

STATE OF NEVADA
DEPARTMENT OF TAXATION



2008-2009

IMPROVEMENT FACTOR REPORT

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Division of Assessment Standards

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2008-2009 Improvement Factor Report

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 1 of each year. Then, on or before May 15th 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. No objections were received by the Department.

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 to determine the increases or decreases in typical building costs. For the 2008-2009 tax cycle, the Department used the following sources of information to estimate the rate of change in costs:

Sources:

1. Study of Marshall-Swift Costing Service cost manual, by region
2. Survey of Area Contractors

For the 2008-2009 tax cycle, the Department recommends that a statewide factor of 1.05 be applied to non-reappraised improvements. This is a statewide average supported by the sources 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.

Area Contractor Survey

Area contractors are annually surveyed to determine whether building costs have gone up, down, or stayed the same, as well as to determine the approximate percentage change the contractors experienced during the period from September 2005 to September 2006. The survey was updated this year to include additional information about the type of contracting engaged in, as well as more specific information about the overall cost change experienced, broken out by

skilled labor, common labor, indirect costs, concrete, steel, lumber, and other material. Over 300 contractors responded to the survey.

Study of Marshall-Swift Costing Service Cost Manual

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 October 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 twenty-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 October 1st of 2005 to October 1st of 2006, 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 1.05.

These factors are produced based on data from October 1, 2005 to October 1, 2006 and applied to improvements for a lien date in July, 2008. 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, 2008 lien date.

Conclusions and Recommendations

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 1.05%.

NEVADA DEPARTMENT OF TAXATION
 2007 IMPROVEMENT FACTOR STUDY
 2008-2009 ADOPTED IMPROVEMENT FACTORS

COMPUTED FROM THE MARSHALL SWIFT RESIDENTIAL & COMMERCIAL MANUALS

FACTOR AREA	ROUNDED FACTOR	RAW FACTOR	WEIGHT	FACTOR SHARE
CARSON CITY	1.05	1.053	15.2%	0.1603
ELKO	1.05	1.055	5.9%	0.0627
FALLON	1.05	1.050	8.1%	0.0854
LINCOLN COUNTY	1.05	1.055	0.4%	0.0039
NYE COUNTY	1.05	1.047	3.6%	0.0377
RENO - SPARKS	1.05	1.052	59.0%	0.6205
LAKE TAHOE	1.06	1.064	7.8%	0.0827
STATEWIDE	1.05	1.053	100.0%	1.0533
LAS VEGAS	1.05	1.054	N/A	N/A

NEVADA DEPARTMENT OF TAXATION
2008-2009 IMPROVEMENT FACTOR STUDY
CARSON CITY IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/05 *	LOCAL MULTIPLIER 10/06 *	PRICE RELATIVE 10/06 / 10/05 (C / B)	COMPARATIVE COST MULTIPLIER 10/06>10/05 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
COMMERCIAL									
A	1.11	1.11	1.0000	1.087	1.0870	0.040	0.0435		
B	1.08	1.08	1.0000	1.085	1.0850	0.040	0.0434		
C	1.07	1.07	1.0000	1.090	1.0900	0.500	0.5450		
D	1.07	1.07	1.0000	1.087	1.0870	0.250	0.2718		
S	1.10	1.10	1.0000	1.088	1.0880	0.170	0.1850		
ALL COMMERCIAL						1.000	1.0886	0.3169	0.3450
RESIDENTIAL									
FRAME	1.08	1.06	0.9815	1.055	1.0355	0.800	0.8284		
MASONRY	1.07	1.06	0.9907	1.054	1.0441	0.200	0.2088		
ALL RESIDENTIAL						1.000	1.0372	0.6831	0.7085
CARSON CITY COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0535
PROPOSED CARSON CITY IMPROVEMENT FACTOR									1.0500
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0500

* 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
**** 2005-06 STATISTICAL ANALYSIS OF THE TAX ROLL

**NEVADA DEPARTMENT OF TAXATION
2008-2009 IMPROVEMENT FACTOR STUDY**

ELKO IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/05 *	LOCAL MULTIPLIER 10/06 *	PRICE RELATIVE 10/06 / 10/05 (C / B)	COMPARATIVE COST MULTIPLIER 10/06>10/05 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
COMMERCIAL									
A	1.05	1.04	0.9905	1.087	1.0766	0.040	0.0431		
B	1.04	1.03	0.9904	1.085	1.0746	0.040	0.0430		
C	1.05	1.03	0.9810	1.090	1.0692	0.500	0.5346		
D	1.04	1.01	0.9712	1.087	1.0556	0.250	0.2639		
S	1.05	1.04	0.9905	1.088	1.0776	0.170	0.1832		
ALL COMMERCIAL						1.000	1.0678	0.4440	0.4741
RESIDENTIAL									
FRAME	1.03	1.02	0.9903	1.055	1.0448	0.800	0.8358		
MASONRY	1.05	1.04	0.9905	1.054	1.0440	0.200	0.2088		
ALL RESIDENTIAL						1.000	1.0446	0.5560	0.5808
ELKO COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0549
PROPOSED ELKO IMPROVEMENT FACTOR									1.0500
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0500

* 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

**** 2005-06 STATISTICAL ANALYSIS OF THE TAX ROLL

**NEVADA DEPARTMENT OF TAXATION
2008-2009 IMPROVEMENT FACTOR STUDY**

FALLON IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/05 *	LOCAL MULTIPLIER 10/06 *	PRICE RELATIVE 10/06 / 10/05 (C / B)	COMPARATIVE COST MULTIPLIER 10/06>10/05 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
COMMERCIAL									
A	1.03	1.03	1.0000	1.087	1.0870	0.040	0.0435		
B	1.01	1.01	1.0000	1.085	1.0850	0.040	0.0434		
C	1.02	1.02	1.0000	1.090	1.0900	0.500	0.5450		
D	1.01	1.01	1.0000	1.087	1.0870	0.250	0.2718		
S	1.04	1.04	1.0000	1.088	1.0880	0.170	0.1850		
ALL COMMERCIAL						1.000	1.0886	0.2561	0.2787
RESIDENTIAL									
FRAME	1.02	1.00	0.9804	1.055	1.0343	0.800	0.8275		
MASONRY	1.02	1.01	0.9902	1.054	1.0437	0.200	0.2087		
ALL RESIDENTIAL						1.000	1.0362	0.7439	0.7709
FALLON COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0496
PROPOSED FALLON IMPROVEMENT FACTOR									1.0500
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0500

* 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
**** 2005-06 STATISTICAL ANALYSIS OF THE TAX ROLL

**NEVADA DEPARTMENT OF TAXATION
2008-2009 IMPROVEMENT FACTOR STUDY**

LAS VEGAS IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/05 *	LOCAL MULTIPLIER 10/06 *	PRICE RELATIVE 10/06 / 10/05 (C / B)	COMPARATIVE COST MULTIPLIER 10/06>10/05 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
COMMERCIAL									
A	1.13	1.10	0.9735	1.087	1.0581	0.040	0.0423		
B	1.13	1.10	0.9735	1.085	1.0562	0.040	0.0422		
C	1.12	1.10	0.9821	1.090	1.0705	0.500	0.5353		
D	1.12	1.11	0.9911	1.087	1.0773	0.250	0.2693		
S	1.12	1.09	0.9732	1.088	1.0589	0.170	0.1800		
ALL COMMERCIAL						1.000	1.0692	0.3429	0.3666
RESIDENTIAL									
FRAME	1.13	1.12	0.9912	1.055	1.0457	0.800	0.8365		
MASONRY	1.12	1.11	0.9911	1.054	1.0446	0.200	0.2089		
ALL RESIDENTIAL						1.000	1.0454	0.6571	0.6870
LAS VEGAS COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0536
PROPOSED LAS VEGAS IMPROVEMENT FACTOR									1.0500
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0500

* 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

**** 2005-06 STATISTICAL ANALYSIS OF THE TAX ROLL

**NEVADA DEPARTMENT OF TAXATION
2008-2009 IMPROVEMENT FACTOR STUDY**

LINCOLN COUNTY IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/05 *	LOCAL MULTIPLIER 10/06 *	PRICE RELATIVE 10/06 / 10/05 (C / B)	COMPARATIVE COST MULTIPLIER 10/06>10/05 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
COMMERCIAL									
A	1.02	0.99	0.9706	1.087	1.0550	0.040	0.0422		
B	1.04	1.01	0.9712	1.085	1.0537	0.040	0.0421		
C	1.04	1.02	0.9808	1.090	1.0690	0.500	0.5345		
D	1.03	1.02	0.9903	1.087	1.0764	0.250	0.2691		
S	1.01	0.98	0.9703	1.088	1.0557	0.170	0.1795		
ALL COMMERCIAL						1.000	1.0674	0.4378	0.4673
RESIDENTIAL									
FRAME	1.04	1.03	0.9904	1.055	1.0449	0.800	0.8359		
MASONRY	1.04	1.03	0.9904	1.054	1.0439	0.200	0.2088		
ALL RESIDENTIAL						1.000	1.0447	0.5622	0.5873
LINCOLN COUNTY COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0546
PROPOSED LINCOLN COUNTY IMPROVEMENT FACTOR									1.0500
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0500

* 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
**** 2005-06 STATISTICAL ANALYSIS OF THE TAX ROLL

**NEVADA DEPARTMENT OF TAXATION
2008-2009 IMPROVEMENT FACTOR STUDY**

NYE COUNTY IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/05 *	LOCAL MULTIPLIER 10/06 *	PRICE RELATIVE 10/06 / 10/05 (C / B)	COMPARATIVE COST MULTIPLIER 10/06>10/05 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
COMMERCIAL									
A	0.97	0.97	1.0000	1.087	1.0870	0.040	0.0435		
B	0.95	0.95	1.0000	1.085	1.0850	0.040	0.0434		
C	0.93	0.93	1.0000	1.090	1.0900	0.500	0.5450		
D	0.89	0.89	1.0000	1.087	1.0870	0.250	0.2718		
S	0.96	0.96	1.0000	1.088	1.0880	0.170	0.1850		
ALL COMMERCIAL						1.000	1.0886	0.2357	0.2566
RESIDENTIAL									
FRAME	0.90	0.88	0.9778	1.055	1.0316	0.800	0.8252		
MASONRY	0.93	0.92	0.9892	1.054	1.0427	0.200	0.2085		
ALL RESIDENTIAL						1.000	1.0338	0.7643	0.7901
NYE COUNTY COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0467
PROPOSED NYE COUNTY IMPROVEMENT FACTOR									1.0500
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0500

* 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

**** 2005-06 STATISTICAL ANALYSIS OF THE TAX ROLL

**NEVADA DEPARTMENT OF TAXATION
2008-2009 IMPROVEMENT FACTOR STUDY**

RENO - SPARKS IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/05 *	LOCAL MULTIPLIER 10/06 *	PRICE RELATIVE 10/06 / 10/05 (C / B)	COMPARATIVE COST MULTIPLIER 10/06>10/05 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
COMMERCIAL									
A	1.11	1.11	1.0000	1.087	1.0870	0.040	0.0435		
B	1.09	1.09	1.0000	1.085	1.0850	0.040	0.0434		
C	1.08	1.07	0.9907	1.090	1.0799	0.500	0.5400		
D	1.06	1.06	1.0000	1.087	1.0870	0.250	0.2718		
S	1.10	1.10	1.0000	1.088	1.0880	0.170	0.1850		
ALL COMMERCIAL						1.000	1.0835	0.3317	0.3594
RESIDENTIAL									
FRAME	1.07	1.05	0.9813	1.055	1.0353	0.800	0.8282		
MASONRY	1.07	1.06	0.9907	1.054	1.0441	0.200	0.2088		
ALL RESIDENTIAL						1.000	1.0371	0.6683	0.6931
RENO - SPARKS COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0525
PROPOSED RENO - SPARKS IMPROVEMENT FACTOR									1.0500
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0500

* 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

**** 2005-06 STATISTICAL ANALYSIS OF THE TAX ROLL

**NEVADA DEPARTMENT OF TAXATION
2008-2009 IMPROVEMENT FACTOR STUDY**

LAKE TAHOE IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/05 *	LOCAL MULTIPLIER 10/06 *	PRICE RELATIVE 10/06 / 10/05 (C / B)	COMPARATIVE COST MULTIPLIER 10/06>10/05 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
COMMERCIAL									
A	1.19	1.19	1.0000	1.087	1.0870	0.040	0.0435		
B	1.18	1.17	0.9915	1.085	1.0758	0.040	0.0430		
C	1.18	1.18	1.0000	1.090	1.0900	0.500	0.5450		
D	1.18	1.19	1.0085	1.087	1.0962	0.250	0.2741		
S	1.19	1.19	1.0000	1.088	1.0880	0.170	0.1850		
ALL COMMERCIAL						1.000	1.0905	0.2998	0.3269
RESIDENTIAL									
FRAME	1.18	1.18	1.0000	1.055	1.0550	0.800	0.8440		
MASONRY	1.18	1.17	0.9915	1.054	1.0451	0.200	0.2090		
ALL RESIDENTIAL						1.000	1.0530	0.7002	0.7374
								1.0000	1.0643
									PROPOSED LAKE TAHOE IMPROVEMENT FACTOR 1.0600
									WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR 1.0500

* 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
**** 2005-06 STATISTICAL ANALYSIS OF THE TAX ROLL

**NEVADA DEPARTMENT OF TAXATION
2008-2009 IMPROVEMENT FACTOR STUDY**

STATEWIDE IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/05 *	LOCAL MULTIPLIER 10/06 *	PRICE RELATIVE 10/06 / 10/05 (C / B)	COMPARATIVE COST MULTIPLIER 10/06>10/05 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
COMMERCIAL									
A	1.05	1.04	0.9905	1.087	1.0766	0.040	0.0431		
B	1.04	1.04	1.0000	1.085	1.0850	0.040	0.0434		
C	1.04	1.04	1.0000	1.090	1.0900	0.500	0.5450		
D	1.02	1.01	0.9902	1.087	1.0763	0.250	0.2691		
S	1.05	1.05	1.0000	1.088	1.0880	0.170	0.1850		
ALL COMMERCIAL						1.000	1.0855	0.3244	0.3522
RESIDENTIAL									
FRAME	1.02	1.01	0.9902	1.055	1.0447	0.800	0.8357		
MASONRY	1.04	1.03	0.9904	1.054	1.0439	0.200	0.2088		
ALL RESIDENTIAL						1.000	1.0445	0.6756	0.7056
								1.0000	1.0578
									PROPOSED STATEWIDE IMPROVEMENT FACTOR 1.0600
									WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR 1.0500

* 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
**** 2005-06 STATISTICAL ANALYSIS OF THE TAX ROLL

