property within the subject jurisdiction. The COD measures the deviation of the individual ratios from the median ratio as a percentage of the median and is calculated by (1) subtracting the median from each ratio; (2) taking the absolute value of the calculated differences; (3) summing the absolute differences; (4) dividing by the number of ratios to obtain the “average absolute deviation;” and (5) dividing by the median. The COD has “the desirable feature that its interpretation does not depend on the assumption that the ratios are normally distributed.”³ The COD is a relative measure and useful for comparing samples from different classes of property within counties, as well as among counties.

The IAAO also states that “the smaller the measure, the better the uniformity, although extremely low measures can signal a flawed study, non-representative appraisals, extremely homogenous properties or stable markets. As market activity changes or as the complexity of properties increase, the measures of variability usually increase, even though appraisal procedures may be equally valid.”⁴ The IAAO recommended ratio study performance standards are as follows:

<u>Type of Property</u>	<u>COD</u>
Single-family residential	
Newer, more homogenous areas	10.0% or less
Older, heterogeneous areas	15.0% or less
Rural residential and seasonal	20.0% or less

² International Association of Assessing Officers, Standard on Ratio Studies, (1999), p. 23.

³ International Association of Assessing Officers, Standard on Ratio Studies, (1999), p. 24.

⁴ International Association of Assessing Officers, Standard on Ratio Studies, (1999), p. 24.

Income-producing properties	
Larger, urban jurisdictions	15.0% or less
Smaller, rural jurisdictions	20.0% or less
Vacant land	20.0% or less
Other real and personal property	Varies with local conditions

According to the IAAO Standard on Ratio Studies (1999), the level of appraisal uniformity for each class of property should be within 5 percent of the overall level of appraisal of the jurisdiction. For example, the median ratio for all property in Clark County in this study is 34.3. The median ratio for each class of property should fall within 5 percent of 34.3, or between 32.59 and 36.02. In this example, each class falls within the IAAO acceptable range limits. This measure is not required by law and is not separately displayed in the study because NRS 361.333 defines the acceptable range as between 32.0 and 36.0. Examination of the median ratio table in this study, however, shows the uniformity level according to the IAAO Standard to be within the range suggested by the Standard for each class of property.

Ratio Study Conclusions

The median of the ratios indicate all subject counties and classes of property within the subject counties are in compliance. All ratios of assessed value to taxable value for each class of property in each jurisdiction fall between 32% and 36%.

The overall, or aggregate ratios, also indicate substantial compliance by the counties with the standards enumerated in NRS 361.333. Most overall ratios were in the range of 32% or greater. In this year's study, comprised of Clark, Esmeralda, Eureka and Storey Counties; both Median of Individual Ratios and the Aggregate Ratio indicated adherence to NRS 361.333 with ratios between 32% and 36%.

The unusual aspect of this year's ratio study was the predominantly rural parcel makeup in Esmeralda, Eureka and Storey Counties. The reappraisal areas contained only vacant, agriculture and improved agriculture parcels. There were no single or multi-family residences nor were there any commercial property types within the Esmeralda reappraisal area. Eureka and Storey reappraisal area contained no multi-family residences or commercial classifications.

The Coefficients of Dispersion (COD) for the areas in the ratio study were all within the IAAO standards as mentioned earlier in this narrative. The COD's by property type and collectively as a study group indicates a high degree of uniformity among the calculated ratios.

Glossary of Terms

Assessed value: A value set on real and personal property by the county assessor as a basis for levying taxes. The level of appraisal or assessment, also defined as the ratio of the assessed value to taxable value, is set by NRS 361.225: “All property subject to taxation must be assessed at 35 percent of its taxable value.”

Taxable value: A value determined pursuant to NRS 361.227. In the case of real property, taxable value is the sum of the full cash value of the land under certain enumerated conditions plus the replacement cost new of any improvements on the land, considering all applicable depreciation and obsolescence. In the case of personal property, taxable value is also based on replacement cost new less depreciation as determined by regulation of the Nevada Tax Commission.

Central tendency: The tendency of most kinds of data to cluster around some typical or central value, such as the mean or median.⁵

Class: A set of items defined by common characteristics. NRS 361.333 defines the major classes subject to the ratio study as:

- I. Vacant;
- II. Single-family residential;
- III. Multi-residential;
- IV. Commercial and industrial; and
- V. Rural

Coefficient of Dispersion (COD): The average deviation of a group of numbers from the median expressed a percentage of the median. In ratio studies, the average percentage deviation from the median ratio.⁶

Median: A measure of central tendency. The value of the middle item in an uneven number of items arranged or arrayed according to size; the arithmetic average of the two central items in an even number of items similarly arranged.⁷

Outliers: Observations that have unusual values, that is, differ markedly from a measure of central tendency. Some outliers occur naturally; others are due to data errors.

Representative sample: A sample of observations from a larger population of observations, such that statistics calculated from the sample can be expected to represent the characteristics of the population being studied.⁸

⁵ International Association of Assessing Officers, Standard on Ratio Studies (1999), p. 37.

⁶ Ibid, p. 38.

⁷ Ibid., p. 39.

⁸ Ibid., p. 40.

Nevada Department of Taxation

2003-04 Ratio Study

Aggregate (Weighted Mean) Ratio

Subject County	All Property
CLARK	34.3
ESMERALDA	35.2
EUREKA	34.5
STOREY	33.5
ALL COUNTIES	34.3

Class of Property						
Improvements	Improved Land	Vacant Land	Single Family Residence	Multi-Family Residence	Commercial Industrial	Rural Land & Improvements
34.3	34.5	32.3	34.2	34.6	34.4	33.6
34.4	35.4	35.2	-	-	-	35.2
34.7	34.8	34.1	34.7	-	-	34.5
33.2	33.8	34.4	33.4	-	-	-
34.3	34.5	32.5	34.2	34.6	34.4	34.7

Median of Individual Ratios

Subject County	All Property
CLARK	34.3
ESMERALDA	35.0
EUREKA	34.4
STOREY	34.6
ALL COUNTIES	34.3

Class of Property						
Improvements	Improved Land	Vacant Land	Single Family Residence	Multi-Family Residence	Commercial Industrial	Rural Land & Improvements
34.2	34.9	33.9	34.3	34.6	34.7	34.9
34.2	34.8	35.0	-	-	-	35.0
34.6	34.6	34.0	34.4	-	-	34.9
34.4	35.0	34.6	34.4	-	-	-
34.2	34.9	34.3	34.3	34.2	34.7	35.0

Coefficient of Dispersion (COD)

Subject County	All Property
CLARK	3.6
ESMERALDA	1.2
EUREKA	2.3
STOREY	2.9
ALL COUNTIES	3.5

Class of Property						
Improvements	Improved Land	Vacant Land	Single Family Residence	Multi-Family Residence	Commercial Industrial	Rural Land & Improvements
3.7	3.2	17.6	2.6	2.5	3.0	5.0
1.7	3.3	0.7	-	-	-	1.2
3.3	2.4	2.6	1.4	-	-	2.0
6.0	4.7	1.1	3.8	-	-	-
3.7	3.2	11.1	2.6	2.5	3.0	3.0

NEVADA DEPARTMENT OF TAXATION

2003-04 RATIO STUDY

AGGREGATE RATIOS

SUBJECT COUNTY	STUDY YEAR	ALL PROPERTY	IMPROVEMENTS	IMPROVED LAND	VACANT LAND	SINGLE FAMILY RESIDENCE	MULTI-FAMILY RESIDENCE	COMMERCIAL INDUSTRIAL	RURAL LAND & IMPROVEMENTS
CARSON CITY	2002-03	34.7	34.6	34.8	34.3	34.6	35.9	34.3	-
CHURCHILL	2002-03	34.3	34.2	34.7	33.7	34.5	34.1	33.8	33.3
CLARK	2003-04	34.3	34.3	34.5	32.3	34.2	34.6	34.4	33.6
DOUGLAS	2001-02	34.9	35.1	34.8	34.9	34.9	34.5	34.9	-
ELKO	2002-03	34.2	34.1	34.5	34.7	34.6	34.2	33.1	34.8
ESMERALDA	2003-04	35.2	34.4	35.4	35.2	-	-	-	35.2
EUREKA	2003-04	34.5	34.7	34.8	34.1	34.7	-	-	34.5
HUMBOLDT	2001-02	33.8	33.7	34.0	34.0	33.8	34.5	-	-
LANDER	2002-03	32.6	34.2	29.7	29.0	34.3	34.9	34.4	26.5
LINCOLN	2001-02	34.0	33.9	34.7	34.4	34.0	-	34.0	-
LYON	2001-02	34.4	34.4	34.4	34.6	34.8	34.8	33.5	34.9
MINERAL	2001-02	33.6	33.3	34.5	35.4	33.7	-	33.2	-
NYE	2001-02	33.7	33.4	34.9	35.2	33.8	33.3	33.8	-
PERSHING	2002-03	34.5	34.6	33.9	34.9	34.4	-	34.9	35.1
STOREY	2003-04	33.5	33.2	33.8	34.4	33.4	-	-	-
WASHOE	2002-03	34.4	34.3	34.7	34.3	34.2	34.4	34.7	26.0
WHITE PINE	2002-03	34.2	34.3	33.7	34.4	34.2	34.4	34.1	0.0
STATEWIDE	2001-04	34.4	34.3	34.6	33.6	34.4	34.6	34.4	32.9

