



STATE OF NEVADA
DEPARTMENT OF TAXATION

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May 24, 2010

In the Matter of:
Approval of Statewide Improvement Factor)
)
)

NOTICE OF DECISION

Appearances

Terry Rubald, Chief, Division of Assessment Standards, and Bruce Bartolowits, Supervisor Locally Assessed Properties, appeared on behalf of the Department of Taxation.

Summary

The matter of the approval of the 2011-2012 Improvement Factor came before the Nevada Tax Commission (Commission) for hearing in Carson City, Nevada, on May 24, 2010 after due notice to each Assessor. The Commission reviewed the Improvement Factor Report of the Department. The Department discussed how the factor was derived and discussed supporting information from the Builder's survey. The proposed factor 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 2008 to October 2009. All the Assessors submitted their approval of the Improvement Factor in writing.

DECISION

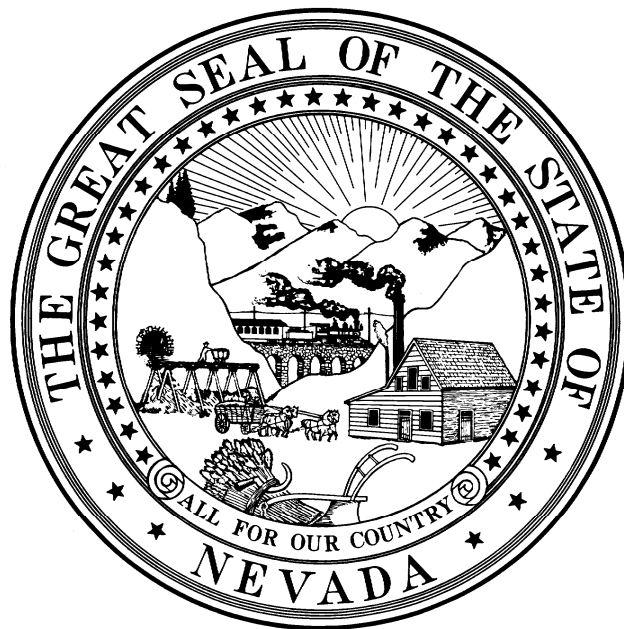
The Commission, having considered all evidence and testimony pertaining to the matter, hereby approves the 2011-2012 Improvement Factor at .98 as reported by the Department.

BY THE NEVADA TAX COMMISSION THIS 24th DAY OF May, 2010.

[Signature]
Dino DiCianno, Executive Director

cc: County Assessors
Gina Session, Chief Deputy Attorney General

STATE OF NEVADA
DEPARTMENT OF TAXATION



2011-2012

IMPROVEMENT FACTOR REPORT

May 24, 2010

Prepared by:
Division of Assessment Standards

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2011-2012 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 15th 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. None of the county assessors have objected to the improvement factor for 2011-2012.

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 2011-2012 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 2011-2012 tax cycle, the Department recommends that a statewide factor of .98 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 2008 to September 2009. 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 1100 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 1st of 2008 to October 1st of 2009, 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 .98.

These factors are produced based on data from October 1, 2008 to October 1, 2009 and applied to improvements for a lien date in July, 2011. 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, 2011 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 .98%.

NEVADA DEPARTMENT OF TAXATION
 2010 IMPROVEMENT FACTOR STUDY
 2011-2012 PROPOSED IMPROVEMENT FACTORS

COMPUTED FROM THE MARSHALL SWIFT RESIDENTIAL & COMMERCIAL MANUALS

FACTOR AREA	ROUNDED FACTOR	RAW FACTOR	WEIGHT	FACTOR SHARE
CARSON CITY	0.98	0.977	14.8%	0.1445
ELKO	0.98	0.982	6.0%	0.0586
FALLON	0.98	0.982	8.7%	0.0850
LINCOLN COUNTY	0.97	0.967	0.4%	0.0038
NYE COUNTY	0.99	0.985	4.4%	0.0433
RENO - SPARKS	0.97	0.974	58.3%	0.5684
LAKE TAHOE	0.97	0.968	7.5%	0.0723
STATEWIDE	0.98	0.977	100.0%	0.9758
LAS VEGAS	0.97	0.970	N/A	N/A

NEVADA DEPARTMENT OF TAXATION
2010 IMPROVEMENT FACTOR STUDY
CARSON CITY IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/08 *	LOCAL MULTIPLIER 10/09 *	PRICE RELATIVE 10/09 / 10/08 (C / B)	COMPARATIVE COST MULTIPLIER 10/09>10/08 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
COMMERCIAL									
A	1.10	1.06	0.9636	0.942	0.9077	0.040	0.0363		
B	1.06	1.03	0.9717	0.945	0.9183	0.040	0.0367		
C	1.06	1.04	0.9811	0.964	0.9458	0.500	0.4729		
D	1.06	1.04	0.9811	0.966	0.9478	0.250	0.2369		
S	1.09	1.05	0.9633	0.936	0.9017	0.170	0.1533		
ALL COMMERCIAL						1.000	0.9362	0.3397	0.3180
RESIDENTIAL									
FRAME	1.04	1.04	1.0000	0.999	0.9990	0.800	0.7992		
MASONRY	1.04	1.04	1.0000	0.992	0.9920	0.200	0.1984		
ALL RESIDENTIAL						1.000	0.9976	0.6603	0.6587
CARSON CITY COMPOSITE IMPROVEMENT FACTOR								1.0000	0.9767
PROPOSED CARSON CITY IMPROVEMENT FACTOR									0.9800
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									0.9800

* 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
**** 2008-09 STATISTICAL ANALYSIS OF THE TAX ROLL

**NEVADA DEPARTMENT OF TAXATION
2010 IMPROVEMENT FACTOR STUDY**

ELKO IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/08 *	LOCAL MULTIPLIER 10/09 *	PRICE RELATIVE 10/09 / 10/08 (C / B)	COMPARATIVE COST MULTIPLIER 10/09>10/08 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
COMMERCIAL									
A	1.06	1.05	0.9906	0.942	0.9331	0.040	0.0373		
B	1.05	1.05	1.0000	0.945	0.9450	0.040	0.0378		
C	1.05	1.06	1.0095	0.964	0.9732	0.500	0.4866		
D	1.01	1.02	1.0099	0.966	0.9756	0.250	0.2439		
S	1.06	1.05	0.9906	0.936	0.9272	0.170	0.1576		
ALL COMMERCIAL						1.000	0.9632	0.4680	0.4508
RESIDENTIAL									
FRAME	1.00	1.00	1.0000	0.999	0.9990	0.800	0.7992		
MASONRY	1.04	1.04	1.0000	0.992	0.9920	0.200	0.1984		
ALL RESIDENTIAL						1.000	0.9976	0.5320	0.5307
ELKO COMPOSITE IMPROVEMENT FACTOR								1.0000	0.9815
PROPOSED ELKO IMPROVEMENT FACTOR									0.9800
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									0.9800

* 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
**** 2008-09 STATISTICAL ANALYSIS OF THE TAX ROLL

**NEVADA DEPARTMENT OF TAXATION
2010 IMPROVEMENT FACTOR STUDY**

FALLON IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/08 *	LOCAL MULTIPLIER 10/09 *	PRICE RELATIVE 10/09 / 10/08 (C / B)	COMPARATIVE COST MULTIPLIER 10/09>10/08 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
COMMERCIAL									
A	1.02	0.99	0.9706	0.942	0.9143	0.040	0.0366		
B	0.99	0.97	0.9798	0.945	0.9259	0.040	0.0370		
C	1.01	0.99	0.9802	0.964	0.9449	0.500	0.4725		
D	1.00	0.98	0.9800	0.966	0.9467	0.250	0.2367		
S	1.03	0.99	0.9612	0.936	0.8997	0.170	0.1529		
ALL COMMERCIAL						1.000	0.9357	0.2540	0.2377
RESIDENTIAL									
FRAME	0.98	0.98	1.0000	0.999	0.9990	0.800	0.7992		
MASONRY	0.99	0.99	1.0000	0.992	0.9920	0.200	0.1984		
ALL RESIDENTIAL						1.000	0.9976	0.7460	0.7442
FALLON COMPOSITE IMPROVEMENT FACTOR								1.0000	0.9819
PROPOSED FALLON IMPROVEMENT FACTOR									0.9800
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									0.9800

* 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

**** 2008-09 STATISTICAL ANALYSIS OF THE TAX ROLL

**NEVADA DEPARTMENT OF TAXATION
2010 IMPROVEMENT FACTOR STUDY**

LAS VEGAS IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/08 *	LOCAL MULTIPLIER 10/09 *	PRICE RELATIVE 10/09 / 10/08 (C / B)	COMPARATIVE COST MULTIPLIER 10/09>10/08 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
COMMERCIAL									
A	1.14	1.12	0.9825	0.942	0.9255	0.040	0.0370		
B	1.13	1.11	0.9823	0.945	0.9283	0.040	0.0371		
C	1.14	1.13	0.9912	0.964	0.9555	0.500	0.4778		
D	1.14	1.14	1.0000	0.966	0.9660	0.250	0.2415		
S	1.13	1.11	0.9823	0.936	0.9194	0.170	0.1563		
ALL COMMERCIAL						1.000	0.9497	0.3364	0.3195
RESIDENTIAL									
FRAME	1.14	1.12	0.9825	0.999	0.9815	0.800	0.7852		
MASONRY	1.14	1.12	0.9825	0.992	0.9746	0.200	0.1949		
ALL RESIDENTIAL						1.000	0.9801	0.6636	0.6504
LAS VEGAS COMPOSITE IMPROVEMENT FACTOR								1.0000	0.9699
PROPOSED LAS VEGAS IMPROVEMENT FACTOR									0.9700
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									0.9800

* 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

**** 2008-09 STATISTICAL ANALYSIS OF THE TAX ROLL

**NEVADA DEPARTMENT OF TAXATION
2010 IMPROVEMENT FACTOR STUDY**

LINCOLN COUNTY IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/08 *	LOCAL MULTIPLIER 10/09 *	PRICE RELATIVE 10/09 / 10/08 (C / B)	COMPARATIVE COST MULTIPLIER 10/09>10/08 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
COMMERCIAL									
A	1.03	1.01	0.9806	0.942	0.9237	0.040	0.0369		
B	1.04	1.02	0.9808	0.945	0.9268	0.040	0.0371		
C	1.06	1.05	0.9906	0.964	0.9549	0.500	0.4775		
D	1.05	1.05	1.0000	0.966	0.9660	0.250	0.2415		
S	1.02	1.00	0.9804	0.936	0.9176	0.170	0.1560		
ALL COMMERCIAL						1.000	0.9490	0.3813	0.3618
RESIDENTIAL									
FRAME	1.05	1.03	0.9810	0.999	0.9800	0.800	0.7840		
MASONRY	1.06	1.04	0.9811	0.992	0.9733	0.200	0.1947		
ALL RESIDENTIAL						1.000	0.9786	0.6187	0.6055
LINCOLN COUNTY COMPOSITE IMPROVEMENT FACTOR								1.0000	0.9673
PROPOSED LINCOLN COUNTY IMPROVEMENT FACTOR									0.9700
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									0.9800

* 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

**** 2008-09 STATISTICAL ANALYSIS OF THE TAX ROLL

**NEVADA DEPARTMENT OF TAXATION
2010 IMPROVEMENT FACTOR STUDY**

NYE COUNTY IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/08 *	LOCAL MULTIPLIER 10/09 *	PRICE RELATIVE 10/09 / 10/08 (C / B)	COMPARATIVE COST MULTIPLIER 10/09>10/08 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
COMMERCIAL									
A	0.96	0.92	0.9583	0.942	0.9028	0.040	0.0361		
B	0.93	0.90	0.9677	0.945	0.9145	0.040	0.0366		
C	0.92	0.90	0.9783	0.964	0.9430	0.500	0.4715		
D	0.88	0.87	0.9886	0.966	0.9550	0.250	0.2388		
S	0.95	0.91	0.9579	0.936	0.8966	0.170	0.1524		
ALL COMMERCIAL						1.000	0.9354	0.1960	0.1833
RESIDENTIAL									
FRAME	0.87	0.87	1.0000	0.999	0.9990	0.800	0.7992		
MASONRY	0.90	0.90	1.0000	0.992	0.9920	0.200	0.1984		
ALL RESIDENTIAL						1.000	0.9976	0.8040	0.8021
NYE COUNTY COMPOSITE IMPROVEMENT FACTOR								1.0000	0.9854
PROPOSED NYE COUNTY IMPROVEMENT FACTOR									0.9900
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									0.9800

* 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
**** 2008-09 STATISTICAL ANALYSIS OF THE TAX ROLL

