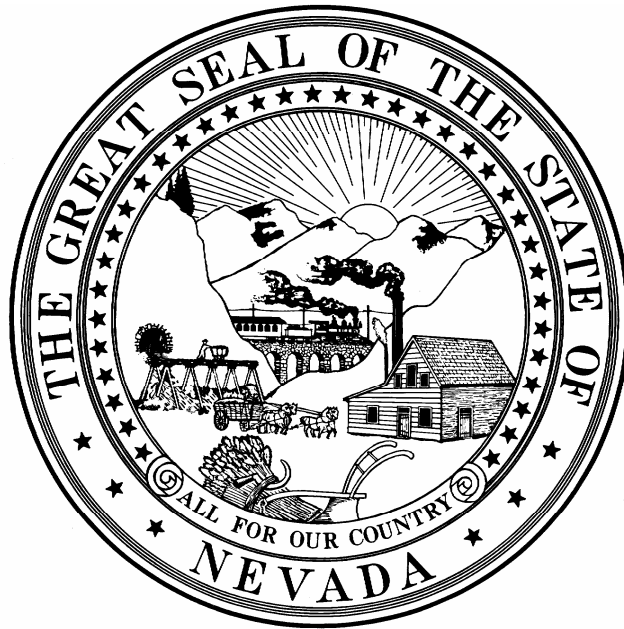




**STATE OF NEVADA**  
**DEPARTMENT OF TAXATION**



**2010-2011**

**IMPROVEMENT FACTOR REPORT**

**June 25, 2009**

**Prepared by:  
Division of Assessment Standards**

# Improvement Factor Study 2010-2011

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# 2010-2011 Improvement Factor Report

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

NRS 361.261 requires the Department to propose any improvement factors on or before February 1 of each year. Then, on or before May 15<sup>th</sup> of the same year, each county assessor shall notify the Tax Commission that he either approves or objects to the proposed factors that are applicable to the county he represents. If any county assessor objects, the Tax Commission shall hold a hearing on the proposed factors and make every effort to reconcile the objections. The Carson City, Churchill, Elko, Lyon, Nye and Humboldt County assessors have objected to the improvement factor for 2010-2011.

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 2010-2011 tax cycle, 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

For the 2010-2011 tax cycle, the Department recommends that a statewide factor of 1.02 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. A statewide factor displays less volatility than regional factors while still maintaining values between the mandated range of 32% to 36% required by NRS 361.333 and improving uniformity among jurisdictions.

## ***Area Contractor Survey***

Area contractors are annually surveyed to determine whether building costs have gone up, down, or stayed the same, as well as to determine the approximate percentage change the contractors experienced during the period from September 2007 to September 2008. The survey was updated to include additional information about the type of contracting engaged in, as well as more specific information about the overall cost change experienced, broken out by skilled

labor, common labor, indirect costs, concrete, steel, lumber, and other material. Over 300 contractors responded to the survey.

### ***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 study of the Marshall-Swift Costing Service has been conducted by the Department annually for the last twenty-five 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 2007 to October 1<sup>st</sup> of 2008, for each building type and applied to the regional change.

The resulting forty-nine factors are mathematically accurate, but unwieldy for assessors to apply, because it would require an individual analysis and data entry on each property to see which of the forty-nine factors is the most appropriate. To simplify the process, the Department weights the factors on the basis of the type of construction observed statewide. This reduces the number of factors to five for commercial and two for residential. A second weighting is applied, based on the relative total assessed value of commercial to residential properties reported in the Statistical Analysis of the Roll. This results in an overall weighted factor for commercial properties and an overall weighted factor for residential properties. These two are added to produce an improvement factor by region. The average of all the regions except Las Vegas produces a weighted statewide factor. The Summary Table on page 1 shows the regional weighted average factors, as well as the weighted statewide factor of 1.02.

These factors are produced based on data from October 1, 2007 to October 1, 2008 and applied to improvements for a lien date in July, 2010. The period in time is required to compile data, process it, get it approved by the Tax Commission, and then disseminated to assessors for assessments prepared in advance of the July 1, 2010 lien date.

### ***Conclusions and Recommendations***

Regional factors based on the study of Marshall-Swift Costing Service Cost Manual are accurate and provide equalized values. However, the acceptable range of resulting ratios has a greater spread between regions. Statewide factors, barring unusual local conditions, not only provide equalized values, but also tighter uniformity among regions. Given the results of the various sources of information, the Department recommends a statewide factor of 1.02%.

NEVADA DEPARTMENT OF TAXATION  
 2009 IMPROVEMENT FACTOR STUDY  
 2010-2011 PROPOSED IMPROVEMENT FACTORS

COMPUTED FROM THE MARSHALL SWIFT RESIDENTIAL & COMMERCIAL MANUALS

FACTOR AREA	ROUNDED FACTOR	RAW FACTOR	WEIGHT	FACTOR SHARE
CARSON CITY	1.02	1.018	15.0%	0.1524
ELKO	1.06	1.057	5.8%	0.0610
FALLON	1.01	1.013	8.6%	0.0871
LINCOLN COUNTY	1.07	1.065	0.4%	0.0040
NYE COUNTY	1.02	1.016	4.3%	0.0434
RENO - SPARKS	1.02	1.018	58.5%	0.5949
LAKE TAHOE	1.02	1.018	7.6%	0.0769
STATEWIDE	1.02	1.018	100.0%	1.0197
LAS VEGAS	1.06	1.060	N/A	N/A

**NEVADA DEPARTMENT OF TAXATION**  
**2009 IMPROVEMENT FACTOR STUDY**  
**CARSON CITY IMPROVEMENT FACTOR COMPUTATION**

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/07 *	LOCAL MULTIPLIER 10/08 *	PRICE RELATIVE 10/08 / 10/07 (C / B)	COMPARATIVE COST MULTIPLIER 10/08>10/07 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
<b>COMMERCIAL</b>									
A	1.08	1.10	1.0185	1.080	1.1000	0.040	0.0440		
B	1.06	1.06	1.0000	1.066	1.0660	0.040	0.0426		
C	1.06	1.06	1.0000	1.046	1.0460	0.500	0.5230		
D	1.06	1.06	1.0000	1.025	1.0250	0.250	0.2563		
S	1.07	1.09	1.0187	1.084	1.1043	0.170	0.1877		
ALL COMMERCIAL						1.000	1.0536	0.3284	0.3460
<b>RESIDENTIAL</b>									
FRAME	1.06	1.04	0.9811	1.023	1.0037	0.800	0.8030		
MASONRY	1.06	1.04	0.9811	1.007	0.9880	0.200	0.1976		
ALL RESIDENTIAL						1.000	1.0006	0.6716	0.6720
<b>CARSON CITY COMPOSITE IMPROVEMENT FACTOR</b>								1.0000	1.0180
<b>PROPOSED CARSON CITY IMPROVEMENT FACTOR</b>									1.0200
<b>WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR</b>									1.0200

\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8 & 9  
MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-7  
\*\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5 & 6  
MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-12  
\*\*\* BASED ON ESTIMATES SUPPLIED BY COUNTY ASSESSOR  
\*\*\*\* 2007-08 STATISTICAL ANALYSIS OF THE TAX ROLL

**NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY**

**ELKO IMPROVEMENT FACTOR COMPUTATION**

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/07 *	LOCAL MULTIPLIER 10/08 *	PRICE RELATIVE 10/08 / 10/07 (C / B)	COMPARATIVE COST MULTIPLIER 10/08>10/07 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
<b>COMMERCIAL</b>									
A	1.02	1.06	1.0392	1.080	1.1224	0.040	0.0449		
B	1.01	1.05	1.0396	1.066	1.1082	0.040	0.0443		
C	1.01	1.05	1.0396	1.046	1.0874	0.500	0.5437		
D	0.98	1.01	1.0306	1.025	1.0564	0.250	0.2641		
S	1.02	1.06	1.0392	1.084	1.1265	0.170	0.1915		
ALL COMMERCIAL						1.000	1.0885	0.4497	0.4895
<b>RESIDENTIAL</b>									
FRAME	0.99	1.00	1.0101	1.023	1.0333	0.800	0.8267		
MASONRY	1.02	1.04	1.0196	1.007	1.0267	0.200	0.2053		
ALL RESIDENTIAL						1.000	1.0320	0.5503	0.5679
<b>ELKO COMPOSITE IMPROVEMENT FACTOR</b>								1.0000	1.0574
<b>PROPOSED ELKO IMPROVEMENT FACTOR</b>									1.0600
<b>WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR</b>									1.0200

\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8 & 9  
MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-7  
\*\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5 & 6  
MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-12  
\*\*\* BASED ON ESTIMATES SUPPLIED BY COUNTY ASSESSOR  
\*\*\*\* 2007-08 STATISTICAL ANALYSIS OF THE TAX ROLL



**NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY**

**FALLON IMPROVEMENT FACTOR COMPUTATION**

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/07 *	LOCAL MULTIPLIER 10/08 *	PRICE RELATIVE 10/08 / 10/07 (C / B)	COMPARATIVE COST MULTIPLIER 10/08>10/07 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
<b>COMMERCIAL</b>									
A	1.00	1.02	1.0200	1.080	1.1016	0.040	0.0441		
B	0.99	0.99	1.0000	1.066	1.0660	0.040	0.0426		
C	1.01	1.01	1.0000	1.046	1.0460	0.500	0.5230		
D	1.00	1.00	1.0000	1.025	1.0250	0.250	0.2563		
S	1.01	1.03	1.0198	1.084	1.1055	0.170	0.1879		
ALL COMMERCIAL						1.000	1.0539	0.2425	0.2555
<b>RESIDENTIAL</b>									
FRAME	1.00	0.98	0.9800	1.023	1.0025	0.800	0.8020		
MASONRY	1.01	0.99	0.9802	1.007	0.9871	0.200	0.1974		
ALL RESIDENTIAL						1.000	0.9994	0.7575	0.7571
FALLON COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0126
PROPOSED FALLON IMPROVEMENT FACTOR									1.0100
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0200

\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8 & 9  
MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-7

\*\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5 & 6  
MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-12

\*\*\* BASED ON ESTIMATES SUPPLIED BY COUNTY ASSESSOR

\*\*\*\* 2007-08 STATISTICAL ANALYSIS OF THE TAX ROLL

**NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY**

**LAS VEGAS IMPROVEMENT FACTOR COMPUTATION**

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/07 *	LOCAL MULTIPLIER 10/08 *	PRICE RELATIVE 10/08 / 10/07 (C / B)	COMPARATIVE COST MULTIPLIER 10/08>10/07 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
<b>COMMERCIAL</b>									
A	1.11	1.14	1.0270	1.080	1.1092	0.040	0.0444		
B	1.10	1.13	1.0273	1.066	1.0951	0.040	0.0438		
C	1.10	1.14	1.0364	1.046	1.0840	0.500	0.5420		
D	1.11	1.14	1.0270	1.025	1.0527	0.250	0.2632		
S	1.10	1.13	1.0273	1.084	1.1136	0.170	0.1893		
ALL COMMERCIAL						1.000	1.0827	0.3333	0.3609
<b>RESIDENTIAL</b>									
FRAME	1.11	1.14	1.0270	1.023	1.0506	0.800	0.8405		
MASONRY	1.10	1.14	1.0364	1.007	1.0436	0.200	0.2087		
ALL RESIDENTIAL						1.000	1.0492	0.6667	0.6995
LAS VEGAS COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0604
PROPOSED LAS VEGAS IMPROVEMENT FACTOR									1.0600
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0200

\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8 & 9  
MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-7

\*\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5 & 6  
MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-12

\*\*\* BASED ON ESTIMATES SUPPLIED BY COUNTY ASSESSOR

\*\*\*\* 2007-08 STATISTICAL ANALYSIS OF THE TAX ROLL

**NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY**

**LINCOLN COUNTY IMPROVEMENT FACTOR COMPUTATION**

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/07 *	LOCAL MULTIPLIER 10/08 *	PRICE RELATIVE 10/08 / 10/07 (C / B)	COMPARATIVE COST MULTIPLIER 10/08>10/07 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
<b>COMMERCIAL</b>									
A	1.00	1.03	1.0300	1.080	1.1124	0.040	0.0445		
B	1.01	1.04	1.0297	1.066	1.0977	0.040	0.0439		
C	1.02	1.06	1.0392	1.046	1.0870	0.500	0.5435		
D	1.02	1.05	1.0294	1.025	1.0551	0.250	0.2638		
S	0.99	1.02	1.0303	1.084	1.1168	0.170	0.1899		
ALL COMMERCIAL						1.000	1.0856	0.4037	0.4382
<b>RESIDENTIAL</b>									
FRAME	1.02	1.05	1.0294	1.023	1.0531	0.800	0.8425		
MASONRY	1.02	1.06	1.0392	1.007	1.0465	0.200	0.2093		
ALL RESIDENTIAL						1.000	1.0518	0.5963	0.6272
LINCOLN COUNTY COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0654
PROPOSED LINCOLN COUNTY IMPROVEMENT FACTOR									1.0700
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0200

\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8 & 9  
MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-7

\*\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5 & 6  
MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-12

\*\*\* BASED ON ESTIMATES SUPPLIED BY COUNTY ASSESSOR

\*\*\*\* 2007-08 STATISTICAL ANALYSIS OF THE TAX ROLL

**NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY**

**NYE COUNTY IMPROVEMENT FACTOR COMPUTATION**

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/07 *	LOCAL MULTIPLIER 10/08 *	PRICE RELATIVE 10/08 / 10/07 (C / B)	COMPARATIVE COST MULTIPLIER 10/08>10/07 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
<b>COMMERCIAL</b>									
A	0.94	0.96	1.0213	1.080	1.1030	0.040	0.0441		
B	0.93	0.93	1.0000	1.066	1.0660	0.040	0.0426		
C	0.92	0.92	1.0000	1.046	1.0460	0.500	0.5230		
D	0.88	0.88	1.0000	1.025	1.0250	0.250	0.2563		
S	0.93	0.95	1.0215	1.084	1.1073	0.170	0.1882		
ALL COMMERCIAL						1.000	1.0543	0.2048	0.2159
<b>RESIDENTIAL</b>									
FRAME	0.88	0.87	0.9886	1.023	1.0114	0.800	0.8091		
MASONRY	0.92	0.90	0.9783	1.007	0.9851	0.200	0.1970		
ALL RESIDENTIAL						1.000	1.0061	0.7952	0.8001
NYE COUNTY COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0160
PROPOSED NYE COUNTY IMPROVEMENT FACTOR									1.0200
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0200

\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8 & 9  
MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-7

\*\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5 & 6  
MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-12

\*\*\* BASED ON ESTIMATES SUPPLIED BY COUNTY ASSESSOR

\*\*\*\* 2007-08 STATISTICAL ANALYSIS OF THE TAX ROLL

**NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY**

**RENO - SPARKS IMPROVEMENT FACTOR COMPUTATION**

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/07 *	LOCAL MULTIPLIER 10/08 *	PRICE RELATIVE 10/08 / 10/07 (C / B)	COMPARATIVE COST MULTIPLIER 10/08>10/07 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
<b>COMMERCIAL</b>									
A	1.08	1.10	1.0185	1.080	1.1000	0.040	0.0440		
B	1.07	1.07	1.0000	1.066	1.0660	0.040	0.0426		
C	1.07	1.07	1.0000	1.046	1.0460	0.500	0.5230		
D	1.05	1.05	1.0000	1.025	1.0250	0.250	0.2563		
S	1.07	1.09	1.0187	1.084	1.1043	0.170	0.1877		
ALL COMMERCIAL						1.000	1.0536	0.3240	0.3414
<b>RESIDENTIAL</b>									
FRAME	1.05	1.03	0.9810	1.023	1.0035	0.800	0.8028		
MASONRY	1.07	1.05	0.9813	1.007	0.9882	0.200	0.1976		
ALL RESIDENTIAL						1.000	1.0004	0.6760	0.6763
RENO - SPARKS COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0177
PROPOSED RENO - SPARKS IMPROVEMENT FACTOR									1.0200
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0200

\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8 & 9  
MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-7

\*\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5 & 6  
MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-12

\*\*\* BASED ON ESTIMATES SUPPLIED BY COUNTY ASSESSOR

\*\*\*\* 2007-08 STATISTICAL ANALYSIS OF THE TAX ROLL

**NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY**

**LAKE TAHOE IMPROVEMENT FACTOR COMPUTATION**

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/07 *	LOCAL MULTIPLIER 10/08 *	PRICE RELATIVE 10/08 / 10/07 (C / B)	COMPARATIVE COST MULTIPLIER 10/08>10/07 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
<b>COMMERCIAL</b>									
A	1.19	1.21	1.0168	1.080	1.0982	0.040	0.0439		
B	1.18	1.19	1.0085	1.066	1.0750	0.040	0.0430		
C	1.19	1.19	1.0000	1.046	1.0460	0.500	0.5230		
D	1.20	1.20	1.0000	1.025	1.0250	0.250	0.2563		
S	1.19	1.20	1.0084	1.084	1.0931	0.170	0.1858		
ALL COMMERCIAL						1.000	1.0520	0.2885	0.3035
<b>RESIDENTIAL</b>									
FRAME	1.20	1.18	0.9833	1.023	1.0060	0.800	0.8048		
MASONRY	1.19	1.18	0.9916	1.007	0.9985	0.200	0.1997		
ALL RESIDENTIAL						1.000	1.0045	0.7115	0.7147
								1.0000	1.0182
									PROPOSED LAKE TAHOE IMPROVEMENT FACTOR 1.0200
									WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR 1.0200

\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8 & 9  
MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-7  
\*\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5 & 6  
MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-12  
\*\*\* BASED ON ESTIMATES SUPPLIED BY COUNTY ASSESSOR  
\*\*\*\* 2007-08 STATISTICAL ANALYSIS OF THE TAX ROLL

**NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY**

**STATEWIDE IMPROVEMENT FACTOR COMPUTATION**

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/07 *	LOCAL MULTIPLIER 10/08 *	PRICE RELATIVE 10/08 / 10/07 (C / B)	COMPARATIVE COST MULTIPLIER 10/08>10/07 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
<b>COMMERCIAL</b>									
A	1.02	1.05	1.0294	1.080	1.1118	0.040	0.0445		
B	1.02	1.03	1.0098	1.066	1.0765	0.040	0.0431		
C	1.03	1.04	1.0097	1.046	1.0562	0.500	0.5281		
D	1.00	1.01	1.0100	1.025	1.0353	0.250	0.2588		
S	1.03	1.05	1.0194	1.084	1.1050	0.170	0.1879		
ALL COMMERCIAL						1.000	1.0623	0.3174	0.3372
<b>RESIDENTIAL</b>									
FRAME	1.00	0.99	0.9900	1.023	1.0128	0.800	0.8102		
MASONRY	1.03	1.02	0.9903	1.007	0.9972	0.200	0.1994		
ALL RESIDENTIAL						1.000	1.0097	0.6826	0.6892
								1.0000	1.0264
									PROPOSED STATEWIDE IMPROVEMENT FACTOR 1.0300
									WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR 1.0200

\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8 & 9  
MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-7  
\*\* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5 & 6  
MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-12  
\*\*\* BASED ON ESTIMATES SUPPLIED BY COUNTY ASSESSOR  
\*\*\*\* 2007-08 STATISTICAL ANALYSIS OF THE TAX ROLL

**NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY  
FACTOR AREA TAX ROLL ALLOCATION**

REGION	COUNTY	ALLOCATION	COMMERCIAL	RESIDENTIAL	TOTAL	PERCENT COMMERCIAL	PERCENT RESIDENTIAL	PERCENT OF TOTAL
CARSON CITY	CARSON CITY	100.00%	394,566,191	662,035,615	1,056,601,806	37.3%	62.7%	7.2%
	DOUGLAS	68.00%	233,598,765	744,324,920	977,923,685	23.9%	76.1%	6.7%
	STOREY	100.00%	88,554,036	59,572,186	148,126,222	59.8%	40.2%	1.0%
AREA TOTAL			716,718,992	1,465,932,721	2,182,651,713	32.8%	67.2%	15.0%
ELKO	ELKO	100.00%	245,279,420	327,038,597	572,318,017	42.9%	57.1%	3.9%
	EUREKA	100.00%	37,665,063	5,389,824	43,054,887	87.5%	12.5%	0.3%
	HUMBOLDT	100.00%	78,573,279	104,849,647	183,422,926	42.8%	57.2%	1.3%
	LANDER	100.00%	16,323,680	25,102,824	41,426,504	39.4%	60.6%	0.3%
AREA TOTAL			377,841,442	462,380,892	840,222,334	45.0%	55.0%	5.8%
FALLON	CHURCHILL	100.00%	95,544,843	231,085,823	326,630,666	29.3%	70.7%	2.2%
	LYON	100.00%	166,348,632	675,136,801	841,485,433	19.8%	80.2%	5.8%
	MINERAL	100.00%	15,221,882	21,109,761	36,331,643	41.9%	58.1%	0.2%
	PERSHING	100.00%	27,013,923	22,889,119	49,903,042	54.1%	45.9%	0.3%
AREA TOTAL			304,129,280	950,221,504	1,254,350,784	24.2%	75.8%	8.6%
LAS VEGAS	CLARK	100.00%	13,976,210,186	27,953,120,715	41,929,330,901	33.3%	66.7%	N/A
LINCOLN COUNTY	LINCOLN	100.00%	22,182,217	32,769,825	54,952,042	40.4%	59.6%	0.4%
	WHITE PINE	100.00%	40,009,157	50,175,755	90,184,912	44.4%	55.6%	0.6%
AREA TOTAL			62,191,374	82,945,580	145,136,954	42.9%	57.1%	1.0%
NYE COUNTY	ESMERALDA	100.00%	2,456,658	3,487,023	5,943,681	41.3%	58.7%	0.0%
	NYE	100.00%	124,917,457	491,223,441	616,140,898	20.3%	79.7%	4.2%
AREA TOTAL			127,374,115	494,710,464	622,084,579	20.5%	79.5%	4.3%
RENO - SPARKS	WASHOE	93.00%	2,760,818,405	5,759,370,116	8,520,188,521	32.4%	67.6%	58.5%
LAKE TAHOE	DOUGLAS	32.00%	109,928,831	350,270,550	460,199,381	23.9%	76.1%	3.2%
	WASHOE	7.00%	207,803,536	433,500,977	641,304,513	32.4%	67.6%	4.4%
AREA TOTAL			317,732,367	783,771,527	1,101,503,894	28.8%	71.2%	7.6%
STATEWIDE	TOTALS	100.00%	18,643,016,161	37,952,453,519	56,595,469,680	32.9%	67.1%	100.0%
	CLARK	-74.09%	(13,976,210,186)	(27,953,120,715)	(41,929,330,901)	33.3%	66.7%	100.0%
ALL AREAS EXCEPT LAS VEGAS		25.91%	4,626,796,818	9,949,157,049	14,575,953,867	31.7%	68.3%	100.0%



**NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY  
STATISTICAL ANALYSIS OF THE TAX ROLL 2007-08**

COUNTY	COMMERCIAL / INDUSTRIAL			RESIDENTIAL				ALL PROPERTY		
	COMMERCIAL	INDUSTRIAL	TOTAL VALUE	SINGLE FAMILY	CONDO	MULTI-FAMILY	TOTAL VALUE	TOTAL VALUE	COMMERCIAL	RESIDENTIAL
CARSON CITY	345,318,666	49,247,525	394,566,191	559,296,821	24,582,652	78,156,142	662,035,615	1,056,601,806	62.7%	37.3%
CHURCHILL	80,513,369	15,031,474	95,544,843	206,999,124	275,270	23,811,429	231,085,823	326,630,666	70.7%	29.3%
CLARK	12,739,939,532	1,236,270,654	13,976,210,186	22,542,734,502	2,888,173,515	2,522,212,698	27,953,120,715	41,929,330,901	66.7%	33.3%
DOUGLAS	283,287,421	60,240,175	343,527,596	930,352,371	63,845,830	100,397,269	1,094,595,470	1,438,123,066	76.1%	23.9%
ELKO	220,276,936	25,002,484	245,279,420	287,434,089	3,330,745	36,273,763	327,038,597	572,318,017	57.1%	42.9%
ESMERALDA	2,431,492	25,166	2,456,658	2,011,359	0	1,475,664	3,487,023	5,943,681	58.7%	41.3%
EUREKA	12,719,952	24,945,111	37,665,063	4,201,375	0	1,188,449	5,389,824	43,054,887	12.5%	87.5%
HUMBOLDT	66,278,224	12,295,055	78,573,279	95,847,474	0	9,002,173	104,849,647	183,422,926	57.2%	42.8%
LANDER	13,443,177	2,880,503	16,323,680	22,524,406	566	2,577,852	25,102,824	41,426,504	60.6%	39.4%
LINCOLN	17,751,864	4,430,353	22,182,217	30,011,735	32,747	2,725,343	32,769,825	54,952,042	59.6%	40.4%
LYON	81,344,413	85,004,219	166,348,632	638,694,318	103,390	36,339,093	675,136,801	841,485,433	80.2%	19.8%
MINERAL	12,369,931	2,851,951	15,221,882	18,812,178	0	2,297,583	21,109,761	36,331,643	58.1%	41.9%
NYE	119,886,056	5,031,401	124,917,457	436,193,078	4,311,655	50,718,708	491,223,441	616,140,898	79.7%	20.3%
PERSHING	25,671,989	1,341,934	27,013,923	19,382,668	2,190	3,504,261	22,889,119	49,903,042	45.9%	54.1%
STOREY	14,333,906	74,220,130	88,554,036	57,229,214	0	2,342,972	59,572,186	148,126,222	40.2%	59.8%
WASHOE	2,284,990,692	683,631,249	2,968,621,941	5,144,384,669	493,828,214	554,658,210	6,192,871,093	9,161,493,034	67.6%	32.4%
WHITE PINE	32,817,535	7,191,622	40,009,157	45,228,731	170,978	4,776,046	50,175,755	90,184,912	55.6%	44.4%
<b>TOTALS</b>	<b>16,353,375,155</b>	<b>2,289,641,006</b>	<b>18,643,016,161</b>	<b>31,041,338,112</b>	<b>3,478,657,752</b>	<b>3,432,457,655</b>	<b>37,952,453,519</b>	<b>56,595,469,680</b>	<b>67.1%</b>	<b>32.9%</b>

NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY  
CARSON CITY

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4% A TYPE M&S FACTOR	4% B TYPE M&S FACTOR	50% C TYPE M&S FACTOR	25% D TYPE M&S FACTOR	17% S TYPE M&S FACTOR	80% FRAME M&S FACTOR	20% MASONRY M&S FACTOR
2008	1.10	1.06	1.06	1.06	1.09	1.04	1.04
2007	1.08	1.06	1.06	1.06	1.07	1.06	1.06
2006	1.11	1.08	1.07	1.07	1.10	1.06	1.06
2005	1.11	1.08	1.07	1.07	1.10	1.08	1.07
2004	1.13	1.09	1.09	1.10	1.12	1.10	1.09
2003	1.10	1.08	1.07	1.07	1.09	1.07	1.07
2002	1.10	1.08	1.08	1.09	1.11	1.09	1.08
2001	1.10	1.07	1.07	1.09	1.10	1.08	1.07
2000	1.10	1.08	1.08	1.09	1.11	1.10	1.09
1999	1.12	1.10	1.13	1.11	1.11	1.11	1.12
1998	1.14	1.13	1.15	1.14	1.13	1.14	1.15
1997	1.16	1.14	1.16	1.16	1.14	1.15	1.15
1996	1.14	1.11	1.16	1.17	1.13	1.16	1.15
1995	1.13	1.09	1.14	1.12	1.13	1.14	1.14
1994	1.12	1.09	1.13	1.13	1.13	1.14	1.14
1993	1.13	1.10	1.14	1.13	1.16	1.13	1.14
1992	1.11	1.08	1.11	1.11	1.14	1.13	1.12
1991	1.11	1.08	1.11	1.12	1.14	1.12	1.11
1990	1.12	1.09	1.11	1.10	1.11	1.11	1.12
1989	1.13	1.09	1.10	1.09	1.11	1.09	1.10
1988	1.12	1.09	1.09	1.09	1.10	1.08	1.08
1987	1.10	1.09	1.08	1.08	1.08	1.07	1.08
1986	1.10	1.09	1.08	1.07	1.08	1.07	1.08
1985	1.09	1.09	1.08	1.07	1.07	1.07	1.08
1984	1.08	1.08	1.07	1.06	1.07	1.05	1.06
1983	1.07	1.07	1.06	1.05	1.07	1.05	1.06
1982	1.08	1.08	1.07	1.06	1.08	1.06	1.07
1981	1.09	1.08	1.07	1.05	1.09	1.04	1.06
1980	1.09	1.08	1.07	1.06	1.09	1.04	1.07

NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY  
CARSON CITY

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	4% A TYPE M&S FACTOR	4% B TYPE M&S FACTOR	50% C TYPE M&S FACTOR	25% D TYPE M&S FACTOR	17% S TYPE M&S FACTOR	80% FRAME M&S FACTOR	20% MASONRY M&S FACTOR
2008	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2007	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2006	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2005	1.048	1.044	1.041	1.039	1.045	1.061	1.054
2004	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2003	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2002	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2001	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2000	1.039	1.037	1.042	1.041	1.035	1.053	1.044
1999	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1998	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1997	1.035	1.036	1.039	1.046	1.026	1.044	1.036
1996	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1995	1.025	1.026	1.016	1.014	1.026	1.007	0.990
1994	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1993	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1992	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1991	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1990	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1989	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1988	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1987	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1986	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1985	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1984	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1983	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1982	1.028	1.025	1.023	1.014	1.024	1.028	1.034
1981	1.087	1.086	1.085	1.076	1.080	1.093	1.096
1980	1.067	1.067	1.064	1.051	1.063	1.060	1.070

NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY  
CARSON CITY

WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

FISCAL YEAR	COMMERCIAL					RESIDENTIAL				
	4% A TYPE FACTOR	4% B TYPE FACTOR	50% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	20% MASONRY FACTOR	100% COMPOSITE FACTOR	
2010-11	0.044000	0.042640	0.523000	0.256250	0.187724	1.053614	0.802958	0.197600	1.000558	
2009-10	0.040554	0.040908	0.513159	0.253855	0.171151	1.019627	0.840800	0.208200	1.049000	
2008-09	0.043480	0.043400	0.545000	0.271750	0.184960	1.088590	0.828370	0.208830	1.037200	
2007-08	0.041178	0.041377	0.510950	0.252666	0.174478	1.020648	0.833367	0.206932	1.040299	
2006-07	0.045488	0.044759	0.556206	0.281939	0.194767	1.123158	0.909607	0.223093	1.132701	
2005-06	0.040760	0.040760	0.504782	0.250567	0.169775	1.006644	0.796316	0.201517	0.997832	
2004-05	0.040840	0.041262	0.516280	0.256250	0.174805	1.029437	0.826785	0.206512	1.033297	
2003-04	0.040400	0.040105	0.500324	0.252250	0.169648	1.002727	0.791738	0.198490	0.990228	
2002-03	0.040818	0.040726	0.497947	0.255561	0.175950	1.011001	0.834811	0.203207	1.038018	
2001-02	0.040634	0.040301	0.510465	0.254132	0.172168	1.017700	0.799200	0.199652	0.998852	
2000-01	0.039900	0.040323	0.500151	0.246918	0.170194	0.997486	0.797009	0.203000	1.000009	
1999-00	0.042126	0.042642	0.519500	0.259265	0.175964	1.039497	0.828000	0.207200	1.035200	
1998-99	0.041080	0.041304	0.513351	0.264295	0.172720	1.032750	0.822989	0.202965	1.025954	
1997-98	0.041366	0.041040	0.512496	0.251257	0.174760	1.020918	0.805000	0.198000	1.003600	
1996-97	0.041113	0.041103	0.513456	0.260250	0.171565	1.027487	0.812729	0.202000	1.014729	
1995-96	0.042187	0.042207	0.533027	0.267739	0.178691	1.063851	0.856800	0.213546	1.070346	
1994-95	0.040200	0.040280	0.504500	0.252228	0.170510	1.007718	0.836200	0.206040	1.042240	
1993-94	0.040356	0.040346	0.509500	0.257855	0.176166	1.024223	0.805593	0.200395	1.005987	
1992-93	0.040399	0.040920	0.517664	0.258349	0.173230	1.030562	0.830972	0.207913	1.038885	
1991-92	0.040841	0.040520	0.513670	0.256750	0.174119	1.025900	0.822748	0.206759	1.029507	
1990-91	0.042560	0.041600	0.519769	0.257109	0.182671	1.043709	0.830086	0.208400	1.038486	
1989-90	0.040480	0.040480	0.505500	0.255364	0.172040	1.013864	0.803200	0.201400	1.004600	
1988-89	0.040448	0.040040	0.500500	0.250250	0.172275	1.003513	0.816800	0.203600	1.020400	
1987-88	0.041057	0.041137	0.513757	0.256901	0.172890	1.025742	0.828282	0.207645	1.035927	
1986-87	0.040939	0.041020	0.516325	0.259700	0.172210	1.030194	0.868800	0.214200	1.083000	
1985-86	0.041136	0.041215	0.518112	0.261757	0.173647	1.035867	0.836830	0.207047	1.043877	
1984-85	0.040743	0.041000	0.511500	0.255914	0.172483	1.021640	0.838215	0.208751	1.046966	
1983-84	0.043480	0.043440	0.542500	0.266462	0.183600	1.079482	0.874400	0.217151	1.091551	

NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY  
CARSON CITY

NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMMERCIAL			RESIDENTIAL			NET FACTOR
	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	
2010-11	1.053614	0.3283708	0.345976	1.000558	0.6716292	0.672004	1.017981
2009-10	1.019627	0.3283708	0.334816	1.049000	0.6716292	0.704539	1.039355
2008-09	1.088590	0.3283708	0.357461	1.037200	0.6716292	0.696614	1.054075
2007-08	1.020648	0.3283708	0.335151	1.040299	0.6716292	0.698695	1.033846
2006-07	1.123158	0.3283708	0.368812	1.132701	0.6716292	0.760755	1.129567
2005-06	1.006644	0.3283708	0.330552	0.997832	0.6716292	0.670173	1.000726
2004-05	1.029437	0.3283708	0.338037	1.033297	0.6716292	0.693993	1.032030
2003-04	1.002727	0.3283708	0.329266	0.990228	0.6716292	0.665066	0.994332
2002-03	1.011001	0.3283708	0.331983	1.038018	0.6716292	0.697163	1.029147
2001-02	1.017700	0.3283708	0.334183	0.998852	0.6716292	0.670858	1.005041
2000-01	0.997486	0.3283708	0.327545	1.000009	0.6716292	0.671635	0.999180
1999-00	1.039497	0.3283708	0.341340	1.035200	0.6716292	0.695271	1.036611
1998-99	1.032750	0.3283708	0.339125	1.025954	0.6716292	0.689061	1.028186
1997-98	1.020918	0.3283708	0.335240	1.003600	0.6716292	0.674047	1.009287
1996-97	1.027487	0.3283708	0.337397	1.014729	0.6716292	0.681522	1.018919
1995-96	1.063851	0.3283708	0.349337	1.070346	0.6716292	0.718876	1.068213
1994-95	1.007718	0.3283708	0.330905	1.042240	0.6716292	0.699999	1.030904
1993-94	1.024223	0.3283708	0.336325	1.005987	0.6716292	0.675651	1.011976
1992-93	1.030562	0.3283708	0.338406	1.038885	0.6716292	0.697746	1.036152
1991-92	1.025900	0.3283708	0.336875	1.029507	0.6716292	0.691447	1.028323
1990-91	1.043709	0.3283708	0.342723	1.038486	0.6716292	0.697478	1.040201
1989-90	1.013864	0.3283708	0.332923	1.004600	0.6716292	0.674719	1.007642
1988-89	1.003513	0.3283708	0.329524	1.020400	0.6716292	0.685330	1.014855
1987-88	1.025742	0.3283708	0.336824	1.035927	0.6716292	0.695759	1.032583
1986-87	1.030194	0.3283708	0.338286	1.083000	0.6716292	0.727374	1.065660
1985-86	1.035867	0.3283708	0.340148	1.043877	0.6716292	0.701098	1.041247
1984-85	1.021640	0.3283708	0.335477	1.046966	0.6716292	0.703173	1.038650
1983-84	1.079482	0.3283708	0.354470	1.091551	0.6716292	0.733118	1.087588

NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY  
ELKO

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4% A TYPE M&S FACTOR	4% B TYPE M&S FACTOR	50% C TYPE M&S FACTOR	25% D TYPE M&S FACTOR	17% S TYPE M&S FACTOR	80% FRAME M&S FACTOR	20% MASONRY M&S FACTOR
2008	1.06	1.05	1.05	1.01	1.06	1.00	1.04
2007	1.02	1.01	1.01	0.98	1.02	0.99	1.02
2006	1.04	1.03	1.03	1.01	1.04	1.02	1.04
2005	1.05	1.04	1.05	1.04	1.05	1.03	1.05
2004	1.07	1.06	1.08	1.07	1.07	1.08	1.09
2003	1.07	1.07	1.09	1.08	1.07	1.07	1.08
2002	1.07	1.07	1.08	1.08	1.07	1.07	1.07
2001	1.06	1.05	1.07	1.07	1.06	1.06	1.06
2000	1.03	1.02	1.04	1.04	1.03	1.04	1.04
1999	1.04	1.04	1.06	1.04	1.03	1.04	1.05
1998	1.06	1.07	1.08	1.07	1.05	1.08	1.10
1997	1.06	1.06	1.11	1.10	1.06	1.09	1.10
1996	1.07	1.07	1.10	1.10	1.04	1.09	1.09
1995	1.06	1.05	1.06	1.05	1.04	1.05	1.08
1994	1.05	1.05	1.07	1.13	1.04	1.07	1.14
1993	1.06	1.06	1.08	1.06	1.07	1.06	1.08
1992	1.04	1.04	1.05	1.04	1.05	1.06	1.06
1991	1.04	1.04	1.05	1.05	1.05	1.05	1.05
1990	1.04	1.04	1.04	1.03	1.03	1.03	1.04
1989	1.04	1.04	1.04	1.03	1.03	1.03	1.04
1988	1.04	1.04	1.04	1.03	1.03	1.03	1.04
1987	1.04	1.04	1.03	1.02	1.02	1.01	1.02
1986	1.04	1.04	1.03	1.02	1.02	1.02	1.03
1985	1.04	1.04	1.03	1.02	1.02	1.03	1.04
1984	1.05	1.05	1.03	1.02	1.03	1.03	1.04
1983	1.04	1.04	1.02	1.00	1.03	1.02	1.03
1982	1.02	1.02	1.00	0.98	1.01	0.97	0.99
1981	1.07	1.07	1.10	1.10	1.04	1.04	1.06
1980	1.09	1.08	1.07	1.06	1.09	1.04	1.07

NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY  
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MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	4% A TYPE M&S FACTOR	4% B TYPE M&S FACTOR	50% C TYPE M&S FACTOR	25% D TYPE M&S FACTOR	17% S TYPE M&S FACTOR	80% FRAME M&S FACTOR	20% MASONRY M&S FACTOR
2008	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2007	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2006	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2005	1.048	1.044	1.041	1.039	1.045	1.061	1.054
2004	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2003	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2002	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2001	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2000	1.039	1.037	1.042	1.041	1.035	1.053	1.044
1999	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1998	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1997	1.035	1.036	1.039	1.046	1.026	1.044	1.036
1996	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1995	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1994	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1993	1.036	1.036	1.036	1.052	1.033	1.071	1.049
1992	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1991	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1990	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1989	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1988	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1987	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1986	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1985	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1984	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1983	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1982	1.028	1.025	1.023	1.014	1.024	1.028	1.034
1981	1.087	1.086	1.085	1.076	1.080	1.093	1.096
1980	1.067	1.067	1.064	1.051	1.063	1.060	1.070

NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY  
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WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

FISCAL YEAR	COMMERCIAL					RESIDENTIAL				
	4% A TYPE FACTOR	4% B TYPE FACTOR	50% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	20% MASONRY FACTOR	100% COMPOSITE FACTOR	
2010-11	0.044894	0.044329	0.543713	0.264094	0.191507	1.088537	0.826667	0.205349	1.032016	
2009-10	0.040878	0.040871	0.507942	0.248639	0.172566	1.010896	0.816071	0.204196	1.020267	
2008-09	0.043066	0.042983	0.534619	0.263911	0.183198	1.067777	0.835806	0.208792	1.044598	
2007-08	0.041136	0.040972	0.506042	0.252467	0.174329	1.014947	0.809504	0.203064	1.012568	
2006-07	0.044280	0.043934	0.540991	0.271711	0.189550	1.090465	0.893069	0.221028	1.114097	
2005-06	0.040760	0.040760	0.514218	0.255250	0.172890	1.023878	0.811200	0.205301	1.016501	
2004-05	0.041225	0.041659	0.516280	0.258645	0.174864	1.032673	0.826928	0.206530	1.033458	
2003-04	0.041577	0.041671	0.519567	0.259526	0.176176	1.038517	0.821908	0.206088	1.027996	
2002-03	0.041160	0.040682	0.511170	0.260250	0.175950	1.029213	0.842400	0.206811	1.049211	
2001-02	0.040580	0.040239	0.509880	0.253682	0.171932	1.016312	0.790400	0.195682	0.986082	
2000-01	0.039848	0.040303	0.490865	0.244398	0.170080	0.985494	0.796624	0.203000	0.999624	
1999-00	0.041787	0.041908	0.524223	0.261500	0.177774	1.047192	0.835200	0.209101	1.044301	
1998-99	0.041104	0.041333	0.513843	0.265048	0.172720	1.034047	0.839611	0.203063	1.042674	
1997-98	0.041390	0.041040	0.512748	0.235553	0.174760	1.005491	0.790542	0.187579	0.978121	
1996-97	0.041089	0.041089	0.513204	0.277436	0.171182	1.043999	0.813200	0.213222	1.026422	
1995-96	0.042237	0.042237	0.533829	0.268058	0.178955	1.065315	0.856800	0.213758	1.070558	
1994-95	0.040200	0.040280	0.504500	0.252076	0.170510	1.007566	0.836693	0.206145	1.042838	
1993-94	0.040720	0.040720	0.514399	0.258167	0.174861	1.028867	0.813903	0.204144	1.018047	
1992-93	0.040760	0.040920	0.513000	0.256000	0.173230	1.023910	0.816000	0.204200	1.020200	
1991-92	0.040480	0.040520	0.509000	0.256750	0.172550	1.019300	0.815200	0.203000	1.018200	
1990-91	0.041800	0.041600	0.520000	0.257248	0.181108	1.041756	0.838685	0.212486	1.051171	
1989-90	0.040480	0.040480	0.505500	0.253000	0.172040	1.011500	0.795325	0.199445	0.994770	
1988-89	0.040080	0.040040	0.500500	0.250250	0.170680	1.001550	0.808870	0.201642	1.010512	
1987-88	0.040293	0.040372	0.509000	0.254500	0.171211	1.015376	0.812800	0.203800	1.016600	
1986-87	0.040950	0.041031	0.516515	0.262395	0.172210	1.033100	0.877318	0.216280	1.093597	
1985-86	0.042334	0.042416	0.533460	0.269643	0.178741	1.066593	0.888346	0.217444	1.105791	
1984-85	0.039199	0.039084	0.465000	0.225845	0.169058	0.938187	0.767046	0.193143	0.960190	
1983-84	0.042682	0.043038	0.557710	0.279151	0.175178	1.097759	0.874400	0.217151	1.091551	

