

**Nevada Department of Taxation**

**2005-2006  
Improvement Factor  
Report**



Prepared by:  
Division of Assessment Standards  
June, 2004

# Table of Contents

<b>Topic</b>	<b>Page</b>
Narrative Report . . . . .	1
Table I, Comparison of Source Results . . . . .	5
Survey of Area Contractors . . . . .	6
Consumer Price Index . . . . .	7
McGraw-Hill Building Cost Index History . . . . .	8
McGraw-Hill Cost Reports . . . . .	10
Study of Marshall-Swift Costing Service, Cost Manual by Region . . . . .	19A
Appendix I: Notifications from Assessors . . . . .	79
Appendix II: Data from Carson City . . . . .	99

## **2005-2006 Improvement Factor Report**

### **Executive Summary**

*This executive summary does not include the spreadsheets of data supporting the analysis of the Marshall-Swift Costing Service Cost Manual. If you desire a copy of this material, please contact the Division of Assessment Standards.*

In 2003, the Legislature amended NRS 361.260 (5) and added NRS 361.261. Under the amended NRS 361.260(5), assessors may either apply a factor to improvements in non-reappraisal areas or they have the option of determining the replacement cost and subtracting all applicable depreciation and obsolescence for improvements in non-reappraisal areas. If an assessor chooses to apply a factor, the factor *“must reasonably represent the change, if any, in the taxable value of typical improvements in the area since the preceding year, and must take into account all applicable depreciation and obsolescence.”*

NRS 361.261 now requires the Department to propose any improvement factors on or before February 1 of each year. Then, county assessors have a chance to respond to the proposed factor, and must notify the Tax Commission that he either approves or objects to the proposed factors. If any county assessor objects, the Tax Commission shall hold a hearing on the proposed factors.

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

The Department annually conducts a comprehensive study to determine the increases or decreases in typical building costs. For the 2005-2006 tax year, the Department used the following sources of information to estimate the rate of change in costs:

Sources:

1. Study of Marshall-Swift Costing Service cost manual, by region
2. Survey of Area Contractors
3. Consumer Price index
4. McGraw-Hill Building Index

Until 2001, the Department recommended a “composite factor” to be approved by the Nevada Tax Commission. The composite factor was comprised of a calculated weighted average of cost trends, less the 1.5% rate of annual depreciation required by NRS 361.227. Since NRS 361.260(5) requires that all applicable depreciation *and obsolescence* must be taken into account, the Department since 2001 has only recommended the trend factor, without making a

mathematical calculation for depreciation for purposes of a composite factor. Since obsolescence can only be calculated at the local level, the Department has not recommended a composite factor since 2002, and instead instructs the county assessors to take into account all applicable depreciation and obsolescence.

For the 2005-2006 tax year, the Department recommends that a statewide factor of 2.0% be applied to non-reappraised improvements. This is a statewide average supported by the sources listed above. The factor represents building cost trends but does not include all applicable depreciation and obsolescence, which must be calculated at the local level. The factor is contained within the range of reasonable representations of cost changes. Although greater than the Marshall Swift study, a 2.0% statewide factor is, nevertheless, a conservative reflection of the other sources of cost change indicators, including the area contractor survey, the consumer price index, and the McGraw-Hill building index. It also is appropriate given the rising inflation factors for materials as described in the accompanying news articles.

A statewide factor displays less volatility than regional factors while still maintaining equalized values between the mandated range of 32% to 36% required by NRS 361.333 and improving uniformity among jurisdictions.

Each of the sources will be individually discussed in this report. A comparison of the sources is reported in Table I on page 6-A. References to data compiled for the Las Vegas area is omitted, since the Clark County Assessor reappraises each year and therefore does not use an improvement factor.

### ***Area Contractor Survey***

Area contractors are annually surveyed to determine whether building costs have gone up, down, or stayed the same, as well as the approximate percentage change they experienced for the period from September 2002 to September 2003. They were also asked about what type of construction they are engaged in, whether residential or commercial, or both. Finally, they were asked to identify the areas in which they build.

The survey indicates that contractors experienced cost increases ranging from “stable” meaning no change, to a high of 5% by residential building contractors in the Carson City and Washoe County area.

No contractors from Lincoln responded.

### ***Consumer Price Index***

According to the Bureau of Labor Statistics:

The consumer price index (CPI) is a measure of the average change in prices over time of goods and services purchased by households. The CPIs are based on prices of food, clothing, shelter, and fuels, transportation fares, charges for doctors' and dentists'

services, drugs, and other goods and services that people buy for day-to-day living. Prices are collected in 87 urban areas across the country from about 50,000 housing units and approximately 23,000 retail establishments – department stores, supermarkets, hospitals, filling stations, and other types of stores and service establishments.

The CPI Table indicates the overall CPI percent change from October 2002 to October 2003 was 1.9%. The percent change for the housing category was 2.1%, but for shelter alone, the percentage change was 2.5%.

### ***Study of Marshall-Swift Costing Service Cost Manual***

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

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

The methodology used to calculate the weighted average cost changes is described in Appendix A. The study of the Marshall-Swift Costing Service has been conducted by the Department annually for the last twenty-one years. The steps include an analysis of the rate of change of regional factors for each class of construction, including 5 types of commercial construction and 2 types of residential construction. The local cost modifiers are also studied to determine the rate of change, from October 1<sup>st</sup> of 2002 to October 1<sup>st</sup> of 2003, for each building type and applied to the regional change.

The resulting forty-nine factors are mathematically accurate, but unwieldy for assessors to apply, because it would require an individual analysis and data entry on each property to see which of the forty-nine factors is the most appropriate. To simplify the process, the Department weights the factors on the basis of the type of construction observed statewide. This reduces the number of factors to five for commercial and two for residential. A second weighting is applied, based on the relative total assessed value of commercial to residential properties reported in the Statistical Analysis of the Roll. This results in an overall weighted factor for commercial properties and an overall weighted factor for residential properties. These two are added to produce an improvement factor by region. The average of all the regions except Las Vegas produces a weighted statewide factor. The Summary Table shows the regional weighted average factors, as well as the weighted statewide factor of 1.00.

These factors are produced based on data from October 1, 2002 to October 1, 2003 and applied to improvements for a lien date in July, 2005. The gap in time is required to compile data, process it, get it approved by the Tax Commission, and then disseminated to assessors for assessments prepared in advance of the July 1, 2005 lien date.

## ***McGraw-Hill Building Cost Index***

The McGraw-Hill Building Cost Index (BCI) is an inflation-measurement tool which has been published annually since 1913. The index is designed to indicate basic underlying trends of construction costs in the U.S. Components are based on construction materials less influenced by local conditions, and is therefore less useful for purposes of determining an improvement factor for Nevada. However, the BCI uses steel, lumber and cement because they have a stable relation to the nation's economy and price structure. The selected materials in the BCI also govern price trends because of their predominant use in construction. The articles about BCI included in this Report may be found at pages 8-19.

## ***Conclusions and Recommendations***

Regional factors based on the study of Marshall-Swift Costing Service Cost Manual are accurate and provide equalized values. However, the acceptable range of resulting ratios has a greater spread between regions. Statewide factors, barring unusual local conditions, not only provide equalized values, but also tighter uniformity among regions. Given the results of the various sources of information, the Department recommends a statewide factor of 2.0%. A factor of 2.0%, while greater than the results of the Marshall-Swift Costing Service Cost Manual, is acceptable in view of the other credible sources of information.

Nevada Department of Taxation

**Table I.**  
*Comparison of Source Results*

**RECOMMENDED IMPROVEMENT FACTOR:**

**1.020**

**2005-2006**

Source	Carson City	Elko	Fallon	Lincoln	Nye	Reno/Sparks	Tahoe	Statewide
Marshall Swift study	1.00	1.02	1.00	1.00	1.00	1.00	1.01	1.000
Builder's Survey								1.030
CPI - West Urban								1.019
CPI - Housing category								1.021
CPI - Shelter subcategory								1.025
McGraw-Hill Building Index								1.025

**For Comparison to Last Year:**

**Nevada Tax Commission adopted factor:**

**1.025**

**2004-2005**

Source	Carson City	Elko	Fallon	Lincoln	Nye	Reno/Sparks	Tahoe	Statewide
Marshall Swift study	1.035	1.035	1.035	1.025	1.035	1.035	1.025	1.030
Builder's Survey	1.028	1.023	1.042		1.027	1.032	1.030	1.027
CPI								1.024

**Calendar Year 2004 - Builder Survey – For Roll Year 05-06**

**Builder Surveyed      Construction Area      % Change  
(from last year)  
9/2002 to 9/2003      Construction Type**

<b>Millard Const.</b>	<b>Lyon/Carson</b>	<b>+5%</b>	<b>Res. &amp; Comm.</b>
<b>Michael Clay Const.</b>	<b>Elko/Humb/Winn Lander/Pershing</b>	<b>+2%</b>	<b>Res. &amp; Comm.</b>
<b>E-Z Const</b>	<b>Reno Churchill Carson Whitepine</b>	<b>+4%</b>	<b>Res. &amp; Comm.</b>
<b>Crom Construction</b>		<b>+5%</b>	<b>Res. &amp; Comm.</b>
<b>Q &amp; D Construction</b>	<b>Washoe</b>	<b>+4%</b>	<b>Res. &amp; Comm.</b>
<b>This Index</b>	<b>Area Average</b>	<b>4%</b>	<b>(All Types)</b>

<b>Clark &amp; Sullivan</b>	<b>Washoe/Clark/No.Cal.</b>	<b>+3%</b>	<b>Commercial</b>
<b>Diversified Development</b>	<b>Washoe</b>	<b>Stable</b>	<b>Commercial</b>
<b>Argonaut Const.</b>	<b>Washoe/Carson</b>	<b>+4%</b>	<b>Commercial</b>
<b>Miles Bros</b>	<b>Washoe/Carson City/Lyon/Douglas</b>	<b>+4%</b>	<b>Commercial</b>
<b>Shaver Construct</b>	<b>Washoe/Carson City</b>	<b>+3%</b>	<b>Commercial</b>
<b>F Evans Const.</b>	<b>Washoe/Douglas /Churchill</b>	<b>Stable</b>	<b>Commercial</b>
<b>Ormaza Const.</b>	<b>Elko Eureka</b>	<b>+3%</b>	<b>Commercial</b>
<b>This Index</b>	<b>Area Average</b>	<b>2.4%</b>	<b>Commercial Only</b>

<b>Avco Const.</b>	<b>Nye</b>	<b>+3%</b>	<b>Residential Only</b>
<b>Pahrump Valley Const.</b>	<b>Nye</b>	<b>+4%</b>	<b>Residential - Comm.</b>
<b>H &amp; S Construct</b>	<b>Douglas</b>	<b>+3%</b>	<b>Residential Only</b>
<b>Howe Construction</b>	<b>Lyon/Washoe/ Carson City</b>	<b>+2%</b>	<b>Residential Only</b>
<b>Neuffer Homes</b>	<b>Reno / Sparks</b>	<b>+5%</b>	<b>Residential Only</b>
<b>This Index</b>	<b>Area Average</b>	<b>3.4%</b>	<b>Residential</b>

Mean Index:      **3.2%**

Median Index:      **3.0%**



**Consumer Price Index - All Urban Consumers**

Series Id: CUUR0400SA0,CUUS0400SA0

Not Seasonally Adjusted

Area: West urban

Item: All items

Base Period: 1982-84=100

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2	ANNUAL FACTOR
1997	159.6	160.1	160.8	161.1	161.1	161.0	161.1	161.5	162.1	162.8	162.8	162.8	161.4	160.6	162.2	
1998	163.0	163.2	163.3	163.6	164.3	164.2	164.3	164.8	165.1	165.5	165.8	165.8	164.4	163.6	165.2	
1999	166.4	166.9	167.3	169.0	168.7	168.3	168.9	169.5	170.0	170.4	170.4	170.5	168.9	167.8	170.0	1.030
2000	171.0	172.0	173.5	173.7	174.0	174.3	175.2	175.9	176.6	177.2	177.2	177.1	174.8	173.1	176.5	1.040
2001	178.3	179.3	180.1	180.4	181.3	182.0	182.0	181.9	182.5	182.5	182.3	181.6	181.2	180.2	182.1	1.030
2002	182.4	183.2	184.0	185.1	184.8	184.5	184.7	185.3	185.7	185.8	185.8	185.5	184.7	184.0	185.5	1.018
2003	186.6	188.1	189.3	188.8	188.5	188.1	188.4	189.2	189.6	189.4	188.5	188.3	188.6	188.2	188.9	1.019
2004	189.4	190.8	192.2	192.3												

**Consumer Price Index - All Urban Consumers**

Series Id: CUURX400SAH,CUUSX400SAH

Not Seasonally Adjusted

Area: West - Size Class B/C

Item: Housing

Base Period: DECEMBER 1997=100

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2	ANNUAL FACTOR
1997												100.0				
1998	100.3	100.3	100.6	100.3	100.2	100.6	100.8	101.2	101.4	101.3	102.0	101.9	100.9	100.4	101.4	
1999	101.8	102.1	102.3	102.4	102.4	102.4	102.8	102.9	103.0	102.8	102.9	102.9	102.6	102.2	102.9	1.015
2000	103.4	103.8	103.9	103.9	104.5	105.2	105.3	105.4	105.9	106.1	106.4	106.3	105.0	104.1	105.9	1.032
2001	108.0	108.1	108.7	108.3	108.9	109.1	109.8	110.0	110.1	110.2	110.6	110.9	109.4	108.5	110.3	1.039
2002	111.5	112.5	112.7	113.5	110.7	111.0	111.1	111.8	111.8	111.7	110.9	111.3	111.7	112.0	111.4	1.014
2003	113.0	113.4	113.4	112.6	112.9	112.5	113.8	114.4	113.5	114.0	113.1	113.6	113.4	113.0	113.7	1.021
2004	114.9	115.8	116.3	115.6												

**Consumer Price Index - All Urban Consumers**

Series Id: CUURX400SAH1,CUUSX400SAH1

Not Seasonally Adjusted

Area: West - Size Class B/C

Item: Shelter

Base Period: DECEMBER 1997=100

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2	ANNUAL FACTOR
1997												100.0				
1998	100.6	100.7	100.9	100.8	100.0	100.5	100.8	101.1	101.6	101.7	102.4	102.3	101.1	100.6	101.7	
1999	102.2	102.6	102.9	103.2	102.7	102.8	103.2	103.4	103.4	103.6	103.8	103.8	103.1	102.7	103.5	1.019
2000	104.2	104.6	104.7	104.8	105.0	105.5	105.6	105.8	106.2	106.5	106.8	106.7	105.5	104.8	106.3	1.028
2001	107.5	107.7	108.4	108.2	108.0	108.3	108.9	109.4	109.7	110.0	110.6	111.1	109.0	108.0	110.0	1.033
2002	111.9	113.3	113.6	114.7	110.9	111.3	111.6	112.6	112.5	112.1	111.3	111.8	112.3	112.6	112.0	1.019
2003	113.7	114.0	114.0	113.3	113.6	113.3	114.7	115.4	114.2	114.9	114.0	114.6	114.1	113.7	114.6	1.025
2004	115.9	117.3	118.1	117.2												

# STUDY OF MARSHALL-SWIFT COSTING SERVICE

## *Improvement Factor Methodology*

All improvements in the state of Nevada are valued for tax purposes based on the cost components provided by Marshall-Swift Valuation Service.

Several approaches are utilized to arrive at the improvement factors to be applied to the current roll values to reflect the annual change in building cost.

1. The residential and commercial manuals provided by Marshall-Swift are examined. The service provides a regional change factor for each class of construction.

(a) The commercial classes include the following:

**A class** buildings have fireproofed structural steel frames with reinforced concrete or masonry floors and roofs.

**B class** buildings have reinforced concrete frames and concrete or masonry floors and roofs.

**C class** buildings have masonry or concrete exterior walls, and wood or steel roof and floor structures, or a slab floor on grade.

**D class** buildings generally have wood or metal frame and wood floor and roof structure.

**S class** buildings have frames, roofs, and walls of incombustible metal.

(b) The residential classes include:

Frame construction.

Masonry bearing wall construction.

Marshall-Swift also provides local cost modifiers for each construction type to modify the regional costs to local conditions. Nine local area modifiers are provided for Nevada and are as follows:

Carson City  
Elko  
Fallon  
Las Vegas  
Lincoln County  
Nye County  
Reno-Sparks  
Lake Tahoe  
Nevada average

The yearly change in the local multiplier from October to October is calculated for each building type and applied to the regional change. A factor for the yearly change in building cost for each construction type is determined.

The resulting forty-nine factors are mathematically accurate, however, they would be unwieldy for the assessors to apply. The process would require the assessors to manually determine which factor to apply to each property in the county and to each individual improvement on every property. To simplify the process, the Division allocates a percentage of type of construction, which could be applied to each construction type to determine a single factor for each designated area. The percentage is based on statewide appraisal observations. The percentages utilized are:

#### Commercial construction

Class A 4%  
Class B 4%  
Class C 50%  
Class D 25%  
Class S 17%

#### Residential construction

Frame 80%  
Masonry 20%

The result of the application of the construction percentage is a commercial factor and a residential factor for each designated area. To arrive at a single factor for each area, the Statistical Analysis of the Roll is used to determine the percentage of commercial and residential value, which exists in each county. Those percentages are then applied to the factors to arrive at a single factor for each designated area. To arrive at a single statewide factor, the same process is utilized using the Statistical Analysis of the Roll.

**2.** The second phase of the process involves Marshall-Swift computerized residential and commercial programs. Valuation runs are processed for groups of various properties, which include all construction types and quality classes. Each type of construction compares the values to identical runs from the previous year to determine the change.

The results of the forty-nine factors are then calculated by applying the same percentages as are utilized in the first example.

**3.** Step three is to research local markets. A mail survey of construction companies throughout the state is conducted. The results of the survey are tabulated to determine the industry's experience of change. This step is used to lend support to steps one and two.

**4.** In step four the Consumer Price Index is examined to determine change year to year.

After all of the above processes have been compared and evaluated, the Division submits the most logical and accurate factor that it has been able to determine. The factor is submitted as a whole factor exclusive of depreciation. The assessor is allowed to apply the whole factor or deduct 1.5 percent depreciation and apply a composite factor with additional depreciation already deducted.