**NEVADA DEPARTMENT OF TAXATION
2010 IMPROVEMENT FACTOR STUDY**

RENO - SPARKS IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/08 *	LOCAL MULTIPLIER 10/09 *	PRICE RELATIVE 10/09 / 10/08 (C / B)	COMPARATIVE COST MULTIPLIER 10/09>10/08 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
COMMERCIAL									
A	1.10	1.06	0.9636	0.942	0.9077	0.040	0.0363		
B	1.07	1.04	0.9720	0.945	0.9185	0.040	0.0367		
C	1.07	1.04	0.9720	0.964	0.9370	0.500	0.4685		
D	1.05	1.03	0.9810	0.966	0.9476	0.250	0.2369		
S	1.09	1.05	0.9633	0.936	0.9017	0.170	0.1533		
ALL COMMERCIAL						1.000	0.9317	0.3315	0.3089
RESIDENTIAL									
FRAME	1.03	1.03	1.0000	0.999	0.9990	0.800	0.7992		
MASONRY	1.05	1.04	0.9905	0.992	0.9826	0.200	0.1965		
ALL RESIDENTIAL						1.000	0.9957	0.6685	0.6656
RENO - SPARKS COMPOSITE IMPROVEMENT FACTOR								1.0000	0.9745
PROPOSED RENO - SPARKS IMPROVEMENT FACTOR									0.9700
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									0.9800

* 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

**** 2008-09 STATISTICAL ANALYSIS OF THE TAX ROLL

**NEVADA DEPARTMENT OF TAXATION
2010 IMPROVEMENT FACTOR STUDY**

LAKE TAHOE IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/08 *	LOCAL MULTIPLIER 10/09 *	PRICE RELATIVE 10/09 / 10/08 (C / B)	COMPARATIVE COST MULTIPLIER 10/09>10/08 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
COMMERCIAL									
A	1.21	1.18	0.9752	0.942	0.9186	0.040	0.0367		
B	1.19	1.15	0.9664	0.945	0.9132	0.040	0.0365		
C	1.19	1.17	0.9832	0.964	0.9478	0.500	0.4739		
D	1.20	1.17	0.9750	0.966	0.9419	0.250	0.2355		
S	1.20	1.16	0.9667	0.936	0.9048	0.170	0.1538		
ALL COMMERCIAL						1.000	0.9365	0.2935	0.2749
RESIDENTIAL									
FRAME	1.18	1.16	0.9831	0.999	0.9821	0.800	0.7857		
MASONRY	1.18	1.16	0.9831	0.992	0.9752	0.200	0.1950		
ALL RESIDENTIAL						1.000	0.9807	0.7065	0.6928
								1.0000	0.9677
									PROPOSED LAKE TAHOE IMPROVEMENT FACTOR 0.9700
									WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR 0.9800

* 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
 **** 2008-09 STATISTICAL ANALYSIS OF THE TAX ROLL

**NEVADA DEPARTMENT OF TAXATION
2010 IMPROVEMENT FACTOR STUDY**

STATEWIDE IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/08 *	LOCAL MULTIPLIER 10/09 *	PRICE RELATIVE 10/09 / 10/08 (C / B)	COMPARATIVE COST MULTIPLIER 10/09>10/08 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
COMMERCIAL									
A	1.05	1.02	0.9714	0.942	0.9151	0.040	0.0366		
B	1.03	1.01	0.9806	0.945	0.9267	0.040	0.0371		
C	1.04	1.03	0.9904	0.964	0.9547	0.500	0.4774		
D	1.01	1.00	0.9901	0.966	0.9564	0.250	0.2391		
S	1.05	1.02	0.9714	0.936	0.9093	0.170	0.1546		
ALL COMMERCIAL						1.000	0.9447	0.3256	0.3076
RESIDENTIAL									
FRAME	0.99	0.99	1.0000	0.999	0.9990	0.800	0.7992		
MASONRY	1.02	1.02	1.0000	0.992	0.9920	0.200	0.1984		
ALL RESIDENTIAL						1.000	0.9976	0.6744	0.6728
								1.0000	0.9804
									PROPOSED STATEWIDE IMPROVEMENT FACTOR 0.9800
									WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR 0.9800

* 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
**** 2008-09 STATISTICAL ANALYSIS OF THE TAX ROLL

**NEVADA DEPARTMENT OF TAXATION
2010 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%	421,895,920	690,337,071	1,112,232,991	37.9%	62.1%	7.1%
	DOUGLAS	68.00%	246,062,384	782,055,292	1,028,117,676	23.9%	76.1%	6.5%
	STOREY	100.00%	122,314,676	63,755,774	186,070,450	65.7%	34.3%	1.2%
AREA TOTAL			790,272,980	1,536,148,137	2,326,421,117	34.0%	66.0%	14.8%
ELKO	ELKO	100.00%	240,661,253	350,010,625	590,671,878	40.7%	59.3%	3.8%
	EUREKA	100.00%	99,009,507	6,005,267	105,014,774	94.3%	5.7%	0.7%
	HUMBOLDT	100.00%	82,139,315	115,616,277	197,755,592	41.5%	58.5%	1.3%
	LANDER	100.00%	17,113,750	27,224,503	44,338,253	38.6%	61.4%	0.3%
AREA TOTAL			438,923,825	498,856,672	937,780,497	46.8%	53.2%	6.0%
FALLON	CHURCHILL	100.00%	100,008,951	247,087,211	347,096,162	28.8%	71.2%	2.2%
	LYON	100.00%	192,362,832	720,975,761	913,338,593	21.1%	78.9%	5.8%
	MINERAL	100.00%	20,793,005	22,943,444	43,736,449	47.5%	52.5%	0.3%
	PERSHING	100.00%	32,661,237	24,491,116	57,152,353	57.1%	42.9%	0.4%
AREA TOTAL			345,826,025	1,015,497,532	1,361,323,557	25.4%	74.6%	8.7%
LAS VEGAS	CLARK	100.00%	16,113,895,223	31,788,651,734	47,902,546,957	33.6%	66.4%	N/A
LINCOLN COUNTY	LINCOLN	100.00%	23,580,851	38,268,066	61,848,917	38.1%	61.9%	0.4%
	WHITE PINE	100.00%	42,898,420	53,193,234	96,091,654	44.6%	55.4%	0.6%
AREA TOTAL			66,479,271	91,461,300	157,940,571	42.1%	57.9%	1.0%
NYE COUNTY	ESMERALDA	100.00%	2,666,264	3,820,291	6,486,555	41.1%	58.9%	0.0%
	NYE	100.00%	132,663,763	551,291,488	683,955,251	19.4%	80.6%	4.4%
AREA TOTAL			135,330,027	555,111,779	690,441,806	19.6%	80.4%	4.4%
RENO - SPARKS	WASHOE	93.00%	3,039,738,699	6,128,746,440	9,168,485,139	33.2%	66.8%	58.3%
LAKE TAHOE	DOUGLAS	32.00%	115,794,063	368,026,020	483,820,083	23.9%	76.1%	3.1%
	WASHOE	7.00%	228,797,537	461,303,495	690,101,032	33.2%	66.8%	4.4%
AREA TOTAL			344,591,600	829,329,515	1,173,921,115	29.4%	70.6%	7.5%
STATEWIDE	TOTALS	100.00%	21,275,057,650	42,443,803,109	63,718,860,759	33.4%	66.6%	100.0%
	CLARK	-75.18%	(16,113,895,223)	(31,788,651,734)	(47,902,546,957)	33.6%	66.4%	100.0%
ALL AREAS EXCEPT LAS VEGAS		24.82%	5,118,264,007	10,601,958,141	15,720,222,148	32.6%	67.4%	100.0%

**NEVADA DEPARTMENT OF TAXATION
2010 IMPROVEMENT FACTOR STUDY
STATISTICAL ANALYSIS OF THE TAX ROLL 2008-09**

COUNTY	COMMERCIAL / INDUSTRIAL			RESIDENTIAL				ALL PROPERTY		
	COMMERCIAL	INDUSTRIAL	TOTAL VALUE	SINGLE FAMILY	CONDO	MULTI-FAMILY	TOTAL VALUE	TOTAL VALUE	COMMERCIAL	RESIDENTIAL
CARSON CITY	370,554,183	51,341,737	421,895,920	582,273,454	26,171,093	81,892,524	690,337,071	1,112,232,991	62.1%	37.9%
CHURCHILL	82,294,296	17,714,655	100,008,951	221,827,236	336,536	24,923,439	247,087,211	347,096,162	71.2%	28.8%
CLARK	14,693,552,785	1,420,342,438	16,113,895,223	25,433,389,703	3,635,895,260	2,719,366,771	31,788,651,734	47,902,546,957	66.4%	33.6%
DOUGLAS	300,020,221	61,836,226	361,856,447	979,030,960	65,900,100	105,150,252	1,150,081,312	1,511,937,759	76.1%	23.9%
ELKO	211,097,539	29,563,714	240,661,253	309,308,927	3,631,249	37,070,449	350,010,625	590,671,878	59.3%	40.7%
ESMERALDA	2,640,136	26,128	2,666,264	2,237,162	0	1,583,129	3,820,291	6,486,555	58.9%	41.1%
EUREKA	13,024,121	85,985,386	99,009,507	4,580,305	0	1,424,962	6,005,267	105,014,774	5.7%	94.3%
HUMBOLDT	66,449,507	15,689,808	82,139,315	105,254,450	0	10,361,827	115,616,277	197,755,592	58.5%	41.5%
LANDER	14,115,899	2,997,851	17,113,750	24,538,513	585	2,685,405	27,224,503	44,338,253	61.4%	38.6%
LINCOLN	19,056,438	4,524,413	23,580,851	35,230,545	34,384	3,003,137	38,268,066	61,848,917	61.9%	38.1%
LYON	96,364,010	95,998,822	192,362,832	681,215,280	1,275,370	38,485,111	720,975,761	913,338,593	78.9%	21.1%
MINERAL	17,511,647	3,281,358	20,793,005	20,466,430	0	2,477,014	22,943,444	43,736,449	52.5%	47.5%
NYE	128,049,379	4,614,384	132,663,763	490,916,323	4,738,284	55,636,881	551,291,488	683,955,251	80.6%	19.4%
PERSHING	30,455,965	2,205,272	32,661,237	20,767,694	0	3,723,422	24,491,116	57,152,353	42.9%	57.1%
STOREY	15,103,728	107,210,948	122,314,676	61,308,070	0	2,447,704	63,755,774	186,070,450	34.3%	65.7%
WASHOE	2,503,674,426	764,861,810	3,268,536,236	5,507,323,317	531,478,705	551,247,913	6,590,049,935	9,858,586,171	66.8%	33.2%
WHITE PINE	35,407,590	7,490,830	42,898,420	48,010,079	448,402	4,734,753	53,193,234	96,091,654	55.4%	44.6%
TOTALS	18,599,371,870	2,675,685,780	21,275,057,650	34,527,678,448	4,269,909,968	3,646,214,693	42,443,803,109	63,718,860,759	66.6%	33.4%

NEVADA DEPARTMENT OF TAXATION
2010 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
2009	1.06	1.03	1.04	1.04	1.05	1.04	1.04
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
2010 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
2009	0.942	0.945	0.964	0.966	0.936	0.999	0.992
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	1.001	1.004	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
2010 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	
2011-12	0.036310	0.036730	0.472906	0.236943	0.153281	0.936170	0.799200	0.198400	0.997600	
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	0.040325	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	0.805600	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	0.259706	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
2010 IMPROVEMENT FACTOR STUDY
CARSON CITY

NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMPOSITE FACTOR	COMMERCIAL		RESIDENTIAL		NET FACTOR	
		PERCENT OF TAX ROLL	WEIGHTED FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR		
2011-12	0.936170	0.3396947	0.318012	0.997600	0.6603053	0.658721	0.976732
2010-11	1.053614	0.3396947	0.357907	1.000558	0.6603053	0.660674	1.018581
2009-10	1.019627	0.3396947	0.346362	1.049000	0.6603053	0.692660	1.039022
2008-09	1.088590	0.3396947	0.369788	1.037200	0.6603053	0.684869	1.054657
2007-08	1.020648	0.3396947	0.346709	1.040299	0.6603053	0.686915	1.033624
2006-07	1.123158	0.3396947	0.381531	1.132701	0.6603053	0.747928	1.129459
2005-06	1.006644	0.3396947	0.341952	0.997832	0.6603053	0.658874	1.000825
2004-05	1.029437	0.3396947	0.349694	1.033297	0.6603053	0.682292	1.031986
2003-04	1.002727	0.3396947	0.340621	0.990228	0.6603053	0.653853	0.994474
2002-03	1.011001	0.3396947	0.343432	1.038018	0.6603053	0.685409	1.028841
2001-02	1.017700	0.3396947	0.345707	0.998852	0.6603053	0.659547	1.005255
2000-01	0.997486	0.3396947	0.338841	1.000009	0.6603053	0.660311	0.999152
1999-00	1.039497	0.3396947	0.353112	1.035200	0.6603053	0.683548	1.036660
1998-99	1.032750	0.3396947	0.350820	1.025954	0.6603053	0.677443	1.028263
1997-98	1.020918	0.3396947	0.346801	1.003600	0.6603053	0.662682	1.009483
1996-97	1.027487	0.3396947	0.349032	1.014729	0.6603053	0.670031	1.019063
1995-96	1.063851	0.3396947	0.361384	1.070346	0.6603053	0.706755	1.068140
1994-95	1.007718	0.3396947	0.342316	1.042240	0.6603053	0.688196	1.030513
1993-94	1.024223	0.3396947	0.347923	1.005987	0.6603053	0.664259	1.012182
1992-93	1.030562	0.3396947	0.350076	1.038885	0.6603053	0.685981	1.036058
1991-92	1.025900	0.3396947	0.348493	1.029507	0.6603053	0.679789	1.028282
1990-91	1.043709	0.3396947	0.354542	1.038486	0.6603053	0.685718	1.040260
1989-90	1.013864	0.3396947	0.344404	1.004600	0.6603053	0.663343	1.007747
1988-89	1.003513	0.3396947	0.340888	1.020400	0.6603053	0.673776	1.014664
1987-88	1.025742	0.3396947	0.348439	1.035927	0.6603053	0.684028	1.032467
1986-87	1.030194	0.3396947	0.349952	1.083000	0.6603053	0.715111	1.065062
1985-86	1.035867	0.3396947	0.351878	1.043877	0.6603053	0.689277	1.041156
1984-85	1.021640	0.3396947	0.347046	1.046966	0.6603053	0.691317	1.038363
1983-84	1.079482	0.3396947	0.366694	1.091551	0.6603053	0.720757	1.087452

