

Nevada Department of Taxation
Division of Local Government Services

FINAL NRS 361.4722 TAX CAP FACTORS

FISCAL 2018-2019

Tax cap may be no higher than:

3.00%

8.00%

COUNTY	MOVING AVERAGE GROWTH RATE	2 X 2.1%	RESIDENTIAL CAP	GENERAL CAP	RESIDENTIAL CAP FACTOR	GENERAL CAP FACTOR
CARSON CITY	-1.6%	4.2%	3.0%	4.2%	1.030	1.042
CHURCHILL	0.4%	4.2%	3.0%	4.2%	1.030	1.042
CLARK	0.3%	4.2%	3.0%	4.2%	1.030	1.042
DOUGLAS	-1.0%	4.2%	3.0%	4.2%	1.030	1.042
ELKO	5.8%	4.2%	3.0%	5.8%	1.030	1.058
ESMERALDA	4.4%	4.2%	3.0%	4.4%	1.030	1.044
EUREKA	1.4%	4.2%	3.0%	4.2%	1.030	1.042
HUMBOLDT	6.1%	4.2%	3.0%	6.1%	1.030	1.061
LANDER	24.1%	4.2%	3.0%	8.0%	1.030	1.080
LINCOLN	4.5%	4.2%	3.0%	4.5%	1.030	1.045
LYON	1.6%	4.2%	3.0%	4.2%	1.030	1.042
MINERAL	5.9%	4.2%	3.0%	5.9%	1.030	1.059
NYE	0.9%	4.2%	3.0%	4.2%	1.030	1.042
PERSHING	6.8%	4.2%	3.0%	6.8%	1.030	1.068
STOREY	3.2%	4.2%	3.0%	4.2%	1.030	1.042
WASHOE	1.2%	4.2%	3.0%	4.2%	1.030	1.042
WHITE PINE	6.8%	4.2%	3.0%	6.8%	1.030	1.068
STATEWIDE	0.4%	4.2%	3.0%	4.2%	1.030	1.042

Note (1) : The General Tax Cap is calculated by taking the greater of the moving average growth rate or twice the CPI, up to a maximum of 8%. See NRS 361.4722(1)(b).

Note (2): The Residential Tax Cap is 3% unless the General Tax Cap is less than 3%. If the General Tax Cap is less than 3%, then the Residential Tax Cap must equal the General Tax Cap. See NRS 361.4723(2)(b).

Note (3): The Consumer Price Index (CPI) used is All Urban Consumers, Series ID CUUR0000SA0, Not Seasonally Adjusted, U.S. City Average All Items, Annual Average. Source: Bureau of Labor Statistics. This year, the CPI annual average for 2017 is 2.1%. Twice the CPI is therefore 4.2%

Note (4): The Moving Average Growth Rate is based on data from the Statistical Analysis of the Roll from 2009-10 through 2016-17 published by the Department of Taxation; the October 2017 Segregation Report for the 2017-18 Secured and Unsecured Rolls; and the March 2018 Segregation Report for 2018-19 Secured and Unsecured Rolls reported by County Assessors.

NEVADA DEPARTMENT OF TAXATION
NRS 361.4722 TAX CAP FACTORS
ANNUAL CPI GROWTH

YEAR	ANNUAL CPI	PRICE RELATIVE	CHANGE
2007	207.342		
2008	215.303	1.038	3.8%
2009	214.537	0.996	-0.4%
2010	218.056	1.016	1.6%
2011	224.939	1.032	3.2%
2012	229.594	1.021	2.1%
2013	232.957	1.015	1.5%
2014	236.736	1.016	1.6%
2015	237.017	1.001	0.1%
2016	240.007	1.013	1.3%
2017	245.120	1.021	2.1%

