



STATE OF NEVADA
DEPARTMENT OF TAXATION

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

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

BRIAN SANDOVAL
Governor
JOAN LAMBERT
Chair, Nevada Tax Commission
DEONNE E. CONTINE
Executive Director

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

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

In the Matter of:)
Approval of the 2017-2018)
Statewide Improvement Factor)

NOTICE OF DECISION

Appearances

Terry Rubald, Deputy Executive Director, Division of Local Government Services, appeared on behalf of the Department of Taxation.

Summary

The matter of the approval of the 2017- 2018 Statewide Improvement Factor came before the Nevada Tax Commission (Commission) for hearing in Carson City, Nevada, on April 11, 2016, 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, 2015 to January 1, 2016. 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 2017-2018 Improvement Factor at 1.02 as reported by the Department.

BY THE NEVADA TAX COMMISSION THIS 4th DAY OF APRIL, 2016.

Deonne E. Contine

Deonne Contine, Executive Director

cc: County Assessors



NEVADA DEPARTMENT OF TAXATION
Division of Local Government Services

2017-2018
IMPROVEMENT FACTOR
REPORT

Division of Local Government Services

2017-2018

Improvement Factor Report

Department of Taxation
Division of Local Government Services
1550 College Parkway, Suite 115
Carson City, NV 89706
Phone 775.684.2100 • Fax 775.684.2020

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REPORT

2017-18 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. All of the county assessors have indicated their approval of the improvement factor for [2017-18](#).

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 [2017-2018](#) tax cycle, the Department recommends that a statewide factor of [1.02](#) 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 2015 to January 1st of 2016, 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 1.02.

These factors are produced based on data from January 1, 2015 to January 1, 2016 and applied to improvements for a lien date in July, 2017. 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, 2017 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 1.02.

**NEVADA DEPARTMENT OF TAXATION
2016 IMPROVEMENT FACTOR STUDY
2017-2018 PROPOSED IMPROVEMENT FACTORS**

COMPUTED FROM THE MARSHALL SWIFT RESIDENTIAL & COMMERCIAL MANUALS

FACTOR AREA	ROUNDED FACTOR	RAW FACTOR	WEIGHT	FACTOR SHARE
CARSON CITY	1.03	1.028	13.8%	0.1420
ELKO	1.03	1.031	7.4%	0.0765
FALLON	1.02	1.016	7.7%	0.0779
LINCOLN COUNTY	1.01	1.013	0.5%	0.0053
NYE COUNTY	1.02	1.024	3.3%	0.0337
RENO - SPARKS	1.02	1.016	59.8%	0.6080
LAKE TAHOE	1.03	1.027	7.4%	0.0765
STATEWIDE	1.02	1.024	100.0%	1.0199
LAS VEGAS	1.02	1.020	N/A	N/A

NEVADA DEPARTMENT OF TAXATION
 2016 IMPROVEMENT FACTOR STUDY
 CARSON CITY IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/15 *	LOCAL MULTIPLIER 01/16 *	PRICE RELATIVE (01/16) / (01/15) (C / B)	COMPARATIVE COST MULTIPLIER 01/16>01/15 **	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	1.001	1.0010	0.040	0.0400		
B	1.05	1.06	1.0095	1.010	1.0196	0.040	0.0408		
C	1.05	1.06	1.0095	1.009	1.0186	0.500	0.5093		
D	1.05	1.06	1.0095	1.008	1.0176	0.250	0.2544		
S	1.09	1.10	1.0092	1.005	1.0142	0.170	0.1724		
ALL COMMERCIAL						1.000	1.0169	0.3361	0.3418
RESIDENTIAL									
FRAME	1.04	1.06	1.0192	1.014	1.0335	0.800	0.8268		
MASONRY	1.04	1.06	1.0192	1.017	1.0366	0.200	0.2073		
ALL RESIDENTIAL						1.000	1.0341	0.6639	0.6866
CARSON CITY COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0283
PROPOSED CARSON CITY IMPROVEMENT FACTOR									1.0300
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0200

* 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
 **** 2014-15 STATISTICAL ANALYSIS OF THE TAX ROLL

