



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) 687-9999  
Fax: (775) 688-1303

BRIAN SANDOVAL  
*Governor*  
ROBERT R BARENGO  
*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

**MEMORANDUM**

Date: 4-4-11

To: All County Assessors, ~~All~~ County Treasurers

From: Terry Rubald 

CC: DOAS Local Government Finance section

Subject: Fair Market Rent Tables, with and without Tenant-paid utilities

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

NRS 361.4724 requires a comparison of the rents collected from a rental property to the fair market rent for the county in which the dwelling is located, as most recently published by the Department of Housing and Urban Development (HUD). In calculating the attached tables, the Department started with the 2011 Fair Market Rent which may be found at <http://www.huduser.org/datasets/fmr.html>.

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

For purposes of developing Tables II, III, and IV: 2011 Final Fair Market Rents Excluding Housing Authority Standard Allowance, we used information from the following housing authorities:

**Authority**

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

**For Use In**

Clark County  
For all counties except Clark and Washoe  
Washoe County

The information collected by these Authorities includes a utility allowance for the following:

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

Each Authority also collected information about different types of utility services, i.e., for heating, cooking, and water heating, the delivery system could be natural gas, bottled gas, electric, or oil. The Department generally selected the natural gas option for heating and electricity for cooking. The Department used the natural gas option for water heating. There was also an option of selecting air conditioning or a swamp cooler, and the Department selected air conditioning. Finally, information was available for both single family residences and apartments. The Department selected single family residences as the basis for the standard utility allowance listed at the top of Tables II, III, and IV, except for water/sewer in which the apartment schedule was used.

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

If you would like further explanation as to how the tax cap factors were developed, you may call Shawna Lynch at (775) 684-2032 or Terry Rubald at (775) 684-2095. If you would like more information on the fair market rents and standard utility allowance, please call Shawna at the number above or Lew DeWeese at (775) 684-2038.

Nevada Department of Taxation

**TABLE I**  
**FISCAL YEAR 2011 FINAL FAIR MARKET RENTS**  
**INCLUDING TENANT PAID UTILITIES**

COUNTY	FMR SINGLE ROOM	FMR 0 BEDROOM (Efficiency)	FMR 1 BEDROOM	FMR 2 BEDROOM	FMR 3 BEDROOM	FMR 4 BEDROOM	FMR MOBILE HOME SPACE
Carson City	\$ 458.00	\$ 611.00	\$ 736.00	\$ 887.00	\$ 1,292.00	\$ 1,558.00	\$ 355.00
Churchill County	494.00	659.00	661.00	830.00	1,050.00	1,233.00	332.00
Clark County	578.00	770.00	907.00	1,067.00	1,483.00	1,785.00	427.00
Douglas County	518.00	690.00	849.00	1,031.00	1,435.00	1,591.00	412.00
Elko County	446.00	594.00	646.00	838.00	1,044.00	1,344.00	335.00
Esmeralda County	388.00	517.00	597.00	762.00	1,012.00	1,119.00	305.00
Eureka County	388.00	517.00	597.00	762.00	1,012.00	1,119.00	305.00
Humboldt County	391.00	521.00	611.00	802.00	960.00	988.00	321.00
Lander County	388.00	517.00	597.00	762.00	1,012.00	1,119.00	305.00
Lincoln County	388.00	517.00	597.00	762.00	1,012.00	1,119.00	305.00
Lyon County	410.00	546.00	614.00	808.00	1,177.00	1,213.00	323.00
Mineral County	388.00	517.00	597.00	762.00	1,012.00	1,119.00	305.00
Nye County	347.00	462.00	642.00	713.00	1,039.00	1,070.00	285.00
Pershing County	388.00	517.00	597.00	762.00	1,012.00	1,119.00	305.00
Storey County	444.00	592.00	708.00	875.00	1,271.00	1,537.00	350.00
Washoe County	444.00	592.00	708.00	875.00	1,271.00	1,537.00	350.00
White Pine County	388.00	517.00	597.00	762.00	1,012.00	1,119.00	305.00