NEVADA DEPARTMENT OF TAXATION

2003-04 RATIO STUDY

MEDIAN RATIOS

SUBJECT COUNTY	STUDY YEAR	ALL PROPERTY	IMPROVEMENTS	IMPROVED LAND	VACANT LAND	SINGLE FAMILY RESIDENCE	MULTI-FAMILY RESIDENCE	COMMERCIAL INDUSTRIAL	RURAL LAND & IMPROVEMENTS
CARSON CITY	2002-03	34.7	34.9	34.0	34.9	34.6	35.9	34.8	-
CHURCHILL	2002-03	34.6	34.5	35.0	35.0	34.6	34.3	33.8	35.0
CLARK	2003-04	34.3	34.2	34.9	33.9	34.3	34.6	34.7	34.9
DOUGLAS	2001-02	35.0	35.0	35.0	35.0	35.0	34.5	34.9	-
ELKO	2002-03	34.7	34.7	35.0	35.0	34.7	34.5	34.2	35.0
ESMERALDA	2003-04	35.0	34.2	34.8	35.0	-	-	-	35.0
EUREKA	2003-04	34.4	34.6	34.6	34.0	34.4	-	-	34.9
HUMBOLDT	2001-02	33.8	33.9	34.0	33.5	33.8	34.5	-	-
LANDER	2002-03	35.8	34.4	35.0	35.0	34.7	34.8	34.3	33.5
LINCOLN	2001-02	34.2	33.9	35.1	34.3	34.2	-	34.2	-
LYON	2001-02	35.0	35.1	35.0	35.0	35.1	34.8	34.5	35.0
MINERAL	2001-02	34.8	34.6	35.0	35.4	34.4	-	34.7	-
NYE	2001-02	34.7	34.4	35.0	35.4	34.5	33.3	34.4	-
PERSHING	2002-03	35.0	34.7	35.0	35.0	34.6	-	35.2	35.0
STOREY	2003-04	34.6	34.4	35.0	34.6	34.4	-	-	-
WASHOE	2002-03	34.6	34.3	35.0	35.0	34.5	34.3	34.9	34.9
WHITE PINE	2002-03	34.4	34.8	34.3	33.9	34.7	34.4	34.2	-
STATEWIDE	2003-04	34.6	34.5	35.0	35.0	34.5	34.6	34.7	35.0

NEVADA DEPARTMENT OF TAXATION

2003-04 RATIO STUDY

COEFFICIENTS OF DISPERSION

SUBJECT COUNTY	STUDY YEAR	ALL PROPERTY	IMPROVEMENTS	IMPROVED LAND	VACANT LAND	SINGLE FAMILY RESIDENCE	MULTI-FAMILY RESIDENCE	COMMERCIAL INDUSTRIAL	RURAL LAND & IMPROVEMENTS
CARSON CITY	2002-03	2.9	3.7	3.6	2.2	2.3	3.3	5.6	-
CHURCHILL	2002-03	3.4	4.2	1.4	7.3	2.3	2.5	1.4	9.5
CLARK	2003-04	3.6	3.7	3.2	17.6	2.6	2.5	3.0	5.0
DOUGLAS	2001-02	0.9	1.0	1.0	1.5	0.8	1.2	0.2	-
ELKO	2002-03	2.4	3.1	1.1	1.6	2.0	1.7	5.7	0.6
ESMERALDA	2003-04	1.2	1.7	3.3	0.7	-	-	-	1.2
EUREKA	2003-04	2.3	3.3	2.4	2.6	1.4	-	-	2.0
HUMBOLDT	2001-02	3.2	5.9	2.0	2.9	3.5	2.1	-	-
LANDER	2002-03	4.5	6.1	2.6	4.1	2.1	0.7	0.8	11.5
LINCOLN	2001-02	3.3	4.1	1.8	3.5	3.2	-	3.5	0.0
LYON	2001-02	2.3	3.1	5.0	1.6	2.4	2.1	2.7	1.9
MINERAL	2001-02	5.4	7.8	2.4	0.7	6.8	-	6.5	-
NYE	2001-02	3.1	4.0	1.2	0.7	3.1	2.7	3.5	-
PERSHING	2002-03	1.8	3.8	1.7	0.4	1.6	-	1.1	0.3
STOREY	2003-04	2.9	6.0	4.7	1.1	3.8	-	-	-
WASHOE	2002-03	10.9	4.5	1.7	2.7	2.4	2.4	1.8	8.3
WHITE PINE	2002-03	3.6	5.4	4.6	2.9	4.7	1.7	1.7	-
STATEWIDE	2003-04	3.2	3.9	2.7	5.0	2.6	2.5	3.2	5.3

CLARK COUNTY

2003-04 RATIO STUDY

						AGGREGATE	MEDIAN	COD	SAMPLE
REAL PROPERTY						RATIO	RATIO	MEDIAN	SIZE
COUNTYWIDE TOTAL PROPERTY						34.3%	34.3%	3.6%	1,065
COUNTYWIDE IMPROVEMENTS						34.3%	34.2%	3.7%	1,001
COUNTYWIDE IMPROVED LAND						34.5%	34.9%	3.2%	1,001
COUNTYWIDE VACANT LAND						32.3%	33.9%	17.6%	64
SINGLE FAMILY IMPROVEMENTS						34.1%	34.1%	3.2%	787
SINGLE FAMILY LAND						34.5%	34.8%	3.3%	787
SINGLE FAMILY TOTAL PROPERTY						34.2%	34.3%	2.6%	787
MULTIPLE FAMILY IMPROVEMENTS						34.8%	34.6%	3.2%	78
MULTIPLE FAMILY LAND						33.7%	35.0%	2.3%	78
MULTIPLE FAMILY TOTAL PROPERTY						34.6%	34.6%	2.5%	78
COMMERCIAL/INDUSTRIAL IMPROVEMENTS						34.3%	34.7%	5.2%	127
COMMERCIAL/INDUSTRIAL LAND						34.7%	35.0%	2.4%	127
COMMERCIAL/INDUSTRIAL TOTAL PROPERTY						34.4%	34.7%	3.0%	127
RURAL IMPROVEMENTS						32.0%	28.5%	34.5%	4
RURAL LAND						34.9%	35.0%	1.4%	15
RURAL TOTAL PROPERTY						33.6%	34.9%	5.0%	19
SECURED PERSONAL PROPERTY									
ALL SECURED						33.6%	35.0%	5.3%	103
AGRICULTURAL						34.7%	34.6%	1.8%	8
AIRCRAFT						-	-	-	-
BILLBOARDS						-	-	-	-
COMMERCIAL/INDUSTRIAL						31.6%	35.0%	0.9%	83
MOBILE HOMES						34.6%	34.9%	1.2%	12
UNSECURED PERSONAL PROPERTY									
ALL UNSECURED						34.9%	35.0%	4.8%	313
AGRICULTURAL						34.2%	34.2%	1.0%	4
AIRCRAFT						35.0%	35.0%	0.3%	40
BILLBOARDS						34.8%	35.0%	7.7%	158
COMMERCIAL/INDUSTRIAL						35.0%	35.0%	0.7%	105
MOBILE HOMES						35.0%	35.0%	0.1%	6
TOTAL PERSONAL PROPERTY						34.9%	35.0%	0.8%	430

ESMERALDA COUNTY

2003-04 RATIO STUDY

						AGGREGATE	MEDIAN	COD	SAMPLE
REAL PROPERTY						RATIO	RATIO	MEDIAN	SIZE
COUNTYWIDE TOTAL PROPERTY						35.2%	35.0%	1.2%	9
COUNTYWIDE IMPROVEMENTS						34.4%	34.2%	1.7%	3
COUNTYWIDE IMPROVED LAND						35.4%	34.8%	3.3%	3
COUNTYWIDE VACANT LAND						35.2%	35.0%	0.7%	6
SINGLE FAMILY IMPROVEMENTS						-	-	-	-
SINGLE FAMILY LAND						-	-	-	-
SINGLE FAMILY TOTAL PROPERTY						-	-	-	-
MULTIPLE FAMILY IMPROVEMENTS						-	-	-	-
MULTIPLE FAMILY LAND						-	-	-	-
MULTIPLE FAMILY TOTAL PROPERTY						-	-	-	-
COMMERCIAL/INDUSTRIAL IMPROVEMENTS						-	-	-	-
COMMERCIAL/INDUSTRIAL LAND						-	-	-	-
COMMERCIAL/INDUSTRIAL TOTAL PROPERTY						-	-	-	-
RURAL IMPROVEMENTS						34.4%	34.2%	1.7%	3
RURAL LAND						35.3%	35.0%	1.6%	9
RURAL TOTAL PROPERTY						35.2%	35.0%	1.2%	9
SECURED PERSONAL PROPERTY									
ALL SECURED						35.0%	35.0%	1.0%	130
AGRICULTURAL						35.0%	35.0%	0.3%	45
AIRCRAFT						-	-	-	-
BILLBOARDS						-	-	-	-
COMMERCIAL/INDUSTRIAL						35.0%	35.0%	1.8%	61
MOBILE HOMES						35.0%	35.0%	0.0%	24
UNSECURED PERSONAL PROPERTY									
ALL UNSECURED						34.9%	35.0%	5.2%	279
AGRICULTURAL						35.0%	35.0%	1.3%	21
AIRCRAFT						35.0%	34.9%	0.4%	2
BILLBOARDS						-	-	-	-
COMMERCIAL/INDUSTRIAL						35.0%	35.0%	5.8%	225
MOBILE HOMES						33.7%	35.0%	1.1%	31
TOTAL PERSONAL PROPERTY						35.0%	35.0%	3.8%	409

EUREKA COUNTY

2003-04 RATIO STUDY

				AGGREGATE	MEDIAN	COD	SAMPLE		
REAL PROPERTY				RATIO	RATIO	MEDIAN	SIZE		
COUNTYWIDE TOTAL PROPERTY				34.5%	34.4%	2.3%	40		
COUNTYWIDE IMPROVEMENTS				34.7%	34.6%	3.3%	16		
COUNTYWIDE IMPROVED LAND				34.8%	34.6%	2.4%	16		
COUNTYWIDE VACANT LAND				34.1%	34.0%	2.6%	24		
SINGLE FAMILY IMPROVEMENTS				35.0%	34.8%	2.8%	10		
SINGLE FAMILY LAND				34.0%	33.8%	2.3%	10		
SINGLE FAMILY TOTAL PROPERTY				34.7%	34.4%	1.4%	10		
MULTIPLE FAMILY IMPROVEMENTS				-	-	-	-		
MULTIPLE FAMILY LAND				-	-	-	-		
MULTIPLE FAMILY TOTAL PROPERTY				-	-	-	-		
COMMERCIAL/INDUSTRIAL IMPROVEMENTS				-	-	-	-		
COMMERCIAL/INDUSTRIAL LAND				-	-	-	-		
COMMERCIAL/INDUSTRIAL TOTAL PROPERTY				-	-	-	-		
RURAL IMPROVEMENTS				33.6%	33.7%	3.9%	6		
RURAL LAND				34.7%	35.0%	1.7%	12		
RURAL TOTAL PROPERTY				34.5%	34.9%	2.0%	12		
SECURED PERSONAL PROPERTY									
ALL SECURED				35.2%	35.0%	0.5%	307		
AGRICULTURAL				35.0%	35.0%	0.4%	93		
AIRCRAFT				-	-	-	-		
BILLBOARDS				-	-	-	-		
COMMERCIAL/INDUSTRIAL				35.0%	35.0%	0.5%	208		
MOBILE HOMES				35.9%	35.0%	0.5%	6		
UNSECURED PERSONAL PROPERTY									
ALL UNSECURED				35.9%	35.0%	1.3%	40		
AGRICULTURAL				35.0%	35.0%	0.1%	19		
AIRCRAFT				35.0%	35.0%	0.0%	1		
BILLBOARDS				-	-	-	-		
COMMERCIAL/INDUSTRIAL				35.0%	35.0%	0.0%	14		
MOBILE HOMES				35.6%	35.0%	7.5%	6		
TOTAL PERSONAL PROPERTY				35.2%	35.0%	0.6%	347		

