

Nevada Department of Taxation  
Division of Local Government Services

## FINAL NRS 361.4722 TAX CAP FACTORS FISCAL 2020-21

Tax cap may be no higher than:

3.00%

8.00%

COUNTY	MOVING AVERAGE GROWTH RATE	2 X 1.8%	3.00%	8.00%	RESIDENTIAL CAP FACTOR	GENERAL CAP FACTOR
		CPI CHANGE	RESIDENTIAL CAP	GENERAL CAP		
CARSON CITY	2.5%	3.6%	3.0%	3.6%	1.030	1.036
CHURCHILL	2.3%	3.6%	3.0%	3.6%	1.030	1.036
CLARK	6.7%	3.6%	3.0%	6.7%	1.030	1.067
DOUGLAS	2.8%	3.6%	3.0%	3.6%	1.030	1.036
ELKO	3.6%	3.6%	3.0%	3.6%	1.030	1.036
ESMERALDA	9.8%	3.6%	3.0%	8.0%	1.030	1.080
EUREKA	-2.8%	3.6%	3.0%	3.6%	1.030	1.036
HUMBOLDT	2.4%	3.6%	3.0%	3.6%	1.030	1.036
LANDER	-0.7%	3.6%	3.0%	3.6%	1.030	1.036
LINCOLN	5.0%	3.6%	3.0%	5.0%	1.030	1.050
LYON	6.7%	3.6%	3.0%	6.7%	1.030	1.067
MINERAL	7.1%	3.6%	3.0%	7.1%	1.030	1.071
NYE	6.9%	3.6%	3.0%	6.9%	1.030	1.069
PERSHING	5.5%	3.6%	3.0%	5.5%	1.030	1.055
STOREY	16.1%	3.6%	3.0%	8.0%	1.030	1.080
WASHOE	5.0%	3.6%	3.0%	5.0%	1.030	1.050
WHITE PINE	8.6%	3.6%	3.0%	8.0%	1.030	1.080
STATEWIDE	5.8%	3.6%	3.0%	5.8%	1.030	1.058

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 2019 is 1.8%. Twice the CPI is therefore 3.6%

Note (4): The Moving Average Growth Rate is based on data from the Statistical Analysis of the Roll from 2011-12 through 2018-19 published by the Department of Taxation; the October 2019 Segregation Report for the 2019-20 Secured and Unsecured Rolls; and the January 2020 Preliminary Projected Segregation Report for 2020-21 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%

Updated CPI 1/14/2020 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
<b>CARSON CITY</b>	<b>2.5%</b>		<b>2.5%</b>	<b>3.7%</b>		<b>3.6%</b>	<b>2.5%</b>		<b>2.5%</b>
2020-21	1,818,653,340	1.087	8.7%	100,331,236	1.183	18.3%	1,918,984,577	1.092	9.2%
2019-20	1,672,330,646	1.066	6.6%	84,799,327	0.974	-2.6%	1,757,129,973	1.061	6.1%
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	1.061	6.1%	80,833,359	1.080	8.0%	1,515,254,542	1.062	6.2%
2015-16	1,351,486,422	1.066	6.6%	74,853,594	1.104	10.4%	1,426,340,016	1.068	6.8%
2014-15	1,267,689,397	1.000	0.0%	67,821,046	1.040	4.0%	1,335,510,443	1.002	0.2%
2013-14	1,267,849,036	0.965	-3.5%	65,187,870	0.935	-6.5%	1,333,036,906	0.963	-3.7%
2012-13	1,314,060,720	0.884	-11.6%	69,721,139	0.928	-7.2%	1,383,781,859	0.886	-11.4%
2011-12	1,486,340,030			75,140,325			1,561,480,355		
<b>CHURCHILL</b>	<b>3.1%</b>		<b>3.0%</b>	<b>0.6%</b>		<b>1.3%</b>	<b>2.4%</b>		<b>2.3%</b>
2020-21	671,873,649	1.039	3.9%	218,644,610	0.900	-10.0%	890,518,258	1.001	0.1%
2019-20	646,794,779	1.047	4.7%	242,970,481	1.158	15.8%	889,765,260	1.075	7.5%
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	0.972	-2.8%	180,420,343	1.056	5.6%	774,228,659	0.990	-1.0%
2015-16	610,882,105	1.181	18.1%	170,879,793	0.813	-18.7%	781,761,898	1.074	7.4%
2014-15	517,441,076	1.072	7.2%	210,240,373	1.102	10.2%	727,681,449	1.081	8.1%
2013-14	482,565,483	0.981	-1.9%	190,749,839	1.036	3.6%	673,315,322	0.996	-0.4%
2012-13	491,814,531	0.936	-6.4%	184,180,971	0.890	-11.0%	675,995,501	0.923	-7.7%
2011-12	525,419,136			206,958,819			732,377,954		