NEVADA DEPARTMENT OF TAXATION
 2016 IMPROVEMENT FACTOR STUDY
 ELKO IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/15 *	LOCAL MULTIPLIER 01/16 *	PRICE RELATIVE (01/16) / (01/15) (C / B)	COMPARATIVE COST MULTIPLIER 01/16>01/15 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * H)
COMMERCIAL									
A	1.10	1.11	1.0091	1.001	1.0101	0.040	0.0404		
B	1.08	1.09	1.0093	1.010	1.0194	0.040	0.0408		
C	1.07	1.09	1.0187	1.009	1.0279	0.500	0.5139		
D	1.05	1.07	1.0190	1.008	1.0272	0.250	0.2568		
S	1.08	1.10	1.0185	1.005	1.0236	0.170	0.1740		
ALL COMMERCIAL						1.000	1.0259	0.4056	0.4161
RESIDENTIAL									
FRAME	1.06	1.08	1.0189	1.014	1.0331	0.800	0.8265		
MASONRY	1.07	1.09	1.0187	1.017	1.0360	0.200	0.2072		
ALL RESIDENTIAL						1.000	1.0337	0.5944	0.6145
ELKO COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0306
PROPOSED ELKO IMPROVEMENT FACTOR									1.0300
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0200
<p>* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8 & 9 MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-7</p> <p>** MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5 & 6 MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-12</p> <p>*** BASED ON ESTIMATES SUPPLIED BY COUNTY ASSESSOR</p> <p>**** 2014-15 STATISTICAL ANALYSIS OF THE TAX ROLL</p>									

NEVADA DEPARTMENT OF TAXATION
 2016 IMPROVEMENT FACTOR STUDY
 FALLON IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/15 *	LOCAL MULTIPLIER 01/16 *	PRICE RELATIVE (01/16) / (01/15) (C / B)	COMPARATIVE COST MULTIPLIER 01/16>01/15 **	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	1.01	1.0100	1.001	1.0110	0.040	0.0404		
B	0.97	0.98	1.0103	1.010	1.0204	0.040	0.0408		
C	0.99	1.00	1.0101	1.009	1.0192	0.500	0.5096		
D	0.98	0.99	1.0102	1.008	1.0183	0.250	0.2546		
S	1.00	1.01	1.0100	1.005	1.0151	0.170	0.1726		
ALL COMMERCIAL						1.000	1.0180	0.3059	0.3114
RESIDENTIAL									
FRAME	0.98	0.98	1.0000	1.014	1.0140	0.800	0.8112		
MASONRY	0.99	0.99	1.0000	1.017	1.0170	0.200	0.2034		
ALL RESIDENTIAL						1.000	1.0146	0.6941	0.7042
FALLON COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0156
PROPOSED FALLON IMPROVEMENT FACTOR									1.0200
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0200

* 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
 **** 2014-15 STATISTICAL ANALYSIS OF THE TAX ROLL

NEVADA DEPARTMENT OF TAXATION
 2016 IMPROVEMENT FACTOR STUDY
 LAS VEGAS IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/15 *	LOCAL MULTIPLIER 01/16 *	PRICE RELATIVE (01/16) / (01/15) (C / B)	COMPARATIVE COST MULTIPLIER 01/16>01/15 **	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	1.14	1.0179	1.001	1.0189	0.040	0.0408		
B	1.10	1.11	1.0091	1.010	1.0192	0.040	0.0408		
C	1.12	1.13	1.0089	1.009	1.0180	0.500	0.5090		
D	1.13	1.14	1.0089	1.008	1.0169	0.250	0.2542		
S	1.12	1.13	1.0089	1.005	1.0140	0.170	0.1724		
ALL COMMERCIAL						1.000	1.0171	0.3517	0.3577
RESIDENTIAL									
FRAME	1.12	1.13	1.0089	1.014	1.0231	0.800	0.8184		
MASONRY	1.12	1.12	1.0000	1.017	1.0170	0.200	0.2034		
ALL RESIDENTIAL						1.000	1.0218	0.6483	0.6625
LAS VEGAS COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0202
PROPOSED LAS VEGAS IMPROVEMENT FACTOR									1.0200
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0200
<p>* MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 99 PAGE 8 & 9 MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-7</p> <p>** MARSHALL-SWIFT COMMERCIAL MANUAL SECTION 98 PAGE 5 & 6 MARSHALL-SWIFT RESIDENTIAL MANUAL PAGE F-12</p> <p>*** BASED ON ESTIMATES SUPPLIED BY COUNTY ASSESSOR</p> <p>**** 2014-15 STATISTICAL ANALYSIS OF THE TAX ROLL</p>									

