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In the Matter of:
Approval of the 2022-2023
Statewide Improvement Factor

NOTICE OF DECISION

Appearances

Cheryl Erskine, Coordinator of Assessment Standards, Division of Local Government Services, appeared on behalf of the Department of Taxation.

Summary

The matter of the approval of the 2022-2023 Statewide Improvement Factor came before the Nevada Tax Commission (Commission) for hearing in Carson City, Nevada, on May 3, 2021, after due notice to each Assessor. The Commission reviewed the Improvement Factor Report of the Department. The Department discussed how the factor was derived. The proposed factor is a statewide factor, without reference to regions. The factor reflects the change in cost in the Marshall and Swift manual from January 1, 2020 to January 1, 2021. Pursuant to NRS 361.261, each county assessor notified the Tax Commission that he or she approved the proposed Improvement Factor or re-costs annually.

DECISION

The Commission, having considered all evidence and testimony pertaining to the matter, hereby approves the 2022-2023 Improvement Factor at 1.01 as reported by the Department.

BY THE NEVADA TAX COMMISSION THIS 10th DAY OF MAY, 2021.

Melanie Young (handwritten signature)

Melanie Young, Executive Director

cc: County Assessors



NEVADA DEPARTMENT OF TAXATION
Division of Local Government Services

2022-2023
IMPROVEMENT FACTOR
REPORT

Division of Local Government Services

2022-2023

Improvement Factor Report

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REPORT

2022-2023 IMPROVEMENT FACTOR

NRS 361.260(5) provides that assessors may either apply a factor to improvements in non-reappraisal areas or they have the option of determining the replacement cost and subtracting all applicable depreciation and obsolescence for improvements. The Department calculates the improvement factor based on the change in costs reported by the Marshall and Swift Costing Service from the previous year.

NRS 361.261 requires the Department to propose any improvement factors on or before February 1st of each year. Then, on or before May 15th of the same year, each county assessor shall notify the Tax Commission that he/she either approves or objects to the proposed factors that are applicable to the county he/she represents. If any county assessor objects, the Tax Commission shall hold a hearing on the proposed factors and make every effort to reconcile the objections. All of the county assessors have indicated their approval of the improvement factor for [2022-23](#).

Legislative history and the minutes of Tax Commission meetings since 1981 indicate the purpose of the factor is to keep properties not reappraised at a similar level of assessment with properties that are reappraised. Typically, reappraised properties reflect the inflationary trends affecting new construction. However, the county assessors are only required to reappraise once every five years. If an improvement factor is not applied to non-reappraised properties during the interim between reappraisals, over time there is the potential of a large upward spike in assessed value in order to catch up with the inflationary trends of the previous four years. The improvement factor provides a means to ensure a stable property tax environment and avoids unanticipated valuation increases.

The Department annually conducts a study of the Marshall & Swift cost manual, by region, to determine the increases or decreases in typical building costs.

For the [2022-23](#) tax cycle, the Department recommends that a statewide factor of [1.01](#) be applied to non-reappraised improvements. This is a statewide average supported by the source listed above. The factor represents building cost trends but does not include all applicable depreciation and obsolescence, which must be calculated at the local level. The factor is contained within the range of reasonable representations of cost changes. A statewide factor displays less volatility than regional factors while still maintaining values between the mandated range of 32% to 36% required by NRS 361.333 and improving uniformity among jurisdictions.

STUDY OF MARSHALL-SWIFT COSTING SERVICE COST MANUAL

Tracking changes in costs reported by the Marshall and Swift Costing Service is important because, pursuant to NAC 361.128 (2)(b), county assessors are required to use:

The standards in the cost manuals, including modifiers of local costs, published through or furnished by the Marshall and Swift Publication Company, as they existed on January 1 of the year preceding the current assessment year, if the executive director approves it for use by county assessors in determining the costs of improvements.

The study of the Marshall-Swift Costing Service is conducted annually by the Department. The steps include an analysis of the rate of change of regional factors for each class of construction, including five types of commercial construction and two types of residential construction. The local cost modifiers are also studied to determine the rate of change, from January 1st of 2020 to January 1st of 2021, for each building type and applied to the regional change.

The resulting forty-nine factors are mathematically accurate, but unwieldy for assessors to apply, because it would require an individual analysis and data entry on each property to see which of the forty-nine factors is the most appropriate. To simplify the process, the Department weights the factors on the basis of the type of construction observed statewide. This reduces the number of factors to five for commercial and two for residential. A second weighting is applied, based on the relative total assessed value of commercial to residential properties reported in the Statistical Analysis of the Roll. This results in an overall weighted factor for commercial properties and an overall weighted factor for residential properties. These two are added to produce an improvement factor by region. The average of all the regions except Las Vegas produces a weighted statewide factor. The Summary Table on page 1 shows the regional weighted average factors, as well as the weighted statewide factor of 1.01.

These factors are produced based on data from January 1, 2020 to January 1, 2021 and applied to improvements for a lien date in July, 2022. The period in time is required to compile data, process it, get it approved by the Tax Commission, and then disseminated to assessors for assessments prepared in advance of the July 1, 2022 lien date.

CONCLUSIONS AND RECOMMENDATIONS

Regional factors based on the study of Marshall-Swift Costing Service Cost Manual are accurate and provide equalized values. However, the acceptable range of resulting ratios has a greater spread between regions. Statewide factors, barring unusual local conditions, not only provide equalized values, but also tighter uniformity among regions. Given the results of the various sources of information, the Department recommends a statewide factor of 1.01.

**NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
2022-2023 PROPOSED IMPROVEMENT FACTORS**

COMPUTED FROM THE MARSHALL SWIFT RESIDENTIAL & COMMERCIAL MANUALS

FACTOR AREA	ROUNDED FACTOR	RAW FACTOR	WEIGHT	FACTOR SHARE
CARSON CITY	1.05	1.052	14.1%	0.1487
ELKO	1.05	1.050	7.3%	0.0770
FALLON	1.00	1.001	8.2%	0.0823
LINCOLN COUNTY	1.05	1.053	0.5%	0.0050
NYE COUNTY	1.03	1.030	5.7%	0.0586
RENO - SPARKS	0.99	0.990	57.0%	0.5646
LAKE TAHOE	1.05	1.053	7.1%	0.0747
STATEWIDE	1.01	1.051	100.0%	1.0110
LAS VEGAS	1.05	1.050	N/A	N/A

NEVADA DEPARTMENT OF TAXATION
 2021 IMPROVEMENT FACTOR STUDY
 CARSON CITY IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/20 *	LOCAL MULTIPLIER 01/21 *	PRICE RELATIVE (01/20) / (01/21) (C / B)	COMPARATIVE COST MULTIPLIER 01/21>01/20 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * H)
COMMERCIAL									
A	1.12	1.11	0.9911	1.018	1.0089	0.040	0.0404		
B	1.09	1.10	1.0092	1.029	1.0384	0.040	0.0415		
C	1.09	1.11	1.0183	1.037	1.0560	0.500	0.5280		
D	1.09	1.10	1.0092	1.040	1.0495	0.250	0.2624		
S	1.13	1.14	1.0089	1.036	1.0452	0.170	0.1777		
ALL COMMERCIAL						1.000	1.0500	0.3842	0.4034
RESIDENTIAL									
FRAME	1.11	1.14	1.0270	1.025	1.0527	0.800	0.8422		
MASONRY	1.12	1.15	1.0268	1.029	1.0566	0.200	0.2113		
ALL RESIDENTIAL						1.000	1.0535	0.6158	0.6487
CARSON CITY COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0521
PROPOSED CARSON CITY IMPROVEMENT FACTOR									1.0500
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0100
<p>* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8 & 9 MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-7</p> <p>** MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5 & 6 MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-12</p> <p>*** BASED ON ESTIMATES SUPPLIED BY COUNTY ASSESSOR</p> <p>**** 2019-20 STATISTICAL ANALYSIS OF THE TAX ROLL</p>									

2021 IMPROVEMENT FACTOR STUDY
ELKO IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/20 *	LOCAL MULTIPLIER 01/21 *	PRICE RELATIVE (01/20) / (01/21) (C / B)	COMPARATIVE COST MULTIPLIER 01/21>01/20 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL, ****	WEIGHTED FACTOR (I * H)
COMMERCIAL									
A	1.13	1.14	1.0089	1.018	1.0270	0.040	0.0411		
B	1.12	1.10	0.9821	1.029	1.0106	0.040	0.0404		
C	1.11	1.12	1.0090	1.037	1.0463	0.500	0.5232		
D	1.10	1.11	1.0091	1.040	1.0495	0.250	0.2624		
S	1.15	1.16	1.0087	1.036	1.0450	0.170	0.1777		
ALL COMMERCIAL						1.000	1.0447	0.3747	0.3915
RESIDENTIAL									
FRAME	1.10	1.13	1.0273	1.025	1.0530	0.800	0.8424		
MASONRY	1.11	1.14	1.0270	1.029	1.0568	0.200	0.2114		
ALL RESIDENTIAL						1.000	1.0537	0.6253	0.6589
ELKO COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0503
PROPOSED ELKO IMPROVEMENT FACTOR									1.0500
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0100
<p>* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8 & 9 MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-7</p> <p>** MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5 & 6 MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-12</p> <p>*** BASED ON ESTIMATES SUPPLIED BY COUNTY ASSESSOR</p> <p>**** 2019-20 STATISTICAL ANALYSIS OF THE TAX ROLL</p>									

2021 IMPROVEMENT FACTOR STUDY
FALLON IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/20 *	LOCAL MULTIPLIER 01/21 *	PRICE RELATIVE (01/20) / (01/21) (C / B)	COMPARATIVE COST MULTIPLIER 01/21>01/20 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL, ****	WEIGHTED FACTOR (I * H)
COMMERCIAL									
A	1.04	1.02	0.9808	1.018	0.9984	0.040	0.0399		
B	1.00	0.99	0.9900	1.029	1.0187	0.040	0.0407		
C	1.02	0.99	0.9706	1.037	1.0065	0.500	0.5033		
D	1.00	0.98	0.9800	1.040	1.0192	0.250	0.2548		
S	1.04	1.02	0.9808	1.036	1.0161	0.170	0.1727		
ALL COMMERCIAL						1.000	1.0115	0.2392	0.2420
RESIDENTIAL									
FRAME	1.01	0.98	0.9703	1.025	0.9946	0.800	0.7956		
MASONRY	1.03	1.01	0.9806	1.029	1.0090	0.200	0.2018		
ALL RESIDENTIAL						1.000	0.9974	0.7608	0.7588
FALLON COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0008
PROPOSED FALLON IMPROVEMENT FACTOR									1.0000
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0100
<p>* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8 & 9 MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-7</p> <p>** MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5 & 6 MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-12</p> <p>*** BASED ON ESTIMATES SUPPLIED BY COUNTY ASSESSOR</p> <p>**** 2019-20 STATISTICAL ANALYSIS OF THE TAX ROLL</p>									

2021 IMPROVEMENT FACTOR STUDY
LAS VEGAS IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/20 *	LOCAL MULTIPLIER 01/21 *	PRICE RELATIVE (01/20) / (01/21) (C / B)	COMPARATIVE COST MULTIPLIER 01/21>01/20 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL, ****	WEIGHTED FACTOR (I * H)
COMMERCIAL									
A	1.13	1.13	1.0000	1.018	1.0180	0.040	0.0407		
B	1.12	1.13	1.0089	1.029	1.0382	0.040	0.0415		
C	1.13	1.14	1.0089	1.037	1.0462	0.500	0.5231		
D	1.15	1.16	1.0087	1.040	1.0490	0.250	0.2623		
S	1.14	1.15	1.0088	1.036	1.0451	0.170	0.1777		
ALL COMMERCIAL						1.000	1.0453	0.3260	0.3408
RESIDENTIAL									
FRAME	1.15	1.18	1.0261	1.025	1.0517	0.800	0.8414		
MASONRY	1.11	1.14	1.0270	1.029	1.0568	0.200	0.2114		
ALL RESIDENTIAL						1.000	1.0528	0.6740	0.7095
LAS VEGAS COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0503
PROPOSED LAS VEGAS IMPROVEMENT FACTOR									1.0500
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0100
<p>* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8 & 9 MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-7</p> <p>** MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5 & 6 MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-12</p> <p>*** BASED ON ESTIMATES SUPPLIED BY COUNTY ASSESSOR</p> <p>**** 2019-20 STATISTICAL ANALYSIS OF THE TAX ROLL</p>									

2021 IMPROVEMENT FACTOR STUDY
LINCOLN COUNTY IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/20 *	LOCAL MULTIPLIER 01/21 *	PRICE RELATIVE (01/20) / (01/21) (C / B)	COMPARATIVE COST MULTIPLIER 01/21>01/20 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL, ****	WEIGHTED FACTOR (I * H)
COMMERCIAL									
A	1.03	1.03	1.0000	1.018	1.0180	0.040	0.0407		
B	1.03	1.04	1.0097	1.029	1.0390	0.040	0.0416		
C	1.05	1.06	1.0095	1.037	1.0469	0.500	0.5234		
D	1.05	1.07	1.0190	1.040	1.0598	0.250	0.2650		
S	1.03	1.05	1.0194	1.036	1.0561	0.170	0.1795		
ALL COMMERCIAL						1.000	1.0502	0.4221	0.4432
RESIDENTIAL									
FRAME	1.06	1.09	1.0283	1.025	1.0540	0.800	0.8432		
MASONRY	1.04	1.07	1.0288	1.029	1.0587	0.200	0.2117		
ALL RESIDENTIAL						1.000	1.0549	0.5779	0.6097
LINCOLN COUNTY COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0529
PROPOSED LINCOLN COUNTY IMPROVEMENT FACTOR									1.0500
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0100
<p>* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8 & 9 MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-7</p> <p>** MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5 & 6 MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-12</p> <p>*** BASED ON ESTIMATES SUPPLIED BY COUNTY ASSESSOR</p> <p>**** 2019-20 STATISTICAL ANALYSIS OF THE TAX ROLL</p>									

2021 IMPROVEMENT FACTOR STUDY
NYE COUNTY IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/20 *	LOCAL MULTIPLIER 01/21 *	PRICE RELATIVE (01/20) / (01/21) (C / B)	COMPARATIVE COST MULTIPLIER 01/21>01/20 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL, ****	WEIGHTED FACTOR (I * H)
COMMERCIAL									
A	0.96	0.96	1.0000	1.018	1.0180	0.040	0.0407		
B	0.94	0.94	1.0000	1.029	1.0290	0.040	0.0412		
C	0.92	0.92	1.0000	1.037	1.0370	0.500	0.5185		
D	0.89	0.89	1.0000	1.040	1.0400	0.250	0.2600		
S	0.96	0.96	1.0000	1.036	1.0360	0.170	0.1761		
ALL COMMERCIAL						1.000	1.0365	0.2075	0.2151
RESIDENTIAL									
FRAME	0.90	0.90	1.0000	1.025	1.0250	0.800	0.8200		
MASONRY	0.92	0.93	1.0109	1.029	1.0402	0.200	0.2080		
ALL RESIDENTIAL						1.000	1.0280	0.7925	0.8147
NYE COUNTY COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0298
PROPOSED NYE COUNTY IMPROVEMENT FACTOR									1.0300
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0100
<p>* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8 & 9 MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-7</p> <p>** MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5 & 6 MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-12</p> <p>*** BASED ON ESTIMATES SUPPLIED BY COUNTY ASSESSOR</p> <p>**** 2019-20 STATISTICAL ANALYSIS OF THE TAX ROLL</p>									

2021 IMPROVEMENT FACTOR STUDY
RENO - SPARKS IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/20 *	LOCAL MULTIPLIER 01/21 *	PRICE RELATIVE (01/20) / (01/21) (C / B)	COMPARATIVE COST MULTIPLIER 01/21>01/20 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL, ****	WEIGHTED FACTOR (I * H)
COMMERCIAL									
A	1.12	1.09	0.9732	1.018	0.9907	0.040	0.0396		
B	1.07	1.05	0.9813	1.029	1.0098	0.040	0.0404		
C	1.07	1.02	0.9577	1.037	0.9932	0.500	0.4966		
D	1.04	0.99	0.9519	1.040	0.9900	0.250	0.2475		
S	1.10	1.06	0.9636	1.036	0.9983	0.170	0.1697		
ALL COMMERCIAL						1.000	0.9938	0.3018	0.3000
RESIDENTIAL									
FRAME	1.05	1.01	0.9619	1.025	0.9860	0.800	0.7888		
MASONRY	1.09	1.05	0.9677	1.029	0.9958	0.200	0.1992		
ALL RESIDENTIAL						1.000	0.9879	0.6982	0.6897
RENO - SPARKS COMPOSITE IMPROVEMENT FACTOR								1.0000	0.9897
PROPOSED RENO - SPARKS IMPROVEMENT FACTOR									0.9900
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0100
<p>* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8 & 9 MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-7</p> <p>** MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5 & 6 MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-12</p> <p>*** BASED ON ESTIMATES SUPPLIED BY COUNTY ASSESSOR</p> <p>**** 2019-20 STATISTICAL ANALYSIS OF THE TAX ROLL</p>									