STOREY COUNTY

2003-04 RATIO STUDY

						AGGREGATE	MEDIAN	COD	SAMPLE
REAL PROPERTY						RATIO	RATIO	MEDIAN	SIZE
COUNTYWIDE TOTAL PROPERTY						33.5%	34.6%	2.9%	45
COUNTYWIDE IMPROVEMENTS						33.2%	34.4%	6.0%	30
COUNTYWIDE IMPROVED LAND						33.8%	35.0%	4.7%	30
COUNTYWIDE VACANT LAND						34.4%	34.6%	1.1%	15
SINGLE FAMILY IMPROVEMENTS						33.2%	34.4%	6.0%	30
SINGLE FAMILY LAND						33.8%	35.0%	4.7%	30
SINGLE FAMILY TOTAL PROPERTY						33.4%	34.4%	3.8%	30
MULTIPLE FAMILY IMPROVEMENTS						-	-	-	-
MULTIPLE FAMILY LAND						-	-	-	-
MULTIPLE FAMILY TOTAL PROPERTY						-	-	-	-
COMMERCIAL/INDUSTRIAL IMPROVEMENTS						-	-	-	-
COMMERCIAL/INDUSTRIAL LAND						-	-	-	-
COMMERCIAL/INDUSTRIAL TOTAL PROPERTY						-	-	-	-
RURAL IMPROVEMENTS						-	-	-	-
RURAL LAND						-	-	-	-
RURAL TOTAL PROPERTY						-	-	-	-
SECURED PERSONAL PROPERTY									
ALL SECURED						35.0%	35.0%	0.9%	103
AGRICULTURAL						-	-	-	-
AIRCRAFT						-	-	-	-
BILLBOARDS						-	-	-	-
COMMERCIAL/INDUSTRIAL						35.0%	35.0%	0.9%	97
MOBILE HOMES						35.4%	35.0%	1.0%	6
UNSECURED PERSONAL PROPERTY									
ALL UNSECURED						36.2%	35.1%	0.7%	149
AGRICULTURAL						-	-	-	-
AIRCRAFT						-	-	-	-
BILLBOARDS						-	-	-	-
COMMERCIAL/INDUSTRIAL						35.0%	35.1%	0.7%	143
MOBILE HOMES						35.0%	35.0%	0.0%	6
TOTAL PERSONAL PROPERTY						35.7%	35.0%	0.8%	252

NEVADA DEPARTMENT OF TAXATION
Part II: 2003-04 Work Practices Survey
SUMMARY OF WORK PRACTICE RATINGS

Real Property Discovery and Valuation Work Practices	CL		ES		EU		ST
Sales Collection	3		3		3		3
Sales Verification	3		3		3		3
Sales Data Base	3		3		3		3
Vacant Land (excluding agricultural property)	3		3		3		3
Subdivision Analysis	3		3		3		3
Single-family Residential Land	3		3		3		3
Multi-family Residential Land	3		3		3		3
Commercial and Industrial Land	3		3		3		3
Factors	3		3		3		3
Single-family Residential Improvements	3		3		3		3
Multi-family Residential Improvements	3		3		3		3
Commercial and Industrial Improvements	3		3		3		3
Minor Improvements	2		3		3		3
New Construction Valuation	3		3		3		3
Agricultural Land	3		3		3		3
Agricultural Land Records	3		3		3		3
Agricultural Land Classification Maps	3		3		3		3
Agricultural Bulletin Use	3		3		3		3
Residential Homesite Valuation	3		3		3		3
Agricultural Improvements	2		3		3		3
Deferred Taxes	3		3		3		3
Higher Use	3		3		3		3
Agricultural Land Conversions	3		3		3		3
Assessment Maps	3		3		3		3
Prescribed Parceling System	3		3		3		3
Personal Property Discovery and Valuation Work Practices							
Discovery	3		3		3		3
Record-keeping	3		3		3		3
Agricultural	3		3		3		3
Business Property	3		3		3		3
Manufactured Homes	3		3		3		3
Billboards	3		3		3		3
Aircraft	3		3		3		3
Migratory Property	3		3		3		3
Billing/Collection (penalties applied, seizure and sale)	3		3		3		3
Other Work Practices							
Possessory Interest Valuation - Real Property	3		3		3		3
Possessory Interest Valuation - Personal Property	3		3		3		3
Statutes and Regulations	3		3		3		3
Cost Manuals and Systems	3		3		3		3
Appraisal Records	3		3		3		3
Filing System	3		3		3		3
Reports	3		3		3		3
Appeal Preparation and Presentations	3		3		3		3
Reopened Roll Log	3		3		3		3
Obsolescence	3		3		3		3
New Construction	3		3		3		3
Land Use and Exemption Codes	3		3		3		3
Appraisal Cycle	3		3		3		3
Improvement Factoring	3		3		3		3
Appraiser Certifications	3		3		3		3
Appraisers Training Requirements	3		3		3		3

CLARK COUNTY
Part II:
2003-04 Work Practices Survey

In 1997, Clark County initiated an annual county-wide re-appraisal rather than the five year re-appraisal cycle that had been in place prior years. This was done primarily to keep up with the increased growth. The current assessment roll is approaching 530,000 parcels. Clark County's ability to accomplish a yearly reappraisal is rooted in a well organized and staffed appraisal section coupled with the use of a technology based system utilizing good property discovery procedures, aerial photos and computer assisted land abstraction methods. The replacement cost of all the improvements in the assessor's records are revalued by the mainframe computer loaded with the current Marshall & Swift cost tables. Clark County is aided in the valuation and discovery process by a very comprehensive building permit reporting system that includes all of the city and county building departments. The Assessor and his staff are using this technology and these procedures to inspect and value the tremendous volume of new construction in Clark County, as well as update and revalue all the existing parcels within the county. This year's ratio study sample includes parcels from randomly selected areas throughout Clark County. Geographically, these areas encompass the cities of Las Vegas, North Las Vegas, Summerlin/Sun City, Henderson/Green Valley, and all of the outlying areas such as Mesquite, Glendale, Logandale, Overton, Boulder City, Laughlin, Searchlight, Sandy Valley, Good Springs, and Mt. Charleston.

ANALYSIS AND RECOMMENDATIONS

Real Property Discovery and Valuation Work Practices

Sales Collection: Copies of deeds and declarations of value sent from the recorder's office are the assessor's main source of sales data. The pertinent information contained in these documents is verified and input into the computer sales data bank. This collection process includes approximately 50,000 sales annually, most of which are improved sales. Two new sales analysts will facilitate the collection and verification of sales data to achieve a higher confidence level. The data from the sales bank is readily available to the appraisers, and is also integrated with the Geographical Information System (GIS). By using the GIS, detailed maps can be produced plotting sales on parcel maps arrayed in a variety of combinations, such as market areas, assessed value, land use codes, etc. The Division used the GIS maps supplied by the county in its own land value appraisals.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Sales Verification: The appraisal staff uses several methods to verify sales in Clark County. Questionnaires are sent to buyer/seller requesting sales data along with follow-up letters should it be deemed necessary. After questionnaires are returned, the assessor verifies any remaining questionable sales with title companies and through personal contact with buyers, sellers and real estate professionals. Due to the large volume of sales that occur yearly, the task of sales verification is daunting. Verification is vital in determining vacant land values since nearly all of the verified improved sales are used in land abstraction programs to determine land value. This is especially true in residential neighborhoods. In addition, a questionnaire is sent for all commercial sales, as well as all mobile home sales. There has been a 70% return rate reported by the assessor. The assessor's staff places a number of distinctive codes on the verified sales to indicate conditions of sale. Only those sales determined to be arms length transactions are coded with an "R" indicating a reliable sale. The appraisal staff is instructed to use only the sales coded with an "R" when conducting land abstraction programs or other land valuation analysis.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Sales Data Base: Sales data is entered into the primary record for each parcel on the mainframe computer. This data is also maintained in a historical database that can be easily accessed by the assessor's staff. The appraisal staff has made use of several software programs to improve the access to and use of sale information, including the recent development of the land module of the CAP system. By using a personal computer that is networked to the mainframe computer, an appraiser can quickly print a small map of any area with the sales listed and identified on the map. Also, as previously mentioned, the current GIS system has the capability of producing many different color coded maps of any section in the county with sales information plotted on them. The assessor uses other sources to supplement the sales information contained in the database. These include commercial property information services such as Property Line, the Multiple Listing Service, and other information sources, including market rental rate information in the Las Vegas area. Clark County is currently in the process of completing a new Comprehensive Assessment Program (CAP) that was initiated in 1999/2000. Completion is scheduled for 2003.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Vacant Land (excluding agricultural property): Ninety-eight vacant land parcels were sampled in this study and with a few exceptions, were found to be within ratio parameters. The aggressive appraisal review procedures enacted after the last ratio study (2000) virtually eliminated most outliers. THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Subdivision Analysis: The assessor's staff properly reviews the subdivisions that are eligible for analysis based on the Nevada Revised Statutes. As a result of the rapid growth and active real estate market in the Las Vegas area, most subdivisions tend to sell out within a one to two year period, and therefore, do not require analysis. The Division conducted a review of the assessor's methods and analysis, and confirmed them to be thorough and accurate.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Single-family Residential Land: This category produced the most outliers (26 out of a sample group of 787) in this ratio study. These outliers are due in part to the Division using a slightly different land abstraction program than Clark County. Also the land to building ratios that are a part of the abstraction process varied between the Division and Clark County. This is not unusual as this ratio process is subjective. The Division reviewed these areas with the assessor's staff. Clark County maintains that its procedures result in accurate land values.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Multi-family Residential Land: The assessor's staff uses various methods to value multi-family properties in Clark County. The same land abstraction techniques that are used to estimate land values for single family residences are implemented for multi-family residential parcels that are held in condominium ownership. This appraisal method is also applicable for this property category since vacant land sales in this use class are virtually non-existent, and condominium ownership requires that a land value be assigned to each individual unit within a complex. The Division used its own program to abstract land values for the samples in the study. The results were the same for the multi-family residences as with the single-family residences in that the assessor's newer property land values were slightly lower than those estimated by the Division.

