

STATE OF NEVADA
DEPARTMENT OF TAXATION

2004-2005
REPORT OF ASSESSMENT RATIO STUDY



PREPARED BY THE
DIVISION OF ASSESSMENT STANDARDS

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Nevada Department of Taxation 2004-2005 RATIO STUDY

Purpose

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

Part I: Ratio Study

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

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

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

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

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

Part II: Work Practices Survey and Analysis

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

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

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

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

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

Ratio Study Design Parameters and Standards for Analysis

NRS 361.333(2) permits the Department to conduct a ratio study on smaller groups of counties instead of the entire state in any one year. The ratio study is conducted over a three year cycle. The Division received approval from the Nevada Tax Commission in October, 2003, to expand the ratio study to include land use types in all areas of the subject counties, including both reappraisal and non-reappraisal areas. The counties reviewed for 2004-2005 are Douglas, Humboldt, Lincoln, Lyon, Mineral and Nye Counties.

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

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

In addition, the statistics are calculated specifically for improvement, land, and total property values. The classes are further defined as those within the reappraisal area.

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

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

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

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

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

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

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

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

<u>Type of Property</u>	<u>COD</u>
Income-producing properties	
Larger, urban jurisdictions	15.0% or less
Smaller, rural jurisdictions	20.0% or less
Vacant land	20.0% or less
Other real and personal property	Varies with local conditions

According to the IAAO Standard on Ratio Studies (1999), the level of appraisal uniformity for each class of property should be within 5 percent of the overall level of appraisal of the jurisdiction. For example, the median ratio for all property in Douglas County in this study is 32.3. The median ratio for each class of property should fall within 5 percent of 32.3, or between 30.69 and 33.92. In this example, each class falls within the IAAO acceptable range limits. This measure is not required by law and is not separately displayed in the study because NRS 361.333 defines the acceptable range as between 32.0 and 36.0. Examination of the median ratio table in this study, however, shows the uniformity level according to the IAAO Standard to be within the range suggested by the Standard for each class of property.

Ratio Study Conclusions

The 2004-2005 Ratio Study presentation is divided into two sections. In the past, only the reappraisal areas of counties were the subject of the study. As mentioned above, the Tax Commission approved the expansion of the scope of the study to include factored areas as well. However, NRS 361.333(1)(b)(1) requires a comparison of the median and aggregate ratios and the coefficient of dispersion (COD) of all 17 counties. Since the Department only examines counties once every three years, the comparison of the six counties which includes factored areas, to all the other counties which do not yet include factored areas, might be misleading. In order to compare ratios across all counties on the same basis, Section 1 contains charts for the aggregate and median ratios and the coefficient of dispersion for only the reappraisal areas. These charts are marked “Reappraisal Areas Only.”

Section 2 shows the aggregate and median ratios and the coefficient of dispersion for the subject counties only for all properties within the reappraisal areas and the factored areas. The second section is used to analyze whether approved land and improvement factors have been correctly applied, pursuant to the requirements of NRS 361.333(5)(c).

In Section 1, the aggregate (overall) and median ratios for the reappraisal areas in each subject county are within the range of 32% to 36% as required by statute. We can infer the

appraisal level of the entire population of properties in the reappraisal area of each county is within statutory limits, based on the results of the sample taken by the Department. In other words, the ratio of the assessed value established by the assessor measured against the taxable value established by the Department is within statutory limits. In addition, the COD for each reappraisal area is less than 15%, indicating the appraisals are relatively uniform.

In Section 2, the chart shows that Douglas County has aggregate ratios for improved and vacant land as well as commercial and industrial property which are lower than 32%. Other areas which have an aggregate ratio lower than 32% include: Lincoln, for vacant land; Lyon, for commercial and industrial property; and Mineral County, for vacant land. A low aggregate ratio might indicate that high-dollar properties might be assessed at a lower level than low-dollar properties, or low-valued properties might be overassessed. Please remember the aggregate ratio is a weighted mean average that is more sensitive to the influence of outliers.

The median of the ratios in Section 2 indicates all subject counties and classes of property within the subject counties are in compliance. Ratios of assessed value to taxable value for each class of property in each reappraisal and factored area included in this study fell between 32% and 36%. This measure indicates there is no sign of over-or-undervaluation on any type of property. As noted above, for purposes of monitoring appraisal performance and for direct equalization, the median ratio is the preferred measure of central tendency.

The calculated COD in all reappraisal and factored areas examined for 2004-2005 indicate an acceptable level of uniformity of assessments when compared to the standards listed above from the IAAO. The exceptionally low CODs for improvements reflect the fact that the assessors and the Department use the same source to value improvements, and the ratios are consistent with that fact.

The work practices survey indicates there are no systematic defects detected in the methods used by assessors. However, the Department cautions that the development and application of land factors in factored areas should reflect the taxable value of land which is defined as full cash value pursuant to NRS 361.227(1)(a). Several examples of low median or aggregate ratios in individual areas as identified in the Appendix imply that the assessors should consider ways to bring vacant or improved land closer to full cash value.

In addition, the cause for differences between Division valuation conclusions and assessor valuation conclusions appears to be the practice by some assessors of using a lump-sum amount for minor improvements such as fencing or sprinkler systems, rather than itemizing and costing the individual minor improvement. In general, the Division recognizes that some counties use the lump-sum approach because of the time-consuming and inefficient nature of accounting for minor improvements.

With regard to the work practices used on validating sales data, the Division recommends that counties consider adjusting all sales for unusual financing terms, if they are used in the determination of taxable value.

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

⁶ Ibid, p. 38.

⁷ Ibid., p. 39.

⁸ Ibid., p. 40.

NEVADA DEPARTMENT OF TAXATION
 2004-2005 RATIO STUDY
 AGGREGATE RATIOS
 REAPPRAISAL AREAS ONLY

SUBJECT COUNTY	STUDY YEAR	ALL PROPERTY	IMPROVEMENTS	IMPROVED LAND	VACANT LAND	SINGLE FAMILY RESIDENCE	MULTI-FAMILY RESIDENCE	COMMERCIAL INDUSTRIAL	RURAL LAND & IMPROVEMENTS
CARSON CITY	2002	34.7	34.6	34.7	34.3	34.6	35.9	34.3	-
CHURCHILL	2002	34.3	34.2	34.3	34.6	34.5	34.1	33.8	33.3
CLARK	2003	34.3	34.3	34.3	33.0	34.2	34.6	34.5	33.6
DOUGLAS	2004	34.6	34.5	34.7	34.9	34.5	34.6	34.6	34.7
ELKO	2002	34.2	34.1	34.2	34.6	34.6	34.2	33.1	34.8
ESMERALDA	2003	35.2	34.4	35.2	-	-	-	-	35.2
EUREKA	2003	34.5	34.7	34.5	34.2	34.7	-	-	34.5
HUMBOLDT	2004	34.7	34.7	34.6	34.6	35.1	34.7	34.9	33.9
LANDER	2002	32.6	34.2	32.6	34.8	34.3	34.9	34.4	26.5
LINCOLN	2004	33.8	33.3	35.2	34.0	33.6	34.3	34.5	-
LYON	2004	34.1	33.9	34.4	34.3	34.6	35.0	30.5	34.8
MINERAL	2004	34.6	35.1	34.8	35.1	34.5	34.2	34.9	-
NYE	2004	34.4	34.3	34.8	33.8	34.5	34.2	34.0	34.8
PERSHING	2002	34.5	34.6	34.5	35.0	34.5	34.9	35.5	32.0
STOREY	2003	33.5	33.2	33.5	34.5	33.4	-	-	-
WASHOE	2002	34.4	34.3	34.4	34.3	34.3	34.4	34.7	26.0
WHITE PINE	2002	34.2	34.3	34.2	34.4	34.2	34.4	34.1	-
STATEWIDE	2004	34.2	34.3	34.0	33.3	34.2	34.4	34.2	33.9

- NO PARCELS IN REAPPRAISAL AREA

NEVADA DEPARTMENT OF TAXATION
 2004-2005 RATIO STUDY
 MEDIAN RATIOS
 REAPPRAISAL AREAS ONLY

SUBJECT COUNTY	STUDY YEAR	ALL PROPERTY	IMPROVEMENTS	IMPROVED LAND	VACANT LAND	SINGLE FAMILY RESIDENCE	MULTI-FAMILY RESIDENCE	COMMERCIAL INDUSTRIAL	RURAL LAND & IMPROVEMENTS
CARSON CITY	2002	34.7	34.9	34.0	34.9	34.6	34.9	34.8	-
CHURCHILL	2002	34.6	34.5	35.0	34.6	34.6	34.3	33.8	35.0
CLARK	2003	34.3	34.2	34.8	33.4	34.3	34.2	34.7	34.9
DOUGLAS	2004	34.9	34.8	35.0	35.0	34.9	34.9	34.9	35.0
ELKO	2002	34.7	34.7	35.0	35.0	34.7	34.5	34.2	35.0
ESMERALDA	2003	35.0	34.2	35.0	-	-	-	-	35.0
EUREKA	2003	34.4	34.6	34.4	33.7	34.4	-	-	34.9
HUMBOLDT	2004	34.8	34.6	35.0	35.0	34.7	34.6	34.9	34.8
LANDER	2002	34.8	34.5	35.0	35.0	34.7	34.8	34.3	33.5
LINCOLN	2004	34.0	33.0	35.1	33.9	34.0	34.1	34.6	-
LYON	2004	34.8	34.9	35.0	34.5	35.0	34.8	34.2	35.0
MINERAL	2004	34.2	34.5	34.8	33.3	34.2	34.2	35.1	-
NYE	2004	34.6	34.3	35.0	34.6	34.6	34.5	34.0	34.8
PERSHING	2002	35.0	34.7	35.0	35.0	34.6	35.2	35.2	35.0
STOREY	2003	34.6	34.4	35.0	34.6	34.4	-	-	-
WASHOE	2002	34.5	34.3	35.0	34.4	34.5	34.3	34.9	34.9
WHITE PINE	2002	34.4	34.8	34.3	33.9	34.7	34.4	34.2	-
STATEWIDE	2004	34.5	34.5	35.0	34.3	34.4	34.4	34.7	35.0

- NO PARCELS IN REAPPRAISAL AREA

NEVADA DEPARTMENT OF TAXATION
 2004-2005 RATIO STUDY
 COEFFICIENTS OF DISPERSION
 REAPPRAISAL AREAS ONLY

SUBJECT COUNTY	STUDY YEAR	ALL PROPERTY	IMPROVEMENTS	IMPROVED LAND	VACANT LAND	SINGLE FAMILY RESIDENCE	MULTI-FAMILY RESIDENCE	COMMERCIAL INDUSTRIAL	RURAL LAND & IMPROVEMENTS
CARSON CITY	2002	2.9	3.7	3.6	2.2	2.3	3.4	5.6	-
CHURCHILL	2002	3.4	4.2	2.4	1.5	2.3	2.5	1.4	9.5
CLARK	2003	3.6	3.8	4.0	20.7	2.6	2.5	3.0	5.0
DOUGLAS	2004	1.4	2.1	0.9	0.3	1.6	1.2	1.0	1.0
ELKO	2002	2.4	3.1	1.3	2.3	2.0	1.7	5.7	0.7
ESMERALDA	2003	1.2	1.7	1.6	-	-	-	-	1.2
EUREKA	2003	2.3	3.3	2.6	2.5	1.4	-	-	2.0
HUMBOLDT	2004	1.3	1.6	1.1	1.7	1.7	1.0	0.7	1.5
LANDER	2002	4.5	6.1	3.3	1.2	2.1	0.7	0.8	11.5
LINCOLN	2004	2.2	3.0	0.7	3.1	1.8	2.1	2.0	-
LYON	2004	2.5	3.3	1.8	2.2	2.4	1.4	3.7	1.5
MINERAL	2004	4.0	3.1	1.8	10.5	2.3	1.4	1.5	-
NYE	2004	2.3	2.9	1.8	3.0	2.1	3.0	3.1	-
PERSHING	2002	1.9	3.8	1.1	0.4	1.6	0.6	1.1	0.3
STOREY	2003	2.9	6.0	3.6	1.1	3.8	-	-	-
WASHOE	2002	2.9	4.5	1.8	3.6	2.4	2.4	1.8	8.3
WHITE PINE	2002	3.6	5.4	4.3	2.9	4.7	1.7	1.8	-
STATEWIDE	2004	3.2	3.8	6.5	8.3	2.6	3.3	3.7	4.2

- NO PARCELS IN REAPPRAISAL AREA

**NEVADA DEPARTMENT OF TAXATION
2004-2005 RATIO STUDY
ALL APPRAISAL AREAS**

OVERALL (AGGREGATE) RATIO

Subject County	All Property	Class of Property						
		Improvements	Improved Land	Vacant Land	Single Family Residence	Multi-Family Residence	Commercial Industrial	Rural Land & Improvements
DOUGLAS	32.3	34.5	29.7	30.7	32.9	32.3	31.4	34.9
HUMBOLDT	34.5	34.7	34.3	33.4	34.7	34.6	34.7	34.4
LINCOLN	34.2	34.0	35.1	31.6	34.1	35.0	33.9	34.5
LYON	33.4	33.7	32.8	33.5	34.2	34.6	31.1	35.5
MINERAL	34.3	34.9	34.0	31.5	34.7	33.6	34.9	33.1
NYE	34.3	34.2	34.4	34.1	34.2	34.0	34.5	35.0
ALL COUNTIES	33.3	34.3	31.6	31.9	33.6	33.6	32.4	34.8

MEDIAN RATIO

Subject County	All Property	Class of Property						
		Improvements	Improved Land	Vacant Land	Single Family Residence	Multi-Family Residence	Commercial Industrial	Rural Land & Improvements
DOUGLAS	34.6	34.8	35.0	35.0	34.7	33.9	33.2	35.0
HUMBOLDT	34.7	35.0	35.0	33.6	34.7	34.6	34.9	34.8
LINCOLN	34.5	34.5	35.1	33.0	34.5	35.0	34.7	34.8
LYON	34.3	34.6	34.1	32.9	34.5	34.7	33.7	35.0
MINERAL	34.6	34.9	34.7	34.1	34.7	34.2	34.9	34.3
NYE	34.4	34.5	34.7	33.9	34.5	34.1	34.8	35.0
ALL COUNTIES	34.5	34.7	34.9	33.6	34.6	34.3	34.5	35.0

NEVADA DEPARTMENT OF TAXATION
 2004-2005 RATIO STUDY
 ALL APPRAISAL AREAS
 COEFFICIENT OF DISPERSION (COD)

Subject County	All Property	Class of Property						
		Improvements	Improved Land	Vacant Land	Single Family Residence	Multi-Family Residence	Commercial Industrial	Rural Land & Improvements
DOUGLAS	5.3	2.1	15.3	8.3	3.3	7.2	7.5	1.1
HUMBOLDT	2.1	2.1	5.1	3.1	1.5	1.8	1.6	1.5
LINCOLN	7.5	4.4	6.8	22.8	3.1	3.3	2.8	2.2
LYON	3.5	4.1	6.3	2.7	3.0	2.6	4.9	1.5
MINERAL	5.1	2.7	5.8	12.8	2.1	3.3	1.5	2.9
NYE	2.7	3.0	6.2	3.4	2.4	2.2	2.5	2.3
ALL COUNTIES	4.4	3.1	8.5	9.0	2.7	3.8	4.1	1.8

**DOUGLAS COUNTY
2004-2005 RATIO STUDY**

ALL APPRAISAL AREAS

REAL PROPERTY	AGGREGATE RATIO	MEDIAN RATIO	COD MEDIAN	SAMPLE SIZE
COUNTYWIDE TOTAL PROPERTY	32.3%	34.6%	5.3%	255
COUNTYWIDE IMPROVEMENTS	34.5%	34.8%	2.1%	206
COUNTYWIDE IMPROVED LAND	29.7%	35.0%	15.3%	216
COUNTYWIDE VACANT LAND	30.7%	35.0%	8.3%	39
SINGLE FAMILY IMPROVEMENTS	34.4%	34.8%	2.2%	115
SINGLE FAMILY LAND	31.2%	35.0%	7.3%	115
SINGLE FAMILY TOTAL PROPERTY	32.9%	34.7%	3.3%	115
MULTIPLE FAMILY IMPROVEMENTS	34.5%	34.8%	1.9%	47
MULTIPLE FAMILY LAND	28.9%	35.0%	26.9%	47
MULTIPLE FAMILY TOTAL PROPERTY	32.3%	33.9%	7.2%	47
COMMERCIAL/INDUSTRIAL IMPROVEMENTS	34.8%	35.0%	2.3%	34
COMMERCIAL/INDUSTRIAL LAND	26.2%	31.2%	34.3%	34
COMMERCIAL/INDUSTRIAL TOTAL PROPERTY	31.4%	33.2%	7.5%	34
RURAL IMPROVEMENTS	34.9%	35.0%	1.7%	10
RURAL LAND	34.8%	35.0%	2.7%	20
RURAL TOTAL PROPERTY	34.9%	35.0%	1.1%	20
SECURED PERSONAL PROPERTY				
ALL SECURED	35.0%	35.0%	0.1%	18
AIRCRAFT	0.0%	0.0%	0.0%	-
AGRICULTURAL	35.0%	35.0%	0.1%	6
BILLBOARDS	0.0%	0.0%	0.0%	-
COMMERCIAL/INDUSTRIAL	35.0%	35.0%	0.2%	6
MOBILE HOMES	35.0%	35.0%	0.0%	6
UNSECURED PERSONAL PROPERTY				
ALL UNSECURED	35.0%	35.0%	0.3%	52
AIRCRAFT	35.0%	35.0%	0.0%	20
AGRICULTURAL	35.0%	35.0%	0.1%	6
BILLBOARDS	35.0%	35.0%	0.0%	2
COMMERCIAL/INDUSTRIAL	35.0%	35.0%	1.0%	12
MOBILE HOMES	35.0%	35.0%	0.0%	12
TOTAL PERSONAL PROPERTY	35.0%	35.0%	0.2%	70

