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NARRATIVE**

All land is reappraised each year in White Pine County. The Nevada Tax Commission approved the Assessor's<sup>1</sup> request to reappraise all land, rather than apply a land factor in non-reappraisal areas, on October 2, 2006. White Pine County has been in transition from a retiring assessor to an interim assessor to an elected assessor. The new assessor has stated he is reappraising the whole county yearly for land and will begin re-costing improvements in November for tax year 2017-18. The reappraisal area in the-county had many older fully depreciated properties. Compliments to the Assessor and staff for their work.

<b>Property Type</b>	<b>Sample Size</b>	<b>In Ratio</b>	<b>Out of Ratio</b>	<b>Exception Rate</b>
<b>LAND</b>				
Vacant Land	19	19	0	0%
Single-Family Residential Land	33	33	0	0%
Multi-Family Residential Land	15	15	0	0%
Commercial and Industrial Land	22	22	0	0%
Agricultural Land	6	6	0	0%
<b>IMPROVEMENTS</b>				
Single Family Residential Improvements (Note 1)	33	25	7	21%
Multi-family Residential Improvements (Note 2)	15	13	2	13%
Commercial and Industrial Improvements (Note 3)	22	19	3	14%

<sup>1</sup> All references to the Assessor means the Assessor or the Assessor's staff.





