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In the Matter of:
Approval of the 2018-2019
Statewide Improvement Factor

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NOTICE OF DECISION

Appearances

Heather Drake, Deputy Executive Director, Division of Local Government Services, appeared on behalf of the Department of Taxation.

Summary

The matter of the approval of the 2018- 2019 Statewide Improvement Factor came before the Nevada Tax Commission (Commission) for hearing in Carson City, Nevada, on May 8, 2017, after due notice to each Assessor. The Commission reviewed the Improvement Factor Report of the Department. The Department discussed how the factor was derived. The proposed factor is a statewide factor, without reference to regions. The factor reflects the change in cost in the Marshall and Swift manual from January 1, 2016 to January 1, 2017. Pursuant to NRS 361.261, each county assessor notified the Tax Commission that he or she approved the proposed Improvement Factor.

DECISION

The Commission, having considered all evidence and testimony pertaining to the matter, hereby approves the 2018-2019 Improvement Factor at 1.02 as reported by the Department.

BY THE NEVADA TAX COMMISSION THIS 02 DAY OF MAY, 2017.

Handwritten signature of Deonne E. Contine

Deonne Contine, Executive Director

cc: County Assessors



NEVADA DEPARTMENT OF TAXATION  
Division of Local Government Services

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2018-2019  
IMPROVEMENT FACTOR  
REPORT

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Division of Local Government Services

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2018-2019

# Improvement Factor Report

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# REPORT

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## 2018-19 IMPROVEMENT FACTOR

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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 1st of each year. Then, on or before May 15<sup>th</sup> 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. All of the county assessors have indicated their approval of the improvement factor for **2018-19**.

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 of the Marshall & Swift cost manual, by region, to determine the increases or decreases in typical building costs.

For the **2018-2019** tax cycle, the Department recommends that a statewide factor of **1.02** be applied to non-reappraised improvements. This is a statewide average supported by the source 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.

## **STUDY OF MARSHALL-SWIFT COSTING SERVICE COST MANUAL**

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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 January 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 thirty-four 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 January 1<sup>st</sup> of 2016 to January 1<sup>st</sup> of 2017, 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 1.02.

These factors are produced based on data from January 1, 2016 to January 1, 2017 and applied to improvements for a lien date in July, 2018. 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, 2018 lien date.

## **CONCLUSIONS AND RECOMMENDATIONS**

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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 1.02.

**NEVADA DEPARTMENT OF TAXATION  
2017 IMPROVEMENT FACTOR STUDY  
2018-2019 PROPOSED IMPROVEMENT FACTORS**

**COMPUTED FROM THE MARSHALL SWIFT RESIDENTIAL & COMMERCIAL MANUALS**

<b>FACTOR AREA</b>	<b>ROUNDED FACTOR</b>	<b>RAW FACTOR</b>	<b>WEIGHT</b>	<b>FACTOR SHARE</b>
<b>CARSON CITY</b>	1.01	1.014	13.6%	0.1382
<b>ELKO</b>	1.02	1.020	7.4%	0.0754
<b>FALLON</b>	1.02	1.021	8.2%	0.0832
<b>LINCOLN COUNTY</b>	1.01	1.011	0.5%	0.0052
<b>NYE COUNTY</b>	1.01	1.014	3.5%	0.0359
<b>RENO - SPARKS</b>	1.02	1.019	59.4%	0.6058
<b>LAKE TAHOE</b>	1.02	1.019	7.3%	0.0748
<b>STATEWIDE</b>	1.02	1.018	100.0%	1.0186
<b>LAS VEGAS</b>	1.01	1.007	N/A	N/A

NEVADA DEPARTMENT OF TAXATION  
 2017 IMPROVEMENT FACTOR STUDY  
 CARSON CITY IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/16 *	LOCAL MULTIPLIER 01/17 *	PRICE RELATIVE (01/16) / (01/17) (C / B)	COMPARATIVE COST MULTIPLIER 01/17>01/16 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * H)
<b>COMMERCIAL</b>									
A	1.08	1.09	1.0093	0.997	1.0062	0.040	0.0402		
B	1.06	1.06	1.0000	1.007	1.0070	0.040	0.0403		
C	1.06	1.06	1.0000	1.009	1.0090	0.500	0.5045		
D	1.06	1.06	1.0000	1.004	1.0040	0.250	0.2510		
S	1.10	1.10	1.0000	1.002	1.0020	0.170	0.1703		
ALL COMMERCIAL						1.000	1.0064	0.3153	0.3173
<b>RESIDENTIAL</b>									
FRAME	1.06	1.06	1.0000	1.015	1.0150	0.800	0.8120		
MASONRY	1.06	1.07	1.0094	1.018	1.0276	0.200	0.2055		
ALL RESIDENTIAL						1.000	1.0175	0.6847	0.6967
CARSON CITY COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0140
PROPOSED CARSON CITY IMPROVEMENT FACTOR									1.0100
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0200

\* 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  
 \*\*\*\* 2015-16 STATISTICAL ANALYSIS OF THE TAX ROLL



NEVADA DEPARTMENT OF TAXATION  
 2017 IMPROVEMENT FACTOR STUDY  
 ELKO IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/16 *	LOCAL MULTIPLIER 01/17 *	PRICE RELATIVE (01/16) / (01/17) (C / B)	COMPARATIVE COST MULTIPLIER 01/17>01/16 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * H)
<b>COMMERCIAL</b>									
A	1.11	1.12	1.0090	0.997	1.0060	0.040	0.0402		
B	1.09	1.11	1.0183	1.007	1.0255	0.040	0.0410		
C	1.09	1.10	1.0092	1.009	1.0183	0.500	0.5091		
D	1.07	1.09	1.0187	1.004	1.0228	0.250	0.2557		
S	1.12	1.10	0.9821	1.002	0.9841	0.170	0.1673		
ALL COMMERCIAL						1.000	1.0134	0.3926	0.3978
<b>RESIDENTIAL</b>									
FRAME	1.08	1.09	1.0093	1.015	1.0244	0.800	0.8195		
MASONRY	1.09	1.10	1.0092	1.018	1.0273	0.200	0.2055		
ALL RESIDENTIAL						1.000	1.0250	0.6074	0.6226
ELKO COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0204
PROPOSED ELKO IMPROVEMENT FACTOR									1.0200
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0200
<p>* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8 &amp; 9                  MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-7</p> <p>** MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5 &amp; 6                  MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-12</p> <p>*** BASED ON ESTIMATES SUPPLIED BY COUNTY ASSESSOR</p> <p>**** 2015-16 STATISTICAL ANALYSIS OF THE TAX ROLL</p>									

NEVADA DEPARTMENT OF TAXATION  
 2017 IMPROVEMENT FACTOR STUDY  
 FALLON IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/16 *	LOCAL MULTIPLIER 01/17 *	PRICE RELATIVE (01/16) / (01/17) (C / B)	COMPARATIVE COST MULTIPLIER 01/17>01/16 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * H)
<b>COMMERCIAL</b>									
A	1.01	1.01	1.0000	0.997	0.9970	0.040	0.0399		
B	0.98	0.98	1.0000	1.007	1.0070	0.040	0.0403		
C	1.00	1.00	1.0000	1.009	1.0090	0.500	0.5045		
D	0.99	0.99	1.0000	1.004	1.0040	0.250	0.2510		
S	1.01	1.01	1.0000	1.002	1.0020	0.170	0.1703		
ALL COMMERCIAL						1.000	1.0060	0.2667	0.2683
<b>RESIDENTIAL</b>									
FRAME	0.98	0.99	1.0102	1.015	1.0254	0.800	0.8203		
MASONRY	0.99	1.00	1.0101	1.018	1.0283	0.200	0.2057		
ALL RESIDENTIAL						1.000	1.0259	0.7333	0.7523
FALLON COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0206
PROPOSED FALLON IMPROVEMENT FACTOR									1.0200
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0200
<p>* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8 &amp; 9                  MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-7</p> <p>** MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5 &amp; 6                  MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-12</p> <p>*** BASED ON ESTIMATES SUPPLIED BY COUNTY ASSESSOR</p> <p>**** 2015-16 STATISTICAL ANALYSIS OF THE TAX ROLL</p>									

NEVADA DEPARTMENT OF TAXATION  
2017 IMPROVEMENT FACTOR STUDY  
LAS VEGAS IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/16 *	LOCAL MULTIPLIER 01/17 *	PRICE RELATIVE (01/16) / (01/17) (C / B)	COMPARATIVE COST MULTIPLIER 01/17>01/16 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * H)
<b>COMMERCIAL</b>									
A	1.14	1.13	0.9912	0.997	0.9883	0.040	0.0395		
B	1.11	1.10	0.9910	1.007	0.9979	0.040	0.0399		
C	1.13	1.11	0.9823	1.009	0.9911	0.500	0.4956		
D	1.14	1.13	0.9912	1.004	0.9952	0.250	0.2488		
S	1.13	1.13	1.0000	1.002	1.0020	0.170	0.1703		
ALL COMMERCIAL						1.000	0.9942	0.3240	0.3222
<b>RESIDENTIAL</b>									
FRAME	1.13	1.13	1.0000	1.015	1.0150	0.800	0.8120		
MASONRY	1.12	1.11	0.9911	1.018	1.0089	0.200	0.2018		
ALL RESIDENTIAL						1.000	1.0138	0.6760	0.6853
LAS VEGAS COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0074
PROPOSED LAS VEGAS IMPROVEMENT FACTOR									1.0100
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0200
<p>* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8 &amp; 9 MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-7</p> <p>** MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5 &amp; 6 MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-12</p> <p>*** BASED ON ESTIMATES SUPPLIED BY COUNTY ASSESSOR</p> <p>**** 2015-16 STATISTICAL ANALYSIS OF THE TAX ROLL</p>									

NEVADA DEPARTMENT OF TAXATION  
 2017 IMPROVEMENT FACTOR STUDY  
 LINCOLN COUNTY IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/16 *	LOCAL MULTIPLIER 01/17 *	PRICE RELATIVE (01/16) / (01/17) (C / B)	COMPARATIVE COST MULTIPLIER 01/17>01/16 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * H)
<b>COMMERCIAL</b>									
A	1.02	1.02	1.0000	0.997	0.9970	0.040	0.0399		
B	1.02	1.01	0.9902	1.007	0.9971	0.040	0.0399		
C	1.04	1.04	1.0000	1.009	1.0090	0.500	0.5045		
D	1.04	1.04	1.0000	1.004	1.0040	0.250	0.2510		
S	1.02	1.02	1.0000	1.002	1.0020	0.170	0.1703		
ALL COMMERCIAL						1.000	1.0056	0.4279	0.4303
<b>RESIDENTIAL</b>									
FRAME	1.04	1.04	1.0000	1.015	1.0150	0.800	0.8120		
MASONRY	1.04	1.04	1.0000	1.018	1.0180	0.200	0.2036		
ALL RESIDENTIAL						1.000	1.0156	0.5721	0.5810
LINCOLN COUNTY COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0113
PROPOSED LINCOLN COUNTY IMPROVEMENT FACTOR									1.0100
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0200

\* 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  
 \*\*\*\* 2015-16 STATISTICAL ANALYSIS OF THE TAX ROLL

NEVADA DEPARTMENT OF TAXATION  
 2017 IMPROVEMENT FACTOR STUDY  
 NYE COUNTY IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/16 *	LOCAL MULTIPLIER 01/17 *	PRICE RELATIVE (01/16) / (01/17) (C / B)	COMPARATIVE COST MULTIPLIER 01/17>01/16 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * H)
<b>COMMERCIAL</b>									
A	0.95	0.95	1.0000	0.997	0.9970	0.040	0.0399		
B	0.92	0.92	1.0000	1.007	1.0070	0.040	0.0403		
C	0.91	0.91	1.0000	1.009	1.0090	0.500	0.5045		
D	0.88	0.88	1.0000	1.004	1.0040	0.250	0.2510		
S	0.94	0.95	1.0106	1.002	1.0127	0.170	0.1722		
ALL COMMERCIAL						1.000	1.0078	0.2285	0.2303
<b>RESIDENTIAL</b>									
FRAME	0.88	0.88	1.0000	1.015	1.0150	0.800	0.8120		
MASONRY	0.91	0.91	1.0000	1.018	1.0180	0.200	0.2036		
ALL RESIDENTIAL						1.000	1.0156	0.7715	0.7835
NYE COUNTY COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0138
PROPOSED NYE COUNTY IMPROVEMENT FACTOR									1.0100
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0200
<p>* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8 &amp; 9                  MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-7</p> <p>** MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5 &amp; 6                  MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-12</p> <p>*** BASED ON ESTIMATES SUPPLIED BY COUNTY ASSESSOR</p> <p>**** 2015-16 STATISTICAL ANALYSIS OF THE TAX ROLL</p>									

NEVADA DEPARTMENT OF TAXATION  
 2017 IMPROVEMENT FACTOR STUDY  
 RENO - SPARKS IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/16 *	LOCAL MULTIPLIER 01/17 *	PRICE RELATIVE (01/16) / (01/17) (C / B)	COMPARATIVE COST MULTIPLIER 01/17>01/16 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * H)
<b>COMMERCIAL</b>									
A	1.10	1.11	1.0091	0.997	1.0061	0.040	0.0402		
B	1.06	1.06	1.0000	1.007	1.0070	0.040	0.0403		
C	1.05	1.05	1.0000	1.009	1.0090	0.500	0.5045		
D	1.04	1.04	1.0000	1.004	1.0040	0.250	0.2510		
S	1.10	1.10	1.0000	1.002	1.0020	0.170	0.1703		
ALL COMMERCIAL						1.000	1.0064	0.3158	0.3178
<b>RESIDENTIAL</b>									
FRAME	1.03	1.04	1.0097	1.015	1.0249	0.800	0.8199		
MASONRY	1.04	1.05	1.0096	1.018	1.0278	0.200	0.2056		
ALL RESIDENTIAL						1.000	1.0254	0.6842	0.7016
RENO - SPARKS COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0194
PROPOSED RENO - SPARKS IMPROVEMENT FACTOR									1.0200
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0200