NEVADA DEPARTMENT OF TAXATION  
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NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMMERCIAL			RESIDENTIAL			NET FACTOR
	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	
2010-11	1.088537	0.4496922	0.489507	1.032016	0.5503078	0.567926	1.057433
2009-10	1.010896	0.4496922	0.454592	1.020267	0.5503078	0.561461	1.016053
2008-09	1.067777	0.4496922	0.480171	1.044598	0.5503078	0.574851	1.055022
2007-08	1.014947	0.4496922	0.456414	1.012568	0.5503078	0.557224	1.013638
2006-07	1.090465	0.4496922	0.490374	1.114097	0.5503078	0.613096	1.103470
2005-06	1.023878	0.4496922	0.460430	1.016501	0.5503078	0.559388	1.019818
2004-05	1.032673	0.4496922	0.464385	1.033458	0.5503078	0.568720	1.033105
2003-04	1.038517	0.4496922	0.467013	1.027996	0.5503078	0.565714	1.032727
2002-03	1.029213	0.4496922	0.462829	1.049211	0.5503078	0.577389	1.040218
2001-02	1.016312	0.4496922	0.457028	0.986082	0.5503078	0.542649	0.999676
2000-01	0.985494	0.4496922	0.443169	0.999624	0.5503078	0.550101	0.993270
1999-00	1.047192	0.4496922	0.470914	1.044301	0.5503078	0.574687	1.045601
1998-99	1.034047	0.4496922	0.465003	1.042674	0.5503078	0.573792	1.038795
1997-98	1.005491	0.4496922	0.452162	0.978121	0.5503078	0.538268	0.990429
1996-97	1.043999	0.4496922	0.469478	1.026422	0.5503078	0.564848	1.034327
1995-96	1.065315	0.4496922	0.479064	1.070558	0.5503078	0.589137	1.068201
1994-95	1.007566	0.4496922	0.453095	1.042838	0.5503078	0.573882	1.026977
1993-94	1.028867	0.4496922	0.462674	1.018047	0.5503078	0.560239	1.022913
1992-93	1.023910	0.4496922	0.460444	1.020200	0.5503078	0.561424	1.021868
1991-92	1.019300	0.4496922	0.458371	1.018200	0.5503078	0.560323	1.018695
1990-91	1.041756	0.4496922	0.468470	1.051171	0.5503078	0.578468	1.046937
1989-90	1.011500	0.4496922	0.454864	0.994770	0.5503078	0.547430	1.002293
1988-89	1.001550	0.4496922	0.450389	1.010512	0.5503078	0.556093	1.006482
1987-88	1.015376	0.4496922	0.456607	1.016600	0.5503078	0.559443	1.016050
1986-87	1.033100	0.4496922	0.464577	1.093597	0.5503078	0.601815	1.066392
1985-86	1.066593	0.4496922	0.479639	1.105791	0.5503078	0.608525	1.088164
1984-85	0.938187	0.4496922	0.421895	0.960190	0.5503078	0.528400	0.950295
1983-84	1.097759	0.4496922	0.493654	1.091551	0.5503078	0.600689	1.094343

NEVADA DEPARTMENT OF TAXATION  
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MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4% A TYPE M&S FACTOR	4% B TYPE M&S FACTOR	50% C TYPE M&S FACTOR	25% D TYPE M&S FACTOR	17% S TYPE M&S FACTOR	80% FRAME M&S FACTOR	20% MASONRY M&S FACTOR
2008	1.02	0.99	1.01	1.00	1.03	0.98	0.99
2007	1.00	0.99	1.01	1.00	1.01	1.00	1.01
2006	1.03	1.01	1.02	1.01	1.04	1.00	1.01
2005	1.03	1.01	1.02	1.01	1.04	1.02	1.02
2004	1.05	1.02	1.04	1.04	1.06	1.05	1.04
2003	1.02	1.01	1.02	1.01	1.03	1.01	1.02
2002	1.02	1.01	1.03	1.03	1.05	1.03	1.03
2001	1.02	1.00	1.02	1.03	1.03	1.02	1.02
2000	1.02	1.01	1.03	1.03	1.04	1.04	1.04
1999	1.04	1.03	1.08	1.05	1.04	1.05	1.07
1998	1.06	1.06	1.10	1.08	1.06	1.08	1.10
1997	1.08	1.07	1.11	1.10	1.07	1.09	1.10
1996	1.07	1.06	1.10	1.10	1.05	1.09	1.09
1995	1.06	1.04	1.08	1.05	1.05	1.05	1.08
1994	1.05	1.04	1.07	1.06	1.05	1.07	1.08
1993	1.06	1.05	1.08	1.06	1.08	1.06	1.08
1992	1.04	1.03	1.05	1.04	1.06	1.06	1.06
1991	1.04	1.03	1.05	1.05	1.06	1.05	1.05
1990	1.04	1.03	1.04	1.03	1.04	1.03	1.04
1989	1.04	1.03	1.04	1.03	1.04	1.03	1.04
1988	1.04	1.03	1.04	1.03	1.04	1.03	1.04
1987	1.04	1.03	1.03	1.02	1.03	1.02	1.03
1986	1.10	1.09	1.08	1.07	1.08	1.07	1.08
1985	1.09	1.09	1.08	1.07	1.07	1.07	1.08
1984	1.08	1.08	1.07	1.06	1.07	1.05	1.06
1983	1.07	1.07	1.06	1.05	1.07	1.05	1.06
1982	1.08	1.08	1.07	1.06	1.08	1.06	1.07
1981	1.09	1.08	1.07	1.05	1.08	1.04	1.06
1980	1.09	1.08	1.07	1.06	1.09	1.04	1.07

NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY  
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MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	4% A TYPE M&S FACTOR	4% B TYPE M&S FACTOR	50% C TYPE M&S FACTOR	25% D TYPE M&S FACTOR	17% S TYPE M&S FACTOR	80% FRAME M&S FACTOR	20% MASONRY M&S FACTOR
2008	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2007	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2006	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2005	1.048	1.044	1.041	1.039	1.045	1.061	1.054
2004	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2003	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2002	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2001	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2000	1.039	1.037	1.042	1.041	1.035	1.053	1.044
1999	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1998	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1997	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1996	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1995	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1994	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1993	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1992	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1991	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1990	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1989	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1988	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1987	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1986	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1985	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1984	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1983	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1982	1.028	1.025	1.023	1.014	1.024	1.028	1.034
1981	1.087	1.086	1.085	1.076	1.080	1.093	1.096
1980	1.067	1.067	1.064	1.051	1.063	1.060	1.070

NEVADA DEPARTMENT OF TAXATION  
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WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

FISCAL YEAR	COMMERCIAL					RESIDENTIAL				
	4% A TYPE FACTOR	4% B TYPE FACTOR	50% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	20% MASONRY FACTOR	100% COMPOSITE FACTOR	
2010-11	0.044064	0.042640	0.523000	0.256250	0.187929	1.053883	0.802032	0.197412	0.999444	
2009-10	0.040466	0.040855	0.512922	0.253713	0.170875	1.018830	0.840800	0.208200	1.049000	
2008-09	0.043480	0.043400	0.545000	0.271750	0.184960	1.088590	0.827451	0.208733	1.036184	
2007-08	0.041122	0.041351	0.510490	0.252257	0.174298	1.019518	0.832477	0.206746	1.039223	
2006-07	0.045582	0.044787	0.556706	0.282396	0.195071	1.124542	0.911081	0.223294	1.134375	
2005-06	0.040760	0.040760	0.504553	0.250294	0.169597	1.005964	0.795449	0.201425	0.996874	
2004-05	0.040840	0.041289	0.516515	0.256250	0.176594	1.031487	0.827231	0.206606	1.033837	
2003-04	0.040400	0.040079	0.500097	0.252250	0.169544	1.002370	0.790892	0.198312	0.989204	
2002-03	0.040761	0.040675	0.496880	0.255293	0.175950	1.009558	0.834377	0.202946	1.037323	
2001-02	0.040580	0.040228	0.510055	0.253750	0.171963	1.016575	0.798000	0.199409	0.997409	
2000-01	0.039848	0.040300	0.499955	0.246682	0.170095	0.996880	0.796624	0.203000	0.999624	
1999-00	0.041787	0.041912	0.524223	0.261500	0.177742	1.047164	0.835200	0.209101	1.044301	
1998-99	0.041104	0.041340	0.513843	0.265048	0.172720	1.034054	0.839611	0.203063	1.042674	
1997-98	0.041390	0.041040	0.512748	0.251108	0.174760	1.021047	0.790542	0.198000	0.988542	
1996-97	0.041089	0.041085	0.513204	0.260250	0.171228	1.026855	0.813200	0.202000	1.015200	
1995-96	0.042237	0.042245	0.533829	0.268058	0.178923	1.065291	0.856800	0.213758	1.070558	
1994-95	0.040200	0.040280	0.504500	0.252076	0.170510	1.007566	0.836693	0.206145	1.042838	
1993-94	0.040720	0.040720	0.514399	0.258167	0.174829	1.028835	0.813903	0.204144	1.018047	
1992-93	0.040760	0.040920	0.513000	0.256000	0.173230	1.023910	0.816000	0.204200	1.020200	
1991-92	0.040480	0.040520	0.509000	0.256750	0.172550	1.019300	0.815200	0.203000	1.018200	
1990-91	0.041800	0.041600	0.520000	0.257248	0.181091	1.041739	0.830463	0.210423	1.040886	
1989-90	0.038272	0.038252	0.482097	0.241178	0.164075	0.963874	0.765667	0.192076	0.957743	
1988-89	0.040448	0.040040	0.500500	0.250250	0.172275	1.003513	0.816800	0.203600	1.020400	
1987-88	0.041057	0.041137	0.513757	0.256901	0.172890	1.025742	0.828282	0.207645	1.035927	
1986-87	0.040939	0.041020	0.516325	0.259700	0.172210	1.030194	0.868800	0.214200	1.083000	
1985-86	0.041136	0.041215	0.518112	0.261757	0.173647	1.035867	0.836830	0.207047	1.043877	
1984-85	0.040743	0.041000	0.511500	0.255914	0.172483	1.021640	0.838215	0.208751	1.046966	
1983-84	0.043480	0.043440	0.542500	0.266462	0.183600	1.079482	0.874400	0.217151	1.091551	

NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY  
FALLON

NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMMERCIAL			RESIDENTIAL			NET FACTOR
	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	
2010-11	1.053883	0.2424595	0.255524	0.999444	0.7575405	0.757119	1.012643
2009-10	1.018830	0.2424595	0.247025	1.049000	0.7575405	0.794660	1.041685
2008-09	1.088590	0.2424595	0.263939	1.036184	0.7575405	0.784952	1.048891
2007-08	1.019518	0.2424595	0.247192	1.039223	0.7575405	0.787254	1.034445
2006-07	1.124542	0.2424595	0.272656	1.134375	0.7575405	0.859335	1.131991
2005-06	1.005964	0.2424595	0.243906	0.996874	0.7575405	0.755172	0.999078
2004-05	1.031487	0.2424595	0.250094	1.033837	0.7575405	0.783174	1.033267
2003-04	1.002370	0.2424595	0.243034	0.989204	0.7575405	0.749362	0.992396
2002-03	1.009558	0.2424595	0.244777	1.037323	0.7575405	0.785814	1.030591
2001-02	1.016575	0.2424595	0.246478	0.997409	0.7575405	0.755578	1.002056
2000-01	0.996880	0.2424595	0.241703	0.999624	0.7575405	0.757256	0.998959
1999-00	1.047164	0.2424595	0.253895	1.044301	0.7575405	0.791100	1.044995
1998-99	1.034054	0.2424595	0.250716	1.042674	0.7575405	0.789868	1.040584
1997-98	1.021047	0.2424595	0.247562	0.988542	0.7575405	0.748861	0.996423
1996-97	1.026855	0.2424595	0.248971	1.015200	0.7575405	0.769055	1.018026
1995-96	1.065291	0.2424595	0.258290	1.070558	0.7575405	0.810991	1.069281
1994-95	1.007566	0.2424595	0.244294	1.042838	0.7575405	0.789992	1.034286
1993-94	1.028835	0.2424595	0.249451	1.018047	0.7575405	0.771212	1.020663
1992-93	1.023910	0.2424595	0.248257	1.020200	0.7575405	0.772843	1.021100
1991-92	1.019300	0.2424595	0.247139	1.018200	0.7575405	0.771328	1.018467
1990-91	1.041739	0.2424595	0.252579	1.040886	0.7575405	0.788513	1.041093
1989-90	0.963874	0.2424595	0.233700	0.957743	0.7575405	0.725529	0.959230
1988-89	1.003513	0.2424595	0.243311	1.020400	0.7575405	0.772994	1.016306
1987-88	1.025742	0.2424595	0.248701	1.035927	0.7575405	0.784757	1.033458
1986-87	1.030194	0.2424595	0.249780	1.083000	0.7575405	0.820416	1.070197
1985-86	1.035867	0.2424595	0.251156	1.043877	0.7575405	0.790779	1.041935
1984-85	1.021640	0.2424595	0.247706	1.046966	0.7575405	0.793119	1.040826
1983-84	1.079482	0.2424595	0.261731	1.091551	0.7575405	0.826894	1.088625

NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY  
LAS VEGAS

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4% A TYPE M&S FACTOR	4% B TYPE M&S FACTOR	50% C TYPE M&S FACTOR	25% D TYPE M&S FACTOR	17% S TYPE M&S FACTOR	80% FRAME M&S FACTOR	20% MASONRY M&S FACTOR
2008	1.14	1.13	1.14	1.14	1.13	1.14	1.14
2007	1.11	1.10	1.10	1.11	1.10	1.11	1.10
2006	1.10	1.10	1.10	1.11	1.09	1.12	1.11
2005	1.13	1.13	1.12	1.12	1.12	1.13	1.12
2004	1.12	1.11	1.12	1.13	1.11	1.13	1.12
2003	1.12	1.10	1.12	1.13	1.12	1.13	1.12
2002	1.13	1.12	1.12	1.15	1.13	1.15	1.13
2001	1.14	1.13	1.13	1.15	1.14	1.14	1.12
2000	1.14	1.12	1.12	1.13	1.12	1.13	1.11
1999	1.14	1.12	1.13	1.13	1.13	1.12	1.12
1998	1.14	1.13	1.13	1.13	1.13	1.13	1.13
1997	1.14	1.13	1.13	1.13	1.12	1.12	1.12
1996	1.12	1.11	1.10	1.11	1.10	1.11	1.11
1995	1.11	1.09	1.09	1.09	1.10	1.09	1.08
1994	1.11	1.10	1.09	1.10	1.11	1.09	1.09
1993	1.11	1.08	1.08	1.09	1.11	1.11	1.10
1992	1.14	1.12	1.12	1.13	1.14	1.13	1.13
1991	1.14	1.12	1.11	1.11	1.14	1.09	1.10
1990	1.15	1.13	1.12	1.11	1.14	1.12	1.12
1989	1.16	1.13	1.12	1.12	1.15	1.13	1.13
1988	1.16	1.14	1.13	1.13	1.16	1.12	1.12
1987	1.13	1.12	1.11	1.11	1.11	1.10	1.10
1986	1.12	1.11	1.09	1.10	1.10	1.10	1.10
1985	1.13	1.12	1.10	1.10	1.12	1.11	1.11
1984	1.12	1.11	1.10	1.10	1.11	1.10	1.10
1983	1.10	1.09	1.09	1.09	1.09	1.09	1.08
1982	1.10	1.09	1.09	1.09	1.10	1.10	1.10
1981	1.11	1.10	1.10	1.10	1.12	1.10	1.10
1980	1.12	1.12	1.11	1.11	1.13	1.11	1.11

NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY  
LAS VEGAS

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	4% A TYPE M&S FACTOR	4% B TYPE M&S FACTOR	50% C TYPE M&S FACTOR	25% D TYPE M&S FACTOR	17% S TYPE M&S FACTOR	80% FRAME M&S FACTOR	20% MASONRY M&S FACTOR
2008	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2007	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2006	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2005	1.048	1.044	1.041	1.039	1.045	1.061	1.054
2004	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2003	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2002	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2001	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2000	1.039	1.037	1.042	1.041	1.035	1.053	1.044
1999	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1998	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1997	1.035	1.036	1.039	1.046	1.026	1.044	1.036
1996	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1995	1.025	1.026	1.016	1.014	1.026	1.007	0.990
1994	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1993	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1992	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1991	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1990	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1989	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1988	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1987	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1986	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1985	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1984	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1983	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1982	1.028	1.025	1.023	1.014	1.024	1.028	1.034
1981	1.087	1.086	1.085	1.076	1.080	1.093	1.096
1980	1.067	1.067	1.064	1.051	1.063	1.060	1.070



NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY  
LAS VEGAS

WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

FISCAL YEAR	COMMERCIAL					RESIDENTIAL				
	4% A TYPE FACTOR	4% B TYPE FACTOR	50% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	20% MASONRY FACTOR	100% COMPOSITE FACTOR	
2010-11	0.044368	0.043803	0.542018	0.263176	0.189306	1.082670	0.840519	0.208724	1.049243	
2009-10	0.042059	0.041680	0.518000	0.256250	0.177564	1.035553	0.833293	0.206324	1.039617	
2008-09	0.042326	0.042248	0.535268	0.269324	0.180006	1.069171	0.836531	0.208918	1.045449	
2007-08	0.042294	0.042512	0.520500	0.257451	0.179250	1.042008	0.848800	0.210800	1.059600	
2006-07	0.044280	0.044751	0.546000	0.274250	0.187858	1.097139	0.884800	0.219000	1.103800	
2005-06	0.040399	0.040032	0.509500	0.250811	0.171360	1.012102	0.797092	0.201600	0.998692	
2004-05	0.040482	0.040518	0.506973	0.256250	0.171710	1.015934	0.826386	0.206427	1.032813	
2003-04	0.040400	0.040841	0.509509	0.256715	0.174247	1.021712	0.813536	0.204022	1.017558	
2002-03	0.041560	0.041480	0.516389	0.260250	0.174393	1.034072	0.849921	0.206936	1.056857	
2001-02	0.041360	0.041034	0.519500	0.261000	0.175270	1.038164	0.813536	0.203186	1.016722	
2000-01	0.040600	0.040680	0.504500	0.251250	0.173233	1.010263	0.811179	0.204813	1.015991	
1999-00	0.042139	0.042265	0.533668	0.266212	0.177591	1.061879	0.842724	0.209067	1.051791	
1998-99	0.041087	0.041304	0.509128	0.257642	0.172720	1.021882	0.823640	0.206789	1.030429	
1997-98	0.041000	0.040667	0.508000	0.251195	0.173186	1.014048	0.805600	0.198183	1.001783	
1996-97	0.041480	0.042248	0.522796	0.262638	0.176120	1.045282	0.791085	0.200164	0.991248	
1995-96	0.040349	0.039960	0.500464	0.253690	0.170989	1.005453	0.841635	0.204230	1.045865	
1994-95	0.040200	0.040280	0.509045	0.259086	0.170510	1.019121	0.859215	0.209769	1.068984	
1993-94	0.040366	0.040360	0.504951	0.253250	0.171530	1.010456	0.777014	0.198589	0.975604	
1992-93	0.040409	0.040920	0.513000	0.253714	0.171724	1.019767	0.808779	0.202393	1.011172	
1991-92	0.040480	0.040165	0.504496	0.254478	0.171063	1.010681	0.822479	0.204813	1.027291	
1990-91	0.042910	0.042343	0.524279	0.259340	0.187429	1.056301	0.837353	0.212189	1.049542	
1989-90	0.040841	0.040845	0.514775	0.255300	0.173604	1.025365	0.803200	0.201400	1.004600	
1988-89	0.039725	0.039683	0.495950	0.250250	0.167632	0.993240	0.809441	0.201766	1.011207	
1987-88	0.041043	0.041127	0.509000	0.254500	0.174448	1.020118	0.820189	0.205653	1.025842	
1986-87	0.041297	0.041386	0.516193	0.259610	0.175370	1.033856	0.876771	0.218167	1.094937	
1985-86	0.041520	0.041600	0.523000	0.264250	0.173677	1.044047	0.837120	0.205200	1.042320	
1984-85	0.040750	0.040627	0.506850	0.251195	0.170971	1.010394	0.822400	0.206800	1.029200	
1983-84	0.043092	0.042664	0.537613	0.266577	0.181975	1.071920	0.866523	0.217225	1.083748	

NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY  
LAS VEGAS

NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMMERCIAL			RESIDENTIAL			NET FACTOR
	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	
2010-11	1.082670	0.3333278	0.360884	1.049243	0.6666722	0.699501	1.060385
2009-10	1.035553	0.3333278	0.345179	1.039617	0.6666722	0.693084	1.038263
2008-09	1.069171	0.3333278	0.356384	1.045449	0.6666722	0.696972	1.053356
2007-08	1.042008	0.3333278	0.347330	1.059600	0.6666722	0.706406	1.053736
2006-07	1.097139	0.3333278	0.365707	1.103800	0.6666722	0.735873	1.101580
2005-06	1.012102	0.3333278	0.337362	0.998692	0.6666722	0.665800	1.003162
2004-05	1.015934	0.3333278	0.338639	1.032813	0.6666722	0.688548	1.027187
2003-04	1.021712	0.3333278	0.340565	1.017558	0.6666722	0.678378	1.018943
2002-03	1.034072	0.3333278	0.344685	1.056857	0.6666722	0.704577	1.049262
2001-02	1.038164	0.3333278	0.346049	1.016722	0.6666722	0.677820	1.029669
2000-01	1.010263	0.3333278	0.336749	1.015991	0.6666722	0.677333	1.014082
1999-00	1.061879	0.3333278	0.353954	1.051791	0.6666722	0.701200	1.055153
1998-99	1.021882	0.3333278	0.340622	1.030429	0.6666722	0.686959	1.027580
1997-98	1.014048	0.3333278	0.338010	1.001783	0.6666722	0.667361	1.005872
1996-97	1.045282	0.3333278	0.348422	0.991248	0.6666722	0.660838	1.009259
1995-96	1.005453	0.3333278	0.335145	1.045865	0.6666722	0.697249	1.032395
1994-95	1.019121	0.3333278	0.339701	1.068984	0.6666722	0.712662	1.052363
1993-94	1.010456	0.3333278	0.336813	0.975604	0.6666722	0.650408	0.987221
1992-93	1.019767	0.3333278	0.339917	1.011172	0.6666722	0.674120	1.014037
1991-92	1.010681	0.3333278	0.336888	1.027291	0.6666722	0.684866	1.021754
1990-91	1.056301	0.3333278	0.352094	1.049542	0.6666722	0.699700	1.051795
1989-90	1.025365	0.3333278	0.341783	1.004600	0.6666722	0.669739	1.011522
1988-89	0.993240	0.3333278	0.331074	1.011207	0.6666722	0.674144	1.005218
1987-88	1.020118	0.3333278	0.340034	1.025842	0.6666722	0.683900	1.023934
1986-87	1.033856	0.3333278	0.344613	1.094937	0.6666722	0.729964	1.074577
1985-86	1.044047	0.3333278	0.348010	1.042320	0.6666722	0.694886	1.042896
1984-85	1.010394	0.3333278	0.336792	1.029200	0.6666722	0.686139	1.022931
1983-84	1.071920	0.3333278	0.357301	1.083748	0.6666722	0.722505	1.079805

NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY  
LINCOLN COUNTY

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4% A TYPE M&S FACTOR	4% B TYPE M&S FACTOR	50% C TYPE M&S FACTOR	25% D TYPE M&S FACTOR	17% S TYPE M&S FACTOR	80% FRAME M&S FACTOR	20% MASONRY M&S FACTOR
2008	1.03	1.04	1.06	1.05	1.02	1.05	1.06
2007	1.00	1.01	1.02	1.02	0.99	1.02	1.02
2006	0.99	1.01	1.02	1.02	0.98	1.03	1.03
2005	1.02	1.04	1.04	1.03	1.01	1.04	1.04
2004	1.01	1.02	1.04	1.04	1.01	1.07	1.04
2003	1.01	1.01	1.04	1.04	1.01	1.04	1.04
2002	1.02	1.03	1.04	1.06	1.03	1.06	1.05
2001	1.03	1.04	1.05	1.06	1.03	1.05	1.04
2000	1.03	1.03	1.04	1.04	1.01	1.04	1.03
1999	1.03	1.03	1.05	1.04	1.02	1.03	1.04
1998	1.03	1.04	1.05	1.04	1.02	1.04	1.05
1997	1.03	1.04	1.05	1.04	1.01	1.03	1.04
1996	1.01	1.02	1.02	1.02	0.99	1.02	1.03
1995	1.00	1.00	1.01	1.00	0.99	1.00	1.00
1994	1.00	1.01	1.01	1.01	1.00	1.00	1.01
1993	1.00	0.99	1.00	1.00	1.00	1.02	1.02
1992	1.03	1.03	1.04	1.04	1.03	1.04	1.05
1991	1.03	1.03	1.03	1.02	1.03	1.00	1.02
1990	1.03	1.03	1.03	1.02	1.02	1.02	1.03
1989	1.03	1.03	1.03	1.02	1.02	1.02	1.03
1988	1.03	1.03	1.03	1.02	1.02	1.02	1.03
1987	1.03	1.03	1.02	1.01	1.01	1.00	1.02
1986	1.03	1.03	1.02	1.00	1.01	1.00	1.02
1985	1.03	1.03	1.02	1.00	1.01	1.00	1.02
1984	1.03	1.03	1.02	1.00	1.01	0.99	1.01
1983	1.02	1.02	1.01	0.99	1.00	0.99	1.01
1982	1.10	1.09	1.09	1.09	1.10	1.10	1.10

NEVADA DEPARTMENT OF TAXATION  
2006 -2007 IMPROVEMENT FACTOR STUDY  
LINCOLN COUNTY

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	4% A TYPE M&S FACTOR	4% B TYPE M&S FACTOR	50% C TYPE M&S FACTOR	25% D TYPE M&S FACTOR	17% S TYPE M&S FACTOR	80% FRAME M&S FACTOR	20% MASONRY M&S FACTOR
2008	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2007	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2006	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2005	1.048	1.044	1.041	1.039	1.045	1.061	1.054
2004	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2003	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2002	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2001	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2000	1.039	1.037	1.042	1.041	1.035	1.053	1.044
1999	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1998	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1997	1.035	1.036	1.039	1.046	1.026	1.044	1.036
1996	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1995	1.025	1.026	1.016	1.014	1.026	1.007	0.990
1994	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1993	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1992	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1991	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1990	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1989	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1988	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1987	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1986	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1985	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1984	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1983	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1982	1.028	1.025	1.023	1.014	1.024	1.028	1.034

NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY  
LINCOLN COUNTY

WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

FISCAL YEAR	COMMERCIAL					RESIDENTIAL				
	4% A TYPE FACTOR	4% B TYPE FACTOR	50% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	20% MASONRY FACTOR	100% COMPOSITE FACTOR	
2010-11	0.044496	0.043907	0.543510	0.263787	0.189864	1.085563	0.842471	0.209298	1.051769	
2009-10	0.042101	0.041680	0.518000	0.256250	0.177745	1.035776	0.832637	0.206179	1.038816	
2008-09	0.042201	0.042148	0.534519	0.269112	0.179466	1.067446	0.835885	0.208773	1.044658	
2007-08	0.042335	0.042579	0.520500	0.257252	0.177650	1.040316	0.848800	0.210800	1.059600	
2006-07	0.044280	0.044787	0.546000	0.274250	0.189550	1.098867	0.884800	0.219000	1.103800	
2005-06	0.040360	0.039969	0.509500	0.250434	0.169533	1.009796	0.795894	0.201463	0.997357	
2004-05	0.040443	0.040487	0.506629	0.256250	0.173230	1.017039	0.827002	0.206567	1.033569	
2003-04	0.040400	0.040873	0.509856	0.257101	0.174580	1.022810	0.814154	0.204163	1.018317	
2002-03	0.041560	0.041480	0.516038	0.260250	0.174225	1.033553	0.850579	0.206792	1.057371	
2001-02	0.041360	0.041002	0.519500	0.261000	0.175270	1.038132	0.812908	0.203048	1.015955	
2000-01	0.040600	0.040680	0.504500	0.251250	0.173400	1.010430	0.811806	0.204952	1.016758	
1999-00	0.042220	0.042334	0.534779	0.266627	0.177944	1.063904	0.843386	0.209212	1.052600	
1998-99	0.041127	0.041371	0.509495	0.258060	0.172720	1.022773	0.824976	0.207236	1.032212	
1997-98	0.041000	0.040634	0.508000	0.250990	0.173012	1.013636	0.805600	0.196040	1.001640	
1996-97	0.041480	0.042318	0.523180	0.262853	0.176120	1.045950	0.789804	0.200020	0.989824	
1995-96	0.040233	0.039831	0.499038	0.252885	0.170495	1.002482	0.840323	0.203806	1.044129	
1994-95	0.040200	0.040280	0.509398	0.259490	0.170510	1.019878	0.861952	0.210206	1.072158	
1993-94	0.040720	0.040720	0.509500	0.253250	0.173212	1.017402	0.782745	0.200237	0.982982	
1992-93	0.040760	0.040920	0.513000	0.256000	0.173230	1.023910	0.816000	0.204200	1.020200	
1991-92	0.040480	0.040520	0.509000	0.256750	0.172550	1.019300	0.815200	0.203000	1.018200	
1990-91	0.041800	0.041600	0.520049	0.257272	0.181126	1.041847	0.838848	0.210443	1.049291	
1989-90	0.040480	0.040480	0.505500	0.255530	0.172040	1.014030	0.803200	0.201400	1.004600	
1988-89	0.040080	0.040040	0.500500	0.250250	0.170680	1.001550	0.816800	0.203600	1.020400	
1987-88	0.040680	0.040760	0.509000	0.254500	0.172890	1.017830	0.821010	0.205818	1.026828	
1986-87	0.040958	0.041038	0.516564	0.259848	0.173932	1.032341	0.868800	0.214200	1.083000	
1985-86	0.038500	0.038928	0.484615	0.240007	0.159336	0.961387	0.760320	0.191900	0.952220	
1984-85	0.040750	0.040627	0.506850	0.251195	0.170971	1.010394	0.822400	0.206800	1.029200	

NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY  
LINCOLN COUNTY

NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMMERCIAL			RESIDENTIAL			NET FACTOR
	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	
2010-11	1.085563	0.4036650	0.438204	1.051769	0.5963350	0.627206	1.065410
2009-10	1.035776	0.4036650	0.418107	1.038816	0.5963350	0.619482	1.037589
2008-09	1.067446	0.4036650	0.430891	1.044658	0.5963350	0.622966	1.053857
2007-08	1.040316	0.4036650	0.419939	1.059600	0.5963350	0.631877	1.051816
2006-07	1.098867	0.4036650	0.443574	1.103800	0.5963350	0.658235	1.101809
2005-06	1.009796	0.4036650	0.407619	0.997357	0.5963350	0.594759	1.002378
2004-05	1.017039	0.4036650	0.410543	1.033569	0.5963350	0.616353	1.026897
2003-04	1.022810	0.4036650	0.412872	1.018317	0.5963350	0.607258	1.020130
2002-03	1.033553	0.4036650	0.417209	1.057371	0.5963350	0.630547	1.047757
2001-02	1.038132	0.4036650	0.419058	1.015955	0.5963350	0.605850	1.024907
2000-01	1.010430	0.4036650	0.407875	1.016758	0.5963350	0.606328	1.014203
1999-00	1.063904	0.4036650	0.429461	1.052600	0.5963350	0.627702	1.057163
1998-99	1.022773	0.4036650	0.412858	1.032212	0.5963350	0.615544	1.028402
1997-98	1.013636	0.4036650	0.409169	1.001640	0.5963350	0.597313	1.006482
1996-97	1.045950	0.4036650	0.422214	0.989824	0.5963350	0.590266	1.012480
1995-96	1.002482	0.4036650	0.404667	1.044129	0.5963350	0.622651	1.027317
1994-95	1.019878	0.4036650	0.411689	1.072158	0.5963350	0.639365	1.051054
1993-94	1.017402	0.4036650	0.410689	0.982982	0.5963350	0.586187	0.996876
1992-93	1.023910	0.4036650	0.413317	1.020200	0.5963350	0.608381	1.021698
1991-92	1.019300	0.4036650	0.411456	1.018200	0.5963350	0.607188	1.018644
1990-91	1.041847	0.4036650	0.420557	1.049291	0.5963350	0.625729	1.046286
1989-90	1.014030	0.4036650	0.409328	1.004600	0.5963350	0.599078	1.008407
1988-89	1.001550	0.4036650	0.404291	1.020400	0.5963350	0.608500	1.012791
1987-88	1.017830	0.4036650	0.410862	1.026828	0.5963350	0.612333	1.023196
1986-87	1.032341	0.4036650	0.416720	1.083000	0.5963350	0.645831	1.062551
1985-86	0.961387	0.4036650	0.388078	0.952220	0.5963350	0.567842	0.955920
1984-85	1.010394	0.4036650	0.407861	1.029200	0.5963350	0.613748	1.021609

NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY  
NYE COUNTY

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4% A TYPE M&S FACTOR	4% B TYPE M&S FACTOR	50% C TYPE M&S FACTOR	25% D TYPE M&S FACTOR	17% S TYPE M&S FACTOR	80% FRAME M&S FACTOR	20% MASONRY M&S FACTOR
2008	0.96	0.93	0.92	0.88	0.95	0.87	0.90
2007	0.94	0.93	0.92	0.88	0.93	0.88	0.92
2006	0.97	0.95	0.93	0.89	0.96	0.88	0.92
2005	0.97	0.95	0.93	0.89	0.96	0.90	0.93
2004	0.98	0.95	0.95	0.92	0.98	0.92	0.95
2003	0.96	0.95	0.93	0.89	0.95	0.89	0.93
2002	0.96	0.95	0.94	0.91	0.97	0.91	0.94
2001	0.96	0.94	0.93	0.91	0.95	0.90	0.93
2000	0.96	0.95	0.94	0.91	0.96	0.92	0.95
1999	0.97	0.96	0.96	0.93	0.96	0.93	0.97
1998	0.99	0.99	1.00	0.95	0.98	0.95	1.00
1997	1.01	1.00	1.01	0.97	0.99	0.96	1.00
1996	1.00	0.99	1.00	0.97	1.00	0.96	0.99
1995	0.98	0.96	0.97	0.94	0.95	0.94	0.96
1994	0.98	0.97	0.97	0.95	0.96	0.95	0.97
1993	1.01	1.00	1.00	0.97	0.99	0.97	1.00
1992	1.02	1.02	1.02	1.00	0.99	1.00	1.02
1991	1.14	1.12	1.11	1.11	1.14	1.09	1.10
1990	1.12	1.09	1.11	1.10	1.11	1.11	1.12
1989	1.13	1.09	1.10	1.09	1.11	1.09	1.10
1988	1.12	1.09	1.09	1.09	1.10	1.08	1.08
1987	1.10	1.09	1.08	1.08	1.08	1.07	1.08
1986	1.10	1.09	1.08	1.07	1.08	1.07	1.08
1985	1.09	1.09	1.08	1.07	1.07	1.07	1.08
1984	1.08	1.08	1.07	1.06	1.07	1.05	1.06
1983	1.07	1.07	1.06	1.05	1.07	1.05	1.06
1982	1.08	1.08	1.07	1.06	1.08	1.06	1.07

NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY  
NYE COUNTY

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	4% A TYPE M&S FACTOR	4% B TYPE M&S FACTOR	50% C TYPE M&S FACTOR	25% D TYPE M&S FACTOR	17% S TYPE M&S FACTOR	80% FRAME M&S FACTOR	20% MASONRY M&S FACTOR
2008	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2007	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2006	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2005	1.048	1.044	1.041	1.039	1.045	1.061	1.054
2004	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2003	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2002	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2001	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2000	1.039	1.037	1.042	1.041	1.035	1.053	1.044
1999	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1998	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1997	1.035	1.036	1.039	1.046	1.026	1.044	1.036
1996	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1995	1.025	1.026	1.016	1.014	1.026	1.007	0.990
1994	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1993	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1992	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1991	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1990	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1989	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1988	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1987	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1986	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1985	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1984	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1983	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1982	1.028	1.025	1.023	1.014	1.024	1.028	1.034

NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY  
NYE COUNTY

WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

FISCAL YEAR	COMMERCIAL					RESIDENTIAL				
	4% A TYPE FACTOR	4% B TYPE FACTOR	50% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	20% MASONRY FACTOR	100% COMPOSITE FACTOR	
2010-11	0.044119	0.042640	0.523000	0.256250	0.188243	1.054252	0.809100	0.197022	1.006122	
2009-10	0.040391	0.040803	0.512430	0.253371	0.170452	1.017446	0.840800	0.208200	1.049000	
2008-09	0.043480	0.043400	0.545000	0.271750	0.184960	1.088590	0.825244	0.208533	1.033778	
2007-08	0.041492	0.041760	0.509542	0.251280	0.174024	1.018099	0.830348	0.206362	1.036710	
2006-07	0.045203	0.044348	0.557742	0.283494	0.195536	1.126323	0.914625	0.223710	1.138334	
2005-06	0.040760	0.040760	0.504080	0.249640	0.169325	1.004565	0.793371	0.201236	0.994608	
2004-05	0.040840	0.041315	0.517000	0.256250	0.176877	1.032282	0.828302	0.206800	1.035102	
2003-04	0.040400	0.040054	0.499628	0.252250	0.169407	1.001738	0.788870	0.197943	0.986813	
2002-03	0.041132	0.041048	0.499735	0.254653	0.175950	1.012517	0.833342	0.204495	1.037837	
2001-02	0.040524	0.040145	0.509110	0.255505	0.171693	1.016978	0.803520	0.198850	1.002370	
2000-01	0.039796	0.040273	0.499505	0.246070	0.169966	0.995609	0.795625	0.203000	0.998625	
1999-00	0.041814	0.041939	0.524695	0.261500	0.178016	1.047965	0.835200	0.209293	1.044493	
1998-99	0.041551	0.041828	0.520103	0.261074	0.176356	1.040912	0.826009	0.207488	1.033496	
1997-98	0.041000	0.040617	0.508000	0.250832	0.172940	1.013386	0.797120	0.195959	0.993079	
1996-97	0.040248	0.040236	0.502460	0.254884	0.170783	1.008611	0.788990	0.195940	0.984930	
1995-96	0.041034	0.040627	0.508824	0.255110	0.175610	1.021205	0.831096	0.205686	1.036782	
1994-95	0.035968	0.036684	0.463595	0.229279	0.148074	0.913600	0.760367	0.189349	0.949716	
1993-94	0.041447	0.041841	0.509500	0.255552	0.176166	1.024506	0.784014	0.198589	0.982604	
1992-93	0.040399	0.040920	0.517664	0.258349	0.173230	1.030562	0.830972	0.207913	1.038885	
1991-92	0.040841	0.040520	0.513670	0.256750	0.174119	1.025900	0.822748	0.206759	1.029507	
1990-91	0.042560	0.041600	0.519769	0.257109	0.182671	1.043709	0.830086	0.208400	1.038486	
1989-90	0.040480	0.040480	0.505500	0.255364	0.172040	1.013864	0.803200	0.201400	1.004600	
1988-89	0.040448	0.040040	0.500500	0.250250	0.172275	1.003513	0.816800	0.203600	1.020400	
1987-88	0.041057	0.041137	0.513757	0.256901	0.172890	1.025742	0.828282	0.207645	1.035927	
1986-87	0.040939	0.041020	0.516325	0.259700	0.172210	1.030194	0.868800	0.214200	1.083000	
1985-86	0.041136	0.041215	0.518112	0.261757	0.173647	1.035867	0.836830	0.207047	1.043877	
1984-85	0.040743	0.041000	0.511500	0.255914	0.172483	1.021640	0.838215	0.208751	1.046966	

NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY  
NYE COUNTY

NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMMERCIAL			RESIDENTIAL			NET FACTOR
	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	
2010-11	1.054252	0.2047537	0.215862	1.006122	0.7952463	0.800115	1.015977
2009-10	1.017446	0.2047537	0.208326	1.049000	0.7952463	0.834213	1.042539
2008-09	1.088590	0.2047537	0.222893	1.033778	0.7952463	0.822108	1.045001
2007-08	1.018099	0.2047537	0.208459	1.036710	0.7952463	0.824440	1.032899
2006-07	1.126323	0.2047537	0.230619	1.138334	0.7952463	0.905256	1.135875
2005-06	1.004565	0.2047537	0.205688	0.994608	0.7952463	0.790958	0.996646
2004-05	1.032282	0.2047537	0.211364	1.035102	0.7952463	0.823161	1.034525
2003-04	1.001738	0.2047537	0.205110	0.986813	0.7952463	0.784759	0.989669
2002-03	1.012517	0.2047537	0.207317	1.037837	0.7952463	0.825336	1.032653
2001-02	1.016978	0.2047537	0.208230	1.002370	0.7952463	0.797131	1.005361
2000-01	0.995609	0.2047537	0.203855	0.998625	0.7952463	0.794153	0.998008
1999-00	1.047965	0.2047537	0.214575	1.044493	0.7952463	0.830629	1.045204
1998-99	1.040912	0.2047537	0.213131	1.033496	0.7952463	0.821884	1.035015
1997-98	1.013386	0.2047537	0.207495	0.993079	0.7952463	0.789742	0.997237
1996-97	1.008611	0.2047537	0.206517	0.984930	0.7952463	0.783262	0.989778
1995-96	1.021205	0.2047537	0.209095	1.036782	0.7952463	0.824497	1.033593
1994-95	0.913600	0.2047537	0.187063	0.949716	0.7952463	0.755258	0.942321
1993-94	1.024506	0.2047537	0.209771	0.982604	0.7952463	0.781412	0.991183
1992-93	1.030562	0.2047537	0.211011	1.038885	0.7952463	0.826170	1.037181
1991-92	1.025900	0.2047537	0.210057	1.029507	0.7952463	0.818712	1.028769
1990-91	1.043709	0.2047537	0.213703	1.038486	0.7952463	0.825852	1.039555
1989-90	1.013864	0.2047537	0.207592	1.004600	0.7952463	0.798904	1.006497
1988-89	1.003513	0.2047537	0.205473	1.020400	0.7952463	0.811469	1.016942
1987-88	1.025742	0.2047537	0.210024	1.035927	0.7952463	0.823817	1.033842
1986-87	1.030194	0.2047537	0.210936	1.083000	0.7952463	0.861252	1.072188
1985-86	1.035867	0.2047537	0.212098	1.043877	0.7952463	0.830139	1.042237
1984-85	1.021640	0.2047537	0.209185	1.046966	0.7952463	0.832596	1.041781

NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY  
RENO - SPARKS

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4% A TYPE M&S FACTOR	4% B TYPE M&S FACTOR	50% C TYPE M&S FACTOR	25% D TYPE M&S FACTOR	17% S TYPE M&S FACTOR	80% FRAME M&S FACTOR	20% MASONRY M&S FACTOR
2008	1.10	1.07	1.07	1.05	1.09	1.03	1.05
2007	1.08	1.07	1.07	1.05	1.07	1.05	1.07
2006	1.11	1.09	1.07	1.06	1.10	1.05	1.06
2005	1.11	1.09	1.08	1.06	1.10	1.07	1.07
2004	1.13	1.09	1.09	1.09	1.12	1.09	1.09
2003	1.10	1.09	1.07	1.06	1.09	1.06	1.08
2002	1.10	1.09	1.08	1.08	1.11	1.08	1.08
2001	1.10	1.08	1.07	1.08	1.09	1.07	1.07
2000	1.10	1.09	1.08	1.08	1.10	1.09	1.09
1999	1.12	1.11	1.13	1.10	1.10	1.10	1.12
1998	1.14	1.14	1.15	1.13	1.12	1.13	1.15
1997	1.16	1.15	1.16	1.15	1.13	1.14	1.15
1996	1.15	1.14	1.15	1.15	1.11	1.14	1.14
1995	1.14	1.12	1.13	1.10	1.11	1.10	1.13
1994	1.13	1.12	1.12	1.11	1.11	1.12	1.13
1993	1.14	1.13	1.13	1.11	1.14	1.11	1.13
1992	1.12	1.11	1.10	1.09	1.12	1.11	1.11
1991	1.12	1.11	1.10	1.10	1.12	1.10	1.10
1990	1.12	1.11	1.09	1.08	1.10	1.10	1.11
1989	1.13	1.11	1.09	1.08	1.14	1.09	1.10
1988	1.14	1.12	1.10	1.10	1.10	1.09	1.09
1987	1.12	1.11	1.09	1.09	1.08	1.09	1.09
1986	1.11	1.10	1.08	1.08	1.08	1.06	1.09
1985	1.12	1.11	1.09	1.08	1.10	1.09	1.10
1984	1.11	1.10	1.09	1.08	1.10	1.07	1.08
1983	1.10	1.09	1.08	1.07	1.09	1.07	1.08
1982	1.10	1.09	1.08	1.07	1.09	1.08	1.09

NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY  
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MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	4% A TYPE M&S FACTOR	4% B TYPE M&S FACTOR	50% C TYPE M&S FACTOR	25% D TYPE M&S FACTOR	17% S TYPE M&S FACTOR	80% FRAME M&S FACTOR	20% MASONRY M&S FACTOR
2008	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2007	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2006	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2005	1.048	1.044	1.041	1.039	1.045	1.061	1.054
2004	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2003	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2002	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2001	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2000	1.039	1.037	1.042	1.041	1.035	1.053	1.044
1999	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1998	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1997	1.035	1.036	1.039	1.046	1.026	1.044	1.036
1996	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1995	1.025	1.026	1.016	1.014	1.026	1.007	0.990
1994	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1993	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1992	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1991	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1990	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1989	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1988	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1987	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1986	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1985	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1984	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1983	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1982	1.028	1.025	1.023	1.014	1.024	1.028	1.034

NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY  
RENO - SPARKS

WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

FISCAL YEAR	COMMERCIAL					RESIDENTIAL				
	4% A TYPE FACTOR	4% B TYPE FACTOR	50% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	20% MASONRY FACTOR	100% COMPOSITE FACTOR	
2010-11	0.044000	0.042640	0.523000	0.256250	0.187724	1.053614	0.802811	0.197636	1.000447	
2009-10	0.040554	0.040915	0.518000	0.253833	0.171151	1.024453	0.840800	0.210164	1.050964	
2008-09	0.043480	0.043400	0.539954	0.271750	0.184960	1.083544	0.828224	0.208830	1.037054	
2007-08	0.041178	0.041760	0.515725	0.252601	0.174478	1.025741	0.833226	0.206932	1.040158	
2006-07	0.045488	0.044348	0.556206	0.282012	0.194767	1.122820	0.909842	0.221028	1.130869	
2005-06	0.040760	0.040760	0.504782	0.250523	0.169775	1.006600	0.796178	0.203400	0.999578	
2004-05	0.040840	0.041259	0.516280	0.256250	0.176409	1.031037	0.826856	0.206512	1.033368	
2003-04	0.040400	0.040109	0.500324	0.252250	0.169634	1.002716	0.791604	0.198490	0.990094	
2002-03	0.040818	0.040733	0.497947	0.255518	0.175950	1.010966	0.834742	0.203207	1.037949	
2001-02	0.040634	0.040311	0.510465	0.254071	0.172140	1.017621	0.799009	0.199652	0.998661	
2000-01	0.039900	0.040326	0.500151	0.246880	0.170181	0.997438	0.796947	0.203000	0.999947	
1999-00	0.041760	0.041884	0.524017	0.261500	0.177563	1.046724	0.835200	0.209018	1.044218	
1998-99	0.041077	0.041284	0.513429	0.264500	0.172720	1.033011	0.838211	0.202981	1.041191	
1997-98	0.041363	0.041040	0.512536	0.251216	0.174760	1.020915	0.791214	0.198000	0.989214	
1996-97	0.041116	0.041113	0.513416	0.260250	0.171485	1.027380	0.812858	0.202000	1.014858	
1995-96	0.042180	0.042187	0.533155	0.267826	0.178746	1.064093	0.856800	0.213580	1.070380	
1994-95	0.040200	0.040280	0.504500	0.252186	0.170510	1.007676	0.836335	0.206056	1.042391	
1993-94	0.040720	0.040720	0.514174	0.257940	0.174649	1.028203	0.798400	0.200378	0.998778	
1992-93	0.040399	0.040920	0.513000	0.256000	0.167152	1.017471	0.823486	0.206056	1.029543	
1991-92	0.040125	0.040158	0.504373	0.252082	0.178825	1.015562	0.815200	0.204862	1.020062	
1990-91	0.042546	0.041975	0.519725	0.257087	0.182671	1.044004	0.822400	0.208400	1.030800	
1989-90	0.040845	0.040848	0.510181	0.255343	0.172040	1.019256	0.825932	0.201400	1.027332	
1988-89	0.039722	0.039679	0.495908	0.250250	0.167577	0.993136	0.794319	0.201749	0.996068	
1987-88	0.041046	0.041131	0.509000	0.254500	0.172890	1.018567	0.827993	0.207574	1.035567	
1986-87	0.040929	0.041013	0.516236	0.259654	0.173790	1.031622	0.868800	0.214200	1.083000	
1985-86	0.041520	0.041600	0.523000	0.264250	0.175270	1.045640	0.836978	0.207083	1.044060	
1984-85	0.041120	0.040627	0.506807	0.251153	0.172497	1.012205	0.814855	0.206800	1.021655	

NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY  
RENO - SPARKS

NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMMERCIAL			RESIDENTIAL			NET FACTOR
	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	
2010-11	1.053614	0.3240325	0.341405	1.000447	0.6759675	0.676270	1.017675
2009-10	1.024453	0.3240325	0.331956	1.050964	0.6759675	0.710418	1.042374
2008-09	1.083544	0.3240325	0.351103	1.037054	0.6759675	0.701015	1.052118
2007-08	1.025741	0.3240325	0.332374	1.040158	0.6759675	0.703113	1.035486
2006-07	1.122820	0.3240325	0.363830	1.130869	0.6759675	0.764431	1.128261
2005-06	1.006600	0.3240325	0.326171	0.999578	0.6759675	0.675682	1.001853
2004-05	1.031037	0.3240325	0.334090	1.033368	0.6759675	0.698523	1.032613
2003-04	1.002716	0.3240325	0.324913	0.990094	0.6759675	0.669271	0.994184
2002-03	1.010966	0.3240325	0.327586	1.037949	0.6759675	0.701620	1.029205
2001-02	1.017621	0.3240325	0.329742	0.998661	0.6759675	0.675062	1.004805
2000-01	0.997438	0.3240325	0.323202	0.999947	0.6759675	0.675932	0.999134
1999-00	1.046724	0.3240325	0.339173	1.044218	0.6759675	0.705857	1.045030
1998-99	1.033011	0.3240325	0.334729	1.041191	0.6759675	0.703812	1.038541
1997-98	1.020915	0.3240325	0.330810	0.989214	0.6759675	0.668677	0.999486
1996-97	1.027380	0.3240325	0.332905	1.014858	0.6759675	0.686011	1.018915
1995-96	1.064093	0.3240325	0.344801	1.070380	0.6759675	0.723542	1.068343
1994-95	1.007676	0.3240325	0.326520	1.042391	0.6759675	0.704622	1.031142
1993-94	1.028203	0.3240325	0.333171	0.998778	0.6759675	0.675142	1.008313
1992-93	1.017471	0.3240325	0.329694	1.029543	0.6759675	0.695937	1.025631
1991-92	1.015562	0.3240325	0.329075	1.020062	0.6759675	0.689529	1.018604
1990-91	1.044004	0.3240325	0.338291	1.030800	0.6759675	0.696787	1.035079
1989-90	1.019256	0.3240325	0.330272	1.027332	0.6759675	0.694443	1.024715
1988-89	0.993136	0.3240325	0.321809	0.996068	0.6759675	0.673310	0.995118
1987-88	1.018567	0.3240325	0.330049	1.035567	0.6759675	0.700009	1.030058
1986-87	1.031622	0.3240325	0.334279	1.083000	0.6759675	0.732073	1.066352
1985-86	1.045640	0.3240325	0.338821	1.044060	0.6759675	0.705751	1.044572
1984-85	1.012205	0.3240325	0.327987	1.021655	0.6759675	0.690606	1.018593

NEVADA DEPARTMENT OF TAXATION  
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LAKE TAHOE

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4% A TYPE M&S FACTOR	4% B TYPE M&S FACTOR	50% C TYPE M&S FACTOR	25% D TYPE M&S FACTOR	17% S TYPE M&S FACTOR	80% FRAME M&S FACTOR	20% MASONRY M&S FACTOR
2008	1.21	1.19	1.19	1.20	1.20	1.18	1.18
2007	1.19	1.18	1.19	1.20	1.19	1.20	1.19
2006	1.19	1.17	1.18	1.19	1.19	1.18	1.17
2005	1.19	1.18	1.18	1.18	1.19	1.18	1.18
2004	1.20	1.18	1.18	1.19	1.20	1.19	1.18
2003	1.18	1.17	1.16	1.17	1.18	1.17	1.18
2002	1.17	1.16	1.16	1.17	1.18	1.18	1.16
2001	1.17	1.16	1.16	1.19	1.17	1.18	1.15
2000	1.17	1.16	1.15	1.18	1.17	1.19	1.16
1999	1.19	1.18	1.19	1.20	1.18	1.20	1.18
1998	1.20	1.19	1.20	1.22	1.19	1.22	1.20
1997	1.22	1.21	1.19	1.22	1.20	1.21	1.18
1996	1.22	1.21	1.20	1.22	1.19	1.21	1.19
1995	1.21	1.20	1.18	1.19	1.18	1.19	1.18
1994	1.22	1.21	1.20	1.22	1.19	1.24	1.22
1993	1.24	1.23	1.22	1.22	1.22	1.22	1.22
1992	1.22	1.21	1.20	1.20	1.20	1.22	1.21
1991	1.23	1.22	1.21	1.22	1.21	1.22	1.21
1990	1.23	1.22	1.20	1.20	1.19	1.21	1.21
1989	1.23	1.22	1.21	1.21	1.19	1.21	1.21
1988	1.23	1.22	1.21	1.21	1.19	1.20	1.20
1987	1.21	1.21	1.19	1.19	1.17	1.18	1.19
1986	1.20	1.19	1.18	1.18	1.17	1.18	1.19
1985	1.19	1.19	1.17	1.17	1.17	1.17	1.18
1984	1.18	1.18	1.17	1.16	1.17	1.15	1.16
1983	1.17	1.17	1.16	1.15	1.17	1.15	1.17
1982	1.18	1.18	1.17	1.16	1.18	1.16	1.17

NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY  
LAKE TAHOE

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	4% A TYPE M&S FACTOR	4% B TYPE M&S FACTOR	50% C TYPE M&S FACTOR	25% D TYPE M&S FACTOR	17% S TYPE M&S FACTOR	80% FRAME M&S FACTOR	20% MASONRY M&S FACTOR
2008	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2007	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2006	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2005	1.048	1.044	1.041	1.039	1.045	1.061	1.054
2004	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2003	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2002	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2001	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2000	1.039	1.037	1.042	1.041	1.035	1.053	1.044
1999	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1998	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1997	1.035	1.036	1.039	1.046	1.026	1.044	1.036
1996	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1995	1.025	1.026	1.016	1.014	1.026	1.007	0.990
1994	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1993	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1992	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1991	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1990	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1989	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1988	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1987	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1986	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1985	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1984	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1983	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1982	1.028	1.025	1.023	1.014	1.024	1.028	1.034



NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY  
LAKE TAHOE

WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

FISCAL YEAR	COMMERCIAL					RESIDENTIAL				
	4% A TYPE FACTOR	4% B TYPE FACTOR	50% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	20% MASONRY FACTOR	100% COMPOSITE FACTOR	
2010-11	0.043926	0.043001	0.523000	0.256250	0.185829	1.052006	0.804760	0.199708	1.004468	
2009-10	0.041680	0.042036	0.522390	0.258403	0.175950	1.040459	0.855051	0.211759	1.066810	
2008-09	0.043480	0.043032	0.545000	0.274053	0.184960	1.090525	0.844000	0.209014	1.053014	
2007-08	0.041571	0.041760	0.520500	0.257567	0.176170	1.037567	0.841667	0.210800	1.052467	
2006-07	0.045031	0.044727	0.555414	0.278938	0.192763	1.116872	0.899925	0.219000	1.118925	
2005-06	0.041108	0.041111	0.509500	0.255250	0.172890	1.019860	0.804325	0.206907	1.011232	
2004-05	0.040840	0.040880	0.511500	0.251943	0.174711	1.019874	0.819200	0.206379	1.025579	
2003-04	0.040400	0.040480	0.509391	0.254388	0.171190	1.015849	0.799624	0.200457	1.000080	
2002-03	0.040862	0.040777	0.503487	0.255913	0.174459	1.015497	0.835380	0.205261	1.040641	
2001-02	0.041015	0.041052	0.515171	0.256721	0.173797	1.027757	0.807344	0.201583	1.008928	
2000-01	0.039934	0.040008	0.508739	0.251250	0.170269	1.010201	0.810645	0.206441	1.017085	
1999-00	0.041400	0.041520	0.515171	0.261500	0.175886	1.035477	0.835200	0.205459	1.040659	
1998-99	0.041057	0.040898	0.513051	0.259378	0.174184	1.028567	0.822393	0.202905	1.025298	
1997-98	0.040664	0.040701	0.499533	0.247266	0.173291	1.001456	0.773116	0.191508	0.964624	
1996-97	0.040811	0.040806	0.509508	0.260250	0.171789	1.023164	0.818807	0.202000	1.020807	
1995-96	0.042119	0.042125	0.527650	0.267383	0.178537	1.057814	0.856800	0.211534	1.068334	
1994-95	0.039873	0.039950	0.500331	0.250328	0.169101	0.999582	0.828800	0.204200	1.033000	
1993-94	0.040720	0.040720	0.513746	0.257471	0.174413	1.027070	0.804998	0.202200	1.007198	
1992-93	0.040760	0.040920	0.508760	0.253884	0.173230	1.017555	0.816000	0.204200	1.020200	
1991-92	0.040480	0.040520	0.509000	0.256750	0.172550	1.019300	0.821993	0.204692	1.026685	
1990-91	0.042491	0.041944	0.523655	0.259032	0.182416	1.049537	0.836339	0.210151	1.046490	
1989-90	0.040817	0.041160	0.509784	0.255144	0.172040	1.018946	0.803200	0.201400	1.004600	
1988-89	0.040417	0.040400	0.504778	0.252389	0.170680	1.008303	0.823781	0.205325	1.029107	
1987-88	0.041025	0.041105	0.509000	0.256694	0.172890	1.020714	0.826936	0.207314	1.034249	
1986-87	0.040907	0.040987	0.515909	0.259487	0.172210	1.029500	0.868800	0.212369	1.081169	
1985-86	0.041168	0.041247	0.518530	0.261972	0.173785	1.036702	0.837517	0.209000	1.046517	
1984-85	0.041120	0.041000	0.511500	0.253500	0.174080	1.021200	0.822400	0.206800	1.029200	