**HUMBOLDT COUNTY
2004-2005 RATIO STUDY**

ALL APPRAISAL AREAS

REAL PROPERTY	AGGREGATE RATIO	MEDIAN RATIO	COD MEDIAN	SAMPLE SIZE
COUNTYWIDE TOTAL PROPERTY	34.5%	34.7%	2.1%	126
COUNTYWIDE IMPROVEMENTS	34.7%	35.0%	2.1%	90
COUNTYWIDE IMPROVED LAND	34.3%	35.0%	5.1%	95
COUNTYWIDE VACANT LAND	33.4%	33.6%	3.1%	30
SINGLE FAMILY IMPROVEMENTS	35.2%	35.0%	2.6%	33
SINGLE FAMILY LAND	33.6%	35.0%	5.8%	33
SINGLE FAMILY TOTAL PROPERTY	34.7%	34.7%	1.5%	33
MULTIPLE FAMILY IMPROVEMENTS	34.6%	35.0%	1.8%	30
MULTIPLE FAMILY LAND	34.3%	35.0%	6.1%	29
MULTIPLE FAMILY TOTAL PROPERTY	34.6%	34.6%	1.8%	30
COMMERCIAL/INDUSTRIAL IMPROVEMENTS	34.7%	35.0%	1.8%	21
COMMERCIAL/INDUSTRIAL LAND	34.7%	35.0%	3.3%	21
COMMERCIAL/INDUSTRIAL TOTAL PROPERTY	34.7%	34.9%	1.6%	21
RURAL IMPROVEMENTS	35.0%	35.0%	1.3%	6
RURAL LAND	34.2%	35.0%	3.5%	12
RURAL TOTAL PROPERTY	34.4%	34.8%	1.5%	12
SECURED PERSONAL PROPERTY				
ALL SECURED	35.0%	35.0%	0.5%	38
AIRCRAFT	35.0%	35.0%	0.0%	3
AGRICULTURAL	35.0%	35.0%	0.3%	6
BILLBOARDS	0.0%	0.0%	0.0%	-
COMMERCIAL/INDUSTRIAL	35.0%	35.0%	0.8%	24
MOBILE HOMES	35.0%	35.0%	0.0%	5
UNSECURED PERSONAL PROPERTY				
ALL UNSECURED	35.0%	35.0%	1.4%	38
AIRCRAFT	35.0%	35.0%	0.0%	5
AGRICULTURAL	35.0%	35.0%	0.0%	5
BILLBOARDS	35.0%	35.0%	0.0%	2
COMMERCIAL/INDUSTRIAL	35.0%	35.0%	0.2%	21
MOBILE HOMES	36.9%	35.0%	9.8%	5
TOTAL PERSONAL PROPERTY	35.0%	35.0%	1.0%	76

**LINCOLN COUNTY
2004-2005 RATIO STUDY**

ALL APPRAISAL AREAS

REAL PROPERTY	AGGREGATE RATIO	MEDIAN RATIO	COD MEDIAN	SAMPLE SIZE
COUNTYWIDE TOTAL PROPERTY	34.2%	34.5%	7.5%	147
COUNTYWIDE IMPROVEMENTS	34.0%	34.5%	4.4%	111
COUNTYWIDE IMPROVED LAND	35.1%	35.1%	6.8%	114
COUNTYWIDE VACANT LAND	31.6%	33.0%	22.8%	33
SINGLE FAMILY IMPROVEMENTS	33.9%	34.4%	4.2%	46
SINGLE FAMILY LAND	35.1%	35.3%	5.8%	46
SINGLE FAMILY TOTAL PROPERTY	34.1%	34.5%	3.1%	46
MULTIPLE FAMILY IMPROVEMENTS	35.0%	35.5%	5.4%	29
MULTIPLE FAMILY LAND	35.2%	35.2%	9.4%	30
MULTIPLE FAMILY TOTAL PROPERTY	35.0%	35.0%	3.3%	30
COMMERCIAL/INDUSTRIAL IMPROVEMENTS	33.7%	34.5%	3.9%	28
COMMERCIAL/INDUSTRIAL LAND	35.0%	35.1%	7.1%	28
COMMERCIAL/INDUSTRIAL TOTAL PROPERTY	33.9%	34.7%	2.8%	28
RURAL IMPROVEMENTS	33.9%	34.3%	3.2%	8
RURAL LAND	35.0%	35.0%	1.3%	10
RURAL TOTAL PROPERTY	34.5%	34.8%	2.2%	10
SECURED PERSONAL PROPERTY				
ALL SECURED	34.9%	35.0%	0.7%	45
AIRCRAFT	0.0%	0.0%	0.0%	-
AGRICULTURAL	35.0%	35.0%	0.2%	15
BILLBOARDS	0.0%	0.0%	0.0%	-
COMMERCIAL/INDUSTRIAL	34.7%	34.9%	1.8%	11
MOBILE HOMES	34.9%	35.0%	0.3%	19
UNSECURED PERSONAL PROPERTY				
ALL UNSECURED	35.0%	35.0%	0.5%	41
AIRCRAFT	35.0%	35.0%	0.0%	3
AGRICULTURAL	35.0%	35.0%	0.3%	7
BILLBOARDS	0.0%	0.0%	0.0%	-
COMMERCIAL/INDUSTRIAL	34.8%	34.9%	1.2%	14
MOBILE HOMES	35.0%	35.0%	0.0%	17
TOTAL PERSONAL PROPERTY	35.0%	35.0%	0.6%	86

**LYON COUNTY
2004-2005 RATIO STUDY**

ALL APPRAISAL AREAS

REAL PROPERTY	AGGREGATE RATIO	MEDIAN RATIO	COD MEDIAN	SAMPLE SIZE
COUNTYWIDE TOTAL PROPERTY	33.4%	34.3%	3.5%	202
COUNTYWIDE IMPROVEMENTS	33.7%	34.6%	4.1%	155
COUNTYWIDE IMPROVED LAND	32.8%	34.1%	6.3%	163
COUNTYWIDE VACANT LAND	33.5%	32.9%	2.7%	39
SINGLE FAMILY IMPROVEMENTS	34.2%	34.6%	3.6%	77
SINGLE FAMILY LAND	34.2%	34.5%	5.8%	77
SINGLE FAMILY TOTAL PROPERTY	34.2%	34.5%	3.0%	77
MULTIPLE FAMILY IMPROVEMENTS	34.8%	34.8%	3.1%	39
MULTIPLE FAMILY LAND	33.9%	33.7%	5.2%	39
MULTIPLE FAMILY TOTAL PROPERTY	34.6%	34.7%	2.6%	39
COMMERCIAL/INDUSTRIAL IMPROVEMENTS	31.3%	33.2%	5.4%	33
COMMERCIAL/INDUSTRIAL LAND	30.7%	33.5%	8.4%	33
COMMERCIAL/INDUSTRIAL TOTAL PROPERTY	31.1%	33.7%	4.9%	33
RURAL IMPROVEMENTS	36.1%	36.4%	3.0%	6
RURAL LAND	35.0%	35.0%	0.0%	14
RURAL TOTAL PROPERTY	35.5%	35.0%	1.5%	14
SECURED PERSONAL PROPERTY				
ALL SECURED	35.0%	35.0%	0.2%	15
AIRCRAFT	0.0%	0.0%	0.0%	-
AGRICULTURAL	35.0%	35.0%	0.1%	5
BILLBOARDS	0.0%	0.0%	0.0%	-
COMMERCIAL/INDUSTRIAL	35.0%	35.0%	0.4%	5
MOBILE HOMES	35.0%	35.0%	0.0%	5
UNSECURED PERSONAL PROPERTY				
ALL UNSECURED	35.0%	35.0%	0.1%	21
AIRCRAFT	35.0%	35.0%	0.1%	5
AGRICULTURAL	35.0%	35.0%	0.0%	2
BILLBOARDS	35.0%	35.0%	0.0%	3
COMMERCIAL/INDUSTRIAL	35.0%	35.0%	0.2%	5
MOBILE HOMES	34.9%	35.0%	0.1%	6
TOTAL PERSONAL PROPERTY	35.0%	35.0%	0.1%	36

**MINERAL COUNTY
2004-2005 RATIO STUDY**

ALL APPRAISAL AREAS

REAL PROPERTY	AGGREGATE RATIO	MEDIAN RATIO	COD MEDIAN	SAMPLE SIZE
COUNTYWIDE TOTAL PROPERTY	34.3%	34.6%	5.1%	162
COUNTYWIDE IMPROVEMENTS	34.9%	34.9%	2.7%	117
COUNTYWIDE IMPROVED LAND	34.0%	34.7%	5.8%	120
COUNTYWIDE VACANT LAND	31.5%	34.1%	12.8%	42
SINGLE FAMILY IMPROVEMENTS	34.7%	34.9%	2.9%	63
SINGLE FAMILY LAND	34.7%	34.8%	4.6%	63
SINGLE FAMILY TOTAL PROPERTY	34.7%	34.7%	2.1%	63
MULTIPLE FAMILY IMPROVEMENTS	34.1%	34.7%	2.7%	21
MULTIPLE FAMILY LAND	32.0%	34.0%	8.8%	21
MULTIPLE FAMILY TOTAL PROPERTY	33.6%	34.2%	3.3%	21
COMMERCIAL/INDUSTRIAL IMPROVEMENTS	34.9%	35.0%	2.0%	30
COMMERCIAL/INDUSTRIAL LAND	34.7%	34.7%	6.4%	30
COMMERCIAL/INDUSTRIAL TOTAL PROPERTY	34.9%	34.9%	1.5%	30
RURAL IMPROVEMENTS	32.7%	32.8%	0.5%	3
RURAL LAND	35.0%	35.0%	0.1%	6
RURAL TOTAL PROPERTY	33.1%	34.3%	2.9%	6
SECURED PERSONAL PROPERTY				
ALL SECURED	35.0%	35.0%	0.0%	30
AIRCRAFT	0.0%	0.0%	0.0%	-
AGRICULTURAL	35.0%	35.0%	0.0%	3
BILLBOARDS	35.0%	35.0%	0.0%	3
COMMERCIAL/INDUSTRIAL	35.0%	35.0%	0.1%	6
MOBILE HOMES	35.0%	35.0%	0.0%	18
UNSECURED PERSONAL PROPERTY				
ALL UNSECURED	34.9%	35.0%	0.2%	51
AIRCRAFT	35.0%	35.1%	0.6%	3
AGRICULTURAL	35.0%	35.0%	0.1%	2
BILLBOARDS	35.0%	35.0%	0.0%	2
COMMERCIAL/INDUSTRIAL	34.9%	35.0%	0.3%	19
MOBILE HOMES	35.0%	35.0%	0.1%	25
TOTAL PERSONAL PROPERTY	35.0%	35.0%	0.1%	81

**NYE COUNTY
2004-2005 RATIO STUDY**

ALL APPRAISAL AREAS

REAL PROPERTY	AGGREGATE RATIO	MEDIAN RATIO	COD MEDIAN	SAMPLE SIZE
COUNTYWIDE TOTAL PROPERTY	34.3%	34.4%	2.7%	232
COUNTYWIDE IMPROVEMENTS	34.2%	34.5%	3.0%	183
COUNTYWIDE IMPROVED LAND	34.4%	34.7%	6.2%	195
COUNTYWIDE VACANT LAND	34.1%	33.9%	3.4%	37
SINGLE FAMILY IMPROVEMENTS	34.2%	34.5%	2.9%	127
SINGLE FAMILY LAND	34.3%	34.9%	4.9%	127
SINGLE FAMILY TOTAL PROPERTY	34.2%	34.5%	2.4%	127
MULTIPLE FAMILY IMPROVEMENTS	34.2%	34.1%	2.4%	27
MULTIPLE FAMILY LAND	33.2%	33.7%	11.7%	27
MULTIPLE FAMILY TOTAL PROPERTY	34.0%	34.1%	2.2%	27
COMMERCIAL/INDUSTRIAL IMPROVEMENTS	34.3%	34.8%	3.0%	19
COMMERCIAL/INDUSTRIAL LAND	34.7%	34.7%	7.5%	19
COMMERCIAL/INDUSTRIAL TOTAL PROPERTY	34.5%	34.8%	2.5%	19
RURAL IMPROVEMENTS	34.8%	35.4%	2.2%	10
RURAL LAND	35.0%	35.0%	4.7%	22
RURAL TOTAL PROPERTY	35.0%	35.0%	2.3%	22
SECURED PERSONAL PROPERTY				
ALL SECURED	35.4%	35.0%	0.3%	27
AIRCRAFT	0.0%	0.0%	0.0%	-
AGRICULTURAL	35.0%	35.0%	0.1%	6
BILLBOARDS	0.0%	0.0%	0.0%	-
COMMERCIAL/INDUSTRIAL	34.9%	34.9%	0.8%	10
MOBILE HOMES	34.6%	35.0%	0.0%	11
UNSECURED PERSONAL PROPERTY				
ALL UNSECURED	35.5%	35.0%	0.2%	66
AIRCRAFT	35.0%	35.0%	0.0%	6
AGRICULTURAL	35.0%	35.0%	0.1%	6
BILLBOARDS	35.0%	35.0%	0.0%	4
COMMERCIAL/INDUSTRIAL	35.9%	35.0%	0.2%	39
MOBILE HOMES	34.7%	35.0%	0.3%	11
TOTAL PERSONAL PROPERTY	35.5%	35.0%	0.2%	93

**ALL COUNTIES INCLUDED IN
2004-2005 RATIO STUDY**

ALL APPRAISAL AREAS

REAL PROPERTY	AGGREGATE RATIO	MEDIAN RATIO	COD MEDIAN	SAMPLE SIZE
ALL COUNTIES TOTAL PROPERTY	33.3%	34.5%	4.4%	1,124
ALL COUNTIES IMPROVEMENTS	34.3%	34.7%	3.1%	862
ALL COUNTIES IMPROVED LAND	31.6%	34.9%	8.5%	903
ALL COUNTIES VACANT LAND	31.9%	33.6%	9.0%	220
SINGLE FAMILY IMPROVEMENTS	34.3%	34.7%	3.0%	461
SINGLE FAMILY LAND	32.4%	35.0%	5.9%	461
SINGLE FAMILY TOTAL PROPERTY	33.6%	34.6%	2.7%	461
MULTIPLE FAMILY IMPROVEMENTS	34.6%	34.7%	2.9%	193
MULTIPLE FAMILY LAND	31.2%	34.4%	13.4%	193
MULTIPLE FAMILY TOTAL PROPERTY	33.6%	34.3%	3.8%	194
COMMERCIAL/INDUSTRIAL IMPROVEMENTS	33.9%	34.9%	3.4%	165
COMMERCIAL/INDUSTRIAL LAND	29.8%	34.4%	12.7%	165
COMMERCIAL/INDUSTRIAL TOTAL PROPERTY	32.4%	34.5%	4.1%	165
RURAL IMPROVEMENTS	34.9%	35.0%	3.0%	43
RURAL LAND	34.8%	35.0%	2.5%	84
RURAL TOTAL PROPERTY	34.8%	35.0%	1.8%	84
SECURED PERSONAL PROPERTY				
ALL SECURED	35.1%	35.0%	0.4%	173
AIRCRAFT	35.0%	35.0%	0.0%	3
AGRICULTURAL	35.0%	35.0%	0.2%	41
BILLBOARDS	35.0%	35.0%	0.0%	3
COMMERCIAL/INDUSTRIAL	35.0%	35.0%	0.8%	62
MOBILE HOMES	34.6%	35.0%	0.1%	64
UNSECURED PERSONAL PROPERTY				
ALL UNSECURED	35.1%	35.0%	0.4%	269
AIRCRAFT	35.0%	35.0%	0.1%	42
AGRICULTURAL	35.0%	35.0%	0.1%	28
BILLBOARDS	35.0%	35.0%	0.0%	13
COMMERCIAL/INDUSTRIAL	35.3%	35.0%	0.4%	110
MOBILE HOMES	35.0%	35.0%	0.7%	76
TOTAL PERSONAL PROPERTY	35.1%	35.0%	0.4%	442

**STATEWIDE
2002-2005 RATIO STUDIES**

ALL APPRAISAL AREAS

REAL PROPERTY	AGGREGATE RATIO	MEDIAN RATIO	COD MEDIAN	SAMPLE SIZE
STATEWIDE TOTAL PROPERTY	34.2%	34.5%	3.6%	3,368
STATEWIDE IMPROVEMENTS	34.3%	34.5%	3.8%	2,824
STATEWIDE IMPROVED LAND	34.0%	35.0%	6.5%	2,946
STATEWIDE VACANT LAND	33.3%	34.3%	8.3%	421
SINGLE FAMILY IMPROVEMENTS	34.2%	34.4%	3.4%	1,963
SINGLE FAMILY LAND	34.0%	35.0%	5.6%	1,963
SINGLE FAMILY TOTAL PROPERTY	34.2%	34.4%	2.6%	1,963
MULTIPLE FAMILY IMPROVEMENTS	34.7%	34.6%	3.2%	357
MULTIPLE FAMILY LAND	33.4%	34.7%	9.3%	357
MULTIPLE FAMILY TOTAL PROPERTY	34.4%	34.4%	3.3%	358
COMMERCIAL/INDUSTRIAL IMPROVEMENTS	34.3%	34.8%	4.1%	410
COMMERCIAL/INDUSTRIAL LAND	34.2%	34.8%	9.1%	410
COMMERCIAL/INDUSTRIAL TOTAL PROPERTY	34.2%	34.7%	3.7%	410
RURAL IMPROVEMENTS	33.6%	34.7%	10.1%	88
RURAL LAND	34.1%	35.0%	5.4%	216
RURAL TOTAL PROPERTY	33.9%	35.0%	4.2%	216
SECURED PERSONAL PROPERTY				
ALL SECURED	34.9%	35.0%	0.6%	881
AIRCRAFT	35.0%	35.0%	0.0%	4
AGRICULTURAL	34.7%	35.0%	1.0%	141
BILLBOARDS	23.6%	35.0%	7.8%	5
COMMERCIAL/INDUSTRIAL	35.0%	35.0%	0.9%	238
MOBILE HOMES	35.0%	35.0%	0.2%	493
UNSECURED PERSONAL PROPERTY				
ALL UNSECURED	35.3%	35.0%	1.5%	1,508
AIRCRAFT	35.0%	35.0%	0.1%	221
AGRICULTURAL	34.9%	35.0%	1.2%	73
BILLBOARDS	34.9%	35.0%	0.4%	32
COMMERCIAL/INDUSTRIAL	36.3%	35.0%	1.9%	475
MOBILE HOMES	34.5%	35.0%	1.6%	707
TOTAL PERSONAL PROPERTY	35.1%	35.0%	1.1%	2,389

NEVADA DEPARTMENT OF TAXATION

Part II: 2004-05 Work Practices Survey
SUMMARY OF WORK PRACTICE RATINGS

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

DOUGLAS COUNTY
Part II:
2004-05 Work Practices Survey

As a result of the approval of the Nevada Tax Commission to expand the study areas of the ratio study, the original sample size for Douglas County was increased to include samples from the factored areas as well as the appraisal area. Douglas County uses a five year reappraisal cycle which conforms to statutory guidelines. For a complete description of the reappraisal and factored areas, please refer to the section entitled "Appraisal Cycle" below.