**NEVADA DEPARTMENT OF TAXATION
2008-2009 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%	300,880,399	542,631,508	843,511,907	35.7%	64.3%	7.4%
	DOUGLAS	68.00%	208,191,141	601,192,395	809,383,536	25.7%	74.3%	7.1%
	STOREY	100.00%	42,409,947	44,813,103	87,223,050	48.6%	51.4%	0.8%
AREA TOTAL			551,481,487	1,188,637,006	1,740,118,493	31.7%	68.3%	15.2%
ELKO	ELKO	100.00%	209,115,063	271,468,427	480,583,490	43.5%	56.5%	4.2%
	EUREKA	100.00%	11,449,916	4,738,581	16,188,497	70.7%	29.3%	0.1%
	HUMBOLDT	100.00%	66,470,143	82,217,289	148,687,432	44.7%	55.3%	1.3%
	LANDER	100.00%	14,766,706	19,503,833	34,270,539	43.1%	56.9%	0.3%
AREA TOTAL			301,801,828	377,928,130	679,729,958	44.4%	55.6%	5.9%
FALLON	CHURCHILL	100.00%	76,589,262	171,527,098	248,116,360	30.9%	69.1%	2.2%
	LYON	100.00%	125,186,706	484,174,365	609,361,071	20.5%	79.5%	5.3%
	MINERAL	100.00%	12,850,432	18,378,577	31,229,009	41.1%	58.9%	0.3%
	PERSHING	100.00%	23,654,904	18,226,900	41,881,804	56.5%	43.5%	0.4%
AREA TOTAL			238,281,304	692,306,940	930,588,244	25.6%	74.4%	8.1%
LAS VEGAS	CLARK	100.00%	11,040,096,362	21,156,477,726	32,196,574,088	34.3%	65.7%	N/A
LINCOLN COUNTY	LINCOLN	100.00%	18,499,925	23,758,448	42,258,373	43.8%	56.2%	0.4%
	WHITE PINE	100.00%	33,046,186	42,177,138	75,223,324	43.9%	56.1%	0.7%
AREA TOTAL			51,546,111	65,935,586	117,481,697	43.9%	56.1%	1.0%
NYE COUNTY	ESMERALDA	100.00%	2,132,052	2,631,506	4,763,558	44.8%	55.2%	0.0%
	NYE	100.00%	95,021,479	312,432,258	407,453,737	23.3%	76.7%	3.6%
AREA TOTAL			97,153,531	315,063,764	412,217,295	23.6%	76.4%	3.6%
RENO - SPARKS	WASHOE	93.00%	2,236,004,888	4,505,011,117	6,741,016,005	33.2%	66.8%	59.0%
LAKE TAHOE	DOUGLAS	32.00%	97,972,302	282,914,068	380,886,370	25.7%	74.3%	3.3%
	WASHOE	7.00%	168,301,443	339,086,858	507,388,301	33.2%	66.8%	4.4%
AREA TOTAL			266,273,745	622,000,926	888,274,671	30.0%	70.0%	7.8%
STATEWIDE	TOTALS	100.00%	14,782,639,256	28,923,361,195	43,706,000,451	33.8%	66.2%	100.0%
	CLARK	-73.67%	(11,040,096,362)	(21,156,477,726)	(32,196,574,088)	34.3%	65.7%	100.0%
ALL AREAS EXCEPT LAS VEGAS		26.33%	3,709,496,708	7,724,706,331	11,434,203,039	32.4%	67.6%	100.0%

**NEVADA DEPARTMENT OF TAXATION
2008 -2009 IMPROVEMENT FACTOR STUDY
STATISTICAL ANALYSIS OF THE TAX ROLL 2005-06**

COUNTY	COMMERCIAL / INDUSTRIAL			RESIDENTIAL				ALL PROPERTY		
	COMMERCIAL	INDUSTRIAL	TOTAL VALUE	SINGLE FAMILY	CONDO	MULTI-FAMILY	TOTAL VALUE	TOTAL VALUE	COMMERCIAL	RESIDENTIAL
CARSON CITY	255,400,001	45,480,398	300,880,399	458,905,471	20,563,098	63,162,939	542,631,508	843,511,907	64.3%	35.7%
CHURCHILL	64,038,854	12,550,408	76,589,262	151,984,910	245,539	19,296,649	171,527,098	248,116,360	69.1%	30.9%
CLARK	10,094,253,351	945,843,011	11,040,096,362	16,838,795,577	1,920,858,967	2,396,823,182	21,156,477,726	32,196,574,088	65.7%	34.3%
DOUGLAS	260,560,590	45,602,853	306,163,443	747,328,960	56,634,843	80,142,660	884,106,463	1,190,269,906	74.3%	25.7%
ELKO	188,059,278	21,055,785	209,115,063	236,810,952	2,789,380	31,868,095	271,468,427	480,583,490	56.5%	43.5%
ESMERALDA	2,106,148	25,904	2,132,052	1,403,096	0	1,228,410	2,631,506	4,763,558	55.2%	44.8%
EUREKA	10,118,974	1,330,942	11,449,916	3,647,200	0	1,091,381	4,738,581	16,188,497	29.3%	70.7%
HUMBOLDT	56,043,913	10,426,230	66,470,143	74,468,634	0	7,748,655	82,217,289	148,687,432	55.3%	44.7%
LANDER	12,415,814	2,350,892	14,766,706	17,212,987	437	2,290,409	19,503,833	34,270,539	56.9%	43.1%
LINCOLN	14,564,810	3,935,115	18,499,925	21,562,182	36,340	2,159,926	23,758,448	42,258,373	56.2%	43.8%
LYON	62,363,526	62,823,180	125,186,706	453,901,948	17,615	30,254,802	484,174,365	609,361,071	79.5%	20.5%
MINERAL	10,293,940	2,556,492	12,850,432	16,159,861	0	2,218,716	18,378,577	31,229,009	58.9%	41.1%
NYE	93,999,878	1,021,601	95,021,479	271,753,373	2,235,138	38,443,747	312,432,258	407,453,737	76.7%	23.3%
PERSHING	22,519,536	1,135,368	23,654,904	15,265,616	0	2,961,284	18,226,900	41,881,804	43.5%	56.5%
STOREY	10,261,738	32,148,209	42,409,947	43,121,931	0	1,691,172	44,813,103	87,223,050	51.4%	48.6%
WASHOE	1,840,293,619	564,012,712	2,404,306,331	3,976,914,048	359,032,509	508,151,418	4,844,097,975	7,248,404,306	66.8%	33.2%
WHITE PINE	26,511,912	6,534,274	33,046,186	38,079,524	0	4,097,614	42,177,138	75,223,324	56.1%	43.9%
TOTALS	13,023,805,882	1,758,833,374	14,782,639,256	23,367,316,270	2,362,413,866	3,193,631,059	28,923,361,195	43,706,000,451	66.2%	33.8%

**NEVADA DEPARTMENT OF TAXATION
2008-2009 IMPROVEMENT FACTOR STUDY
CARSON CITY**

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4%	4%	50%	25%	17%	80%	20%
	A TYPE M&S FACTOR	B TYPE M&S FACTOR	C TYPE M&S FACTOR	D TYPE M&S FACTOR	S TYPE M&S FACTOR	FRAME M&S FACTOR	MASONRY M&S FACTOR
2006	1.11	1.08	1.07	1.07	1.10	1.06	1.06
2005	1.11	1.08	1.07	1.07	1.10	1.08	1.07
2004	1.13	1.09	1.09	1.10	1.12	1.10	1.09
2003	1.10	1.08	1.07	1.07	1.09	1.07	1.07
2002	1.10	1.08	1.08	1.09	1.11	1.09	1.08
2001	1.10	1.07	1.07	1.09	1.10	1.08	1.07
2000	1.10	1.08	1.08	1.09	1.11	1.10	1.09
1999	1.12	1.10	1.13	1.11	1.11	1.11	1.12
1998	1.14	1.13	1.15	1.14	1.13	1.14	1.15
1997	1.16	1.14	1.16	1.16	1.14	1.15	1.15
1996	1.14	1.11	1.16	1.17	1.13	1.16	1.15
1995	1.13	1.09	1.14	1.12	1.13	1.14	1.14
1994	1.12	1.09	1.13	1.13	1.13	1.14	1.14
1993	1.13	1.10	1.14	1.13	1.16	1.13	1.14
1992	1.11	1.08	1.11	1.11	1.14	1.13	1.12
1991	1.11	1.08	1.11	1.12	1.14	1.12	1.11
1990	1.12	1.09	1.11	1.10	1.11	1.11	1.12
1989	1.13	1.09	1.10	1.09	1.11	1.09	1.10
1988	1.12	1.09	1.09	1.09	1.10	1.08	1.08
1987	1.10	1.09	1.08	1.08	1.08	1.07	1.08
1986	1.10	1.09	1.08	1.07	1.08	1.07	1.08
1985	1.09	1.09	1.08	1.07	1.07	1.07	1.08
1984	1.08	1.08	1.07	1.06	1.07	1.05	1.06
1983	1.07	1.07	1.06	1.05	1.07	1.05	1.06
1982	1.08	1.08	1.07	1.06	1.08	1.06	1.07
1981	1.09	1.08	1.07	1.05	1.09	1.04	1.06

**NEVADA DEPARTMENT OF TAXATION
2008-2009 IMPROVEMENT FACTOR STUDY
CARSON CITY**

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12	
	4%	4%	50%	25%	17%	80%	20%
	A TYPE M&S FACTOR	B TYPE M&S FACTOR	C TYPE M&S FACTOR	D TYPE M&S FACTOR	S TYPE M&S FACTOR	FRAME M&S FACTOR	MASONRY M&S FACTOR
2006	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2005	1.048	1.044	1.041	1.039	1.045	1.061	1.054
2004	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2003	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2002	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2001	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2000	1.039	1.037	1.042	1.041	1.035	1.053	1.044
1999	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1998	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1997	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1996	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1995	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1994	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1993	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1992	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1991	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1990	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1989	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1988	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1987	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1986	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1985	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1984	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1983	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1982	1.028	1.025	1.023	1.014	1.024	1.028	1.034
1981	1.087	1.086	1.085	1.076	1.080	1.093	1.096

**NEVADA DEPARTMENT OF TAXATION
2008-2009 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
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
1983-84	0.043480	0.043440	0.542500	0.266462	0.183600	1.079482	0.874400	0.217151	1.091551

**NEVADA DEPARTMENT OF TAXATION
2008-2009 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	
2008-09	1.088590	0.3169218	0.344998	1.037200	0.6830782	0.708489	1.053487
2007-08	1.020648	0.3169218	0.323466	1.040299	0.6830782	0.710606	1.034071
2006-07	1.123158	0.3169218	0.355953	1.132701	0.6830782	0.773723	1.129677
2005-06	1.006644	0.3169218	0.319027	0.997832	0.6830782	0.681597	1.000625
2004-05	1.029437	0.3169218	0.326251	1.033297	0.6830782	0.705823	1.032074
2003-04	1.002727	0.3169218	0.317786	0.990228	0.6830782	0.676403	0.994189
2002-03	1.011001	0.3169218	0.320408	1.038018	0.6830782	0.709047	1.029456
2001-02	1.017700	0.3169218	0.322531	0.998852	0.6830782	0.682294	1.004825
2000-01	0.997486	0.3169218	0.316125	1.000009	0.6830782	0.683084	0.999209
1999-00	1.039497	0.3169218	0.329439	1.035200	0.6830782	0.707123	1.036562
1998-99	1.032750	0.3169218	0.327301	1.025954	0.6830782	0.700807	1.028108
1997-98	1.020918	0.3169218	0.323551	1.003600	0.6830782	0.685537	1.009089
1996-97	1.027487	0.3169218	0.325633	1.014729	0.6830782	0.693139	1.018772
1995-96	1.063851	0.3169218	0.337157	1.070346	0.6830782	0.731130	1.068288
1994-95	1.007718	0.3169218	0.319368	1.042240	0.6830782	0.711931	1.031299
1993-94	1.024223	0.3169218	0.324599	1.005987	0.6830782	0.687168	1.011767
1992-93	1.030562	0.3169218	0.326607	1.038885	0.6830782	0.709640	1.036247
1991-92	1.025900	0.3169218	0.325130	1.029507	0.6830782	0.703234	1.028364
1990-91	1.043709	0.3169218	0.330774	1.038486	0.6830782	0.709367	1.040141
1989-90	1.013864	0.3169218	0.321316	1.004600	0.6830782	0.686220	1.007536
1988-89	1.003513	0.3169218	0.318035	1.020400	0.6830782	0.697013	1.015048
1987-88	1.025742	0.3169218	0.325080	1.035927	0.6830782	0.707619	1.032699
1986-87	1.030194	0.3169218	0.326491	1.083000	0.6830782	0.739774	1.066265
1985-86	1.035867	0.3169218	0.328289	1.043877	0.6830782	0.713050	1.041338
1984-85	1.021640	0.3169218	0.323780	1.046966	0.6830782	0.715160	1.038940
1983-84	1.079482	0.3169218	0.342111	1.091551	0.6830782	0.745615	1.087726

NEVADA DEPARTMENT OF TAXATION

2008-2009 IMPROVEMENT FACTOR STUDY

ELKO

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4%	4%	50%	25%	17%	80%	20%
	A TYPE M&S FACTOR	B TYPE M&S FACTOR	C TYPE M&S FACTOR	D TYPE M&S FACTOR	S TYPE M&S FACTOR	FRAME M&S FACTOR	MASONRY M&S FACTOR
2006	1.04	1.03	1.03	1.01	1.04	1.02	1.04
2005	1.05	1.04	1.05	1.04	1.05	1.03	1.05
2004	1.07	1.06	1.08	1.07	1.07	1.08	1.09
2003	1.07	1.07	1.09	1.08	1.07	1.07	1.08
2002	1.07	1.07	1.08	1.08	1.07	1.07	1.07
2001	1.06	1.05	1.07	1.07	1.06	1.06	1.06
2000	1.03	1.02	1.04	1.04	1.03	1.04	1.04
1999	1.04	1.04	1.06	1.04	1.03	1.04	1.05
1998	1.06	1.07	1.08	1.07	1.05	1.08	1.10
1997	1.08	1.08	1.11	1.10	1.06	1.09	1.10
1996	1.07	1.07	1.10	1.10	1.04	1.09	1.09
1995	1.06	1.05	1.08	1.05	1.04	1.05	1.08
1994	1.05	1.05	1.07	1.13	1.04	1.07	1.14
1993	1.06	1.06	1.08	1.06	1.07	1.06	1.08
1992	1.04	1.04	1.05	1.04	1.05	1.06	1.06
1991	1.04	1.04	1.05	1.05	1.05	1.05	1.05
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	1.04	1.03	1.03	1.03	1.04
1987	1.04	1.04	1.03	1.02	1.02	1.01	1.02
1986	1.04	1.04	1.03	1.02	1.02	1.02	1.03
1985	1.04	1.04	1.03	1.02	1.02	1.03	1.04
1984	1.05	1.05	1.03	1.02	1.03	1.03	1.04
1983	1.04	1.04	1.02	1.00	1.03	1.02	1.03
1982	1.02	1.02	1.00	0.98	1.01	0.97	0.99
1981	1.07	1.07	1.10	1.10	1.04	1.04	1.06