NEVADA DEPARTMENT OF TAXATION  
2009 IMPROVEMENT FACTOR STUDY  
LAKE TAHOE

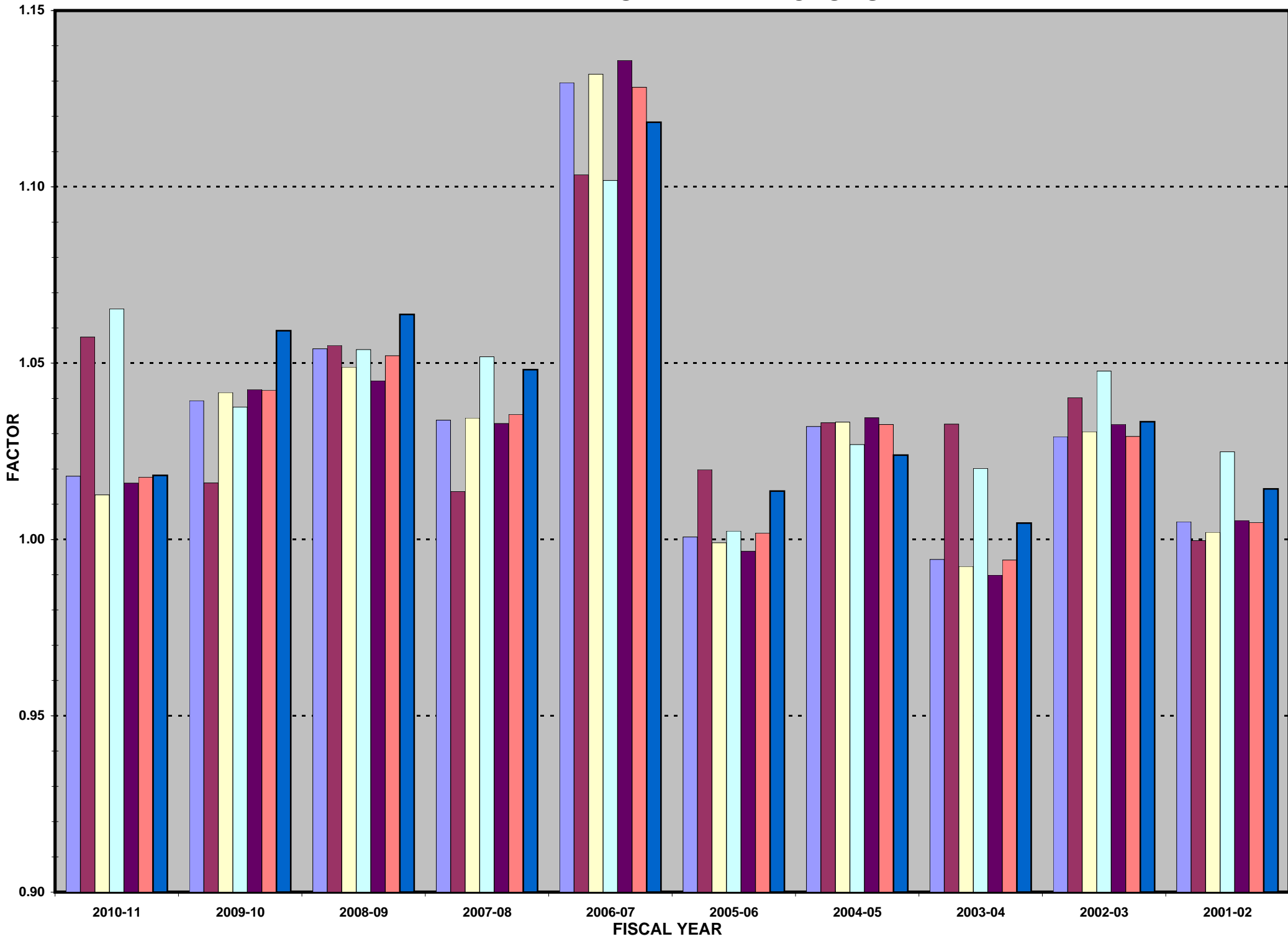
NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMMERCIAL			RESIDENTIAL			NET FACTOR
	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	
2010-11	1.052006	0.2884532	0.303455	1.004468	0.7115468	0.714726	1.018180
2009-10	1.040459	0.2884532	0.300124	1.066810	0.7115468	0.759085	1.059209
2008-09	1.090525	0.2884532	0.314566	1.053014	0.7115468	0.749268	1.063834
2007-08	1.037567	0.2884532	0.299290	1.052467	0.7115468	0.748880	1.048169
2006-07	1.116872	0.2884532	0.322165	1.118925	0.7115468	0.796167	1.118333
2005-06	1.019860	0.2884532	0.294182	1.011232	0.7115468	0.719539	1.013721
2004-05	1.019874	0.2884532	0.294186	1.025579	0.7115468	0.729748	1.023933
2003-04	1.015849	0.2884532	0.293025	1.000080	0.7115468	0.711604	1.004629
2002-03	1.015497	0.2884532	0.292923	1.040641	0.7115468	0.740465	1.033388
2001-02	1.027757	0.2884532	0.296460	1.008928	0.7115468	0.717899	1.014359
2000-01	1.010201	0.2884532	0.291396	1.017085	0.7115468	0.723704	1.015099
1999-00	1.035477	0.2884532	0.298687	1.040659	0.7115468	0.740477	1.039164
1998-99	1.028567	0.2884532	0.296694	1.025298	0.7115468	0.729548	1.026241
1997-98	1.001456	0.2884532	0.288873	0.964624	0.7115468	0.686375	0.975249
1996-97	1.023164	0.2884532	0.295135	1.020807	0.7115468	0.726352	1.021487
1995-96	1.057814	0.2884532	0.305130	1.068334	0.7115468	0.760170	1.065300
1994-95	0.999582	0.2884532	0.288333	1.033000	0.7115468	0.735028	1.023361
1993-94	1.027070	0.2884532	0.296262	1.007198	0.7115468	0.716669	1.012930
1992-93	1.017555	0.2884532	0.293517	1.020200	0.7115468	0.725920	1.019437
1991-92	1.019300	0.2884532	0.294020	1.026685	0.7115468	0.730534	1.024555
1990-91	1.049537	0.2884532	0.302742	1.046490	0.7115468	0.744627	1.047369
1989-90	1.018946	0.2884532	0.293918	1.004600	0.7115468	0.714820	1.008738
1988-89	1.008303	0.2884532	0.290848	1.029107	0.7115468	0.732257	1.023106
1987-88	1.020714	0.2884532	0.294428	1.034249	0.7115468	0.735917	1.030345
1986-87	1.029500	0.2884532	0.296963	1.081169	0.7115468	0.769302	1.066265
1985-86	1.036702	0.2884532	0.299040	1.046517	0.7115468	0.744646	1.043686
1984-85	1.021200	0.2884532	0.294568	1.029200	0.7115468	0.732324	1.026892





# NEVADA IMPROVEMENT FACTORS



# **Appendix I:**

# **Builders' Survey**

**NEVADA DEPARTMENT OF TAXATION  
2010-2011 BUILDERS COST SURVEY  
CONTRACTOR PERCENTAGE COST CHANGE**

<b>TYPE</b>	<b>OVERALL CHANGE</b>	<b>SKILLED LABOR</b>	<b>COMMON LABOR</b>	<b>INDIRECT COSTS</b>	<b>CONCRETE</b>	<b>STEEL</b>	<b>LUMBER</b>	<b>OTHER MATERIAL</b>
<b>General Engineering</b>	3.5%	1.2%	3.2%	9.7%	6.3%	8.9%	5.0%	7.8%
<b>General Building</b>	2.0%	-0.3%	-0.6%	4.9%	4.5%	6.8%	1.1%	3.0%
<b>Plumbing/Heating</b>	2.9%	4.7%	2.9%	6.6%	-0.7%	4.3%	-3.1%	0.3%
<b>Electrical</b>	11.9%	3.1%	2.9%	7.3%	2.5%	6.9%	1.1%	10.0%
<b>Carpentry</b>	-0.1%	-1.6%	-1.9%	2.7%	1.4%	3.1%	-2.3%	1.2%
<b>Painting/Decorating</b>	6.7%	10.0%	10.0%	8.3%	1.7%	0.0%	1.7%	1.7%
<b>Concrete</b>	2.6%	-2.2%	-2.2%	1.7%	-1.1%	10.8%	-1.5%	1.3%
<b>Steel Erection</b>	10.7%	-1.7%	0.0%	2.0%	5.0%	24.3%	0.0%	0.0%
<b>Roofing/Siding</b>	20.7%	5.0%	1.7%	7.3%	6.7%	13.3%	6.7%	22.3%
<b>Masonry</b>	5.0%	0.0%	0.0%	0.5%	2.5%	7.5%	0.0%	0.0%
<b>Other</b>	14.3%	1.6%	0.8%	7.8%	6.4%	11.7%	4.9%	7.3%
<b>TOTALS</b>	2.3%	-0.2%	-0.4%	4.9%	4.2%	6.9%	0.9%	3.2%

NEVADA DEPARTMENT OF TAXATION  
 2010-2011 BUILDERS COST SURVEY  
 CONTRACTOR PERCENTAGE COST CHANGE

NUMBER REPORTING

TYPE	OVERALL CHANGE	SKILLED LABOR	COMMON LABOR	INDIRECT COSTS	CONCRETE	STEEL	LUMBER	OTHER MATERIAL
General Engineering	22	21	21	20	21	21	21	21
General Building	404	405	409	404	404	404	402	404
Plumbing/Heating	7	7	7	7	7	7	7	7
Electrical	7	8	8	9	8	8	9	8
Carpentry	37	37	37	36	37	37	37	37
Painting/Decorating	3	3	3	3	3	3	3	3
Concrete	12	12	12	12	12	12	12	12
Steel Erection	3	3	3	3	3	3	3	3
Roofing/Siding	3	3	3	3	3	3	3	3
Masonry	2	2	2	2	2	2	2	2
Other	22	25	25	25	23	24	24	23
<b>TOTALS</b>	483	301	297	308	238	201	231	207

# NEVADA DEPARTMENT OF TAXATION

## 2010-11 BUILDERS COST SURVEY

### OVERALL CHANGE

#### STATEWIDE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	82	-23.3%	16.9%
NONE	203	0.0%	41.9%
UP	188	13.2%	38.8%
UNKWN	11		2.3%
TOTAL	484	2.3%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	195	1.8%	40.0%
COM	79	3.7%	16.2%
BOTH	194	2.2%	39.8%
OTHER	20	3.7%	4.1%
TOTAL	488	7.1%	100.0%

#### CARSON CITY

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	26	-24.4%	17.7%
NONE	64	0.0%	43.5%
UP	55	15.2%	37.4%
UNKWN	2		1.4%
TOTAL	147	1.4%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	56	2.2%	37.6%
COM	25	5.9%	16.8%
BOTH	61	-1.5%	40.9%
OTHER	7	6.4%	4.7%
TOTAL	149	1.4%	100.0%

#### ELKO

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	1	-10.0%	2.8%
NONE	19	0.0%	52.8%
UP	16	15.4%	44.4%
UNKWN	0		0.0%
TOTAL	36	6.6%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	16	4.1%	43.2%
COM	8	11.5%	21.6%
BOTH	11	7.3%	29.7%
OTHER	2	7.5%	5.4%
TOTAL	37	6.6%	100.0%

#### FALLON

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	12	-17.6%	24.5%
NONE	18	0.0%	36.7%
UP	15	18.7%	30.6%
UNKWN	4		8.2%
TOTAL	49	1.5%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	22	2.3%	44.9%
COM	3	-7.5%	6.1%
BOTH	23	0.2%	46.9%
OTHER	1	5.0%	2.0%
TOTAL	49	9.6%	100.0%



# NEVADA DEPARTMENT OF TAXATION

## 2010-11 BUILDERS COST SURVEY

### OVERALL CHANGE

#### LINCOLN

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	4	0.0%	22.2%
UP	14	15.5%	77.8%
UNKWN	0		0.0%
TOTAL	18	13.6%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	3	16.7%	16.7%
COM	1	25.0%	5.6%
BOTH	13	13.1%	72.2%
OTHER	1	0.0%	5.6%
TOTAL	18	13.6%	100.0%

#### NYE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	4	-15.0%	15.4%
NONE	10	0.0%	38.5%
UP	10	20.4%	38.5%
UNKWN	2		7.7%
TOTAL	26	15.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	8	7.5%	30.8%
COM	4	9.3%	15.4%
BOTH	14	6.1%	53.8%
OTHER	0		0.0%
TOTAL	26	15.0%	100.0%

#### RENO/SPARKS

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	37	-26.3%	20.1%
NONE	78	0.0%	42.4%
UP	66	14.7%	35.9%
UNKWN	3		1.6%
TOTAL	184	0.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	74	-1.5%	40.0%
COM	37	0.2%	20.0%
BOTH	66	1.4%	35.7%
OTHER	8	1.1%	4.3%
TOTAL	185	0.0%	100.0%

#### LAKE TAHOE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	2	-10.0%	8.3%
NONE	10	0.0%	41.7%
UP	12	18.8%	50.0%
UNKWN	0		0.0%
TOTAL	24	8.5%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	16	10.0%	66.7%
COM	1	10.0%	4.2%
BOTH	6	7.5%	25.0%
OTHER	1	0.0%	4.2%
TOTAL	24	8.5%	100.0%

# NEVADA DEPARTMENT OF TAXATION

## 2010-11 BUILDERS COST SURVEY

### SKILLED LABOR

#### STATEWIDE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	61	-16.6%	12.6%
NONE	325	0.0%	67.1%
UP	88	11.0%	18.2%
UNKWN	10		2.1%
TOTAL	484	-0.2%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	195	-0.5%	40.0%
COM	79	2.2%	16.2%
BOTH	194	-0.9%	39.8%
OTHER	20	-0.4%	4.1%
TOTAL	488	-0.2%	100.0%

#### CARSON CITY

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	22	-16.3%	15.0%
NONE	96	0.0%	65.3%
UP	26	9.1%	17.7%
UNKWN	3		2.0%
TOTAL	147	-0.9%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	56	0.2%	37.6%
COM	25	2.8%	16.8%
BOTH	61	-3.3%	40.9%
OTHER	7	-0.3%	4.7%
TOTAL	149	-0.9%	100.0%

#### ELKO

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	1	-15.0%	2.8%
NONE	23	0.0%	63.9%
UP	10	12.8%	27.8%
UNKWN	2		5.6%
TOTAL	36	3.3%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	16	1.5%	37.2%
COM	8	7.1%	18.6%
BOTH	11	3.6%	25.6%
OTHER	8	7.1%	18.6%
TOTAL	43	3.3%	100.0%

#### FALLON

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	5	-27.2%	10.2%
NONE	35	0.0%	71.4%
UP	8	12.5%	16.3%
UNKWN	1		2.0%
TOTAL	49	-0.8%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	22	-3.5%	44.9%
COM	3	3.3%	6.1%
BOTH	23	1.0%	46.9%
OTHER	1	5.0%	2.0%
TOTAL	49	-0.8%	100.0%

# NEVADA DEPARTMENT OF TAXATION

## 2010-11 BUILDERS COST SURVEY

### SKILLED LABOR

#### LINCOLN

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	10	0.0%	55.6%
UP	8	11.0%	44.4%
UNKWN	0		0.0%
TOTAL	18	4.9%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	3	11.7%	16.7%
COM	1	0.0%	5.6%
BOTH	13	4.1%	72.2%
OTHER	1	0.0%	5.6%
TOTAL	18	4.9%	100.0%

#### NYE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	2	-21.5%	7.7%
NONE	22	0.0%	84.6%
UP	2	3.5%	7.7%
UNKWN	0	0.0%	0.0%
TOTAL	26	-1.4%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	8	-0.4%	30.8%
COM	4	1.8%	15.4%
BOTH	14	-2.9%	53.8%
OTHER	0	0.0%	0.0%
TOTAL	26	-1.4%	100.0%

#### RENO/SPARKS

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	29	-15.1%	15.8%
NONE	123	0.0%	66.8%
UP	29	10.4%	15.8%
UNKWN	3		1.6%
TOTAL	184	-0.8%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	74	-1.3%	40.0%
COM	37	0.7%	20.0%
BOTH	66	-0.9%	35.7%
OTHER	8	-1.3%	4.3%
TOTAL	185	-0.8%	100.0%

#### LAKE TAHOE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	2	-10.0%	3.3%
NONE	16	0.0%	26.2%
UP	5	11.3%	8.2%
UNKWN	1		1.6%
TOTAL	24	1.5%	39.3%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	16	0.7%	8.2%
COM	1	5.0%	0.5%
BOTH	6	3.3%	3.1%
OTHER	1	0.0%	0.5%
TOTAL	24	1.5%	12.3%

# NEVADA DEPARTMENT OF TAXATION

## 2010-11 BUILDERS COST SURVEY

### COMMON LABOR

#### STATEWIDE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	51	-15.5%	10.5%
NONE	374	0.0%	77.3%
UP	53	10.8%	11.0%
UNKWN	6		1.2%
TOTAL	484	-0.4%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	195	-0.8%	40.0%
COM	79	1.8%	16.2%
BOTH	194	-0.9%	39.8%
OTHER	20	-0.1%	4.1%
TOTAL	488	-0.4%	100.0%

#### CARSON CITY

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	20	-15.7%	13.6%
NONE	110	0.0%	74.8%
UP	16	10.2%	10.9%
UNKWN	1		0.7%
TOTAL	147	-1.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	56	-1.7%	59.6%
COM	25	3.0%	26.6%
BOTH	61	-1.9%	64.9%
OTHER	7	-0.3%	7.4%
TOTAL	94	-1.0%	100.0%

#### ELKO

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	28	0.0%	77.8%
UP	6	11.2%	16.7%
UNKWN	2		5.6%
TOTAL	36	2.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	16	1.0%	43.2%
COM	8	3.9%	21.6%
BOTH	11	2.3%	29.7%
OTHER	2	0.0%	5.4%
TOTAL	37	2.0%	100.0%

#### FALLON

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	4	-15.5%	8.2%
NONE	41	0.0%	83.7%
UP	3	21.7%	6.1%
UNKWN	1		2.0%
TOTAL	49	0.1%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	22	-0.8%	44.9%
COM	3	0.0%	6.1%
BOTH	23	0.9%	46.9%
OTHER	1	0.0%	2.0%
TOTAL	49	0.1%	100.0%

# NEVADA DEPARTMENT OF TAXATION

## 2010-11 BUILDERS COST SURVEY

### COMMON LABOR

#### LINCOLN

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	13	0.0%	72.2%
UP	5	12.0%	27.8%
UNKWN	0		0.0%
TOTAL	18	3.3%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	3	11.7%	60.0%
COM	1	0.0%	5.6%
BOTH	13	1.9%	72.2%
OTHER	1	0.0%	5.6%
TOTAL	5	3.3%	143.3%

#### NYE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	3	-12.7%	11.5%
NONE	23	0.0%	88.5%
UP	0	0.0%	0.0%
UNKWN	0		0.0%
TOTAL	26	-1.5%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	8	-0.4%	30.8%
COM	4	0.0%	15.4%
BOTH	14	-2.5%	53.8%
OTHER	0		0.0%
TOTAL	26	-1.5%	100.0%

#### RENO/SPARKS

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	22	-16.2%	12.0%
NONE	143	0.0%	77.7%
UP	18	10.8%	9.8%
UNKWN	1		0.5%
TOTAL	184	-0.9%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	74	-1.1%	40.0%
COM	37	1.2%	20.0%
BOTH	66	-1.9%	35.7%
OTHER	8	0.0%	4.3%
TOTAL	185	-0.9%	100.0%

#### LAKE TAHOE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	2	-10.0%	3.9%
NONE	16	0.0%	31.4%
UP	5	12.0%	9.8%
UNKWN	1		2.0%
TOTAL	24	1.7%	47.1%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	16	0.3%	8.2%
COM	2	0.0%	1.0%
BOTH	6	5.8%	3.1%
OTHER	1	0.0%	0.5%
TOTAL	37	1.7%	19.0%

# NEVADA DEPARTMENT OF TAXATION

## 2010-11 BUILDERS COST SURVEY

### INDIRECT COSTS

#### STATEWIDE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	24	-17.9%	5.0%
NONE	248	0.0%	51.2%
UP	200	13.8%	41.3%
UNKWN	12		2.5%
TOTAL	484	4.9%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	195	4.0%	40.0%
COM	79	5.0%	16.2%
BOTH	194	5.8%	39.8%
OTHER	20	4.8%	4.1%
TOTAL	488	4.9%	100.0%

#### CARSON CITY

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	9	-14.0%	6.1%
NONE	72	0.0%	49.0%
UP	63	13.8%	42.9%
UNKWN	3		2.0%
TOTAL	147	5.2%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	56	3.7%	37.6%
COM	25	6.6%	16.8%
BOTH	61	5.9%	40.9%
OTHER	7	5.7%	4.7%
TOTAL	149	5.2%	100.0%

#### ELKO

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	18	0.0%	50.0%
UP	17	12.5%	47.2%
UNKWN	1		2.8%
TOTAL	36	6.1%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	16	5.6%	43.2%
COM	8	7.4%	21.6%
BOTH	11	5.5%	29.7%
OTHER	2	7.5%	5.4%
TOTAL	37	6.1%	100.0%

#### FALLON

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	3	-44.3%	6.1%
NONE	20	0.0%	40.8%
UP	21	13.7%	42.9%
UNKWN	5		10.2%
TOTAL	49	3.5%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	22	5.3%	44.9%
COM	3	5.0%	6.1%
BOTH	23	1.3%	46.9%
OTHER	1	10.0%	2.0%
TOTAL	49	3.5%	100.0%

# NEVADA DEPARTMENT OF TAXATION

## 2010-11 BUILDERS COST SURVEY

### INDIRECT COSTS

#### LINCOLN

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	5	0.0%	27.8%
UP	13	17.0%	72.2%
UNKWN	0		0.0%
TOTAL	18	12.3%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	3	11.7%	16.7%
COM	1	0.0%	5.6%
BOTH	13	14.3%	72.2%
OTHER	1	0.0%	5.6%
TOTAL	18	12.3%	100.0%

#### NYE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	2	-5.5%	7.7%
NONE	16	0.0%	61.5%
UP	8	17.6%	30.8%
UNKWN	0	0.0%	0.0%
TOTAL	26	5.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	8	1.5%	30.8%
COM	4	5.8%	15.4%
BOTH	14	6.8%	53.8%
OTHER	0	0.0%	0.0%
TOTAL	26	0.0%	100.0%

#### RENO/SPARKS

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	9	-14.9%	4.9%
NONE	104	0.0%	56.5%
UP	69	13.0%	37.5%
UNKWN	2		1.1%
TOTAL	184	4.2%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	74	4.0%	40.0%
COM	37	3.6%	20.0%
BOTH	66	4.7%	35.7%
OTHER	8	3.8%	4.3%
TOTAL	185	4.2%	100.0%

#### LAKE TAHOE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	1	-25.0%	4.2%
NONE	13	0.0%	54.2%
UP	9	14.9%	37.5%
UNKWN	1		4.2%
TOTAL	24	4.7%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	16	1.9%	8.2%
COM	1	5.0%	0.5%
BOTH	6	12.5%	3.1%
OTHER	1	0.0%	0.5%
TOTAL	24	4.7%	12.3%

# NEVADA DEPARTMENT OF TAXATION

## 2010-11 BUILDERS COST SURVEY

### CONCRETE

#### STATEWIDE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	34	-9.8%	7.0%
NONE	278	0.0%	57.4%
UP	159	14.4%	32.9%
UNKWN	13		2.7%
TOTAL	484	4.2%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	195	4.2%	40.0%
COM	79	14.1%	16.2%
BOTH	194	3.6%	39.8%
OTHER	20	9.6%	4.1%
TOTAL	488	4.2%	100.0%

#### CARSON CITY

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	11	-8.4%	7.5%
NONE	97	0.0%	66.0%
UP	37	10.2%	25.2%
UNKWN	2		1.4%
TOTAL	147	2.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	56	1.9%	37.6%
COM	25	2.8%	16.8%
BOTH	61	1.8%	40.9%
OTHER	7	3.3%	4.7%
TOTAL	149	2.0%	100.0%