Both large and medium sized apartment buildings were included in the ratio study. The assessor's staff used a per-unit value to establish the land value on apartment properties. A few good sales exist on larger projects. These are used to set an average-per-unit value. All of the land sales were reviewed and determined to be correctly analyzed and appropriate per-unit land values as assigned. The Division agrees with the methods used, and no outliers were discovered for this type of multi-family residential unit.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Commercial and Industrial Land: The business and commercial property values have been rising rapidly with the continually growing and evolving market that now exists in the Las Vegas area. The appraisal staff uses vacant land sales of similar type usage and similar size when available and the abstraction process when current sales are not available in the establishment of land values for commercial properties. In addition, they make appropriate adjustments for major highway influence, corner locations, etc. as required. Nearly all commercial property is valued using a square foot method. The Division approves of this method, and the assessor does an excellent job of verifying commercial land sales and monitoring the new developments and changes occurring in the valley.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Single-family Residential Improvements: Clark County, in particular the areas in and around Las Vegas, are continuing to show large growth in new housing starts. Due to the predominance of this property type in the county, the Division selected a large sample for the ratio study this year (1047). However due to fiscal constraints the sample was eventually pared down to 787. Although the assessor and his staff are doing an excellent job of residential valuation in general, there were several small problem areas. There were 26 outliers. Only significant anomalies were brought to the attention of the Clark County appraiser and were readily corrected. Most outliers are not significantly out of statutory tolerance, and are related to the different methods used by the Division versus Clark County with respect to the costing of additional exterior improvements such as paving, irrigation and patio structures commonly referred to as "flatwork". Most of the differences associated with outliers are a result of differing techniques in data collection between the Division and Clark County. This area of difference involves minor improvements, which has traditionally been an issue in Clark County. Due to the rapid growth, and the inability to devote resources, Clark County initiated a "lump sum" approach to the collection of minor improvements. These minor improvements were often not discovered and/or valued correctly. The Division consistently calculated higher values for these improvements. This difference usually did not cause an outlier, but it did lower the ratios of most samples by one or two percentage points. A more in-depth discussion of this topic is included in the section of this report titled "Minor Improvements".

In the 2000-01 ratio study there were situations where the Division and Clark County had different quality classifications on older residential properties. During this year's (2003-04) ratio study it was noted that this situation has been remedied. Most all of the typical subdivisions have been reviewed and properly classified in recent years. Overall, the Division agrees with the quality class assignments found in typical subdivisions, with very few quality class differences occurring in these areas.

One other area worth noting involves additions or buildings that were not discovered by the assessor. In several isolated cases, the Division discovered an addition or a detached garage that the assessor was unaware of, and therefore did not value. In all cases, these were items that did not have building permits, or were not able to be identified by aerial photos. These isolated occurrences were brought to the attention of the appraiser and corrected.

After discussing the minor problem areas and reviewing suggestions for improvements, the Division views this as an easily corrected matter. It must be stated by the Division that the Clark County assessor and his staff are doing a very good job of assessment work with regard to residential property in Clark County. With consideration given to the number of appraisals for which the assessor and his staff are responsible, and the unprecedented growth that is occurring in the Las Vegas area, the Clark County assessor and his appraisal staff are doing well just keeping ahead of the task at hand. The single-family residential improvements within this category resulted in mean, median, and overall ratio percentages that are well within statutory limits. In addition, the Division supports the assessor and his staff in

leading the way in innovative methods of computer assisted mass appraisal.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Multi-family Residential Improvements: Multi-family residential improvements involve a wide array of improvement types. The study included duplexes, triplexes, four-plexes, apartments/condominiums, RV parks, and mobile home parks. A total of 105 Multi-Family parcels were selected and this was eventually narrowed to 78. Overall, the assessor and his staff are doing a good job of valuing and assessing this category of property. The Division experienced difficulty in comparing appraisals and matching Clark County's method of valuing multi-residential improvements that are a condominium ownership. The usual method of costing the apartment/condominium buildings employed by the Division, and by other counties in the state, is to develop a multi-family residential estimator cost run for each building, identify differences in units, and apportion the value accordingly. However, Clark County has a combination costing system that employs the commercial manual cost tables and quality ranking to value the structure, while also using the residential cost table to cost the appliances, floor cover, plumbing, stairs, and other separate items for each individual unit. The main reason for this procedure is that the current computer system is not programmed to handle the individual costing of multi-family structures. The county's method is not typical, but the Division would recommend the use of an estimator program instead of the input of tables into the mainframe. It is recommended that the county be consistent by using the residential cost tables, and not the commercial cost tables, to value these multi-family residential buildings. In addition, the appraisers continue the practice of costing all the square footage of an entire multi-family complex, rather than costing each apartment structure separately. The square footage of all of the buildings in a complex are put into one lump sum, and then a square foot cost is calculated as if these buildings are a single large structure. The typical method, as outlined by Marshall & Swift, is to cost each building separately. The method currently employed by the assessor results in an artificially low cost per square foot. Although the assessor has been costing these improvements using different methods than the Division, the resulting value difference does not seem to be substantial because only a few outliers were discovered.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Commercial and Industrial Improvements: The commercial and industrial sample taken by the Division included 127 properties of wide variety. This representative sample included a small casino, shopping center, strip mall, and numerous individually owned businesses. There were only a few outliers in this category. Some examples of errors that occurred were a difference in occupancy, input errors on property records, low value for minor improvements, differences in the type of structure, and differences in quality class or commercial ranking. The assessor and his appraisal staff are using correct methods and practices in the appraisal of commercial improvements in Clark County. The Division was very close in agreement on most of the commercial samples in this year's ratio study. It is apparent that the appraisal staff is knowledgeable and competent in the inspection and valuation of commercial improvements.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Minor Improvements: There continues to be a difference in method on the valuation of Minor Improvements between Clark County and the Division. As a result a significant number of outliers were created. The Division still had outliers in all three major property categories (single-family residential, multi-family residential, and commercial/industrial), but the property type that had the most problem with minor improvement valuation was the single-family residence. This problem seems to exist with almost every residential property in the ratio study sample. Even though many samples did not become outliers, the absence of these improvements in the valuation had an overall effect of lowering the median and average ratios in the residential property category. The most frequent types of improvements that were not valued were lawn sprinklers, yard lighting, concrete flatwork, and especially fencing. The reason for the differences in minor improvement values is a combination of errors by the county

appraisers, and inadequate lump sum values assigned to minor improvements by the appraisal staff. In a county as large as Clark County, it is quite common to develop lump sum values for minor improvements such as sprinklers, fencing, etc. The Division agrees with this approach to minor improvements, and realizes that it would be virtually impossible for the county assessor and his staff to measure and value all of the individual improvements. However, values more reflective of current costs should be considered. A comparison of the minor improvement values calculated by the Division shows that the county is frequently low. The lump sum value for fencing that was used by the county was determined to be inadequate. The Assessor's Office will be initiating a plan to further define and improve the current lump sum method for minor improvements.

THE ASSESSOR'S PROCEDURES NEEDS IMPROVEMENT (2).

Recommendation: The Division recommends that the appraisal staff review and increase the lump sum amounts being used in valuing minor improvements. The assessor and his staff should continue to train appraisers to be more diligent in the inspection and valuation of minor improvements. The Division recognizes the improvement made in this category, and expects that the appraisal staff will continue its effort in this area.

New Construction Valuation: The Division's sample of new construction indicated that the assessor correctly values and depreciates new improvements. Even with aerial photography, the assessor and his staff are unable to discover every improvement that was completed without a construction permit. By using the available tools of discovery, the Division believes that the assessor and his appraisal staff are making reasonable efforts to discover and assess new construction property, and place it on the tax roll in a timely manner.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Land: Fifteen agricultural land parcels were included in the sample. Agricultural property is not a significant property type in Clark County. The 2000-2001 ratio study determined that land classifications were not being updated as land use changed. This problem has been corrected with the use of aerial photographs of all parcels. All samples were properly valued with proper land classifications.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Land Classification Maps: The assessor used aerial photographs of each parcel to delineate each agricultural land class. All land classifications were properly valued.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Bulletin Use: The assessor valued all agricultural property using the current agricultural bulletin.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Residential Home-site Valuation: All but one of the residential home sites were valued properly. The assessor did not realize that a mobile home had been installed on one of the sampled parcels. The assessor upon notification corrected the land valuation for the parcel.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Improvements: The Division sampled four improved agricultural properties. The 2000-2001 ratio study revealed that on five of eight parcels, the improvements were not properly valued. The study this year discovered that improvements on 3 of the parcels were not properly valued. The assessor is still not properly inventorying the improvements of agricultural parcels.

THE ASSESSOR PROCEDURE'S NEED IMPROVEMENT (2)

Deferred Taxes: A review of several of the most recent agricultural land conversions indicates that the assessor's procedure in calculating and collecting deferred taxes is correct.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Higher Use: Changes to higher use of agricultural parcels and areas of higher use on qualifying parcels were properly noted and valued by the assessor.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Land Conversions: There were four parcels that were converted to a higher use. All deferred taxes were correctly calculated.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Assessment Maps: The Assessor's office continues to create and maintain the assessment maps using their in-house mapping staff and resources. This is a state of the art system that encompasses a sophisticated GIS (Geographic Information System). The maps that can be produced are of high quality and detail. All or selected categories of individual parcel information can be transferred from the Assessor's CAP program and/or mainframe system onto the GIS maps. This is of extreme value when constructing marketing areas and doing a variety of analyses. The assessment maps are also available to the public via the internet.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Prescribed Parceling System: Clark ascribes to the standard parcel numbering system.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Personal Property Discovery and Valuation Work Practices

Discovery: Clark County's personal property discovery system is excellent. Business licenses are required for all businesses. This is the primary method by which new businesses are discovered. Personal Property declarations by statute are sent out annually and the return rate is extremely high, with follow-up contact to those that fail to respond. FAA reports, tenant lists from the airports, physical inspection at the airport, and the use of a Federal Aviation Administration Web Site that allows searches by aircraft registration numbers are tools used to identify aircraft located in the county.