**SUMMARY**  
**COMPUTED FROM THE RESIDENTIAL AND COMMERCIAL MANUALS**

2005-06 PROPOSED IMPROVEMENT FACTOR BY AREA

	FACTOR	AREA	ASSESSED VALUE	FACTORED
CARSON CITY	0.9995	1.0000	1,518,504,077	1,519,337,371
ELKO	1.0202	1.0200	716,020,413	715,873,828
FALLON	0.9996	1.0000	694,416,646	694,723,409
LAS VEGAS	1.0016	1.0000		
LINCOLN COUNTY	1.0021	1.0000	35,166,070	35,091,203
NYE COUNTY	0.9995	1.0000	279,548,493	279,701,898
RENO SPARKS	1.0007	1.0000	5,344,020,416	5,340,159,314
TAHOE AREA	1.0106	1.0100	729,476,847	729,009,337
WEIGHTED AVERAGE STATEWIDE FACTOR	1.0026	1.0023	9,317,152,962	9,313,896,360
AVERAGE STATEWIDE FACTOR	1.0042	1.0038		
MEDIAN STATEWIDE FACTOR	1.0011	1.0000		

**STATISTICAL ANALYSIS OF THE ROLL 2002-2003**

	<b>RESIDENTIAL</b>	<b>CONDO</b>	<b>MULTI-RES</b>	<b>TOTAL</b>	<b>COMMERCIAL</b>	<b>INDUSTRIAL</b>	<b>TOTAL</b>
CARSON CITY	399,718,044	20,019,974	60,357,143	480,095,161	229,107,313	63,782,224	292,889,537
CHURCHILL	122,332,524	377,232	18,199,009	140,908,765	57,001,323	6,726,936	63,728,259
CLARK	12,355,100,070	1,387,110,060	2,242,244,990	15,984,455,120	8,026,011,444	744,953,580	8,770,965,024
DOUGLAS	597,791,663	52,023,003	67,723,404	717,538,070	243,609,787	38,364,479	281,974,266
ELKO	213,405,060	1,718,950	28,977,280	244,101,290	178,944,950	16,174,660	195,119,610
ESMERALDA	1,272,232	0	1,201,243	2,473,475	2,052,681	24,352	2,077,033
EUREKA	3,199,695	0	985,593	4,185,288	9,460,546	1,606,487	11,067,033
HUMBOLDT	64,432,534	0	7,680,770	72,113,304	50,385,282	9,765,159	60,150,441
LANDER	13,342,639	423	2,228,744	15,571,806	10,539,310	2,299,096	12,838,406
LINCOLN	17,377,281	36,303	2,083,392	19,496,976	11,524,738	4,069,489	15,594,227
LYON	250,498,553	5,610	24,653,502	275,157,665	54,668,956	61,698,432	116,367,388
MINERAL	15,633,346	0	2,264,858	17,898,204	8,441,602	27,263,271	35,704,873
NYE	174,647,446	2,245,656	25,175,474	202,068,576	72,275,010	807,804	73,082,814
PERSHING	13,614,416	0	3,204,780	16,819,196	27,023,973	1,115,086	28,139,059
STOREY	34,057,524	0	1,501,347	35,558,871	9,230,453	21,894,961	31,125,414
WASHOE	3,080,901,236	313,588,959	456,439,718	3,850,929,913	1,393,945,454	497,231,422	1,891,176,876
WHITE PINE	33,009,663	0	3,637,938	36,647,601	25,492,775	24,549,532	50,042,307
				22,116,019,281			11,932,042,567
				6,131,564,161			3,161,077,543
				(15,984,455,120.00)			

**IMPROVEMENT FACTOR COMPUTATION USING CARSON CITY AS THE EXAMPLE**

Table A		Table B		Table C		Table D		Table E							
CONSTRUCTION TYPE	COMPARATIVE COST MULTIPLIER 10/02-10/03	X	CHANGE IN LOCAL MULTIPLIER 10/02-10/03	=	FACTOR BY CONSTRUCTION TYPE	X	WEIGHT BY % OF CONSTRUCTION TYPE	=	WEIGHTED FACTOR BY CONSTRUCTION TYPE	=	SUM = FACTOR FOR COMMERCIAL RESIDENTIAL	X	WEIGHT FROM STATISTICAL ANALYSIS	=	WEIGHTED FACTOR FROM STATISTICAL ANALYSIS
	*		**				***						****		

COMMERCIAL

A	1.019		1.10-1.10= 1.000		1.019		0.040		0.041						
B	1.019		1.08-1.08= 1.000		1.019		0.040		0.041						
C	1.019	X	1.08-1.07= 0.990	=	1.009	X	0.500	=	0.504	=	1.006	X	0.339	=	0.341
D	1.021		1.09-1.07= 0.980		1.001		0.250		0.250						
S	1.017		1.11-1.09= 0.980		0.997		0.170		0.169						

RESIDENTIAL

FRAME	1.014		1.09-1.07= 0.980		0.994		0.800		0.795						
MASONRY	1.017	X	1.08-1.07= 0.990	=	1.007	X	0.200	=	0.201	=	0.996	X	0.661	=	<u>0.658</u>

THE IMPROVEMENT FACTOR FOR CARSON CITY

0.9995

\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5

\*\* MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-10  
MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8

\*\*\* MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-6  
BASED ON ESTIMATION BY D.O.A.S FROM INFORMATION SUPPLIED BY MARSHALL-SWIFT

\*\*\*\* AUGUST 2003 STATISTICAL ANALYSIS OF THE ROLL

<b>PROPOSED CARSON CITY FACTOR</b>	1.0000
<b>PROPOSED STATEWIDE FACTOR</b>	1.0000

**IMPROVEMENT FACTOR COMPUTATION USING ELKO AS THE EXAMPLE**

Table A		Table B		Table C		Table D		Table E	
CONSTRUCTION TYPE	COMPARATIVE COST MULTIPLIER 10/02-10/03	CHANGE IN LOCAL MULTIPLIER 10/02-10/03	FACTOR BY CONSTRUCTION TYPE	WEIGHT BY % OF CONSTRUCTION TYPE	WEIGHTED FACTOR BY CONSTRUCTION TYPE	SUM = FACTOR FOR COMMERCIAL RESIDENTIAL	WEIGHT FROM STATISTICAL ANALYSIS	WEIGHTED FACTOR FROM STATISTICAL ANALYSIS	

COMMERCIAL

		1.07-1.07=						
A	1.019	1.000	1.019	0.040	0.041			
B	1.019	1.000	1.019	0.040	0.041			
C	1.019	1.010	1.029	0.500	0.515	1.024	46.91%	0.480
D	1.021	1.000	1.021	0.250	0.255			
S	1.017	1.000	1.017	0.170	0.173			

RESIDENTIAL

		1.07-1.07=						
FRAME	1.014	1.000	1.014	0.800	0.811			
MASONRY	1.017	1.010	1.027	0.200	0.205	1.017	53.09%	0.540

THE IMPROVEMENT FACTOR FOR ELKO

1.020

<b>PROPOSED ELKO FACTOR</b>	<b>1.020</b>
PROPOSED STATEWIDE FACTOR	1.000

- \* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5
- MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-10
- \*\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8
- MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-6
- \*\*\* BASED ON ESTIMATION BY D.O.A.S FROM INFORMATION SUPPLIED BY MARSHALL-SWIFT
- \*\*\*\* AUGUST 2003 STATISTICAL ANALYSIS OF THE ROLL

**IMPROVEMENT FACTOR COMPUTATION USING FALLON AS THE EXAMPLE**

Table A		Table B		Table C		Table D		Table E	
CONSTRUCTION TYPE	COMPARATIVE COST MULTIPLIER 10/02-10/03	CHANGE IN LOCAL MULTIPLIER 10/02-10/03	FACTOR BY CONSTRUCTION TYPE	WEIGHT BY % OF CONSTRUCTION TYPE	WEIGHTED FACTOR BY CONSTRUCTION TYPE	SUM = FACTOR FOR COMMERCIAL RESIDENTIAL	WEIGHT FROM STATISTICAL ANALYSIS	WEIGHTED FACTOR FROM STATISTICAL ANALYSIS	

	*		**		***		****	
COMMERCIAL			1.02-1.02=					
A	1.019		1.000	1.019	0.040	0.041		
B	1.019		1.000	1.019	0.040	0.041		
C	1.019	X	0.990 =	1.009	X	0.500 =	0.504 =	1.006 X
D	1.021		0.980	1.001	0.250	0.250		
S	1.017		0.980	0.997	0.170	0.169		
RESIDENTIAL			1.03-1.01=					
FRAME	1.014		0.980	0.994	0.800	0.795		
MASONRY	1.017	X	1.03-1.02=	1.007	X	0.200 =	0.201 =	0.996 X
			0.990 =					0.649 =
								<u>0.646</u>

THE IMPROVEMENT FACTOR FOR FALLON 1.000

<b>PROPOSED FALLON FACTOR</b>	<b>1.000</b>
PROPOSED STATEWIDE FACTOR	1.000

\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5  
MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-10

\*\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8  
MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-6

\*\*\* BASED ON ESTIMATION BY D.O.A.S FROM INFORMATION SUPPLIED BY MARSHALL-SWIFT  
\*\*\*\* AUGUST 2003 STATISTICAL ANALYSIS OF THE ROLL



**IMPROVEMENT FACTOR COMPUTATION USING LAS VEGAS**

Table A		Table B		Table C		Table D		Table E							
CONSTRUCTION TYPE	COMPARATIVE COST MULTIPLIER 10/02-10/03	X	CHANGE IN LOCAL MULTIPLIER 10/02-10/03	=	FACTOR BY CONSTRUCTION TYPE	X	WEIGHT BY % OF CONSTRUCTION TYPE	=	WEIGHTED FACTOR BY CONSTRUCTION TYPE	=	SUM = FACTOR FOR COMMERCIAL RESIDENTIAL	X	WEIGHT FROM STATISTICAL ANALYSIS	=	WEIGHTED FACTOR FROM STATISTICAL ANALYSIS
	*		**				***						****		

COMMERCIAL

A	1.019		1.13-1.12= 0.990		1.009		0.040		0.040						
B	1.019		1.12-1.10= 0.980		0.999		0.040		0.040						
C	1.019	X	1.12-1.12= 1.000	=	1.019	X	0.500	=	0.510	=	1.011	X	0.354	=	0.358
D	1.021		1.15-1.13= 0.980		1.001		0.250		0.250						
S	1.017		1.13-1.12= 0.990		1.007		0.170		0.171						

RESIDENTIAL

FRAME	1.014		1.15-1.13= 0.980		0.994		0.800		0.795						
MASONRY	1.017	X	1.13-1.12= 0.990	=	1.007	X	0.200	=	0.201	=	0.996	X	0.646	=	<u>0.643</u>

THE IMPROVEMENT FACTOR FOR LAS VEGAS

1.002

<b>PROPOSED LAS VEGAS FACTOR</b>	<b>1.000</b>
PROPOSED STATEWIDE FACTOR	1.000

\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5  
MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-10  
\*\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8  
MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-6

\*\*\* BASED ON ESTIMATION BY D.O.A.S FROM INFORMATION SUPPLIED BY MARSHALL-SWIFT

\*\*\*\* AUGUST 2003 STATISTICAL ANALYSIS OF THE ROLL

**IMPROVEMENT FACTOR COMPUTATION USING LINCOLN COUNTY**

Table A		Table B		Table C		Table D		Table E	
CONSTRUCTION TYPE	COMPARATIVE COST MULTIPLIER 10/02-10/03	CHANGE IN LOCAL MULTIPLIER 10/02-10/03	FACTOR BY CONSTRUCTION TYPE	WEIGHT BY % OF CONSTRUCTION TYPE	WEIGHTED FACTOR BY CONSTRUCTION TYPE	SUM = FACTOR FOR COMMERCIAL RESIDENTIAL	WEIGHT FROM STATISTICAL ANALYSIS	WEIGHTED FACTOR FROM STATISTICAL ANALYSIS	
	*	**		***			****		

COMMERCIAL

		1.02-1.01=							
A	1.019	0.990		1.009	0.040	0.040			
		1.03-1.01=							
B	1.019	0.980		0.999	0.040	0.040			
		1.04-1.04=							
C	1.019	1.000	=	1.019	0.500	=	0.510	=	1.009
		1.06-1.04=							
D	1.021	0.980		1.001	0.250	0.250			
		1.03-1.01=							
S	1.017	0.980		0.997	0.170	0.169			

RESIDENTIAL

		1.06-1.04=							
FRAME	1.014	0.980		0.994	0.800	0.795			
		1.05-1.04=	=						
MASONRY	1.017	0.990		1.007	0.200	0.201			

THE IMPROVEMENT FACTOR FOR LINCOLN COUNTY

1.002

<b>PROPOSED LINCOLN FACTOR</b>	<b>1.000</b>
PROPOSED STATEWIDE FACTOR	1.000

\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5  
 MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-10  
 \*\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8  
 MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-6  
 \*\*\* BASED ON ESTIMATION BY D.O.A.S FROM INFORMATION SUPPLIED BY MARSHALL-SWIFT  
 \*\*\*\* AUGUST 2003 STATISTICAL ANALYSIS OF THE ROLL

**IMPROVEMENT FACTOR COMPUTATION USING RENO-SPARKS**

CONSTRUCTION TYPE	Table A COMPARATIVE COST MULTIPLIER 10/02-10/03 *	X	Table B CHANGE IN LOCAL MULTIPLIER 10/02-10/03 **	=	Table C FACTOR BY CONSTRUCTION TYPE	X	WEIGHT BY % OF CONSTRUCTION TYPE ***	=	WEIGHTED FACTOR BY CONSTRUCTION TYPE	=	Table D SUM = FACTOR FOR COMMERCIAL RESIDENTIAL	X	Table E WEIGHT FROM STATISTICAL ANALYSIS ****	=	WEIGHTED FACTOR FROM STATISTICAL ANALYSIS
-------------------	--	---	--	---	--	---	---	---	--------------------------------------	---	--	---	---	---	---

COMMERCIAL

A	1.019		1.10-1.10= 1.000		1.019		0.040		0.041						
B	1.019		1.09-1.09= 1.000		1.019		0.040		0.041						
C	1.019	X	1.08-1.07= 0.990	=	1.009	X	0.500	=	0.504	=	1.006	X	0.329	=	0.331
D	1.021		1.08-1.06= 0.980		1.001		0.250		0.250						
S	1.017		1.11-1.09= 0.980		0.997		0.170		0.169						

RESIDENTIAL

FRAME	1.014		1.08-1.06= 0.980		0.994		0.800		0.795						
MASONRY	1.017	X	1.08-1.08= 1.000	=	1.017	X	0.200	=	0.203	=	0.998	X	0.671	=	<u>0.670</u>

THE IMPROVEMENT FACTOR FOR RENO-SPARKS

1.001

<b>PROPOSED RENO-SPARKS FACTOR</b>	<b>1.000</b>
PROPOSED STATEWIDE FACTOR	1.000

- \* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5  
MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-10
- \*\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8  
MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-6
- \*\*\* BASED ON ESTIMATION BY D.O.A.S FROM INFORMATION SUPPLIED BY MARSHALL-SWIFT
- \*\*\*\* AUGUST 2003 STATISTICAL ANALYSIS OF THE ROLL

**IMPROVEMENT FACTOR COMPUTATION USING LAKE TAHOE**

Table A		Table B	Table C			Table D	Table E	
CONSTRUCTION	COMPARATIVE COST	CHANGE IN LOCAL	FACTOR BY	WEIGHT BY % OF	WEIGHTED FACTOR BY	SUM = FACTOR FOR	WEIGHT FROM	WEIGHTED FACTOR FROM
TYPE	MULTIPLIER 10/02-10/03	MULTIPLIER 10/02-10/03	CONSTRUCTION TYPE	CONSTRUCTION TYPE	CONSTRUCTION TYPE	COMMERCIAL RESIDENTIAL	STATISTICAL ANALYSIS	STATISTICAL ANALYSIS
	*	**		***			****	

COMMERCIAL

A	1.019	1.17-1.18= 1.010	1.029	0.040	0.041			
B	1.019	1.16-1.17= 1.010	1.029	0.040	0.041			
C	1.019	1.16-1.16= 1.000	1.019	0.500	0.510	1.020	0.308	0.315
D	1.021	1.17-1.17= 1.000	1.021	0.250	0.255			
S	1.017	1.18-1.18= 1.000	1.017	0.170	0.173			

RESIDENTIAL

FRAME	1.014	1.18-1.17= 0.990	1.004	0.800	0.803			
MASONRY	1.017	1.16-1.16= 1.000	1.017	0.200	0.203	1.006	0.692	<u>0.696</u>

THE IMPROVEMENT FACTOR FOR LAKE TAHOE

1.011

<b>PROPOSED LAKE TAHOE FACTO</b>	<b>1.010</b>
PROPOSED STATEWIDE FACTOR	1.000

\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5  
 MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-10  
 \*\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8  
 MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-6  
 \*\*\* BASED ON ESTIMATION BY D.O.A.S FROM INFORMATION SUPPLIED BY MARSHALL-SWIFT  
 \*\*\*\* AUGUST 2003 STATISTICAL ANALYSIS OF THE ROLL

**IMPROVEMENT FACTOR COMPUTATION USING NYE**

Table A		Table B		Table C		Table D		Table E							
CONSTRUCTION TYPE	COMPARATIVE COST MULTIPLIER 10/02-10/03	X	CHANGE IN LOCAL MULTIPLIER 10/02-10/03	=	FACTOR BY CONSTRUCTION TYPE	X	WEIGHT BY % OF CONSTRUCTION TYPE	=	WEIGHTED FACTOR BY CONSTRUCTION TYPE	=	SUM = FACTOR FOR COMMERCIAL RESIDENTIAL	X	WEIGHT FROM STATISTICAL ANALYSIS	=	WEIGHTED FACTOR FROM STATISTICAL ANALYSIS
	*		**		**		***		***				****		****

COMMERCIAL

A	1.019		.96-.96= 1.000		1.019		0.040		0.041						
B	1.019		.95-.95= 1.000		1.019		0.040		0.041						
C	1.019	X	.91-.89= 0.990	=	1.009	X	0.500	=	0.504	=	1.006	X	0.269	=	0.270
D	1.021		.97-.95= 0.980		1.001		0.250		0.250						
S	1.017		0.980		0.997		0.170		0.169						

RESIDENTIAL

FRAME	1.014		.91-.89= 0.980		0.994		0.800		0.795						
MASONRY	1.017	X	.94-.93= 0.990	=	1.007	X	0.200	=	0.201	=	0.996	X	0.731	=	<u>0.729</u>

THE IMPROVEMENT FACTOR FOR NYE COUNTY 0.999

<b>PROPOSED NYE COUNTY FACTO</b>	<b>1.000</b>
PROPOSED STATEWIDE FACTOR	1.000

\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5  
 MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-10  
 \*\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8  
 MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-6  
 \*\*\* BASED ON ESTIMATION BY D.O.A.S FROM INFORMATION SUPPLIED BY MARSHALL-SWIFT  
 \*\*\*\* AUGUST 2003 STATISTICAL ANALYSIS OF THE ROLL

**Table A**  
**Input Data from Marshall-Swift Costing Service**

<b>MARSHALL-SWIFT COMPARATIVE COST MULTIPLIER CHANGE BY YEAR</b>							
<b>FOR THE WESTERN REGION</b>							
<b>Commercial</b>						<b>Residential</b>	
<b>M/S</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>S</b>	<b>FRAME</b>	<b>MASONRY</b>
<b>MANUAL</b>	<b>M/S</b>	<b>M/S</b>	<b>M/S</b>	<b>M/S</b>	<b>M/S</b>	<b>M/S</b>	<b>M/S</b>
<b>YEAR</b>	<b>FACT</b>	<b>FACT</b>	<b>FACT</b>	<b>FACT</b>	<b>FACT</b>	<b>FACT</b>	<b>FACT</b>
<b>CARSON CITY</b>							
10/79-10/80	1.067	1.067	1.064	1.051	1.063	1.060	1.070
10/80-10/81	1.087	1.086	1.085	1.076	1.080	1.093	1.096
10/81-10/82	1.028	1.025	1.023	1.014	1.024	1.028	1.034
10/82-10/83	1.038	1.040	1.046	1.057	1.031	1.056	1.045
10/83-10/84	1.014	1.016	1.023	1.029	1.013	1.086	1.071
10/84-10/85	1.017	1.019	1.018	1.018	1.017	1.016	1.019
10/85-10/86	1.002	1.001	1.001	1.001	1.004	1.021	1.018
10/86-10/87	1.012	1.012	1.011	1.012	1.012	1.004	1.007
10/87-10/88	1.045	1.040	1.030	1.019	1.055	1.028	1.042
10/88-10/89	1.012	1.013	1.018	1.027	1.015	1.019	1.015
10/89-10/90	1.019	1.023	1.026	1.024	1.019	1.020	1.021
10/90-10/91	1.018	1.018	1.019	1.013	1.009	0.998	1.011
10/91-10/92	1.005	1.007	1.009	1.018	1.003	1.036	1.021
10/92-10/93	1.036	1.036	1.038	1.052	1.033	1.071	1.049
10/93-10/94	1.037	1.037	1.036	1.041	1.036	1.007	1.010
10/94-10/95	1.025	1.026	1.016	1.014	1.028	1.007	0.990
10/95-10/96	1.018	1.014	1.009	1.012	1.016	1.011	1.006
10/96-10/97	1.035	1.038	1.039	1.046	1.026	1.044	1.036
10/97-10/98	1.015	1.017	1.009	1.005	1.010	1.005	1.015
10/98-10/99	1.034	1.035	1.039	1.044	1.031	1.026	1.025
10/99-10/00	1.039	1.037	1.042	1.041	1.035	1.053	1.044
10/00-10/01	1.010	1.012	1.010	1.009	1.007	1.008	1.011
10/01-10-02	1.021	1.022	1.023	1.025	1.019	1.024	1.023
<b>10/02-10-03</b>	<b>1.019</b>	<b>1.019</b>	<b>1.019</b>	<b>1.021</b>	<b>1.017</b>	<b>1.014</b>	<b>1.017</b>

**Table A**  
**Input Data from Marshall-Swift Costing Service**

<b>MARSHALL-SWIFT COMPARATIVE COST MULTIPLIER CHANGE BY YEAR</b>							
<b>FOR THE WESTERN REGION</b>							
<b>Commercial</b>						<b>Residential</b>	
<b>M/S</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>S</b>	<b>FRAME</b>	<b>MASONRY</b>
<b>MANUAL</b>	<b>M/S</b>	<b>M/S</b>	<b>M/S</b>	<b>M/S</b>	<b>M/S</b>	<b>M/S</b>	<b>M/S</b>
<b>YEAR</b>	<b>FACT</b>	<b>FACT</b>	<b>FACT</b>	<b>FACT</b>	<b>FACT</b>	<b>FACT</b>	<b>FACT</b>
<b>ELKO</b>							
10/79-10/80	1.067	1.067	1.064	1.051	1.063	1.060	1.070
10/80-10/81	1.087	1.086	1.085	1.076	1.080	1.093	1.096
10/81-10/82	1.028	1.025	1.023	1.014	1.024	1.028	1.034
10/82-10-83	1.038	1.040	1.046	1.057	1.031	1.056	1.045
10/83-10/84	1.014	1.016	1.023	1.029	1.013	1.086	1.071
10/84-10/85	1.017	1.019	1.018	1.018	1.017	1.016	1.019
10/85-10/86	1.002	1.001	1.001	1.001	1.004	1.021	1.018
10/86-10/87	1.012	1.012	1.011	1.012	1.012	1.004	1.007
10/87-10/88	1.045	1.040	1.030	1.019	1.055	1.028	1.042
10/88-10/89	1.012	1.013	1.018	1.027	1.015	1.019	1.015
10/89-10/90	1.019	1.023	1.026	1.024	1.019	1.020	1.021
10/90-10/91	1.018	1.018	1.019	1.013	1.009	0.998	1.011
10/91-10/92	1.005	1.007	1.009	1.018	1.003	1.036	1.021
10/92-10/93	1.036	1.036	1.038	1.052	1.033	1.071	1.049
10/93-10/94	1.037	1.037	1.036	1.041	1.036	1.007	1.010
10/94-10/95	1.025	1.026	1.016	1.014	1.028	1.007	0.990
10/95-10/96	1.018	1.014	1.009	1.012	1.016	1.011	1.006
10/96-10/97	1.035	1.038	1.039	1.046	1.026	1.044	1.036
10/97-10-98	1.015	1.017	1.009	1.005	1.010	1.005	1.015
10/98-10/99	1.034	1.035	1.039	1.044	1.031	1.026	1.025
10/99-10/00	1.039	1.037	1.042	1.041	1.035	1.053	1.044
10/00-10/01	1.010	1.012	1.010	1.009	1.007	1.008	1.011
<b>10/01-10-02</b>	<b>1.021</b>	<b>1.022</b>	<b>1.023</b>	<b>1.025</b>	<b>1.019</b>	<b>1.024</b>	<b>1.023</b>
<b>10/02-10-03</b>	<b>1.019</b>	<b>1.019</b>	<b>1.019</b>	<b>1.021</b>	<b>1.017</b>	<b>1.014</b>	<b>1.017</b>