**NEVADA DEPARTMENT OF TAXATION
2008-2009 IMPROVEMENT FACTOR STUDY
ELKO**

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12	
	4%	4%	50%	25%	17%	80%	20%
	A TYPE M&S FACTOR	B TYPE M&S FACTOR	C TYPE M&S FACTOR	D TYPE M&S FACTOR	S TYPE M&S FACTOR	FRAME M&S FACTOR	MASONRY M&S FACTOR
2006	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2005	1.048	1.044	1.041	1.039	1.045	1.061	1.054
2004	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2003	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2002	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2001	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2000	1.039	1.037	1.042	1.041	1.035	1.053	1.044
1999	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1998	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1997	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1996	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1995	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1994	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1993	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1992	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1991	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1990	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1989	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1988	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1987	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1986	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1985	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1984	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1983	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1982	1.028	1.025	1.023	1.014	1.024	1.028	1.034
1981	1.087	1.086	1.085	1.076	1.080	1.093	1.096

**NEVADA DEPARTMENT OF TAXATION
2008-2009 IMPROVEMENT FACTOR STUDY
ELKO**

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
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
1983-84	0.042682	0.043038	0.557710	0.279151	0.175178	1.097759	0.874400	0.217151	1.091551

**NEVADA DEPARTMENT OF TAXATION
2008-2009 IMPROVEMENT FACTOR STUDY
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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	
2008-09	1.067777	0.4440025	0.474096	1.044598	0.5559975	0.580794	1.054890
2007-08	1.014947	0.4440025	0.450639	1.012568	0.5559975	0.562985	1.013624
2006-07	1.090465	0.4440025	0.484169	1.114097	0.5559975	0.619435	1.103604
2005-06	1.023878	0.4440025	0.454604	1.016501	0.5559975	0.565172	1.019776
2004-05	1.032673	0.4440025	0.458510	1.033458	0.5559975	0.574600	1.033110
2003-04	1.038517	0.4440025	0.461104	1.027996	0.5559975	0.571563	1.032668
2002-03	1.029213	0.4440025	0.456973	1.049211	0.5559975	0.583359	1.040332
2001-02	1.016312	0.4440025	0.451245	0.986082	0.5559975	0.548259	0.999504
2000-01	0.985494	0.4440025	0.437562	0.999624	0.5559975	0.555788	0.993350
1999-00	1.047192	0.4440025	0.464956	1.044301	0.5559975	0.580629	1.045585
1998-99	1.034047	0.4440025	0.459119	1.042674	0.5559975	0.579724	1.038844
1997-98	1.005491	0.4440025	0.446441	0.978121	0.5559975	0.543833	0.990273
1996-97	1.043999	0.4440025	0.463538	1.026422	0.5559975	0.570688	1.034227
1995-96	1.065315	0.4440025	0.473003	1.070558	0.5559975	0.595228	1.068230
1994-95	1.007566	0.4440025	0.447362	1.042838	0.5559975	0.579815	1.027177
1993-94	1.028867	0.4440025	0.456820	1.018047	0.5559975	0.566032	1.022851
1992-93	1.023910	0.4440025	0.454619	1.020200	0.5559975	0.567229	1.021847
1991-92	1.019300	0.4440025	0.452572	1.018200	0.5559975	0.566117	1.018688
1990-91	1.041756	0.4440025	0.462542	1.051171	0.5559975	0.584449	1.046991
1989-90	1.011500	0.4440025	0.449109	0.994770	0.5559975	0.553090	1.002198
1988-89	1.001550	0.4440025	0.444691	1.010512	0.5559975	0.561842	1.006533
1987-88	1.015376	0.4440025	0.450829	1.016600	0.5559975	0.565227	1.016056
1986-87	1.033100	0.4440025	0.458699	1.093597	0.5559975	0.608037	1.066737
1985-86	1.066593	0.4440025	0.473570	1.105791	0.5559975	0.614817	1.088387
1984-85	0.938187	0.4440025	0.416557	0.960190	0.5559975	0.533863	0.950420
1983-84	1.097759	0.4440025	0.487408	1.091551	0.5559975	0.606900	1.094308

NEVADA DEPARTMENT OF TAXATION

2008-2009 IMPROVEMENT FACTOR STUDY

FALLON

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4%	4%	50%	25%	17%	80%	20%
	A TYPE M&S FACTOR	B TYPE M&S FACTOR	C TYPE M&S FACTOR	D TYPE M&S FACTOR	S TYPE M&S FACTOR	FRAME M&S FACTOR	MASONRY M&S FACTOR
2006	1.03	1.01	1.02	1.01	1.04	1.00	1.01
2005	1.03	1.01	1.02	1.01	1.04	1.02	1.02
2004	1.05	1.02	1.04	1.04	1.06	1.04	1.04
2003	1.02	1.01	1.02	1.01	1.03	1.01	1.02
2002	1.02	1.01	1.03	1.03	1.05	1.03	1.03
2001	1.02	1.00	1.02	1.03	1.03	1.02	1.02
2000	1.02	1.01	1.03	1.03	1.04	1.04	1.04
1999	1.04	1.03	1.08	1.05	1.04	1.05	1.07
1998	1.06	1.06	1.10	1.08	1.06	1.08	1.10
1997	1.08	1.07	1.11	1.10	1.07	1.09	1.10
1996	1.07	1.06	1.10	1.10	1.05	1.09	1.09
1995	1.06	1.04	1.08	1.05	1.05	1.05	1.08
1994	1.05	1.04	1.07	1.06	1.05	1.07	1.08
1993	1.06	1.05	1.08	1.06	1.08	1.06	1.08
1992	1.04	1.03	1.05	1.04	1.06	1.06	1.06
1991	1.04	1.03	1.05	1.05	1.06	1.05	1.05
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	1.04	1.03	1.04	1.03	1.04
1987	1.04	1.03	1.03	1.02	1.03	1.02	1.03
1986	1.10	1.09	1.08	1.07	1.08	1.07	1.08
1985	1.09	1.09	1.08	1.07	1.07	1.07	1.08
1984	1.08	1.08	1.07	1.06	1.07	1.05	1.06
1983	1.07	1.07	1.06	1.05	1.07	1.05	1.06
1982	1.08	1.08	1.07	1.06	1.08	1.06	1.07
1981	1.09	1.08	1.07	1.05	1.09	1.04	1.06

NEVADA DEPARTMENT OF TAXATION

2008-2009 IMPROVEMENT FACTOR STUDY

FALLON

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12	
	4%	4%	50%	25%	17%	80%	20%
	A TYPE M&S FACTOR	B TYPE M&S FACTOR	C TYPE M&S FACTOR	D TYPE M&S FACTOR	S TYPE M&S FACTOR	FRAME M&S FACTOR	MASONRY M&S FACTOR
2006	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2005	1.048	1.044	1.041	1.039	1.045	1.061	1.054
2004	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2003	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2002	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2001	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2000	1.039	1.037	1.042	1.041	1.035	1.053	1.044
1999	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1998	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1997	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1996	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1995	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1994	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1993	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1992	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1991	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1990	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1989	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1988	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1987	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1986	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1985	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1984	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1983	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1982	1.028	1.025	1.023	1.014	1.024	1.028	1.034
1981	1.087	1.086	1.085	1.076	1.080	1.093	1.096

**NEVADA DEPARTMENT OF TAXATION
2008-2009 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
2008-09	0.043480	0.043400	0.545000	0.271750	0.184960	1.088590	0.827451	0.208733	1.036184
2007-08	0.041122	0.041351	0.510490	0.252257	0.174298	1.019518	0.832477	0.206746	1.039223
2006-07	0.045582	0.044787	0.556706	0.282396	0.195071	1.124542	0.911081	0.223294	1.134375
2005-06	0.040760	0.040760	0.504553	0.250294	0.169597	1.005964	0.795449	0.201425	0.996874
2004-05	0.040840	0.041289	0.516515	0.256250	0.176594	1.031487	0.827231	0.206606	1.033837
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
1983-84	0.043480	0.043440	0.542500	0.266462	0.183600	1.079482	0.874400	0.217151	1.091551

**NEVADA DEPARTMENT OF TAXATION
2008-2009 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	
2008-09	1.088590	0.2560545	0.278738	1.036184	0.7439455	0.770865	1.049603
2007-08	1.019518	0.2560545	0.261052	1.039223	0.7439455	0.773125	1.034177
2006-07	1.124542	0.2560545	0.287944	1.134375	0.7439455	0.843913	1.131858
2005-06	1.005964	0.2560545	0.257582	0.996874	0.7439455	0.741620	0.999201
2004-05	1.031487	0.2560545	0.264117	1.033837	0.7439455	0.769119	1.033236
2003-04	1.002370	0.2560545	0.256661	0.989204	0.7439455	0.735914	0.992575
2002-03	1.009558	0.2560545	0.258502	1.037323	0.7439455	0.771712	1.030214
2001-02	1.016575	0.2560545	0.260299	0.997409	0.7439455	0.742018	1.002317
2000-01	0.996880	0.2560545	0.255256	0.999624	0.7439455	0.743666	0.998921
1999-00	1.047164	0.2560545	0.268131	1.044301	0.7439455	0.776903	1.045034
1998-99	1.034054	0.2560545	0.264774	1.042674	0.7439455	0.775693	1.040467
1997-98	1.021047	0.2560545	0.261444	0.988542	0.7439455	0.735421	0.996865
1996-97	1.026855	0.2560545	0.262931	1.015200	0.7439455	0.755253	1.018184
1995-96	1.065291	0.2560545	0.272773	1.070558	0.7439455	0.796437	1.069210
1994-95	1.007566	0.2560545	0.257992	1.042838	0.7439455	0.775815	1.033807
1993-94	1.028835	0.2560545	0.263438	1.018047	0.7439455	0.757372	1.020809
1992-93	1.023910	0.2560545	0.262177	1.020200	0.7439455	0.758973	1.021150
1991-92	1.019300	0.2560545	0.260996	1.018200	0.7439455	0.757485	1.018482
1990-91	1.041739	0.2560545	0.266742	1.040886	0.7439455	0.774362	1.041104
1989-90	0.963874	0.2560545	0.246804	0.957743	0.7439455	0.712509	0.959313
1988-89	1.003513	0.2560545	0.256954	1.020400	0.7439455	0.759122	1.016076
1987-88	1.025742	0.2560545	0.262646	1.035927	0.7439455	0.770673	1.033319
1986-87	1.030194	0.2560545	0.263786	1.083000	0.7439455	0.805693	1.069479
1985-86	1.035867	0.2560545	0.265238	1.043877	0.7439455	0.776588	1.041826
1984-85	1.021640	0.2560545	0.261596	1.046966	0.7439455	0.778886	1.040481
1983-84	1.079482	0.2560545	0.276406	1.091551	0.7439455	0.812055	1.088461

NEVADA DEPARTMENT OF TAXATION

2008-2009 IMPROVEMENT FACTOR STUDY

LAS VEGAS

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4%	4%	50%	25%	17%	80%	20%
	A TYPE M&S FACTOR	B TYPE M&S FACTOR	C TYPE M&S FACTOR	D TYPE M&S FACTOR	S TYPE M&S FACTOR	FRAME M&S FACTOR	MASONRY M&S FACTOR
2006	1.10	1.10	1.10	1.11	1.09	1.12	1.11
2005	1.13	1.13	1.12	1.12	1.12	1.13	1.12
2004	1.12	1.11	1.12	1.13	1.11	1.13	1.12
2003	1.12	1.10	1.12	1.13	1.12	1.13	1.12
2002	1.13	1.12	1.12	1.15	1.13	1.15	1.13
2001	1.14	1.13	1.13	1.15	1.14	1.14	1.12
2000	1.14	1.12	1.12	1.13	1.12	1.13	1.11
1999	1.14	1.12	1.13	1.13	1.13	1.12	1.12
1998	1.14	1.13	1.13	1.13	1.13	1.13	1.13
1997	1.14	1.13	1.13	1.13	1.12	1.12	1.12
1996	1.12	1.11	1.10	1.11	1.10	1.11	1.11
1995	1.11	1.09	1.09	1.09	1.10	1.09	1.08
1994	1.11	1.10	1.09	1.10	1.11	1.09	1.09
1993	1.11	1.08	1.08	1.09	1.11	1.11	1.10
1992	1.14	1.12	1.12	1.13	1.14	1.13	1.13
1991	1.14	1.12	1.11	1.11	1.14	1.09	1.10
1990	1.15	1.13	1.12	1.11	1.14	1.12	1.12
1989	1.16	1.13	1.12	1.12	1.15	1.13	1.13
1988	1.16	1.14	1.13	1.13	1.16	1.12	1.12
1987	1.13	1.12	1.11	1.11	1.11	1.10	1.10
1986	1.12	1.11	1.09	1.10	1.10	1.10	1.10
1985	1.13	1.12	1.10	1.10	1.12	1.11	1.11
1984	1.12	1.11	1.10	1.10	1.11	1.10	1.10
1983	1.10	1.09	1.09	1.09	1.09	1.09	1.08
1982	1.10	1.09	1.09	1.09	1.10	1.10	1.10
1981	1.11	1.10	1.10	1.10	1.12	1.10	1.10

NEVADA DEPARTMENT OF TAXATION

2008-2009 IMPROVEMENT FACTOR STUDY

LAS VEGAS

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12	
	4%	4%	50%	25%	17%	80%	20%
	A TYPE M&S FACTOR	B TYPE M&S FACTOR	C TYPE M&S FACTOR	D TYPE M&S FACTOR	S TYPE M&S FACTOR	FRAME M&S FACTOR	MASONRY M&S FACTOR
2006	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2005	1.048	1.044	1.041	1.039	1.045	1.061	1.054
2004	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2003	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2002	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2001	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2000	1.039	1.037	1.042	1.041	1.035	1.053	1.044
1999	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1998	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1997	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1996	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1995	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1994	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1993	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1992	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1991	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1990	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1989	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1988	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1987	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1986	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1985	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1984	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1983	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1982	1.028	1.025	1.023	1.014	1.024	1.028	1.034
1981	1.087	1.086	1.085	1.076	1.080	1.093	1.096

**NEVADA DEPARTMENT OF TAXATION
2008-2009 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
2008-09	0.042326	0.042248	0.535268	0.269324	0.180006	1.069171	0.836531	0.208918	1.045449
2007-08	0.042294	0.042512	0.520500	0.257451	0.179250	1.042008	0.848800	0.210800	1.059600
2006-07	0.044280	0.044751	0.546000	0.274250	0.187858	1.097139	0.884800	0.219000	1.103800
2005-06	0.040399	0.040032	0.509500	0.250811	0.171360	1.012102	0.797092	0.201600	0.998692
2004-05	0.040482	0.040518	0.506973	0.256250	0.171710	1.015934	0.826386	0.206427	1.032813
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
1983-84	0.043092	0.042664	0.537613	0.266577	0.181975	1.071920	0.866523	0.217225	1.083748