Dealer's Report of Sale (DRS) and mobile home permits are the primary methods of discovering mobile homes. In addition, the personal property staff physically visits all mobile homes (30,000+) each year. Aerial photos are also used to locate mobile homes in the outlying areas.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Record-keeping: The personal property filing system continues to remain well organized and managed. With the implementation of the Kovis document scanning module, all declarations are scanned and are readily available electronically. Secured agricultural and business accounts are filed by Assessor's Parcel Number (APN). Unsecured agricultural and business accounts along with Aircraft accounts are scanned and retrievable by name or identification number.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural: Twelve agriculturally classified properties were reviewed, eight (8) of these were secured properties and four (4) were unsecured. All parcels were accurately valued using the appropriate depreciation schedules. All necessary paper work was available. Clark County is in the process of scanning all received declarations so that they will be available electronically.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Business Property: Of 188 properties, 83 secured and 105 unsecured, 4 outliers were found. The outliers noted were due to various incorrect class life assignments. Various other minor class life errors were found, however these did not cause outliers.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Mobile Homes: Of 18 manufactured homes reviewed, 6 unsecured and 12 secured, no outliers were found. Typical office procedure requires one person inputting file data and another staff member reviewing it to ensure accuracy. This works very well as evidenced by so few errors. Separate files for all real property items are maintained. These items are valued and depreciated yearly by the appraisers then added to the manufactured home account.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Billboards: There were 158 billboards, all unsecured. The accounts were reviewed and have been assessed correctly.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Aircraft: Of 40 unsecured aircraft sampled, no outliers were found. The staff is assessing this segment of personal property correctly.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Migratory Property: Clark County Assessor and staff are aware of the correct procedure for assessing this type of property although it is a rare occurrence.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Billing/Collection (penalties applied, seizure and sale):

Billing/Collection (penalties applied, seizure and sale): Clark County's collection program is excellent. All penalties and interest are being correctly levied on delinquent accounts. Clark County continues to be very aggressive in the collection of delinquent taxes. If collection efforts are not successful within the prescribed time frames, the county will seize and sell the personal property for the collection of taxes. The county sent approximately 2,854 "Intent to Seize" letters in the 2002-2003 tax cycle. There were 1,363 actual notices of seizure, with 3 sales of seized property. The county has three collectors who spend nearly 80% of their time in the field posting seizure notices and checking on other delinquent accounts. Several members of the staff are responsible for monitoring past due accounts.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Other Work Practices

Possessory Interest Valuation - Real Property: Possessory interests valued by the assessor in Clark County include those hangars that are leased by private entities at the main Las Vegas county airport as well as the north Las Vegas airport; several areas that are privately used at the St. Rose Dominican Hospital, and several areas on Forest Service and BLM land. Those possessory interests that are located upon or within the limits of the Clark County Airport include only an improvement value, and those outside of the airport limits include both land and improvement values. The assessments at the St. Rose Dominican Hospital, and those involving Forest Service and BLM lands, include both a land and improvement value.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Possessory Interest Valuation - Personal Property: The assessor is valuing all personal property possessory interests of the contractors that use government property on federal facilities such as Nellis Air Force Base, the Nevada Test Site, and Indian Springs. The assessor also continues to value those personal property possessory interests at the Lake Mead Recreation area.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3)

Statutes and Regulations: The Nevada Revised Statutes and the Nevada Administrative Code are available in the assessor's office. There are several copies of both, in addition there is Internet access on almost all computer stations which allows a direct link to the Department of Taxation Web site.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Cost Manuals and Systems: The assessor uses an in-house computer costing system to value most improvements. The system is based on the Marshall & Swift Residential and Commercial Cost Manuals. Agricultural improvements are valued using the Assessor's Handbook of Rural Building Costs published by the Division. The assessor has several copies of the Assessor's Handbook of Rural Building Costs and four copies of the Marshall & Swift Residential and Commercial Cost Manuals. All manuals have been correctly updated. Because the computer is used to value a majority of items, most of the manuals are used for reference only.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3)

Appraisal Records: The assessor's real property appraisal records contain very little hard copy information. The majority of the files contain only a sketch of the improvements. The commercial files may include some historical data that is used for reference purposes only. The complete record for each file is maintained in the county computer system. Property records include building and land data, a value history, the owner's name and property address, the appraiser's identification number, and the date of the last property inspection. Only the information needed to identify the property and defend the appraisal is included in the property record.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Filing System: The assessor's real property record files are organized in parcel number order. This system allows for easy retrieval, and is efficient to use. The computer files can also be accessed by the address and/or owner's name. Clark County has made tremendous headway with its Kovis scanning program.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appeal Preparation and Presentations:

Appeal Preparation and Presentations: During this tax year, there were approximately 775 appeals to the Clark County Board of Equalization. Forty-eight (48) were appealed to the State Board of Equalization. The assessor's staff is prepared and proficient when presenting the county's position at Board of Equalization hearings.

Reopened Roll Log: The roll log required by NRS 361.310 to be received on or before October 31, 2002 was received the first week in November, 2002. This report was correctly completed. This was deemed to be on time.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Obsolescence: The assessor compares taxable value to sales price on a regular basis to determine if taxable value is exceeding full cash value on any properties. With the use of in-house computer programs, the assessor has the ability to arrange data in many different ways so that different property types and improvements that differ in age can be analyzed. The Assessor has made adjustments to 188

properties due to their indicated taxable value exceeding full cash value. Of these properties 159 are Condo/Townhome units from 3 projects, 29 are detached single family residences. These adjustments are reviewed during the reappraisal process, and changes are made as required. Fifty-nine income producing property values were reduced based on their income and expense statements. The assessor requests an updated income statement each year for income producing properties. These statements are then reviewed to determine if the value developed by the income approach is in line with the other approaches to value.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

New Construction: The discovery of new construction is an enormous task in Clark County. For the past few years, the county has been averaging approximately 50,000 new construction permits each year. The assessor and his staff have put great emphasis on the discovery of new construction. The current effort is a concentration on the discovery of new construction through the use of extensive aerial photography and aggressively pursuing building permits. Clark County receives these building permits on a regular basis from the building departments of various cities and entities including the county itself, Las Vegas, North Las Vegas, Boulder City, Henderson, Mesquite, and Laughlin. These permits are coded for property types and construction types, and then linked to the correct parcel number in the assessment records. The active permit remains in the system until an appraiser has cleared the permit and attached a date of completion. Items on the assessor's permit include the date that the permit was issued, a description of the type of property, the type of construction, and the last date that the parcel was inspected. Also included are a follow-up date of re-inspection and a comment field for notes concerning construction progress.

The county has the ability to query the system and receive a list of permits to be worked using several different priorities. These include the issue date, the type of property, the value of the permit, etc. It should be noted that the assessor, due to staff and time constraints, places a priority on first working the building improvement permits, leaving the smaller miscellaneous permits (patios, decks, concrete flatwork, etc.) to be worked as time allows during the yearly revaluation process. Casinos and larger properties are closely tracked from the very first moment they begin construction. If construction is not complete on these properties as of the lien date, then the assessor's staff places them on the roll at the current builder's costs. Upon completion, the final value will be computed using the Marshall & Swift costing manuals.

To understand the new construction process in Clark County, a short discussion of the *secured* and *unsecured* tax rolls is in order. Under the current system, the secured tax roll is used by all of the other counties in the state to place and bill the majority of their new construction properties. This is not the case in Clark County, which places 75% to 80% of the new construction on the unsecured tax roll. It is then moved onto the secured tax roll for the coming fiscal year. This unsecured tax bill is referred to as a "supplemental" billing. This can be confusing to the taxpayer because they could possibly receive a secured bill for their land at the beginning of the new fiscal year, and an unsecured bill for their improvements within a month. This problem has been somewhat mitigated by an adjustment in the billing process by the assessor's office and treasurer's office. The treasurer now has the ability to combine the two tax bills onto a single statement, which is then sent to the taxpayer. The advantage to the assessor's office in using the unsecured roll is that it provides a longer window of time to discover and place new construction property on the tax roll.

The Division's sample of new construction indicated that the assessor correctly values and depreciates new improvements. By using the available tools of discovery, the Division believes that the assessor and his appraisal staff are doing everything possible to discover and assess new construction property, and subsequently place it on the tax roll in a timely manner.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Land Use and Exemption Codes: The use and application of land use codes by the assessor have been designed specifically for use in Clark County. It is the Division's belief that the system could be improved by the use of a coding system for vacant land parcels that indicates their most probable use. The current zoning used in each jurisdiction might be a good indicator. Marketing areas are being refined to better assist in the valuation process.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraisal Cycle: Clark County is now appraising the entire county each year.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Improvement Factoring: During the 1997 legislative session NRS 361.260 was amended to remove the wording "physically reappraise" and replace it with "reappraise". This now gives the assessor the option of revaluing the entire county each year without physically inspecting each parcel thereby eliminating the need for an improvement factor.

Appraiser Certifications: Clark County has 57 appraisers who are certified in both real and personal property, one who is certified in real property and three who are certified in personal property only.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraisers Training Requirements: The assessor continues to provide in-house training programs, designed to prepare new persons on the staff for the certification test and also to provide on-going continuing education re-certification credits. The assessor is also cross-training all appraisal personnel for both real and personal property. All of the appraisers are in compliance with NRS 361.221 and NRS 361.223.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

ESMERALDA COUNTY
Part II:
2003-04 Work Practices Survey

The 2003-2004 reappraisal area consists of rural agricultural properties and ranches in Fish Lake Valley. There are a total of 40 agricultural parcels in this year's reappraisal area.