\* 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  
 \*\*\*\* 2015-16 STATISTICAL ANALYSIS OF THE TAX ROLL

NEVADA DEPARTMENT OF TAXATION  
 2017 IMPROVEMENT FACTOR STUDY  
 LAKE TAHOE IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/16 *	LOCAL MULTIPLIER 01/17 *	PRICE RELATIVE (01/16) / (01/17) (C / B)	COMPARATIVE COST MULTIPLIER 01/17>01/16 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * H)
<b>COMMERCIAL</b>									
A	1.20	1.21	1.0083	0.997	1.0053	0.040	0.0402		
B	1.20	1.19	0.9917	1.007	0.9986	0.040	0.0399		
C	1.21	1.21	1.0000	1.009	1.0090	0.500	0.5045		
D	1.21	1.21	1.0000	1.004	1.0040	0.250	0.2510		
S	1.22	1.21	0.9918	1.002	0.9938	0.170	0.1689		
ALL COMMERCIAL						1.000	1.0046	0.2636	0.2648
<b>RESIDENTIAL</b>									
FRAME	1.21	1.22	1.0083	1.015	1.0234	0.800	0.8187		
MASONRY	1.21	1.22	1.0083	1.018	1.0264	0.200	0.2053		
ALL RESIDENTIAL						1.000	1.0240	0.7364	0.7541
								1.0000	1.0189
									1.0200
									1.0200

\* 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  
 \*\*\*\* 2015-16 STATISTICAL ANALYSIS OF THE TAX ROLL

NEVADA DEPARTMENT OF TAXATION  
 2017 IMPROVEMENT FACTOR STUDY  
 STATEWIDE IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/16 *	LOCAL MULTIPLIER 01/17 *	PRICE RELATIVE (01/16) / (01/17) (C / B)	COMPARATIVE COST MULTIPLIER 01/17>01/16 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * H)
<b>COMMERCIAL</b>									
A	1.11	1.11	1.0000	0.997	0.9970	0.040	0.0399		
B	1.08	1.08	1.0000	1.007	1.0070	0.040	0.0403		
C	1.09	1.08	0.9908	1.009	0.9997	0.500	0.4999		
D	1.08	1.08	1.0000	1.004	1.0040	0.250	0.2510		
S	1.11	1.11	1.0000	1.002	1.0020	0.170	0.1703		
ALL COMMERCIAL						1.000	1.0014	0.3111	0.3115
<b>RESIDENTIAL</b>									
FRAME	1.07	1.08	1.0093	1.015	1.0245	0.800	0.8196		
MASONRY	1.08	1.09	1.0093	1.018	1.0274	0.200	0.2055		
ALL RESIDENTIAL						1.000	1.0251	0.6889	0.7062
								1.0000	1.0177
									PROPOSED STATEWIDE IMPROVEMENT FACTOR 1.0200
									WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR 1.0200

\* 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  
 \*\*\*\* 2015-16 STATISTICAL ANALYSIS OF THE TAX ROLL



NEVADA DEPARTMENT OF TAXATION  
2017 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%	383,928,874	684,514,489	1,068,443,363	35.9%	64.1%	6.2%
	DOUGLAS	68.00%	192,207,216	863,197,033	1,055,404,249	18.2%	81.8%	6.1%
	STOREY	100.00%	168,845,528	69,946,239	238,791,767	70.7%	29.3%	1.4%
AREA TOTAL			744,981,618	1,617,657,761	2,362,639,379	31.5%	68.5%	13.6%
ELKO	ELKO	100.00%	316,524,507	545,052,960	861,577,467	36.7%	63.3%	5.0%
	EUREKA	100.00%	64,841,713	13,853,382	78,695,095	82.4%	17.6%	0.5%
	HUMBOLDT	100.00%	100,383,384	171,115,113	271,498,497	37.0%	63.0%	1.6%
	LANDER	100.00%	21,262,943	48,255,721	69,518,664	30.6%	69.4%	0.4%
AREA TOTAL			503,012,547	778,277,176	1,281,289,723	39.3%	60.7%	7.4%
FALLON	CHURCHILL	100.00%	87,790,565	247,531,804	335,322,369	26.2%	73.8%	1.9%
	LYON	100.00%	234,718,538	728,255,858	962,974,396	24.4%	75.6%	5.6%
	MINERAL	100.00%	19,998,761	26,987,067	46,985,828	42.6%	57.4%	0.3%
	PERSHING	100.00%	34,384,327	33,422,252	67,806,579	50.7%	49.3%	0.4%
AREA TOTAL			376,892,191	1,036,196,981	1,413,089,172	26.7%	73.3%	8.2%
LAS VEGAS	CLARK	100.00%	17,011,014,765	35,484,936,098	52,495,950,863	32.4%	67.6%	N/A
LINCOLN COUNTY	LINCOLN	100.00%	38,479,510	51,445,207	89,924,717	42.8%	57.2%	0.5%
	WHITE PINE	100.00%	128,150,488	70,637,433	198,787,921	64.5%	35.5%	1.1%
AREA TOTAL			166,629,998	122,082,640	288,712,638	57.7%	42.3%	1.7%
NYE COUNTY	ESMERALDA	100.00%	3,105,456	6,600,783	9,706,239	32.0%	68.0%	0.1%
	NYE	100.00%	137,162,882	466,939,361	604,102,243	22.7%	77.3%	3.5%
AREA TOTAL			140,268,338	473,540,144	613,808,482	22.9%	77.1%	3.5%
RENO - SPARKS	WASHOE	93.00%	3,253,233,056	7,048,624,332	10,301,857,388	31.6%	68.4%	59.4%
LAKE TAHOE	DOUGLAS	32.00%	90,450,454	406,210,369	496,660,823	18.2%	81.8%	2.9%
	WASHOE	7.00%	244,867,004	530,541,616	775,408,620	31.6%	68.4%	4.5%
AREA TOTAL			335,317,458	936,751,985	1,272,069,443	26.4%	73.6%	7.3%
STATEWIDE	TOTALS	100.00%	22,531,349,971	47,498,067,117	70,029,417,088	32.2%	67.8%	100.0%
	CLARK	-74.96%	(17,011,014,765)	(35,484,936,098)	(52,495,950,863)	32.4%	67.6%	100.0%
ALL AREAS EXCEPT LAS VEGAS		25.04%	5,392,184,718	11,942,493,586	17,334,678,304	31.1%	68.9%	100.0%

NEVADA DEPARTMENT OF TAXATION  
2017 IMPROVEMENT FACTOR STUDY  
STATISTICAL ANALYSIS OF THE TAX ROLL 2015-16

COUNTY	COMMERCIAL / INDUSTRIAL			RESIDENTIAL			ALL PROPERTY		
	COMMERCIAL	INDUSTRIAL	TOTAL VALUE	SINGLE FAMILY	MULTI-FAMILY	TOTAL VALUE	TOTAL VALUE	COMMERCIAL	RESIDENTIAL
CARSON CITY	336,631,227	47,297,647	383,928,874	598,933,172	85,581,317	684,514,489	1,068,443,363	35.9%	64.1%
CHURCHILL	69,872,911	17,917,654	87,790,565	228,427,530	19,104,274	247,531,804	335,322,369	26.2%	73.8%
CLARK	15,475,613,520	1,535,401,245	17,011,014,765	32,359,596,235	3,125,339,863	35,484,936,098	52,495,950,863	32.4%	67.6%
DOUGLAS	230,995,795	51,661,875	282,657,670	1,142,707,324	126,700,078	1,269,407,402	1,552,065,072	18.2%	81.8%
ELKO	266,379,732	50,144,775	316,524,507	484,875,873	60,177,087	545,052,960	861,577,467	36.7%	63.3%
ESMERALDA	3,079,003	26,453	3,105,456	4,887,908	1,712,875	6,600,783	9,706,239	32.0%	68.0%
EUREKA	24,628,058	40,213,655	64,841,713	11,167,705	2,685,677	13,853,382	78,695,095	82.4%	17.6%
HUMBOLDT	83,572,232	16,811,152	100,383,384	153,503,613	17,611,500	171,115,113	271,498,497	37.0%	63.0%
LANDER	17,225,561	4,037,382	21,262,943	44,027,900	4,227,821	48,255,721	69,518,664	30.6%	69.4%
LINCOLN	23,728,802	14,750,708	38,479,510	47,767,209	3,677,998	51,445,207	89,924,717	42.8%	57.2%
LYON	113,570,813	121,147,725	234,718,538	689,119,923	39,135,935	728,255,858	962,974,396	24.4%	75.6%
MINERAL	15,921,986	4,076,775	19,998,761	24,162,581	2,824,486	26,987,067	46,985,828	42.6%	57.4%
NYE	132,059,042	5,103,840	137,162,882	420,354,177	46,585,184	466,939,361	604,102,243	22.7%	77.3%
PERSHING	31,701,336	2,682,991	34,384,327	29,053,762	4,368,490	33,422,252	67,806,579	50.7%	49.3%
STOREY	16,409,428	152,436,100	168,845,528	66,966,753	2,979,486	69,946,239	238,791,767	70.7%	29.3%
WASHOE	2,681,704,876	816,395,184	3,498,100,060	6,885,368,555	693,797,393	7,579,165,948	11,077,266,008	31.6%	68.4%
WHITE PINE	97,162,655	30,987,833	128,150,488	64,972,672	5,664,761	70,637,433	198,787,921	64.5%	35.5%
TOTALS	19,620,256,977	2,911,092,994	22,531,349,971	43,255,892,892	4,242,174,225	47,498,067,117	70,029,417,088	32.2%	67.8%

NEVADA DEPARTMENT OF TAXATION  
2017 IMPROVEMENT FACTOR STUDY  
CARSON CITY

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	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
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2017	1.09	1.06	1.06	1.06	1.10	1.06	1.07
2016	1.08	1.06	1.06	1.06	1.10	1.06	1.06
2015	1.08	1.05	1.05	1.05	1.09	1.04	1.04
2014	1.08	1.05	1.05	1.05	1.08	1.06	1.05
2013	1.09	1.06	1.05	1.06	1.09	1.07	1.06
2012	1.10	1.06	1.06	1.07	1.10	1.07	1.05
2011	1.10	1.06	1.06	1.06	1.09	1.07	1.07
2010	1.06	1.03	1.04	1.04	1.05	1.04	1.04
2009	1.10	1.06	1.06	1.06	1.09	1.04	1.04
2008	1.08	1.06	1.06	1.06	1.07	1.06	1.06
2007	1.11	1.08	1.07	1.07	1.10	1.06	1.06
2006	1.11	1.08	1.07	1.07	1.10	1.08	1.07
2005	1.13	1.09	1.09	1.10	1.12	1.10	1.09
2004	1.10	1.08	1.07	1.07	1.09	1.07	1.07
2003	1.10	1.08	1.08	1.09	1.11	1.09	1.08
2002	1.10	1.07	1.07	1.09	1.10	1.08	1.07
2001	1.10	1.08	1.08	1.09	1.11	1.10	1.09
2000	1.12	1.10	1.13	1.11	1.11	1.11	1.12
1999	1.14	1.13	1.15	1.14	1.13	1.14	1.15
1998	1.16	1.14	1.16	1.16	1.14	1.15	1.15
1997	1.14	1.11	1.16	1.17	1.13	1.16	1.15
1996	1.13	1.09	1.14	1.12	1.13	1.14	1.14
1995	1.12	1.09	1.13	1.13	1.13	1.14	1.14
1994	1.13	1.10	1.14	1.13	1.16	1.13	1.14
1993	1.11	1.08	1.11	1.11	1.14	1.13	1.12
1992	1.11	1.08	1.11	1.12	1.14	1.12	1.11
1991	1.12	1.09	1.11	1.10	1.11	1.11	1.12
1990	1.13	1.09	1.10	1.09	1.11	1.09	1.10
1989	1.12	1.09	1.09	1.09	1.10	1.08	1.08
1988	1.10	1.09	1.08	1.08	1.08	1.07	1.08
1987	1.10	1.09	1.08	1.07	1.08	1.07	1.08
1986	1.09	1.09	1.08	1.07	1.07	1.07	1.08
1985	1.08	1.08	1.07	1.06	1.07	1.05	1.06
1984	1.07	1.07	1.06	1.05	1.07	1.05	1.06
1983	1.08	1.08	1.07	1.06	1.08	1.06	1.07

NEVADA DEPARTMENT OF TAXATION  
2017 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	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2017	0.997	1.007	1.009	1.004	1.002	1.015	1.018
2016	1.002	1.018	1.018	1.012	1.009	1.014	1.017
2015	1.023	1.025	1.025	1.027	1.018	1.021	1.026
2014	1.028	1.034	1.040	1.049	1.021	1.007	1.004
2013	1.031	1.033	1.037	1.047	1.026	1.007	1.006
2012	1.038	1.034	1.028	1.024	1.036	1.027	1.037
2011	1.038	1.040	1.047	1.055	1.028	1.049	1.061
2010	0.942	0.945	0.964	0.966	0.936	0.999	0.992
2009	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2008	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2007	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2006	1.048	1.044	1.041	1.039	1.045	1.061	1.054
2005	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2004	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2003	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2002	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2001	1.039	1.037	1.042	1.041	1.035	1.053	1.044
2000	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1999	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1998	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1997	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1996	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1995	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1994	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1993	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1992	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1991	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1990	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1989	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1988	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1987	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1986	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1985	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1984	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1983	1.028	1.025	1.023	1.014	1.024	1.028	1.034

