



STATE OF NEVADA
DEPARTMENT OF TAXATION

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In the Matter of:)
Approval of 2016-2017 Statewide)
Improvement Factor)

NOTICE OF DECISION

Appearances

Bruce Bartolowits, Supervisor of the Locally-Assessed Section, appeared on behalf of the Department of Taxation.

Summary

The matter of the approval of the 2016-2017 Improvement Factor came before the Nevada Tax Commission (Commission) for hearing in Carson City and via video conference to Las Vegas, Nevada, on June 25, 2015 after due notice to each Assessor. The Commission reviewed the Improvement Factor Report of the Department. The Department discussed how the factor 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 manual from January 1, 2014 to January 1, 2015. Pursuant to NRS 361.261, each county assessor notified the Tax Commission that he or she approved the proposed Improvement Factor.

DECISION

The Commission, having considered all evidence and testimony pertaining to the matter, hereby approves the 2016-2017 Improvement Factor at 1.01 as reported by the Department.

BY THE NEVADA TAX COMMISSION THIS 17th DAY OF JULY, 2015.

[Signature]
Deonne Contine, Executive Director

cc: County Assessors
Gina Session, Chief Deputy Attorney General
Terry Rubald, Deputy Executive Director



NEVADA DEPARTMENT OF TAXATION
Division of Local Government Services

2016-2017
IMPROVEMENT FACTOR
REPORT

Approved by the Nevada Tax Commission on June 25, 2015

Division of Local Government Services

2016-2017

Improvement Factor Report

Department of Taxation
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NEVADA DEPARTMENT OF TAXATION
Division of Local Government Services

2016-2017
IMPROVEMENT FACTOR
REPORT

Approved by the Nevada Tax Commission on June 25, 2015

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REPORT

2016-17 IMPROVEMENT FACTOR

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 1st 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. None of the county assessors have objected to the improvement factor for 2016-17. Carson City did not approve the factor because they re-cost each year.

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 of the Marshall & Swift cost manual, by region, to determine the increases or decreases in typical building costs.

For the 2016-2017 tax cycle, the Department recommends that a statewide factor of 1.01 be applied to non-reappraised improvements. This is a statewide average supported by the source 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.

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 January 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 thirty-four years. The steps include an analysis of the rate of change of regional factors for each class of construction, including 5 types of commercial construction and 2 types of residential construction. The local cost modifiers are also studied to determine the rate of change, from January 1st of 2014 to January 1st of 2015, 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 1.01.

These factors are produced based on data from January 1, 2014 to January 1, 2015 and applied to improvements for a lien date in July, 2016. 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, 2016 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 1.01.

**NEVADA DEPARTMENT OF TAXATION
2015 IMPROVEMENT FACTOR STUDY
2016-2017 PROPOSED IMPROVEMENTAL FACTORS**

COMPUTED FROM THE MARSHALL SWIFT RESIDENTIAL & COMMERCIAL MANUALS

FACTOR AREA	ROUNDED FACTOR	RAW FACTOR	WEIGHT	FACTOR SHARE
CARSON CITY	1.01	1.012	14.1%	0.1426
ELKO	1.02	1.017	7.3%	0.0743
FALLON	1.01	1.008	7.5%	0.0755
LINCOLN COUNTY	1.02	1.023	0.5%	0.0048
NYE COUNTY	1.01	1.012	3.7%	0.0376
RENO - SPARKS	1.01	1.006	59.6%	0.5992
LAKE TAHOE	1.01	1.014	7.4%	0.0746
STATEWIDE	1.01	1.066	100.0%	1.0086
LAS VEGAS	1.02	1.018	N/A	N/A

NEVADA DEPARTMENT OF TAXATION
2015 IMPROVEMENT FACTOR STUDY

CARSON CITY IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/14 *	LOCAL MULTIPLIER 01/15 *	PRICE RELATIVE (01/15) / (01/14) (C / B)	COMPARATIVE COST MULTIPLIER 01/15>01/14 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * H)
COMMERCIAL									
A	1.08	1.08	1.0000	1.023	1.0230	0.040	0.0409		
B	1.05	1.05	1.0000	1.025	1.0250	0.040	0.0410		
C	1.05	1.05	1.0000	1.025	1.0250	0.500	0.5125		
D	1.05	1.05	1.0000	1.027	1.0270	0.250	0.2568		
S	1.08	1.09	1.0093	1.018	1.0274	0.170	0.1747		
ALL COMMERCIAL						1.000	1.0258	0.3441	0.3530
RESIDENTIAL									
FRAME	1.06	1.04	0.9811	1.021	1.0017	0.800	0.8014		
MASONRY	1.05	1.04	0.9905	1.026	1.0162	0.200	0.2032		
ALL RESIDENTIAL						1.000	1.0046	0.6559	0.6589
CARSON CITY COMPOSITE IMPROVEMENT FACTOR									
							1.0000	1.0119	
PROPOSED CARSON CITY IMPROVEMENT FACTOR									
								1.0100	
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									
								1.0100	

* 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

**** 2013-14 STATISTICAL ANALYSIS OF THE TAX ROLL

NEVADA DEPARTMENT OF TAXATION
2015 IMPROVEMENT FACTOR STUDY

ELKO IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/14*	LOCAL MULTIPLIER 01/15*	PRICE RELATIVE (01/15) / (01/14) (C / B)	COMPARATIVE COST MULTIPLIER 01/15>01/14**	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * H)
COMMERCIAL									
A	1.11	1.10	0.9910	1.023	1.0138	0.040	0.0406		
B	1.09	1.08	0.9908	1.025	1.0156	0.040	0.0406		
C	1.08	1.07	0.9907	1.025	1.0155	0.500	0.5078		
D	1.06	1.05	0.9906	1.027	1.0173	0.250	0.2543		
S	1.10	1.08	0.9818	1.018	0.9995	0.170	0.1699		
ALL COMMERCIAL						1.000	1.0132	0.4209	0.4264
RESIDENTIAL									
FRAME	1.06	1.06	1.0000	1.021	1.0210	0.800	0.8168		
MASONRY	1.08	1.07	0.9907	1.026	1.0165	0.200	0.2033		
ALL RESIDENTIAL						1.000	1.0201	0.5791	0.5908
ELKO COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0172
PROPOSED ELKO IMPROVEMENT FACTOR									1.0200
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0100

* 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
 2013-14 STATISTICAL ANALYSIS OF THE TAX ROLL

NEVADA DEPARTMENT OF TAXATION
2015 IMPROVEMENT FACTOR STUDY

FALLON IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/14 *	LOCAL MULTIPLIER 01/15 *	PRICE RELATIVE (01/15) / (01/14) (C / B)	COMPARATIVE COST MULTIPLIER 01/15>01/14 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * H)
COMMERCIAL									
A	1.00	1.00	1.0000	1.023	1.0230	0.040	0.0409		
B	0.98	0.97	0.9898	1.025	1.0145	0.040	0.0406		
C	1.00	0.99	0.9900	1.025	1.0148	0.500	0.5074		
D	0.99	0.98	0.9899	1.027	1.0166	0.250	0.2542		
S	1.00	1.00	1.0000	1.018	1.0180	0.170	0.1731		
ALL COMMERCIAL						1.000	1.0161	0.3287	0.3340
RESIDENTIAL									
FRAME	1.00	0.98	0.9800	1.021	1.0006	0.800	0.8005		
MASONRY	1.00	0.99	0.9900	1.026	1.0157	0.200	0.2031		
ALL RESIDENTIAL						1.000	1.0036	0.6713	0.6737
FALLON COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0077
PROPOSED FALLON IMPROVEMENT FACTOR									1.0100
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0100

* 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
 2013-14 STATISTICAL ANALYSIS OF THE TAX ROLL

NEVADA DEPARTMENT OF TAXATION
2015 IMPROVEMENT FACTOR STUDY

LAS VEGAS IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/14 *	LOCAL MULTIPLIER 01/15 *	PRICE RELATIVE (01/15) / (01/14) (C / B)	COMPARATIVE COST MULTIPLIER 01/15>01/14 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * H)
COMMERCIAL									
A	1.12	1.12	1.0000	1.023	1.0230	0.040	0.0409		
B	1.10	1.10	1.0000	1.025	1.0250	0.040	0.0410		
C	1.12	1.12	1.0000	1.025	1.0250	0.500	0.5125		
D	1.13	1.13	1.0000	1.027	1.0270	0.250	0.2568		
S	1.12	1.12	1.0000	1.018	1.0180	0.170	0.1731		
ALL COMMERCIAL						1.000	1.0242	0.3688	0.3778
RESIDENTIAL									
FRAME	1.13	1.12	0.9912	1.021	1.0120	0.800	0.8096		
MASONRY	1.12	1.12	1.0000	1.026	1.0260	0.200	0.2052		
ALL RESIDENTIAL						1.000	1.0148	0.6312	0.6405
LAS VEGAS COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0183
PROPOSED LAS VEGAS IMPROVEMENT FACTOR									1.0200
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0100

* 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
 2013-14 STATISTICAL ANALYSIS OF THE TAX ROLL

NEVADA DEPARTMENT OF TAXATION
2015 IMPROVEMENT FACTOR STUDY

LINCOLN COUNTY IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/14 *	LOCAL MULTIPLIER 01/15 *	PRICE RELATIVE (01/15) / (01/14) (C / B)	COMPARATIVE COST MULTIPLIER 01/15>01/14 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	PERCENTAGE OF TAX ROLL. ****	WEIGHTED FACTOR (I * H)
COMMERCIAL									
A	1.01	1.01	1.0000	1.023	1.0230	0.040	0.0409		
B	1.01	1.01	1.0000	1.025	1.0250	0.040	0.0410		
C	1.04	1.04	1.0000	1.025	1.0250	0.500	0.5125		
D	1.04	1.04	1.0000	1.027	1.0270	0.250	0.2568		
S	1.01	1.01	1.0000	1.018	1.0180	0.170	0.1731		
ALL COMMERCIAL						1.000	1.0242	0.3870	0.3964
RESIDENTIAL									
FRAME	1.04	1.04	1.0000	1.021	1.0210	0.800	0.8168		
MASONRY	1.04	1.04	1.0000	1.026	1.0260	0.200	0.2052		
ALL RESIDENTIAL						1.000	1.0220	0.6130	0.6264
LINCOLN COUNTY COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0229
PROPOSED LINCOLN COUNTY IMPROVEMENT FACTOR									1.0200
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0100

* 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
 2013-14 STATISTICAL ANALYSIS OF THE TAX ROLL

NEVADA DEPARTMENT OF TAXATION

2015 IMPROVEMENT FACTOR STUDY

NYE COUNTY IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/14 *	LOCAL MULTIPLIER 01/15 †	PRICE RELATIVE (01/15) / (01/14) (C / B)	COMPARATIVE COST MULTIPLIER 01/15>01/14 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * H)
COMMERCIAL									
A	0.94	0.94	1.0000	1.023	1.0230	0.040	0.0409		
B	0.92	0.91	0.9891	1.025	1.0139	0.040	0.0406		
C	0.91	0.90	0.9890	1.025	1.0137	0.500	0.5069		
D	0.88	0.87	0.9886	1.027	1.0153	0.250	0.2538		
S	0.93	0.93	1.0000	1.018	1.0180	0.170	0.1731		
ALL COMMERCIAL						1.000	1.0152	0.2533	0.2571
RESIDENTIAL									
FRAME	0.88	0.87	0.9886	1.021	1.0094	0.800	0.8075		
MASONRY	0.91	0.90	0.9890	1.026	1.0147	0.200	0.2029		
ALL RESIDENTIAL						1.000	1.0105	0.7467	0.7546
NYE COUNTY COMPOSITE IMPROVEMENT FACTOR									
							1.0000	1.0117	1.0117
PROPOSED NYE COUNTY IMPROVEMENT FACTOR									
							1.0000	1.0100	1.0100
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									
							1.0000	1.0100	1.0100
<p>* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8 & 9</p> <p>** MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-7</p> <p>*** MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5 & 6</p> <p>**** MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-12</p> <p>BASED ON ESTIMATES SUPPLIED BY COUNTY ASSESSOR</p> <p>2013-14 STATISTICAL ANALYSIS OF THE TAX ROLL</p>									

NEVADA DEPARTMENT OF TAXATION
2015 IMPROVEMENT FACTOR STUDY

RENO - SPARKS IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/14 *	LOCAL MULTIPLIER 01/15 *	PRICE RELATIVE (01/15) / (01/14) (C / B)	COMPARATIVE COST MULTIPLIER 01/15>01/14 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * H)
COMMERCIAL									
A	1.08	1.09	1.0093	1.023	1.0325	0.040	0.0413		
B	1.06	1.05	0.9906	1.025	1.0153	0.040	0.0406		
C	1.06	1.04	0.9811	1.025	1.0057	0.500	0.5028		
D	1.04	1.03	0.9904	1.027	1.0171	0.250	0.2543		
S	1.08	1.08	1.0000	1.018	1.0180	0.170	0.1731		
ALL COMMERCIAL						1.000	1.0121	0.3458	0.3499
RESIDENTIAL									
FRAME	1.05	1.03	0.9810	1.021	1.0016	0.800	0.8012		
MASONRY	1.06	1.04	0.9811	1.026	1.0066	0.200	0.2013		
ALL RESIDENTIAL						1.000	1.0026	0.6542	0.6559
RENO - SPARKS COMPOSITE IMPROVEMENT FACTOR									
								1.0000	1.0059
PROPOSED RENO - SPARKS IMPROVEMENT FACTOR									
								1.0000	1.0100
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									
								1.0000	1.0100

* 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
 2013-14 STATISTICAL ANALYSIS OF THE TAX ROLL

NEVADA DEPARTMENT OF TAXATION
2015 IMPROVEMENT FACTOR STUDY

LAKE TAHOE IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/14*	LOCAL MULTIPLIER 01/15*	PRICE RELATIVE (01/15) / (01/14) (C / B)	COMPARATIVE COST MULTIPLIER 01/15>01/14**	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * H)
COMMERCIAL									
A	1.21	1.20	0.9917	1.023	1.0145	0.040	0.0406		
B	1.18	1.18	1.0000	1.025	1.0250	0.040	0.0410		
C	1.19	1.20	1.0084	1.025	1.0336	0.500	0.5168		
D	1.20	1.20	1.0000	1.027	1.0270	0.250	0.2568		
S	1.21	1.21	1.0000	1.018	1.0180	0.170	0.1731		
ALL COMMERCIAL						1.000	1.0282	0.2970	0.3054
RESIDENTIAL									
FRAME	1.21	1.19	0.9835	1.021	1.0041	0.800	0.8033		
MASONRY	1.19	1.19	1.0000	1.026	1.0260	0.200	0.2052		
ALL RESIDENTIAL						1.000	1.0085	0.7030	0.7090
PROPOSED LAKE TAHOE IMPROVEMENT FACTOR								1.0000	1.0144
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0100

* 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
 **** 2013-14 STATISTICAL ANALYSIS OF THE TAX ROLL

NEVADA DEPARTMENT OF TAXATION
2015 IMPROVEMENT FACTOR STUDY

STATEWIDE IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/14 *	LOCAL MULTIPLIER 01/15 +	PRICE RELATIVE (01/15) / (01/14) (C / B)	COMPARATIVE COST MULTIPLIER 01/15>01/14 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * H)
COMMERCIAL									
A	1.04	1.10	1.0577	1.023	1.0820	0.040	0.0433		
B	1.03	1.07	1.0368	1.025	1.0648	0.040	0.0426		
C	1.03	1.07	1.0368	1.025	1.0648	0.500	0.5324		
D	1.01	1.07	1.0594	1.027	1.0880	0.250	0.2720		
S	1.03	1.09	1.0583	1.018	1.0773	0.170	0.1831		
ALL COMMERCIAL						1.000	1.0734	0.3429	0.3681
RESIDENTIAL									
FRAME	1.02	1.06	1.0392	1.021	1.0610	0.800	0.8488		
MASONRY	1.03	1.07	1.0388	1.026	1.0658	0.200	0.2132		
ALL RESIDENTIAL						1.000	1.0620	0.6571	0.6978
								1.0000	1.0659
								PROPOSED STATEWIDE IMPROVEMENT FACTOR	
								WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR	
									1.0700
									1.0100

* 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
**** 2013-14 STATISTICAL ANALYSIS OF THE TAX ROLL

NEVADA DEPARTMENT OF TAXATION
2015 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%	407,382,394	625,500,836	1,032,883,230	39.4%	60.6%	6.8%
	DOUGLAS	68.00%	202,942,521	716,346,528	919,289,049	22.1%	77.9%	6.1%
	STOREY	100.00%	121,414,054	52,735,097	174,149,151	69.7%	30.3%	1.2%
AREA TOTAL			731,738,969	1,394,582,461	2,126,321,430	34.4%	65.6%	14.1%
ELKO	ELKO	100.00%	295,382,958	444,797,575	740,180,533	39.9%	60.1%	4.9%
	EUREKA	100.00%	54,628,217	9,861,446	64,489,663	84.7%	15.3%	0.4%
	HUMBOLDT	100.00%	93,939,179	146,174,283	240,113,462	39.1%	60.9%	1.6%
AREA TOTAL			464,005,652	638,499,290	1,102,504,942	42.1%	57.9%	7.3%
FALLON	CHURCHILL	100.00%	100,772,437	193,287,923	294,060,360	34.3%	65.7%	1.9%
	LYON	100.00%	216,272,830	512,843,016	729,115,846	29.7%	70.3%	4.8%
	MINERAL	100.00%	19,353,323	24,107,755	43,461,078	44.5%	55.5%	0.3%
AREA TOTAL			371,522,006	758,800,842	1,130,322,848	32.9%	67.1%	7.5%
LAS VEGAS	CLARK	100.00%	15,542,488,734	26,597,483,996	42,139,972,730	36.9%	63.1%	N/A
LINCOLN COUNTY	LINCOLN	100.00%	27,601,294	43,712,329	71,313,623	38.7%	61.3%	0.5%
	WHITE PINE	100.00%	119,358,386	62,499,940	181,858,326	65.6%	34.4%	1.2%
	AREA TOTAL		146,959,680	106,212,269	253,171,949	58.0%	42.0%	1.7%
NYE COUNTY	ESMERALDA	100.00%	3,033,777	4,656,511	7,690,288	39.4%	60.6%	0.1%
	NYE	100.00%	138,887,862	413,820,490	552,708,352	25.1%	74.9%	3.7%
	AREA TOTAL		141,921,639	418,477,001	560,398,640	25.3%	74.7%	3.7%
RENO - SPARKS	WASHOE	93.00%	3,108,449,918	5,881,729,937	8,990,179,855	34.6%	65.4%	59.6%
LAKE TAHOE	DOUGLAS	32.00%	95,502,363	337,104,249	432,606,612	22.1%	77.9%	2.9%
	WASHOE	7.00%	233,969,349	442,710,855	676,680,204	34.6%	65.4%	4.5%
	AREA TOTAL		329,471,712	779,815,104	1,109,286,816	29.7%	70.3%	7.4%
STATEWIDE	TOTALS	100.00%	20,836,558,310	36,575,600,900	57,412,159,210	36.3%	63.7%	100.0%
	CLARK	-73.40%	(15,542,488,734)	(26,597,483,996)	(42,139,972,730)	(36.9%)	(63.1%)	(100.0%)
ALL AREAS EXCEPT LAS VEGAS		26.60%	5,174,711,190	9,915,616,964	15,090,328,154	34.3%	65.7%	100.0%