ANALYSIS AND RECOMMENDATIONS

Real Property Discovery and Valuation Work Practices

Sales Collection: The assessor receives copies of deeds and declarations of value from the recorder's office. The pertinent information contained in these documents is then verified and input into the computer sales data bank.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Sales Verification: Sales data is verified via several methods, letters are sent to grantor/grantee, through interviews with other knowledgeable parties such as real estate brokers and agents, and through contacting local title companies. Over the past several years Douglas County has experienced a very active real estate market that provides an abundance of comparable sales data. With the large quantity of data available, central tendencies within specific segments of the market can be identified.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Sales Database: At present the Assessor's office has the ability to connect directly into sales data received and then entered into the Douglas County mainframe computer via the Recorder's office. The Assessor also has the ability to directly input and update sales data into a personal computer located within the assessor's office. The mainframe computer gives the assessor's staff the ability to quickly access information from the real and personal property records. The assessor may also generate a variety of other helpful reports on the mainframe system such as sales data reports, coded assessment rolls, building permit lists, etc.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Subdivision Analysis: The assessor identifies and gathers appropriate information from subdivision owners and analyzes the available sales data. After this information is compiled, the assessor and his staff calculate and apply the appropriate discounts as directed by NAC 361.129. All subdivisions analyzed by the division were in complete compliance. For the 2004-05 roll, the assessor analyzed 6 subdivisions. Reductions are in the 20% range for 1 to 3 year absorption period; and in the 30% range based on the 4 to 6 year absorption period.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Single-family Residential Land: One hundred, thirty-four improved single-family residential land parcels were sampled in the reappraisal area. The appraiser also included an additional 106 observations from the factored areas. The assessor and his staff reviewed both vacant and improved sales to establish value in the reappraisal area. Sales trends were studied and the use of the IAAO supported allocation method of land to improvement ratio was the principle method for the valuation of land. Also, new in Douglas County this year are written narratives by area or neighborhood that are available to the public and kept in a binder in the assessor's office. Should a taxpayer desire to

understand the assumptions applied to the neighborhood, this binder is available with a detailed explanation of how values were achieved.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Multi-family Residential Land: Forty-seven (47) improved multi-family residential land parcels were sampled. Of these 47 parcels, 23 were from factored areas. The Division found low valuations in Factored Areas 4 and 5.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Commercial and Industrial Land: Thirty-four improved commercial/industrial land parcels were sampled. The Division found low valuations in Factored Area 5. There were 11 observations in Area 3, (reappraisal area) and all were found to be within ratio parameters. The reappraisal area consists of the Ruhestroth Subdivision and the Gardnerville Ranchos where there exists a limited number of commercial land or improved commercial properties.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Vacant Land (excluding agricultural property): Thirty-nine vacant properties were sampled in this category, of which 24 were from factored areas.

Land Factors:

Analysis: The analysis and application of land factors in Douglas County has become a very complex and difficult task. The county has experienced a tremendous amount of growth which has resulted in a scarcity of vacant buildable land as well as rising property values throughout the county for both vacant and improved parcels. Certain areas within the county are experiencing multiple parcel splits of larger vacant parcels and resulting in arms-length sales to anxious buyers. The assessor in the past has elected to apply a factor to these "hot-spots" individually while leaving the parcels around them without any factor increase. In the event of this occurrence in adjoining or nearby areas then the assessing jurisdiction should and does employ an approved appraisal method such as abstraction and/or allocation.

In some areas such as the Lake Tahoe corridor and Upper Kingsbury area, very few vacant parcels exist. Therefore, the assessor is left with only an analysis of improved sale trends in the several very diverse neighborhoods in the Lake Tahoe region. The Lake Tahoe corridor (along Highway 50 from Stateline to the Carson City line) has not been reappraised since 2000 and had no land factor applied in the following years, even though property value increases were evident based on improved sales. Although closely monitored each year, the assessor indicated a desire to wait a few years after reappraisal before factoring this area so as to allow for sufficient sales to transpire that would establish a defensible trend.

The results of this work practice can be demonstrated in the tables in the appendix in which the aggregate and median ratios and coefficient of dispersion for each factored area in each subject county are shown. The tables show, for instance, that the aggregate or median ratios for all types of land in Area 5, and vacant land in area 4, are under-valued. This would suggest that the land factors applied have not appropriately estimated market value in the area.

The Division has in the past permitted the practice of applying a factor of 1.00 in areas where there were insufficient valid sales. However, a factor of one might lead the observer to conclude there are no changing market conditions. Simply leaving an area un-factored as a result of insufficient vacant land sales, however, will no longer be an accepted practice if the factor does not appropriately represent full cash value under changing market conditions and can be demonstrated through abstraction or allocation techniques as applied to improved sales.

In response to the recommendations of the Division, an extensive study and analysis of the Lake Tahoe area as well as several other areas (Minden/Gardnerville Town, etc.) where only improved sales exist is currently under way. The results of these studies will be applied in Douglas County's land factor recommendations for the 2005-2006 roll. This is a very positive step in this rapidly changing market.

Recommendation: The Division recommends that the county continue to make every effort to value land at "full cash value" during reappraisal cycles. Douglas County has taken a proactive stand in response to the Division's recommendations to avoid "island or hot-spot factoring." Once this is accomplished for a complete reappraisal "Area", the assessor should then be able to correctly factor accordingly in the following years within these larger areas. Should a "hot spot" occur in a given area, the Division would recommend a complete reappraisal or revaluation in the pocket locations rather than the "island factoring" that is currently taking place.
THE ASSESSOR'S PROCEDURES NEED IMPROVEMENT (2).

Single-family Residential Improvements: One-hundred and fifteen improved single-family properties were sampled in this year's study. Ninety-one (91) samples were selected from the assessor's "reappraisal" Area 3 and twenty-four (24) samples came from factored areas. The assessor's staff is measuring and classifying the improvements correctly with some minor exceptions. The incorrect valuation of minor improvements was the biggest problem encountered in this category; however, these differences were not significant enough to result in any outliers.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Multi-family Residential Improvements: Forty-seven improved multi-family residential properties were sampled, of which 24 came from the reappraisal area and the remainder from factored areas. The Division's appraiser observed the property in this category was measured, valued, and assessed correctly.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Commercial and Industrial Improvements: Thirty-four improved commercial/industrial properties were observed. There were eleven samples selected from the "reappraisal" Area 3, with the remaining samples coming from among the four "factored" areas. Although the number of commercial improvements was small in this year's reappraisal area, the Division's sample indicates that they are being valued correctly. No major errors were found in this category.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Minor Improvements: The Division's appraiser found differences in the number of minor improvements observed from those valued by the assessor's staff. There has been some improvement in recent years in the verification of individual minor improvements such as paving, porches, patios, etc.; however, the assessor continues to employ a lump sum value to some other minor improvements such as fencing and various other yard improvements. These small errors are not considered significant in the overall values. The Division recommends that the assessor and his staff continue to make an effort to accurately measure and value all minor improvements individually rather than by lump sum Visual Site Improvements (VSI).

The Division verified and approved the local costs for minor improvements established by Douglas County with those in the Marshall & Swift Residential Cost Handbook. Considering the number of minor improvements that exist, the volume of parcels located throughout Douglas County,

and the size of the staff in the assessor's office, the Division has concluded that the assessor is doing an adequate job in this diverse area of assessment. Minor improvement valuations were not the direct cause of any outliers in this year's study.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

New Construction Valuation: Several parcels having new construction were selected for review. All improvements were found to be correctly valued and depreciated.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Land: Twenty (20) properties were sampled for this study. Fifteen (15) properties were outside the reappraisal area. Ten properties selected were land and ten properties selected were land and improvements. The correct procedures were applied to obtain values.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Land Classification Maps: Land classification maps are available for all agricultural parcels and are accurately drawn including aerial photos and properly updated.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Bulletin Use: The assessor has used the current Bulletin No 193 and procedures to value agricultural property within the county.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Improvements: Ten (10) improved agricultural properties were included in the study. There were some files with incomplete histories. These were few in number and pertained mostly to residential improvements. The Division measured, sketched, and valued the improvements and found them correctly valued by the assessor.

The assessor should review the files to be sure they include drawing and cost sheets for all improvements. Most property record folders do contain the most recent Marshall and Swift data entry form and computer printout as well as the data entry form and computer printout from the last reappraisal. The files also contain a recent picture and drawing of the improvements. The old data entry sheets and computer printouts are used for comparison purposes.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Residential Home-site Valuation: The residential homesite areas on agricultural properties are being correctly valued and are in equalization with nonagricultural residential sites as required by NRS 361.A.140.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Land Conversions: There were 182 acres converted to a higher use.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Higher Use: Douglas County had 182 acres converted to higher use. They include residential, multi-residential, or commercial use areas on agricultural land.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Deferred Taxes: There are 1,027 deferred agricultural parcels (78,000 acres) in Douglas County. The sample of files examined contains a current agricultural application for each operator. The assessor requires a new updated application when the ownership changes. A review of the procedures utilized by the assessor in calculating and collecting deferred taxes indicates that the proper methodology is being

applied.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Prescribed Parceling System: The assessor uses the prescribed parceling system. Referral or summary parcel numbers are not used in Douglas County. All exempt parcels including most BLM, US Forest Service and Indian parcels are identified in the system but most are not reported in the published assessment roll.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Personal Property Discovery and Valuation Work Practices

Discovery: Businesses are discovered by firm name filings, chamber newsletters, newspapers, phone book, business cards and physical discovery by real property appraisers. The Division notes that Douglas County does not require a business license that is renewed annually, but in lieu only requires a business to file a "DBA" name statement with the county clerk. The Department also notes the assessor and his staff is addressing this challenge of discovery by maintaining rapport with the county clerk's office, and also schedules more field inspection time for the personal property staff for discovery.

The methods used to identify aircraft involve physical inspections of the hangars, tenant lists from the airport, and review of the F.A.A. internet site. Dealer's Report of Sale, building permits, and/or utility permits are the primary methods of discovering mobile homes. In addition, the personal property staff visits the mobile home parks with a checklist from the park manager for any possible additions.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Record-keeping: The filing system utilized by the assessor's office is well maintained and efforts are being made to simplify wherever possible. Business and ranch declarations are filed alphabetically while mobile homes are filed by account number (unsecured) and by parcel number (secured). Aircraft were tracked by their tail number index, and separate accounts are set up with individual account numbers. Individual file folders are used for each business, ranch, mobile home and aircraft. Business folders contain both current and prior year declarations along with other asset listings and pertinent information. Mobile home folders contain Dealer's Report of Sale and other original value documentation along with any information pertinent to the particular unit, such as newspaper clippings of units that have been damaged by fire and additional photographs of follow-up appraiser visits. In addition, information concerning real property improvements located on sites with unsecured mobile homes are included in the mobile home files.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Business/Agricultural Property: The Division sampled 70 accounts in this category, with no outliers discovered. There were no errors discovered in any of the properties studied. The assessor's staff occasionally conducts selective audits on businesses to verify that the personal property listed on the declarations is accurate. This procedure targets businesses that fail to file a declaration in two consecutive years. When estimating values for businesses that fail to return personal property reports, the assessor attempts to conduct a physical inspection to catalog the businesses personal property. In the event the appraiser is denied access, the appraiser will then determine a sample of three or four business of like kind, revenue, and size, based on the appraiser's knowledge of the subject business before preparing an estimate of value for the non-filing business pursuant to NRS 361.265.20. All research data is then copied and placed in the subject businesses file. In addition, estimated assessments are increased each year on accounts that do not file a declaration. This action is intended to elicit a positive

response from errant business owners.

Douglas County is one of the counties in which a personal property “Policies and Procedures” manual is maintained. Updated on a yearly basis, this is an invaluable tool for training new staff and standardizing procedures. Since the last sampling in 2000, the minor problem found in the incorrect assignment of class lives to property has been corrected. There were no errors discovered in the sampling of the 70 randomly drawn accounts.

THE ASSESSOR’S PROCEDURES MEET STANDARDS (3).

Mobile Homes: There were no outliers in this property category. As mentioned in a prior section of this report, mobile home account files contain Dealer’s Report of Sale (DSR) information and other pertinent data. The Division sample included mobile homes with various acquisition years, and it was discovered that the few errors discovered in the past in this category, most common error being the incorrect use of the sale date instead of the date of manufacture for the beginning date of the depreciation calculation, have been corrected. The county is now using the Department recommended methods to assign a taxable value if no other documentation is available:

1. Use of a comparable mobile home, by referencing the Clark County mobile home comparison book, matching the make, model and size of the home. For the most accurate value and using only sales indicating a Dealer’s Report of Sale as the source of taxable value.
2. Use of an original/retail selling price found in a “blue book” and not using books containing market data and recommended selling prices, such as N.A.D.A. The appropriate book would be the Kelly Blue Book. The individual file folders now contain the information used to arrive at taxable value.

When Mobile Homes are converted from personal property to real property the county follows the procedures established in NRS 361.244 by collecting the verification from the Manufactured Housing Division, proof that all current taxes have been brought current, and the affidavit of conversion has been recorded with the county recorder’s office. All conversion support data is cataloged in the account file. Before final conversion to a real property record in the assessor’s office, the Douglas County personal property appraiser physically inspects the unit in place to determine if all criteria have been met and to verify all certifications and recordings. Once the final site inspection is completed the account is then converted to a real property account.

THE ASSESSOR’S PROCEDURES MEET STANDARDS (3).

Billboards: Although the county has an ordinance prohibiting billboards, a few do exist on Federal Indian Land located along the alignment of U. S. Highway 395. Only two accounts were sampled in this property category and no errors were found.

THE ASSESSOR’S PROCEDURES MEET STANDARDS (3).

Aircraft: The assessor’s office reports approximately 197 FAR part 91 aircraft and 8 FAR part 91 balloons currently in Douglas County. Approximately 10 percent of these accounts were sampled and reviewed by the Department this year.

THE ASSESSOR’S PROCEDURES MEET STANDARDS (3).

Migratory Property: The Department’s review indicated that Douglas County is appraising and assessing mobile homes entering the county after the July 1 lien date correctly, and are in compliance with the Nevada Administrative Code. Mobile homes which arrive in the county after the July 1st lien date, are added to the system and then taxed on the following year’s tax roll in accordance with NAC 361.149(2). All other migratory property is also being valued correctly in compliance with the Nevada Revised Statutes.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Billing/Collection (penalties applied, seizure and sale): All appropriate penalties and late fees are applied to delinquent accounts and collected from the taxpayer. There has been only one mobile home seized in Douglas County in the past ten years. If delinquent taxes are not paid within the fiscal year, property owners and lien holders are sent a notice indicating the amount that will be attached to their secured roll tax bill for the next fiscal year.

The Treasurer is then responsible for collecting the delinquent tax, and accruing the same penalties and interest that are applied to the real property tax bills. The small number of delinquent personal property accounts supports the Division's observation that the assessor and his staff are diligent in billing and assisting the treasurer in the collection of taxes.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Other Work Practices

Possessory Interest Valuation - Real Property: There are several areas of Douglas County where possessory interest real properties are located. One is the Heavenly Valley Ski Resort where both the land and improvements are valued. At the Douglas County Airport, only the improvements owned by the tenant are valued.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Possessory Interest Valuation - Personal Property: There are no personal property possessory interests in Douglas County. It should be noted that there is one mini-storage operation situated upon tribal land which is owned and operated by a non-tribal entity. This situation is currently under review.