2021 IMPROVEMENT FACTOR STUDY
LAKE TAHOE IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/20 *	LOCAL MULTIPLIER 01/21 *	PRICE RELATIVE (01/20) / (01/21) (C / B)	COMPARATIVE COST MULTIPLIER 01/21>01/20 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL, ****	WEIGHTED FACTOR (I * H)
COMMERCIAL									
A	1.24	1.23	0.9919	1.018	1.0098	0.040	0.0404		
B	1.23	1.23	1.0000	1.029	1.0290	0.040	0.0412		
C	1.21	1.26	1.0456	1.037	1.0843	0.500	0.5422		
D	1.24	1.26	1.0161	1.040	1.0568	0.250	0.2642		
S	1.26	1.27	1.0079	1.036	1.0442	0.170	0.1775		
ALL COMMERCIAL						1.000	1.0654	0.2692	0.2869
RESIDENTIAL									
FRAME	1.27	1.30	1.0236	1.025	1.0492	0.800	0.8394		
MASONRY	1.29	1.31	1.0155	1.029	1.0450	0.200	0.2090		
ALL RESIDENTIAL						1.000	1.0484	0.7308	0.7661
								1.0000	1.0530
									1.0500
									1.0100
PROPOSED LAKE TAHOE IMPROVEMENT FACTOR									
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									

* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8 & 9
MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-7
** MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5 & 6
MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-12
*** BASED ON ESTIMATES SUPPLIED BY COUNTY ASSESSOR
**** 2019-20 STATISTICAL ANALYSIS OF THE TAX ROLL

2021 IMPROVEMENT FACTOR STUDY
STATEWIDE IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/20 *	LOCAL MULTIPLIER 01/21 *	PRICE RELATIVE (01/20) / (01/21) (C / B)	COMPARATIVE COST MULTIPLIER 01/21>01/20 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL, ****	WEIGHTED FACTOR (I * H)
COMMERCIAL									
A	1.13	1.11	0.9823	1.018	1.0000	0.040	0.0400		
B	1.10	1.10	1.0000	1.029	1.0290	0.040	0.0412		
C	1.10	1.11	1.0091	1.037	1.0464	0.500	0.5232		
D	1.09	1.10	1.0092	1.040	1.0495	0.250	0.2624		
S	1.13	1.14	1.0089	1.036	1.0452	0.170	0.1777		
ALL COMMERCIAL						1.000	1.0444	0.3066	0.3202
RESIDENTIAL									
FRAME	1.11	1.14	1.0270	1.025	1.0527	0.800	0.8422		
MASONRY	1.12	1.15	1.0268	1.029	1.0566	0.200	0.2113		
ALL RESIDENTIAL						1.000	1.0535	0.6934	0.7305
								1.0000	1.0507
									1.0500
									1.0100

PROPOSED STATEWIDE IMPROVEMENT FACTOR
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR

* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8 & 9
MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-7
** MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5 & 6
MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-12
*** BASED ON ESTIMATES SUPPLIED BY COUNTY ASSESSOR
**** 2019-20 STATISTICAL ANALYSIS OF THE TAX ROLL

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
FACTOR AREA TAX ROLL ALLOCATION

REGION	COUNTY	ALLOCATION	COMMERCIAL	RESIDENTIAL	TOTAL	PERCENT COMMERCIAL	PERCENT RESIDENTIAL	PERCENT OF TOTAL
CARSON CITY	CARSON CITY	100.00%	426,844,825	767,316,637	1,194,161,462	35.7%	64.3%	5.7%
	DOUGLAS	68.00%	271,429,502	966,879,119	1,238,308,621	21.9%	78.1%	5.9%
	STOREY	100.00%	433,163,577	79,255,560	512,419,137	84.5%	15.5%	2.5%
AREA TOTAL			1,131,437,904	1,813,451,316	2,944,889,220	38.4%	61.6%	14.1%
ELKO	ELKO	100.00%	382,121,115	698,049,446	1,080,170,561	35.4%	64.6%	5.2%
	EUREKA	100.00%	57,809,729	16,667,159	74,476,888	77.6%	22.4%	0.4%
	HUMBOLDT	100.00%	110,631,876	183,732,630	294,364,506	37.6%	62.4%	1.4%
	LANDER	100.00%	21,732,055	56,505,861	78,237,916	27.8%	72.2%	0.4%
AREA TOTAL			572,294,775	954,955,096	1,527,249,871	37.5%	62.5%	7.3%
FALLON	CHURCHILL	100.00%	106,744,886	306,492,817	413,237,703	25.8%	74.2%	2.0%
	LYON	100.00%	262,436,046	926,748,458	1,189,184,504	22.1%	77.9%	5.7%
	MINERAL	100.00%	22,136,105	29,343,165	51,479,270	43.0%	57.0%	0.2%
	PERSHING	100.00%	18,793,494	41,715,429	60,508,923	31.1%	68.9%	0.3%
AREA TOTAL			410,110,531	1,304,299,869	1,714,410,400	23.9%	76.1%	8.2%
LAS VEGAS	CLARK	100.00%	20,785,297,035	42,965,217,232	63,750,514,267	32.6%	67.4%	N/A
LINCOLN COUNTY	LINCOLN	100.00%	42,131,282	57,693,186	99,824,468	42.2%	57.8%	0.5%
	WHITE PINE	100.00%	123,075,998	79,945,177	203,021,175	60.6%	39.4%	1.0%
AREA TOTAL			165,207,280	137,638,363	302,845,643	54.6%	45.4%	1.5%
NYE COUNTY	ESMERALDA	100.00%	3,492,681	8,281,662	11,774,343	29.7%	70.3%	0.1%
	NYE	100.00%	242,518,986	931,036,496	1,173,555,482	20.7%	79.3%	5.6%
AREA TOTAL			246,011,667	939,318,158	1,185,329,825	20.8%	79.2%	5.7%
RENO - SPARKS	WASHOE	93.00%	3,587,882,155	8,299,129,828	11,887,011,983	30.2%	69.8%	57.0%
LAKE TAHOE	DOUGLAS	32.00%	127,731,531	455,001,939	582,733,470	21.9%	78.1%	2.8%
	WASHOE	7.00%	270,055,646	624,665,686	894,721,332	30.2%	69.8%	4.3%
AREA TOTAL			397,787,177	1,079,667,625	1,477,454,802	26.9%	73.1%	7.1%
STATEWIDE	TOTALS	100.00%	27,296,028,524	57,493,677,487	84,789,706,011	32.2%	67.8%	100.0%
	CLARK	-75.19%	(20,785,297,035)	(42,965,217,232)	(63,750,514,267)	32.6%	67.4%	100.0%
ALL AREAS EXCEPT LAS VEGAS		24.81%	6,387,655,491	14,448,515,078	20,836,170,569	30.7%	69.3%	100.0%

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
STATISTICAL ANALYSIS OF THE TAX ROLL 2019-20

COUNTY	COMMERCIAL / INDUSTRIAL			RESIDENTIAL			ALL PROPERTY		
	COMMERCIAL	INDUSTRIAL	TOTAL VALUE	SINGLE FAMILY	MULTI-FAMILY	TOTAL VALUE	TOTAL VALUE	COMMERCIAL	RESIDENTIAL
CARSON CITY	366,146,767	60,698,058	426,844,825	675,462,973	91,853,664	767,316,637	1,194,161,462	35.7%	64.3%
CHURCHILL	90,459,849	16,285,037	106,744,886	281,133,236	25,359,581	306,492,817	413,237,703	25.8%	74.2%
CLARK	18,543,537,436	2,241,759,599	20,785,297,035	39,857,587,810	3,107,629,422	42,965,217,232	63,750,514,267	32.6%	67.4%
DOUGLAS	317,010,660	82,150,373	399,161,033	1,288,238,085	133,642,973	1,421,881,058	1,821,042,091	21.9%	78.1%
ELKO	310,545,772	71,575,343	382,121,115	622,718,476	75,330,970	698,049,446	1,080,170,561	35.4%	64.6%
ESMERALDA	3,465,232	27,449	3,492,681	6,223,508	2,058,154	8,281,662	11,774,343	29.7%	70.3%
EUREKA	26,979,435	30,830,294	57,809,729	13,346,344	3,320,815	16,667,159	74,476,888	77.6%	22.4%
HUMBOLDT	95,653,806	14,978,070	110,631,876	166,527,246	17,205,384	183,732,630	294,364,506	37.6%	62.4%
LANDER	17,809,242	3,922,813	21,732,055	51,735,314	4,770,547	56,505,861	78,237,916	27.8%	72.2%
LINCOLN	24,606,309	17,524,973	42,131,282	53,150,779	4,542,407	57,693,186	99,824,468	42.2%	57.8%
LYON	117,330,785	145,105,261	262,436,046	880,365,034	46,383,424	926,748,458	1,189,184,504	22.1%	77.9%
MINERAL	17,688,788	4,447,317	22,136,105	26,420,607	2,922,558	29,343,165	51,479,270	43.0%	57.0%
NYE	232,481,346	10,037,640	242,518,986	849,501,164	81,535,332	931,036,496	1,173,555,482	20.7%	79.3%
PERSHING	15,769,297	3,024,197	18,793,494	36,482,218	5,233,211	41,715,429	60,508,923	31.1%	68.9%
STOREY	20,471,703	412,691,874	433,163,577	75,603,086	3,652,474	79,255,560	512,419,137	84.5%	15.5%
WASHOE	2,805,701,571	1,052,236,230	3,857,937,801	8,113,917,984	809,877,530	8,923,795,514	12,781,733,315	30.2%	69.8%
WHITE PINE	90,118,218	32,957,780	123,075,998	73,834,710	6,110,467	79,945,177	203,021,175	60.6%	39.4%
TOTALS	23,095,776,216	4,200,252,308	27,296,028,524	53,072,248,574	4,421,428,913	57,493,677,487	84,789,706,011	32.2%	67.8%

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
CARSON CITY

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2021	1.11	1.10	1.11	1.10	1.14	1.14	1.15
2020	1.12	1.09	1.09	1.09	1.13	1.11	1.12
2019	1.08	1.08	1.07	1.06	1.10	1.08	1.08
2018	1.10	1.08	1.07	1.07	1.11	1.09	1.09
2017	1.09	1.06	1.06	1.06	1.10	1.06	1.07
2016	1.08	1.06	1.06	1.06	1.10	1.06	1.06
2015	1.08	1.05	1.05	1.05	1.09	1.04	1.04
2014	1.08	1.05	1.05	1.05	1.08	1.06	1.05
2013	1.09	1.06	1.05	1.06	1.09	1.07	1.06
2012	1.10	1.06	1.06	1.07	1.10	1.07	1.05
2011	1.10	1.06	1.06	1.06	1.09	1.07	1.07
2010	1.06	1.03	1.04	1.04	1.05	1.04	1.04
2009	1.10	1.06	1.06	1.06	1.09	1.04	1.04
2008	1.08	1.06	1.06	1.06	1.07	1.06	1.06
2007	1.11	1.08	1.07	1.07	1.10	1.06	1.06
2006	1.11	1.08	1.07	1.07	1.10	1.08	1.07
2005	1.13	1.09	1.09	1.10	1.12	1.10	1.09
2004	1.10	1.08	1.07	1.07	1.09	1.07	1.07
2003	1.10	1.08	1.08	1.09	1.11	1.09	1.08
2002	1.10	1.07	1.07	1.09	1.10	1.08	1.07
2001	1.10	1.08	1.08	1.09	1.11	1.10	1.09
2000	1.12	1.10	1.13	1.11	1.11	1.11	1.12
1999	1.14	1.13	1.15	1.14	1.13	1.14	1.15
1998	1.16	1.14	1.16	1.16	1.14	1.15	1.15
1997	1.14	1.11	1.16	1.17	1.13	1.16	1.15
1996	1.13	1.09	1.14	1.12	1.13	1.14	1.14
1995	1.12	1.09	1.13	1.13	1.13	1.14	1.14
1994	1.13	1.10	1.14	1.13	1.16	1.13	1.14
1993	1.11	1.08	1.11	1.11	1.14	1.13	1.12
1992	1.11	1.08	1.11	1.12	1.14	1.12	1.11
1991	1.12	1.09	1.11	1.10	1.11	1.11	1.12
1990	1.13	1.09	1.10	1.09	1.11	1.09	1.10
1989	1.12	1.09	1.09	1.09	1.10	1.08	1.08
1988	1.10	1.09	1.08	1.08	1.08	1.07	1.08
1987	1.10	1.09	1.08	1.07	1.08	1.07	1.08
1986	1.09	1.09	1.08	1.07	1.07	1.07	1.08
1985	1.08	1.08	1.07	1.06	1.07	1.05	1.06

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
CARSON CITY

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2021	1.018	1.029	1.037	1.040	1.036	1.025	1.029
2020	1.003	1.007	1.006	1.006	1.006	1.001	1.002
2019	1.064	1.039	1.052	1.054	1.063	1.050	1.051
2018	1.035	1.036	1.048	1.048	1.048	1.040	1.042
2017	0.997	1.007	1.009	1.004	1.002	1.015	1.018
2016	1.002	1.018	1.018	1.012	1.009	1.014	1.017
2015	1.023	1.025	1.025	1.027	1.018	1.021	1.026
2014	1.028	1.034	1.040	1.049	1.021	1.007	1.004
2013	1.031	1.033	1.037	1.047	1.026	1.007	1.006
2012	1.038	1.034	1.028	1.024	1.036	1.027	1.037
2011	1.038	1.040	1.047	1.055	1.028	1.049	1.061
2010	0.942	0.945	0.964	0.966	0.936	0.999	0.992
2009	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2008	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2007	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2006	1.048	1.044	1.041	1.039	1.045	1.061	1.054
2005	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2004	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2003	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2002	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2001	1.039	1.037	1.042	1.041	1.035	1.053	1.044
2000	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1999	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1998	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1997	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1996	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1995	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1994	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1993	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1992	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1991	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1990	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1989	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1988	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1987	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1986	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1985	1.014	1.016	1.023	1.029	1.013	1.086	1.071

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
CARSON CITY

WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

FISCAL YEAR	COMMERCIAL						RESIDENTIAL		
	4% A TYPE FACTOR	4% B TYPE FACTOR	50% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	20% MASONRY FACTOR	100% COMPOSITE FACTOR
2022-23	0.040356	0.041538	0.528014	0.262385	0.177679	1.049972	0.842162	0.211313	1.053475
2021-22	0.041606	0.040653	0.512402	0.258618	0.175684	1.028963	0.823044	0.207822	1.030867
2020-21	0.041786	0.041560	0.526000	0.261037	0.179082	1.049466	0.832294	0.208272	1.040565
2019-20	0.041780	0.042222	0.528943	0.264472	0.179780	1.057196	0.855547	0.212295	1.067842
2018-19	0.040249	0.040280	0.504500	0.251000	0.170340	1.006369	0.812000	0.205521	1.017521
2017-18	0.040080	0.041108	0.513848	0.255410	0.173104	1.023549	0.826800	0.207312	1.034112
2016-17	0.040920	0.041000	0.512500	0.256750	0.174662	1.025832	0.801389	0.203246	1.004634
2015-16	0.040743	0.040970	0.520000	0.259776	0.171978	1.033466	0.798071	0.198906	0.996977
2014-15	0.040865	0.041320	0.513608	0.259304	0.172834	1.027932	0.805600	0.203116	1.008716
2013-14	0.041520	0.041360	0.514000	0.258415	0.177736	1.033031	0.821600	0.203523	1.025123
2012-13	0.043087	0.042812	0.533567	0.268822	0.181418	1.069705	0.863408	0.218321	1.081729
2011-12	0.036310	0.036730	0.472906	0.236943	0.153281	0.936170	0.799200	0.198400	0.997600
2010-11	0.044000	0.042640	0.523000	0.256250	0.187724	1.053614	0.802958	0.197600	1.000558
2009-10	0.040554	0.040908	0.513159	0.253855	0.171151	1.019627	0.840800	0.208200	1.049000
2008-09	0.043480	0.043400	0.545000	0.271750	0.184960	1.088590	0.828370	0.208830	1.037200
2007-08	0.041178	0.041377	0.510950	0.252666	0.174478	1.020648	0.833367	0.206932	1.040299
2006-07	0.045488	0.044759	0.556206	0.281939	0.194767	1.123158	0.909607	0.223093	1.132701
2005-06	0.040760	0.040760	0.504782	0.250567	0.169775	1.006644	0.796316	0.201517	0.997832
2004-05	0.040840	0.041262	0.516280	0.256250	0.174805	1.029437	0.826785	0.206512	1.033297
2003-04	0.040400	0.040105	0.500324	0.252250	0.169648	1.002727	0.791738	0.198490	0.990228
2002-03	0.040818	0.040726	0.497947	0.255561	0.175950	1.011001	0.834811	0.203207	1.038018
2001-02	0.040634	0.040301	0.510465	0.254132	0.172168	1.017700	0.799200	0.199652	0.998852
2000-01	0.039900	0.040323	0.500151	0.246918	0.170194	0.997486	0.797009	0.203000	1.000009
1999-00	0.042126	0.042642	0.519500	0.259265	0.175964	1.039497	0.828000	0.207200	1.035200
1998-99	0.041080	0.041304	0.513351	0.264295	0.172720	1.032750	0.822989	0.202965	1.025954
1997-98	0.041366	0.041040	0.512496	0.251257	0.174760	1.020918	0.805600	0.198000	1.003600
1996-97	0.041113	0.041103	0.513456	0.260250	0.171565	1.027487	0.812729	0.202000	1.014729
1995-96	0.042187	0.042207	0.533027	0.267739	0.178691	1.063851	0.856800	0.213546	1.070346
1994-95	0.040200	0.040280	0.504500	0.252228	0.170510	1.007718	0.836200	0.206040	1.042240
1993-94	0.040356	0.040346	0.509500	0.257855	0.176166	1.024223	0.805593	0.200395	1.005987
1992-93	0.040399	0.040920	0.517664	0.258349	0.173230	1.030562	0.830972	0.207913	1.038885
1991-92	0.040841	0.040520	0.513670	0.256750	0.174119	1.025900	0.822748	0.206759	1.029507
1990-91	0.042560	0.041600	0.519769	0.257109	0.182671	1.043709	0.830086	0.208400	1.038486
1989-90	0.040480	0.040480	0.505500	0.255364	0.172040	1.013864	0.803200	0.201400	1.004600
1988-89	0.040448	0.040040	0.500500	0.250250	0.172275	1.003513	0.816800	0.203600	1.020400
1987-88	0.041057	0.041137	0.513757	0.256901	0.172890	1.025742	0.828282	0.207645	1.035927
1986-87	0.040939	0.041020	0.516325	0.259700	0.172210	1.030194	0.868800	0.214200	1.083000