NEVADA DEPARTMENT OF TAXATION  
2017 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
2018-19	0.040249	0.040280	0.504500	0.251000	0.170340	1.006369	0.812000	0.205521	1.017521
2017-18	0.040080	0.041108	0.513848	0.255410	0.173104	1.023549	0.826800	0.207312	1.034112
2016-17	0.040920	0.041000	0.512500	0.256750	0.174662	1.025832	0.801389	0.203246	1.004634
2015-16	0.040743	0.040970	0.520000	0.259776	0.171978	1.033466	0.798071	0.198906	0.996977
2014-15	0.040865	0.041320	0.513608	0.259304	0.172834	1.027932	0.805600	0.203116	1.008716
2013-14	0.041520	0.041360	0.514000	0.258415	0.177736	1.033031	0.821600	0.203523	1.025123
2012-13	0.043087	0.042812	0.533567	0.268822	0.181418	1.069705	0.863408	0.218321	1.081729
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	0.040323	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	0.259700	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  
2017 IMPROVEMENT FACTOR STUDY  
CARSON CITY

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	
2018-19	1.006369	0.3153175	0.317326	1.017521	0.6846825	0.696679	1.014004
2017-18	1.023549	0.3360660	0.343980	1.034112	0.6639340	0.686582	1.030562
2016-17	1.025832	0.3441338	0.353024	1.004634	0.6558662	0.658906	1.011929
2015-16	1.033466	0.3366971	0.347965	0.996977	0.6633029	0.661298	1.009263
2014-15	1.027932	0.3412208	0.350752	1.008716	0.6587792	0.664521	1.015273
2013-14	1.033031	0.3412208	0.352492	1.025123	0.6587792	0.675330	1.027822
2012-13	1.069705	0.3446225	0.368645	1.081729	0.6553775	0.708941	1.077585
2011-12	0.936170	0.3446225	0.322625	0.997600	0.6553775	0.653805	0.976430
2010-11	1.053614	0.3446225	0.363099	1.000558	0.6553775	0.655743	1.018843
2009-10	1.019627	0.3446225	0.351386	1.049000	0.6553775	0.687491	1.038877
2008-09	1.088590	0.3446225	0.375153	1.037200	0.6553775	0.679758	1.054910
2007-08	1.020648	0.3446225	0.351738	1.040299	0.6553775	0.681789	1.033527
2006-07	1.123158	0.3446225	0.387066	1.132701	0.6553775	0.742347	1.129412
2005-06	1.006644	0.3446225	0.346912	0.997832	0.6553775	0.653957	1.000869
2004-05	1.029437	0.3446225	0.354767	1.033297	0.6553775	0.677200	1.031967
2003-04	1.002727	0.3446225	0.345562	0.990228	0.6553775	0.648973	0.994535
2002-03	1.011001	0.3446225	0.348414	1.038018	0.6553775	0.680294	1.028707
2001-02	1.017700	0.3446225	0.350722	0.998852	0.6553775	0.654625	1.005348
2000-01	0.997486	0.3446225	0.343756	1.000009	0.6553775	0.655383	0.999139
1999-00	1.039497	0.3446225	0.358234	1.035200	0.6553775	0.678447	1.036681
1998-99	1.032750	0.3446225	0.355909	1.025954	0.6553775	0.672387	1.028296
1997-98	1.020918	0.3446225	0.351831	1.003600	0.6553775	0.657737	1.009568
1996-97	1.027487	0.3446225	0.354095	1.014729	0.6553775	0.665031	1.019126
1995-96	1.063851	0.3446225	0.366627	1.070346	0.6553775	0.701481	1.068108
1994-95	1.007718	0.3446225	0.347282	1.042240	0.6553775	0.683060	1.030343
1993-94	1.024223	0.3446225	0.352970	1.005987	0.6553775	0.659301	1.012272
1992-93	1.030562	0.3446225	0.355155	1.038885	0.6553775	0.680862	1.036017
1991-92	1.025900	0.3446225	0.353548	1.029507	0.6553775	0.674716	1.028264
1990-91	1.043709	0.3446225	0.359686	1.038486	0.6553775	0.680600	1.040286
1989-90	1.013864	0.3446225	0.349401	1.004600	0.6553775	0.658392	1.007793
1988-89	1.003513	0.3446225	0.345833	1.020400	0.6553775	0.668747	1.014580
1987-88	1.025742	0.3446225	0.353494	1.035927	0.6553775	0.678923	1.032417
1986-87	1.030194	0.3446225	0.355028	1.083000	0.6553775	0.709774	1.064802
1985-86	1.035867	0.3446225	0.356983	1.043877	0.6553775	0.684133	1.041116
1984-85	1.021640	0.3446225	0.352080	1.046966	0.6553775	0.686158	1.038238

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	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2017	1.12	1.11	1.10	1.09	1.10	1.09	1.10
2016	1.11	1.09	1.09	1.07	1.12	1.08	1.09
2015	1.10	1.08	1.07	1.05	1.08	1.06	1.07
2014	1.11	1.09	1.08	1.06	1.10	1.06	1.08
2013	1.12	1.11	1.10	1.07	1.10	1.07	1.10
2012	1.10	1.11	1.10	1.06	1.09	1.04	1.08
2011	1.07	1.07	1.06	1.01	1.06	1.01	1.05
2010	1.05	1.05	1.06	1.02	1.05	1.00	1.04
2009	1.06	1.05	1.05	1.01	1.06	1.00	1.04
2008	1.02	1.01	1.01	0.98	1.02	0.99	1.02
2007	1.04	1.03	1.03	1.01	1.04	1.02	1.04
2006	1.05	1.04	1.05	1.04	1.05	1.03	1.05
2005	1.07	1.06	1.08	1.07	1.07	1.08	1.09
2004	1.07	1.07	1.09	1.08	1.07	1.07	1.08
2003	1.07	1.07	1.08	1.08	1.07	1.07	1.07
2002	1.06	1.05	1.07	1.07	1.06	1.06	1.06
2001	1.03	1.02	1.04	1.04	1.03	1.04	1.04
2000	1.04	1.04	1.06	1.04	1.03	1.04	1.05
1999	1.06	1.07	1.08	1.07	1.05	1.08	1.10
1998	1.08	1.08	1.11	1.10	1.06	1.09	1.10
1997	1.07	1.07	1.10	1.10	1.04	1.09	1.09
1996	1.06	1.05	1.08	1.05	1.04	1.05	1.08
1995	1.05	1.05	1.07	1.13	1.04	1.07	1.14
1994	1.06	1.06	1.08	1.06	1.07	1.06	1.08
1993	1.04	1.04	1.05	1.04	1.05	1.06	1.06
1992	1.04	1.04	1.05	1.05	1.05	1.05	1.05
1991	1.04	1.04	1.04	1.03	1.03	1.03	1.04
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	1.03	1.02	1.02	1.01	1.02
1987	1.04	1.04	1.03	1.02	1.02	1.02	1.03
1986	1.04	1.04	1.03	1.02	1.02	1.03	1.04
1985	1.05	1.05	1.03	1.02	1.03	1.03	1.04
1984	1.04	1.04	1.02	1.00	1.03	1.02	1.03
1983	1.02	1.02	1.00	0.98	1.01	0.97	0.99

NEVADA DEPARTMENT OF TAXATION  
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MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	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
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2017	0.997	1.007	1.009	1.004	1.002	1.015	1.018
2016	1.002	1.018	1.018	1.012	1.009	1.014	1.017
2015	1.023	1.025	1.025	1.027	1.018	1.021	1.026
2014	1.028	1.034	1.040	1.049	1.021	1.007	1.004
2013	1.031	1.033	1.037	1.047	1.026	1.007	1.006
2012	1.038	1.034	1.028	1.024	1.036	1.027	1.037
2011	1.038	1.040	1.047	1.055	1.028	1.049	1.061
2010	0.942	0.945	0.964	0.966	0.936	0.999	0.992
2009	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2008	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2007	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2006	1.048	1.044	1.041	1.039	1.045	1.061	1.054
2005	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2004	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2003	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2002	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2001	1.039	1.037	1.042	1.041	1.035	1.053	1.044
2000	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1999	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1998	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1997	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1996	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1995	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1994	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1993	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1992	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1991	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1990	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1989	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1988	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1987	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1986	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1985	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1984	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1983	1.028	1.025	1.023	1.014	1.024	1.028	1.034



**NEVADA DEPARTMENT OF TAXATION  
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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
2018-19	0.040239	0.041019	0.509128	0.255692	0.167298	1.013377	0.819519	0.205468	1.024986
2017-18	0.040444	0.041097	0.518514	0.257819	0.177883	1.035757	0.826506	0.207202	1.033708
2016-17	0.040551	0.040624	0.507755	0.254328	0.169913	1.013171	0.816800	0.203300	1.020100
2015-16	0.040753	0.040615	0.510545	0.259799	0.173570	1.025282	0.798071	0.197149	0.995220
2014-15	0.041990	0.041320	0.518500	0.264219	0.176020	1.042049	0.828838	0.204926	1.033764
2013-14	0.042684	0.042906	0.533396	0.268673	0.181105	1.068764	0.846004	0.213326	1.059330
2012-13	0.042311	0.042392	0.523500	0.261164	0.176424	1.045792	0.847592	0.214240	1.061832
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

NEVADA DEPARTMENT OF TAXATION  
2017 IMPROVEMENT FACTOR STUDY  
ELKO

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	
2018-19	1.013377	0.3925830	0.397834	1.024986	0.6074170	0.622594	1.020429
2017-18	1.035757	0.4055747	0.420077	1.033708	0.5944253	0.614462	1.034539
2016-17	1.013171	0.4208649	0.426408	1.020100	0.5791351	0.590776	1.017184
2015-16	1.025282	0.4289110	0.439755	0.995220	0.5710890	0.568359	1.008114
2014-15	1.042049	0.4378689	0.456281	1.033764	0.5621311	0.581111	1.037392
2013-14	1.068764	0.4378689	0.467979	1.059330	0.5621311	0.595482	1.063461
2012-13	1.045792	0.4263564	0.445880	1.061832	0.5736436	0.609113	1.054993
2011-12	0.963225	0.4263564	0.410677	0.997600	0.5736436	0.572267	0.982944
2010-11	1.088537	0.4263564	0.464105	1.032016	0.5736436	0.592009	1.056114
2009-10	1.010896	0.4263564	0.431002	1.020267	0.5736436	0.585269	1.016271
2008-09	1.067777	0.4263564	0.455254	1.044598	0.5736436	0.599227	1.054481
2007-08	1.014947	0.4263564	0.432729	1.012568	0.5736436	0.580853	1.013582
2006-07	1.090465	0.4263564	0.464927	1.114097	0.5736436	0.639095	1.104021
2005-06	1.023878	0.4263564	0.436537	1.016501	0.5736436	0.583109	1.019646
2004-05	1.032673	0.4263564	0.440287	1.033458	0.5736436	0.592837	1.033124
2003-04	1.038517	0.4263564	0.442778	1.027996	0.5736436	0.589703	1.032482
2002-03	1.029213	0.4263564	0.438811	1.049211	0.5736436	0.601873	1.040685
2001-02	1.016312	0.4263564	0.433311	0.986082	0.5736436	0.565659	0.998971
2000-01	0.985494	0.4263564	0.420172	0.999624	0.5736436	0.573428	0.993600
1999-00	1.047192	0.4263564	0.446477	1.044301	0.5736436	0.599056	1.045534
1998-99	1.034047	0.4263564	0.440873	1.042674	0.5736436	0.598123	1.038996
1997-98	1.005491	0.4263564	0.428698	0.978121	0.5736436	0.561093	0.989790
1996-97	1.043999	0.4263564	0.445116	1.026422	0.5736436	0.588800	1.033916
1995-96	1.065315	0.4263564	0.454204	1.070558	0.5736436	0.614119	1.068323
1994-95	1.007566	0.4263564	0.429582	1.042838	0.5736436	0.598217	1.027800
1993-94	1.028867	0.4263564	0.438664	1.018047	0.5736436	0.583996	1.022660
1992-93	1.023910	0.4263564	0.436551	1.020200	0.5736436	0.585231	1.021782
1991-92	1.019300	0.4263564	0.434585	1.018200	0.5736436	0.584084	1.018669
1990-91	1.041756	0.4263564	0.444159	1.051171	0.5736436	0.602998	1.047157
1989-90	1.011500	0.4263564	0.431260	0.994770	0.5736436	0.570643	1.001903
1988-89	1.001550	0.4263564	0.427017	1.010512	0.5736436	0.579674	1.006691
1987-88	1.015376	0.4263564	0.432912	1.016600	0.5736436	0.583166	1.016078
1986-87	1.033100	0.4263564	0.440469	1.093597	0.5736436	0.627335	1.067804
1985-86	1.066593	0.4263564	0.454749	1.105791	0.5736436	0.634330	1.089079
1984-85	0.938187	0.4263564	0.400002	0.960190	0.5736436	0.550807	0.950808