Updated CPI 1/16/2018

[CPI SOURCE](#) ALL URBAN CONSUMERS

Series Id: CUUR000SA0

Not Seasonally Adjusted

Area: US city average

Item: All items

Base Period: 1982-84=100

NEVADA DEPARTMENT OF TAXATION
 NRS 361.4722 TAX CAP FACTORS
 FINAL TEN YEAR AVERAGE ASSESSED VALUE GROWTH

YEAR	SECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	UNSECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	TOTAL PROPERTY SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE
CARSON CITY	-1.8%		-1.7%	-0.6%		-0.4%	-1.7%		-1.6%
2018-19	1,557,337,007	1.033	3.3%	83,539,737	1.053	5.3%	1,640,876,744	1.034	3.4%
2017-18	1,507,155,726	1.051	5.1%	79,310,018	0.981	-1.9%	1,586,465,744	1.047	4.7%
2016-17	1,434,421,183	1.061	6.1%	80,833,359	1.080	8.0%	1,515,254,542	1.062	6.2%
2015-16	1,351,486,422	1.066	6.6%	74,853,594	1.104	10.4%	1,426,340,016	1.068	6.8%
2014-15	1,267,689,397	1.000	0.0%	67,821,046	1.040	4.0%	1,335,510,443	0.968	-3.2%
2013-14	1,267,849,036	0.965	-3.5%	65,187,870	0.935	-6.5%	1,379,248,590	0.886	-11.4%
2012-13	1,314,060,720	0.884	-11.6%	69,721,139	0.928	-7.2%	1,556,061,169	0.870	-13.0%
2011-12	1,486,340,030	0.868	-13.2%	75,140,325	0.916	-8.4%	1,788,387,218	0.922	-7.8%
2010-11	1,713,246,893	0.923	-7.7%	82,022,103	0.924	-7.6%	1,938,986,714	0.997	-0.3%
2009-10	1,856,964,611			88,725,476			1,945,690,087		
CHURCHILL	-0.7%		-0.3%	2.1%		8.0%	-0.1%		0.4%
2018-19	613,511,874	1.023	2.3%	217,294,018	0.977	-2.3%	830,805,892	1.010	1.0%
2017-18	599,892,322	1.010	1.0%	222,322,991	1.232	23.2%	822,215,313	1.062	6.2%
2016-17	593,808,316	0.972	-2.8%	180,420,343	1.056	5.6%	774,228,659	0.990	-1.0%
2015-16	610,882,105	1.181	18.1%	170,879,793	0.813	-18.7%	781,761,898	1.074	7.4%
2014-15	517,441,076	1.072	7.2%	210,240,373	1.102	10.2%	727,681,449	1.081	8.1%
2013-14	482,565,483	0.981	-1.9%	190,749,839	1.036	3.6%	673,315,322	0.996	-0.4%
2012-13	491,814,531	0.936	-6.4%	184,180,971	0.890	-11.0%	675,995,501	0.923	-7.7%
2011-12	525,419,136	0.931	-6.9%	206,958,819	0.546	-45.4%	732,377,954	0.776	-22.4%
2010-11	564,543,908	0.864	-13.6%	378,707,075	2.069	106.9%	943,250,982	1.128	12.8%
2009-10	653,378,915			183,016,269			836,395,183		

NEVADA DEPARTMENT OF TAXATION
NRS 361.4722 TAX CAP FACTORS
FINAL TEN YEAR AVERAGE ASSESSED VALUE GROWTH

YEAR	SECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	UNSECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	TOTAL PROPERTY SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE
CLARK	-0.8%		0.2%	1.8%		4.7%	-0.6%		0.3%
2018-19	82,465,490,034	1.073	7.3%	6,010,513,160	0.668	-33.2%	88,476,003,194	1.030	3.0%
2017-18	76,877,704,833	1.069	6.9%	8,993,368,494	1.505	50.5%	85,871,073,327	1.103	10.3%
2016-17	71,907,267,179	1.070	7.0%	5,977,534,899	1.120	12.0%	77,884,802,078	1.074	7.4%
2015-16	67,176,512,888	1.120	12.0%	5,337,501,218	1.015	1.5%	72,514,014,106	1.111	11.1%
2014-15	59,983,541,614	1.147	14.7%	5,258,657,852	1.057	5.7%	65,242,199,466	1.139	13.9%
2013-14	52,301,429,431	1.013	1.3%	4,975,959,754	1.128	12.8%	57,277,389,185	1.022	2.2%
2012-13	51,626,055,801	0.925	-7.5%	4,410,219,412	1.288	28.8%	56,036,275,214	0.946	-5.4%
2011-12	55,823,480,495	0.892	-10.8%	3,425,279,441	0.908	-9.2%	59,248,759,936	0.893	-10.7%
2010-11	62,558,108,402	0.705	-29.5%	3,770,406,144	0.730	-27.0%	66,328,514,546	0.707	-29.3%
2009-10	88,713,665,222			5,162,126,602			93,875,791,824		
DOUGLAS	-1.2%		-1.1%	0.6%		1.7%	-1.1%		-1.0%
2018-19	3,007,120,678	1.019	1.9%	81,216,253	0.943	-5.7%	3,088,336,931	1.017	1.7%
2017-18	2,949,966,680	1.025	2.5%	86,160,156	1.398	39.8%	3,036,126,836	1.033	3.3%
2016-17	2,876,939,794	1.067	6.7%	61,636,321	1.084	8.4%	2,938,576,115	1.068	6.8%
2015-16	2,695,193,185	1.021	2.1%	56,874,430	0.778	-22.2%	2,752,067,615	1.014	1.4%
2014-15	2,640,533,280	1.032	3.2%	73,146,913	1.023	2.3%	2,713,680,193	1.032	3.2%
2013-14	2,558,776,607	0.947	-5.3%	71,496,782	1.040	4.0%	2,630,273,389	0.950	-5.0%
2012-13	2,700,853,124	0.976	-2.4%	68,756,494	0.979	-2.1%	2,769,609,619	0.976	-2.4%
2011-12	2,766,325,881	0.929	-7.1%	70,246,428	0.948	-5.2%	2,836,572,309	0.930	-7.0%
2010-11	2,976,205,903	0.884	-11.6%	74,081,880	0.960	-4.0%	3,050,287,784	0.886	-11.4%
2009-10	3,366,802,741			77,150,599			3,443,953,340		