NEVADA DEPARTMENT OF TAXATION
 2016 IMPROVEMENT FACTOR STUDY
 LINCOLN COUNTY IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/15 *	LOCAL MULTIPLIER 01/16 *	PRICE RELATIVE (01/16) / (01/15) (C / B)	COMPARATIVE COST MULTIPLIER 01/16>01/15 **	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	1.02	1.0099	1.001	1.0109	0.040	0.0404		
B	1.01	1.02	1.0099	1.010	1.0200	0.040	0.0408		
C	1.04	1.04	1.0000	1.009	1.0090	0.500	0.5045		
D	1.04	1.04	1.0000	1.008	1.0080	0.250	0.2520		
S	1.01	1.02	1.0099	1.005	1.0150	0.170	0.1725		
ALL COMMERCIAL						1.000	1.0103	0.4517	0.4563
RESIDENTIAL									
FRAME	1.04	1.04	1.0000	1.014	1.0140	0.800	0.8112		
MASONRY	1.04	1.04	1.0000	1.017	1.0170	0.200	0.2034		
ALL RESIDENTIAL						1.000	1.0146	0.5483	0.5563
LINCOLN COUNTY COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0126
PROPOSED LINCOLN COUNTY IMPROVEMENT FACTOR									1.0100
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0200

* 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
 **** 2014-15 STATISTICAL ANALYSIS OF THE TAX ROLL

NEVADA DEPARTMENT OF TAXATION
 2016 IMPROVEMENT FACTOR STUDY
 NYE COUNTY IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/15 *	LOCAL MULTIPLIER 01/16 *	PRICE RELATIVE (01/16) / (01/15) (C / B)	COMPARATIVE COST MULTIPLIER 01/16>01/15 **	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	0.95	1.0106	1.001	1.0116	0.040	0.0405		
B	0.91	0.92	1.0110	1.010	1.0211	0.040	0.0408		
C	0.90	0.91	1.0111	1.009	1.0202	0.500	0.5101		
D	0.87	0.88	1.0115	1.008	1.0196	0.250	0.2549		
S	0.93	0.94	1.0108	1.005	1.0158	0.170	0.1727		
ALL COMMERCIAL						1.000	1.0190	0.2457	0.2503
RESIDENTIAL									
FRAME	0.87	0.88	1.0115	1.014	1.0257	0.800	0.8205		
MASONRY	0.90	0.91	1.0111	1.017	1.0283	0.200	0.2057		
ALL RESIDENTIAL						1.000	1.0262	0.7543	0.7741
NYE COUNTY COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0244
PROPOSED NYE COUNTY IMPROVEMENT FACTOR									1.0200
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0200

* 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
 **** 2014-15 STATISTICAL ANALYSIS OF THE TAX ROLL

NEVADA DEPARTMENT OF TAXATION
 2016 IMPROVEMENT FACTOR STUDY
 RENO - SPARKS IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/15 *	LOCAL MULTIPLIER 01/16 *	PRICE RELATIVE (01/16) / (01/15) (C / B)	COMPARATIVE COST MULTIPLIER 01/16>01/15 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * H)
COMMERCIAL									
A	1.09	1.10	1.0092	1.001	1.0102	0.040	0.0404		
B	1.05	1.06	1.0095	1.010	1.0196	0.040	0.0408		
C	1.04	1.05	1.0096	1.009	1.0187	0.500	0.5094		
D	1.03	1.04	1.0097	1.008	1.0178	0.250	0.2544		
S	1.08	1.10	1.0185	1.005	1.0236	0.170	0.1740		
ALL COMMERCIAL						1.000	1.0190	0.3319	0.3382
RESIDENTIAL									
FRAME	1.03	1.03	1.0000	1.014	1.0140	0.800	0.8112		
MASONRY	1.04	1.04	1.0000	1.017	1.0170	0.200	0.2034		
ALL RESIDENTIAL						1.000	1.0146	0.6681	0.6779
RENO - SPARKS COMPOSITE IMPROVEMENT FACTOR								1.0000	1.0161
PROPOSED RENO - SPARKS IMPROVEMENT FACTOR									1.0200
WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR									1.0200

* 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
 **** 2014-15 STATISTICAL ANALYSIS OF THE TAX ROLL