#### ELKO

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	1	-10.0%	2.8%
NONE	13	0.0%	36.1%
UP	20	19.8%	55.6%
UNKWN	2		5.6%
TOTAL	36	11.3%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	16	10.8%	43.2%
COM	8	16.1%	21.6%
BOTH	11	9.2%	29.7%
OTHER	2	9.0%	5.4%
TOTAL	37	11.3%	100.0%

#### FALLON

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	1	-2.0%	2.0%
NONE	26	0.0%	53.1%
UP	20	13.7%	40.8%
UNKWN	2		4.1%
TOTAL	49	5.8%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	22	4.3%	44.9%
COM	3	15.0%	6.1%
BOTH	23	5.5%	46.9%
OTHER	1	15.0%	2.0%
TOTAL	49	5.8%	100.0%



# NEVADA DEPARTMENT OF TAXATION

## 2010-11 BUILDERS COST SURVEY

### CONCRETE

#### LINCOLN

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	6	0.0%	33.3%
UP	12	15.0%	66.7%
UNKWN	0		0.0%
TOTAL	18	10.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	3	16.7%	16.7%
COM	1	0.0%	5.6%
BOTH	13	10.0%	72.2%
OTHER	1	0.0%	5.6%
TOTAL	18	10.0%	100.0%

#### NYE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	3	-4.7%	11.5%
NONE	15	0.0%	57.7%
UP	8	0.0%	30.8%
UNKWN	0		0.0%
TOTAL	26	4.3%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	8	5.8%	30.8%
COM	4	1.3%	15.4%
BOTH	14	4.3%	53.8%
OTHER	0	0.0%	0.0%
TOTAL	26	4.3%	100.0%

#### RENO/SPARKS

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	17	-8.4%	-11.6%
NONE	107	0.0%	58.2%
UP	54	14.4%	29.3%
UNKWN	6		3.3%
TOTAL	184	3.3%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	74	3.4%	40.0%
COM	37	2.8%	20.0%
BOTH	66	1.7%	35.7%
OTHER	8	16.3%	4.3%
TOTAL	185	3.3%	100.0%

#### LAKE TAHOE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	1	-10.0%	2.9%
NONE	14	0.0%	41.2%
UP	8	20.0%	23.5%
UNKWN	1		2.9%
TOTAL	24	6.5%	70.6%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	16	5.6%	8.2%
COM	1	10.0%	0.5%
BOTH	6	10.0%	3.1%
OTHER	1	0.0%	0.5%
TOTAL	24	6.5%	12.3%

# NEVADA DEPARTMENT OF TAXATION

## 2010-11 BUILDERS COST SURVEY

### STEEL

#### STATEWIDE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	30	-12.6%	6.2%
NONE	281	0.0%	58.1%
UP	161	22.6%	33.3%
UNKWN	12		2.5%
TOTAL	484	6.9%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	195	5.1%	40.0%
COM	79	7.8%	16.2%
BOTH	194	8.3%	39.8%
OTHER	20	7.3%	4.1%
TOTAL	488	6.9%	100.0%

#### CARSON CITY

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	1	-7.3%	0.7%
NONE	98	0.0%	71.0%
UP	36	17.6%	26.1%
UNKWN	3		2.2%
TOTAL	138	4.4%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	56	4.3%	37.6%
COM	25	6.3%	16.8%
BOTH	61	4.1%	40.9%
OTHER	7	2.9%	4.7%
TOTAL	149	4.4%	100.0%

#### ELKO

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	14	0.0%	38.9%
UP	20	22.6%	55.6%
UNKWN	2		5.6%
TOTAL	36	13.3%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	16	10.0%	43.2%
COM	8	17.1%	21.6%
BOTH	11	16.6%	29.7%
OTHER	2	5.0%	5.4%
TOTAL	37	13.3%	100.0%

#### FALLON

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	1	-5.0%	2.0%
NONE	26	0.0%	53.1%
UP	20	26.2%	40.8%
UNKWN	2		4.1%
TOTAL	49	11.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	22	10.9%	42.3%
COM	3	18.3%	5.8%
BOTH	23	9.7%	44.2%
OTHER	4	20.0%	7.7%
TOTAL	52	11.0%	100.0%

# NEVADA DEPARTMENT OF TAXATION

## 2010-11 BUILDERS COST SURVEY

### STEEL

#### LINCOLN

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	5	0.0%	27.8%
UP	13	27.3%	72.2%
UNKWN	0		0.0%
TOTAL	18	19.7%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	3	23.3%	16.7%
COM	1	30.0%	5.6%
BOTH	13	19.6%	72.2%
OTHER	1	0.0%	5.6%
TOTAL	18	19.7%	100.0%

#### NYE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	2	-15.0%	7.7%
NONE	13	0.0%	50.0%
UP	11	42.7%	42.3%
UNKWN	0		0.0%
TOTAL	26	16.9%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	8	7.1%	30.8%
COM	4	18.3%	15.4%
BOTH	14	22.1%	53.8%
OTHER	0	0.0%	0.0%
TOTAL	26	16.9%	100.0%

#### RENO/SPARKS

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	19	-14.8%	10.3%
NONE	111	0.0%	60.3%
UP	50	19.7%	27.2%
UNKWN	4		2.2%
TOTAL	184	3.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	74	1.6%	40.4%
COM	37	4.7%	20.2%
BOTH	66	5.0%	36.1%
OTHER	6	11.9%	3.3%
TOTAL	183	3.9%	100.0%

#### LAKE TAHOE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	1	-10.0%	3.3%
NONE	14	0.0%	46.7%
UP	8	20.6%	26.7%
UNKWN	1		3.3%
TOTAL	24	6.7%	80.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	16	6.9%	8.2%
COM	1	0.0%	0.5%
BOTH	6	9.0%	3.1%
OTHER	1	0.0%	0.5%
TOTAL	24	6.7%	12.3%

# NEVADA DEPARTMENT OF TAXATION

## 2010-11 BUILDERS COST SURVEY

### LUMBER

#### STATEWIDE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	93	-13.3%	19.2%
NONE	246	0.0%	50.8%
UP	131	12.8%	27.1%
UNKWN	14		2.9%
TOTAL	484	0.9%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	195	0.0%	40.0%
COM	79	2.8%	16.2%
BOTH	194	0.9%	39.8%
OTHER	20	4.4%	4.1%
TOTAL	488	0.9%	100.0%

#### CARSON CITY

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	24	-12.9%	16.3%
NONE	88	0.0%	59.9%
UP	31	12.3%	21.1%
UNKWN	4		2.7%
TOTAL	147	1.4%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	56	-1.2%	37.6%
COM	25	0.0%	16.8%
BOTH	61	2.2%	40.9%
OTHER	7	2.9%	4.7%
TOTAL	149	1.4%	100.0%

#### ELKO

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	2	-12.5%	5.6%
NONE	18	0.0%	50.0%
UP	15	11.7%	41.7%
UNKWN	1		2.8%
TOTAL	36	4.3%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	16	1.4%	43.2%
COM	8	13.3%	21.6%
BOTH	11	2.4%	29.7%
OTHER	2	6.5%	5.4%
TOTAL	37	4.3%	100.0%

#### FALLON

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	13	-9.7%	26.0%
NONE	21	0.0%	42.0%
UP	15	15.9%	30.0%
UNKWN	1		2.0%
TOTAL	50	2.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	22	0.2%	44.9%
COM	3	8.3%	6.1%
BOTH	23	2.5%	46.9%
OTHER	1	10.0%	2.0%
TOTAL	49	2.0%	100.0%

# NEVADA DEPARTMENT OF TAXATION

## 2010-11 BUILDERS COST SURVEY

### LUMBER

#### LINCOLN

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	1	-4.0%	5.6%
NONE	7	0.0%	38.9%
UP	10	12.8%	55.6%
UNKWN	0		0.0%
TOTAL	18	13.6%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	3	11.7%	16.7%
COM	1	0.0%	5.6%
BOTH	13	6.8%	72.2%
OTHER	1	0.0%	5.6%
TOTAL	18	13.6%	100.0%

#### NYE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	4	-14.8%	13.3%
NONE	14	0.0%	46.7%
UP	10	11.3%	33.3%
UNKWN	2		6.7%
TOTAL	30	1.2%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	8	3.9%	30.8%
COM	4	1.3%	15.4%
BOTH	14	-0.4%	53.8%
OTHER	0	0.0%	0.0%
TOTAL	26	20.0%	100.0%

#### RENO/SPARKS

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	45	-14.6%	24.5%
NONE	88	0.0%	47.8%
UP	45	12.6%	14.7%
UNKWN	6		3.3%
TOTAL	184	-0.5%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	74	-0.7%	40.0%
COM	37	2.5%	20.0%
BOTH	66	-2.7%	35.7%
OTHER	8	5.6%	4.3%
TOTAL	185	0.0%	100.0%

#### LAKE TAHOE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	4	-13.3%	4.3%
NONE	10	0.0%	10.8%
UP	8	14.4%	8.6%
UNKWN	2		2.2%
TOTAL	24	2.8%	25.8%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	16	1.1%	8.2%
COM	1	5.0%	0.5%
BOTH	6	10.0%	3.1%
OTHER	1	0.0%	0.5%
TOTAL	24	2.8%	12.3%

# NEVADA DEPARTMENT OF TAXATION

## 2010-11 BUILDERS COST SURVEY

### OTHER BUILDING MATERIALS

#### STATEWIDE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	41	-11.1%	8.5%
NONE	285	0.0%	58.9%
UP	145	13.5%	30.0%
UNKWN	13		2.7%
TOTAL	484	3.2%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	195	2.7%	40.0%
COM	79	2.8%	16.2%
BOTH	194	3.9%	39.8%
OTHER	20	3.9%	4.1%
TOTAL	488	3.2%	100.0%

#### CARSON CITY

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	11	-10.2%	7.5%
NONE	88	0.0%	59.9%
UP	44	13.5%	29.9%
UNKWN	4		2.7%
TOTAL	147	3.4%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	56	0.9%	37.6%
COM	25	2.5%	16.8%
BOTH	61	5.9%	40.9%
OTHER	7	5.0%	4.7%
TOTAL	149	3.4%	100.0%

#### ELKO

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	19	0.0%	52.8%
UP	15	11.4%	41.7%
UNKWN	2		5.6%
TOTAL	36	5.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	16	3.3%	43.2%
COM	8	11.4%	21.6%
BOTH	11	3.8%	29.7%
OTHER	2	2.5%	5.4%
TOTAL	37	5.0%	100.0%

#### FALLON

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	2	-5.0%	4.1%
NONE	31	0.0%	63.3%
UP	15	12.9%	30.6%
UNKWN	1		2.0%
TOTAL	49	3.8%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	22	2.8%	44.9%
COM	3	13.3%	6.1%
BOTH	23	3.5%	46.9%
OTHER	1	5.0%	2.0%
TOTAL	49	3.8%	100.0%

# NEVADA DEPARTMENT OF TAXATION

## 2010-11 BUILDERS COST SURVEY

### OTHER BUILDING MATERIALS

#### LINCOLN

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	10	0.0%	55.6%
UP	8	23.1%	44.4%
UNKWN	0		0.0%
TOTAL	18	10.3%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	3	15.0%	16.7%
COM	1	20.0%	5.6%
BOTH	13	9.2%	72.2%
OTHER	1	0.0%	5.6%
TOTAL	18	10.3%	100.0%

#### NYE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	3	-2.7%	11.5%
NONE	20	0.0%	76.9%
UP	3	11.7%	11.5%
UNKWN	0	0.0%	0.0%
TOTAL	26	1.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	8	1.5%	30.8%
COM	4	1.3%	15.4%
BOTH	14	0.7%	53.8%
OTHER	0	0.0%	0.0%
TOTAL	26	1.0%	100.0%

#### RENO/SPARKS

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	23	-13.3%	12.5%
NONE	102	0.0%	55.4%
UP	54	11.8%	29.3%
UNKWN	5		2.7%
TOTAL	184	1.9%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	74	2.7%	40.0%
COM	37	0.3%	20.0%
BOTH	66	1.5%	35.7%
OTHER	8	4.4%	4.3%
TOTAL	185	1.9%	100.0%

#### LAKE TAHOE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	2	-10.0%	4.9%
NONE	15	0.0%	36.6%
UP	6	24.5%	14.6%
UNKWN	1		2.4%
TOTAL	24	5.5%	58.5%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	16	6.1%	8.2%
COM	1	0.0%	0.5%
BOTH	6	6.0%	3.1%
OTHER	1	0.0%	0.5%
TOTAL	24	5.5%	12.3%

**NEVADA DEPARTMENT OF TAXATION  
2010-11 BUILDERS COST SURVEY  
RESIDENTIAL BUILDING COST PER SQ FT**

<b>BUILDERSY</b>	<b>BUILDERS</b>				<b>COST / SQ FT</b>			
	<b>1,000 SQ FT</b>	<b>1,500 SQ FT</b>	<b>2,500 SQ FT</b>	<b>3000 SQ FT</b>	<b>1,000 SQ FT</b>	<b>1,500 SQ FT</b>	<b>2,500 SQ FT</b>	<b>3000 SQ FT</b>
CARSON CITY	36	49	48	49	\$ 134.00	\$ 144.00	\$ 170.00	\$ 213.00
ELKO	12	17	8	5	102.00	111.00	115.00	111.00
FALLON	20	22	17	16	105.00	117.00	134.00	142.00
LINCOLN	10	10	4	3	107.00	100.00	90.00	88.00
NYE	10	12	10	7	74.00	84.00	79.00	87.00
RENO SPARKS	33	35	33	51	136.00	129.00	159.00	205.00
LAKE TAHOE	3	6	7	11	300.00	276.00	346.00	425.00
SATEWIDE	124	151	127	142	\$ 124.00	\$ 130.00	\$ 159.00	\$ 206.00



# **Appendix II:**

## **Notifications from Assessors**

**Bruce Bartolowits**

---

**From:** Dave Dawley [DDawley@ci.carson-city.nv.us]  
**Sent:** Monday, May 18, 2009 5:12 PM  
**To:** Bruce Bartolowits  
**Subject:** Re: Improvement Factor

Hi Bruce. I apologize, I have been spending way too much time at the legislature.

We oppose the statewide factor of 2% for the 2010/2011 fiscal year. First, the values in Carson City are dropping dramatically, and adding a positive factor is just nonsense at this time. We are going to have to start adding obsolescence to the improvements to keep them under market value. This also makes no sense. Why would you increase the improvements just to decrease them with obsolescence.

The second reason is because, if you look at Marshall & Swift, the cost did not change. The only thing that changed was the state and local multiplier. In Carson City, the multiplier went down, so that all properties that were appraised last year (2009/2010) and those that were reappraised for the 2010/2011 years are going down. This would not suggest a positive improvement factor should be added.

Thank you, Dave

David A. Dawley, Assessor  
Carson City Assessor's Office  
201 N. Carson St Ste #6  
Carson City, NV 89701-4289  
(775)887-2130 fax: (775)887-2139

>>> Bruce Bartolowits <bbartolowits@tax.state.nv.us> 5/18/2009 4:57 PM

>>> >>>

Just a reminder, we have not heard from a few of you about this year's improvement factor. Your approval or objection was due May 15th. Just a quick e-mail will do. Thank you!

Bruce Bartolowits  
Supervisor Locally Assessed Properties  
Department of Taxation  
Division of Assessment Standards  
(Phone) 775-684-2034  
(Fax) 775-684-2020  
bbartolowits@tax.state.nv.us

*Churchill*

**Bruce Bartolowits**

---

**From:** Norma Green / Assessor Churchill County [assessor-njg@churchillcounty.org]  
**Sent:** Friday, May 15, 2009 4:29 PM  
**To:** Terry Rubald  
**Cc:** Bruce Bartolowits  
**Subject:** Improvement Factor

May 15, 2009

Terry Rubald, Chief  
Division of Assessment Standards

RE: 2010-11 Improvement Factor

Dear Terry,

I respectfully do not approve of the 2010-11 statewide factor of 1.02 for Churchill County. The 1.01 Fallon factor is more conducive for our county. I appreciate all the work and effort that Department of Taxation goes to into coming up with the factor, and realize that in the past it has been the pleasure of the Tax Commission to approve the statewide factor. However, in today's market one-size fits all does not work this year. Therefore, I think it is in the best interest of the Churchill County Tax Payer that I go on record stating such.

In addition, I am preparing to re-cost all improvements in Churchill County for the 2010-11 tax roll. Please advise me if you need anything further from me.

Once again, thanks for all your hard work and assistance.

Respectfully,

Norma J. Green  
Churchill County Assessor  
[assessor-njg@churchillcounty.org](mailto:assessor-njg@churchillcounty.org)  
Phone (775) 428-0239 Fax (775) 423-2429

Douglas



JIM GIBBONS  
Governor

THOMAS R. SHEETS  
Chair, Nevada Tax Commission

DINO DICIANNO  
Executive Director

STATE OF NEVADA  
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>  
1550 College Parkway, Suite 115  
Carson City, Nevada 89706-7937  
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE  
4600 Kietzke Lane  
Building L, Suite 235  
Reno, Nevada 89502  
Phone: (775) 688-1295  
Fax: (775) 688-1303

LAS VEGAS OFFICE  
Grant Sawyer Office Building, Suite 1300  
555 E. Washington Avenue  
Las Vegas, Nevada, 89101  
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE  
2550 Paseo Verde Parkway Suite 180  
Henderson, Nevada 89074  
Phone: (702) 486-2300  
Fax: (702) 486-3377

March 30, 2009

DOUG SONNEMANN  
DOUGLAS COUNTY ASSESSOR  
P.O. BOX 218  
MINDEN, NV 89423

RECEIVED

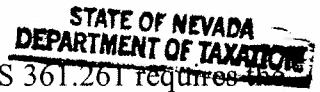
APR 03 2009

RECEIVED

ASSESSOR'S OFFICE  
DOUGLAS COUNTY

APR 06 2009

Dear DOUG:



Please find attached the proposed Improvement Factor for the 2010-2011 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration on or before February 1, 2009. Although the factor study was prepared by February 1, we inadvertently failed to send you notice of same. We beg your pardon for the delay.

The factor recommended by the Department is a statewide factor, without reference to regions. The factor is a reconciliation between change in cost in the Marshall and Swift manuals from October 2007 to October 2008 for commercial costs and from September 2007 to September 2008 for residential costs. The final presentation to the Nevada Tax Commission will include a comparison of the proposed factor to the federal Consumer Price Index for Housing for the western region and a local builders' cost survey that reports the type of construction, region, and changes in costs from 2007 to 2008. Please let me know if you desire a copy of the local builders' cost survey when it is completed.

Pursuant to NRS 361.261, the Assessors have until May 15, 2009 to approve or object to the proposed factor. If an Assessor objects to the proposed factor, the Assessor must provide an alternative proposal and include supporting data. We interpret the statute to mean that you must affirmatively approve the factor. In the past, writing a letter of approval has added yet another task to the many you face. Therefore, we are hopeful that just checking one of the statements below, signing, and returning a copy of this letter will simplify the process, or just drop me an email at the address below. Either will suffice.

If you have any questions, please let me know.

Sincerely,

Terry E. Rubald, Chief  
Division of Assessment Standards  
(775) 684-2095  
trubald@tax.state.nv.us

I approve the 2010-11 Improvement Factor proposed by the Department of Taxation.  
 I do not approve the 2010-11 Improvement Factor for the following reasons:

*We do not use the factor*

Signed:

Date: 4/3/09

**Bruce Bartolowits**

---

**From:** Terry Rubald  
**Sent:** Wednesday, April 22, 2009 12:43 PM  
**To:** Dennis DeArrieta  
**Cc:** Bruce Bartolowits; Doug Bixby  
**Subject:** RE:

Hi Dennis,

Thanks for the input Dennis. The improvement factor we are proposing is 1.02, the statewide factor. Although we produce regional factors, we haven't recommended regional factors for about the last 7 years.

The improvement factor is a trend factor in cost and reflects the change in cost in the Marshall Swift manual. Its purpose is to keep non-reappraised parcels on an equivalent level with the reappraised (and re-costed) parcels. If the change in replacement cost new takes property above full cash value, then an obsolescence factor must be determined and applied.

Your comments will be made part of the record. Thanks again for taking the time to comment.

Terry E. Rubald  
Chief, Division of Assessment Standards  
Department of Taxation  
1550 College Parkway  
Carson City, Nevada 89706  
(775) 684-2095  
Fax: 775-684-2020

---

**From:** Dennis DeArrieta [mailto:ddearrieta@elkocountynv.net]  
**Sent:** Wednesday, April 22, 2009 10:08 AM  
**To:** Terry Rubald  
**Subject:** FW:

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**From:** Dennis DeArrieta  
**Sent:** Wednesday, April 22, 2009 10:06 AM  
**To:** Terry Rubald  
**Subject:**

Hi Terry!