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YEAR	SECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	UNSECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	TOTAL PROPERTY SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE
ELKO	7.0%		6.0%	5.8%		12.8%	6.7%		5.8%
2018-19	1,681,312,314	1.021	2.1%	508,126,150	1.137	13.7%	2,189,438,464	1.046	4.6%
2017-18	1,646,614,003	0.996	-0.4%	446,759,046	2.106	110.6%	2,093,373,049	1.123	12.3%
2016-17	1,652,457,290	1.058	5.8%	212,168,067	0.777	-22.3%	1,864,625,357	1.016	1.6%
2015-16	1,561,668,541	1.054	5.4%	272,947,972	0.670	-33.0%	1,834,616,513	0.971	-2.9%
2014-15	1,481,559,769	1.033	3.3%	407,389,017	0.844	-15.6%	1,888,948,786	0.985	-1.5%
2013-14	1,434,323,643	1.354	35.4%	482,754,692	0.915	-8.5%	1,917,078,334	1.208	20.8%
2012-13	1,059,153,527	0.995	-0.5%	527,795,172	0.789	-21.1%	1,586,948,699	0.916	-8.4%
2011-12	1,064,249,296	1.006	0.6%	668,717,048	1.805	80.5%	1,732,966,344	1.213	21.3%
2010-11	1,058,165,077	1.024	2.4%	370,557,123	1.109	10.9%	1,428,722,200	1.045	4.5%
2009-10	1,033,596,663			334,209,085			1,367,805,748		
ESMERALDA	3.9%		3.7%	-1.1%		14.8%	3.1%		4.4%
2018-19	65,019,365	0.946	-5.4%	8,198,510	0.529	-47.1%	73,217,875	0.869	-13.1%
2017-18	68,743,206	0.997	-0.3%	15,497,505	0.458	-54.2%	84,240,711	0.819	-18.1%
2016-17	68,958,268	1.193	19.3%	33,872,141	1.270	27.0%	102,830,409	1.217	21.7%
2015-16	57,818,966	1.061	6.1%	26,667,141	0.854	-14.6%	84,486,107	0.986	-1.4%
2014-15	54,517,641	1.037	3.7%	31,208,947	0.739	-26.1%	85,726,588	0.904	-9.6%
2013-14	52,561,934	1.026	2.6%	42,229,425	1.356	35.6%	94,791,359	1.151	15.1%
2012-13	51,226,203	1.131	13.1%	31,152,315	2.978	197.8%	82,378,518	1.477	47.7%
2011-12	45,294,930	0.933	-6.7%	10,462,153	0.999	-0.1%	55,757,084	0.945	-5.5%
2010-11	48,548,886	1.006	0.6%	10,472,478	1.145	14.5%	59,021,363	1.028	2.8%
2009-10	48,255,544			9,142,375			57,397,919		

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EUREKA	3.3%		4.2%	-4.0%		1.0%	-1.0%		1.4%
2018-19	759,631,834	0.967	-3.3%	531,618,909	1.038	3.8%	1,291,250,743	0.995	-0.5%
2017-18	785,643,031	0.804	-19.6%	511,923,737	0.601	-39.9%	1,297,566,768	0.709	-29.1%
2016-17	977,687,717	1.072	7.2%	852,007,833	1.463	46.3%	1,829,695,550	1.224	22.4%
2015-16	912,292,207	1.444	44.4%	582,205,837	0.784	-21.6%	1,494,498,044	1.087	8.7%
2014-15	631,909,351	0.992	-0.8%	742,770,670	0.700	-30.0%	1,374,680,021	0.810	-19.0%
2013-14	636,859,239	1.105	10.5%	1,060,549,175	0.565	-43.5%	1,697,408,414	0.692	-30.8%
2012-13	576,266,034	1.084	8.4%	1,877,971,031	1.385	38.5%	2,454,237,064	1.300	30.0%
2011-12	531,684,992	0.973	-2.7%	1,356,166,818	1.359	35.9%	1,887,851,810	1.223	22.3%
2010-11	546,163,516	0.936	-6.4%	997,575,599	1.198	19.8%	1,543,739,115	1.090	9.0%
2009-10	583,671,452			832,626,212			1,416,297,663		
HUMBOLDT	6.5%		5.5%	3.6%		16.5%	5.4%		6.1%
2018-19	877,150,395	1.001	0.1%	452,667,557	1.011	1.1%	1,329,817,952	1.005	0.5%
2017-18	875,837,373	0.928	-7.2%	447,830,602	0.807	-19.3%	1,323,667,975	0.883	-11.7%
2016-17	943,791,295	1.057	5.7%	554,855,325	2.415	141.5%	1,498,646,620	1.335	33.5%
2015-16	893,114,011	1.048	4.8%	229,712,151	0.318	-68.2%	1,122,826,162	0.713	-28.7%
2014-15	851,993,339	1.218	21.8%	722,611,423	0.906	-9.4%	1,574,604,761	1.052	5.2%
2013-14	699,395,676	1.132	13.2%	797,790,066	1.030	3.0%	1,497,185,743	1.075	7.5%
2012-13	617,691,837	1.096	9.6%	774,895,384	1.082	8.2%	1,392,587,221	1.088	8.8%
2011-12	563,565,847	0.986	-1.4%	715,994,025	1.636	63.6%	1,279,559,873	1.268	26.8%
2010-11	571,523,116	1.032	3.2%	437,777,000	1.284	28.4%	1,009,300,116	1.128	12.8%
2009-10	553,614,495			340,879,411			894,493,907		