ANALYSIS AND RECOMMENDATIONS

Real Property Discovery and Valuation Work Practices

Sales Collection: The assessor receives copies of recorded deeds and declarations of value from the recorder's office. These documents are the basis of the sales data bank.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Sales Verification: Verification of sales is accomplished primarily by declarations of value and questionnaires sent to both grantor and grantee. Sales verification letters are sent to the buyer and seller for additional information. The assessor also uses direct contact with buyers, sellers, and real estate professionals for specific information.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Sales Database: The assessor's data bank is continually improving in both content and accuracy. The comments portion provides more useful information for confirming sales verifications, information concerning terms of sale, motives of buyers and sellers, multi-parcel sales and grantor/grantee relationships, any of which could affect the validity of sales. It is vital that all sales be verified because they are the basis for the assessor's assigned land values and land factor analysis.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Vacant Land (excluding agricultural property): There were no vacant land parcels in the reappraisal area.

Subdivision Analysis: The assessor has reviewed all qualified subdivisions in Esmeralda County. For the 2003-2004 tax year, there were only six that qualified for a discount. A review of the assessor's methods, and resulting land values, indicated that the assessor is correctly valuing this property type pursuant to NAC 361.129 and NAC 361.1295.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Single-family Residential Land: There were no single-family residential land parcels included in the reappraisal area.

Multi-family Residential Land: There were no multi-family residential land parcels included in the reappraisal area.

Commercial and Industrial Land: There were no commercial/industrial land parcels included in the reappraisal area.

Factors: The Assessor furnished the Division with a "green-bar" report of sales that have occurred in

the county. This report met the needs of the appraiser in the computation of land factors. The Division has furnished the Assessor with an Excel spreadsheet to assist in the sorting, analyzing and computing of ratios.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Single-family Residential Improvements: There were no single-family residential land parcels included in this year's reappraisal area.

Multi-family Residential Improvements: There were no multi-family residential land parcels included in this year's reappraisal area.

Commercial and Industrial Improvements: There were no commercial/industrial properties in the reappraisal area.

Minor Improvements: All minor improvements on agricultural properties were valued properly.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

New Construction Valuation: New construction is discovered by periodic physical reviews by the assessor and her staff. Nearly all new construction is discovered in this manner. New construction that is discovered before the close of the roll in December is included at that time. New construction discovered after the close of the roll is included on the roll log. A review of several parcels that contained new construction indicates these improvements are being correctly valued and depreciated.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Land: Esmeralda County has a small population of agricultural properties. Ten agricultural properties were chosen for this study. All subject parcels were within ratio parameters.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Land Records: The land records are accurately updated during reappraisal and reflect the agricultural classifications of each property.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Land Classification Maps: The assessor's files contain maps of each agricultural property. The maps are updated during each reappraisal and accurately reflect the various land classifications of the parcel.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Bulletin Use: The assessor valued all agricultural parcels in the reappraisal area using the current Agricultural Bulletin.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Residential Home-site Valuation: The assessor correctly identified and valued the residential homesites on the agricultural parcels as required.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Improvements: Three improved agricultural properties were included in the study. All ratios were within required parameters. The assessor used the current Rural Building Cost Manual and

Marshall and Swift costs when valuing improvements in the physical area.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Deferred Taxes: There was one deferred agricultural parcel in Esmeralda County. The assessor's files include a current agricultural application for each operator. The assessor requires a new updated application when the ownership changes. A review of the procedures utilized by the assessor in calculating and collecting deferred taxes revealed that the proper methodology is being used.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Higher Use: There are no higher use parcels on agricultural land in Esmeralda County.

Agricultural Land Conversions: There have been no agricultural land conversions in recent years.

Assessment Maps: Several years ago the assessor made the decision to contract the parcel map revisions with the firm of TNT Computer Drafting and Graphic Design. This was a much-needed change. Several of the new maps were reviewed and determined to be of good quality and easy to use.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Prescribed Parceling System: The assessor uses the prescribed parceling system. Summary or referral parcels are no longer used in Esmeralda County.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Personal Property Discovery and Valuation Work Practices

Discovery: Esmeralda County requires business licenses for all areas of the county. Business licenses are the assessor's primary method of discovering new business personal property. Mobile homes are discovered through field inspections in October and April, Dealer's Reports of Sales (DRS), and trip permits. The assessor conducts periodic inspections of the county and the airport in an effort to find new businesses and aircraft. Because of the small number of businesses, the small geographical area of the county, and the assessor's diligence, the Division believes that the discovery process is functioning adequately.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Record-keeping: Esmeralda County's record-keeping system and files are adequate. Our inspection revealed the files to be neat, two years of past correspondence should be sufficient. Mobile home records are filed in individual folders by name and district with the DRS and original value documentation inside. Business and ranch declarations are filed in individual folders by Assessor's Parcel Number (APN), with present and past year's declarations enclosed.

Business Property: The Division's sample includes 6 secured accounts (comprised of 61 individual parcels), and 26 unsecured (comprised of 225 individual parcels), with 4 outliers discovered. The outliers were primarily due to incorrect class life. All measures of central tendency reside between the upper and lower limits. Overall, the assessor and staff are correctly assessing this type of property.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Property: Esmeralda County has 5 unsecured agricultural accounts (comprised of 21 individual parcels) and 5 secured accounts, comprised of 45 individual parcels. There were no outliers. The assessor and staff are doing a good job of assessing this type of property.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Manufactured Homes: Our review includes 55 accounts, 24 secured and 31 unsecured, with 3 outliers discovered. The accounts out of tolerance had numbers transposed. All measures of central tendency are within the accepted high and low range. The assessor values real property items associated with mobile homes separately and depreciates them correctly.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Billboards: There are no billboard accounts in Esmeralda County at this time; however, the county staff is knowledgeable in the correct procedures for valuing and depreciating billboards.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Aircraft: There are two aircraft which are physically located within the county, both of these are unsecured. Although no ratio study could be done, the division reviewed those assessments and found no outliers.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Migratory Property: There is no migratory property in Esmeralda County. The assessor and her staff are aware of the correct procedures in valuing this type of property. Mobile homes entering the county after July 1, and that are likely to remain more than a year, are correctly assessed for the first time on the following tax roll.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Billing/Collection (penalties applied, seizure and sale): All appropriate penalties and interest are placed on delinquent accounts. No seizures of mobile homes were made during the past year; however, two delinquency notices were sent to owners. The taxes were paid prior to seizure. Discussions revealed no delinquent accounts for the last fiscal year. The county has an approximate 70-75% rate of return on declarations. Those accounts not filing a personal property declaration on time are assessed a 10% penalty when next assessed.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Other Work Practices

Possessory Interest Valuation - Real & Personal Property: There are no real or personal property possessory interests in Esmeralda County.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Statutes and Regulations: The Nevada Revised Statutes and Nevada Administrative Codes are available in the assessor's office. Both have been correctly updated.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Cost Manuals and Systems: The assessor uses the Marshall and Swift computer estimator programs to value most major improvements. The estimator updates are loaded into the computer once each year at the beginning of the work year. The October 2001 update is currently being used for the commercial program and the September 2001 update is being used for the residential program. The assessor has a copy of the Rural Building Cost Handbook and copies of the Marshall and Swift residential and commercial cost manuals. All of the manuals have been correctly updated. The assessor's miscellaneous building program which is based on the Marshall and Swift cost manuals and the Rural Building Cost Handbook is used to value most minor and agricultural improvements.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraisal Records: The information in the files is correct, complete and up to date. The assessor is taking new pictures and making new drawings as needed. The files include a picture and drawing of the improvements, a Marshall and Swift data entry sheet and printouts, miscellaneous building sheets and some information from the previous appraisals may also be included. Only the information needed to identify the property and defend the appraisal is included.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Filing System: The assessor's real property files are organized in parcel number. This system allows for easy retrieval and is efficient to use.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Reports: All of the many reports required of the assessor were correctly completed and delivered to the Division on time.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appeal Preparation and Presentations: For this tax year there was one appeal to the Esmeralda County Board of Equalization. The assessor does a good job of preparing for and presenting the county's position at the board of equalization hearings.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Reopened Roll Log: The roll log required by NRS 361.310 to be received by the Division on or before October 31, 2002, was received on time. This report was correctly completed.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Obsolescence: There are currently fourteen (14) properties in Esmeralda County that have obsolescence applied. All but one of these property displayed observable functional obsolescence. Coaldale which is a restaurant located on contaminated property had the obsolescence calculated through a "cost to cure" study conducted by the Environmental Protection Agency.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

New Construction: Esmeralda County has no building permit system. Therefore, the assessor must travel throughout the populated areas of the county each year to discover new improvements. Generally, the assessor will make these surveys twice each year. New construction that is discovered before the close of the roll in December is included at that time. New construction that is discovered after the close of the roll is included on the reopened roll log. A review of several properties with new construction revealed that the improvements are being correctly measured, valued, and depreciated by the assessor's staff.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Land Use and Exemption Codes: The assessor uses and correctly applies the approved land use and exemption codes.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraisal Cycle: The assessor uses a five-year reappraisal cycle. During this ratio study, the assessor reappraised the Fish Lake Valley area, which is comprised of 42 agricultural properties. During the last physical reappraisal the non-agricultural parcels of Fish Lake Valley were reappraised and for the next physical reappraisal, the Silver Peak area will be studied.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Improvement Factoring: In previous ratio studies, the method of applying improvement factors had been done incorrectly. The assessor had used a composite improvement factor which included an additional year of depreciation. This in turn incorrectly depreciated those improvements that were 50 plus years old beyond the 75 percent maximum depreciation. This situation has been corrected and the Assessor now applies the state approved factors appropriately and where applicable.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Recommendations: The Division has discussed this method with the Assessor and has made the recommendation to use the state approved factor independent of any applied statutory depreciation and when appropriate to also include any other forms of depreciation such as physical, functional, and economic obsolescence when observed.

Appraiser Certifications: The assessor is certified in both real and personal property.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraisers Training Requirements: The one real and personal property appraiser is in compliance with NRS 361.221 and NRS 361.223.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

EUREKA COUNTY
Part II:
2003-04 Work Practices Survey

The 2003-2004 reappraisal area consists of residential and rural agricultural properties in Diamond Valley. This area is also known as District 3 (Diamond Valley Weed Control District) and District 5 (Devil's Gate GID, Book 7). There are a total of 217 residential properties and 91 agricultural properties in this reappraisal area. The Division took a representative sample from these parcels.