NEVADA DEPARTMENT OF TAXATION
2015 IMPROVEMENT FACTOR STUDY
STATISTICAL ANALYSIS OF THE TAX ROLL 2013-14

COUNTY	COMMERCIAL / INDUSTRIAL		TOTAL VALUE	RESIDENTIAL			TOTAL VALUE	ALL PROPERTY		RESIDENTIAL
	COMMERCIAL	INDUSTRIAL		CONDO	MULTI-FAMILY	COMMERCIAL		RESIDENTIAL		
CARSON CITY	363,593,623	43,788,771	407,382,394	21,674,162	81,578,531	625,500,836	1,032,883,230	39.4%	60.6%	
CHURCHILL	85,331,616	15,440,821	100,772,437	633,649	15,552,915	193,287,923	294,060,360	34.3%	65.7%	
CLARK	14,285,204,387	1,257,284,347	15,542,488,734	2,849,753,696	2,551,519,340	26,597,483,996	42,139,972,730	36.9%	63.1%	
DOUGLAS	243,242,607	55,202,277	298,444,884	59,046,940	106,362,157	1,053,450,777	1,351,895,661	22.1%	77.9%	
ELKO	248,166,766	47,216,192	295,382,958	5,027,533	43,296,655	444,797,575	740,180,533	39.9%	60.1%	
ESMERALDA	3,010,200	23,577	3,033,777	0	1,570,712	4,656,511	7,690,288	39.4%	60.6%	
EUREKA	16,212,683	38,415,534	54,628,217	0	2,599,109	9,861,446	64,489,663	84.7%	15.3%	
HUMBOLDT	78,167,140	15,772,039	93,939,179	1,407,051	15,986,372	146,174,283	240,113,462	39.1%	60.9%	
LANDER	16,690,644	3,364,654	20,055,298	7,695	3,116,456	37,665,986	57,721,284	34.7%	65.3%	
LINCOLN	22,651,228	4,950,066	27,601,294	28,412	3,238,851	43,712,329	71,313,623	38.7%	61.3%	
LYON	104,471,180	111,801,650	216,272,830	738,366	31,239,633	512,843,016	729,115,846	29.7%	70.3%	
MINERAL	16,028,484	3,324,839	19,353,323	0	2,782,756	24,107,755	43,461,078	44.5%	55.5%	
NYE	134,266,434	4,621,428	138,887,862	2,801,500	43,773,717	413,820,490	552,708,352	25.1%	74.9%	
PERSHING	32,396,539	2,726,877	35,123,416	0	4,234,762	28,562,148	63,685,564	55.2%	44.8%	
STOREY	14,266,835	107,147,219	121,414,054	0	2,519,515	52,735,097	174,149,151	69.7%	30.3%	
WASHOE	2,610,998,534	731,420,733	3,342,419,267	486,062,672	554,163,136	6,324,440,792	9,666,860,059	34.6%	65.4%	
WHITE PINE	112,344,334	7,014,052	119,358,386	497,468	5,746,724	62,499,940	181,858,326	65.6%	34.4%	
TOTALS	18,387,043,234	2,449,515,076	20,836,558,310	3,427,679,144	3,469,281,341	36,575,600,900	57,412,159,210	36.3%	63.7%	

NEVADA DEPARTMENT OF TAXATION
2015 IMPROVEMENT FACTOR STUDY
CARSON CITY

NEVADA DEPARTMENT OF TAXATION
2015 IMPROVEMENT FACTOR STUDY
CARSON CITY

MARSHALL & SWIFT LOCAL MULTIPLIERS										MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE									
M&S MANUAL YEAR	COMMERCIAL 99-8			RESIDENTIAL F-7			M&S MANUAL YEAR	COMMERCIAL 98-5			RESIDENTIAL F-12 3rd QTR								
	4% A TYPE M&S FACTOR	4% B TYPE M&S FACTOR	50% C TYPE M&S FACTOR	17% S TYPE M&S FACTOR	80% FRAME M&S FACTOR	20% MASONRY M&S FACTOR		4% A TYPE M&S FACTOR	4% B TYPE M&S FACTOR	50% C TYPE M&S FACTOR	25% D TYPE M&S FACTOR	17% S TYPE M&S FACTOR	80% FRAME M&S FACTOR	20% MASONRY M&S FACTOR					
2015	1.08	1.05	1.05	1.09	1.04	1.04	2015	1.023	1.025	1.025	1.027	1.018	1.021						
2014	1.08	1.05	1.05	1.08	1.06	1.06	2014	1.028	1.034	1.040	1.049	1.021	1.004						
2013	1.09	1.06	1.06	1.09	1.07	1.06	2013	1.031	1.033	1.037	1.047	1.026	1.007						
2012	1.10	1.06	1.07	1.10	1.07	1.05	2012	1.038	1.034	1.028	1.024	1.036	1.027						
2011	1.10	1.06	1.06	1.09	1.07	1.07	2011	1.036	1.040	1.047	1.055	1.028	1.049						
2010	1.06	1.03	1.04	1.05	1.04	1.04	2010	0.942	0.945	0.964	0.966	0.936	0.999						
2009	1.10	1.06	1.06	1.09	1.06	1.04	2009	1.080	1.066	1.046	1.025	1.084	1.027						
2008	1.08	1.06	1.06	1.07	1.06	1.06	2008	1.042	1.042	1.036	1.025	1.035	1.041						
2007	1.11	1.08	1.07	1.10	1.06	1.06	2007	1.087	1.085	1.090	1.087	1.088	1.055						
2006	1.11	1.08	1.07	1.10	1.08	1.07	2006	1.048	1.044	1.041	1.039	1.045	1.061						
2005	1.13	1.09	1.09	1.12	1.10	1.09	2005	1.107	1.109	1.092	1.097	1.115	1.106						
2004	1.10	1.08	1.07	1.09	1.07	1.07	2004	1.019	1.019	1.019	1.021	1.017	1.014						
2003	1.10	1.08	1.08	1.11	1.09	1.08	2003	1.021	1.022	1.023	1.025	1.019	1.024						
2002	1.10	1.07	1.07	1.10	1.08	1.07	2002	1.010	1.012	1.010	1.009	1.007	1.008						
2001	1.10	1.08	1.08	1.11	1.10	1.09	2001	1.039	1.037	1.042	1.041	1.035	1.053						
2000	1.12	1.10	1.11	1.11	1.11	1.12	2000	1.034	1.035	1.039	1.044	1.031	1.026						
1999	1.14	1.13	1.13	1.13	1.14	1.15	1999	1.015	1.017	1.009	1.005	1.010	1.005						
1998	1.16	1.14	1.16	1.14	1.15	1.15	1998	1.035	1.038	1.039	1.046	1.026	1.044						
1997	1.14	1.11	1.17	1.13	1.16	1.15	1997	1.016	1.014	1.009	1.012	1.016	1.011						
1996	1.13	1.09	1.12	1.13	1.14	1.14	1996	1.025	1.026	1.016	1.014	1.028	1.007						
1995	1.12	1.09	1.13	1.13	1.14	1.14	1995	1.037	1.037	1.036	1.041	1.036	1.007						
1994	1.13	1.10	1.13	1.16	1.13	1.14	1994	1.036	1.036	1.038	1.052	1.033	1.071						
1993	1.11	1.08	1.11	1.14	1.13	1.12	1993	1.005	1.007	1.009	1.018	1.003	1.036						
1992	1.11	1.08	1.12	1.14	1.12	1.12	1992	1.018	1.018	1.019	1.013	1.009	0.998						
1991	1.12	1.09	1.11	1.11	1.11	1.12	1991	1.019	1.023	1.026	1.024	1.019	1.020						
1990	1.13	1.09	1.09	1.11	1.09	1.10	1990	1.012	1.015	1.016	1.027	1.015	1.019						
1989	1.12	1.09	1.09	1.10	1.08	1.10	1989	1.045	1.040	1.030	1.019	1.055	1.028						
1988	1.10	1.09	1.08	1.08	1.07	1.08	1988	1.012	1.012	1.011	1.012	1.012	1.004						
1987	1.10	1.09	1.08	1.08	1.07	1.08	1987	1.002	1.001	1.001	1.001	1.004	1.021						
1986	1.09	1.07	1.07	1.07	1.07	1.08	1986	1.017	1.019	1.018	1.018	1.017	1.018						
1985	1.08	1.06	1.06	1.07	1.05	1.05	1985	1.014	1.016	1.023	1.029	1.013	1.086						
1984	1.07	1.07	1.05	1.07	1.05	1.05	1984	1.038	1.040	1.046	1.057	1.031	1.045						
1983	1.08	1.07	1.06	1.08	1.06	1.07	1983	1.028	1.025	1.023	1.014	1.024	1.028						
1982	1.09	1.08	1.07	1.09	1.04	1.06	1982	1.087	1.086	1.085	1.076	1.080	1.096						
1981	1.09	1.07	1.06	1.09	1.04	1.07	1981	1.067	1.067	1.064	1.051	1.063	1.060						

NEVADA DEPARTMENT OF TAXATION
2015 IMPROVEMENT FACTOR STUDY
CARSON CITY

NEVADA DEPARTMENT OF TAXATION
2015 IMPROVEMENT FACTOR STUDY
CARSON CITY

NET COMPOSITE IMPROVEMENT FACTORS

WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

FISCAL YEAR	COMMERCIAL										RESIDENTIAL									
	A TYPE FACTOR	B TYPE FACTOR	4% FACTOR	50% C TYPE FACTOR	D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	30% MASONRY FACTOR	100% COMPOSITE FACTOR	FISCAL YEAR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	NET FACTOR		
2016-17	0.040920	0.040920	0.041000	0.512500	0.256750	0.174662	1.025832	0.801389	0.203246	1.004634	2016-17	1.025832	0.3441338	0.353024	1.04634	0.6558662	0.658906	1.011929		
2015-16	0.040743	0.040970	0.041320	0.520000	0.259776	0.179781	1.033466	0.798071	0.198906	0.996977	2015-16	1.033466	0.3366991	0.347965	0.96977	0.663029	0.661298	1.009263		
2014-15	0.040865	0.041320	0.041360	0.513608	0.259304	0.178934	1.027932	0.805600	0.203116	1.009716	2014-15	1.027932	0.3412208	0.350752	1.008716	0.6687792	0.664521	1.015273		
2013-14	0.041520	0.041360	0.041360	0.514000	0.258415	0.177366	1.033031	0.821600	0.203523	1.025123	2013-14	1.033031	0.3412208	0.352492	1.025123	0.6687792	0.675330	1.027822		
2012-13	0.043987	0.042812	0.042812	0.533567	0.268822	0.181418	1.069705	0.863408	0.218921	1.069729	2012-13	1.069705	0.3446225	0.369645	0.981729	0.6553775	0.6709941	1.077585		
2011-12	0.036310	0.036730	0.036730	0.472906	0.236943	0.153281	0.936170	0.799200	0.198400	0.997600	2011-12	0.936170	0.3446225	0.322625	0.997600	0.6553775	0.653805	0.976430		
2010-11	0.044000	0.042940	0.042940	0.523000	0.256250	0.187724	1.053514	0.862958	0.197600	1.000556	2010-11	1.053514	0.3446225	0.350389	1.000556	0.6553775	0.659745	1.019843		
2009-10	0.040554	0.040908	0.040908	0.513159	0.253855	0.171151	1.019627	0.840800	0.208200	1.049000	2009-10	1.019627	0.3446225	0.351386	1.049000	0.6553775	0.687491	1.038877		
2008-09	0.043480	0.043400	0.043400	0.545000	0.271750	0.184960	1.085990	0.828370	0.208830	1.037200	2008-09	1.085990	0.3446225	0.375153	1.037200	0.6553775	0.679758	1.054910		
2007-08	0.041178	0.041377	0.041377	0.510950	0.252666	0.174478	1.020848	0.833367	0.206932	1.040299	2007-08	1.020848	0.3446225	0.351738	1.040299	0.6553775	0.681789	1.033527		
2006-07	0.045488	0.044759	0.044759	0.556206	0.281939	0.194767	1.231558	0.906607	0.223063	1.132701	2006-07	1.231558	0.3446225	0.387066	1.132701	0.6553775	0.742347	1.129412		
2005-06	0.040760	0.040760	0.040760	0.504782	0.250567	0.169775	1.006644	0.796316	0.201517	0.997852	2005-06	1.006644	0.3446225	0.346912	0.997852	0.6553775	0.653957	1.000969		
2004-05	0.040840	0.041262	0.041262	0.516280	0.256250	0.174805	1.029437	0.826785	0.206512	1.033297	2004-05	1.029437	0.3446225	0.354787	1.033297	0.6553775	0.671200	1.031967		
2003-04	0.040400	0.040105	0.040105	0.500324	0.252250	0.169648	1.002727	0.791759	0.196490	0.990228	2003-04	1.002727	0.3446225	0.345562	0.990228	0.6553775	0.648973	0.994535		
2002-03	0.040818	0.040726	0.040726	0.497947	0.255581	0.175950	1.011001	0.834811	0.203207	1.039018	2002-03	1.011001	0.3446225	0.348414	1.039018	0.6553775	0.660294	1.028707		
2001-02	0.040634	0.040301	0.040301	0.510465	0.254132	0.172168	1.017700	0.792000	0.199652	0.998852	2001-02	1.017700	0.3446225	0.350722	0.998852	0.6553775	0.654625	1.005348		
1999-00	0.042126	0.041080	0.041080	0.500151	0.246918	0.170194	0.997486	0.797009	0.203000	1.000000	1999-00	0.997486	0.3446225	0.349756	1.000000	0.6553775	0.655383	0.999139		
1998-99	0.041366	0.041304	0.041304	0.519500	0.259265	0.175964	1.039497	0.828000	0.207200	1.035200	1998-99	1.039497	0.3446225	0.358234	1.035200	0.6553775	0.678447	1.036681		
1997-98	0.041366	0.041040	0.041040	0.512498	0.251257	0.174760	1.020918	0.805600	0.202995	1.029594	1997-98	1.020918	0.3446225	0.359509	1.029594	0.6553775	0.672397	1.029296		
1996-97	0.041131	0.041103	0.041103	0.513456	0.260250	0.171565	1.027487	0.812729	0.202000	1.014729	1996-97	1.027487	0.3446225	0.354095	1.014729	0.6553775	0.655091	1.019126		
1995-96	0.042187	0.042207	0.042207	0.533027	0.267739	0.178691	1.063851	0.858600	0.213546	1.070346	1995-96	1.063851	0.3446225	0.366627	1.070346	0.6553775	0.701481	1.069108		
1994-95	0.040200	0.040280	0.040280	0.504500	0.252228	0.170510	1.007718	0.836200	0.208040	1.042240	1994-95	1.007718	0.3446225	0.347282	1.042240	0.6553775	0.683060	1.030343		
1993-94	0.040356	0.040346	0.040346	0.509500	0.257855	0.176166	1.024223	0.805593	0.203095	1.029507	1993-94	1.024223	0.3446225	0.355155	1.029507	0.6553775	0.680862	1.036017		
1992-93	0.040399	0.040320	0.040320	0.517664	0.258349	0.173230	1.030562	0.830972	0.207913	1.038885	1992-93	1.030562	0.3446225	0.355155	1.038885	0.6553775	0.680862	1.036017		
1991-92	0.040841	0.040520	0.040520	0.513670	0.256750	0.174119	1.025900	0.822748	0.206759	1.029507	1991-92	1.025900	0.3446225	0.355548	1.029507	0.6553775	0.674171	1.029264		
1990-91	0.042560	0.041600	0.041600	0.519769	0.257109	0.182671	1.043709	0.830086	0.208400	1.038486	1990-91	1.043709	0.3446225	0.359686	1.038486	0.6553775	0.680600	1.040286		
1989-90	0.040480	0.040480	0.040480	0.509500	0.255364	0.172040	1.013864	0.803200	0.201400	1.004600	1989-90	1.013864	0.3446225	0.349401	1.004600	0.6553775	0.658392	1.007793		
1988-89	0.041057	0.041137	0.041137	0.513757	0.256801	0.172890	1.025742	0.828282	0.207645	1.035927	1988-89	1.025742	0.3446225	0.353494	1.035927	0.6553775	0.678923	1.032417		
1987-88	0.040939	0.041020	0.041020	0.516325	0.259700	0.172210	1.030194	0.868800	0.214200	1.069000	1987-88	1.030194	0.3446225	0.355028	1.069000	0.6553775	0.679974	1.064802		
1986-87	0.041136	0.041215	0.041215	0.518112	0.261757	0.173647	1.035867	0.836830	0.207047	1.043877	1986-87	1.035867	0.3446225	0.356983	1.043877	0.6553775	0.684133	1.041116		
1985-86	0.040743	0.041000	0.041000	0.515100	0.258914	0.172483	1.021640	0.839210	0.208751	1.046966	1985-86	1.021640	0.3446225	0.350080	1.046966	0.6553775	0.686158	1.038238		
1984-85	0.043480	0.043440	0.043440	0.542500	0.266462	0.183600	1.079482	0.874400	0.217151	1.091551	1984-85	1.079482	0.3446225	0.372014	1.091551	0.6553775	0.715378	1.087392		

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MARSHALL & SWIFT LOCAL MULTIPLIERS												MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE											
M&S MANUAL YEAR	4% A TYPE	4% B TYPE	4% M&S FACTOR	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY	COMMERCIAL 98-8			COMMERCIAL 98-5			RESIDENTIAL F-12 3rd QTR								
									M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR				
2015	1.10	1.08	1.05	1.07	1.08	1.08	1.06	1.07	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08		
2014	1.11	1.09	1.06	1.08	1.10	1.10	1.06	1.08	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10		
2013	1.12	1.11	1.07	1.10	1.11	1.11	1.07	1.10	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11		
2012	1.10	1.11	1.06	1.10	1.09	1.09	1.04	1.08	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09		
2011	1.07	1.07	1.01	1.06	1.05	1.05	1.01	1.04	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05		
2010	1.05	1.05	1.02	1.06	1.05	1.05	1.00	1.04	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05		
2009	1.06	1.05	1.01	1.05	1.05	1.05	1.00	1.04	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05		
2008	1.02	1.01	0.98	1.01	1.02	1.02	0.98	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02		
2007	1.04	1.03	1.01	1.03	1.04	1.04	1.01	1.03	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04		
2006	1.05	1.04	1.04	1.05	1.05	1.05	1.03	1.03	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05		
2005	1.07	1.06	1.07	1.08	1.07	1.07	1.06	1.06	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07		
2004	1.07	1.07	1.08	1.09	1.08	1.07	1.07	1.07	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08		
2003	1.07	1.07	1.08	1.08	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07		
2002	1.06	1.05	1.07	1.07	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06		
2001	1.03	1.02	1.04	1.04	1.03	1.03	1.04	1.04	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03		
2000	1.04	1.04	1.04	1.05	1.03	1.03	1.04	1.05	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03		
1999	1.06	1.06	1.07	1.08	1.05	1.05	1.06	1.06	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05		
1998	1.06	1.06	1.10	1.11	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06		
1997	1.07	1.07	1.10	1.10	1.04	1.04	1.09	1.09	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04		
1996	1.06	1.05	1.05	1.08	1.04	1.04	1.05	1.08	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04		
1995	1.05	1.05	1.13	1.07	1.04	1.04	1.07	1.07	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04		
1994	1.06	1.06	1.06	1.08	1.07	1.07	1.06	1.06	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07		
1993	1.04	1.04	1.04	1.05	1.05	1.05	1.06	1.06	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05		
1992	1.04	1.04	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05		
1991	1.04	1.04	1.03	1.04	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03		
1990	1.04	1.04	1.03	1.04	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03		
1989	1.04	1.04	1.03	1.03	1.02	1.02	1.01	1.01	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02		
1988	1.04	1.04	1.02	1.02	1.02	1.02	1.01	1.01	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02		
1987	1.04	1.04	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02		
1986	1.04	1.04	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02		
1985	1.05	1.05	1.02	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03		
1984	1.04	1.04	1.00	1.02	1.03	1.03	1.02	1.02	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03		
1983	1.02	1.02	0.98	1.00	1.01	1.01	0.97	0.97	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01		
1982	1.07	1.07	1.10	1.10	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04		
1981	1.09	1.08	1.06	1.07	1.09	1.09	1.04	1.04	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09		

