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In the Matter of:)
Approval of Statewide Improvement Factor)

NOTICE OF DECISION

Appearances

Terry Rubald, Chief, Division of Assessment Standards, appeared on behalf of the Department of Taxation.

Summary


The matter of the approval of the 2009-2010 improvement factor came before the Nevada Tax Commission (Commission) for hearing in Carson City, Nevada, on June 2, 2008 after due notice to each Assessor. The Commission reviewed how the Improvement Factor Report proposed by the Department was derived. The proposed factor is a statewide factor, without reference to regions. The factor reflects the change in cost in the Marshall and Swift manuals from October 2006 to October 2007 and was further supported by data from local builders in a builder's survey conducted by the Department.

Pursuant to NRS 361.261, each County Assessor notified the Department about whether they approved or objected to the proposed factor. One assessor preferred use of a regional factor rather than a statewide factor.

DECISION

The Commission, having considered all evidence and testimony pertaining to the matter, hereby approves Department recommendation for the 2009-2010 Improvement Factor of 1.04 as recommended by the Department.

BY THE NEVADA TAX COMMISSION THIS 25th DAY OF JULY, 2008.


Dino DiCianno, Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION



2009-2010

IMPROVEMENT FACTOR REPORT

June 2, 2008

**Prepared by:
Division of Assessment Standards**

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Full Version

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2009-2010 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. The Humboldt County assessor has objected to the improvement factor for 2009-2010.

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 2009-2010 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 2009-2010 tax cycle, the Department recommends that a statewide factor of 1.04 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 2006 to September 2007. The survey was updated 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-five 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 2006 to October 1st of 2007, 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 1.04.

These factors are produced based on data from October 1, 2006 to October 1, 2007 and applied to improvements for a lien date in July, 2009. 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, 2009 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 1.04%.

**NEVADA DEPARTMENT OF TAXATION
2008 IMPROVEMENT FACTOR STUDY
2009-2010 PROPOSED IMPROVEMENT FACTORS**

COMPUTED FROM THE MARSHALL SWIFT RESIDENTIAL & COMMERCIAL MANUALS

FACTOR AREA	ROUNDED FACTOR	RAW FACTOR	WEIGHT	FACTOR SHARE
CARSON CITY	1.04	1.040	15.3%	0.1593
ELKO	1.02	1.016	5.2%	0.0531
FALLON	1.04	1.042	8.6%	0.0900
LINCOLN COUNTY	1.04	1.038	0.4%	0.0038
NYE COUNTY	1.04	1.042	4.0%	0.0421
RENO - SPARKS	1.04	1.043	58.7%	0.6124
LAKE TAHOE	1.06	1.059	7.7%	0.0811
STATEWIDE	1.04	1.042	100.0%	1.0419
LAS VEGAS	1.04	1.038	N/A	N/A

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

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/06 *	LOCAL MULTIPLIER 10/07 *	PRICE RELATIVE 10/07 / 10/06 (C / B)	COMPARATIVE COST MULTIPLIER 10/07>10/06 **	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	1.08	0.9730	1.042	1.0138	0.040	0.0406		
B	1.08	1.06	0.9815	1.042	1.0227	0.040	0.0409		
C	1.07	1.06	0.9907	1.036	1.0263	0.500	0.5132		
D	1.07	1.06	0.9907	1.025	1.0154	0.250	0.2539		
S	1.10	1.07	0.9727	1.035	1.0068	0.170	0.1712		
ALL COMMERCIAL						1.000	1.0196	0.3231	0.3294
RESIDENTIAL									
FRAME	1.06	1.06	1.0000	1.051	1.0510	0.800	0.8408		
MASONRY	1.06	1.06	1.0000	1.041	1.0410	0.200	0.2082		
ALL RESIDENTIAL						1.000	1.0490	0.6769	0.7101
CARSON CITY COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0395
PROPOSED CARSON CITY IMPROVEMENT FACTOR									1.0400
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0400

* 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
**** 2006-07 STATISTICAL ANALYSIS OF THE TAX ROLL

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

ELKO IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/06 *	LOCAL MULTIPLIER 10/07 *	PRICE RELATIVE 10/07 / 10/06 (C / B)	COMPARATIVE COST MULTIPLIER 10/07>10/06 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
COMMERCIAL									
A	1.04	1.02	0.9808	1.042	1.0220	0.040	0.0409		
B	1.03	1.01	0.9806	1.042	1.0218	0.040	0.0409		
C	1.03	1.01	0.9806	1.036	1.0159	0.500	0.5079		
D	1.01	0.98	0.9703	1.025	0.9946	0.250	0.2486		
S	1.04	1.02	0.9808	1.035	1.0151	0.170	0.1726		
ALL COMMERCIAL						1.000	1.0109	0.4387	0.4435
RESIDENTIAL									
FRAME	1.02	0.99	0.9706	1.051	1.0201	0.800	0.8161		
MASONRY	1.04	1.02	0.9808	1.041	1.0210	0.200	0.2042		
ALL RESIDENTIAL						1.000	1.0203	0.5613	0.5726
ELKO COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0162
PROPOSED ELKO IMPROVEMENT FACTOR									1.0200
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0400

* 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
**** 2006-07 STATISTICAL ANALYSIS OF THE TAX ROLL

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

FALLON IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/06 *	LOCAL MULTIPLIER 10/07 *	PRICE RELATIVE 10/07 / 10/06 (C / B)	COMPARATIVE COST MULTIPLIER 10/07>10/06 **	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	1.00	0.9709	1.042	1.0117	0.040	0.0405		
B	1.01	0.99	0.9802	1.042	1.0214	0.040	0.0409		
C	1.02	1.01	0.9902	1.036	1.0258	0.500	0.5129		
D	1.01	1.00	0.9901	1.025	1.0149	0.250	0.2537		
S	1.04	1.01	0.9712	1.035	1.0051	0.170	0.1709		
ALL COMMERCIAL						1.000	1.0188	0.2455	0.2501
RESIDENTIAL									
FRAME	1.00	1.00	1.0000	1.051	1.0510	0.800	0.8408		
MASONRY	1.01	1.01	1.0000	1.041	1.0410	0.200	0.2082		
ALL RESIDENTIAL						1.000	1.0490	0.7545	0.7915
FALLON COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0416
PROPOSED FALLON IMPROVEMENT FACTOR									1.0400
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0400

* 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
**** 2006-07 STATISTICAL ANALYSIS OF THE TAX ROLL

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

LAS VEGAS IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/06 *	LOCAL MULTIPLIER 10/07 *	PRICE RELATIVE 10/07 / 10/06 (C / B)	COMPARATIVE COST MULTIPLIER 10/07>10/06 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
COMMERCIAL									
A	1.10	1.11	1.0091	1.042	1.0515	0.040	0.0421		
B	1.10	1.10	1.0000	1.042	1.0420	0.040	0.0417		
C	1.10	1.10	1.0000	1.036	1.0360	0.500	0.5180		
D	1.11	1.11	1.0000	1.025	1.0250	0.250	0.2563		
S	1.09	1.10	1.0092	1.035	1.0445	0.170	0.1776		
ALL COMMERCIAL						1.000	1.0356	0.3368	0.3487
RESIDENTIAL									
FRAME	1.12	1.11	0.9911	1.051	1.0416	0.800	0.8333		
MASONRY	1.11	1.10	0.9910	1.041	1.0316	0.200	0.2063		
ALL RESIDENTIAL						1.000	1.0396	0.6632	0.6895
LAS VEGAS COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0382
PROPOSED LAS VEGAS IMPROVEMENT FACTOR									1.0400
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0400

* 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
**** 2006-07 STATISTICAL ANALYSIS OF THE TAX ROLL

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

LINCOLN COUNTY IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/06 *	LOCAL MULTIPLIER 10/07 *	PRICE RELATIVE 10/07 / 10/06 (C / B)	COMPARATIVE COST MULTIPLIER 10/07>10/06 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
COMMERCIAL									
A	0.99	1.00	1.0101	1.042	1.0525	0.040	0.0421		
B	1.01	1.01	1.0000	1.042	1.0420	0.040	0.0417		
C	1.02	1.02	1.0000	1.036	1.0360	0.500	0.5180		
D	1.02	1.02	1.0000	1.025	1.0250	0.250	0.2563		
S	0.98	0.99	1.0102	1.035	1.0456	0.170	0.1777		
ALL COMMERCIAL						1.000	1.0358	0.4242	0.4394
RESIDENTIAL									
FRAME	1.03	1.02	0.9903	1.051	1.0408	0.800	0.8326		
MASONRY	1.03	1.02	0.9903	1.041	1.0309	0.200	0.2062		
ALL RESIDENTIAL						1.000	1.0388	0.5758	0.5981
LINCOLN COUNTY COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0375
PROPOSED LINCOLN COUNTY IMPROVEMENT FACTOR									1.0400
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0400

* 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

**** 2006-07 STATISTICAL ANALYSIS OF THE TAX ROLL

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

NYE COUNTY IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/06 *	LOCAL MULTIPLIER 10/07 *	PRICE RELATIVE 10/07 / 10/06 (C / B)	COMPARATIVE COST MULTIPLIER 10/07>10/06 **	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	0.94	0.9691	1.042	1.0098	0.040	0.0404		
B	0.95	0.93	0.9789	1.042	1.0201	0.040	0.0408		
C	0.93	0.92	0.9892	1.036	1.0249	0.500	0.5124		
D	0.89	0.88	0.9888	1.025	1.0135	0.250	0.2534		
S	0.96	0.93	0.9688	1.035	1.0027	0.170	0.1705		
ALL COMMERCIAL						1.000	1.0174	0.2174	0.2212
RESIDENTIAL									
FRAME	0.88	0.88	1.0000	1.051	1.0510	0.800	0.8408		
MASONRY	0.92	0.92	1.0000	1.041	1.0410	0.200	0.2082		
ALL RESIDENTIAL						1.000	1.0490	0.7826	0.8210
NYE COUNTY COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0421
PROPOSED NYE COUNTY IMPROVEMENT FACTOR									1.0400
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0400

* 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
**** 2006-07 STATISTICAL ANALYSIS OF THE TAX ROLL

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

RENO - SPARKS IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/06 *	LOCAL MULTIPLIER 10/07 *	PRICE RELATIVE 10/07 / 10/06 (C / B)	COMPARATIVE COST MULTIPLIER 10/07>10/06 **	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	1.08	0.9730	1.042	1.0138	0.040	0.0406		
B	1.09	1.07	0.9817	1.042	1.0229	0.040	0.0409		
C	1.07	1.07	1.0000	1.036	1.0360	0.500	0.5180		
D	1.06	1.05	0.9906	1.025	1.0153	0.250	0.2538		
S	1.10	1.07	0.9727	1.035	1.0068	0.170	0.1712		
ALL COMMERCIAL						1.000	1.0245	0.3157	0.3234
RESIDENTIAL									
FRAME	1.05	1.05	1.0000	1.051	1.0510	0.800	0.8408		
MASONRY	1.06	1.07	1.0094	1.041	1.0508	0.200	0.2102		
ALL RESIDENTIAL						1.000	1.0510	0.6843	0.7192
RENO - SPARKS COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0426
PROPOSED RENO - SPARKS IMPROVEMENT FACTOR									1.0400
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0400

* 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
**** 2006-07 STATISTICAL ANALYSIS OF THE TAX ROLL