ANALYSIS AND RECOMMENDATIONS

Real Property Discovery and Valuation Work Practices

Sales Collection: The assessor receives copies of recorded deeds and declarations of value from the recorder's office. The assessor's sales data bank is created from those documents. The recorder's office has recently completed a process whereby all recorded deeds are electronically scanned which allows all departments to access this information.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Sales Verification: The assessor sends verification questionnaires to all buyers and sellers of property within the county. The form requests verification of the sales price, conditions of the sale, motivation of the buyer or seller, and the date of the agreement. The assessor reports a 90% rate of return on these questionnaires. When practical, the assessor also contacts all parties to the sale by telephone. After the data is verified, the assessor adds it to the data bank and notes the sale on the parcel map.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Sales Database: The sales data base is adequate and reliable. The verified and coded sales are input into the computer where assessor and other staff can access the information. In addition, the sales data base is drawn upon to compute land factors in that portion of the county that is not being reappraised. The verified sales from the sales bank are the basis used to establish land values in the reappraisal area. The sales data base was reviewed by the Division and confirmed to be complete and accurate.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Vacant Land (excluding agricultural property): Twenty-four vacant properties were included in the sample. This year the physical reappraisal area was predominantly composed of agricultural parcels. Those parcels that were inspected and valued indicated that the assessor followed statutory principles and the statistical results were all within acceptable limits.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Subdivision Analysis: The assessor has reviewed all qualified subdivisions in Eureka County. For the 2003-2004 valuation cycle there were none that qualified for a discount. A review of the assessor's methods indicated that the assessor is correctly valuing this property type pursuant to NAC 361.129 and NAC 361.1295.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Single-family Residential Land: Ten (10) single-family residential land parcels were included in the study. After re-appraisal of these parcels, the ratios derived were all within the acceptable levels with no outliers.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Multi-family Residential Land: There were no multi-residential properties in the reappraisal area.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Commercial and Industrial Land: There were no commercial properties in the reappraisal area.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Factors: The assessor uses the sales data bank when establishing land factors. Due to the limited number of sales received each year, the assessor must use several years' worth of sales to develop a trend. This time-trending is then applied to older but similar land parcels thus resulting in more defensible values. The assessor has a good knowledge of the land factor program.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Single-family Residential Improvements: Ten improved single-family residential properties were included in the study. All properties were within acceptable ratio parameters. Overall, the assessor is doing a good job valuing this type of property.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Multi-family Residential Improvements: There were no multi-residential properties in the reappraisal area.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Commercial and Industrial Improvements: There were no commercial properties in the reappraisal area.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Minor Improvements: All minor improvements on both residential and agricultural properties were valued properly.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

New Construction Valuation: A review of several properties with new construction revealed that the improvements are being correctly measured and valued by the assessor's staff.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Land: Twelve (12) agricultural properties were chosen for this study. All samples were found to be properly classified and valued.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Land Records: The land records are accurately updated during reappraisal and reflect the agricultural classifications of each property.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Land Classification Maps: The assessor's files contain maps of each agricultural property. The maps are updated during each reappraisal and accurately reflect the various land classifications of the parcel.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Bulletin Use: The assessor valued all agricultural parcels in the reappraisal area using the current Agricultural Bulletin.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Residential Home-site Valuation: The assessor correctly identified and valued the residential homesites on the agricultural parcels as required.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Improvements: Six improved agricultural properties were included in the study. All ratios were within acceptable parameters. The assessor used the current Rural Building Cost Manual and Marshall and Swift costs when valuing improvements in the physical area.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Deferred Taxes: There are seven hundred and eleven (711) deferred agricultural parcels in Eureka County. The assessor's files contain a current agricultural application for each operator. The assessor requires a new updated application when the ownership changes.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Higher Use: Eureka County has one higher use area on agricultural land. This higher use area, which is commercial in nature, has a land value similar to comparable commercial properties in the area.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Land Conversions: For the calendar year 2001 the assessor had four parcels totaling 608 acres converted from agricultural use to residential or commercial/industrial use. A review of the assessor's calculation for deferred taxes found them to be correct.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Assessment Maps: The assessor's maps are prepared internally and done on a weekly basis by a staff appraiser who is also a certified GIS technician. They are of good quality and easy to use and meet or exceed the requirements as set forth by the Division.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Prescribed Parceling System: The assessor uses the prescribed parceling system. Summary or referral parcels are used in Eureka. Summary parcels are parcels that are not contiguous but have the same ownership. The assessor combines the values so that there can be cost savings to the county by sending out only one overall billing. In most cases this is only done at the request of the individual owners. These parcels are in the agricultural category.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Personal Property Discovery and Valuation Work Practices

Discovery: The Eureka County staff continues to do a good job of discovering personal property located in the county. Aircraft are discovered by periodic airport checks and through FAA tail number reports. Mobile homes are found through annual field inspections, trip permits, and Dealer's Reports of Sales (DRS's) from Nevada dealers. New businesses are readily discovered primarily by actively traveling the county while doing field inspections. Agricultural personal property is located through deed changes and in some cases by field inspection in conjunction with the review of adjacent properties.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Record-keeping: Eureka County's personal property files are very well organized and managed. All property types are filed alphabetically, color coded by district/area, and maintained in separate folders. Mobile home records are kept on index type cards with the DRS and other documentation stapled behind. Where no DRS or sale information is provided, the staff is consistent in using the Mobile Home Look-Up Book and attaching that documentation.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Property: The assessor and staff are doing a good job of assessing this type of property. Of 112 properties in the study, 93 secured and 19 unsecured, all are within ratio tolerance. There were a few line item class life errors; however, these did not result in any outliers. Taxpayers completed and returned approximately 98% of the declarations sent on farm and ranch personal property.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Commercial/Industrial Property: The staff is correctly assessing this type of property. Of the 6 secured businesses sampled (208 sub-accounts) 6 secured businesses (14 sub-accounts), no outliers were found. There are a few sub-account line item class life errors, but in general, this category is correctly assessed. Taxpayers completed and returned approximately 95% of the declarations sent on business personal property.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Mobile Homes: Eureka County is correctly assessing mobile homes. Of the 12 properties sampled, 6 secured and 6 unsecured, none were found to be out of tolerance. All properties sampled were within acceptable ratio limits. The staff discovers real property items during field inspections, and is correctly depreciating these items. The value is then added to the mobile home accounts prior to billing. Improvements are kept in a separate folder, and are filed by district and mobile home account number.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Billboards: Eureka County does not have any billboard accounts; therefore, a sample was not completed for this type of property.

Aircraft: There are two aircraft located in Eureka County. Even though these accounts were located outside the reappraisal area, they were reviewed, and confirmed to be assessed correctly. A ratio study of this category could not be completed due to insufficient quantity to adequately measure.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Migratory Property: Eureka County has migratory property entering the county occasionally. A discussion with the staff revealed that they are correctly valuing this type of property. Mobile homes entering the county after July 1, and that are likely to remain more than a year, are correctly assessed for the first time on the following tax roll.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Billing/Collection (penalties applied, seizure and sale): The assessor and his staff have done an excellent job of billing and collecting personal property accounts. The division's review revealed a 100% payment rate for the last tax year. No seizures have been made in several years, although five "Intent-To-Seize" letters were sent out last year. Prior to seizure, the taxpayers brought all outstanding taxes current.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Other Work Practices

Possessory Interest Valuation - Real & Personal Property: There are no real property possessory interests in Eureka County.

Statutes and Regulations: The Nevada Revised Statutes and Nevada Administrative Codes are available in the assessor's office. Both have been correctly updated.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Cost Manuals and Systems: The assessor uses the Marshall and Swift computer estimator programs to

value most major improvements. The estimator updates are loaded into the computer once each year at the beginning of the work year. The October 2001 update is currently being used for the commercial program and the September 2001 update is being used for the residential program. The assessor has a copy of the Rural Building Manual and copies of the Marshall and Swift residential and commercial cost manuals. All of the manuals have been correctly updated. The assessor's miscellaneous building program which is based on the Marshall and Swift cost manuals and the Rural Building Manual is used to value most minor and agricultural improvements.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraisal Records: The information in the files is correct, complete and up to date. The assessor is taking new pictures and making new drawings as needed. The files include a picture and drawing of the improvements, a Marshall and Swift data entry sheet and printouts, miscellaneous building sheets and some information from the previous appraisals may also be included. Only the information needed to identify the property and defend the appraisal is included.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Filing System: The assessor's real property record files are organized in parcel number order by reappraisal group, and are color coded to prevent any misfiling of property records. This system works well for the assessor and is in an approved format.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Reports: All of the many reports required of the assessor were correctly completed and delivered on time.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appeal Preparation and Presentations: For this tax year, there were no appeals to the Eureka County Board of Equalization.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Reopened Roll Log: The roll log required by NRS 361.310 to be received by the division on or before October 31, 2002, this was received on time. This report was correctly completed.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Obsolescence: The correct methods of applying obsolescence are being employed. This includes the statutory application of the 1.5% per year (up to fifty years) and the application of any additional depreciation and obsolescence as stated in NRS 361.260, to those structures that require it. This additional depreciation and obsolescence is determined by the field observed inspection method and by comparing sales prices to costing values. These parcels are noted and observed frequently by the assessor. An adjustment to value is made to prevent it from exceeding the full cash value.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

New Construction: Eureka County has no building permit system. Therefore, the assessor must travel throughout the county each year to discover new improvements. Generally, the assessor will make these surveys twice each year. Remote agricultural parcels will only be visited once every five years during reappraisal. This is because agricultural parcels change very little over time, and because the assessor can review any changes using aerial photography. New construction that is discovered before the close of the roll in December is included at that time. New construction that is discovered after the close of the roll is included on the roll log. A review of several properties with new construction revealed that the improvements are being correctly measured, valued, and depreciated by the assessor's staff.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Land Use and Exemption Codes: The assessor uses and correctly applies the approved land use and exemption codes.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraisal Cycle: The assessor uses a five-year reappraisal cycle. During this year's cycle, the Diamond Valley area was reappraised. This area represents the rural part of the county which is predominantly agricultural in makeup. The existing reappraisal cycle is adequate, conforms to statutory requirements, and is manageable with the current staff.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Improvement Factoring: The assessor reviews and implements the state supplied improvement factor throughout the non-reappraisal areas within the county. The assessor's office then checks to ensure that the properties do not exceed full cash value by conducting studies (audits) of each property class, and by having thorough knowledge of the economic forces in these areas. These procedures ensure properly assessed values.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraiser Certifications: The assessor and two real property appraisers are certified. The Chief Deputy is certified as a Personal Property appraiser.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraisers Training Requirements: All four appraisers are certified and in compliance with NRS 361.221 and NRS 361.223.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

STOREY COUNTY
Part II:
2003-04 Work Practices Survey

Storey County's reappraisal area includes Rainbow Bend, "The 40's" and an area referred to as the "Outside," which is described by the assessor as those areas that are not specified subdivisions. Rainbow Bend is a small retirement/bedroom community east of Reno along Interstate 80. "The 40's" are 40 acre parcels that surround the Virginia City Highland Ranches. There were a total of 1,177 parcels comprised of 363 improved and 19 agricultural parcels.