NEVADA DEPARTMENT OF TAXATION
 2016 IMPROVEMENT FACTOR STUDY
 LAKE TAHOE IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/15 *	LOCAL MULTIPLIER 01/16 *	PRICE RELATIVE (01/16) / (01/15) (C / B)	COMPARATIVE COST MULTIPLIER 01/16>01/15 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * H)
COMMERCIAL									
A	1.20	1.20	1.0000	1.001	1.0010	0.040	0.0400		
B	1.18	1.20	1.0169	1.010	1.0271	0.040	0.0411		
C	1.20	1.21	1.0083	1.009	1.0174	0.500	0.5087		
D	1.20	1.21	1.0083	1.008	1.0164	0.250	0.2541		
S	1.21	1.22	1.0083	1.005	1.0133	0.170	0.1723		
ALL COMMERCIAL						1.000	1.0162	0.2838	0.2884
RESIDENTIAL									
FRAME	1.19	1.21	1.0168	1.014	1.0310	0.800	0.8248		
MASONRY	1.19	1.21	1.0168	1.017	1.0341	0.200	0.2068		
ALL RESIDENTIAL						1.000	1.0317	0.7162	0.7389
								1.0000	1.0273
									PROPOSED LAKE TAHOE IMPROVEMENT FACTOR
									1.0300
									WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR
									1.0200

* 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
 **** 2014-15 STATISTICAL ANALYSIS OF THE TAX ROLL

NEVADA DEPARTMENT OF TAXATION
 2016 IMPROVEMENT FACTOR STUDY
 STATEWIDE IMPROVEMENT FACTOR COMPUTATION

CONSTRUCTION TYPE	LOCAL MULTIPLIER 01/15 *	LOCAL MULTIPLIER 01/16 *	PRICE RELATIVE (01/16) / (01/15) (C / B)	COMPARATIVE COST MULTIPLIER 01/16>01/15 **	CONSTRUCTION TYPE FACTOR (D * E)	PERCENTAGE OF CONSTRUCTION TYPE ***	WEIGHTED FACTOR (F * G)	- PERCENTAGE OF TAX ROLL ****	WEIGHTED FACTOR (I * H)
COMMERCIAL									
A	1.10	1.11	1.0091	1.001	1.0101	0.040	0.0404		
B	1.07	1.08	1.0093	1.010	1.0194	0.040	0.0408		
C	1.07	1.09	1.0187	1.009	1.0279	0.500	0.5139		
D	1.07	1.08	1.0093	1.008	1.0174	0.250	0.2544		
S	1.09	1.11	1.0183	1.005	1.0234	0.170	0.1740		
ALL COMMERCIAL						1.000	1.0235	0.3301	0.3379
RESIDENTIAL									
FRAME	1.06	1.07	1.0094	1.014	1.0236	0.800	0.8189		
MASONRY	1.07	1.08	1.0093	1.017	1.0265	0.200	0.2053		
ALL RESIDENTIAL						1.000	1.0242	0.6699	0.6860
								1.0000	1.0239
									PROPOSED STATEWIDE IMPROVEMENT FACTOR 1.0200
									WEIGHTED AVERAGE STATEWIDE IMPROVEMENT FACTOR 1.0200

* 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
 **** 2014-15 STATISTICAL ANALYSIS OF THE TAX ROLL

NEVADA DEPARTMENT OF TAXATION
2016 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%	405,455,365	625,410,733	1,030,866,098	39.3%	60.7%	6.4%
	DOUGLAS	68.00%	212,255,565	798,032,338	1,010,287,903	21.0%	79.0%	6.2%
	STOREY	100.00%	132,485,064	58,648,876	191,133,940	69.3%	30.7%	1.2%
AREA TOTAL			750,195,994	1,482,091,947	2,232,287,941	33.6%	66.4%	13.8%
ELKO	ELKO	100.00%	310,686,992	503,411,578	814,098,570	38.2%	61.8%	5.0%
	EUREKA	100.00%	58,704,982	10,604,621	69,309,603	84.7%	15.3%	0.4%
	HUMBOLDT	100.00%	96,544,680	157,810,410	254,355,090	38.0%	62.0%	1.6%
	LANDER	100.00%	21,008,963	41,858,848	62,867,811	33.4%	66.6%	0.4%
AREA TOTAL			486,945,617	713,685,457	1,200,631,074	40.6%	59.4%	7.4%
FALLON	CHURCHILL	100.00%	99,027,202	216,886,693	315,913,895	31.3%	68.7%	2.0%
	LYON	100.00%	226,211,394	591,016,347	817,227,741	27.7%	72.3%	5.1%
	MINERAL	100.00%	18,224,532	23,628,258	41,852,790	43.5%	56.5%	0.3%
	PERSHING	100.00%	35,947,764	29,375,207	65,322,971	55.0%	45.0%	0.4%
AREA TOTAL			379,410,892	860,906,505	1,240,317,397	30.6%	69.4%	7.7%
LAS VEGAS	CLARK	100.00%	16,863,234,926	31,089,095,726	47,952,330,652	35.2%	64.8%	N/A
LINCOLN COUNTY	LINCOLN	100.00%	38,284,959	46,473,411	84,758,370	45.2%	54.8%	0.5%
	WHITE PINE	100.00%	110,329,349	63,781,810	174,111,159	63.4%	36.6%	1.1%
AREA TOTAL			148,614,308	110,255,221	258,869,529	57.4%	42.6%	1.6%
NYE COUNTY	ESMERALDA	100.00%	3,105,456	5,660,269	8,765,725	35.4%	64.6%	0.1%
	NYE	100.00%	127,483,343	395,301,249	522,784,592	24.4%	75.6%	3.2%
AREA TOTAL			130,588,799	400,961,518	531,550,317	24.6%	75.4%	3.3%
RENO - SPARKS	WASHOE	93.00%	3,211,213,230	6,464,968,476	9,676,181,706	33.2%	66.8%	59.8%
LAKE TAHOE	DOUGLAS	32.00%	99,884,972	375,544,630	475,429,602	21.0%	79.0%	2.9%
	WASHOE	7.00%	241,704,222	486,610,530	728,314,752	33.2%	66.8%	4.5%
AREA TOTAL			341,589,194	862,155,160	1,203,744,354	28.4%	71.6%	7.4%
STATEWIDE	TOTALS	100.00%	22,311,792,960	41,984,120,010	64,295,912,970	34.7%	65.3%	100.0%
	CLARK	-74.58%	(16,863,234,926)	(31,089,095,726)	(47,952,330,652)	35.2%	64.8%	100.0%
ALL AREAS EXCEPT LAS VEGAS		25.42%	5,338,228,685	10,831,242,474	16,169,471,159	33.0%	67.0%	100.0%