**Table A**  
**Input Data from Marshall-Swift Costing Service**

MARSHALL-SWIFT COMPARATIVE COST MULTIPLIER CHANGE BY YEAR FOR THE WESTERN REGION							
Commercial						Residential	
M/S MANUAL YEAR	A M/S FACT	B M/S FACT	C M/S FACT	D M/S FACT	S M/S FACT	FRAME M/S FACT	MASONRY M/S FACT
<b>FALLON</b>							
10/79-10/80	1.067	1.067	1.064	1.051	1.063	1.060	1.070
10/80-10/81	1.087	1.086	1.085	1.076	1.080	1.093	1.096
10/81-10/82	1.028	1.025	1.023	1.014	1.024	1.028	1.034
10/82-10/83	1.038	1.040	1.046	1.057	1.031	1.056	1.045
10/83-10/84	1.014	1.016	1.023	1.029	1.013	1.086	1.071
10/84-10/85	1.017	1.019	1.018	1.018	1.017	1.016	1.019
10/85-10/86	1.002	1.001	1.001	1.001	1.004	1.021	1.018
10/86-10/87	1.012	1.012	1.011	1.012	1.012	1.004	1.007
10/87-10/88	1.045	1.040	1.030	1.019	1.055	1.028	1.042
10/88-10/89	1.012	1.013	1.018	1.027	1.015	1.019	1.015
10/89-10/90	1.019	1.023	1.026	1.024	1.019	1.020	1.021
10/90-10/91	1.018	1.018	1.019	1.013	1.009	0.998	1.011
10/91-10/92	1.005	1.007	1.009	1.018	1.003	1.036	1.021
10/92-10/93	1.036	1.036	1.038	1.052	1.033	1.071	1.049
10/93-10/94	1.037	1.037	1.036	1.041	1.036	1.007	1.010
10/94-10/95	1.025	1.026	1.016	1.014	1.028	1.007	0.990
10/95-10/96	1.018	1.014	1.009	1.012	1.016	1.011	1.006
10/96-10/97	1.035	1.038	1.039	1.046	1.026	1.044	1.036
10/97-10/98	1.015	1.017	1.009	1.005	1.010	1.005	1.015
10/98-10/99	1.034	1.035	1.039	1.044	1.031	1.026	1.025
10/99-10/00	1.039	1.037	1.042	1.041	1.035	1.053	1.044
10/00-10/01	1.010	1.012	1.010	1.009	1.007	1.008	1.011
<b>10/01-10-02</b>	<b>1.021</b>	<b>1.022</b>	<b>1.023</b>	<b>1.025</b>	<b>1.019</b>	<b>1.024</b>	<b>1.023</b>
<b>10/02-10-03</b>	<b>1.019</b>	<b>1.019</b>	<b>1.019</b>	<b>1.021</b>	<b>1.017</b>	<b>1.014</b>	<b>1.017</b>



**Table A**  
**Input Data from Marshall-Swift Costing Service**

<b>MARSHALL-SWIFT COMPARATIVE COST MULTIPLIER CHANGE BY YEAR</b>							
<b>FOR THE WESTERN REGION</b>							
	<b>Commercial</b>					<b>Residential</b>	
<b>M/S MANUAL YEAR</b>	<b>A M/S FACT</b>	<b>B M/S FACT</b>	<b>C M/S FACT</b>	<b>D M/S FACT</b>	<b>S M/S FACT</b>	<b>FRAME M/S FACT</b>	<b>MASONRY M/S FACT</b>
<b>LAS VEGAS</b>							
10/79-10/80	1.067	1.067	1.064	1.051	1.063	1.060	1.070
10/80-10/81	1.087	1.086	1.085	1.076	1.080	1.093	1.096
10/81-10/82	1.028	1.025	1.023	1.014	1.024	1.028	1.034
10/82-10/83	1.038	1.040	1.046	1.057	1.031	1.056	1.045
10/83-10/84	1.014	1.016	1.023	1.029	1.013	1.086	1.071
10/84-10/85	1.017	1.019	1.018	1.018	1.017	1.016	1.019
10/85-10/86	1.002	1.001	1.001	1.001	1.004	1.021	1.018
10/86-10/87	1.012	1.012	1.011	1.012	1.012	1.004	1.007
10/87-10/88	1.045	1.040	1.030	1.019	1.055	1.028	1.042
10/88-10/89	1.012	1.013	1.018	1.027	1.015	1.019	1.015
10/89-10/90	1.019	1.023	1.026	1.024	1.019	1.020	1.021
10/90-10/91	1.018	1.018	1.019	1.013	1.009	0.998	1.011
10/91-10/92	1.005	1.007	1.009	1.018	1.003	1.036	1.021
10/92-10/93	1.036	1.036	1.038	1.052	1.033	1.071	1.049
10/93-10/94	1.037	1.037	1.036	1.041	1.036	1.007	1.010
10/94-10/95	1.025	1.026	1.016	1.014	1.028	1.007	0.990
10/95-10/96	1.018	1.014	1.009	1.012	1.016	1.011	1.006
10/96-10/97	1.035	1.038	1.039	1.046	1.026	1.044	1.036
10/97-10/98	1.015	1.017	1.009	1.005	1.010	1.005	1.015
10/98-10/99	1.034	1.035	1.039	1.044	1.031	1.026	1.025
10/99-10/00	1.039	1.037	1.042	1.041	1.035	1.053	1.044
10/00-10/01	1.010	1.012	1.010	1.009	1.007	1.008	1.011
<b>10/01-10-02</b>	<b>1.010</b>	<b>1.012</b>	<b>1.010</b>	<b>1.009</b>	<b>1.007</b>	<b>1.008</b>	<b>1.011</b>
<b>10/02-10-03</b>	<b>1.019</b>	<b>1.019</b>	<b>1.019</b>	<b>1.021</b>	<b>1.017</b>	<b>1.014</b>	<b>1.017</b>

**Table A**  
**Input Data from Marshall-Swift Costing Service**

<b>MARSHALL-SWIFT COMPARATIVE COST MULTIPLIER CHANGE BY YEAR</b>							
<b>FOR THE WESTERN REGION</b>							
	<b>Commercial</b>					<b>Residential</b>	
<b>M/S MANUAL YEAR</b>	<b>A M/S FACT</b>	<b>B M/S FACT</b>	<b>C M/S FACT</b>	<b>D M/S FACT</b>	<b>S M/S FACT</b>	<b>FRAME M/S FACT</b>	<b>MASONRY M/S FACT</b>
<b>LINCOLN</b>							
10/79-10/80	1.067	1.067	1.064	1.051	1.063	1.060	1.070
10/80-10/81	1.087	1.086	1.085	1.076	1.080	1.093	1.096
10/81-10/82	1.028	1.025	1.023	1.014	1.024	1.028	1.034
10/82-10/83	1.038	1.040	1.046	1.057	1.031	1.056	1.045
10/83-10/84	1.014	1.016	1.023	1.029	1.013	1.086	1.071
10/84-10/85	1.017	1.019	1.018	1.018	1.017	1.016	1.019
10/85-10/86	1.002	1.001	1.001	1.001	1.004	1.021	1.018
10/86-10/87	1.012	1.012	1.011	1.012	1.012	1.004	1.007
10/87-10/88	1.045	1.040	1.030	1.019	1.055	1.028	1.042
10/88-10/89	1.012	1.013	1.018	1.027	1.015	1.019	1.015
10/89-10/90	1.019	1.023	1.026	1.024	1.019	1.020	1.021
10/90-10/91	1.018	1.018	1.019	1.013	1.009	0.998	1.011
10/91-10/92	1.005	1.007	1.009	1.018	1.003	1.036	1.021
10/92-10/93	1.036	1.036	1.038	1.052	1.033	1.071	1.049
10/93-10/94	1.037	1.037	1.036	1.041	1.036	1.007	1.010
10/94-10/95	1.025	1.026	1.016	1.014	1.028	1.007	0.990
10/95-10/96	1.018	1.014	1.009	1.012	1.016	1.011	1.006
10/96-10/97	1.035	1.038	1.039	1.046	1.026	1.044	1.036
10/97-10-98	1.015	1.017	1.009	1.005	1.010	1.005	1.015
10/98-10/99	1.034	1.035	1.039	1.044	1.031	1.026	1.025
10/99-10/00	1.039	1.037	1.042	1.041	1.035	1.053	1.044
10/00-10/01	1.010	1.012	1.010	1.009	1.007	1.008	1.011
<b>10/01-10-02</b>	<b>1.021</b>	<b>1.022</b>	<b>1.023</b>	<b>1.025</b>	<b>1.019</b>	<b>1.024</b>	<b>1.023</b>
<b>10/02-10-03</b>	<b>1.019</b>	<b>1.019</b>	<b>1.019</b>	<b>1.021</b>	<b>1.017</b>	<b>1.014</b>	<b>1.017</b>

**Table A**  
**Input Data from Marshall-Swift Costing Service**

<b>MARSHALL-SWIFT COMPARATIVE COST MULTIPLIER CHANGE BY YEAR</b>							
<b>FOR THE WESTERN REGION</b>							
<b>Commercial</b>						<b>Residential</b>	
<b>M/S</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>S</b>	<b>FRAME</b>	<b>MASONRY</b>
<b>MANUAL</b>	<b>M/S</b>	<b>M/S</b>	<b>M/S</b>	<b>M/S</b>	<b>M/S</b>	<b>M/S</b>	<b>M/S</b>
<b>YEAR</b>	<b>FACT</b>	<b>FACT</b>	<b>FACT</b>	<b>FACT</b>	<b>FACT</b>	<b>FACT</b>	<b>FACT</b>
<b>RENO</b>							
10/79-10/80	1.067	1.067	1.064	1.051	1.063	1.060	1.070
10/80-10/81	1.087	1.086	1.085	1.076	1.080	1.093	1.096
10/81-10/82	1.028	1.025	1.023	1.014	1.024	1.028	1.034
10/82-10/83	1.038	1.040	1.046	1.057	1.031	1.056	1.045
10/83-10/84	1.014	1.016	1.023	1.029	1.013	1.086	1.071
10/84-10/85	1.017	1.019	1.018	1.018	1.017	1.016	1.019
10/85-10/86	1.002	1.001	1.001	1.001	1.004	1.021	1.018
10/86-10/87	1.012	1.012	1.011	1.012	1.012	1.004	1.007
10/87-10/88	1.045	1.040	1.030	1.019	1.055	1.028	1.042
10/88-10/89	1.012	1.013	1.018	1.027	1.015	1.019	1.015
10/89-10/90	1.019	1.023	1.026	1.024	1.019	1.020	1.021
10/90-10/91	1.018	1.018	1.019	1.013	1.009	0.998	1.011
10/91-10/92	1.005	1.007	1.009	1.018	1.003	1.036	1.021
10/92-10/93	1.036	1.036	1.038	1.052	1.033	1.071	1.049
10/93-10/94	1.037	1.037	1.036	1.041	1.036	1.007	1.010
10/94-10/95	1.025	1.026	1.016	1.014	1.028	1.007	0.990
10/95-10/96	1.018	1.014	1.009	1.012	1.016	1.011	1.006
10/96-10/97	1.035	1.038	1.039	1.046	1.026	1.044	1.036
10/97-10/98	1.015	1.017	1.009	1.005	1.010	1.005	1.015
10/98-10/99	1.034	1.035	1.039	1.044	1.031	1.026	1.025
10/99-10/00	1.039	1.037	1.042	1.041	1.035	1.053	1.044
10/00-10/01	1.010	1.012	1.010	1.009	1.007	1.008	1.011
<b>10/01-10-02</b>	<b>1.021</b>	<b>1.022</b>	<b>1.023</b>	<b>1.025</b>	<b>1.019</b>	<b>1.024</b>	<b>1.023</b>
<b>10/02-10-03</b>	<b>1.019</b>	<b>1.019</b>	<b>1.019</b>	<b>1.021</b>	<b>1.017</b>	<b>1.014</b>	<b>1.017</b>

**Table A**  
**Input Data from Marshall-Swift Costing Service**

<b>MARSHALL-SWIFT COMPARATIVE COST MULTIPLIER CHANGE BY YEAR</b>							
<b>FOR THE WESTERN REGION</b>							
<b>Commercial</b>						<b>Residential</b>	
<b>M/S</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>S</b>	<b>FRAME</b>	<b>MASONRY</b>
<b>MANUAL</b>	<b>M/S</b>	<b>M/S</b>	<b>M/S</b>	<b>M/S</b>	<b>M/S</b>	<b>M/S</b>	<b>M/S</b>
<b>YEAR</b>	<b>FACT</b>	<b>FACT</b>	<b>FACT</b>	<b>FACT</b>	<b>FACT</b>	<b>FACT</b>	<b>FACT</b>
<b>LAKE TAHOE</b>							
10/79-10/80	1.067	1.067	1.064	1.051	1.063	1.060	1.070
10/80-10/81	1.087	1.086	1.085	1.076	1.080	1.093	1.096
10/81-10/82	1.028	1.025	1.023	1.014	1.024	1.028	1.034
10/82-10/83	1.038	1.040	1.046	1.057	1.031	1.056	1.045
10/83-10/84	1.014	1.016	1.023	1.029	1.013	1.086	1.071
10/84-10/85	1.017	1.019	1.018	1.018	1.017	1.016	1.019
10/85-10/86	1.002	1.001	1.001	1.001	1.004	1.021	1.018
10/86-10/87	1.012	1.012	1.011	1.012	1.012	1.004	1.007
10/87-10/88	1.045	1.040	1.030	1.019	1.055	1.028	1.042
10/88-10/89	1.012	1.013	1.018	1.027	1.015	1.019	1.015
10/89-10/90	1.019	1.023	1.026	1.024	1.019	1.020	1.021
10/90-10/91	1.018	1.018	1.019	1.013	1.009	0.998	1.011
10/91-10/92	1.005	1.007	1.009	1.018	1.003	1.036	1.021
10/92-10/93	1.036	1.036	1.038	1.052	1.033	1.071	1.049
10/93-10/94	1.037	1.037	1.036	1.041	1.036	1.007	1.010
10/94-10/95	1.025	1.026	1.016	1.014	1.028	1.007	0.990
10/95-10/96	1.018	1.014	1.009	1.012	1.016	1.011	1.006
10/96-10/97	1.035	1.038	1.039	1.046	1.026	1.044	1.036
10/97-10-98	1.015	1.017	1.009	1.005	1.010	1.005	1.015
10/98-10/99	1.034	1.035	1.039	1.044	1.031	1.026	1.025
10/99-10/00	1.039	1.037	1.042	1.041	1.035	1.053	1.044
10/00-10/01	1.010	1.012	1.010	1.009	1.007	1.008	1.011
<b>10/01-10-02</b>	<b>1.021</b>	<b>1.022</b>	<b>1.023</b>	<b>1.025</b>	<b>1.019</b>	<b>1.024</b>	<b>1.023</b>
<b>10/02-10-03</b>	<b>1.019</b>	<b>1.019</b>	<b>1.019</b>	<b>1.021</b>	<b>1.017</b>	<b>1.014</b>	<b>1.017</b>

**Table A**  
**Input Data from Marshall-Swift Costing Service**

<b>MARSHALL-SWIFT COMPARATIVE COST MULTIPLIER CHANGE BY YEAR FOR THE WESTERN REGION</b>							
	<b>Commercial</b>					<b>Residential</b>	
<b>M/S MANUAL YEAR</b>	<b>A M/S FACT</b>	<b>B M/S FACT</b>	<b>C M/S FACT</b>	<b>D M/S FACT</b>	<b>S M/S FACT</b>	<b>FRAME M/S FACT</b>	<b>MASONRY M/S FACT</b>
<b>NYE</b>							
10/79-10/80	1.067	1.067	1.064	1.051	1.063	1.060	1.070
10/80-10/81	1.087	1.086	1.085	1.076	1.080	1.093	1.096
10/81-10/82	1.028	1.025	1.023	1.014	1.024	1.028	1.034
10/82-10/83	1.038	1.040	1.046	1.057	1.031	1.056	1.045
10/83-10/84	1.014	1.016	1.023	1.029	1.013	1.086	1.071
10/84-10/85	1.017	1.019	1.018	1.018	1.017	1.016	1.019
10/85-10/86	1.002	1.001	1.001	1.001	1.004	1.021	1.018
10/86-10/87	1.012	1.012	1.011	1.012	1.012	1.004	1.007
10/87-10/88	1.045	1.040	1.030	1.019	1.055	1.028	1.042
10/88-10/89	1.012	1.013	1.018	1.027	1.015	1.019	1.015
10/89-10/90	1.019	1.023	1.026	1.024	1.019	1.020	1.021
10/90-10/91	1.018	1.018	1.019	1.013	1.009	0.998	1.011
10/91-10/92	1.005	1.007	1.009	1.018	1.003	1.036	1.021
10/92-10/93	1.036	1.036	1.038	1.052	1.033	1.071	1.049
10/93-10/94	1.037	1.037	1.036	1.041	1.036	1.007	1.010
10/94-10/95	1.025	1.026	1.016	1.014	1.028	1.007	0.990
10/95-10/96	1.018	1.014	1.009	1.012	1.016	1.011	1.006
10/96-10/97	1.035	1.038	1.039	1.046	1.026	1.044	1.036
10/97-10/98	1.015	1.017	1.009	1.005	1.010	1.005	1.015
10/98-10/99	1.034	1.035	1.039	1.044	1.031	1.026	1.025
10/99-10/00	1.039	1.037	1.042	1.041	1.035	1.053	1.044
10/00-10/01	1.010	1.012	1.010	1.009	1.007	1.008	1.011
<b>10/01-10-02</b>	<b>1.021</b>	<b>1.022</b>	<b>1.023</b>	<b>1.025</b>	<b>1.019</b>	<b>1.024</b>	<b>1.023</b>
<b>10/02-10-03</b>	<b>1.019</b>	<b>1.019</b>	<b>1.019</b>	<b>1.021</b>	<b>1.017</b>	<b>1.014</b>	<b>1.017</b>

**Table B**  
**Local Cost Multipliers: Year to Year Comparison**  
**Carson City**

Commercial Building Types															
ROLL YEAR	A			B			C			D			S		
	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)
<b>Carson City</b>															
82-83	1.09	1.09	1.00	1.09	1.08	0.99	1.08	1.07	0.99	1.06	1.06	1.00	1.09	1.09	1.00
83-84	1.09	1.09	1.00	1.08	1.08	1.00	1.07	1.07	1.00	1.06	1.05	0.99	1.09	1.09	1.00
84-85	1.09	1.08	0.99	1.08	1.08	1.00	1.07	1.07	1.00	1.05	1.06	1.01	1.09	1.08	0.99
85-86	1.08	1.07	0.99	1.08	1.07	0.99	1.07	1.06	0.99	1.06	1.05	0.99	1.08	1.07	0.99
86-87	1.07	1.08	1.01	1.07	1.08	1.01	1.06	1.07	1.01	1.05	1.06	1.01	1.07	1.07	1.00
87-88	1.08	1.09	1.01	1.08	1.09	1.01	1.07	1.08	1.01	1.06	1.07	1.01	1.07	1.07	1.00
88-89	1.09	1.10	1.01	1.09	1.09	1.00	1.08	1.08	1.00	1.07	1.07	1.00	1.07	1.08	1.01
89-90	1.10	1.10	1.00	1.09	1.09	1.00	1.08	1.08	1.00	1.07	1.08	1.01	1.08	1.08	1.00
90-91	1.10	1.12	1.02	1.09	1.09	1.00	1.08	1.09	1.01	1.08	1.09	1.01	1.08	1.10	1.02
91-92	1.12	1.13	1.01	1.09	1.09	1.00	1.09	1.10	1.01	1.09	1.09	1.00	1.10	1.11	1.01
92-93	1.13	1.12	0.99	1.09	1.09	1.00	1.10	1.11	1.01	1.09	1.10	1.01	1.11	1.11	1.00
93-94	1.12	1.11	0.99	1.09	1.08	0.99	1.11	1.11	1.00	1.10	1.12	1.02	1.11	1.14	1.03
94-95	1.11	1.11	1.00	1.08	1.08	1.00	1.11	1.11	1.00	1.12	1.11	0.99	1.14	1.14	1.00
95-96	1.11	1.13	1.02	1.08	1.10	1.02	1.11	1.14	1.03	1.11	1.13	1.02	1.14	1.16	1.02
96-97	1.13	1.12	0.99	1.10	1.09	0.99	1.14	1.13	0.99	1.13	1.13	1.00	1.16	1.13	0.97
97-98	1.12	1.13	1.01	1.09	1.09	1.00	1.13	1.14	1.01	1.13	1.12	0.99	1.13	1.13	1.00
98-99	1.13	1.14	1.01	1.09	1.11	1.02	1.14	1.16	1.02	1.12	1.17	1.05	1.13	1.13	1.00
99-00	1.14	1.16	1.02	1.11	1.14	1.03	1.16	1.16	1.00	1.17	1.16	0.99	1.13	1.14	1.01
00-01	1.16	1.14	0.98	1.14	1.13	0.99	1.16	1.15	0.99	1.16	1.14	0.98	1.14	1.13	0.99
01-02	1.14	1.12	0.98	1.13	1.10	0.97	1.15	1.13	0.98	1.14	1.11	0.97	1.13	1.11	0.98
02-03	1.12	1.10	0.98	1.10	1.08	0.98	1.13	1.08	0.95	1.11	1.09	0.98	1.11	1.11	1.00
03-04	1.10	1.10	1.00	1.08	1.07	0.99	1.08	1.07	0.99	1.09	1.09	1.00	1.11	1.10	0.99
04-05	1.10	1.10	1.00	1.07	1.08	1.01	1.07	1.08	1.01	1.09	1.09	1.00	1.10	1.11	1.01
<b>05-06</b>	<b>1.10</b>	<b>1.10</b>	<b>1.00</b>	<b>1.08</b>	<b>1.08</b>	<b>1.00</b>	<b>1.08</b>	<b>1.07</b>	<b>0.99</b>	<b>1.09</b>	<b>1.07</b>	<b>0.98</b>	<b>1.11</b>	<b>1.09</b>	<b>0.98</b>