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
<b>CLARK</b>	<b>8.4%</b>		<b>6.6%</b>	<b>11.5%</b>		<b>8.6%</b>	<b>8.6%</b>		<b>6.7%</b>
2020-21	98,037,882,455	1.078	7.8%	6,972,360,071	1.107	10.7%	105,010,242,526	1.080	8.0%
2019-20	90,906,656,078	1.102	10.2%	6,299,488,972	0.934	-6.6%	97,206,145,051	1.090	9.0%
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	1.070	7.0%	5,977,534,899	1.120	12.0%	77,884,802,078	1.074	7.4%
2015-16	67,176,512,888	1.120	12.0%	5,337,501,218	1.015	1.5%	72,514,014,106	1.111	11.1%
2014-15	59,983,541,614	1.147	14.7%	5,258,657,852	1.057	5.7%	65,242,199,466	1.139	13.9%
2013-14	52,301,429,431	1.013	1.3%	4,975,959,754	1.128	12.8%	57,277,389,185	1.022	2.2%
2012-13	51,626,055,801	0.925	-7.5%	4,410,219,412	1.288	28.8%	56,036,275,214	0.946	-5.4%
2011-12	55,823,480,495			3,425,279,441			59,248,759,936		
<b>DOUGLAS</b>	<b>2.9%</b>		<b>2.7%</b>	<b>5.7%</b>		<b>5.5%</b>	<b>3.0%</b>		<b>2.8%</b>
2020-21	3,493,356,252	1.053	5.3%	106,376,027	1.138	13.8%	3,599,732,279	1.055	5.5%
2019-20	3,317,484,747	1.085	8.5%	93,439,056	1.109	10.9%	3,410,923,803	1.086	8.6%
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	1.067	6.7%	61,636,321	1.084	8.4%	2,938,576,115	1.068	6.8%
2015-16	2,695,193,185	1.021	2.1%	56,874,430	0.778	-22.2%	2,752,067,615	1.014	1.4%
2014-15	2,640,533,280	1.032	3.2%	73,146,913	1.023	2.3%	2,713,680,193	1.032	3.2%
2013-14	2,558,776,607	0.947	-5.3%	71,496,782	1.040	4.0%	2,630,273,389	0.950	-5.0%
2012-13	2,700,853,124	0.976	-2.4%	68,756,494	0.979	-2.1%	2,769,609,619	0.976	-2.4%
2011-12	2,766,325,881			70,246,428			2,836,572,309		

