



**Nevada Department of Taxation Division
of Local Government Services**

PROPERTY TAX PROJECTION OF CONSTRUCTION WORK IN PROGRESS

FOR CALENDAR PERIOD: JULY 1, 2025 - JUNE 30, 2026

Consult Instructions on how to fill out this form.

This form is **for projections only**. Do NOT use this form to report actual construction work in progress. Estimate the total Nevada only property plant and equipment expenditures that will be made in each reporting period in Column B. If the total in Column B contains any amounts for replacements, repairs, or exempt property, report the total amount of replacements, repairs, or exempt property in Column C. Column D and Line 13 will automatically calculate.

	A	B	C	D
Line No.	PROJECTION REPORTING PERIOD	TOTAL <u>NEVADA ONLY</u> PROPERTY PLANT, AND EQUIPMENT EXPENDITURES (from work orders)	TOTAL <u>NEVADA ONLY</u> REPLACEMENT OR REPAIRS AND POLLUTION CONTROL OR OTHER EXEMPT EQUIPMENT	NET ADDITION OR GROWTH COMPONENT OF <u>NEVADA ONLY</u> CWIP (B-C = D)
1	JULY, 2025			
2	AUGUST, 2025			
3	SEPTEMBER, 2025			
4	OCTOBER, 2025			
5	NOVEMBER, 2025			
6	DECEMBER, 2025			
7	JANUARY, 2026			
8	FEBRUARY, 2026			
9	MARCH, 2026			
10	APRIL, 2026			
11	MAY, 2026			
12	JUNE, 2026			
13	TOTAL			

If any total in Column D is a negative number, please provide a brief explanation:

COMPANY _____

PERSON RESPONSIBLE FOR THIS REPORT _____

EMAIL _____ PHONE NUMBER _____

SIGNATURE _____ TITLE _____ DATE _____

PLEASE FILE THIS REPORT WITH THE NEVADA DEPARTMENT OF TAXATION BY:

December 1, 2025

Return the completed document by clicking the “Submit” button, or email:

denesaj@tax.state.nv.us



Nevada Department of Taxation, Division of Local Government Services
Property Tax Projection of Construction Work in Progress for Fiscal
Year 2025-2026

Please return the completed form no later than December 1, 2025.

Use the instructions below to complete the form.

Overview

NRS 361.390(2) requires the Department of Taxation to project the revenue associated with property taxes, for use by local jurisdictions. Local jurisdictions, like cities, counties, and schools, will be starting to prepare budgets for the coming fiscal year very soon.

One type of property subject to property tax is new property, such as construction-work-in-progress (CWIP), expected to come on-line between July 1, 2025 and June 30, 2026. We request your assistance in estimating how much CWIP is expected to come online during this period. This form for reporting estimated CWIP should not be confused with the form which will be due in September 2025 and used to report actual CWIP.

Instructions

1) This form must be filled out electronically.

Manually completed forms will not be accepted. The form may be retrieved from the Department of Taxation website at:

[https://tax.nv.gov/tax-types/property-tax-on-interstate-and-inter-county-properties/#Centrally Assessed Property](https://tax.nv.gov/tax-types/property-tax-on-interstate-and-inter-county-properties/#Centrally_Assessed_Property)

You will need Adobe Reader to read the form. If you need Adobe Reader, you may download it from: <http://get.adobe.com/reader/>

2) In Column B, enter the projected total of NEVADA ONLY property, plant and equipment expenditures from work orders for each calendar month in the fiscal year listed on the form.

3) If the amount reported in Column B contains amounts for replacements, repairs, or pollution control or other exempt equipment, report the Nevada only replacement, repairs, or exempt property In Column C. Use positive numbers only, as the form will automatically subtract the amounts in Column C from

Column B to calculate the amount in Column D.

- 4) Do not enter anything in Column D, “Net Addition or Growth.” The difference will be calculated automatically. The totals line at the bottom of each column will also be calculated automatically.
- 5) If Column D calculates negative numbers, provide an explanation in the space provided below the table.
- 6) Complete the Company, Name of Person Responsible for the Report, Email address, Phone, Date and Title fields.
- 7) You may electronically sign the document by clicking on the signature line and follow the instructions, or you may sign the document, scan it, and send it back by email.
- 8) You may return the completed document by clicking the “Submit” button to return the document to our staff, or you may email the document to: denesaj@tax.state.nv.us
- 9) Adobe Reader is required. If you don’t already have it, download it here: [Adobe Reader Download](#)

You may also return the completed and signed form by mail to:

**Division of Local Government Services,
 Centrally Assessed Properties Section,
 3850 Arrowhead Dr., 2nd Floor
 Carson City, NV 89706**

If you have any questions, please call:
 (775) 684-2100
 Mention “CWIP Projection Report Form” to the receptionist