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

LAKE TAHOE IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/06 *	LOCAL MULTIPLIER 10/07 *	PRICE RELATIVE 10/07 / 10/06 (C / B)	COMPARATIVE COST MULTIPLIER 10/07>10/06 **	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	1.042	1.0420	0.040	0.0417		
B	1.17	1.18	1.0085	1.042	1.0509	0.040	0.0420		
C	1.18	1.19	1.0085	1.036	1.0448	0.500	0.5224		
D	1.19	1.20	1.0084	1.025	1.0336	0.250	0.2584		
S	1.19	1.19	1.0000	1.035	1.0350	0.170	0.1760		
ALL COMMERCIAL						1.000	1.0405	0.2839	0.2954
RESIDENTIAL									
FRAME	1.18	1.20	1.0169	1.051	1.0688	0.800	0.8551		
MASONRY	1.17	1.19	1.0171	1.041	1.0588	0.200	0.2118		
ALL RESIDENTIAL						1.000	1.0668	0.7161	0.7640
								1.0000	1.0593
									PROPOSED LAKE TAHOE IMPROVEMENT FACTOR 1.0600
									WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR 1.0400

* 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
**** 2006-07 STATISTICAL ANALYSIS OF THE TAX ROLL

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

STATEWIDE IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 10/06 *	LOCAL MULTIPLIER 10/07 *	PRICE RELATIVE 10/07 / 10/06 (C / B)	COMPARATIVE COST MULTIPLIER 10/07>10/06 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * J)
COMMERCIAL									
A	1.04	1.02	0.9808	1.042	1.0220	0.040	0.0409		
B	1.04	1.02	0.9808	1.042	1.0220	0.040	0.0409		
C	1.04	1.03	0.9904	1.036	1.0260	0.500	0.5130		
D	1.01	1.00	0.9901	1.025	1.0149	0.250	0.2537		
S	1.05	1.03	0.9810	1.035	1.0153	0.170	0.1726		
ALL COMMERCIAL						1.000	1.0211	0.3112	0.3177
RESIDENTIAL									
FRAME	1.01	1.00	0.9901	1.051	1.0406	0.800	0.8325		
MASONRY	1.03	1.03	1.0000	1.041	1.0410	0.200	0.2082		
ALL RESIDENTIAL						1.000	1.0407	0.6888	0.7169
								1.0000	1.0346
									PROPOSED STATEWIDE IMPROVEMENT FACTOR 1.0300
									WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR 1.0400

* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8 & 9
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** MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5 & 6
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**NEVADA DEPARTMENT OF TAXATION
2008 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%	377,242,849	639,269,993	1,016,512,842	37.1%	62.9%	7.5%
	DOUGLAS	68.00%	223,090,748	704,670,226	927,760,974	24.0%	76.0%	6.9%
	STOREY	100.00%	67,128,210	54,678,688	121,806,898	55.1%	44.9%	0.9%
AREA TOTAL			667,461,807	1,398,618,907	2,066,080,714	32.3%	67.7%	15.3%
ELKO	ELKO	100.00%	209,115,063	271,468,427	480,583,490	43.5%	56.5%	3.6%
	EUREKA	100.00%	12,817,347	5,452,022	18,269,369	70.2%	29.8%	0.1%
	HUMBOLDT	100.00%	74,198,034	96,127,374	170,325,408	43.6%	56.4%	1.3%
	LANDER	100.00%	13,080,707	22,520,341	35,601,048	36.7%	63.3%	0.3%
AREA TOTAL			309,211,151	395,568,164	704,779,315	43.9%	56.1%	5.2%
FALLON	CHURCHILL	100.00%	90,240,614	212,848,497	303,089,111	29.8%	70.2%	2.2%
	LYON	100.00%	152,523,203	623,858,580	776,381,783	19.6%	80.4%	5.8%
	MINERAL	100.00%	16,549,426	21,139,545	37,688,971	43.9%	56.1%	0.3%
	PERSHING	100.00%	26,766,296	21,442,812	48,209,108	55.5%	44.5%	0.4%
AREA TOTAL			286,079,539	879,289,434	1,165,368,973	24.5%	75.5%	8.6%
LAS VEGAS	CLARK	100.00%	12,701,377,004	25,013,844,081	37,715,221,085	33.7%	66.3%	N/A
LINCOLN COUNTY	LINCOLN	100.00%	20,802,651	28,234,654	49,037,305	42.4%	57.6%	0.4%
	WHITE PINE	100.00%	38,463,403	48,594,213	87,057,616	44.2%	55.8%	0.6%
AREA TOTAL			59,266,054	76,828,867	136,094,921	43.5%	56.5%	1.0%
NYE COUNTY	ESMERALDA	100.00%	2,248,131	3,223,471	5,471,602	41.1%	58.9%	0.0%
	NYE	100.00%	116,179,149	423,111,684	539,290,833	21.5%	78.5%	4.0%
AREA TOTAL			118,427,280	426,335,155	544,762,435	21.7%	78.3%	4.0%
RENO - SPARKS	WASHOE	93.00%	2,500,182,309	5,419,899,708	7,920,082,017	31.6%	68.4%	58.7%
LAKE TAHOE	DOUGLAS	32.00%	104,983,881	331,609,518	436,593,399	24.0%	76.0%	3.2%
	WASHOE	7.00%	188,185,765	407,949,440	596,135,205	31.6%	68.4%	4.4%
AREA TOTAL			293,169,646	739,558,958	1,032,728,604	28.4%	71.6%	7.7%
STATEWIDE	TOTALS	100.00%	16,935,174,790	34,349,943,274	51,285,118,064	33.0%	67.0%	100.0%
	CLARK	-73.54%	(12,701,377,004)	(25,013,844,081)	(37,715,221,085)	33.7%	66.3%	100.0%
ALL AREAS EXCEPT LAS VEGAS		26.46%	4,195,334,383	9,287,504,980	13,482,839,363	31.1%	68.9%	100.0%

**NEVADA DEPARTMENT OF TAXATION
2008 IMPROVEMENT FACTOR STUDY
STATISTICAL ANALYSIS OF THE TAX ROLL 2006-07**

COUNTY	COMMERCIAL / INDUSTRIAL			RESIDENTIAL				ALL PROPERTY		
	COMMERCIAL	INDUSTRIAL	TOTAL VALUE	SINGLE FAMILY	CONDO	MULTI-FAMILY	TOTAL VALUE	TOTAL VALUE	COMMERCIAL	RESIDENTIAL
CARSON CITY	328,236,984	49,005,865	377,242,849	542,994,822	22,657,102	73,618,069	639,269,993	1,016,512,842	62.9%	37.1%
CHURCHILL	76,233,287	14,007,327	90,240,614	189,633,180	272,856	22,942,461	212,848,497	303,089,111	70.2%	29.8%
CLARK	11,619,710,849	1,081,666,155	12,701,377,004	20,253,835,953	2,340,770,604	2,419,237,524	25,013,844,081	37,715,221,085	66.3%	33.7%
DOUGLAS	274,120,632	53,953,997	328,074,629	879,756,599	62,040,721	94,482,424	1,036,279,744	1,364,354,373	76.0%	24.0%
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	2,223,882	24,249	2,248,131	1,859,216	0	1,364,255	3,223,471	5,471,602	58.9%	41.1%
EUREKA	11,258,365	1,558,982	12,817,347	4,269,501	0	1,182,521	5,452,022	18,269,369	29.8%	70.2%
HUMBOLDT	62,612,534	11,585,500	74,198,034	87,576,567	0	8,550,807	96,127,374	170,325,408	56.4%	43.6%
LANDER	10,289,128	2,791,579	13,080,707	20,046,697	482	2,473,162	22,520,341	35,601,048	63.3%	36.7%
LINCOLN	16,456,901	4,345,750	20,802,651	25,714,770	31,188	2,488,696	28,234,654	49,037,305	57.6%	42.4%
LYON	71,916,527	80,606,676	152,523,203	588,480,462	83,788	35,294,330	623,858,580	776,381,783	80.4%	19.6%
MINERAL	13,667,542	2,881,884	16,549,426	18,722,091	0	2,417,454	21,139,545	37,688,971	56.1%	43.9%
NYE	113,765,100	2,414,049	116,179,149	372,928,429	3,122,068	47,061,187	423,111,684	539,290,833	78.5%	21.5%
PERSHING	25,491,447	1,274,849	26,766,296	18,139,792	0	3,303,020	21,442,812	48,209,108	44.5%	55.5%
STOREY	13,898,912	53,229,298	67,128,210	52,534,973	0	2,143,715	54,678,688	121,806,898	44.9%	55.1%
WASHOE	2,056,361,455	632,006,619	2,688,368,074	4,859,661,735	424,960,260	543,227,153	5,827,849,148	8,516,217,222	68.4%	31.6%
WHITE PINE	31,218,009	7,245,394	38,463,403	43,969,492	0	4,624,721	48,594,213	87,057,616	55.8%	44.2%
TOTALS	14,915,520,832	2,019,653,958	16,935,174,790	28,196,935,231	2,856,728,449	3,296,279,594	34,349,943,274	51,285,118,064	67.0%	33.0%

NEVADA DEPARTMENT OF TAXATION

2008 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
2007	1.08	1.06	1.06	1.06	1.07	1.06	1.06
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

NEVADA DEPARTMENT OF TAXATION

2008 IMPROVEMENT FACTOR STUDY

CARSON CITY

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	4%	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
2007	1.042	1.042	1.036	1.025	1.035	1.051	1.041
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

**NEVADA DEPARTMENT OF TAXATION
2008 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
2009-10	0.040554	0.040908	0.513159	0.253855	0.171151	1.019627	0.840800	0.208200	1.049000
2008-09	0.043480	0.043400	0.545000	0.271750	0.184960	1.088590	0.828370	0.208830	1.037200
2007-08	0.041178	0.041377	0.510950	0.252666	0.174478	1.020648	0.833367	0.206932	1.040299
2006-07	0.045488	0.044759	0.556206	0.281939	0.194767	1.123158	0.909607	0.223093	1.132701
2005-06	0.040760	0.040760	0.504782	0.250567	0.169775	1.006644	0.796316	0.201517	0.997832
2004-05	0.040840	0.041262	0.516280	0.256250	0.174805	1.029437	0.826785	0.206512	1.033297
2003-04	0.040400	0.040105	0.500324	0.252250	0.169648	1.002727	0.791738	0.198490	0.990228
2002-03	0.040818	0.040726	0.497947	0.255561	0.175950	1.011001	0.834811	0.203207	1.038018
2001-02	0.040634	0.040301	0.510465	0.254132	0.172168	1.017700	0.799200	0.199652	0.998852
2000-01	0.039900	0.040323	0.500151	0.246918	0.170194	0.997486	0.797009	0.203000	1.000009
1999-00	0.042126	0.042642	0.519500	0.259265	0.175964	1.039497	0.828000	0.207200	1.035200
1998-99	0.041080	0.041304	0.513351	0.264295	0.172720	1.032750	0.822989	0.202965	1.025954
1997-98	0.041366	0.041040	0.512496	0.251257	0.174760	1.020918	0.805600	0.198000	1.003600
1996-97	0.041113	0.041103	0.513456	0.260250	0.171565	1.027487	0.812729	0.202000	1.014729
1995-96	0.042187	0.042207	0.533027	0.267739	0.178691	1.063851	0.856800	0.213546	1.070346
1994-95	0.040200	0.040280	0.504500	0.252228	0.170510	1.007718	0.836200	0.206040	1.042240
1993-94	0.040356	0.040346	0.509500	0.257855	0.176166	1.024223	0.805593	0.200395	1.005987
1992-93	0.040399	0.040920	0.517664	0.258349	0.173230	1.030562	0.830972	0.207913	1.038885
1991-92	0.040841	0.040520	0.513670	0.256750	0.174119	1.025900	0.822748	0.206759	1.029507
1990-91	0.042560	0.041600	0.519769	0.257109	0.182671	1.043709	0.830086	0.208400	1.038486
1989-90	0.040480	0.040480	0.505500	0.255364	0.172040	1.013864	0.803200	0.201400	1.004600
1988-89	0.040448	0.040040	0.500500	0.250250	0.172275	1.003513	0.816800	0.203600	1.020400
1987-88	0.041057	0.041137	0.513757	0.256901	0.172890	1.025742	0.828282	0.207645	1.035927
1986-87	0.040939	0.041020	0.516325	0.259700	0.172210	1.030194	0.868800	0.214200	1.083000
1985-86	0.041136	0.041215	0.518112	0.261757	0.173647	1.035867	0.836830	0.207047	1.043877
1984-85	0.040743	0.041000	0.511500	0.255914	0.172483	1.021640	0.838215	0.208751	1.046966