NEVADA DEPARTMENT OF TAXATION
2010 IMPROVEMENT FACTOR STUDY
ELKO

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
YEAR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2009	1.05	1.05	1.06	1.02	1.05	1.00	1.04
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	1.06	1.07	1.05	1.08	1.10
1997	1.08	1.08	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	1.08	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
2010 IMPROVEMENT FACTOR STUDY
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MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
YEAR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2009	0.942	0.945	0.964	0.966	0.936	0.999	0.992
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
2010 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	
2011-12	0.037325	0.037800	0.486590	0.243891	0.157619	0.963225	0.799200	0.198400	0.997600	
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	

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NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMPOSITE FACTOR	COMMERCIAL		RESIDENTIAL		NET FACTOR	
		PERCENT OF TAX ROLL	WEIGHTED FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR		
2011-12	0.963225	0.4680454	0.450833	0.997600	0.5319546	0.530678	0.981511
2010-11	1.088537	0.4680454	0.509485	1.032016	0.5319546	0.548986	1.058470
2009-10	1.010896	0.4680454	0.473145	1.020267	0.5319546	0.542736	1.015881
2008-09	1.067777	0.4680454	0.499768	1.044598	0.5319546	0.555679	1.055447
2007-08	1.014947	0.4680454	0.475041	1.012568	0.5319546	0.538640	1.013681
2006-07	1.090465	0.4680454	0.510387	1.114097	0.5319546	0.592649	1.103036
2005-06	1.023878	0.4680454	0.479221	1.016501	0.5319546	0.540732	1.019954
2004-05	1.032673	0.4680454	0.483338	1.033458	0.5319546	0.549753	1.033091
2003-04	1.038517	0.4680454	0.486073	1.027996	0.5319546	0.546847	1.032920
2002-03	1.029213	0.4680454	0.481718	1.049211	0.5319546	0.558133	1.039851
2001-02	1.016312	0.4680454	0.475680	0.986082	0.5319546	0.524551	1.000231
2000-01	0.985494	0.4680454	0.461256	0.999624	0.5319546	0.531755	0.993011
1999-00	1.047192	0.4680454	0.490133	1.044301	0.5319546	0.555521	1.045654
1998-99	1.034047	0.4680454	0.483981	1.042674	0.5319546	0.554655	1.038636
1997-98	1.005491	0.4680454	0.470616	0.978121	0.5319546	0.520316	0.990932
1996-97	1.043999	0.4680454	0.488639	1.026422	0.5319546	0.546010	1.034649
1995-96	1.065315	0.4680454	0.498616	1.070558	0.5319546	0.569489	1.068104
1994-95	1.007566	0.4680454	0.471587	1.042838	0.5319546	0.554743	1.026329
1993-94	1.028867	0.4680454	0.481557	1.018047	0.5319546	0.541555	1.023111
1992-93	1.023910	0.4680454	0.479236	1.020200	0.5319546	0.542700	1.021936
1991-92	1.019300	0.4680454	0.477079	1.018200	0.5319546	0.541636	1.018715
1990-91	1.041756	0.4680454	0.487589	1.051171	0.5319546	0.559175	1.046765
1989-90	1.011500	0.4680454	0.473428	0.994770	0.5319546	0.529173	1.002600
1988-89	1.001550	0.4680454	0.468771	1.010512	0.5319546	0.537547	1.006317
1987-88	1.015376	0.4680454	0.475242	1.016600	0.5319546	0.540785	1.016027
1986-87	1.033100	0.4680454	0.483538	1.093597	0.5319546	0.581744	1.065282
1985-86	1.066593	0.4680454	0.499214	1.105791	0.5319546	0.588231	1.087445
1984-85	0.938187	0.4680454	0.439114	0.960190	0.5319546	0.510777	0.949891
1983-84	1.097759	0.4680454	0.513801	1.091551	0.5319546	0.580656	1.094457

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
2009	0.99	0.97	0.99	0.98	0.99	0.98	0.99
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	1.04	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	1.07	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
2010 IMPROVEMENT FACTOR STUDY
FALLON

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
2009	0.942	0.945	0.964	0.966	0.936	0.999	0.992
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
2010 IMPROVEMENT FACTOR STUDY
FALLON

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	
2011-12	0.036572	0.037036	0.472455	0.236670	0.152941	0.935674	0.799200	0.198400	0.997600	
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
2010 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	
2011-12	0.935674	0.2540366	0.237695	0.997600	0.7459634	0.744173	0.981869
2010-11	1.053883	0.2540366	0.267725	0.999444	0.7459634	0.745549	1.013273
2009-10	1.018830	0.2540366	0.258820	1.049000	0.7459634	0.782516	1.041336
2008-09	1.088590	0.2540366	0.276542	1.036184	0.7459634	0.772956	1.049497
2007-08	1.019518	0.2540366	0.258995	1.039223	0.7459634	0.775222	1.034217
2006-07	1.124542	0.2540366	0.285675	1.134375	0.7459634	0.846202	1.131877
2005-06	1.005964	0.2540366	0.255552	0.996874	0.7459634	0.743631	0.999183
2004-05	1.031487	0.2540366	0.262036	1.033837	0.7459634	0.771205	1.033240
2003-04	1.002370	0.2540366	0.254639	0.989204	0.7459634	0.737910	0.992549
2002-03	1.009558	0.2540366	0.256465	1.037323	0.7459634	0.773605	1.030270
2001-02	1.016575	0.2540366	0.258247	0.997409	0.7459634	0.744031	1.002278
2000-01	0.996880	0.2540366	0.253244	0.999624	0.7459634	0.745683	0.998927
1999-00	1.047164	0.2540366	0.266018	1.044301	0.7459634	0.779010	1.045028
1998-99	1.034054	0.2540366	0.262688	1.042674	0.7459634	0.777797	1.040485
1997-98	1.021047	0.2540366	0.259383	0.988542	0.7459634	0.737416	0.996799
1996-97	1.026855	0.2540366	0.260859	1.015200	0.7459634	0.757302	1.018161
1995-96	1.065291	0.2540366	0.270623	1.070558	0.7459634	0.798597	1.069220
1994-95	1.007566	0.2540366	0.255959	1.042838	0.7459634	0.777919	1.033878
1993-94	1.028835	0.2540366	0.261362	1.018047	0.7459634	0.759426	1.020788
1992-93	1.023910	0.2540366	0.260111	1.020200	0.7459634	0.761032	1.021142
1991-92	1.019300	0.2540366	0.258940	1.018200	0.7459634	0.759540	1.018479
1990-91	1.041739	0.2540366	0.264640	1.040886	0.7459634	0.776463	1.041103
1989-90	0.963874	0.2540366	0.244859	0.957743	0.7459634	0.714441	0.959301
1988-89	1.003513	0.2540366	0.254929	1.020400	0.7459634	0.761181	1.016110
1987-88	1.025742	0.2540366	0.260576	1.035927	0.7459634	0.772764	1.033340
1986-87	1.030194	0.2540366	0.261707	1.083000	0.7459634	0.807878	1.069585
1985-86	1.035867	0.2540366	0.263148	1.043877	0.7459634	0.778694	1.041842
1984-85	1.021640	0.2540366	0.259534	1.046966	0.7459634	0.780999	1.040533
1983-84	1.079482	0.2540366	0.274228	1.091551	0.7459634	0.814257	1.088485

NEVADA DEPARTMENT OF TAXATION
2010 IMPROVEMENT FACTOR STUDY
LAS VEGAS

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
YEAR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2009	1.12	1.11	1.13	1.14	1.11	1.12	1.12
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	1.13	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
2010 IMPROVEMENT FACTOR STUDY
LAS VEGAS

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
YEAR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2009	0.942	0.945	0.964	0.966	0.936	0.999	0.992
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	1.001	1.004	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
2010 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
2011-12	0.037019	0.037131	0.477772	0.241500	0.156304	0.949726	0.785179	0.194919	0.980098
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	0.042268	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	0.196183	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
2010 IMPROVEMENT FACTOR STUDY
LAS VEGAS

NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMPOSITE FACTOR	COMMERCIAL			RESIDENTIAL			NET FACTOR
		PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR		
2011-12	0.949726	0.3363891	0.319477	0.980098	0.6636109	0.650404	0.969981	
2010-11	1.082670	0.3363891	0.364198	1.049243	0.6636109	0.696289	1.060487	
2009-10	1.035553	0.3363891	0.348349	1.039617	0.6636109	0.689901	1.038250	
2008-09	1.069171	0.3363891	0.359657	1.045449	0.6636109	0.693771	1.053429	
2007-08	1.042008	0.3363891	0.350520	1.059600	0.6636109	0.703162	1.053682	
2006-07	1.097139	0.3363891	0.369066	1.103800	0.6636109	0.732494	1.101559	
2005-06	1.012102	0.3363891	0.340460	0.998692	0.6636109	0.662743	1.003203	
2004-05	1.015934	0.3363891	0.341749	1.032813	0.6636109	0.685386	1.027135	
2003-04	1.021712	0.3363891	0.343693	1.017558	0.6636109	0.675263	1.018955	
2002-03	1.034072	0.3363891	0.347851	1.056857	0.6636109	0.701342	1.049193	
2001-02	1.038164	0.3363891	0.349227	1.016722	0.6636109	0.674708	1.023935	
2000-01	1.010263	0.3363891	0.339841	1.015991	0.6636109	0.674223	1.014064	
1999-00	1.061879	0.3363891	0.357204	1.051791	0.6636109	0.697980	1.055184	
1998-99	1.021882	0.3363891	0.343750	1.030429	0.6636109	0.683804	1.027554	
1997-98	1.014048	0.3363891	0.341115	1.001783	0.6636109	0.664794	1.005909	
1996-97	1.045282	0.3363891	0.351622	0.991248	0.6636109	0.657803	1.009425	
1995-96	1.005453	0.3363891	0.338223	1.045865	0.6636109	0.694048	1.032271	
1994-95	1.019121	0.3363891	0.342821	1.068984	0.6636109	0.709389	1.052210	
1993-94	1.010456	0.3363891	0.339907	0.975604	0.6636109	0.647421	0.987328	
1992-93	1.019767	0.3363891	0.343038	1.011172	0.6636109	0.671025	1.014063	
1991-92	1.010681	0.3363891	0.339982	1.027291	0.6636109	0.681722	1.021703	
1990-91	1.056301	0.3363891	0.355328	1.049542	0.6636109	0.696487	1.051815	
1989-90	1.025365	0.3363891	0.344922	1.004600	0.6636109	0.666663	1.011585	
1988-89	0.993240	0.3363891	0.334115	1.011207	0.6636109	0.671048	1.005163	
1987-88	1.020118	0.3363891	0.343157	1.025842	0.6636109	0.680760	1.023916	
1986-87	1.033856	0.3363891	0.347778	1.094937	0.6636109	0.726612	1.074390	
1985-86	1.044047	0.3363891	0.351206	1.042320	0.6636109	0.691695	1.042901	
1984-85	1.010394	0.3363891	0.339885	1.029200	0.6636109	0.682988	1.022874	
1983-84	1.071920	0.3363891	0.360582	1.083748	0.6636109	0.719187	1.079769	

NEVADA DEPARTMENT OF TAXATION
2010 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
2009	1.01	1.02	1.05	1.05	1.00	1.03	1.04
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	1.04	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
2010 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
2009	0.942	0.945	0.964	0.966	0.936	0.999	0.992
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	1.001	1.004	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
2010 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	
2011-12	0.036948	0.037073	0.477453	0.241500	0.156000	0.948974	0.783977	0.194657	0.978634	
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	0.864800	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	0.843388	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
2010 IMPROVEMENT FACTOR STUDY
LINCOLN COUNTY

NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMPOSITE FACTOR	COMMERCIAL		RESIDENTIAL		NET FACTOR	
		PERCENT OF TAX ROLL	WEIGHTED FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR		
2011-12	0.948974	0.3812654	0.361811	0.978634	0.6187346	0.605515	0.967326
2010-11	1.085563	0.3812654	0.413888	1.051769	0.6187346	0.650766	1.064653
2009-10	1.035776	0.3812654	0.394906	1.038816	0.6187346	0.642751	1.037657
2008-09	1.067446	0.3812654	0.406980	1.044658	0.6187346	0.646366	1.053346
2007-08	1.040316	0.3812654	0.396637	1.059600	0.6187346	0.655611	1.052248
2006-07	1.098867	0.3812654	0.418960	1.103800	0.6187346	0.682959	1.101919
2005-06	1.009796	0.3812654	0.385000	0.997357	0.6187346	0.617099	1.002100
2004-05	1.017039	0.3812654	0.387762	1.033569	0.6187346	0.639505	1.027267
2003-04	1.022810	0.3812654	0.389962	1.018317	0.6187346	0.630068	1.020030
2002-03	1.033553	0.3812654	0.394058	1.057371	0.6187346	0.654232	1.048290
2001-02	1.038132	0.3812654	0.395804	1.015955	0.6187346	0.628607	1.024410
2000-01	1.010430	0.3812654	0.385242	1.016758	0.6187346	0.629103	1.014345
1999-00	1.063904	0.3812654	0.405630	1.052600	0.6187346	0.651280	1.056910
1998-99	1.022773	0.3812654	0.389948	1.032212	0.6187346	0.638665	1.028613
1997-98	1.013636	0.3812654	0.386464	1.001640	0.6187346	0.619749	1.006213
1996-97	1.045950	0.3812654	0.398785	0.989824	0.6187346	0.612438	1.011223
1995-96	1.002482	0.3812654	0.382212	1.044129	0.6187346	0.646039	1.028250
1994-95	1.019878	0.3812654	0.388844	1.072158	0.6187346	0.663381	1.052225
1993-94	1.017402	0.3812654	0.387900	0.982982	0.6187346	0.608205	0.996105
1992-93	1.023910	0.3812654	0.390381	1.020200	0.6187346	0.631233	1.021614
1991-92	1.019300	0.3812654	0.388624	1.018200	0.6187346	0.629996	1.018619
1990-91	1.041847	0.3812654	0.397220	1.049291	0.6187346	0.649233	1.046453
1989-90	1.014030	0.3812654	0.386615	1.004600	0.6187346	0.621581	1.008195
1988-89	1.001550	0.3812654	0.381856	1.020400	0.6187346	0.631357	1.013213
1987-88	1.017830	0.3812654	0.388063	1.026828	0.6187346	0.635334	1.023397
1986-87	1.032341	0.3812654	0.393596	1.083000	0.6187346	0.670090	1.063685
1985-86	0.961387	0.3812654	0.366543	0.952220	0.6187346	0.589171	0.955715
1984-85	1.010394	0.3812654	0.385228	1.029200	0.6187346	0.636802	1.022030

NEVADA DEPARTMENT OF TAXATION
2010 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
2009	0.92	0.90	0.90	0.87	0.91	0.87	0.90
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	0.98	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	0.97	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
2010 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
2009	0.942	0.945	0.964	0.966	0.936	0.999	0.992
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

**NEVADA DEPARTMENT OF TAXATION
2010 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	
2011-12	0.036110	0.036581	0.471522	0.238756	0.152420	0.935388	0.799200	0.198400	0.997600	
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	1.013388	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
2010 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	
2011-12	0.935388	0.1960050	0.183341	0.997600	0.8039950	0.802065	0.985406
2010-11	1.054252	0.1960050	0.206639	1.006122	0.8039950	0.808917	1.015556
2009-10	1.017446	0.1960050	0.199424	1.049000	0.8039950	0.843391	1.042815
2008-09	1.088590	0.1960050	0.213369	1.033778	0.8039950	0.831152	1.044521
2007-08	1.018099	0.1960050	0.199552	1.036710	0.8039950	0.833510	1.033062
2006-07	1.126323	0.1960050	0.220765	1.138334	0.8039950	0.915215	1.135980
2005-06	1.004565	0.1960050	0.196900	0.994608	0.8039950	0.799660	0.996559
2004-05	1.032282	0.1960050	0.202332	1.035102	0.8039950	0.832217	1.034549
2003-04	1.001738	0.1960050	0.196346	0.986813	0.8039950	0.793393	0.989738
2002-03	1.012517	0.1960050	0.198458	1.037837	0.8039950	0.834416	1.032874
2001-02	1.016978	0.1960050	0.199333	1.002370	0.8039950	0.805900	1.005233
2000-01	0.995609	0.1960050	0.195144	0.998625	0.8039950	0.802890	0.998034
1999-00	1.047965	0.1960050	0.205406	1.044493	0.8039950	0.839767	1.045173
1998-99	1.040912	0.1960050	0.204024	1.033496	0.8039950	0.830926	1.034950
1997-98	1.013388	0.1960050	0.198629	0.993079	0.8039950	0.798430	0.997059
1996-97	1.008611	0.1960050	0.197693	0.984930	0.8039950	0.791879	0.989571
1995-96	1.021205	0.1960050	0.200161	1.036782	0.8039950	0.833568	1.033729
1994-95	0.913600	0.1960050	0.179070	0.949716	0.8039950	0.763567	0.942637
1993-94	1.024506	0.1960050	0.200808	0.982604	0.8039950	0.790008	0.990817
1992-93	1.030562	0.1960050	0.201995	1.038885	0.8039950	0.835259	1.037254
1991-92	1.025900	0.1960050	0.201081	1.029507	0.8039950	0.827719	1.028800
1990-91	1.043709	0.1960050	0.204572	1.038486	0.8039950	0.834938	1.039510
1989-90	1.013864	0.1960050	0.198722	1.004600	0.8039950	0.807693	1.006416
1988-89	1.003513	0.1960050	0.196694	1.020400	0.8039950	0.820397	1.017090
1987-88	1.025742	0.1960050	0.201051	1.035927	0.8039950	0.832880	1.033931
1986-87	1.030194	0.1960050	0.201923	1.083000	0.8039950	0.870727	1.072650
1985-86	1.035867	0.1960050	0.203035	1.043877	0.8039950	0.839272	1.042307
1984-85	1.021640	0.1960050	0.200247	1.046966	0.8039950	0.841756	1.042002

NEVADA DEPARTMENT OF TAXATION
2010 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
2009	1.06	1.04	1.04	1.03	1.05	1.03	1.04
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	1.04	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
2010 IMPROVEMENT FACTOR STUDY
RENO - SPARKS

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
2009	0.942	0.945	0.964	0.966	0.936	0.999	0.992
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

NEVADA DEPARTMENT OF TAXATION
 2010 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	
2011-12	0.036310	0.036740	0.468486	0.236900	0.153281	0.931717	0.799200	0.196510	0.995710	
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
 2010 IMPROVEMENT FACTOR STUDY
 RENO - SPARKS

NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMMERCIAL		RESIDENTIAL		NET FACTOR
				COMPOSITE FACTOR	PERCENT OF TAX ROLL	COMPOSITE FACTOR	PERCENT OF TAX ROLL	
2011-12	0.931717	0.3315421	0.308903	0.995710	0.6684579	0.665591	0.974494	
2010-11	1.053614	0.3315421	0.349318	1.000447	0.6684579	0.668757	1.018074	
2009-10	1.024453	0.3315421	0.339649	1.050964	0.6684579	0.702525	1.042174	
2008-09	1.083544	0.3315421	0.359240	1.037054	0.6684579	0.693227	1.052467	
2007-08	1.025741	0.3315421	0.340076	1.040158	0.6684579	0.695302	1.035378	
2006-07	1.122820	0.3315421	0.372262	1.130869	0.6684579	0.755939	1.128201	
2005-06	1.006600	0.3315421	0.333730	0.999578	0.6684579	0.668176	1.001906	
2004-05	1.031037	0.3315421	0.341832	1.033368	0.6684579	0.690763	1.032595	
2003-04	1.002716	0.3315421	0.332443	0.990094	0.6684579	0.661836	0.994279	
2002-03	1.010966	0.3315421	0.335178	1.037949	0.6684579	0.693825	1.029003	
2001-02	1.017621	0.3315421	0.337384	0.998661	0.6684579	0.667563	1.004947	
2000-01	0.997438	0.3315421	0.330693	0.999947	0.6684579	0.668423	0.999115	
1999-00	1.046724	0.3315421	0.347033	1.044218	0.6684579	0.698015	1.045049	
1998-99	1.033011	0.3315421	0.342487	1.041191	0.6684579	0.695993	1.038479	
1997-98	1.020915	0.3315421	0.338476	0.989214	0.6684579	0.661248	0.999724	
1996-97	1.027380	0.3315421	0.340620	1.014858	0.6684579	0.678390	1.019009	
1995-96	1.064093	0.3315421	0.352792	1.070380	0.6684579	0.715504	1.068296	
1994-95	1.007676	0.3315421	0.334087	1.042391	0.6684579	0.696794	1.030882	
1993-94	1.028203	0.3315421	0.340893	0.998778	0.6684579	0.667641	1.008534	
1992-93	1.017471	0.3315421	0.337334	1.029543	0.6684579	0.688206	1.025540	
1991-92	1.015562	0.3315421	0.336702	1.020062	0.6684579	0.681869	1.018570	
1990-91	1.044004	0.3315421	0.346131	1.030800	0.6684579	0.689046	1.035178	
1989-90	1.019256	0.3315421	0.337926	1.027332	0.6684579	0.686728	1.024654	
1988-89	0.993136	0.3315421	0.329267	0.996068	0.6684579	0.665830	0.995096	
1987-88	1.018567	0.3315421	0.337698	1.035567	0.6684579	0.692233	1.029931	
1986-87	1.031622	0.3315421	0.342026	1.083000	0.6684579	0.723940	1.065966	
1985-86	1.045640	0.3315421	0.346674	1.044060	0.6684579	0.697910	1.044584	
1984-85	1.012205	0.3315421	0.335589	1.021655	0.6684579	0.682933	1.018522	

NEVADA DEPARTMENT OF TAXATION
2010 IMPROVEMENT FACTOR STUDY
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
2009	1.18	1.15	1.17	1.17	1.16	1.16	1.16
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
2010 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
2009	0.942	0.945	0.964	0.966	0.936	0.999	0.992
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	1.001	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
2010 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	
2011-12	0.036746	0.036529	0.473899	0.235463	0.153816	0.936453	0.785654	0.195037	0.980692	
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	0.040040	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
2010 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	
2011-12	0.936453	0.2935390	0.274885	0.980692	0.7064610	0.692820	0.967706
2010-11	1.052006	0.2935390	0.308805	1.004468	0.7064610	0.709617	1.018422
2009-10	1.040459	0.2935390	0.305415	1.066810	0.7064610	0.753660	1.059075
2008-09	1.090525	0.2935390	0.320112	1.053014	0.7064610	0.743913	1.064025
2007-08	1.037567	0.2935390	0.304566	1.052467	0.7064610	0.743527	1.048094
2006-07	1.116872	0.2935390	0.327845	1.118925	0.7064610	0.790477	1.118322
2005-06	1.019860	0.2935390	0.299369	1.011232	0.7064610	0.714396	1.013765
2004-05	1.019874	0.2935390	0.299373	1.025579	0.7064610	0.724532	1.023904
2003-04	1.015849	0.2935390	0.298191	1.000080	0.7064610	0.706518	1.004709
2002-03	1.015497	0.2935390	0.298088	1.040641	0.7064610	0.735172	1.033260
2001-02	1.027757	0.2935390	0.301687	1.008928	0.7064610	0.712768	1.014455
2000-01	1.010201	0.2935390	0.296533	1.017085	0.7064610	0.718531	1.015064
1999-00	1.035477	0.2935390	0.303953	1.040659	0.7064610	0.735185	1.039138
1998-99	1.028567	0.2935390	0.301925	1.025298	0.7064610	0.724333	1.026258
1997-98	1.001456	0.2935390	0.293966	0.964624	0.7064610	0.681469	0.975436
1996-97	1.023164	0.2935390	0.300338	1.020807	0.7064610	0.721160	1.021499
1995-96	1.057814	0.2935390	0.310510	1.068334	0.7064610	0.754736	1.065246
1994-95	0.999582	0.2935390	0.293416	1.033000	0.7064610	0.729774	1.023191
1993-94	1.027070	0.2935390	0.301485	1.007198	0.7064610	0.711546	1.013031
1992-93	1.017555	0.2935390	0.298692	1.020200	0.7064610	0.720732	1.019423
1991-92	1.019300	0.2935390	0.299204	1.026685	0.7064610	0.725313	1.024517
1990-91	1.049537	0.2935390	0.308080	1.046490	0.7064610	0.739305	1.047385
1989-90	1.018946	0.2935390	0.299100	1.004600	0.7064610	0.709711	1.008811
1988-89	1.008303	0.2935390	0.295976	1.029107	0.7064610	0.727024	1.023000
1987-88	1.020714	0.2935390	0.299619	1.034249	0.7064610	0.730657	1.030276
1986-87	1.029500	0.2935390	0.302199	1.081169	0.7064610	0.763804	1.066002
1985-86	1.036702	0.2935390	0.304312	1.046517	0.7064610	0.739324	1.043636
1984-85	1.021200	0.2935390	0.299762	1.029200	0.7064610	0.727090	1.026852