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LANDER	4.2%		4.8%	41.8%		37.4%	27.0%		24.1%
2018-19	295,260,691	1.043	4.3%	1,563,397,195	1.338	33.8%	1,858,657,886	1.280	28.0%
2017-18	283,184,368	0.794	-20.6%	1,168,792,067	1.235	23.5%	1,451,976,435	1.114	11.4%
2016-17	356,554,179	0.981	-1.9%	946,717,181	1.321	32.1%	1,303,271,360	1.207	20.7%
2015-16	363,559,303	1.359	35.9%	716,422,881	0.659	-34.1%	1,079,982,184	0.798	-20.2%
2014-15	267,611,581	1.230	23.0%	1,086,422,751	0.586	-41.4%	1,354,034,332	0.654	-34.6%
2013-14	217,578,368	0.920	-8.0%	1,853,304,803	0.871	-12.9%	2,070,883,172	0.876	-12.4%
2012-13	236,570,864	1.104	10.4%	2,128,671,283	1.050	5.0%	2,365,242,147	1.055	5.5%
2011-12	214,197,743	0.957	-4.3%	2,027,310,745	1.725	72.5%	2,241,508,488	1.602	60.2%
2010-11	223,830,661	1.046	4.6%	1,175,136,147	3.579	257.9%	1,398,966,809	2.579	157.9%
2009-10	214,085,597			328,336,887			542,422,484		
LINCOLN	4.1%		4.0%	-4.9%		32.1%	3.6%		4.5%
2018-19	274,336,468	1.008	0.8%	6,617,720	1.004	0.4%	280,954,188	1.008	0.8%
2017-18	272,269,312	0.970	-3.0%	6,592,757	0.991	-0.9%	278,862,069	0.970	-3.0%
2016-17	280,715,058	0.924	-7.6%	6,653,379	0.641	-35.9%	287,368,437	0.915	-8.5%
2015-16	303,688,634	1.095	9.5%	10,377,052	0.101	-89.9%	314,065,686	0.828	-17.2%
2014-15	277,270,238	1.223	22.3%	102,241,101	3.675	267.5%	379,511,339	1.491	49.1%
2013-14	226,687,808	1.190	19.0%	27,818,615	0.745	-25.5%	254,506,423	1.117	11.7%
2012-13	190,422,362	1.020	2.0%	37,334,344	1.672	67.2%	227,756,706	1.089	8.9%
2011-12	186,775,480	0.975	-2.5%	22,323,935	2.217	121.7%	209,099,416	1.037	3.7%
2010-11	191,521,945	0.953	-4.7%	10,069,117	0.846	-15.4%	201,591,062	0.947	-5.3%
2009-10	200,920,722			11,897,280			212,818,003		