**NEVADA DEPARTMENT OF TAXATION
2008-2009 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	
2008-09	1.069171	0.3428966	0.366615	1.045449	0.6571034	0.686968	1.053583
2007-08	1.042008	0.3428966	0.357301	1.059600	0.6571034	0.696267	1.053568
2006-07	1.097139	0.3428966	0.376205	1.103800	0.6571034	0.725311	1.101516
2005-06	1.012102	0.3428966	0.347046	0.998692	0.6571034	0.656244	1.003290
2004-05	1.015934	0.3428966	0.348360	1.032813	0.6571034	0.678665	1.027025
2003-04	1.021712	0.3428966	0.350342	1.017558	0.6571034	0.668641	1.018982
2002-03	1.034072	0.3428966	0.354580	1.056857	0.6571034	0.694464	1.049044
2001-02	1.038164	0.3428966	0.355983	1.016722	0.6571034	0.668092	1.024074
2000-01	1.010263	0.3428966	0.346416	1.015991	0.6571034	0.667611	1.014027
1999-00	1.061879	0.3428966	0.364115	1.051791	0.6571034	0.691135	1.055250
1998-99	1.021882	0.3428966	0.350400	1.030429	0.6571034	0.677099	1.027498
1997-98	1.014048	0.3428966	0.347714	1.001783	0.6571034	0.658275	1.005989
1996-97	1.045282	0.3428966	0.358424	0.991248	0.6571034	0.651353	1.009776
1995-96	1.005453	0.3428966	0.344766	1.045865	0.6571034	0.687242	1.032008
1994-95	1.019121	0.3428966	0.349453	1.068984	0.6571034	0.702433	1.051886
1993-94	1.010456	0.3428966	0.346482	0.975604	0.6571034	0.641072	0.987555
1992-93	1.019767	0.3428966	0.349675	1.011172	0.6571034	0.664444	1.014119
1991-92	1.010681	0.3428966	0.346559	1.027291	0.6571034	0.675036	1.021595
1990-91	1.056301	0.3428966	0.362202	1.049542	0.6571034	0.689657	1.051859
1989-90	1.025365	0.3428966	0.351594	1.004600	0.6571034	0.660126	1.011720
1988-89	0.993240	0.3428966	0.340579	1.011207	0.6571034	0.664468	1.005046
1987-88	1.020118	0.3428966	0.349795	1.025842	0.6571034	0.674084	1.023879
1986-87	1.033856	0.3428966	0.354506	1.094937	0.6571034	0.719487	1.073993
1985-86	1.044047	0.3428966	0.358000	1.042320	0.6571034	0.684912	1.042912
1984-85	1.010394	0.3428966	0.346461	1.029200	0.6571034	0.676291	1.022751
1983-84	1.071920	0.3428966	0.367558	1.083748	0.6571034	0.712134	1.079692

**NEVADA DEPARTMENT OF TAXATION
2008-2009 IMPROVEMENT FACTOR STUDY
LINCOLN COUNTY**

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4%	4%	50%	25%	17%	80%	20%
	A TYPE M&S FACTOR	B TYPE M&S FACTOR	C TYPE M&S FACTOR	D TYPE M&S FACTOR	S TYPE M&S FACTOR	FRAME M&S FACTOR	MASONRY M&S FACTOR
2006	0.99	1.01	1.02	1.02	0.98	1.03	1.03
2005	1.02	1.04	1.04	1.03	1.01	1.04	1.04
2004	1.01	1.02	1.04	1.04	1.01	1.04	1.04
2003	1.01	1.01	1.04	1.04	1.01	1.04	1.04
2002	1.02	1.03	1.04	1.06	1.03	1.06	1.05
2001	1.03	1.04	1.05	1.06	1.03	1.05	1.04
2000	1.03	1.03	1.04	1.04	1.01	1.04	1.03
1999	1.03	1.03	1.05	1.04	1.02	1.03	1.04
1998	1.03	1.04	1.05	1.04	1.02	1.04	1.05
1997	1.03	1.04	1.05	1.04	1.01	1.03	1.04
1996	1.01	1.02	1.02	1.02	0.99	1.02	1.03
1995	1.00	1.00	1.01	1.00	0.99	1.00	1.00
1994	1.00	1.01	1.01	1.01	1.00	1.00	1.01
1993	1.00	0.99	1.00	1.00	1.00	1.02	1.02
1992	1.03	1.03	1.04	1.04	1.03	1.04	1.05
1991	1.03	1.03	1.03	1.02	1.03	1.00	1.02
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	1.03	1.02	1.02	1.02	1.03
1987	1.03	1.03	1.02	1.01	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	1.00	1.02
1984	1.03	1.03	1.02	1.00	1.01	0.99	1.01
1983	1.02	1.02	1.01	0.99	1.00	0.99	1.01
1982	1.10	1.09	1.09	1.09	1.10	1.10	1.10
1981	1.11	1.10	1.10	1.10	1.12	1.10	1.10

**NEVADA DEPARTMENT OF TAXATION
2006 -2007 IMPROVEMENT FACTOR STUDY
LINCOLN COUNTY**

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12	
	4%	4%	50%	25%	17%	80%	20%
	A TYPE M&S FACTOR	B TYPE M&S FACTOR	C TYPE M&S FACTOR	D TYPE M&S FACTOR	S TYPE M&S FACTOR	FRAME M&S FACTOR	MASONRY M&S FACTOR
2006	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2005	1.048	1.044	1.041	1.039	1.045	1.061	1.054
2004	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2003	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2002	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2001	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2000	1.039	1.037	1.042	1.041	1.035	1.053	1.044
1999	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1998	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1997	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1996	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1995	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1994	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1993	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1992	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1991	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1990	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1989	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1988	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1987	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1986	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1985	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1984	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1983	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1982	1.028	1.025	1.023	1.014	1.024	1.028	1.034
1981	1.087	1.086	1.085	1.076	1.080	1.093	1.096

**NEVADA DEPARTMENT OF TAXATION
2008-2009 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
2008-09	0.042201	0.042148	0.534519	0.269112	0.179466	1.067446	0.835885	0.208773	1.044658
2007-08	0.042335	0.042579	0.520500	0.257252	0.177650	1.040316	0.848800	0.210800	1.059600
2006-07	0.044280	0.044787	0.546000	0.274250	0.189550	1.098867	0.884800	0.219000	1.103800
2005-06	0.040360	0.039969	0.509500	0.250434	0.169533	1.009796	0.795894	0.201463	0.997357
2004-05	0.040443	0.040487	0.506629	0.256250	0.173230	1.017039	0.827002	0.206567	1.033569
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
1983-84	0.043092	0.042664	0.537613	0.266577	0.181975	1.071920	0.866523	0.217225	1.083748

**NEVADA DEPARTMENT OF TAXATION
2008-2009 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	
2008-09	1.067446	0.4377813	0.467308	1.044658	0.5622187	0.587326	1.054634
2007-08	1.040316	0.4377813	0.455431	1.059600	0.5622187	0.595727	1.051158
2006-07	1.098867	0.4377813	0.481063	1.103800	0.5622187	0.620577	1.101640
2005-06	1.009796	0.4377813	0.442070	0.997357	0.5622187	0.560733	1.002803
2004-05	1.017039	0.4377813	0.445241	1.033569	0.5622187	0.581092	1.026333
2003-04	1.022810	0.4377813	0.447767	1.018317	0.5622187	0.572517	1.020284
2002-03	1.033553	0.4377813	0.452470	1.057371	0.5622187	0.594474	1.046944
2001-02	1.038132	0.4377813	0.454475	1.015955	0.5622187	0.571189	1.025664
2000-01	1.010430	0.4377813	0.442347	1.016758	0.5622187	0.571640	1.013988
1999-00	1.063904	0.4377813	0.465757	1.052600	0.5622187	0.591791	1.057549
1998-99	1.022773	0.4377813	0.447751	1.032212	0.5622187	0.580329	1.028080
1997-98	1.013636	0.4377813	0.443751	1.001640	0.5622187	0.563141	1.006891
1996-97	1.045950	0.4377813	0.457898	0.989824	0.5622187	0.556497	1.014395
1995-96	1.002482	0.4377813	0.438868	1.044129	0.5622187	0.587029	1.025897
1994-95	1.019878	0.4377813	0.446484	1.072158	0.5622187	0.602787	1.049271
1993-94	1.017402	0.4377813	0.445399	0.982982	0.5622187	0.552651	0.998050
1992-93	1.023910	0.4377813	0.448249	1.020200	0.5622187	0.573576	1.021824
1991-92	1.019300	0.4377813	0.446230	1.018200	0.5622187	0.572451	1.018682
1990-91	1.041847	0.4377813	0.456101	1.049291	0.5622187	0.589931	1.046032
1989-90	1.014030	0.4377813	0.443923	1.004600	0.5622187	0.564805	1.008728
1988-89	1.001550	0.4377813	0.438460	1.020400	0.5622187	0.573688	1.012148
1987-88	1.017830	0.4377813	0.445587	1.026828	0.5622187	0.577302	1.022889
1986-87	1.032341	0.4377813	0.451940	1.083000	0.5622187	0.608883	1.060822
1985-86	0.961387	0.4377813	0.420877	0.952220	0.5622187	0.535356	0.956233
1984-85	1.010394	0.4377813	0.442331	1.029200	0.5622187	0.578635	1.020967
1983-84	1.071920	0.4377813	0.469267	1.083748	0.5622187	0.609303	1.078570

**NEVADA DEPARTMENT OF TAXATION
2008-2009 IMPROVEMENT FACTOR STUDY
NYE COUNTY**

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4%	4%	50%	25%	17%	80%	20%
	A TYPE M&S FACTOR	B TYPE M&S FACTOR	C TYPE M&S FACTOR	D TYPE M&S FACTOR	S TYPE M&S FACTOR	FRAME M&S FACTOR	MASONRY M&S FACTOR
2006	0.97	0.95	0.93	0.89	0.96	0.88	0.92
2005	0.97	0.95	0.93	0.89	0.96	0.90	0.93
2004	0.98	0.95	0.95	0.92	0.98	0.92	0.95
2003	0.96	0.95	0.93	0.89	0.95	0.89	0.93
2002	0.96	0.95	0.94	0.91	0.97	0.91	0.94
2001	0.96	0.94	0.93	0.91	0.95	0.90	0.93
2000	0.96	0.95	0.94	0.91	0.96	0.92	0.95
1999	0.97	0.96	0.98	0.93	0.96	0.93	0.97
1998	0.99	0.99	1.00	0.95	0.98	0.95	1.00
1997	1.01	1.00	1.01	0.97	0.99	0.96	1.00
1996	1.00	0.99	1.00	0.97	0.97	0.96	0.99
1995	0.98	0.96	0.97	0.94	0.95	0.94	0.96
1994	0.98	0.97	0.97	0.95	0.96	0.95	0.97
1993	1.01	1.00	1.00	0.97	0.99	0.97	1.00
1992	1.02	1.02	1.02	1.00	0.99	1.00	1.02
1991	1.14	1.12	1.11	1.11	1.14	1.09	1.10
1990	1.12	1.09	1.11	1.10	1.11	1.11	1.12
1989	1.13	1.09	1.10	1.09	1.11	1.09	1.10
1988	1.12	1.09	1.09	1.09	1.10	1.08	1.08
1987	1.10	1.09	1.08	1.08	1.08	1.07	1.08
1986	1.10	1.09	1.08	1.07	1.08	1.07	1.08
1985	1.09	1.09	1.08	1.07	1.07	1.07	1.08
1984	1.08	1.08	1.07	1.06	1.07	1.05	1.06
1983	1.07	1.07	1.06	1.05	1.07	1.05	1.06
1982	1.08	1.08	1.07	1.06	1.08	1.06	1.07
1981	1.09	1.08	1.07	1.05	1.09	1.04	1.06

**NEVADA DEPARTMENT OF TAXATION
2008-2009 IMPROVEMENT FACTOR STUDY
NYE COUNTY**

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12	
	4%	4%	50%	25%	17%	80%	20%
	A TYPE M&S FACTOR	B TYPE M&S FACTOR	C TYPE M&S FACTOR	D TYPE M&S FACTOR	S TYPE M&S FACTOR	FRAME M&S FACTOR	MASONRY M&S FACTOR
2006	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2005	1.048	1.044	1.041	1.039	1.045	1.061	1.054
2004	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2003	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2002	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2001	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2000	1.039	1.037	1.042	1.041	1.035	1.053	1.044
1999	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1998	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1997	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1996	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1995	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1994	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1993	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1992	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1991	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1990	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1989	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1988	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1987	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1986	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1985	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1984	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1983	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1982	1.028	1.025	1.023	1.014	1.024	1.028	1.034
1981	1.087	1.086	1.085	1.076	1.080	1.093	1.096

**NEVADA DEPARTMENT OF TAXATION
2008-2009 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
2008-09	0.043480	0.043400	0.545000	0.271750	0.184960	1.088590	0.825244	0.208533	1.033778
2007-08	0.041492	0.041760	0.509542	0.251280	0.174024	1.018099	0.830348	0.206362	1.036710
2006-07	0.045203	0.044348	0.557742	0.283494	0.195536	1.126323	0.914625	0.223710	1.138334
2005-06	0.040760	0.040760	0.504080	0.249640	0.169325	1.004565	0.793371	0.201236	0.994608
2004-05	0.040840	0.041315	0.517000	0.256250	0.176877	1.032282	0.828302	0.206800	1.035102
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
1983-84	0.043480	0.043440	0.542500	0.266462	0.183600	1.079482	0.874400	0.217151	1.091551

**NEVADA DEPARTMENT OF TAXATION
2008-2009 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	
2008-09	1.088590	0.2356852	0.256565	1.033778	0.7643148	0.790132	1.046696
2007-08	1.018099	0.2356852	0.239951	1.036710	0.7643148	0.792373	1.032324
2006-07	1.126323	0.2356852	0.265458	1.138334	0.7643148	0.870046	1.135503
2005-06	1.004565	0.2356852	0.236761	0.994608	0.7643148	0.760193	0.996954
2004-05	1.032282	0.2356852	0.243294	1.035102	0.7643148	0.791144	1.034438
2003-04	1.001738	0.2356852	0.236095	0.986813	0.7643148	0.754236	0.990330
2002-03	1.012517	0.2356852	0.238635	1.037837	0.7643148	0.793234	1.031869
2001-02	1.016978	0.2356852	0.239687	1.002370	0.7643148	0.766126	1.005813
2000-01	0.995609	0.2356852	0.234650	0.998625	0.7643148	0.763264	0.997914
1999-00	1.047965	0.2356852	0.246990	1.044493	0.7643148	0.798321	1.045311
1998-99	1.040912	0.2356852	0.245328	1.033496	0.7643148	0.789916	1.035244
1997-98	1.013388	0.2356852	0.238841	0.993079	0.7643148	0.759025	0.997865
1996-97	1.008611	0.2356852	0.237715	0.984930	0.7643148	0.752796	0.990511
1995-96	1.021205	0.2356852	0.240683	1.036782	0.7643148	0.792428	1.033111
1994-95	0.913600	0.2356852	0.215322	0.949716	0.7643148	0.725882	0.941204
1993-94	1.024506	0.2356852	0.241461	0.982604	0.7643148	0.751019	0.992479
1992-93	1.030562	0.2356852	0.242888	1.038885	0.7643148	0.794035	1.036923
1991-92	1.025900	0.2356852	0.241789	1.029507	0.7643148	0.786868	1.028657
1990-91	1.043709	0.2356852	0.245987	1.038486	0.7643148	0.793730	1.039717
1989-90	1.013864	0.2356852	0.238953	1.004600	0.7643148	0.767831	1.006784
1988-89	1.003513	0.2356852	0.236513	1.020400	0.7643148	0.779907	1.016420
1987-88	1.025742	0.2356852	0.241752	1.035927	0.7643148	0.791774	1.033527
1986-87	1.030194	0.2356852	0.242802	1.083000	0.7643148	0.827753	1.070554
1985-86	1.035867	0.2356852	0.244138	1.043877	0.7643148	0.797851	1.041989
1984-85	1.021640	0.2356852	0.240785	1.046966	0.7643148	0.800212	1.040997
1983-84	1.079482	0.2356852	0.254418	1.091551	0.7643148	0.834289	1.088707