NEVADA DEPARTMENT OF TAXATION  
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<b>ELKO</b>	<b>7.6%</b>		<b>6.4%</b>	<b>-2.7%</b>		<b>5.8%</b>	<b>3.7%</b>		<b>3.6%</b>
2020-21	1,796,506,707	1.052	5.2%	507,672,538	1.058	5.8%	2,304,179,244	1.053	5.3%
2019-20	1,708,470,104	1.002	0.2%	479,785,886	1.127	12.7%	2,188,255,990	1.027	2.7%
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	1.058	5.8%	212,168,067	0.777	-22.3%	1,864,625,357	1.016	1.6%
2015-16	1,561,668,541	1.054	5.4%	272,947,972	0.670	-33.0%	1,834,616,513	0.971	-2.9%
2014-15	1,481,559,769	1.033	3.3%	407,389,017	0.844	-15.6%	1,888,948,786	0.985	-1.5%
2013-14	1,434,323,643	1.354	35.4%	482,754,692	0.915	-8.5%	1,917,078,334	1.208	20.8%
2012-13	1,059,153,527	0.995	-0.5%	527,795,172	0.789	-21.1%	1,586,948,699	0.916	-8.4%
2011-12	1,064,249,296			668,717,048			1,732,966,344		
<b>ESMERALDA</b>	<b>4.6%</b>		<b>4.2%</b>	<b>46.1%</b>		<b>30.3%</b>	<b>12.4%</b>		<b>9.8%</b>
2020-21	64,087,208	0.974	-2.6%	53,889,793	1.102	10.2%	117,977,001	1.028	2.8%
2019-20	65,819,655	1.008	0.8%	48,893,371	0.913	-8.7%	114,713,026	0.965	-3.5%
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	1.193	19.3%	33,872,141	1.270	27.0%	102,830,409	1.217	21.7%
2015-16	57,818,966	1.061	6.1%	26,667,141	0.854	-14.6%	84,486,107	0.986	-1.4%
2014-15	54,517,641	1.037	3.7%	31,208,947	0.739	-26.1%	85,726,588	0.904	-9.6%
2013-14	52,561,934	1.026	2.6%	42,229,425	1.356	35.6%	94,791,359	1.151	15.1%
2012-13	51,226,203	1.131	13.1%	31,152,315	2.978	197.8%	82,378,518	1.477	47.7%
2011-12	45,294,930			10,462,153			55,757,084		

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
<b>EUREKA</b>	<b>3.1%</b>		<b>4.0%</b>	<b>-6.7%</b>		<b>-5.2%</b>	<b>-4.0%</b>		<b>-2.8%</b>
2020-21	677,955,851	1.018	1.8%	533,479,358	0.994	-0.6%	1,211,435,209	1.007	0.7%
2019-20	665,679,358	0.883	-11.7%	536,869,640	1.017	1.7%	1,202,548,998	0.938	-6.2%
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	1.072	7.2%	852,007,833	1.463	46.3%	1,829,695,550	1.224	22.4%
2015-16	912,292,207	1.444	44.4%	582,205,837	0.784	-21.6%	1,494,498,044	1.087	8.7%
2014-15	631,909,351	0.992	-0.8%	742,770,670	0.700	-30.0%	1,374,680,021	0.810	-19.0%
2013-14	636,859,239	1.105	10.5%	1,060,549,175	0.565	-43.5%	1,697,408,414	0.692	-30.8%
2012-13	576,266,034	1.084	8.4%	1,877,971,031	1.385	38.5%	2,454,237,064	1.300	30.0%
2011-12	531,684,992			1,356,166,818			1,887,851,810		
<b>HUMBOLDT</b>	<b>5.8%</b>		<b>5.1%</b>	<b>-2.4%</b>		<b>8.9%</b>	<b>1.2%</b>		<b>2.4%</b>
2020-21	859,122,971	1.032	3.2%	563,055,175	1.132	13.2%	1,422,178,146	1.070	7.0%
2019-20	832,302,479	0.945	-5.5%	497,284,394	0.999	-0.1%	1,329,586,873	0.964	-3.6%
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	1.057	5.7%	554,855,325	2.415	141.5%	1,498,646,620	1.335	33.5%
2015-16	893,114,011	1.048	4.8%	229,712,151	0.318	-68.2%	1,122,826,162	0.713	-28.7%
2014-15	851,993,339	1.218	21.8%	722,611,423	0.906	-9.4%	1,574,604,761	1.052	5.2%
2013-14	699,395,676	1.132	13.2%	797,790,066	1.030	3.0%	1,497,185,743	1.075	7.5%
2012-13	617,691,837	1.096	9.6%	774,895,384	1.082	8.2%	1,392,587,221	1.088	8.8%
2011-12	563,565,847			715,994,025			1,279,559,873		