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
CARSON CITY

NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMMERCIAL			RESIDENTIAL			NET FACTOR
	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	
2022-23	1.049972	0.3842039	0.403403	1.053475	0.6157961	0.648726	1.052129
2021-22	1.028963	0.3842039	0.395332	1.030867	0.6157961	0.634804	1.030135
2020-21	1.049466	0.3762191	0.394829	1.040565	0.6237809	0.649085	1.043914
2019-20	1.057196	0.3497447	0.369749	1.067842	0.6502553	0.694370	1.064119
2018-19	1.006369	0.3153175	0.317326	1.017521	0.6846825	0.696679	1.014004
2017-18	1.023549	0.3360660	0.343980	1.034112	0.6639340	0.686582	1.030562
2016-17	1.025832	0.3441338	0.353024	1.004634	0.6558662	0.658906	1.011929
2015-16	1.033466	0.3366971	0.347965	0.996977	0.6633029	0.661298	1.009263
2014-15	1.027932	0.3412208	0.350752	1.008716	0.6587792	0.664521	1.015273
2013-14	1.033031	0.3412208	0.352492	1.025123	0.6587792	0.675330	1.027822
2012-13	1.069705	0.3446225	0.368645	1.081729	0.6553775	0.708941	1.077585
2011-12	0.936170	0.3446225	0.322625	0.997600	0.6553775	0.653805	0.976430
2010-11	1.053614	0.3446225	0.363099	1.000558	0.6553775	0.655743	1.018843
2009-10	1.019627	0.3446225	0.351386	1.049000	0.6553775	0.687491	1.038877
2008-09	1.088590	0.3446225	0.375153	1.037200	0.6553775	0.679758	1.054910
2007-08	1.020648	0.3446225	0.351738	1.040299	0.6553775	0.681789	1.033527
2006-07	1.123158	0.3446225	0.387066	1.132701	0.6553775	0.742347	1.129412
2005-06	1.006644	0.3446225	0.346912	0.997832	0.6553775	0.653957	1.000869
2004-05	1.029437	0.3446225	0.354767	1.033297	0.6553775	0.677200	1.031967
2003-04	1.002727	0.3446225	0.345562	0.990228	0.6553775	0.648973	0.994535
2002-03	1.011001	0.3446225	0.348414	1.038018	0.6553775	0.680294	1.028707
2001-02	1.017700	0.3446225	0.350722	0.998852	0.6553775	0.654625	1.005348
2000-01	0.997486	0.3446225	0.343756	1.000009	0.6553775	0.655383	0.999139
1999-00	1.039497	0.3446225	0.358234	1.035200	0.6553775	0.678447	1.036681
1998-99	1.032750	0.3446225	0.355909	1.025954	0.6553775	0.672387	1.028296
1997-98	1.020918	0.3446225	0.351831	1.003600	0.6553775	0.657737	1.009568
1996-97	1.027487	0.3446225	0.354095	1.014729	0.6553775	0.665031	1.019126
1995-96	1.063851	0.3446225	0.366627	1.070346	0.6553775	0.701481	1.068108
1994-95	1.007718	0.3446225	0.347282	1.042240	0.6553775	0.683060	1.030343
1993-94	1.024223	0.3446225	0.352970	1.005987	0.6553775	0.659301	1.012272
1992-93	1.030562	0.3446225	0.355155	1.038885	0.6553775	0.680862	1.036017
1991-92	1.025900	0.3446225	0.353548	1.029507	0.6553775	0.674716	1.028264
1990-91	1.043709	0.3446225	0.359686	1.038486	0.6553775	0.680600	1.040286
1989-90	1.013864	0.3446225	0.349401	1.004600	0.6553775	0.658392	1.007793
1988-89	1.003513	0.3446225	0.345833	1.020400	0.6553775	0.668747	1.014580
1987-88	1.025742	0.3446225	0.353494	1.035927	0.6553775	0.678923	1.032417
1986-87	1.030194	0.3446225	0.355028	1.083000	0.6553775	0.709774	1.064802

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
ELKO

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2021	1.14	1.10	1.12	1.11	1.16	1.13	1.14
2020	1.13	1.12	1.11	1.10	1.15	1.10	1.11
2019	1.13	1.11	1.10	1.09	1.13	1.10	1.11
2018	1.13	1.12	1.11	1.10	1.14	1.08	1.10
2017	1.12	1.11	1.10	1.09	1.10	1.09	1.10
2016	1.11	1.09	1.09	1.07	1.12	1.08	1.09
2015	1.10	1.08	1.07	1.05	1.08	1.06	1.07
2014	1.11	1.09	1.08	1.06	1.10	1.06	1.08
2013	1.12	1.11	1.10	1.07	1.10	1.07	1.10
2012	1.10	1.11	1.10	1.06	1.09	1.04	1.08
2011	1.07	1.07	1.06	1.01	1.06	1.01	1.05
2010	1.05	1.05	1.06	1.02	1.05	1.00	1.04
2009	1.06	1.05	1.05	1.01	1.06	1.00	1.04
2008	1.02	1.01	1.01	0.98	1.02	0.99	1.02
2007	1.04	1.03	1.03	1.01	1.04	1.02	1.04
2006	1.05	1.04	1.05	1.04	1.05	1.03	1.05
2005	1.07	1.06	1.08	1.07	1.07	1.08	1.09
2004	1.07	1.07	1.09	1.08	1.07	1.07	1.08
2003	1.07	1.07	1.08	1.08	1.07	1.07	1.07
2002	1.06	1.05	1.07	1.07	1.06	1.06	1.06
2001	1.03	1.02	1.04	1.04	1.03	1.04	1.04
2000	1.04	1.04	1.06	1.04	1.03	1.04	1.05
1999	1.06	1.07	1.08	1.07	1.05	1.08	1.10
1998	1.08	1.08	1.11	1.10	1.06	1.09	1.10
1997	1.07	1.07	1.10	1.10	1.04	1.09	1.09
1996	1.06	1.05	1.08	1.05	1.04	1.05	1.08
1995	1.05	1.05	1.07	1.13	1.04	1.07	1.14
1994	1.06	1.06	1.08	1.06	1.07	1.06	1.08
1993	1.04	1.04	1.05	1.04	1.05	1.06	1.06
1992	1.04	1.04	1.05	1.05	1.05	1.05	1.05
1991	1.04	1.04	1.04	1.03	1.03	1.03	1.04
1990	1.04	1.04	1.04	1.03	1.03	1.03	1.04
1989	1.04	1.04	1.04	1.03	1.03	1.03	1.04
1988	1.04	1.04	1.03	1.02	1.02	1.01	1.02
1987	1.04	1.04	1.03	1.02	1.02	1.02	1.03
1986	1.04	1.04	1.03	1.02	1.02	1.03	1.04
1985	1.05	1.05	1.03	1.02	1.03	1.03	1.04

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
ELKO

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2021	1.018	1.029	1.037	1.040	1.036	1.025	1.029
2020	1.003	1.007	1.006	1.006	1.006	1.001	1.002
2019	1.064	1.039	1.052	1.054	1.063	1.050	1.051
2018	1.035	1.036	1.048	1.048	1.048	1.040	1.042
2017	0.997	1.007	1.009	1.004	1.002	1.015	1.018
2016	1.002	1.018	1.018	1.012	1.009	1.014	1.017
2015	1.023	1.025	1.025	1.027	1.018	1.021	1.026
2014	1.028	1.034	1.040	1.049	1.021	1.007	1.004
2013	1.031	1.033	1.037	1.047	1.026	1.007	1.006
2012	1.038	1.034	1.028	1.024	1.036	1.027	1.037
2011	1.038	1.040	1.047	1.055	1.028	1.049	1.061
2010	0.942	0.945	0.964	0.966	0.936	0.999	0.992
2009	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2008	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2007	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2006	1.048	1.044	1.041	1.039	1.045	1.061	1.054
2005	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2004	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2003	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2002	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2001	1.039	1.037	1.042	1.041	1.035	1.053	1.044
2000	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1999	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1998	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1997	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1996	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1995	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1994	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1993	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1992	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1991	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1990	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1989	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1988	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1987	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1986	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1985	1.014	1.016	1.023	1.029	1.013	1.086	1.071

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
ELKO

WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

FISCAL YEAR	COMMERCIAL						RESIDENTIAL		
	4% A TYPE FACTOR	4% B TYPE FACTOR	50% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	20% MASONRY FACTOR	100% COMPOSITE FACTOR
2022-23	0.041080	0.040425	0.523171	0.262364	0.177651	1.044692	0.842364	0.211362	1.053726
2021-22	0.040120	0.040643	0.507573	0.253807	0.174047	1.016190	0.800800	0.200400	1.001200
2020-21	0.042560	0.041189	0.521261	0.261105	0.179125	1.045240	0.855556	0.212111	1.067666
2019-20	0.041770	0.041813	0.528764	0.264404	0.184639	1.061389	0.824367	0.208400	1.032767
2018-19	0.040239	0.041019	0.509128	0.255692	0.167298	1.013377	0.819519	0.205468	1.024986
2017-18	0.040444	0.041097	0.518514	0.257819	0.177883	1.035757	0.826506	0.207202	1.033708
2016-17	0.040551	0.040624	0.507755	0.254328	0.169913	1.013171	0.816800	0.203300	1.020100
2015-16	0.040753	0.040615	0.510545	0.259799	0.173570	1.025282	0.798071	0.197149	0.995220
2014-15	0.041990	0.041320	0.518500	0.264219	0.176020	1.042049	0.828838	0.204926	1.033764
2013-14	0.042684	0.042906	0.533396	0.268673	0.181105	1.068764	0.846004	0.213326	1.059330
2012-13	0.042311	0.042392	0.523500	0.261164	0.176424	1.045792	0.847592	0.214240	1.061832
2011-12	0.037325	0.037800	0.486590	0.243891	0.157619	0.963225	0.799200	0.198400	0.997600
2010-11	0.044894	0.044329	0.543713	0.264094	0.191507	1.088537	0.826667	0.205349	1.032016
2009-10	0.040878	0.040871	0.507942	0.248639	0.172566	1.010896	0.816071	0.204196	1.020267
2008-09	0.043066	0.042983	0.534619	0.263911	0.183198	1.067777	0.835806	0.208792	1.044598
2007-08	0.041136	0.040972	0.506042	0.252467	0.174329	1.014947	0.809504	0.203064	1.012568
2006-07	0.044280	0.043934	0.540991	0.271711	0.189550	1.090465	0.893069	0.221028	1.114097
2005-06	0.040760	0.040760	0.514218	0.255250	0.172890	1.023878	0.811200	0.205301	1.016501
2004-05	0.041225	0.041659	0.516280	0.258645	0.174864	1.032673	0.826928	0.206530	1.033458
2003-04	0.041577	0.041671	0.519567	0.259526	0.176176	1.038517	0.821908	0.206088	1.027996
2002-03	0.041160	0.040682	0.511170	0.260250	0.175950	1.029213	0.842400	0.206811	1.049211
2001-02	0.040580	0.040239	0.509880	0.253682	0.171932	1.016312	0.790400	0.195682	0.986082
2000-01	0.039848	0.040303	0.490865	0.244398	0.170080	0.985494	0.796624	0.203000	0.999624
1999-00	0.041787	0.041908	0.524223	0.261500	0.177774	1.047192	0.835200	0.209101	1.044301
1998-99	0.041104	0.041333	0.513843	0.265048	0.172720	1.034047	0.839611	0.203063	1.042674
1997-98	0.041390	0.041040	0.512748	0.235553	0.174760	1.005491	0.790542	0.187579	0.978121
1996-97	0.041089	0.041089	0.513204	0.277436	0.171182	1.043999	0.813200	0.213222	1.026422
1995-96	0.042237	0.042237	0.533829	0.268058	0.178955	1.065315	0.856800	0.213758	1.070558
1994-95	0.040200	0.040280	0.504500	0.252076	0.170510	1.007566	0.836693	0.206145	1.042838
1993-94	0.040720	0.040720	0.514399	0.258167	0.174861	1.028867	0.813903	0.204144	1.018047
1992-93	0.040760	0.040920	0.513000	0.256000	0.173230	1.023910	0.816000	0.204200	1.020200
1991-92	0.040480	0.040520	0.509000	0.256750	0.172550	1.019300	0.815200	0.203000	1.018200
1990-91	0.041800	0.041600	0.520000	0.257248	0.181108	1.041756	0.838685	0.212486	1.051171
1989-90	0.040480	0.040480	0.505500	0.253000	0.172040	1.011500	0.795325	0.199445	0.994770
1988-89	0.040080	0.040040	0.500500	0.250250	0.170680	1.001550	0.808870	0.201642	1.010512
1987-88	0.040293	0.040372	0.509000	0.254500	0.171211	1.015376	0.812800	0.203800	1.016600
1986-87	0.040950	0.041031	0.516515	0.262395	0.172210	1.033100	0.877318	0.216280	1.093597

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
ELKO

NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMMERCIAL			RESIDENTIAL			NET FACTOR
	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	
2022-23	1.044692	0.3747224	0.391469	1.053726	0.6252776	0.658871	1.050340
2021-22	1.016190	0.3747224	0.380789	1.001200	0.6252776	0.626028	1.006817
2020-21	1.045240	0.3727807	0.389645	1.067666	0.6272193	0.669661	1.059306
2019-20	1.061389	0.3805978	0.403962	1.032767	0.6194022	0.639698	1.043660
2018-19	1.013377	0.3925830	0.397834	1.024986	0.6074170	0.622594	1.020429
2017-18	1.035757	0.4055747	0.420077	1.033708	0.5944253	0.614462	1.034539
2016-17	1.013171	0.4208649	0.426408	1.020100	0.5791351	0.590776	1.017184
2015-16	1.025282	0.4289110	0.439755	0.995220	0.5710890	0.568359	1.008114
2014-15	1.042049	0.4378689	0.456281	1.033764	0.5621311	0.581111	1.037392
2013-14	1.068764	0.4378689	0.467979	1.059330	0.5621311	0.595482	1.063461
2012-13	1.045792	0.4263564	0.445880	1.061832	0.5736436	0.609113	1.054993
2011-12	0.963225	0.4263564	0.410677	0.997600	0.5736436	0.572267	0.982944
2010-11	1.088537	0.4263564	0.464105	1.032016	0.5736436	0.592009	1.056114
2009-10	1.010896	0.4263564	0.431002	1.020267	0.5736436	0.585269	1.016271
2008-09	1.067777	0.4263564	0.455254	1.044598	0.5736436	0.599227	1.054481
2007-08	1.014947	0.4263564	0.432729	1.012568	0.5736436	0.580853	1.013582
2006-07	1.090465	0.4263564	0.464927	1.114097	0.5736436	0.639095	1.104021
2005-06	1.023878	0.4263564	0.436537	1.016501	0.5736436	0.583109	1.019646
2004-05	1.032673	0.4263564	0.440287	1.033458	0.5736436	0.592837	1.033124
2003-04	1.038517	0.4263564	0.442778	1.027996	0.5736436	0.589703	1.032482
2002-03	1.029213	0.4263564	0.438811	1.049211	0.5736436	0.601873	1.040685
2001-02	1.016312	0.4263564	0.433311	0.986082	0.5736436	0.565659	0.998971
2000-01	0.985494	0.4263564	0.420172	0.999624	0.5736436	0.573428	0.993600
1999-00	1.047192	0.4263564	0.446477	1.044301	0.5736436	0.599056	1.045534
1998-99	1.034047	0.4263564	0.440873	1.042674	0.5736436	0.598123	1.038996
1997-98	1.005491	0.4263564	0.428698	0.978121	0.5736436	0.561093	0.989790
1996-97	1.043999	0.4263564	0.445116	1.026422	0.5736436	0.588800	1.033916
1995-96	1.065315	0.4263564	0.454204	1.070558	0.5736436	0.614119	1.068323
1994-95	1.007566	0.4263564	0.429582	1.042838	0.5736436	0.598217	1.027800
1993-94	1.028867	0.4263564	0.438664	1.018047	0.5736436	0.583996	1.022660
1992-93	1.023910	0.4263564	0.436551	1.020200	0.5736436	0.585231	1.021782
1991-92	1.019300	0.4263564	0.434585	1.018200	0.5736436	0.584084	1.018669
1990-91	1.041756	0.4263564	0.444159	1.051171	0.5736436	0.602998	1.047157
1989-90	1.011500	0.4263564	0.431260	0.994770	0.5736436	0.570643	1.001903
1988-89	1.001550	0.4263564	0.427017	1.010512	0.5736436	0.579674	1.006691
1987-88	1.015376	0.4263564	0.432912	1.016600	0.5736436	0.583166	1.016078
1986-87	1.033100	0.4263564	0.440469	1.093597	0.5736436	0.627335	1.067804