SOURCES: [HUD USER - Datasets: Fair Market Rents](#)  
[HUD 52667 reported by local housing authority](#)

Nevada Department of Taxation

**TABLE II - Clark County**  
**FISCAL YEAR 2011 FINAL FAIR MARKET RENTS**

EXCLUDING HOUSING AUTHORITY STANDARD UTILITY ALLOWANCE - CLARK COUNTY

Standard Utility Allowance	\$ 118.00	157.00	\$ 179.00	\$ 203.00	\$ 239.00	\$ 275.00	\$ 81.00
COUNTY	FMR SINGLE ROOM	FMR 0 BEDROOM	FMR 1 BEDROOM	FMR 2 BEDROOM	FMR 3 BEDROOM	FMR 4 BEDROOM	FMR MOBILE HOME SPACE
Clark County	\$ 460.00	\$ 613.00	\$ 728.00	\$ 864.00	\$ 1,244.00	\$ 1,510.00	\$ 346.00

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

**Nevada Department of Taxation**  
**TABLE III - Northern Nevada**

**FISCAL YEAR 2011 FINAL FAIR MARKET RENTS**

EXCLUDING HOUSING AUTHORITY STANDARD UTILITY ALLOWANCE - NORTHERN NEVADA

<b>Standard Utility Allowance</b>	<b>\$ 101.00</b>	<b>134.00</b>	<b>\$ 160.00</b>	<b>\$ 189.00</b>	<b>\$ 219.00</b>	<b>\$ 254.00</b>	<b>\$ 76.00</b>
<b>COUNTY</b>	<b>FMR SINGLE ROOM</b>	<b>FMR 0 BEDROOM</b>	<b>FMR 1 BEDROOM</b>	<b>FMR 2 BEDROOM</b>	<b>FMR 3 BEDROOM</b>	<b>FMR 4 BEDROOM</b>	<b>FMR MOBILE HOME SPACE</b>
Carson City	\$ 358.00	\$ 477.00	\$ 576.00	\$ 698.00	\$ 1,073.00	\$ 1,304.00	\$ 279.00
Churchill County	394.00	525.00	501.00	641.00	831.00	979.00	256.00
Douglas County	417.00	556.00	689.00	842.00	1,216.00	1,337.00	337.00
Elko County	345.00	460.00	486.00	649.00	825.00	1,090.00	260.00
Esmeralda County	287.00	383.00	437.00	573.00	793.00	865.00	229.00
Eureka County	287.00	383.00	437.00	573.00	793.00	865.00	229.00
Humboldt County	290.00	387.00	451.00	613.00	741.00	734.00	245.00
Lander County	287.00	383.00	437.00	573.00	793.00	865.00	229.00
Lincoln County	287.00	383.00	437.00	573.00	793.00	865.00	229.00
Lyon County	309.00	412.00	454.00	619.00	958.00	959.00	248.00
Mineral County	287.00	383.00	437.00	573.00	793.00	865.00	229.00
Nye County	246.00	328.00	482.00	524.00	820.00	816.00	210.00
Pershing County	287.00	383.00	437.00	573.00	793.00	865.00	229.00
Storey County	344.00	458.00	548.00	686.00	1,052.00	1,283.00	274.00
White Pine County	287.00	383.00	437.00	573.00	793.00	865.00	229.00

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

Nevada Department of Taxation

**Table IV - Washoe County**

FISCAL YEAR 2011 FINAL FAIR MARKET RENTS

EXCLUDING HOUSING AUTHORITY STANDARD UTILITY ALLOWANCE - WASHOE COUNTY

Standard Utility Allowance	\$ 149.00	199.00	\$ 226.00	\$ 254.00	\$ 283.00	\$ 324.00	\$102.00
COUNTY	FMR SINGLE ROOM	FMR 0 BEDROOM	FMR 1 BEDROOM	FMR 2 BEDROOM	FMR 3 BEDROOM	FMR 4 BEDROOM	FMR MOBILE HOME SPACE
Washoe County	\$ 295.00	\$ 393.00	\$ 482.00	\$ 621.00	\$ 988.00	\$ 1,213.00	\$ 248.00

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