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DEPARTMENT OF TAXATION

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MEMORANDUM

Date: April 5, 2017

To: All County Assessors, All County Treasurers

From: Heather Drake, RES, CAE

CC: DLGS, Local Government Finance section

Subject: Fair Market Rent Tables, with and without Tenant-paid utilities

Please find attached tables of fair market rents to be used in determining whether rental properties are eligible for the 3% abatement pursuant to NRS 361.4724. Table I lists the HUD fair market rent with tenant-paid utilities included for all counties. Tables II (Clark County), III (Northern Nevada except Washoe), and IV (Washoe County) list the fair market rent with the standard utility allowance deducted. Use the tables appropriate for your county. These tables may be found on the Department's website at <http://tax.nv.gov/LocalGovt/PolicyPub/ArchiveFiles/FairMarketRents/>

NRS 361.4724 requires a comparison of the rents collected from a rental property to the fair market rent for the county in which the dwelling is located, as most recently published by the Department of Housing and Urban Development (HUD). In calculating the attached tables, the Department started with the 2017 Fair Market Rent which may be found at <http://www.huduser.org/datasets/fmr.html>.

NAC 361.607(3)(b) requires the Department to also notify the assessors of the amount of applicable utility allowances as reported by the appropriate Nevada regional housing authority to HUD. The regulations state that the County Assessor shall either use the typical utility allowance determined by the Department or a utility allowance based on the information from the appropriate regional housing authority.

For purposes of developing Tables II, III, and IV: 2017 Final Fair Market Rents Excluding Housing Authority Standard Allowance, we used information from the following housing authorities:

Authority

Southern Nevada Regional Housing Authority
Nevada Rural Housing Authority
Reno Housing Authority

For Use In

Clark County
For all counties except Clark and Washoe
Washoe County

With the exception of the Reno Housing Authority, the information collected includes a utility allowance for the following:

- Heating
- Air Conditioning
- Cooking
- Other electric lighting, refrigeration
- Water Heating
- Base Charges
- Water, Sewer
- Trash Collection

These Authorities also collected information about different types of utility services, i.e., for heating, cooking, and water heating, the delivery system could be natural gas, bottled gas, electric, or oil. The Department generally selected the natural gas option for heating and electricity for cooking. The Department used the natural gas option for water heating. There was also an option of selecting air conditioning or a swamp cooler, and the Department selected air conditioning. Finally, information was available for both single family residences and apartments. The Department selected single family residences as the basis for the standard utility allowance listed at the top of Tables II, III, and IV. The Reno Housing Authority no longer reports detailed utility allowances but instead reports a gross allowance.

In general, the Department recommends you use Tables II, III, and IV with the typical utility allowance. In the case of appeals or special requests, more specific information from these housing authorities, or other housing authorities, may be useful. Please advise the Department if you wish to have the individual regional housing authority schedules, and we can send a copy to you.

If you would like more information on the fair market rents and standard utility allowance, please call Jim Fogelberg, jfogelberg@tax.state.nv.us at (775) 684-2038.

Nevada Department of Taxation

TABLE I
FISCAL YEAR 2017 FINAL FAIR MARKET RENTS
INCLUDING TENANT PAID UTILITIES

COUNTY	FMR SINGLE ROOM	FMR 0 BEDROOM (Efficiency)	FMR 1 BEDROOM	FMR 2 BEDROOM	FMR 3 BEDROOM	FMR 4 BEDROOM	FMR MOBILE HOME SPACE
Carson City	\$395.00	\$527.00	\$645.00	\$821.00	\$1,195.00	\$1,447.00	\$328.00
Churchill County	472.00	629.00	634.00	842.00	1,084.00	1,206.00	337.00
Clark County	473.00	630.00	769.00	954.00	1,389.00	1,673.00	382.00
Douglas County	442.00	589.00	705.00	928.00	1,351.00	1,635.00	371.00
Elko County	420.00	560.00	664.00	883.00	1,258.00	1,436.00	353.00
Esmeralda County	324.00	432.00	566.00	681.00	963.00	1,117.00	272.00
Eureka County	389.00	519.00	615.00	818.00	1,156.00	1,342.00	327.00
Humboldt County	410.00	546.00	648.00	861.00	1,077.00	1,413.00	344.00
Lander County	430.00	573.00	679.00	903.00	1,195.00	1,482.00	361.00
Lincoln County	324.00	432.00	590.00	681.00	991.00	1,117.00	272.00
Lyon County	362.00	482.00	572.00	760.00	1,097.00	1,293.00	304.00
Mineral County	324.00	432.00	512.00	681.00	963.00	1,117.00	272.00
Nye County	339.00	452.00	557.00	712.00	1,036.00	1,221.00	285.00
Pershing County	324.00	432.00	512.00	681.00	991.00	1,200.00	272.00
Storey County	438.00	584.00	706.00	920.00	1,339.00	1,621.00	368.00
Washoe County	438.00	584.00	706.00	920.00	1,339.00	1,621.00	368.00
White Pine County	380.00	507.00	693.00	799.00	1,144.00	1,148.00	320.00