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LYON	1.2%		1.7%	1.5%		4.4%	1.2%		1.6%
2018-19	1,721,612,978	1.087	8.7%	108,654,827	0.954	-4.6%	1,830,267,805	1.079	7.9%
2017-18	1,583,150,056	1.071	7.1%	113,887,206	1.016	1.6%	1,697,037,262	1.067	6.7%
2016-17	1,478,249,585	1.075	7.5%	112,113,222	1.319	31.9%	1,590,362,807	1.089	8.9%
2015-16	1,374,813,507	1.085	8.5%	84,970,235	1.032	3.2%	1,459,783,742	1.082	8.2%
2014-15	1,266,884,762	1.128	12.8%	82,302,039	0.605	-39.5%	1,349,186,801	1.072	7.2%
2013-14	1,122,957,020	0.991	-0.9%	136,014,285	1.572	57.2%	1,258,971,305	1.033	3.3%
2012-13	1,132,686,935	0.916	-8.4%	86,516,071	0.977	-2.3%	1,219,203,006	0.920	-8.0%
2011-12	1,236,064,732	0.996	-0.4%	88,518,377	0.943	-5.7%	1,324,583,109	0.992	-0.8%
2010-11	1,241,072,944	0.801	-19.9%	93,896,721	0.978	-2.2%	1,334,969,665	0.811	-18.9%
2009-10	1,549,448,459			95,975,267			1,645,423,726		
MINERAL	6.3%		5.5%	5.4%		13.9%	6.0%		5.9%
2018-19	130,332,230	1.006	0.6%	61,012,520	1.425	42.5%	191,344,750	1.110	11.0%
2017-18	129,584,956	0.948	-5.2%	42,829,310	1.344	34.4%	172,414,266	1.023	2.3%
2016-17	136,724,644	1.180	18.0%	31,868,436	1.088	8.8%	168,593,080	1.161	16.1%
2015-16	115,904,936	1.109	10.9%	29,296,550	0.587	-41.3%	145,201,486	0.940	-6.0%
2014-15	104,530,094	1.217	21.7%	49,879,511	0.472	-52.8%	154,409,605	0.806	-19.4%
2013-14	85,923,592	1.018	1.8%	105,576,121	1.771	77.1%	191,499,713	1.330	33.0%
2012-13	84,419,213	1.058	5.8%	59,615,296	0.951	-4.9%	144,034,509	1.011	1.1%
2011-12	79,802,598	0.952	-4.8%	62,696,263	1.731	73.1%	142,498,861	1.187	18.7%
2010-11	83,848,507	1.006	0.6%	36,224,580	0.883	-11.7%	120,073,088	0.966	-3.4%
2009-10	83,319,658			41,020,462			124,340,120		

NEVADA DEPARTMENT OF TAXATION
NRS 361.4722 TAX CAP FACTORS
FINAL TEN YEAR AVERAGE ASSESSED VALUE GROWTH

YEAR	SECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	UNSECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	TOTAL PROPERTY SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE
NYE	-1.4%		0.2%	4.5%		7.6%	-0.5%		0.9%
2018-19	1,533,512,527	1.157	15.7%	469,005,042	0.978	-2.2%	2,002,517,569	1.110	11.0%
2017-18	1,325,013,228	1.061	6.1%	479,371,289	1.003	0.3%	1,804,384,517	1.045	4.5%
2016-17	1,248,497,906	1.165	16.5%	477,760,670	1.050	5.0%	1,726,258,576	1.131	13.1%
2015-16	1,071,246,070	1.098	9.8%	455,172,841	1.187	18.7%	1,526,418,911	1.123	12.3%
2014-15	975,359,046	1.025	2.5%	383,454,215	0.637	-36.3%	1,358,813,261	0.875	-12.5%
2013-14	951,851,374	1.083	8.3%	601,649,706	0.814	-18.6%	1,553,501,080	0.960	-4.0%
2012-13	878,709,085	0.994	-0.6%	739,341,621	1.784	78.4%	1,618,050,706	1.246	24.6%
2011-12	884,351,754	0.594	-40.6%	414,472,016	1.099	9.9%	1,298,823,769	0.696	-30.4%
2010-11	1,490,007,124	0.845	-15.5%	377,061,878	1.131	13.1%	1,867,069,002	0.891	-10.9%
2009-10	1,762,943,403			333,446,105			2,096,389,508		
PERSHING	3.3%		4.9%	13.2%		13.6%	6.2%		6.8%
2018-19	193,980,500	1.080	8.0%	139,423,118	0.992	-0.8%	333,403,618	1.042	4.2%
2017-18	179,556,645	0.971	-2.9%	140,543,715	1.596	59.6%	320,100,360	1.172	17.2%
2016-17	185,002,360	1.034	3.4%	88,086,957	1.024	2.4%	273,089,317	1.031	3.1%
2015-16	178,835,973	1.022	2.2%	86,028,651	0.762	-23.8%	264,864,624	0.920	-8.0%
2014-15	174,917,764	1.070	7.0%	112,831,989	0.930	-7.0%	287,749,753	1.010	1.0%
2013-14	163,494,998	0.691	-30.9%	121,324,842	0.965	-3.5%	284,819,840	0.786	-21.4%
2012-13	236,636,563	1.556	55.6%	125,778,363	1.379	37.9%	362,414,927	1.490	49.0%
2011-12	152,097,647	1.017	1.7%	91,182,924	0.806	-19.4%	243,280,571	0.926	-7.4%
2010-11	149,496,245	0.999	-0.1%	113,138,230	1.773	77.3%	262,634,475	1.231	23.1%
2009-10	149,577,688			63,814,400			213,392,088		