NEVADA DEPARTMENT OF TAXATION
2010 IMPROVEMENT FACTOR STUDY
STATEWIDE

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
2009	1.02	1.01	1.03	1.00	1.02	0.99	1.02
2008	1.05	1.03	1.04	1.01	1.05	0.99	1.02
2007	1.02	1.02	1.03	1.00	1.03	1.00	1.03
2006	1.04	1.04	1.04	1.01	1.05	1.01	1.03
2005	1.05	1.04	1.04	1.02	1.05	1.02	1.04
2004	1.06	1.05	1.06	1.05	1.07	1.04	1.06
2003	1.04	1.05	1.05	1.03	1.05	1.02	1.05
2002	1.05	1.05	1.05	1.04	1.06	1.04	1.05

NEVADA DEPARTMENT OF TAXATION
2010 IMPROVEMENT FACTOR STUDY
STATEWIDE

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
2009	0.942	0.945	0.964	0.966	0.936	0.999	0.992
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

**NEVADA DEPARTMENT OF TAXATION
2010 IMPROVEMENT FACTOR STUDY
STATEWIDE**

WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

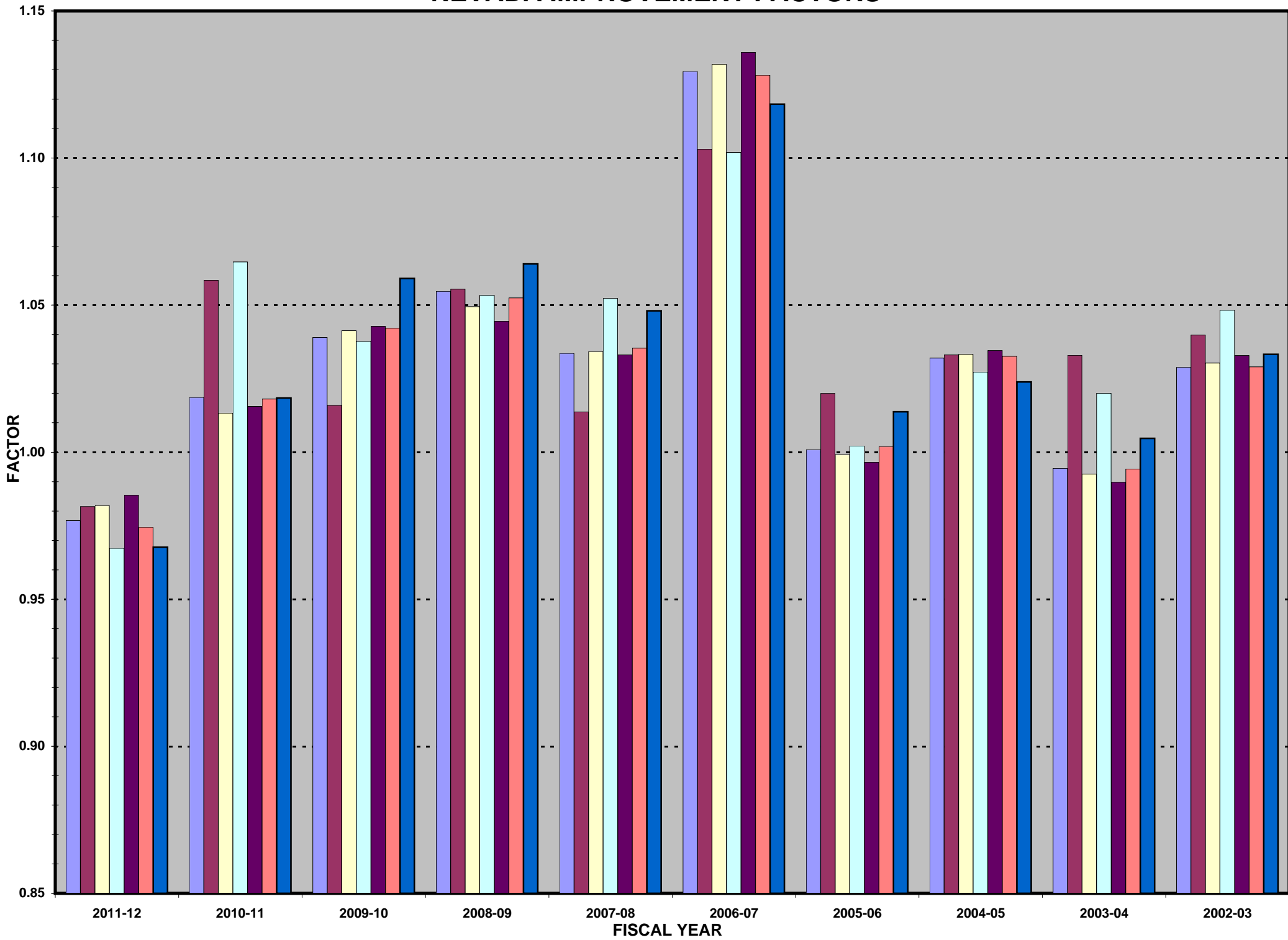
FISCAL YEAR	COMMERCIAL					RESIDENTIAL			
	4% A TYPE FACTOR	4% B TYPE FACTOR	50% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	20% MASONRY FACTOR	100% COMPOSITE FACTOR
2011-12	0.036603	0.037066	0.477365	0.239109	0.154574	0.944717	0.799200	0.198400	0.997600
2010-11	0.044471	0.043058	0.528078	0.258813	0.187858	1.062277	0.810216	0.199445	1.009661
2009-10	0.040878	0.040878	0.513019	0.253713	0.172599	1.021088	0.832475	0.208200	1.040675
2008-09	0.043066	0.043400	0.545000	0.269086	0.184960	1.085512	0.835725	0.208773	1.044499
2007-08	0.041525	0.041362	0.510679	0.252329	0.174329	1.020224	0.832477	0.206823	1.039300
2006-07	0.045132	0.044348	0.551200	0.279575	0.193160	1.113415	0.902149	0.221086	1.123235
2005-06	0.040372	0.040760	0.509500	0.252796	0.171259	1.014686	0.795600	0.203400	0.999000

**NEVADA DEPARTMENT OF TAXATION
2010 IMPROVEMENT FACTOR STUDY
STATEWIDE**

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	
2011-12	0.944717	0.3338895	0.315431	0.997600	0.6661105	0.664512	0.979943
2010-11	1.062277	0.3338895	0.354683	1.009661	0.6661105	0.672546	1.027229
2009-10	1.021088	0.3338895	0.340930	1.040675	0.6661105	0.693205	1.034135
2008-09	1.085512	0.3338895	0.362441	1.044499	0.6661105	0.695751	1.058192
2007-08	1.020224	0.3338895	0.340642	1.039300	0.6661105	0.692288	1.032930
2006-07	1.113415	0.3338895	0.371758	1.123235	0.6661105	0.748198	1.119956
2005-06	1.014686	0.3338895	0.338793	0.999000	0.6661105	0.665444	1.004238

NEVADA IMPROVEMENT FACTORS



■ CARSON CITY
 ■ ELKO
 ■ FALLON
 ■ LINCOLN COUNTY
 ■ NYE COUNTY
 ■ RENO - SPARKS
 ■ LAKE TAHOE

Appendix I:
Builders' Survey

NEVADA DEPARTMENT OF TAXATION
 2011-2012 BUILDERS COST SURVEY
 CONTRACTOR PERCENTAGE COST CHANGE

TYPE	OVERALL CHANGE	SKILLED LABOR	COMMON LABOR	INDIRECT COSTS	CONCRETE	STEEL	LUMBER	OTHER MATERIAL
General Engineering	0.7%	-1.7%	-2.4%	0.2%	0.0%	0.4%	-0.4%	0.5%
General Building	-3.4%	-3.3%	-2.3%	-0.2%	0.0%	0.2%	-0.7%	-0.1%
Plumbing/Heating	4.2%	-2.6%	-0.1%	2.6%	0.0%	0.3%	0.2%	1.4%
Electrical	2.8%	1.5%	-0.4%	4.6%	0.0%	0.9%	0.0%	4.6%
Carpentry	-1.6%	-3.8%	-1.3%	2.6%	0.0%	0.2%	0.0%	-0.5%
Painting/Decorating	-0.9%	6.7%	0.7%	4.2%	0.0%	0.0%	0.0%	3.3%
Concrete	-6.6%	-4.4%	2.2%	-3.0%	0.0%	0.0%	0.0%	0.0%
Steel Erection	-13.9%	1.1%	0.0%	3.3%	0.0%	0.0%	0.0%	0.6%
Roofing/Siding	-0.1%	-3.6%	0.0%	6.6%	0.0%	0.0%	2.2%	10.4%
Masonry	0.3%	0.6%	0.6%	25.9%	0.0%	0.0%	0.0%	1.0%
Other	0.7%	0.3%	0.4%	3.3%	0.0%	1.0%	0.1%	2.1%
TOTALS	-0.6%	-1.4%	-0.9%	2.3%	0.0%	0.5%	-0.2%	1.4%

NEVADA DEPARTMENT OF TAXATION
 2011-2012 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	43	43	43	43	43	43	43	43
General Building	203	204	204	204	204	204	204	204
Plumbing/Heating	45	46	46	46	46	46	46	46
Electrical	58	58	58	58	58	58	58	58
Carpentry	45	46	46	46	46	46	46	46
Painting/Decorating	18	18	18	18	18	18	18	18
Concrete	9	9	9	9	9	9	9	9
Steel Erection	9	9	9	9	9	9	9	9
Roofing/Siding	14	14	14	14	14	14	14	14
Masonry	7	8	8	8	8	8	8	8
Other	127	128	128	128	128	128	128	127
TOTALS **	578	583	583	583	583	583	583	582

** SOME CONTRACTORS REPORT MULTIPLE TYPES

NEVADA DEPARTMENT OF TAXATION

2011-2012 BUILDERS COST SURVEY

OVERALL CHANGE

STATEWIDE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	98	-25.7%	17.5%
NONE	311	0.0%	55.6%
UP	145	15.1%	25.9%
UNKWN	5		0.9%
TOTAL	559	-0.6%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	134	-1.5%	24.0%
COM	95	-0.8%	17.0%
BOTH	287	-0.2%	51.3%
OTHER	43	0.5%	7.7%
TOTAL	559	-0.6%	100.0%

CARSON CITY

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	28	-24.1%	20.0%
NONE	78	0.0%	55.7%
UP	33	14.0%	23.6%
UNKWN	1		0.7%
TOTAL	140	-1.5%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	43	-5.6%	30.7%
COM	24	2.2%	17.1%
BOTH	64	-0.8%	45.7%
OTHER	9	2.8%	6.4%
TOTAL	140	-1.5%	100.0%

ELKO

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	5	-18.2%	10.2%
NONE	20	0.0%	40.8%
UP	22	18.8%	44.9%
UNKWN	2		4.1%
TOTAL	49	6.7%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	7	4.1%	14.3%
COM	6	-2.4%	12.2%
BOTH	25	7.1%	51.0%
OTHER	11	9.1%	22.4%
TOTAL	49	6.7%	100.0%

FALLON

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	6	-17.6%	14.6%
NONE	28	0.0%	68.3%
UP	7	18.7%	17.1%
UNKWN	0		0.0%
TOTAL	41	-0.6%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	9	-3.9%	22.0%
COM	4	3.8%	9.8%
BOTH	26	-0.1%	63.4%
OTHER	2	0.0%	4.9%
TOTAL	41	-0.6%	100.0%

NEVADA DEPARTMENT OF TAXATION

2011-2012 BUILDERS COST SURVEY

OVERALL CHANGE

LINCOLN

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	1	0.0%	50.0%
UP	1	5.0%	50.0%
UNKWN	0		0.0%
TOTAL	2	2.5%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	0	0.0%	0.0%
COM	0	0.0%	0.0%
BOTH	1	5.0%	50.0%
OTHER	1	0.0%	50.0%
TOTAL	2	2.5%	100.0%

NYE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	2	-86.0%	14.3%
NONE	5	0.0%	35.7%
UP	7	13.3%	50.0%
UNKWN	0		0.0%
TOTAL	14	-5.6%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	3	5.0%	21.4%
COM	1	9.0%	7.1%
BOTH	9	-11.4%	64.3%
OTHER	1	0.0%	7.1%
TOTAL	14	-5.6%	100.0%

RENO/SPARKS

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	52	-26.3%	17.6%
NONE	170	0.0%	57.6%
UP	71	14.7%	24.1%
UNKWN	2		0.7%
TOTAL	295	-1.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	64	-0.1%	21.7%
COM	58	-2.4%	19.7%
BOTH	154	-0.4%	52.2%
OTHER	19	-0.5%	6.4%
TOTAL	295	-1.0%	100.0%

LAKE TAHOE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	5	-17.6%	27.8%
NONE	9	0.0%	50.0%
UP	4	18.8%	14.3%
UNKWN	0		0.0%
TOTAL	18	-1.7%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	8	-0.9%	44.4%
COM	2	0.0%	11.1%
BOTH	8	-4.8%	44.4%
OTHER	0	0.0%	0.0%
TOTAL	18	-1.7%	100.0%