**NEVADA DEPARTMENT OF TAXATION
2008 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	
2009-10	1.019627	0.3230570	0.329398	1.049000	0.6769430	0.710113	1.039511
2008-09	1.088590	0.3230570	0.351677	1.037200	0.6769430	0.702125	1.053802
2007-08	1.020648	0.3230570	0.329727	1.040299	0.6769430	0.704223	1.033951
2006-07	1.123158	0.3230570	0.362844	1.132701	0.6769430	0.766774	1.129618
2005-06	1.006644	0.3230570	0.325203	0.997832	0.6769430	0.675476	1.000679
2004-05	1.029437	0.3230570	0.332567	1.033297	0.6769430	0.699483	1.032050
2003-04	1.002727	0.3230570	0.323938	0.990228	0.6769430	0.670328	0.994266
2002-03	1.011001	0.3230570	0.326611	1.038018	0.6769430	0.702679	1.029290
2001-02	1.017700	0.3230570	0.328775	0.998852	0.6769430	0.676166	1.004941
2000-01	0.997486	0.3230570	0.322245	1.000009	0.6769430	0.676949	0.999194
1999-00	1.039497	0.3230570	0.335817	1.035200	0.6769430	0.700771	1.036588
1998-99	1.032750	0.3230570	0.333637	1.025954	0.6769430	0.694513	1.028150
1997-98	1.020918	0.3230570	0.329815	1.003600	0.6769430	0.679380	1.009195
1996-97	1.027487	0.3230570	0.331937	1.014729	0.6769430	0.686914	1.018851
1995-96	1.063851	0.3230570	0.343684	1.070346	0.6769430	0.724564	1.068248
1994-95	1.007718	0.3230570	0.325550	1.042240	0.6769430	0.705537	1.031087
1993-94	1.024223	0.3230570	0.330883	1.005987	0.6769430	0.680996	1.011879
1992-93	1.030562	0.3230570	0.332930	1.038885	0.6769430	0.703266	1.036196
1991-92	1.025900	0.3230570	0.331424	1.029507	0.6769430	0.696918	1.028342
1990-91	1.043709	0.3230570	0.337177	1.038486	0.6769430	0.702996	1.040173
1989-90	1.013864	0.3230570	0.327536	1.004600	0.6769430	0.680057	1.007593
1988-89	1.003513	0.3230570	0.324192	1.020400	0.6769430	0.690753	1.014944
1987-88	1.025742	0.3230570	0.331373	1.035927	0.6769430	0.701264	1.032637
1986-87	1.030194	0.3230570	0.332811	1.083000	0.6769430	0.733129	1.065941
1985-86	1.035867	0.3230570	0.334644	1.043877	0.6769430	0.706645	1.041289
1984-85	1.021640	0.3230570	0.330048	1.046966	0.6769430	0.708737	1.038784

NEVADA DEPARTMENT OF TAXATION

2008 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
2007	1.02	1.01	1.01	0.98	1.02	0.99	1.02
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

NEVADA DEPARTMENT OF TAXATION

2008 IMPROVEMENT FACTOR STUDY

ELKO

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	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
2007	1.042	1.042	1.036	1.025	1.035	1.051	1.041
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

**NEVADA DEPARTMENT OF TAXATION
2008 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
2009-10	0.040878	0.040871	0.507942	0.248639	0.172566	1.010896	0.816071	0.204196	1.020267
2008-09	0.043066	0.042983	0.534619	0.263911	0.183198	1.067777	0.835806	0.208792	1.044598
2007-08	0.041136	0.040972	0.506042	0.252467	0.174329	1.014947	0.809504	0.203064	1.012568
2006-07	0.044280	0.043934	0.540991	0.271711	0.189550	1.090465	0.893069	0.221028	1.114097
2005-06	0.040760	0.040760	0.514218	0.255250	0.172890	1.023878	0.811200	0.205301	1.016501
2004-05	0.041225	0.041659	0.516280	0.258645	0.174864	1.032673	0.826928	0.206530	1.033458
2003-04	0.041577	0.041671	0.519567	0.259526	0.176176	1.038517	0.821908	0.206088	1.027996
2002-03	0.041160	0.040682	0.511170	0.260250	0.175950	1.029213	0.842400	0.206811	1.049211
2001-02	0.040580	0.040239	0.509880	0.253682	0.171932	1.016312	0.790400	0.195682	0.986082
2000-01	0.039848	0.040303	0.490865	0.244398	0.170080	0.985494	0.796624	0.203000	0.999624
1999-00	0.041787	0.041908	0.524223	0.261500	0.177774	1.047192	0.835200	0.209101	1.044301
1998-99	0.041104	0.041333	0.513843	0.265048	0.172720	1.034047	0.839611	0.203063	1.042674
1997-98	0.041390	0.041040	0.512748	0.235553	0.174760	1.005491	0.790542	0.187579	0.978121
1996-97	0.041089	0.041089	0.513204	0.277436	0.171182	1.043999	0.813200	0.213222	1.026422
1995-96	0.042237	0.042237	0.533829	0.268058	0.178955	1.065315	0.856800	0.213758	1.070558
1994-95	0.040200	0.040280	0.504500	0.252076	0.170510	1.007566	0.836693	0.206145	1.042838
1993-94	0.040720	0.040720	0.514399	0.258167	0.174861	1.028867	0.813903	0.204144	1.018047
1992-93	0.040760	0.040920	0.513000	0.256000	0.173230	1.023910	0.816000	0.204200	1.020200
1991-92	0.040480	0.040520	0.509000	0.256750	0.172550	1.019300	0.815200	0.203000	1.018200
1990-91	0.041800	0.041600	0.520000	0.257248	0.181108	1.041756	0.838685	0.212486	1.051171
1989-90	0.040480	0.040480	0.505500	0.253000	0.172040	1.011500	0.795325	0.199445	0.994770
1988-89	0.040080	0.040040	0.500500	0.250250	0.170680	1.001550	0.808870	0.201642	1.010512
1987-88	0.040293	0.040372	0.509000	0.254500	0.171211	1.015376	0.812800	0.203800	1.016600
1986-87	0.040950	0.041031	0.516515	0.262395	0.172210	1.033100	0.877318	0.216280	1.093597
1985-86	0.042334	0.042416	0.533460	0.269643	0.178741	1.066593	0.888346	0.217444	1.105791
1984-85	0.039199	0.039084	0.465000	0.225845	0.169058	0.938187	0.767046	0.193143	0.960190

NEVADA DEPARTMENT OF TAXATION

2008 IMPROVEMENT FACTOR STUDY

ELKO

NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMMERCIAL			RESIDENTIAL			NET FACTOR
	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	
2009-10	1.010896	0.4387347	0.443515	1.020267	0.5612653	0.572640	1.016155
2008-09	1.067777	0.4387347	0.468471	1.044598	0.5612653	0.586297	1.054768
2007-08	1.014947	0.4387347	0.445292	1.012568	0.5612653	0.568319	1.013612
2006-07	1.090465	0.4387347	0.478425	1.114097	0.5612653	0.625304	1.103729
2005-06	1.023878	0.4387347	0.449211	1.016501	0.5612653	0.570527	1.019737
2004-05	1.032673	0.4387347	0.453070	1.033458	0.5612653	0.580044	1.033114
2003-04	1.038517	0.4387347	0.455634	1.027996	0.5612653	0.576979	1.032612
2002-03	1.029213	0.4387347	0.451551	1.049211	0.5612653	0.588886	1.040437
2001-02	1.016312	0.4387347	0.445891	0.986082	0.5612653	0.553453	0.999345
2000-01	0.985494	0.4387347	0.432371	0.999624	0.5612653	0.561054	0.993425
1999-00	1.047192	0.4387347	0.459439	1.044301	0.5612653	0.586130	1.045569
1998-99	1.034047	0.4387347	0.453672	1.042674	0.5612653	0.585217	1.038889
1997-98	1.005491	0.4387347	0.441144	0.978121	0.5612653	0.548985	0.990129
1996-97	1.043999	0.4387347	0.458039	1.026422	0.5612653	0.576095	1.034134
1995-96	1.065315	0.4387347	0.467391	1.070558	0.5612653	0.600867	1.068258
1994-95	1.007566	0.4387347	0.442054	1.042838	0.5612653	0.585309	1.027363
1993-94	1.028867	0.4387347	0.451400	1.018047	0.5612653	0.571395	1.022794
1992-93	1.023910	0.4387347	0.449225	1.020200	0.5612653	0.572603	1.021828
1991-92	1.019300	0.4387347	0.447202	1.018200	0.5612653	0.571480	1.018683
1990-91	1.041756	0.4387347	0.457054	1.051171	0.5612653	0.589986	1.047040
1989-90	1.011500	0.4387347	0.443780	0.994770	0.5612653	0.558330	1.002110
1988-89	1.001550	0.4387347	0.439415	1.010512	0.5612653	0.567165	1.006580
1987-88	1.015376	0.4387347	0.445481	1.016600	0.5612653	0.570582	1.016063
1986-87	1.033100	0.4387347	0.453257	1.093597	0.5612653	0.613798	1.067055
1985-86	1.066593	0.4387347	0.467952	1.105791	0.5612653	0.620642	1.088594
1984-85	0.938187	0.4387347	0.411615	0.960190	0.5612653	0.538921	0.950536

NEVADA DEPARTMENT OF TAXATION

2008 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
2007	1.00	0.99	1.01	1.00	1.01	1.00	1.01
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

NEVADA DEPARTMENT OF TAXATION

2008 IMPROVEMENT FACTOR STUDY

FALLON

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	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
2007	1.042	1.042	1.036	1.025	1.035	1.051	1.041
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

**NEVADA DEPARTMENT OF TAXATION
2008 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
2009-10	0.040466	0.040855	0.512922	0.253713	0.170875	1.018830	0.840800	0.208200	1.049000
2008-09	0.043480	0.043400	0.545000	0.271750	0.184960	1.088590	0.827451	0.208733	1.036184
2007-08	0.041122	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