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FISCAL YEAR	WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER										NET COMPOSITE IMPROVEMENT FACTORS									
	COMMERCIAL					RESIDENTIAL					COMMERCIAL					RESIDENTIAL				
4 th A TYPE FACTOR	4 th B TYPE FACTOR	5 th C TYPE FACTOR	25 th D TYPE FACTOR	17 th S TYPE FACTOR	10 th COMPOSITE FACTOR	80 th FRAME FACTOR	30 th MASONRY FACTOR	100 th COMPOSITE FACTOR	FISCAL YEAR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	NET FACTOR				
2016-17	0.040551	0.040624	0.507755	0.254328	0.169913	0.101317	0.816800	0.203300	1.020100	0.101317	0.4208649	0.426408	1.020100	0.5791351	0.590776	1.017184				
2015-16	0.040753	0.040615	0.510545	0.259799	0.173570	1.025282	0.798077	0.197149	0.995220	1.025282	0.4289110	0.439755	0.995220	0.5710890	0.568359	1.008114				
2014-15	0.041990	0.041320	0.518500	0.264219	0.176020	1.042049	0.828838	0.204926	1.033764	1.042049	0.4378689	0.456291	1.033764	0.5621311	0.581111	1.037392				
2013-14	0.042884	0.042906	0.533396	0.268673	0.181105	1.068764	0.846004	0.213326	1.059330	1.068764	0.4378689	0.467979	1.059330	0.5621311	0.595482	1.063461				
2012-13	0.042311	0.042392	0.523500	0.261164	0.176424	1.045792	0.847592	0.214240	1.061832	1.045792	0.4459880	0.458980	1.061832	0.5736436	0.609113	1.054993				
2011-12	0.037926	0.037800	0.466590	0.243991	0.157619	0.963225	0.795200	0.198400	0.997600	0.963225	0.4263564	0.410677	0.997600	0.5736436	0.572267	1.082944				
2009-10	0.044894	0.044329	0.543713	0.264094	0.191507	1.088537	0.826667	0.205349	1.032016	1.088537	0.4263564	0.464105	1.032016	0.5736436	0.592709	1.056114				
2008-09	0.040878	0.040871	0.507942	0.248639	0.172566	1.010896	0.816071	0.204196	1.020267	1.010896	0.4263564	0.431002	1.020267	0.5736436	0.585269	1.016271				
2007-08	0.043086	0.042993	0.534619	0.263911	0.183198	1.067777	0.835606	0.208792	1.044598	1.067777	0.4263564	0.455954	1.044598	0.5736436	0.599227	1.054481				
2006-07	0.043452	0.043511	0.530833	0.266561	0.186007	1.070365	0.843837	0.210963	1.054800	1.070365	0.4263564	0.456357	1.054800	0.5736436	0.605079	1.061436				
2005-06	0.040780	0.040379	0.504826	0.262887	0.172890	1.017441	0.819781	0.205283	1.024065	1.017441	0.4263564	0.431362	1.024065	0.5736436	0.587448	1.018811				
2004-05	0.040940	0.040890	0.518236	0.256250	0.173230	1.027436	0.819200	0.206512	1.025712	1.027436	0.4263564	0.438054	1.025712	0.5736436	0.598393	1.026447				
2003-04	0.040781	0.041251	0.509720	0.254607	0.172805	1.019164	0.814008	0.204108	1.018115	1.019164	0.4263564	0.434527	1.018115	0.5736436	0.584035	1.018562				
2002-03	0.041677	0.041671	0.519587	0.259526	0.176176	1.038517	0.821908	0.206088	1.027996	1.038517	0.4263564	0.442778	1.027996	0.5736436	0.589703	1.024482				
2001-02	0.041160	0.040692	0.511170	0.260250	0.175950	1.029213	0.842400	0.206811	1.049211	1.029213	0.4263564	0.438811	1.049211	0.5736436	0.601873	1.040685				
1999-00	0.040580	0.040239	0.509880	0.253862	0.171932	1.016312	0.790400	0.195692	0.986082	1.016312	0.4263564	0.433311	0.986082	0.5736436	0.565659	0.998971				
1998-99	0.041781	0.041390	0.490865	0.244398	0.170080	0.985494	0.798624	0.203000	0.999624	0.985494	0.4263564	0.420172	0.999624	0.5736436	0.573428	0.993600				
1997-98	0.041104	0.041333	0.513943	0.265048	0.172720	1.034047	0.835200	0.209101	1.044301	1.034047	0.4263564	0.446477	1.044301	0.5736436	0.599056	1.045534				
1996-97	0.041390	0.041040	0.512748	0.235553	0.174760	1.005491	0.790542	0.187579	0.978121	1.005491	0.4263564	0.440873	0.978121	0.5736436	0.599123	1.038996				
1995-96	0.041089	0.041089	0.513204	0.277436	0.171182	1.049999	0.813200	0.213222	1.026422	1.049999	0.4263564	0.445116	1.026422	0.5736436	0.589800	1.039116				
1994-95	0.042237	0.042237	0.533829	0.280058	0.178955	1.065315	0.856800	0.217365	1.070558	1.065315	0.4263564	0.454204	1.070558	0.5736436	0.614119	1.068323				
1993-94	0.040290	0.040290	0.504500	0.252076	0.170510	1.07566	0.836693	0.205145	1.042838	1.07566	0.4263564	0.429582	1.042838	0.5736436	0.598217	1.027800				
1992-93	0.040720	0.040720	0.514399	0.268167	0.174861	1.028867	0.813903	0.204144	1.018047	1.028867	0.4263564	0.4388654	1.018047	0.5736436	0.583996	1.027680				
1991-92	0.040760	0.040920	0.513000	0.266000	0.173230	1.023910	0.816000	0.204200	1.020200	1.023910	0.4263564	0.436551	1.020200	0.5736436	0.585231	1.021782				
1990-91	0.040480	0.040520	0.509000	0.256750	0.172550	1.019300	0.815200	0.203000	1.018200	1.019300	0.4263564	0.434595	1.018200	0.5736436	0.584064	1.019669				
1989-90	0.041800	0.041600	0.520000	0.257248	0.181108	1.041756	0.838685	0.212486	1.051171	1.041756	0.4263564	0.444159	1.051171	0.5736436	0.602998	1.047157				
1988-89	0.040480	0.040480	0.505500	0.253000	0.172040	1.011500	0.795325	0.199445	0.994770	1.011500	0.4263564	0.427017	0.994770	0.5736436	0.570543	1.001903				
1987-88	0.040080	0.040040	0.500500	0.250250	0.170680	1.001550	0.808870	0.201642	1.010512	1.001550	0.4263564	0.431250	1.010512	0.5736436	0.579674	1.006691				
1986-87	0.040293	0.040372	0.509000	0.254500	0.171021	1.015376	0.812800	0.203800	1.016600	1.015376	0.4263564	0.432912	1.016600	0.5736436	0.583166	1.016078				
1985-86	0.040950	0.041031	0.516515	0.262395	0.172210	1.033100	0.877318	0.216280	1.039597	1.033100	0.4263564	0.440469	1.039597	0.5736436	0.627335	1.067804				
1984-85	0.042334	0.042416	0.533460	0.269643	0.178741	1.066593	0.888346	0.217444	1.05791	1.066593	0.4263564	0.454749	1.05791	0.5736436	0.634330	1.089079				
1983-84	0.039199	0.039084	0.465000	0.225945	0.169058	0.938187	0.767046	0.193143	0.950190	0.938187	0.4263564	0.400002	0.950190	0.5736436	0.550807	0.950608				
	0.042882	0.043038	0.557710	0.278151	0.175178	1.097759	0.874400	0.217151	1.091551	1.097759	0.4263564	0.462008	1.091551	0.5736436	0.632266	1.084164				

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FISCAL YEAR	WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER											NET COMPOSITE IMPROVEMENT FACTORS															
	COMMERCIAL						RESIDENTIAL					COMMERCIAL						RESIDENTIAL									
	A TYPE FACTOR	B TYPE FACTOR	4% FACTOR	50% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	FRAME FACTOR	20% MASONRY FACTOR	100% IWP% FACTOR	100% IWP% COMPOSITE FACTOR	FISCAL YEAR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	NIET FACTOR		
2016-17	0.040920	0.040582	0.040582	0.507375	0.254157	0.173060	1.016093	0.800464	0.203148	1.003612	2016-17	1.016093	0.3286866	0.333976	1.003612	0.6713134	0.673738	1.003612	0.6713134	0.673738	1.003612	0.3286866	0.333976	1.003612	0.6713134	0.673738	1.007714
2015-16	0.040713	0.040942	0.040942	0.520000	0.259628	0.171851	1.031334	0.797624	0.198812	0.996436	2015-16	1.031334	0.3083691	0.318587	0.996436	0.5915309	0.869156	0.996436	0.5915309	0.869156	0.996436	0.3083691	0.318587	0.996436	0.5915309	0.869156	1.007752
2014-15	0.040836	0.041320	0.041320	0.513366	0.259158	0.172710	1.027390	0.805600	0.203212	1.008812	2014-15	1.027390	0.2866056	0.294456	1.008812	0.7133944	0.719681	1.008812	0.7133944	0.719681	1.008812	0.2866056	0.294456	1.008812	0.7133944	0.719681	1.014137
2013-14	0.041520	0.041360	0.041360	0.514000	0.258560	0.176120	0.915560	0.821600	0.203333	1.024933	2013-14	1.024933	0.2866056	0.295651	1.024933	0.7133944	0.731182	1.024933	0.7133944	0.731182	1.024933	0.2866056	0.295651	1.024933	0.7133944	0.731182	1.026833
2012-13	0.042778	0.042458	0.042458	0.534076	0.269133	0.180056	1.069500	0.864890	0.218630	1.069500	2012-13	1.069500	0.2651180	0.283279	1.069500	0.7348820	0.792599	1.069500	0.7348820	0.792599	1.069500	0.2651180	0.283279	1.069500	0.7348820	0.792599	1.079538
2011-12	0.036572	0.037036	0.037036	0.472455	0.236670	0.152041	0.935674	0.793200	0.198400	0.997600	2011-12	0.935674	0.2651180	0.248064	0.997600	0.7348820	0.793118	0.997600	0.7348820	0.793118	0.997600	0.2651180	0.248064	0.997600	0.7348820	0.793118	0.981182
2009-10	0.044064	0.042640	0.042640	0.523000	0.256290	0.187929	1.053883	0.802032	0.197412	0.999444	2009-10	1.053883	0.2851180	0.279403	0.999444	0.7348820	0.7348820	0.999444	0.7348820	0.7348820	0.999444	0.2851180	0.279403	0.999444	0.7348820	0.7348820	1.013877
2008-09	0.040466	0.040855	0.040855	0.512922	0.253713	0.170875	1.018830	0.840800	0.208200	1.049000	2008-09	1.018830	0.2851180	0.270110	1.049000	0.7348820	0.770891	1.049000	0.7348820	0.770891	1.049000	0.2851180	0.270110	1.049000	0.7348820	0.770891	1.041001
2007-08	0.043480	0.043400	0.043400	0.545000	0.271790	0.184960	1.069590	0.827451	0.208793	1.056184	2007-08	1.056184	0.2851180	0.288605	1.056184	0.7348820	0.761473	1.056184	0.7348820	0.761473	1.056184	0.2851180	0.288605	1.056184	0.7348820	0.761473	1.050078
2006-07	0.043437	0.043913	0.043913	0.535500	0.266339	0.185974	1.075162	0.867785	0.214788	1.082573	2006-07	1.075162	0.2851180	0.276616	1.082573	0.7348820	0.795564	1.082573	0.7348820	0.795564	1.082573	0.2851180	0.276616	1.082573	0.7348820	0.795564	1.080608
2005-06	0.041959	0.041164	0.041164	0.519490	0.262832	0.177926	1.043370	0.835295	0.207388	1.042663	2005-06	1.043370	0.2851180	0.276616	1.042663	0.7348820	0.766249	1.042663	0.7348820	0.766249	1.042663	0.2851180	0.276616	1.042663	0.7348820	0.766249	1.042865
2004-05	0.040940	0.040880	0.040880	0.506534	0.251274	0.169930	1.009459	0.803293	0.202614	1.005907	2004-05	1.005907	0.2851180	0.269890	1.005907	0.7348820	0.748689	1.005907	0.7348820	0.748689	1.005907	0.2851180	0.269890	1.005907	0.7348820	0.748689	1.006848
2003-04	0.040400	0.040885	0.040885	0.509951	0.252250	0.174514	1.018000	0.814306	0.204182	1.018488	2003-04	1.018488	0.2851180	0.269890	1.018488	0.7348820	0.748689	1.018488	0.7348820	0.748689	1.018488	0.2851180	0.269890	1.018488	0.7348820	0.748689	1.018359
2002-03	0.040400	0.040079	0.040079	0.500097	0.252290	0.170095	1.002370	0.790892	0.198312	0.989204	2002-03	1.002370	0.2851180	0.265746	0.989204	0.7348820	0.726943	0.989204	0.7348820	0.726943	0.989204	0.2851180	0.265746	0.989204	0.7348820	0.726943	0.992694
2001-02	0.040761	0.040675	0.040675	0.496880	0.255293	0.175950	1.009558	0.834377	0.202946	1.037323	2001-02	1.009558	0.2851180	0.267652	1.037323	0.7348820	0.762310	1.037323	0.7348820	0.762310	1.037323	0.2851180	0.267652	1.037323	0.7348820	0.762310	1.029662
2000-01	0.040580	0.040228	0.040228	0.510055	0.253790	0.171963	1.016575	0.796000	0.199409	0.974099	2000-01	1.016575	0.2851180	0.266952	0.974099	0.7348820	0.732978	0.974099	0.7348820	0.732978	0.974099	0.2851180	0.266952	0.974099	0.7348820	0.732978	1.002490
1999-00	0.039848	0.040300	0.040300	0.498880	0.246692	0.170692	0.996880	0.796624	0.203000	0.996880	1999-00	0.996880	0.2851180	0.264291	0.996880	0.7348820	0.734606	0.996880	0.7348820	0.734606	0.996880	0.2851180	0.264291	0.996880	0.7348820	0.734606	0.998896
1998-99	0.041787	0.041912	0.041912	0.524223	0.261500	0.177742	1.047164	0.835200	0.209101	1.044301	1998-99	1.047164	0.2851180	0.277622	1.044301	0.7348820	0.767438	1.044301	0.7348820	0.767438	1.044301	0.2851180	0.277622	1.044301	0.7348820	0.767438	1.045060
1997-98	0.041104	0.041340	0.041340	0.513843	0.265048	0.172720	1.034054	0.839611	0.203063	1.042674	1997-98	1.034054	0.2851180	0.274146	1.042674	0.7348820	0.766243	1.042674	0.7348820	0.766243	1.042674	0.2851180	0.274146	1.042674	0.7348820	0.766243	1.040389
1996-97	0.041390	0.041040	0.041040	0.512748	0.251108	0.174760	1.021047	0.790542	0.198000	0.988542	1996-97	1.021047	0.2851180	0.270698	0.988542	0.7348820	0.726462	0.988542	0.7348820	0.726462	0.988542	0.2851180	0.270698	0.988542	0.7348820	0.726462	0.997180
1995-96	0.041089	0.041085	0.041085	0.513204	0.260290	0.171228	1.026855	0.813200	0.202000	1.015200	1995-96	1.026855	0.2851180	0.272238	1.015200	0.7348820	0.746052	1.015200	0.7348820	0.746052	1.015200	0.2851180	0.272238	1.015200	0.7348820	0.746052	1.019290
1994-95	0.042237	0.042245	0.042245	0.533829	0.268058	0.178923	1.065291	0.856800	0.213758	1.070558	1994-95	1.070558	0.2851180	0.282428	1.070558	0.7348820	0.786734	1.070558	0.7348820	0.786734	1.070558	0.2851180	0.282428	1.070558	0.7348820	0.786734	1.069162
1993-94	0.040220	0.040290	0.040290	0.504500	0.252076	0.170510	1.007566	0.836693	0.206145	1.042838	1993-94	1.007566	0.2851180	0.267124	1.042838	0.7348820	0.756363	1.042838	0.7348820	0.756363	1.042838	0.2851180	0.267124	1.042838	0.7348820	0.756363	1.033487
1992-93	0.040720	0.040720	0.040720	0.514399	0.258167	0.174829	1.028835	0.813903	0.204144	1.018047	1992-93	1.028835	0.2851180	0.272763	1.018047	0.7348820	0.748145	1.018047	0.7348820	0.748145	1.018047	0.2851180	0.272763	1.018047	0.7348820	0.748145	1.020907
1991-92	0.040756	0.040920	0.040920	0.513000	0.256000	0.179230	1.023910	0.816000	0.204200	1.020200	1991-92	1.023910	0.2851180	0.271457	1.020200	0.7348820	0.749727	1.020200	0.7348820	0.749727	1.020200	0.2851180	0.271457	1.020200	0.7348820	0.749727	1.021184
1990-91	0.040480	0.040520	0.040520	0.509000	0.256750	0.172650	1.019300	0.815200	0.203000	1.018300	1990-91	1.019300	0.2851180	0.270235	1.018300	0.7348820	0.746052	1.018300	0.7348820	0.746052	1.018300	0.2851180	0.270235	1.018300	0.7348820	0.746052	1.019290
1989-90	0.041800	0.041600	0.041600	0.520000	0.257248	0.181091	1.041739	0.830463	0.210423	1.040886	1989-90	1.041739	0.2851180	0.276184	1.040886	0.7348820	0.764928	1.040886	0.7348820	0.764928	1.040886	0.2851180	0.276184	1.040886	0.7348820	0.764928	1.041112
1988-89	0.038272	0.038252	0.038252	0.482097	0.241178	0.164075	0.963874	0.765667	0.192076	0.957743	1988-89	0.957743	0.2851180	0.255540	0.957743	0.7348820	0.703828	0.957743	0.7348820	0.703828	0.957743	0.2851180	0.255540	0.957743	0.7348820	0.703828	0.956389
1987-88	0.040448	0.040040	0.040040	0.500500	0.250250	0.172275	1.003513	0.816800	0.203600	1.020400	1987-88	1.020400	0.2851180	0.266049	1.020400	0.7348820	0.749874	1.020400	0.7348820	0.749874	1.020400	0.2851180	0.266049	1.020400	0.7348820	0.749874	1.015923
1986-87	0.041057	0.041137	0.041137	0.513757																							