**Table B**  
**Local Cost Multipliers: Year to Year Comparison**  
**Elko**

ROLL YEAR	Commercial Building Types														
	A			B			C			D			S		
	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)
<b>ELKO</b>															
82-83	1.09	1.09	1.00	1.09	1.08	0.99	1.08	1.07	0.99	1.06	1.06	1.00	1.09	1.09	1.00
83-84	1.09	1.09	1.00	1.08	1.08	1.00	1.07	1.07	1.00	1.06	1.05	0.99	1.09	1.09	1.00
84-85	1.09	1.02	0.93	1.08	1.02	0.94	1.07	1.00	0.93	1.05	0.98	0.93	1.09	1.01	0.92
85-86	1.02	1.04	1.02	1.02	1.04	1.02	1.00	1.02	1.02	0.98	1.00	1.02	1.01	1.03	1.02
86-87	1.04	1.05	1.01	1.04	1.05	1.01	1.02	1.03	1.01	1.00	1.02	1.02	1.03	1.03	1.00
87-88	1.05	1.04	0.99	1.05	1.04	0.99	1.03	1.03	1.00	1.02	1.02	1.00	1.03	1.02	0.99
88-89	1.04	1.04	1.00	1.04	1.04	1.00	1.03	1.03	1.00	1.02	1.02	1.00	1.02	1.02	1.00
89-90	1.04	1.04	1.00	1.04	1.04	1.00	1.03	1.03	1.00	1.02	1.02	1.00	1.02	1.02	1.00
90-91	1.04	1.04	1.00	1.04	1.04	1.00	1.03	1.04	1.01	1.02	1.03	1.01	1.02	1.03	1.01
91-92	1.04	1.04	1.00	1.04	1.04	1.00	1.04	1.04	1.00	1.03	1.03	1.00	1.03	1.03	1.00
92-93	1.04	1.04	1.00	1.04	1.04	1.00	1.04	1.04	1.00	1.03	1.03	1.00	1.03	1.03	1.00
93-94	1.04	1.04	1.00	1.04	1.04	1.00	1.04	1.05	1.01	1.03	1.05	1.02	1.03	1.05	1.02
94-95	1.04	1.04	1.00	1.04	1.04	1.00	1.05	1.05	1.00	1.05	1.04	0.99	1.05	1.05	1.00
95-96	1.04	1.06	1.02	1.04	1.06	1.02	1.05	1.08	1.03	1.04	1.06	1.02	1.05	1.07	1.02
96-97	1.06	1.05	0.99	1.06	1.05	0.99	1.08	1.07	0.99	1.06	1.13	1.07	1.07	1.04	0.97
97-98	1.05	1.06	1.01	1.05	1.05	1.00	1.07	1.08	1.01	1.13	1.05	0.92	1.04	1.04	1.00
98-99	1.06	1.07	1.01	1.05	1.07	1.02	1.08	1.10	1.02	1.05	1.10	1.05	1.04	1.04	1.00
99-00	1.07	1.08	1.01	1.07	1.08	1.01	1.10	1.11	1.01	1.10	1.10	1.00	1.04	1.06	1.02
00-01	1.08	1.06	0.98	1.08	1.07	0.99	1.11	1.08	0.97	1.10	1.07	0.97	1.06	1.05	0.99
01-02	1.06	1.04	0.98	1.07	1.04	0.97	1.08	1.06	0.98	1.07	1.04	0.97	1.05	1.03	0.98
02-03	1.04	1.03	0.99	1.04	1.02	0.98	1.06	1.04	0.98	1.04	1.04	1.00	1.03	1.03	1.00
03-04	1.03	1.06	1.03	1.02	1.05	1.03	1.04	1.07	1.03	1.04	1.07	1.03	1.03	1.06	1.03
<b>04-05</b>	<b>1.06</b>	<b>1.07</b>	<b>1.01</b>	<b>1.05</b>	<b>1.07</b>	<b>1.02</b>	<b>1.07</b>	<b>1.08</b>	<b>1.01</b>	<b>1.07</b>	<b>1.08</b>	<b>1.01</b>	<b>1.06</b>	<b>1.07</b>	<b>1.01</b>
<b>05-06</b>	<b>1.07</b>	<b>1.07</b>	<b>1.00</b>	<b>1.07</b>	<b>1.07</b>	<b>1.00</b>	<b>1.08</b>	<b>1.09</b>	<b>1.01</b>	<b>1.08</b>	<b>1.08</b>	<b>1.00</b>	<b>1.07</b>	<b>1.07</b>	<b>1.00</b>

**Table B**  
**Local Cost Multipliers: Year to Year Comparison**  
**Fallon**

Commercial Building Types															
ROLL YEAR	A			B			C			D			S		
	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)
<b>FALLON</b>															
82-83	1.09	1.09	1.00	1.09	1.08	0.99	1.08	1.07	0.99	1.06	1.06	1.00	1.09	1.09	1.00
83-84	1.09	1.09	1.00	1.08	1.08	1.00	1.07	1.07	1.00	1.06	1.05	0.99	1.09	1.09	1.00
84-85	1.09	1.08	0.99	1.08	1.08	1.00	1.07	1.07	1.00	1.05	1.06	1.01	1.09	1.08	0.99
85-86	1.08	1.07	0.99	1.08	1.07	0.99	1.07	1.06	0.99	1.06	1.05	0.99	1.08	1.07	0.99
86-87	1.07	1.08	1.01	1.07	1.08	1.01	1.06	1.07	1.01	1.05	1.06	1.01	1.07	1.07	1.00
87-88	1.08	1.09	1.01	1.08	1.09	1.01	1.07	1.08	1.01	1.06	1.07	1.01	1.07	1.07	1.00
88-89	1.09	1.10	1.01	1.09	1.09	1.00	1.08	1.08	1.00	1.07	1.07	1.00	1.07	1.08	1.01
89-90	1.10	1.04	0.94	1.09	1.03	0.94	1.08	1.03	0.95	1.07	1.02	0.95	1.08	1.03	0.95
90-91	1.04	1.04	1.00	1.03	1.03	1.00	1.03	1.04	1.01	1.02	1.03	1.01	1.03	1.04	1.01
91-92	1.04	1.04	1.00	1.03	1.03	1.00	1.04	1.04	1.00	1.03	1.03	1.00	1.04	1.04	1.00
92-93	1.04	1.04	1.00	1.03	1.03	1.00	1.04	1.04	1.00	1.03	1.03	1.00	1.04	1.04	1.00
93-94	1.04	1.04	1.00	1.03	1.03	1.00	1.04	1.05	1.01	1.03	1.05	1.02	1.04	1.06	1.02
94-95	1.04	1.04	1.00	1.03	1.03	1.00	1.05	1.05	1.00	1.05	1.04	0.99	1.06	1.06	1.00
95-96	1.04	1.06	1.02	1.03	1.05	1.02	1.05	1.08	1.03	1.04	1.06	1.02	1.06	1.08	1.02
96-97	1.06	1.05	0.99	1.05	1.04	0.99	1.08	1.07	0.99	1.06	1.06	1.00	1.08	1.05	0.97
97-98	1.05	1.06	1.01	1.04	1.04	1.00	1.07	1.08	1.01	1.06	1.05	0.99	1.05	1.05	1.00
98-99	1.06	1.07	1.01	1.04	1.06	1.02	1.08	1.10	1.02	1.05	1.10	1.05	1.05	1.05	1.00
99-00	1.07	1.08	1.01	1.06	1.07	1.01	1.10	1.11	1.01	1.10	1.10	1.00	1.05	1.07	1.02
00-01	1.08	1.06	0.98	1.07	1.06	0.99	1.11	1.10	0.99	1.10	1.08	0.98	1.07	1.06	0.99
01-02	1.06	1.04	0.98	1.06	1.03	0.97	1.10	1.08	0.98	1.08	1.05	0.97	1.06	1.04	0.98
02-03	1.04	1.02	0.98	1.03	1.01	0.98	1.08	1.03	0.95	1.05	1.03	0.98	1.04	1.04	1.00
03-04	1.02	1.02	1.00	1.01	1.00	0.99	1.03	1.02	0.99	1.03	1.03	1.00	1.04	1.03	0.99
<b>04-05</b>	<b>1.02</b>	<b>1.02</b>	<b>1.00</b>	<b>1.00</b>	<b>1.01</b>	<b>1.01</b>	<b>1.02</b>	<b>1.03</b>	<b>1.01</b>	<b>1.03</b>	<b>1.03</b>	<b>1.00</b>	<b>1.03</b>	<b>1.05</b>	<b>1.02</b>
<b>05-06</b>	<b>1.02</b>	<b>1.02</b>	<b>1.00</b>	<b>1.01</b>	<b>1.01</b>	<b>1.00</b>	<b>1.03</b>	<b>1.02</b>	<b>0.99</b>	<b>1.03</b>	<b>1.01</b>	<b>0.98</b>	<b>1.05</b>	<b>1.03</b>	<b>0.98</b>



**Table B**  
**Local Cost Multipliers: Year to Year Comparison**  
**Las Vegas**

Commercial Building Types															
ROLL YEAR	A			B			C			D			S		
	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)
<b>LAS VEGAS</b>															
82-83	1.10	1.12	1.02	1.10	1.12	1.02	1.09	1.11	1.02	1.08	1.11	1.03	1.11	1.13	1.02
83-84	1.12	1.11	0.99	1.12	1.10	0.98	1.11	1.10	0.99	1.11	1.10	0.99	1.13	1.12	0.99
84-85	1.11	1.10	0.99	1.10	1.09	0.99	1.10	1.09	0.99	1.10	1.09	0.99	1.12	1.10	0.98
85-86	1.10	1.10	1.00	1.09	1.09	1.00	1.09	1.09	1.00	1.09	1.09	1.00	1.10	1.09	0.99
86-87	1.10	1.12	1.02	1.09	1.11	1.02	1.09	1.10	1.01	1.09	1.10	1.01	1.09	1.11	1.02
87-88	1.12	1.13	1.01	1.11	1.12	1.01	1.10	1.10	1.00	1.10	1.10	1.00	1.11	1.12	1.01
88-89	1.13	1.12	0.99	1.12	1.11	0.99	1.10	1.09	0.99	1.10	1.10	1.00	1.12	1.10	0.98
89-90	1.12	1.13	1.01	1.11	1.12	1.01	1.09	1.11	1.02	1.10	1.11	1.01	1.10	1.11	1.01
90-91	1.13	1.16	1.03	1.12	1.14	1.02	1.11	1.13	1.02	1.11	1.13	1.02	1.11	1.16	1.05
91-92	1.16	1.16	1.00	1.14	1.13	0.99	1.13	1.12	0.99	1.13	1.12	0.99	1.16	1.15	0.99
92-93	1.16	1.15	0.99	1.13	1.13	1.00	1.12	1.12	1.00	1.12	1.11	0.99	1.15	1.14	0.99
93-94	1.15	1.14	0.99	1.13	1.12	0.99	1.12	1.11	0.99	1.11	1.11	1.00	1.14	1.14	1.00
94-95	1.14	1.14	1.00	1.12	1.12	1.00	1.11	1.12	1.01	1.11	1.13	1.02	1.14	1.14	1.00
95-96	1.14	1.11	0.97	1.12	1.08	0.96	1.12	1.08	0.96	1.13	1.09	0.96	1.14	1.11	0.97
96-97	1.11	1.11	1.00	1.08	1.10	1.02	1.08	1.09	1.01	1.09	1.10	1.01	1.11	1.11	1.00
97-98	1.11	1.11	1.00	1.10	1.09	0.99	1.09	1.09	1.00	1.10	1.09	0.99	1.11	1.10	0.99
98-99	1.11	1.12	1.01	1.09	1.11	1.02	1.09	1.10	1.01	1.09	1.11	1.02	1.10	1.10	1.00
99-00	1.12	1.14	1.02	1.11	1.13	1.02	1.10	1.13	1.03	1.11	1.13	1.02	1.10	1.12	1.02
00-01	1.14	1.14	1.00	1.13	1.13	1.00	1.13	1.13	1.00	1.13	1.13	1.00	1.12	1.13	1.01
01-02	1.14	1.14	1.00	1.13	1.12	0.99	1.13	1.13	1.00	1.13	1.13	1.00	1.13	1.13	1.00
02-03	1.14	1.14	1.00	1.12	1.12	1.00	1.13	1.12	0.99	1.13	1.13	1.00	1.13	1.12	0.99
03-04	1.14	1.14	1.00	1.12	1.13	1.01	1.12	1.13	1.01	1.13	1.15	1.02	1.12	1.14	1.02
<b>04-05</b>	<b>1.14</b>	<b>1.13</b>	<b>0.99</b>	<b>1.12</b>	<b>1.12</b>	<b>1.00</b>	<b>1.12</b>	<b>1.12</b>	<b>1.00</b>	<b>1.13</b>	<b>1.15</b>	<b>1.02</b>	<b>1.12</b>	<b>1.13</b>	<b>1.01</b>
<b>05-06</b>	<b>1.13</b>	<b>1.12</b>	<b>0.99</b>	<b>1.12</b>	<b>1.10</b>	<b>0.98</b>	<b>1.12</b>	<b>1.12</b>	<b>1.00</b>	<b>1.15</b>	<b>1.13</b>	<b>0.98</b>	<b>1.13</b>	<b>1.12</b>	<b>0.99</b>

**Table B**  
**Local Cost Multipliers: Year to Year Comparison**  
**Lincoln**

ROLL YEAR	Commercial Building Types														
	A			B			C			D			S		
	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)
<b>LINCOLN</b>															
82-83	1.10	1.12	1.02	1.10	1.12	1.02	1.09	1.11	1.02	1.08	1.11	1.03	1.11	1.13	1.02
83-84	1.12	1.11	0.99	1.12	1.10	0.98	1.11	1.10	0.99	1.11	1.10	0.99	1.13	1.12	0.99
84-85	1.11	1.10	0.99	1.10	1.09	0.99	1.10	1.09	0.99	1.10	1.09	0.99	1.12	1.10	0.98
85-86	1.10	1.02	0.92	1.09	1.02	0.93	1.09	1.01	0.92	1.09	0.99	0.90	1.10	1.00	0.90
86-87	1.02	1.03	1.01	1.02	1.03	1.01	1.01	1.02	1.01	0.99	1.00	1.01	1.00	1.01	1.01
87-88	1.03	1.03	1.00	1.03	1.03	1.00	1.02	1.02	1.00	1.00	1.00	1.00	1.01	1.01	1.00
88-89	1.03	1.03	1.00	1.03	1.03	1.00	1.02	1.02	1.00	1.00	1.00	1.00	1.01	1.01	1.00
89-90	1.03	1.03	1.00	1.03	1.03	1.00	1.02	1.02	1.00	1.00	1.01	1.01	1.01	1.01	1.00
90-91	1.03	1.03	1.00	1.03	1.03	1.00	1.02	1.03	1.01	1.01	1.02	1.01	1.01	1.02	1.01
91-92	1.03	1.03	1.00	1.03	1.03	1.00	1.03	1.03	1.00	1.02	1.02	1.00	1.02	1.02	1.00
92-93	1.03	1.03	1.00	1.03	1.03	1.00	1.03	1.03	1.00	1.02	1.02	1.00	1.02	1.02	1.00
93-94	1.03	1.03	1.00	1.03	1.03	1.00	1.03	1.03	1.00	1.02	1.02	1.00	1.02	1.03	1.01
94-95	1.03	1.03	1.00	1.03	1.03	1.00	1.03	1.04	1.01	1.02	1.04	1.02	1.03	1.03	1.00
95-96	1.03	1.00	0.97	1.03	0.99	0.96	1.04	1.00	0.96	1.04	1.00	0.96	1.03	1.00	0.97
96-97	1.00	1.00	1.00	0.99	1.01	1.02	1.00	1.01	1.01	1.00	1.01	1.01	1.00	1.00	1.00
97-98	1.00	1.00	1.00	1.01	1.00	0.99	1.01	1.01	1.00	1.01	1.00	0.99	1.00	0.99	0.99
98-99	1.00	1.01	1.01	1.00	1.02	1.02	1.01	1.02	1.01	1.00	1.02	1.02	0.99	0.99	1.00
99-00	1.01	1.03	1.02	1.02	1.04	1.02	1.02	1.05	1.03	1.02	1.04	1.02	0.99	1.01	1.02
00-01	1.03	1.03	1.00	1.04	1.04	1.00	1.05	1.05	1.00	1.04	1.04	1.00	1.01	1.02	1.01
01-02	1.03	1.03	1.00	1.04	1.03	0.99	1.05	1.05	1.00	1.04	1.04	1.00	1.02	1.02	1.00
02-03	1.03	1.03	1.00	1.03	1.03	1.00	1.05	1.04	0.99	1.04	1.04	1.00	1.02	1.01	0.99
03-04	1.03	1.03	1.00	1.03	1.04	1.01	1.04	1.05	1.01	1.04	1.06	1.02	1.01	1.03	1.02
<b>04-05</b>	<b>1.03</b>	<b>1.02</b>	<b>0.99</b>	<b>1.04</b>	<b>1.03</b>	<b>0.99</b>	<b>1.05</b>	<b>1.04</b>	<b>0.99</b>	<b>1.06</b>	<b>1.06</b>	<b>1.00</b>	<b>1.03</b>	<b>1.03</b>	<b>1.00</b>
<b>05-06</b>	<b>1.02</b>	<b>1.01</b>	<b>0.99</b>	<b>1.03</b>	<b>1.01</b>	<b>0.98</b>	<b>1.04</b>	<b>1.04</b>	<b>1.00</b>	<b>1.06</b>	<b>1.04</b>	<b>0.98</b>	<b>1.03</b>	<b>1.01</b>	<b>0.98</b>

**Table B**  
**Local Cost Multipliers: Year to Year Comparison**  
**Reno-Sparks**

Commercial Building Types															
ROLL YEAR	A			B			C			D			S		
	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)
<b>RENO-SPARKS</b>															
82-83	1.09	1.09	1.00	1.09	1.09	1.00	1.08	1.08	1.00	1.07	1.07	1.00	1.09	1.09	1.00
83-84	1.09	1.10	1.01	1.09	1.10	1.01	1.08	1.09	1.01	1.07	1.08	1.01	1.09	1.10	1.01
84-85	1.10	1.10	1.00	1.10	1.09	0.99	1.09	1.08	0.99	1.08	1.07	0.99	1.10	1.09	0.99
85-86	1.10	1.10	1.00	1.09	1.09	1.00	1.08	1.08	1.00	1.07	1.07	1.00	1.09	1.09	1.00
86-87	1.10	1.11	1.01	1.09	1.10	1.01	1.08	1.09	1.01	1.07	1.08	1.01	1.09	1.10	1.01
87-88	1.11	1.12	1.01	1.10	1.11	1.01	1.09	1.09	1.00	1.08	1.08	1.00	1.10	1.10	1.00
88-89	1.12	1.11	0.99	1.11	1.10	0.99	1.09	1.08	0.99	1.08	1.08	1.00	1.10	1.08	0.98
89-90	1.11	1.12	1.01	1.10	1.11	1.01	1.08	1.09	1.01	1.08	1.09	1.01	1.08	1.08	1.00
90-91	1.12	1.14	1.02	1.11	1.12	1.01	1.09	1.10	1.01	1.09	1.10	1.01	1.08	1.10	1.02
91-92	1.14	1.13	0.99	1.12	1.11	0.99	1.10	1.09	0.99	1.10	1.08	0.98	1.10	1.14	1.04
92-93	1.13	1.12	0.99	1.11	1.11	1.00	1.09	1.09	1.00	1.08	1.08	1.00	1.14	1.10	0.96
93-94	1.12	1.12	1.00	1.11	1.11	1.00	1.09	1.10	1.01	1.08	1.10	1.02	1.10	1.12	1.02
94-95	1.12	1.12	1.00	1.11	1.11	1.00	1.10	1.10	1.00	1.10	1.09	0.99	1.12	1.12	1.00
95-96	1.12	1.14	1.02	1.11	1.13	1.02	1.10	1.13	1.03	1.09	1.11	1.02	1.12	1.14	1.02
96-97	1.14	1.13	0.99	1.13	1.12	0.99	1.13	1.12	0.99	1.11	1.11	1.00	1.14	1.11	0.97
97-98	1.13	1.14	1.01	1.12	1.12	1.00	1.12	1.13	1.01	1.11	1.10	0.99	1.11	1.11	1.00
98-99	1.14	1.15	1.01	1.12	1.14	1.02	1.13	1.15	1.02	1.10	1.15	1.05	1.11	1.11	1.00
99-00	1.15	1.16	1.01	1.14	1.15	1.01	1.15	1.16	1.01	1.15	1.15	1.00	1.11	1.13	1.02
00-01	1.16	1.14	0.98	1.15	1.14	0.99	1.16	1.15	0.99	1.15	1.13	0.98	1.13	1.12	0.99
01-02	1.14	1.12	0.98	1.14	1.11	0.97	1.15	1.13	0.98	1.13	1.10	0.97	1.12	1.10	0.98
02-03	1.12	1.10	0.98	1.11	1.09	0.98	1.13	1.08	0.95	1.10	1.08	0.98	1.10	1.10	1.00
03-04	1.10	1.10	1.00	1.09	1.08	0.99	1.08	1.07	0.99	1.08	1.08	1.00	1.10	1.09	0.99
<b>04-05</b>	<b>1.10</b>	<b>1.10</b>	<b>1.00</b>	<b>1.08</b>	<b>1.09</b>	<b>1.01</b>	<b>1.07</b>	<b>1.08</b>	<b>1.01</b>	<b>1.08</b>	<b>1.08</b>	<b>1.00</b>	<b>1.09</b>	<b>1.11</b>	<b>1.02</b>
<b>05-06</b>	<b>1.10</b>	<b>1.10</b>	<b>1.00</b>	<b>1.09</b>	<b>1.09</b>	<b>1.00</b>	<b>1.08</b>	<b>1.07</b>	<b>0.99</b>	<b>1.08</b>	<b>1.06</b>	<b>0.98</b>	<b>1.11</b>	<b>1.09</b>	<b>0.98</b>