**NEVADA DEPARTMENT OF TAXATION
2008 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	
2009-10	1.018830	0.2454841	0.250106	1.049000	0.7545159	0.791487	1.041594
2008-09	1.088590	0.2454841	0.267232	1.036184	0.7545159	0.781818	1.049049
2007-08	1.019518	0.2454841	0.250275	1.039223	0.7545159	0.784110	1.034386
2006-07	1.124542	0.2454841	0.276057	1.134375	0.7545159	0.855904	1.131961
2005-06	1.005964	0.2454841	0.246948	0.996874	0.7545159	0.752157	0.999105
2004-05	1.031487	0.2454841	0.253214	1.033837	0.7545159	0.780047	1.033260
2003-04	1.002370	0.2454841	0.246066	0.989204	0.7545159	0.746370	0.992436
2002-03	1.009558	0.2454841	0.247830	1.037323	0.7545159	0.782677	1.030507
2001-02	1.016575	0.2454841	0.249553	0.997409	0.7545159	0.752561	1.002114
2000-01	0.996880	0.2454841	0.244718	0.999624	0.7545159	0.754232	0.998950
1999-00	1.047164	0.2454841	0.257062	1.044301	0.7545159	0.787942	1.045004
1998-99	1.034054	0.2454841	0.253844	1.042674	0.7545159	0.786714	1.040558
1997-98	1.021047	0.2454841	0.250651	0.988542	0.7545159	0.745871	0.996521
1996-97	1.026855	0.2454841	0.252077	1.015200	0.7545159	0.765985	1.018061
1995-96	1.065291	0.2454841	0.261512	1.070558	0.7545159	0.807753	1.069265
1994-95	1.007566	0.2454841	0.247341	1.042838	0.7545159	0.786838	1.034179
1993-94	1.028835	0.2454841	0.252563	1.018047	0.7545159	0.768133	1.020695
1992-93	1.023910	0.2454841	0.251354	1.020200	0.7545159	0.769757	1.021111
1991-92	1.019300	0.2454841	0.250222	1.018200	0.7545159	0.768248	1.018470
1990-91	1.041739	0.2454841	0.255730	1.040886	0.7545159	0.785365	1.041095
1989-90	0.963874	0.2454841	0.236616	0.957743	0.7545159	0.722632	0.959248
1988-89	1.003513	0.2454841	0.246346	1.020400	0.7545159	0.769908	1.016254
1987-88	1.025742	0.2454841	0.251803	1.035927	0.7545159	0.781624	1.033427
1986-87	1.030194	0.2454841	0.252896	1.083000	0.7545159	0.817141	1.070037
1985-86	1.035867	0.2454841	0.254289	1.043877	0.7545159	0.787622	1.041911
1984-85	1.021640	0.2454841	0.250796	1.046966	0.7545159	0.789953	1.040749

NEVADA DEPARTMENT OF TAXATION

2008 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
2007	1.11	1.10	1.10	1.11	1.10	1.11	1.10
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

NEVADA DEPARTMENT OF TAXATION

2008 IMPROVEMENT FACTOR STUDY

LAS VEGAS

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	4%	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
2007	1.042	1.042	1.036	1.025	1.035	1.051	1.041
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

NEVADA DEPARTMENT OF TAXATION

2008 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
2009-10	0.042059	0.041680	0.518000	0.256250	0.177564	1.035553	0.833293	0.206324	1.039617
2008-09	0.042326	0.042248	0.535268	0.269324	0.180006	1.069171	0.836531	0.208918	1.045449
2007-08	0.042294	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

NEVADA DEPARTMENT OF TAXATION

2008 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	
2009-10	1.035553	0.3367706	0.348744	1.039617	0.6632294	0.689505	1.038249
2008-09	1.069171	0.3367706	0.360065	1.045449	0.6632294	0.693372	1.053438
2007-08	1.042008	0.3367706	0.350918	1.059600	0.6632294	0.702758	1.053676
2006-07	1.097139	0.3367706	0.369484	1.103800	0.6632294	0.732073	1.101557
2005-06	1.012102	0.3367706	0.340846	0.998692	0.6632294	0.662362	1.003208
2004-05	1.015934	0.3367706	0.342137	1.032813	0.6632294	0.684992	1.027128
2003-04	1.021712	0.3367706	0.344083	1.017558	0.6632294	0.674874	1.018957
2002-03	1.034072	0.3367706	0.348245	1.056857	0.6632294	0.700939	1.049184
2001-02	1.038164	0.3367706	0.349623	1.016722	0.6632294	0.674320	1.023943
2000-01	1.010263	0.3367706	0.340227	1.015991	0.6632294	0.673835	1.014062
1999-00	1.061879	0.3367706	0.357609	1.051791	0.6632294	0.697579	1.055188
1998-99	1.021882	0.3367706	0.344140	1.030429	0.6632294	0.683411	1.027551
1997-98	1.014048	0.3367706	0.341502	1.001783	0.6632294	0.664412	1.005914
1996-97	1.045282	0.3367706	0.352020	0.991248	0.6632294	0.657425	1.009445
1995-96	1.005453	0.3367706	0.338607	1.045865	0.6632294	0.693649	1.032256
1994-95	1.019121	0.3367706	0.343210	1.068984	0.6632294	0.708981	1.052191
1993-94	1.010456	0.3367706	0.340292	0.975604	0.6632294	0.647049	0.987341
1992-93	1.019767	0.3367706	0.343427	1.011172	0.6632294	0.670639	1.014066
1991-92	1.010681	0.3367706	0.340367	1.027291	0.6632294	0.681330	1.021697
1990-91	1.056301	0.3367706	0.355731	1.049542	0.6632294	0.696087	1.051818
1989-90	1.025365	0.3367706	0.345313	1.004600	0.6632294	0.666280	1.011593
1988-89	0.993240	0.3367706	0.334494	1.011207	0.6632294	0.670662	1.005156
1987-88	1.020118	0.3367706	0.343546	1.025842	0.6632294	0.680368	1.023914
1986-87	1.033856	0.3367706	0.348172	1.094937	0.6632294	0.726195	1.074367
1985-86	1.044047	0.3367706	0.351604	1.042320	0.6632294	0.691297	1.042901
1984-85	1.010394	0.3367706	0.340271	1.029200	0.6632294	0.682596	1.022867

NEVADA DEPARTMENT OF TAXATION

2008 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
2007	1.00	1.01	1.02	1.02	0.99	1.02	1.02
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

**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 3rd QTR	
	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
2007	1.042	1.042	1.036	1.025	1.035	1.051	1.041
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

**NEVADA DEPARTMENT OF TAXATION
2008 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
2009-10	0.042101	0.041680	0.518000	0.256250	0.177745	1.035776	0.832637	0.206179	1.038816
2008-09	0.042201	0.042148	0.534519	0.269112	0.179466	1.067446	0.835885	0.208773	1.044658
2007-08	0.042335	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

**NEVADA DEPARTMENT OF TAXATION
2008 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	
2009-10	1.035776	0.4242209	0.439398	1.038816	0.5757791	0.598128	1.037526
2008-09	1.067446	0.4242209	0.452833	1.044658	0.5757791	0.601492	1.054325
2007-08	1.040316	0.4242209	0.441324	1.059600	0.5757791	0.610096	1.051419
2006-07	1.098867	0.4242209	0.466162	1.103800	0.5757791	0.635545	1.101707
2005-06	1.009796	0.4242209	0.428377	0.997357	0.5757791	0.574257	1.002634
2004-05	1.017039	0.4242209	0.431449	1.033569	0.5757791	0.595108	1.026557
2003-04	1.022810	0.4242209	0.433897	1.018317	0.5757791	0.586326	1.020223
2002-03	1.033553	0.4242209	0.438455	1.057371	0.5757791	0.608812	1.047267
2001-02	1.038132	0.4242209	0.440397	1.015955	0.5757791	0.584966	1.025363
2000-01	1.010430	0.4242209	0.428646	1.016758	0.5757791	0.585428	1.014073
1999-00	1.063904	0.4242209	0.451331	1.052600	0.5757791	0.606065	1.057396
1998-99	1.022773	0.4242209	0.433882	1.032212	0.5757791	0.594326	1.028208
1997-98	1.013636	0.4242209	0.430006	1.001640	0.5757791	0.576723	1.006729
1996-97	1.045950	0.4242209	0.443714	0.989824	0.5757791	0.569920	1.013634
1995-96	1.002482	0.4242209	0.425274	1.044129	0.5757791	0.601188	1.026461
1994-95	1.019878	0.4242209	0.432654	1.072158	0.5757791	0.617326	1.049980
1993-94	1.017402	0.4242209	0.431603	0.982982	0.5757791	0.565980	0.997584
1992-93	1.023910	0.4242209	0.434364	1.020200	0.5757791	0.587410	1.021774
1991-92	1.019300	0.4242209	0.432408	1.018200	0.5757791	0.586258	1.018667
1990-91	1.041847	0.4242209	0.441973	1.049291	0.5757791	0.604160	1.046133
1989-90	1.014030	0.4242209	0.430173	1.004600	0.5757791	0.578428	1.008600
1988-89	1.001550	0.4242209	0.424878	1.020400	0.5757791	0.587525	1.012403
1987-88	1.017830	0.4242209	0.431785	1.026828	0.5757791	0.591226	1.023011
1986-87	1.032341	0.4242209	0.437941	1.083000	0.5757791	0.623569	1.061509
1985-86	0.961387	0.4242209	0.407840	0.952220	0.5757791	0.548268	0.956109
1984-85	1.010394	0.4242209	0.428630	1.029200	0.5757791	0.592592	1.021222

NEVADA DEPARTMENT OF TAXATION

2008 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
2007	0.94	0.93	0.92	0.88	0.93	0.88	0.92
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

NEVADA DEPARTMENT OF TAXATION

2008 IMPROVEMENT FACTOR STUDY

NYE COUNTY

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	4%	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
2007	1.042	1.042	1.036	1.025	1.035	1.051	1.041
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

**NEVADA DEPARTMENT OF TAXATION
2008 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	0.040391	0.040803	0.512430	0.253371	0.170452	1.017446	0.840800	0.208200	1.049000
2008-09	0.043480	0.043400	0.545000	0.271750	0.184960	1.088590	0.825244	0.208533	1.033778
2007-08	0.041492	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

**NEVADA DEPARTMENT OF TAXATION
2008 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	1.017446	0.2173925	0.221185	1.049000	0.7826075	0.820955	1.042140
2008-09	1.088590	0.2173925	0.236651	1.033778	0.7826075	0.809042	1.045694
2007-08	1.018099	0.2173925	0.221327	1.036710	0.7826075	0.811337	1.032664
2006-07	1.126323	0.2173925	0.244854	1.138334	0.7826075	0.890869	1.135723
2005-06	1.004565	0.2173925	0.218385	0.994608	0.7826075	0.778387	0.996772
2004-05	1.032282	0.2173925	0.224410	1.035102	0.7826075	0.810079	1.034489
2003-04	1.001738	0.2173925	0.217770	0.986813	0.7826075	0.772287	0.990057
2002-03	1.012517	0.2173925	0.220114	1.037837	0.7826075	0.812219	1.032333
2001-02	1.016978	0.2173925	0.221083	1.002370	0.7826075	0.784462	1.005546
2000-01	0.995609	0.2173925	0.216438	0.998625	0.7826075	0.781531	0.997969
1999-00	1.047965	0.2173925	0.227820	1.044493	0.7826075	0.817428	1.045248
1998-99	1.040912	0.2173925	0.226287	1.033496	0.7826075	0.808822	1.035108
1997-98	1.013388	0.2173925	0.220303	0.993079	0.7826075	0.777191	0.997494
1996-97	1.008611	0.2173925	0.219264	0.984930	0.7826075	0.770813	0.990078
1995-96	1.021205	0.2173925	0.222002	1.036782	0.7826075	0.811394	1.033396
1994-95	0.913600	0.2173925	0.198610	0.949716	0.7826075	0.743255	0.941865
1993-94	1.024506	0.2173925	0.222720	0.982604	0.7826075	0.768993	0.991713
1992-93	1.030562	0.2173925	0.224036	1.038885	0.7826075	0.813039	1.037076
1991-92	1.025900	0.2173925	0.223023	1.029507	0.7826075	0.805700	1.028723
1990-91	1.043709	0.2173925	0.226894	1.038486	0.7826075	0.812727	1.039621
1989-90	1.013864	0.2173925	0.220407	1.004600	0.7826075	0.786207	1.006614
1988-89	1.003513	0.2173925	0.218156	1.020400	0.7826075	0.798573	1.016729
1987-88	1.025742	0.2173925	0.222989	1.035927	0.7826075	0.810724	1.033713
1986-87	1.030194	0.2173925	0.223957	1.083000	0.7826075	0.847564	1.071520
1985-86	1.035867	0.2173925	0.225190	1.043877	0.7826075	0.816946	1.042136
1984-85	1.021640	0.2173925	0.222097	1.046966	0.7826075	0.819364	1.041461