Statutes and Regulations: The Nevada Revised Statutes and the Nevada Administrative Codes are available in the assessor's office. Both have been correctly updated. In addition, both publications are available to and used by the assessor via the internet.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Cost Manuals and Systems: The assessor uses the Marshall and Swift computer cost estimator program to value the majority of the major improvements. The estimator updates are loaded into the computer once each year at the beginning of the work year. The September 2002 update is being used for the valuation of 2004-05 residential property. The October 2002 update is being used for 2004-05 commercial property. The assessor has several copies of the Assessor's Handbook of Rural Building Costs, three copies of the Marshall and Swift Residential Handbook and two copies of the Marshall and Swift Commercial cost manuals. All of the manuals have been correctly updated.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraisal Records: The information in the files is complete, correct and up to date. Each property record folder contains the most recent Marshall and Swift data entry form and computer printout as well as several older data entry forms and computer printouts. The files also contain an Advance Data System (ADS) miscellaneous building record, a picture of the improvements, building permits, correspondence, appeal documents pertaining to the property, and a new construction breakdown sheet for those parcels having new construction. For property in the Lake Tahoe region, older information is maintained in the file because of ongoing restrictions imposed by TRPA. In addition, the majority of the information contained in the files is necessary to explain and defend the appraisals.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Filing System: The assessor's real property record files are organized in parcel number order and are color coded to prevent any misfiling of property records. This system is well designed and is easy to use.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Reports: The numerous reports required of the assessor were completed correctly and delivered on time to the Division. Some reports are now being received electronically.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appeal Preparation and Presentation: For this tax year there were a total of eighteen appeals to the Douglas County Board of Equalization. Of these, only one continued on to the State Board.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Reopened Roll Log: The roll log is required by NRS 361.310 to be received by the Division on or before October 31 of the given year. The roll log submitted by Douglas County was received on October 15th, and was completed correctly. There were 2,877 roll changes made on the reopened roll. Virtually all of these changes were a result of parcel splits and new construction.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Obsolescence: The assessor maintains a data bank listing of sales of both improved and vacant properties within the county. The assessor's taxable values for these properties are then compared to their sales prices, and a ratio of taxable value to sales price is calculated for each property. Properties with a taxable value that exceeds their sales price can then be identified. Rarely does taxable value exceed full cash value in Douglas County because property values have been steadily appreciating over the past several years. Only one property within Douglas County has been reduced due to obsolescence. The application of the income approach by the assessor showed that taxable value exceeded full cash value.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

New Construction: The assessor checks the computer files from the county public works department for new construction permits. New permits are then organized by area. New improvements in the reappraisal area are valued throughout the year. New improvements in the balance of the county are inspected and valued between the months of January and mid June of each year. New construction that is discovered before the close of the roll in December is included at that time. New construction that is discovered after the close of the roll is included on the roll log. A review of several properties with new construction revealed that the improvements are being correctly measured and valued by the assessor's staff.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

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

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraisal Cycle: The assessor uses a five-year reappraisal cycle with five separate reappraisal areas. During the year 2003, Area 3 was reappraised. This area includes the Gardnerville Ranchos and Ruhensroth areas. These areas represent 20% of the county. The majority of the improved properties in Area 3 are in the single-family residential category, with a smaller concentration of multi-family residential made up of duplexes and some townhouses, commercial, industrial, and agricultural properties in the Gardnerville Ranchos.

Area 2 was completed in 2002 and includes the Towns of Minden and Gardnerville; the Pinenut Region; and the Topaz Lake and Topaz Ranch Estates area. These areas represent 24% of the county. Area 1 was appraised in 2001 which includes Kingsbury Grade to the Ridge and the east side of the Carson Valley from Johnson Lane to the Town of Minden. This represents 18% of the county. Reappraisal Area 5 was revalued in 2000 and includes that portion of Lake Tahoe from the California state line north to the Carson City county line along Highway 50. This area represents approximately 11% of the county. The 1999 reappraisal plan included Area 4, which is the North and West end of the Carson Valley including the balance of the Johnson Lane area, Jack's Valley, Genoa, and the properties located to the west of Highway 88, south to the California State line. These areas represent approximately 27% of the county. The existing reappraisal cycle appears to work well for the assessor, does conform to statute requirements, and is manageable with the available personnel.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Improvement Factors: The assessor uses the improvement factor adopted by the Nevada Tax Commission to reflect changes in building costs in Douglas County. With the new program from ADS, the assessor has eliminated the situation where improvements that are 50 years old and older received depreciation beyond the 75 percent maximum.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraiser Certification: The Division has certified the assessor and four staff members to appraise both real and personal property for ad valorem tax purposes. In addition, the Division has certified one additional member of the assessor's staff in the valuation of personal property.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraiser Training Requirements: Recently one staff appraiser successfully passed the Real Property certification requirement. All of the Douglas County staff appraisers (6) are presently in compliance with NRS 361.221 and NRS 361.223. Four (4) of these appraisers are certified in both Real and Personal Property.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

HUMBOLDT COUNTY
Part II:
2004-05 Work Practices Survey

Humboldt County's physical reappraisal area includes the Northeastern portion of the county, including books one and two and all of the Winnemucca area commercial and multi-family properties. As a result of the approval of the Nevada Tax Commission to expand the study areas of the ratio study, the original sample size for Humboldt County was increased to include samples from the factored areas as well as the appraisal area. The results from this study showed that the assessor applied the proper improvement and land factors to each parcel.

ANALYSIS AND RECOMMENDATIONS

Real Property Discovery and Valuation Work Practices

Sales Collection: Copies of deeds and declarations of value are obtained directly from the recorder's office via an intranet. This is the prime source of sales data. These documents are the basis of the assessor's sales data bank.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Sales Verification: The assessor uses the declarations of value as the primary method of verification. Sales verification letters are sent to all the buyers and sellers, greatly improving the confidence of the final value. The rate of return in these questionnaires is better than 80%. The assessor also establishes limited direct contact with buyers, sellers, and real estate professionals for specific information.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Sales Data Base: The sales data is entered on the primary record for each parcel book. A review of the sales data bank found it to be correct and complete.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Subdivision Analysis: The assessor has analyzed all qualified subdivisions in Humboldt County. For the tax year 2004-05 there are twenty (20) subdivisions that qualified for analysis. The assessor's staff has calculated and applied the appropriate land values as directed by NAC 361.129. A review of the assessor's backup material found the method used and the resulting values to be correct.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Single-family Residential Land: Thirty-three improved single-family residential properties were included in the study. All of the observations were within the ratio parameters. The single-family residential land values are very close to the market values and reflect good utilization of the sales data bank.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Multi-family Residential Land: Thirty improved multi-family residential properties were included in the study. One of the selected samples was determined to exist on leased land. All of the observations were within the ratio parameters. The multi-family residential land values are very close to the market values and reflect good utilization of the sales data bank.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Commercial and Industrial Land: Twenty-one improved commercial/industrial properties were

included in the study. All of the samples were within the parameters. The commercial land values are very close to the market values and reflect good utilization of the sales data bank.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Factors: Land factors were derived from an analysis of sales which were verified, and applied correctly. Several random samples were reviewed by the Division and determined to be calculated correctly. However, the Department cautions all assessors to avoid "island" factoring and instead apply factors to broad areas. If "hot-spots" exist, the assessor should consider reappraisal of the area rather than factoring.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Single-family Residential Improvements: Thirty-three improved single-family residential properties were included in the study. The Division observed that appropriate valuation techniques were applied by the assessor's staff. The assessor made the necessary corrections to the assessed values on the Roll Change Log as per NRS 361.310.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Multi-family Residential Improvements: Thirty improved multi-family residential properties were included in the study. It was determined that one of the selected samples existed on leased land in a mobile home park and therefore not included in the count. The Division observed appropriate valuation techniques were applied by the assessor's staff. The assessor made the necessary corrections to the assessed values on the Log to Report Changes to the Roll, as per NRS 361.310.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Commercial and Industrial Improvements: Twenty-one improved commercial/industrial properties were included in the study. The Division observed appropriate valuation techniques were applied by the assessor's staff. The assessor made the necessary corrections to the assessed values on the Log to Report Changes to the Roll NRS 361.310.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Minor Improvements: The assessor continues to use "lump-sum" improvement values rather than valuing each minor improvement. When resources such as budget and man-power are factors, this method has proven to be accurate. Should the assessor have the ability to automate minor improvement valuation and maintain accuracy the resultant values should prove to be so close as to not create an out of compliance situation.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

New Construction Valuation: New construction is discovered through the use of the county building permit system. Nearly all-new construction is discovered in this manner. New construction discovered before the close of the roll in December is included on the secured roll. New construction discovered after the close of the roll is included on the roll log. A review of several parcels with new construction shows the improvements are being correctly valued and depreciated when applicable.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Land: Twelve agricultural properties were included in the 2004-2005 study. The correct procedures were applied to obtain values, with the exception of one property.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Land Records: Humboldt County maintains land records on all agricultural properties. The records are updated properly each year

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Land Classification Maps: Land classification maps are available for all properties. The various classifications are written on parcel maps and were found to be accurate. The preferred method is to sketch the various classifications on a scaled map. This method allows accurate valuation when a parcel is split without revisiting the parcel between regular reappraisals every five years.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Bulletin Use: The assessor correctly applies the values contained in the current year agricultural bulletin,
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Residential Homesite Valuation: The residential homesite areas on agricultural properties are being correctly valued and are in equalization with nonagricultural residential sites as required by NRS 361.A.140.

Agricultural Improvements: The Division found that the assessor is correctly appraising agricultural improvements utilizing the Marshall and Swift Residential Cost Handbook and the Assessor's Handbook of Rural Building Costs.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Deferred Taxes: A review of the procedures utilized by the assessor in calculating and collecting deferred taxes indicates the proper methodology is being applied.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Higher Use: Humboldt County has no higher use (multi-residential or commercial use) areas on agricultural land. (N/A)

Agricultural Land Conversions: There were no land conversions in Humboldt County during 2003.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Assessment Maps: The County Drafting Department under direct supervision of the Assessor prepares the assessor's maps. The maps are of good quality and are easy to use and conform to NRS standards.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Prescribed Parceling System: Humboldt County does not value parcels using summary numbers unless multiple parcels act as one parcel per the NRS361.227 (2)(a). Otherwise the Assessor does utilize some summary parcels as long as the owner has at least ten parcels. The reason for this is to reduce the number of assessment cards and property bills that go out to property owners holding large multiple parcels such as ranches. The assessor has now platted all exempt land on the parcel maps.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Personal Property Discovery and Valuation Work Practices

Discovery: The personal property discovery process in Humboldt County is managed in accordance with NRS 361.265. Staff employs several sources to discover new businesses. They review business licenses and building permits, they also scan the newspaper. Mobile homes are discovered through building permits for mobile home hook-ups, Dealer's Report of Sale (DRS), trip permits, word of mouth, and occasionally discovery in the field by the real property appraisers. Aircraft are discovered by

calling the airport and through communication with hanger owners. The Assessor is aware of some on-line sites, and will use these sources as additional discovery tools in the future. The assessor's staff locates billboards through sporadic field inspection. Due to the large number of randomly drawn personal property accounts reviewed that contained estimated lump sum values, the Division recommends the Assessor audit declarations by personal inspection.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Record-keeping: The assessor's record-keeping system and files are organized and logical. The Division observed the files to be neat, although some files contained unnecessary declarations from prior years. Business declarations are filed alphabetically with individual file folders for each ranch and business. As mentioned in the prior ratio study, the staff reorganized the mobile home files. This is now complete and mobile homes are filed as secured or unsecured in separate file drawers by account number.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural/Business Property: The assessor has dealt with taxpayers that don't file declarations by applying an estimated assessment based on similar types of businesses. Of 62 businesses and agricultural properties reviewed, there were some class life errors discovered in the secured accounts due to the additional life schedules added by the Nevada Tax Commission for tax year 2004-2005. The few minor class life miscalculations did not cause any outliers. Again, the Department noted a number of estimated and / or lump sum values in these files, therefore the Department recommends the Assessor audit declarations by personal inspection of the situs. The Assessor's main challenge in assessing the commercial class of taxpayer is the volatility of the mining industry, which in turn creates wild and uncontrollable swings in the commercial sector. The speed with which businesses start up and shut down in this micro-economy, present a unique challenge for the Assessor.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Mobile Homes: A large representative sample was taken for this category and it is evident that these files are well maintained, however, several of the older files did not have supporting documentation of values. It is always recommended that the original DSR be obtained whenever possible. If it is not available, the mobile home comparison book published by Clark County would be a good reference, to match the year, make, model and size. Checking by the model name first may provide a more detailed value. To assign the most accurate value, use only the values with the Dealer's Report of Sale as the source. Also the file should contain copies of any data used to determine the value when no DSR is available. Real property improvements are correctly valued and depreciated like other real property items.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Billboards: Billboards are discovered and valued appropriately. The Department examined several billboard accounts and found no errors.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Aircraft: A number of aircraft accounts were reviewed and the Division did not find any errors in this property category.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Migratory Property: Humboldt County has not had any migratory property in recent years. The Assessor and staff are correctly valuing mobile homes brought into the county after the July 1st lien date

by treating them as non-migratory property in accordance with NAC 361.149 and adding them to the tax roll the following year.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Billing/Collection (penalties applied, seizure and sale): The County has adopted a very aggressive approach to billing and collection. After the initial billing the Assessor sends a friendly reminder with the appropriate penalties added to delinquent accounts by the computer system, and in most cases, is collected from the taxpayer. Due to the fluctuating economy in this county there were eight (8) seizures and sales of mobile homes last year.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Other Work Practices

Possessory Interest Valuation - Real Property: The assessor is correctly valuing possessory interests property in Humboldt County. The possessory interests valued by the county assessor include the cabins at Hinkey Summit. These cabins are located on U.S. Forest Service land. Also valued are private hangars located at the airport. The assessments at Hinkey Summit include both land and improvement values. Only the improvements are valued for the possessory interests at the county airport. This procedure is in accordance with NRS 361.157.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Possessory Interest Valuation – Personal Property: No personal property possessory interests in Humboldt County have been discovered.

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

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Cost Manuals and Systems: The assessor uses the Marshall and Swift computer cost estimator program to value the major improvements. The estimator updates are loaded into the computer once each year at the beginning of the work year. The September 2002 update is used for the residential property and the October 2002 update is being used for the commercial property. The assessor has two copies of the Assessor's Handbook of Rural Building Costs, two copies of the Marshall and Swift Residential Handbook and two copies of the Marshall and Swift Commercial Handbook. All of the manuals have been updated correctly. Some local costs, which are surveyed on a yearly basis, are also used to value some minor improvements such as concrete flat work and asphalt.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraisal Records: The information in the files is complete, correct and up to date. Each property record folder contains the most recent Marshall and Swift data entry form and computer printout as well as several older data entry forms. The files also contain a recent picture of the improvements, which are now being taken with digital cameras and a building sketch from the Apex sketch program.

The files may also contain building permits, correspondence, appeal documents pertaining to the property, and a new construction breakdown sheet for those parcels having new construction. The information in the files is necessary to explain and defend the appraisals.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Filing System: The assessor's real property record files are organized in parcel number order. The

commercial and industrial properties are maintained in a separate file. This system allows for easy retrieval and is efficient to use.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Reports: The numerous reports required of the assessor were completed correctly and delivered on time.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appeals Preparation and Presentation: For this tax year there were a total of ten (10) county appeals, one of which was a Centrally Assessed mining property appeal. None of these appeals went to the State Board of Equalization.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Reopened Roll Log: The roll log, required by NRS 361.310 to be received by the Division on or before October 31, 2003 was received on October 26, 2003 and was completed correctly.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Obsolescence: The Assessor continues to apply an obsolescence factor to the improvements in McDermitt. Due to a less than robust economy particularly in the mining industry, there have been numerous foreclosures. The Assessor has aggressively conducted market analyses and when determined the taxable value exceeds full cash value, an obsolescence factor is applied. The Assessor is diligent in continued monitoring of these properties. The Division reviewed the data on several of these parcels and found the assessor's method and final value to be supportable.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

New Construction: New construction is discovered through the use of the county building permit system. Nearly all new construction is discovered in this manner. The assessor has one real property appraiser that discovers and values new construction throughout the year. New construction that is discovered before the close of the roll in December is included at that time. New construction that is discovered after the close of the roll is included on the secured roll log. A review of several parcels with new construction shows that the improvements are being correctly valued and depreciated.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

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

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraisal Cycle: The Assessor has divided Humboldt County into five reappraisal areas predicated upon work load. This year the reappraisal area was Area 1 which is the West part of the county, Winnemucca, and Winnemucca Rural (Commercial). For the 2002 work year (Tax Roll 2003-04) Area 2 was reappraised. This is the Northeast part of the County. For work year 2001 (Tax Roll year 2002-03) Area 3 was reappraised, this included the Golconda Fire District. For work year 2000 (Tax roll year 2001-02) Area 4 was reappraised, this are is Winnemucca Rural, parts outside city (non-commercial). For work year 1999 (Tax Roll year 2000-01), Area 5 was reappraised, this area is Winnemucca Rural, parts outside city. This cycle has served the assessor well for the past several cycles.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Improvement Factoring: The assessor is using the State approved Improvement Factor.

Appraiser Certifications: This past year the Humboldt Assessor's office has seen a larger than normal staff turn over. Currently within the Humboldt Assessor's office there is one fully certified Real Property appraiser (not counting the Assessor). The Assessor has another real Property Appraiser Trainee with a temporary license, along with a Personal Property Appraiser who is also a trainee with a temporary certificate. The two trainees are working under direct supervision of a state certified appraiser. As of this study the assessor's office is at full staff and working towards getting new hires certified.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraisers Training Requirements: The Assessor has continued to ensure that the appraisal staff in Humboldt County are and become certified within the allotted time frame and in compliance with NRS 361.223.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

LINCOLN COUNTY
Part II:
2004-05 Work Practices Survey

As a result of the approval of the Nevada Tax Commission to expand the study areas of the ratio study, the original sample size for Lincoln County was increased to include samples from the factored areas as well as the appraisal area.

Lincoln County uses a five year reappraisal cycle which conforms to statutory guidelines. For a complete description of the reappraisal and factored areas, please refer to the section entitled "Appraisal Cycle" below.