**Table B**  
**Local Cost Multipliers: Year to Year Comparison**  
**Lake Tahoe**

Commercial Building Types															
ROLL YEAR	A			B			C			D			S		
	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)
<b>LAKE TAHOE</b>															
82-83	1.18	1.17	0.99	1.18	1.17	0.99	1.17	1.16	0.99	1.15	1.14	0.99	1.19	1.17	0.98
83-84	1.17	1.18	1.01	1.17	1.18	1.01	1.16	1.17	1.01	1.14	1.16	1.02	1.17	1.18	1.01
84-85	1.18	1.18	1.00	1.18	1.18	1.00	1.17	1.17	1.00	1.16	1.16	1.00	1.18	1.18	1.00
85-86	1.18	1.17	0.99	1.18	1.17	0.99	1.17	1.16	0.99	1.16	1.15	0.99	1.18	1.17	0.99
86-87	1.17	1.18	1.01	1.17	1.18	1.01	1.16	1.17	1.01	1.15	1.16	1.01	1.17	1.17	1.00
87-88	1.18	1.19	1.01	1.18	1.19	1.01	1.17	1.17	1.00	1.16	1.17	1.01	1.17	1.17	1.00
88-89	1.19	1.20	1.01	1.19	1.19	1.00	1.17	1.18	1.01	1.17	1.18	1.01	1.17	1.17	1.00
89-90	1.20	1.21	1.01	1.19	1.21	1.02	1.18	1.19	1.01	1.18	1.19	1.01	1.17	1.17	1.00
90-91	1.21	1.23	1.02	1.21	1.22	1.01	1.19	1.21	1.02	1.19	1.21	1.02	1.17	1.19	1.02
91-92	1.23	1.23	1.00	1.22	1.22	1.00	1.21	1.21	1.00	1.21	1.21	1.00	1.19	1.19	1.00
92-93	1.23	1.23	1.00	1.22	1.22	1.00	1.21	1.20	0.99	1.21	1.20	0.99	1.19	1.19	1.00
93-94	1.23	1.23	1.00	1.22	1.22	1.00	1.20	1.21	1.01	1.20	1.22	1.02	1.19	1.21	1.02
94-95	1.23	1.22	0.99	1.22	1.21	0.99	1.21	1.20	0.99	1.22	1.20	0.98	1.21	1.20	0.99
95-96	1.22	1.24	1.02	1.21	1.23	1.02	1.20	1.22	1.02	1.20	1.22	1.02	1.20	1.22	1.02
96-97	1.24	1.22	0.98	1.23	1.21	0.98	1.22	1.20	0.98	1.22	1.22	1.00	1.22	1.19	0.97
97-98	1.22	1.21	0.99	1.21	1.20	0.99	1.20	1.18	0.98	1.22	1.19	0.97	1.19	1.18	0.99
98-99	1.21	1.22	1.01	1.20	1.21	1.01	1.18	1.20	1.02	1.19	1.22	1.03	1.18	1.19	1.01
99-00	1.22	1.22	1.00	1.21	1.21	1.00	1.20	1.19	0.99	1.22	1.22	1.00	1.19	1.20	1.01
00-01	1.22	1.20	0.98	1.21	1.19	0.98	1.19	1.20	1.01	1.22	1.22	1.00	1.20	1.19	0.99
01-02	1.20	1.19	0.99	1.19	1.18	0.99	1.20	1.19	0.99	1.22	1.20	0.98	1.19	1.18	0.99
02-03	1.19	1.17	0.98	1.18	1.16	0.98	1.19	1.15	0.96	1.20	1.18	0.98	1.18	1.17	0.99
03-04	1.17	1.17	1.00	1.16	1.16	1.00	1.15	1.16	1.01	1.18	1.19	1.01	1.17	1.17	1.00
<b>04-05</b>	<b>1.17</b>	<b>1.17</b>	<b>1.00</b>	<b>1.16</b>	<b>1.16</b>	<b>1.00</b>	<b>1.16</b>	<b>1.16</b>	<b>1.00</b>	<b>1.19</b>	<b>1.17</b>	<b>0.98</b>	<b>1.17</b>	<b>1.18</b>	<b>1.01</b>
<b>05-06</b>	<b>1.17</b>	<b>1.18</b>	<b>1.01</b>	<b>1.16</b>	<b>1.17</b>	<b>1.01</b>	<b>1.16</b>	<b>1.16</b>	<b>1.00</b>	<b>1.17</b>	<b>1.17</b>	<b>1.00</b>	<b>1.18</b>	<b>1.18</b>	<b>1.00</b>

**Table B**  
**Local Cost Multipliers: Year to Year Comparison**

Nye

Commercial Building Types															
ROLL YEAR	A			B			C			D			S		
	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)
<b>NYE</b>															
82-83	1.09	1.09	1.00	1.09	1.08	0.99	1.08	1.07	0.99	1.06	1.06	1.00	1.09	1.09	1.00
83-84	1.09	1.09	1.00	1.08	1.08	1.00	1.07	1.07	1.00	1.06	1.05	0.99	1.09	1.09	1.00
84-85	1.09	1.08	0.99	1.08	1.08	1.00	1.07	1.07	1.00	1.05	1.06	1.01	1.09	1.08	0.99
85-86	1.08	1.07	0.99	1.08	1.07	0.99	1.07	1.06	0.99	1.06	1.05	0.99	1.08	1.07	0.99
86-87	1.07	1.08	1.01	1.07	1.08	1.01	1.06	1.07	1.01	1.05	1.06	1.01	1.07	1.07	1.00
87-88	1.08	1.09	1.01	1.08	1.09	1.01	1.07	1.08	1.01	1.06	1.07	1.01	1.07	1.07	1.00
88-89	1.09	1.10	1.01	1.09	1.09	1.00	1.08	1.08	1.00	1.07	1.07	1.00	1.07	1.08	1.01
89-90	1.10	1.10	1.00	1.09	1.09	1.00	1.08	1.08	1.00	1.07	1.08	1.01	1.08	1.08	1.00
90-91	1.10	1.12	1.02	1.09	1.09	1.00	1.08	1.09	1.01	1.08	1.09	1.01	1.08	1.10	1.02
91-92	1.12	1.13	1.01	1.09	1.09	1.00	1.09	1.10	1.01	1.09	1.09	1.00	1.10	1.11	1.01
92-93	1.13	1.12	0.99	1.09	1.09	1.00	1.10	1.11	1.01	1.09	1.10	1.01	1.11	1.11	1.00
93-94	1.12	1.14	1.02	1.09	1.12	1.03	1.11	1.11	1.00	1.10	1.11	1.01	1.11	1.14	1.03
94-95	1.14	1.02	0.88	1.12	1.02	0.90	1.11	1.02	0.91	1.11	1.00	0.89	1.14	0.99	0.85
95-96	1.02	1.01	0.99	1.02	1.00	0.98	1.02	1.00	0.98	1.00	0.97	0.97	0.99	0.99	1.00
96-97	1.01	0.98	0.97	1.00	0.97	0.97	1.00	0.97	0.97	0.97	0.95	0.98	0.99	0.96	0.97
97-98	0.98	0.98	1.00	0.97	0.96	0.99	0.97	0.97	1.00	0.95	0.94	0.99	0.96	0.95	0.99
98-99	0.98	1.00	1.02	0.96	0.99	1.03	0.97	1.00	1.03	0.94	0.97	1.03	0.95	0.97	1.02
99-00	1.00	1.01	1.01	0.99	1.00	1.01	1.00	1.01	1.01	0.97	0.97	1.00	0.97	0.99	1.02
00-01	1.01	0.99	0.98	1.00	0.99	0.99	1.01	1.00	0.99	0.97	0.95	0.98	0.99	0.98	0.99
01-02	0.99	0.97	0.98	0.99	0.96	0.97	1.00	0.98	0.98	0.95	0.93	0.98	0.98	0.96	0.98
02-03	0.97	0.96	0.99	0.96	0.95	0.99	0.98	0.94	0.96	0.93	0.91	0.98	0.96	0.96	1.00
03-04	0.96	0.96	1.00	0.95	0.94	0.99	0.94	0.93	0.99	0.91	0.91	1.00	0.96	0.95	0.99
<b>04-05</b>	<b>0.96</b>	<b>0.96</b>	<b>1.00</b>	<b>0.94</b>	<b>0.95</b>	<b>1.01</b>	<b>0.93</b>	<b>0.94</b>	<b>1.01</b>	<b>0.91</b>	<b>0.91</b>	<b>1.00</b>	<b>0.95</b>	<b>0.97</b>	<b>1.02</b>
<b>05-06</b>	<b>0.96</b>	<b>0.96</b>	<b>1.00</b>	<b>0.95</b>	<b>0.95</b>	<b>1.00</b>	<b>0.94</b>	<b>0.93</b>	<b>0.99</b>	<b>0.91</b>	<b>0.89</b>	<b>0.98</b>	<b>0.97</b>	<b>0.95</b>	<b>0.98</b>

**Table B**  
**Local Cost Multipliers: Year to Year Comparison**  
**Carson City**

Residential Building Types						
FRAME				MASONRY		
ROLL YEAR	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)
<b>Carson City</b>						
82-83	1.05	1.04	0.99	1.09	1.07	0.98
83-84	1.04	1.04	1.00	1.07	1.06	0.99
84-85	1.04	1.06	1.02	1.06	1.07	1.01
85-86	1.06	1.05	0.99	1.07	1.06	0.99
86-87	1.05	1.05	1.00	1.06	1.06	1.00
87-88	1.05	1.07	1.02	1.06	1.08	1.02
88-89	1.07	1.07	1.00	1.08	1.08	1.00
89-90	1.07	1.07	1.00	1.08	1.08	1.00
90-91	1.07	1.08	1.01	1.08	1.08	1.00
91-92	1.08	1.09	1.01	1.08	1.10	1.02
92-93	1.09	1.11	1.02	1.10	1.12	1.02
93-94	1.11	1.12	1.01	1.12	1.11	0.99
94-95	1.12	1.13	1.01	1.11	1.12	1.01
95-96	1.13	1.13	1.00	1.12	1.14	1.02
96-97	1.13	1.14	1.01	1.14	1.14	1.00
97-98	1.14	1.14	1.00	1.14	1.14	1.00
98-99	1.14	1.16	1.02	1.14	1.15	1.01
99-00	1.16	1.15	0.99	1.15	1.15	1.00
00-01	1.15	1.14	0.99	1.15	1.15	1.00
01-02	1.14	1.11	0.97	1.15	1.12	0.97
02-03	1.11	1.10	0.99	1.12	1.09	0.97
03-04	1.10	1.08	0.98	1.09	1.07	0.98
04-05	1.08	1.09	1.01	1.07	1.08	1.01
<b>05-06</b>	<b>1.09</b>	<b>1.07</b>	<b>0.98</b>	<b>1.08</b>	<b>1.07</b>	<b>0.99</b>

**Table B**  
**Local Cost Multipliers: Year to Year Comparison**  
**Elko**

Residential Building Types						
FRAME				MASONRY		
ROLL YEAR	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)
<b>ELKO</b>						
82-83	1.05	1.04	0.99	1.09	1.07	0.98
83-84	1.04	1.04	1.00	1.07	1.06	0.99
84-85	1.04	0.97	0.93	1.06	0.99	0.93
85-86	0.97	1.02	1.05	0.99	1.03	1.04
86-87	1.02	1.03	1.01	1.03	1.04	1.01
87-88	1.03	1.03	1.00	1.04	1.04	1.00
88-89	1.03	1.02	0.99	1.04	1.03	0.99
89-90	1.02	1.01	0.99	1.03	1.02	0.99
90-91	1.01	1.03	1.02	1.02	1.04	1.02
91-92	1.03	1.03	1.00	1.04	1.04	1.00
92-93	1.03	1.03	1.00	1.04	1.04	1.00
93-94	1.03	1.05	1.02	1.04	1.05	1.01
94-95	1.05	1.06	1.01	1.05	1.06	1.01
95-96	1.06	1.06	1.00	1.06	1.08	1.02
96-97	1.06	1.07	1.01	1.08	1.14	1.06
97-98	1.07	1.05	0.98	1.14	1.08	0.94
98-99	1.05	1.09	1.04	1.08	1.09	1.01
99-00	1.09	1.09	1.00	1.09	1.10	1.01
00-01	1.09	1.08	0.99	1.10	1.10	1.00
01-02	1.08	1.04	0.96	1.10	1.05	0.95
02-03	1.04	1.04	1.00	1.05	1.04	0.99
03-04	1.04	1.06	1.02	1.04	1.06	1.02
<b>04-05</b>	<b>1.06</b>	<b>1.07</b>	<b>1.01</b>	<b>1.06</b>	<b>1.07</b>	<b>1.01</b>
<b>05-06</b>	<b>1.07</b>	<b>1.07</b>	<b>1.00</b>	<b>1.07</b>	<b>1.08</b>	<b>1.01</b>

**Table B**  
**Local Cost Multipliers: Year to Year Comparison**  
**Fallon**

Residential Building Types						
FRAME				MASONRY		
ROLL YEAR	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)
<b>FALLON</b>						
82-83	1.05	1.04	0.99	1.09	1.07	0.98
83-84	1.04	1.04	1.00	1.07	1.06	0.99
84-85	1.04	1.06	1.02	1.06	1.07	1.01
85-86	1.06	1.05	0.99	1.07	1.06	0.99
86-87	1.05	1.05	1.00	1.06	1.06	1.00
87-88	1.05	1.07	1.02	1.06	1.08	1.02
88-89	1.07	1.07	1.00	1.08	1.08	1.00
89-90	1.07	1.02	0.95	1.08	1.03	0.95
90-91	1.02	1.03	1.01	1.03	1.04	1.01
91-92	1.03	1.03	1.00	1.04	1.04	1.00
92-93	1.03	1.03	1.00	1.04	1.04	1.00
93-94	1.03	1.05	1.02	1.04	1.05	1.01
94-95	1.05	1.06	1.01	1.05	1.06	1.01
95-96	1.06	1.06	1.00	1.06	1.08	1.02
96-97	1.06	1.07	1.01	1.08	1.08	1.00
97-98	1.07	1.05	0.98	1.08	1.08	1.00
98-99	1.05	1.09	1.04	1.08	1.09	1.01
99-00	1.09	1.09	1.00	1.09	1.10	1.01
00-01	1.09	1.08	0.99	1.10	1.10	1.00
01-02	1.08	1.05	0.97	1.10	1.07	0.97
02-03	1.05	1.04	0.99	1.07	1.04	0.97
03-04	1.04	1.02	0.98	1.04	1.02	0.98
<b>04-05</b>	<b>1.02</b>	<b>1.03</b>	<b>1.01</b>	<b>1.02</b>	<b>1.03</b>	<b>1.01</b>
<b>05-06</b>	<b>1.03</b>	<b>1.01</b>	<b>0.98</b>	<b>1.03</b>	<b>1.02</b>	<b>0.99</b>



**Table B**  
**Local Cost Multipliers: Year to Year Comparison**  
**Las Vegas**

Residential Building Types						
FRAME				MASONRY		
ROLL YEAR	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)
<b>LAS VEGAS</b>						
82-83	1.09	1.11	1.02	1.09	1.11	1.02
83-84	1.11	1.10	0.99	1.11	1.10	0.99
84-85	1.10	1.10	1.00	1.10	1.10	1.00
85-86	1.10	1.09	0.99	1.10	1.08	0.98
86-87	1.09	1.10	1.01	1.08	1.10	1.02
87-88	1.10	1.11	1.01	1.10	1.11	1.01
88-89	1.11	1.10	0.99	1.11	1.10	0.99
89-90	1.10	1.10	1.00	1.10	1.10	1.00
90-91	1.10	1.12	1.02	1.10	1.12	1.02
91-92	1.12	1.13	1.01	1.12	1.13	1.01
92-93	1.13	1.12	0.99	1.13	1.12	0.99
93-94	1.12	1.09	0.97	1.12	1.10	0.98
94-95	1.09	1.13	1.04	1.10	1.13	1.03
95-96	1.13	1.11	0.98	1.13	1.10	0.97
96-97	1.11	1.09	0.98	1.10	1.09	0.99
97-98	1.09	1.09	1.00	1.09	1.08	0.99
98-99	1.09	1.11	1.02	1.08	1.11	1.03
99-00	1.11	1.12	1.01	1.11	1.12	1.01
00-01	1.12	1.13	1.01	1.12	1.13	1.01
01-02	1.13	1.12	0.99	1.13	1.12	0.99
02-03	1.12	1.13	1.01	1.12	1.11	0.99
03-04	1.13	1.14	1.01	1.11	1.12	1.01
<b>04-05</b>	<b>1.13</b>	<b>1.15</b>	<b>1.02</b>	<b>1.11</b>	<b>1.13</b>	<b>1.02</b>
<b>05-06</b>	<b>1.15</b>	<b>1.13</b>	<b>0.98</b>	<b>1.13</b>	<b>1.12</b>	<b>0.99</b>

**Table B**  
**Local Cost Multipliers: Year to Year Comparison**  
**Lincoln**

Residential Building Types						
FRAME				MASONRY		
ROLL YEAR	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)
<b>LINCOLN</b>						
82-83	1.09	1.11	1.02	1.09	1.11	1.02
83-84	1.11	1.10	0.99	1.11	1.10	0.99
84-85	1.10	1.10	1.00	1.10	1.10	1.00
85-86	1.10	0.99	0.89	1.10	1.01	0.91
86-87	0.99	0.99	1.00	1.01	1.01	1.00
87-88	0.99	1.00	1.01	1.01	1.02	1.01
88-89	1.00	1.00	1.00	1.02	1.02	1.00
89-90	1.00	1.00	1.00	1.02	1.02	1.00
90-91	1.00	1.02	1.02	1.02	1.03	1.01
91-92	1.02	1.02	1.00	1.03	1.03	1.00
92-93	1.02	1.02	1.00	1.03	1.03	1.00
93-94	1.02	1.00	0.98	1.03	1.02	0.99
94-95	1.00	1.04	1.04	1.02	1.05	1.03
95-96	1.04	1.02	0.98	1.05	1.02	0.97
96-97	1.02	1.00	0.98	1.02	1.01	0.99
97-98	1.00	1.00	1.00	1.01	1.00	0.99
98-99	1.00	1.02	1.02	1.00	1.03	1.03
99-00	1.02	1.03	1.01	1.03	1.04	1.01
00-01	1.03	1.04	1.01	1.04	1.05	1.01
01-02	1.04	1.03	0.99	1.05	1.04	0.99
02-03	1.03	1.04	1.01	1.04	1.03	0.99
03-04	1.04	1.05	1.01	1.03	1.04	1.01
<b>04-05</b>	<b>1.05</b>	<b>1.06</b>	<b>1.01</b>	<b>1.04</b>	<b>1.05</b>	<b>1.01</b>
<b>05-06</b>	<b>1.06</b>	<b>1.04</b>	<b>0.98</b>	<b>1.05</b>	<b>1.04</b>	<b>0.99</b>