NEVADA DEPARTMENT OF TAXATION

2008 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
2007	1.08	1.07	1.07	1.05	1.07	1.05	1.07
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

NEVADA DEPARTMENT OF TAXATION

2008 IMPROVEMENT FACTOR STUDY

RENO - SPARKS

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	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
2007	1.042	1.042	1.036	1.025	1.035	1.051	1.041
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

NEVADA DEPARTMENT OF TAXATION

2008 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
2009-10	0.040554	0.040915	0.518000	0.253833	0.171151	1.024453	0.840800	0.210164	1.050964
2008-09	0.043480	0.043400	0.539954	0.271750	0.184960	1.083544	0.828224	0.208830	1.037054
2007-08	0.041178	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

NEVADA DEPARTMENT OF TAXATION

2008 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	
2009-10	1.024453	0.3156763	0.323395	1.050964	0.6843237	0.719200	1.042595
2008-09	1.083544	0.3156763	0.342049	1.037054	0.6843237	0.709681	1.051730
2007-08	1.025741	0.3156763	0.323802	1.040158	0.6843237	0.711805	1.035607
2006-07	1.122820	0.3156763	0.354448	1.130869	0.6843237	0.773881	1.128328
2005-06	1.006600	0.3156763	0.317760	0.999578	0.6843237	0.684035	1.001795
2004-05	1.031037	0.3156763	0.325474	1.033368	0.6843237	0.707158	1.032632
2003-04	1.002716	0.3156763	0.316534	0.990094	0.6843237	0.677544	0.994078
2002-03	1.010966	0.3156763	0.319138	1.037949	0.6843237	0.710293	1.029431
2001-02	1.017621	0.3156763	0.321239	0.998661	0.6843237	0.683407	1.004646
2000-01	0.997438	0.3156763	0.314868	0.999947	0.6843237	0.684288	0.999155
1999-00	1.046724	0.3156763	0.330426	1.044218	0.6843237	0.714583	1.045009
1998-99	1.033011	0.3156763	0.326097	1.041191	0.6843237	0.712512	1.038609
1997-98	1.020915	0.3156763	0.322279	0.989214	0.6843237	0.676943	0.999221
1996-97	1.027380	0.3156763	0.324320	1.014858	0.6843237	0.694491	1.018811
1995-96	1.064093	0.3156763	0.335909	1.070380	0.6843237	0.732487	1.068395
1994-95	1.007676	0.3156763	0.318100	1.042391	0.6843237	0.713333	1.031432
1993-94	1.028203	0.3156763	0.324579	0.998778	0.6843237	0.683488	1.008067
1992-93	1.017471	0.3156763	0.321192	1.029543	0.6843237	0.704540	1.025732
1991-92	1.015562	0.3156763	0.320589	1.020062	0.6843237	0.698053	1.018642
1990-91	1.044004	0.3156763	0.329567	1.030800	0.6843237	0.705401	1.034968
1989-90	1.019256	0.3156763	0.321755	1.027332	0.6843237	0.703028	1.024783
1988-89	0.993136	0.3156763	0.313510	0.996068	0.6843237	0.681633	0.995143
1987-88	1.018567	0.3156763	0.321537	1.035567	0.6843237	0.708663	1.030200
1986-87	1.031622	0.3156763	0.325659	1.083000	0.6843237	0.741123	1.066781
1985-86	1.045640	0.3156763	0.330084	1.044060	0.6843237	0.714475	1.044559
1984-85	1.012205	0.3156763	0.319529	1.021655	0.6843237	0.699143	1.018672

NEVADA DEPARTMENT OF TAXATION

2008 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
2007	1.19	1.18	1.19	1.20	1.19	1.20	1.19
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

NEVADA DEPARTMENT OF TAXATION

2008 IMPROVEMENT FACTOR STUDY

LAKE TAHOE

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	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
2007	1.042	1.042	1.036	1.025	1.035	1.051	1.041
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

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

WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

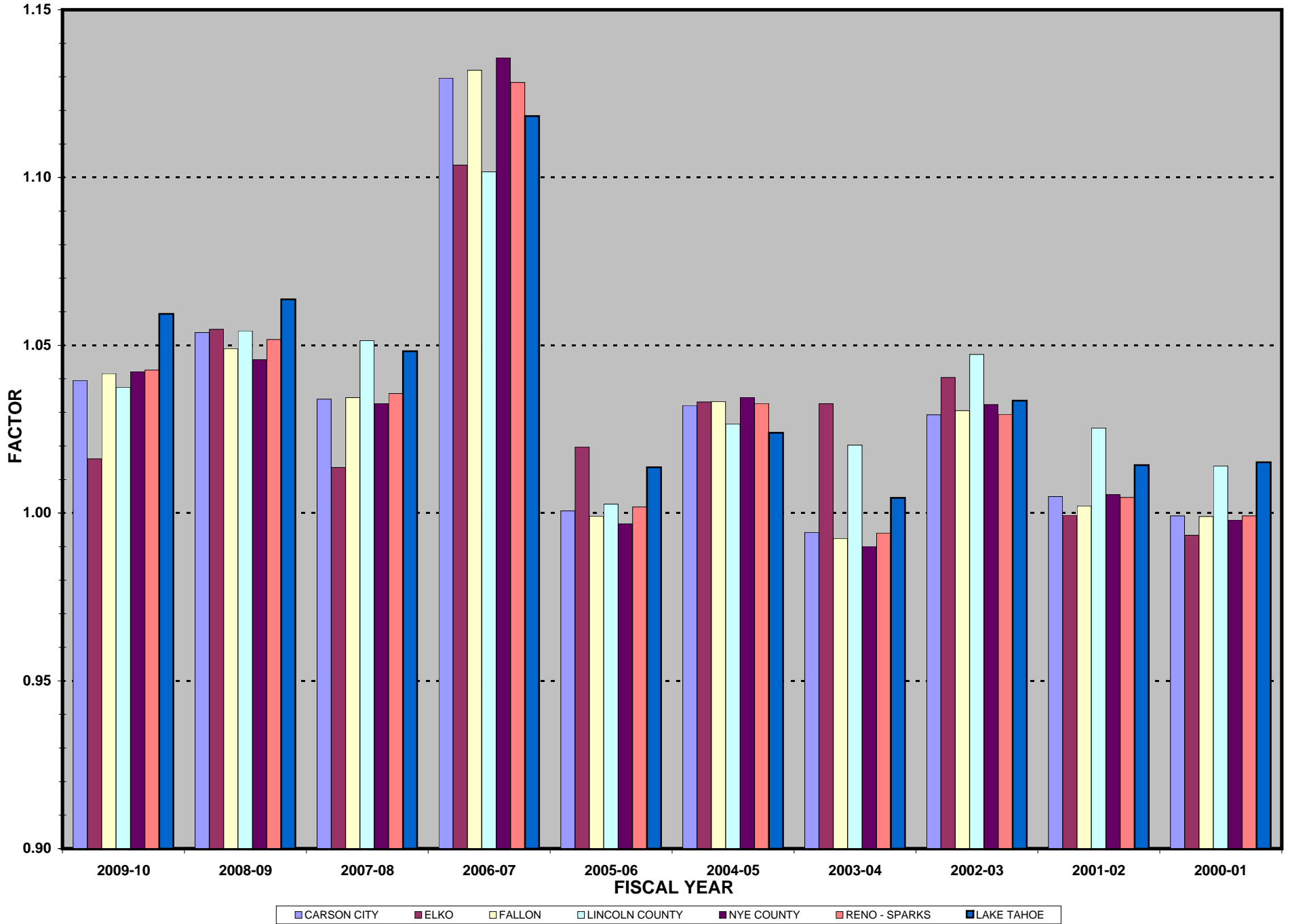
FISCAL YEAR	COMMERCIAL						RESIDENTIAL		
	4% A TYPE FACTOR	4% B TYPE FACTOR	50% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	20% MASONRY FACTOR	100% COMPOSITE FACTOR
2009-10	0.041680	0.042036	0.522390	0.258403	0.175950	1.040459	0.855051	0.211759	1.066810
2008-09	0.043480	0.043032	0.545000	0.274053	0.184960	1.090525	0.844000	0.209014	1.053014
2007-08	0.041571	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

**NEVADA DEPARTMENT OF TAXATION
2008 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	
2009-10	1.040459	0.2838787	0.295364	1.066810	0.7161213	0.763965	1.059330
2008-09	1.090525	0.2838787	0.309577	1.053014	0.7161213	0.754085	1.063662
2007-08	1.037567	0.2838787	0.294543	1.052467	0.7161213	0.753694	1.048238
2006-07	1.116872	0.2838787	0.317056	1.118925	0.7161213	0.801286	1.118342
2005-06	1.019860	0.2838787	0.289516	1.011232	0.7161213	0.724165	1.013681
2004-05	1.019874	0.2838787	0.289520	1.025579	0.7161213	0.734439	1.023960
2003-04	1.015849	0.2838787	0.288378	1.000080	0.7161213	0.716179	1.004557
2002-03	1.015497	0.2838787	0.288278	1.040641	0.7161213	0.745225	1.033503
2001-02	1.027757	0.2838787	0.291758	1.008928	0.7161213	0.722515	1.014273
2000-01	1.010201	0.2838787	0.286774	1.017085	0.7161213	0.728356	1.015131
1999-00	1.035477	0.2838787	0.293950	1.040659	0.7161213	0.745238	1.039188
1998-99	1.028567	0.2838787	0.291988	1.025298	0.7161213	0.734238	1.026226
1997-98	1.001456	0.2838787	0.284292	0.964624	0.7161213	0.690788	0.975080
1996-97	1.023164	0.2838787	0.290454	1.020807	0.7161213	0.731021	1.021476
1995-96	1.057814	0.2838787	0.300291	1.068334	0.7161213	0.765057	1.065348
1994-95	0.999582	0.2838787	0.283760	1.033000	0.7161213	0.739753	1.023513
1993-94	1.027070	0.2838787	0.291563	1.007198	0.7161213	0.721276	1.012839
1992-93	1.017555	0.2838787	0.288862	1.020200	0.7161213	0.730587	1.019449
1991-92	1.019300	0.2838787	0.289358	1.026685	0.7161213	0.735231	1.024589
1990-91	1.049537	0.2838787	0.297941	1.046490	0.7161213	0.749414	1.047355
1989-90	1.018946	0.2838787	0.289257	1.004600	0.7161213	0.719415	1.008672
1988-89	1.008303	0.2838787	0.286236	1.029107	0.7161213	0.736965	1.023201
1987-88	1.020714	0.2838787	0.289759	1.034249	0.7161213	0.740648	1.030407
1986-87	1.029500	0.2838787	0.292253	1.081169	0.7161213	0.774248	1.066502
1985-86	1.036702	0.2838787	0.294298	1.046517	0.7161213	0.749433	1.043731
1984-85	1.021200	0.2838787	0.289897	1.029200	0.7161213	0.737032	1.026929

NEVADA IMPROVEMENT FACTORS



Appendix I:

Builders' Survey

**NEVADA DEPARTMENT OF TAXATION
2009-2010 BUILDERS COST SURVEY
CONTRACTOR PERCENTAGE COST CHANGE**

TYPE	OVERALL CHANGE	SKILLED LABOR	COMMON LABOR	INDIRECT COSTS	CONCRETE	STEEL	LUMBER	OTHER MATERIAL
General Engineering	5.6%	4.2%	1.4%	9.2%	10.0%	7.7%	4.3%	6.9%
General Building	7.5%	4.2%	2.1%	7.3%	8.1%	10.5%	5.7%	7.5%
Plumbing/Heating	14.3%	7.5%	7.5%	13.3%	16.5%	16.0%	13.3%	24.0%
Electrical	19.0%	5.8%	3.8%	10.0%	15.0%	5.0%	12.3%	28.3%
Carpentry	5.5%	3.7%	2.8%	7.4%	8.8%	7.5%	5.6%	5.8%
Painting/Decorating	9.5%	7.5%	5.0%	20.7%	11.3%	20.0%	5.0%	10.0%
Concrete	2.3%	5.5%	3.0%	6.7%	1.3%	6.8%	10.0%	5.0%
Steel Erection	15.0%	10.0%	7.0%	8.0%	6.0%	11.0%	7.0%	7.0%
Roofing/Siding	10.0%	5.0%	5.0%	10.0%	10.0%	20.0%	2.5%	10.0%
Masonry	0.0%	0.0%	0.0%	2.5%	2.5%	0.0%	0.0%	0.0%
Other	9.4%	2.9%	2.2%	8.9%	9.0%	9.4%	7.7%	10.7%
TOTALS	7.1%	3.9%	2.0%	7.4%	7.9%	9.9%	5.7%	7.6%

NEVADA DEPARTMENT OF TAXATION
 2009-2010 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	15	13	13	14	9	6	9	8
General Building	259	263	264	259	201	174	208	185
Plumbing/Heating	6	6	6	6	2	3	3	2
Electrical	5	5	5	5	3	1	3	3
Carpentry	39	38	38	41	18	20	34	24
Painting/Decorating	4	2	2	3	3	2	3	3
Concrete	6	6	6	6	4	5	5	2
Steel Erection	1	1	1	1	1	1	1	1
Roofing/Siding	2	2	2	2	2	2	2	2
Masonry	2	2	2	2	2	1	1	1
Other	16	15	15	17	11	12	12	11
TOTALS	302	301	297	308	238	201	231	207

NEVADA DEPARTMENT OF TAXATION

2009-10 BUILDERS COST SURVEY

OVERALL CHANGE

STATEWIDE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	18	-24.9%	5.1%
NONE	94	0.0%	26.7%
UP	204	13.2%	58.0%
UNKWN	36		10.2%
TOTAL	352	7.1%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	161	5.4%	50.3%
COM	30	10.3%	9.4%
BOTH	111	8.0%	34.7%
OTHER	18	12.3%	5.6%
TOTAL	320	7.1%	100.0%

CARSON CITY

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	6	-26.3%	6.2%
NONE	34	0.0%	35.1%
UP	47	13.1%	48.5%
UNKWN	10		10.3%
TOTAL	97	5.3%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	49	3.6%	55.1%
COM	5	8.4%	5.6%
BOTH	32	7.4%	36.0%
OTHER	3	2.7%	3.4%
TOTAL	89	5.3%	100.0%

ELKO

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	1	-90.0%	3.3%
NONE	4	0.0%	13.3%
UP	23	13.6%	76.7%
UNKWN	3		10.0%
TOTAL	30	8.3%	103.3%

TYPE	COUNT	%CHANGE	%TOTAL
RES	10	3.8%	35.7%
COM	5	17.6%	17.9%
BOTH	9	6.3%	32.1%
OTHER	4	12.5%	14.3%
TOTAL	28	8.3%	100.0%

FALLON

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	8	0.0%	27.6%
UP	17	14.1%	58.6%
UNKWN	4		13.8%
TOTAL	29	9.6%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	11	7.7%	44.0%
COM	1	10.0%	4.0%
BOTH	10	12.5%	40.0%
OTHER	3	9.3%	12.0%
TOTAL	25	9.6%	100.0%

NEVADA DEPARTMENT OF TAXATION

2009-10 BUILDERS COST SURVEY

OVERALL CHANGE

LINCOLN

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	0	0.0%	0.0%
UP	5	12.0%	100.0%
UNKWN	0		0.0%
TOTAL	5	12.0%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	4	11.3%	80.0%
COM	0	0.0%	0.0%
BOTH	1	15.0%	20.0%
OTHER	0	0.0%	0.0%
TOTAL	5	12.0%	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%	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%	0.0%

RENO/SPARKS

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	10	-19.6%	6.8%
NONE	37	0.0%	25.3%
UP	87	13.3%	59.6%
UNKWN	12		8.2%
TOTAL	146	7.2%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	59	5.2%	44.0%
COM	19	8.9%	14.2%
BOTH	48	7.3%	35.8%
OTHER	8	16.9%	6.0%
TOTAL	134	7.2%	100.0%

LAKE TAHOE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	1	-5.0%	2.3%
NONE	12	0.0%	27.3%
UP	25	12.4%	56.8%
UNKWN	6		13.6%
TOTAL	44	8.0%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	28	7.8%	73.7%
COM	0	0.0%	0.0%
BOTH	10	9.0%	26.3%
OTHER	0		0.0%
TOTAL	38	8.0%	100.0%

NEVADA DEPARTMENT OF TAXATION

2009-10 BUILDERS COST SURVEY

SKILLED LABOR

STATEWIDE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	10	-15.5%	2.8%
NONE	179	0.0%	50.6%
UP	128	11.0%	36.2%
UNKWN	37		10.5%
TOTAL	354	3.9%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	165	3.4%	51.7%
COM	28	5.5%	8.8%
BOTH	110	3.9%	34.5%
OTHER	16	6.8%	5.0%
TOTAL	319	1.9%	100.0%

CARSON CITY

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	3	-16.7%	3.1%
NONE	69	0.0%	71.1%
UP	21	9.6%	21.6%
UNKWN	4		4.1%
TOTAL	97	1.6%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	53	1.6%	55.8%
COM	5	4.0%	5.3%
BOTH	34	1.2%	35.8%
OTHER	3	2.7%	3.2%
TOTAL	95	1.4%	100.0%

ELKO

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	8	0.0%	25.8%
UP	20	15.1%	64.5%
UNKWN	3		9.7%
TOTAL	31	10.8%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	11	9.3%	37.9%
COM	4	21.3%	13.8%
BOTH	11	9.5%	37.9%
OTHER	3	6.7%	10.3%
TOTAL	29	10.8%	100.0%

FALLON

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	12	0.0%	41.4%
UP	12	12.5%	41.4%
UNKWN	5		17.2%
TOTAL	29	6.3%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	12	6.7%	48.0%
COM	0	0.0%	0.0%
BOTH	11	6.4%	44.0%
OTHER	2	2.5%	8.0%
TOTAL	25	6.3%	100.0%

NEVADA DEPARTMENT OF TAXATION

2009-10 BUILDERS COST SURVEY

SKILLED LABOR

LINCOLN

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	1	0.0%	20.0%
UP	4	12.5%	80.0%
UNKWN	0		0.0%
TOTAL	5	12.5%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	4	7.5%	80.0%
COM	0	0.0%	0.0%
BOTH	1	20.0%	20.0%
OTHER	0		0.0%
TOTAL	5	12.5%	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	7	-15.0%	4.8%
NONE	70	0.0%	47.9%
UP	50	9.5%	34.2%
UNKWN	19		13.0%
TOTAL	146	2.9%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	56	1.9%	44.1%
COM	19	2.6%	15.0%
BOTH	44	3.1%	34.6%
OTHER	8	9.4%	6.3%
TOTAL	127	2.9%	100.0%

LAKE TAHOE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	19	0.0%	43.2%
UP	19	11.3%	43.2%
UNKWN	6		13.6%
TOTAL	44	5.7%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	29	5.5%	76.3%
COM	0	0.0%	0.0%
BOTH	9	6.1%	23.7%
OTHER	0	0.0%	0.0%
TOTAL	38	5.7%	100.0%

NEVADA DEPARTMENT OF TAXATION

2009-10 BUILDERS COST SURVEY

COMMON LABOR

STATEWIDE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	11	-21.4%	3.2%
NONE	224	0.0%	64.6%
UP	81	10.8%	23.3%
UNKWN	31		8.9%
TOTAL	347	2.0%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	164	1.9%	51.3%
COM	28	2.1%	8.8%
BOTH	112	1.7%	35.0%
OTHER	16	6.3%	5.0%
TOTAL	320	2.0%	100.0%

CARSON CITY

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	2	-21.0%	2.1%
NONE	73	0.0%	75.3%
UP	17	9.9%	17.5%
UNKWN	5		5.2%
TOTAL	97	1.4%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	52	1.7%	55.3%
COM	5	3.0%	5.3%
BOTH	34	0.4%	36.2%
OTHER	3	6.7%	3.2%
TOTAL	94	1.4%	100.0%

ELKO

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	10	0.0%	32.3%
UP	18	12.3%	58.1%
UNKWN	3		9.7%
TOTAL	31	7.9%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	11	10.9%	37.9%
COM	4	4.3%	13.8%
BOTH	11	7.7%	37.9%
OTHER	3	3.3%	10.3%
TOTAL	29	7.9%	100.0%

FALLON

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	18	0.0%	62.1%
UP	8	11.2%	27.6%
UNKWN	5		17.2%
TOTAL	31	2.8%	106.9%

TYPE	COUNT	%CHANGE	%TOTAL
RES	12	2.9%	48.0%
COM	0	0.0%	0.0%
BOTH	11	2.9%	44.0%
OTHER	2	2.5%	8.0%
TOTAL	25	2.8%	100.0%

NEVADA DEPARTMENT OF TAXATION

2009-10 BUILDERS COST SURVEY

COMMON LABOR

LINCOLN

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	3	0.0%	60.0%
UP	2	10.0%	40.0%
UNKWN	0		0.0%
TOTAL	5	4.0%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	4	2.5%	80.0%
COM	0	0.0%	0.0%
BOTH	1	10.0%	20.0%
OTHER	0	0.0%	0.0%
TOTAL	5	4.0%	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	9	-21.4%	6.2%
NONE	92	0.0%	63.0%
UP	29	9.5%	19.9%
UNKWN	16		11.0%
TOTAL	146	0.6%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	56	-0.9%	43.1%
COM	19	1.4%	14.6%
BOTH	47	0.9%	36.2%
OTHER	8	8.1%	6.2%
TOTAL	130	0.6%	100.0%

LAKE TAHOE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	28	0.0%	63.6%
UP	9	13.3%	20.5%
UNKWN	7		15.9%
TOTAL	44	3.2%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	29	3.8%	78.4%
COM	0	0.0%	0.0%
BOTH	8	1.3%	21.6%
OTHER	0		0.0%
TOTAL	37	3.2%	100.0%

NEVADA DEPARTMENT OF TAXATION

2009-10 BUILDERS COST SURVEY

INDIRECT COSTS

STATEWIDE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	5	-11.2%	1.4%
NONE	116	0.0%	33.0%
UP	195	12.4%	55.4%
UNKWN	36		10.2%
TOTAL	352	7.4%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	166	7.8%	51.9%
COM	28	8.1%	8.8%
BOTH	110	6.6%	34.4%
OTHER	16	7.1%	5.0%
TOTAL	320	7.4%	90.9%

CARSON CITY

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	2	-8.0%	2.1%
NONE	39	0.0%	40.2%
UP	49	11.9%	50.5%
UNKWN	7		7.2%
TOTAL	97	6.3%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	51	7.8%	55.4%
COM	5	4.4%	5.4%
BOTH	33	4.3%	35.9%
OTHER	3	4.3%	3.3%
TOTAL	92	6.3%	94.8%

ELKO

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	6	0.0%	19.4%
UP	21	13.5%	67.7%
UNKWN	4		12.9%
TOTAL	31	10.5%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	10	7.7%	50.0%
COM	4	22.5%	20.0%
BOTH	3	8.7%	15.0%
OTHER	3	6.7%	15.0%
TOTAL	20	10.5%	100.0%