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
FALLON

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2021	1.02	0.99	0.99	0.98	1.02	0.98	1.01
2020	1.04	1.00	1.02	1.00	1.04	1.01	1.03
2019	1.02	1.00	1.02	1.00	1.03	1.01	1.03
2018	1.02	0.99	1.01	1.00	1.02	1.00	1.02
2017	1.01	0.98	1.00	0.99	1.01	0.99	1.00
2016	1.01	0.98	1.00	0.99	1.01	0.98	0.99
2015	1.00	0.97	0.99	0.98	1.00	0.98	0.99
2014	1.00	0.98	1.00	0.99	1.00	1.00	1.00
2013	1.01	0.99	1.00	1.00	1.01	1.01	1.01
2012	1.02	0.99	1.01	1.01	1.02	1.01	1.00
2011	1.02	0.99	1.01	1.00	1.02	1.01	1.02
2010	0.99	0.97	0.99	0.98	0.99	0.98	0.99
2009	1.02	0.99	1.01	1.00	1.03	0.98	0.99
2008	1.00	0.99	1.01	1.00	1.01	1.00	1.01
2007	1.03	1.01	1.02	1.01	1.04	1.00	1.01
2006	1.03	1.01	1.02	1.01	1.04	1.02	1.02
2005	1.05	1.02	1.04	1.04	1.06	1.04	1.04
2004	1.02	1.01	1.02	1.01	1.03	1.01	1.02
2003	1.02	1.01	1.03	1.03	1.05	1.03	1.03
2002	1.02	1.00	1.02	1.03	1.03	1.02	1.02
2001	1.02	1.01	1.03	1.03	1.04	1.04	1.04
2000	1.04	1.03	1.08	1.05	1.04	1.05	1.07
1999	1.06	1.06	1.10	1.08	1.06	1.08	1.10
1998	1.08	1.07	1.11	1.10	1.07	1.09	1.10
1997	1.07	1.06	1.10	1.10	1.05	1.09	1.09
1996	1.06	1.04	1.08	1.05	1.05	1.05	1.08
1995	1.05	1.04	1.07	1.06	1.05	1.07	1.08
1994	1.06	1.05	1.08	1.06	1.08	1.06	1.08
1993	1.04	1.03	1.05	1.04	1.06	1.06	1.06
1992	1.04	1.03	1.05	1.05	1.06	1.05	1.05
1991	1.04	1.03	1.04	1.03	1.04	1.03	1.04
1990	1.04	1.03	1.04	1.03	1.04	1.03	1.04
1989	1.04	1.03	1.04	1.03	1.04	1.03	1.04
1988	1.04	1.03	1.03	1.02	1.03	1.02	1.03
1987	1.10	1.09	1.08	1.07	1.08	1.07	1.08
1986	1.09	1.09	1.08	1.07	1.07	1.07	1.08
1985	1.08	1.08	1.07 ²³	1.06	1.07	1.05	1.06

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
FALLON

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	4% A TYPE M&S FACTOR	4% B TYPE M&S FACTOR	50% C TYPE M&S FACTOR	25% D TYPE M&S FACTOR	17% S TYPE M&S FACTOR	80% FRAME M&S FACTOR	20% MASONRY M&S FACTOR
2021	1.018	1.029	1.037	1.040	1.036	1.025	1.029
2020	1.003	1.007	1.006	1.006	1.006	1.001	1.002
2019	1.064	1.039	1.052	1.054	1.063	1.050	1.051
2018	1.035	1.036	1.048	1.048	1.048	1.040	1.042
2017	0.997	1.007	1.009	1.004	1.002	1.015	1.018
2016	1.002	1.018	1.018	1.012	1.009	1.014	1.017
2015	1.023	1.025	1.025	1.027	1.018	1.021	1.026
2014	1.028	1.034	1.040	1.049	1.021	1.007	1.004
2013	1.031	1.033	1.037	1.047	1.026	1.007	1.006
2012	1.038	1.034	1.028	1.024	1.036	1.027	1.037
2011	1.038	1.040	1.047	1.055	1.028	1.049	1.061
2010	0.942	0.945	0.964	0.966	0.936	0.999	0.992
2009	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2008	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2007	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2006	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2005	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2004	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2003	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2002	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2001	1.039	1.037	1.042	1.041	1.035	1.053	1.044
2000	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1999	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1998	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1997	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1996	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1995	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1994	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1993	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1992	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1991	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1990	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1989	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1988	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1987	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1986	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1985	1.014	1.016	1.023	1.029	1.013	1.086	1.071

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
FALLON

WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

FISCAL YEAR	COMMERCIAL						RESIDENTIAL		
	4% A TYPE FACTOR	4% B TYPE FACTOR	50% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	20% MASONRY FACTOR	100% COMPOSITE FACTOR
2022-23	0.039937	0.040748	0.503250	0.254800	0.172733	1.011468	0.795644	0.201804	0.997447
2021-22	0.040907	0.040280	0.503000	0.251500	0.172680	1.008367	0.800800	0.200400	1.001200
2020-21	0.042560	0.041980	0.531208	0.263500	0.182482	1.061729	0.848400	0.212261	1.060661
2019-20	0.041810	0.041863	0.529240	0.264646	0.179924	1.057483	0.840404	0.212568	1.052972
2018-19	0.039880	0.040280	0.504500	0.251000	0.170340	1.006000	0.820286	0.205657	1.025942
2017-18	0.040481	0.041140	0.514141	0.255582	0.173245	1.024589	0.811200	0.203400	1.014600
2016-17	0.040920	0.040582	0.507375	0.254157	0.173060	1.016093	0.800464	0.203148	1.003612
2015-16	0.040713	0.040942	0.520000	0.259628	0.171851	1.033134	0.797624	0.198812	0.996436
2014-15	0.040836	0.041320	0.513366	0.259158	0.172710	1.027390	0.805600	0.203212	1.008812
2013-14	0.041520	0.041360	0.514000	0.258560	0.176120	1.031560	0.821600	0.203333	1.024933
2012-13	0.042778	0.042458	0.534076	0.269133	0.180056	1.068500	0.864890	0.218630	1.083520
2011-12	0.036572	0.037036	0.472455	0.236670	0.152941	0.935674	0.799200	0.198400	0.997600
2010-11	0.044064	0.042640	0.523000	0.256250	0.187929	1.053883	0.802032	0.197412	0.999444
2009-10	0.040466	0.040855	0.512922	0.253713	0.170875	1.018830	0.840800	0.208200	1.049000
2008-09	0.043480	0.043400	0.545000	0.271750	0.184960	1.088590	0.827451	0.208733	1.036184
2007-08	0.043437	0.043913	0.535500	0.266339	0.185974	1.075162	0.867785	0.214788	1.082573
2006-07	0.041959	0.041164	0.519490	0.262832	0.177926	1.043370	0.835295	0.207388	1.042683
2005-06	0.040840	0.040880	0.506534	0.251274	0.169930	1.009459	0.803293	0.202614	1.005907
2004-05	0.040400	0.040885	0.509951	0.252250	0.174514	1.018000	0.814306	0.204182	1.018488
2003-04	0.040400	0.040079	0.500097	0.252250	0.169544	1.002370	0.790892	0.198312	0.989204
2002-03	0.040761	0.040675	0.496880	0.255293	0.175950	1.009558	0.834377	0.202946	1.037323
2001-02	0.040580	0.040228	0.510055	0.253750	0.171963	1.016575	0.798000	0.199409	0.997409
2000-01	0.039848	0.040300	0.499955	0.246682	0.170095	0.996880	0.796624	0.203000	0.999624
1999-00	0.041787	0.041912	0.524223	0.261500	0.177742	1.047164	0.835200	0.209101	1.044301
1998-99	0.041104	0.041340	0.513843	0.265048	0.172720	1.034054	0.839611	0.203063	1.042674
1997-98	0.041390	0.041040	0.512748	0.251108	0.174760	1.021047	0.790542	0.198000	0.988542
1996-97	0.041089	0.041085	0.513204	0.260250	0.171228	1.026855	0.813200	0.202000	1.015200
1995-96	0.042237	0.042245	0.533829	0.268058	0.178923	1.065291	0.856800	0.213758	1.070558
1994-95	0.040200	0.040280	0.504500	0.252076	0.170510	1.007566	0.836693	0.206145	1.042838
1993-94	0.040720	0.040720	0.514399	0.258167	0.174829	1.028835	0.813903	0.204144	1.018047
1992-93	0.040760	0.040920	0.513000	0.256000	0.173230	1.023910	0.816000	0.204200	1.020200
1991-92	0.040480	0.040520	0.509000	0.256750	0.172550	1.019300	0.815200	0.203000	1.018200
1990-91	0.041800	0.041600	0.520000	0.257248	0.181091	1.041739	0.830463	0.210423	1.040886
1989-90	0.038272	0.038252	0.482097	0.241178	0.164075	0.963874	0.765667	0.192076	0.957743
1988-89	0.040448	0.040040	0.500500	0.250250	0.172275	1.003513	0.816800	0.203600	1.020400
1987-88	0.041057	0.041137	0.513757	0.256901	0.172890	1.025742	0.828282	0.207645	1.035927
1986-87	0.040939	0.041020	0.516325	0.259700	0.172210	1.030194	0.868800	0.214200	1.083000

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
FALLON

NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMMERCIAL			RESIDENTIAL			NET FACTOR
	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	
2022-23	1.011468	0.2392137	0.241957	0.997447	0.7607863	0.758844	1.000801
2021-22	1.008367	0.2392137	0.241215	1.001200	0.7607863	0.761699	1.002914
2020-21	1.061729	0.2495894	0.264996	1.060661	0.7504106	0.795931	1.060927
2019-20	1.057483	0.2482295	0.262498	1.052972	0.7517705	0.791593	1.054092
2018-19	1.006000	0.2667151	0.268315	1.025942	0.7332849	0.752308	1.020623
2017-18	1.024589	0.3058982	0.313420	1.014600	0.6941018	0.704236	1.017656
2016-17	1.016093	0.3286866	0.333976	1.003612	0.6713134	0.673738	1.007714
2015-16	1.033134	0.3083691	0.318587	0.996436	0.6916309	0.689166	1.007752
2014-15	1.027390	0.2866056	0.294456	1.008812	0.7133944	0.719681	1.014137
2013-14	1.031560	0.2866056	0.295651	1.024933	0.7133944	0.731182	1.026833
2012-13	1.068500	0.2651180	0.283279	1.083520	0.7348820	0.796259	1.079538
2011-12	0.935674	0.2651180	0.248064	0.997600	0.7348820	0.733118	0.981182
2010-11	1.053883	0.2651180	0.279403	0.999444	0.7348820	0.734473	1.013877
2009-10	1.018830	0.2651180	0.270110	1.049000	0.7348820	0.770891	1.041001
2008-09	1.088590	0.2651180	0.288605	1.036184	0.7348820	0.761473	1.050078
2007-08	1.075162	0.2651180	0.285045	1.082573	0.7348820	0.795564	1.080608
2006-07	1.043370	0.2651180	0.276616	1.042683	0.7348820	0.766249	1.042865
2005-06	1.009459	0.2651180	0.267626	1.005907	0.7348820	0.739223	1.006848
2004-05	1.018000	0.2651180	0.269890	1.018488	0.7348820	0.748469	1.018359
2003-04	1.002370	0.2651180	0.265746	0.989204	0.7348820	0.726948	0.992694
2002-03	1.009558	0.2651180	0.267652	1.037323	0.7348820	0.762310	1.029962
2001-02	1.016575	0.2651180	0.269512	0.997409	0.7348820	0.732978	1.002490
2000-01	0.996880	0.2651180	0.264291	0.999624	0.7348820	0.734606	0.998896
1999-00	1.047164	0.2651180	0.277622	1.044301	0.7348820	0.767438	1.045060
1998-99	1.034054	0.2651180	0.274146	1.042674	0.7348820	0.766243	1.040389
1997-98	1.021047	0.2651180	0.270698	0.988542	0.7348820	0.726462	0.997160
1996-97	1.026855	0.2651180	0.272238	1.015200	0.7348820	0.746052	1.018290
1995-96	1.065291	0.2651180	0.282428	1.070558	0.7348820	0.786734	1.069162
1994-95	1.007566	0.2651180	0.267124	1.042838	0.7348820	0.766363	1.033487
1993-94	1.028835	0.2651180	0.272763	1.018047	0.7348820	0.748145	1.020907
1992-93	1.023910	0.2651180	0.271457	1.020200	0.7348820	0.749727	1.021184
1991-92	1.019300	0.2651180	0.270235	1.018200	0.7348820	0.748257	1.018492
1990-91	1.041739	0.2651180	0.276184	1.040886	0.7348820	0.764928	1.041112
1989-90	0.963874	0.2651180	0.255540	0.957743	0.7348820	0.703828	0.959369
1988-89	1.003513	0.2651180	0.266049	1.020400	0.7348820	0.749874	1.015923
1987-88	1.025742	0.2651180	0.271943	1.035927	0.7348820	0.761284	1.033227
1986-87	1.030194	0.2651180	0.273123	1.083000	0.7348820	0.795877	1.069000

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
LAS VEGAS

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2021	1.13	1.13	1.14	1.16	1.15	1.18	1.14
2020	1.13	1.12	1.13	1.15	1.14	1.15	1.11
2019	1.12	1.10	1.10	1.12	1.12	1.13	1.09
2018	1.13	1.10	1.11	1.13	1.13	1.14	1.10
2017	1.13	1.10	1.11	1.13	1.13	1.13	1.11
2016	1.14	1.11	1.13	1.14	1.13	1.13	1.12
2015	1.12	1.10	1.12	1.13	1.12	1.12	1.12
2014	1.12	1.10	1.12	1.13	1.12	1.13	1.12
2013	1.13	1.11	1.13	1.13	1.13	1.14	1.13
2012	1.13	1.11	1.14	1.15	1.13	1.13	1.12
2011	1.13	1.12	1.14	1.14	1.13	1.14	1.14
2010	1.12	1.11	1.13	1.14	1.11	1.12	1.12
2009	1.14	1.13	1.14	1.14	1.13	1.14	1.14
2008	1.11	1.10	1.10	1.11	1.10	1.11	1.10
2007	1.10	1.10	1.10	1.11	1.09	1.12	1.11
2006	1.13	1.13	1.12	1.12	1.12	1.13	1.12
2005	1.12	1.11	1.12	1.13	1.11	1.13	1.12
2004	1.12	1.10	1.12	1.13	1.12	1.13	1.12
2003	1.13	1.12	1.12	1.15	1.13	1.15	1.13
2002	1.14	1.13	1.13	1.15	1.14	1.14	1.12
2001	1.14	1.12	1.12	1.13	1.12	1.13	1.11
2000	1.14	1.12	1.13	1.13	1.13	1.12	1.12
1999	1.14	1.13	1.13	1.13	1.13	1.13	1.13
1998	1.14	1.13	1.13	1.13	1.12	1.12	1.12
1997	1.12	1.11	1.10	1.11	1.10	1.11	1.11
1996	1.11	1.09	1.09	1.09	1.10	1.09	1.08
1995	1.11	1.10	1.09	1.10	1.11	1.09	1.09
1994	1.11	1.08	1.08	1.09	1.11	1.11	1.10
1993	1.14	1.12	1.12	1.13	1.14	1.13	1.13
1992	1.14	1.12	1.11	1.11	1.14	1.09	1.10
1991	1.15	1.13	1.12	1.11	1.14	1.12	1.12
1990	1.16	1.13	1.12	1.12	1.15	1.13	1.13
1989	1.16	1.14	1.13	1.13	1.16	1.12	1.12
1988	1.13	1.12	1.11	1.11	1.11	1.10	1.10
1987	1.12	1.11	1.09	1.10	1.10	1.10	1.10
1986	1.13	1.12	1.10	1.10	1.12	1.11	1.11
1985	1.12	1.11	1.10	1.10	1.11	1.10	1.10

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
LAS VEGAS

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2021	1.018	1.029	1.037	1.040	1.036	1.025	1.029
2020	1.003	1.007	1.006	1.006	1.006	1.001	1.002
2019	1.064	1.039	1.052	1.054	1.063	1.050	1.051
2018	1.035	1.036	1.048	1.048	1.048	1.040	1.042
2017	0.997	1.007	1.009	1.004	1.002	1.015	1.018
2016	1.002	1.018	1.018	1.012	1.009	1.014	1.017
2015	1.023	1.025	1.025	1.027	1.018	1.021	1.026
2014	1.028	1.034	1.040	1.049	1.021	1.007	1.004
2013	1.031	1.033	1.037	1.047	1.026	1.007	1.006
2012	1.038	1.034	1.028	1.024	1.036	1.027	1.037
2011	1.038	1.040	1.047	1.055	1.028	1.049	1.061
2010	0.942	0.945	0.964	0.966	0.936	0.999	0.992
2009	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2008	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2007	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2006	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2005	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2004	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2003	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2002	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2001	1.039	1.037	1.042	1.041	1.035	1.053	1.044
2000	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1999	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1998	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1997	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1996	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1995	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1994	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1993	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1992	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1991	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1990	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1989	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1988	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1987	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1986	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1985	1.014	1.016	1.023 ²⁸	1.029	1.013	1.086	1.071