ANALYSIS AND RECOMMENDATIONS

Real Property Discovery and Valuation Work Practices

Sales Collection: The assessor receives copies of deeds and declarations of value from the recorder's office. These documents are the basis for the assessor's sales data bank. The pertinent information contained in these documents is then verified and input into the computer sales data bank.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Sales Verification: The assessor receives copies of the deeds and copies of declarations of value from the county recorder. The assessor sends verification questionnaires to each buyer and seller for additional information. The assessor reports that he is receiving better than 80 percent return rate on these documents. The sales data is also verified through interviews with other knowledgeable parties such as local real estate brokers and agents. The real estate market in Lincoln County has been relatively inactive for the past few years.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Sales Database: Sales data received from the recorder's office is input into a database program on the county's computer. A five year history is maintained. In addition, the assessor maintains a set of current parcel maps with the last five years of sales delineated. A review of this data shows it to be correct. The office computer gives the assessor's staff the ability to quickly access information from both the real property and personal property records. .
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Vacant Land (excluding agricultural property): Thirty-three vacant land parcels were observed in this study. Areas 3 and 4 were found to be within ratio parameters. However, with the expanded study which includes all factored areas, vacant land appears to be low in Areas 1, 2, and 5. Please see the tables in the Appendix. Aggregate or median ratios outside the statutory range would suggest that the applied land factors have not appropriately estimated market value in the area.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Subdivision Analysis: The assessor has analyzed all qualified subdivisions in Lincoln County. Currently, there are three subdivision ownerships qualified for analysis for the 2004-05 tax roll. The assessor is keeping track of the sales in these three subdivisions on a yearly basis to see if the current absorption rate needs to be adjusted. A review of the assessor's methods, and resulting land values,

shows them to be correct. The assessor has analyzed all qualified subdivisions in Lincoln County. The assessor's staff calculated the applied the appropriate land values as directed by NAC 361.129 and NAC 363.1295. A review of the assessor's backup material determined that the method used and the resulting values are correct.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Single-family Residential Land: Forty-six improved single-family residential parcels were sampled in this study and all observations were found to be within ratio parameters. The assessor is correctly valuing single-family residential land using a site value approach. The assessor reviews vacant and improved sales.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Multi-family Residential Land: Thirty improved multi-family residential land parcels were sampled in this study and 5 outliers were observed. Properties with multiple units were valued using site values which is typical for this area. The median and aggregate ratios met the statutory standards in this property category.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Commercial and Industrial Land: Twenty-eight (28) improved commercial/industrial land parcels were sampled in this study and there were 3 outliers. There exists a limited number of commercial land or improved commercial properties in the area; therefore sales data for commercial land is very scarce. The Division has examined the data used by the county and agrees with the county's overall analysis.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Factors: The assessor always turns in his factor recommendation in to the Department in a timely manner. Due to the few sales received each year, the assessor must use several years' of sales to develop a trend. Factored areas are developed as sales are analyzed. The Division found that the assessor is correctly applying the approved land factors. In addition, the Department cautions all assessors to avoid "island" factoring and instead apply factors to broad areas. If "hot-spots" exist, the assessor should consider reappraisal of the area rather than factoring.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Single-family Residential Improvements: Forty-six improved single-family properties were sampled in this study. Twenty-one samples were selected from the assessor's reappraisal Area #4. The assessor is measuring and classifying the improvements correctly. There were a few outliers due to the under valuation of some minor improvements. Of the remaining samples in factored areas, all were within ratio parameters.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Multi-family Residential Improvements: Twenty-nine improved multi-family residential properties were sampled in this study. There were seven samples selected from reappraisal Area #4, with the remaining samples coming from the four factored areas. Although the sample was not a large one, staff observed that the samples in this category are being measured, valued, and factored correctly

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Commercial and Industrial Improvements: Twenty-eight improved commercial/industrial properties were sampled. There were five samples selected for reappraisal Area #4, with the remaining samples coming from the four factored areas. Although the number of commercial improvements was small in this year's reappraisal area, the Division's sample indicates that they are being valued correctly. No

significant errors were found in this category.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Minor Improvements: The Division's appraiser observed that in nearly all cases, minor improvements are being properly accounted for and valued by the assessor.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

New Construction Valuation: New construction is discovered through the use of the county building permit system. Nearly all new construction is discovered and placed on the correct roll in a timely manner. New construction that is discovered before the close of the roll in December is included at that time. New construction that is discovered after the close of the roll is included on the secured roll log. A review of several properties with new construction revealed that the improvements are being correctly measured and valued by the assessor.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Land Classification Maps: This area was rated as needing improvement in the last ratio study. Many of the old land maps had been lost, were decaying from age or were not properly updated. The current study found that new scale maps using USGS topographic maps were utilized. The new maps correctly reflected the current crop and forage potential of each parcel.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

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

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Residential Homesite Valuation: The appraisers identified and correctly valued the residential homesites on the agricultural parcels as required by NRS 361A.140.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Improvements: This area was rated as needing improvement in the last ratio study. The assessor correctly valued the majority of the improvements using the current Marshall and Swift costs and Assessor's Handbook of Rural Building Costs. Only minor differences were noted in quality class and with the discovery and valuation of minor improvements. The sample size consisted of eight properties with relatively low values. The appraisal methods were correct.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Land: Ten agricultural land parcels were sampled for this study. Minor differences in classification between the county's appraisers and the Division resulted in four outliers.

THE ASSESSOR'S PROCEDURES NEEDS IMPROVEMENT (2).

Agricultural Land Records: The land records are accurate and reflect the new appraisals.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Deferred Taxes: A review of the procedures utilized by the assessor in calculating and collecting deferred taxes indicates that the proper methodology is being applied.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Higher Use: Changes of agriculturally classified parcels to a higher use, and the definition of these areas on qualifying parcels are properly addressed and valued correctly by the assessor.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Land Conversion: The assessor listed six parcels with a total of 222 acres which were converted from agricultural use to residential or commercial/industrial uses during the 2000 calendar year. In all of the cases reviewed, the assessor's calculation of deferred taxes was correct.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Assessment Maps: The parcel maps were being maintained in house but due to recent budget constraints this service is no longer available. The Assessor has taken on this task. While the parceling system meets standards, the final renditions should be done in a more professional manner.

THE ASSESSOR'S PROCEDURES NEEDS IMPROVEMENT (2).

Prescribed Parceling System: The assessor uses the prescribed parceling system. Referral or summary parcel numbers are not used in Lincoln County. All exempt parcels including most BLM, US Forest Service and Indian parcels are identified in the system but most are not reported in the published assessment roll.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Personal Property Discovery and Valuation Work Practices

Discovery: Per the Assessor, Lincoln County encompasses some 10,000 square miles of land mass with a population of 4,300 people. The Assessor accomplishes the task of discovery with a very limited budget and staff of only two (2) employees who are also responsible for customer service of a very active Department of Motor Vehicle satellite office. Aircraft are discovered through FAA reports, contact with taxpayers, and airport inspections. Mobile homes are discovered by building permits, trip permits, and Dealer's Report of Sale documents (DRS). The Assessor and staff also send inquiry letters and visit local mobile home parks on an ongoing basis, also the Assessor is in contact with many taxpayers within the building and trades community in his county. Businesses are discovered through field inspections, word of mouth, fictitious name filings, building permits, and sales information. Caliente is the only area in the county where business licenses are required. When a new business is discovered, a personal property declaration is sent out by the Assessor's office. Again in this rotation of ratio study there is little new activity with farm and ranch parcels, and the Assessor is well acquainted with the existing properties. Regular field inspections and deed transfers are the primary methods used by the Assessor to locate new farm and ranch property.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Record-keeping: The filing system utilized by the Assessor's office is adequate but based on account name(s) or owner of the account name(s) with business, aircraft, and agricultural personal property declarations filed alphabetically in individual file folders. The Department recommends the Assessor re-label and rename all account files in numerical account order to catalog all personal property accounts. Secured and unsecured mobile homes are filed together by account number and kept on cards with the DSR or other valuation documentation attached. Each mobile home account should contain at least the Assessor's current record information, a DSR, 3 years of returned affidavits, and any valuation data, plus any Assessor / staff notes to the file. The Department recommends the Assessor acquire file cabinets and file folders from the county commissioners to be labeled and set up in numerical account order to catalog the mobile home accounts.

THE ASSESSOR'S PROCEDURES MEETS STANDARDS (3).

Agricultural: Of the properties sampled there were no accounts found to be out of tolerance. The Department did note a number of very old assets that have reached residual status in this category. All incorrect class life challenges from the previous study have been updated and corrected. Very few lump sum line items were noted. Errors due to rounding of values of the very old assets by the computer program are no longer a problem either.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Business Property: A large sample of this property type was reviewed and no outliers were noted. Any examples of incorrect class life, incorrect deletion of equipment, and input error challenges noted in previous studies have been updated and corrected. As with the agricultural sample very few lump sum line items were noted and the Assessors staff is aware to contact all taxpayers that report lump sum(s) so all reported assets may be factored and depreciated properly.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Mobile Homes: The Department noted that very few DSR documents are attached to the Assessors record cards. There are a large number of mobile homes entering Lincoln County from the State of Utah. Utah mobile home dealers are not required to complete State of Nevada DSR documents. The Assessors staff is becoming more aggressive in obtaining dealer documentation from out of state dealers and expects to be more efficient in obtaining information in the future. In spite of the challenges presented by out of state dealers, the Assessors staff is finding the original selling price in accordance with NAC 361.130 via research of the finance documents for new units, and comparable sales from the Clark County published database for pre-owned units. The Department found this property class is being assessed correctly. Of the mobile homes sampled, no outliers were found. Real property improvements are being calculated and depreciated separately using real property formulas.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Billboards: As in prior Department studies, it is determined that Lincoln County does not have any billboard accounts. After discussions with the Assessor and staff it is confirmed that the Assessor and staff are knowledgeable of the correct procedures for valuing and depreciating billboards should they become present in the future.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Aircraft: There are four aircraft known to be located in Lincoln County. Three were reviewed and assessed correctly. The sample showed no outliers.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Migratory Property: The County does not currently have any migratory property. The Assessor and his staff are aware of the correct procedure in assessing migratory property. The Assessor is correctly assessing mobile homes that enter the county after the lien date and are expected to remain in the county, by recognizing them as non-migratory property and entering them for the first time, on the next tax roll in accordance with NAC 361.149.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Billing/Collection (penalties applied, seizure and sale): Total amounts outstanding are approximately \$4,000 of which 75% are oil and gas leases. As noted in past Department studies, oil and gas leases remain a point of concern. While this isn't a very large outstanding amount, there is one account (Conley) that has been outstanding for a number of years. The Assessor continues to apply penalties and interest according to statute. It is the Assessors practice to sell any seized property at auction as soon as

possible. The Assessor applies a 10% estimated assessment for unreturned declarations.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Other Work Practices

Possessory Interest Valuation - Real Property: Possessory interest accounts are infrequent in Lincoln County. There are a few privately owned hangars at the Lincoln County Airport, only the improvements owned by the tenant are valued.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Possessory Interest Valuation - Personal Property: There are no personal property possessory interests in Lincoln County.

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

Cost Manuals and Systems: The assessor uses the Marshall and Swift computer cost estimator program to value the majority of the major improvements. The estimator updates are loaded into the computer once each year at the beginning of the work year. The September 2002 update is being used for residential property. The October 2002 update is being used for commercial property. The assessor has several copies of the Assessor's Handbook of Rural Building Costs, three copies of the Marshall and Swift Residential Handbook and two copies of the Marshall and Swift Commercial cost manuals. All of the manuals have been correctly updated.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraisal Records: The information in the files is complete, correct and up to date. Each property record folder contains the most recent Marshall and Swift data entry form and computer printout as well as several older data entry forms and computer printouts. These files also contain a recent picture of the improvements, building permits, correspondence, appeal documents pertaining to the property, and a new construction breakdown sheet for those parcels having new construction.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Filing System: The assessor's real property record files are well organized in parcel number order and are neatly arrayed. This system is well designed and is easy to use.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Reports: The numerous reports required of the assessor were completed correctly and delivered on time.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appeal Preparation and Presentation: For this tax year there were a total of two properties that were presented before the Lincoln County Board of Equalization. Neither of these went to the State Board.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Reopened Roll Log: The roll log is required by NRS 361.210 to be received by the division on or before October 31, 2003. The roll log submitted by Lincoln County was received on November 12, 2003, and was completed correctly.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Obsolescence: The assessor maintains a data bank listing of sales of improved and vacant properties within the county. The assessor's taxable values for these properties are then compared to their sales prices, and a ratio of taxable value to sales price is calculated for each property. Properties with a taxable value that exceeds sales price can then be identified. Rarely does taxable value exceed full cash value in Lincoln County because property values have been steadily appreciating over the past several years.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

New Construction: The assessor checks the computer files from the county public works department for new construction permits. New permits are then organized by area. New improvements in the reappraisal area are valued throughout the year. New improvements in the balance of the county are inspected and valued between the months of January and mid June of each year. New construction that is discovered before the close of the roll in December is included at that time. New construction that is discovered after the close of the roll is included on the roll log. A review of several properties with new construction revealed that the improvements are being correctly measured and valued by the assessor's staff.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

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

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraisal Cycle: Lincoln County's physical reappraisal area for 2003 includes the general county and the unincorporated areas. The reappraisal area is located in the Assessors Parcel Books; five, six, eight, ten, twelve, and thirteen, general county. This area is number four in the assessors five year re-appraisal program and represents approximately 38 percent of the county. Area 5 was completed in 2002, the town of Panaca; this area represent approximately 10 percent of the county. Area 1 was appraised in 2001, the town of Alamo and Parganagat valley. These areas represent 18 percent of the county. Area 2 was appraised in 2000, the town of Pioche; this area represent 21 percent of the county. Area 3 was appraised in 1999, the town of Caliente; this represents 13 percent of the county. The existing reappraisal cycle appears to work well for the assessor, conforms to statute requirements, and is manageable with the available personnel.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Improvement Factors: The assessor uses the State approved Improvement Factor. Selected samples in the factored areas indicate correct application of the factor.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraiser Certification: The Division has reminded the Lincoln County Assessor that they need to initiate the certification process for the appraisal staff with respect to Personal Property appraisal. Currently there is no certified Personal Property appraiser.

THE ASSESSOR'S PROCEDURES NEEDS IMPROVMENT (2).

Appraiser Training Requirements: The Assessor in Lincoln County is certified in Real Property appraisal. There is one staff assistant that is involved in Real Property reporting working under supervision of the assessor. Appraisers of Real and Personal property need to follow guidelines as set forth under NRS 361.221 and NRS 361.223. .

THE ASSESSOR'S PROCEDURES NEEDS IMPROVEMENT (2).

LYON COUNTY
Part II
2004-05 Work Practices Survey

As a result of the approval of the Nevada Tax Commission to expand the study areas of the ratio study, the original sample size for Lyon County was increased to include samples from the factored areas as well as the appraisal area. The results from this study showed that the assessor applied the proper improvement and land factors to each parcel.

Lyon County uses a five year reappraisal cycle which conforms to statutory guidelines. For a complete description of the reappraisal and factored areas, please refer to the section entitled "Appraisal Cycle" below.

ANALYSIS AND RECOMMENDATIONS

Real Property Discovery and Valuation Work Practices

Sales Collection: The assessor receives copies of deeds and declarations of value from the recorder's office. The pertinent information contained in these documents is verified and input into the computer sales data bank.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Sales Verification: The assessor has an agreement with the title companies in Yerington and Fernley to supply the information necessary to adequately verify each sale. Any sales requiring additional information is verified by telephone. Sales questionnaires are not needed because of the quality of data received from the title companies. Should a specific question arise, the assessor will contact either the Grantor or Grantee.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Sales Data Base: Sales are entered into the sales data bank along with pertinent information about the parcel and the sale. Notes regarding the circumstances of the sale are extremely helpful when analyzing data for setting land factors as well as setting values in the reappraisal area. The data bank includes sales from 1989 to the present.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Vacant Land (excluding agricultural property): Thirty-nine vacant land parcels were sampled in this study. All observations were found to be within ratio parameters in the reappraisal area. Samples included single-family, multi-family, commercial, and industrial parcels. However, in area 1, the aggregate and median ratios are slightly below the statutory range but do meet the range required by NRS 361.260. This would suggest that the applied land factors are being determined to the low end of the acceptable range for factors, but might not reach the appropriate full cash value.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Subdivision Analysis: The assessor has analyzed all potential qualified subdivisions in the county. For 2004-05 there were 46 subdivisions encompassing 1827 parcels which qualified for a discount. A review of the assessor's methods and resulting values indicates compliance with NAC 361.129 and NAC 361.1295.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Single-family Residential Land: Seventy-seven improved single-family residential land parcels were

included in this study. All of the samples were found to be within ratio parameters.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Multi-family Residential Land: Thirty-nine improved multi-family residential land parcels were included in this study. All of the samples were found to be within prescribed parameters.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Commercial and Industrial Land: Thirty-three improved commercial/industrial land parcels were included in this study. All of the samples in the reappraisal were within ratio parameters. However, the aggregate ratio for areas 4 and 5 in commercial/industrial indicates the assessed value is low compared to the taxable value. The median ratio for Areas 4 and 5 is within the range.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Factors: The assessor's sales data bank is used extensively when factoring land. The two areas of Lyon County experiencing the greatest amount of growth were reappraised last year and this year. The remaining three areas were relatively stable. All areas contained enough sales to accurately set factors. However, the Department cautions all assessors to avoid "island" factoring and instead apply factors to broad areas. If "hot-spots" exist, the assessor should consider reappraisal of the area rather than factoring.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Single-family Residential Improvements: Seventy-seven improved single-family residential properties were included in the sample. The Division found no recurring errors or problems in this property category.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Multi-family Residential Improvements: Thirty-nine improved multi-family residential properties were sampled in this study. The Division found no recurring errors or problems in this property category.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Commercial and Industrial Improvements: Thirty-three improved commercial/industrial parcels were sampled in this study. The Division found no recurring errors or problems in this property category.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Minor Improvements: Minor improvements are detailed on the assessor's drawings. Most of the minor improvements are properly identified and valued. The assessor uses lump sum values for many yard improvements, such as fencing, concrete, and sprinklers. The Division's review of these lump sums found them comparable to the Division's itemized amounts.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

New Construction Valuation: New construction is discovered through the use of the county and city building permit system. New permits are organized by area, and then the improvements are inspected and valued. A review of several properties with new construction revealed that the improvements are being correctly measured and valued by the assessor's staff.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Land: Nineteen properties were sampled for this study. One parcel was discovered to be

classified as 2nd class cultivated. The Division has determined after a discussion with the owner that it is currently irrigated and used as pasture for a small herd of cattle.

