

Nevada Department of Taxation
Division of Local Government Services

FINAL NRS 361.4722 TAX CAP FACTORS FISCAL 2025-26

Tax cap may be no higher than:

3.00%

8.00%

COUNTY	MOVING AVERAGE GROWTH RATE	2 X 2.9%	3.00%	8.00%	RESIDENTIAL CAP FACTOR	GENERAL CAP FACTOR
		CPI CHANGE	RESIDENTIAL CAP	GENERAL CAP		
CARSON CITY	7.1%	5.8%	3.0%	7.1%	1.030	1.071
CHURCHILL	5.4%	5.8%	3.0%	5.8%	1.030	1.058
CLARK	8.5%	5.8%	3.0%	8.0%	1.030	1.080
DOUGLAS	6.1%	5.8%	3.0%	6.1%	1.030	1.061
ELKO	4.4%	5.8%	3.0%	5.8%	1.030	1.058
ESMERALDA	15.7%	5.8%	3.0%	8.0%	1.030	1.080
EUREKA	1.6%	5.8%	3.0%	5.8%	1.030	1.058
HUMBOLDT	4.1%	5.8%	3.0%	5.8%	1.030	1.058
LANDER	8.1%	5.8%	3.0%	8.0%	1.030	1.080
LINCOLN	4.4%	5.8%	3.0%	5.8%	1.030	1.058
LYON	9.0%	5.8%	3.0%	8.0%	1.030	1.080
MINERAL	8.8%	5.8%	3.0%	8.0%	1.030	1.080
NYE	4.3%	5.8%	3.0%	5.8%	1.030	1.058
PERSHING	11.4%	5.8%	3.0%	8.0%	1.030	1.080
STOREY	27.4%	5.8%	3.0%	8.0%	1.030	1.080
WASHOE	8.7%	5.8%	3.0%	8.0%	1.030	1.080
WHITE PINE	10.7%	5.8%	3.0%	8.0%	1.030	1.080
STATEWIDE	8.3%	5.8%	3.0%	8.0%	1.030	1.080

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

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

Note (3): The Consumer Price Index (CPI) used is All Urban Consumers, Series ID CUUR0000SA0, Not Seasonally Adjusted, U.S. City Average All Items, Annual Average. Source: Bureau of Labor Statistics. This year, the CPI annual average for 2025 is 2.9%. Twice the CPI is therefore 5.8%

Note (4): The Moving Average Growth Rate is based on data from the Statistical Analysis of the Roll from 2016-17 through 2023-24 published by the Department of Taxation; the October 2024 Segregation Report for the 2024-25 Secured and Unsecured Rolls; and the March 2025 Final Projected Segregation Report for 2025-26 Secured and Unsecured Rolls reported by County Assessors.

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

YEAR	ANNUAL CPI	PRICE RELATIVE	CHANGE
2008	215.303		
2009	214.537	0.996	-0.4%
2010	218.056	1.016	1.6%
2011	224.939	1.032	3.2%
2012	229.594	1.021	2.1%
2013	232.957	1.015	1.5%
2014	236.736	1.016	1.6%
2015	237.017	1.001	0.1%
2016	240.007	1.013	1.3%
2017	245.120	1.021	2.1%
2018	251.107	1.024	2.4%
2019	255.658	1.018	1.8%
2020	258.811	1.012	1.2%
2021	270.970	1.047	4.7%
2022	292.655	1.080	8.0%
2023	304.702	1.041	4.1%
2024	313.689	1.029	2.9%