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
LAS VEGAS

WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

FISCAL YEAR	COMMERCIAL						RESIDENTIAL		
	4% A TYPE FACTOR	4% B TYPE FACTOR	50% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	20% MASONRY FACTOR	100% COMPOSITE FACTOR
2022-23	0.040720	0.041528	0.523088	0.262261	0.177665	1.045262	0.841391	0.211362	1.052753
2021-22	0.040478	0.041012	0.516718	0.258237	0.174074	1.030519	0.814973	0.204077	1.019051
2020-21	0.042183	0.041560	0.521261	0.261168	0.179111	1.045284	0.832632	0.208289	1.040921
2019-20	0.041400	0.041440	0.524000	0.262000	0.178160	1.047000	0.839363	0.206523	1.045885
2018-19	0.039530	0.039917	0.495571	0.248798	0.170340	0.994156	0.812000	0.201782	1.013782
2017-18	0.040796	0.041090	0.513545	0.255239	0.173062	1.023731	0.818443	0.203400	1.021843
2016-17	0.040920	0.041000	0.512500	0.256750	0.173060	1.024230	0.809572	0.205200	1.014772
2015-16	0.040756	0.040987	0.515398	0.262250	0.172034	1.031426	0.798533	0.199023	0.997556
2014-15	0.041240	0.041320	0.513952	0.257198	0.174420	1.028130	0.812729	0.202996	1.015726
2013-14	0.041520	0.040991	0.514000	0.258246	0.176120	1.030876	0.814393	0.203761	1.018154
2012-13	0.041891	0.041975	0.528133	0.263750	0.177909	1.053657	0.854186	0.215989	1.070175
2011-12	0.037019	0.037131	0.477772	0.241500	0.156304	0.949726	0.785179	0.194919	0.980098
2010-11	0.044368	0.043803	0.542018	0.263176	0.189306	1.082670	0.840519	0.208724	1.049243
2009-10	0.042059	0.041680	0.518000	0.256250	0.177564	1.035553	0.833293	0.206324	1.039617
2008-09	0.042326	0.042248	0.535268	0.269324	0.180006	1.069171	0.836531	0.208918	1.045449
2007-08	0.044675	0.045147	0.546000	0.271823	0.191258	1.098903	0.884800	0.219000	1.103800
2006-07	0.040760	0.041131	0.509500	0.255250	0.171346	1.017987	0.811200	0.203400	1.014600
2005-06	0.040479	0.040150	0.511500	0.251793	0.171697	1.015619	0.804953	0.202789	1.007742
2004-05	0.040046	0.040122	0.500531	0.252250	0.169688	1.002637	0.813474	0.204005	1.017479
2003-04	0.040400	0.040841	0.509509	0.256715	0.174247	1.021712	0.813536	0.204022	1.017558
2002-03	0.041560	0.041480	0.516389	0.260250	0.174393	1.034072	0.849921	0.206936	1.056857
2001-02	0.041360	0.041034	0.519500	0.261000	0.175270	1.038164	0.813536	0.203186	1.016722
2000-01	0.040600	0.040680	0.504500	0.251250	0.173233	1.010263	0.811179	0.204813	1.015991
1999-00	0.042139	0.042268	0.533668	0.266212	0.177591	1.061879	0.842724	0.209067	1.051791
1998-99	0.041087	0.041304	0.509128	0.257642	0.172720	1.021882	0.823640	0.206789	1.030429
1997-98	0.041000	0.040667	0.508000	0.251195	0.173186	1.014048	0.805600	0.196183	1.001783
1996-97	0.041480	0.042248	0.522796	0.262638	0.176120	1.045282	0.791085	0.200164	0.991248
1995-96	0.040349	0.039960	0.500464	0.253690	0.170989	1.005453	0.841635	0.204230	1.045865
1994-95	0.040200	0.040280	0.509045	0.259086	0.170510	1.019121	0.859215	0.209769	1.068984
1993-94	0.040366	0.040360	0.504951	0.253250	0.171530	1.010456	0.777014	0.198589	0.975604
1992-93	0.040409	0.040920	0.513000	0.253714	0.171724	1.019767	0.808779	0.202393	1.011172
1991-92	0.040480	0.040165	0.504496	0.254478	0.171063	1.010681	0.822479	0.204813	1.027291
1990-91	0.042910	0.042343	0.524279	0.259340	0.187429	1.056301	0.837353	0.212189	1.049542
1989-90	0.040841	0.040845	0.514775	0.255300	0.173604	1.025365	0.803200	0.201400	1.004600
1988-89	0.039725	0.039683	0.495950	0.250250	0.167632	0.993240	0.809441	0.201766	1.011207
1987-88	0.041043	0.041127	0.509000	0.254500	0.174448	1.020118	0.820189	0.205653	1.025842
1986-87	0.041297	0.041386	0.516193	0.259610	0.175370	1.033856	0.876771	0.218167	1.094937

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
LAS VEGAS

NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMMERCIAL			RESIDENTIAL			NET FACTOR
	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	
2022-23	1.045262	0.3260412	0.340798	1.052753	0.6739588	0.709512	1.050311
2021-22	1.030519	0.3260412	0.335992	1.019051	0.6739588	0.686798	1.022790
2020-21	1.045284	0.3394575	0.354829	1.040921	0.6605425	0.687572	1.042402
2019-20	1.047000	0.3299095	0.345415	1.045885	0.6700905	0.700838	1.046253
2018-19	0.994156	0.3240443	0.322151	1.013782	0.6759557	0.685272	1.007423
2017-18	1.023731	0.3516666	0.360012	1.021843	0.6483334	0.662495	1.022507
2016-17	1.024230	0.3688301	0.377767	1.014772	0.6311699	0.640493	1.018260
2015-16	1.031426	0.3732618	0.384992	0.997556	0.6267382	0.625207	1.010198
2014-15	1.028130	0.3224632	0.331534	1.015726	0.6775368	0.688191	1.019725
2013-14	1.030876	0.3224632	0.332420	1.018154	0.6775368	0.689837	1.022257
2012-13	1.053657	0.3423344	0.360703	1.070175	0.6576656	0.703817	1.064520
2011-12	0.949726	0.3423344	0.325124	0.980098	0.6576656	0.644577	0.969701
2010-11	1.082670	0.3423344	0.370635	1.049243	0.6576656	0.690051	1.060686
2009-10	1.035553	0.3423344	0.354505	1.039617	0.6576656	0.683720	1.038226
2008-09	1.069171	0.3423344	0.366014	1.045449	0.6576656	0.687556	1.053570
2007-08	1.098903	0.3423344	0.376192	1.103800	0.6576656	0.725931	1.102124
2006-07	1.017987	0.3423344	0.348492	1.014600	0.6576656	0.667267	1.015759
2005-06	1.015619	0.3423344	0.347681	1.007742	0.6576656	0.662757	1.010439
2004-05	1.002637	0.3423344	0.343237	1.017479	0.6576656	0.669161	1.012398
2003-04	1.021712	0.3423344	0.349767	1.017558	0.6576656	0.669213	1.018980
2002-03	1.034072	0.3423344	0.353999	1.056857	0.6576656	0.695059	1.049057
2001-02	1.038164	0.3423344	0.355399	1.016722	0.6576656	0.668663	1.024062
2000-01	1.010263	0.3423344	0.345848	1.015991	0.6576656	0.668182	1.014030
1999-00	1.061879	0.3423344	0.363518	1.051791	0.6576656	0.691727	1.055244
1998-99	1.021882	0.3423344	0.349825	1.030429	0.6576656	0.677678	1.027503
1997-98	1.014048	0.3423344	0.347144	1.001783	0.6576656	0.658839	1.005982
1996-97	1.045282	0.3423344	0.357836	0.991248	0.6576656	0.651910	1.009746
1995-96	1.005453	0.3423344	0.344201	1.045865	0.6576656	0.687830	1.032031
1994-95	1.019121	0.3423344	0.348880	1.068984	0.6576656	0.703034	1.051914
1993-94	1.010456	0.3423344	0.345914	0.975604	0.6576656	0.641621	0.987535
1992-93	1.019767	0.3423344	0.349101	1.011172	0.6576656	0.665013	1.014114
1991-92	1.010681	0.3423344	0.345991	1.027291	0.6576656	0.675614	1.021605
1990-91	1.056301	0.3423344	0.361608	1.049542	0.6576656	0.690248	1.051856
1989-90	1.025365	0.3423344	0.351018	1.004600	0.6576656	0.660691	1.011709
1988-89	0.993240	0.3423344	0.340020	1.011207	0.6576656	0.665036	1.005056
1987-88	1.020118	0.3423344	0.349222	1.025842	0.6576656	0.674661	1.023882
1986-87	1.033856	0.3423344	0.353924	1.094937	0.6576656	0.720103	1.074027

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
LINCOLN COUNTY

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2021	1.03	1.04	1.06	1.07	1.05	1.09	1.07
2020	1.03	1.03	1.05	1.05	1.03	1.06	1.04
2019	1.01	1.01	1.03	1.03	1.02	1.04	1.03
2018	1.02	1.01	1.04	1.04	1.02	1.05	1.04
2017	1.02	1.01	1.04	1.04	1.02	1.04	1.04
2016	1.02	1.02	1.04	1.04	1.02	1.04	1.04
2015	1.01	1.01	1.04	1.04	1.01	1.04	1.04
2014	1.01	1.01	1.04	1.04	1.01	1.04	1.04
2013	1.02	1.02	1.05	1.04	1.02	1.05	1.05
2012	1.02	1.02	1.06	1.06	1.02	1.04	1.04
2011	1.02	1.03	1.06	1.05	1.02	1.05	1.06
2010	1.01	1.02	1.05	1.05	1.00	1.03	1.04
2009	1.03	1.04	1.06	1.05	1.02	1.05	1.06
2008	1.00	1.01	1.02	1.02	0.99	1.02	1.02
2007	0.99	1.01	1.02	1.02	0.98	1.03	1.03
2006	1.02	1.04	1.04	1.03	1.01	1.04	1.04
2005	1.01	1.02	1.04	1.04	1.01	1.04	1.04
2004	1.01	1.01	1.04	1.04	1.01	1.04	1.04
2003	1.02	1.03	1.04	1.06	1.03	1.06	1.05
2002	1.03	1.04	1.05	1.06	1.03	1.05	1.04
2001	1.03	1.03	1.04	1.04	1.01	1.04	1.03
2000	1.03	1.03	1.05	1.04	1.02	1.03	1.04
1999	1.03	1.04	1.05	1.04	1.02	1.04	1.05
1998	1.03	1.04	1.05	1.04	1.01	1.03	1.04
1997	1.01	1.02	1.02	1.02	0.99	1.02	1.03
1996	1.00	1.00	1.01	1.00	0.99	1.00	1.00
1995	1.00	1.01	1.01	1.01	1.00	1.00	1.01
1994	1.00	0.99	1.00	1.00	1.00	1.02	1.02
1993	1.03	1.03	1.04	1.04	1.03	1.04	1.05
1992	1.03	1.03	1.03	1.02	1.03	1.00	1.02
1991	1.03	1.03	1.03	1.02	1.02	1.02	1.03
1990	1.03	1.03	1.03	1.02	1.02	1.02	1.03
1989	1.03	1.03	1.03	1.02	1.02	1.02	1.03
1988	1.03	1.03	1.02	1.01	1.01	1.00	1.02
1987	1.03	1.03	1.02	1.00	1.01	1.00	1.02
1986	1.03	1.03	1.02	1.00	1.01	1.00	1.02
1985	1.03	1.03	1.02	1.00	1.01	0.99	1.01

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
LINCOLN COUNTY

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2021	1.018	1.029	1.037	1.040	1.036	1.025	1.029
2020	1.003	1.007	1.006	1.006	1.006	1.001	1.002
2019	1.064	1.039	1.052	1.054	1.063	1.050	1.051
2018	1.035	1.036	1.048	1.048	1.048	1.040	1.042
2017	0.997	1.007	1.009	1.004	1.002	1.015	1.018
2016	1.002	1.018	1.018	1.012	1.009	1.014	1.017
2015	1.023	1.025	1.025	1.027	1.018	1.021	1.026
2014	1.028	1.034	1.040	1.049	1.021	1.007	1.004
2013	1.031	1.033	1.037	1.047	1.026	1.007	1.006
2012	1.038	1.034	1.028	1.024	1.036	1.027	1.037
2011	1.038	1.040	1.047	1.055	1.028	1.049	1.061
2010	0.942	0.945	0.964	0.966	0.936	0.999	0.992
2009	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2008	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2007	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2006	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2005	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2004	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2003	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2002	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2001	1.039	1.037	1.042	1.041	1.035	1.053	1.044
2000	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1999	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1998	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1997	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1996	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1995	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1994	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1993	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1992	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1991	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1990	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1989	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1988	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1987	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1986	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1985	1.014	1.016	1.023 ³²	1.029	1.013	1.086	1.071

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
LINCOLN COUNTY

WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

FISCAL YEAR	COMMERCIAL						RESIDENTIAL		
	4% A TYPE FACTOR	4% B TYPE FACTOR	50% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	20% MASONRY FACTOR	100% COMPOSITE FACTOR
2022-23	0.040720	0.041560	0.523438	0.264952	0.179540	1.050210	0.843208	0.211737	1.054944
2021-22	0.040914	0.041078	0.512767	0.256383	0.172697	1.023839	0.816200	0.202346	1.018546
2020-21	0.042143	0.041560	0.520942	0.260966	0.180710	1.046321	0.832000	0.208179	1.040179
2019-20	0.041400	0.041440	0.524000	0.262000	0.178160	1.047000	0.840000	0.208400	1.048400
2018-19	0.039880	0.039885	0.504500	0.251000	0.170340	1.005605	0.812000	0.203600	1.015600
2017-18	0.040477	0.041123	0.509000	0.253000	0.173228	1.016828	0.811200	0.203400	1.014600
2016-17	0.040920	0.041000	0.512500	0.256750	0.173060	1.024230	0.816800	0.205200	1.022000
2015-16	0.040717	0.040955	0.515048	0.262250	0.171868	1.030837	0.797928	0.198888	0.996815
2014-15	0.041240	0.041320	0.513608	0.256811	0.174420	1.027400	0.813346	0.203135	1.016481
2013-14	0.041520	0.040958	0.514000	0.258438	0.176120	1.031037	0.813775	0.203487	1.017262
2012-13	0.041931	0.042008	0.528486	0.263750	0.178255	1.054430	0.855495	0.216281	1.071776
2011-12	0.036948	0.037073	0.477453	0.241500	0.156000	0.948974	0.783977	0.194657	0.978634
2010-11	0.044496	0.043907	0.543510	0.263787	0.189864	1.085563	0.842471	0.209298	1.051769
2009-10	0.042101	0.041680	0.518000	0.256250	0.177745	1.035776	0.832637	0.206179	1.038816
2008-09	0.042201	0.042148	0.534519	0.269112	0.179466	1.067446	0.835885	0.208773	1.044658
2007-08	0.044718	0.045218	0.546000	0.271613	0.189550	1.097099	0.884800	0.219000	1.103800
2006-07	0.040760	0.041164	0.509500	0.255250	0.172890	1.019564	0.811200	0.203400	1.014600
2005-06	0.040440	0.040086	0.511500	0.251415	0.169866	1.013307	0.803743	0.202651	1.006395
2004-05	0.040008	0.040091	0.500190	0.252250	0.171190	1.003729	0.814080	0.204144	1.018224
2003-04	0.040400	0.040873	0.509856	0.257101	0.174580	1.022810	0.814154	0.204163	1.018317
2002-03	0.041560	0.041480	0.516038	0.260250	0.174225	1.033553	0.850579	0.206792	1.057371
2001-02	0.041360	0.041002	0.519500	0.261000	0.175270	1.038132	0.812908	0.203048	1.015955
2000-01	0.040600	0.040680	0.504500	0.251250	0.173400	1.010430	0.811806	0.204952	1.016758
1999-00	0.042220	0.042334	0.534779	0.266627	0.177944	1.063904	0.843388	0.209212	1.052600
1998-99	0.041127	0.041371	0.509495	0.258060	0.172720	1.022773	0.824976	0.207236	1.032212
1997-98	0.041000	0.040634	0.508000	0.250990	0.173012	1.013636	0.805600	0.196040	1.001640
1996-97	0.041480	0.042318	0.523180	0.262853	0.176120	1.045950	0.789804	0.200020	0.989824
1995-96	0.040233	0.039831	0.499038	0.252885	0.170495	1.002482	0.840323	0.203806	1.044129
1994-95	0.040200	0.040280	0.509398	0.259490	0.170510	1.019878	0.861952	0.210206	1.072158
1993-94	0.040720	0.040720	0.509500	0.253250	0.173212	1.017402	0.782745	0.200237	0.982982
1992-93	0.040760	0.040920	0.513000	0.256000	0.173230	1.023910	0.816000	0.204200	1.020200
1991-92	0.040480	0.040520	0.509000	0.256750	0.172550	1.019300	0.815200	0.203000	1.018200
1990-91	0.041800	0.041600	0.520049	0.257272	0.181126	1.041847	0.838848	0.210443	1.049291
1989-90	0.040480	0.040480	0.505500	0.255530	0.172040	1.014030	0.803200	0.201400	1.004600
1988-89	0.040080	0.040040	0.500500	0.250250	0.170680	1.001550	0.816800	0.203600	1.020400
1987-88	0.040680	0.040760	0.509000	0.254500	0.172890	1.017830	0.821010	0.205818	1.026828
1986-87	0.040958	0.041038	0.516564	0.259848	0.173932	1.032341	0.868800	0.214200	1.083000