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MARSHALL & SWIFT LOCAL MULTIPLIERS												MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE											
M&S MANUAL YEAR	COMMERCIAL 99.8				RESIDENTIAL F-7				COMMERCIAL 98.5				RESIDENTIAL F-12 3rd QTR										
	4% A TYPE M&S FACTOR	4% B TYPE M&S FACTOR	25% D TYPE M&S FACTOR	50% C TYPE M&S FACTOR	17% S TYPE M&S FACTOR	80% FRAME M&S FACTOR	20% MASONRY M&S FACTOR	4% A TYPE M&S FACTOR	4% B TYPE M&S FACTOR	25% D TYPE M&S FACTOR	50% C TYPE M&S FACTOR	17% S TYPE M&S FACTOR	80% FRAME M&S FACTOR	20% MASONRY M&S FACTOR									
2015	1.12	1.10	1.12	1.10	1.13	1.12	1.12	1.12	1.023	1.025	1.027	1.018	1.021	1.026									
2014	1.12	1.10	1.12	1.10	1.13	1.12	1.12	1.12	1.028	1.040	1.049	1.021	1.021	1.004									
2013	1.13	1.11	1.13	1.13	1.13	1.14	1.13	1.13	1.031	1.037	1.047	1.026	1.007	1.006									
2012	1.13	1.11	1.15	1.13	1.15	1.13	1.12	1.12	1.038	1.028	1.024	1.036	1.027	1.037									
2011	1.13	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.038	1.047	1.055	1.028	1.049	1.061									
2010	1.12	1.11	1.13	1.13	1.14	1.12	1.12	1.12	0.942	0.964	0.966	0.936	0.999	0.992									
2009	1.14	1.13	1.14	1.14	1.14	1.14	1.14	1.14	1.080	1.065	1.025	1.064	1.023	1.007									
2008	1.11	1.10	1.11	1.11	1.11	1.11	1.11	1.11	1.042	1.036	1.025	1.035	1.051	1.041									
2007	1.10	1.10	1.11	1.11	1.11	1.11	1.11	1.11	1.087	1.090	1.087	1.088	1.055	1.054									
2006	1.13	1.13	1.12	1.12	1.12	1.13	1.12	1.12	1.107	1.092	1.097	1.115	1.106	1.095									
2005	1.12	1.11	1.13	1.13	1.13	1.13	1.12	1.12	1.019	1.019	1.021	1.017	1.014	1.017									
2004	1.12	1.10	1.13	1.13	1.13	1.13	1.12	1.12	1.022	1.023	1.025	1.019	1.024	1.023									
2003	1.13	1.12	1.15	1.15	1.15	1.15	1.13	1.13	1.010	1.010	1.009	1.007	1.008	1.011									
2002	1.14	1.13	1.15	1.15	1.15	1.14	1.12	1.12	1.010	1.010	1.009	1.007	1.008	1.011									
2001	1.14	1.12	1.13	1.13	1.13	1.13	1.11	1.11	1.039	1.042	1.041	1.035	1.053	1.044									
2000	1.14	1.12	1.13	1.13	1.13	1.12	1.12	1.12	1.034	1.039	1.044	1.031	1.026	1.025									
1999	1.14	1.13	1.13	1.13	1.13	1.13	1.13	1.13	1.015	1.009	1.005	1.010	1.005	1.015									
1998	1.14	1.13	1.13	1.13	1.13	1.12	1.12	1.12	1.035	1.039	1.046	1.026	1.044	1.036									
1997	1.11	1.09	1.09	1.09	1.09	1.10	1.08	1.08	1.018	1.014	1.012	1.016	1.007	0.990									
1996	1.11	1.09	1.09	1.09	1.09	1.10	1.09	1.09	1.025	1.016	1.014	1.028	1.007	0.990									
1995	1.11	1.09	1.09	1.09	1.09	1.11	1.09	1.09	1.037	1.036	1.041	1.036	1.007	1.010									
1994	1.11	1.08	1.09	1.09	1.09	1.11	1.11	1.11	1.036	1.038	1.036	1.033	1.071	1.049									
1993	1.14	1.12	1.13	1.13	1.13	1.14	1.13	1.13	1.005	1.007	1.018	1.003	1.036	1.021									
1992	1.14	1.12	1.11	1.11	1.11	1.14	1.09	1.09	1.018	1.019	1.013	1.009	0.996	1.011									
1991	1.15	1.13	1.12	1.12	1.11	1.14	1.12	1.12	1.019	1.026	1.024	1.019	1.020	1.021									
1990	1.16	1.13	1.12	1.12	1.12	1.15	1.12	1.12	1.012	1.016	1.027	1.015	1.019	1.015									
1989	1.16	1.14	1.13	1.13	1.13	1.16	1.12	1.12	1.045	1.030	1.019	1.055	1.028	1.042									
1988	1.13	1.12	1.11	1.11	1.11	1.11	1.11	1.11	1.021	1.011	1.012	1.012	1.004	1.007									
1987	1.12	1.11	1.10	1.10	1.10	1.10	1.10	1.10	1.002	1.001	1.001	1.004	1.021	1.018									
1986	1.12	1.10	1.10	1.10	1.10	1.11	1.11	1.11	1.017	1.018	1.018	1.017	1.016	1.019									
1985	1.12	1.11	1.10	1.10	1.10	1.11	1.11	1.11	1.014	1.016	1.029	1.013	1.086	1.071									
1984	1.10	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.038	1.040	1.057	1.031	1.056	1.045									
1983	1.10	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.028	1.025	1.014	1.024	1.028	1.034									
1982	1.11	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.087	1.086	1.076	1.080	1.093	1.096									
1981	1.12	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.067	1.064	1.051	1.063	1.060	1.070									

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WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMMERCIAL							RESIDENTIAL							COMMERCIAL							RESIDENTIAL						
	A TYPE FACTOR	B TYPE FACTOR	4% FACTOR	C TYPE FACTOR	D TYPE FACTOR	S TYPE FACTOR	100% COMPOSITE FACTOR	FRAME FACTOR	20% MASONRY FACTOR	IRP% COMPOSITE FACTOR	FISCAL YEAR	COMPOSITE FACTOR	PERCENT OFF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	NET FACTOR							
2016-17	0.040920	0.041000	0.041500	0.173060	0.256750	0.173060	1.024230	0.809572	0.205200	1.014772	2016-17	1.024230	0.3688301	0.377767	1.014772	0.6311699	0.640493	1.014772	0.6311699	0.640493	1.019290							
2015-16	0.040756	0.040987	0.515398	0.172034	0.262250	0.172034	1.031426	0.799533	0.190203	0.997586	2015-16	1.031426	0.3732618	0.364982	0.997586	0.6267389	0.624907	0.997586	0.6267389	0.624907	1.010196							
2014-15	0.041240	0.041320	0.513952	0.174420	0.257198	0.174420	1.028130	0.812729	0.202996	1.015726	2014-15	1.028130	0.3224632	0.331534	1.015726	0.6775368	0.688191	1.015726	0.6775368	0.688191	1.019725							
2013-14	0.041520	0.040991	0.514000	0.176120	0.259246	0.176120	1.030876	0.814093	0.203761	1.018154	2013-14	1.030876	0.3224632	0.332420	1.018154	0.6775368	0.688937	1.018154	0.6775368	0.688937	1.022257							
2012-13	0.041891	0.041975	0.528133	0.177909	0.263750	0.177909	1.035357	0.854186	0.215989	1.070175	2012-13	1.035357	0.3423344	0.350703	1.070175	0.6576656	0.703817	1.070175	0.6576656	0.703817	1.064520							
2011-12	0.037019	0.037131	0.477772	0.156304	0.241500	0.156304	0.949726	0.785170	0.194919	0.980098	2011-12	0.949726	0.3423344	0.325124	0.980098	0.6576656	0.644577	0.980098	0.6576656	0.644577	1.066701							
2009-10	0.044368	0.043803	0.542018	0.189306	0.253176	0.189306	1.092570	0.840519	0.208724	1.049243	2009-10	1.092570	0.3423344	0.370695	1.049243	0.6576656	0.690051	1.049243	0.6576656	0.690051	1.060686							
2008-09	0.042059	0.041680	0.518000	0.175644	0.256250	0.175644	1.035553	0.833293	0.206324	1.036551	2008-09	1.036551	0.3423344	0.354505	1.036551	0.6576656	0.683720	1.036551	0.6576656	0.683720	1.038226							
2007-08	0.042326	0.042248	0.535268	0.180006	0.269324	0.180006	1.099171	0.839631	0.209918	1.049449	2007-08	1.099171	0.3423344	0.360114	1.049449	0.6576656	0.687556	1.049449	0.6576656	0.687556	1.059570							
2006-07	0.044675	0.045147	0.546000	0.191258	0.271823	0.191258	1.089803	0.884800	0.219900	1.103800	2006-07	1.089803	0.3423344	0.376192	1.103800	0.6576656	0.725931	1.103800	0.6576656	0.725931	1.102124							
2005-06	0.040780	0.041131	0.509500	0.171346	0.259250	0.171346	1.017987	0.811200	0.203400	1.014600	2005-06	1.017987	0.3423344	0.348492	1.014600	0.6576656	0.667267	1.014600	0.6576656	0.667267	1.015759							
2004-05	0.040479	0.040150	0.511500	0.171697	0.251793	0.171697	1.015619	0.804953	0.202789	1.007742	2004-05	1.007742	0.3423344	0.343237	1.007742	0.6576656	0.662157	1.007742	0.6576656	0.662157	1.010439							
2003-04	0.040406	0.040122	0.500531	0.169888	0.252250	0.169888	1.026237	0.813474	0.204005	1.017479	2003-04	1.026237	0.3423344	0.343237	1.017479	0.6576656	0.669161	1.017479	0.6576656	0.669161	1.012398							
2002-03	0.040400	0.040891	0.509509	0.174247	0.256715	0.174247	1.021712	0.813536	0.204022	1.017598	2002-03	1.021712	0.3423344	0.349767	1.017598	0.6576656	0.669213	1.017598	0.6576656	0.669213	1.019980							
2001-02	0.041560	0.041480	0.516389	0.174363	0.260250	0.174363	1.034072	0.849921	0.206936	1.056857	2001-02	1.034072	0.3423344	0.353999	1.056857	0.6576656	0.695059	1.056857	0.6576656	0.695059	1.049057							
2000-01	0.041360	0.041034	0.518950	0.179270	0.261000	0.179270	1.098164	0.813536	0.203196	1.016722	2000-01	1.016722	0.3423344	0.355989	1.016722	0.6576656	0.668663	1.016722	0.6576656	0.668663	1.024062							
1999-00	0.040600	0.040680	0.504500	0.173233	0.251250	0.173233	1.010263	0.811179	0.204813	1.015991	1999-00	1.010263	0.3423344	0.345848	1.015991	0.6576656	0.668182	1.015991	0.6576656	0.668182	1.014030							
1998-99	0.042139	0.042268	0.533668	0.177591	0.266272	0.177591	1.061879	0.842724	0.209067	1.051791	1998-99	1.051791	0.3423344	0.365418	1.051791	0.6576656	0.691727	1.051791	0.6576656	0.691727	1.052244							
1997-98	0.041087	0.041304	0.509128	0.172720	0.257642	0.172720	1.021882	0.823640	0.206789	1.030429	1997-98	1.021882	0.3423344	0.349825	1.030429	0.6576656	0.676789	1.030429	0.6576656	0.676789	1.027503							
1996-97	0.041000	0.040667	0.508000	0.173186	0.251195	0.173186	1.044048	0.805600	0.195183	1.001783	1996-97	1.044048	0.3423344	0.347144	1.001783	0.6576656	0.658839	1.001783	0.6576656	0.658839	1.005982							
1995-96	0.041480	0.042248	0.522796	0.176120	0.262638	0.176120	1.045282	0.791085	0.200164	0.991258	1995-96	1.045282	0.3423344	0.357896	0.991258	0.6576656	0.651910	0.991258	0.6576656	0.651910	1.009746							
1994-95	0.040349	0.039860	0.500464	0.170989	0.253680	0.170989	1.005453	0.841635	0.204230	1.048865	1994-95	1.005453	0.3423344	0.344201	1.048865	0.6576656	0.687830	1.048865	0.6576656	0.687830	1.032031							
1993-94	0.040200	0.040280	0.509045	0.170510	0.259088	0.170510	1.019121	0.859215	0.209769	1.069894	1993-94	1.019121	0.3423344	0.348880	1.069894	0.6576656	0.703034	1.069894	0.6576656	0.703034	1.051914							
1992-93	0.040366	0.040360	0.504951	0.171530	0.253250	0.171530	1.010456	0.777014	0.198589	0.975604	1992-93	1.010456	0.3423344	0.345914	0.975604	0.6576656	0.641621	0.975604	0.6576656	0.641621	1.011414							
1991-92	0.040409	0.040920	0.513000	0.171724	0.253714	0.171724	1.019767	0.808779	0.202393	1.011172	1991-92	1.019767	0.3423344	0.349101	1.011172	0.6576656	0.665013	1.011172	0.6576656	0.665013	1.014114							
1990-91	0.040480	0.040165	0.504486	0.171063	0.254478	0.171063	1.010681	0.822479	0.201681	0.975604	1990-91	1.010681	0.3423344	0.349101	0.975604	0.6576656	0.641621	0.975604	0.6576656	0.641621	1.012160							
1989-90	0.042910	0.042343	0.524279	0.17429	0.259340	0.17429	1.056301	0.837353	0.212189	1.049542	1989-90	1.049542	0.3423344	0.361608	1.049542	0.6576656	0.690248	1.049542	0.6576656	0.690248	1.051856							
1988-89	0.040841	0.040845	0.514775	0.173604	0.255300	0.173604	1.025365	0.803200	0.201400	1.004600	1988-89	1.025365	0.3423344	0.351018	1.004600	0.6576656	0.660691	1.004600	0.6576656	0.660691	1.011709							
1987-88	0.039725	0.039683	0.495950	0.167632	0.250250	0.167632	0.993240	0.809441	0.201766	1.011207	1987-88	0.993240	0.3423344	0.340020	1.011207	0.6576656	0.665036	1.011207	0.6576656	0.665036	1.005056							
1986-87	0.041043	0.041127	0.509000	0.174448	0.250250	0.174448	1.020118	0.820189	0.205653	1.029642	1986-87	1.020118	0.3423344	0.349222	1.029642	0.6576656	0.674681	1.029642	0.6576656	0.674681	1.022882							
1985-86	0.041297	0.041386	0.516193	0.175370	0.259610	0.175370	1.033856	0.876771	0.218167	1.094937	1985-86	1.033856	0.3423344	0.353924	1.094937	0.6576656	0.720103	1.094937	0.6576656	0.720103	1.074027							
1984-85	0.041520	0.041500	0.523000	0.176677	0.264250	0.176677	1.040447	0.863720	0.205200	1.042320	1984-85	1.040447	0.3423344	0.357413	1.042320	0.6576656	0.685498	1.042320	0.6576656	0.685498	1.042911							
1983-84	0.040750	0.040827	0.508850	0.170971	0.251195	0.170971	1.010394	0.822400	0.206800	1.029200	1983-84	1.010394	0.3423344	0.349833	1.029200	0.6576656	0.676669	1.029200	0.6576656	0.676669	1.022782							
	0.043092	0.042664	0.537613	0.181975	0.266577	0.181975	1.071920	0.866623	0.217225	1.083748		1.071920	0.3688301	0.395356	1.083748	0.6311699	0.684029	1.083748	0.6311699	0.684029	1.079385							

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MARSHALL & SWIFT LOCAL MULTIPLIERS												MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE											
M&S MANUAL YEAR	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	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									
2015	1.01	1.01	1.01	1.04	1.01	1.04	1.04	1.02	1.01	1.02	1.01	1.01	1.02	1.01	1.02	1.01	1.02						
2014	1.01	1.01	1.04	1.04	1.01	1.04	1.04	1.02	1.01	1.02	1.01	1.01	1.02	1.01	1.02	1.01	1.02						
2013	1.02	1.02	1.05	1.04	1.02	1.05	1.05	1.02	1.01	1.02	1.01	1.01	1.02	1.01	1.02	1.01	1.02						
2012	1.02	1.02	1.06	1.06	1.02	1.06	1.06	1.02	1.01	1.02	1.01	1.01	1.02	1.01	1.02	1.01	1.02						
2011	1.02	1.03	1.06	1.05	1.02	1.05	1.05	1.02	1.01	1.02	1.01	1.01	1.02	1.01	1.02	1.01	1.02						
2010	1.01	1.01	1.05	1.04	1.00	1.03	1.03	1.00	1.00	1.04	1.01	1.01	1.02	1.01	1.02	1.01	1.02						
2009	1.03	1.04	1.05	1.05	1.02	1.05	1.05	1.02	1.01	1.02	1.01	1.01	1.02	1.01	1.02	1.01	1.02						
2008	1.00	1.01	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02						
2007	0.98	1.01	1.02	1.02	0.98	1.03	1.03	0.98	1.01	1.02	1.01	1.01	1.02	1.01	1.02	1.01	1.02						
2006	1.02	1.04	1.03	1.03	1.01	1.04	1.04	1.01	1.01	1.04	1.01	1.01	1.02	1.01	1.02	1.01	1.02						
2005	1.01	1.01	1.04	1.04	1.01	1.04	1.04	1.01	1.01	1.04	1.01	1.01	1.02	1.01	1.02	1.01	1.02						
2004	1.01	1.01	1.04	1.04	1.01	1.04	1.04	1.01	1.01	1.04	1.01	1.01	1.02	1.01	1.02	1.01	1.02						
2003	1.03	1.03	1.03	1.06	1.03	1.06	1.06	1.03	1.03	1.03	1.03	1.03	1.06	1.03	1.06	1.03	1.06						
2002	1.03	1.04	1.04	1.06	1.03	1.06	1.06	1.03	1.03	1.03	1.03	1.03	1.06	1.03	1.06	1.03	1.06						
2001	1.03	1.03	1.04	1.04	1.01	1.04	1.04	1.01	1.01	1.04	1.01	1.01	1.02	1.01	1.02	1.01	1.02						
2000	1.03	1.03	1.05	1.05	1.04	1.05	1.05	1.04	1.04	1.05	1.04	1.04	1.05	1.04	1.05	1.04	1.05						
1999	1.03	1.04	1.05	1.04	1.02	1.04	1.04	1.02	1.01	1.04	1.01	1.01	1.02	1.01	1.02	1.01	1.02						
1998	1.03	1.04	1.05	1.04	1.01	1.04	1.04	1.01	1.01	1.04	1.01	1.01	1.02	1.01	1.02	1.01	1.02						
1997	1.01	1.02	1.02	1.02	0.99	1.02	1.02	0.99	1.01	1.02	1.01	1.01	1.02	1.01	1.02	1.01	1.02						
1996	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00						
1995	1.00	1.01	1.01	1.01	1.00	1.01	1.01	1.00	1.00	1.01	1.00	1.00	1.01	1.00	1.01	1.00	1.01						
1994	1.00	0.99	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00						
1993	1.03	1.03	1.04	1.04	1.03	1.04	1.04	1.03	1.03	1.03	1.03	1.03	1.04	1.03	1.04	1.03	1.04						
1992	1.03	1.03	1.03	1.02	1.02	1.03	1.03	1.02	1.02	1.03	1.02	1.02	1.03	1.02	1.03	1.02	1.03						
1991	1.03	1.03	1.03	1.03	1.02	1.03	1.03	1.02	1.02	1.03	1.02	1.02	1.03	1.02	1.03	1.02	1.03						
1990	1.03	1.03	1.03	1.02	1.02	1.03	1.03	1.02	1.02	1.03	1.02	1.02	1.03	1.02	1.03	1.02	1.03						
1989	1.03	1.03	1.03	1.03	1.02	1.03	1.03	1.02	1.02	1.03	1.02	1.02	1.03	1.02	1.03	1.02	1.03						
1988	1.03	1.03	1.03	1.02	1.01	1.03	1.03	1.02	1.01	1.03	1.02	1.02	1.03	1.02	1.03	1.02	1.03						
1987	1.03	1.03	1.02	1.02	1.00	1.02	1.02	1.00	1.01	1.02	1.00	1.00	1.02	1.00	1.02	1.00	1.02						
1986	1.03	1.03	1.02	1.02	1.00	1.02	1.02	1.00	1.01	1.02	1.00	1.00	1.02	1.00	1.02	1.00	1.02						
1985	1.03	1.03	1.02	1.02	1.00	1.02	1.02	1.00	1.01	1.02	1.00	1.00	1.02	1.00	1.02	1.00	1.02						
1984	1.02	1.02	1.01	1.01	0.99	1.01	1.01	0.99	1.01	1.01	0.99	0.99	1.01	0.99	1.01	0.99	1.01						
1983	1.01	1.01	0.99	0.99	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01						