Updated CPI 1/15/2025 for Preliminary

[CPI SOURCE](#) **ALL URBAN CONSUMERS**

Series Id: CUUR0000SA0

Not Seasonally Adjusted

Area: US city average

Item: All items

Base Period: 1982-84=100

NEVADA DEPARTMENT OF TAXATION
NRS 361.4722 TAX CAP FACTORS

FINAL TEN-YEAR AVERAGE ASSESSED VALUE GROWTH

YEAR	SECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	UNSECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	TOTAL PROPERTY SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE
CARSON CITY	9.4%		7.3%	6.6%		5.4%	20.3%		7.1%
2025-26	2,642,623,941	0.993	-0.7%	128,675,725	1.038	3.8%	2,771,299,666	0.995	-0.5%
2024-25	2,661,540,206	1.083	8.3%	123,941,107	1.103	10.3%	2,785,481,313	1.084	8.4%
2023-24	2,457,495,144	1.256	25.6%	112,322,251	1.002	0.2%	2,569,817,395	1.242	24.2%
2022-23	1,956,624,060	1.001	0.1%	112,049,280	1.033	3.3%	2,068,673,340	1.002	0.2%
2021-22	1,955,219,301	1.122	12.2%	108,448,010	1.054	5.4%	2,063,667,311	1.118	11.8%
2020-21	1,742,529,792	1.040	4.0%	102,851,739	1.157	15.7%	1,845,381,531	1.046	4.6%
2019-20	1,675,871,083	1.068	6.8%	88,900,763	1.021	2.1%	1,764,771,846	1.065	6.5%
2018-19	1,569,221,307	1.041	4.1%	87,074,125	1.029	2.9%	1,656,295,432	1.041	4.1%
2017-18	1,506,861,799	1.051	5.1%	84,607,213	1.047	4.7%	1,591,469,012	1.050	5.0%
2016-17	1,434,421,183			80,833,359			1,515,254,542		
CHURCHILL	7.3%		5.9%	4.0%		3.8%	17.6%		5.4%
2025-26	983,293,315	1.019	1.9%	245,958,700	1.116	11.6%	1,229,252,015	1.037	3.7%
2024-25	965,167,062	1.149	14.9%	220,350,217	1.005	0.5%	1,185,517,279	1.119	11.9%
2023-24	840,118,381	1.140	14.0%	219,150,240	1.158	15.8%	1,059,268,621	1.143	14.3%
2022-23	737,137,450	1.068	6.8%	189,295,987	0.964	-3.6%	926,433,437	1.045	4.5%
2021-22	690,392,139	1.033	3.3%	196,282,997	0.932	-6.8%	886,675,136	1.009	0.9%
2020-21	668,343,170	1.033	3.3%	210,629,003	1.044	4.4%	878,972,173	1.036	3.6%
2019-20	646,974,132	1.047	4.7%	201,793,851	0.962	-3.8%	848,767,983	1.025	2.5%
2018-19	618,048,935	1.030	3.0%	209,744,050	1.132	13.2%	827,792,985	1.054	5.4%
2017-18	600,115,497	1.011	1.1%	185,344,045	1.027	2.7%	785,459,542	1.015	1.5%
2016-17	593,808,316			180,420,343			774,228,659		

NEVADA DEPARTMENT OF TAXATION
NRS 361.4722 TAX CAP FACTORS

FINAL TEN-YEAR AVERAGE ASSESSED VALUE GROWTH

YEAR	SECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	UNSECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	TOTAL PROPERTY SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE
CLARK	11.8%		8.4%	13.5%		9.7%	23.0%		8.5%
2025-26	148,285,609,114	1.033	3.3%	13,247,968,155	0.980	-2.0%	161,533,577,269	1.029	2.9%
2024-25	143,479,326,321	1.108	10.8%	13,521,452,659	1.275	27.5%	157,000,778,981	1.121	12.1%
2023-24	129,503,024,569	1.153	15.3%	10,607,598,928	1.271	27.1%	140,110,623,497	1.161	16.1%
2022-23	112,317,417,942	1.108	10.8%	8,342,639,162	0.957	-4.3%	120,660,057,104	1.096	9.6%
2021-22	101,379,205,967	1.040	4.0%	8,721,977,726	1.098	9.8%	110,101,183,693	1.044	4.4%
2020-21	97,488,045,111	1.075	7.5%	7,942,551,129	1.059	5.9%	105,430,596,240	1.074	7.4%
2019-20	90,708,745,219	1.100	10.0%	7,502,297,397	1.112	11.2%	98,211,042,616	1.101	10.1%
2018-19	82,472,767,822	1.074	7.4%	6,745,619,522	1.055	5.5%	89,218,387,344	1.073	7.3%
2017-18	76,771,114,845	1.068	6.8%	6,396,146,755	1.070	7.0%	83,167,261,600	1.068	6.8%
2016-17	71,907,267,179			5,977,534,899			77,884,802,078		
DOUGLAS	7.6%		6.0%	12.3%		9.1%	18.8%		6.1%
2025-26	4,844,081,691	1.013	1.3%	129,851,634	1.105	10.5%	4,973,933,325	1.015	1.5%
2024-25	4,781,724,001	1.068	6.8%	117,508,798	1.113	11.3%	4,899,232,798	1.069	6.9%
2023-24	4,477,984,560	1.108	10.8%	105,545,539	1.105	10.5%	4,583,530,099	1.108	10.8%
2022-23	4,041,392,151	1.101	10.1%	95,542,498	0.966	-3.4%	4,136,934,649	1.097	9.7%
2021-22	3,671,798,332	1.037	3.7%	98,874,315	0.915	-8.5%	3,770,672,647	1.033	3.3%
2020-21	3,542,480,769	1.067	6.7%	108,022,376	1.143	14.3%	3,650,503,145	1.069	6.9%
2019-20	3,319,498,592	1.086	8.6%	94,518,293	1.122	12.2%	3,414,016,885	1.087	8.7%
2018-19	3,056,976,694	1.037	3.7%	84,222,949	1.070	7.0%	3,141,199,643	1.038	3.8%
2017-18	2,948,292,526	1.025	2.5%	78,729,770	1.277	27.7%	3,027,022,296	1.030	3.0%
2016-17	2,876,939,794			61,636,321			2,938,576,115		