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
LINCOLN COUNTY

NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMMERCIAL			RESIDENTIAL			NET FACTOR
	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	
2022-23	1.050210	0.4220537	0.443245	1.054944	0.5779463	0.609701	1.052946
2021-22	1.023839	0.4220537	0.432115	1.018546	0.5779463	0.588665	1.020780
2020-21	1.046321	0.4214326	0.440954	1.040179	0.5785674	0.601814	1.042768
2019-20	1.047000	0.4198868	0.439622	1.048400	0.5801132	0.608191	1.047812
2018-19	1.005605	0.4279080	0.430307	1.015600	0.5720920	0.581017	1.011323
2017-18	1.016828	0.4516953	0.459297	1.014600	0.5483047	0.556310	1.015607
2016-17	1.024230	0.3870410	0.396419	1.022000	0.6129590	0.626444	1.022863
2015-16	1.030837	0.3826976	0.394499	0.996815	0.6173024	0.615336	1.009835
2014-15	1.027400	0.3895197	0.400192	1.016481	0.6104803	0.620541	1.020734
2013-14	1.031037	0.3895197	0.401609	1.017262	0.6104803	0.621018	1.022627
2012-13	1.054430	0.3876637	0.408764	1.071776	0.6123363	0.656287	1.065051
2011-12	0.948974	0.3876637	0.367883	0.978634	0.6123363	0.599253	0.967136
2010-11	1.085563	0.3876637	0.420834	1.051769	0.6123363	0.644036	1.064870
2009-10	1.035776	0.3876637	0.401533	1.038816	0.6123363	0.636104	1.037637
2008-09	1.067446	0.3876637	0.413810	1.044658	0.6123363	0.639682	1.053492
2007-08	1.097099	0.3876637	0.425305	1.103800	0.6123363	0.675897	1.101202
2006-07	1.019564	0.3876637	0.395248	1.014600	0.6123363	0.621276	1.016524
2005-06	1.013307	0.3876637	0.392822	1.006395	0.6123363	0.616252	1.009075
2004-05	1.003729	0.3876637	0.389109	1.018224	0.6123363	0.623496	1.012605
2003-04	1.022810	0.3876637	0.396506	1.018317	0.6123363	0.623552	1.020059
2002-03	1.033553	0.3876637	0.400671	1.057371	0.6123363	0.647467	1.048138
2001-02	1.038132	0.3876637	0.402446	1.015955	0.6123363	0.622106	1.024552
2000-01	1.010430	0.3876637	0.391707	1.016758	0.6123363	0.622598	1.014305
1999-00	1.063904	0.3876637	0.412437	1.052600	0.6123363	0.644545	1.056982
1998-99	1.022773	0.3876637	0.396492	1.032212	0.6123363	0.632061	1.028553
1997-98	1.013636	0.3876637	0.392950	1.001640	0.6123363	0.613340	1.006290
1996-97	1.045950	0.3876637	0.405477	0.989824	0.6123363	0.606105	1.011582
1995-96	1.002482	0.3876637	0.388626	1.044129	0.6123363	0.639358	1.027984
1994-95	1.019878	0.3876637	0.395370	1.072158	0.6123363	0.656521	1.051891
1993-94	1.017402	0.3876637	0.394410	0.982982	0.6123363	0.601916	0.996325
1992-93	1.023910	0.3876637	0.396933	1.020200	0.6123363	0.624705	1.021638
1991-92	1.019300	0.3876637	0.395146	1.018200	0.6123363	0.623481	1.018626
1990-91	1.041847	0.3876637	0.403886	1.049291	0.6123363	0.642519	1.046405
1989-90	1.014030	0.3876637	0.393103	1.004600	0.6123363	0.615153	1.008256
1988-89	1.001550	0.3876637	0.388265	1.020400	0.6123363	0.624828	1.013093
1987-88	1.017830	0.3876637	0.394576	1.026828	0.6123363	0.628764	1.023340
1986-87	1.032341	0.3876637	0.400201	1.083000	0.6123363	0.663160	1.063361

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
NYE COUNTY

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4% A TYPE M&S FACTOR	4% B TYPE M&S FACTOR	50% C TYPE M&S FACTOR	25% D TYPE M&S FACTOR	17% S TYPE M&S FACTOR	80% FRAME M&S FACTOR	20% MASONRY M&S FACTOR
2021	0.96	0.94	0.92	0.89	0.96	0.90	0.93
2020	0.96	0.94	0.92	0.89	0.96	0.90	0.92
2019	0.95	0.93	0.91	0.88	0.95	0.89	0.91
2018	0.96	0.92	0.91	0.88	0.95	0.89	0.91
2017	0.95	0.92	0.91	0.88	0.95	0.88	0.91
2016	0.95	0.92	0.91	0.88	0.94	0.88	0.91
2015	0.94	0.91	0.90	0.87	0.93	0.87	0.90
2014	0.94	0.92	0.91	0.88	0.93	0.88	0.91
2013	0.95	0.93	0.91	0.88	0.94	0.89	0.92
2012	0.96	0.93	0.92	0.89	0.95	0.89	0.91
2011	0.96	0.93	0.92	0.88	0.94	0.89	0.93
2010	0.92	0.90	0.90	0.87	0.91	0.87	0.90
2009	0.96	0.93	0.92	0.88	0.95	0.87	0.90
2008	0.94	0.93	0.92	0.88	0.93	0.88	0.92
2007	0.97	0.95	0.93	0.89	0.96	0.88	0.92
2006	0.97	0.95	0.93	0.89	0.96	0.90	0.93
2005	0.98	0.95	0.95	0.92	0.98	0.92	0.95
2004	0.96	0.95	0.93	0.89	0.95	0.89	0.93
2003	0.96	0.95	0.94	0.91	0.97	0.91	0.94
2002	0.96	0.94	0.93	0.91	0.95	0.90	0.93
2001	0.96	0.95	0.94	0.91	0.96	0.92	0.95
2000	0.97	0.96	0.98	0.93	0.96	0.93	0.97
1999	0.99	0.99	1.00	0.95	0.98	0.95	1.00
1998	1.01	1.00	1.01	0.97	0.99	0.96	1.00
1997	1.00	0.99	1.00	0.97	0.97	0.96	0.99
1996	0.98	0.96	0.97	0.94	0.95	0.94	0.96
1995	0.98	0.97	0.97	0.95	0.96	0.95	0.97
1994	1.01	1.00	1.00	0.97	0.99	0.97	1.00
1993	1.02	1.02	1.02	1.00	0.99	1.00	1.02
1992	1.14	1.12	1.11	1.11	1.14	1.09	1.10
1991	1.12	1.09	1.11	1.10	1.11	1.11	1.12
1990	1.13	1.09	1.10	1.09	1.11	1.09	1.10
1989	1.12	1.09	1.09	1.09	1.10	1.08	1.08
1988	1.10	1.09	1.08	1.08	1.08	1.07	1.08
1987	1.10	1.09	1.08	1.07	1.08	1.07	1.08
1986	1.09	1.09	1.08	1.07	1.07	1.07	1.08
1985	1.08	1.08	1.07 ³⁵	1.06	1.07	1.05	1.06

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
NYE COUNTY

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2021	1.018	1.029	1.037	1.040	1.036	1.025	1.029
2020	1.003	1.007	1.006	1.006	1.006	1.001	1.002
2019	1.064	1.039	1.052	1.054	1.063	1.050	1.051
2018	1.035	1.036	1.048	1.048	1.048	1.040	1.042
2017	0.997	1.007	1.009	1.004	1.002	1.015	1.018
2016	1.002	1.018	1.018	1.012	1.009	1.014	1.017
2015	1.023	1.025	1.025	1.027	1.018	1.021	1.026
2014	1.028	1.034	1.040	1.049	1.021	1.007	1.004
2013	1.031	1.033	1.037	1.047	1.026	1.007	1.006
2012	1.038	1.034	1.028	1.024	1.036	1.027	1.037
2011	1.038	1.040	1.047	1.055	1.028	1.049	1.061
2010	0.942	0.945	0.964	0.966	0.936	0.999	0.992
2009	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2008	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2007	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2006	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2005	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2004	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2003	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2002	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2001	1.039	1.037	1.042	1.041	1.035	1.053	1.044
2000	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1999	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1998	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1997	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1996	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1995	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1994	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1993	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1992	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1991	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1990	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1989	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1988	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1987	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1986	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1985	1.014	1.016	1.023 ³⁶	1.029	1.013	1.086	1.071

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
NYE COUNTY

WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

FISCAL YEAR	COMMERCIAL						RESIDENTIAL		
	4% A TYPE FACTOR	4% B TYPE FACTOR	50% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	20% MASONRY FACTOR	100% COMPOSITE FACTOR
2022-23	0.040720	0.041160	0.518500	0.260000	0.176120	1.036500	0.820000	0.208037	1.028037
2021-22	0.040542	0.040713	0.508527	0.254358	0.172820	1.016961	0.809798	0.202602	1.012400
2020-21	0.042117	0.042012	0.526000	0.263500	0.180710	1.054338	0.840000	0.210200	1.050200
2019-20	0.041836	0.041440	0.524000	0.262000	0.178160	1.047436	0.841455	0.208400	1.049855
2018-19	0.039880	0.040280	0.504500	0.251000	0.172152	1.007812	0.812000	0.203600	1.015600
2017-18	0.040506	0.041167	0.514656	0.255908	0.173374	1.025612	0.820524	0.205660	1.026184
2016-17	0.040920	0.040554	0.506868	0.253832	0.173060	1.015235	0.807518	0.202945	1.010463
2015-16	0.040687	0.040915	0.520000	0.262250	0.171724	1.035576	0.796548	0.198617	0.995166
2014-15	0.040810	0.041320	0.512864	0.258809	0.172584	1.026388	0.805600	0.203411	1.009011
2013-14	0.041520	0.041360	0.514000	0.258909	0.177994	1.033783	0.821600	0.202940	1.024540
2012-13	0.043325	0.042987	0.535133	0.266782	0.180521	1.068748	0.858492	0.219273	1.077765
2011-12	0.036110	0.036581	0.471522	0.238756	0.152420	0.935388	0.799200	0.198400	0.997600
2010-11	0.044119	0.042640	0.523000	0.256250	0.188243	1.054252	0.809100	0.197022	1.006122
2009-10	0.040391	0.040803	0.512430	0.253371	0.170452	1.017446	0.840800	0.208200	1.049000
2008-09	0.043480	0.043400	0.545000	0.271750	0.184960	1.088590	0.825244	0.208533	1.033778
2007-08	0.043828	0.044348	0.534505	0.265307	0.185682	1.073670	0.865565	0.214389	1.079955
2006-07	0.041609	0.040760	0.520457	0.263854	0.178350	1.045030	0.838544	0.207774	1.046318
2005-06	0.040840	0.040880	0.506059	0.250618	0.169658	1.008055	0.801196	0.202423	1.003619
2004-05	0.040400	0.040911	0.510430	0.252250	0.174794	1.018785	0.815360	0.204374	1.019734
2003-04	0.040400	0.040054	0.499628	0.252250	0.169407	1.001738	0.788870	0.197943	0.986813
2002-03	0.041132	0.041048	0.499735	0.254653	0.175950	1.012517	0.833342	0.204495	1.037837
2001-02	0.040524	0.040145	0.509110	0.255505	0.171693	1.016978	0.803520	0.198850	1.002370
2000-01	0.039796	0.040273	0.499505	0.246070	0.169966	0.995609	0.795625	0.203000	0.998625
1999-00	0.041814	0.041939	0.524695	0.261500	0.178016	1.047965	0.835200	0.209293	1.044493
1998-99	0.041551	0.041828	0.520103	0.261074	0.176356	1.040912	0.826009	0.207488	1.033496
1997-98	0.041000	0.040617	0.508000	0.250832	0.172940	1.013388	0.797120	0.195959	0.993079
1996-97	0.040248	0.040236	0.502460	0.254884	0.170783	1.008611	0.788990	0.195940	0.984930
1995-96	0.041034	0.040627	0.508824	0.255110	0.175610	1.021205	0.831096	0.205686	1.036782
1994-95	0.035968	0.036684	0.463595	0.229279	0.148074	0.913600	0.760367	0.189349	0.949716
1993-94	0.041447	0.041841	0.509500	0.255552	0.176166	1.024506	0.784014	0.198589	0.982604
1992-93	0.040399	0.040920	0.517664	0.258349	0.173230	1.030562	0.830972	0.207913	1.038885
1991-92	0.040841	0.040520	0.513670	0.256750	0.174119	1.025900	0.822748	0.206759	1.029507
1990-91	0.042560	0.041600	0.519769	0.257109	0.182671	1.043709	0.830086	0.208400	1.038486
1989-90	0.040480	0.040480	0.505500	0.255364	0.172040	1.013864	0.803200	0.201400	1.004600
1988-89	0.040448	0.040040	0.500500	0.250250	0.172275	1.003513	0.816800	0.203600	1.020400
1987-88	0.041057	0.041137	0.513757	0.256901	0.172890	1.025742	0.828282	0.207645	1.035927
1986-87	0.040939	0.041020	0.516325	0.259700	0.172210	1.030194	0.868800	0.214200	1.083000

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
NYE COUNTY

NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMMERCIAL			RESIDENTIAL			NET FACTOR
	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	
2022-23	1.036500	0.2075470	0.215122	1.028037	0.7924530	0.814671	1.029793
2021-22	1.016961	0.2075470	0.211067	1.012400	0.7924530	0.802279	1.013347
2020-21	1.054338	0.2241337	0.236313	1.050200	0.7758663	0.814815	1.051128
2019-20	1.047436	0.2252753	0.235961	1.049855	0.7747247	0.813348	1.049310
2018-19	1.007812	0.2285213	0.230307	1.015600	0.7714787	0.783514	1.013820
2017-18	1.025612	0.2456753	0.251968	1.026184	0.7543247	0.774076	1.026044
2016-17	1.015235	0.2532512	0.257109	1.010463	0.7467488	0.754562	1.011672
2015-16	1.035576	0.2465850	0.255358	0.995166	0.7534150	0.749773	1.005130
2014-15	1.026388	0.2484715	0.255028	1.009011	0.7515285	0.758300	1.013329
2013-14	1.033783	0.2484715	0.256866	1.024540	0.7515285	0.769971	1.026836
2012-13	1.068748	0.2321883	0.248151	1.077765	0.7678117	0.827521	1.075672
2011-12	0.935388	0.2321883	0.217186	0.997600	0.7678117	0.765969	0.983155
2010-11	1.054252	0.2321883	0.244785	1.006122	0.7678117	0.772512	1.017297
2009-10	1.017446	0.2321883	0.236239	1.049000	0.7678117	0.805435	1.041674
2008-09	1.088590	0.2321883	0.252758	1.033778	0.7678117	0.793747	1.046505
2007-08	1.073670	0.2321883	0.249294	1.079955	0.7678117	0.829202	1.078495
2006-07	1.045030	0.2321883	0.242644	1.046318	0.7678117	0.803375	1.046019
2005-06	1.008055	0.2321883	0.234059	1.003619	0.7678117	0.770590	1.004649
2004-05	1.018785	0.2321883	0.236550	1.019734	0.7678117	0.782964	1.019514
2003-04	1.001738	0.2321883	0.232592	0.986813	0.7678117	0.757686	0.990278
2002-03	1.012517	0.2321883	0.235095	1.037837	0.7678117	0.796863	1.031958
2001-02	1.016978	0.2321883	0.236130	1.002370	0.7678117	0.769631	1.005762
2000-01	0.995609	0.2321883	0.231169	0.998625	0.7678117	0.766756	0.997925
1999-00	1.047965	0.2321883	0.243325	1.044493	0.7678117	0.801974	1.045299
1998-99	1.040912	0.2321883	0.241688	1.033496	0.7678117	0.793530	1.035218
1997-98	1.013388	0.2321883	0.235297	0.993079	0.7678117	0.762498	0.997794
1996-97	1.008611	0.2321883	0.234188	0.984930	0.7678117	0.756241	0.990428
1995-96	1.021205	0.2321883	0.237112	1.036782	0.7678117	0.796054	1.033165
1994-95	0.913600	0.2321883	0.212127	0.949716	0.7678117	0.729203	0.941330
1993-94	1.024506	0.2321883	0.237878	0.982604	0.7678117	0.754455	0.992333
1992-93	1.030562	0.2321883	0.239284	1.038885	0.7678117	0.797668	1.036953
1991-92	1.025900	0.2321883	0.238202	1.029507	0.7678117	0.790468	1.028670
1990-91	1.043709	0.2321883	0.242337	1.038486	0.7678117	0.797362	1.039699
1989-90	1.013864	0.2321883	0.235407	1.004600	0.7678117	0.771344	1.006751
1988-89	1.003513	0.2321883	0.233004	1.020400	0.7678117	0.783475	1.016479
1987-88	1.025742	0.2321883	0.238165	1.035927	0.7678117	0.795397	1.033562
1986-87	1.030194	0.2321883	0.239199	1.083000	0.7678117	0.831540	1.070739

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
RENO - SPARKS

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2021	1.09	1.05	1.02	0.99	1.06	1.01	1.05
2020	1.12	1.07	1.07	1.04	1.10	1.05	1.09
2019	1.10	1.07	1.07	1.05	1.11	1.05	1.08
2018	1.11	1.06	1.07	1.04	1.10	1.05	1.08
2017	1.11	1.06	1.05	1.04	1.10	1.04	1.05
2016	1.10	1.06	1.05	1.04	1.10	1.03	1.04
2015	1.09	1.05	1.04	1.03	1.08	1.03	1.04
2014	1.08	1.06	1.06	1.04	1.08	1.05	1.06
2013	1.09	1.07	1.05	1.05	1.09	1.06	1.06
2012	1.10	1.07	1.06	1.05	1.10	1.06	1.05
2011	1.10	1.07	1.06	1.05	1.09	1.06	1.07
2010	1.06	1.04	1.04	1.03	1.05	1.03	1.04
2009	1.10	1.07	1.07	1.05	1.09	1.03	1.05
2008	1.08	1.07	1.07	1.05	1.07	1.05	1.07
2007	1.11	1.09	1.07	1.06	1.10	1.05	1.06
2006	1.11	1.09	1.08	1.06	1.10	1.07	1.07
2005	1.13	1.09	1.09	1.09	1.12	1.09	1.09
2004	1.10	1.09	1.07	1.06	1.09	1.06	1.08
2003	1.10	1.09	1.08	1.08	1.11	1.08	1.08
2002	1.10	1.08	1.07	1.08	1.09	1.07	1.07
2001	1.10	1.09	1.08	1.08	1.10	1.09	1.09
2000	1.12	1.11	1.13	1.10	1.10	1.10	1.12
1999	1.14	1.14	1.15	1.13	1.12	1.13	1.15
1998	1.16	1.15	1.16	1.15	1.13	1.14	1.15
1997	1.15	1.14	1.15	1.15	1.11	1.14	1.14
1996	1.14	1.12	1.13	1.10	1.11	1.10	1.13
1995	1.13	1.12	1.12	1.11	1.11	1.12	1.13
1994	1.14	1.13	1.13	1.11	1.14	1.11	1.13
1993	1.12	1.11	1.10	1.09	1.12	1.11	1.11
1992	1.12	1.11	1.10	1.10	1.12	1.10	1.10
1991	1.12	1.11	1.09	1.08	1.10	1.10	1.11
1990	1.13	1.11	1.09	1.08	1.14	1.09	1.10
1989	1.14	1.12	1.10	1.10	1.10	1.09	1.09
1988	1.12	1.11	1.09	1.09	1.08	1.09	1.09
1987	1.11	1.10	1.08	1.08	1.08	1.06	1.09
1986	1.12	1.11	1.09	1.08	1.10	1.09	1.10
1985	1.11	1.10	1.09	1.08	1.10	1.07	1.08