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YEAR	SECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	UNSECURED SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE	TOTAL PROPERTY SIMPLE	PRICE RELATIVE COMPOUND	PERCENT CHANGE AVERAGE
<b>LANDER</b>	<b>5.1%</b>		<b>5.6%</b>	<b>-4.0%</b>		<b>0.8%</b>	<b>-3.1%</b>		<b>-0.7%</b>
2020-21	313,008,787	1.067	6.7%	1,298,069,955	0.816	-18.4%	1,611,078,742	0.855	-14.5%
2019-20	293,400,992	0.990	-1.0%	1,589,842,960	1.165	16.5%	1,883,243,952	1.134	13.4%
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	0.981	-1.9%	946,717,181	1.321	32.1%	1,303,271,360	1.207	20.7%
2015-16	363,559,303	1.359	35.9%	716,422,881	0.659	-34.1%	1,079,982,184	0.798	-20.2%
2014-15	267,611,581	1.230	23.0%	1,086,422,751	0.586	-41.4%	1,354,034,332	0.654	-34.6%
2013-14	217,578,368	0.920	-8.0%	1,853,304,803	0.871	-12.9%	2,070,883,172	0.876	-12.4%
2012-13	236,570,864	1.104	10.4%	2,128,671,283	1.050	5.0%	2,365,242,147	1.055	5.5%
2011-12	214,197,743			2,027,310,745			2,241,508,488		
<b>LINCOLN</b>	<b>5.8%</b>		<b>5.2%</b>	<b>-8.0%</b>		<b>22.3%</b>	<b>4.3%</b>		<b>5.0%</b>
2020-21	284,248,120	1.000	0.0%	6,163,873	0.669	-33.1%	290,411,993	0.990	-1.0%
2019-20	284,143,264	1.027	2.7%	9,217,614	0.974	-2.6%	293,360,878	1.026	2.6%
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	0.924	-7.6%	6,653,379	0.641	-35.9%	287,368,437	0.915	-8.5%
2015-16	303,688,634	1.095	9.5%	10,377,052	0.101	-89.9%	314,065,686	0.828	-17.2%
2014-15	277,270,238	1.223	22.3%	102,241,101	3.675	267.5%	379,511,339	1.491	49.1%
2013-14	226,687,808	1.190	19.0%	27,818,615	0.745	-25.5%	254,506,423	1.117	11.7%
2012-13	190,422,362	1.020	2.0%	37,334,344	1.672	67.2%	227,756,706	1.089	8.9%
2011-12	186,775,480			22,323,935			209,099,416		

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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
<b>LYON</b>	<b>8.6%</b>		<b>6.8%</b>	<b>8.5%</b>		<b>9.9%</b>	<b>8.6%</b>		<b>6.7%</b>
2020-21	2,190,835,445	1.115	11.5%	156,091,794	1.370	37.0%	2,346,927,239	1.129	12.9%
2019-20	1,964,778,036	1.128	12.8%	113,951,990	1.034	3.4%	2,078,730,026	1.123	12.3%
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	1.075	7.5%	112,113,222	1.319	31.9%	1,590,362,807	1.089	8.9%
2015-16	1,374,813,507	1.085	8.5%	84,970,235	1.032	3.2%	1,459,783,742	1.082	8.2%
2014-15	1,266,884,762	1.128	12.8%	82,302,039	0.605	-39.5%	1,349,186,801	1.072	7.2%
2013-14	1,122,957,020	0.991	-0.9%	136,014,285	1.572	57.2%	1,258,971,305	1.033	3.3%
2012-13	1,132,686,935	0.916	-8.4%	86,516,071	0.977	-2.3%	1,219,203,006	0.920	-8.0%
2011-12	1,236,064,732			88,518,377			1,324,583,109		
<b>MINERAL</b>	<b>9.5%</b>		<b>7.4%</b>	<b>1.7%</b>		<b>24.3%</b>	<b>6.1%</b>		<b>7.1%</b>
2020-21	147,772,234	1.024	2.4%	72,385,169	0.710	-29.0%	220,157,403	0.894	-10.6%
2019-20	144,243,050	1.104	10.4%	101,892,495	3.682	268.2%	246,135,545	1.554	55.4%
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	1.180	18.0%	31,868,436	1.088	8.8%	168,593,080	1.161	16.1%
2015-16	115,904,936	1.109	10.9%	29,296,550	0.587	-41.3%	145,201,486	0.940	-6.0%
2014-15	104,530,094	1.217	21.7%	49,879,511	0.472	-52.8%	154,409,605	0.806	-19.4%
2013-14	85,923,592	1.018	1.8%	105,576,121	1.771	77.1%	191,499,713	1.330	33.0%
2012-13	84,419,213	1.058	5.8%	59,615,296	0.951	-4.9%	144,034,509	1.011	1.1%
2011-12	79,802,598			62,696,263			142,498,861		