FALLON

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	5	0.0%	17.2%
UP	20	16.5%	69.0%
UNKWN	4		13.8%
TOTAL	29	13.2%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	12	15.3%	46.2%
COM	1	25.0%	3.8%
BOTH	11	10.6%	42.3%
OTHER	2	2.5%	7.7%
TOTAL	26	13.2%	100.0%

NEVADA DEPARTMENT OF TAXATION

2009-10 BUILDERS COST SURVEY

INDIRECT COSTS

LINCOLN

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	0	0.0%	0.0%
UP	5	14.0%	100.0%
UNKWN	0		0.0%
TOTAL	5	14.0%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	4	15.0%	80.0%
COM	0	0.0%	0.0%
BOTH	1	10.0%	20.0%
OTHER	0	0.0%	0.0%
TOTAL	5	14.0%	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	3	-13.3%	2.1%
NONE	46	0.0%	31.5%
UP	82	11.2%	56.2%
UNKWN	15		10.3%
TOTAL	146	6.7%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	60	6.8%	45.8%
COM	18	5.0%	13.7%
BOTH	45	6.8%	34.4%
OTHER	8	9.4%	6.1%
TOTAL	131	6.7%	100.0%

LAKE TAHOE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	20	0.0%	45.5%
UP	18	12.6%	40.9%
UNKWN	6		13.6%
TOTAL	44	6.0%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	29	6.0%	76.3%
COM	0	0.0%	0.0%
BOTH	9	6.0%	23.7%
OTHER	0		0.0%
TOTAL	38	6.0%	100.0%

NEVADA DEPARTMENT OF TAXATION

2009-10 BUILDERS COST SURVEY

CONCRETE

STATEWIDE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	7	-8.9%	2.0%
NONE	65	0.0%	18.5%
UP	159	11.9%	45.2%
UNKWN	121		34.4%
TOTAL	352	7.9%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	113	7.1%	35.3%
COM	23	9.0%	7.2%
BOTH	82	8.2%	25.6%
OTHER	13	10.2%	4.1%
TOTAL	231	7.9%	72.2%

CARSON CITY

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	2	-10.0%	0.6%
NONE	24	0.0%	6.8%
UP	44	10.8%	12.5%
UNKWN	26		7.4%
TOTAL	96	6.5%	27.3%

TYPE	COUNT	%CHANGE	%TOTAL
RES	38	7.0%	42.7%
COM	4	5.0%	4.5%
BOTH	27	6.0%	30.3%
OTHER	2	2.5%	2.2%
TOTAL	71	6.5%	79.8%

ELKO

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	3	0.0%	9.7%
UP	24	11.0%	77.4%
UNKWN	4		12.9%
TOTAL	31	9.7%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	9	10.0%	32.1%
COM	4	16.0%	14.3%
BOTH	11	7.2%	39.3%
OTHER	4	8.3%	14.3%
TOTAL	28	9.7%	100.0%

FALLON

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	1	0.0%	3.4%
UP	20	13.3%	69.0%
UNKWN	8		27.6%
TOTAL	29	12.7%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	11	10.7%	28.9%
COM	1	20.0%	2.6%
BOTH	8	14.8%	21.1%
OTHER	1	10.0%	2.6%
TOTAL	38	12.7%	100.0%

NEVADA DEPARTMENT OF TAXATION

2009-10 BUILDERS COST SURVEY

CONCRETE

LINCOLN

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	0	0.0%	0.0%
UP	5	12.0%	100.0%
UNKWN	0		0.0%
TOTAL	5	12.0%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	4	12.5%	80.0%
COM	0	0.0%	0.0%
BOTH	1	10.0%	20.0%
OTHER	0	0.0%	0.0%
TOTAL	5	12.0%	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	5	-8.4%	3.4%
NONE	26	0.0%	17.8%
UP	51	12.2%	34.9%
UNKWN	64		43.8%
TOTAL	146	7.1%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	33	4.7%	40.2%
COM	14	7.4%	17.1%
BOTH	29	8.2%	35.4%
OTHER	6	14.2%	7.3%
TOTAL	82	7.1%	100.0%

LAKE TAHOE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	11.6%	0.0%
NONE	11	0.0%	25.0%
UP	15	13.8%	34.1%
UNKWN	18		40.9%
TOTAL	44	8.0%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	18	6.8%	60.0%
COM	0	0.0%	0.0%
BOTH	8	10.6%	26.7%
OTHER	4		13.3%
TOTAL	30	8.0%	100.0%

NEVADA DEPARTMENT OF TAXATION

2009-10 BUILDERS COST SURVEY

STEEL

STATEWIDE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	3	-4.0%	0.9%
NONE	65	0.0%	18.5%
UP	138	14.9%	39.2%
UNKWN	146		41.5%
TOTAL	352	9.9%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	91	10.4%	44.0%
COM	21	9.1%	10.1%
BOTH	83	9.2%	40.1%
OTHER	12	12.2%	5.8%
TOTAL	207	9.9%	100.0%

CARSON CITY

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	1	-5.0%	1.0%
NONE	24	0.0%	24.7%
UP	36	16.6%	37.1%
UNKWN	36		37.1%
TOTAL	97	9.7%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	30	11.7%	46.9%
COM	4	8.8%	6.3%
BOTH	28	7.8%	43.8%
OTHER	2	2.5%	3.1%
TOTAL	64	9.7%	100.0%

ELKO

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	3	0.0%	9.7%
UP	19	11.9%	61.3%
UNKWN	9		29.0%
TOTAL	31	10.3%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	8	12.1%	36.4%
COM	3	12.7%	13.6%
BOTH	8	6.4%	36.4%
OTHER	3	13.3%	13.6%
TOTAL	22	10.3%	100.0%

FALLON

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	1	0.0%	3.4%
UP	15	16.9%	51.7%
UNKWN	13		44.8%
TOTAL	29	15.9%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	8	14.1%	50.0%
COM	0	0.0%	0.0%
BOTH	7	18.7%	43.8%
OTHER	1	10.0%	6.3%
TOTAL	16	15.9%	100.0%

NEVADA DEPARTMENT OF TAXATION

2009-10 BUILDERS COST SURVEY

STEEL

LINCOLN

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	0	0.0%	0.0%
UP	1	20.0%	20.0%
UNKWN	4		80.0%
TOTAL	5	20.0%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	4		80.0%
COM	0	0.0%	0.0%
BOTH	1	20.0%	20.0%
OTHER	0		0.0%
TOTAL	5	20.0%	100.0%

NYE

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

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

RENO/SPARKS

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	2	-3.5%	1.4%
NONE	25	0.0%	17.1%
UP	55	13.3%	37.7%
UNKWN	64		43.8%
TOTAL	146	8.9%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	29	8.5%	35.4%
COM	14	8.4%	17.1%
BOTH	33	8.2%	40.2%
OTHER	6	15.2%	7.3%
TOTAL	82	8.9%	100.0%

LAKE TAHOE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	12	0.0%	27.3%
UP	12	18.6%	27.3%
UNKWN	20		45.5%
TOTAL	44	9.3%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	16	8.6%	57.1%
COM	0	0.0%	0.0%
BOTH	8	10.6%	28.6%
OTHER	4		14.3%
TOTAL	28	9.3%	100.0%

NEVADA DEPARTMENT OF TAXATION

2009-10 BUILDERS COST SURVEY

LUMBER

STATEWIDE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	36	-11.3%	10.2%
NONE	68	0.0%	19.3%
UP	143	12.7%	40.6%
UNKWN	105		29.8%
TOTAL	352	5.7%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	133	5.4%	53.4%
COM	20	7.0%	8.0%
BOTH	82	4.8%	32.9%
OTHER	14	11.0%	5.6%
TOTAL	249	5.7%	100.0%

CARSON CITY

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	13	-10.1%	13.4%
NONE	24	0.0%	24.7%
UP	35	9.4%	36.1%
UNKWN	25		25.8%
TOTAL	97	2.7%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	41	2.8%	55.4%
COM	5	5.6%	6.8%
BOTH	26	2.2%	35.1%
OTHER	2	2.5%	2.7%
TOTAL	74	2.7%	100.0%

ELKO

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	5	0.0%	16.1%
UP	18	12.1%	58.1%
UNKWN	8		25.8%
TOTAL	31	9.4%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	9	10.2%	39.1%
COM	3	8.3%	13.0%
BOTH	8	9.4%	34.8%
OTHER	3	8.3%	13.0%
TOTAL	23	9.4%	100.0%

FALLON

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	3	-5.7%	10.3%
NONE	1	0.0%	3.4%
UP	14	14.4%	48.3%
UNKWN	11		37.9%
TOTAL	29	10.3%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	10	11.5%	55.6%
COM	0	0.0%	0.0%
BOTH	7	10.7%	38.9%
OTHER	1	-5.0%	5.6%
TOTAL	18	10.3%	100.0%

NEVADA DEPARTMENT OF TAXATION

2009-10 BUILDERS COST SURVEY

LUMBER

LINCOLN

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	0	0.0%	0.0%
UP	3	11.7%	60.0%
UNKWN	2		40.0%
TOTAL	5	11.7%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	4	11.7%	80.0%
COM	0	0.0%	0.0%
BOTH	1		20.0%
OTHER	0	0.0%	0.0%
TOTAL	5	11.7%	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%	0.0%

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	19	-12.9%	13.0%
NONE	26	0.0%	17.8%
UP	54	14.4%	37.0%
UNKWN	47		32.2%
TOTAL	146	5.4%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	46	3.8%	46.5%
COM	12	7.3%	12.1%
BOTH	33	4.4%	33.3%
OTHER	8	16.1%	8.1%
TOTAL	99	5.4%	100.0%

LAKE TAHOE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	1	-15.0%	2.3%
NONE	12	0.0%	27.3%
UP	19	13.1%	43.2%
UNKWN	12		27.3%
TOTAL	44	7.3%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	24	7.8%	66.7%
COM	0	0.0%	0.0%
BOTH	8	5.6%	22.2%
OTHER	4		11.1%
TOTAL	36	7.3%	100.0%

NEVADA DEPARTMENT OF TAXATION

2009-10 BUILDERS COST SURVEY

OTHER BUILDING MATERIALS

STATEWIDE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	12	-13.4%	3.4%
NONE	62	0.0%	17.6%
UP	142	12.7%	40.3%
UNKWN	136		38.6%
TOTAL	352	7.6%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	106	6.4%	48.4%
COM	19	8.6%	8.7%
BOTH	82	8.4%	37.4%
OTHER	12	10.8%	5.5%
TOTAL	219	7.6%	100.0%

CARSON CITY

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	4	-19.5%	4.1%
NONE	24	0.0%	24.7%
UP	29	10.8%	29.9%
UNKWN	40		41.2%
TOTAL	97	4.1%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	29	3.0%	51.7%
COM	5	5.2%	8.6%
BOTH	22	5.5%	37.9%
OTHER	1	0.0%	1.7%
TOTAL	57	4.1%	64.0%

ELKO

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	2	0.0%	6.5%
UP	19	11.9%	61.3%
UNKWN	10		32.3%
TOTAL	31	10.8%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	9	11.3%	40.9%
COM	2	4.0%	9.1%
BOTH	8	10.8%	36.4%
OTHER	3	11.7%	13.6%
TOTAL	22	10.8%	100.0%

FALLON

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	1	0.0%	3.4%
UP	17	13.1%	58.6%
UNKWN	11		37.9%
TOTAL	29	12.4%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	8	11.8%	40.0%
COM	1		5.0%
BOTH	9	13.8%	45.0%
OTHER	2	12.5%	10.0%
TOTAL	20	12.4%	100.0%