I am responding to your letter about the improvement factor. We are strongly opposed to the 1.06 factor for Elko County and hope to have that number reduced. I know Elko County has prospered compared to other areas in the state. We are about a year and a half behind the rest of you when it comes to the economic downturn. Obviously we are driven by the price of gold and the high prices have allowed us to remain strong. However, we are now seeing the down turn ourselves and are being affected in the same manner as other areas in the state. When Mr. Obama took office it put a huge scare into the mining industry. The concerns of mining laws being repealed and the fear of increased environmental laws have put them in a holding position. Newmont for one canceled all equipment orders and have put all requests for new equipment on hold. They also recently laid off 38 employees. Other mine representatives from Barick and Cortez have expressed the same concerns and are being extremely careful moving forward. All have said that major projects that are done by local contractors are

4/28/2009

either on hold or discontinued altogether. Local contractors are feeling the crunch and some have had lay offs as well.

Our school district is also feeling the crunch as new construction permits continue to drop and depending on legislation are planning on cutting 25 to 30 teaching positions. Local builders are competing again and there costs per square foot are down. Also the housing market is coming down as well and although we are not seeing the mass foreclosures that others are things are not as good as you might think. Marshall & Swift have also given us a slight increase which we are in objection to as well and I know that they did there research and collected data that probably justified that increase 6 to 9 months ago but is certainly not the case now. We will have a difficult time explaining and justify any increase at this point let alone a 1.06 percent increase.

Terry I hope this helps justify a lower improvement factor for Elko County. We feel that even the 1.02 for the state wide factor is high and having discussions with other assessors last week at conference I believe you will hear that consensuses from others as well. Please let me know what I need to do on my end and thank you for your consideration.

Dennis de Arrieta  
Deputy Assessor  
Elko County  
775-738-7557 Ext 22

**Bruce Bartolowits**

---

**From:** Terry Rubald  
**Sent:** Monday, April 06, 2009 7:04 AM  
**To:** Bruce Bartolowits  
**Subject:** FW: Improvement factor

Terry E. Rubald  
Chief, Division of Assessment Standards  
Department of Taxation  
1550 College Parkway  
Carson City, Nevada 89706  
(775) 684-2095  
Fax: 775-684-2020

---

**From:** RUTH LEE [mailto:ruthlee1957@yahoo.com]  
**Sent:** Monday, April 06, 2009 7:04 AM  
**To:** Terry Rubald  
**Subject:** Improvement factor

Terry,  
I have not problem with the improvement factor.  
Thanks,  
Ruth

**Bruce Bartolowits**

---

**From:** Michael Mears [ecmears@eureka.nv.org]  
**Sent:** Wednesday, April 08, 2009 8:21 AM  
**To:** Terry Rubald  
**Cc:** Bruce Bartolowits; Kevin Cole  
**Subject:** Proposed Improvement Factor

Good morning Terry and Bruce. Garney and I have reviewed the proposed improvement factor. We are inclined to utilize the Elko factor as construction costs are typically higher out here than in other parts of the state; largely because of our remote location. I do have a couple of questions though.

Jim had always impressed upon me that we had to use two improvement factors. When I spoke with Bruce and Shannon last April, they told us that we shouldn't be doing that; however, they didn't really explain to us how we were supposed to apply the correct depreciation without two factors. Here is my scenario:

We recalculate the improvement cost on all improvements in our reappraisal area. All other improvements have the factor applied to them. We have two factor groups; one for improvements over 50 years old which are depreciated out and one for improvements less than 50 years old. The way it has been explained to me in the past is that we need to take the factor supplied by the Department and apply one year of depreciation to the factor. Otherwise, the improvements that are less than 50 years old are being increased for inflation without any depreciation applied.

If we have been doing this incorrectly for the last 30 years, I obviously want to correct it, but need to know how we are to do so. I would greatly appreciate your and Bruce's assistance. Thank you very much. - Michael

Michael A. Mears  
EUREKA COUNTY ASSESSOR  
GIS COORDINATOR  
P.O. BOX 88  
EUREKA, NEVADA 89316  
Phone: 775.237.5270  
Fax: 775.237.6124  
E-mail: [ecmears@eureka.nv.org](mailto:ecmears@eureka.nv.org)  
Website: <http://www.co.eureka.nv.us>



Humboldt



JIM GIBBONS  
Governor

THOMAS R. SHEETS  
Chair, Nevada Tax Commission

DINO DICIANNO  
Executive Director

STATE OF NEVADA  
DEPARTMENT OF TAXATION

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Grant Sawyer Office Building, Suite 1300  
555 E. Washington Avenue  
Las Vegas, Nevada, 89101  
Phone: (702) 486-2300 Fax: (702) 486-2373

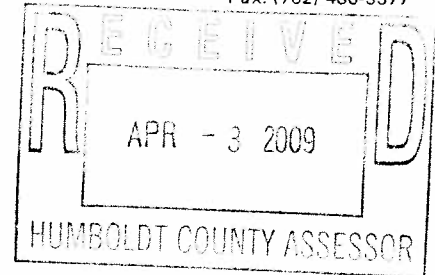
March 30, 2009

RECEIVED

APR 08

RENO OFFICE  
4600 Kietzke Lane  
Building L, Suite 235  
Reno, Nevada 89502  
Phone: (775) 688-1295  
Fax: (775) 688-1303

STATE OF NEVADA  
DEPARTMENT OF TAXATION  
HENDERSON OFFICE  
2550 Paradise Parkway Suite 180  
Henderson, Nevada 89074  
Phone: (702) 486-2300  
Fax: (702) 486-3377



WILLIAM JOHNSON  
HUMBOLDT COUNTY ASSESSOR  
50 WEST FIFTH STREET  
WINNEMUCCA, NV 89445

Dear WILLIAM:

Please find attached the proposed Improvement Factor for the 2010-2011 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration on or before February 1, 2009. Although the factor study was prepared by February 1, we inadvertently failed to send you notice of same. We beg your pardon for the delay.

The factor recommended by the Department is a statewide factor, without reference to regions. The factor is a reconciliation between change in cost in the Marshall and Swift manuals from October 2007 to October 2008 for commercial costs and from September 2007 to September 2008 for residential costs. The final presentation to the Nevada Tax Commission will include a comparison of the proposed factor to the federal Consumer Price Index for Housing for the western region and a local builders' cost survey that reports the type of construction, region, and changes in costs from 2007 to 2008. Please let me know if you desire a copy of the local builders' cost survey when it is completed.

Pursuant to NRS 361.261, the Assessors have until May 15, 2009 to approve or object to the proposed factor. If an Assessor objects to the proposed factor, the Assessor must provide an alternative proposal and include supporting data. We interpret the statute to mean that you must affirmatively approve the factor. In the past, writing a letter of approval has added yet another task to the many you face. Therefore, we are hopeful that just checking one of the statements below, signing, and returning a copy of this letter will simplify the process, or just drop me an email at the address below. Either will suffice.

If you have any questions, please let me know.

Sincerely,

Terry E. Rubald, Chief  
Division of Assessment Standards  
(775) 684-2095  
trubald@tax.state.nv.us

I approve the 2010-11 Improvement Factor proposed by the Department of Taxation.  
 I do not approve the 2010-11 Improvement Factor for the following reasons:

HOWEVER, I HAVE NEVER REALLY APPROVED OF A STATEWIDE FACTOR AS WE ARE A VERY DIVERSE STATE.

Signed:

Date:

April 6, 2009

NEVADA DEPARTMENT OF TAXATION  
 2009 IMPROVEMENT FACTOR STUDY  
 2010-2011 PROPOSED IMPROVEMENT FACTORS

COMPUTED FROM THE MARSHALL SWIFT RESIDENTIAL & COMMERCIAL MANUALS

FACTOR AREA	ROUNDED FACTOR	RAW FACTOR	WEIGHT	FACTOR SHARE
CARSON CITY	1.02	1.018	15.0%	0.1524
ELKO	1.06	1.057	5.8%	0.0610
FALLON	1.01	1.013	8.6%	0.0871
LINCOLN COUNTY	1.07	1.065	0.4%	0.0040
NYE COUNTY	1.02	1.016	4.3%	0.0434
RENO - SPARKS	1.02	1.018	58.5%	0.5949
LAKE TAHOE	1.02	1.018	7.6%	0.0769
STATEWIDE	1.02	1.018	100.0%	1.0197
LAS VEGAS	1.06	1.060	N/A	N/A

*Laura*

**Bruce Bartolowits**

---

**From:** Lura Duvall [lura@landercounty.org]  
**Sent:** Tuesday, May 19, 2009 11:26 AM  
**To:** Bruce Bartolowits  
**Subject:** RE: Improvement Factor

Bruce:

I have no objection to the improvement factor

Lura Duvall  
Lander County Assessor

**From:** Bruce Bartolowits [mailto:bbartolowits@tax.state.nv.us]  
**Sent:** Monday, May 18, 2009 4:58 PM  
**To:** 'Dave Dawley'; 'mws@co.clark.nv.us'; 'Lura Duvall'; 'smusselman@co.nye.nv.us'; 'Mike Glass'  
**Subject:** Improvement Factor

Just a reminder, we have not heard from a few of you about this year's improvement factor. Your approval or objection was due May 15<sup>th</sup>. Just a quick e-mail will do. Thank you!

*Bruce Bartolowits*  
Supervisor Locally Assessed Properties  
Department of Taxation  
Division of Assessment Standards  
(Phone) 775-684-2034  
(Fax) 775-684-2020  
bbartolowits@tax.state.nv.us

Lincoln



STATE OF NEVADA  
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>

1660 College Parkway, Suite 115  
Carson City, Nevada 89706-7837

Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE  
4600 Kiowa Lane  
Building L, Suite 236  
Reno, Nevada 89502  
Phone: (775) 888-1296  
Fax: (775) 888-1303

HENDERSON OFFICE  
2650 Paseo Verde Parkway Suite 180  
Henderson, Nevada 89074  
Phone: (702) 486-2300  
Fax: (702) 486-3377

JIM GIBBONS  
Governor  
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DINO DICIANNO  
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LAS VEGAS OFFICE  
Grant Sawyer Office Building, Suite 1300  
555 E. Washington Avenue  
Las Vegas, Nevada, 89101  
Phone: (702) 486-2300 Fax: (702) 486-2373

March 30, 2009

MELANIE MCBRIDE  
LINCOLN COUNTY ASSESSOR  
P.O. BOX 420  
PIOCHE, NV 89043

Dear MELANIE:

Please find attached the proposed Improvement Factor for the 2010-2011 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration on or before February 1, 2009. Although the factor study was prepared by February 1, we inadvertently failed to send you notice of same. We beg your pardon for the delay.

The factor recommended by the Department is a statewide factor, without reference to regions. The factor is a reconciliation between change in cost in the Marshall and Swift manuals from October 2007 to October 2008 for commercial costs and from September 2007 to September 2008 for residential costs. The final presentation to the Nevada Tax Commission will include a comparison of the proposed factor to the federal Consumer Price Index for Housing for the western region and a local builders' cost survey that reports the type of construction, region, and changes in costs from 2007 to 2008. Please let me know if you desire a copy of the local builders' cost survey when it is completed.

Pursuant to NRS 361.261, the Assessors have until May 15, 2009 to approve or object to the proposed factor. If an Assessor objects to the proposed factor, the Assessor must provide an alternative proposal and include supporting data. We interpret the statute to mean that you must affirmatively approve the factor. In the past, writing a letter of approval has added yet another task to the many you face. Therefore, we are hopeful that just checking one of the statements below, signing, and returning a copy of this letter will simplify the process, or, just drop me an email at the address below. Either will suffice.

If you have any questions, please let me know.

Sincerely,

Terry E. Rubald, Chief  
Division of Assessment Standards  
(775) 684-2095  
trubald@tax.state.nv.us

I approve the 2010-11 Improvement Factor proposed by the Department of Taxation.  
 I do not approve the 2010-11 Improvement Factor for the following reasons:

Signed: Melanie McBride Date: 4-7-2009

Lyon

**Bruce Bartolowits**

---

**From:** Mike Glass [mglass@lyon-county.org]  
**Sent:** Tuesday, May 19, 2009 9:17 AM  
**To:** Bruce Bartolowits  
**Subject:** RE: Improvement Factor

Bruce,

After talking with many contractors that have told me building costs have gone way down between 9/07 and 9/08 I'm not sure I do agree with the factor. However, the way you guys interpret the statute to mean I **must affirmatively approve** the factor I guess at this point there isn't much else I can do.

Mike

---

**From:** Bruce Bartolowits [mailto:bbartolowits@tax.state.nv.us]  
**Sent:** Monday, May 18, 2009 4:58 PM  
**To:** 'Dave Dawley'; 'mws@co.clark.nv.us'; 'Lura Duvall'; 'smusselman@co.nye.nv.us'; 'Mike Glass'  
**Subject:** Improvement Factor

Just a reminder, we have not heard from a few of you about this year's improvement factor. Your approval or objection was due May 15<sup>th</sup>. Just a quick e-mail will do. Thank you!

*Bruce Bartolowits*  
Supervisor Locally Assessed Properties  
Department of Taxation  
Division of Assessment Standards  
(Phone) 775-684-2034  
(Fax) 775-684-2020  
bbartolowits@tax.state.nv.us

Mineral



JIM GIBBONS  
Governor

THOMAS R. SHEETS  
Chair, Nevada Tax Commission

DINO DICIANNO  
Executive Director

STATE OF NEVADA  
DEPARTMENT OF TAXATION

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Carson City, Nevada 89706-7937  
Phone: (775) 684-2000 Fax: (775) 684-2020

RECEIVED

APR 08 2009

RENO OFFICE  
4600 Kietzke Lane  
Building L, Suite 235  
Reno, Nevada 89502  
Phone: (775) 688-1295  
Fax: (775) 688-1303

LAS VEGAS OFFICE  
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Las Vegas, Nevada, 89101  
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STATE OF NEVADA  
DEPARTMENT OF TAXATION

HENDERSON OFFICE  
2550 Paseo Verde Parkway Suite 180  
Henderson, Nevada 89074  
Phone: (702) 486-2300  
Fax: (702) 486-3377

March 30, 2009

DOROTHY FOWLER  
MINERAL COUNTY ASSESSOR  
P.O. BOX 400  
HAWTHORNE, NV 89415

Dear DOROTHY :

Please find attached the proposed Improvement Factor for the 2010-2011 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration on or before February 1, 2009. Although the factor study was prepared by February 1, we inadvertently failed to send you notice of same. We beg your pardon for the delay.

The factor recommended by the Department is a statewide factor, without reference to regions. The factor is a reconciliation between change in cost in the Marshall and Swift manuals from October 2007 to October 2008 for commercial costs and from September 2007 to September 2008 for residential costs. The final presentation to the Nevada Tax Commission will include a comparison of the proposed factor to the federal Consumer Price Index for Housing for the western region and a local builders' cost survey that reports the type of construction, region, and changes in costs from 2007 to 2008. Please let me know if you desire a copy of the local builders' cost survey when it is completed.

Pursuant to NRS 361.261, the Assessors have until May 15, 2009 to approve or object to the proposed factor. If an Assessor objects to the proposed factor, the Assessor must provide an alternative proposal and include supporting data. We interpret the statute to mean that you must affirmatively approve the factor. In the past, writing a letter of approval has added yet another task to the many you face. Therefore, we are hopeful that just checking one of the statements below, signing, and returning a copy of this letter will simplify the process, or just drop me an email at the address below. Either will suffice.

If you have any questions, please let me know.

Sincerely,

Terry E. Rubald, Chief  
Division of Assessment Standards  
(775) 684-2095  
trubald@tax.state.nv.us

I approve the 2010-11 Improvement Factor proposed by the Department of Taxation.  
 I do not approve the 2010-11 Improvement Factor for the following reasons:

Signed:

Date: 7 April 2009

## Bruce Bartolowits

---

**From:** Sandra Musselman [smusselman@co.nye.nv.us]  
**Sent:** Thursday, May 21, 2009 11:41 AM  
**To:** Bruce Bartolowits  
**Cc:** Robin Rivero  
**Subject:** 2010/11 improvement factor

Bruce,

With the economy in it's current state, and with the obsolescence we have already applied to various improvements for the 2009/10 roll, I believe we should be looking at a negative factor, not the 1.02 proposed factor. If the proposed 2010/11 factor is approved and applied, further obsolescence will have to be applied to the 2010/11 improvements.

Thank you,  
Sandra Musselman  
Nye County Assessor

**Bruce Bartolowits**

---

**From:** Terry Rubald  
**Sent:** Wednesday, April 08, 2009 1:57 PM  
**To:** Bruce Bartolowits  
**Subject:** FW: Improvement factor

Terry E. Rubald  
Chief, Division of Assessment Standards  
Department of Taxation  
1550 College Parkway  
Carson City, Nevada 89706  
(775) 684-2095  
Fax: 775-684-2020

-----Original Message-----

From: Celeste Hamilton [mailto:chamilton@pershingcounty.net]  
Sent: Wednesday, April 08, 2009 1:19 PM  
To: Terry Rubald  
Subject: Improvement factor

Terry,

I approve the 2010-11 Improvement Factor proposed by the Department of Taxation. Pershing County uses Fallon's factor.

Thank you

Celeste Hamilton

Pershing County Assessor

P O Box 89

Lovelock, Nv 89419

775-273-2369



Storey



JIM GIBBONS  
Governor

THOMAS R. SHEETS  
Chair, Nevada Tax Commission

DINO DICIANNO  
Executive Director

STATE OF NEVADA  
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>

1550 College Parkway, Suite 115  
Carson City, Nevada 89706-7937  
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE  
4600 Kietzke Lane  
Building L, Suite 235  
Reno, Nevada 89502  
Phone: (775) 688-1295  
Fax: (775) 688-1303

LAS VEGAS OFFICE  
Grant Sawyer Office Building, Suite 1300  
555 E. Washington Avenue  
Las Vegas, Nevada, 89101  
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE  
2550 Paseo Verde Parkway Suite 180  
Henderson, Nevada 89074  
Phone: (702) 486-2300  
Fax: (702) 486-3377

March 30, 2009

KATHY WEEKS  
STOREY COUNTY ASSESSOR  
P.O. BOX 494  
VIRGINIA CITY, NV 89440

**RECEIVED**

APR 08 2009

STATE OF NEVADA  
DEPARTMENT OF TAXATION

Dear KATHY:

Please find attached the proposed Improvement Factor for the 2010-2011 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration on or before February 1, 2009. Although the factor study was prepared by February 1, we inadvertently failed to send you notice of same. We beg your pardon for the delay.

The factor recommended by the Department is a statewide factor, without reference to regions. The factor is a reconciliation between change in cost in the Marshall and Swift manuals from October 2007 to October 2008 for commercial costs and from September 2007 to September 2008 for residential costs. The final presentation to the Nevada Tax Commission will include a comparison of the proposed factor to the federal Consumer Price Index for Housing for the western region and a local builders' cost survey that reports the type of construction, region, and changes in costs from 2007 to 2008. Please let me know if you desire a copy of the local builders' cost survey when it is completed.

Pursuant to NRS 361.261, the Assessors have until May 15, 2009 to approve or object to the proposed factor. If an Assessor objects to the proposed factor, the Assessor must provide an alternative proposal and include supporting data. We interpret the statute to mean that you must affirmatively approve the factor. In the past, writing a letter of approval has added yet another task to the many you face. Therefore, we are hopeful that just checking one of the statements below, signing, and returning a copy of this letter will simplify the process, or just drop me an email at the address below. Either will suffice.

If you have any questions, please let me know.

Sincerely,

Terry E. Rubald, Chief  
Division of Assessment Standards  
(775) 684-2095  
trubald@tax.state.nv.us

X I approve the 2010-11 Improvement Factor proposed by the Department of Taxation.  
I do not approve the 2010-11 Improvement Factor for the following reasons:

Signed:

Date:

4/3/09

**Bruce Bartolowits**

---

**From:** Terry Rubald  
**Sent:** Thursday, April 30, 2009 6:33 AM  
**To:** Bruce Bartolowits  
**Subject:** FW: Improvement Factor

Terry E. Rubald  
Chief, Division of Assessment Standards  
Department of Taxation  
1550 College Parkway  
Carson City, Nevada 89706  
(775) 684-2095  
Fax: 775-684-2020

---

**From:** Wilkins, Theresa [mailto:TWilkins@washoecounty.us]  
**Sent:** Wednesday, April 29, 2009 9:54 AM  
**To:** Terry Rubald  
**Cc:** Wilson, Josh G. (Assessor)  
**Subject:** Improvement Factor

Good Morning Terry,

Washoe County has no objection to the 2010-11 improvement factor proposed by the Department of Taxation.



JIM GIBBONS  
Governor

THOMAS R. SHEETS  
Chair, Nevada Tax Commission

DINO DICIANNO  
Executive Director

STATE OF NEVADA  
DEPARTMENT OF TAXATION

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March 30, 2009

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Fax: (702) 486-3377

RECEIVED

APR 10 2009

STATE OF NEVADA  
DEPARTMENT OF TAXATION

ROBERT BISHOP  
WHITE PINE COUNTY ASSESSOR  
955 CAMPTON STREET  
ELY, NV 89301

Dear ROBERT:

Please find attached the proposed Improvement Factor for the 2010-2011 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration on or before February 1, 2009. Although the factor study was prepared by February 1, we inadvertently failed to send you notice of same. We beg your pardon for the delay.

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Sincerely,

Terry E. Rubald, Chief  
Division of Assessment Standards  
(775) 684-2095  
trubald@tax.state.nv.us

I approve the 2010-11 Improvement Factor proposed by the Department of Taxation.  
 I do not approve the 2010-11 Improvement Factor for the following reasons:

Signed:

Date:

4-7-09