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
<b>NYE</b>	<b>9.5%</b>		<b>7.3%</b>	<b>5.6%</b>		<b>8.8%</b>	<b>8.2%</b>		<b>6.9%</b>
2020-21	1,639,981,366	0.966	-3.4%	621,867,914	1.117	11.7%	2,261,849,280	1.004	0.4%
2019-20	1,696,850,159	1.101	10.1%	556,615,749	0.937	-6.3%	2,253,465,908	1.055	5.5%
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	1.165	16.5%	477,760,670	1.050	5.0%	1,726,258,576	1.131	13.1%
2015-16	1,071,246,070	1.098	9.8%	455,172,841	1.187	18.7%	1,526,418,911	1.123	12.3%
2014-15	975,359,046	1.025	2.5%	383,454,215	0.637	-36.3%	1,358,813,261	0.875	-12.5%
2013-14	951,851,374	1.083	8.3%	601,649,706	0.814	-18.6%	1,553,501,080	0.960	-4.0%
2012-13	878,709,085	0.994	-0.6%	739,341,621	1.784	78.4%	1,618,050,706	1.246	24.6%
2011-12	884,351,754			414,472,016			1,298,823,769		
<b>PERSHING</b>	<b>3.8%</b>		<b>5.3%</b>	<b>5.6%</b>		<b>8.0%</b>	<b>4.5%</b>		<b>5.5%</b>
2020-21	204,140,012	1.032	3.2%	136,768,278	0.987	-1.3%	340,908,290	1.013	1.3%
2019-20	197,826,252	0.980	-2.0%	138,556,943	0.810	-19.0%	336,383,195	0.902	-9.8%
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	1.034	3.4%	88,086,957	1.024	2.4%	273,089,317	1.031	3.1%
2015-16	178,835,973	1.022	2.2%	86,028,651	0.762	-23.8%	264,864,624	0.920	-8.0%
2014-15	174,917,764	1.070	7.0%	112,831,989	0.930	-7.0%	287,749,753	1.010	1.0%
2013-14	163,494,998	0.691	-30.9%	121,324,842	0.965	-3.5%	284,819,840	0.786	-21.4%
2012-13	236,636,563	1.556	55.6%	125,778,363	1.379	37.9%	362,414,927	1.490	49.0%
2011-12	152,097,647			91,182,924			243,280,571		