NEVADA DEPARTMENT OF TAXATION  
2017 IMPROVEMENT FACTOR STUDY  
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MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	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
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2017	1.01	0.98	1.00	0.99	1.01	0.99	1.00
2016	1.01	0.98	1.00	0.99	1.01	0.98	0.99
2015	1.00	0.97	0.99	0.98	1.00	0.98	0.99
2014	1.00	0.98	1.00	0.99	1.00	1.00	1.00
2013	1.01	0.99	1.00	1.00	1.01	1.01	1.01
2012	1.02	0.99	1.01	1.01	1.02	1.01	1.00
2011	1.02	0.99	1.01	1.00	1.02	1.01	1.02
2010	0.99	0.97	0.99	0.98	0.99	0.98	0.99
2009	1.02	0.99	1.01	1.00	1.03	0.98	0.99
2008	1.00	0.99	1.01	1.00	1.01	1.00	1.01
2007	1.03	1.01	1.02	1.01	1.04	1.00	1.01
2006	1.03	1.01	1.02	1.01	1.04	1.02	1.02
2005	1.05	1.02	1.04	1.04	1.06	1.04	1.04
2004	1.02	1.01	1.02	1.01	1.03	1.01	1.02
2003	1.02	1.01	1.03	1.03	1.05	1.03	1.03
2002	1.02	1.00	1.02	1.03	1.03	1.02	1.02
2001	1.02	1.01	1.03	1.03	1.04	1.04	1.04
2000	1.04	1.03	1.08	1.05	1.04	1.05	1.07
1999	1.06	1.06	1.10	1.08	1.06	1.08	1.10
1998	1.08	1.07	1.11	1.10	1.07	1.09	1.10
1997	1.07	1.06	1.10	1.10	1.05	1.09	1.09
1996	1.06	1.04	1.08	1.05	1.05	1.05	1.08
1995	1.05	1.04	1.07	1.06	1.05	1.07	1.08
1994	1.06	1.05	1.08	1.06	1.08	1.06	1.08
1993	1.04	1.03	1.05	1.04	1.06	1.06	1.06
1992	1.04	1.03	1.05	1.05	1.06	1.05	1.05
1991	1.04	1.03	1.04	1.03	1.04	1.03	1.04
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	1.03	1.02	1.03	1.02	1.03
1987	1.10	1.09	1.08	1.07	1.08	1.07	1.08
1986	1.09	1.09	1.08	1.07	1.07	1.07	1.08
1985	1.08	1.08	1.07	1.06	1.07	1.05	1.06
1984	1.07	1.07	1.06	1.05	1.07	1.05	1.06
1983	1.08	1.08	1.07	1.06	1.08	1.06	1.07

NEVADA DEPARTMENT OF TAXATION  
2017 IMPROVEMENT FACTOR STUDY  
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MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	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
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2017	0.997	1.007	1.009	1.004	1.002	1.015	1.018
2016	1.002	1.018	1.018	1.012	1.009	1.014	1.017
2015	1.023	1.025	1.025	1.027	1.018	1.021	1.026
2014	1.028	1.034	1.040	1.049	1.021	1.007	1.004
2013	1.031	1.033	1.037	1.047	1.026	1.007	1.006
2012	1.038	1.034	1.028	1.024	1.036	1.027	1.037
2011	1.038	1.040	1.047	1.055	1.028	1.049	1.061
2010	0.942	0.945	0.964	0.966	0.936	0.999	0.992
2009	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2008	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2007	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2006	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2005	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2004	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2003	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2002	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2001	1.039	1.037	1.042	1.041	1.035	1.053	1.044
2000	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1999	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1998	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1997	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1996	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1995	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1994	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1993	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1992	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1991	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1990	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1989	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1988	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1987	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1986	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1985	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1984	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1983	1.028	1.025	1.023	1.014	1.024	1.028	1.034

NEVADA DEPARTMENT OF TAXATION  
2017 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
2018-19	0.039880	0.040280	0.504500	0.251000	0.170340	1.006000	0.820286	0.205657	1.025942
2017-18	0.040481	0.041140	0.514141	0.255582	0.173245	1.024589	0.811200	0.203400	1.014600
2016-17	0.040920	0.040582	0.507375	0.254157	0.173060	1.016093	0.800464	0.203148	1.003612
2015-16	0.040713	0.040942	0.520000	0.259628	0.171851	1.033134	0.797624	0.198812	0.996436
2014-15	0.040836	0.041320	0.513366	0.259158	0.172710	1.027390	0.805600	0.203212	1.008812
2013-14	0.041520	0.041360	0.514000	0.258560	0.176120	1.031560	0.821600	0.203333	1.024933
2012-13	0.042778	0.042458	0.534076	0.269133	0.180056	1.068500	0.864890	0.218630	1.083520
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	0.043437	0.043913	0.535500	0.266339	0.185974	1.075162	0.867785	0.214788	1.082573
2006-07	0.041959	0.041164	0.519490	0.262832	0.177926	1.043370	0.835295	0.207388	1.042683
2005-06	0.040840	0.040880	0.506534	0.251274	0.169930	1.009459	0.803293	0.202614	1.005907
2004-05	0.040400	0.040885	0.509951	0.252250	0.174514	1.018000	0.814306	0.204182	1.018488
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

NEVADA DEPARTMENT OF TAXATION  
2017 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	
2018-19	1.006000	0.2667151	0.268315	1.025942	0.7332849	0.752308	1.020623
2017-18	1.024589	0.3058982	0.313420	1.014600	0.6941018	0.704236	1.017656
2016-17	1.016093	0.3286866	0.333976	1.003612	0.6713134	0.673738	1.007714
2015-16	1.033134	0.3083691	0.318587	0.996436	0.6916309	0.689166	1.007752
2014-15	1.027390	0.2866056	0.294456	1.008812	0.7133944	0.719681	1.014137
2013-14	1.031560	0.2866056	0.295651	1.024933	0.7133944	0.731182	1.026833
2012-13	1.068500	0.2651180	0.283279	1.083520	0.7348820	0.796259	1.079538
2011-12	0.935674	0.2651180	0.248064	0.997600	0.7348820	0.733118	0.981182
2010-11	1.053883	0.2651180	0.279403	0.999444	0.7348820	0.734473	1.013877
2009-10	1.018830	0.2651180	0.270110	1.049000	0.7348820	0.770891	1.041001
2008-09	1.088590	0.2651180	0.288605	1.036184	0.7348820	0.761473	1.050078
2007-08	1.075162	0.2651180	0.285045	1.082573	0.7348820	0.795564	1.080608
2006-07	1.043370	0.2651180	0.276616	1.042683	0.7348820	0.766249	1.042865
2005-06	1.009459	0.2651180	0.267626	1.005907	0.7348820	0.739223	1.006848
2004-05	1.018000	0.2651180	0.269890	1.018488	0.7348820	0.748469	1.018359
2003-04	1.002370	0.2651180	0.265746	0.989204	0.7348820	0.726948	0.992694
2002-03	1.009558	0.2651180	0.267652	1.037323	0.7348820	0.762310	1.029962
2001-02	1.016575	0.2651180	0.269512	0.997409	0.7348820	0.732978	1.002490
2000-01	0.996880	0.2651180	0.264291	0.999624	0.7348820	0.734606	0.998896
1999-00	1.047164	0.2651180	0.277622	1.044301	0.7348820	0.767438	1.045060
1998-99	1.034054	0.2651180	0.274146	1.042674	0.7348820	0.766243	1.040389
1997-98	1.021047	0.2651180	0.270698	0.988542	0.7348820	0.726462	0.997160
1996-97	1.026855	0.2651180	0.272238	1.015200	0.7348820	0.746052	1.018290
1995-96	1.065291	0.2651180	0.282428	1.070558	0.7348820	0.786734	1.069162
1994-95	1.007566	0.2651180	0.267124	1.042838	0.7348820	0.766363	1.033487
1993-94	1.028835	0.2651180	0.272763	1.018047	0.7348820	0.748145	1.020907
1992-93	1.023910	0.2651180	0.271457	1.020200	0.7348820	0.749727	1.021184
1991-92	1.019300	0.2651180	0.270235	1.018200	0.7348820	0.748257	1.018492
1990-91	1.041739	0.2651180	0.276184	1.040886	0.7348820	0.764928	1.041112
1989-90	0.963874	0.2651180	0.255540	0.957743	0.7348820	0.703828	0.959369
1988-89	1.003513	0.2651180	0.266049	1.020400	0.7348820	0.749874	1.015923
1987-88	1.025742	0.2651180	0.271943	1.035927	0.7348820	0.761284	1.033227
1986-87	1.030194	0.2651180	0.273123	1.083000	0.7348820	0.795877	1.069000
1985-86	1.035867	0.2651180	0.274627	1.043877	0.7348820	0.767126	1.041753
1984-85	1.021640	0.2651180	0.270855	1.046966	0.7348820	0.769397	1.040252

NEVADA DEPARTMENT OF TAXATION  
2017 IMPROVEMENT FACTOR STUDY  
LAS VEGAS

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	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
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2017	1.13	1.10	1.11	1.13	1.13	1.13	1.11
2016	1.14	1.11	1.13	1.14	1.13	1.13	1.12
2015	1.12	1.10	1.12	1.13	1.12	1.12	1.12
2014	1.12	1.10	1.12	1.13	1.12	1.13	1.12
2013	1.13	1.11	1.13	1.13	1.13	1.14	1.13
2012	1.13	1.11	1.14	1.15	1.13	1.13	1.12
2011	1.13	1.12	1.14	1.14	1.13	1.14	1.14
2010	1.12	1.11	1.13	1.14	1.11	1.12	1.12
2009	1.14	1.13	1.14	1.14	1.13	1.14	1.14
2008	1.11	1.10	1.10	1.11	1.10	1.11	1.10
2007	1.10	1.10	1.10	1.11	1.09	1.12	1.11
2006	1.13	1.13	1.12	1.12	1.12	1.13	1.12
2005	1.12	1.11	1.12	1.13	1.11	1.13	1.12
2004	1.12	1.10	1.12	1.13	1.12	1.13	1.12
2003	1.13	1.12	1.12	1.15	1.13	1.15	1.13
2002	1.14	1.13	1.13	1.15	1.14	1.14	1.12
2001	1.14	1.12	1.12	1.13	1.12	1.13	1.11
2000	1.14	1.12	1.13	1.13	1.13	1.12	1.12
1999	1.14	1.13	1.13	1.13	1.13	1.13	1.13
1998	1.14	1.13	1.13	1.13	1.12	1.12	1.12
1997	1.12	1.11	1.10	1.11	1.10	1.11	1.11
1996	1.11	1.09	1.09	1.09	1.10	1.09	1.08
1995	1.11	1.10	1.09	1.10	1.11	1.09	1.09
1994	1.11	1.08	1.08	1.09	1.11	1.11	1.10
1993	1.14	1.12	1.12	1.13	1.14	1.13	1.13
1992	1.14	1.12	1.11	1.11	1.14	1.09	1.10
1991	1.15	1.13	1.12	1.11	1.14	1.12	1.12
1990	1.16	1.13	1.12	1.12	1.15	1.13	1.13
1989	1.16	1.14	1.13	1.13	1.16	1.12	1.12
1988	1.13	1.12	1.11	1.11	1.11	1.10	1.10
1987	1.12	1.11	1.09	1.10	1.10	1.10	1.10
1986	1.13	1.12	1.10	1.10	1.12	1.11	1.11
1985	1.12	1.11	1.10	1.10	1.11	1.10	1.10
1984	1.10	1.09	1.09	1.09	1.09	1.09	1.08
1983	1.10	1.09	1.09	1.09	1.10	1.10	1.10

NEVADA DEPARTMENT OF TAXATION  
2017 IMPROVEMENT FACTOR STUDY  
LAS VEGAS

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	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
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2017	0.997	1.007	1.009	1.004	1.002	1.015	1.018
2016	1.002	1.018	1.018	1.012	1.009	1.014	1.017
2015	1.023	1.025	1.025	1.027	1.018	1.021	1.026
2014	1.028	1.034	1.040	1.049	1.021	1.007	1.004
2013	1.031	1.033	1.037	1.047	1.026	1.007	1.006
2012	1.038	1.034	1.028	1.024	1.036	1.027	1.037
2011	1.038	1.040	1.047	1.055	1.028	1.049	1.061
2010	0.942	0.945	0.964	0.966	0.936	0.999	0.992
2009	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2008	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2007	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2006	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2005	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2004	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2003	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2002	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2001	1.039	1.037	1.042	1.041	1.035	1.053	1.044
2000	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1999	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1998	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1997	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1996	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1995	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1994	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1993	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1992	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1991	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1990	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1989	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1988	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1987	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1986	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1985	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1984	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1983	1.028	1.025	1.023	1.014	1.024	1.028	1.034



NEVADA DEPARTMENT OF TAXATION  
2017 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
2018-19	0.039530	0.039917	0.495571	0.248798	0.170340	0.994156	0.812000	0.201782	1.013782
2017-18	0.040796	0.041090	0.513545	0.255239	0.173062	1.023731	0.818443	0.203400	1.021843
2016-17	0.040920	0.041000	0.512500	0.256750	0.173060	1.024230	0.809572	0.205200	1.014772
2015-16	0.040756	0.040987	0.515398	0.262250	0.172034	1.031426	0.798533	0.199023	0.997556
2014-15	0.041240	0.041320	0.513952	0.257198	0.174420	1.028130	0.812729	0.202996	1.015726
2013-14	0.041520	0.040991	0.514000	0.258246	0.176120	1.030876	0.814393	0.203761	1.018154
2012-13	0.041891	0.041975	0.528133	0.263750	0.177909	1.053657	0.854186	0.215989	1.070175
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	0.044675	0.045147	0.546000	0.271823	0.191258	1.098903	0.884800	0.219000	1.103800
2006-07	0.040760	0.041131	0.509500	0.255250	0.171346	1.017987	0.811200	0.203400	1.014600
2005-06	0.040479	0.040150	0.511500	0.251793	0.171697	1.015619	0.804953	0.202789	1.007742
2004-05	0.040046	0.040122	0.500531	0.252250	0.169688	1.002637	0.813474	0.204005	1.017479
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

