



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <https://tax.nv.gov>

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

STEVE SISOLAK
Governor
JAMES DEVOLLD
Chair, Nevada Tax Commission
MELANIE YOUNG
Executive Director

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite 1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

MEMORANDUM

Date: March 1, 2019
To: All County Assessors, All County Treasurers
From: Jeffrey Mitchell, Deputy Director
Local Government Services
CC: DLGS, Local Government Finance section
Subject: Fair Market Rent Tables, with and without Tenant-paid utilities

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

NRS 361.4724 requires a comparison of the rents collected from a rental property to the fair market rent for the county in which the dwelling is located, as most recently published by the Department of Housing and Urban Development (HUD). In calculating the attached tables, the Department started with the 2019 Fair Market Rent, which may be found at <http://www.huduser.org/datasets/fmr.html>.

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

For purposes of developing Tables II, III, and IV: 2019 Final Fair Market Rents Excluding Housing Authority Standard Allowance, we used information from the following housing authorities:

Authority

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

For Use In

Clark County
For all counties except Clark and Washoe
Washoe County

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

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

These Authorities also collected information about different types of utility services, i.e., heating, cooking, and water heating, the delivery system could be natural gas, bottled gas, electric, or oil. The Department generally selected the natural gas option for heating and electricity for cooking. The Department used the natural gas option for water heating. There was also an option of selecting air conditioning or a swamp cooler, and the Department selected air conditioning. Finally, information was available for both single-family residences and apartments. The Department selected single-family residences as the basis for the standard utility allowance listed at the top of Tables II, III, and IV. The Reno Housing Authority no longer reports detailed utility allowances but instead reports a gross allowance based on an “average usage” study. Reno Housing Authority also does not include water, sewer, or trash removal.

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

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

NEVADA DEPARTMENT OF TAXATION

TABLE 1

FISCAL YEAR 2019 FINAL FAIR MARKET RENTS INCLUDING TENANT PAID UTILITIES

COUNTY	FMR SINGLE ROOM	FMR 0 BEDROOM	FMR 1 BEDROOM	FMR 2 BEDROOM	FMR 3 BEDROOM	FMR 4 BEDROOM	FMR MOBILE HOME SPACE
Carson City	\$ 424.00	\$ 565.00	\$ 679.00	\$ 862.00	\$ 1,246.00	\$ 1,514.00	\$ 345.00
Churchill County	518.00	690.00	695.00	919.00	1,266.00	1,271.00	368.00
Clark County	489.00	652.00	791.00	979.00	1,416.00	1,717.00	392.00
Douglas County	494.00	658.00	802.00	1,024.00	1,457.00	1,799.00	410.00
Elko County	443.00	590.00	694.00	918.00	1,327.00	1,346.00	367.00
Esmeralda County	338.00	450.00	560.00	700.00	993.00	1,100.00	280.00
Eureka County	426.00	568.00	668.00	884.00	1,254.00	1,389.00	354.00
Humboldt County	463.00	617.00	736.00	961.00	1,204.00	1,299.00	384.00
Lander County	513.00	684.00	804.00	1,064.00	1,333.00	1,672.00	426.00
Lincoln County	341.00	455.00	619.00	709.00	1,025.00	1,114.00	284.00
Lyon County	401.00	535.00	630.00	833.00	1,204.00	1,463.00	333.00
Mineral County	338.00	450.00	541.00	700.00	909.00	1,100.00	280.00
Nye County	395.00	527.00	653.00	820.00	1,141.00	1,319.00	328.00
Pershing County	338.00	450.00	573.00	700.00	900.00	1,100.00	280.00
Storey County	500.00	666.00	811.00	1,037.00	1,499.00	1,821.00	415.00
Washoe County	500.00	666.00	811.00	1,037.00	1,499.00	1,821.00	415.00
White Pine County	419.00	558.00	757.00	869.00	1,256.00	1,328.00	348.00