NEVADA DEPARTMENT OF TAXATION

2011-2012 BUILDERS COST SURVEY

SKILLED LABOR

STATEWIDE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	83	-18.6%	14.8%
NONE	412	0.0%	73.7%
UP	64	12.0%	11.4%
UNKWN	0	0.5%	0.0%
TOTAL	559	-1.4%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	134	-1.6%	24.0%
COM	95	-2.7%	17.0%
BOTH	287	-0.9%	51.3%
OTHER	43	-1.3%	7.7%
TOTAL	559	-1.4%	100.0%

CARSON CITY

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	26	-15.3%	18.6%
NONE	100	0.0%	71.4%
UP	14	9.1%	10.2%
UNKWN	0		0.0%
TOTAL	140	-1.8%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	43	-2.1%	30.7%
COM	24	0.8%	17.1%
BOTH	64	-2.1%	45.7%
OTHER	9	-5.6%	6.4%
TOTAL	140	-1.8%	100.0%

ELKO

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	3	-10.2%	6.1%
NONE	38	0.0%	77.6%
UP	8	10.9%	16.3%
UNKWN	0		0.0%
TOTAL	49	1.1%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	7	5.0%	14.3%
COM	6	2.3%	12.2%
BOTH	25	-0.1%	51.0%
OTHER	11	-0.9%	22.4%
TOTAL	49	1.1%	100.0%

FALLON

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	1	-20.0%	2.4%
NONE	37	0.0%	90.2%
UP	3	11.7%	7.3%
UNKWN	0		0.0%
TOTAL	41	0.4%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	9	2.2%	22.0%
COM	4	0.0%	9.8%
BOTH	26	-0.2%	63.4%
OTHER	2	0.0%	4.9%
TOTAL	41	0.4%	100.0%

NEVADA DEPARTMENT OF TAXATION

2011-2012 BUILDERS COST SURVEY

SKILLED LABOR

LINCOLN

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	1	0.0%	50.0%
UP	1	5.0%	50.0%
UNKWN	0		0.0%
TOTAL	2	2.5%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	0	0.0%	0.0%
COM	0	0.0%	0.0%
BOTH	1	0.0%	50.0%
OTHER	1	5.0%	50.0%
TOTAL	2	2.5%	100.0%

NYE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	2	-15.0%	14.3%
NONE	12	0.0%	85.7%
UP	0	0.0%	0.0%
UNKWN	0	0.0%	0.0%
TOTAL	14	-2.1%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	3	0.0%	21.4%
COM	1	0.0%	7.1%
BOTH	9	-3.3%	64.3%
OTHER	1	0.0%	7.1%
TOTAL	14	-2.1%	100.0%

RENO/SPARKS

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	48	-21.4%	16.3%
NONE	211	0.0%	71.5%
UP	36	12.8%	12.2%
UNKWN	0		0.0%
TOTAL	295	-1.9%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	64	-2.5%	21.7%
COM	58	-5.2%	19.7%
BOTH	154	-0.6%	52.2%
OTHER	19	-1.2%	6.4%
TOTAL	295	-1.9%	100.0%

LAKE TAHOE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	3	-10.0%	16.7%
NONE	13	0.0%	72.2%
UP	2	20.0%	11.1%
UNKWN	0		0.0%
TOTAL	18	0.1%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	8	-2.1%	44.4%
COM	2	5.0%	11.1%
BOTH	8	1.1%	44.4%
OTHER	0	0.0%	0.0%
TOTAL	18	0.1%	100.0%

NEVADA DEPARTMENT OF TAXATION

2011-2012 BUILDERS COST SURVEY

COMMON LABOR

STATEWIDE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	61	-16.1%	10.9%
NONE	462	0.0%	82.6%
UP	36	12.7%	6.4%
UNKWN	0		0.0%
TOTAL	559	-0.9%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	134	-0.9%	24.0%
COM	95	-1.3%	17.0%
BOTH	287	-0.8%	51.3%
OTHER	43	-1.4%	7.7%
TOTAL	559	-0.9%	100.0%

CARSON CITY

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	16	-14.7%	11.4%
NONE	116	0.0%	82.9%
UP	8	14.4%	5.7%
UNKWN	0		0.0%
TOTAL	140	-1.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	43	-1.0%	30.7%
COM	24	1.3%	17.1%
BOTH	64	-0.9%	45.7%
OTHER	9	-5.6%	6.4%
TOTAL	140	-1.0%	100.0%

ELKO

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	2	-12.5%	4.1%
NONE	44	0.0%	89.8%
UP	3	2.7%	6.1%
UNKWN	0		0.0%
TOTAL	49	-0.3%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	7	0.0%	14.3%
COM	6	-2.3%	12.2%
BOTH	25	-0.1%	51.0%
OTHER	11	0.0%	22.4%
TOTAL	49	-0.3%	100.0%

FALLON

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	1	-30.0%	2.4%
NONE	38	0.0%	92.7%
UP	2	12.5%	4.9%
UNKWN	0		0.0%
TOTAL	41	-0.1%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	9	1.7%	22.0%
COM	4	0.0%	9.8%
BOTH	26	-0.8%	63.4%
OTHER	2	0.0%	4.9%
TOTAL	41	-0.1%	100.0%

NEVADA DEPARTMENT OF TAXATION

2011-2012 BUILDERS COST SURVEY

COMMON LABOR

LINCOLN

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	1	0.0%	50.0%
UP	1	10.0%	50.0%
UNKWN	0		0.0%
TOTAL	2	5.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	0	0.0%	0.0%
COM	0	0.0%	0.0%
BOTH	1	0.0%	50.0%
OTHER	1	5.0%	50.0%
TOTAL	5	5.0%	100.0%

NYE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	1	-20.0%	7.1%
NONE	12	0.0%	85.7%
UP	1	30.0%	7.1%
UNKWN	0		0.0%
TOTAL	14	0.7%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	3	10.0%	21.4%
COM	1	0.0%	7.1%
BOTH	9	-2.2%	64.3%
OTHER	1	0.0%	7.1%
TOTAL	14	0.7%	100.0%

RENO/SPARKS

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	22	-16.7%	7.9%
NONE	238	0.0%	85.3%
UP	18	12.1%	6.5%
UNKWN	1		0.4%
TOTAL	279	-1.4%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	64	-1.6%	21.7%
COM	58	-2.6%	19.7%
BOTH	154	-0.9%	52.2%
OTHER	19	-1.1%	6.4%
TOTAL	295	-1.4%	100.0%

LAKE TAHOE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	3	-12.0%	16.7%
NONE	13	0.0%	72.2%
UP	2	20.0%	11.1%
UNKWN	0		0.0%
TOTAL	18	0.2%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	8	-1.9%	44.4%
COM	2	5.0%	11.1%
BOTH	8	1.1%	44.4%
OTHER	0	0.0%	0.0%
TOTAL	18	0.2%	100.0%

NEVADA DEPARTMENT OF TAXATION

2011-2012 BUILDERS COST SURVEY

INDIRECT COSTS

STATEWIDE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	50	-26.1%	8.9%
NONE	331	0.0%	59.2%
UP	178	14.5%	31.8%
UNKWN	0		0.0%
TOTAL	559	2.3%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	134	3.5%	24.0%
COM	95	0.3%	17.0%
BOTH	287	3.0%	51.3%
OTHER	43	-1.8%	7.7%
TOTAL	559	2.3%	100.0%

CARSON CITY

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	12	-12.4%	8.6%
NONE	86	0.0%	61.4%
UP	42	14.5%	30.0%
UNKWN			0.0%
TOTAL	140	3.3%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	43	5.3%	30.7%
COM	24	4.0%	17.1%
BOTH	64	1.9%	45.7%
OTHER	9	1.3%	6.4%
TOTAL	140	3.3%	100.0%

ELKO

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	2	-25.0%	4.1%
NONE	22	0.0%	44.9%
UP	25	14.0%	51.0%
UNKWN	0		0.0%
TOTAL	49	6.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	7	5.3%	14.3%
COM	6	70.0%	12.2%
BOTH	25	10.0%	51.0%
OTHER	11	0.9%	22.4%
TOTAL	49	6.0%	100.0%

FALLON

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	2	-42.5%	4.9%
NONE	28	0.0%	68.3%
UP	11	12.4%	26.8%
UNKWN	0		0.0%
TOTAL	41	1.2%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	9	2.6%	22.0%
COM	4	0.0%	9.8%
BOTH	26	3.2%	63.4%
OTHER	2	-27.5%	4.9%
TOTAL	41	1.2%	100.0%

NEVADA DEPARTMENT OF TAXATION

2011-2012 BUILDERS COST SURVEY

INDIRECT COSTS

LINCOLN

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	0	0.0%	0.0%
UP	2	7.5%	100.0%
UNKWN	0		0.0%
TOTAL	2	7.5%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	0	0.0%	0.0%
COM	0	0.0%	0.0%
BOTH	1	5.0%	50.0%
OTHER	1	10.0%	50.0%
TOTAL	2	7.5%	100.0%

NYE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	8	0.0%	57.1%
UP	6	12.5%	42.9%
UNKWN	0	0.0%	0.0%
TOTAL	14	5.4%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	3	1.7%	21.4%
COM	1	12.0%	7.1%
BOTH	9	6.4%	64.3%
OTHER	1	0.0%	7.1%
TOTAL	14	5.4%	100.0%

RENO/SPARKS

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	33	-30.3%	11.2%
NONE	176	0.0%	59.7%
UP	86	15.1%	29.2%
UNKWN	0		0.0%
TOTAL	295	1.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	64	1.8%	21.7%
COM	58	-1.6%	19.7%
BOTH	154	1.8%	52.2%
OTHER	19	-2.9%	6.4%
TOTAL	295	1.0%	100.0%

LAKE TAHOE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	1	-20.0%	5.6%
NONE	11	0.0%	61.1%
UP	6	15.5%	33.3%
UNKWN	0		0.0%
TOTAL	18	4.1%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	8	-0.9%	44.4%
COM	2	5.0%	11.1%
BOTH	8	8.8%	44.4%
OTHER	0	0.0%	0.0%
TOTAL	18	4.1%	100.0%

NEVADA DEPARTMENT OF TAXATION

2011-2012 BUILDERS COST SURVEY

CONCRETE

STATEWIDE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	-9.8%	0.0%
NONE	559	0.0%	100.0%
UP	0	14.4%	0.0%
UNKWN	0		0.0%
TOTAL	559	0.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	134	0.0%	24.0%
COM	95	0.0%	17.0%
BOTH	287	0.0%	51.3%
OTHER	43	0.0%	7.7%
TOTAL	559	0.0%	100.0%

CARSON CITY

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	140	0.0%	100.0%
UP	0	0.0%	0.0%
UNKWN	0	0.0%	0.0%
TOTAL	140	0.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	43	0.0%	30.7%
COM	24	0.0%	17.1%
BOTH	64	0.0%	45.7%
OTHER	9	0.0%	6.4%
TOTAL	140	0.0%	100.0%

ELKO

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	49	0.0%	100.0%
UP	0	0.0%	0.0%
UNKWN	0		0.0%
TOTAL	49	0.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	7	0.0%	14.3%
COM	6	0.0%	12.2%
BOTH	25	0.0%	51.0%
OTHER	11	0.0%	22.4%
TOTAL	49	0.0%	100.0%

FALLON

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	41	0.0%	100.0%
UP	0	0.0%	0.0%
UNKWN	0		0.0%
TOTAL	41	0.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	9	0.0%	22.0%
COM	4	0.0%	9.8%
BOTH	26	0.0%	63.4%
OTHER	2	0.0%	4.9%
TOTAL	41	0.0%	100.0%

NEVADA DEPARTMENT OF TAXATION

2011-2012 BUILDERS COST SURVEY

CONCRETE

LINCOLN

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	2	0.0%	100.0%
UP	0	0.0%	0.0%
UNKWN	0		0.0%
TOTAL	2	0.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	0	0.0%	0.0%
COM	0	0.0%	0.0%
BOTH	1	10.0%	50.0%
OTHER	1	0.0%	50.0%
TOTAL	2	0.0%	100.0%

NYE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	13	0.0%	100.0%
UP	0	0.0%	0.0%
UNKWN	0		0.0%
TOTAL	13	0.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	3	0.0%	21.4%
COM	1	0.0%	7.1%
BOTH	9	0.0%	64.3%
OTHER	1	0.0%	7.1%
TOTAL	14	0.0%	100.0%

RENO/SPARKS

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	0.0%	-11.6%
NONE	295	0.0%	100.0%
UP	0	0.0%	0.0%
UNKWN	0		0.0%
TOTAL	295	0.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	64	0.0%	21.7%
COM	58	0.0%	19.7%
BOTH	154	0.0%	52.2%
OTHER	19	0.0%	6.4%
TOTAL	295	0.0%	100.0%

LAKE TAHOE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	18	0.0%	100.0%
UP	0	0.0%	0.0%
UNKWN	0		0.0%
TOTAL	18	0.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	8	0.0%	44.4%
COM	2	0.0%	11.1%
BOTH	8	0.0%	44.4%
OTHER	0	0.0%	0.0%
TOTAL	18	0.0%	100.0%