NEVADA DEPARTMENT OF TAXATION  
2017 IMPROVEMENT FACTOR STUDY  
LAS VEGAS

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	
2018-19	0.994156	0.3240443	0.322151	1.013782	0.6759557	0.685272	1.007423
2017-18	1.023731	0.3516666	0.360012	1.021843	0.6483334	0.662495	1.022507
2016-17	1.024230	0.3688301	0.377767	1.014772	0.6311699	0.640493	1.018260
2015-16	1.031426	0.3732618	0.384992	0.997556	0.6267382	0.625207	1.010198
2014-15	1.028130	0.3224632	0.331534	1.015726	0.6775368	0.688191	1.019725
2013-14	1.030876	0.3224632	0.332420	1.018154	0.6775368	0.689837	1.022257
2012-13	1.053657	0.3423344	0.360703	1.070175	0.6576656	0.703817	1.064520
2011-12	0.949726	0.3423344	0.325124	0.980098	0.6576656	0.644577	0.969701
2010-11	1.082670	0.3423344	0.370635	1.049243	0.6576656	0.690051	1.060686
2009-10	1.035553	0.3423344	0.354505	1.039617	0.6576656	0.683720	1.038226
2008-09	1.069171	0.3423344	0.366014	1.045449	0.6576656	0.687556	1.053570
2007-08	1.098903	0.3423344	0.376192	1.103800	0.6576656	0.725931	1.102124
2006-07	1.017987	0.3423344	0.348492	1.014600	0.6576656	0.667267	1.015759
2005-06	1.015619	0.3423344	0.347681	1.007742	0.6576656	0.662757	1.010439
2004-05	1.002637	0.3423344	0.343237	1.017479	0.6576656	0.669161	1.012398
2003-04	1.021712	0.3423344	0.349767	1.017558	0.6576656	0.669213	1.018980
2002-03	1.034072	0.3423344	0.353999	1.056857	0.6576656	0.695059	1.049057
2001-02	1.038164	0.3423344	0.355399	1.016722	0.6576656	0.668663	1.024062
2000-01	1.010263	0.3423344	0.345848	1.015991	0.6576656	0.668182	1.014030
1999-00	1.061879	0.3423344	0.363518	1.051791	0.6576656	0.691727	1.055244
1998-99	1.021882	0.3423344	0.349825	1.030429	0.6576656	0.677678	1.027503
1997-98	1.014048	0.3423344	0.347144	1.001783	0.6576656	0.658839	1.005982
1996-97	1.045282	0.3423344	0.357836	0.991248	0.6576656	0.651910	1.009746
1995-96	1.005453	0.3423344	0.344201	1.045865	0.6576656	0.687830	1.032031
1994-95	1.019121	0.3423344	0.348880	1.068984	0.6576656	0.703034	1.051914
1993-94	1.010456	0.3423344	0.345914	0.975604	0.6576656	0.641621	0.987535
1992-93	1.019767	0.3423344	0.349101	1.011172	0.6576656	0.665013	1.014114
1991-92	1.010681	0.3423344	0.345991	1.027291	0.6576656	0.675614	1.021605
1990-91	1.056301	0.3423344	0.361608	1.049542	0.6576656	0.690248	1.051856
1989-90	1.025365	0.3423344	0.351018	1.004600	0.6576656	0.660691	1.011709
1988-89	0.993240	0.3423344	0.340020	1.011207	0.6576656	0.665036	1.005056
1987-88	1.020118	0.3423344	0.349222	1.025842	0.6576656	0.674661	1.023882
1986-87	1.033856	0.3423344	0.353924	1.094937	0.6576656	0.720103	1.074027
1985-86	1.044047	0.3423344	0.357413	1.042320	0.6576656	0.685498	1.042911
1984-85	1.010394	0.3423344	0.345893	1.029200	0.6576656	0.676869	1.022762

NEVADA DEPARTMENT OF TAXATION  
2017 IMPROVEMENT FACTOR STUDY  
LINCOLN COUNTY

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	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
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2017	1.02	1.01	1.04	1.04	1.02	1.04	1.04
2016	1.02	1.02	1.04	1.04	1.02	1.04	1.04
2015	1.01	1.01	1.04	1.04	1.01	1.04	1.04
2014	1.01	1.01	1.04	1.04	1.01	1.04	1.04
2013	1.02	1.02	1.05	1.04	1.02	1.05	1.05
2012	1.02	1.02	1.06	1.06	1.02	1.04	1.04
2011	1.02	1.03	1.06	1.05	1.02	1.05	1.06
2010	1.01	1.02	1.05	1.05	1.00	1.03	1.04
2009	1.03	1.04	1.06	1.05	1.02	1.05	1.06
2008	1.00	1.01	1.02	1.02	0.99	1.02	1.02
2007	0.99	1.01	1.02	1.02	0.98	1.03	1.03
2006	1.02	1.04	1.04	1.03	1.01	1.04	1.04
2005	1.01	1.02	1.04	1.04	1.01	1.04	1.04
2004	1.01	1.01	1.04	1.04	1.01	1.04	1.04
2003	1.02	1.03	1.04	1.06	1.03	1.06	1.05
2002	1.03	1.04	1.05	1.06	1.03	1.05	1.04
2001	1.03	1.03	1.04	1.04	1.01	1.04	1.03
2000	1.03	1.03	1.05	1.04	1.02	1.03	1.04
1999	1.03	1.04	1.05	1.04	1.02	1.04	1.05
1998	1.03	1.04	1.05	1.04	1.01	1.03	1.04
1997	1.01	1.02	1.02	1.02	0.99	1.02	1.03
1996	1.00	1.00	1.01	1.00	0.99	1.00	1.00
1995	1.00	1.01	1.01	1.01	1.00	1.00	1.01
1994	1.00	0.99	1.00	1.00	1.00	1.02	1.02
1993	1.03	1.03	1.04	1.04	1.03	1.04	1.05
1992	1.03	1.03	1.03	1.02	1.03	1.00	1.02
1991	1.03	1.03	1.03	1.02	1.02	1.02	1.03
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	1.02	1.01	1.01	1.00	1.02
1987	1.03	1.03	1.02	1.00	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	0.99	1.01
1984	1.02	1.02	1.01	0.99	1.00	0.99	1.01
1983	1.10	1.09	1.09	1.09	1.10	1.10	1.10

NEVADA DEPARTMENT OF TAXATION  
2017 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	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2017	0.997	1.007	1.009	1.004	1.002	1.015	1.018
2016	1.002	1.018	1.018	1.012	1.009	1.014	1.017
2015	1.023	1.025	1.025	1.027	1.018	1.021	1.026
2014	1.028	1.034	1.040	1.049	1.021	1.007	1.004
2013	1.031	1.033	1.037	1.047	1.026	1.007	1.006
2012	1.038	1.034	1.028	1.024	1.036	1.027	1.037
2011	1.038	1.040	1.047	1.055	1.028	1.049	1.061
2010	0.942	0.945	0.964	0.966	0.936	0.999	0.992
2009	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2008	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2007	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2006	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2005	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2004	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2003	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2002	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2001	1.039	1.037	1.042	1.041	1.035	1.053	1.044
2000	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1999	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1998	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1997	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1996	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1995	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1994	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1993	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1992	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1991	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1990	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1989	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1988	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1987	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1986	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1985	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1984	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1983	1.028	1.025	1.023	1.014	1.024	1.028	1.034

NEVADA DEPARTMENT OF TAXATION  
2017 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
2018-19	0.039880	0.039885	0.504500	0.251000	0.170340	1.005605	0.812000	0.203600	1.015600
2017-18	0.040477	0.041123	0.509000	0.253000	0.173228	1.016828	0.811200	0.203400	1.014600
2016-17	0.040920	0.041000	0.512500	0.256750	0.173060	1.024230	0.816800	0.205200	1.022000
2015-16	0.040717	0.040955	0.515048	0.262250	0.171868	1.030837	0.797928	0.198888	0.996815
2014-15	0.041240	0.041320	0.513608	0.256811	0.174420	1.027400	0.813346	0.203135	1.016481
2013-14	0.041520	0.040958	0.514000	0.258438	0.176120	1.031037	0.813775	0.203487	1.017262
2012-13	0.041931	0.042008	0.528486	0.263750	0.178255	1.054430	0.855495	0.216281	1.071776
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	0.044718	0.045218	0.546000	0.271613	0.189550	1.097099	0.884800	0.219000	1.103800
2006-07	0.040760	0.041164	0.509500	0.255250	0.172890	1.019564	0.811200	0.203400	1.014600
2005-06	0.040440	0.040086	0.511500	0.251415	0.169866	1.013307	0.803743	0.202651	1.006395
2004-05	0.040008	0.040091	0.500190	0.252250	0.171190	1.003729	0.814080	0.204144	1.018224
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  
2017 IMPROVEMENT FACTOR STUDY  
LINCOLN 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	
2018-19	1.005605	0.4279080	0.430307	1.015600	0.5720920	0.581017	1.011323
2017-18	1.016828	0.4516953	0.459297	1.014600	0.5483047	0.556310	1.015607
2016-17	1.024230	0.3870410	0.396419	1.022000	0.6129590	0.626444	1.022863
2015-16	1.030837	0.3826976	0.394499	0.996815	0.6173024	0.615336	1.009835
2014-15	1.027400	0.3895197	0.400192	1.016481	0.6104803	0.620541	1.020734
2013-14	1.031037	0.3895197	0.401609	1.017262	0.6104803	0.621018	1.022627
2012-13	1.054430	0.3876637	0.408764	1.071776	0.6123363	0.656287	1.065051
2011-12	0.948974	0.3876637	0.367883	0.978634	0.6123363	0.599253	0.967136
2010-11	1.085563	0.3876637	0.420834	1.051769	0.6123363	0.644036	1.064870
2009-10	1.035776	0.3876637	0.401533	1.038816	0.6123363	0.636104	1.037637
2008-09	1.067446	0.3876637	0.413810	1.044658	0.6123363	0.639682	1.053492
2007-08	1.097099	0.3876637	0.425305	1.103800	0.6123363	0.675897	1.101202
2006-07	1.019564	0.3876637	0.395248	1.014600	0.6123363	0.621276	1.016524
2005-06	1.013307	0.3876637	0.392822	1.006395	0.6123363	0.616252	1.009075
2004-05	1.003729	0.3876637	0.389109	1.018224	0.6123363	0.623496	1.012605
2003-04	1.022810	0.3876637	0.396506	1.018317	0.6123363	0.623552	1.020059
2002-03	1.033553	0.3876637	0.400671	1.057371	0.6123363	0.647467	1.048138
2001-02	1.038132	0.3876637	0.402446	1.015955	0.6123363	0.622106	1.024552
2000-01	1.010430	0.3876637	0.391707	1.016758	0.6123363	0.622598	1.014305
1999-00	1.063904	0.3876637	0.412437	1.052600	0.6123363	0.644545	1.056982
1998-99	1.022773	0.3876637	0.396492	1.032212	0.6123363	0.632061	1.028553
1997-98	1.013636	0.3876637	0.392950	1.001640	0.6123363	0.613340	1.006290
1996-97	1.045950	0.3876637	0.405477	0.989824	0.6123363	0.606105	1.011582
1995-96	1.002482	0.3876637	0.388626	1.044129	0.6123363	0.639358	1.027984
1994-95	1.019878	0.3876637	0.395370	1.072158	0.6123363	0.656521	1.051891
1993-94	1.017402	0.3876637	0.394410	0.982982	0.6123363	0.601916	0.996325
1992-93	1.023910	0.3876637	0.396933	1.020200	0.6123363	0.624705	1.021638
1991-92	1.019300	0.3876637	0.395146	1.018200	0.6123363	0.623481	1.018626
1990-91	1.041847	0.3876637	0.403886	1.049291	0.6123363	0.642519	1.046405
1989-90	1.014030	0.3876637	0.393103	1.004600	0.6123363	0.615153	1.008256
1988-89	1.001550	0.3876637	0.388265	1.020400	0.6123363	0.624828	1.013093
1987-88	1.017830	0.3876637	0.394576	1.026828	0.6123363	0.628764	1.023340
1986-87	1.032341	0.3876637	0.400201	1.083000	0.6123363	0.663160	1.063361
1985-86	0.961387	0.3876637	0.372695	0.952220	0.6123363	0.583079	0.955774
1984-85	1.010394	0.3876637	0.391693	1.029200	0.6123363	0.630216	1.021909

NEVADA DEPARTMENT OF TAXATION  
2017 IMPROVEMENT FACTOR STUDY  
NYE COUNTY

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	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
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2017	0.95	0.92	0.91	0.88	0.95	0.88	0.91
2016	0.95	0.92	0.91	0.88	0.94	0.88	0.91
2015	0.94	0.91	0.90	0.87	0.93	0.87	0.90
2014	0.94	0.92	0.91	0.88	0.93	0.88	0.91
2013	0.95	0.93	0.91	0.88	0.94	0.89	0.92
2012	0.96	0.93	0.92	0.89	0.95	0.89	0.91
2011	0.96	0.93	0.92	0.88	0.94	0.89	0.93
2010	0.92	0.90	0.90	0.87	0.91	0.87	0.90
2009	0.96	0.93	0.92	0.88	0.95	0.87	0.90
2008	0.94	0.93	0.92	0.88	0.93	0.88	0.92
2007	0.97	0.95	0.93	0.89	0.96	0.88	0.92
2006	0.97	0.95	0.93	0.89	0.96	0.90	0.93
2005	0.98	0.95	0.95	0.92	0.98	0.92	0.95
2004	0.96	0.95	0.93	0.89	0.95	0.89	0.93
2003	0.96	0.95	0.94	0.91	0.97	0.91	0.94
2002	0.96	0.94	0.93	0.91	0.95	0.90	0.93
2001	0.96	0.95	0.94	0.91	0.96	0.92	0.95
2000	0.97	0.96	0.98	0.93	0.96	0.93	0.97
1999	0.99	0.99	1.00	0.95	0.98	0.95	1.00
1998	1.01	1.00	1.01	0.97	0.99	0.96	1.00
1997	1.00	0.99	1.00	0.97	0.97	0.96	0.99
1996	0.98	0.96	0.97	0.94	0.95	0.94	0.96
1995	0.98	0.97	0.97	0.95	0.96	0.95	0.97
1994	1.01	1.00	1.00	0.97	0.99	0.97	1.00
1993	1.02	1.02	1.02	1.00	0.99	1.00	1.02
1992	1.14	1.12	1.11	1.11	1.14	1.09	1.10
1991	1.12	1.09	1.11	1.10	1.11	1.11	1.12
1990	1.13	1.09	1.10	1.09	1.11	1.09	1.10
1989	1.12	1.09	1.09	1.09	1.10	1.08	1.08
1988	1.10	1.09	1.08	1.08	1.08	1.07	1.08
1987	1.10	1.09	1.08	1.07	1.08	1.07	1.08
1986	1.09	1.09	1.08	1.07	1.07	1.07	1.08
1985	1.08	1.08	1.07	1.06	1.07	1.05	1.06
1984	1.07	1.07	1.06	1.05	1.07	1.05	1.06
1983	1.08	1.08	1.07	1.06	1.08	1.06	1.07