**Table B**  
**Local Cost Multipliers: Year to Year Comparison**  
**Reno-Sparks**

Residential Building Types						
FRAME				MASONRY		
ROLL YEAR	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)
<b>RENO-SPARKS</b>						
82-83	1.10	1.09	0.99	1.10	1.09	0.99
83-84	1.09	1.09	1.00	1.09	1.09	1.00
84-85	1.09	1.08	0.99	1.09	1.09	1.00
85-86	1.08	1.07	0.99	1.09	1.08	0.99
86-87	1.07	1.07	1.00	1.08	1.08	1.00
87-88	1.07	1.09	1.02	1.08	1.10	1.02
88-89	1.09	1.06	0.97	1.10	1.09	0.99
89-90	1.06	1.09	1.03	1.09	1.09	1.00
90-91	1.09	1.09	1.00	1.09	1.09	1.00
91-92	1.09	1.09	1.00	1.09	1.10	1.01
92-93	1.09	1.10	1.01	1.10	1.11	1.01
93-94	1.10	1.10	1.00	1.11	1.10	0.99
94-95	1.10	1.11	1.01	1.10	1.11	1.01
95-96	1.11	1.11	1.00	1.11	1.13	1.02
96-97	1.11	1.12	1.01	1.13	1.13	1.00
97-98	1.12	1.10	0.98	1.13	1.13	1.00
98-99	1.10	1.14	1.04	1.13	1.14	1.01
99-00	1.14	1.14	1.00	1.14	1.15	1.01
00-01	1.14	1.13	0.99	1.15	1.15	1.00
01-02	1.13	1.10	0.97	1.15	1.12	0.97
02-03	1.10	1.09	0.99	1.12	1.09	0.97
03-04	1.09	1.07	0.98	1.09	1.07	0.98
<b>04-05</b>	<b>1.07</b>	<b>1.08</b>	<b>1.01</b>	<b>1.07</b>	<b>1.08</b>	<b>1.01</b>
<b>05-06</b>	<b>1.08</b>	<b>1.06</b>	<b>0.98</b>	<b>1.08</b>	<b>1.08</b>	<b>1.00</b>

**Table B**  
**Local Cost Multipliers: Year to Year Comparison**  
**Lake Tahoe**

Residential Building Types						
FRAME				MASONRY		
ROLL YEAR	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)
<b>LAKE TAHOE</b>						
82-83	1.19	1.17	0.98	1.20	1.18	0.98
83-84	1.17	1.16	0.99	1.18	1.17	0.99
84-85	1.16	1.16	1.00	1.17	1.17	1.00
85-86	1.16	1.15	0.99	1.17	1.17	1.00
86-87	1.15	1.15	1.00	1.17	1.16	0.99
87-88	1.15	1.17	1.02	1.16	1.18	1.02
88-89	1.17	1.18	1.01	1.18	1.19	1.01
89-90	1.18	1.18	1.00	1.19	1.19	1.00
90-91	1.18	1.20	1.02	1.19	1.20	1.01
91-92	1.20	1.21	1.01	1.20	1.21	1.01
92-93	1.21	1.21	1.00	1.21	1.21	1.00
93-94	1.21	1.22	1.01	1.21	1.21	1.00
94-95	1.22	1.22	1.00	1.21	1.21	1.00
95-96	1.22	1.22	1.00	1.21	1.22	1.01
96-97	1.22	1.24	1.02	1.22	1.22	1.00
97-98	1.24	1.19	0.95	1.22	1.18	0.96
98-99	1.19	1.21	1.02	1.18	1.19	1.01
99-00	1.21	1.21	1.00	1.19	1.18	0.99
00-01	1.21	1.22	1.01	1.18	1.20	1.02
01-02	1.22	1.20	0.98	1.20	1.18	0.98
02-03	1.20	1.19	0.99	1.18	1.16	0.98
03-04	1.19	1.18	0.99	1.16	1.15	0.99
<b>04-05</b>	<b>1.18</b>	<b>1.18</b>	<b>1.00</b>	<b>1.15</b>	<b>1.16</b>	<b>1.01</b>
<b>05-06</b>	<b>1.18</b>	<b>1.17</b>	<b>0.99</b>	<b>1.16</b>	<b>1.16</b>	<b>1.00</b>

**Table B**  
**Local Cost Multipliers: Year to Year Comparison**

Nye

Residential Building Types						
ROLL YEAR	FRAME			MASONRY		
	LAST YEAR	THIS YEAR	Diff (1+Diff)	LAST YEAR	THIS YEAR	Diff (1+Diff)
<b>NYE</b>						
82-83	1.05	1.04	0.99	1.09	1.07	0.98
83-84	1.04	1.04	1.00	1.07	1.06	0.99
84-85	1.04	1.06	1.02	1.06	1.07	1.01
85-86	1.06	1.05	0.99	1.07	1.06	0.99
86-87	1.05	1.05	1.00	1.06	1.06	1.00
87-88	1.05	1.07	1.02	1.06	1.08	1.02
88-89	1.07	1.07	1.00	1.08	1.08	1.00
89-90	1.07	1.07	1.00	1.08	1.08	1.00
90-91	1.07	1.08	1.01	1.08	1.08	1.00
91-92	1.08	1.09	1.01	1.08	1.10	1.02
92-93	1.09	1.11	1.02	1.10	1.12	1.02
93-94	1.11	1.09	0.98	1.12	1.10	0.98
94-95	1.09	1.00	0.91	1.10	1.02	0.92
95-96	1.00	0.97	0.97	1.02	1.00	0.98
96-97	0.97	0.95	0.98	1.00	0.97	0.97
97-98	0.95	0.94	0.99	0.97	0.96	0.99
98-99	0.94	0.96	1.02	0.96	0.99	1.03
99-00	0.96	0.96	1.00	0.99	1.00	1.01
00-01	0.96	0.95	0.99	1.00	1.00	1.00
01-02	0.95	0.93	0.98	1.00	0.97	0.97
02-03	0.93	0.92	0.99	0.97	0.95	0.98
03-04	0.92	0.90	0.98	0.95	0.93	0.98
<b>04-05</b>	<b>0.90</b>	<b>0.91</b>	<b>1.01</b>	<b>0.93</b>	<b>0.94</b>	<b>1.01</b>
<b>05-06</b>	<b>0.91</b>	<b>0.89</b>	<b>0.98</b>	<b>0.94</b>	<b>0.93</b>	<b>0.99</b>

**Table C**  
**Factor by Construction Type**  
**Weighted Average Comparative Cost Multiplier Times Change in Local Multiplier**  
**CARSON CITY**

ROLL YEAR	Commercial Building Type					Residential Building Type	
	A FACTOR 4%	B FACTOR 4%	C FACTOR 50%	D FACTOR 25%	S FACTOR 17%	F FACTOR 80%	M FACTOR 20%
82-83	1.067	1.056	1.053	1.051	1.063	1.049	1.049
83-84	1.087	1.086	1.085	1.065	1.080	1.093	1.085
84-85	1.018	1.025	1.023	1.024	1.014	1.049	1.044
85-86	1.028	1.030	1.036	1.046	1.021	1.045	1.035
86-87	1.024	1.026	1.033	1.039	1.013	1.086	1.071
87-88	1.027	1.029	1.028	1.028	1.017	1.036	1.039
88-89	1.012	1.001	1.001	1.001	1.014	1.021	1.018
89-90	1.012	1.012	1.011	1.022	1.012	1.004	1.007
90-91	1.066	1.040	1.040	1.029	1.076	1.038	1.042
91-92	1.022	1.013	1.028	1.027	1.025	1.029	1.035
92-93	1.009	1.023	1.036	1.034	1.019	1.040	1.041
93-94	1.008	1.008	1.019	1.033	1.039	1.008	1.001
94-95	1.005	1.007	1.009	1.008	1.003	1.046	1.031
95-96	1.057	1.057	1.069	1.073	1.054	1.071	1.070
96-97	1.027	1.027	1.026	1.041	1.005	1.017	1.010
97-98	1.035	1.026	1.026	1.004	1.028	1.007	0.990
98-99	1.028	1.034	1.029	1.063	1.016	1.031	1.016
99-00	1.056	1.069	1.039	1.036	1.036	1.034	1.036
00-01	0.995	1.007	0.999	0.985	1.000	0.995	1.015
01-02	1.013	1.004	1.018	1.013	1.010	0.995	0.994
02-03	1.018	1.016	0.990	1.020	1.035	1.042	1.013
03-04	1.010	1.002	1.000	1.009	0.997	0.988	0.991
04-05	1.021	1.032	1.033	1.025	1.029	1.034	1.033
<b>05-06</b>	<b>1.019</b>	<b>1.019</b>	<b>1.009</b>	<b>1.001</b>	<b>0.997</b>	<b>0.994</b>	<b>1.007</b>

(1) Weighted average formula is:  $(A \cdot .04) + (B \cdot .04) + (C \cdot .5) + (D \cdot .25) + (S \cdot .17)$

(2) Weighted average formula is:  $(F \cdot .80) + (M \cdot .20)$

**Table C**  
**Weighted Average Comparative Cost Multiplier Times Change in Local Multiplier**  
**ELKO**

ROLL YEAR	Commercial Building Type					Residential Building Type	
	A FACTOR 4%	B FACTOR 4%	C FACTOR 50%	D FACTOR 25%	S FACTOR 17%	F FACTOR 80%	M FACTOR 20%
82-83	1.067	1.056	1.053	1.051	1.063	1.049	1.049
83-84	1.087	1.086	1.085	1.065	1.080	1.093	1.085
84-85	0.956	0.964	0.951	0.943	0.942	0.956	0.962
85-86	1.059	1.061	1.067	1.078	1.052	1.109	1.087
86-87	1.024	1.026	1.033	1.050	1.013	1.097	1.082
87-88	1.007	1.009	1.018	1.018	1.007	1.016	1.019
88-89	1.002	1.001	1.001	1.001	1.004	1.011	1.008
89-90	1.012	1.012	1.011	1.012	1.012	0.994	0.997
90-91	1.045	1.040	1.040	1.029	1.066	1.049	1.063
91-92	1.012	1.013	1.018	1.027	1.015	1.019	1.015
92-93	1.019	1.023	1.026	1.024	1.019	1.020	1.021
93-94	1.018	1.018	1.029	1.033	1.029	1.018	1.021
94-95	1.005	1.007	1.009	1.008	1.003	1.046	1.031
95-96	1.057	1.057	1.069	1.073	1.054	1.071	1.070
96-97	1.027	1.027	1.026	1.114	1.005	1.017	1.071
97-98	1.035	1.026	1.026	0.933	1.028	0.987	0.931
98-99	1.028	1.034	1.029	1.063	1.016	1.051	1.016
99-00	1.045	1.048	1.049	1.046	1.047	1.044	1.046
00-01	0.995	1.007	0.979	0.975	1.000	0.995	1.015
01-02	1.013	1.004	1.018	1.013	1.010	0.985	0.974
02-03	1.029	1.016	1.021	1.041	1.035	1.053	1.034
03-04	1.040	1.042	1.040	1.039	1.037	1.028	1.031
<b>04-05</b>	<b>1.031</b>	<b>1.042</b>	<b>1.033</b>	<b>1.035</b>	<b>1.029</b>	<b>1.034</b>	<b>1.033</b>
<b>05-06</b>	<b>1.019</b>	<b>1.019</b>	<b>1.029</b>	<b>1.021</b>	<b>1.017</b>	<b>1.014</b>	<b>1.027</b>

(1) Weighted average formula is: (A\*.04)+(B\*.04)+(C\*.5)+(D\*.25)+(S\*.17)

(2) Weighted average formula is: (F\*.80)+(M\*.20)

**Table C**  
**Factor by Construction Type**  
**Weighted Average of Comparative Cost Multiplier Times Change in Local Multiplier**  
**FALLON**

ROLL YEAR	Commercial Building Type					Residential Building Type	
	A FACTOR 4%	B FACTOR 4%	C FACTOR 50%	D FACTOR 25%	S FACTOR 17%	F FACTOR 80%	M FACTOR 20%
82-83	1.067	1.056	1.053	1.051	1.063	1.049	1.049
83-84	1.087	1.086	1.085	1.065	1.080	1.093	1.085
84-85	1.018	1.025	1.023	1.024	1.014	1.049	1.044
85-86	1.028	1.030	1.036	1.046	1.021	1.045	1.035
86-87	1.024	1.026	1.033	1.039	1.013	1.086	1.071
87-88	1.027	1.029	1.028	1.028	1.017	1.036	1.039
88-89	1.012	1.001	1.001	1.001	1.014	1.021	1.018
89-90	0.951	0.951	0.960	0.961	0.961	0.954	0.957
90-91	1.045	1.040	1.040	1.029	1.066	1.038	1.052
91-92	1.012	1.013	1.018	1.027	1.015	1.019	1.015
92-93	1.019	1.023	1.026	1.024	1.019	1.020	1.021
93-94	1.018	1.018	1.029	1.033	1.029	1.018	1.021
94-95	1.005	1.007	1.009	1.008	1.003	1.046	1.031
95-96	1.057	1.057	1.069	1.073	1.054	1.071	1.070
96-97	1.027	1.027	1.026	1.041	1.005	1.017	1.010
97-98	1.035	1.026	1.026	1.004	1.028	0.987	0.990
98-99	1.028	1.034	1.029	1.063	1.016	1.051	1.016
99-00	1.045	1.048	1.049	1.046	1.047	1.044	1.046
00-01	0.995	1.007	0.999	0.985	1.000	0.995	1.015
01-02	1.013	1.004	1.018	1.013	1.010	0.995	0.994
02-03	1.018	1.016	0.990	1.020	1.035	1.042	1.013
03-04	1.010	1.002	1.000	1.009	0.997	0.988	0.991
<b>04-05</b>	<b>1.021</b>	<b>1.032</b>	<b>1.033</b>	<b>1.025</b>	<b>1.039</b>	<b>1.034</b>	<b>1.033</b>
<b>05-06</b>	<b>1.019</b>	<b>1.019</b>	<b>1.009</b>	<b>1.001</b>	<b>0.997</b>	<b>0.994</b>	<b>1.007</b>

(1) Weighted average formula is:  $(A \cdot .04) + (B \cdot .04) + (C \cdot .5) + (D \cdot .25) + (S \cdot .17)$

(2) Weighted average formula is:  $(F \cdot .80) + (M \cdot .20)$



**Table C**  
**Factor by Construction Type**  
**Weighted Average of Comparative Cost Multiplier Times Change in Local Multiplier**  
**LAS VEGAS**

ROLL YEAR	Commercial Building Type					Residential Building Type	
	A FACTOR 4%	B FACTOR 4%	C FACTOR 50%	D FACTOR 25%	S FACTOR 17%	F FACTOR 80%	M FACTOR 20%
82-83	1.088	1.088	1.085	1.083	1.084	1.081	1.091
83-84	1.076	1.064	1.074	1.065	1.069	1.082	1.085
84-85	1.018	1.015	1.013	1.004	1.004	1.028	1.034
85-86	1.038	1.040	1.046	1.057	1.021	1.045	1.024
86-87	1.034	1.036	1.033	1.039	1.033	1.097	1.092
87-88	1.027	1.029	1.018	1.018	1.027	1.026	1.029
88-89	0.992	0.991	0.991	1.001	0.984	1.011	1.008
89-90	1.022	1.022	1.031	1.022	1.022	1.004	1.007
90-91	1.076	1.061	1.051	1.039	1.108	1.049	1.063
91-92	1.012	1.003	1.008	1.017	1.005	1.029	1.025
92-93	1.009	1.023	1.026	1.014	1.009	1.010	1.011
93-94	1.008	1.008	1.009	1.013	1.009	0.968	0.991
94-95	1.005	1.007	1.019	1.038	1.003	1.077	1.052
95-96	1.005	0.995	0.996	1.010	1.002	1.050	1.018
96-97	1.037	1.058	1.046	1.051	1.036	0.987	1.000
97-98	1.025	1.016	1.016	1.004	1.018	1.007	0.980
98-99	1.028	1.034	1.019	1.032	1.016	1.031	1.036
99-00	1.056	1.059	1.070	1.067	1.047	1.054	1.046
00-01	1.015	1.017	1.009	1.005	1.020	1.015	1.025
01-02	1.034	1.025	1.039	1.044	1.031	1.016	1.015
02-03	1.039	1.037	1.032	1.041	1.025	1.064	1.034
03-04	1.010	1.022	1.020	1.029	1.027	1.018	1.021
<b>04-05</b>	<b>1.000</b>	<b>1.012</b>	<b>1.010</b>	<b>1.029</b>	<b>1.017</b>	<b>1.028</b>	<b>1.031</b>
<b>05-06</b>	<b>1.009</b>	<b>0.999</b>	<b>1.019</b>	<b>1.001</b>	<b>1.007</b>	<b>0.994</b>	<b>1.007</b>

(1) Weighted average formula is:  $(A \cdot .04) + (B \cdot .04) + (C \cdot .5) + (D \cdot .25) + (S \cdot .17)$

(2) Weighted average formula is:  $(F \cdot .80) + (M \cdot .20)$

**Table C**  
**Factor by Construction Type**  
**Weighted Average of Comparative Cost Multiplier Times Change in Local Multiplier**  
**LINCOLN**

ROLL YEAR	Commercial Building Type					Residential Building Type	
	A FACTOR 4%	B FACTOR 4%	C FACTOR 50%	D FACTOR 25%	S FACTOR 17%	F FACTOR 80%	M FACTOR 20%
82-83	1.088	1.088	1.085	1.083	1.084	1.081	1.091
83-84	1.076	1.064	1.074	1.065	1.069	1.082	1.085
84-85	1.018	1.015	1.013	1.004	1.004	1.028	1.034
85-86	0.955	0.967	0.962	0.951	0.928	0.940	0.951
86-87	1.024	1.026	1.033	1.039	1.023	1.086	1.071
87-88	1.017	1.019	1.018	1.018	1.017	1.026	1.029
88-89	1.002	1.001	1.001	1.001	1.004	1.021	1.018
89-90	1.012	1.012	1.011	1.022	1.012	1.004	1.007
90-91	1.045	1.040	1.040	1.029	1.066	1.049	1.052
91-92	1.012	1.013	1.018	1.027	1.015	1.019	1.015
92-93	1.019	1.023	1.026	1.024	1.019	1.020	1.021
93-94	1.018	1.018	1.019	1.013	1.019	0.978	1.001
94-95	1.005	1.007	1.019	1.038	1.003	1.077	1.052
95-96	1.005	0.995	0.996	1.010	1.002	1.050	1.018
96-97	1.037	1.058	1.046	1.051	1.036	0.987	1.000
97-98	1.025	1.016	1.016	1.004	1.018	1.007	0.980
98-99	1.028	1.034	1.019	1.032	1.016	1.031	1.036
99-00	1.056	1.059	1.070	1.067	1.047	1.054	1.046
00-01	1.015	1.017	1.009	1.005	1.020	1.015	1.025
01-02	1.034	1.025	1.039	1.044	1.031	1.016	1.015
02-03	1.039	1.037	1.032	1.041	1.025	1.064	1.034
03-04	1.010	1.022	1.020	1.029	1.027	1.018	1.021
<b>04-05</b>	<b>1.011</b>	<b>1.012</b>	<b>1.013</b>	<b>1.025</b>	<b>1.019</b>	<b>1.034</b>	<b>1.033</b>
<b>05-06</b>	<b>1.009</b>	<b>0.999</b>	<b>1.019</b>	<b>1.001</b>	<b>0.997</b>	<b>0.994</b>	<b>1.007</b>

(1) Weighted average formula is:  $(A \cdot .04) + (B \cdot .04) + (C \cdot .5) + (D \cdot .25) + (S \cdot .17)$

(2) Weighted average formula is:  $(F \cdot .80) + (M \cdot .20)$

**Table C**  
**Factor by Construction Type**  
**Weighted Average of Comparative Cost Multiplier Times Change in Local Multiplier**  
**RENO-SPARKS**

ROLL YEAR	Commercial Building Type					Residential Building Type	
	A FACTOR 4%	B FACTOR 4%	C FACTOR 50%	D FACTOR 25%	S FACTOR 17%	F FACTOR 80%	M FACTOR 20%
82-83	1.067	1.067	1.064	1.051	1.063	1.049	1.059
83-84	1.098	1.097	1.096	1.087	1.091	1.093	1.096
84-85	1.028	1.015	1.013	1.004	1.014	1.018	1.034
85-86	1.038	1.040	1.046	1.057	1.031	1.045	1.035
86-87	1.024	1.026	1.033	1.039	1.023	1.086	1.071
87-88	1.027	1.029	1.018	1.018	1.017	1.036	1.039
88-89	0.992	0.991	0.991	1.001	0.984	0.990	1.008
89-90	1.022	1.022	1.021	1.022	1.012	1.034	1.007
90-91	1.066	1.050	1.040	1.029	1.076	1.028	1.042
91-92	1.002	1.003	1.008	1.006	1.056	1.019	1.025
92-93	1.009	1.023	1.026	1.024	0.978	1.030	1.031
93-94	1.018	1.018	1.029	1.033	1.029	0.998	1.001
94-95	1.005	1.007	1.009	1.008	1.003	1.046	1.031
95-96	1.057	1.057	1.069	1.073	1.054	1.071	1.070
96-97	1.027	1.027	1.026	1.041	1.005	1.017	1.010
97-98	1.035	1.026	1.026	1.004	1.028	0.987	0.990
98-99	1.028	1.034	1.029	1.063	1.016	1.051	1.016
99-00	1.045	1.048	1.049	1.046	1.047	1.044	1.046
00-01	0.995	1.007	0.999	0.985	1.000	0.995	1.015
01-02	1.013	1.004	1.018	1.013	1.010	0.995	0.994
02-03	1.018	1.016	0.990	1.020	1.035	1.042	1.013
03-04	1.010	1.002	1.000	1.009	0.997	0.988	0.991
<b>04-05</b>	<b>1.021</b>	<b>1.032</b>	<b>1.033</b>	<b>1.025</b>	<b>1.039</b>	<b>1.034</b>	<b>1.033</b>
<b>05-06</b>	<b>1.019</b>	<b>1.019</b>	<b>1.009</b>	<b>1.001</b>	<b>0.997</b>	<b>0.994</b>	<b>1.017</b>