NEVADA DEPARTMENT OF TAXATION
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FINAL TEN-YEAR AVERAGE ASSESSED VALUE GROWTH

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ELKO	3.6%		3.3%	10.8%		26.7%	15.5%		4.4%
2025-26	2,183,601,146	0.946	-5.4%	418,701,275	1.239	23.9%	2,602,302,421	0.984	-1.6%
2024-25	2,307,302,223	1.127	12.7%	337,895,752	1.711	71.1%	2,645,197,975	1.179	17.9%
2023-24	2,046,753,281	1.087	8.7%	197,525,979	0.368	-63.2%	2,244,279,260	0.928	-7.2%
2022-23	1,882,196,287	1.040	4.0%	536,785,310	0.612	-38.8%	2,418,981,597	0.900	-10.0%
2021-22	1,810,273,704	1.010	1.0%	876,861,710	1.052	5.2%	2,687,135,414	1.023	2.3%
2020-21	1,792,531,083	1.050	5.0%	833,667,491	2.187	118.7%	2,626,198,574	1.258	25.8%
2019-20	1,706,438,434	1.001	0.1%	381,146,246	0.895	-10.5%	2,087,584,680	0.980	-2.0%
2018-19	1,705,073,775	1.034	3.4%	425,758,569	0.784	-21.6%	2,130,832,344	0.972	-2.8%
2017-18	1,649,631,094	0.998	-0.2%	542,824,474	2.558	155.8%	2,192,455,568	1.176	17.6%
2016-17	1,652,457,290			212,168,067			1,864,625,357		
ESMERALDA	9.4%		7.7%	42.5%		35.9%	31.4%		15.7%
2025-26	127,109,555	1.139	13.9%	163,412,099	1.214	21.4%	290,521,654	1.180	18.0%
2024-25	111,603,532	1.327	32.7%	134,655,240	0.735	-26.5%	246,258,772	0.921	-7.9%
2023-24	84,094,535	1.244	24.4%	183,199,054	1.950	95.0%	267,293,589	1.655	65.5%
2022-23	67,601,196	1.016	1.6%	93,953,873	3.153	215.3%	161,555,069	1.677	67.7%
2021-22	66,557,124	1.037	3.7%	29,797,127	1.290	29.0%	96,354,251	1.104	10.4%
2020-21	64,201,149	0.974	-2.6%	23,103,996	0.885	-11.5%	87,305,145	0.949	-5.1%
2019-20	65,895,558	1.009	0.9%	26,098,659	0.487	-51.3%	91,994,217	0.774	-22.6%
2018-19	65,298,306	0.976	-2.4%	53,553,146	1.311	31.1%	118,851,452	1.103	10.3%
2017-18	66,894,266	0.970	-3.0%	40,849,338	1.206	20.6%	107,743,604	1.048	4.8%
2016-17	68,958,268			33,872,141			102,830,409		

NEVADA DEPARTMENT OF TAXATION
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FINAL TEN-YEAR AVERAGE ASSESSED VALUE GROWTH

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EUREKA	-2.0%		-1.6%	3.1%		6.7%	11.5%		1.6%
2025-26	799,036,286	1.029	2.9%	1,086,861,967	1.084	8.4%	1,885,898,253	1.060	6.0%
2024-25	776,433,077	1.104	10.4%	1,002,846,291	0.985	-1.5%	1,779,279,368	1.034	3.4%
2023-24	703,085,752	1.102	10.2%	1,018,022,057	0.993	-0.7%	1,721,107,809	1.035	3.5%
2022-23	637,757,451	0.840	-16.0%	1,025,628,492	0.911	-8.9%	1,663,385,943	0.883	-11.7%
2021-22	758,814,027	1.120	12.0%	1,125,635,411	0.876	-12.4%	1,884,449,438	0.960	-4.0%
2020-21	677,451,224	1.019	1.9%	1,285,206,888	1.492	49.2%	1,962,658,112	1.286	28.6%
2019-20	664,765,531	0.882	-11.8%	861,400,928	1.631	63.1%	1,526,166,459	1.190	19.0%
2018-19	754,102,529	0.943	-5.7%	528,125,995	1.020	2.0%	1,282,228,524	0.973	-2.7%
2017-18	799,988,395	0.818	-18.2%	517,648,643	0.608	-39.2%	1,317,637,038	0.720	-28.0%
2016-17	977,687,717			852,007,833			1,829,695,550		
HUMBOLDT	1.1%		1.3%	9.3%		9.1%	15.2%		4.1%
2025-26	1,035,515,932	0.943	-5.7%	1,021,189,689	0.925	-7.5%	2,056,705,621	0.934	-6.6%
2024-25	1,098,410,362	1.111	11.1%	1,104,263,450	1.105	10.5%	2,202,673,812	1.108	10.8%
2023-24	988,983,349	1.085	8.5%	999,470,877	1.289	28.9%	1,988,454,226	1.178	17.8%
2022-23	911,863,507	1.092	9.2%	775,417,617	0.737	-26.3%	1,687,281,124	0.894	-10.6%
2021-22	835,063,591	0.959	-4.1%	1,052,307,247	1.261	26.1%	1,887,370,838	1.107	10.7%
2020-21	870,486,414	1.046	4.6%	834,576,921	1.249	24.9%	1,705,063,335	1.137	13.7%
2019-20	832,266,547	0.945	-5.5%	667,979,290	1.341	34.1%	1,500,245,837	1.088	8.8%
2018-19	881,116,026	1.003	0.3%	498,019,078	0.818	-18.2%	1,379,135,104	0.927	-7.3%
2017-18	878,702,958	0.931	-6.9%	609,196,775	1.098	9.8%	1,487,899,733	0.993	-0.7%
2016-17	943,791,295			554,855,325			1,498,646,620		