NEVADA DEPARTMENT OF TAXATION
2016 IMPROVEMENT FACTOR STUDY
STATISTICAL ANALYSIS OF THE TAX ROLL 2014-15

COUNTY	COMMERCIAL / INDUSTRIAL			RESIDENTIAL				ALL PROPERTY		
	COMMERCIAL	INDUSTRIAL	TOTAL VALUE	SINGLE FAMILY	CONDO	MULTI-FAMILY	TOTAL VALUE	TOTAL VALUE	COMMERCIAL	RESIDENTIAL
CARSON CITY	361,666,594	43,788,771	405,455,365	522,212,322	21,674,162	81,524,249	625,410,733	1,030,866,098	39.3%	60.7%
CHURCHILL	80,244,955	18,782,247	99,027,202	199,174,165	646,543	17,065,985	216,886,693	315,913,895	31.3%	68.7%
CLARK	15,405,449,378	1,457,785,548	16,863,234,926	24,912,548,918	3,422,470,874	2,754,075,934	31,089,095,726	47,952,330,652	35.2%	64.8%
DOUGLAS	257,413,670	54,726,867	312,140,537	995,011,930	62,846,777	115,718,261	1,173,576,968	1,485,717,505	21.0%	79.0%
ELKO	261,202,598	49,484,394	310,686,992	434,483,322	6,208,014	62,720,242	503,411,578	814,098,570	38.2%	61.8%
ESMERALDA	3,079,003	26,453	3,105,456	3,947,394	0	1,712,875	5,660,269	8,765,725	35.4%	64.6%
EUREKA	18,162,622	40,542,360	58,704,982	7,934,370	0	2,670,251	10,604,621	69,309,603	84.7%	15.3%
HUMBOLDT	80,169,340	16,375,340	96,544,680	138,455,050	2,051,322	17,304,038	157,810,410	254,355,090	38.0%	62.0%
LANDER	17,032,730	3,976,233	21,008,963	37,589,679	7,731	4,261,438	41,858,848	62,867,811	33.4%	66.6%
LINCOLN	23,769,384	14,515,575	38,284,959	42,898,491	29,738	3,545,182	46,473,411	84,758,370	45.2%	54.8%
LYON	107,408,035	118,803,359	226,211,394	556,541,798	752,962	33,721,587	591,016,347	817,227,741	27.7%	72.3%
MINERAL	14,836,836	3,387,696	18,224,532	20,962,566	0	2,665,692	23,628,258	41,852,790	43.5%	56.5%
NYE	122,609,577	4,873,766	127,483,343	350,928,164	2,643,208	41,729,877	395,301,249	522,784,592	24.4%	75.6%
PERSHING	33,251,293	2,696,471	35,947,764	24,987,763	0	4,387,444	29,375,207	65,322,971	55.0%	45.0%
STOREY	14,047,327	118,437,737	132,485,064	56,078,331	0	2,570,545	58,648,876	191,133,940	69.3%	30.7%
WASHOE	2,678,890,690	774,026,762	3,452,917,452	5,840,748,116	531,620,831	579,210,059	6,951,579,006	10,404,496,458	33.2%	66.8%
WHITE PINE	102,575,996	7,753,353	110,329,349	57,525,078	499,956	5,756,776	63,781,810	174,111,159	63.4%	36.6%
TOTALS	19,581,810,028	2,729,982,932	22,311,792,960	34,202,027,457	4,051,452,118	3,730,640,435	41,984,120,010	64,295,912,970	34.7%	65.3%