(1) Weighted average formula is:  $(A \cdot .04) + (B \cdot .04) + (C \cdot .5) + (D \cdot .25) + (S \cdot .17)$

(2) Weighted average formula is:  $(F \cdot .80) + (M \cdot .20)$

**Table C**

**Factor by Construction Type  
Weighted Average of Comparative Cost Multiplier Times Change in Local Multiplier  
LAKE TAHOE**

ROLL YEAR	Commercial Building Type					Residential Building Type	
	A FACTOR 4%	B FACTOR 4%	C FACTOR 50%	D FACTOR 25%	S FACTOR 17%	F FACTOR 80%	M FACTOR 20%
82-83	1.056	1.056	1.053	1.040	1.042	1.039	1.049
83-84	1.098	1.097	1.096	1.098	1.091	1.082	1.085
84-85	1.028	1.025	1.023	1.014	1.024	1.028	1.034
85-86	1.028	1.030	1.036	1.046	1.021	1.045	1.045
86-87	1.024	1.026	1.033	1.039	1.013	1.086	1.060
87-88	1.027	1.029	1.018	1.028	1.017	1.036	1.039
88-89	1.012	1.001	1.011	1.011	1.004	1.031	1.028
89-90	1.022	1.032	1.021	1.022	1.012	1.004	1.007
90-91	1.066	1.050	1.051	1.039	1.076	1.049	1.052
91-92	1.012	1.013	1.018	1.027	1.015	1.029	1.025
92-93	1.019	1.023	1.016	1.014	1.019	1.020	1.021
93-94	1.018	1.018	1.029	1.033	1.029	1.008	1.011
94-95	0.995	0.997	0.999	0.998	0.993	1.036	1.021
95-96	1.057	1.057	1.059	1.073	1.054	1.071	1.059
96-97	1.016	1.016	1.015	1.041	1.005	1.027	1.010
97-98	1.015	1.016	0.996	0.984	1.018	0.957	0.950
98-99	1.028	1.024	1.029	1.042	1.026	1.031	1.016
99-00	1.035	1.038	1.029	1.046	1.036	1.044	1.026
00-01	0.995	0.997	1.019	1.005	1.000	1.015	1.035
01-02	1.024	1.025	1.029	1.023	1.021	1.005	1.005
02-03	1.018	1.016	1.000	1.020	1.025	1.042	1.023
03-04	1.010	1.012	1.020	1.019	1.007	0.998	1.001
<b>04-05</b>	<b>1.021</b>	<b>1.022</b>	<b>1.023</b>	<b>1.005</b>	<b>1.029</b>	<b>1.024</b>	<b>1.033</b>
<b>05-06</b>	<b>1.029</b>	<b>1.029</b>	<b>1.019</b>	<b>1.021</b>	<b>1.017</b>	<b>1.004</b>	<b>1.017</b>

(1) Weighted average formula is: (A\*.04)+(B\*.04)+(C\*.5)+(D\*.25)+(S\*.17)

(2) Weighted average formula is: (F\*.80)+(M\*.20)

**Table C**  
**Factor by Construction Type**  
**Comparative Cost Multiplier Times Change in Local Multiplier**

NYE

ROLL YEAR	Commercial Building Type					Residential Building Type	
	A FACTOR 4%	B FACTOR 4%	C FACTOR 50%	D FACTOR 25%	S FACTOR 17%	F FACTOR 80%	M FACTOR 20%
82-83	1.067	1.056	1.053	1.051	1.063	1.049	1.049
83-84	1.087	1.086	1.085	1.065	1.080	1.093	1.085
84-85	1.018	1.025	1.023	1.024	1.014	1.049	1.044
85-86	1.028	1.030	1.036	1.046	1.021	1.045	1.035
86-87	1.024	1.026	1.033	1.039	1.013	1.086	1.071
87-88	1.027	1.029	1.028	1.028	1.017	1.036	1.039
88-89	1.012	1.001	1.001	1.001	1.014	1.021	1.018
89-90	1.012	1.012	1.011	1.022	1.012	1.004	1.007
90-91	1.066	1.040	1.040	1.029	1.076	1.038	1.042
91-92	1.022	1.013	1.028	1.027	1.025	1.029	1.035
92-93	1.009	1.023	1.036	1.034	1.019	1.040	1.041
93-94	1.038	1.049	1.019	1.023	1.039	0.978	0.991
94-95	0.884	0.906	0.918	0.906	0.853	0.943	0.939
95-96	1.026	1.015	1.017	1.020	1.033	1.039	1.028
96-97	1.006	1.006	1.005	1.020	1.005	0.987	0.980
97-98	1.025	1.016	1.016	1.004	1.018	0.997	0.980
98-99	1.038	1.044	1.039	1.042	1.036	1.031	1.036
99-00	1.045	1.048	1.049	1.046	1.047	1.044	1.046
00-01	0.995	1.007	0.999	0.985	1.000	0.995	1.015
01-02	1.013	1.004	1.018	1.023	1.010	1.005	0.994
02-03	1.029	1.027	1.000	1.020	1.035	1.042	1.023
03-04	1.010	1.002	1.000	1.009	0.997	0.988	0.991
<b>04-05</b>	<b>1.021</b>	<b>1.032</b>	<b>1.033</b>	<b>1.025</b>	<b>1.039</b>	<b>1.034</b>	<b>1.033</b>
<b>05-06</b>	<b>1.019</b>	<b>1.019</b>	<b>1.009</b>	<b>1.001</b>	<b>0.997</b>	<b>0.994</b>	<b>1.007</b>

(1) Weighted average formula is:  $(A \cdot .04) + (B \cdot .04) + (C \cdot .5) + (D \cdot .25) + (S \cdot .17)$

(2) Weighted average formula is:  $(F \cdot .80) + (M \cdot .20)$

**Table D**  
**Factor by Weighted Average of Statistical Roll**  
**Carson City**

ROLL YEAR	COMM	RES	AREA FACTOR (3)	PROPOSED
	FACTOR Wtd. Avg. A-S (1) 33.95%	FACTOR Wtd. Avg F & M (2) 66.05%		AREA FACTOR ROUNDED
82-83	1.055	1.049	1.052	1.060
83-84	1.079	1.091	1.086	1.000
84-85	1.022	1.048	1.036	1.000
85-86	1.035	1.043	1.040	1.030
86-87	1.031	1.083	1.060	1.015
87-88	1.026	1.037	1.032	1.030
88-89	1.004	1.020	1.013	1.000
89-90	1.014	1.005	1.009	1.015
90-91	1.045	1.039	1.042	1.040
91-92	1.027	1.030	1.029	1.030
92-93	1.031	1.041	1.036	1.035
93-94	1.025	1.007	1.013	1.015
94-95	1.007	1.043	1.030	1.025
95-96	1.066	1.071	1.069	1.040
96-97	1.026	1.016	1.019	1.030
97-98	1.021	1.004	1.010	1.015
98-99	1.035	1.028	1.031	1.030
99-00	1.040	1.034	1.036	1.035
00-01	0.996	0.999	0.998	1.000
01-02	1.015	0.995	1.002	1.000
02-03	1.007	1.037	1.027	1.025
03-04	1.002	0.988	0.993	0.995
04-05	1.030	1.034	1.033	1.035
<b>05-06</b>	<b>1.006</b>	<b>0.996</b>	<b>0.999</b>	<b>1.000</b>

(1) Commercial factor times proportion indicated by latest available Statistical Analysis of the Roll + Residential Factor times proportion indicated by latest available Statistical Analysis of the Roll

**Table D**  
**Factor by Weighted Average of Statistical Roll**  
**Elko**

ROLL YEAR	COMM	RES	AREA FACTOR (3)	PROPOSED
	FACTOR	FACTOR		AREA FACTOR ROUNDED
	Wtd. Avg. A-S (1) 47.32%	Wtd. Avg F &M (2) 52.68%		
82-83	1.055	1.049	1.052	1.060
83-84	1.079	1.091	1.086	1.000
84-85	0.948	0.957	0.953	1.000
85-86	1.067	1.104	1.087	1.030
86-87	1.033	1.094	1.065	1.015
87-88	1.015	1.017	1.016	1.030
88-89	1.002	1.010	1.006	1.000
89-90	1.012	0.995	1.002	1.015
90-91	1.042	1.051	1.047	1.045
91-92	1.019	1.018	1.019	1.020
92-93	1.024	1.020	1.022	1.020
93-94	1.029	1.019	1.024	1.025
94-95	1.007	1.043	1.030	1.025
95-96	1.066	1.071	1.069	1.040
96-97	1.044	1.028	1.033	1.030
97-98	1.004	0.976	0.985	1.015
98-99	1.035	1.044	1.040	1.030
99-00	1.048	1.044	1.046	1.045
00-01	0.983	0.999	0.994	0.995
01-02	1.015	0.983	0.998	1.000
02-03	1.029	1.049	1.039	1.040
03-04	1.040	1.029	1.034	1.035
<b>04-05</b>	<b>1.033</b>	<b>1.034</b>	<b>1.034</b>	<b>1.035</b>
<b>05-06</b>	<b>1.024</b>	<b>1.017</b>	<b>1.020</b>	<b>1.020</b>

(1) Commercial factor times proportion indicated by latest available Statistical Analysis of the Roll + Residential Factor times proportion indicated by latest available Statistical Analysis of the Roll

**Table D**  
**Factor by Weighted Average of Statistical Roll**  
**Fallon**

ROLL YEAR	COMM FACTOR	RES FACTOR	AREA	PROPOSED AREA
	Wtd. Avg. A-S (1) 37.09%	Wtd. Avg F &M (2) 62.91%	FACTOR (3)	FACTOR ROUNDED
82-83	1.055	1.049	1.051	1.060
83-84	1.079	1.091	1.088	1.000
84-85	1.022	1.048	1.039	1.000
85-86	1.035	1.043	1.041	1.030
86-87	1.031	1.083	1.066	1.015
87-88	1.026	1.037	1.034	1.030
88-89	1.004	1.020	1.015	1.000
89-90	0.960	0.954	0.956	1.015
90-91	1.042	1.041	1.041	1.040
91-92	1.019	1.018	1.019	1.020
92-93	1.024	1.020	1.021	1.020
93-94	1.029	1.019	1.024	1.020
94-95	1.007	1.043	1.025	1.030
95-96	1.066	1.071	1.069	1.040
96-97	1.026	1.016	1.019	1.030
97-98	1.021	0.987	0.999	1.015
98-99	1.035	1.044	1.041	1.030
99-00	1.048	1.044	1.046	1.045
00-01	0.996	0.999	0.998	1.000
01-02	1.015	0.995	1.002	1.005
02-03	1.007	1.037	1.026	1.025
03-04	1.002	0.988	0.993	0.995
<b>04-05</b>	<b>1.032</b>	<b>1.034</b>	<b>1.033</b>	<b>1.035</b>
<b>05-06</b>	<b>1.006</b>	<b>0.996</b>	<b>1.000</b>	<b>1.000</b>

(1) Commercial factor times proportion indicated by latest available Statistical Analysis of the Roll + Residential Factor times proportion indicated by latest available Statistical Analysis of the Roll



**Table D**  
**Factor by Weighted Average of Statistical Roll**  
**Las Vegas**

ROLL YEAR	COMM	RES	AREA FACTOR (3)	PROPOSED
	FACTOR Wtd. Avg. A-S (1) 37.54%	FACTOR Wtd. Avg F &M (2) 62.46%		AREA FACTOR ROUNDED
82-83	1.085	1.083	1.084	1.060
83-84	1.071	1.083	1.078	1.000
84-85	1.009	1.029	1.021	1.000
85-86	1.044	1.041	1.042	1.030
86-87	1.035	1.096	1.072	1.015
87-88	1.020	1.027	1.024	1.030
88-89	0.992	1.010	1.003	1.000
89-90	1.027	1.005	1.013	1.015
90-91	1.059	1.051	1.054	1.055
91-92	1.010	1.028	1.021	1.020
92-93	1.019	1.010	1.014	1.015
93-94	1.010	0.973	0.987	1.000
94-95	1.020	1.072	1.052	1.050
95-96	1.001	1.043	1.027	1.025
96-97	1.046	0.989	1.009	1.030
97-98	1.014	1.002	1.006	1.015
98-99	1.023	1.032	1.029	1.030
99-00	1.064	1.053	1.057	1.055
00-01	1.010	1.017	1.015	1.015
01-02	1.038	1.016	1.024	1.025
02-03	1.033	1.058	1.049	1.050
03-04	1.023	1.019	1.020	1.020
<b>04-05</b>	<b>1.016</b>	<b>1.029</b>	<b>1.024</b>	<b>1.030</b>
<b>05-06</b>	<b>1.011</b>	<b>0.996</b>	<b>1.002</b>	<b>1.000</b>

(1) Commercial factor times proportion indicated by latest available Statistical Analysis of the Roll + Residential Factor times proportion indicated by latest available Statistical Analysis of the Roll

**Table D**  
**Factor by Weighted Average of Statistical Roll**  
**Lincoln**

ROLL YEAR	COMM	RES	AREA FACTOR (3)	PROPOSED
	FACTOR Wtd. Avg. A-S (1) 46.40%	FACTOR Wtd. Avg F &M (2) 53.60%		AREA FACTOR ROUNDED
82-83	1.085	1.083	1.084	1.060
83-84	1.071	1.083	1.076	1.000
84-85	1.009	1.029	1.019	1.000
85-86	0.954	0.942	0.948	1.030
86-87	1.032	1.083	1.056	1.015
87-88	1.018	1.027	1.022	1.030
88-89	1.002	1.020	1.010	1.000
89-90	1.014	1.005	1.010	1.015
90-91	1.042	1.049	1.045	1.045
91-92	1.019	1.018	1.019	1.020
92-93	1.024	1.020	1.022	1.020
93-94	1.017	0.983	0.999	1.000
94-95	1.020	1.072	1.052	1.045
95-96	1.001	1.043	1.027	1.025
96-97	1.046	0.989	1.009	1.030
97-98	1.014	1.002	1.006	1.015
98-99	1.023	1.032	1.028	1.030
99-00	1.064	1.053	1.058	1.060
00-01	1.010	1.017	1.015	1.015
01-02	1.038	1.016	1.026	1.030
02-03	1.033	1.058	1.047	1.045
03-04	1.023	1.019	1.021	1.020
<b>04-05</b>	<b>1.017</b>	<b>1.034</b>	<b>1.026</b>	<b>1.025</b>
<b>05-06</b>	<b>1.009</b>	<b>0.996</b>	<b>1.002</b>	<b>1.000</b>

(1) Commercial factor times proportion indicated by latest available Statistical Analysis of the Roll + Residential Factor times proportion indicated by latest available Statistical Analysis of the Roll

**Table D**  
**Factor by Weighted Average of Statistical Roll**  
**Reno - Sparks**

ROLL YEAR	COMM FACTOR	RES FACTOR	AREA	PROPOSED AREA
	Wtd. Avg. A-S (1) 37.74%	Wtd. Avg F & M (2) 62.26%	FACTOR (3)	FACTOR ROUNDED
82-83	1.061	1.051	1.055	1.060
83-84	1.093	1.094	1.093	1.000
84-85	1.011	1.021	1.017	1.000
85-86	1.046	1.043	1.044	1.030
86-87	1.032	1.083	1.061	1.015
87-88	1.019	1.037	1.029	1.030
88-89	0.992	0.994	0.993	1.000
89-90	1.020	1.029	1.025	1.015
90-91	1.045	1.031	1.037	1.035
91-92	1.015	1.020	1.018	1.020
92-93	1.017	1.030	1.024	1.025
93-94	1.029	0.999	1.011	1.010
94-95	1.007	1.043	1.028	1.030
95-96	1.066	1.071	1.069	1.040
96-97	1.026	1.016	1.019	1.030
97-98	1.021	0.987	0.999	1.015
98-99	1.035	1.044	1.041	1.030
99-00	1.048	1.044	1.046	1.045
00-01	0.996	0.999	0.998	1.000
01-02	1.015	0.995	1.002	1.005
02-03	1.007	1.037	1.027	1.025
03-04	1.002	0.988	0.993	0.995
<b>04-05</b>	<b>1.032</b>	<b>1.034</b>	<b>1.033</b>	<b>1.035</b>
<b>05-06</b>	<b>1.006</b>	<b>0.998</b>	<b>1.001</b>	<b>1.000</b>

(1) Commercial factor times proportion indicated by latest available Statistical Analysis of the Roll + Residential Factor times proportion indicated by latest available Statistical Analysis of the Roll

**Table D**  
**Factor by Weighted Average of Statistical Roll**  
**Lake Tahoe**

ROLL YEAR	COMM FACTOR	RES FACTOR	AREA FACTOR (3)	PROPOSED AREA FACTOR ROUNDED
	Wtd. Avg. A-S (1) 33.82%	Wtd. Avg F & M (2) 66.18%		
82-83	1.048	1.041	1.044	1.060
83-84	1.096	1.083	1.088	1.000
84-85	1.021	1.029	1.026	1.000
85-86	1.035	1.045	1.041	1.030
86-87	1.031	1.081	1.061	1.015
87-88	1.021	1.037	1.031	1.030
88-89	1.009	1.031	1.022	1.000
89-90	1.020	1.005	1.011	1.015
90-91	1.053	1.049	1.051	1.050
91-92	1.019	1.028	1.025	1.025
92-93	1.016	1.020	1.019	1.020
93-94	1.029	1.009	1.016	1.015
94-95	0.997	1.033	1.019	1.020
95-96	1.061	1.069	1.066	1.040
96-97	1.020	1.024	1.022	1.030
97-98	0.998	0.955	0.970	1.015
98-99	1.032	1.028	1.029	1.030
99-00	1.035	1.040	1.039	1.040
00-01	1.010	1.019	1.016	1.015
01-02	1.026	1.005	1.012	1.010
02-03	1.011	1.039	1.030	1.030
03-04	1.017	0.999	1.004	1.005
<b>04-05</b>	<b>1.019</b>	<b>1.026</b>	<b>1.024</b>	<b>1.025</b>
<b>05-06</b>	<b>1.020</b>	<b>1.006</b>	<b>1.011</b>	<b>1.010</b>

(1) Commercial factor times proportion indicated by latest available Statistical Analysis of the

**Table D**  
**Factor by Weighted Average of Statistical Roll**

**Nye**

ROLL YEAR	COMM	RES	AREA FACTOR (3)	PROPOSED
	FACTOR Wtd. Avg. A-S (1) 28.51%	FACTOR Wtd. Avg F &M (2) 71.49%		AREA FACTOR ROUNDED
82-83	1.055	1.049	1.052	1.060
83-84	1.079	1.091	1.086	1.000
84-85	1.022	1.048	1.036	1.000
85-86	1.035	1.043	1.040	1.030
86-87	1.031	1.083	1.060	1.015
87-88	1.026	1.037	1.032	1.030
88-89	1.004	1.020	1.013	1.000
89-90	1.014	1.005	1.009	1.015
90-91	1.045	1.039	1.042	1.040
91-92	1.027	1.030	1.029	1.030
92-93	1.031	1.041	1.036	1.035
93-94	1.025	0.981	1.000	1.000
94-95	0.902	0.942	0.927	0.925
95-96	1.021	1.037	1.031	1.015
96-97	1.009	0.985	0.993	1.030
97-98	1.014	0.994	1.000	1.015
98-99	1.040	1.032	1.034	1.030
99-00	1.048	1.044	1.045	1.045
00-01	0.996	0.999	0.998	1.000
01-02	1.017	1.003	1.008	1.010
02-03	1.013	1.039	1.030	1.030
03-04	1.002	0.988	0.993	0.995
<b>04-05</b>	<b>1.032</b>	<b>1.034</b>	<b>1.033</b>	<b>1.035</b>
<b>05-06</b>	<b>1.006</b>	<b>0.996</b>	<b>0.999</b>	<b>1.000</b>

(1) Commercial factor times proportion indicated by latest available Statistical Analysis of the Roll + Residential Factor times proportion indicated by latest available Statistical Analysis of the Roll

**Input Data from Marshall-Swift Costing Service**

<b>MARSHALL-SWIFT LOCAL COST MULTIPLIER</b>							
	<b>Commercial</b>					<b>Residential</b>	
<b>ROLL YEAR</b>	<b>A M/S FACT</b>	<b>B M/S FACT</b>	<b>C M/S FACT</b>	<b>D M/S FACT</b>	<b>S M/S FACT</b>	<b>FRAME M/S FACT</b>	<b>MASONRY M/S FACT</b>
<b>CARSON CITY</b>							
82-83	1.09	1.08	1.07	1.06	1.09	1.04	1.07
83-84	1.09	1.08	1.07	1.05	1.09	1.04	1.06
84-85	1.08	1.08	1.07	1.06	1.08	1.06	1.07
85-86	1.07	1.07	1.06	1.05	1.07	1.05	1.06
86-87	1.08	1.08	1.07	1.06	1.07	1.05	1.06
87-88	1.09	1.09	1.08	1.07	1.07	1.07	1.08
88-89	1.10	1.09	1.08	1.07	1.08	1.07	1.08
89-90	1.10	1.09	1.08	1.08	1.08	1.07	1.08
90-91	1.12	1.09	1.09	1.09	1.10	1.08	1.08
91-92	1.13	1.09	1.10	1.09	1.11	1.09	1.10
92-93	1.12	1.09	1.11	1.10	1.11	1.11	1.12
93-94	1.11	1.08	1.11	1.12	1.14	1.12	1.11
94-95	1.11	1.08	1.11	1.11	1.14	1.13	1.12
95-96	1.13	1.10	1.14	1.13	1.16	1.13	1.14
96-97	1.12	1.09	1.13	1.13	1.13	1.14	1.14
97-98	1.13	1.09	1.14	1.12	1.13	1.14	1.14
98-99	1.14	1.11	1.16	1.17	1.13	1.16	1.15
99-00	1.16	1.14	1.16	1.16	1.14	1.15	1.15
00-01	1.14	1.13	1.15	1.14	1.13	1.14	1.15
01-02	1.12	1.10	1.13	1.11	1.11	1.11	1.12
02-03	1.10	1.08	1.08	1.09	1.11	1.10	1.09
03-04	1.10	1.07	1.07	1.09	1.10	1.08	1.07
04-05	1.10	1.08	1.08	1.09	1.11	1.09	1.08
<b>05-06</b>	<b>1.10</b>	<b>1.08</b>	<b>1.07</b>	<b>1.07</b>	<b>1.09</b>	<b>1.07</b>	<b>1.07</b>