NEVADA DEPARTMENT OF TAXATION  
2017 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	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2017	0.997	1.007	1.009	1.004	1.002	1.015	1.018
2016	1.002	1.018	1.018	1.012	1.009	1.014	1.017
2015	1.023	1.025	1.025	1.027	1.018	1.021	1.026
2014	1.028	1.034	1.040	1.049	1.021	1.007	1.004
2013	1.031	1.033	1.037	1.047	1.026	1.007	1.006
2012	1.038	1.034	1.028	1.024	1.036	1.027	1.037
2011	1.038	1.040	1.047	1.055	1.028	1.049	1.061
2010	0.942	0.945	0.964	0.966	0.936	0.999	0.992
2009	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2008	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2007	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2006	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2005	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2004	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2003	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2002	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2001	1.039	1.037	1.042	1.041	1.035	1.053	1.044
2000	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1999	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1998	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1997	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1996	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1995	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1994	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1993	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1992	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1991	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1990	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1989	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1988	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1987	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1986	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1985	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1984	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1983	1.028	1.025	1.023	1.014	1.024	1.028	1.034



NEVADA DEPARTMENT OF TAXATION  
2017 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
2018-19	0.039880	0.040280	0.504500	0.251000	0.172152	1.007812	0.812000	0.203600	1.015600
2017-18	0.040506	0.041167	0.514656	0.255908	0.173374	1.025612	0.820524	0.205660	1.026184
2016-17	0.040920	0.040554	0.506868	0.253832	0.173060	1.015235	0.807518	0.202945	1.010463
2015-16	0.040687	0.040915	0.520000	0.262250	0.171724	1.035576	0.796548	0.198617	0.995166
2014-15	0.040810	0.041320	0.512864	0.258809	0.172584	1.026388	0.805600	0.203411	1.009011
2013-14	0.041520	0.041360	0.514000	0.258909	0.177994	1.033783	0.821600	0.202940	1.024540
2012-13	0.043325	0.042987	0.535133	0.266782	0.180521	1.068748	0.858492	0.219273	1.077765
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	0.043828	0.044348	0.534505	0.265307	0.185682	1.073670	0.865565	0.214389	1.079955
2006-07	0.041609	0.040760	0.520457	0.263854	0.178350	1.045030	0.838544	0.207774	1.046318
2005-06	0.040840	0.040880	0.506059	0.250618	0.169658	1.008055	0.801196	0.202423	1.003619
2004-05	0.040400	0.040911	0.510430	0.252250	0.174794	1.018785	0.815360	0.204374	1.019734
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  
2017 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	
2018-19	1.007812	0.2285213	0.230307	1.015600	0.7714787	0.783514	1.013820
2017-18	1.025612	0.2456753	0.251968	1.026184	0.7543247	0.774076	1.026044
2016-17	1.015235	0.2532512	0.257109	1.010463	0.7467488	0.754562	1.011672
2015-16	1.035576	0.2465850	0.255358	0.995166	0.7534150	0.749773	1.005130
2014-15	1.026388	0.2484715	0.255028	1.009011	0.7515285	0.758300	1.013329
2013-14	1.033783	0.2484715	0.256866	1.024540	0.7515285	0.769971	1.026836
2012-13	1.068748	0.2321883	0.248151	1.077765	0.7678117	0.827521	1.075672
2011-12	0.935388	0.2321883	0.217186	0.997600	0.7678117	0.765969	0.983155
2010-11	1.054252	0.2321883	0.244785	1.006122	0.7678117	0.772512	1.017297
2009-10	1.017446	0.2321883	0.236239	1.049000	0.7678117	0.805435	1.041674
2008-09	1.088590	0.2321883	0.252758	1.033778	0.7678117	0.793747	1.046505
2007-08	1.073670	0.2321883	0.249294	1.079955	0.7678117	0.829202	1.078495
2006-07	1.045030	0.2321883	0.242644	1.046318	0.7678117	0.803375	1.046019
2005-06	1.008055	0.2321883	0.234059	1.003619	0.7678117	0.770590	1.004649
2004-05	1.018785	0.2321883	0.236550	1.019734	0.7678117	0.782964	1.019514
2003-04	1.001738	0.2321883	0.232592	0.986813	0.7678117	0.757686	0.990278
2002-03	1.012517	0.2321883	0.235095	1.037837	0.7678117	0.796863	1.031958
2001-02	1.016978	0.2321883	0.236130	1.002370	0.7678117	0.769631	1.005762
2000-01	0.995609	0.2321883	0.231169	0.998625	0.7678117	0.766756	0.997925
1999-00	1.047965	0.2321883	0.243325	1.044493	0.7678117	0.801974	1.045299
1998-99	1.040912	0.2321883	0.241688	1.033496	0.7678117	0.793530	1.035218
1997-98	1.013388	0.2321883	0.235297	0.993079	0.7678117	0.762498	0.997794
1996-97	1.008611	0.2321883	0.234188	0.984930	0.7678117	0.756241	0.990428
1995-96	1.021205	0.2321883	0.237112	1.036782	0.7678117	0.796054	1.033165
1994-95	0.913600	0.2321883	0.212127	0.949716	0.7678117	0.729203	0.941330
1993-94	1.024506	0.2321883	0.237878	0.982604	0.7678117	0.754455	0.992333
1992-93	1.030562	0.2321883	0.239284	1.038885	0.7678117	0.797668	1.036953
1991-92	1.025900	0.2321883	0.238202	1.029507	0.7678117	0.790468	1.028670
1990-91	1.043709	0.2321883	0.242337	1.038486	0.7678117	0.797362	1.039699
1989-90	1.013864	0.2321883	0.235407	1.004600	0.7678117	0.771344	1.006751
1988-89	1.003513	0.2321883	0.233004	1.020400	0.7678117	0.783475	1.016479
1987-88	1.025742	0.2321883	0.238165	1.035927	0.7678117	0.795397	1.033562
1986-87	1.030194	0.2321883	0.239199	1.083000	0.7678117	0.831540	1.070739
1985-86	1.035867	0.2321883	0.240516	1.043877	0.7678117	0.801501	1.042017
1984-85	1.021640	0.2321883	0.237213	1.046966	0.7678117	0.803873	1.041086

NEVADA DEPARTMENT OF TAXATION  
2017 IMPROVEMENT FACTOR STUDY  
RENO - SPARKS

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	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
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2017	1.11	1.06	1.05	1.04	1.10	1.04	1.05
2016	1.10	1.06	1.05	1.04	1.10	1.03	1.04
2015	1.09	1.05	1.04	1.03	1.08	1.03	1.04
2014	1.08	1.06	1.06	1.04	1.08	1.05	1.06
2013	1.09	1.07	1.05	1.05	1.09	1.06	1.06
2012	1.10	1.07	1.06	1.05	1.10	1.06	1.05
2011	1.10	1.07	1.06	1.05	1.09	1.06	1.07
2010	1.06	1.04	1.04	1.03	1.05	1.03	1.04
2009	1.10	1.07	1.07	1.05	1.09	1.03	1.05
2008	1.08	1.07	1.07	1.05	1.07	1.05	1.07
2007	1.11	1.09	1.07	1.06	1.10	1.05	1.06
2006	1.11	1.09	1.08	1.06	1.10	1.07	1.07
2005	1.13	1.09	1.09	1.09	1.12	1.09	1.09
2004	1.10	1.09	1.07	1.06	1.09	1.06	1.08
2003	1.10	1.09	1.08	1.08	1.11	1.08	1.08
2002	1.10	1.08	1.07	1.08	1.09	1.07	1.07
2001	1.10	1.09	1.08	1.08	1.10	1.09	1.09
2000	1.12	1.11	1.13	1.10	1.10	1.10	1.12
1999	1.14	1.14	1.15	1.13	1.12	1.13	1.15
1998	1.16	1.15	1.16	1.15	1.13	1.14	1.15
1997	1.15	1.14	1.15	1.15	1.11	1.14	1.14
1996	1.14	1.12	1.13	1.10	1.11	1.10	1.13
1995	1.13	1.12	1.12	1.11	1.11	1.12	1.13
1994	1.14	1.13	1.13	1.11	1.14	1.11	1.13
1993	1.12	1.11	1.10	1.09	1.12	1.11	1.11
1992	1.12	1.11	1.10	1.10	1.12	1.10	1.10
1991	1.12	1.11	1.09	1.08	1.10	1.10	1.11
1990	1.13	1.11	1.09	1.08	1.14	1.09	1.10
1989	1.14	1.12	1.10	1.10	1.10	1.09	1.09
1988	1.12	1.11	1.09	1.09	1.08	1.09	1.09
1987	1.11	1.10	1.08	1.08	1.08	1.06	1.09
1986	1.12	1.11	1.09	1.08	1.10	1.09	1.10
1985	1.11	1.10	1.09	1.08	1.10	1.07	1.08
1984	1.10	1.09	1.08	1.07	1.09	1.07	1.08
1983	1.10	1.09	1.08	1.07	1.09	1.08	1.09

NEVADA DEPARTMENT OF TAXATION  
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MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	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
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2017	0.997	1.007	1.009	1.004	1.002	1.015	1.018
2016	1.002	1.018	1.018	1.012	1.009	1.014	1.017
2015	1.023	1.025	1.025	1.027	1.018	1.021	1.026
2014	1.028	1.034	1.040	1.049	1.021	1.007	1.004
2013	1.031	1.033	1.037	1.047	1.026	1.007	1.006
2012	1.038	1.034	1.028	1.024	1.036	1.027	1.037
2011	1.038	1.040	1.047	1.055	1.028	1.049	1.061
2010	0.942	0.945	0.964	0.966	0.936	0.999	0.992
2009	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2008	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2007	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2006	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2005	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2004	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2003	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2002	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2001	1.039	1.037	1.042	1.041	1.035	1.053	1.044
2000	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1999	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1998	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1997	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1996	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1995	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1994	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1993	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1992	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1991	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1990	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1989	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1988	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1987	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1986	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1985	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1984	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1983	1.028	1.025	1.023	1.014	1.024	1.028	1.034

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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
2018-19	0.040243	0.040280	0.504500	0.251000	0.170340	1.006363	0.819883	0.205558	1.025441
2017-18	0.040448	0.041108	0.513894	0.255456	0.174706	1.025613	0.811200	0.203400	1.014600
2016-17	0.041299	0.040613	0.502830	0.254281	0.173060	1.012084	0.801242	0.201328	1.002570
2015-16	0.040743	0.040973	0.524952	0.259752	0.171978	1.038399	0.798000	0.200800	0.998800
2014-15	0.040865	0.041320	0.513608	0.261750	0.172834	1.030378	0.805600	0.203116	1.008716
2013-14	0.041520	0.041360	0.514000	0.256000	0.177736	1.030616	0.821600	0.203523	1.025123
2012-13	0.043087	0.042800	0.533567	0.268871	0.181418	1.069743	0.863643	0.218321	1.081964
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	0.043496	0.044348	0.540991	0.266702	0.186165	1.081702	0.868565	0.214982	1.083547
2006-07	0.041872	0.040760	0.519023	0.262474	0.177648	1.041777	0.834158	0.205283	1.039442
2005-06	0.040840	0.040880	0.506764	0.251505	0.170109	1.010097	0.804030	0.204600	1.008630
2004-05	0.040400	0.040855	0.509720	0.252250	0.174331	1.017556	0.813936	0.204090	1.018026
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  
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RENO - SPARKS