The assessor has applied the correct procedures to obtain the values of both reappraised and factored areas.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Land Classification Maps: Land classification maps are available for all agricultural parcels and are accurately drawn and properly updated.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Bulletin Use: The assessor has used the Departments Bulletin No. 193 to value the land parcels.

Analysis: The assessor has used the appropriate Agricultural Bulletin No. 193 to value agricultural property located in the reappraisal and factored areas within the county. The information in the files is complete, correct and up to date. Each property record folder contains the most recent Marshall and Swift data entry form and computer printout as well as the data entry form and computer printout from the last reappraisal. The files also contain a current picture and drawing of the improvements. The old data entry sheets and computer printouts are retained for comparison purposes.

Agricultural Improvements: Six samples were selected for review. Two of these were from the reappraisal area and the remaining samples were from the factored areas. Four of the improved properties were slightly above allowable ratio limits. The four outliers are located outside the reappraisal area. The outliers were caused primarily due to significant change (demolition and new construction) and one parcel had significant land use changes since last being appraised by the county. The assessor was aware of these differences. The Division has determined the four properties had been valued correctly and will come into ratio after reappraisal.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Recommendation: It has been recommended to the assessor to consider reclassification of 23.76 acres of land use for parcel 21-342-05 from 2nd cultivated to Pasture 1st class.

THE ASSESSOR'S PROCEDURES MEETS STANDARDS (3).

Residential Home-site Valuation: The residential homesite areas on agricultural properties are being correctly valued using land sales within the area and are in equalization with nonagricultural residential sites as required by NRS 361.A.140.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Deferred Taxes: There are 787 deferred agricultural parcels in Lyon County. The assessor's files include a current agricultural application for each operator. The assessor requires a new updated application when the ownership changes. A review of the procedures utilized by the assessor in calculating and collecting deferred taxes indicates that the proper methodology is being applied.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Higher Use: Lyon County has no higher use (multi-residential or commercial use) areas on agricultural land. (N/A)

Agricultural Land Conversions: The assessor listed 20 parcels totaling 1100 acres, which were

converted from agricultural use to residential or commercial/industrial uses. In all of the cases reviewed, the assessor's calculation of deferred taxes was correct.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Assessment Maps: Lyon County is fortunate to have its own mapping section. The maps are of good quality and are easy to use and they conform to NRS standards. In addition Lyon has implemented a GIS program which will expand the Assessor's ability to produce a variety of studies.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Prescribed Parceling System: The assessor uses the prescribed parceling system. Summary or referral parcels are not used in Lyon County.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Personal Property Discovery and Valuation Work Practices

Discovery: Lyon County's discovery process is exceptionally efficient due to the assessor's office having an open line of communication with the other departments within the county system. Also due to the inordinate amount of mobile homes that serve as primary residences in this county, the assessor's office has developed relationships with many other sources that facilitates the exchange of more accurate data.

Aircraft are identified through airport tie down reports, FAA fact listings, physical inspections, and a listing from the sheriff's office, as well as other state and county assessors.

Mobile homes are identified through Dealer's Report of Sale (DRS), building permit inspections supplied by county and state sources, physical inspections, and lists from park managers. New mobile homes are easily discovered by the assessor and staff due to the mobile home set-up permits issued by the county, city, and building departments.

The assessor's staff also relies on county building permits as a source for discovering new businesses within the county. In addition, the office is sent notice of new ranches by completed greenbelt applications. The assessor and his staff are very resourceful in the discovery of all categories.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Record-keeping: The assessor and his staff maintain orderly files in Lyon County without the use of individual file folders. All personal property files are now scanned into the county's computer system and are readily accessible to county personal electronically. Once scanned, all agricultural, aircraft, billboard, commercial, and mobile home declarations are then query ready and available by account number or name searches. Additionally the software linking the billing database(s) and the scanned file documentation (reporting affidavits, DRS, etc) is linked directly to the individual account so the assessor does not need to separately search for the file documentation.

Due to the transitory nature of mobile homes, the assessor also maintains a card file system. The cards are filed numerically by personal property account number with the Dealers Reports of Sale (DRS) attached to the back in the event the assessor is required to provide the DRS to another agency when a Mobile home is relocated.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Business/Agricultural Property: The assessor and his personal property staff do an exceptional job of valuing this category. The Department randomly examined accounts in these categories with no outliers discovered. It was noted by the Department that the Lyon County Board of Commissioners does not require farm / agricultural businesses to obtain a business license thus creating a challenge for the assessor and his staff. In light of the lack of a business permit process the assessor monitors all

agricultural deferment and exemption data within the county and when discovered a property tax report is automatically generated and delivered to the entity requesting deferment or exemption.

The assessor's data bases are now programmed with newly established cost conversion indexes for the 2004-2005 secured roll. The databases have been successfully updated by the assessor's staff, and all accounts reviewed have properly assigned the correct life expectancy to the correct conversion indexes for assessment calculation.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Mobile Homes: Lyon County has a large number of mobile homes in relation to the size of the county. Growth in this property type is increasing each year as entry level housing and middle income level housing in the neighboring areas of Carson City and Douglas County has increasingly enjoyed accelerated appreciation and is becoming out of reach for the middle class taxpayer. The accounts reviewed by the Department show that the assessor has established policies and procedures for follow-up and acquisition of dealer information for valuation and assessment. The examined accounts found zero errors and no outliers. The assessor and staff are doing an excellent job of discovering and valuing the over 600 secured accounts and 3,871 unsecured accounts in the mobile home personal property category. The Department notes that the county has a large number of mobile homes that have been converted to real property with more being converted each year. The Department now considers Lyon County's management of this property type to be one of the most efficient in the entire state. Mobiles being converted to real property remain on the unsecured roll until the county receives notification from the Manufactured Housing Division of the status change and all other conditions of NRS 361.244 are satisfied.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Billboards: All billboard accounts reviewed are being depreciated correctly, with each billboard being entered as a separate line item. Each year, a printout is sent to each taxpayer for review. There are a total of three (3) billboard accounts in Lyon County. The Department has examined half of the accounts, resulting in no outliers.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Aircraft: There are 80 aircraft located within Lyon County. No errors were found and no outliers represented in the accounts studied in this category. On an overall basis, this category is excellent.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Migratory Property: The assessor and his staff continue to treat the large number of mobile homes as non-migratory and assess them in accordance with NAC 361.149(2). When a mobile home comes into the county after the July 1st lien date, it is added to the system and then assessed upon the unsecured roll of the next ensuing fiscal year. All other migratory personal property is being pro-rated and assessed in accordance with the Nevada Revised Statutes.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Billing/Collection (penalties applied, seizure and sale): Billing and collection procedures in the county continue to improve with a very aggressive approach to collections. All appropriate penalties are being added and collected on delinquent accounts. There were four hundred and ten (410) "intent to seize" letters mailed to delinquent taxpayers last year, resulting on only one (1) mobile home being seized and going to public auction. The Department considers this an amazing collection rate of delinquent accounts especially after review of the county's past history with seized mobile homes.

Additionally the county commission has helped to reduce delinquency in business accounts by passing an ordinance that requires public notice to county commissioners the personal property taxes are paid

prior to the renewal of a business license. In accordance with NRS 361.265(4) the assessor estimates value for all taxpayers that fail to provide the written statement as described in section 1 of NRS 361.265. The assessor and his staff also apply an estimated assessment increase of 20 percent per year to all non-filing estimated accounts in the county. The Department rates the overall collection effort in Lyon County very high.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Other Work Practices

Possessory Interest Valuation - Real Property: There are two areas of Lyon County where possessory interest real properties are located. One is the area used privately at the county hospital, where both the land and improvements are valued. The second area is the Lyon County Airport, where only the privately owned improvements are valued.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

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

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Cost Manuals and Systems:

Analysis: The assessor uses the Marshall and Swift computer cost estimator program to value the majority of the major improvements. The estimator updates are loaded into the computer once each year at the beginning of the work year. The September 2002 update is being used for the residential property and the October 2002 update is being used for the commercial property. The assessor has one copy of the Marshall and Swift Commercial Handbook, four copies of the Marshall and Swift Residential Handbook. In addition the appraisers have implemented the use of the approved Rural Building Manual. All of the manuals have been correctly updated. The assessor's property appraisal system program, which is based on the Marshall and Swift cost manuals and the Rural Building Cost Handbook, is used to value most minor and agricultural improvements.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3),

Appraisal Records: The information in the sample of files is complete, correct and up to date. Each property record folder contains the most recent Marshall and Swift data entry form and computer printout as well as the data entry form and computer printout from the last reappraisal. The files also contain a recent picture and drawing of the improvements. The old data entry sheets and computer printouts are used for comparison purposes.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

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

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

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

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appeal Preparation and Presentations: For this tax year, there were a total of eight appeals to the

Lyon County Board of Equalization. There were no appeals to the State Board of Equalization.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Reopened Roll Log: The roll log is required by NRS 361.310 to be received by the Division on or before October 31, 2003. The roll log submitted by Lyon County was received prior to this date, and was completed correctly.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Obsolescence: The assessor maintains a data bank listing of sales of improved and vacant properties within the county. The assessor's taxable values for these properties are compared to their sales prices, then a ratio of taxable value to sales price is calculated for each property. The assessor is currently applying obsolescence to 18 properties in Lyon County. Most are the result of deferred maintenance, are in the flood zone or are over built for the area. The data on each parcel is complete and the Division agrees with the assessor's conclusion.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

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

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

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

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraisal Cycle: The Lyon County physical reappraisal area for 2004-05 is Appraisal Group # 5. This area is located along the Hwy 50 corridor from the County line in the North to the Pine Nut Mountains in the South and from the County Line in the West to an area between Mark Twain subdivision and Stagecoach in the East. It includes books 6, 8, 16, and most of 19 in Dayton, Moundhouse, Silver City, Carson Plains, and CLCF "A". This corresponds to districts 8.4, 8.5, 8.7, 8.8, and 9.1. There are 32 agricultural parcels and 5592 non-agricultural parcels of which 4378 are improved in the reappraisal area, representing 21.94% of the county. Commercial, industrial, single family, multi family, and mobile home parcels are all represented in the ratio study.

Appraisal Group # 4, books 20 and 21 in Fernley, districts 6.0 and 6.1 has 32 agricultural parcels and 5951 non-agricultural parcels, of which 3918 are improved. It was reappraised for 2003-04 and represents 23.33% of the county. Appraisal Group # 3, books 3, 4, 12, and 14, in Mason Valley, Willowcreek GID, Weed Hts., and some general county includes districts 2.0, 2.1, 2.2, 3.0, 3.1, and part of 5.0, 5.1. There are 402 agricultural and 3214 non-agricultural parcels of which 1895 are improved. It was reappraised for 2002-03 and comprises 14.11% of the county. Appraisal Group # 2, books 1, 9, and 10 in the City of Yerington, Smith Valley, and some general county include districts 1.0, 4.0, and part of 5.0 and 5.1. There are 299 agricultural parcels and 2294 non-agricultural parcels of which 1715 are improved. It was reappraised for 2001-02 and represents 10.12% of the county. Appraisal Group # 1 has 22 agricultural and 7799 non-agricultural parcels of which 3147 are improved. It was reappraised for 2000-01 and represents 30.50% of the county. It includes books 15, 17, 18, and part of 19 in Silver Springs, Stagecoach, and CLCF "B", districts 7.0, 8.1, 8.2, 8.3, 9.0, and 9.2.

The existing reappraisal cycle appears to work well for the assessor, conforms to statute requirements, and is manageable with the available personnel. If growth continues as projected, one additional appraiser may be required.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Improvement Factoring: The assessor used the state approved Improvement Factor and DOAS sample studies indicate the improved properties are within statutory compliance.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraiser Certifications: The Division has certified eight appraisers, six of these are Real Property appraisers and two are Personal Property appraisers. Several of these appraisers are cross-certified to appraise both Real and Personal Property.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraisers Training Requirements: All of the Lyon County appraisers are presently in compliance with NRS 361.221 and NRS 361.223. Additional training hours will be required by June 2005.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

MINERAL COUNTY
Part II:
2004-05 Work Practices Survey

As a result of the approval of the Nevada Tax Commission to expand the study areas of the ratio study, the original sample size for Mineral County was increased to include samples from the factored areas as well as the appraisal area. The results from this study showed that the assessor applied the proper improvement and land factors to each parcel.

Mineral County uses a five year reappraisal cycle which conforms to statutory guidelines. For a complete description of the reappraisal and factored areas, please refer to the section entitled "Appraisal Cycle" below.

ANALYSIS AND RECOMMENDATIONS

Real Property Discovery and Valuation Work Practices

Sales Collection: The Assessor receives copies of deeds and letter of declarations of value from the recorder's office. The pertinent information contained in these documents is then verified and input into the computer sales data bank.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Sales Verification: The Assessor receives copies of the deeds and copies of declarations of value from the county recorder. These documents are the basis for the assessor's sales data bank. The assessor sends verification questionnaires to both the grantee and the grantor. Sales data is verified through interviews with grantors and grantees as well as other knowledgeable parties such as local real estate brokers and agents. Selected sales are verified at title company offices. During recent times, Mineral County has experienced a relatively inactive real estate market.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Sales Database: Sales data received from the recorder's office is input into a database program on the county's mainframe computer. A five year history is maintained to follow local trends. In addition, the assessor maintains a set of current parcel maps with the last five years of sales delineated along with any other pertinent information. The assessor is receiving cooperation from the Bureau of Indian Affairs who sends a listing of sales data each year for parcels sold on the Schurz Indian Reservation.

A review of this data shows it to be correct. The mainframe computer gives the assessor's staff the ability to quickly access information on the real property and personal property records.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Vacant Land (excluding agricultural property): Forty-two vacant land parcels were sampled in this study. All observations in the reappraisal Area 4 were found to be within ratio parameters. However, in area 1, the aggregate and median ratios are significantly below the statutory range and would suggest that the applied land factors have not appropriately estimated full cash value in the area.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Subdivision Analysis: The assessor has analyzed all qualified subdivisions in Mineral County. Three

subdivision ownerships qualified for analysis for the 2004-05 tax year. The assessor is keeping track of the sales in these three subdivisions on a yearly basis to see if the current absorption rate needs to be adjusted. The assessor has analyzed all qualified subdivisions in Mineral County. The assessor's staff calculated and applied the appropriate land values as directed by NAC 361.129 and NAC 363.1295. A review of the assessor's backup material determined that the method used and the resulting values are correct.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Single-family Residential Land: Sixty-three improved land single-family residential parcels were sampled in this study and all were found to be within required ratio parameters. The assessor is correctly valuing single-family residential land using a site value approach. The assessor reviews vacant and improved sales.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Multi-family Residential Land: Twenty-one improved multi-family residential land parcels were sampled in this study and all were within ratio parameters. Properties with multiple units were valued on a per-unit basis as is typical for this area. The Division found no recurring errors or problems in this property category.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Commercial and Industrial Land: Thirty improved commercial/industrial land parcels were sampled in this study and all were found to be within ratio parameters. There exists a limited number of commercial land or improved commercial properties in the area, therefore sales data for commercial land is very limited and in most cases dated. The Division has examined the data used by the county and agrees with the county's overall analysis.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Factors: Factored areas are developed as sales are analyzed. Appropriate factors are calculated in those areas having sufficient sales data. The Division also cautions all assessors to avoid "island" factoring and instead apply factors to broad areas. If "hot-spots" exist, the assessor should consider reappraisal of the area rather than factoring.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Single-family Residential Improvements: Sixty-three improved single-family properties were sampled in this study. The assessor's staff is measuring and classifying the improvements correctly.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Multi-family Residential Improvements: Twenty-one improved multi-family residential properties were sampled in this study, and all were found to be within ratio parameters. The sample was sufficient to determine a reliable confidence level to indicate that the property in this category is being measured, valued, and assessed correctly.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Commercial and Industrial Improvements: Thirty improved commercial/industrial properties were sampled in this study. Although the number of commercial improvements was small in this year's reappraisal area, the Division's sample indicates that they are being valued correctly. No major errors were found in this category.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Minor Improvements: The Division occasionally found some differences in the number of minor improvements valued by the assessor. These small errors are not considered significant in overall values and did not force an outlier. Minor improvement valuations were not the direct cause of any outliers in this year's study.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

New Construction Valuation: Some parcels having new construction were selected for review. All improvements were found to be correctly valued.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Land: There were no agricultural parcels in the reappraisal area. The fifty eight parcels, which make up the entire class for this property in the county, were physically appraised by the division appraiser four years ago. However, 4 observations were made and the median and aggregate ratios meet statutory standards.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Land Records: The land records are accurate and reflect the new appraisals.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Land Classification Maps: The current study found that new scale maps using USGS topographic maps are now being used. This is an improvement over prior maps that have been retired. The new maps correctly reflected the current crop and forage potential of each parcel.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

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

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Residential Homesite Valuation: The appraisers identified and correctly valued the residential homesites on the agricultural parcels as required by NRS 361A.140.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Improvements: The division did not perform any new appraisals.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Deferred Taxes: A review of the procedures utilized by the assessor in calculating and collecting deferred taxes indicates that the proper methodology is being applied. There are currently sixty-six (66) deferred agricultural parcels in Mineral County. The Assessor's files contain current agricultural applications for each operator.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Higher Use: Changes of agriculturally classified parcels to a higher use, and the definition of these areas on qualifying parcels are properly addressed and have been valued correctly in the past. Currently there are none.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Land Conversion: There has been no agricultural property converted to higher use in Mineral County in recent years. Therefore, no deferred taxes have been billed.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Assessment Maps: The Mineral County maps are currently being prepared and maintained through the Mineral County Nuclear Project funds. One book has been completed and it is projected that the completion of the county mapping project should occur within the next two years.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Prescribed Parceling System: The assessor uses the prescribed parceling system. Referral or summary parcel numbers are not used in Mineral County.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Personal Property Discovery and Valuation Work Practices

Discovery: The few aircraft located in the county are tracked through FAA reports and Taxpayer affidavits. Mobile homes are discovered through trip permits, field inspections, building permits, and Dealer's Report of Sale (DRS) from Nevada mobile home dealers. New agricultural activity is discovered through agricultural applications. Business licenses are required for all business properties. The Mineral County Assessor obtains lists of business licenses from the clerk's office, and sends out declarations to new businesses. This discovery process is amazingly effective for the Assessor, since there is no County owned vehicle assigned to the Assessors Office.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Record-keeping: The Assessor has updated and maintains an organized personal property filing system. Mobile home files are maintained in separate folders and are filed by account number. These files are exceptionally clean and orderly, and all outdated information is removed from the files. When no Dealer's Report of Sale is available the data and notes establishing original value are readily available in each file.