NEVADA DEPARTMENT OF TAXATION
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RENO - SPARKS

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2021	1.018	1.029	1.037	1.040	1.036	1.025	1.029
2020	1.003	1.007	1.006	1.006	1.006	1.001	1.002
2019	1.064	1.039	1.052	1.054	1.063	1.050	1.051
2018	1.035	1.036	1.048	1.048	1.048	1.040	1.042
2017	0.997	1.007	1.009	1.004	1.002	1.015	1.018
2016	1.002	1.018	1.018	1.012	1.009	1.014	1.017
2015	1.023	1.025	1.025	1.027	1.018	1.021	1.026
2014	1.028	1.034	1.040	1.049	1.021	1.007	1.004
2013	1.031	1.033	1.037	1.047	1.026	1.007	1.006
2012	1.038	1.034	1.028	1.024	1.036	1.027	1.037
2011	1.038	1.040	1.047	1.055	1.028	1.049	1.061
2010	0.942	0.945	0.964	0.966	0.936	0.999	0.992
2009	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2008	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2007	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2006	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2005	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2004	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2003	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2002	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2001	1.039	1.037	1.042	1.041	1.035	1.053	1.044
2000	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1999	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1998	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1997	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1996	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1995	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1994	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1993	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1992	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1991	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1990	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1989	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1988	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1987	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1986	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1985	1.014	1.016	1.023	1.029	1.013	1.086	1.071

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
RENO - SPARKS

WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

FISCAL YEAR	COMMERCIAL						RESIDENTIAL		
	4% A TYPE FACTOR	4% B TYPE FACTOR	50% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	20% MASONRY FACTOR	100% COMPOSITE FACTOR
2022-23	0.039629	0.040391	0.496592	0.247500	0.169716	0.993827	0.788762	0.199161	0.987923
2021-22	0.040849	0.040280	0.500650	0.249105	0.169479	1.000363	0.800800	0.201328	1.002128
2020-21	0.042177	0.041952	0.528469	0.266034	0.182353	1.060985	0.840000	0.211178	1.051178
2019-20	0.041400	0.041440	0.531486	0.262000	0.178160	1.054486	0.840000	0.213362	1.053362
2018-19	0.040243	0.040280	0.504500	0.251000	0.170340	1.006363	0.819883	0.205558	1.025441
2017-18	0.040448	0.041108	0.513894	0.255456	0.174706	1.025613	0.811200	0.203400	1.014600
2016-17	0.041299	0.040613	0.502830	0.254281	0.173060	1.012084	0.801242	0.201328	1.002570
2015-16	0.040743	0.040973	0.524952	0.259752	0.171978	1.038399	0.798000	0.200800	0.998800
2014-15	0.040865	0.041320	0.513608	0.261750	0.172834	1.030378	0.805600	0.203116	1.008716
2013-14	0.041520	0.041360	0.514000	0.256000	0.177736	1.030616	0.821600	0.203523	1.025123
2012-13	0.043087	0.042800	0.533567	0.268871	0.181418	1.069743	0.863643	0.218321	1.081964
2011-12	0.036310	0.036740	0.468486	0.236900	0.153281	0.931717	0.799200	0.196510	0.995710
2010-11	0.044000	0.042640	0.523000	0.256250	0.187724	1.053614	0.802811	0.197636	1.000447
2009-10	0.040554	0.040915	0.518000	0.253833	0.171151	1.024453	0.840800	0.210164	1.050964
2008-09	0.043480	0.043400	0.539954	0.271750	0.184960	1.083544	0.828224	0.208830	1.037054
2007-08	0.043496	0.044348	0.540991	0.266702	0.186165	1.081702	0.868565	0.214982	1.083547
2006-07	0.041872	0.040760	0.519023	0.262474	0.177648	1.041777	0.834158	0.205283	1.039442
2005-06	0.040840	0.040880	0.506764	0.251505	0.170109	1.010097	0.804030	0.204600	1.008630
2004-05	0.040400	0.040855	0.509720	0.252250	0.174331	1.017556	0.813936	0.204090	1.018026
2003-04	0.040400	0.040109	0.500324	0.252250	0.169634	1.002716	0.791604	0.198490	0.990094
2002-03	0.040818	0.040733	0.497947	0.255518	0.175950	1.010966	0.834742	0.203207	1.037949
2001-02	0.040634	0.040311	0.510465	0.254071	0.172140	1.017621	0.799009	0.199652	0.998661
2000-01	0.039900	0.040326	0.500151	0.246880	0.170181	0.997438	0.796947	0.203000	0.999947
1999-00	0.041760	0.041884	0.524017	0.261500	0.177563	1.046724	0.835200	0.209018	1.044218
1998-99	0.041077	0.041284	0.513429	0.264500	0.172720	1.033011	0.838211	0.202981	1.041191
1997-98	0.041363	0.041040	0.512536	0.251216	0.174760	1.020915	0.791214	0.198000	0.989214
1996-97	0.041116	0.041113	0.513416	0.260250	0.171485	1.027380	0.812858	0.202000	1.014858
1995-96	0.042180	0.042187	0.533155	0.267826	0.178746	1.064093	0.856800	0.213580	1.070380
1994-95	0.040200	0.040280	0.504500	0.252186	0.170510	1.007676	0.836335	0.206056	1.042391
1993-94	0.040720	0.040720	0.514174	0.257940	0.174649	1.028203	0.798400	0.200378	0.998778
1992-93	0.040399	0.040920	0.513000	0.256000	0.167152	1.017471	0.823486	0.206056	1.029543
1991-92	0.040125	0.040158	0.504373	0.252082	0.178825	1.015562	0.815200	0.204862	1.020062
1990-91	0.042546	0.041975	0.519725	0.257087	0.182671	1.044004	0.822400	0.208400	1.030800
1989-90	0.040845	0.040848	0.510181	0.255343	0.172040	1.019256	0.825932	0.201400	1.027332
1988-89	0.039722	0.039679	0.495908	0.250250	0.167577	0.993136	0.794319	0.201749	0.996068
1987-88	0.041046	0.041131	0.509000	0.254500	0.172890	1.018567	0.827993	0.207574	1.035567
1986-87	0.040929	0.041013	0.516236	0.259654	0.173790	1.031622	0.868800	0.214200	1.083000

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
RENO - SPARKS

NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMMERCIAL			RESIDENTIAL			NET FACTOR
	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	
2022-23	0.993827	0.3018321	0.299969	0.987923	0.6981679	0.689736	0.989705
2021-22	1.000363	0.3018321	0.301942	1.002128	0.6981679	0.699653	1.001595
2020-21	1.060985	0.3042415	0.322796	1.051178	0.6957585	0.731366	1.054161
2019-20	1.054486	0.3053054	0.321940	1.053362	0.6946946	0.731765	1.053705
2018-19	1.006363	0.3157909	0.317800	1.025441	0.6842091	0.701616	1.019416
2017-18	1.025613	0.3318678	0.340368	1.014600	0.6681322	0.677887	1.018255
2016-17	1.012084	0.3457606	0.349939	1.002570	0.6542394	0.655921	1.005860
2015-16	1.038399	0.3508517	0.364324	0.998800	0.6491483	0.648369	1.012693
2014-15	1.030378	0.3554338	0.366231	1.008716	0.6445662	0.650184	1.016416
2013-14	1.030616	0.3601645	0.371191	1.025123	0.6398355	0.655910	1.027102
2012-13	1.069743	0.3528347	0.377442	1.081964	0.6471653	0.700210	1.077652
2011-12	0.931717	0.3528347	0.328742	0.995710	0.6471653	0.644389	0.973131
2010-11	1.053614	0.3528347	0.371752	1.000447	0.6471653	0.647455	1.019206
2009-10	1.024453	0.3528347	0.361462	1.050964	0.6471653	0.680148	1.041610
2008-09	1.083544	0.3528347	0.382312	1.037054	0.6471653	0.671146	1.053457
2007-08	1.081702	0.3528347	0.381662	1.083547	0.6471653	0.701234	1.082896
2006-07	1.041777	0.3528347	0.367575	1.039442	0.6471653	0.672691	1.040266
2005-06	1.010097	0.3528347	0.356397	1.008630	0.6471653	0.652750	1.009147
2004-05	1.017556	0.3528347	0.359029	1.018026	0.6471653	0.658831	1.017860
2003-04	1.002716	0.3528347	0.353793	0.990094	0.6471653	0.640754	0.994547
2002-03	1.010966	0.3528347	0.356704	1.037949	0.6471653	0.671725	1.028428
2001-02	1.017621	0.3528347	0.359052	0.998661	0.6471653	0.646299	1.005351
2000-01	0.997438	0.3528347	0.351931	0.999947	0.6471653	0.647131	0.999062
1999-00	1.046724	0.3528347	0.369321	1.044218	0.6471653	0.675781	1.045102
1998-99	1.033011	0.3528347	0.364482	1.041191	0.6471653	0.673823	1.038305
1997-98	1.020915	0.3528347	0.360214	0.989214	0.6471653	0.640185	1.000399
1996-97	1.027380	0.3528347	0.362495	1.014858	0.6471653	0.656781	1.019276
1995-96	1.064093	0.3528347	0.375449	1.070380	0.6471653	0.692713	1.068162
1994-95	1.007676	0.3528347	0.355543	1.042391	0.6471653	0.674599	1.030142
1993-94	1.028203	0.3528347	0.362786	0.998778	0.6471653	0.646375	1.009160
1992-93	1.017471	0.3528347	0.358999	1.029543	0.6471653	0.666284	1.025283
1991-92	1.015562	0.3528347	0.358326	1.020062	0.6471653	0.660149	1.018475
1990-91	1.044004	0.3528347	0.368361	1.030800	0.6471653	0.667098	1.035459
1989-90	1.019256	0.3528347	0.359629	1.027332	0.6471653	0.664854	1.024482
1988-89	0.993136	0.3528347	0.350413	0.996068	0.6471653	0.644621	0.995034
1987-88	1.018567	0.3528347	0.359386	1.035567	0.6471653	0.670183	1.029569
1986-87	1.031622	0.3528347	0.363992	1.083000	0.6471653	0.700880	1.064872

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
LAKE TAHOE

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4% A TYPE M&S FACTOR	4% B TYPE M&S FACTOR	50% C TYPE M&S FACTOR	25% D TYPE M&S FACTOR	17% S TYPE M&S FACTOR	80% FRAME M&S FACTOR	20% MASONRY M&S FACTOR
2021	1.23	1.23	1.26	1.26	1.27	1.30	1.31
2020	1.24	1.23	1.21	1.24	1.26	1.27	1.29
2019	1.20	1.21	1.22	1.22	1.23	1.23	1.24
2018	1.22	1.21	1.22	1.22	1.23	1.24	1.25
2017	1.21	1.19	1.21	1.21	1.21	1.22	1.22
2016	1.20	1.20	1.21	1.21	1.22	1.21	1.21
2015	1.20	1.18	1.20	1.20	1.21	1.19	1.19
2014	1.21	1.18	1.19	1.20	1.21	1.21	1.19
2013	1.21	1.19	1.19	1.21	1.21	1.21	1.20
2012	1.23	1.19	1.20	1.21	1.22	1.21	1.19
2011	1.21	1.18	1.19	1.19	1.20	1.20	1.20
2010	1.18	1.15	1.17	1.17	1.16	1.16	1.16
2009	1.21	1.19	1.19	1.20	1.20	1.18	1.18
2008	1.19	1.18	1.19	1.20	1.19	1.20	1.19
2007	1.19	1.17	1.18	1.19	1.19	1.18	1.17
2006	1.19	1.18	1.18	1.18	1.19	1.18	1.18
2005	1.20	1.18	1.18	1.19	1.20	1.19	1.18
2004	1.18	1.17	1.16	1.17	1.18	1.17	1.18
2003	1.17	1.16	1.16	1.17	1.18	1.18	1.16
2002	1.17	1.16	1.16	1.19	1.17	1.18	1.15
2001	1.17	1.16	1.15	1.18	1.17	1.19	1.16
2000	1.19	1.18	1.19	1.20	1.18	1.20	1.18
1999	1.20	1.19	1.20	1.22	1.19	1.22	1.20
1998	1.22	1.21	1.19	1.22	1.20	1.21	1.18
1997	1.22	1.21	1.20	1.22	1.19	1.21	1.19
1996	1.21	1.20	1.18	1.19	1.18	1.19	1.18
1995	1.22	1.21	1.20	1.22	1.19	1.24	1.22
1994	1.24	1.23	1.22	1.22	1.22	1.22	1.22
1993	1.22	1.21	1.20	1.20	1.20	1.22	1.21
1992	1.23	1.22	1.21	1.22	1.21	1.22	1.21
1991	1.23	1.22	1.20	1.20	1.19	1.21	1.21
1990	1.23	1.22	1.21	1.21	1.19	1.21	1.21
1989	1.23	1.22	1.21	1.21	1.19	1.20	1.20
1988	1.21	1.21	1.19	1.19	1.17	1.18	1.19
1987	1.20	1.19	1.18	1.18	1.17	1.18	1.19
1986	1.19	1.19	1.17	1.17	1.17	1.17	1.18
1985	1.18	1.18	1.17 ⁴³	1.16	1.17	1.15	1.16

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
LAKE TAHOE

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2021	1.018	1.029	1.037	1.040	1.036	1.025	1.029
2020	1.003	1.007	1.006	1.006	1.006	1.001	1.002
2019	1.064	1.039	1.052	1.054	1.063	1.050	1.051
2018	1.035	1.036	1.048	1.048	1.048	1.040	1.042
2017	0.997	1.007	1.009	1.004	1.002	1.015	1.018
2016	1.002	1.018	1.018	1.012	1.009	1.014	1.017
2015	1.023	1.025	1.025	1.027	1.018	1.021	1.026
2014	1.028	1.034	1.040	1.049	1.021	1.007	1.004
2013	1.031	1.033	1.037	1.047	1.026	1.007	1.006
2012	1.038	1.034	1.028	1.024	1.036	1.027	1.037
2011	1.038	1.040	1.047	1.055	1.028	1.049	1.061
2010	0.942	0.945	0.964	0.966	0.936	0.999	0.992
2009	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2008	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2007	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2006	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2005	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2004	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2003	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2002	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2001	1.039	1.037	1.042	1.041	1.035	1.053	1.044
2000	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1999	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1998	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1997	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1996	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1995	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1994	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1993	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1992	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1991	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1990	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1989	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1988	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1987	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1986	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1985	1.014	1.016	1.023 ⁴⁴	1.029	1.013	1.086	1.071

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
LAKE TAHOE

WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

FISCAL YEAR	COMMERCIAL						RESIDENTIAL		
	4% A TYPE FACTOR	4% B TYPE FACTOR	50% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	20% MASONRY FACTOR	100% COMPOSITE FACTOR
2022-23	0.040392	0.041160	0.542166	0.264194	0.177518	1.065429	0.839370	0.208991	1.048361
2021-22	0.041457	0.040946	0.496816	0.255623	0.175191	1.010033	0.826842	0.208481	1.035323
2020-21	0.041862	0.041560	0.526000	0.263500	0.180710	1.053632	0.833226	0.208518	1.041744
2019-20	0.041742	0.042136	0.528331	0.264165	0.181105	1.057479	0.845639	0.213525	1.059164
2018-19	0.040212	0.039944	0.504500	0.251000	0.168944	1.004600	0.818711	0.205283	1.023993
2017-18	0.040080	0.041410	0.513242	0.255108	0.172948	1.022788	0.824834	0.206818	1.031652
2016-17	0.040582	0.041000	0.516807	0.256750	0.173060	1.028199	0.803299	0.205200	1.008499
2015-16	0.041120	0.041012	0.520000	0.260083	0.173570	1.035785	0.805600	0.199127	1.004727
2014-15	0.040569	0.041320	0.514179	0.261750	0.172990	1.030809	0.805600	0.202891	1.008491
2013-14	0.042206	0.041711	0.518319	0.260303	0.179055	1.041594	0.828447	0.205672	1.034118
2012-13	0.042576	0.042685	0.532449	0.268259	0.180786	1.066754	0.868138	0.219517	1.087655
2011-12	0.036746	0.036529	0.473899	0.235463	0.153816	0.936453	0.785654	0.195037	0.980692
2010-11	0.043926	0.043001	0.523000	0.256250	0.185829	1.052006	0.804760	0.199708	1.004468
2009-10	0.041680	0.042036	0.522390	0.258403	0.175950	1.040459	0.855051	0.211759	1.066810
2008-09	0.043480	0.043032	0.545000	0.274053	0.184960	1.090525	0.844000	0.209014	1.053014
2007-08	0.043911	0.044348	0.546000	0.271945	0.187970	1.094175	0.877365	0.219000	1.096365
2006-07	0.041451	0.041108	0.518284	0.259613	0.175820	1.036277	0.825067	0.203400	1.028467
2005-06	0.041189	0.041232	0.511500	0.256250	0.173230	1.023401	0.812258	0.208128	1.020385
2004-05	0.040400	0.040480	0.505000	0.248011	0.172653	1.006544	0.806400	0.203958	1.010358
2003-04	0.040400	0.040480	0.509391	0.254388	0.171190	1.015849	0.799624	0.200457	1.000080
2002-03	0.040862	0.040777	0.503487	0.255913	0.174459	1.015497	0.835380	0.205261	1.040641
2001-02	0.041015	0.041052	0.515171	0.256721	0.173797	1.027757	0.807344	0.201583	1.008928
2000-01	0.039934	0.040008	0.508739	0.251250	0.170269	1.010201	0.810645	0.206441	1.017085
1999-00	0.041400	0.041520	0.515171	0.261500	0.175886	1.035477	0.835200	0.205459	1.040659
1998-99	0.041057	0.040898	0.513051	0.259378	0.174184	1.028567	0.822393	0.202905	1.025298
1997-98	0.040664	0.040701	0.499533	0.247266	0.173291	1.001456	0.773116	0.191508	0.964624
1996-97	0.040811	0.040806	0.509508	0.260250	0.171789	1.023164	0.818807	0.202000	1.020807
1995-96	0.042119	0.042125	0.527650	0.267383	0.178537	1.057814	0.856800	0.211534	1.068334
1994-95	0.039873	0.039950	0.500331	0.250328	0.169101	0.999582	0.828800	0.204200	1.033000
1993-94	0.040720	0.040720	0.513746	0.257471	0.174413	1.027070	0.804998	0.202200	1.007198
1992-93	0.040760	0.040920	0.508760	0.253884	0.173230	1.017555	0.816000	0.204200	1.020200
1991-92	0.040480	0.040520	0.509000	0.256750	0.172550	1.019300	0.821993	0.204692	1.026685
1990-91	0.042491	0.041944	0.523655	0.259032	0.182416	1.049537	0.836339	0.210151	1.046490
1989-90	0.040817	0.041160	0.509784	0.255144	0.172040	1.018946	0.803200	0.201400	1.004600
1988-89	0.040417	0.040040	0.504778	0.252389	0.170680	1.008303	0.823781	0.205325	1.029107
1987-88	0.041025	0.041105	0.509000	0.256694	0.172890	1.020714	0.826936	0.207314	1.034249
1986-87	0.040907	0.040987	0.515909	0.259487	0.172210	1.029500	0.868800	0.212369	1.081169