NEVADA DEPARTMENT OF TAXATION
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FINAL TEN-YEAR AVERAGE ASSESSED VALUE GROWTH

YEAR	SECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	UNSECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	TOTAL PROPERTY SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE
LANDER	-0.5%		-0.1%	5.9%		12.5%	15.3%		8.1%
2025-26	339,653,253	1.048	4.8%	1,450,084,394	1.654	65.4%	1,789,737,647	1.491	49.1%
2024-25	324,088,848	1.018	1.8%	876,589,936	0.637	-36.3%	1,200,678,784	0.709	-29.1%
2023-24	318,457,190	1.065	6.5%	1,375,835,278	1.470	47.0%	1,694,292,468	1.372	37.2%
2022-23	299,137,582	0.960	-4.0%	935,731,310	0.624	-37.6%	1,234,868,892	0.682	-31.8%
2021-22	311,755,098	0.993	-0.7%	1,499,460,567	1.123	12.3%	1,811,215,665	1.098	9.8%
2020-21	313,805,626	1.068	6.8%	1,335,705,843	1.179	17.9%	1,649,511,469	1.157	15.7%
2019-20	293,731,690	0.991	-0.9%	1,132,511,310	0.830	-17.0%	1,426,243,000	0.859	-14.1%
2018-19	296,411,595	1.076	7.6%	1,364,480,412	0.796	-20.4%	1,660,892,007	0.835	-16.5%
2017-18	275,545,552	0.773	-22.7%	1,713,239,056	1.810	81.0%	1,988,784,608	1.526	52.6%
2016-17	356,554,179			946,717,181			1,303,271,360		
LINCOLN	5.0%		4.4%	5.9%		9.7%	16.1%		4.4%
2025-26	407,195,429	1.203	20.3%	10,175,675	1.020	2.0%	417,371,103	1.198	19.8%
2024-25	338,520,834	1.066	6.6%	9,979,952	0.899	-10.1%	348,500,786	1.061	6.1%
2023-24	317,462,505	1.048	4.8%	11,095,288	1.148	14.8%	328,557,793	1.051	5.1%
2022-23	302,999,449	1.018	1.8%	9,662,780	1.319	31.9%	312,662,229	1.025	2.5%
2021-22	297,716,686	1.044	4.4%	7,324,810	1.084	8.4%	305,041,496	1.045	4.5%
2020-21	285,128,130	1.029	2.9%	6,755,855	1.354	35.4%	291,883,985	1.034	3.4%
2019-20	277,215,030	1.002	0.2%	4,988,191	0.527	-47.3%	282,203,221	0.987	-1.3%
2018-19	276,577,767	1.016	1.6%	9,465,054	1.678	67.8%	286,042,821	1.030	3.0%
2017-18	272,095,302	0.969	-3.1%	5,640,986	0.848	-15.2%	277,736,288	0.966	-3.4%
2016-17	280,715,058			6,653,379			287,368,437		

