

**NEVADA DEPARTMENT OF TAXATION**  
**NRS 361.4722 TAX CAP FACTORS**  
**FISCAL YEAR 2011 - 2012**

COUNTY	MOVING AVERAGE GROWTH RATE	2 X 2009-10 CPI CHANGE	3.00% RES CAP	8.00% GENERAL CAP	RESIDENTIAL CAP FACTOR	GENERAL CAP FACTOR
CARSON CITY	4.8%	3.2%	3.0%	4.8%	1.030	1.048
CHURCHILL	6.0%	3.2%	3.0%	6.0%	1.030	1.060
CLARK	6.3%	3.2%	3.0%	6.3%	1.030	1.063
DOUGLAS	5.7%	3.2%	3.0%	5.7%	1.030	1.057
ELKO	5.4%	3.2%	3.0%	5.4%	1.030	1.054
ESMERALDA	1.9%	3.2%	3.0%	3.2%	1.030	1.032
EUREKA	23.2%	3.2%	3.0%	8.0%	1.030	1.080
HUMBOLDT	7.0%	3.2%	3.0%	7.0%	1.030	1.070
LANDER	31.9%	3.2%	3.0%	8.0%	1.030	1.080
LINCOLN	8.0%	3.2%	3.0%	8.0%	1.030	1.080
LYON	7.3%	3.2%	3.0%	7.3%	1.030	1.073
MINERAL	1.3%	3.2%	3.0%	3.2%	1.030	1.032
NYE	5.6%	3.2%	3.0%	5.6%	1.030	1.056
PERSHING	3.1%	3.2%	3.0%	3.2%	1.030	1.032
STOREY	15.5%	3.2%	3.0%	8.0%	1.030	1.080
WASHOE	4.0%	3.2%	3.0%	4.0%	1.030	1.040
WHITE PINE	18.5%	3.2%	3.0%	8.0%	1.030	1.080
STATEWIDE	6.2%	3.2%	3.0%	6.2%	1.030	1.062

Abatement – Although there are many kinds of tax abatements, the most widespread type of tax liability reduction is provided by NRS 361.4722 and NRS 461.4723. These statutes abate a portion of property tax liability for single family residences and qualifying rental properties for taxes greater than the prior year's tax plus 3%. For all other types of property, a portion of property tax liability is abated for taxes greater than the prior year's tax plus up to 8%, depending on the county in which the property is located. The tax factor is calculated by comparing a ten-year rolling average of the change in assessed valuation of all taxable property in the county; to twice the percentage of increase in the Consumer Price Index for all Urban Consumers, U.S. City Average (All Items) for the immediately preceding calendar year. The cap for all property other than residential is the higher number of the comparison.