NEVADA DEPARTMENT OF TAXATION
2016 IMPROVEMENT FACTOR STUDY
CARSON CITY

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2016	1.08	1.06	1.06	1.06	1.10	1.06	1.06
2015	1.08	1.05	1.05	1.05	1.09	1.04	1.04
2014	1.08	1.05	1.05	1.05	1.08	1.06	1.05
2013	1.09	1.06	1.05	1.06	1.09	1.07	1.06
2012	1.10	1.06	1.06	1.07	1.10	1.07	1.05
2011	1.10	1.06	1.06	1.06	1.09	1.07	1.07
2010	1.06	1.03	1.04	1.04	1.05	1.04	1.04
2009	1.10	1.06	1.06	1.06	1.09	1.04	1.04
2008	1.08	1.06	1.06	1.06	1.07	1.06	1.06
2007	1.11	1.08	1.07	1.07	1.10	1.06	1.06
2006	1.11	1.08	1.07	1.07	1.10	1.08	1.07
2005	1.13	1.09	1.09	1.10	1.12	1.10	1.09
2004	1.10	1.08	1.07	1.07	1.09	1.07	1.07
2003	1.10	1.08	1.08	1.09	1.11	1.09	1.08
2002	1.10	1.07	1.07	1.09	1.10	1.08	1.07
2001	1.10	1.08	1.08	1.09	1.11	1.10	1.09
2000	1.12	1.10	1.13	1.11	1.11	1.11	1.12
1999	1.14	1.13	1.15	1.14	1.13	1.14	1.15
1998	1.16	1.14	1.16	1.16	1.14	1.15	1.15
1997	1.14	1.11	1.16	1.17	1.13	1.16	1.15
1996	1.13	1.09	1.14	1.12	1.13	1.14	1.14
1995	1.12	1.09	1.13	1.13	1.13	1.14	1.14
1994	1.13	1.10	1.14	1.13	1.16	1.13	1.14
1993	1.11	1.08	1.11	1.11	1.14	1.13	1.12
1992	1.11	1.08	1.11	1.12	1.14	1.12	1.11
1991	1.12	1.09	1.11	1.10	1.11	1.11	1.12
1990	1.13	1.09	1.10	1.09	1.11	1.09	1.10
1989	1.12	1.09	1.09	1.09	1.10	1.08	1.08
1988	1.10	1.09	1.08	1.08	1.08	1.07	1.08
1987	1.10	1.09	1.08	1.07	1.08	1.07	1.08
1986	1.09	1.09	1.08	1.07	1.07	1.07	1.08
1985	1.08	1.08	1.07	1.06	1.07	1.05	1.06
1984	1.07	1.07	1.06	1.05	1.07	1.05	1.06
1983	1.08	1.08	1.07	1.06	1.08	1.06	1.07

NEVADA DEPARTMENT OF TAXATION
2016 IMPROVEMENT FACTOR STUDY
CARSON CITY

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2016	1.001	1.010	1.009	1.008	1.005	1.014	1.017
2015	1.023	1.025	1.025	1.027	1.018	1.021	1.026
2014	1.028	1.034	1.040	1.049	1.021	1.007	1.004
2013	1.031	1.033	1.037	1.047	1.026	1.007	1.006
2012	1.038	1.034	1.028	1.024	1.036	1.027	1.037
2011	1.038	1.040	1.047	1.055	1.028	1.049	1.061
2010	0.942	0.945	0.964	0.966	0.936	0.999	0.992
2009	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2008	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2007	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2006	1.048	1.044	1.041	1.039	1.045	1.061	1.054
2005	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2004	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2003	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2002	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2001	1.039	1.037	1.042	1.041	1.035	1.053	1.044
2000	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1999	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1998	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1997	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1996	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1995	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1994	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1993	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1992	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1991	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1990	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1989	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1988	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1987	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1986	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1985	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1984	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1983	1.028	1.025	1.023	1.014	1.024	1.028	1.034