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
<b>STOREY</b>	<b>7.2%</b>		<b>6.4%</b>	<b>98.3%</b>		<b>58.0%</b>	<b>20.9%</b>		<b>16.1%</b>
2020-21	737,876,405	0.995	-0.5%	785,596,802	0.776	-22.4%	1,523,473,207	0.869	-13.1%
2019-20	741,409,524	1.068	6.8%	1,012,119,926	1.016	1.6%	1,753,529,450	1.037	3.7%
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	1.239	23.9%	121,106,695	1.158	15.8%	671,296,724	1.224	22.4%
2015-16	443,891,384	1.104	10.4%	104,609,467	0.925	-7.5%	548,500,851	1.065	6.5%
2014-15	401,993,862	1.006	0.6%	113,142,680	1.069	6.9%	515,136,542	1.019	1.9%
2013-14	399,643,619	1.114	11.4%	105,791,010	1.470	47.0%	505,434,629	1.174	17.4%
2012-13	358,653,095	0.799	-20.1%	71,949,735	0.901	-9.9%	430,602,831	0.815	-18.5%
2011-12	448,660,686			79,815,781			528,476,467		
<b>WASHOE</b>	<b>6.1%</b>		<b>5.1%</b>	<b>4.6%</b>		<b>4.6%</b>	<b>6.0%</b>		<b>5.0%</b>
2020-21	19,002,608,678	1.050	5.0%	984,284,394	1.130	13.0%	19,986,893,072	1.053	5.3%
2019-20	18,106,292,153	1.108	10.8%	871,330,905	0.916	-8.4%	18,977,623,058	1.097	9.7%
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	1.070	7.0%	828,642,314	1.142	14.2%	15,724,520,721	1.073	7.3%
2015-16	13,926,014,002	1.076	7.6%	725,607,047	1.024	2.4%	14,651,621,049	1.073	7.3%
2014-15	12,947,985,158	1.087	8.7%	708,693,572	0.973	-2.7%	13,656,678,729	1.081	8.1%
2013-14	11,910,031,788	1.010	1.0%	728,313,658	1.193	19.3%	12,638,345,446	1.019	1.9%
2012-13	11,792,264,311	0.960	-4.0%	610,687,679	0.877	-12.3%	12,402,951,989	0.956	-4.4%
2011-12	12,283,438,381			696,242,015			12,979,680,397		

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
<b>WHITE PINE</b>	<b>6.5%</b>		<b>5.8%</b>	<b>7.7%</b>		<b>49.2%</b>	<b>7.1%</b>		<b>8.6%</b>
2020-21	341,511,707	1.026	2.6%	433,003,138	1.482	48.2%	774,514,845	1.239	23.9%
2019-20	332,900,589	1.038	3.8%	292,244,318	0.801	-19.9%	625,144,907	0.912	-8.8%
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	0.950	-5.0%	51,744,776	0.399	-60.1%	388,077,359	0.802	-19.8%
2015-16	354,110,048	1.134	13.4%	129,744,327	1.659	65.9%	483,854,375	1.239	23.9%
2014-15	312,348,683	1.039	3.9%	78,193,868	0.544	-45.6%	390,542,551	0.879	-12.1%
2013-14	300,535,713	1.074	7.4%	143,863,967	0.434	-56.6%	444,399,680	0.727	-27.3%
2012-13	279,885,949	1.300	30.0%	331,131,522	1.292	29.2%	611,017,472	1.296	29.6%
2011-12	215,369,200			256,198,155			471,567,354		
<b>STATEWIDE</b>	<b>7.6%</b>		<b>6.1%</b>	<b>3.6%</b>		<b>4.1%</b>	<b>7.1%</b>		<b>5.8%</b>
2020-21	132,281,421,187	1.070	7.0%	13,550,040,124	1.191	19.1%	145,831,461,311	1.081	8.1%
2019-20	123,577,381,866	1.097	9.7%	11,379,461,066	0.861	-13.9%	134,956,842,932	1.072	7.2%
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	1.070	7.0%	10,618,021,918	1.168	16.8%	110,541,497,711	1.079	7.9%
2015-16	93,391,032,182	1.110	11.0%	9,093,871,187	0.889	-11.1%	102,484,903,369	1.086	8.6%
2014-15	84,158,086,654	1.125	12.5%	10,231,007,966	0.889	-11.1%	94,389,094,620	1.093	9.3%
2013-14	74,812,465,329	1.016	1.6%	11,510,374,610	0.948	-5.2%	86,322,839,939	1.007	0.7%
2012-13	73,627,370,155	0.938	-6.2%	12,135,717,833	1.182	18.2%	85,763,087,988	0.966	-3.4%
2011-12	78,507,118,828			10,267,725,269			88,774,844,097		