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FINAL TEN-YEAR AVERAGE ASSESSED VALUE GROWTH

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LYON	12.8%		9.1%	11.4%		17.2%	23.8%		9.0%
2025-26	3,180,588,606	1.019	1.9%	226,851,926	1.174	17.4%	3,407,440,532	1.028	2.8%
2024-25	3,122,785,313	1.081	8.1%	193,274,983	2.613	161.3%	3,316,060,296	1.119	11.9%
2023-24	2,889,398,837	1.006	0.6%	73,964,066	0.652	-34.8%	2,963,362,903	0.992	-0.8%
2022-23	2,873,239,300	1.243	24.3%	113,364,337	0.705	-29.5%	2,986,603,637	1.208	20.8%
2021-22	2,311,916,893	1.045	4.5%	160,737,777	1.113	11.3%	2,472,654,670	1.050	5.0%
2020-21	2,211,605,840	1.124	12.4%	144,365,204	1.027	2.7%	2,355,971,044	1.118	11.8%
2019-20	1,967,514,082	1.130	13.0%	140,597,333	1.276	27.6%	2,108,111,415	1.139	13.9%
2018-19	1,741,212,183	1.098	9.8%	110,219,671	0.966	-3.4%	1,851,431,854	1.089	8.9%
2017-18	1,585,663,291	1.073	7.3%	114,103,555	1.018	1.8%	1,699,766,846	1.069	6.9%
2016-17	1,478,249,585			112,113,222			1,590,362,807		
MINERAL	3.9%		3.8%	35.4%		62.5%	20.9%		8.8%
2025-26	184,248,663	1.215	21.5%	133,300,868	0.974	-2.6%	317,549,531	1.101	10.1%
2024-25	151,621,844	0.915	-8.5%	136,895,801	1.031	3.1%	288,517,645	0.967	-3.3%
2023-24	165,728,959	1.093	9.3%	132,740,973	1.065	6.5%	298,469,932	1.080	8.0%
2022-23	151,640,374	0.979	-2.1%	124,682,036	1.082	8.2%	276,322,410	1.023	2.3%
2021-22	154,871,568	0.982	-1.8%	115,263,559	1.064	6.4%	270,135,127	1.015	1.5%
2020-21	157,728,648	1.075	7.5%	108,348,824	6.917	591.7%	266,077,472	1.638	63.8%
2019-20	146,785,008	1.123	12.3%	15,665,118	0.566	-43.4%	162,450,126	1.026	2.6%
2018-19	130,677,092	1.008	0.8%	27,672,416	1.198	19.8%	158,349,508	1.037	3.7%
2017-18	129,629,407	0.948	-5.2%	23,099,665	0.725	-27.5%	152,729,072	0.906	-9.4%
2016-17	136,724,644			31,868,436			168,593,080		

NEVADA DEPARTMENT OF TAXATION
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FINAL TEN-YEAR AVERAGE ASSESSED VALUE GROWTH

YEAR	SECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	UNSECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	TOTAL PROPERTY SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE
NYE	7.9%		6.4%	-3.4%		-1.1%	15.9%		4.3%
2025-26	2,138,514,943	1.021	2.1%	330,568,586	1.305	30.5%	2,469,083,530	1.051	5.1%
2024-25	2,095,207,428	1.182	18.2%	253,304,631	0.896	-10.4%	2,348,512,059	1.143	14.3%
2023-24	1,772,779,209	1.039	3.9%	282,783,593	1.188	18.8%	2,055,562,802	1.057	5.7%
2022-23	1,706,293,445	1.019	1.9%	238,026,286	0.742	-25.8%	1,944,319,731	0.975	-2.5%
2021-22	1,673,708,760	1.037	3.7%	320,931,113	0.629	-37.1%	1,994,639,873	0.939	-6.1%
2020-21	1,613,380,467	0.952	-4.8%	510,035,561	1.056	5.6%	2,123,416,028	0.975	-2.5%
2019-20	1,694,339,592	1.099	9.9%	483,204,245	0.814	-18.6%	2,177,543,837	1.020	2.0%
2018-19	1,541,419,156	1.194	19.4%	593,873,421	0.923	-7.7%	2,135,292,577	1.104	10.4%
2017-18	1,290,790,583	1.034	3.4%	643,412,359	1.347	34.7%	1,934,202,942	1.120	12.0%
2016-17	1,248,497,906			477,760,670			1,726,258,576		
PERSHING	5.1%		4.4%	34.9%		27.0%	25.8%		11.4%
2025-26	270,070,863	1.016	1.6%	364,464,986	2.472	147.2%	634,535,848	1.535	53.5%
2024-25	265,789,741	1.039	3.9%	147,463,810	0.779	-22.1%	413,253,551	0.929	-7.1%
2023-24	255,821,802	1.110	11.0%	189,209,849	0.980	-2.0%	445,031,651	1.051	5.1%
2022-23	230,457,598	1.089	8.9%	193,101,003	0.921	-7.9%	423,558,601	1.005	0.5%
2021-22	211,610,234	1.021	2.1%	209,776,982	1.683	68.3%	421,387,216	1.270	27.0%
2020-21	207,312,449	1.035	3.5%	124,611,362	0.711	-28.9%	331,923,811	0.884	-11.6%
2019-20	200,277,888	0.992	-0.8%	175,378,649	1.025	2.5%	375,656,537	1.007	0.7%
2018-19	201,819,323	1.090	9.0%	171,138,669	1.104	10.4%	372,957,992	1.096	9.6%
2017-18	185,225,137	1.001	0.1%	154,969,890	1.759	75.9%	340,195,027	1.246	24.6%
2016-17	185,002,360			88,086,957			273,089,317		