NEVADA DEPARTMENT OF TAXATION
NRS 361.4722 TAX CAP FACTORS
FINAL TEN YEAR AVERAGE ASSESSED VALUE GROWTH

YEAR	SECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	UNSECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	TOTAL PROPERTY SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE
STOREY	2.5%		3.3%	2.3%		3.3%	2.5%		3.2%
2018-19	668,034,995	1.007	0.7%	108,717,940	0.961	-3.9%	776,752,935	1.000	0.0%
2017-18	663,555,882	1.206	20.6%	113,115,281	0.934	-6.6%	776,671,163	1.157	15.7%
2016-17	550,190,029	1.239	23.9%	121,106,695	1.158	15.8%	671,296,724	1.224	22.4%
2015-16	443,891,384	1.104	10.4%	104,609,467	0.925	-7.5%	548,500,851	1.065	6.5%
2014-15	401,993,862	1.006	0.6%	113,142,680	1.069	6.9%	515,136,542	1.019	1.9%
2013-14	399,643,619	1.114	11.4%	105,791,010	1.470	47.0%	505,434,629	1.174	17.4%
2012-13	358,653,095	0.799	-20.1%	71,949,735	0.901	-9.9%	430,602,831	0.815	-18.5%
2011-12	448,660,686	1.014	1.4%	79,815,781	0.945	-5.5%	528,476,467	1.003	0.3%
2010-11	442,262,519	0.812	-18.8%	84,425,590	0.937	-6.3%	526,688,109	0.830	-17.0%
2009-10	544,480,711			90,143,387			634,624,098		
WASHOE	1.0%		1.2%	2.0%		2.3%	1.0%		1.2%
2018-19	16,431,116,584	1.059	5.9%	867,015,962	1.019	1.9%	17,298,132,546	1.057	5.7%
2017-18	15,518,242,475	1.042	4.2%	850,840,726	1.027	2.7%	16,369,083,201	1.041	4.1%
2016-17	14,895,878,407	1.070	7.0%	828,642,314	1.142	14.2%	15,724,520,721	1.073	7.3%
2015-16	13,926,014,002	1.076	7.6%	725,607,047	1.024	2.4%	14,651,621,049	1.073	7.3%
2014-15	12,947,985,158	1.087	8.7%	708,693,572	0.973	-2.7%	13,656,678,729	1.081	8.1%
2013-14	11,910,031,788	1.010	1.0%	728,313,658	1.193	19.3%	12,638,345,446	1.019	1.9%
2012-13	11,792,264,311	0.960	-4.0%	610,687,679	0.877	-12.3%	12,402,951,989	0.956	-4.4%
2011-12	12,283,438,381	0.921	-7.9%	696,242,015	1.039	3.9%	12,979,680,397	0.927	-7.3%
2010-11	13,335,423,892	0.883	-11.7%	669,843,996	0.914	-8.6%	14,005,267,888	0.885	-11.5%
2009-10	15,099,574,706			733,193,488			15,832,768,194		