NEVADA DEPARTMENT OF TAXATION

2011-2012 BUILDERS COST SURVEY

STEEL

STATEWIDE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	11	-13.0%	2.0%
NONE	517	0.0%	92.5%
UP	31	13.6%	5.5%
UNKWN	0		0.0%
TOTAL	559	0.5%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	134	0.1%	24.0%
COM	95	0.9%	17.0%
BOTH	287	0.4%	51.3%
OTHER	43	1.8%	7.7%
TOTAL	559	0.5%	100.0%

CARSON CITY

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	6	-12.5%	4.3%
NONE	128	0.0%	91.4%
UP	6	13.3%	4.3%
UNKWN	0		0.0%
TOTAL	140	0.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	43	-20.0%	30.7%
COM	24	-1.3%	17.1%
BOTH	64	0.3%	45.7%
OTHER	9	0.6%	6.4%
TOTAL	140	0.0%	100.0%

ELKO

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	1	-3.0%	2.0%
NONE	39	0.0%	79.6%
UP	9	13.9%	18.4%
UNKWN	0		0.0%
TOTAL	49	2.4%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	7	0.0%	14.3%
COM	6	0.8%	12.2%
BOTH	25	2.4%	51.0%
OTHER	11	5.0%	22.4%
TOTAL	49	2.4%	100.0%

FALLON

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	2	-10.0%	4.9%
NONE	37	0.0%	90.2%
UP	2	15.0%	4.9%
UNKWN	0		0.0%
TOTAL	41	0.2%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	9	0.0%	22.0%
COM	4	0.0%	9.8%
BOTH	26	0.4%	63.4%
OTHER	2	0.0%	4.9%
TOTAL	41	0.2%	100.0%

NEVADA DEPARTMENT OF TAXATION

2011-2012 BUILDERS COST SURVEY

STEEL

LINCOLN

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	1	-10.0%	50.0%
NONE	1	0.0%	50.0%
UP	0	0.0%	0.0%
UNKWN	0		0.0%
TOTAL	2	5.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	0	0.0%	0.0%
COM	0	0.0%	0.0%
BOTH	1	-10.0%	50.0%
OTHER	1	0.0%	50.0%
TOTAL	2	5.0%	100.0%

NYE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	-15.0%	0.0%
NONE	14	0.0%	100.0%
UP	0	42.7%	0.0%
UNKWN	0		0.0%
TOTAL	14	0.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	3	0.0%	21.4%
COM	1	0.0%	7.1%
BOTH	9	0.0%	64.3%
OTHER	1	0.0%	7.1%
TOTAL	14	0.0%	100.0%

RENO/SPARKS

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	1	-35.0%	0.3%
NONE	281	0.0%	95.3%
UP	13	13.2%	4.4%
UNKWN	0		0.0%
TOTAL	295	0.5%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	64	0.0%	21.7%
COM	58	1.7%	19.7%
BOTH	154	0.1%	52.2%
OTHER	19	0.8%	6.4%
TOTAL	295	0.5%	100.0%

LAKE TAHOE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	17	0.0%	94.4%
UP	1	15.0%	5.6%
UNKWN	0		0.0%
TOTAL	18	0.8%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	8	0.0%	44.4%
COM	2	7.5%	11.1%
BOTH	8	0.0%	44.4%
OTHER	0	0.0%	0.0%
TOTAL	18	0.8%	100.0%

NEVADA DEPARTMENT OF TAXATION

2011-2012 BUILDERS COST SURVEY

LUMBER

STATEWIDE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	28	-14.0%	5.0%
NONE	508	0.0%	90.9%
UP	23	13.2%	4.1%
UNKWN	0		0.0%
TOTAL	559	-0.2%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	134	0.0%	24.0%
COM	95	-0.3%	17.0%
BOTH	287	-0.2%	51.3%
OTHER	43	-0.3%	7.7%
TOTAL	559	-0.2%	100.0%

CARSON CITY

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	10	-11.5%	7.1%
NONE	124	0.0%	88.6%
UP	6	13.7%	4.3%
UNKWN	0		0.0%
TOTAL	140	-0.2%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	43	0.9%	30.7%
COM	24	-1.5%	17.1%
BOTH	64	-0.6%	45.7%
OTHER	9	0.0%	6.4%
TOTAL	140	-0.2%	100.0%

ELKO

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	44	0.0%	89.8%
UP	5	9.8%	10.2%
UNKWN	0		0.0%
TOTAL	49	1.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	7	1.4%	14.3%
COM	6	0.3%	12.2%
BOTH	25	1.4%	51.0%
OTHER	11	0.0%	22.4%
TOTAL	49	1.0%	100.0%

FALLON

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	2	10.0%	4.9%
NONE	35	0.0%	85.4%
UP	4	15.3%	9.8%
UNKWN	0		0.0%
TOTAL	41	1.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	9	0.0%	22.0%
COM	4	0.0%	9.8%
BOTH	26	1.6%	63.4%
OTHER	2	0.0%	4.9%
TOTAL	41	1.0%	100.0%

NEVADA DEPARTMENT OF TAXATION

2011-2012 BUILDERS COST SURVEY

LUMBER

LINCOLN

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	1	-10.0%	50.0%
NONE	1	0.0%	50.0%
UP	0	0.0%	0.0%
UNKWN	0		0.0%
TOTAL	2	-5.0%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	0	0.0%	0.0%
COM	0	0.0%	0.0%
BOTH	1	-10.0%	50.0%
OTHER	1	0.0%	50.0%
TOTAL	2	-5.0%	100.0%

NYE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	13	0.0%	92.9%
UP	1	30.0%	7.1%
UNKWN	0		0.0%
TOTAL	14	2.1%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	3	0.0%	21.4%
COM	1	0.0%	7.1%
BOTH	9	3.3%	64.3%
OTHER	1	0.0%	7.1%
TOTAL	14	2.1%	100.0%

RENO/SPARKS

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	13	-17.1%	4.4%
NONE	275	0.0%	93.2%
UP	7	11.7%	14.7%
UNKWN	0		0.0%
TOTAL	295	-0.5%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	64	-0.5%	21.7%
COM	58	0.1%	19.7%
BOTH	154	-0.6%	52.2%
OTHER	19	-0.8%	6.4%
TOTAL	295	-0.5%	100.0%

LAKE TAHOE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	2	-12.5%	11.1%
NONE	16	0.0%	88.9%
UP	0	0.0%	0.0%
UNKWN	0		0.0%
TOTAL	18	-1.4%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	8	-1.3%	44.4%
COM	2	0.0%	11.1%
BOTH	8	-1.9%	44.4%
OTHER	0	0.0%	0.0%
TOTAL	18	-1.4%	100.0%

NEVADA DEPARTMENT OF TAXATION

2011-2012 BUILDERS COST SURVEY

OTHER BUILDING MATERIALS

STATEWIDE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	28	-14.0%	5.0%
NONE	508	0.0%	90.9%
UP	23	13.2%	4.1%
UNKWN	0		0.0%
TOTAL	559	-0.6%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	134	0.0%	24.0%
COM	95	-0.3%	17.0%
BOTH	287	-0.2%	51.3%
OTHER	43	-0.3%	7.7%
TOTAL	559	-0.6%	100.0%

CARSON CITY

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	6	-10.2%	4.3%
NONE	108	0.0%	77.1%
UP	26	15.9%	18.6%
UNKWN	0		0.0%
TOTAL	140	2.4%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	43	1.7%	30.7%
COM	24	2.7%	17.1%
BOTH	64	2.9%	45.7%
OTHER	9	1.7%	6.4%
TOTAL	140	2.4%	100.0%

ELKO

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	6	-13.3%	12.5%
NONE	28	0.0%	58.3%
UP	14	15.1%	29.2%
UNKWN	0		0.0%
TOTAL	48	2.7%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	7	4.3%	14.3%
COM	6	7.0%	12.2%
BOTH	25	2.6%	51.0%
OTHER	11	-7.6%	22.4%
TOTAL	49	2.7%	100.0%

FALLON

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	2	-15.0%	4.9%
NONE	34	0.0%	82.9%
UP	5	14.8%	12.2%
UNKWN	0		0.0%
TOTAL	41	1.1%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	9	3.3%	22.0%
COM	4	0.0%	9.8%
BOTH	26	0.5%	63.4%
OTHER	2	0.0%	4.9%
TOTAL	41	1.1%	100.0%

NEVADA DEPARTMENT OF TAXATION

2011-2012 BUILDERS COST SURVEY

OTHER BUILDING MATERIALS

LINCOLN

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	1	0.0%	50.0%
UP	1	5.0%	50.0%
UNKWN	0		0.0%
TOTAL	2	2.5%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	0	0.0%	0.0%
COM	0	0.0%	0.0%
BOTH	1	5.0%	50.0%
OTHER	1	0.0%	50.0%
TOTAL	2	2.5%	100.0%

NYE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	7	0.0%	50.0%
UP	7	14.3%	50.0%
UNKWN	0	0.0%	0.0%
TOTAL	14	7.6%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	3	8.3%	21.4%
COM	1	0.0%	7.1%
BOTH	9	9.1%	64.3%
OTHER	1	0.0%	7.1%
TOTAL	14	7.6%	100.0%

RENO/SPARKS

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	30	-17.9%	10.2%
NONE	220	0.0%	74.6%
UP	45	14.7%	15.3%
UNKWN	0		0.0%
TOTAL	295	0.4%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	64	-0.6%	21.7%
COM	58	-2.2%	19.7%
BOTH	154	1.6%	52.2%
OTHER	19	-1.6%	6.4%
TOTAL	295	0.4%	100.0%

LAKE TAHOE

CHANGE	BUILDERS	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	17	0.0%	94.4%
UP	1	30.0%	5.6%
UNKWN	0		0.0%
TOTAL	18	1.7%	100.0%

TYPE	BUILDERS	%CHANGE	%TOTAL
RES	8	0.0%	44.4%
COM	2	0.0%	11.1%
BOTH	8	3.8%	44.4%
OTHER	0	0.0%	0.0%
TOTAL	18	1.7%	100.0%

**NEVADA DEPARTMENT OF TAXATION
2011-2012 BUILDERS COST SURVEY
RESIDENTIAL BUILDING COST PER SQ FT**

BUILDERSY	BUILDERS				COST / SQ FT			
	1,000 SQ FT	1,500 SQ FT	2,500 SQ FT	3000 SQ FT	1,000 SQ FT	1,500 SQ FT	2,500 SQ FT	3000 SQ FT
CARSON CITY	14	15	10	11	\$ 138.64	\$ 146.40	\$ 163.80	\$ 199.82
ELKO	2	2	2	2	102.50	106.50	107.50	109.00
FALLON	4	6	3	3	125.00	117.33	125.00	126.67
LINCOLN	0	0	0	0				
NYE	2	4	1	1	57.00	82.75	62.00	61.00
RENO SPARKS	13	13	11	14	142.69	142.92	166.64	221.43
LAKE TAHOE	0	0	2	4			237.50	412.50
SATEWIDE	35	40	29	35	\$ 131.86	\$ 132.55	\$ 158.55	\$ 217.34

Appendix II:

Notifications from Assessors

From: [Bruce Bartolowits](#)
To: [Shirley A. Rains](#)
Subject: FW: 11/12 improvement factor
Date: Tuesday, May 11, 2010 7:20:57 AM

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

From: Terry Rubald
Sent: Tuesday, February 16, 2010 6:43 AM
To: Bruce Bartolowits
Subject: FW: 11/12 improvement factor

Terry E. Rubald, Chief
Division of Assessment Standards
Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89701
(775) 684-2095
FAX: (775) 684-2020

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

From: Dave Dawley [<mailto:DDawley@ci.carson-city.nv.us>]
Sent: Friday, February 12, 2010 2:11 PM
To: Terry Rubald
Subject: 11/12 improvement factor

Good afternoon. I received the notification for the proposed improvement factor this afternoon. Carson City re-costs all properties on an annual basis and will not be using the factor for improvements, therefore, we have no problem with the proposed factor. Thank you and have a great weekend. 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



STATE OF NEVADA
DEPARTMENT OF TAXATION

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

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

JIM GIBBONS
Governor
ROBERT R. BARENGO
Chair, Nevada Tax Commission
DINO DICIANNO
Executive Director

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

February 1, 2010

NORMA GREEN
CHURCHILL COUNTY ASSESSOR
155 N. TAYLOR STREET, #200
FALLON, NV 89406-2748

RECEIVED

FEB 12 2010

Churchill County Assessor

Dear NORMA :

Please find attached the proposed Improvement Factor for the 2011-2012 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration on or before February 1, 2010.

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 2008 to October 2009 for commercial costs and from September 2008 to September 2009 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 2008 to 2009. 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, 2010 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,

[Handwritten signature of Terry E. Rubald]

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

RECEIVED

FEB 24 2010

STATE OF NEVADA
DEPARTMENT OF TAXATION

I approve the 2011-12 Improvement Factor proposed by the Department of Taxation.