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	
2018-19	1.006363	0.3157909	0.317800	1.025441	0.6842091	0.701616	1.019416
2017-18	1.025613	0.3318678	0.340368	1.014600	0.6681322	0.677887	1.018255
2016-17	1.012084	0.3457606	0.349939	1.002570	0.6542394	0.655921	1.005860
2015-16	1.038399	0.3508517	0.364324	0.998800	0.6491483	0.648369	1.012693
2014-15	1.030378	0.3554338	0.366231	1.008716	0.6445662	0.650184	1.016416
2013-14	1.030616	0.3601645	0.371191	1.025123	0.6398355	0.655910	1.027102
2012-13	1.069743	0.3528347	0.377442	1.081964	0.6471653	0.700210	1.077652
2011-12	0.931717	0.3528347	0.328742	0.995710	0.6471653	0.644389	0.973131
2010-11	1.053614	0.3528347	0.371752	1.000447	0.6471653	0.647455	1.019206
2009-10	1.024453	0.3528347	0.361462	1.050964	0.6471653	0.680148	1.041610
2008-09	1.083544	0.3528347	0.382312	1.037054	0.6471653	0.671146	1.053457
2007-08	1.081702	0.3528347	0.381662	1.083547	0.6471653	0.701234	1.082896
2006-07	1.041777	0.3528347	0.367575	1.039442	0.6471653	0.672691	1.040266
2005-06	1.010097	0.3528347	0.356397	1.008630	0.6471653	0.652750	1.009147
2004-05	1.017556	0.3528347	0.359029	1.018026	0.6471653	0.658831	1.017860
2003-04	1.002716	0.3528347	0.353793	0.990094	0.6471653	0.640754	0.994547
2002-03	1.010966	0.3528347	0.356704	1.037949	0.6471653	0.671725	1.028428
2001-02	1.017621	0.3528347	0.359052	0.998661	0.6471653	0.646299	1.005351
2000-01	0.997438	0.3528347	0.351931	0.999947	0.6471653	0.647131	0.999062
1999-00	1.046724	0.3528347	0.369321	1.044218	0.6471653	0.675781	1.045102
1998-99	1.033011	0.3528347	0.364482	1.041191	0.6471653	0.673823	1.038305
1997-98	1.020915	0.3528347	0.360214	0.989214	0.6471653	0.640185	1.000399
1996-97	1.027380	0.3528347	0.362495	1.014858	0.6471653	0.656781	1.019276
1995-96	1.064093	0.3528347	0.375449	1.070380	0.6471653	0.692713	1.068162
1994-95	1.007676	0.3528347	0.355543	1.042391	0.6471653	0.674599	1.030142
1993-94	1.028203	0.3528347	0.362786	0.998778	0.6471653	0.646375	1.009160
1992-93	1.017471	0.3528347	0.358999	1.029543	0.6471653	0.666284	1.025283
1991-92	1.015562	0.3528347	0.358326	1.020062	0.6471653	0.660149	1.018475
1990-91	1.044004	0.3528347	0.368361	1.030800	0.6471653	0.667098	1.035459
1989-90	1.019256	0.3528347	0.359629	1.027332	0.6471653	0.664854	1.024482
1988-89	0.993136	0.3528347	0.350413	0.996068	0.6471653	0.644621	0.995034
1987-88	1.018567	0.3528347	0.359386	1.035567	0.6471653	0.670183	1.029569
1986-87	1.031622	0.3528347	0.363992	1.083000	0.6471653	0.700880	1.064872
1985-86	1.045640	0.3528347	0.368938	1.044060	0.6471653	0.675680	1.044618
1984-85	1.012205	0.3528347	0.357141	1.021655	0.6471653	0.661180	1.018321

NEVADA DEPARTMENT OF TAXATION  
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LAKE TAHOE

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	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
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2017	1.21	1.19	1.21	1.21	1.21	1.22	1.22
2016	1.20	1.20	1.21	1.21	1.22	1.21	1.21
2015	1.20	1.18	1.20	1.20	1.21	1.19	1.19
2014	1.21	1.18	1.19	1.20	1.21	1.21	1.19
2013	1.21	1.19	1.19	1.21	1.21	1.21	1.20
2012	1.23	1.19	1.20	1.21	1.22	1.21	1.19
2011	1.21	1.18	1.19	1.19	1.20	1.20	1.20
2010	1.18	1.15	1.17	1.17	1.16	1.16	1.16
2009	1.21	1.19	1.19	1.20	1.20	1.18	1.18
2008	1.19	1.18	1.19	1.20	1.19	1.20	1.19
2007	1.19	1.17	1.18	1.19	1.19	1.18	1.17
2006	1.19	1.18	1.18	1.18	1.19	1.18	1.18
2005	1.20	1.18	1.18	1.19	1.20	1.19	1.18
2004	1.18	1.17	1.16	1.17	1.18	1.17	1.18
2003	1.17	1.16	1.16	1.17	1.18	1.18	1.16
2002	1.17	1.16	1.16	1.19	1.17	1.18	1.15
2001	1.17	1.16	1.15	1.18	1.17	1.19	1.16
2000	1.19	1.18	1.19	1.20	1.18	1.20	1.18
1999	1.20	1.19	1.20	1.22	1.19	1.22	1.20
1998	1.22	1.21	1.19	1.22	1.20	1.21	1.18
1997	1.22	1.21	1.20	1.22	1.19	1.21	1.19
1996	1.21	1.20	1.18	1.19	1.18	1.19	1.18
1995	1.22	1.21	1.20	1.22	1.19	1.24	1.22
1994	1.24	1.23	1.22	1.22	1.22	1.22	1.22
1993	1.22	1.21	1.20	1.20	1.20	1.22	1.21
1992	1.23	1.22	1.21	1.22	1.21	1.22	1.21
1991	1.23	1.22	1.20	1.20	1.19	1.21	1.21
1990	1.23	1.22	1.21	1.21	1.19	1.21	1.21
1989	1.23	1.22	1.21	1.21	1.19	1.20	1.20
1988	1.21	1.21	1.19	1.19	1.17	1.18	1.19
1987	1.20	1.19	1.18	1.18	1.17	1.18	1.19
1986	1.19	1.19	1.17	1.17	1.17	1.17	1.18
1985	1.18	1.18	1.17	1.16	1.17	1.15	1.16
1984	1.17	1.17	1.16	1.15	1.17	1.15	1.17
1983	1.18	1.18	1.17	1.16	1.18	1.16	1.17

NEVADA DEPARTMENT OF TAXATION  
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LAKE TAHOE

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	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
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2017	0.997	1.007	1.009	1.004	1.002	1.015	1.018
2016	1.002	1.018	1.018	1.012	1.009	1.014	1.017
2015	1.023	1.025	1.025	1.027	1.018	1.021	1.026
2014	1.028	1.034	1.040	1.049	1.021	1.007	1.004
2013	1.031	1.033	1.037	1.047	1.026	1.007	1.006
2012	1.038	1.034	1.028	1.024	1.036	1.027	1.037
2011	1.038	1.040	1.047	1.055	1.028	1.049	1.061
2010	0.942	0.945	0.964	0.966	0.936	0.999	0.992
2009	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2008	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2007	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2006	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2005	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2004	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2003	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2002	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2001	1.039	1.037	1.042	1.041	1.035	1.053	1.044
2000	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1999	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1998	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1997	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1996	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1995	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1994	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1993	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1992	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1991	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1990	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1989	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1988	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1987	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1986	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1985	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1984	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1983	1.028	1.025	1.023	1.014	1.024	1.028	1.034



NEVADA DEPARTMENT OF TAXATION  
2017 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
2018-19	0.040212	0.039944	0.504500	0.251000	0.168944	1.004600	0.818711	0.205283	1.023993
2017-18	0.040080	0.041410	0.513242	0.255108	0.172948	1.022788	0.824834	0.206818	1.031652
2016-17	0.040582	0.041000	0.516807	0.256750	0.173060	1.028199	0.803299	0.205200	1.008499
2015-16	0.041120	0.041012	0.520000	0.260083	0.173570	1.035785	0.805600	0.199127	1.004727
2014-15	0.040569	0.041320	0.514179	0.261750	0.172990	1.030809	0.805600	0.202891	1.008491
2013-14	0.042206	0.041711	0.518319	0.260303	0.179055	1.041594	0.828447	0.205672	1.034118
2012-13	0.042576	0.042685	0.532449	0.268259	0.180786	1.066754	0.868138	0.219517	1.087655
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	0.043911	0.044348	0.546000	0.271945	0.187970	1.094175	0.877365	0.219000	1.096365
2006-07	0.041451	0.041108	0.518284	0.259613	0.175820	1.036277	0.825067	0.203400	1.028467
2005-06	0.041189	0.041232	0.511500	0.256250	0.173230	1.023401	0.812258	0.208128	1.020385
2004-05	0.040400	0.040480	0.505000	0.248011	0.172653	1.006544	0.806400	0.203958	1.010358
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  
2017 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	
2018-19	1.004600	0.2636000	0.264813	1.023993	0.7364000	0.754069	1.018881
2017-18	1.022788	0.2837722	0.290239	1.031652	0.7162278	0.738898	1.029137
2016-17	1.028199	0.2970122	0.305388	1.008499	0.7029878	0.708963	1.014350
2015-16	1.035785	0.2964551	0.307064	1.004727	0.7035449	0.706870	1.013934
2014-15	1.030809	0.2991112	0.308327	1.008491	0.7008888	0.706840	1.015166
2013-14	1.041594	0.3029486	0.315549	1.034118	0.6970514	0.720834	1.036383
2012-13	1.066754	0.3046903	0.325030	1.087655	0.6953097	0.756257	1.081287
2011-12	0.936453	0.3046903	0.285328	0.980692	0.6953097	0.681884	0.967212
2010-11	1.052006	0.3046903	0.320536	1.004468	0.6953097	0.698416	1.018952
2009-10	1.040459	0.3046903	0.317018	1.066810	0.6953097	0.741763	1.058781
2008-09	1.090525	0.3046903	0.332272	1.053014	0.6953097	0.732171	1.064443
2007-08	1.094175	0.3046903	0.333384	1.096365	0.6953097	0.762313	1.095697
2006-07	1.036277	0.3046903	0.315744	1.028467	0.6953097	0.715103	1.030846
2005-06	1.023401	0.3046903	0.311820	1.020385	0.6953097	0.709484	1.021304
2004-05	1.006544	0.3046903	0.306684	1.010358	0.6953097	0.702512	1.009196
2003-04	1.015849	0.3046903	0.309519	1.000080	0.6953097	0.695366	1.004885
2002-03	1.015497	0.3046903	0.309412	1.040641	0.6953097	0.723568	1.032980
2001-02	1.027757	0.3046903	0.313147	1.008928	0.6953097	0.701517	1.014665
2000-01	1.010201	0.3046903	0.307798	1.017085	0.6953097	0.707189	1.014988
1999-00	1.035477	0.3046903	0.315500	1.040659	0.6953097	0.723580	1.039080
1998-99	1.028567	0.3046903	0.313394	1.025298	0.6953097	0.712900	1.026294
1997-98	1.001456	0.3046903	0.305134	0.964624	0.6953097	0.670713	0.975847
1996-97	1.023164	0.3046903	0.311748	1.020807	0.6953097	0.709777	1.021525
1995-96	1.057814	0.3046903	0.322306	1.068334	0.6953097	0.742823	1.065129
1994-95	0.999582	0.3046903	0.304563	1.033000	0.6953097	0.718255	1.022818
1993-94	1.027070	0.3046903	0.312938	1.007198	0.6953097	0.700315	1.013253
1992-93	1.017555	0.3046903	0.310039	1.020200	0.6953097	0.709355	1.019394
1991-92	1.019300	0.3046903	0.310571	1.026685	0.6953097	0.713864	1.024435
1990-91	1.049537	0.3046903	0.319784	1.046490	0.6953097	0.727635	1.047419
1989-90	1.018946	0.3046903	0.310463	1.004600	0.6953097	0.698508	1.008971
1988-89	1.008303	0.3046903	0.307220	1.029107	0.6953097	0.715548	1.022768
1987-88	1.020714	0.3046903	0.311002	1.034249	0.6953097	0.719124	1.030125
1986-87	1.029500	0.3046903	0.313679	1.081169	0.6953097	0.751747	1.065426
1985-86	1.036702	0.3046903	0.315873	1.046517	0.6953097	0.727654	1.043527
1984-85	1.021200	0.3046903	0.311150	1.029200	0.6953097	0.715613	1.026762

NEVADA DEPARTMENT OF TAXATION  
2017 IMPROVEMENT FACTOR STUDY  
STATEWIDE

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	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
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2017	1.11	1.08	1.08	1.08	1.11	1.08	1.09
2016	1.11	1.08	1.09	1.08	1.11	1.07	1.08
2015	1.10	1.07	1.07	1.07	1.09	1.06	1.07
2014	1.04	1.03	1.03	1.01	1.03	1.02	1.03
2013	1.05	1.04	1.04	1.02	1.04	1.03	1.05
2012	1.05	1.04	1.05	1.03	1.05	1.02	1.03
2011	1.05	1.04	1.04	1.01	1.05	1.02	1.04
2010	1.02	1.01	1.03	1.00	1.02	0.99	1.02
2009	1.05	1.03	1.04	1.01	1.05	0.99	1.02
2008	1.02	1.02	1.03	1.00	1.03	1.00	1.03
2007	1.04	1.04	1.04	1.01	1.05	1.01	1.03
2006	1.05	1.04	1.04	1.02	1.05	1.02	1.04
2005	1.06	1.05	1.06	1.05	1.07	1.04	1.06
2004	1.04	1.05	1.05	1.03	1.05	1.02	1.05
2003	1.05	1.05	1.05	1.04	1.06	1.04	1.05
2002							
2001							
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1984							
1983							

NEVADA DEPARTMENT OF TAXATION  
 2017 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
2017	0.997	1.007	1.009	1.004	1.002	1.015	1.018
2016	1.002	1.018	1.018	1.012	1.009	1.014	1.017
2015	1.023	1.025	1.025	1.027	1.018	1.021	1.026
2014	1.028	1.034	1.040	1.049	1.021	1.007	1.004
2013	1.031	1.033	1.037	1.047	1.026	1.007	1.006
2012	1.038	1.034	1.028	1.024	1.036	1.027	1.037
2011	1.038	1.040	1.047	1.055	1.028	1.049	1.061
2010	0.942	0.945	0.964	0.966	0.936	0.999	0.992
2009	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2008	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2007	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2006	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2005	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2004	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2003	1.010	1.012	1.010	1.009	1.007	1.008	1.011