NEVADA DEPARTMENT OF TAXATION
2016 IMPROVEMENT FACTOR STUDY
CARSON CITY

WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

FISCAL YEAR	COMMERCIAL						RESIDENTIAL		
	4% A TYPE FACTOR	4% B TYPE FACTOR	50% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	20% MASONRY FACTOR	100% COMPOSITE FACTOR
2017-18	0.040040	0.040785	0.509305	0.254400	0.172417	1.016947	0.826800	0.207312	1.034112
2016-17	0.040920	0.041000	0.512500	0.256750	0.174662	1.025832	0.801389	0.203246	1.004634
2015-16	0.040743	0.040970	0.520000	0.259776	0.171978	1.033466	0.798071	0.198906	0.996977
2014-15	0.040865	0.041320	0.513608	0.259304	0.172834	1.027932	0.805600	0.203116	1.008716
2013-14	0.041520	0.041360	0.514000	0.258415	0.177736	1.033031	0.821600	0.203523	1.025123
2012-13	0.043087	0.042812	0.533567	0.268822	0.181418	1.069705	0.863408	0.218321	1.081729
2011-12	0.036310	0.036730	0.472906	0.236943	0.153281	0.936170	0.799200	0.198400	0.997600
2010-11	0.044000	0.042640	0.523000	0.256250	0.187724	1.053614	0.802958	0.197600	1.000558
2009-10	0.040554	0.040908	0.513159	0.253855	0.171151	1.019627	0.840800	0.208200	1.049000
2008-09	0.043480	0.043400	0.545000	0.271750	0.184960	1.088590	0.828370	0.208830	1.037200
2007-08	0.041178	0.041377	0.510950	0.252666	0.174478	1.020648	0.833367	0.206932	1.040299
2006-07	0.045488	0.044759	0.556206	0.281939	0.194767	1.123158	0.909607	0.223093	1.132701
2005-06	0.040760	0.040760	0.504782	0.250567	0.169775	1.006644	0.796316	0.201517	0.997832
2004-05	0.040840	0.041262	0.516280	0.256250	0.174805	1.029437	0.826785	0.206512	1.033297
2003-04	0.040400	0.040105	0.500324	0.252250	0.169648	1.002727	0.791738	0.198490	0.990228
2002-03	0.040818	0.040726	0.497947	0.255561	0.175950	1.011001	0.834811	0.203207	1.038018
2001-02	0.040634	0.040301	0.510465	0.254132	0.172168	1.017700	0.799200	0.199652	0.998852
2000-01	0.039900	0.040323	0.500151	0.246918	0.170194	0.997486	0.797009	0.203000	1.000009
1999-00	0.042126	0.042642	0.519500	0.259265	0.175964	1.039497	0.828000	0.207200	1.035200
1998-99	0.041080	0.041304	0.513351	0.264295	0.172720	1.032750	0.822989	0.202965	1.025954
1997-98	0.041366	0.041040	0.512496	0.251257	0.174760	1.020918	0.805600	0.198000	1.003600
1996-97	0.041113	0.041103	0.513456	0.260250	0.171565	1.027487	0.812729	0.202000	1.014729
1995-96	0.042187	0.042207	0.533027	0.267739	0.178691	1.063851	0.856800	0.213546	1.070346
1994-95	0.040200	0.040280	0.504500	0.252228	0.170510	1.007718	0.836200	0.206040	1.042240
1993-94	0.040356	0.040346	0.509500	0.257855	0.176166	1.024223	0.805593	0.200395	1.005987
1992-93	0.040399	0.040920	0.517664	0.258349	0.173230	1.030562	0.830972	0.207913	1.038885
1991-92	0.040841	0.040520	0.513670	0.256750	0.174119	1.025900	0.822748	0.206759	1.029507
1990-91	0.042560	0.041600	0.519769	0.257109	0.182671	1.043709	0.830086	0.208400	1.038486
1989-90	0.040480	0.040480	0.505500	0.255364	0.172040	1.013864	0.803200	0.201400	1.004600
1988-89	0.040448	0.040040	0.500500	0.250250	0.172275	1.003513	0.816800	0.203600	1.020400
1987-88	0.041057	0.041137	0.513757	0.256901	0.172890	1.025742	0.828282	0.207645	1.035927
1986-87	0.040939	0.041020	0.516325	0.259700	0.172210	1.030194	0.868800	0.214200	1.083000
1985-86	0.041136	0.041215	0.518112	0.261757	0.173647	1.035867	0.836830	0.207047	1.043877
1984-85	0.040743	0.041000	0.511500	0.255914	0.172483	1.021640	0.838215	0.208751	1.046966