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WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMMERCIAL										RESIDENTIAL									
	4% A TYPE FACTOR	4% B TYPE FACTOR	5% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	20% MASONRY FACTOR	100% COMPOSITE FACTOR	FISCAL YEAR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	NET FACTOR				
2016-17	0.040920	0.040920	0.512500	0.256750	0.173060	1.024230	0.816800	0.205200	1.022000	2016-17	1.024230	0.3870410	0.264444	0.6129590	0.626444	1.022963				
2015-16	0.040717	0.040955	0.515048	0.262250	0.171868	1.030837	0.797928	0.198888	0.986818	2015-16	1.030837	0.3872697	0.615336	0.6173024	0.615336	1.009835				
2014-15	0.041240	0.041320	0.513608	0.256811	0.174420	1.027400	0.813346	0.203135	1.016481	2014-15	1.027400	0.3895197	0.620541	0.6104603	0.620541	1.022734				
2013-14	0.041520	0.040958	0.514000	0.258438	0.176120	1.031037	0.813775	0.203487	1.017262	2013-14	1.031037	0.3895197	0.6104803	0.6104803	0.6104803	1.022627				
2012-13	0.041931	0.042008	0.528486	0.253750	0.178256	1.054430	0.855495	0.216281	1.071776	2012-13	1.054430	0.3876637	0.656287	0.6123363	0.656287	1.085051				
2011-12	0.036948	0.037073	0.477453	0.241500	0.156000	0.948974	0.783977	0.194657	0.978634	2011-12	0.948974	0.3878634	0.599253	0.6123363	0.599253	0.967136				
2009-10	0.044486	0.043907	0.543510	0.263787	0.189866	1.085563	0.842471	0.209298	1.051769	2009-10	1.085563	0.3876637	0.644036	0.6123363	0.644036	1.064870				
2008-09	0.042101	0.041680	0.518000	0.256250	0.177745	1.035776	0.832637	0.206179	1.038816	2008-09	1.035776	0.3876637	0.636104	0.6123363	0.636104	1.037637				
2007-08	0.042201	0.042148	0.534519	0.269112	0.179466	1.057446	0.835885	0.208773	1.044658	2007-08	1.057446	0.3876637	0.639682	0.6123363	0.639682	1.033492				
2006-07	0.044718	0.045218	0.546000	0.271613	0.189550	1.097099	0.864800	0.219000	1.038000	2006-07	1.097099	0.3876637	0.679887	0.6123363	0.679887	1.101202				
2005-06	0.040760	0.041164	0.509500	0.255250	0.172890	1.019564	0.811200	0.203400	1.014600	2005-06	1.019564	0.3876637	0.621276	0.6123363	0.621276	1.016524				
2004-05	0.040440	0.040098	0.511500	0.251415	0.169866	1.03307	0.805743	0.202651	1.006395	2004-05	1.03307	0.3876637	0.616252	0.6123363	0.616252	1.008075				
2003-04	0.040008	0.040091	0.500190	0.252250	0.171190	1.003729	0.814080	0.204144	1.018224	2003-04	1.003729	0.3876637	0.623496	0.6123363	0.623496	1.012605				
2002-03	0.040400	0.040873	0.509856	0.257101	0.174580	1.022810	0.814154	0.204163	1.018317	2002-03	1.022810	0.3876637	0.623552	0.6123363	0.623552	1.020059				
2001-02	0.041560	0.041480	0.516038	0.260250	0.174225	1.033553	0.850579	0.206792	1.057371	2001-02	1.033553	0.3876637	0.647467	0.6123363	0.647467	1.048138				
2000-01	0.041360	0.041002	0.519500	0.261000	0.175270	1.038132	0.812908	0.203048	1.015955	2000-01	1.038132	0.3876637	0.622106	0.6123363	0.622106	1.024552				
1999-00	0.040600	0.040680	0.504500	0.251250	0.173400	1.010430	0.811806	0.204952	1.016758	1999-00	1.010430	0.3876637	0.622598	0.6123363	0.622598	1.014305				
1998-99	0.042220	0.042334	0.534779	0.266627	0.177944	1.063904	0.843388	0.209212	1.052600	1998-99	1.063904	0.3876637	0.644545	0.6123363	0.644545	1.056982				
1997-98	0.041127	0.041371	0.509495	0.259060	0.172720	1.022773	0.824876	0.207235	1.032212	1997-98	1.022773	0.3876637	0.632061	0.6123363	0.632061	1.028553				
1996-97	0.041000	0.040634	0.508000	0.250900	0.173012	1.013636	0.805600	0.196540	1.001640	1996-97	1.013636	0.3876637	0.644545	0.6123363	0.644545	1.056982				
1995-96	0.041480	0.042318	0.523180	0.262853	0.176120	1.045950	0.789804	0.200020	0.989824	1995-96	1.045950	0.3876637	0.613340	0.6123363	0.613340	1.006290				
1994-95	0.040233	0.039831	0.499038	0.252885	0.170495	1.002482	0.840323	0.203806	1.044129	1994-95	1.002482	0.3876637	0.606105	0.6123363	0.606105	1.011582				
1993-94	0.040200	0.040280	0.509388	0.259490	0.170510	1.019878	0.861952	0.210206	1.072158	1993-94	1.019878	0.3876637	0.656521	0.6123363	0.656521	1.051891				
1992-93	0.040720	0.040720	0.509500	0.253250	0.173212	1.017402	0.782745	0.200237	0.982982	1992-93	1.017402	0.3876637	0.601916	0.6123363	0.601916	0.996325				
1991-92	0.040760	0.040920	0.513000	0.256000	0.173230	1.023910	0.816000	0.204200	1.023910	1991-92	1.023910	0.3876637	0.624705	0.6123363	0.624705	1.021638				
1990-91	0.040480	0.040520	0.509000	0.256750	0.172550	1.019300	0.815200	0.203000	1.018200	1990-91	1.019300	0.3876637	0.623481	0.6123363	0.623481	1.018626				
1989-90	0.041800	0.041600	0.520049	0.257272	0.181126	1.041847	0.838848	0.210443	1.049291	1989-90	1.041847	0.3876637	0.642519	0.6123363	0.642519	1.046405				
1988-89	0.040480	0.040480	0.505500	0.255530	0.172040	1.014030	0.803200	0.201400	1.004600	1988-89	1.014030	0.3876637	0.615153	0.6123363	0.615153	1.008256				
1987-88	0.040080	0.040040	0.500500	0.250250	0.170880	1.001550	0.816800	0.203600	1.020400	1987-88	1.001550	0.3876637	0.624628	0.6123363	0.624628	1.03093				
1986-87	0.040680	0.040760	0.518000	0.254500	0.172890	1.017830	0.821010	0.205818	1.026828	1986-87	1.017830	0.3876637	0.628764	0.6123363	0.628764	1.023340				
1985-86	0.040958	0.041038	0.516954	0.259848	0.173935	1.032341	0.868800	0.214200	1.083000	1985-86	1.032341	0.3876637	0.663160	0.6123363	0.663160	1.083361				
1984-85	0.038500	0.038928	0.484615	0.240007	0.159336	0.961387	0.760320	0.191900	0.952220	1984-85	0.961387	0.3876637	0.583079	0.6123363	0.583079	0.955774				
1983-84	0.040750	0.040627	0.506850	0.251195	0.170971	1.010384	0.822400	0.206800	1.028200	1983-84	1.010384	0.3876637	0.630216	0.6123363	0.630216	1.021909				

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MARSHALL & SWIFT LOCAL MULTIPLIERS										MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE															
M&S MANUAL YEAR	4%		25%		50%		17%		80%		20%		M&S MANUAL YEAR	4%		25%		50%		17%		80%		20%	
	A TYPE M&S FACTOR	B TYPE M&S FACTOR	D TYPE M&S FACTOR	C TYPE M&S FACTOR	S TYPE M&S FACTOR	FRAME M&S FACTOR	MASONRY M&S FACTOR	A TYPE M&S FACTOR	B TYPE M&S FACTOR	D TYPE M&S FACTOR	C TYPE M&S FACTOR	S TYPE M&S FACTOR		FRAME M&S FACTOR	MASONRY M&S FACTOR	A TYPE M&S FACTOR	B TYPE M&S FACTOR	D TYPE M&S FACTOR	C TYPE M&S FACTOR	S TYPE M&S FACTOR	FRAME M&S FACTOR	MASONRY M&S FACTOR			
2015	0.94	0.91	0.90	0.91	0.93	0.87	0.90	0.93	0.88	0.91	0.90	0.91	2015	1.023	1.025	1.025	1.021	1.025	1.021	1.018	1.021	1.021	1.026		
2014	0.94	0.91	0.91	0.91	0.88	0.88	0.91	0.93	0.88	0.91	0.90	0.91	2014	1.028	1.034	1.040	1.049	1.041	1.041	1.049	1.041	1.041	1.044		
2013	0.95	0.91	0.91	0.91	0.88	0.89	0.91	0.94	0.89	0.91	0.92	0.92	2013	1.031	1.033	1.037	1.047	1.047	1.046	1.047	1.046	1.047	1.046		
2012	0.96	0.93	0.92	0.93	0.89	0.89	0.92	0.95	0.89	0.91	0.92	0.92	2012	1.038	1.034	1.028	1.024	1.024	1.036	1.027	1.036	1.027	1.037		
2011	0.95	0.93	0.92	0.93	0.88	0.89	0.92	0.94	0.89	0.91	0.92	0.92	2011	1.038	1.040	1.047	1.055	1.055	1.038	1.049	1.038	1.049	1.061		
2010	0.92	0.90	0.90	0.91	0.87	0.87	0.91	0.90	0.87	0.90	0.90	0.90	2010	0.942	0.945	0.954	0.966	0.966	0.936	0.999	0.936	0.999	0.992		
2009	0.95	0.93	0.92	0.93	0.88	0.87	0.92	0.95	0.87	0.90	0.90	0.90	2009	1.080	1.066	1.046	1.025	1.025	1.084	1.023	1.084	1.023	1.007		
2008	0.94	0.93	0.92	0.93	0.88	0.88	0.92	0.93	0.88	0.91	0.92	0.92	2008	1.042	1.042	1.042	1.029	1.029	1.095	1.051	1.095	1.051	1.041		
2007	0.97	0.95	0.93	0.93	0.89	0.88	0.93	0.96	0.88	0.92	0.92	0.92	2007	1.087	1.085	1.090	1.087	1.087	1.088	1.055	1.088	1.055	1.054		
2006	0.97	0.95	0.93	0.93	0.89	0.89	0.92	0.95	0.89	0.93	0.93	0.93	2006	1.07	1.09	1.09	1.097	1.097	1.15	1.105	1.105	1.095	0.95		
2005	0.98	0.95	0.95	0.95	0.92	0.92	0.95	0.98	0.92	0.95	0.95	0.95	2005	1.019	1.019	1.019	1.021	1.021	1.019	1.014	1.019	1.014	1.017		
2004	0.95	0.95	0.95	0.95	0.88	0.89	0.92	0.95	0.89	0.93	0.93	0.93	2004	1.021	1.022	1.023	1.025	1.025	1.019	1.024	1.019	1.024	1.023		
2003	0.96	0.94	0.94	0.94	0.91	0.91	0.94	0.97	0.91	0.94	0.94	0.94	2003	1.010	1.012	1.010	1.009	1.009	1.007	1.008	1.007	1.008	1.011		
2002	0.95	0.94	0.93	0.93	0.91	0.91	0.93	0.95	0.90	0.93	0.93	0.93	2002	1.010	1.012	1.010	1.009	1.009	1.007	1.008	1.007	1.008	1.011		
2001	0.96	0.95	0.94	0.94	0.91	0.91	0.94	0.96	0.92	0.95	0.95	0.95	2001	1.039	1.037	1.042	1.041	1.041	1.035	1.053	1.035	1.044	1.041		
2000	0.97	0.96	0.96	0.96	0.93	0.93	0.96	0.98	0.93	0.97	0.97	0.97	2000	1.034	1.035	1.039	1.044	1.044	1.031	1.026	1.031	1.026	1.025		
1999	0.99	0.99	1.00	0.99	0.95	0.95	0.99	0.99	0.95	1.00	1.00	1.00	1999	1.015	1.017	1.009	1.005	1.005	1.010	1.005	1.010	1.005	1.015		
1998	1.01	1.00	1.01	1.00	0.97	0.96	1.01	0.99	0.96	1.00	1.00	1.00	1998	1.035	1.038	1.039	1.046	1.046	1.046	1.046	1.046	1.044	1.036		
1997	1.00	0.99	1.00	0.99	0.97	0.96	1.00	0.97	0.96	1.00	1.00	1.00	1997	1.018	1.014	1.009	1.012	1.012	1.016	1.011	1.016	1.011	1.006		
1996	0.98	0.96	0.97	0.96	0.94	0.94	0.96	0.95	0.94	0.96	0.96	0.96	1996	1.025	1.026	1.016	1.014	1.014	1.028	1.028	1.028	1.028	1.028	0.990	
1995	0.98	0.97	0.97	0.97	0.95	0.95	0.97	0.96	0.95	0.97	0.97	0.97	1995	1.037	1.037	1.036	1.041	1.041	1.036	1.036	1.036	1.036	1.036	1.010	
1994	1.01	1.00	1.00	1.00	0.97	0.97	1.00	0.99	0.97	1.00	1.00	1.00	1994	1.036	1.036	1.036	1.059	1.059	1.033	1.071	1.033	1.071	1.049		
1993	1.02	1.02	1.02	1.02	1.00	1.00	1.02	1.00	1.00	1.02	1.02	1.02	1993	1.005	1.009	1.009	1.018	1.018	1.003	1.036	1.003	1.036	1.021		
1992	1.14	1.12	1.11	1.11	1.11	1.09	1.11	1.14	1.09	1.10	1.10	1.10	1992	1.018	1.018	1.018	1.013	1.013	1.009	0.998	1.009	0.998	1.011		
1991	1.12	1.08	1.11	1.10	1.10	1.11	1.11	1.11	1.11	1.10	1.10	1.10	1991	1.019	1.023	1.026	1.024	1.024	1.019	1.020	1.019	1.020	1.021		
1990	1.13	1.09	1.10	1.09	1.09	1.09	1.11	1.11	1.09	1.10	1.10	1.10	1990	1.012	1.013	1.018	1.027	1.027	1.015	1.019	1.015	1.019	1.015		
1989	1.12	1.09	1.09	1.09	1.09	1.08	1.09	1.10	1.08	1.08	1.08	1.08	1989	1.045	1.040	1.030	1.019	1.019	1.095	1.028	1.095	1.028	1.042		
1988	1.10	1.09	1.08	1.08	1.08	1.07	1.08	1.08	1.07	1.08	1.08	1.08	1988	1.012	1.012	1.011	1.012	1.012	1.012	1.004	1.012	1.004	1.007		
1987	1.10	1.09	1.08	1.08	1.07	1.07	1.08	1.08	1.07	1.08	1.08	1.08	1987	1.002	1.001	1.001	1.001	1.001	1.004	1.021	1.004	1.021	1.016		
1986	1.09	1.09	1.08	1.08	1.07	1.07	1.07	1.07	1.07	1.08	1.08	1.08	1986	1.017	1.019	1.018	1.018	1.018	1.017	1.016	1.017	1.016	1.019		
1985	1.08	1.08	1.07	1.07	1.06	1.05	1.06	1.07	1.05	1.06	1.06	1.06	1985	1.014	1.016	1.023	1.023	1.023	1.013	1.086	1.013	1.086	1.071		
1984	1.07	1.07	1.06	1.06	1.05	1.05	1.05	1.05	1.05	1.06	1.06	1.06	1984	1.038	1.040	1.046	1.045	1.045	1.031	1.056	1.031	1.056	1.045		
1983	1.08	1.08	1.07	1.07	1.06	1.06	1.06	1.06	1.06	1.07	1.07	1.07	1983	1.028	1.025	1.023	1.024	1.024	1.024	1.028	1.024	1.028	1.034		
1982	1.09	1.08	1.07	1.07	1.05	1.04	1.05	1.05	1.04	1.05	1.05	1.05	1982	1.087	1.086	1.085	1.085	1.085	1.080	1.075	1.080	1.075	1.095		
1981	1.09	1.08	1.07	1.07	1.06	1.04	1.06	1.06	1.04	1.07	1.07	1.07	1981	1.067	1.067	1.064	1.064	1.064	1.063	1.060	1.063	1.060	1.070		

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FISCAL YEAR	WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER										NET COMPOSITE IMPROVEMENT FACTORS									
	COMMERCIAL					RESIDENTIAL					COMMERCIAL					RESIDENTIAL				
4 th A TYPE FACTOR	4 th B TYPE FACTOR	5 th C TYPE FACTOR	25 th D TYPE FACTOR	17 th S TYPE FACTOR	10 th COMPOSITE FACTOR	80 th FRAME FACTOR	30 th MASONRY FACTOR	100 th COMPOSITE FACTOR	FISCAL YEAR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	NET FACTOR				
2016-17	0.040920	0.040554	0.508868	0.253832	0.173060	1.015235	0.807518	0.202945	1.010463	2016-17	1.015235	0.2532512	0.257109	1.010463	0.7467488	1.011672				
2015-16	0.040697	0.040915	0.520000	0.262250	0.171724	0.95576	0.796548	0.19667	0.995166	2015-16	1.0355761	0.2465850	0.255358	0.995166	0.7534150	1.005130				
2014-15	0.040810	0.041320	0.512864	0.258809	0.172584	1.026388	0.805600	0.203411	1.009011	2014-15	1.026388	0.2484715	0.255028	1.009011	0.7515285	1.013329				
2013-14	0.041520	0.041360	0.514000	0.258909	0.171984	1.033763	0.821600	0.202940	1.024540	2013-14	1.033763	0.2484715	0.256866	1.024540	0.7515285	1.028636				
2012-13	0.043325	0.042987	0.535133	0.266782	0.180651	1.068748	0.858492	0.219273	1.077765	2012-13	1.068748	0.2321863	0.249151	1.077765	0.7628117	1.075672				
2011-12	0.036110	0.036581	0.471522	0.236756	0.152420	0.935388	0.799200	0.198400	0.935388	2011-12	0.935388	0.2321863	0.217186	0.935388	0.7628117	0.983155				
2009-10	0.044119	0.042540	0.523000	0.256250	0.186243	1.054252	0.809100	0.197022	1.006122	2009-10	1.054252	0.2321863	0.244785	1.006122	0.7628117	1.017297				
2008-09	0.040391	0.040803	0.512430	0.253371	0.170452	1.017446	0.840800	0.208200	1.049000	2008-09	1.017446	0.2321863	0.236239	1.049000	0.7628117	1.041674				
2007-08	0.043480	0.043400	0.545000	0.271790	0.184560	0.985600	0.825244	0.206533	1.033778	2007-08	1.088590	0.2321863	0.252758	1.033778	0.7628117	1.046506				
2006-07	0.043828	0.044348	0.534505	0.265307	0.185682	1.073670	0.865565	0.214389	1.073670	2006-07	1.073670	0.2321863	0.249294	1.073670	0.7628117	1.078495				
2005-06	0.041609	0.040760	0.520457	0.263854	0.178350	1.045030	0.834844	0.207774	1.045030	2005-06	1.045030	0.2321863	0.242644	1.045030	0.7628117	1.046019				
2004-05	0.040840	0.040980	0.506059	0.250618	0.169568	1.008055	0.801196	0.202423	1.003619	2004-05	1.008055	0.2321863	0.234059	1.003619	0.7628117	1.004649				
2003-04	0.040400	0.040911	0.510430	0.252250	0.174794	1.018785	0.815360	0.204374	1.018785	2003-04	1.018785	0.2321863	0.236550	1.018785	0.7628117	1.019514				
2002-03	0.040400	0.040054	0.499628	0.252250	0.169407	1.001738	0.788870	0.197943	0.966613	2002-03	1.001738	0.2321863	0.232592	0.966613	0.7628117	0.960276				
2001-02	0.041132	0.041048	0.499735	0.254663	0.175950	1.02517	0.833342	0.204495	1.02517	2001-02	1.02517	0.2321863	0.235095	1.02517	0.7628117	1.031958				
2000-01	0.040524	0.040145	0.509110	0.255505	0.171693	1.016978	0.803520	0.198850	1.002370	2000-01	1.016978	0.2321863	0.236130	1.002370	0.7628117	1.005762				
1999-00	0.039796	0.040273	0.489505	0.246070	0.169966	0.995609	0.795625	0.203000	0.995609	1999-00	0.995609	0.2321863	0.231169	0.995609	0.7628117	0.997925				
1998-99	0.041814	0.041939	0.524695	0.261500	0.178016	1.047965	0.835200	0.202893	1.047965	1998-99	1.047965	0.2321863	0.243325	1.044493	0.7628117	1.045299				
1997-98	0.041828	0.041928	0.520103	0.261074	0.176356	1.040912	0.826009	0.207488	1.040912	1997-98	1.040912	0.2321863	0.241688	1.033495	0.7628117	1.035218				
1996-97	0.041000	0.040617	0.508000	0.250832	0.172940	1.013388	0.797120	0.195959	0.993079	1996-97	1.013388	0.2321863	0.235297	0.993079	0.7628117	0.997794				
1995-96	0.040248	0.040236	0.502460	0.254884	0.170793	1.008611	0.788990	0.195940	0.964930	1995-96	1.008611	0.2321863	0.234188	0.964930	0.7628117	0.960428				
1994-95	0.041034	0.040627	0.508824	0.255110	0.175610	1.021205	0.831096	0.205686	1.021205	1994-95	1.021205	0.2321863	0.237112	1.021205	0.7628117	1.033165				
1993-94	0.035968	0.036684	0.463595	0.229279	0.148074	0.913600	0.760367	0.189349	0.949716	1993-94	0.913600	0.2321863	0.237878	0.949716	0.7628117	0.941330				
1992-93	0.041447	0.041841	0.509500	0.255552	0.176166	1.024506	0.784014	0.198589	0.982604	1992-93	1.024506	0.2321863	0.239284	1.030562	0.7628117	0.992333				
1991-92	0.040399	0.040920	0.517664	0.258349	0.173230	1.030562	0.830972	0.207913	1.030562	1991-92	1.030562	0.2321863	0.239284	1.030562	0.7628117	1.036953				
1990-91	0.040841	0.040520	0.513670	0.256750	0.174119	1.025900	0.822749	0.206759	1.025900	1990-91	1.025900	0.2321863	0.236202	1.025900	0.7628117	1.029670				
1989-90	0.042560	0.041600	0.519769	0.257109	0.182671	1.043709	0.830086	0.208400	1.043709	1989-90	1.043709	0.2321863	0.242337	1.038486	0.7628117	1.039699				
1988-89	0.040480	0.040480	0.506500	0.255364	0.172040	1.003513	0.803200	0.203660	1.004600	1988-89	1.003513	0.2321863	0.235407	1.004600	0.7628117	1.006751				
1987-88	0.040448	0.040040	0.500500	0.250250	0.172275	1.003513	0.816600	0.203660	1.020400	1987-88	1.003513	0.2321863	0.233004	1.020400	0.7628117	1.016479				
1986-87	0.041057	0.041137	0.513757	0.256901	0.172890	1.025742	0.828282	0.207645	1.025742	1986-87	1.025742	0.2321863	0.238165	1.035927	0.7628117	1.035562				
1985-86	0.040939	0.041020	0.516325	0.259700	0.172210	1.030194	0.868800	0.214200	1.030194	1985-86	1.030194	0.2321863	0.239199	1.030000	0.7628117	1.037039				
1984-85	0.041136	0.041215	0.518112	0.261757	0.173647	1.035667	0.836830	0.207047	1.035667	1984-85	1.035667	0.2321863	0.240516	1.043877	0.7628117	1.042017				
1983-84	0.040743	0.041000	0.517500	0.259914	0.172483	1.021540	0.839215	0.206751	1.040966	1983-84	1.021540	0.2321863	0.237213	1.046966	0.7628117	1.041086				
04-3480	0.043440	0.043440	0.542500	0.266462	0.183600	1.079482	0.874400	0.217151	1.091551	0	1.079482	0.2532512	0.273380	1.091551	0.7467488	1.088495				