NEVADA DEPARTMENT OF TAXATION
NRS 361.4722 TAX CAP FACTORS
FINAL TEN YEAR AVERAGE ASSESSED VALUE GROWTH

YEAR	SECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	UNSECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	TOTAL PROPERTY SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE
WHITE PINE	8.0%		6.7%	3.4%		26.8%	5.6%		6.8%
2018-19	338,451,708	1.130	13.0%	272,015,639	1.621	62.1%	610,467,347	1.306	30.6%
2017-18	299,470,962	0.890	-11.0%	167,813,659	3.243	224.3%	467,284,621	1.204	20.4%
2016-17	336,332,583	0.950	-5.0%	51,744,776	0.399	-60.1%	388,077,359	0.802	-19.8%
2015-16	354,110,048	1.134	13.4%	129,744,327	1.659	65.9%	483,854,375	1.239	23.9%
2014-15	312,348,683	1.039	3.9%	78,193,868	0.544	-45.6%	390,542,551	0.879	-12.1%
2013-14	300,535,713	1.074	7.4%	143,863,967	0.434	-56.6%	444,399,680	0.727	-27.3%
2012-13	279,885,949	1.300	30.0%	331,131,522	1.292	29.2%	611,017,472	1.296	29.6%
2011-12	215,369,200	1.035	3.5%	256,198,155	1.156	15.6%	471,567,354	1.097	9.7%
2010-11	208,042,635	1.055	5.5%	221,687,169	1.062	6.2%	429,729,804	1.059	5.9%
2009-10	197,106,244			208,681,386			405,787,630		
STATEWIDE	-0.4%		0.3%	3.2%		4.0%	-0.1%		0.4%
2018-19	112,613,212,182	1.067	6.7%	11,489,034,257	0.827	-17.3%	124,102,246,439	1.039	3.9%
2017-18	105,565,585,058	1.056	5.6%	13,886,958,559	1.308	30.8%	119,452,543,617	1.081	8.1%
2016-17	99,923,475,793	1.070	7.0%	10,618,021,918	1.168	16.8%	110,541,497,711	1.079	7.9%
2015-16	93,391,032,182	1.110	11.0%	9,093,871,187	0.889	-11.1%	102,484,903,369	1.086	8.6%
2014-15	84,158,086,654	1.125	12.5%	10,231,007,966	0.889	-11.1%	94,389,094,620	1.093	9.3%
2013-14	74,812,465,329	1.016	1.6%	11,510,374,610	0.948	-5.2%	86,322,839,939	1.007	0.7%
2012-13	73,627,370,155	0.938	-6.2%	12,135,717,833	1.182	18.2%	85,763,087,988	0.966	-3.4%
2011-12	78,507,118,828	0.898	-10.2%	10,267,725,269	1.153	15.3%	88,774,844,097	0.922	-7.8%
2010-11	87,402,012,174	0.750	-25.0%	8,903,082,829	0.996	-0.4%	96,305,095,003	0.767	-23.3%
2009-10	116,611,406,832			8,934,384,690			125,545,791,522		

NEVADA DEPARTMENT OF TAXATION
 NRS 361.4722 TAX CAP FACTORS
 FINAL TEN YEAR AVERAGE ASSESSED VALUE GROWTH

YEAR	SECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	UNSECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	TOTAL PROPERTY SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE
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SOURCES:	2009-10 TO 2016-17 ALL	DOT STATISTICAL ANALYSIS OF TAX ROLL					FINAL		
	2017-18 SECURED	DOT SEGREGATION REPORT			OCT 2017		FINAL		
	2017-18 UNSECURED	DOT SEGREGATION REPORT			OCT 2017		FINAL		
	2018-19 SECURED	DOT SEGREGATION REPORT			MAR 2018		PROJECTIONS		
	2018-19 UNSECURED	DOT SEGREGATION REPORT			MAR 2018		PROJECTIONS		