The files are color coded for each year, for conversions to real property, and for deactivated files. Aircraft, billboards, agricultural, and commercial accounts are assigned individual file folders then filed by account number. These files are free of unnecessary or outdated documentation.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural: The Division's sample included five agricultural accounts which make up approximately half of this property category in the entire county. Of the sample reviewed, no outliers were discovered.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Business Property: This sample consisted of 25 secured and unsecured business accounts, with none out of ratio tolerance. This category has improved over the last ratio study where 1 outlier was noted.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Mobile Homes: Of the 43 mobile homes sampled, no outliers were present. The Department notes that this county has the challenge of valuing very old units as 74% of the sample are vintage 1985 or older.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Billboards: Of the billboard accounts reviewed, no outliers were discovered. This category is being correctly assessed.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Aircraft: There are four aircraft located in Mineral County. Three accounts were reviewed and

determined to be correctly assessed.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Migratory Property: The County does not currently have any migratory property, although the staff is aware of the correct procedure to assess migratory property. The Assessor is correctly assessing mobile homes that enter the county after the lien date and are expected to remain in the county, by recognizing them as non-migratory property and entering them for the first time on the next tax roll.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Billing/Collection (penalties applied, seizure, and sale): The Assessor and staff are applying the correct penalties and interest to delinquent accounts as per statutes. The Assessor's office has applied all additional penalties, calculated new tax bills, re-billed, re-mailed, and communicated with delinquent Taxpayers, using all the methods available to the Assessor's office in accordance with statute. The Assessor's office currently takes partial payments, and this has decreased the total delinquent accounts. The assessor and staff have been pursuing delinquent accounts through aggressive letter writing and phone calls. Several seizure letters have been sent, however, no seizures have been made in 2003. The Assessor indicated that eight (8) mobile home seizures are in process with the current District Attorney's office and are expected to be seized, and then sold at auction in 2004.

The Assessor has turned over several other delinquent accounts to the District Attorney's office for collection. The Assessor is hopeful to have the uncollectible accounts removed from the tax roll this time with guidance from the new District Attorney.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Other Work Practices

Possessory Interest Valuation - Real Property: There are 28 Possessory Interest properties in Mineral County. This includes the Army Ammunition Depot operated by DZHC, the housing that is rented to individuals at the depot and operated by DZHC, the golf course owned by the Army and operated for a profit, the bowling alley owned by Mineral County and operated for a profit, and nine individually owned industrial improvements at the county owned industrial complex near the Hawthorne Airport. All but two properties have both land and improvement values, and are assessed on the unsecured tax roll. The six hangers at the county owned airport have only an improvement value pursuant to NRS 361.157 (2a).

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Possessory Interest Valuation - Personal Property: There are a few parcels in Mineral that are in the Possessory Interest category. The Army Ammunition Depot has both Real and Personal property that is valued by the assessor. DZHC who also administers property for the Army Ammunition Depot has properties valued as a Possessory Interest.

Statutes and Regulations: The Nevada Revised Statutes and the Nevada Administrative Codes are available in the assessor's office. Both have been correctly updated. In addition, both publications are available to and used by the assessor via the internet.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Cost Manuals and Systems: The assessor uses the Marshall and Swift computer cost estimator program to value the majority of the major improvements. The estimator updates are loaded into the computer once each year at the beginning of the work year. The September 2002 update is being used

for residential property. The October 2002 update is being used for commercial property. The assessor has several copies of the Assessor's Handbook of Rural Building Costs, three copies of the Marshall and Swift Residential Handbook and two copies of the Marshall and Swift Commercial cost manuals. All of the manuals have been correctly updated.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraisal Records: The information in the files is complete, correct and up to date. Each property record folder contains the most recent Marshall and Swift data entry form and computer printout as well as several older data entry forms and computer printouts for historical tracking.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Filing System: The assessor's real property record files are organized in parcel number order and are color coded to prevent any misfiling of property records. This system is well designed and is easy to use.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

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

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appeal Preparation and Presentation: For this tax year there were a total of two appeals before the Mineral County Board of Equalization, both of which have been appealed to the State Board of Equalization.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Reopened Roll Log: The roll log is required by NRS 361.210 to be received by the Division on or before October 31, 2003. The roll log submitted by Mineral County was received in a timely manner and before the deadline. The submitted log was completed correctly. The log contained 13 pages of changes to the roll. Most were increases due to new construction or parcel splits.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Obsolescence: Obsolescence has been applied to numerous properties in Mineral County. Most are the result of the improvement being in poor condition due to neglect or vandalism and were reduced using an estimated cost to cure method. In addition, several were reduced due to taxable value exceeding full cash value pursuant to NRS 361.227(5). The assessor reviews all properties receiving obsolescence annually to determine if the deficiencies have been corrected. The Department reviewed several of these properties and determined that the assessor's methods of applying obsolescence, and the resulting values, are reasonable. However, the Department recommends the use of the income approach to value for commercial properties to determine whether full cash value is exceeded.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

New Construction: Nearly all new construction is discovered through the use of the city/county building permit system. New construction that is discovered before the close of the roll in December is included at that time. New construction that is discovered after the close of the roll is included on the roll log.

A review of several parcels with new construction shows that the improvements are being correctly valued and depreciated.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

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

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraisal Cycle: The assessor uses a five-year reappraisal cycle with five separate reappraisal areas. During the year 2003, Area 5 was reappraised which is the south half of Town of Hawthorne and portions in the south west area outside of town. Mineral County appraisal cycle has been approved by the division.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Improvement Factors: Mineral County uses the State approved improvement factor. Selected samples from the factored areas indicate that the improvement factor has been applied correctly as there were no outliers.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraiser Certification: There are currently two certified Real Property appraisers in Mineral County. The Assessor has a training program in place for the certification of at least one appraiser in Personal Property.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraiser Training Requirements: Mineral County staff appraisers are presently in compliance with NRS 361.221 and NRS 361.223.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

NYE COUNTY
Part II:
2004-05 Work Practices Survey

As a result of the approval of the Nevada Tax Commission to expand the study areas of the ratio study, the original sample size for Nye County was increased to include samples from the factored areas as well as the appraisal area. Sample parcels from each major class of property in the factored areas were randomly selected to verify the correct application of land or improvement factors and the timely addition of new construction.

Nye County uses a five year reappraisal cycle which conforms to statutory guidelines. For a complete description of the reappraisal and factored areas, please refer to the section entitled "Appraisal Cycle" below.

ANALYSIS AND RECOMMENDATIONS

Real Property Discovery and Valuation Work Practices

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

Sales Verification: The assessor uses the declarations of value as the primary method of verification. Sales verification letters are sent to the buyer and seller for additional information for county board hearings. The assessor also establishes limited direct contact with buyers, sellers, and real estate professionals for specific information. or sales that appear to be less than arm's length. THE ASSESSOR'S PROCEDURES NEEDS IMPROVEMENT (2).

Recommendation: The completeness and accuracy of sales data are best confirmed by requesting the particulars of a sale from the grantee and grantor for **all** sales. The assessor is currently planning on implementing sales verification letters for all transactions.

Sales Data Base: The sales data is entered on the primary record for each parcel book. Nye County is experiencing significant growth resulting in 8,117 transfers during 2003. A review of the sales data bank found it to be correct and complete. THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Subdivision Analysis: The assessor has analyzed all qualified subdivisions in Nye County. Currently there are seventeen (17) qualified subdivisions. The assessor's staff calculated and applied the appropriate land values as directed by NAC 361.129. A review of the assessor's backup material found the method used and the resulting values to be correct. THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Single-family Residential Land: One hundred and twenty-seven (127) improved single-family

residential properties were included in the study. The single-family residential land values are within acceptable ratio parameters.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Multi-family Residential Land: Twenty-seven improved multi-family residential properties were included in the study. All of the samples were within the ratio parameters. The multi-family residential land values do not exceed full cash value as reflected by utilization of the sales data bank.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Commercial and Industrial Land: Nineteen (19) improved commercial/industrial properties were included in the study. All of the samples were within the parameters. The commercial land values do not exceed full cash value as reflected by utilization of the sales data bank.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Factors: Land factors were derived from an analysis of sales and were applied correctly to the sampled properties. However, the Department cautions all assessors to avoid "island" factoring and instead apply factors to broad areas. If "hot-spots" exist, the assessor should consider reappraisal of the area rather than factoring.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Single-family Residential Improvements: One hundred and twenty-seven (127) improved single-family residential properties were included in the study. The sample indicates that appropriate valuation techniques were applied by the assessor's staff. The assessor made the necessary corrections to the assessed values for outliers on the Log to Report Changes to the Roll, as per NRS 361.310.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Multi-family Residential Improvements: Twenty-seven improved multi-family residential properties were included in the study. The sample indicates appropriate valuation techniques were applied by the assessor's staff. The assessor made the necessary corrections to the assessed values for outliers on the Log to Report Changes to the Roll, as per NRS 361.310.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Commercial and Industrial Improvements: Nineteen (19) improved commercial/industrial properties were included in the study. The sample indicates appropriate valuation techniques were applied by the assessor's staff. The assessor made the necessary corrections to the assessed values for outliers on the Log to Report Changes to the Roll NRS 361.310.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Minor Improvements: Each year the assessor's staff has improved in the valuation of minor improvements. The current study confirmed that minor improvements are routinely discovered and correctly valued. While this had been a deficiency in prior study years, the current study shows this has been corrected.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

New Construction Valuation: Nearly all new construction in Pahrump is discovered through the building permits issued through Pahrump Building and Safety. In other parts of Nye County and Pahrump, new construction is discovered through property visits, notice of completions, or word of mouth. While this past year has shown tremendous growth in Nye County, the assessor has put into place efficient procedures that insure new construction gets valued. New construction discovered before the

close of the roll in December is included at that time. New construction discovered after the close of the roll is included on the roll log. A review of several parcels with new construction shows the improvements are being correctly valued and depreciated when applicable.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Land: Twenty-two (22) agricultural properties were included in this year's study. Only one sample was from the reappraisal area and the balance from the factored areas. Four of the samples were out of ratio parameters. The reason for this was due to the period of time between the assessor's appraisal and the appraisal completed by the Division. Over the past several years the drought in southern Nevada has taken a toll on agricultural properties. The division appraiser noted the degradation of the properties and lowered land classifications on several properties. The problem was discussed in detail with the county appraisers and they will check the properties in the affected areas upon reappraisal.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Land Records: The county maintains good land records on all agricultural properties. The records are updated properly each year
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Land Classification Maps: Land classification maps are available for all properties and accurately represent land classifications on all parcels.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Agricultural Bulletin Use: The assessor has correctly applied the values as contained in the current year agricultural bulletin.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Residential Homesite Valuation: The residential homesites that exist on agricultural properties are being correctly valued and are in equalization with nonagricultural residential sites as required by NRS 361.A.140.

Agricultural Improvements: The Division found that the assessor is correctly appraising agricultural improvements utilizing the Marshall and Swift Residential Cost Handbook and the Assessor's Handbook of Rural Building Costs. All of the improved agricultural samples were within ratio parameters.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Deferred Taxes: A review of the procedures utilized by the assessor in calculating and collecting deferred taxes indicates the proper methodology is being applied.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Higher Use: Nye County has only one parcel that was converted to a higher use. There were no agriculture parcels converted to a higher use in multi-family residential or commercial categories.

Agricultural Land Conversions: The assessor listed one parcel totaling 20 acres which was converted from agricultural use to residential use during the 2003 calendar year. For the sample selected, the assessor's calculations of deferred taxes were correct.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Assessment Maps: The county planning department prepares the assessor's maps. The maps are of good quality and are easy to use and adhere to Nevada Revised Statutes for proper mapping procedures.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Prescribed Parceling System: The assessor uses the prescribed parceling system. Summary parcels are no longer used in Nye County. The assessor has now platted all exempt land on the parcel maps. However, most exempt parcels such as Bureau of Land Management, U. S. Forest Service and Indian parcels are excluded from the assessment process.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Personal Property Discovery and Valuation Work Practices

Discovery: Discovery of personal property in Nye County has improved since the last ratio study. Due to the large size of the county it is necessary for the Assessor to maintain two offices, one in Pahrump and the other in the county seat of Tonopah.

Business licenses are still only required in the towns of Tonopah and Pahrump, and are utilized by the staff to discover new businesses. Other sources of discovery include fictitious name reports, field inspection, and review of newspapers and phone books.

Mobile homes still present a problem in the discovery area primarily due to the 18,000 square miles of wide open space that make up Nye County, a limited fiscal budget, out of state mobile home dealers, and only a few appraisers available for field discovery. Building permits are not required for mobile homes. The staff obtains and reviews Dealer's Reports of Sale, septic tank inspection reports, and moving permits combined with field inspections to locate new mobile homes. This could result in a long time period between moving into the county, actually being discovered, and having the mobile home added to the tax roll.

The Department recommends the County Commissioners mandate the use of building permits on all construction, until then the Department recommends the appraisers schedule regular field trips as often as possible each year with the main focus being on mobile home discovery.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Record-keeping: The County continues to improve in this category. Personal property files are maintained in the office in which they are geographically located. In prior years, they were all housed in the Tonopah office. Since the last ratio study, both offices have moved the mobile home files from index cards to individual file folders for each mobile home account. The new file folder system installed by the Assessor completes the transition from cards and staples to completed file jackets labeled, with all ownership, value, comparable sale for very old units, and DRS information for units when available. The assessor has improved the process of acquiring DRS documents in the last 3 years. When mobile home documentation is received, it is copied for back-up purposes and routed to the proper geographic location for inclusion in the numerically ordered mobile home account file. Prior ratio studies recommended purging old declarations and other unnecessary documentation. Both offices have made improvement in this area.

At both office locations the aircraft, business, and ranch written statements (declarations) are filed in individual folders and are filed alphabetically for unsecured accounts, and numerically for secured accounts. For consistency, the Department recommends the Assessor re-label all unsecured account files and file them in numerical order in the future.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Business/Agricultural Property: During the Division's review of the Pahrump office, it was noted that development of agricultural parcels into residential and commercial parcels is becoming the standard. At the present time the Assessor does not have specific appraisers assigned to specialty assignments such as Real Property valuation and Personal Property valuation. Each appraiser is responsible for geographic areas, valuing both real and personal property in their areas, and one personal property certificated appraiser coordinating the efforts of personal property data management. The last ratio study noted several outliers in the Pahrump office due to incorrect class life assignments. This problem has been corrected and of sixty-nine business and agricultural accounts reviewed no outliers were discovered.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Mobile Homes: As noted above, this category has shown improvement. All accounts have been re-filed in individual file folders with the correct ownership, valuation information, and written statement available for review. There were no outliers discovered from mobile home files reviewed. In past studies the majority of the outliers were a result of sales tax being included, and accessories not included. These challenges have been noted as corrected in this study.

Mobile homes being converted to real property remain on the unsecured roll until the county receives notification from the Manufactured Housing Division of the status change and all other conditions of NRS 361.244 are satisfied. Mobile homes entering the county after the lien date are considered non-migratory property and are placed on the unsecured roll the following year in accordance with NAC 361.149 (2). Real property improvements associated with the mobile homes are being valued and depreciated correctly.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Migratory Property: As noted above mobile homes that arrive in the county after the July 1st lien date are considered non-migratory and added to the computer database and billed in the next tax year. The county has some construction companies and other migratory property that move in and out of the county. They are pro-rating the tax as required by NRS 361.505.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Billboards: Four unsecured accounts were reviewed with no outliers noted.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Aircraft: The Department reviewed almost the entire population of aircraft within the county and none were found to be out of ratio tolerance.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Billing/Collection (penalties applied, seizure and sale) Analysis: The Department noted that, the Assessor is monitoring a line item on the delinquencies report, a bankruptcy case involving Arimetco Inc. involving back taxes and penalties of some \$766,784. The Department reviewed this large outstanding line item and discovered the Nye County District Attorney is currently working with the bankruptcy trustee in Arizona to bring closure to this line item. The Arimetco Inc. line item represents the majority of the outstanding delinquency in this county. The current Assessor has made some headway in the control and collection of prior year's delinquent accounts. The current Assessor has been in office for five years and inherited a mountain of uncollected accounts. Of the accounts the Assessor has to deal with, the total, in delinquent tax accounts prior to the 2003-2004 billing, including mining, water rites, oil and gas leases, is approximately \$204,440 (including penalties and interest) down from \$250,000.
THE ASSESSOR'S PROCEDURES NEEDS IMPROVEMENT (2).