**NEVADA DEPARTMENT OF TAXATION
2008-2009 IMPROVEMENT FACTOR STUDY
RENO - SPARKS**

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4%	4%	50%	25%	17%	80%	20%
	A TYPE M&S FACTOR	B TYPE M&S FACTOR	C TYPE M&S FACTOR	D TYPE M&S FACTOR	S TYPE M&S FACTOR	FRAME M&S FACTOR	MASONRY M&S FACTOR
2006	1.11	1.09	1.07	1.06	1.10	1.05	1.06
2005	1.11	1.09	1.08	1.06	1.10	1.07	1.07
2004	1.13	1.09	1.09	1.09	1.12	1.09	1.09
2003	1.10	1.09	1.07	1.06	1.09	1.06	1.08
2002	1.10	1.09	1.08	1.08	1.11	1.08	1.08
2001	1.10	1.08	1.07	1.08	1.09	1.07	1.07
2000	1.10	1.09	1.08	1.08	1.10	1.09	1.09
1999	1.12	1.11	1.13	1.10	1.10	1.10	1.12
1998	1.14	1.14	1.15	1.13	1.12	1.13	1.15
1997	1.16	1.15	1.16	1.15	1.13	1.14	1.15
1996	1.15	1.14	1.15	1.15	1.11	1.14	1.14
1995	1.14	1.12	1.13	1.10	1.11	1.10	1.13
1994	1.13	1.12	1.12	1.11	1.11	1.12	1.13
1993	1.14	1.13	1.13	1.11	1.14	1.11	1.13
1992	1.12	1.11	1.10	1.09	1.12	1.11	1.11
1991	1.12	1.11	1.10	1.10	1.12	1.10	1.10
1990	1.12	1.11	1.09	1.08	1.10	1.10	1.11
1989	1.13	1.11	1.09	1.08	1.14	1.09	1.10
1988	1.14	1.12	1.10	1.10	1.10	1.09	1.09
1987	1.12	1.11	1.09	1.09	1.08	1.09	1.09
1986	1.11	1.10	1.08	1.08	1.08	1.06	1.09
1985	1.12	1.11	1.09	1.08	1.10	1.09	1.10
1984	1.11	1.10	1.09	1.08	1.10	1.07	1.08
1983	1.10	1.09	1.08	1.07	1.09	1.07	1.08
1982	1.10	1.09	1.08	1.07	1.09	1.08	1.09
1981	1.10	1.10	1.09	1.08	1.10	1.09	1.09

**NEVADA DEPARTMENT OF TAXATION
2008-2009 IMPROVEMENT FACTOR STUDY
RENO - SPARKS**

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12	
	4%	4%	50%	25%	17%	80%	20%
	A TYPE M&S FACTOR	B TYPE M&S FACTOR	C TYPE M&S FACTOR	D TYPE M&S FACTOR	S TYPE M&S FACTOR	FRAME M&S FACTOR	MASONRY M&S FACTOR
2006	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2005	1.048	1.044	1.041	1.039	1.045	1.061	1.054
2004	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2003	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2002	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2001	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2000	1.039	1.037	1.042	1.041	1.035	1.053	1.044
1999	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1998	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1997	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1996	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1995	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1994	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1993	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1992	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1991	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1990	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1989	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1988	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1987	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1986	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1985	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1984	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1983	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1982	1.028	1.025	1.023	1.014	1.024	1.028	1.034
1981	1.087	1.086	1.085	1.076	1.080	1.093	1.096

**NEVADA DEPARTMENT OF TAXATION
2008-2009 IMPROVEMENT FACTOR STUDY
RENO - SPARKS**

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
2008-09	0.043480	0.043400	0.539954	0.271750	0.184960	1.083544	0.828224	0.208830	1.037054
2007-08	0.041178	0.041760	0.515725	0.252601	0.174478	1.025741	0.833226	0.206932	1.040158
2006-07	0.045488	0.044348	0.556206	0.282012	0.194767	1.122820	0.909842	0.221028	1.130869
2005-06	0.040760	0.040760	0.504782	0.250523	0.169775	1.006600	0.796178	0.203400	0.999578
2004-05	0.040840	0.041259	0.516280	0.256250	0.176409	1.031037	0.826856	0.206512	1.033368
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
1983-84	0.043879	0.043839	0.547523	0.271514	0.185284	1.092039	0.874400	0.219200	1.093600

**NEVADA DEPARTMENT OF TAXATION
2008-2009 IMPROVEMENT FACTOR STUDY
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	
2008-09	1.083544	0.3317015	0.359413	1.037054	0.6682985	0.693062	1.052475
2007-08	1.025741	0.3317015	0.340240	1.040158	0.6682985	0.695136	1.035376
2006-07	1.122820	0.3317015	0.372441	1.130869	0.6682985	0.755758	1.128199
2005-06	1.006600	0.3317015	0.333891	0.999578	0.6682985	0.668016	1.001907
2004-05	1.031037	0.3317015	0.341997	1.033368	0.6682985	0.690598	1.032595
2003-04	1.002716	0.3317015	0.332603	0.990094	0.6682985	0.661678	0.994281
2002-03	1.010966	0.3317015	0.335339	1.037949	0.6682985	0.693660	1.028999
2001-02	1.017621	0.3317015	0.337546	0.998661	0.6682985	0.667404	1.004950
2000-01	0.997438	0.3317015	0.330852	0.999947	0.6682985	0.668263	0.999115
1999-00	1.046724	0.3317015	0.347200	1.044218	0.6682985	0.697849	1.045049
1998-99	1.033011	0.3317015	0.342651	1.041191	0.6682985	0.695827	1.038478
1997-98	1.020915	0.3317015	0.338639	0.989214	0.6682985	0.661090	0.999729
1996-97	1.027380	0.3317015	0.340784	1.014858	0.6682985	0.678228	1.019011
1995-96	1.064093	0.3317015	0.352961	1.070380	0.6682985	0.715334	1.068295
1994-95	1.007676	0.3317015	0.334248	1.042391	0.6682985	0.696628	1.030876
1993-94	1.028203	0.3317015	0.341056	0.998778	0.6682985	0.667482	1.008539
1992-93	1.017471	0.3317015	0.337497	1.029543	0.6682985	0.688042	1.025538
1991-92	1.015562	0.3317015	0.336863	1.020062	0.6682985	0.681706	1.018570
1990-91	1.044004	0.3317015	0.346298	1.030800	0.6682985	0.688882	1.035180
1989-90	1.019256	0.3317015	0.338089	1.027332	0.6682985	0.686565	1.024653
1988-89	0.993136	0.3317015	0.329425	0.996068	0.6682985	0.665671	0.995096
1987-88	1.018567	0.3317015	0.337860	1.035567	0.6682985	0.692068	1.029928
1986-87	1.031622	0.3317015	0.342190	1.083000	0.6682985	0.723767	1.065958
1985-86	1.045640	0.3317015	0.346840	1.044060	0.6682985	0.697744	1.044584
1984-85	1.012205	0.3317015	0.335750	1.021655	0.6682985	0.682771	1.018520
1983-84	1.092039	0.3317015	0.362231	1.093600	0.6682985	0.730851	1.093082

**NEVADA DEPARTMENT OF TAXATION
2008-2009 IMPROVEMENT FACTOR STUDY
LAKE TAHOE**

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4%	4%	50%	25%	17%	80%	20%
	A TYPE M&S FACTOR	B TYPE M&S FACTOR	C TYPE M&S FACTOR	D TYPE M&S FACTOR	S TYPE M&S FACTOR	FRAME M&S FACTOR	MASONRY M&S FACTOR
2006	1.19	1.17	1.18	1.19	1.19	1.18	1.17
2005	1.19	1.18	1.18	1.18	1.19	1.18	1.18
2004	1.20	1.18	1.18	1.19	1.20	1.19	1.18
2003	1.18	1.17	1.16	1.17	1.18	1.17	1.18
2002	1.17	1.16	1.16	1.17	1.18	1.18	1.16
2001	1.17	1.16	1.16	1.19	1.17	1.18	1.15
2000	1.17	1.16	1.15	1.18	1.17	1.19	1.16
1999	1.19	1.18	1.19	1.20	1.18	1.20	1.18
1998	1.20	1.19	1.20	1.22	1.19	1.22	1.20
1997	1.22	1.21	1.19	1.22	1.20	1.21	1.18
1996	1.22	1.21	1.20	1.22	1.19	1.21	1.19
1995	1.21	1.20	1.18	1.19	1.18	1.19	1.18
1994	1.22	1.21	1.20	1.22	1.19	1.24	1.22
1993	1.24	1.23	1.22	1.22	1.22	1.22	1.22
1992	1.22	1.21	1.20	1.20	1.20	1.22	1.21
1991	1.23	1.22	1.21	1.22	1.21	1.22	1.21
1990	1.23	1.22	1.20	1.20	1.19	1.21	1.21
1989	1.23	1.22	1.21	1.21	1.19	1.21	1.21
1988	1.23	1.22	1.21	1.21	1.19	1.20	1.20
1987	1.21	1.21	1.19	1.19	1.17	1.18	1.19
1986	1.20	1.19	1.18	1.18	1.17	1.18	1.19
1985	1.19	1.19	1.17	1.17	1.17	1.17	1.18
1984	1.18	1.18	1.17	1.16	1.17	1.15	1.16
1983	1.17	1.17	1.16	1.15	1.17	1.15	1.17
1982	1.18	1.18	1.17	1.16	1.18	1.16	1.17
1981	1.18	1.18	1.17	1.16	1.18	1.16	1.17

NEVADA DEPARTMENT OF TAXATION

2008-2009 IMPROVEMENT FACTOR STUDY

LAKE TAHOE

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12	
	4%	4%	50%	25%	17%	80%	20%
	A TYPE M&S FACTOR	B TYPE M&S FACTOR	C TYPE M&S FACTOR	D TYPE M&S FACTOR	S TYPE M&S FACTOR	FRAME M&S FACTOR	MASONRY M&S FACTOR
2006	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2005	1.048	1.044	1.041	1.039	1.045	1.061	1.054
2004	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2003	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2002	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2001	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2000	1.039	1.037	1.042	1.041	1.035	1.053	1.044
1999	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1998	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1997	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1996	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1995	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1994	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1993	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1992	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1991	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1990	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1989	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1988	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1987	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1986	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1985	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1984	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1983	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1982	1.028	1.025	1.023	1.014	1.024	1.028	1.034
1981	1.087	1.086	1.085	1.076	1.080	1.093	1.096

**NEVADA DEPARTMENT OF TAXATION
2008-2009 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
2008-09	0.043480	0.043032	0.545000	0.274053	0.184960	1.090525	0.844000	0.209014	1.053014
2007-08	0.041571	0.041760	0.520500	0.257567	0.176170	1.037567	0.841667	0.210800	1.052467
2006-07	0.045031	0.044727	0.555414	0.278938	0.192763	1.116872	0.899925	0.219000	1.118925
2005-06	0.041108	0.041111	0.509500	0.255250	0.172890	1.019860	0.804325	0.206907	1.011232
2004-05	0.040840	0.040880	0.511500	0.251943	0.174711	1.019874	0.819200	0.206379	1.025579
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
1983-84	0.043852	0.043811	0.547177	0.273719	0.185169	1.093728	0.866926	0.217342	1.084269

**NEVADA DEPARTMENT OF TAXATION
2008-2009 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	
2008-09	1.090525	0.2997651	0.326901	1.053014	0.7002349	0.737357	1.064258
2007-08	1.037567	0.2997651	0.311027	1.052467	0.7002349	0.736974	1.048001
2006-07	1.116872	0.2997651	0.334799	1.118925	0.7002349	0.783510	1.118309
2005-06	1.019860	0.2997651	0.305718	1.011232	0.7002349	0.708100	1.013819
2004-05	1.019874	0.2997651	0.305723	1.025579	0.7002349	0.718146	1.023869
2003-04	1.015849	0.2997651	0.304516	1.000080	0.7002349	0.700291	1.004807
2002-03	1.015497	0.2997651	0.304411	1.040641	0.7002349	0.728693	1.033104
2001-02	1.027757	0.2997651	0.308086	1.008928	0.7002349	0.706486	1.014572
2000-01	1.010201	0.2997651	0.302823	1.017085	0.7002349	0.712199	1.015022
1999-00	1.035477	0.2997651	0.310400	1.040659	0.7002349	0.728706	1.039105
1998-99	1.028567	0.2997651	0.308329	1.025298	0.7002349	0.717950	1.026278
1997-98	1.001456	0.2997651	0.300202	0.964624	0.7002349	0.675464	0.975665
1996-97	1.023164	0.2997651	0.306709	1.020807	0.7002349	0.714804	1.021513
1995-96	1.057814	0.2997651	0.317096	1.068334	0.7002349	0.748085	1.065181
1994-95	0.999582	0.2997651	0.299640	1.033000	0.7002349	0.723343	1.022983
1993-94	1.027070	0.2997651	0.307880	1.007198	0.7002349	0.705275	1.013155
1992-93	1.017555	0.2997651	0.305027	1.020200	0.7002349	0.714380	1.019407
1991-92	1.019300	0.2997651	0.305551	1.026685	0.7002349	0.718921	1.024471
1990-91	1.049537	0.2997651	0.314615	1.046490	0.7002349	0.732789	1.047404
1989-90	1.018946	0.2997651	0.305444	1.004600	0.7002349	0.703456	1.008900
1988-89	1.008303	0.2997651	0.302254	1.029107	0.7002349	0.720616	1.022871
1987-88	1.020714	0.2997651	0.305974	1.034249	0.7002349	0.724218	1.030192
1986-87	1.029500	0.2997651	0.308608	1.081169	0.7002349	0.757072	1.065681
1985-86	1.036702	0.2997651	0.310767	1.046517	0.7002349	0.732808	1.043575
1984-85	1.021200	0.2997651	0.306120	1.029200	0.7002349	0.720682	1.026802
1983-84	1.093728	0.2997651	0.327862	1.084269	0.7002349	0.759243	1.087104