NEVADA DEPARTMENT OF TAXATION

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2018-19 DATA SOURCES

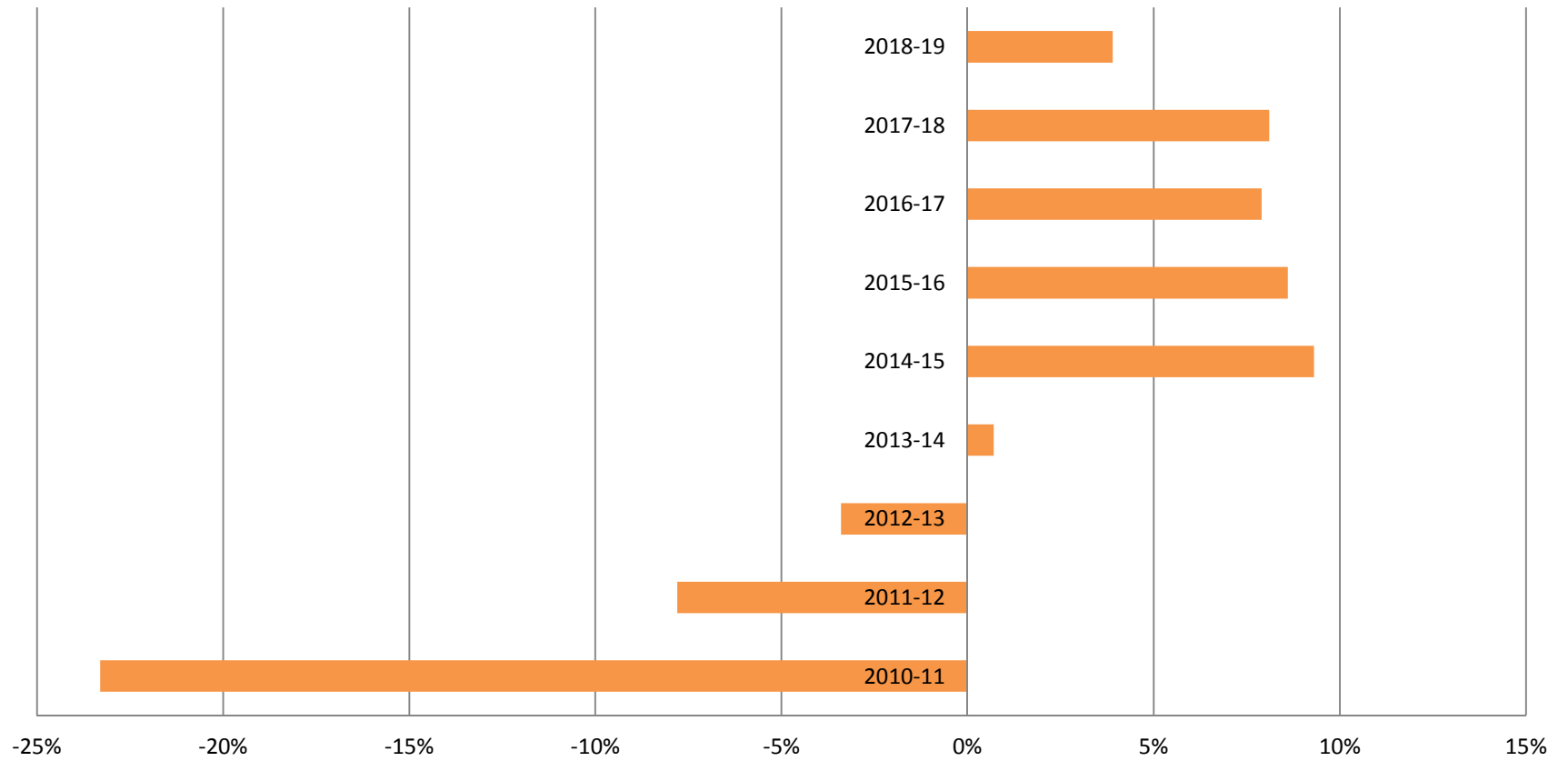
SECURED

2018-19	=SUM('[2018 MAR Segregation.xlsm]CC!\$J\$8,[2018 MAR Segregation.xlsm]CC!\$N\$8,[2018 MAR Segregation.xlsm]CC!\$O\$8,[2018 MAR Segregation.xlsm]CC!\$Q\$8)	2018-19 (F) TOTAL SECURED + (I) SECURED REDEV + (J) UNITARY REDEV + 6 MO CWIP
2017-18	=SUM('[2017 OCT Segregation.xlsm]CC!\$J\$8,[2017 OCT Segregation.xlsm]CC!\$N\$8,[2017 OCT Segregation.xlsm]CC!\$O\$8,[2017 OCT Segregation.xlsm]CC!\$Q\$8)	2017-18 (F) TOTAL SECURED + (I) SECURED REDEV + (J) UNITARY REDEV + 6 MO CWIP
2016-17	=S:\Div - DOAS\Locally Assessed\SAR\2016[SAR 16-17.xlsx]CC report!\$B\$30	TOTAL SECURED 2016-17
2015-16	=S:\Div - DOAS\Locally Assessed\SAR\2015[SAR 15-16.xls]Report Pages!\$R\$7	TOTAL SECURED 2015-16

UNSECURED

2018-19	=([2018 MAR Segregation.xlsm]CC!\$Q\$108+([2018 MAR Segregation.xlsm] CC!\$D\$8+([2018 MAR Segregation.xlsm]CC!\$E\$8+([2018 MAR Segregation.xlsm]CC!\$F\$8+([2018 MAR Segregation.xlsm]CC!\$M\$8 +([2018 MAR Segregation.xlsm]CC!\$R\$8+([2018 MAR Segregation.xls] CC!\$P\$8	2018-19 Ma + (A) SUPP REAL + (B) NEW PI & MH + (C) OTHER NEW + UNSEC REDEV + 12 MO CWIP + NET PROCEEDS
2017-18	=([2017 OCT Segregation.xlsm]CC!\$Q\$108+([2017 OCT Segregation.xlsm] CC!\$D\$8+([2017 OCT Segregation.xlsm]CC!\$E\$8+([2017 OCT Segregation.xlsm]CC!\$F\$8+([2017 OCT Segregation.xlsm]CC!\$M\$8 +([2017 OCT Segregation.xlsm]CC!\$R\$8+([2017 OCT Segregation.xls] CC!\$P\$8	2017-18 Ma + (A) SUPP REAL + (B) NEW PI & MH + (C) OTHER NEW + UNSEC REDEV + 12 MO CWIP + NET PROCEEDS
2016-17	=S:\Div - DOAS\Locally Assessed\SAR\2016[SAR 16-17.xls]Report Pages!\$T\$7	TOTAL UNSECURED 2016-17
2015-16	=S:\Div - DOAS\Locally Assessed\SAR\2015[SAR 15-16.xls]Report Pages!\$T\$7	TOTAL UNSECURED 2015-16

STATEWIDE ASSESSMENT GROWTH RATE YEAR TO YEAR



	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
■ Growth Rate	-23%	-8%	-3%	1%	9%	9%	8%	8%	4%

ASSESSED VALUATION YEAR TO YEAR