I do not approve the 2011-12 Improvement Factor for the following reasons:

Signed:

[Handwritten signature]

Date:

2/22/10



STATE OF NEVADA
DEPARTMENT OF TAXATION
Web Site: <http://tax.state.nv.us>

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Carson City, Nevada 89706-7937
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4800 Kletzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 888-1295
Fax: (775) 888-1303

JIM GIBBONS
Governor
ROBERT R. BARENGO
Chair, Nevada Tax Commission
DINO DICIANNO
Executive Director

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

February 1, 2010

RECEIVED

FEB 12 2010

ASSESSOR'S OFFICE
DOUGLAS COUNTY

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

Dear DOUG:

Please find attached the proposed Improvement Factor for the 2011-2012 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration on or before February 1, 2010.

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 2008 to October 2009 for commercial costs and from September 2008 to September 2009 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 2008 to 2009. 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, 2010 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 2011-12 Improvement Factor proposed by the Department of Taxation.
 I do not approve the 2011-12 Improvement Factor for the following reasons:

Signed:

Date: 2/12/2010

From: [Bruce Bartolowits](#)
To: [Shirley A. Rains](#)
Subject: FW:
Date: Tuesday, May 11, 2010 7:28:07 AM

From: Katrinka Russell [mailto:krussell@elkocountynv.net]
Sent: Monday, May 10, 2010 10:40 AM
To: Bruce Bartolowits
Subject: RE:

Bruce,

We are recosting annually so won't be using the improvement factor. Or is there something else I should be aware of? I am always going to double check things because I am finding out that I may not have been trained "accurately"?

Thanks.

Katrinka

From: Bruce Bartolowits [mailto:bbartolowits@tax.state.nv.us]
Sent: Monday, May 10, 2010 8:13 AM
To: Katrinka Russell; mws@co.clark.nv.us; mmcbride@lincoln.nv.com; assessor@landercountynv.org; mglass@lyon-county.org; chamilton@pershingcounty.net
Subject:

Just a reminder the improvement factor approval was due May 1, 2010. I need to have everything ready for the Tax Commission sometime today. Thanks!

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



STATE OF NEVADA
DEPARTMENT OF TAXATION

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

February 1, 2010

RECEIVED

FEB 22 2010

STATE OF NEVADA
DEPARTMENT OF TAXATION

RUTH LEE
ESMERALDA COUNTY ASSESSOR
P.O. BOX 471
GOLDFIELD, NV 89013

Dear RUTH:

Please find attached the proposed Improvement Factor for the 2011-2012 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration on or before February 1, 2010.

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 2008 to October 2009 for commercial costs and from September 2008 to September 2009 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 2008 to 2009. 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, 2010 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

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

I approve the 2011-12 Improvement Factor proposed by the Department of Taxation.

I do not approve the 2011-12 Improvement Factor for the following reasons:

Signed: Ruth P. Lee

Date: 19 February 2010



STATE OF NEVADA
DEPARTMENT OF TAXATION
Web Site: <http://tax.state.nv.us>

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Carson City, Nevada 89706-7937
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JIM GIBBONS
Governor

ROBERT R. BARENGO
Chair, Nevada Tax Commission

DINO DICIANNO
Executive Director

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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

February 1, 2010

MICHAEL MEARS
EUREKA COUNTY ASSESSOR
P.O. BOX 88
EUREKA, NV 89316

RECEIVED
FEB 16 2010
EUREKA COUNTY
ASSESSOR'S OFFICE

Dear MICHAEL:

Please find attached the proposed Improvement Factor for the 2011-2012 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration on or before February 1, 2010.

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 2008 to October 2009 for commercial costs and from September 2008 to September 2009 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 2008 to 2009. 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, 2010 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 2011-12 Improvement Factor proposed by the Department of Taxation.
 I do not approve the 2011-12 Improvement Factor for the following reasons:

Signed:

Date: March 10, 2010

From: [Bruce Bartolowits](#)
To: [Shirley A. Rains](#)
Subject: FW: Proposed Factor
Date: Tuesday, May 11, 2010 7:22:39 AM

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

From: Terry Rubald
Sent: Thursday, March 18, 2010 11:55 AM
To: Jeff
Cc: Bruce Bartolowits
Subject: RE: Proposed Factor

Thanks Jeff.

We'll make the survey that we take of several hundred contractors available to you so you have a comfort level with our recommendation.

Terry E. Rubald, Chief
Division of Assessment Standards
Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89701
(775) 684-2095
FAX: (775) 684-2020

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

From: Jeff [<mailto:assessor@hcnv.us>]
Sent: Thursday, March 18, 2010 12:49 PM
To: Terry Rubald
Subject: Proposed Factor

As you know by now I am generally not in favor of the statewide factor. However, after talking with a couple of contractors, I am under the impression the reduction may not be sufficient. From what I can gather, material costs and profit are both down as contractors scramble to keep afloat. As I understand it, many are not making enough money to offset their overhead, but any money coming in is better than none.

I tried to get something tangible that I could provide, but unfortunately I have been unable to provide proof. So unless I can get some documentation, I will support the proposed factor.

Jeff Johnson
Humboldt County Assessor
Phone: 775-623-6316
Fax: 775-623-6311

From: [Bruce Bartolowits](#)
To: [Shirley A. Rains](#)
Subject: FW:
Date: Tuesday, May 11, 2010 7:27:43 AM

From: Lander County Assessor [mailto:assessor@landercountynv.org]
Sent: Monday, May 10, 2010 8:15 AM
To: Bruce Bartolowits
Subject: RE:

Bruce:

I have no issues with the proposed improvement factor.

Lura Duvall

From: Bruce Bartolowits [mailto:bbartolowits@tax.state.nv.us]
Sent: Monday, May 10, 2010 8:13 AM
To: krussell@elkocountynv.net; mws@co.clark.nv.us; mmcbride@lincolnnv.com;
assessor@landercountynv.org; mglass@lyon-county.org; chamilton@pershingcounty.net
Subject:

Just a reminder the improvement factor approval was due May 1, 2010. I need to have everything ready for the Tax Commission sometime today. Thanks!

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



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 Kletzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 888-1295
Fax: (775) 688-1303

JIM GIBBONS
Governor
ROBERT R. BARENGO
Chair, Nevada Tax Commission
DINO DICIANNO
Executive Director

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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

February 1, 2010

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

Dear MELANIE:

Please find attached the proposed Improvement Factor for the 2011-2012 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration on or before February 1, 2010.

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 2008 to October 2009 for commercial costs and from September 2008 to September 2009 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 2008 to 2009. 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, 2010 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 2011-12 Improvement Factor proposed by the Department of Taxation.
 I do not approve the 2011-12 Improvement Factor for the following reasons:

Signed: Melanie McBride

Date: 5-10-2010

From: [Bruce Bartolowits](#)
To: [Shirley A. Rains](#)
Subject: FW:
Date: Tuesday, May 11, 2010 7:28:19 AM

From: Mike Glass [mailto:mglass@lyon-county.org]
Sent: Wednesday, January 20, 2010 1:42 PM
To: Bruce Bartolowits
Subject: RE:

[We approve.](#)

From: Bruce Bartolowits [mailto:bbartolowits@tax.state.nv.us]
Sent: Monday, May 10, 2010 8:13 AM
To: krussell@elkocountynv.net; mws@co.clark.nv.us; mmcbride@lincolnnv.com;
assessor@landercountynv.org; mglass@lyon-county.org; chamilton@pershingcounty.net
Subject:

Just a reminder the improvement factor approval was due May 1, 2010. I need to have everything ready for the Tax Commission sometime today. Thanks!

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



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Fax: (702) 486-3377

February 1, 2010

RECEIVED

FEB 12 2010

MINERAL COUNTY ASSESSOR

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

Dear DOROTHY :

Please find attached the proposed Improvement Factor for the 2011-2012 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration on or before February 1, 2010.

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 2008 to October 2009 for commercial costs and from September 2008 to September 2009 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 2008 to 2009. Please let me know if you desire a copy of the local-builders' cost survey when it is completed.

Yes I would. Thank you

Pursuant to NRS 361.261, the Assessors have until May 15, 2010 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

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

RECEIVED

FEB 16 2010

STATE OF NEVADA
DEPARTMENT OF TAXATION

I approve the 2011-12 Improvement Factor proposed by the Department of Taxation.

I do not approve the 2011-12 Improvement Factor for the following reasons:

Signed: Dorothy J. Fowler

Date: 12 February 2010

From: [Bruce Bartolowits](#)
To: [Shirley A. Rains](#)
Subject: FW: Proposed 2011-2012 Imp Factor
Date: Tuesday, May 11, 2010 7:21:39 AM

From: Terry Rubald
Sent: Thursday, February 18, 2010 10:55 AM
To: Bruce Bartolowits
Subject: FW: Proposed 2011-2012 Imp Factor

*Terry E. Rubald, Chief
Division of Assessment Standards
Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89701
(775) 684-2095
FAX: (775) 684-2020*

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From: Sandra Musselman [mailto:smusselman@co.nye.nv.us]
Sent: Thursday, February 18, 2010 10:54 AM
To: Terry Rubald
Cc: Robin Rivero
Subject: Proposed 2011-2012 Imp Factor

Terry,

The proposed Improvement Factor by the Department of Taxation for the 2011-2012 tax year has my approval.

Thank you,

Sandra Musselman
Nye County Assessor
160 N Floyd Dr.
Pahrump, NV 89060
(775)751-7067 PH
(775)751-4207 FAX
smusselman@co.nye.nv.us

From: [Bruce Bartolowits](mailto:bbartolowits@tax.state.nv.us)
To: [Shirley A. Rains](mailto:shirley.a.rains@pershingcounty.net)
Subject: FW:
Date: Tuesday, May 11, 2010 7:27:54 AM

From: Celeste Hamilton [mailto:chamilton@pershingcounty.net]
Sent: Monday, May 10, 2010 8:58 AM
To: Bruce Bartolowits
Subject: RE:

Bruce,
The improvement factor looks ok to me.

Celeste Hamilton
Pershing County Assessor
P O Box 89
Lovelock, Nv 89419
775-273-2369

From: Bruce Bartolowits [mailto:bbartolowits@tax.state.nv.us]
Sent: Monday, May 10, 2010 8:13 AM
To: krussell@elkocountynv.net; mws@co.clark.nv.us; mmcbride@lincolnnv.com;
assessor@landercountynv.org; mglass@lyon-county.org; chamilton@pershingcounty.net
Subject:

Just a reminder the improvement factor approval was due May 1, 2010. I need to have everything ready for the Tax Commission sometime today. Thanks!

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

From: [Bruce Bartolowits](#)
To: [Shirley A. Rains](#)
Subject: FW: Improvement factor
Date: Tuesday, May 11, 2010 7:21:19 AM

From: Terry Rubald
Sent: Tuesday, February 16, 2010 10:54 AM
To: Bruce Bartolowits
Subject: FW: Improvement factor

*Terry E. Rubald, Chief
Division of Assessment Standards
Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89701
(775) 684-2095
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From: Kathy Weeks [mailto:kweeks@storeycounty.org]
Sent: Tuesday, February 16, 2010 10:53 AM
To: Terry Rubald
Subject: Improvement factor

This is to advise you that I approve the 2011-12 Improvement Factor proposed by the Department of Taxation, being 0.98.

Kathy Weeks
Assessor, Storey County
P.O. Box 523
Virginia City, NV 89440
Phone: 775 847-0961
Fax: 775 847-0904
E-mail: kweeks@storeycounty.org

Storey County is an equal opportunity provider.

From: [Bruce Bartolowits](#)
To: [Shirley A. Rains](#)
Subject: FW: 2011-2012 Improvement factor
Date: Tuesday, May 11, 2010 7:23:39 AM

From: Terry Rubald
Sent: Monday, May 03, 2010 9:50 AM
To: Bruce Bartolowits
Subject: FW: 2011-2012 Improvement factor

*Terry E. Rubald, Chief
Division of Assessment Standards
Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89701
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From: Wilkins, Theresa [mailto:TWilkins@washoecounty.us]
Sent: Wednesday, March 31, 2010 8:46 AM
To: Terry Rubald
Cc: Wilson, Josh G. (Assessor)
Subject: 2011-2012 Improvement factor

Good Morning Terry,

Although we will likely recost improvements for 2011-2012, Washoe County Assessor approves the 2011-2012 Department recommended improvement factor.

From: [Bruce Bartolowits](#)
To: [Shirley A. Rains](#)
Subject: FW: PROPOSED IMPROVEMENT FACTOR
Date: Tuesday, May 11, 2010 7:21:59 AM

From: Terry Rubald
Sent: Thursday, February 18, 2010 12:07 PM
To: Bruce Bartolowits
Subject: FW: PROPOSED IMPROVEMENT FACTOR

*Terry E. Rubald, Chief
Division of Assessment Standards
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1550 College Parkway, Suite 115
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From: Bob Bishop [mailto:wpcoassessor@sbcglobal.net]
Sent: Thursday, February 18, 2010 9:56 AM
To: Terry Rubald
Subject: PROPOSED IMPROVEMENT FACTOR

TERRY,

I APPROVE THE 2011-2012 IMPROVEMENT FACTORS PROPOSED BY THE
DEPARTMENT OF TAXATION.

ROBERT L. BISHOP, ASSESSOR