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
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SOURCES:	2011-12 TO 2018-19 ALL	DOT STATISTICAL ANALYSIS OF TAX ROLL					FINAL		
	2019-20 SECURED	DOT SEGREGATION REPORT			OCT 2019		FINAL		
	2018-19 UNSECURED	DOT SEGREGATION REPORT			OCT 2019		FINAL		
	2019-20 SECURED	DOT SEGREGATION REPORT			JAN 2020		PROJECTIONS		
	2019-20 UNSECURED	DOT SEGREGATION REPORT			JAN 2020		PROJECTIONS		

**NEVADA DEPARTMENT OF TAXATION**  
**NRS 361.4722 TAX CAP**  
**2020-21 DATA SOURCES**

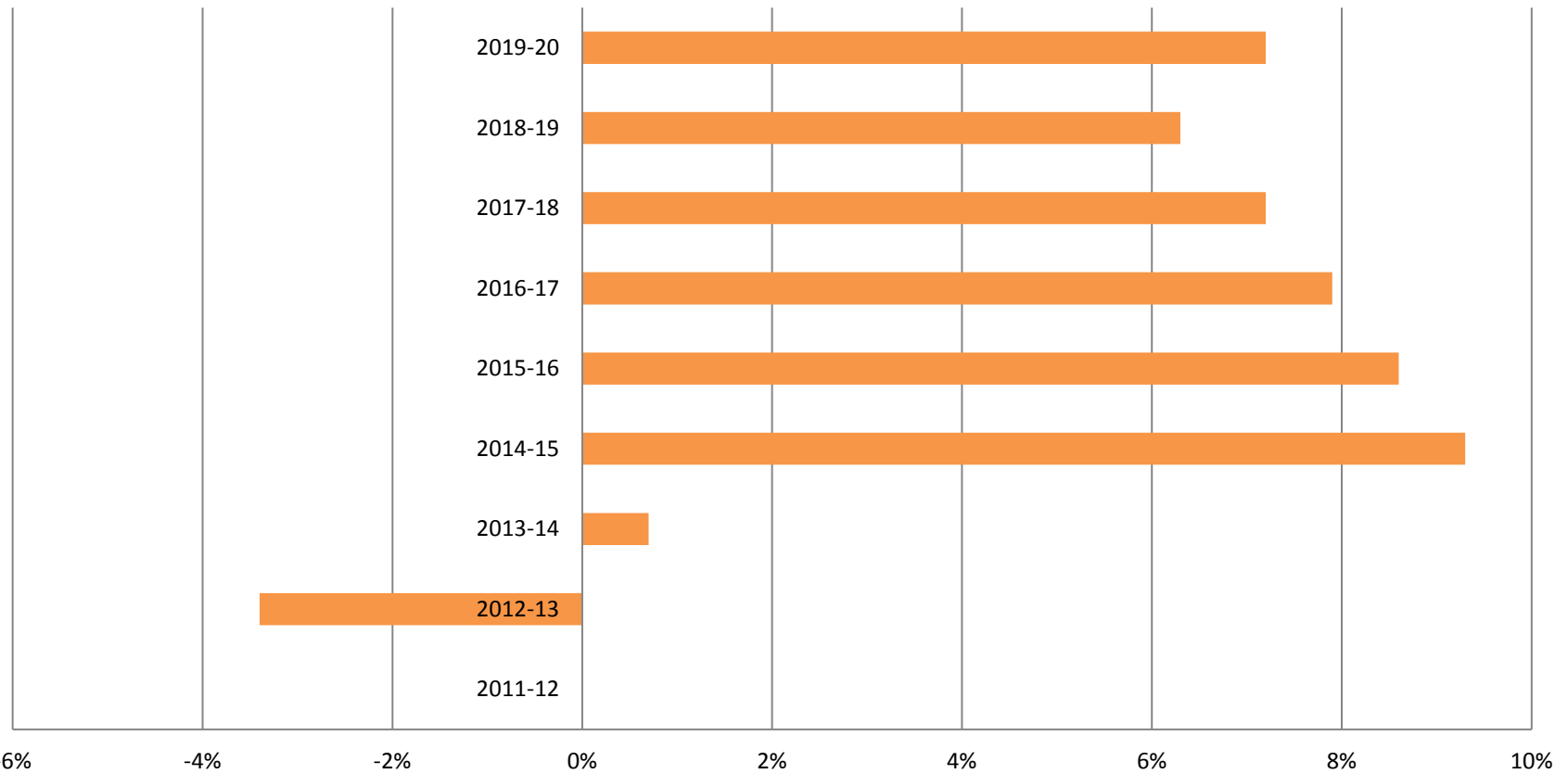
**SECURED**

2020-21	=SUM('[2020 JAN Segregation.xlsx]CC!\$J\$8,[2020 JAN Segregation.xlsx]CC!\$N\$8,[2020 JAN Segregation.xlsx]CC!\$O\$8,[2020 JAN Segregation.xlsx]CC!\$Q\$8)	2020-21 (F) TOTAL SECURED + (I) SECURED REDEV + (J) UNITARY REDEV + 6 MO CWIP
2019-20	=SUM('[2019 OCT Segregation.xlsx]CC!\$J\$8,[2019 OCT Segregation.xlsx]CC!\$N\$8,[2019 OCT Segregation.xlsx]CC!\$O\$8,[2019 OCT Segregation.xlsx]CC!\$Q\$8)	2019-20 (F) TOTAL SECURED + (I) SECURED REDEV + (J) UNITARY REDEV + 6 MO CWIP
2018-19	=S:\Div - DOAS\Locally Assessed\SAR\2018\SAR 18-19.xlsx]CC report!\$B\$30	TOTAL SECURED 2018-19
2017-18	=S:\Div - DOAS\Locally Assessed\SAR\2017\SAR 17-18 rev.xlsx]CC reort!\$B\$30	TOTAL SECURED 2017-18