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MARSHALL & SWIFT LOCAL MULTIPLIERS												MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE											
M&S MANUAL YEAR	4%			25%			50%			17%			80%			RESIDENTIAL F-7 MASONRY M&S FACTOR							
	A TYPE M&S FACTOR	B TYPE M&S FACTOR	D TYPE M&S FACTOR	C TYPE M&S FACTOR	D TYPE M&S FACTOR	C TYPE M&S FACTOR	S TYPE M&S FACTOR	S TYPE M&S FACTOR	FRAME M&S FACTOR	FRAME M&S FACTOR	FRAME M&S FACTOR	FRAME M&S FACTOR	FRAME M&S FACTOR	FRAME M&S FACTOR									
2015	1.09	1.05	1.04	1.03	1.08	1.08	1.03	1.04	1.04	1.025	1.025	1.025	1.027	1.018	1.021	1.026							
2014	1.08	1.06	1.05	1.04	1.08	1.08	1.05	1.05	1.04	1.040	1.034	1.049	1.049	1.021	1.007	1.004							
2013	1.09	1.07	1.05	1.05	1.09	1.09	1.06	1.06	1.06	1.037	1.033	1.047	1.047	1.026	1.007	1.006							
2012	1.10	1.07	1.05	1.05	1.10	1.10	1.06	1.06	1.06	1.028	1.034	1.024	1.024	1.036	1.027	1.037							
2011	1.10	1.06	1.05	1.05	1.09	1.09	1.06	1.06	1.047	1.047	1.040	1.055	1.055	1.028	1.049	1.091							
2010	1.06	1.04	1.04	1.03	1.05	1.05	1.03	1.03	0.942	0.945	0.945	0.966	0.966	0.936	0.999	0.992							
2009	1.10	1.07	1.07	1.05	1.09	1.09	1.03	1.03	1.046	1.066	1.042	1.025	1.025	1.084	1.023	1.007							
2008	1.08	1.07	1.07	1.05	1.07	1.07	1.05	1.05	1.036	1.042	1.042	1.025	1.025	1.035	1.051	1.041							
2007	1.11	1.09	1.07	1.06	1.10	1.10	1.05	1.05	1.090	1.085	1.085	1.087	1.087	1.088	1.055	1.094							
2006	1.11	1.09	1.08	1.06	1.10	1.10	1.07	1.07	1.091	1.109	1.097	1.097	1.097	1.115	1.106	1.095							
2005	1.13	1.09	1.09	1.09	1.12	1.12	1.09	1.09	1.019	1.019	1.019	1.021	1.021	1.017	1.014	1.017							
2004	1.10	1.09	1.07	1.06	1.09	1.09	1.06	1.06	1.023	1.022	1.022	1.025	1.025	1.019	1.024	1.023							
2003	1.10	1.09	1.08	1.08	1.11	1.11	1.08	1.08	1.010	1.012	1.012	1.009	1.009	1.008	1.008	1.011							
2002	1.10	1.08	1.07	1.08	1.09	1.09	1.07	1.07	1.010	1.012	1.012	1.009	1.009	1.008	1.008	1.011							
2001	1.10	1.09	1.08	1.08	1.10	1.10	1.09	1.09	1.039	1.037	1.037	1.041	1.041	1.035	1.044	1.044							
2000	1.12	1.11	1.10	1.10	1.12	1.12	1.10	1.10	0.944	0.935	0.935	1.044	1.044	1.031	1.056	1.025							
1999	1.14	1.14	1.13	1.13	1.12	1.12	1.13	1.13	1.015	1.017	1.017	1.005	1.005	1.010	1.005	1.015							
1998	1.16	1.15	1.15	1.15	1.13	1.13	1.14	1.14	1.035	1.038	1.038	1.046	1.046	1.026	1.044	1.036							
1997	1.15	1.14	1.15	1.15	1.11	1.11	1.14	1.14	1.035	1.038	1.038	1.046	1.046	1.026	1.044	1.036							
1996	1.14	1.12	1.13	1.10	1.11	1.11	1.10	1.10	1.025	1.026	1.026	1.014	1.014	1.028	1.007	1.006							
1995	1.13	1.12	1.12	1.11	1.11	1.11	1.12	1.12	1.037	1.037	1.037	1.041	1.041	1.036	1.007	1.010							
1994	1.14	1.13	1.13	1.11	1.14	1.14	1.11	1.11	1.036	1.036	1.036	1.052	1.052	1.033	1.071	1.049							
1993	1.12	1.11	1.10	1.09	1.12	1.12	1.11	1.11	1.005	1.007	1.007	1.018	1.018	1.003	1.036	1.021							
1992	1.12	1.11	1.10	1.10	1.12	1.12	1.10	1.10	1.018	1.018	1.018	1.013	1.013	1.009	0.998	1.011							
1991	1.12	1.11	1.09	1.08	1.10	1.10	1.10	1.10	1.019	1.023	1.023	1.024	1.024	1.019	1.020	1.021							
1990	1.13	1.11	1.10	1.08	1.10	1.10	1.09	1.09	1.012	1.013	1.013	1.027	1.027	1.015	1.019	1.015							
1989	1.14	1.12	1.10	1.08	1.10	1.10	1.09	1.09	1.045	1.040	1.040	1.019	1.019	1.055	1.028	1.042							
1988	1.12	1.11	1.09	1.09	1.08	1.08	1.09	1.09	1.030	1.030	1.030	1.019	1.019	1.055	1.028	1.042							
1987	1.11	1.10	1.08	1.08	1.08	1.08	1.06	1.06	1.011	1.011	1.011	1.001	1.001	1.004	1.021	1.007							
1986	1.12	1.11	1.09	1.08	1.10	1.10	1.09	1.09	1.017	1.019	1.019	1.018	1.018	1.017	1.016	1.019							
1985	1.11	1.10	1.08	1.08	1.10	1.10	1.07	1.07	1.014	1.016	1.016	1.029	1.029	1.013	1.086	1.071							
1984	1.10	1.09	1.08	1.07	1.09	1.09	1.07	1.07	1.038	1.040	1.040	1.057	1.057	1.031	1.056	1.045							
1983	1.10	1.09	1.08	1.07	1.09	1.09	1.06	1.06	1.028	1.025	1.025	1.014	1.014	1.024	1.028	1.034							

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NET COMPOSITE IMPROVEMENT FACTORS

WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

FISCAL YEAR	COMMERCIAL				RESIDENTIAL				COMMERCIAL				RESIDENTIAL				
	A TYPE FACTOR	B TYPE FACTOR	C TYPE FACTOR	D TYPE FACTOR	S TYPE FACTOR	17% FACTOR	IMPF% FACTOR	FRAME FACTOR	MASONRY FACTOR	30% FACTOR	IMPF% FACTOR	COMPOSITE FACTOR	FISCAL YEAR	COMPOSITE FACTOR	TAX ROLL PERCENT OF	WEIGHTED FACTOR	NET FACTOR
2015-17	0.041299	0.040513	0.502830	0.254281	0.173060	1.012084	0.801242	0.201328	1.002570	0.349939	1.002570	0.6542394	1.005980	1.002570	0.6542394	0.655921	1.005980
2015-16	0.040743	0.040973	0.524952	0.259752	0.171978	1.039399	0.799000	0.200800	0.998900	0.364324	0.998900	0.6491483	1.012963	0.998900	0.6491483	0.648369	1.012963
2014-15	0.040865	0.041320	0.513608	0.261750	0.172834	1.030378	0.805600	0.201116	1.030378	0.366231	1.030378	0.6445662	1.016416	1.030378	0.6445662	0.650184	1.016416
2013-14	0.041520	0.041360	0.514000	0.266000	0.177736	1.030516	0.821600	0.203523	1.025123	0.371191	1.030516	0.6398355	1.027102	1.025123	0.6398355	0.655910	1.027102
2012-13	0.043087	0.042800	0.533567	0.268871	0.181418	1.069743	0.963643	0.218321	1.081964	0.377442	1.069743	0.6471653	1.077652	1.081964	0.6471653	0.702010	1.077652
2011-12	0.036310	0.036740	0.4668486	0.236900	0.153281	0.931717	0.796200	0.196510	0.995710	0.327442	0.931717	0.6471653	0.973131	0.995710	0.6471653	0.644389	0.973131
2009-10	0.044000	0.042640	0.523000	0.256250	0.187724	1.053614	0.902811	0.197636	1.000447	0.371752	1.053614	0.6471653	1.019206	1.000447	0.6471653	0.647495	1.019206
2008-09	0.040554	0.040915	0.518000	0.253833	0.171151	1.024453	0.840800	0.210164	1.050964	0.361462	1.024453	0.6471653	1.041610	1.050964	0.6471653	0.680148	1.041610
2007-08	0.043480	0.043400	0.539954	0.271750	0.184950	1.083544	0.829224	0.208900	1.037054	0.382312	1.083544	0.671653	1.053457	1.037054	0.671653	0.67146	1.053457
2006-07	0.043496	0.04348	0.540991	0.266702	0.186165	1.081702	0.868565	0.214982	1.083547	0.381662	1.083547	0.6471653	1.082886	1.083547	0.6471653	0.701234	1.082886
2005-06	0.041877	0.040760	0.519023	0.262474	0.177848	1.041777	0.834158	0.205283	1.039442	0.367575	1.041777	0.672691	1.040266	1.039442	0.672691	0.672691	1.040266
2004-05	0.040840	0.040890	0.508764	0.251505	0.170109	1.010097	0.804030	0.204600	1.008630	0.359029	1.010097	0.658831	1.009147	1.008630	0.658831	0.652750	1.009147
2003-04	0.040400	0.040855	0.509720	0.252250	0.174331	1.017556	0.813836	0.204900	1.018026	0.355793	1.017556	0.6471653	1.017860	1.018026	0.6471653	0.6471653	1.017860
2002-03	0.040400	0.040109	0.500324	0.252250	0.169634	1.002716	0.791604	0.198490	0.990094	0.355793	1.002716	0.6471653	1.028428	0.990094	0.6471653	0.640754	1.028428
2001-02	0.040818	0.040733	0.497947	0.255518	0.175950	1.010966	0.834742	0.203207	1.037949	0.356704	1.010966	0.6471653	1.017860	1.037949	0.6471653	0.671725	1.017860
2000-01	0.040634	0.040311	0.510465	0.254071	0.172140	1.017621	0.799009	0.199652	0.998661	0.359052	1.017621	0.6471653	1.005351	0.998661	0.6471653	0.642298	1.005351
1999-00	0.039900	0.040326	0.500151	0.246880	0.170181	0.997438	0.796947	0.203000	0.999947	0.351931	0.997438	0.6471653	0.999062	0.999947	0.6471653	0.647131	0.999062
1998-99	0.041760	0.041884	0.524017	0.261500	0.177565	1.046724	0.835200	0.208018	1.044218	0.369321	1.046724	0.67581	1.045102	1.044218	0.67581	0.67581	1.045102
1997-98	0.041284	0.041284	0.513429	0.264500	0.172720	1.033011	0.838211	0.202981	1.041191	0.364482	1.033011	0.6471653	1.000399	1.041191	0.6471653	0.640185	1.000399
1996-97	0.041363	0.041040	0.512536	0.251216	0.174760	1.020915	0.791214	0.198000	0.989214	0.360214	1.020915	0.6471653	1.017860	0.989214	0.6471653	0.640185	1.017860
1995-96	0.041113	0.041113	0.513416	0.260250	0.171485	1.027390	0.812856	0.202000	1.014658	0.382495	1.027390	0.6471653	1.019276	1.014658	0.6471653	0.656761	1.019276
1994-95	0.042180	0.042187	0.533155	0.267826	0.178746	1.064093	0.856800	0.213580	1.070380	0.375449	1.064093	0.6471653	1.068152	1.070380	0.6471653	0.692713	1.068152
1993-94	0.040720	0.040720	0.504500	0.252186	0.170510	1.007676	0.836335	0.206056	1.042391	0.355543	1.007676	0.6471653	1.030142	1.042391	0.6471653	0.674599	1.030142
1992-93	0.040720	0.040720	0.514174	0.257940	0.174649	1.028203	0.798400	0.200378	0.998778	0.362786	1.028203	0.6471653	1.009160	0.998778	0.6471653	0.646375	1.009160
1991-92	0.040399	0.040920	0.513000	0.256600	0.167152	1.017471	0.823486	0.206056	1.029543	0.358999	1.017471	0.6471653	1.025283	1.029543	0.6471653	0.666284	1.025283
1990-91	0.040125	0.040158	0.504373	0.252082	0.178825	1.015562	0.815200	0.204962	1.020680	0.358326	1.015562	0.6471653	1.009160	1.020680	0.6471653	0.646375	1.009160
1989-90	0.042546	0.040848	0.510181	0.257087	0.182671	1.044004	0.822400	0.208400	1.030800	0.368361	1.044004	0.6471653	1.035459	1.030800	0.6471653	0.667098	1.035459
1988-89	0.040845	0.040845	0.510181	0.255343	0.172040	1.019256	0.825932	0.201400	1.000000	0.358326	1.019256	0.6471653	1.024482	1.000000	0.6471653	0.644621	1.024482
1987-88	0.039722	0.039679	0.495908	0.250250	0.167577	0.993136	0.794319	0.201749	0.996068	0.350413	0.993136	0.6471653	0.995034	0.996068	0.6471653	0.644621	0.995034
1986-87	0.041046	0.041131	0.509000	0.254500	0.172890	1.018567	0.827993	0.207574	1.035567	0.359386	1.018567	0.6471653	1.029569	1.035567	0.6471653	0.670183	1.029569
1985-86	0.040829	0.041013	0.516236	0.259854	0.173790	1.031622	0.868800	0.214200	1.083000	0.363992	1.031622	0.6471653	1.064872	1.083000	0.6471653	0.700890	1.064872
1984-85	0.041620	0.041600	0.523000	0.264250	0.175270	1.045640	0.836978	0.207083	1.044060	0.368938	1.045640	0.6471653	1.044618	1.044060	0.6471653	0.675680	1.044618
1983-84	0.041120	0.040627	0.506807	0.251153	0.172487	1.012205	0.814855	0.206800	1.021655	0.357141	1.012205	0.6471653	1.018321	1.021655	0.6471653	0.661190	1.018321

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WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

FISCAL YEAR	COMMERCIAL										RESIDENTIAL									
	4% A TYPE FACTOR	4% B TYPE FACTOR	5% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	20% MASONRY FACTOR	100% COMPOSITE FACTOR	FISCAL YEAR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	NET FACTOR			
2016-17	0.040582	0.041000	0.041800	0.256750	0.173060	1.028199	0.903299	0.205200	1.008499	2016-17	1.028199	0.2970122	0.305388	1.008499	0.7029878	0.708983	1.014390			
2015-16	0.041120	0.041012	0.042000	0.260083	0.173570	1.035765	0.905600	0.198127	1.004727	2015-16	1.035765	0.2964651	0.307064	1.004727	0.7035449	0.708870	1.013934			
2014-15	0.040589	0.041320	0.041479	0.261750	0.172990	1.030809	0.905600	0.202891	1.008491	2014-15	1.030809	0.2991112	0.308327	1.008491	0.7008888	0.708640	1.015166			
2013-14	0.042206	0.041711	0.0418319	0.260303	0.179055	1.041594	0.828447	0.205672	1.034118	2013-14	1.041594	0.3029486	0.315549	1.034118	0.6970514	0.720834	1.036383			
2012-13	0.042576	0.042695	0.043449	0.268259	0.180786	1.066754	0.959138	0.219517	1.087655	2012-13	1.066754	0.3046903	0.325030	1.087655	0.6953097	0.756257	1.081287			
2011-12	0.036746	0.036529	0.473899	0.235463	0.153816	0.936554	0.785654	0.195037	0.980692	2011-12	0.936554	0.3046903	0.285328	0.980692	0.6953097	0.681884	0.967212			
2009-10	0.043926	0.043001	0.043000	0.256250	0.165828	1.052006	0.804760	0.198708	1.004468	2009-10	1.052006	0.3046903	0.320536	1.004468	0.6953097	0.698416	1.018952			
2008-09	0.041680	0.042036	0.042036	0.258403	0.175950	1.040459	0.855031	0.211759	1.066810	2008-09	1.040459	0.3046903	0.317018	1.066810	0.6953097	0.741763	1.069781			
2007-08	0.043480	0.043032	0.045000	0.274053	0.184860	1.090525	0.844000	0.208014	1.053014	2007-08	1.090525	0.3046903	0.332272	1.053014	0.6953097	0.732171	1.064443			
2006-07	0.043911	0.044348	0.046000	0.271945	0.187970	1.094179	0.871365	0.219000	1.086365	2006-07	1.094179	0.3046903	0.335384	1.086365	0.6953097	0.762913	1.095697			
2005-06	0.041451	0.041108	0.041284	0.259613	0.175820	1.036277	0.825087	0.203400	1.028467	2005-06	1.036277	0.3046903	0.315744	1.028467	0.6953097	0.715103	1.030846			
2004-05	0.041189	0.041232	0.041500	0.259250	0.173230	1.023401	0.812258	0.208128	1.020385	2004-05	1.023401	0.3046903	0.311820	1.020385	0.6953097	0.709484	1.021304			
2003-04	0.040400	0.040480	0.040500	0.248011	0.172653	1.006544	0.808400	0.203958	1.010358	2003-04	1.006544	0.3046903	0.306684	1.010358	0.6953097	0.702512	1.009196			
2002-03	0.040400	0.040480	0.040500	0.254388	0.171190	1.015849	0.796624	0.200457	1.000080	2002-03	1.015849	0.3046903	0.309519	1.000080	0.6953097	0.695366	1.004885			
2001-02	0.040862	0.040777	0.040862	0.255913	0.174459	1.015497	0.835380	0.205261	1.040641	2001-02	1.015497	0.3046903	0.309412	1.040641	0.6953097	0.723568	1.032980			
2000-01	0.041015	0.041052	0.041571	0.256721	0.173797	1.027757	0.807344	0.201583	1.008928	2000-01	1.027757	0.3046903	0.313147	1.008928	0.6953097	0.701517	1.014665			
1999-00	0.039934	0.040008	0.040008	0.251250	0.170269	1.010201	0.810645	0.206441	1.017085	1999-00	1.010201	0.3046903	0.307798	1.017085	0.6953097	0.707189	1.014988			
1998-99	0.041400	0.041520	0.041571	0.261500	0.175886	1.035477	0.835200	0.205459	1.040659	1998-99	1.035477	0.3046903	0.315500	1.040659	0.6953097	0.723580	1.039080			
1997-98	0.041057	0.040898	0.040701	0.259378	0.174184	1.028567	0.822383	0.202905	1.025298	1997-98	1.028567	0.3046903	0.313394	1.025298	0.6953097	0.712900	1.026294			
1996-97	0.040664	0.040701	0.498533	0.247266	0.173291	1.001456	0.773116	0.191508	0.964624	1996-97	1.001456	0.3046903	0.305134	0.964624	0.6953097	0.670713	0.975947			
1995-96	0.040811	0.040806	0.040908	0.260250	0.171789	1.023164	0.818807	0.202000	1.020807	1995-96	1.023164	0.3046903	0.311748	1.020807	0.6953097	0.709777	1.021525			
1994-95	0.042119	0.042125	0.042125	0.267383	0.178537	1.057814	0.858800	0.211534	1.057814	1994-95	1.057814	0.3046903	0.322306	1.057814	0.6953097	0.742823	1.051229			
1993-94	0.039873	0.039950	0.040000	0.250328	0.169101	0.999582	0.828800	0.204200	1.033000	1993-94	0.999582	0.3046903	0.304663	1.033000	0.6953097	0.718255	1.022818			
1992-93	0.040720	0.040720	0.0413746	0.257471	0.174413	1.027070	0.804998	0.202200	1.007198	1992-93	1.027070	0.3046903	0.312938	1.007198	0.6953097	0.700315	1.013253			
1991-92	0.040760	0.040920	0.040760	0.253884	0.173230	1.017555	0.818000	0.202000	1.020200	1991-92	1.017555	0.3046903	0.310039	1.020200	0.6953097	0.709355	1.019394			
1990-91	0.040460	0.040520	0.040900	0.256750	0.172550	1.018300	0.821983	0.204692	1.026685	1990-91	1.018300	0.3046903	0.310571	1.026685	0.6953097	0.713864	1.024435			
1989-90	0.042491	0.041944	0.0423655	0.259032	0.182416	1.049537	0.836339	0.210151	1.046490	1989-90	1.049537	0.3046903	0.319784	1.046490	0.6953097	0.727635	1.047419			
1988-89	0.040817	0.041160	0.0409784	0.255144	0.172040	1.018946	0.803200	0.201400	1.004600	1988-89	1.018946	0.3046903	0.310463	1.004600	0.6953097	0.698508	1.008971			
1987-88	0.040417	0.040400	0.0404778	0.252389	0.170680	1.008303	0.823781	0.205325	1.008303	1987-88	1.008303	0.3046903	0.307220	1.008303	0.6953097	0.715548	1.022768			
1986-87	0.041025	0.041105	0.0409000	0.256694	0.172890	1.020714	0.826936	0.207314	1.034249	1986-87	1.020714	0.3046903	0.311002	1.034249	0.6953097	0.719124	1.030125			
1985-86	0.040907	0.040987	0.0415909	0.259487	0.172210	1.029500	0.858800	0.212369	1.081169	1985-86	1.029500	0.3046903	0.313679	1.081169	0.6953097	0.751747	1.065426			
1984-85	0.041168	0.041247	0.0418530	0.261972	0.173785	1.036702	0.837517	0.209000	1.046517	1984-85	1.036702	0.3046903	0.315873	1.046517	0.6953097	0.727654	1.043527			
1983-84	0.041120	0.041000	0.0411500	0.263500	0.174080	1.021200	0.822400	0.206800	1.029200	1983-84	1.021200	0.3046903	0.311150	1.029200	0.6953097	0.715613	1.026762			