NEVADA DEPARTMENT OF TAXATION
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FINAL TEN-YEAR AVERAGE ASSESSED VALUE GROWTH

YEAR	SECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	UNSECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	TOTAL PROPERTY SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE
STOREY	26.9%		16.0%	229.0%		70.0%	74.5%		27.4%
2025-26	1,880,679,477	1.015	1.5%	2,617,365,120	1.045	4.5%	4,498,044,597	1.032	3.2%
2024-25	1,852,848,390	1.665	66.5%	2,503,707,756	1.609	60.9%	4,356,556,146	1.633	63.3%
2023-24	1,112,547,075	1.211	21.1%	1,556,020,716	1.086	8.6%	2,668,567,791	1.135	13.5%
2022-23	918,480,996	1.053	5.3%	1,432,148,036	1.055	5.5%	2,350,629,032	1.054	5.4%
2021-22	872,639,329	1.120	12.0%	1,356,950,963	1.061	6.1%	2,229,590,292	1.083	8.3%
2020-21	779,368,057	1.052	5.2%	1,279,336,688	1.847	84.7%	2,058,704,745	1.436	43.6%
2019-20	741,093,597	1.068	6.8%	692,775,306	0.695	-30.5%	1,433,868,903	0.848	-15.2%
2018-19	694,073,074	1.045	4.5%	996,313,873	1.533	53.3%	1,690,386,947	1.286	28.6%
2017-18	664,439,070	1.208	20.8%	650,054,256	5.368	436.8%	1,314,493,326	1.958	95.8%
2016-17	550,190,029			121,106,695			671,296,724		
WASHOE	12.4%		8.8%	8.4%		7.4%	23.3%		8.7%
2025-26	31,518,314,419	1.042	4.2%	1,457,861,086	1.010	1.0%	32,976,175,504	1.040	4.0%
2024-25	30,259,895,766	1.098	9.8%	1,443,756,767	0.846	-15.4%	31,703,652,533	1.083	8.3%
2023-24	27,563,384,620	1.214	21.4%	1,705,861,285	1.145	14.5%	29,269,245,905	1.210	21.0%
2022-23	22,706,488,554	1.109	10.9%	1,489,469,049	1.103	10.3%	24,195,957,603	1.109	10.9%
2021-22	20,476,714,546	1.034	3.4%	1,350,786,674	1.362	36.2%	21,827,501,220	1.050	5.0%
2020-21	19,798,414,694	1.094	9.4%	991,632,168	0.977	-2.3%	20,790,046,862	1.088	8.8%
2019-20	18,100,890,535	1.108	10.8%	1,014,487,716	1.066	6.6%	19,115,378,251	1.105	10.5%
2018-19	16,341,063,786	1.054	5.4%	951,275,139	0.961	-3.9%	17,292,338,925	1.049	4.9%
2017-18	15,502,311,287	1.041	4.1%	989,593,680	1.194	19.4%	16,491,904,967	1.049	4.9%
2016-17	14,895,878,407			828,642,314			15,724,520,721		

NEVADA DEPARTMENT OF TAXATION
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FINAL TEN-YEAR AVERAGE ASSESSED VALUE GROWTH