NEVADA DEPARTMENT OF TAXATION

2008-2009 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
2008-09	0.043066	0.043400	0.545000	0.269086	0.184960	1.085512	0.835725	0.208773	1.044499
2007-08	0.041525	0.041362	0.510679	0.252329	0.174329	1.020224	0.832477	0.206823	1.039300
2006-07	0.045132	0.044348	0.551200	0.279575	0.193160	1.113415	0.902149	0.221086	1.123235
2005-06	0.040372	0.040760	0.509500	0.252796	0.171259	1.014686	0.795600	0.203400	0.999000
2004-05									
2003-04									
2002-03									
2001-02									
2000-01									
1999-00									
1998-99									
1997-98									
1996-97									
1995-96									
1994-95									
1993-94									
1992-93									
1991-92									
1990-91									
1989-90									
1988-89									
1987-88									
1986-87									
1985-86									
1984-85									
1983-84									

NEVADA DEPARTMENT OF TAXATION

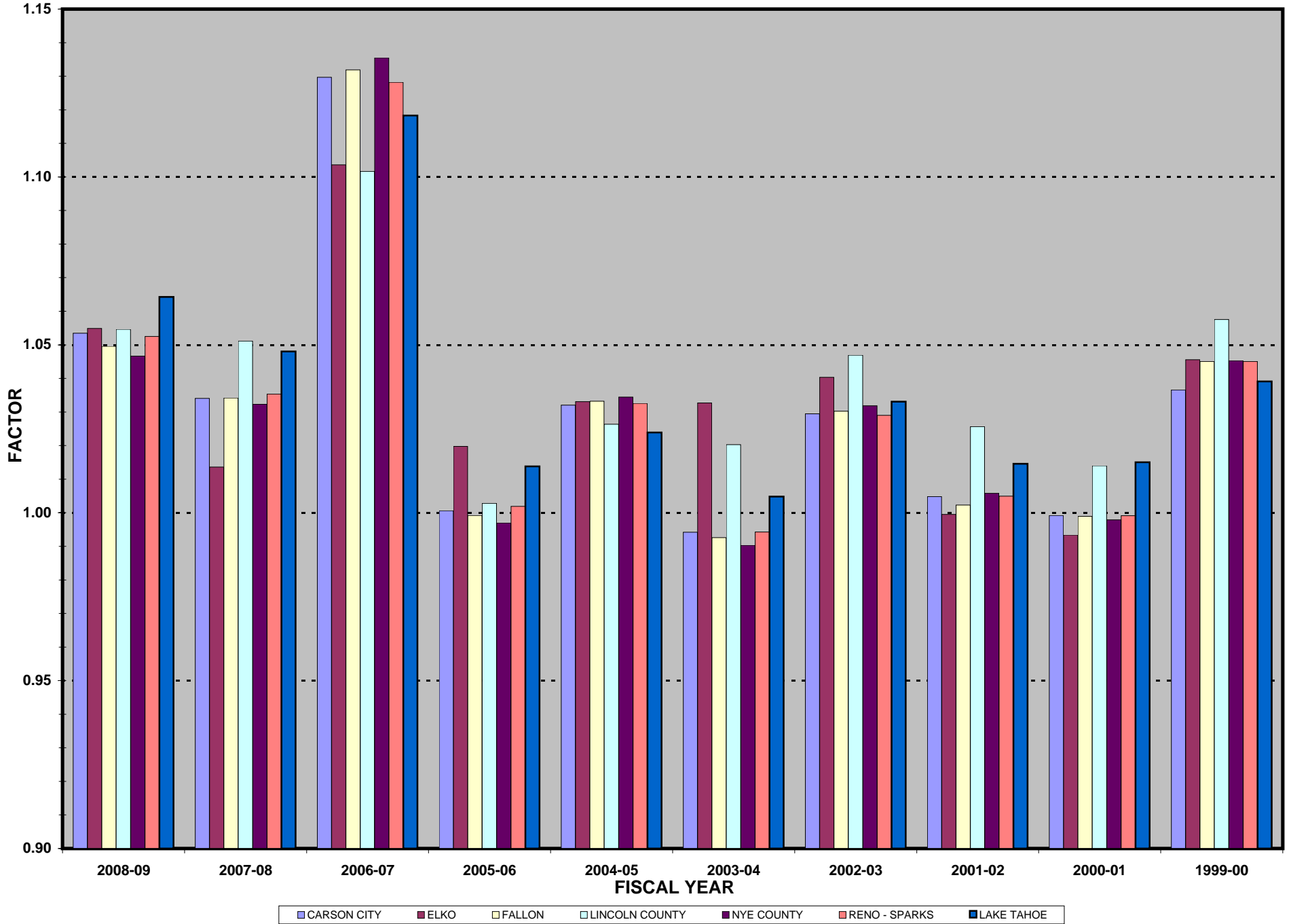
2008-2009 IMPROVEMENT FACTOR STUDY

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	
2008-09	1.085512	0.3382291	0.367152	1.044499	0.6617709	0.691219	1.058370
2007-08	1.020224	0.3382291	0.345069	1.039300	0.6617709	0.687778	1.032848
2006-07	1.113415	0.3382291	0.376589	1.123235	0.6617709	0.743324	1.119914
2005-06	1.014686	0.3382291	0.343196	0.999000	0.6617709	0.661109	1.004306
2004-05							
2003-04							
2002-03							
2001-02							
2000-01							
1999-00							
1998-99							
1997-98							
1996-97							
1995-96							
1994-95							
1993-94							
1992-93							
1991-92							
1990-91							
1989-90							
1988-89							
1987-88							
1986-87							
1985-86							
1984-85							
1983-84							

NEVADA IMPROVEMENT FACTORS



Appendix I:
Builders' Survey

**NEVADA DEPARTMENT OF TAXATION
2007-08 BUILDERS COST SURVEY
CONTRACTOR PERCENTAGE COST CHANGE**

TYPE	OVERALL CHANGE	SKILLED LABOR	COMMON LABOR	INDIRECT COSTS	CONCRETE	STEEL	LUMBER	OTHER MATERIAL
General Engineering	11.4%	11.4%	0.0%	5.0%	7.8%	9.3%	10.6%	10.6%
General Building	12.2%	6.3%	4.6%	9.5%	12.0%	15.5%	10.8%	12.5%
Plumbing/Heating	20.0%	6.7%	-13.3%	0.0%	0.0%	40.0%	11.0%	25.0%
Electrical	17.5%	0.0%	0.0%	6.7%			10.0%	50.0%
Carpentry	12.4%	6.3%	6.8%	11.1%	13.2%	17.7%	14.6%	11.6%
Painting/Decorating	20.0%	8.8%	3.3%	23.8%	22.5%	27.5%	17.5%	16.7%
Concrete	11.0%	5.9%	4.6%	8.5%	16.3%	25.7%	12.3%	22.3%
Steel Erection	5.0%	5.0%	0.0%	0.0%	5.0%	3.5%	0.0%	0.0%
Roofing/Siding	20.0%	20.0%	10.0%	30.0%	20.0%	20.0%	20.0%	15.0%
Masonry	1.5%	0.0%	0.0%	11.7%	5.0%	10.0%	10.0%	10.0%
Other	12.3%	7.1%	7.9%	5.8%	5.0%	10.0%	8.8%	6.4%
TOTALS	12.2%	6.3%	4.6%	9.1%	11.6%	15.1%	10.8%	12.5%

**NEVADA DEPARTMENT OF TAXATION
2007-08 BUILDERS COST SURVEY
CONTRACTOR PERCENTAGE COST CHANGE**

NUMBER REPORTING

TYPE	OVERALL CHANGE	SKILLED LABOR	COMMON LABOR	INDIRECT COSTS	CONCRETE	STEEL	LUMBER	OTHER MATERIAL
General Engineering	14	13	13	14	9	8	8	8
General Building	253	250	246	255	209	173	201	177
Plumbing/Heating	3	3	3	3	2	1	2	1
Electrical	2	2	2	3	0	0	1	1
Carpentry	33	34	34	33	21	21	28	22
Painting/Decorating	4	4	3	4	2	2	2	3
Concrete	8	8	8	8	4	3	3	4
Steel Erection	2	2	1	1	2	2	1	1
Roofing/Siding	1	1	1	1	1	1	1	1
Masonry	2	3	3	3	2	1	1	1
Other	8	7	7	8	2	4	4	5
TOTALS	302	301	297	308	238	201	231	207

NEVADA DEPARTMENT OF TAXATION

2007-08 BUILDERS COST SURVEY

OVERALL CHANGE

STATEWIDE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	7	-10.9%	2.1%
NONE	55	0.0%	16.6%
UP	240	15.7%	72.3%
UNKWN	30		9.0%
TOTAL	332	12.2%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	158	11.6%	52.3%
COM	34	13.6%	11.3%
BOTH	102	12.5%	33.8%
OTHER	8	14.4%	2.6%
TOTAL	302	12.2%	100.0%

CARSON CITY

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	4	-6.3%	4.3%
NONE	11	0.0%	11.8%
UP	68	15.3%	73.1%
UNKWN	10		10.8%
TOTAL	93	12.2%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	43	12.6%	51.8%
COM	11	12.6%	13.3%
BOTH	27	10.5%	32.5%
OTHER	2	25.0%	2.4%
TOTAL	83	12.2%	100.0%

ELKO

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	2	0.0%	9.1%
UP	17	16.2%	77.3%
UNKWN	3		13.6%
TOTAL	22	14.5%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	10	15.0%	52.6%
COM	5	19.0%	26.3%
BOTH	3	8.7%	15.8%
OTHER	1	5.0%	5.3%
TOTAL	19	14.5%	100.0%

FALLON

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	8	0.0%	21.1%
UP	25	16.6%	65.8%
UNKWN	5		13.2%
TOTAL	38	12.6%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	17	12.5%	51.5%
COM	1	8.0%	3.0%
BOTH	14	12.5%	42.4%
OTHER	1	20.0%	3.0%
TOTAL	33	12.6%	100.0%

NEVADA DEPARTMENT OF TAXATION

2007-08 BUILDERS COST SURVEY

OVERALL CHANGE

LINCOLN

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	0	0.0%	0.0%
UP	8	12.4%	100.0%
UNKWN	0		0.0%
TOTAL	8	12.4%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	5	11.4%	62.5%
COM	0	0.0%	0.0%
BOTH	3	14.0%	37.5%
OTHER	0	0.0%	0.0%
TOTAL	8	12.4%	100.0%

NYE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	0	0.0%	0.0%
UP	1	25.0%	100.0%
UNKWN	0	0.0%	0.0%
TOTAL	1	0.0%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	0	0.0%	0.0%
COM	1	25.0%	100.0%
BOTH	0	0.0%	0.0%
OTHER	0	0.0%	0.0%
TOTAL	1	0.0%	100.0%

RENO/SPARKS

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	3	-17.0%	2.4%
NONE	27	0.0%	21.6%
UP	87	16.3%	69.6%
UNKWN	8		6.4%
TOTAL	125	11.7%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	55	9.8%	47.0%
COM	16	12.3%	13.7%
BOTH	42	14.1%	35.9%
OTHER	4	10.0%	3.4%
TOTAL	117	11.7%	100.0%

LAKE TAHOE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	7	0.0%	15.6%
UP	34	14.3%	75.6%
UNKWN	4		8.9%
TOTAL	45	11.8%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	28	11.6%	68.3%
COM	0	0.0%	0.0%
BOTH	13	12.2%	31.7%
OTHER	0	0.0%	0.0%
TOTAL	41	11.8%	100.0%

NEVADA DEPARTMENT OF TAXATION

2007-08 BUILDERS COST SURVEY

SKILLED LABOR

STATEWIDE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	5	-12.2%	1.5%
NONE	129	0.0%	38.9%
UP	167	11.8%	50.3%
UNKWN	31		9.3%
TOTAL	332	6.3%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	159	6.9%	52.8%
COM	37	3.8%	12.3%
BOTH	95	6.3%	31.6%
OTHER	10	6.5%	3.3%
TOTAL	301	6.3%	100.0%

CARSON CITY

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	2	-7.5%	2.2%
NONE	36	0.0%	38.7%
UP	41	10.9%	44.1%
UNKWN	14		15.1%
TOTAL	93	5.5%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	41	7.4%	51.9%
COM	12	1.4%	15.2%
BOTH	24	4.1%	30.4%
OTHER	2	7.5%	2.5%
TOTAL	79	7.4%	100.0%

ELKO

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	6	0.0%	27.3%
UP	15	14.9%	68.2%
UNKWN	1		4.5%
TOTAL	22	10.7%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	9	17.2%	42.9%
COM	7	6.3%	33.3%
BOTH	3	6.7%	14.3%
OTHER	2	2.5%	9.5%
TOTAL	21	10.7%	100.0%

FALLON

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	18	0.0%	47.4%
UP	18	11.8%	47.4%
UNKWN	2		5.3%
TOTAL	38	5.9%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	19	5.0%	52.8%
COM	1	10.0%	2.8%
BOTH	14	6.9%	38.9%
OTHER	2	5.0%	5.6%
TOTAL	36	5.9%	100.0%

NEVADA DEPARTMENT OF TAXATION

2007-08 BUILDERS COST SURVEY

SKILLED LABOR

LINCOLN

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	2	0.0%	25.0%
UP	5	18.0%	62.5%
UNKWN	1		12.5%
TOTAL	8	12.9%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	4	13.8%	57.1%
COM	0	0.0%	0.0%
BOTH	3	11.7%	42.9%
OTHER	0	0.0%	0.0%
TOTAL	7	12.9%	100.0%

NYE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	
NONE	0	0.0%	
UP	0	0.0%	
UNKWN	0	0.0%	
TOTAL	0	0.0%	

TYPE	COUNT	%CHANGE	%TOTAL
RES	0	0.0%	
COM	0	0.0%	
BOTH	0	0.0%	
OTHER	0	0.0%	
TOTAL	0	0.0%	

RENO/SPARKS

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	3	-15.3%	2.4%
NONE	52	0.0%	41.6%
UP	60	11.1%	48.0%
UNKWN	10		8.0%
TOTAL	125	5.4%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	57	5.8%	49.6%
COM	16	4.3%	13.9%
BOTH	38	4.9%	33.0%
OTHER	4	8.8%	3.5%
TOTAL	115	5.4%	100.0%

LAKE TAHOE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	14	0.0%	31.1%
UP	28	11.6%	62.2%
UNKWN	3		6.7%
TOTAL	45	7.8%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	29	5.6%	69.0%
COM	0	0.0%	0.0%
BOTH	13	12.6%	31.0%
OTHER	0	0.0%	0.0%
TOTAL	42	7.8%	100.0%