NEVADA DEPARTMENT OF TAXATION
2015 IMPROVEMENT FACTOR STUDY
STATEWIDE

NEVADA DEPARTMENT OF TAXATION
2015 IMPROVEMENT FACTOR STUDY
STATEWIDE

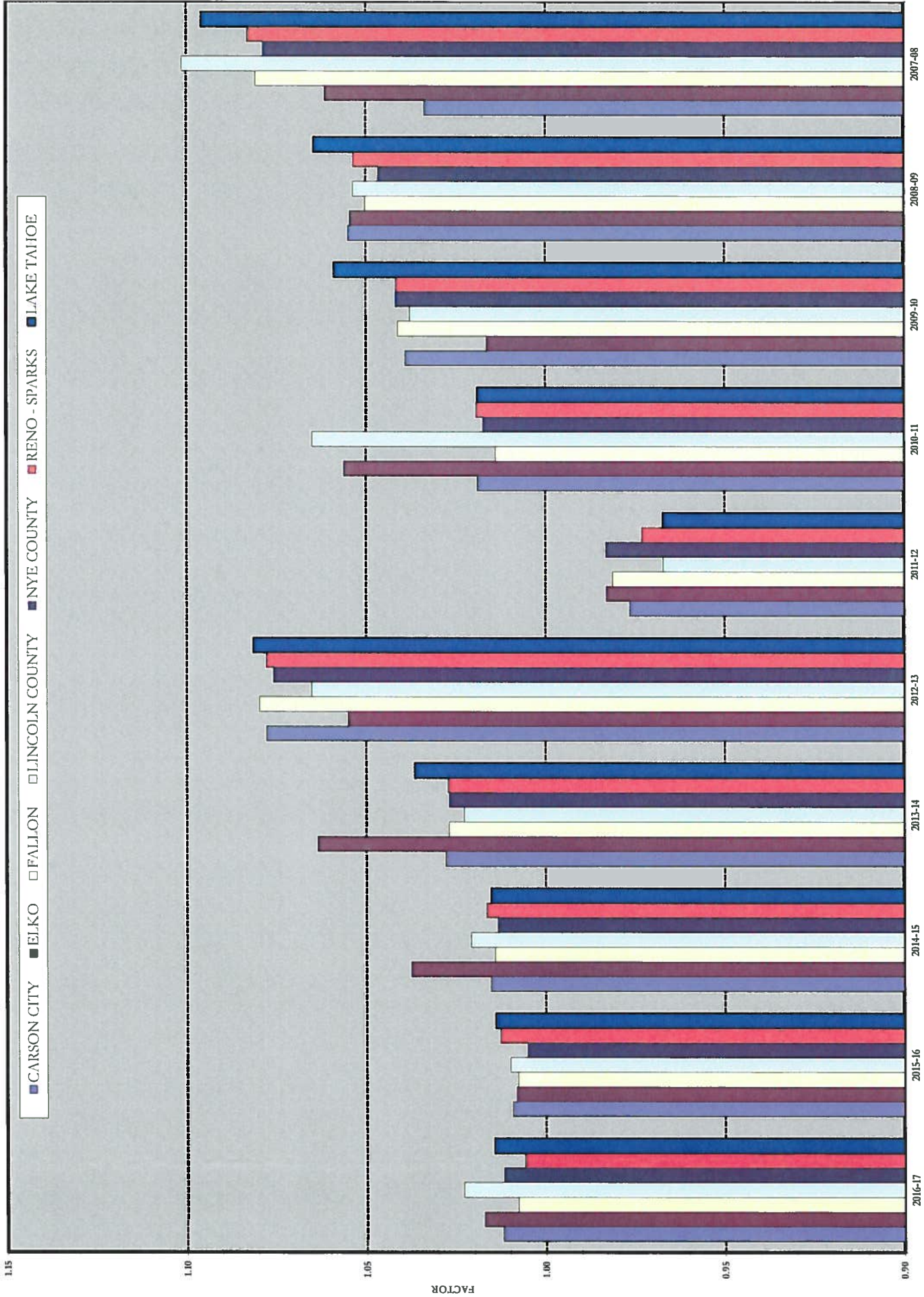
MARSHALL & SWIFT LOCAL MULTIPLIERS										MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE										
MANUAL YEAR	4% A TYPE	4% B TYPE	4% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY	RESIDENTIAL F-12.3rd QTR		
																		M&S FACTOR	M&S FACTOR	
2015	1.10	1.07	1.07	1.07	1.09	1.06	1.07	1.07	1.07	1.09	1.06	1.07	1.07	1.07	1.09	1.06	1.07	1.07	1.07	1.07
2014	1.04	1.03	1.03	1.03	1.03	1.02	1.03	1.03	1.03	1.03	1.02	1.03	1.03	1.03	1.03	1.02	1.03	1.03	1.03	1.03
2013	1.05	1.04	1.04	1.04	1.04	1.03	1.04	1.04	1.04	1.04	1.03	1.04	1.04	1.04	1.04	1.03	1.04	1.04	1.04	1.04
2012	1.05	1.04	1.04	1.04	1.05	1.02	1.05	1.05	1.05	1.05	1.02	1.05	1.05	1.05	1.05	1.02	1.05	1.05	1.05	1.05
2011	1.05	1.04	1.04	1.04	1.05	1.02	1.05	1.05	1.05	1.05	1.02	1.05	1.05	1.05	1.05	1.02	1.05	1.05	1.05	1.05
2010	1.02	1.01	1.01	1.01	1.02	0.99	1.02	1.02	1.02	1.02	0.99	1.02	1.02	1.02	1.02	0.99	1.02	1.02	1.02	1.02
2009	1.05	1.03	1.03	1.03	1.05	0.99	1.05	1.05	1.05	1.05	0.99	1.05	1.05	1.05	1.05	0.99	1.05	1.05	1.05	1.05
2008	1.02	1.02	1.02	1.02	1.03	1.00	1.03	1.03	1.03	1.03	1.00	1.03	1.03	1.03	1.03	1.00	1.03	1.03	1.03	1.03
2007	1.04	1.04	1.04	1.04	1.04	1.01	1.04	1.04	1.04	1.05	1.01	1.04	1.04	1.04	1.05	1.01	1.04	1.04	1.04	1.04
2006	1.05	1.04	1.04	1.04	1.05	1.02	1.05	1.05	1.05	1.05	1.02	1.05	1.05	1.05	1.05	1.02	1.05	1.05	1.05	1.05
2005	1.06	1.05	1.05	1.05	1.07	1.04	1.07	1.07	1.07	1.07	1.04	1.07	1.07	1.07	1.07	1.04	1.07	1.07	1.07	1.07
2004	1.04	1.05	1.05	1.05	1.05	1.02	1.05	1.05	1.05	1.05	1.02	1.05	1.05	1.05	1.05	1.02	1.05	1.05	1.05	1.05
2003	1.05	1.05	1.05	1.05	1.05	1.04	1.05	1.05	1.05	1.05	1.04	1.05	1.05	1.05	1.05	1.04	1.05	1.05	1.05	1.05
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NEVADA DEPARTMENT OF TAXATION
2015 IMPROVEMENT FACTOR STUDY
STATEWIDE

NEVADA DEPARTMENT OF TAXATION
2015 IMPROVEMENT FACTOR STUDY
STATEWIDE

WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER										NET COMPOSITE IMPROVEMENT FACTORS									
COMMERCIAL					RESIDENTIAL					COMMERCIAL					RESIDENTIAL				
FISCAL YEAR	4% A TYPE FACTOR	4% B TYPE FACTOR	5% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	30% MASONRY FACTOR	100% COMPOSITE FACTOR	FISCAL YEAR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	NET FACTOR		
2016-17	0.043281	0.042592	0.532403	0.272002	0.183141	1.073420	0.948831	0.213169	1.062000	2016-17	1.073420	0.3629294	0.389575	1.062000	0.6370706	0.676599	1.066145		
2015-16	0.040728	0.040962	0.515000	0.259679	0.171901	1.028271	0.877779	0.196975	0.994754	2015-16	1.028271	0.3664875	0.376848	0.994754	0.6335125	0.630189	1.007037		
2014-15	0.041240	0.041320	0.513562	0.259209	0.172759	1.028089	0.813498	0.205107	1.018605	2014-15	1.028089	0.3286626	0.337895	1.018605	0.6713374	0.683828	1.021722		
2013-14	0.041520	0.041360	0.518942	0.261069	0.176120	1.039012	0.821600	0.205406	1.027006	2013-14	1.039012	0.3295959	0.342454	1.027006	0.6704041	0.688509	1.030963		
2012-13	0.042741	0.042836	0.528583	0.266388	0.179900	1.060447	0.864630	0.216361	1.080991	2012-13	1.060447	0.3418612	0.362526	1.080991	0.6581388	0.711442	1.079968		
2011-12	0.036603	0.037066	0.477365	0.239109	0.154574	0.944717	0.799200	0.198400	0.997600	2011-12	0.944717	0.3418612	0.322962	0.997600	0.6581388	0.656559	0.979522		
2009-10	0.044471	0.043058	0.528076	0.268813	0.187858	1.062277	0.810216	0.199445	1.009661	2009-10	1.062277	0.3418612	0.363151	1.009661	0.6581388	0.654497	1.027648		
2008-09	0.040878	0.040878	0.513019	0.253713	0.172599	1.021088	0.832475	0.208200	1.040675	2008-09	1.021088	0.3418612	0.349070	1.040675	0.6581388	0.684909	1.033979		
2007-06	0.043066	0.043400	0.545000	0.269086	0.184860	1.085512	0.835725	0.208773	1.044499	2007-06	1.085512	0.3418612	0.371094	1.044499	0.6581388	0.687425	1.058519		
2006-07	0.043862	0.043926	0.535698	0.266414	0.186007	1.075907	0.867785	0.214868	1.062653	2006-07	1.075907	0.3418612	0.367611	1.062653	0.6581386	0.712536	1.060547		
2005-06	0.041544	0.040760	0.514352	0.260206	0.176183	1.033046	0.827106	0.205337	1.032443	2005-06	1.033046	0.3418612	0.353158	1.032443	0.6581388	0.679491	1.032649		
2004-05	0.040451	0.040890	0.511500	0.253786	0.171896	1.016213	0.803446	0.204600	1.008046	2004-05	1.016213	0.3418612	0.348097	1.008046	0.6581388	0.663434	1.011522		

NEVADA IMPROVEMENT FACTORS



2016-17 Improvement Factor Report
 Approved by the NTC on 6-25-15
 Page 31

2016-2017 IMPROVEMENT FACTOR REPORT

Appendix I

NOTIFICATIONS FROM ASSESSORS



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.nv.gov>
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7337
Phone: (775) 684-7000 Fax: (775) 865-7020

BRIAN SANDOVAL
Governor
ROBERT R. BARENGO
Chief, Nevada Tax Commission
DORINE E. CHAFFIN
Executive Director

RENO OFFICE
4500 Korteis Lane
Reno, NV 89502
Phone: (775) 587-9959
Fax: (775) 686-1303

HENDERSON OFFICE
2150 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89014
Phone: (702) 486-2300
Fax: (702) 486-3277

LAS VEGAS OFFICE
Grand Staircase Office Building, Suite 1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 485-2300 Fax: (702) 486-3373

February 19, 2015

Dave Dawley
201 N Carson St #6
Carson City, NV 89701

Dear Dave:

Please find attached the proposed Improvement Factor for the 2016 - 2017 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration.

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 January 2014 to January 2015 for commercial costs and from December 2013 to December 2014 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.

Pursuant to NRS 361.261, the Assessors have until May 15, 2015 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. Please respond and approve or disapprove even if you do an annual reappraisal of improvements.

If you have any questions, please let me know.

Sincerely,

Terry E. Trubald
Deputy Executive Director
Department of Taxation
(775) 684-2095
trubald@tax.state.nv.us

 I re-cost all improvements annually.
 I approve the 2016 -17 Improvement Factor proposed by the Department of Taxation.
 X
 We REJECT TRANSMITTAL

I do not approve the 2016 -17 Improvement Factor for the following reasons:

Signed: [Signature] Date 3/9/15

NEVADA DEPARTMENT OF TAXATION 2015 IMPROVEMENT FACTOR STUDY 2016-2017 PROPOSED IMPROVEMENT FACTORS COMPUTED FROM THE MARSHALL SWIFT RESIDENTIAL & COMMERCIAL MANUALS					
FACTOR AREA	ROUNDED FACTOR	RAW FACTOR	WEIGHT	FACTOR SHARE	
CARSON CITY	1.01	1.012	14.1%	0.1426	
ELKO	1.02	1.017	7.3%	0.0743	
FALLON	1.01	1.008	7.5%	0.0755	
LINCOLN COUNTY	1.02	1.023	0.5%	0.0048	
NVE COUNTY	1.01	1.012	3.7%	0.0376	
RENO - SPARKS	1.01	1.006	59.6%	0.5992	
LAKE TAHOE	1.01	1.014	7.4%	0.0746	
STATEWIDE	1.01	1.066	100.0%	1.0086	
LAS VEGAS	1.02	1.018	N/A	N/A	N/A



BRIAN SANDOVAL
Governor
ROBERT R. BARENGO
Chair, Nevada Tax Commission
DEONNE E. CONTINE
Executive Director

**STATE OF NEVADA
DEPARTMENT OF TAXATION**

Web Site: <http://tax.nv.gov>
1850 College Parkway, Suite 115
Carson City, Nevada 89703-7937
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655 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

RENO OFFICE
4600 Kletzko Lane
Building L, Suite 235
Reno, Nevada 89502
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HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 488-2300
Fax: (702) 486-5377

February 19, 2015

Denise Felton
155 N Taylor St #200
Fallon, NV 89406

Dear Denise:

Please find attached the proposed Improvement Factor for the 2016 - 2017 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration.

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 January 2014 to January 2015 for commercial costs and from December 2013 to December 2014 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.

Pursuant to NRS 361.261, the Assessors have until May 15, 2015 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. Please respond and approve or disapprove even if you do an annual reappraisal of improvements.

If you have any questions, please let me know.

Sincerely,

Terry E. Rubald
Deputy Executive Director
Department of Taxation
(775) 684-2095
trubald@tax.state.nv.us

I re-cost all Improvements annually.
 I approve the 2016 -17 Improvement Factor proposed by the Department of Taxation.
 I do not approve the 2016 -17 Improvement Factor for the following reasons:

Signed: Amise A. Mondhink-Felton Date: 2/26/15

NEVADA DEPARTMENT OF TAXATION 2015 IMPROVEMENT FACTOR STUDY 2016-2017 PROPOSED IMPROVEMENT FACTORS COMPUTED FROM THE MARSHALL SWIFT RESIDENTIAL & COMMERCIAL MANUALS				
FACTOR AREA	ROUNDED FACTOR	RAW FACTOR	WEIGHT	FACTOR SHARE
CARSON CITY	1.01	1.012	14.1%	0.1426
ELKO	1.02	1.017	7.3%	0.0743
FALLON	1.01	1.008	7.5%	0.0755
LINCOLN COUNTY	1.02	1.023	0.5%	0.0048
NYE COUNTY	1.01	1.012	3.7%	0.0376
RENO - SPARKS	1.01	1.006	59.6%	0.5992
LAKE TAHOE	1.01	1.014	7.4%	0.0746
STATEWIDE	1.01	1.056	100.0%	1.0086
LAS VEGAS	1.02	1.018	N/A	N/A

Bruce Bartolowits

From: Michele Shafe <mls@ClarkCountyNV.gov>
Sent: Tuesday, May 26, 2015 11:04 AM
To: Bruce Bartolowits
Subject: RE: Improvement Factor

Hi Bruce,

The improvement factor is approved of by Clark County.