NEVADA DEPARTMENT OF TAXATION

2009-10 BUILDERS COST SURVEY

OTHER BUILDING MATERIALS

LINCOLN

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	0	0.0%	0.0%
NONE	0	0.0%	0.0%
UP	3	15.0%	60.0%
UNKWN	2		40.0%
TOTAL	5	15.0%	100.0%

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

NYE

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

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

RENO/SPARKS

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	7	-11.1%	4.8%
NONE	23	0.0%	15.8%
UP	60	13.3%	41.1%
UNKWN	56		38.4%
TOTAL	146	8.0%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	38	5.8%	42.2%
COM	12	10.8%	13.3%
BOTH	34	8.8%	37.8%
OTHER	6	11.7%	6.7%
TOTAL	90	8.0%	100.0%

LAKE TAHOE

CHANGE	COUNT	%CHANGE	%TOTAL
DOWN	1	-5.0%	2.3%
NONE	12	0.0%	27.3%
UP	14	13.5%	31.8%
UNKWN	17		38.6%
TOTAL	44	6.8%	100.0%

TYPE	COUNT	%CHANGE	%TOTAL
RES	19	7.3%	70.4%
COM	0	0.0%	0.0%
BOTH	8	5.6%	29.6%
OTHER	0		0.0%
TOTAL	27	6.8%	100.0%

NEVADA DEPARTMENT OF TAXATION

2009-2010 BUILDERS COST SURVEY

LEGEND FOR CODES

<u>County Abbreviations</u>	
Carson City	CC
Churchill	CH
Clark	CL
Douglas	DO
Elko	EL
Esmeralda	ES
Eureka	EU
Humboldt	HU
Lander	LA
Lincoln	LI
Lyon	LY
Mineral	MI
Nye	NY
Pershing	PE
Storey	ST
Washoe	WA
White Pine	WP

<u>Marshall Swift Factor Areas</u>	<u>AREA</u>	<u>COUNTY</u>
Carson City	CC	CC
		DO
		ST
Elko	EL	EL
		EU
		HU
		LA
Fallon	FA	CH
		LY
		MI
		PE
Lincoln	LI	LI
		WP
Nye	NY	ES
		NY
Reno/Sparks	WA	WA
Lake Tahoe	LT	CC
		DO

<u>Contractor Classifications (Class)</u>	
General Engineering	1
General Building	2
Plumbing/Heating	3
Electrical	4
Carpentry	5
Painting/Decorating	6
Concrete	7
Steel Reinforcing/Erection	8
Roofing/Siding	9
Masonry	10
Other	11

<u>Construction Type (Type)</u>	
Residential Improvements	1
Commercial Improvements	2
Both Commercial & Res	3
Other	4

Appendix II:

Notifications from Assessors

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

From: Dave Dawley [mailto:DDawley@ci.carson-city.nv.us]
Sent: Wednesday, May 14, 2008 9:04 AM
To: Bruce Bartolowits
Subject: Re: Improvement Factor

Carson City Approves of the 1.04 statewide improvement factor. Thanks,
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



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

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

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

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

March 20, 2008

NORMA GREEN
CHURCHILL COUNTY ASSESSOR
155 N. TAYLOR STREET, #200
FALLON, NV 89406-2748

RECEIVED

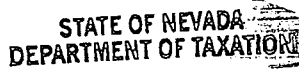
RECEIVED

MAR 27 2008

MAR 24 2008

Churchill County Assessor

Dear NORMA :



Please find attached the proposed Improvement Factor for the 2009-2010 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration on or before February 1, 2008. 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 2006 to October 2007 for commercial costs and from September 2006 to September 2007 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 2006 to 2007. 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, 2008 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 2009-10 Improvement Factor proposed by the Department of Taxation.
 I do not approve the 2009-10 Improvement Factor for the following reasons:

Signed:

Date: March 26, 2008



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

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

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

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

March 20, 2008

RECEIVED

RECEIVED

MAR 26

MAR 24 2008

ASSESSOR'S OFFICE
DOUGLAS COUNTY

STATE OF NEVADA
DEPARTMENT OF TAXATION

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

Dear DOUG:

Please find attached the proposed Improvement Factor for the 2009-2010 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration on or before February 1, 2008. 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 2006 to October 2007 for commercial costs and from September 2006 to September 2007 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 2006 to 2007. 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, 2008 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

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

X I approve the 2009-10 Improvement Factor proposed by the Department of Taxation.
I do not approve the 2009-10 Improvement Factor for the following reasons:

Signed: Douglas N. Sonnemann

Date: 3/24/08



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: http://tax.state.nv.us
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
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HENDERSON OFFICE
2550 Paseo Verde Parkway Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

March 20, 2008

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

RECEIVED

MAR 26 2008

Dear JOSEPH:

STATE OF NEVADA
DEPARTMENT OF TAXATION

Please find attached the proposed Improvement Factor for the 2009-2010 tax year. NRS-361.261 requires the Department to provide proposed factors to the Assessors for consideration on or before February 1, 2008. 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.

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If you have any questions, please let me know.

Sincerely,

[Handwritten signature of Terry E. Rubald]

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

[X] I approve the 2009-10 Improvement Factor proposed by the Department of Taxation.
I do not approve the 2009-10 Improvement Factor for the following reasons:

Signed: [Handwritten signature] Date: 3-24-08

From: RUTH LEE [mailto:ruthlee1957@yahoo.com]

Sent: Tuesday, March 25, 2008 7:25 AM

To: Terry Rubald

Subject: Improvement factor

Terry,

The improvement factor is fine with me.

Thanks,

Ruth

From: Michael Mears [mailto:ecmears@eureka.nv.org]
Sent: Wednesday, April 02, 2008 9:38 AM
To: Terry Rubald
Subject: Improvement Factor

Please allow this e-mail to serve as my approval to the proposed 2009-10 improvement factor.
Thank you. – Michael

Michael A. Mears
EUREKA COUNTY ASSESSOR
GIS COORDINATOR
P.O. Box 88
Eureka, Nevada 89316
Phone: 775-237-5270
Fax: 775-237-6124
E-Mail: ecmears@eureka.nv.org
Website: <http://www.co.eureka.nv.us>

From: Jeff [mailto:assessor@hcnv.us]
Sent: Friday, May 16, 2008 7:10 AM
To: Bruce Bartolowits
Subject: RE: Improvement Factor

I was out of the office the last couple of days and while I had been thinking about it, I did not get around to responding. Plus, I don't think it really matters whether I approve or disapprove. But for the record, I don't believe I have EVER approved the factor since it went to the statewide factor.

(Same tired objection I give every year and I don't see it changing.) It makes no sense to me to have a factor that applies to every city, town and county in Nevada. We are a diverse state with diverse economies and this just ignores that fact. It is similar to the Legislature trying to put a band aid over the entire State to fix something that a few MAJOR counties are experiencing. This often comes at the expense of those counties that do not have the same "problem." The statewide factor just continues to lend credibility to those who want to try a "one size fits all" approach.

From my opinion, (and I believe I am probably in the slim minority on this) these kinds of approaches lead to one crisis that someone will end up overreacting to which leads to another crisis... and the cycle continues.

I am not saying the statewide factor leads to any crisis, just the "one size fits all" approach in general.

Okay, I guess I'll get off my high horse now.

Jeff Johnson
Humboldt County Assessor

From: Lura Duvall [mailto:assessor@landercounty.org]
Sent: Tuesday, May 20, 2008 9:09 AM
To: Bruce Bartolowits
Subject: RE: Improvement Factor

Bruce:

I have no objection of the proposed improvement factor.

Lura Duvall

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

From: Melanie McBride [mailto:mmcbride@lincolnnv.com]

Sent: Tuesday, March 25, 2008 12:39 PM

To: Terry Rubald

Subject: Proposed Improvement Factor.....

Hi Terry,

I approve the 2009-10 Improvement Factor proposed by the Department of Taxation.

Melanie McBride
Lincoln County Assessor

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

Sent: Friday, April 04, 2008 12:15 PM

To: Terry Rubald

Subject: Improvement factors 2009/10

Terry,

Under the current market conditions it would be nice to have a 1.00 factor or less but I guess that I reluctantly agree.

Mike Glass



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 20, 2008

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APR 04 2008

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 688-1295
Fax: (775) 688-1303

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DEPARTMENT OF TAXATION

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

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MAR 24 2008

MINERAL COUNTY ASSESSOR

GLORIA HUGHES
MINERAL COUNTY ASSESSOR
P.O. BOX 400
HAWTHORNE, NV 89415

Dear GLORIA :

Please find attached the proposed Improvement Factor for the 2009-2010 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration on or before February 1, 2008. 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.

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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 2009-10 Improvement Factor proposed by the Department of Taxation.
 I do not approve the 2009-10 Improvement Factor for the following reasons:

Signed: Gloria Hughes

Date: April 2, 2008



JIM GIBBONS
Governor

THOMAS R. SHEETS
Chair, Nevada Tax Commission

DINO DICIANNO
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION

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DOAS

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Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

March 20, 2008

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MAR 21 2008

STATE OF NEVADA
DEPARTMENT OF TAXATION

SANDRA MUSSELMAN
NYE COUNTY ASSESSOR
1520 E. BASIN ROAD, #100
PAHRUMP, NV 89048

Dear SANDRA:

Please find attached the proposed Improvement Factor for the 2009-2010 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration on or before February 1, 2008. 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.

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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 2009-10 Improvement Factor proposed by the Department of Taxation.
 I do not approve the 2009-10 Improvement Factor for the following reasons:

Signed: Sandra Musselman

Date: 3/28/08



STATE OF NEVADA
DEPARTMENT OF TAXATION

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Governor
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Fax: (702) 486-3377

March 20, 2008

CELESTE HAMILTON
PERSHING COUNTY ASSESSOR
P.O. BOX 89
LOVELOCK, NV 89419

RECEIVED

APR 15 2008

STATE OF NEVADA
DEPARTMENT OF TAXATION

Dear CELESTE :

Please find attached the proposed Improvement Factor for the 2009-2010 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration on or before February 1, 2008. 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.

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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

X I approve the 2009-10 Improvement Factor proposed by the Department of Taxation.
I do not approve the 2009-10 Improvement Factor for the following reasons:

Signed: Celeste Hamilton Date: 4-10-08



JIM GIBBONS
Governor

THOMAS R. SHEETS
Chair, Nevada Tax Commission

DINO DICIANNO
Executive Director

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Phone: (702) 486-2300
Fax: (702) 486-3377

March 20, 2008

RECEIVED

MAR 26 2008

STATE OF NEVADA
DEPARTMENT OF TAXATION

KATHY WEEKS
STOREY COUNTY ASSESSOR
P.O. BOX 494
VIRGINIA CITY, NV 89440

Dear KATHY:

Please find attached the proposed Improvement Factor for the 2009-2010 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration on or before February 1, 2008. 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.

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Sincerely,

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

I approve the 2009-10 Improvement Factor proposed by the Department of Taxation.
 I do not approve the 2009-10 Improvement Factor for the following reasons:

Signed:

Date:

3/24/08

From: Wilkins, Theresa [mailto:TWilkins@washoecounty.us]
Sent: Wednesday, May 14, 2008 11:36 AM
To: Bruce Bartolowits
Cc: Wilson, Josh G.; Ettinger, Stacy
Subject: RE: Improvement Factor

Thank you Bruce. Washoe County uses costs from Marshall & Swift to recost improvements each year, however, we have no objection to the factors of 1.04 for Reno-Sparks and 1.06 for Lake Tahoe.

Theresa

From: Bob Bishop [mailto:wpcoassessor@sbcglobal.net]

Sent: Tuesday, March 25, 2008 9:24 AM

To: Terry Rubald

Subject: Improvement Factors for 2009-2010

Terry,

I approve the 2009-2010 Improvement Factor Proposed by the Department of Taxation.

Robert L. Bishop, Assessor