NEVADA DEPARTMENT OF TAXATION

2007-08 BUILDERS COST SURVEY

COMMON LABOR

STATEWIDE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	2	-25.0%	0.6%
NONE	174	0.0%	52.4%
UP	121	11.7%	36.4%
UNKWN	35		10.5%
TOTAL	332	4.6%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	157	5.0%	52.0%
COM	35	2.5%	11.6%
BOTH	94	4.9%	31.1%
OTHER	11	2.7%	3.6%
TOTAL	297	4.6%	98.3%

CARSON CITY

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	1	-10.0%	1.1%
NONE	44	0.0%	47.3%
UP	34	9.9%	36.6%
UNKWN	14		15.1%
TOTAL	93	4.1%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	40	4.6%	50.6%
COM	12	1.4%	15.2%
BOTH	24	4.7%	30.4%
OTHER	3	5.0%	3.8%
TOTAL	79	4.1%	100.0%

ELKO

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	7	0.0%	31.8%
UP	13	15.3%	59.1%
UNKWN	2		9.1%
TOTAL	22	10.0%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	9	14.4%	45.0%
COM	6	5.7%	30.0%
BOTH	3	10.0%	15.0%
OTHER	2	2.5%	10.0%
TOTAL	20	10.0%	100.0%

FALLON

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	23	0.0%	60.5%
UP	12	9.7%	31.6%
UNKWN	3		7.9%
TOTAL	38	3.3%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	19	3.8%	54.3%
COM	1	8.0%	2.9%
BOTH	13	2.7%	37.1%
OTHER	2	0.0%	5.7%
TOTAL	35	3.3%	100.0%

NEVADA DEPARTMENT OF TAXATION

2007-08 BUILDERS COST SURVEY

COMMON LABOR

LINCOLN

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	4	0.0%	50.0%
UP	3	20.0%	37.5%
UNKWN	1		12.5%
TOTAL	8	8.6%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	4	10.0%	57.1%
COM	0	0.0%	0.0%
BOTH	3	6.7%	42.9%
OTHER	0	0.0%	0.0%
TOTAL	7	8.6%	100.0%

NYE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	
NONE	0	0.0%	
UP	0	0.0%	
UNKWN	0	0.0%	
TOTAL	0	0.0%	

TYPE	COUNT	%CHANGE	%TOTAL
RES	0	0.0%	
COM	0	0.0%	
BOTH	0	0.0%	
OTHER	0	0.0%	
TOTAL	0	0.0%	

RENO/SPARKS

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	1	-40.0%	0.8%
NONE	74	0.0%	59.2%
UP	39	11.3%	31.2%
UNKWN	11		8.8%
TOTAL	125	3.5%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	56	3.8%	44.8%
COM	15	1.9%	12.0%
BOTH	39	3.8%	31.2%
OTHER	4	2.5%	3.2%
TOTAL	125	3.5%	100.0%

LAKE TAHOE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	21	0.0%	46.7%
UP	20	13.4%	44.4%
UNKWN	4		8.9%
TOTAL	45	6.5%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	29	5.2%	70.7%
COM	0	0.0%	0.0%
BOTH	12	9.8%	29.3%
OTHER	0	0.0%	0.0%
TOTAL	41	6.5%	100.0%

NEVADA DEPARTMENT OF TAXATION

2007-08 BUILDERS COST SURVEY

INDIRECT COSTS

STATEWIDE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	5	-24.4%	1.5%
NONE	91	0.0%	26.9%
UP	212	13.9%	62.7%
UNKWN	30		8.9%
TOTAL	338	9.1%	101.8%

TYPE	COUNT	%CHANGE	%TOTAL
RES	157	9.3%	51.0%
COM	37	7.6%	12.0%
BOTH	104	9.9%	33.8%
OTHER	10	3.5%	3.2%
TOTAL	308	9.1%	92.8%

CARSON CITY

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	4	-23.0%	4.3%
NONE	20	0.0%	21.5%
UP	60	12.3%	64.5%
UNKWN	9		9.7%
TOTAL	93	7.7%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	42	10.5%	50.0%
COM	12	5.8%	14.3%
BOTH	27	4.4%	32.1%
OTHER	3	5.0%	3.6%
TOTAL	84	7.7%	90.3%

ELKO

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	5	0.0%	22.7%
UP	15	13.4%	68.2%
UNKWN	2		9.1%
TOTAL	22	10.1%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	9	12.2%	45.0%
COM	7	9.4%	35.0%
BOTH	3	8.3%	15.0%
OTHER	1	0.0%	5.0%
TOTAL	20	10.1%	100.0%

FALLON

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	8	0.0%	21.1%
UP	26	16.1%	68.4%
UNKWN	4		10.5%
TOTAL	38	12.3%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	17	10.8%	50.0%
COM	1	5.0%	2.9%
BOTH	14	15.3%	41.2%
OTHER	2	7.5%	5.9%
TOTAL	34	12.6%	100.0%

NEVADA DEPARTMENT OF TAXATION

2007-08 BUILDERS COST SURVEY

INDIRECT COSTS

LINCOLN

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	1	0.0%	12.5%
UP	6	14.0%	75.0%
UNKWN	1		12.5%
TOTAL	8	12.0%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	4	11.0%	50.0%
COM	0	0.0%	0.0%
BOTH	3	13.3%	37.5%
OTHER	0	0.0%	0.0%
TOTAL	7	12.0%	87.5%

NYE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	
NONE	0	0.0%	
UP	0	0.0%	
UNKWN	0	0.0%	
TOTAL	0	0.0%	

TYPE	COUNT	%CHANGE	%TOTAL
RES	0	0.0%	
COM	0	0.0%	
BOTH	0	0.0%	
OTHER	0	0.0%	
TOTAL	0	0.0%	

RENO/SPARKS

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	1	-30.0%	0.8%
NONE	38	0.0%	30.4%
UP	81	14.3%	64.8%
UNKWN	5		4.0%
TOTAL	125	9.4%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	56	8.9%	46.7%
COM	16	8.9%	13.3%
BOTH	44	10.9%	36.7%
OTHER	4	1.3%	3.3%
TOTAL	120	9.4%	100.0%

LAKE TAHOE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	18	0.0%	40.0%
UP	24	14.2%	53.3%
UNKWN	3		6.7%
TOTAL	45	8.1%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	29	6.4%	69.0%
COM	0	0.0%	0.0%
BOTH	13	11.9%	31.0%
OTHER	0	0.0%	0.0%
TOTAL	42	8.1%	100.0%

NEVADA DEPARTMENT OF TAXATION

2007-08 BUILDERS COST SURVEY

CONCRETE

STATEWIDE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	2	-15.0%	0.6%
NONE	40	0.0%	12.0%
UP	196	14.3%	59.0%
UNKWN	94		28.3%
TOTAL	332	11.6%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	129	11.1%	42.7%
COM	28	14.8%	9.3%
BOTH	74	11.8%	24.5%
OTHER	7	7.9%	2.3%
TOTAL	238	11.6%	78.8%

CARSON CITY

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	1	-5.0%	0.3%
NONE	5	0.0%	1.5%
UP	57	12.9%	17.2%
UNKWN	30		9.0%
TOTAL	93	11.6%	28.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	33	12.1%	39.8%
COM	9	15.6%	10.8%
BOTH	20	9.1%	24.1%
OTHER	1	10.0%	1.2%
TOTAL	63	11.6%	75.9%

ELKO

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	2	0.0%	9.1%
UP	19	18.9%	86.4%
UNKWN	1		4.5%
TOTAL	22	17.1%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	10	12.5%	52.6%
COM	6	27.5%	31.6%
BOTH	3	15.0%	15.8%
OTHER	2	12.5%	10.5%
TOTAL	21	17.1%	110.5%

FALLON

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	6	0.0%	15.8%
UP	23	12.4%	60.5%
UNKWN	9		23.7%
TOTAL	38	9.8%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	15	7.1%	39.5%
COM	1	5.0%	2.6%
BOTH	12	14.1%	31.6%
OTHER	1	5.0%	2.6%
TOTAL	38	9.8%	100.0%

NEVADA DEPARTMENT OF TAXATION

2007-08 BUILDERS COST SURVEY

CONCRETE

LINCOLN

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	0	0.0%	0.0%
UP	6	13.0%	75.0%
UNKWN	2		25.0%
TOTAL	8	13.0%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	4	12.0%	66.7%
COM	0	0.0%	0.0%
BOTH	2	15.0%	33.3%
OTHER	0	0.0%	0.0%
TOTAL	6	13.0%	100.0%

NYE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	
NONE	0	0.0%	
UP	0	0.0%	
UNKWN	0	0.0%	
TOTAL	0	0.0%	

TYPE	COUNT	%CHANGE	%TOTAL
RES	0	0.0%	
COM	0	0.0%	
BOTH	0	0.0%	
OTHER	0	0.0%	
TOTAL	0	0.0%	

RENO/SPARKS

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	1	-25.0%	0.8%
NONE	20	0.0%	16.0%
UP	68	13.8%	54.4%
UNKWN	36		28.8%
TOTAL	125	10.3%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	47	10.6%	52.8%
COM	11	7.5%	12.4%
BOTH	28	11.3%	31.5%
OTHER	3	5.0%	3.4%
TOTAL	89	10.3%	100.0%

LAKE TAHOE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	11.6%	0.0%
NONE	7	0.0%	15.6%
UP	22	17.3%	48.9%
UNKWN	16	0.0%	35.6%
TOTAL	45	11.8%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	20	12.6%	69.0%
COM	0	0.0%	0.0%
BOTH	9	14.4%	31.0%
OTHER	0	0.0%	0.0%
TOTAL	29	11.8%	100.0%

NEVADA DEPARTMENT OF TAXATION

2007-08 BUILDERS COST SURVEY

STEEL

STATEWIDE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	1	-5.0%	0.3%
NONE	39	0.0%	11.7%
UP	161	18.9%	48.5%
UNKWN	131		39.5%
TOTAL	332	15.1%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	98	15.7%	48.8%
COM	26	15.5%	12.9%
BOTH	71	14.4%	35.3%
OTHER	6	13.0%	3.0%
TOTAL	201	15.1%	100.0%

CARSON CITY

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	1	-5.0%	1.1%
NONE	5	0.0%	5.4%
UP	46	16.9%	49.5%
UNKWN	41		44.1%
TOTAL	93	14.9%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	25	14.2%	48.1%
COM	9	24.4%	17.3%
BOTH	17	11.2%	32.7%
OTHER	1	8.0%	1.9%
TOTAL	52	14.9%	100.0%

ELKO

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	2	0.0%	9.1%
UP	15	16.3%	68.2%
UNKWN	5		22.7%
TOTAL	22	14.4%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	8	15.0%	47.1%
COM	5	12.0%	29.4%
BOTH	2	25.0%	11.8%
OTHER	2	7.5%	11.8%
TOTAL	17	14.4%	100.0%

FALLON

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	6	0.0%	15.8%
UP	19	20.4%	50.0%
UNKWN	13		34.2%
TOTAL	38	15.5%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	9	15.6%	36.0%
COM	1	3.0%	4.0%
BOTH	14	17.1%	56.0%
OTHER	1	5.0%	4.0%
TOTAL	25	15.5%	100.0%

NEVADA DEPARTMENT OF TAXATION

2007-08 BUILDERS COST SURVEY

STEEL

LINCOLN

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	0	0.0%	0.0%
UP	3	20.0%	37.5%
UNKWN	5		62.5%
TOTAL	8	20.0%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	1	30.0%	33.3%
COM	0	0.0%	0.0%
BOTH	2	15.0%	66.7%
OTHER	0	0.0%	0.0%
TOTAL	3	20.0%	100.0%

NYE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	0	0.0%	0.0%
UP	1	36.0%	100.0%
UNKWN	0	0.0%	0.0%
TOTAL	1	36.0%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	0	0.0%	0.0%
COM	1	36.0%	100.0%
BOTH	0	0.0%	0.0%
OTHER	0	0.0%	0.0%
TOTAL	1	36.0%	100.0%

RENO/SPARKS

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	20	0.0%	16.0%
UP	59	19.6%	47.2%
UNKWN	46		36.8%
TOTAL	125	14.6%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	39	16.1%	49.4%
COM	10	8.4%	12.7%
BOTH	28	14.0%	35.4%
OTHER	2	25.0%	2.5%
TOTAL	79	14.6%	100.0%

LAKE TAHOE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	6	0.0%	13.3%
UP	18	21.2%	40.0%
UNKWN	21		46.7%
TOTAL	45	15.9%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	12	21.8%	66.7%
COM	0	0.0%	0.0%
BOTH	6	20.0%	33.3%
OTHER	0	0.0%	0.0%
TOTAL	18	15.9%	100.0%

NEVADA DEPARTMENT OF TAXATION

2007-08 BUILDERS COST SURVEY

LUMBER

STATEWIDE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	1	-5.0%	0.3%
NONE	39	0.0%	11.7%
UP	161	18.9%	48.5%
UNKWN	131		39.5%
TOTAL	332	18.9%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	98	15.7%	48.8%
COM	26	15.5%	12.9%
BOTH	71	14.4%	35.3%
OTHER	6	13.0%	3.0%
TOTAL	201	18.9%	100.0%

CARSON CITY

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	1	-5.0%	1.1%
NONE	5	0.0%	5.4%
UP	46	16.9%	49.5%
UNKWN	41		44.1%
TOTAL	93	14.9%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	25	14.2%	48.1%
COM	9	24.4%	17.3%
BOTH	17	11.2%	32.7%
OTHER	1	8.0%	1.9%
TOTAL	52	14.9%	100.0%

ELKO

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	2	0.0%	9.1%
UP	15	16.3%	68.2%
UNKWN	5		22.7%
TOTAL	22	14.4%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	8	15.0%	47.1%
COM	5	12.0%	29.4%
BOTH	2	25.0%	11.8%
OTHER	2	7.5%	11.8%
TOTAL	17	14.4%	100.0%

FALLON

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	5	0.0%	13.2%
UP	21	18.1%	55.3%
UNKWN	12		31.6%
TOTAL	38	15.5%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	14	16.1%	53.8%
COM	0	0.0%	0.0%
BOTH	12	12.9%	46.2%
OTHER	0	0.0%	0.0%
TOTAL	26	15.5%	100.0%

NEVADA DEPARTMENT OF TAXATION

2007-08 BUILDERS COST SURVEY

LUMBER

LINCOLN

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	0	0.0%	0.0%
UP	6	13.2%	75.0%
UNKWN	2		25.0%
TOTAL	8	13.2%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	3	13.0%	50.0%
COM	0	0.0%	0.0%
BOTH	3	13.3%	50.0%
OTHER	0	0.0%	0.0%
TOTAL	6	13.2%	100.0%

NYE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	0	0.0%	0.0%
UP	1	25.0%	100.0%
UNKWN	0	0.0%	0.0%
TOTAL	1	0.0%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	0	0.0%	0.0%
COM	1	25.0%	100.0%
BOTH	0	0.0%	0.0%
OTHER	0	0.0%	0.0%
TOTAL	1	20.0%	100.0%