YEAR	SECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	UNSECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	TOTAL PROPERTY SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE
WHITE PINE	4.9%		4.4%	51.7%		59.3%	22.2%		10.7%
2025-26	483,809,599	1.081	8.1%	292,343,253	0.887	-11.3%	776,152,852	0.998	-0.2%
2024-25	447,653,904	1.132	13.2%	329,765,962	1.778	77.8%	777,419,866	1.338	33.8%
2023-24	395,463,092	1.113	11.3%	185,476,909	0.538	-46.2%	580,940,001	0.830	-17.0%
2022-23	355,433,130	1.016	1.6%	344,661,000	0.632	-36.8%	700,094,130	0.782	-21.8%
2021-22	349,880,035	1.033	3.3%	545,660,303	1.598	59.8%	895,540,338	1.317	31.7%
2020-21	338,672,526	1.015	1.5%	341,363,167	1.427	42.7%	680,035,693	1.187	18.7%
2019-20	333,652,277	1.040	4.0%	239,181,480	0.655	-34.5%	572,833,757	0.835	-16.5%
2018-19	320,779,792	1.079	7.9%	365,057,528	1.272	27.2%	685,837,320	1.174	17.4%
2017-18	297,183,472	0.884	-11.6%	287,016,979	5.547	454.7%	584,200,451	1.505	50.5%
2016-17	336,332,583			51,744,776			388,077,359		
STATEWIDE	11.3%		8.2%	13.3%		9.6%	22.6%		8.3%
2025-26	201,303,946,233	1.032	3.2%	23,325,635,137	1.039	3.9%	224,629,581,370	1.033	3.3%
2024-25	195,039,918,852	1.109	10.9%	22,457,653,111	1.185	18.5%	217,497,571,962	1.116	11.6%
2023-24	175,892,582,860	1.156	15.6%	18,955,822,882	1.181	18.1%	194,848,405,742	1.159	15.9%
2022-23	152,096,160,472	1.104	10.4%	16,052,158,056	0.903	-9.7%	168,148,318,528	1.081	8.1%
2021-22	137,828,137,334	1.040	4.0%	17,777,077,291	1.099	9.9%	155,605,214,625	1.046	4.6%
2020-21	132,551,485,149	1.074	7.4%	16,182,764,215	1.179	17.9%	148,734,249,364	1.085	8.5%
2019-20	123,375,954,795	1.095	9.5%	13,722,924,775	1.038	3.8%	137,098,879,570	1.089	8.9%
2018-19	112,666,639,162	1.069	6.9%	13,221,613,617	1.014	1.4%	125,888,252,779	1.063	6.3%
2017-18	105,424,484,481	1.055	5.5%	13,036,477,439	1.228	22.8%	118,460,961,920	1.072	7.2%
2016-17	99,923,475,793			10,618,021,918			110,541,497,711		

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

YEAR	SECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	UNSECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	TOTAL PROPERTY SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE
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SOURCES:	2016-17 TO 2023-24 ALL	DOT STATISTICAL ANALYSIS OF TAX ROLL					FINAL		
	2024-25 SECURED	DOT SEGREGATION REPORT			OCT 2024		FINAL		
	2024-25 UNSECURED	DOT SEGREGATION REPORT			OCT 2024		FINAL		
	2025-26 SECURED	DOT SEGREGATION REPORT			MAR 2025		PROJECTIONS		
	2025-26 UNSECURED	DOT SEGREGATION REPORT			MAR 2025		PROJECTIONS		