SOURCES: [HUD USER - Datasets: Fair Market Rents](#)

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TABLE II - Clark County
 FISCAL YEAR 2016 FINAL FAIR MARKET RENTS

EXCLUDING HOUSING AUTHORITY STANDARD UTILITY ALLOWANCE - CLARK COUNTY

Standard Utility Allowance	\$ 128.00	171.00	\$ 185.00	\$ 212.00	\$ 241.00	\$ 269.00	\$ 85.00
COUNTY	FMR SINGLE ROOM	FMR 0 BEDROOM	FMR 1 BEDROOM	FMR 2 BEDROOM	FMR 3 BEDROOM	FMR 4 BEDROOM	FMR MOBILE HOME SPACE
Clark County	\$ 345.00	\$ 459.00	\$ 584.00	\$ 742.00	\$ 1,148.00	\$ 1,404.00	\$ 297.00

NOTES: ADD 15% FOR EACH BEDROOM ABOVE 4
 MOBILE HOME SPACE = 40% OF 2 BEDROOM FMR
 SINGLE OCCUPANCY ROOMS = 75% OF 0 BEDROOM (STUDIO) FMR

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TABLE III - Northern Nevada

FISCAL YEAR 2017 FINAL FAIR MARKET RENTS

EXCLUDING HOUSING AUTHORITY STANDARD UTILITY ALLOWANCE - NORTHERN NEVADA

Standard Utility Allowance	\$ 136.00	181.00	\$ 195.00	\$ 218.00	\$ 240.00	\$ 263.00	\$ 87.00
COUNTY	FMR SINGLE ROOM	FMR 0 BEDROOM	FMR 1 BEDROOM	FMR 2 BEDROOM	FMR 3 BEDROOM	FMR 4 BEDROOM	FMR MOBILE HOME SPACE
Carson City	\$ 260.00	\$ 346.00	\$ 450.00	\$ 603.00	\$ 955.00	\$ 1,184.00	\$ 241.00
Churchill County	336.00	448.00	439.00	624.00	844.00	943.00	250.00
Douglas County	306.00	408.00	510.00	710.00	1,111.00	1,372.00	284.00
Elko County	284.00	379.00	469.00	665.00	1,018.00	1,173.00	266.00
Esmeralda County	188.00	251.00	371.00	463.00	723.00	854.00	185.00
Eureka County	254.00	338.00	420.00	600.00	916.00	1,079.00	240.00
Humboldt County	274.00	365.00	453.00	643.00	837.00	1,150.00	257.00
Lander County	294.00	392.00	484.00	685.00	955.00	1,219.00	274.00
Lincoln County	188.00	251.00	395.00	463.00	751.00	854.00	185.00
Lyon County	226.00	301.00	377.00	542.00	857.00	1,030.00	217.00
Mineral County	188.00	251.00	317.00	463.00	723.00	854.00	185.00
Nye County	203.00	271.00	362.00	494.00	796.00	958.00	198.00
Pershing County	188.00	251.00	317.00	463.00	751.00	937.00	185.00
Storey County	302.00	403.00	511.00	702.00	1,099.00	1,358.00	281.00
White Pine County	245.00	326.00	498.00	581.00	904.00	885.00	232.00

NOTES: SINGLE OCCUPANCY ROOMS = 75% OF 0 BEDROOM (STUDIO) FMR
ADD 15% FOR EACH BEDROOM ABOVE 4
MOBILE HOME SPACE = 40% OF 2 BEDROOM FMR

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Table IV - Washoe County

FISCAL YEAR 2017 FINAL FAIR MARKET RENTS

EXCLUDING HOUSING AUTHORITY STANDARD UTILITY ALLOWANCE - WASHOE COUNTY

Standard Utility Allowance	\$ 69.00	92.00	\$ 113.00	\$ 138.00	\$ 162.00	\$ 185.00	\$55.00
COUNTY	FMR SINGLE ROOM	FMR 0 BEDROOM	FMR 1 BEDROOM	FMR 2 BEDROOM	FMR 3 BEDROOM	FMR 4 BEDROOM	FMR MOBILE HOME SPACE
Washoe County	\$ 369.00	\$ 492.00	\$ 593.00	\$ 782.00	\$ 1,177.00	\$ 1,436.00	\$ 313.00

NOTES: SINGLE OCCUPANCY ROOMS = 75% OF 0 BEDROOM (STUDIO) FMR
 ADD 15% FOR EACH BEDROOM ABOVE 4
 MOBILE HOME SPACE = 40% OF 2 BEDROOM FMR