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## MEMORANDUM

Date: March 26, 2018

To: All County Assessors, All County Treasurers

From: Jeffrey Mitchell

CC: DLGS, Local Government Finance section

Subject: Fair Market Rent Tables, with and without Tenant-paid utilities

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Please find attached tables of fair market rents to be used in determining whether rental properties are eligible for the 3% abatement pursuant to NRS 361.4724. Table I lists the HUD fair market rent with tenant-paid utilities included for all counties. Tables II (Clark County), III (Northern Nevada except Washoe), and IV (Washoe County) list the fair market rent with the standard utility allowance deducted. Use the tables appropriate for your county. These tables may be found on the Department's website at <http://tax.nv.gov/LocalGovt/PolicyPub/ArchiveFiles/FairMarketRents/>

NRS 361.4724 requires a comparison of the rents collected from a rental property to the fair market rent for the county in which the dwelling is located, as most recently published by the Department of Housing and Urban Development (HUD). In calculating the attached tables, the Department started with the 2018 Fair Market Rent, which may be found at <http://www.huduser.org/datasets/fmr.html>.

NAC 361.607(3)(b) requires the Department to also notify the assessors of the amount of applicable utility allowances as reported by the appropriate Nevada regional housing authority to HUD. The regulations state that the County Assessor shall use either the typical utility allowance determined by the Department or a utility allowance based on the information from the appropriate regional housing authority.

For purposes of developing Tables II, III, and IV: 2018 Final Fair Market Rents Excluding Housing Authority Standard Allowance, we used information from the following housing authorities:

**Authority**

Southern Nevada Regional Housing Authority  
Nevada Rural Housing Authority  
Reno Housing Authority

**For Use In**

Clark County  
For all counties except Clark and Washoe  
Washoe County

With the exception of the Reno Housing Authority, the information collected includes a utility allowance for the following:

- Heating
- Air Conditioning
- Cooking
- Other electric lighting, refrigeration
- Water Heating
- Base Charges
- Water, Sewer
- Trash Collection

These Authorities also collected information about different types of utility services, i.e., for heating, cooking, and water heating, the delivery system could be natural gas, bottled gas, electric, or oil. The Department generally selected the natural gas option for heating and electricity for cooking. The Department used the natural gas option for water heating. There was also an option of selecting air conditioning or a swamp cooler, and the Department selected air conditioning. Finally, information was available for both single-family residences and apartments. The Department selected single-family residences as the basis for the standard utility allowance listed at the top of Tables II, III, and IV. The Reno Housing Authority no longer reports detailed utility allowances but instead reports a gross allowance based on an “average usage” study. Reno Housing Authority also does not include water, sewer, or trash removal.

In general, the Department recommends you use Tables II, III, and IV with the typical utility allowance. In the case of appeals or special requests, more specific information from these housing authorities, or other housing authorities, may be useful. Please advise the Department if you wish to have the individual regional housing authority schedules, and we can send a copy to you.

If you would like more information on the fair market rents and standard utility allowance, please call Jim Fogelberg, [jfogelberg@tax.state.nv.us](mailto:jfogelberg@tax.state.nv.us) at (775) 684-2038.