Michele Shafe

From: Bruce Bartolowits [<mailto:bbartolowits@tax.state.nv.us>]
Sent: Tuesday, May 26, 2015 10:59 AM
To: Michele Shafe
Subject: Improvement Factor

Hi Michele,

Sorry to bother you but I'm wrapping up the Improvement Factor for the June Tax Commission meeting. I'm pretty sure you sent your reply but as usual things are a little hectic around here. If you could just shoot me an e-mail approving or disapproving the factor I'd really appreciate it. Thanks! bb

Bruce Bartolowits
Supervisor Locally Assessed Properties
Department of Taxation
Division of Local Government Services
(Phone) 775-684-2034
(Fax) 775-684-2020
bbartolowits@tax.state.nv.us

Bruce Bartolowits

From: William Chuck Bailey
Sent: Thursday, February 19, 2015 5:01 PM
To: Bruce Bartolowits
Subject: FW: Improvement Factors

FYI

Kind Regards,
Chuck

From: Sonnemann, Doug [<mailto:DSonnemann@douglasnv.us>]
Sent: Thursday, February 19, 2015 4:58 PM
To: William Chuck Bailey
Cc: Terry Rubald
Subject: RE: Improvement Factors

Terry,
We have received the 2016-17 improvement factor provided by your office and have no objections.
Thanks!
Doug
Doug Sonnemann
Douglas County Assessor

From: William Chuck Bailey [<mailto:wchailey@tax.state.nv.us>]
Sent: Thursday, February 19, 2015 4:43 PM
To: Sonnemann, Doug
Subject: Improvement Factors

Dear Mr. Sonnemann:

Attached is a letter with information regarding proposed improvement factors for 2016-17, and a related Excel file. I apologize for this being a bit late this year.

Please contact me at the below number, if you have any questions.

Best Regards,
Chuck Bailey
Coordinator of Assessment Standards
Nevada Department of Taxation
1550 E. College Pkwy., Ste. 115
Carson City, NV 89706
Ph: 775-684-2038

Bruce Bartolowits

From: William Chuck Bailey
Sent: Monday, February 23, 2015 2:23 PM
To: Bruce Bartolowits
Subject: FW: 2016-17 Improvement Factors
Attachments: 2016-17 Proposed Improvement Factors.pdf

FYI

Kind Regards,
Chuck

From: Katrinka Russell [<mailto:krussell@elkocountynv.net>]
Sent: Friday, February 20, 2015 12:31 PM
To: William Chuck Bailey
Subject: 2016-17 Improvement Factors

Here is my signed letter. We re-cost annually so it was a quick response!

Have a nice weekend!

Katrinka



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.nv.gov>

1550 College Parkway, Suite 115
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Henderson, Nevada 89074
Phone: (702) 485-2000
Fax: (702) 486-3377

February 19, 2015

Katrinka Russell
571 Idaho Street
Elko, NV 89801

Dear Katrinka:

Please find attached the proposed Improvement Factor for the 2016 - 2017 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration.

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 January 2014 to January 2015 for commercial costs and from December 2013 to December 2014 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.

Pursuant to NRS 361.261, the Assessors have until May 15, 2015 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. Please respond and approve or disapprove even if you do an annual reappraisal of improvements.

If you have any questions, please let me know.

Sincerely,

Terry E. Tubald
Deputy Executive Director
Department of Taxation
(775) 684-2095
tubald@tax.state.nv.us

 re-cost all improvements annually.
 approve the 2016 -17 Improvement Factor proposed by the Department of Taxation.
 do not approve the 2016 -17 Improvement Factor for the following reasons:

Signed: _____ Date: February 20, 2015

NEVADA DEPARTMENT OF TAXATION 2015 IMPROVEMENT FACTOR STUDY 2016-2017 PROPOSED IMPROVEMENT FACTORS COMPUTED FROM THE MARSHALL SWIFT RESIDENTIAL & COMMERCIAL MANUALS					
FACTOR AREA	ROUNDED FACTOR	RAW FACTOR	WEIGHT	FACTOR SHARE	
CARSON CITY	1.01	1.012	14.1%	0.1426	
ELKO	1.02	1.017	7.3%	0.0743	
FALLON	1.01	1.008	7.5%	0.0755	
LINCOLN COUNTY	1.02	1.023	0.5%	0.0048	
NYE COUNTY	1.01	1.012	3.7%	0.0376	
RENO - SPARKS	1.01	1.006	59.6%	0.5992	
LAKE TAHOE	1.01	1.014	7.4%	0.0746	
STATEWIDE	1.01	1.066	100.0%	1.0086	
LAS VEGAS	1.02	1.018	N/A	N/A	N/A

Bruce Bartolowits

From: William Chuck Bailey
Sent: Monday, February 23, 2015 2:22 PM
To: Bruce Bartolowits
Subject: FW: Improvement Factors

FYI

Kind Regards,
Chuck

From: ruthlee1957@yahoo.com [<mailto:ruthlee1957@yahoo.com>]
Sent: Thursday, February 19, 2015 5:31 PM
To: William Chuck Bailey
Subject: Re: Improvement Factors

The improvement factor is fine as I recost every year. Ruth

Sent from my iPhone

On Feb 19, 2015, at 7:45 PM, William Chuck Bailey <wcbailey@tax.state.nv.us> wrote:

Dear Ms. Lee:

Attached is a letter with information regarding proposed improvement factors for 2016-17, and a related Excel file. I apologize for this being a bit late this year.

Please contact me at the below number, if you have any questions.

Best Regards,
Chuck Bailey
Coordinator of Assessment Standards
Nevada Department of Taxation
1550 E. College Pkwy., Ste. 115
Carson City, NV 89706
Ph: 775-684-2038

<Improvement Factors 2016-17.xlsx>

<ES.PDF>



BRIAN SANDOVAL
Governor
ROBERT R. BARENGO
Chair, Nevada Tax Commission
DEONNE E CONTINE
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.nv.gov>

1650 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

RENO OFFICE
4600 Kialzka Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

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

February 19, 2015

Michael A Mears
PO Box 88
Eureka, NV 89316

Dear Mike:

Please find attached the proposed Improvement Factor for the 2016 - 2017 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration.

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 January 2014 to January 2015 for commercial costs and from December 2013 to December 2014 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.

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If you have any questions, please let me know.

Sincerely,

Terry E. Rubald
Deputy Executive Director
Department of Taxation
(775) 684-2095
trubald@tax.state.nv.us

 I re-cost all Improvements annually.
 I approve the 2016 -17 Improvement Factor proposed by the Department of
 Taxation.
 I do not approve the 2016 -17 Improvement Factor for the following reasons:

Signed: Michael A. Meas Date: 2/20/2015

NEVADA DEPARTMENT OF TAXATION 2015 IMPROVEMENT FACTOR STUDY 2016-2017 PROPOSED IMPROVEMENT FACTORS COMPUTED FROM THE MARSHALL SWIFT RESIDENTIAL & COMMERCIAL MANUALS				
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NYE COUNTY	1.01	1.012	3.7%	0.0376
RENO - SPARKS	1.01	1.006	59.6%	0.5992
LAKE TAHOE	1.01	1.014	7.4%	0.0746
STATEWIDE	1.01	1.066	100.0%	1.0086
LAS VEGAS	1.02	1.018	N/A	N/A

Bruce Bartolowits

From: William Chuck Bailey
Sent: Monday, February 23, 2015 2:22 PM
To: Bruce Bartolowits
Subject: FW: Improvement Factors
Attachments: 2016-17 Factor.pdf

FYI

Kind Regards,
Chuck

From: Jeff Johnson [<mailto:assessor@hcnv.us>]
Sent: Monday, February 23, 2015 1:49 PM
To: William Chuck Bailey
Subject: RE: Improvement Factors

No problem. Thanks Chuck!

Since we reappraise every year, the factor doesn't mean anything to us. Here is the signed form, etc.

Jeff Johnson
Humboldt County Assessor
Phone: 775-623-6316
Fax: 775-623-6311

From: William Chuck Bailey [<mailto:wcb Bailey@tax.state.nv.us>]
Sent: Thursday, February 19, 2015 4:50 PM
To: Jeff Johnson
Subject: Improvement Factors

Dear Mr. Johnson:

Attached is a letter with information regarding proposed improvement factors for 2016-17, and a related Excel file. I apologize for this being a bit late this year.

Please contact me at the below number, if you have any questions.

Best Regards,
Chuck Bailey
Coordinator of Assessment Standards
Nevada Department of Taxation
1550 E. College Pkwy., Ste. 115
Carson City, NV 89706
Ph: 775-684-2038



BRIAN SANDOVAL
Governor
ROBERT R. BARENGO
Chair, Nevada Tax Commission
DEONNE E. CONTINE
Executive Director

**STATE OF NEVADA
DEPARTMENT OF TAXATION**

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555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

RENO OFFICE
4800 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 697-9999
Fax: (775) 698-1303

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 488-2300
Fax: (702) 486-3377

February 19, 2015

William (Jeff) Johnson
50 W Fifth St #101
Winnemucca, NV 89445

Dear Jeff:

Please find attached the proposed Improvement Factor for the 2016 - 2017 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration.

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 January 2014 to January 2015 for commercial costs and from December 2013 to December 2014 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.

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If you have any questions, please let me know.

Sincerely,

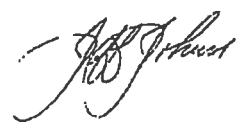
Terry E. Rubald
Deputy Executive Director
Department of Taxation
(775) 684-2095
trubald@tax.state.nv.us

I re-cost all Improvements annually.
 I approve the 2016 -17 Improvement Factor proposed by the Department of

Taxation.

I do not approve the 2016 -17 Improvement Factor for the following reasons:

Signed: _____



Digitally signed by Jeff Johnson
 DN: cn=Jeff Johnson,
 o=Humboldt County,
 ou=Assessor,
 email=assessor@hcnv.us, c=US Date: February 23, 2015
 Date: 2015.02.23 13:48:46
 -08'00'

**NEVADA DEPARTMENT OF TAXATION
 2015 IMPROVEMENT FACTOR STUDY
 2016-2017 PROPOSED IMPROVEMENT FACTORS
 COMPUTED FROM THE MARSHALL SWIFT RESIDENTIAL & COMMERCIAL MANUALS**

FACTOR AREA	ROUNDED FACTOR	RAW FACTOR	WEIGHT	FACTOR SHARE
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LAKE TAHOE	1.01	1.014	7.4%	0.0746
STATEWIDE	1.01	1.066	100.0%	1.0086
LAS VEGAS	1.02	1.018	N/A	N/A

Bruce Bartolowits

From: Lander County Assessor <assessor@landercountynv.org>
Sent: Tuesday, May 26, 2015 10:27 AM
To: Bruce Bartolowits
Subject: 2016-17 Improvement Factor

Bruce:

I am in agreement with the 2016-17 Improvement Factor of 1.01 and have no concerns or issues.

Lura Duvall
Lander County Assessor



BRIAN SANDOVAL
Governor
ROBERT R. BARENGO
Chair, Nevada Tax Commission
DEONNE E. CONTINE
Executive Director

**STATE OF NEVADA
DEPARTMENT OF TAXATION**

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Reno, Nevada 89502
Phone: (775) 687-8999
Fax: (775) 888-1303

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 488-2300
Fax: (702) 488-3377

February 19, 2015

Mark Holt
PO Box 420
Pioche, NV 89043

Dear Mark:

Please find attached the proposed Improvement Factor for the 2016 - 2017 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration.

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 January 2014 to January 2015 for commercial costs and from December 2013 to December 2014 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.

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If you have any questions, please let me know.

Sincerely,

Terry E. Rubald
Deputy Executive Director
Department of Taxation
(775) 684-2095
trubald@tax.state.nv.us

RECEIVED

FEB 27 2015

State of Nevada
Department of Taxation

I re-cost all Improvements annually.

I approve the 2016 -17 Improvement Factor proposed by the Department of Taxation.

I do not approve the 2016 -17 Improvement Factor for the following reasons:

Signed: Mark R. Holt Date: 2-23-2015

NEVADA DEPARTMENT OF TAXATION 2015 IMPROVEMENT FACTOR STUDY 2016-2017 PROPOSED IMPROVEMENT FACTORS COMPUTED FROM THE MARSHALL SWIFT RESIDENTIAL & COMMERCIAL MANUALS				
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**STATE OF NEVADA
DEPARTMENT OF TAXATION**

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1550 College Parkway, Suite 115
Carson City, Nevada 89708-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE
4500 Renette Lane
Building L, Suite 100
Reno, Nevada 89502
Phone: (775) 687-8999
Fax: (775) 688-1303

BRIAN SANDOVAL
Governor
ROBERT R. BARENGO
Chair, Nevada Tax Commission
DEONNEE CONTINE
Executive Director

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Grant Sawyer Office Building, Suite 1300
355 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 488-2300 Fax: (702) 486-2373

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 100
Henderson, Nevada 89074
Phone: (702) 488-2300
Fax: (702) 486-3377

February 19, 2015

Troy Villines
27 S Main St
Yerington, NV 89447-2571

Dear Troy:

Please find attached the proposed Improvement Factor for the 2016 - 2017 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration.

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 January 2014 to January 2015 for commercial costs and from December 2013 to December 2014 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.

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If you have any questions, please let me know.

Sincerely,

Terry E. Trubald
Deputy Executive Director
Department of Taxation
(775) 684-2095
trubald@tax.state.nv.us

I re-cost all Improvements annually.
 I approve the 2016 -17 Improvement Factor proposed by the Department of Taxation.
 I do not approve the 2016 -17 Improvement Factor for the following reasons:

Signed:  Date: 5-15-2015

NEVADA DEPARTMENT OF TAXATION
2015 IMPROVEMENT FACTOR STUDY
2016-2017 PROPOSED IMPROVEMENT FACTORS
 COMPUTED FROM THE MARSHALL SWIFT RESIDENTIAL & COMMERCIAL MANUALS

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STATEWIDE	1.01	1.066	100.0%	1.0086
LAS VEGAS	1.02	1.018	N/A	N/A

Signed: Anthony Fowler

Date: 20 Feb 2015

RECEIVED

FEB 20 2015

MINERAL COUNTY ASSESSOR

RECEIVED

FEB 23 2015

State of Nevada
Department of Taxation

NEVADA DEPARTMENT OF TAXATION 2015 IMPROVEMENT FACTOR STUDY 2016-2017 PROPOSED IMPROVEMENT FACTORS COMPUTED FROM THE MARSHALL SWIFT RESIDENTIAL & COMMERCIAL MANUALS					
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**STATE OF NEVADA
DEPARTMENT OF TAXATION**

Web Site: <http://tax.nv.gov>

1550 College Parkway, Suite 115
Carson City, Nevada 89705-7637
Phone: (775) 884-2000 Fax: (775) 884-2070

BRYAN SANDOVAL
Governor
ROBERT R. BLARENDO
Chief, Nevada Tax Commission
DEONNE E. COXTINE
Executive Director

RENO OFFICE
4800 Kiubwa Lane
Building L, Suite 235
Reno, Nevada 89503
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Henderson, Nevada 89074
Phone: (702) 485-2300
Fax: (702) 485-3377

LAS VEGAS OFFICE
Grand Summer Drive Building, Suite 1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 488-2380 Fax: (702) 488-2373

February 19, 2015

Sheree Stringer
160 N Floyd Drive
Pahrump, NV 89060

Dear Sheree:

Please find attached the proposed Improvement Factor for the 2016 - 2017 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration.

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 January 2014 to January 2015 for commercial costs and from December 2013 to December 2014 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.

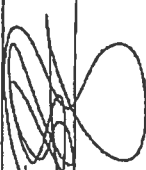
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If you have any questions, please let me know.

Sincerely,

Terry E. Rubald
Deputy Executive Director
Department of Taxation
(775) 684-2095
trubald@tax.state.nv.us

 re-cost all improvements annually.
 approve the 2016 -17 Improvement Factor proposed by the Department of Taxation.
 do not approve the 2016 -17 Improvement Factor for the following reasons:

Signed:  Date: 2/19/15

NEVADA DEPARTMENT OF TAXATION 2015 IMPROVED FACTOR STUDY 2016-2017 PROPOSED IMPROVEMENT FACTORS COMPUTED FROM THE MARSHALL SWIFT RESIDENTIAL & COMMERCIAL MANUALS						
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STATEWIDE	1.01	1.066	100.0%	1.0086		
LAS VEGAS	1.02	1.018	N/A	N/A		

Bruce Bartolowits

From: Terry Rubald
Sent: Thursday, March 26, 2015 10:25 AM
To: Bruce Bartolowits
Subject: FW: Improvement Factor email

Terry E. Rubald
Deputy Executive Director
Department of Taxation
1550 College Parkway
Carson City, NV 89701
(775) 684-2095

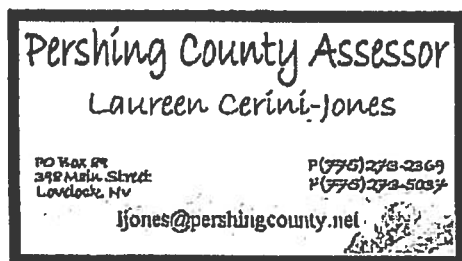
From: Lauri [<mailto:ljones@pershingcounty.net>]
Sent: Thursday, March 26, 2015 10:08 AM
To: Terry Rubald
Subject: Improvement Factor email

Good Morning Terry,

I would like to extend an apology for not responding to the email you sent out on February 19, 2015 in reference to the proposed Improvement Factor for the 2016 – 2017 tax year. I have been on quite the wild ride here in Pershing County with the CBOE process.

I approve of the 2016 – 2017 Improvement Factor proposed by the Department of Taxation.

Respectfully,
Laureen





STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.nv.gov>
Carson City, Nevada 89706-7037
Phone: (775) 684-2000 Fax: (775) 684-2020

BRIAN SANDOVAL
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ROBERT F. BARENGO
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DEONNE E. CORTINE
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Phone: (702) 486-2300
Fax: (702) 486-3377

LAS VEGAS OFFICE
Grant Sawyer Building, Sub01300
335 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

February 19, 2015

Jana Seddon
PO Box 494
Virginia City, NV 89440

Dear Jana:

Please find attached the proposed Improvement Factor for the 2016 - 2017 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration.

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 January 2014 to January 2015 for commercial costs and from December 2013 to December 2014 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.

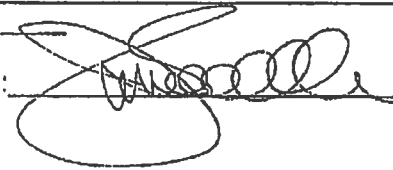
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If you have any questions, please let me know.

Sincerely,

Terry E. Rubald
Deputy Executive Director
Department of Taxation
(775) 684-2095
trubald@tax.state.nv.us

I re-cost all improvements annually.
 I approve the 2016 -17 Improvement Factor proposed by the Department of Taxation.
 I do not approve the 2016 -17 Improvement Factor for the following reasons:

Signed:  Date: 3/3/15

**NEVADA DEPARTMENT OF TAXATION
 2015 IMPROVEMENT FACTOR STUDY
 2016-2017 PROPOSED IMPROVEMENT FACTORS
 COMPUTED FROM THE MARSHALL SWIFT RESIDENTIAL & COMMERCIAL MANUALS**

FACTOR AREA	ROUNDED FACTOR	RAW FACTOR	WEIGHT	FACTOR SHARE
CARSON CITY	1.01	1.012	14.1%	0.1426
ELKO	1.02	1.017	7.3%	0.0743
FALLON	1.01	1.008	7.5%	0.0755
LINCOLN COUNTY	1.02	1.023	0.5%	0.0048
NYE COUNTY	1.01	1.012	3.7%	0.0376
RENO - SPARKS	1.01	1.006	59.6%	0.5992
LAKE TAHOE	1.01	1.014	7.4%	0.0746
STATEWIDE	1.01	1.066	100.0%	1.0086
LAS VEGAS	1.02	1.018	N/A	N/A

*emailed to Terry Rulabal
 3/3/15 @ 4:30 pm.
 Re-emailed to Bruce 5-26-15 11:07*



BRIAN SANDOVAL
 Governor
 ROBERT R. BARENGO
Chair, Nevada Tax Commission
 DEONNE E. CONTINE
 Executive Director

STATE OF NEVADA
 DEPARTMENT OF TAXATION

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 Fax: (702) 488-3377

February 19, 2015

Mike Clark
 PO Box 11130
 Reno, NV 89520-0027

Dear Mike:

Please find attached the proposed Improvement Factor for the 2016 - 2017 tax year. NRS 361.261 requires the Department to provide proposed factors to the Assessors for consideration.

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 January 2014 to January 2015 for commercial costs and from December 2013 to December 2014 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.

Pursuant to NRS 361.261, the Assessors have until May 15, 2015 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. Please respond and approve or disapprove even if you do an annual reappraisal of improvements.

If you have any questions, please let me know.

Sincerely,

Terry E. Rubald
 Deputy Executive Director
 Department of Taxation
 (775) 684-2095
 trubald@tax.state.nv.us