Tourism continues to be the primary source of revenue for the county. A majority of the county residents work and shop in surrounding communities. In the past, mining played an important role in the county's economy; however, this role is being replaced by new industries, namely Kalkan, Alcoa, TRW and the new Industrial Park.

ANALYSIS AND RECOMMENDATIONS

Real Property Discovery and Valuation Work Practices

Sales Collection: The assessor receives copies of deeds and declarations of value from the county recorder. These documents are the basis for the assessor's sales data bank.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Sales Verification: Verification of sales is done by questionnaires, review of title company files, declarations of value, and interviews with buyers, sellers, and real estate professionals.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Sales Data Base: As the sales data is obtained through the verification process, it is entered into the data bank. The assessor then sends the division a sales data sheet containing all the information for the new sales. A review of the data shows it to be accurate and complete. The assessor's sales data bank provides the information needed for the land factor analysis and land valuation.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Vacant Land (excluding agricultural property): Fifteen vacant land samples were selected and reviewed. All parcels were within acceptable ratios.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Subdivision Analysis: The assessor has analyzed all qualified subdivisions in Storey County. Currently there are two (2) subdivision ownerships that have qualified for analysis. The assessor's staff calculated and applied the appropriate land values as directed by NAC 361.129. A review of the assessor's backup material found the method used, and the resulting values, to be correct.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Single-family Residential Land: This study included a sample of 30 improved single-family

residential land parcels. All parcels were determined to be within ratio parameters.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Multi-family Residential Land: There are no multi-family residential land parcels in the reappraisal area.

Commercial and Industrial Land: There are no commercial/industrial land parcels in the reappraisal area.

Factors: The factored areas included Virginia City/Upper Gold Hill, Lower Gold Hill, Highland Ranches, Virginia City Highlands, Mark Twain Estates, and the Industrial area. Several parcels were reviewed and it was determined that the assessor correctly applied the appropriate land factor.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Single-family Residential Improvements: Thirty (30) improved single-family properties were sampled in this study. All parcels studied were within statutory limits. The state approved improvement factors are applied to improved parcels within the non-reappraisal areas. These parcels are then audited to ensure that they do not exceed full cash value. The assessor and staff are measuring and classifying these types of improvement correctly.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Multi-family Residential Improvements: There are no improved multi-family residential parcels in the reappraisal area.

Commercial and Industrial Improvements: There are no improved commercial/industrial parcels in the reappraisal area.

Minor Improvements: All minor improvements were identified by the assessor and valued from either the Marshall & Swift cost manuals or the Assessor's Handbook of Rural Building Costs. The assessor costs each improvement individually rather than using lump sum values.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

New Construction Valuation: A review of several properties with new construction revealed that the improvements are being correctly measured and valued by the assessor's staff.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

The following categories did not exist in this year's reappraisal area

Agricultural Land Records
Agricultural Land Classification Maps
Agricultural Bulletin Use
Agricultural Improvements
Agricultural Land

Deferred Taxes: There are 43 deferred agricultural parcels in Storey County. The assessor's files include a current agricultural application for each operator. The assessor requires a new updated application when the ownership changes. A review of the procedures utilized by the assessor in calculating and collecting deferred taxes confirmed that the proper methodology is being applied.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Higher Use: Storey County had no parcels that went to a "higher use" conversion on agricultural land.

Agricultural Land Conversions: The assessor listed three (3) parcels totaling 98.54 acres which were converted from agricultural use to residential or commercial/industrial uses during the 2002 calendar year. In all of the cases reviewed, the assessor's calculations of deferred taxes were correct.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Assessment Maps: The assessor's maps are now being professionally drawn by Automated Mapping Services located in Carson City. At the time of the Division's review, the maps were of good quality, met statutory requirements and were easy to use.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Prescribed Parceling System: The assessor uses the prescribed parceling system. Summary or referral parcels are not used in Storey County.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

PERSONAL PROPERTY

Discovery: The Storey County assessor and staff do a good job of locating personal property within the county. Mobile homes are discovered through Dealer's Reports of Sales (DRS's) from Nevada dealers, moving permits from other counties, and through building permits for mobile home hookups.

Businesses are discovered through business license printouts, a list of approved businesses from county commissioner's meetings, newspapers, telephone directories, and field inspections. Farm and ranch personal property is discovered through new agricultural applications, deed changes, and field reviews.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Record-keeping: Storey County's record keeping system functions adequately. Mobile homes are filed alphabetically by taxing district on separate index cards. Each mobile home card has the DRS and other valuation documentation attached. All business declarations are contained in one file folder for the current year, and filed alphabetically for prior years. Agricultural accounts are also contained in one folder per year and filed alphabetically. There are no aircraft but one (1) billboard account in Storey County.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Property: There were no secured agricultural accounts in this year's reappraisal area.

Business Property: The division's sample included 33 accounts, 6 secured and 27 unsecured. Within these major accounts 97 secured and 143 unsecured sub-account items were reviewed, all were within acceptable limits. The Division discovered during the prior year's ratio study, that several accounts had retained prior assessments (arbitrary) for non-filing of a declaration. These values should have been removed. Upon review this year it was noted that this practice has been remedied. All sampled properties are within statutory limits.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Mobile Homes: The assessor and staff are correctly assessing this type of property. Our sample included 12 mobile homes, 6 secured and 6 unsecured. The staff is correctly valuing and depreciating the minor improvements associated with mobile homes, and then adding the minor improvement value to the assessed value of the mobile home.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Billboards: A ratio study could not be conducted on this type of property because only one billboard is located in Storey County. This billboard was reviewed, and is being assessed correctly.

Aircraft: There are no aircraft located in Storey County; therefore a ratio study was not conducted for this type of property.

Migratory Property: Storey County does not have any migratory property. Mobile homes entering the county after July 1, and that are likely to remain more than a year, are correctly assessed for the first time on the following tax roll.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Billing/Collection (penalties applied, seizure and sale): All appropriate penalties and interest are added to delinquent accounts. The assessor has not seized any personal property during the past year.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

OFFICE PROCEDURES

Possessory Interest Valuation - Real Property: There are no real property possessory interest properties in Storey County.

Possessory Interest Valuation - Personal Property: There are no personal property possessory interest properties in Storey County.

Statutes and Regulations: The Nevada Revised Statutes and the Nevada Administrative Codes are available in the assessor's office. Both have been correctly updated.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Cost Manuals and Systems: The assessor uses the Marshall & Swift computer cost estimator programs to value the majority of the major improvements. The estimator updates are downloaded into the computer once each year at the beginning of the work year. The September of 2001 update is used for residential property and the October of 2001 update is used for the commercial property. The assessor has one copy each of the Marshall & Swift Residential Handbook, the Marshall & Swift Commercial Cost Manual, and the Assessor's Handbook of Rural Building Costs. All of these manuals have been correctly updated. During this reappraisal, the assessor used the property appraisal system based on the Marshall & Swift cost manuals and the Assessor's Handbook of Rural Building Costs, to value the minor improvements. This system has proven to be very beneficial in processing and valuing the improvements.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraisal Records: The information in the files is correct, complete, and up to date. Each property record folder contains the most recent Marshall & Swift data entry form and computer printout, as well as the prior reappraisal data entry form and computer printout. The files also contain a recent picture

and drawing of the improvements. The old data entry sheets and computer printouts are used for comparison purposes. Only the information needed to identify the property, and defend the appraisal, is included in the files.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Filing System: The assessor's real property files are organized by area in parcel number order. This system is acceptable. However, the division recommends that the real property files be organized strictly in parcel number order as done in other counties. This will standardize the system and be more efficient.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Reports: All of the many reports required of the assessor were correctly completed and delivered on time.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appeal Preparation and Presentations: For this tax year, there were three appeals to the Storey County Board of Equalization. One of these parcels was a multi-parcel presentation.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Reopened Roll Log: The roll log is required by NRS 361.310 to be received by the Division on or before October 31, 2002. The roll log submitted by Storey County was received on time and was completed correctly.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Obsolescence: The assessor has applied obsolescence to four (4) properties in Storey County. The Storey County Board of Equalization reduced one of these properties as a result of its present condition. Another property receiving obsolescence is a mill site that is not presently in use. There is also a property receiving obsolescence due to its poor location, and one other property receiving obsolescence due to physical deterioration. The division reviewed the data on these parcels and found the assessor's method and final value to be supportable.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

New Construction: New construction is discovered through the use of the county building permit system. New permits are organized by area, and then the improvements are inspected and valued throughout the year. New construction that is discovered before the close of the roll in December is included at that time. New construction that is discovered after the close of the roll is included on the roll log. A review of several properties with new construction revealed that the improvements are being correctly measured, valued, and depreciated by the assessor's staff.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Land Use and Exemption Codes: A review of the assessment roll revealed that the assessor is correctly applying the land use and exemption codes.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraisal Cycle: The assessor uses a five-year reappraisal cycle. During this year's cycle, parts of Books 3 and 4 were the re-appraisal areas studied, these areas are also referred to as Virginia Ranches (The 40's), Rainbow Bend, and other "outside" areas. The existing reappraisal cycle conforms to

statutory requirements, and is manageable with the available personnel.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Improvement Factoring: The assessor uses the regional improvement factor approved by the Commission. Each parcel is factored and depreciated individually. No properties are depreciated beyond the 75% maximum.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraiser Certifications: The division has certified the assessor as a real property appraiser for ad valorem tax purposes.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraisers Training Requirements: The assessor is in compliance with NRS 361.221 and NRS 361.223. Additional training hours (36) will be required by the year 2007. It was also noted that significant amounts of staff time is being spent on non-Ad Valorem functions. While these functions are a requirement, the assessing department could use another full-time appraiser to keep up with growth.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).