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
LAKE TAHOE

NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMMERCIAL			RESIDENTIAL			NET FACTOR
	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	
2022-23	1.065429	0.2692381	0.286854	1.048361	0.7307619	0.766102	1.052956
2021-22	1.010033	0.2692381	0.271939	1.035323	0.7307619	0.756575	1.028514
2020-21	1.053632	0.2627836	0.276877	1.041744	0.7372164	0.767991	1.044868
2019-20	1.057479	0.2626000	0.277694	1.059164	0.7374000	0.781027	1.058722
2018-19	1.004600	0.2636000	0.264813	1.023993	0.7364000	0.754069	1.018881
2017-18	1.022788	0.2837722	0.290239	1.031652	0.7162278	0.738898	1.029137
2016-17	1.028199	0.2970122	0.305388	1.008499	0.7029878	0.708963	1.014350
2015-16	1.035785	0.2964551	0.307064	1.004727	0.7035449	0.706870	1.013934
2014-15	1.030809	0.2991112	0.308327	1.008491	0.7008888	0.706840	1.015166
2013-14	1.041594	0.3029486	0.315549	1.034118	0.6970514	0.720834	1.036383
2012-13	1.066754	0.3046903	0.325030	1.087655	0.6953097	0.756257	1.081287
2011-12	0.936453	0.3046903	0.285328	0.980692	0.6953097	0.681884	0.967212
2010-11	1.052006	0.3046903	0.320536	1.004468	0.6953097	0.698416	1.018952
2009-10	1.040459	0.3046903	0.317018	1.066810	0.6953097	0.741763	1.058781
2008-09	1.090525	0.3046903	0.332272	1.053014	0.6953097	0.732171	1.064443
2007-08	1.094175	0.3046903	0.333384	1.096365	0.6953097	0.762313	1.095697
2006-07	1.036277	0.3046903	0.315744	1.028467	0.6953097	0.715103	1.030846
2005-06	1.023401	0.3046903	0.311820	1.020385	0.6953097	0.709484	1.021304
2004-05	1.006544	0.3046903	0.306684	1.010358	0.6953097	0.702512	1.009196
2003-04	1.015849	0.3046903	0.309519	1.000080	0.6953097	0.695366	1.004885
2002-03	1.015497	0.3046903	0.309412	1.040641	0.6953097	0.723568	1.032980
2001-02	1.027757	0.3046903	0.313147	1.008928	0.6953097	0.701517	1.014665
2000-01	1.010201	0.3046903	0.307798	1.017085	0.6953097	0.707189	1.014988
1999-00	1.035477	0.3046903	0.315500	1.040659	0.6953097	0.723580	1.039080
1998-99	1.028567	0.3046903	0.313394	1.025298	0.6953097	0.712900	1.026294
1997-98	1.001456	0.3046903	0.305134	0.964624	0.6953097	0.670713	0.975847
1996-97	1.023164	0.3046903	0.311748	1.020807	0.6953097	0.709777	1.021525
1995-96	1.057814	0.3046903	0.322306	1.068334	0.6953097	0.742823	1.065129
1994-95	0.999582	0.3046903	0.304563	1.033000	0.6953097	0.718255	1.022818
1993-94	1.027070	0.3046903	0.312938	1.007198	0.6953097	0.700315	1.013253
1992-93	1.017555	0.3046903	0.310039	1.020200	0.6953097	0.709355	1.019394
1991-92	1.019300	0.3046903	0.310571	1.026685	0.6953097	0.713864	1.024435
1990-91	1.049537	0.3046903	0.319784	1.046490	0.6953097	0.727635	1.047419
1989-90	1.018946	0.3046903	0.310463	1.004600	0.6953097	0.698508	1.008971
1988-89	1.008303	0.3046903	0.307220	1.029107	0.6953097	0.715548	1.022768
1987-88	1.020714	0.3046903	0.311002	1.034249	0.6953097	0.719124	1.030125
1986-87	1.029500	0.3046903	0.313679	1.081169	0.6953097	0.751747	1.065426

NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
STATEWIDE

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4%	4%	50%	25%	17%	80%	20%
	A TYPE M&S FACTOR	B TYPE M&S FACTOR	C TYPE M&S FACTOR	D TYPE M&S FACTOR	S TYPE M&S FACTOR	FRAME M&S FACTOR	MASONRY M&S FACTOR
2021	1.11	1.10	1.11	1.10	1.14	1.14	1.15
2020	1.13	1.10	1.10	1.09	1.13	1.11	1.12
2019	1.11	1.09	1.09	1.08	1.12	1.09	1.10
2018	1.12	1.09	1.09	1.09	1.12	1.09	1.10
2017	1.11	1.08	1.08	1.08	1.11	1.08	1.09
2016	1.11	1.08	1.09	1.08	1.11	1.07	1.08
2015	1.10	1.07	1.07	1.07	1.09	1.06	1.07
2014	1.04	1.03	1.03	1.01	1.03	1.02	1.03
2013	1.05	1.04	1.04	1.02	1.04	1.03	1.05
2012	1.05	1.04	1.05	1.03	1.05	1.02	1.03
2011	1.05	1.04	1.04	1.01	1.05	1.02	1.04
2010	1.02	1.01	1.03	1.00	1.02	0.99	1.02
2009	1.05	1.03	1.04	1.01	1.05	0.99	1.02
2008	1.02	1.02	1.03	1.00	1.03	1.00	1.03
2007	1.04	1.04	1.04	1.01	1.05	1.01	1.03
2006	1.05	1.04	1.04	1.02	1.05	1.02	1.04
2005	1.06	1.05	1.06	1.05	1.07	1.04	1.06
2004	1.04	1.05	1.05	1.03	1.05	1.02	1.05
2003	1.05	1.05	1.05	1.04	1.06	1.04	1.05
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NEVADA DEPARTMENT OF TAXATION
2021 IMPROVEMENT FACTOR STUDY
STATEWIDE

WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

FISCAL YEAR	COMMERCIAL						RESIDENTIAL		
	4% A TYPE FACTOR	4% B TYPE FACTOR	50% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	20% MASONRY FACTOR	100% COMPOSITE FACTOR
2022-23	0.039999	0.041160	0.523214	0.262385	0.177679	1.044437	0.842162	0.211313	1.053475
2021-22	0.040843	0.040650	0.507615	0.253829	0.172547	1.015483	0.815494	0.204044	1.019537
2020-21	0.042180	0.041560	0.526000	0.261083	0.180710	1.051533	0.840000	0.210200	1.050200
2019-20	0.041773	0.041824	0.528852	0.264426	0.179765	1.056639	0.839704	0.210312	1.050016
2018-19	0.039880	0.040280	0.499872	0.251000	0.170340	1.001372	0.819589	0.205485	1.025074
2017-18	0.040444	0.041101	0.518514	0.255364	0.174677	1.030101	0.818853	0.205301	1.024154
2016-17	0.043281	0.042592	0.532403	0.272002	0.183141	1.073420	0.848831	0.213169	1.062000
2015-16	0.040728	0.040962	0.515000	0.259679	0.171901	1.028271	0.797779	0.196975	0.994754
2014-15	0.041240	0.041320	0.513562	0.259209	0.172759	1.028089	0.813498	0.205107	1.018605
2013-14	0.041520	0.041360	0.518942	0.261069	0.176120	1.039012	0.821600	0.205406	1.027006
2012-13	0.042741	0.042836	0.528583	0.266388	0.179900	1.060447	0.864630	0.216361	1.080991
2012-13	0.036603	0.037066	0.477365	0.239109	0.154574	0.944717	0.799200	0.198400	0.997600
2011-12	0.044471	0.043058	0.528078	0.258813	0.187858	1.062277	0.810216	0.199445	1.009661
2010-11	0.040878	0.040878	0.513019	0.253713	0.172599	1.021088	0.832475	0.208200	1.040675
2009-10	0.043066	0.043400	0.545000	0.269086	0.184960	1.085512	0.835725	0.208773	1.044499
2008-09	0.043862	0.043926	0.535698	0.266414	0.186007	1.075907	0.867785	0.214868	1.082653
2007-08	0.041544	0.040760	0.514352	0.260206	0.176183	1.033046	0.827106	0.205337	1.032443
2006-07	0.040451	0.040880	0.511500	0.253786	0.171596	1.018213	0.803446	0.204600	1.008046

2022-2023 IMPROVEMENT FACTOR REPORT

Appendix I

NOTIFICATIONS FROM ASSESSORS



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reason(s) why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Carson City, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

- I re-cost all improvements annually.
- I apply an improvement factor to improvements outside the reappraisal area.
- I approve the 2022-23 proposed Statewide Improvement factor of 1.01.
- I object to the 2022-23 proposed Statewide Improvement Factor of 1.01.

I object to the proposed factor for the following reasons:

Name (please print) : David A Dawley

Signature

Date: Feb 10, 2021



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reason(s) why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for _____ County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

- I re-cost all improvements annually.
- I apply an improvement factor to improvements outside the reappraisal area.
- I approve the 2022-23 proposed Statewide Improvement factor of 1.01.
- I object to the 2022-23 proposed Statewide Improvement Factor of 1.01.

I object to the proposed factor for the following reasons:

Name (please print) : _____

Signature _____ Date: _____



Approval or Objection to Proposed Improvement Factor

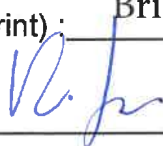
Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reason(s) why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Clark County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

- I re-cost all improvements annually.
- I apply an improvement factor to improvements outside the reappraisal area.
- I approve the 2022-23 proposed Statewide Improvement factor of 1.01.
- I object to the 2022-23 proposed Statewide Improvement Factor of 1.01.

I object to the proposed factor for the following reasons:

Name (please print): Briana Johnson

Signature 

Date: 02/10/2021



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reason(s) why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Douglas County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

- I re-cost all improvements annually.
- I apply an improvement factor to improvements outside the reappraisal area.
- I approve the 2022-23 proposed Statewide Improvement factor of 1.01.
- I object to the 2022-23 proposed Statewide Improvement Factor of 1.01.

I object to the proposed factor for the following reasons:

Name (please print) : Trent Tholen

Signature Trent Tholen Date: 2/10/2021



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reason(s) why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Janet Iribarne ELKO County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

I re-cost all improvements annually.

I apply an improvement factor to improvements outside the reappraisal area.

I approve the 2022-23 proposed Statewide Improvement factor of 1.01.

I object to the 2022-23 proposed Statewide Improvement Factor of 1.01.

I object to the proposed factor for the following reasons:

Name (please print) : Janet Iribarne

Signature Janet Iribarne

Date: April 6, 2021



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reason(s) why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Emeralda County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

- I re-cost all improvements annually.
- I apply an improvement factor to improvements outside the reappraisal area.
- I approve the 2022-23 proposed Statewide Improvement factor of 1.01.
- I object to the 2022-23 proposed Statewide Improvement Factor of 1.01.

I object to the proposed factor for the following reasons:

Name (please print): Ruth P. Lee

Signature Ruth P. Lee

Date: 10 February 2021



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reason(s) why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Eureka County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

I re-cost all improvements annually.

I apply an improvement factor to improvements outside the reappraisal area.

I approve the 2022-23 proposed Statewide Improvement factor of 1.01.

I object to the 2022-23 proposed Statewide Improvement Factor of 1.01.

I object to the proposed factor for the following reasons:

Name (please print) : Michael A Mears

Signature Michael A Mears

Date: 2-10-2021



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reason(s) why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Humboldt County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

- I re-cost all improvements annually.
- I apply an improvement factor to improvements outside the reappraisal area.
- I approve the 2022-23 proposed Statewide Improvement factor of 1.01.
- I object to the 2022-23 proposed Statewide Improvement Factor of 1.01.

I object to the proposed factor for the following reasons:

Name (please print) : Andy Heiser

Signature Andy Heiser

Date: 2/10/2021



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reason(s) why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Lander County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

- I re-cost all improvements annually.
- I apply an improvement factor to improvements outside the reappraisal area.
- I approve the 2022-23 proposed Statewide Improvement factor of 1.01.
- I object to the 2022-23 proposed Statewide Improvement Factor of 1.01.

I object to the proposed factor for the following reasons:

Name (please print) : Lura Duvall

Signature Lura Duvall

Date: 3-30-2021



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reason(s) why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Lincoln County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

I re-cost all improvements annually.

I apply an improvement factor to improvements outside the reappraisal area.

I approve the 2022-23 proposed Statewide Improvement factor of 1.01.

I object to the 2022-23 proposed Statewide Improvement Factor of 1.01.

I object to the proposed factor for the following reasons:

Name (please print): Mark Holt

Signature Mark R Holt

Date: 4-5-2021



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reason(s) why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for LYON County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

- I re-cost all improvements annually.
- I apply an improvement factor to improvements outside the reappraisal area.
- I approve the 2022-23 proposed Statewide Improvement factor of 1.01.
- I object to the 2022-23 proposed Statewide Improvement Factor of 1.01.

I object to the proposed factor for the following reasons:

Name (please print): Troy L. Vizzines

Signature: [Handwritten Signature]

Date: 2-10-21



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reason(s) why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Mindero County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

- I re-cost all improvements annually.
- I apply an improvement factor to improvements outside the reappraisal area.
- I approve the 2022-23 proposed Statewide Improvement factor of 1.01.
- I object to the 2022-23 proposed Statewide Improvement Factor of 1.01.

I object to the proposed factor for the following reasons:

Name (please print) : Kevin B. Chisom

Signature [Handwritten Signature]

Date: 2/10/2021



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reason(s) why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Clark County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

- I re-cost all improvements annually.
- I apply an improvement factor to improvements outside the reappraisal area.
- I approve the 2022-23 proposed Statewide Improvement factor of 1.01.
- I object to the 2022-23 proposed Statewide Improvement Factor of 1.01.

I object to the proposed factor for the following reasons:

Name (please print) : Sheree Stringer

Signature

Date: 3/8/21



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reason(s) why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for PERSHING County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

- I re-cost all improvements annually.
- I apply an improvement factor to improvements outside the reappraisal area.
- I approve the 2022-23 proposed Statewide Improvement factor of 1.01.
- I object to the 2022-23 proposed Statewide Improvement Factor of 1.01.

I object to the proposed factor for the following reasons:

Name (please print) : LAUREEN BASSO - CERINI, ASSESSOR

Signature Laureen Basso Cerini Date: 2/11/2021



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reason(s) why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Storey County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

- I re-cost all improvements annually.
- I apply an improvement factor to improvements outside the reappraisal area.
- I approve the 2022-23 proposed Statewide Improvement factor of 1.01.
- I object to the 2022-23 proposed Statewide Improvement Factor of 1.01.

I object to the proposed factor for the following reasons:

Name (please print) Jan Seddow

Signature [Handwritten Signature]

Date: 2-10-21



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reason(s) why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Washoe County County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

I re-cost all improvements annually.

I apply an improvement factor to improvements outside the reappraisal area.

I approve the 2022-23 proposed Statewide Improvement factor of 1.01.

I object to the 2022-23 proposed Statewide Improvement Factor of 1.01.

I object to the proposed factor for the following reasons:

Name (please print): Michael Clark

Signature:

Date: 2/19/21



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reason(s) why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for White Pine County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

I re-cost all improvements annually.

I apply an improvement factor to improvements outside the reappraisal area.

I approve the 2022-23 proposed Statewide Improvement factor of 1.01.

I object to the 2022-23 proposed Statewide Improvement Factor of 1.01.

I object to the proposed factor for the following reasons:

Name (please print): Burton Hilber

Signature: Burton Hilber

Date: 2/10/21