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

NOTES: ADD 15% FOR EACH BEDROOM ABOVE 4

MOBILE HOME SPACE = 40% OF 2 BEDROOM FMR

SINGLE OCCUPANCY ROOMS = 75% OF 0 BEDROOM (STUDIO) FMR

NEVADA DEPARTMENT OF TAXATION
TABLE II - Clark County
FISCAL YEAR 2019 FINAL FAIR MARKET RENTS

EXCLUDING HOUSING AUTHORITY STANDARD UTILITY ALLOWANCE - CLARK COUNTY

Standard Utility Allowance	\$ 128.00	\$ 170.00	\$ 180.00	\$ 213.00	\$ 241.00	\$ 279.00	\$ 85.00
COUNTY	FMR SINGLE ROOM	FMR 0 BEDROOM	FMR 1 BEDROOM	FMR 2 BEDROOM	FMR 3 BEDROOM	FMR 4 BEDROOM	FMR MOBILE HOME SPACE
Clark County	\$ 361.00	\$ 482.00	\$ 611.00	\$ 766.00	\$ 1,175.00	\$ 1,438.00	\$ 307.00

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

NEVADA DEPARTMENT OF TAXATION
TABLE III - Northern Nevada
FISCAL YEAR 2019 FINAL FAIR MARKET RENTS

EXCLUDING HOUSING AUTHORITY STANDARD UTILITY ALLOWANCE - NORTHERN NEVADA

Standard Utility Allowance	\$ 128.00	\$ 171.00	\$ 182.00	\$ 208.00	\$ 233.00	\$ 260.00	\$ 83.00
COUNTY	FMR SINGLE ROOM	FMR 0 BEDROOM	FMR 1 BEDROOM	FMR 2 BEDROOM	FMR 3 BEDROOM	FMR 4 BEDROOM	FMR MOBILE HOME SPACE
Carson City	\$ 296.00	\$ 394.00	\$ 497.00	\$ 654.00	\$ 1,013.00	\$ 1,254.00	\$ 262.00
Churchill County	389.00	519.00	513.00	711.00	1,033.00	1,011.00	284.00
Douglas County	365.00	487.00	620.00	816.00	1,224.00	1,539.00	326.00
Elko County	314.00	419.00	512.00	710.00	1,094.00	1,086.00	284.00
Esmeralda County	209.00	279.00	378.00	492.00	760.00	840.00	197.00
Eureka County	298.00	397.00	486.00	676.00	1,021.00	1,129.00	270.00
Humboldt County	335.00	446.00	554.00	753.00	971.00	1,039.00	301.00
Lander County	385.00	513.00	622.00	856.00	1,100.00	1,412.00	342.00
Lincoln County	213.00	284.00	437.00	501.00	792.00	854.00	200.00
Lyon County	273.00	364.00	448.00	625.00	971.00	1,203.00	250.00
Mineral County	209.00	279.00	359.00	492.00	676.00	840.00	197.00
Nye County	267.00	356.00	471.00	612.00	908.00	1,059.00	245.00
Pershing County	209.00	279.00	391.00	492.00	667.00	840.00	197.00
Storey County	371.00	495.00	629.00	829.00	1,266.00	1,561.00	332.00
White Pine County	290.00	387.00	575.00	661.00	1,023.00	1,068.00	264.00

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

NEVADA DEPARTMENT OF TAXATION

TABLE IV - Washoe County

FISCAL YEAR 2019 FINAL FAIR MARKET RENTS

EXCLUDING HOUSING AUTHORITY STANDARD UTILITY ALLOWANCE - WASHOE COUNTY

Standard Utility Allowance	\$ 51.00	\$ 68.00	\$ 75.00	\$ 90.00	\$ 105.00	\$ 119.00	\$36.00
COUNTY	FMR SINGLE ROOM	FMR 0 BEDROOM	FMR 1 BEDROOM	FMR 2 BEDROOM	FMR 3 BEDROOM	FMR 4 BEDROOM	FMR MOBILE HOME SPACE
Washoe County	\$ 449.00	\$ 598.00	\$ 736.00	\$ 947.00	\$ 1,394.00	\$ 1,702.00	\$ 379.00

NOTES: SINGLE OCCUPANCY ROOMS = 75% OF 0 BEDROOM (STUDIO) FMR
 ADD 15% FOR EACH BEDROOM ABOVE 4
 UTILITY ALLOWANCES FOR WASHOE DO NOT INCLUDE WATER, SEWER, OR TRASH REMOVAL
 MOBILE HOME SPACE = 40% OF 2 BEDROOM FMR