Nevada Department of Taxation

**TABLE I**  
**FISCAL YEAR 2018 FINAL FAIR MARKET RENTS**  
**INCLUDING TENANT PAID UTILITIES**

COUNTY	FMR SINGLE ROOM	FMR 0 BEDROOM (Efficiency)	FMR 1 BEDROOM	FMR 2 BEDROOM	FMR 3 BEDROOM	FMR 4 BEDROOM	FMR MOBILE HOME SPACE
Carson City	\$ 423.00	\$ 564.00	\$ 682.00	\$ 862.00	\$ 1,254.00	\$ 1,518.00	\$ 345.00
Churchill County	527.00	703.00	708.00	941.00	1,262.00	1,342.00	376.00
Clark County	482.00	642.00	784.00	973.00	1,415.00	1,705.00	389.00
Douglas County	485.00	647.00	777.00	1,014.00	1,463.00	1,786.00	406.00
Elko County	453.00	604.00	712.00	947.00	1,378.00	1,458.00	379.00
Esmeralda County	334.00	445.00	575.00	697.00	985.00	1,121.00	279.00
Eureka County	423.00	564.00	665.00	884.00	1,249.00	1,422.00	354.00
Humboldt County	452.00	602.00	714.00	944.00	1,184.00	1,286.00	378.00
Lander County	497.00	663.00	781.00	1,039.00	1,303.00	1,672.00	416.00
Lincoln County	336.00	448.00	612.00	703.00	1,023.00	1,131.00	281.00
Lyon County	416.00	554.00	653.00	868.00	1,260.00	1,527.00	347.00
Mineral County	335.00	446.00	526.00	699.00	876.00	1,125.00	280.00
Nye County	386.00	515.00	659.00	807.00	1,168.00	1,366.00	323.00
Pershing County	334.00	445.00	524.00	697.00	997.00	1,121.00	279.00
Storey County	467.00	623.00	757.00	977.00	1,421.00	1,721.00	391.00
Washoe County	467.00	623.00	757.00	977.00	1,421.00	1,721.00	391.00
White Pine County	424.00	565.00	763.00	885.00	1,287.00	1,330.00	354.00

SOURCES: [HUD USER - Datasets: Fair Market Rents](#)



**Nevada Department of Taxation**  
**TABLE III - Northern Nevada**

**FISCAL YEAR 2018 FINAL FAIR MARKET RENTS**

EXCLUDING HOUSING AUTHORITY STANDARD UTILITY ALLOWANCE - NORTHERN NEVADA

<b>Standard Utility Allowance</b>	<b>\$ 134.00</b>	<b>\$ 178.00</b>	<b>\$ 190.00</b>	<b>\$ 215.00</b>	<b>\$ 243.00</b>	<b>\$ 270.00</b>	<b>\$ 86.00</b>
<b>COUNTY</b>	<b>FMR SINGLE ROOM</b>	<b>FMR 0 BEDROOM</b>	<b>FMR 1 BEDROOM</b>	<b>FMR 2 BEDROOM</b>	<b>FMR 3 BEDROOM</b>	<b>FMR 4 BEDROOM</b>	<b>FMR MOBILE HOME SPACE</b>
Carson City	\$ 290.00	\$ 386.00	\$ 492.00	\$ 647.00	\$ 1,011.00	\$ 1,248.00	\$ 259.00
Churchill County	394.00	525.00	518.00	726.00	1,019.00	1,072.00	290.00
Douglas County	352.00	469.00	587.00	799.00	1,220.00	1,516.00	320.00
Elko County	320.00	426.00	522.00	732.00	1,135.00	1,188.00	293.00
Esmeralda County	200.00	267.00	385.00	482.00	742.00	851.00	193.00
Eureka County	290.00	386.00	475.00	669.00	1,006.00	1,152.00	268.00
Humboldt County	318.00	424.00	524.00	729.00	941.00	1,016.00	292.00
Lander County	364.00	485.00	591.00	824.00	1,060.00	1,402.00	330.00
Lincoln County	203.00	270.00	422.00	488.00	780.00	861.00	195.00
Lyon County	282.00	376.00	463.00	653.00	1,017.00	1,257.00	261.00
Mineral County	201.00	268.00	336.00	484.00	633.00	855.00	194.00
Nye County	253.00	337.00	469.00	592.00	925.00	1,096.00	237.00
Pershing County	200.00	267.00	334.00	482.00	754.00	851.00	193.00
Storey County	334.00	445.00	567.00	762.00	1,178.00	1,451.00	305.00
White Pine County	290.00	387.00	573.00	670.00	1,044.00	1,060.00	268.00

NOTES: SINGLE OCCUPANCY ROOMS = 75% OF 0 BEDROOM (STUDIO) FMR  
ADD 15% FOR EACH BEDROOM ABOVE 4  
MOBILE HOME SPACE = 40% OF 2 BEDROOM FMR