Recommendation: A comprehensive and aggressive plan of pursuing delinquent accounts must be continued by the assessor's office and given top priority. This is necessary because of the current and unusual wide disparity of the economic nature of this county. The Department recommends that the assessor and staff follow the procedures set forth in statute for nonpaying accounts in Chapter 32 NRS 361, and demand the county commission to direct the District Attorney to orchestrate the remedies outlined in NRS 361.535 thru 361.5644. Also any non-collectable accounts over five years old that have no remaining value or assets to seize should be taken to the county commissioners, in petition, by the county Treasurer and removed from the roll in accordance with NRS 361.5607.

Other Work Practices

Possessory Interest Valuation - Real Property and Personal: There is an insignificant amount of real property possessory interests in Nye County. These properties are made up of remote cabin type properties located on BLM land and a few structures located on patented mining claims. Nye County also has the distinction of being the location for several federally contracted companies all of which to some extent, have personal property of a possessory nature. The assessor is aware of these accounts and has mailed declarations of value each year to these companies. For the most part the companies respond in a positive manner. The assessor has correctly applied improvement values to these parcels. This procedure is in accordance with NRS 361.157.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Statutes and Regulations: The Nevada Revised Statutes and the Nevada Administrative Code are available both the county seat in Tonopah and in the assessor's office in Pahrump. These are also available online. These regulations and codes are updated.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Cost Manuals and Systems: The assessor uses the Marshall and Swift computer cost estimator program to value the majority of the major improvements. The estimator updates are loaded into the computer once each year at the beginning of the work year. The September 2002 update is used for the residential property and the October 2002 update is being used for the commercial property. In addition, the assessor has several copies of the Division's approved Rural Building Manual. All of the manuals have been updated correctly. Some local costs in Pahrump, which are surveyed on a yearly basis, are also used to value some minor improvements such as concrete flat work and asphalt, fencing and water systems.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraisal Records: The information in the files is complete, correct and up to date. Each property record folder contains the most recent Marshall and Swift data entry form and computer printout as well as several older data entry forms. The files also contain a recent picture of the improvements, which are now being taken with digital cameras and a building sketch from the Winsketch program. The files may also contain building permits, correspondence, appeal documents pertaining to the property, and a new construction breakdown sheet for those parcels having new construction. The majority of the information in the files is necessary to explain and defend the appraisals.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

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

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

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

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appeals Preparation and Presentation: For this tax year there were a total of twenty-three (23) appeals to the Nye County Board of Equalization, of which one appealed to the State Board of Equalization.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Reopened Roll Log: The roll log, required by NRS 361.310 to be received by the Division on or before October 31, 2003 was received on October 26, 2003 and was completed correctly.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Obsolescence: The assessor has applied obsolescence to 227 properties in the town of Gabbs. Obsolescence was applied for two reasons; the decrease in population (fell below 500) and the local economy is unclear. The Division reviewed the data on several of these parcels and found the assessor's method and final value to be supportable. The Division recommends the use of the income approach to value for commercial properties as a check on whether taxable value exceeds full cash value.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

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

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraisal Cycle: The assessor uses a five-year reappraisal cycle. Nye County's reappraisal area includes the towns of Gabbs, Manhattan, Round Mountain and that portion of the town of Pahrump north of Nevada Route 372 and west of Nevada Route 160. The area includes portions of Books 01, 04, 06, 21, 27 thru 33, and 43 and contains 16,932 non-agricultural parcels, and 4 agricultural parcels. 3,100 of these parcels are improved. This area represents approximately 32 percent of the improved parcels. In 2002, Outside North, Pahrump#5, Smokey Valley Library, Smokey Valley TV, Tonopah Library, and Railroad Valley GID, was reappraised. This area represents approximately 10 percent of the county. In 2001, approximately 6 percent of the county was reappraised. This included Beatty, Pahrump#4, Beatty GID and Beatty Water and Sanitation. In 2000, Pahrump and Tonopah, were reappraised. These areas represented 31 percent of the county. Finally in 1999, Pahrump#2, Amargosa, Outside South, Amargosa Library and Beatty Library, was reappraised. This area represents approximately 21 percent of the county. The existing reappraisal cycle appears to work well for the assessor, conform to statute requirements, and is manageable with the available staff.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Improvement Factoring: The Nye County Assessor is using the approved Improvement Factor and has demonstrated its proper application on those properties that have improvements.

Appraiser Certifications: The Division has certified the assessor and three real property appraisers to appraise for ad valorem tax purposes. In addition, one appraiser is also certified to value personal property.

THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appraisers Training Requirements: All of the Nye County staff appraisers are presently in compliance with NRS 361.223. There are three (3) Real Property and (3) Personal Property appraisers in Pahrump and two (2) Real Property and two (2) Personal Property appraisers in Tonopah.
THE ASSESSOR'S PROCEDURES MEET STANDARDS (3).

Appendix:
Summary of Ratio Study Statistics
by Area

**DOUGLAS COUNTY
2004-2005 RATIO STUDY
ALL APPRAISAL AREAS**

WORK YEAR	PROPERTY TYPE	AGGREGATE RATIO	MEDIAN RATIO	COD MEDIAN	SAMPLE SIZE
2003	TOTAL PROPERTY - AREA 3	34.6%	34.9%	1.4%	149
2003	IMPROVEMENTS - AREA 3	34.5%	34.8%	2.1%	130
2003	IMPROVED LAND - AREA 3	34.7%	35.0%	0.9%	134
2003	VACANT LAND - AREA 3	34.9%	35.0%	0.3%	15
2002	TOTAL PROPERTY - AREA 2	32.9%	33.7%	5.2%	28
2002	IMPROVEMENTS - AREA 2	34.6%	34.7%	1.4%	20
2002	IMPROVED LAND - AREA 2	30.5%	32.3%	9.2%	22
2002	VACANT LAND - AREA 2	33.1%	34.7%	4.7%	6
2001	TOTAL PROPERTY - AREA 1	32.1%	33.5%	6.5%	27
2001	IMPROVEMENTS - AREA 1	34.5%	34.9%	2.2%	19
2001	IMPROVED LAND - AREA 1	28.2%	34.2%	11.6%	21
2001	VACANT LAND - AREA 1	32.4%	32.6%	5.3%	6
2000	TOTAL PROPERTY - AREA 5	26.5%	26.6%	8.9%	24
2000	IMPROVEMENTS - AREA 5	35.5%	35.2%	2.5%	18
2000	IMPROVED LAND - AREA 5	22.4%	20.4%	14.9%	18
2000	VACANT LAND - AREA 5	24.1%	26.4%	16.2%	6
1999	TOTAL PROPERTY - AREA 4	31.1%	32.3%	7.3%	27
1999	IMPROVEMENTS - AREA 4	34.2%	34.2%	2.3%	19
1999	IMPROVED LAND - AREA 4	26.8%	32.3%	16.8%	21
1999	VACANT LAND - AREA 4	29.8%	32.1%	8.2%	6

**HUMBOLDT COUNTY
2004-2005 RATIO STUDY
ALL APPRAISAL AREAS**

WORK YEAR	PROPERTY TYPE	AGGREGATE RATIO	MEDIAN RATIO	COD MEDIAN	SAMPLE SIZE
2003	TOTAL PROPERTY - AREA 1	34.7%	34.8%	1.3%	38
2003	IMPROVEMENTS - AREA 1	34.7%	34.6%	1.6%	31
2003	IMPROVED LAND - AREA 1	34.6%	35.0%	1.1%	31
2003	VACANT LAND - AREA 1	34.6%	35.0%	1.7%	6
2002	TOTAL PROPERTY - AREA 2	34.7%	34.8%	2.5%	27
2002	IMPROVEMENTS - AREA 2	34.9%	35.0%	2.5%	18
2002	IMPROVED LAND - AREA 2	34.6%	35.0%	2.4%	20
2002	VACANT LAND - AREA 2	33.6%	33.4%	2.3%	7
2001	TOTAL PROPERTY - AREA 3	34.2%	35.0%	1.7%	25
2001	IMPROVEMENTS - AREA 3	34.2%	34.9%	2.2%	17
2001	IMPROVED LAND - AREA 3	34.0%	35.0%	1.5%	20
2001	VACANT LAND - AREA 3	35.0%	35.0%	0.0%	5
2000	TOTAL PROPERTY - AREA 4	34.5%	34.5%	2.1%	22
2000	IMPROVEMENTS - AREA 4	35.4%	35.5%	2.9%	16
2000	IMPROVED LAND - AREA 4	33.5%	33.8%	3.5%	16
2000	VACANT LAND - AREA 4	33.2%	33.5%	4.1%	6
1999	TOTAL PROPERTY - AREA 5	34.0%	33.6%	2.0%	14
1999	IMPROVEMENTS - AREA 5	34.8%	35.0%	0.5%	8
1999	IMPROVED LAND - AREA 5	32.8%	33.1%	4.1%	8
1999	VACANT LAND - AREA 5	32.8%	33.6%	2.0%	6

LINCOLN COUNTY
2004-2005 RATIO STUDY
ALL APPRAISAL AREAS

WORK YEAR	PROPERTY TYPE	AGGREGATE RATIO	MEDIAN RATIO	COD MEDIAN	SAMPLE SIZE
2003	TOTAL PROPERTY - AREA 4	33.8%	34.0%	2.2%	42
2003	IMPROVEMENTS - AREA 4	33.3%	33.0%	3.0%	33
2003	IMPROVED LAND - AREA 4	35.2%	35.1%	0.7%	33
2003	VACANT LAND - AREA 4	34.0%	33.9%	3.1%	9
2002	TOTAL PROPERTY - AREA 5	34.5%	34.5%	11.5%	24
2002	IMPROVEMENTS - AREA 5	35.0%	35.6%	2.6%	18
2002	IMPROVED LAND - AREA 5	34.1%	35.2%	4.0%	18
2002	VACANT LAND - AREA 5	26.9%	21.4%	29.8%	6
2001	TOTAL PROPERTY - AREA 1	34.1%	34.3%	8.6%	30
2001	IMPROVEMENTS - AREA 1	34.4%	34.8%	3.5%	23
2001	IMPROVED LAND - AREA 1	34.7%	35.0%	4.2%	24
2001	VACANT LAND - AREA 1	26.5%	23.1%	35.9%	6
2000	TOTAL PROPERTY - AREA 2	34.8%	35.6%	5.8%	25
2000	IMPROVEMENTS - AREA 2	34.7%	35.7%	6.3%	18
2000	IMPROVED LAND - AREA 2	36.2%	36.1%	6.0%	19
2000	VACANT LAND - AREA 2	31.4%	33.8%	15.2%	6
1999	TOTAL PROPERTY - AREA 3	34.0%	35.0%	10.3%	26
1999	IMPROVEMENTS - AREA 3	33.5%	34.9%	3.6%	19
1999	IMPROVED LAND - AREA 3	35.7%	35.5%	3.2%	20
1999	VACANT LAND - AREA 3	36.7%	34.8%	36.8%	6

**LYON COUNTY
2004-2005 RATIO STUDY
ALL APPRAISAL AREAS**

WORK YEAR	PROPERTY TYPE	AGGREGATE RATIO	MEDIAN RATIO	COD MEDIAN	SAMPLE SIZE
2003	TOTAL PROPERTY - AREA 5	34.6%	34.8%	2.5%	97
2003	IMPROVEMENTS - AREA 5	33.9%	34.9%	3.3%	79
2003	IMPROVED LAND - AREA 5	34.4%	35.0%	1.8%	82
2003	VACANT LAND - AREA 5	34.3%	34.5%	2.2%	15
2002	TOTAL PROPERTY - AREA 4	32.0%	32.9%	4.5%	32
2002	IMPROVEMENTS - AREA 4	33.8%	33.5%	5.2%	25
2002	IMPROVED LAND - AREA 4	29.1%	32.8%	3.9%	26
2002	VACANT LAND - AREA 4	32.7%	32.8%	0.8%	6
2001	TOTAL PROPERTY - AREA 3	34.1%	32.9%	3.1%	15
2001	IMPROVEMENTS - AREA 3	34.2%	33.1%	4.5%	8
2001	IMPROVED LAND - AREA 3	34.5%	33.6%	2.6%	9
2001	VACANT LAND - AREA 3	33.0%	32.7%	1.4%	6
2000	TOTAL PROPERTY - AREA 2	33.7%	34.1%	3.1%	38
2000	IMPROVEMENTS - AREA 2	33.7%	34.5%	4.2%	30
2000	IMPROVED LAND - AREA 2	33.6%	33.7%	2.5%	32
2000	VACANT LAND - AREA 2	33.0%	32.8%	1.7%	6
1999	TOTAL PROPERTY - AREA 1	32.2%	32.9%	4.4%	20
1999	IMPROVEMENTS - AREA 1	32.1%	34.6%	5.1%	13
1999	IMPROVED LAND - AREA 1	32.9%	32.8%	2.8%	14
1999	VACANT LAND - AREA 1	31.8%	31.8%	1.3%	6

**MINERAL COUNTY
2004-2005 RATIO STUDY
ALL APPRAISAL AREAS**

WORK YEAR	PROPERTY TYPE	AGGREGATE RATIO	MEDIAN RATIO	COD MEDIAN	SAMPLE SIZE
2003	TOTAL PROPERTY - AREA 5	34.6%	34.2%	4.0%	72
2003	IMPROVEMENTS - AREA 5	35.1%	34.5%	3.1%	57
2003	IMPROVED LAND - AREA 5	34.8%	34.8%	1.8%	57
2003	VACANT LAND - AREA 5	35.1%	33.3%	10.5%	15
2002	TOTAL PROPERTY - AREA 4	34.3%	34.6%	2.6%	12
2002	IMPROVEMENTS - AREA 4	34.2%	34.1%	3.4%	9
2002	IMPROVED LAND - AREA 4	34.7%	35.0%	1.2%	12
2002	VACANT LAND - AREA 4	35.1%	33.3%	10.5%	15
2001	TOTAL PROPERTY - AREA 3	34.6%	34.9%	5.8%	28
2001	IMPROVEMENTS - AREA 3	35.1%	35.0%	1.3%	16
2001	IMPROVED LAND - AREA 3	34.9%	34.9%	1.8%	16
2001	VACANT LAND - AREA 3	32.2%	34.3%	12.4%	12
2000	TOTAL PROPERTY - AREA 2	35.0%	35.0%	2.3%	24
2000	IMPROVEMENTS - AREA 2	35.1%	35.0%	1.3%	16
2000	IMPROVED LAND - AREA 2	34.2%	33.9%	5.2%	16
2000	VACANT LAND - AREA 2	35.4%	35.1%	3.3%	8
1999	TOTAL PROPERTY - AREA 1	33.2%	33.9%	10.6%	26
1999	IMPROVEMENTS - AREA 1	34.4%	35.0%	2.9%	19
1999	IMPROVED LAND - AREA 1	31.2%	33.4%	4.3%	19
1999	VACANT LAND - AREA 1	23.5%	21.5%	18.9%	7

NYE COUNTY
2004-2005 RATIO STUDY
ALL APPRAISAL AREAS

WORK YEAR	PROPERTY TYPE	AGGREGATE RATIO	MEDIAN RATIO	COD MEDIAN	SAMPLE SIZE
2003	TOTAL PROPERTY - AREA 4	34.4%	34.6%	2.3%	131
2003	IMPROVEMENTS - AREA 4	34.3%	34.5%	2.9%	117
2003	IMPROVED LAND - AREA 4	34.8%	35.0%	1.8%	118
2003	VACANT LAND - AREA 4	33.8%	34.6%	3.0%	13
2002	TOTAL PROPERTY - AREA 5	34.2%	34.2%	2.8%	21
2002	IMPROVEMENTS - AREA 5	34.6%	34.6%	2.6%	15
2002	IMPROVED LAND - AREA 5	33.0%	32.4%	4.6%	15
2002	VACANT LAND - AREA 5	32.9%	32.8%	4.0%	6
2001	TOTAL PROPERTY - AREA 1	34.1%	34.1%	3.4%	18
2001	IMPROVEMENTS - AREA 1	34.7%	34.9%	2.3%	11
2001	IMPROVED LAND - AREA 1	32.8%	33.2%	5.5%	12
2001	VACANT LAND - AREA 1	33.0%	33.2%	2.1%	6
2000	TOTAL PROPERTY - AREA 2	33.8%	34.3%	3.3%	39
2000	IMPROVEMENTS - AREA 2	33.4%	33.9%	3.4%	25
2000	IMPROVED LAND - AREA 2	34.3%	34.1%	4.1%	33
2000	VACANT LAND - AREA 2	34.8%	34.5%	2.1%	6
1999	TOTAL PROPERTY - AREA 3	34.4%	33.9%	2.6%	23
1999	IMPROVEMENTS - AREA 3	34.3%	34.1%	2.7%	15
1999	IMPROVED LAND - AREA 3	34.4%	34.3%	3.3%	17
1999	VACANT LAND - AREA 3	36.0%	33.7%	3.1%	6