NEVADA DEPARTMENT OF TAXATION

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2025-2026 DATA SOURCES

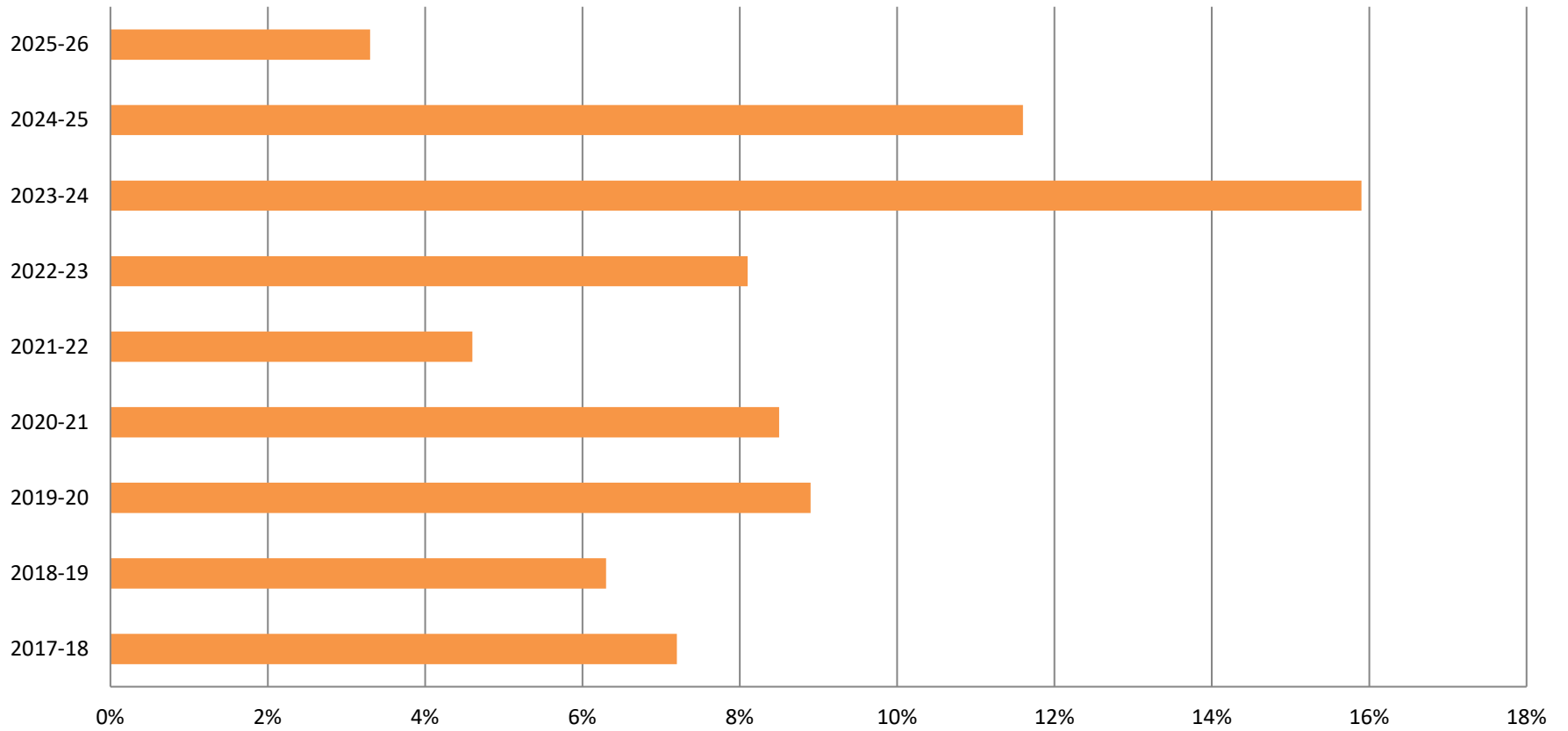
SECURED

2025-26	=SUM('[2025 MAR Segregation.xlsx]CC!\$J\$8,[2025 MAR Segregation.xlsx]CC!\$N\$8,[2025 MAR Segregation.xlsx]CC!\$O\$8,[2025 MAR Segregation.xlsx]CC!\$Q\$8)	2025-26 (F) TOTAL SECURED + (I) SECURED REDEV + (J) UNITARY REDEV + 6 MO CWIP
2024-25	=SUM('[2024 OCT Segregation.xlsx]CC!\$J\$8,[2024 OCT Segregation.xlsx]CC!\$N\$8,[2024 OCT Segregation.xlsx]CC!\$O\$8,[2024 OCT Segregation.xlsx]CC!\$Q\$8)	2024-25 (F) TOTAL SECURED + (I) SECURED REDEV + (J) UNITARY REDEV + 6 MO CWIP
2023-24	=S:\Div - DOAS\Locally Assessed\SAR\2023[SAR 23-24.xlsx]CC report!\$B\$30	TOTAL SECURED 2023-24
2022-23	=S:\Div - DOAS\Locally Assessed\SAR\2022[SAR 22-23.xlsx]CC report!\$B\$30	TOTAL SECURED 2022-23

UNSECURED

2025-26	='[2025 MAR Segregation.xlsx]CC!\$Q\$108+'[[2025 MAR Segregation.xlsx] CC!\$D\$8+'[[2025 MAR Segregation.xlsx]CC!\$E\$8+'[[2025 MAR Segregation.xlsx]CC!\$F\$8+'[[2025 MAR Segregation.xlsx]CC!\$M\$8+'[[2025 MAR Segregation.xlsx]CC!\$R\$8+'[[2025 MAR Segregation.xlsx] CC!\$P\$8	2025-26 Ma + (A) SUPP REAL + (B) NEW PI & MH + (C) OTHER NEW + UNSEC REDEV + 12 MO CWIP + NET PROCEEDS
2024-25	='[2024 OCT Segregation.xlsx]CC!\$Q\$108+'[[2024 OCT Segregation.xlsx] CC!\$D\$8+'[[2024 OCT Segregation.xlsx]CC!\$E\$8+'[[2024 OCT Segregation.xlsx]CC!\$F\$8+'[[2024 OCT Segregation.xlsx]CC!\$M\$8+'[[2024 OCT Segregation.xlsx]CC!\$R\$8+'[[2024 OCT Segregation.xlsx] CC!\$P\$8	2024-25 Ma + (A) SUPP REAL + (B) NEW PI & MH + (C) OTHER NEW + UNSEC REDEV + 12 MO CWIP + NET PROCEEDS
2023-24	=S:\Div - DOAS\Locally Assessed\SAR\2023[SAR 23-24.xlsx]CC report!\$D\$30	TOTAL UNSECURED 2023-24
2022-23	=S:\Div - DOAS\Locally Assessed\SAR\2022[SAR 22-23.xlsx]CC report!\$D\$30	TOTAL UNSECURED 2022-23

STATEWIDE ASSESSMENT GROWTH RATE YEAR TO YEAR



	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Series1	7%	6%	9%	9%	5%	8%	16%	12%	3%