# NEVADA DEPARTMENT OF TAXATION 2017 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
2018-19	0.039880	0.040280	0.499872	0.251000	0.170340	1.001372	0.819589	0.205485	1.025074
2017-18	0.040444	0.041101	0.518514	0.255364	0.174677	1.030101	0.818853	0.205301	1.024154
2016-17	0.043281	0.042592	0.532403	0.272002	0.183141	1.073420	0.848831	0.213169	1.062000
2015-16	0.040728	0.040962	0.515000	0.259679	0.171901	1.028271	0.797779	0.196975	0.994754
2014-15	0.041240	0.041320	0.513562	0.259209	0.172759	1.028089	0.813498	0.205107	1.018605
2013-14	0.041520	0.041360	0.518942	0.261069	0.176120	1.039012	0.821600	0.205406	1.027006
2012-13	0.042741	0.042836	0.528583	0.266388	0.179900	1.060447	0.864630	0.216361	1.080991
2012-13	0.036603	0.037066	0.477365	0.239109	0.154574	0.944717	0.799200	0.198400	0.997600
2011-12	0.044471	0.043058	0.528078	0.258813	0.187858	1.062277	0.810216	0.199445	1.009661
2010-11	0.040878	0.040878	0.513019	0.253713	0.172599	1.021088	0.832475	0.208200	1.040675
2009-10	0.043066	0.043400	0.545000	0.269086	0.184960	1.085512	0.835725	0.208773	1.044499
2008-09	0.043862	0.043926	0.535698	0.266414	0.186007	1.075907	0.867785	0.214868	1.082653
2007-08	0.041544	0.040760	0.514352	0.260206	0.176183	1.033046	0.827106	0.205337	1.032443
2006-07	0.040451	0.040880	0.511500	0.253786	0.171596	1.018213	0.803446	0.204600	1.008046

# NEVADA DEPARTMENT OF TAXATION

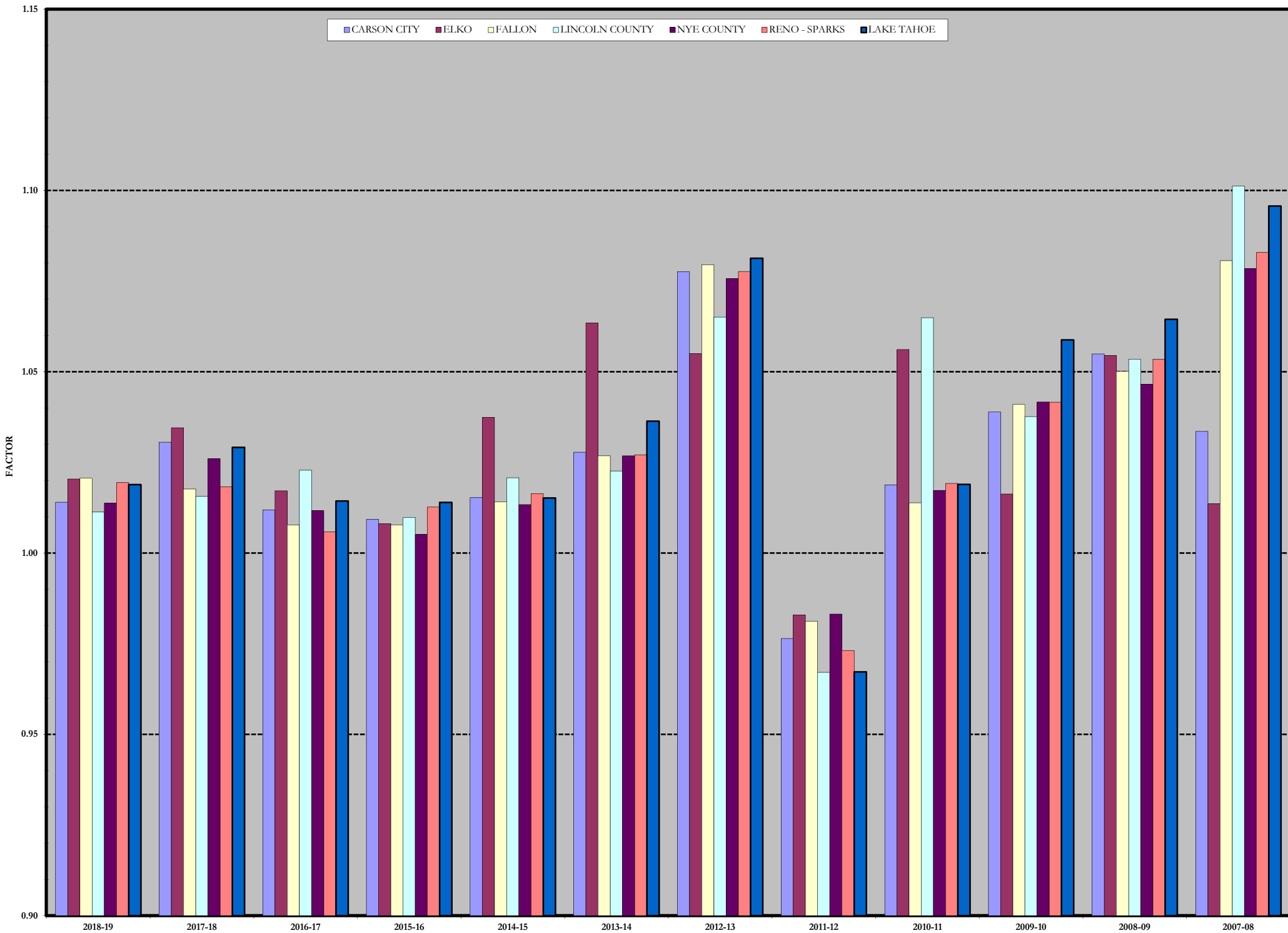
## 2017 IMPROVEMENT FACTOR STUDY

### 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	
2018-19	1.001372	0.3217412	0.322183	1.025074	0.6782588	0.695265	1.017448
2017-18	1.030101	0.3470173	0.357463	1.024154	0.6529827	0.668755	1.026217
2016-17	1.073420	0.3629294	0.389575	1.062000	0.6370706	0.676569	1.066145
2015-16	1.028271	0.3664875	0.376848	0.994754	0.6335125	0.630189	1.007037
2014-15	1.028089	0.3286626	0.337895	1.018605	0.6713374	0.683828	1.021722
2013-14	1.039012	0.3295959	0.342454	1.027006	0.6704041	0.688509	1.030963
2012-13	1.060447	0.3418612	0.362526	1.080991	0.6581388	0.711442	1.073968
2012-13	0.944717	0.3418612	0.322962	0.997600	0.6581388	0.656559	0.979522
2011-12	1.062277	0.3418612	0.363151	1.009661	0.6581388	0.664497	1.027648
2010-11	1.021088	0.3418612	0.349070	1.040675	0.6581388	0.684909	1.033979
2009-10	1.085512	0.3418612	0.371094	1.044499	0.6581388	0.687425	1.058519
2008-09	1.075907	0.3418612	0.367811	1.082653	0.6581388	0.712536	1.080347
2007-08	1.033046	0.3418612	0.353158	1.032443	0.6581388	0.679491	1.032649
2006-07	1.018213	0.3418612	0.348087	1.008046	0.6581388	0.663434	1.011522

# NEVADA IMPROVEMENT FACTORS



# 2018-2019 IMPROVEMENT FACTOR REPORT

## Appendix I

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# NOTIFICATIONS FROM ASSESSORS

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### Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Carson City County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

- I approve the 2018-19 proposed Improvement Factor of 1.02.
- I object to the 2018-19 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

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- I re-cost all improvements annually.
- I apply an improvement factor to improvements outside the reappraisal area.

Name (please print): DAVID A. DAWLEY

Signature: *David Dawley*

Date: 3/22/17



**Approval or Objection to Proposed Improvement Factor**

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for CHURCHILL County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

I approve the 2018-19 proposed Improvement Factor of 1.02.

I object to the 2018-19 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

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I re-cost all improvements annually.

I apply an improvement factor to improvements outside the reappraisal area.

Name (please print) : Denise L. Mondhink-Felton, Assessor

Signature: *Denise L. Mondhink-Felton*

Date: March 28, 2017



### Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Clark County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

I approve the 2018-19 proposed Improvement Factor of 1.02.

I object to the 2018-19 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

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I re-cost all improvements annually.

I apply an improvement factor to improvements outside the reappraisal area.

Name (please print): Michele W. Shafe

Signature Michele W. Shafe Date: 3/22/17



### Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Douglas County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

I approve the 2018-19 proposed Improvement Factor of 1.02.

I object to the 2018-19 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

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I re-cost all improvements annually.

I apply an improvement factor to improvements outside the reappraisal area.

Name (please print) : Douglas W. Sonnemann

Signature *Douglas W. Sonnemann*

Date: March 21, 2017



### Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Elko County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

I approve the 2018-19 proposed Improvement Factor of 1.02.

I object to the 2018-19 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

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I re-cost all improvements annually.

I apply an improvement factor to improvements outside the reappraisal area.

Name (please print) : Katrinka S. Russell

Signature *K Russell* Date: March 21, 2017



**Approval or Objection to Proposed Improvement Factor**

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Emeralda County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

- I approve the 2018-19 proposed Improvement Factor of 1.02.
- I object to the 2018-19 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

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- I re-cost all improvements annually.
- I apply an improvement factor to improvements outside the reappraisal area.

Name (please print) : Ruth P. Lee

Signature Ruth P. Lee

Date: 22 March 17



**Approval or Objection to Proposed Improvement Factor**

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for EUREKA County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

- I approve the 2018-19 proposed Improvement Factor of 1.02.
- I object to the 2018-19 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

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- I re-cost all improvements annually.
- I apply an improvement factor to improvements outside the reappraisal area.

Name (please print) : MICHAEL MEARS

Signature Michael A Mears Date: 3-21-2017



**Approval or Objection to Proposed Improvement Factor**

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

**Pursuant to NRS 361.261(2) I, the Assessor for Humboldt County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:**

- I approve the 2018-19 proposed Improvement Factor of 1.02.
- I object to the 2018-19 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

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- I re-cost all improvements annually.
- I apply an improvement factor to improvements outside the reappraisal area.

Name (please print) : Jeff Johnson

Signature  Digitally signed by Jeff Johnson  
DN: cn=Jeff Johnson, o=Humboldt  
County, ou=Assessor,  
email=assessor@hcnv.us, c=US  
Date: 2017.03.21 10:22:54 -07'00'

Date: March 21, 2017





### Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for \_\_\_\_\_ County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

I approve the 2018-19 proposed Improvement Factor of 1.02.

I object to the 2018-19 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

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I re-cost all improvements annually.

I apply an improvement factor to improvements outside the reappraisal area.

Name (please print) : Lura Duvall

Signature *Lura Duvall*

Date: 4-10-17



**Approval or Objection to Proposed Improvement Factor**

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Lincoln County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

- I approve the 2018-19 proposed Improvement Factor of 1.02.  
 I object to the 2018-19 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

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- I re-cost all improvements annually.  
 I apply an improvement factor to improvements outside the reappraisal area.

Name (please print): MARK HOLT

Signature Mark R Holt Date: 3-31-2017



**Approval or Objection to Proposed Improvement Factor**

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for 2402 County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

- I approve the 2018-19 proposed Improvement Factor of 1.02.
- I object to the 2018-19 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

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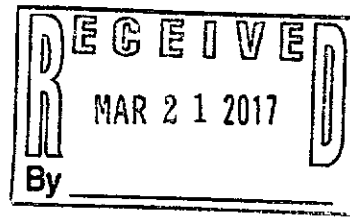
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- I re-cost all improvements annually.
- I apply an improvement factor to improvements outside the reappraisal area.

Name (please print): Troy R. Villines

Signature: [Handwritten Signature] Date: 3-24-17



**Approval or Objection to Proposed Improvement Factor**

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Mineral County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

I approve the 2018-19 proposed Improvement Factor of 1.02.

I object to the 2018-19 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

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I re-cost all improvements annually.

I apply an improvement factor to improvements outside the reappraisal area.

Name (please print) : DOROTHY FOWLER, ASSESSOR

Signature Dorothy Fowler, Assessor Date: 21 March 2017

**RECEIVED**

**MAR 22 2017**

**State of Nevada  
Department of Taxation**



### Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Nye County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

I approve the 2018-19 proposed Improvement Factor of 1.02.

I object to the 2018-19 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

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I re-cost all improvements annually.

I apply an improvement factor to improvements outside the reappraisal area.

Name (please print) Sheree Stringer

Signature 

Date: 3/21/17



**Approval or Objection to Proposed Improvement Factor**

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Pershing County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

I approve the 2018-19 proposed Improvement Factor of 1.02.

I object to the 2018-19 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

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I re-cost all improvements annually.

I apply an improvement factor to improvements outside the reappraisal area.

Name (please print) : Laureen Cerini-Jones

Signature L. Cerini-Jones Date: 3.21.2017



**Approval or Objection to Proposed Improvement Factor**

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

**Pursuant to NRS 361.261(2) I, the Assessor for Storey County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:**

- I approve the 2018-19 proposed Improvement Factor of 1.02.
- I object to the 2018-19 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

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- I re-cost all improvements annually.
- I apply an improvement factor to improvements outside the reappraisal area.

Name (please print): Jana Seddon

Signature 

Date: 3-21-17



**Approval or Objection to Proposed Improvement Factor**

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Washoe County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

I approve the 2018-19 proposed Improvement Factor of 1.02.

I object to the 2018-19 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

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I re-cost all improvements annually.

I apply an improvement factor to improvements outside the reappraisal area.

Name (please print) : Michael E Clark

Signature 

Date: 3-29-17





**Approval or Objection to Proposed Improvement Factor**

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for White Pine County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

- I approve the 2018-19 proposed Improvement Factor of 1.02.
- I object to the 2018-19 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

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- I re-cost all improvements annually.
- I apply an improvement factor to improvements outside the reappraisal area.

Name (please print): Burton, Hilton

Signature Burt Hilton

Date: 3/21/17