**Input Data from Marshall-Swift Costing Service**

<b>MARSHALL-SWIFT LOCAL COST MULTIPLIER</b>							
	<b>Commercial</b>					<b>Residential</b>	
<b>ROLL YEAR</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>S</b>	<b>FRAME</b>	<b>MASONRY</b>
	<b>M/S FACT</b>	<b>M/S FACT</b>	<b>M/S FACT</b>	<b>M/S FACT</b>	<b>M/S FACT</b>	<b>M/S FACT</b>	<b>M/S FACT</b>
<b>ELKO</b>							
82-83	1.09	1.08	1.07	1.06	1.09	1.04	1.07
83-84	1.07	1.07	1.10	1.10	1.04	1.04	1.06
84-85	1.02	1.02	1.00	0.98	1.01	0.97	0.99
85-86	1.04	1.04	1.02	1.00	1.03	1.02	1.03
86-87	1.05	1.05	1.03	1.02	1.03	1.03	1.04
87-88	1.04	1.04	1.03	1.02	1.02	1.03	1.04
88-89	1.04	1.04	1.03	1.02	1.02	1.02	1.03
89-90	1.04	1.04	1.03	1.02	1.02	1.01	1.02
90-91	1.04	1.04	1.04	1.03	1.03	1.03	1.04
91-92	1.04	1.04	1.04	1.03	1.03	1.03	1.04
92-93	1.04	1.04	1.04	1.03	1.03	1.03	1.04
93-94	1.04	1.04	1.05	1.05	1.05	1.05	1.05
94-95	1.04	1.04	1.05	1.04	1.05	1.06	1.06
95-96	1.06	1.06	1.08	1.06	1.07	1.06	1.08
96-97	1.05	1.05	1.07	1.13	1.04	1.07	1.14
97-98	1.06	1.05	1.08	1.05	1.04	1.05	1.08
98-99	1.07	1.07	1.10	1.10	1.04	1.09	1.09
99-00	1.08	1.08	1.11	1.10	1.06	1.09	1.10
00-01	1.06	1.07	1.08	1.07	1.05	1.08	1.10
01-02	1.04	1.04	1.06	1.04	1.03	1.04	1.05
02-03	1.03	1.02	1.04	1.04	1.03	1.04	1.04
03-04	1.06	1.05	1.07	1.07	1.06	1.06	1.06
<b>04-05</b>	<b>1.07</b>	<b>1.07</b>	<b>1.08</b>	<b>1.08</b>	<b>1.07</b>	<b>1.07</b>	<b>1.07</b>
<b>05-06</b>	<b>1.07</b>	<b>1.07</b>	<b>1.09</b>	<b>1.08</b>	<b>1.07</b>	<b>1.07</b>	<b>1.08</b>

**Input Data from Marshall-Swift Costing Service**

<b>MARSHALL-SWIFT LOCAL COST MULTIPLIER</b>							
<b>ROLL YEAR</b>	<b>Commercial</b>					<b>Residential</b>	
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>S</b>	<b>FRAME</b>	<b>MASONRY</b>
	<b>M/S FACT</b>	<b>M/S FACT</b>	<b>M/S FACT</b>	<b>M/S FACT</b>	<b>M/S FACT</b>	<b>M/S FACT</b>	<b>M/S FACT</b>
<b>FALLON</b>							
82-83	1.09	1.08	1.07	1.06	1.09	1.04	1.07
83-84	1.09	1.08	1.07	1.05	1.09	1.04	1.06
84-85	1.08	1.08	1.07	1.06	1.08	1.06	1.07
85-86	1.07	1.07	1.06	1.05	1.07	1.05	1.06
86-87	1.08	1.08	1.07	1.06	1.07	1.05	1.06
87-88	1.09	1.09	1.08	1.07	1.07	1.07	1.08
88-89	1.10	1.09	1.08	1.07	1.08	1.07	1.08
89-90	1.04	1.03	1.03	1.02	1.03	1.02	1.03
90-91	1.04	1.03	1.04	1.03	1.04	1.03	1.04
91-92	1.04	1.03	1.04	1.03	1.04	1.03	1.04
92-93	1.04	1.03	1.04	1.03	1.04	1.03	1.04
93-94	1.04	1.03	1.05	1.05	1.06	1.05	1.05
94-95	1.04	1.03	1.05	1.04	1.06	1.06	1.06
95-96	1.06	1.05	1.08	1.06	1.08	1.06	1.08
96-97	1.05	1.04	1.07	1.06	1.05	1.07	1.08
97-98	1.06	1.04	1.08	1.05	1.05	1.05	1.08
98-99	1.07	1.06	1.10	1.10	1.05	1.09	1.09
99-00	1.08	1.07	1.11	1.10	1.07	1.09	1.10
00-01	1.06	1.06	1.10	1.08	1.06	1.08	1.10
01-02	1.04	1.03	1.08	1.05	1.04	1.05	1.07
02-03	1.02	1.01	1.03	1.03	1.04	1.04	1.04
03-04	1.02	1.00	1.02	1.03	1.03	1.02	1.02
<b>04-05</b>	<b>1.02</b>	<b>1.01</b>	<b>1.03</b>	<b>1.03</b>	<b>1.05</b>	<b>1.03</b>	<b>1.03</b>
<b>05-06</b>	<b>1.02</b>	<b>1.01</b>	<b>1.02</b>	<b>1.01</b>	<b>1.03</b>	<b>1.01</b>	<b>1.02</b>



**Input Data from Marshall-Swift Costing Service**

<b>MARSHALL-SWIFT LOCAL COST MULTIPLIER</b>							
<b>Commercial</b>						<b>Residential</b>	
<b>ROLL YEAR</b>	<b>A M/S FACT</b>	<b>B M/S FACT</b>	<b>C M/S FACT</b>	<b>D M/S FACT</b>	<b>S M/S FACT</b>	<b>FRAME M/S FACT</b>	<b>MASONRY M/S FACT</b>
<b>LAS VEGAS</b>							
82-83	1.12	1.12	1.11	1.11	1.13	1.11	1.11
83-84	1.11	1.10	1.10	1.10	1.12	1.10	1.10
84-85	1.10	1.09	1.09	1.09	1.10	1.10	1.10
85-86	1.10	1.09	1.09	1.09	1.09	1.09	1.08
86-87	1.12	1.11	1.10	1.10	1.11	1.10	1.10
87-88	1.13	1.12	1.10	1.10	1.12	1.11	1.11
88-89	1.12	1.11	1.09	1.10	1.10	1.10	1.10
89-90	1.13	1.12	1.11	1.11	1.11	1.10	1.10
90-91	1.16	1.14	1.13	1.13	1.16	1.12	1.12
91-92	1.16	1.13	1.12	1.12	1.15	1.13	1.13
92-93	1.15	1.13	1.12	1.11	1.14	1.12	1.12
93-94	1.14	1.12	1.11	1.11	1.14	1.09	1.10
94-95	1.14	1.12	1.12	1.13	1.14	1.13	1.13
95-96	1.11	1.08	1.08	1.09	1.11	1.11	1.10
96-97	1.11	1.10	1.09	1.10	1.11	1.09	1.09
97-98	1.11	1.09	1.09	1.09	1.10	1.09	1.08
98-99	1.12	1.11	1.10	1.11	1.10	1.11	1.11
99-00	1.14	1.13	1.13	1.13	1.12	1.12	1.12
00-01	1.14	1.13	1.13	1.13	1.13	1.13	1.13
01-02	1.14	1.12	1.13	1.13	1.13	1.12	1.12
02-03	1.14	1.12	1.12	1.13	1.12	1.13	1.11
03-04	1.14	1.13	1.13	1.15	1.14	1.14	1.12
<b>04-05</b>	<b>1.13</b>	<b>1.12</b>	<b>1.12</b>	<b>1.15</b>	<b>1.13</b>	<b>1.15</b>	<b>1.13</b>
<b>05-06</b>	<b>1.12</b>	<b>1.10</b>	<b>1.12</b>	<b>1.13</b>	<b>1.12</b>	<b>1.13</b>	<b>1.12</b>

**Input Data from Marshall-Swift Costing Service**

<b>MARSHALL-SWIFT LOCAL COST MULTIPLIER</b>							
	<b>Commercial</b>					<b>Residential</b>	
<b>ROLL YEAR</b>	<b>A M/S FACT</b>	<b>B M/S FACT</b>	<b>C M/S FACT</b>	<b>D M/S FACT</b>	<b>S M/S FACT</b>	<b>FRAME M/S FACT</b>	<b>MASONRY M/S FACT</b>
<b>LINCOLN</b>							
82-83	1.12	1.12	1.11	1.11	1.13	1.11	1.11
83-84	1.11	1.10	1.10	1.10	1.12	1.10	1.10
84-85	1.10	1.09	1.09	1.09	1.10	1.10	1.10
85-86	1.02	1.02	1.01	0.99	1.00	0.99	1.01
86-87	1.03	1.03	1.02	1.00	1.01	0.99	1.01
87-88	1.03	1.03	1.02	1.00	1.01	1.00	1.02
88-89	1.03	1.03	1.02	1.00	1.01	1.00	1.02
89-90	1.03	1.03	1.02	1.01	1.01	1.00	1.02
90-91	1.03	1.03	1.03	1.02	1.02	1.02	1.03
91-92	1.03	1.03	1.03	1.02	1.02	1.02	1.03
92-93	1.03	1.03	1.03	1.02	1.02	1.02	1.03
93-94	1.03	1.03	1.03	1.02	1.03	1.00	1.02
94-95	1.03	1.03	1.04	1.04	1.03	1.04	1.05
95-96	1.00	0.99	1.00	1.00	1.00	1.02	1.02
96-97	1.00	1.01	1.01	1.01	1.00	1.00	1.01
97-98	1.00	1.00	1.01	1.00	0.99	1.00	1.00
98-99	1.01	1.02	1.02	1.02	0.99	1.02	1.03
99-00	1.03	1.04	1.05	1.04	1.01	1.03	1.04
00-01	1.03	1.04	1.05	1.04	1.02	1.04	1.05
01-02	1.03	1.03	1.05	1.04	1.02	1.03	1.04
02-03	1.03	1.03	1.04	1.04	1.01	1.04	1.03
03-04	1.03	1.04	1.05	1.06	1.03	1.05	1.04
<b>04-05</b>	<b>1.02</b>	<b>1.03</b>	<b>1.04</b>	<b>1.06</b>	<b>1.03</b>	<b>1.06</b>	<b>1.05</b>
<b>05-06</b>	<b>1.01</b>	<b>1.01</b>	<b>1.04</b>	<b>1.04</b>	<b>1.01</b>	<b>1.04</b>	<b>1.04</b>

**Input Data from Marshall-Swift Costing Service**

<b>MARSHALL-SWIFT LOCAL COST MULTIPLIER</b>							
	<b>Commercial</b>					<b>Residential</b>	
<b>ROLL YEAR</b>	<b>A M/S FACT</b>	<b>B M/S FACT</b>	<b>C M/S FACT</b>	<b>D M/S FACT</b>	<b>S M/S FACT</b>	<b>FRAME M/S FACT</b>	<b>MASONRY M/S FACT</b>
<b>RENO</b>							
82-83	1.09	1.09	1.08	1.07	1.09	1.09	1.09
83-84	1.10	1.10	1.09	1.08	1.10	1.09	1.09
84-85	1.10	1.09	1.08	1.07	1.09	1.08	1.09
85-86	1.10	1.09	1.08	1.07	1.09	1.07	1.08
86-87	1.11	1.10	1.09	1.08	1.10	1.07	1.08
87-88	1.12	1.11	1.09	1.08	1.10	1.09	1.10
88-89	1.11	1.10	1.08	1.08	1.08	1.06	1.09
89-90	1.12	1.11	1.09	1.09	1.08	1.09	1.09
90-91	1.14	1.12	1.10	1.10	1.10	1.09	1.09
91-92	1.13	1.11	1.09	1.08	1.14	1.09	1.10
92-93	1.12	1.11	1.09	1.08	1.10	1.10	1.11
93-94	1.12	1.11	1.10	1.10	1.12	1.10	1.10
94-95	1.12	1.11	1.10	1.09	1.12	1.11	1.11
95-96	1.14	1.13	1.13	1.11	1.14	1.11	1.13
96-97	1.13	1.12	1.12	1.11	1.11	1.12	1.13
97-98	1.14	1.12	1.13	1.10	1.11	1.10	1.13
98-99	1.15	1.14	1.15	1.15	1.11	1.14	1.14
99-00	1.16	1.15	1.16	1.15	1.13	1.14	1.15
00-01	1.14	1.14	1.15	1.13	1.12	1.13	1.15
01-02	1.12	1.11	1.13	1.10	1.10	1.10	1.12
02-03	1.10	1.09	1.08	1.08	1.10	1.09	1.09
03-04	1.10	1.08	1.07	1.08	1.09	1.07	1.07
<b>04-05</b>	<b>1.10</b>	<b>1.09</b>	<b>1.08</b>	<b>1.08</b>	<b>1.11</b>	<b>1.08</b>	<b>1.08</b>
<b>05-06</b>	<b>1.10</b>	<b>1.09</b>	<b>1.07</b>	<b>1.06</b>	<b>1.09</b>	<b>1.06</b>	<b>1.08</b>

Input Data from Marshall-Swift Costing Service

MARSHALL-SWIFT LOCAL COST MULTIPLIER								
Commercial						Residential		
ROLL YEAR	A M/S FACT	B M/S FACT	C M/S FACT	D M/S FACT	S M/S FACT	FRAME M/S FACT	MASONRY M/S FACT	
<b>LAKE TAHOE</b>								
82-83	1.17	1.17	1.16	1.14	1.17	1.17	1.17	1.18
83-84	1.18	1.18	1.17	1.16	1.18	1.16	1.16	1.17
84-85	1.18	1.18	1.17	1.16	1.18	1.16	1.16	1.17
85-86	1.17	1.17	1.16	1.15	1.17	1.15	1.15	1.17
86-87	1.18	1.18	1.17	1.16	1.17	1.15	1.15	1.16
87-88	1.19	1.19	1.17	1.17	1.17	1.17	1.17	1.18
88-89	1.20	1.19	1.18	1.18	1.17	1.18	1.18	1.19
89-90	1.21	1.21	1.19	1.19	1.17	1.18	1.18	1.19
90-91	1.23	1.22	1.21	1.21	1.19	1.20	1.20	1.20
91-92	1.23	1.22	1.21	1.21	1.19	1.21	1.21	1.21
92-93	1.23	1.22	1.20	1.20	1.19	1.21	1.21	1.21
93-94	1.23	1.22	1.21	1.22	1.21	1.22	1.22	1.21
94-95	1.22	1.21	1.20	1.20	1.20	1.22	1.22	1.21
95-96	1.24	1.23	1.22	1.22	1.22	1.22	1.22	1.22
96-97	1.22	1.21	1.20	1.22	1.19	1.24	1.22	1.22
97-98	1.21	1.20	1.18	1.19	1.18	1.19	1.19	1.18
98-99	1.22	1.21	1.20	1.22	1.19	1.21	1.21	1.19
99-00	1.22	1.21	1.19	1.22	1.20	1.21	1.21	1.18
00-01	1.20	1.19	1.20	1.22	1.19	1.22	1.22	1.20
01-02	1.19	1.18	1.19	1.20	1.18	1.20	1.20	1.18
02-03	1.17	1.16	1.15	1.18	1.17	1.19	1.19	1.16
03-04	1.17	1.16	1.16	1.19	1.17	1.18	1.18	1.15
<b>04-05</b>	<b>1.17</b>	<b>1.16</b>	<b>1.16</b>	<b>1.17</b>	<b>1.18</b>	<b>1.18</b>	<b>1.18</b>	<b>1.16</b>
<b>05-06</b>	<b>1.18</b>	<b>1.17</b>	<b>1.16</b>	<b>1.17</b>	<b>1.18</b>	<b>1.17</b>	<b>1.17</b>	<b>1.16</b>

Input Data from Marshall-Swift Costing Service

MARSHALL-SWIFT LOCAL COST MULTIPLIER							
	Commercial					Residential	
ROLL YEAR	A M/S FACT	B M/S FACT	C M/S FACT	D M/S FACT	S M/S FACT	FRAME M/S FACT	MASONRY M/S FACT
<b>NYE</b>							
82-83	1.09	1.08	1.07	1.06	1.09	1.04	1.07
83-84	1.09	1.08	1.07	1.05	1.09	1.04	1.06
84-85	1.08	1.08	1.07	1.06	1.08	1.06	1.07
85-86	1.07	1.07	1.06	1.05	1.07	1.05	1.06
86-87	1.08	1.08	1.07	1.06	1.07	1.05	1.06
87-88	1.09	1.09	1.08	1.07	1.07	1.07	1.08
88-89	1.10	1.09	1.08	1.07	1.08	1.07	1.08
89-90	1.10	1.09	1.08	1.08	1.08	1.07	1.08
90-91	1.12	1.09	1.09	1.09	1.10	1.08	1.08
91-92	1.13	1.09	1.10	1.09	1.11	1.09	1.10
92-93	1.12	1.09	1.11	1.10	1.11	1.11	1.12
93-94	1.14	1.12	1.11	1.11	1.14	1.09	1.10
94-95	1.02	1.02	1.02	1.00	0.99	1.00	1.02
95-96	1.01	1.00	1.00	0.97	0.99	0.97	1.00
96-97	0.98	0.97	0.97	0.95	0.96	0.95	0.97
97-98	0.98	0.96	0.97	0.94	0.95	0.94	0.96
98-99	1.00	0.99	1.00	0.97	0.97	0.96	0.99
99-00	1.01	1.00	1.01	0.97	0.99	0.96	1.00
00-01	0.99	0.99	1.00	0.95	0.98	0.95	1.00
01-02	0.97	0.96	0.98	0.93	0.96	0.93	0.97
02-03	0.96	0.95	0.94	0.91	0.96	0.92	0.95
03-04	0.96	0.94	0.93	0.91	0.95	0.90	0.93
<b>04-05</b>	<b>0.96</b>	<b>0.95</b>	<b>0.94</b>	<b>0.91</b>	<b>0.97</b>	<b>0.91</b>	<b>0.94</b>
<b>05-06</b>	<b>0.96</b>	<b>0.95</b>	<b>0.93</b>	<b>0.89</b>	<b>0.95</b>	<b>0.89</b>	<b>0.93</b>

**Table E**

<b>Consolidation of Assessed Value from Statistical Analysis of the Roll 2002-2003</b>						
<b>LOCAL MULTIPLIER USED</b>	<b>TOTAL RESIDENTIAL</b>	<b>TOTAL COMM-IND</b>	<b>TOTAL</b>	<b>RES %</b>	<b>COM-IND %</b>	<b>TOTAL %</b>
CARSON CITY(1)	1,003,579,920	515,757,452	1,519,337,371	66.05%	33.95%	16.35%
ELKO (2)	372,619,289	329,217,797	701,837,086	53.09%	46.91%	7.55%
FALLON (3)	450,783,830	243,939,579	694,723,409	64.89%	35.11%	7.48%
LAS VEGAS (4)	15,984,455,120	8,770,965,024	24,755,420,144	64.57%	35.43%	
LINCOLN (5)	19,496,976	15,594,227	35,091,203	55.56%	44.44%	0.38%
RENO-SPARKS (6)	3,581,364,819	1,758,794,495	5,340,159,314	67.06%	32.94%	57.47%
LAKE TAHOE (7)	499,177,276	222,614,146	721,791,423	69.16%	30.84%	7.77%
NYE (8)	204,542,051	75,159,847	279,701,898	73.13%	26.87%	3.01%
	6,131,564,161	3,161,077,543	9,292,641,704	65.98%	34.02%	100.00%

Note 1: Carson = All Carson + 68% of Douglas + All Storey

Note 2: Elko = All Elko + All Eureka + All Humboldt + All Lander + All White Pine

Note 3: Fallon = All Churchill + All Lyon + All Mineral + All Pershing

Note 4: Las Vegas = All Clark

Note 5: Lincoln = All Lincoln

Note 6: Reno-Sparks = 93% of Washoe

Note 7: Lake Tahoe = 32% of Douglas plus 7% of Washoe

Note 8: Nye = All Nye + All Esmeralda

**Appendix I:**

**Notifications from Assessors**

## **Appendix II:**

# **Data from Carson City**