RENO/SPARKS

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	4	-5.0%	3.2%
NONE	19	0.0%	15.2%
UP	67	15.0%	53.6%
UNKWN	35		28.0%
TOTAL	125	10.9%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	47	9.6%	52.2%
COM	9	5.2%	10.0%
BOTH	31	14.0%	34.4%
OTHER	3	17.3%	3.3%
TOTAL	90	10.9%	100.0%

LAKE TAHOE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	6	0.0%	13.3%
UP	27	13.7%	60.0%
UNKWN	12		26.7%
TOTAL	45	11.8%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	25	10.8%	75.8%
COM	0	0.0%	0.0%
BOTH	8	12.5%	24.2%
OTHER	0	0.0%	0.0%
TOTAL	33	11.2%	100.0%

NEVADA DEPARTMENT OF TAXATION

2007-08 BUILDERS COST SURVEY

OTHER BUILDING MATERIALS

STATEWIDE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	2	-6.5%	0.6%
NONE	39	0.0%	11.7%
UP	166	15.7%	50.0%
UNKWN	125		37.7%
TOTAL	332	12.1%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	107	12.4%	51.7%
COM	28	13.7%	13.5%
BOTH	69	12.3%	33.3%
OTHER	3	13.3%	1.4%
TOTAL	207	12.5%	100.0%

CARSON CITY

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	1	-5.0%	1.1%
NONE	6	0.0%	6.5%
UP	46	14.0%	49.5%
UNKWN	40		43.0%
TOTAL	93	12.1%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	25	13.9%	47.2%
COM	9	12.0%	17.0%
BOTH	18	10.0%	34.0%
OTHER	1	5.0%	1.9%
TOTAL	53	12.1%	63.9%

ELKO

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	2	0.0%	9.1%
UP	15	15.8%	68.2%
UNKWN	5		22.7%
TOTAL	22	13.9%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	10	15.0%	58.8%
COM	5	15.2%	29.4%
BOTH	2	5.5%	11.8%
OTHER	0	0.0%	0.0%
TOTAL	17	13.9%	100.0%

FALLON

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	6	0.0%	15.8%
UP	15	15.9%	39.5%
UNKWN	17		44.7%
TOTAL	38	11.4%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	12	11.0%	57.1%
COM	0	0.0%	0.0%
BOTH	9	11.9%	42.9%
OTHER	0	0.0%	0.0%
TOTAL	21	11.4%	100.0%

NEVADA DEPARTMENT OF TAXATION

2007-08 BUILDERS COST SURVEY

OTHER BUILDING MATERIALS

LINCOLN

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	0	0.0%	0.0%
UP	5	14.4%	62.5%
UNKWN	3		37.5%
TOTAL	8	14.4%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	3	14.0%	60.0%
COM	0	0.0%	0.0%
BOTH	2	15.0%	40.0%
OTHER	0	0.0%	0.0%
TOTAL	5	14.4%	100.0%

NYE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	0	0.0%	0.0%
UP	1	10.0%	100.0%
UNKWN	0	0.0%	0.0%
TOTAL	1	0.0%	0.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	0	0.0%	0.0%
COM	1	10.0%	100.0%
BOTH	0	0.0%	0.0%
OTHER	0	0.0%	0.0%
TOTAL	1	0.0%	100.0%

RENO/SPARKS

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	1	-8.0%	0.8%
NONE	19	0.0%	15.2%
UP	63	17.1%	50.4%
UNKWN	42		33.6%
TOTAL	125	11.7%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	38	11.0%	45.8%
COM	13	14.6%	15.7%
BOTH	30	14.3%	36.1%
OTHER	2	17.5%	2.4%
TOTAL	83	11.7%	100.0%

LAKE TAHOE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	6	0.0%	13.3%
UP	21	15.6%	46.7%
UNKWN	18		40.0%
TOTAL	45	12.1%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	19	12.5%	70.4%
COM	0	0.0%	0.0%
BOTH	8	11.3%	29.6%
OTHER	0	0.0%	0.0%
TOTAL	27	12.1%	100.0%

Appendix II:

Notifications from Assessors

From: Dave Dawley [DDawley@ci.carson-city.nv.us]
Sent: Wednesday, June 06, 2007 9:33 AM
To: Terry Rubald
Subject: RE: Improvement factor

I am having trouble printing it out and it is hard to view on the computer.

My only problem with this is that I continue to believe that the Marshall & Swift costs are extremely low and that they do not reflect the true cost market in Carson City. Because of this, when we do our land studies to determine market value and use the Abstraction method or the Allocation method, it causes those land values to be too high. I have spoken with M & S about this problem and they tell me it is because of the contractor markup and they do not account for excessive mark up.

If we will not be adjusting the M & S costs to reflect true market costs for the entire State of Nevada, than I approve of the proposed factor. Thanks you, Dave

David A. Dawley, Assessor
Carson City Assessor's Office
201 N. Carson St Ste #6
Carson City, NV 89701-4289
(775)887-2130 fax: (775)887-2139



JIM GIBBONS
Governor
THOMAS R. SHEETS
Chair, Nevada Tax Commission
DINO DICIANNO
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

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

March 12, 2007

RENO OFFICE
4600 Kletzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 688-1285
Fax: (775) 688-1303

HENDERSON OFFICE
2560 Paseo Verde Parkway Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

DOUG SONNEMANN
DOUGLAS COUNTY ASSESSOR
P.O. BOX 218
MINDEN, NV 89423

Dear DOUG:

Please find attached the proposed Improvement Factor for the 2008-2009 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration on or before February 1, 2007. Although the factor study was prepared by February 1, we inadvertently failed to send you notice of same. We beg your pardon for the delay.

The factor recommended by the Department is a statewide factor, without reference to regions. The factor is a reconciliation between change in cost in the Marshall and Swift manuals from October 2005 to October 2006 for commercial costs and from September 2005 to September 2006 for residential costs. The final presentation to the Nevada Tax Commission will include a comparison of the proposed factor to the federal Consumer Price Index for Housing for the western region and a local builders' cost survey that reports the type of construction, region, and changes in costs from 2005 to 2006. Please let me know if you desire a copy of the local builders' cost survey when it is completed.

Pursuant to NRS 361.261, the Assessors have until May 15, 2007 to approve or object to the proposed factor. If an Assessor objects to the proposed factor, the Assessor must provide an alternative proposal and include supporting data. We interpret the statute to mean that you must affirmatively approve the factor. In the past, writing a letter of approval has added yet another task to the many you face. Therefore, we are hopeful that just checking one of the statements below, signing, and returning a copy of this letter will simplify the process, or just drop me an email at the address below. Either will suffice.

If you have any questions, please let me know.

Sincerely,

Terry E. Rubald, Chief
Division of Assessment Standards
(775) 684-2095
trubald@tax.state.nv.us

I approve the 2008-09 Improvement Factor proposed by the Department of Taxation.
 I do not approve the 2008-09 Improvement Factor for the following reasons:

Signed:

Date: 6/6/07

From: Jeff [assessor@hcnv.us]

Sent: Wednesday, June 06, 2007 11:58 AM

To: Terry Rubald

Subject: Re: Improvement factor approval

I am responding to the improvement factor that is to be presented to the Nevada Tax Commission. Once again I have no particular problem with the factor number itself. I still object however to the statewide factor. While recognizing this is far more simple and easier to defend to taxpayers by telling them that every county is applying the same factor, I do not believe a statewide factor is appropriate. Cost of improvements are not the same in Winnemucca as they are in Las Vegas, Minden or Carson City or many other areas of Nevada. I also noticed that in our area, the factor has occasionally caused improvement values to decline upon reappraisal, indicating that the factor was incorrect for the years in between reappraisal. This is one of the major motivations for our making every effort in Humboldt County to re-cost every year and get away from factors altogether. If all goes according to plan, we hope to be able to re-cost annually by 2010.

Jeff Johnson

Humboldt County Assessor

From: Esmeralda County Assessor [assessor3@frontiernet.net]

Sent: Wednesday, March 14, 2007 4:07 PM

To: Terry Rubald

Subject: Improvement Factor

Terry,

The statewide factor is ok with me.

Ruth

From: Michael Mears [ecmears@eureka.nv.org]

Sent: Wednesday, March 14, 2007 8:26 AM

To: Terry Rubald

Subject: RE: Improvement factor

Good morning Terry. In response to your e-mail, I approve the 2008-09 Improvement Factor proposed by the Department of Taxation. If you require additional correspondence for this, let me know. Hope you have a wonderful day. - Michael

Michael Mears

Eureka County Assessor

GIS Coordinator

Phone: (775) 237-5270

Fax: (775) 237-6124

E-Mail: ecmears@eureka.nv.org

Webpage: <http://www.co.eureka.nv.us>

From: Terry Rubald [mailto:trubald@tax.state.nv.us]

Sent: Monday, March 12, 2007 5:09 PM

To: Michael Mears

Subject: Improvement factor

Please see attached.

Terry E. Rubald, Chief

Division of Assessment Standards

(775) 684-2095

FAX: (775) 684-2020

--

From: Bill lloyd [lincolncoassr@yahoo.com]

Sent: Friday, March 16, 2007 9:17 AM

To: Terry Rubald

Subject: Re: Improvement factor

Terry, I approve the 2008-09 Improvement factor proposed by the Department of Taxation.

Melanie McBride

Lincoln County Assessor

March 16, 2007

Terry Rubald <*trubald@tax.state.nv.us*> wrote:

Please see attached.

Terry E. Rubald, Chief

Division of Assessment Standards

(775) 684-2095

FAX: (775) 684-2020

From: Sandy Musselman [smusselman@nyecounty.net]

Sent: Tuesday, March 13, 2007 5:13 PM

To: Terry Rubald

Cc: Robin Rivero

Subject: RE: Improvement factor

I approve the 2008-09 Improvement Factor proposed by the Department of Taxation. Thank you, Sandra Musselman, Nye County Assessor

-----Original Message-----

From: Terry Rubald [mailto:trubald@tax.state.nv.us]

Sent: Monday, March 12, 2007 5:07 PM

To: smusselman@co.nye.nv.us

Cc: robin.rivero@co.nye.nv.us

Subject: Improvement factor

Please see attached.

Terry E. Rubald, Chief
Division of Assessment Standards
(775) 684-2095
FAX: (775) 684-2020



JIM GIBBONS
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1500 College Parkway, Suite 110
Carson City, Nevada 89708-7937
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Grant Sawyer Office Building, Suite 1300
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Las Vegas, Nevada, 89101
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4600 Kietzke Lane
Building L, Suite 236
Reno, Nevada 89502
Phone: (775) 888-1280
Fax: (775) 888-1303

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

March 12, 2007

JOSHUA WILSON
WASHOE COUNTY ASSESSOR
P.O. BOX 11130
RENO, NV 89520-0027

Dear Josh:

Please find attached the proposed Improvement Factor for the 2008-2009 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration on or before February 1, 2007. Although the factor study was prepared by February 1, we inadvertently failed to send you notice of same. We beg your pardon for the delay.

The factor recommended by the Department is a statewide factor, without reference to regions. The factor is a reconciliation between change in cost in the Marshall and Swift manuals from October 2005 to October 2006 for commercial costs and from September 2005 to September 2006 for residential costs. The final presentation to the Nevada Tax Commission will include a comparison of the proposed factor to the federal Consumer Price Index for Housing for the western region and a local builders' cost survey that reports the type of construction, region, and changes in costs from 2005 to 2006. Please let me know if you desire a copy of the local builders' cost survey when it is completed.

Pursuant to NRS 361.261, the Assessors have until May 15, 2007 to approve or object to the proposed factor. If an Assessor objects to the proposed factor, the Assessor must provide an alternative proposal and include supporting data. We interpret the statute to mean that you must affirmatively approve the factor. In the past, writing a letter of approval has added yet another task to the many you face. Therefore, we are hopeful that just checking one of the statements below, signing, and returning a copy of this letter will simplify the process, or just drop me an email at the address below. Either will suffice.

If you have any questions, please let me know.

Sincerely,

Terry E. Rubald, Chief
Division of Assessment Standards
(775) 684-2095
trubald@tax.state.nv.us

I approve the 2008-09 Improvement Factor proposed by the Department of Taxation.

I do not approve the 2008-09 Improvement Factor for the following reasons:

*I DON'T EITHER APPROVE OR NOT APPROVE THE IMPROVEMENT FACTOR.
WASHOE COUNTY RECASTS ALL IMPROVEMENTS ANNUALLY AND DOESN'T USE THIS FACTOR*

Signed: Date: 3/13/07



JIM GIBBONS
Governor

THOMAS R. SHEETS
Chair, Nevada Tax Commission

DINO DICIANNO
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>

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) 688-1295
Fax: (775) 688-1303

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

March 12, 2007

RECEIVED

MAR 19 2007

STATE OF NEVADA
DEPARTMENT OF TAXATION

JOSEPH AGUIRRE
ELKO COUNTY ASSESSOR
P.O. BOX 8
ELKO, NV 89803

Dear Joe:

Please find attached the proposed Improvement Factor for the 2008-2009 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration on or before February 1, 2007. Although the factor study was prepared by February 1, we inadvertently failed to send you notice of same. We beg your pardon for the delay.

The factor recommended by the Department is a statewide factor, without reference to regions. The factor is a reconciliation between change in cost in the Marshall and Swift manuals from October 2005 to October 2006 for commercial costs and from September 2005 to September 2006 for residential costs. The final presentation to the Nevada Tax Commission will include a comparison of the proposed factor to the federal Consumer Price Index for Housing for the western region and a local builders' cost survey that reports the type of construction, region, and changes in costs from 2005 to 2006. Please let me know if you desire a copy of the local builders' cost survey when it is completed.

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Sincerely,

Terry E. Rubald, Chief
Division of Assessment Standards
(775) 684-2095
trubald@tax.state.nv.us

 I approve the 2008-09 Improvement Factor proposed by the Department of Taxation.
 I do not approve the 2008-09 Improvement Factor for the following reasons:

Signed: Date: 3-13-07

From: Mike Glass [mglass@lyon-county.org]

Sent: Wednesday, June 06, 2007 9:41 AM

To: Terry Rubald

Subject: RE: Improvement factor approval

Terry,

I'm ok with the improvement factor. Also are you guys going to send out the letter about the minimum billing?

Thanks,

Mike

From: Gloria Hughes [GloriaH@mineralcountynv.org]

Sent: Wednesday, June 06, 2007 8:43 AM

To: Terry Rubald

Subject: RE: Improvement factor approval

Terry,

I was off on emergency leave with family the week of March 13th. I do not know if Dorothy sent the approval form back to you. If not, please put me down as approving the 2008-09 Improvement Factor proposed by the Department of Taxation.

Thanks,

Gloria Hughes

Mineral County Assessor

(775) 945-3694

gloriah@mineralcountynv.org

From: Kathy Weeks [kweeks@storeycounty.org]

Sent: Wednesday, June 06, 2007 8:08 AM

To: Terry Rubald

Subject: re: Improvement factor approval

I sent my approval on 3/13/07

Kathy

Kathy Weeks

Storey County Assessor

(775) 847-0961

Fax (775) 847-0904