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In the Matter of: )  
Approval of the 2013-2014 ) **Golf Course Cost Tables**  
Supplement to Agricultural Bulletin 202 )

**NOTICE OF DECISION**

**Appearances**

Terry Rubald, Chief, Division of Local Government Services, and Bruce Bartolowits, supervisor of Locally-Assessed Properties Section, appeared on behalf of the Department of Taxation.


**Summary**

The matter of the approval of the supplement to Bulletin No. 202, the 2013-2014 Agricultural Land Values and Open-Space Procedures consisting of golf course cost tables, came before the Nevada Tax Commission (Commission) for hearing in Carson City, Nevada, with video conferencing to Las Vegas, Nevada on October 1, 2012. The Commission reviewed the supplemental tables to Bulletin No. 202 and the report of the Department.

**DECISION**

The Commission, having considered all evidence and testimony pertaining to the matter, hereby adopts the 2013-2014 supplement to Agricultural Bulletin No. 202 consisting of golf course cost tables as reported by the Department for use by county assessors pursuant to NRS 361A.225(2) and NAC 361A.310 through 361A.440.

BY THE NEVADA TAX COMMISSION THIS 2<sup>nd</sup> DAY OF OCTOBER, 2012.

  
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Christopher G. Nielsen, Executive Director

cc: County Assessors  
Gina Session, Chief Deputy Attorney General

**Nevada Department of Taxation  
Golf Course Cost Tables  
2013-2014**

Addendum to 2013-2014 Agricultural Bulletin

GOLF COURSE OPEN-SPACE LAND VALUE			07/2012
OPEN SPACE DISCOUNT FACTOR = 0.74			
Series Id: CUUR0400SA0,CUUS0400SA0			
Not Seasonally Adjusted			
Area: West urban			
Item: All items			
Base Period: 1982-84=100 <span style="float: right;"><a href="#">Bureau of Labor Statistics</a></span>			
YEAR	JULY CPI	FACTOR	TAXABLE \$ / ACRE
2012	231.893	1.20	\$ 3,432
2011	227.805	1.18	\$ 3,375
2010	221.331	1.15	\$ 3,289
2009	219.484	1.14	3,260
2008	223.867	1.16	3,318
2007	212.542	1.10	3,146
2006	206.700	1.07	3,060
2005	198.600	1.03	2,946
2004	192.900		2,860

M&S LOCAL COST MULTIPLIER--S	
SECTION 99 PAGE 8	01/2012
NEVADA	1.05
CARSON CITY	1.10
CHURCHILL	1.02
CLARK	1.13
DOUGLAS	1.10
ELKO	1.09
ESMERALDA	0.95
EUREKA	1.09
HUMBOLDT	1.09
LANDER	1.09
LINCOLN	1.02
LYON	0.95
MINERAL	1.02
NYE	0.95
PERSHING	1.02
STOREY	1.09
TAHOE	1.22
WASHOE	1.10
WHITE PINE	1.02

COURSE RATINGS	
PAR	POINTS
0	20
60	30
70	40
71	60
72	80

**Nevada Department of Taxation  
Golf Course Cost Tables  
2013-2014**

**Addendum to 2013-2014 Agricultural Bulletin**

COST RANGE PER HOLE		M&S CURRENT GCM* = 1.00		
01/2012		QUALITY		
POINTS	CLASS	L	M	H
0	I	66,250	78,500	90,750
301	II	94,750	114,880	135,000
451	III	137,000	169,500	202,000
541	IVS	207,000	268,500	330,000
611	IVG	296,000	377,000	458,000
651	IVE	579,000	743,500	908,000

\*GOLF COURSE MULTIPLIER--M&S SECTION 99 PAGE 3

COST RANGE PER HOLE		M&S SECTION 67 PAGE 1 12/2011		
		QUALITY		
POINTS	CLASS	L	M	H
0	I	66,250	78,500	90,750
301	II	94,750	114,875	135,000
451	III	137,000	169,500	202,000
541	IVS	207,000	268,500	330,000
611	IVG	296,000	377,000	458,000
651	IVE	579,000	743,500	908,000

COMPONENT COSTS PER HOLE		LOW COST		MEDIUM		HIGH COST	
01/2012	WITH M&S GCM = 1.00	I	II	III	IVS	IVG	IVE
STORM DRAINS		4,200	12,200	18,200	38,300	53,250	84,500
BRIDGES, RAILINGS, TUNNELS		1,530	5,350	7,650	12,000	13,100	21,400
WATER FEATURES		5,320	14,500	26,900	41,200	53,250	136,000

COMPONENT COSTS PER HOLE		LOW COST		MEDIUM		HIGH COST	
12/2011	M&S SEC 67 PG 1	I	II	III	IVS	IVG	IVE
STORM DRAINS		4,200	12,200	18,200	38,300	53,250	84,500
BRIDGES, RAILINGS, TUNNELS		1,530	5,350	7,650	12,000	13,100	21,400
WATER FEATURES		5,320	14,500	26,900	41,200	53,250	136,000