**UNSECURED**

2020-21	='[2020 JAN Segregation.xlsx]CC!\$Q\$108+'[[2020 JAN Segregation.xlsx] CC!\$D\$8+'[[2020 JAN Segregation.xlsx]CC!\$E\$8+'[[2020 JAN Segregation.xlsx]CC!\$F\$8+'[[2020 JAN Segregation.xlsx]CC!\$M\$8 +'[[2020 JAN Segregation.xlsx]CC!\$R\$8+'[[2020 JAN Segregation.xlsx] CC!\$P\$8	2020-21 Ma + (A) SUPP REAL + (B) NEW PI & MH + (C) OTHER NEW + UNSEC REDEV + 12 MO CWIP + NET PROCEEDS
2019-20	='[2019 OCT Segregation.xlsx]CC!\$Q\$108+'[[2019 OCT Segregation.xlsx] CC!\$D\$8+'[[2019 OCT Segregation.xlsx]CC!\$E\$8+'[[2019 OCT Segregation.xlsx]CC!\$F\$8+'[[2019 OCT Segregation.xlsx]CC!\$M\$8 +'[[2019 OCT Segregation.xlsx]CC!\$R\$8+'[[2019 OCT Segregation.xlsx] CC!\$P\$8	2019-20 Ma + (A) SUPP REAL + (B) NEW PI & MH + (C) OTHER NEW + UNSEC REDEV + 12 MO CWIP + NET PROCEEDS
2018-19	=S:\Div - DOAS\Locally Assessed\SAR\2018\SAR 18-19.xlsx]CC report!\$D\$30	TOTAL UNSECURED 2018-19
2017-18	=S:\Div - DOAS\Locally Assessed\SAR\2017\SAR 17-18 REV.xlsx]CC report!\$D\$30	TOTAL UNSECURED 2017-18

## STATEWIDE ASSESSMENT GROWTH RATE YEAR TO YEAR



	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
■ Growth Rate	0%	-3%	1%	9%	9%	8%	7%	6%	7%

## ASSESSED VALUATION YEAR TO YEAR