NEVADA DEPARTMENT OF TAXATION
2016 IMPROVEMENT FACTOR STUDY
CARSON CITY

NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMMERCIAL			RESIDENTIAL			NET FACTOR
	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	
2017-18	1.016947	0.3360660	0.341761	1.034112	0.6639340	0.686582	1.028343
2016-17	1.025832	0.3441338	0.353024	1.004634	0.6558662	0.658906	1.011929
2015-16	1.033466	0.3366971	0.347965	0.996977	0.6633029	0.661298	1.009263
2014-15	1.027932	0.3412208	0.350752	1.008716	0.6587792	0.664521	1.015273
2013-14	1.033031	0.3412208	0.352492	1.025123	0.6587792	0.675330	1.027822
2012-13	1.069705	0.3446225	0.368645	1.081729	0.6553775	0.708941	1.077585
2011-12	0.936170	0.3446225	0.322625	0.997600	0.6553775	0.653805	0.976430
2010-11	1.053614	0.3446225	0.363099	1.000558	0.6553775	0.655743	1.018843
2009-10	1.019627	0.3446225	0.351386	1.049000	0.6553775	0.687491	1.038877
2008-09	1.088590	0.3446225	0.375153	1.037200	0.6553775	0.679758	1.054910
2007-08	1.020648	0.3446225	0.351738	1.040299	0.6553775	0.681789	1.033527
2006-07	1.123158	0.3446225	0.387066	1.132701	0.6553775	0.742347	1.129412
2005-06	1.006644	0.3446225	0.346912	0.997832	0.6553775	0.653957	1.000869
2004-05	1.029437	0.3446225	0.354767	1.033297	0.6553775	0.677200	1.031967
2003-04	1.002727	0.3446225	0.345562	0.990228	0.6553775	0.648973	0.994535
2002-03	1.011001	0.3446225	0.348414	1.038018	0.6553775	0.680294	1.028707
2001-02	1.017700	0.3446225	0.350722	0.998852	0.6553775	0.654625	1.005348
2000-01	0.997486	0.3446225	0.343756	1.000009	0.6553775	0.655383	0.999139
1999-00	1.039497	0.3446225	0.358234	1.035200	0.6553775	0.678447	1.036681
1998-99	1.032750	0.3446225	0.355909	1.025954	0.6553775	0.672387	1.028296
1997-98	1.020918	0.3446225	0.351831	1.003600	0.6553775	0.657737	1.009568
1996-97	1.027487	0.3446225	0.354095	1.014729	0.6553775	0.665031	1.019126
1995-96	1.063851	0.3446225	0.366627	1.070346	0.6553775	0.701481	1.068108
1994-95	1.007718	0.3446225	0.347282	1.042240	0.6553775	0.683060	1.030343
1993-94	1.024223	0.3446225	0.352970	1.005987	0.6553775	0.659301	1.012272
1992-93	1.030562	0.3446225	0.355155	1.038885	0.6553775	0.680862	1.036017
1991-92	1.025900	0.3446225	0.353548	1.029507	0.6553775	0.674716	1.028264
1990-91	1.043709	0.3446225	0.359686	1.038486	0.6553775	0.680600	1.040286
1989-90	1.013864	0.3446225	0.349401	1.004600	0.6553775	0.658392	1.007793
1988-89	1.003513	0.3446225	0.345833	1.020400	0.6553775	0.668747	1.014580
1987-88	1.025742	0.3446225	0.353494	1.035927	0.6553775	0.678923	1.032417
1986-87	1.030194	0.3446225	0.355028	1.083000	0.6553775	0.709774	1.064802
1985-86	1.035867	0.3446225	0.356983	1.043877	0.6553775	0.684133	1.041116
1984-85	1.021640	0.3446225	0.352080	1.046966	0.6553775	0.686158	1.038238

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MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2016	1.11	1.09	1.09	1.07	1.10	1.08	1.09
2015	1.10	1.08	1.07	1.05	1.08	1.06	1.07
2014	1.11	1.09	1.08	1.06	1.10	1.06	1.08
2013	1.12	1.11	1.10	1.07	1.10	1.07	1.10
2012	1.10	1.11	1.10	1.06	1.09	1.04	1.08
2011	1.07	1.07	1.06	1.01	1.06	1.01	1.05
2010	1.05	1.05	1.06	1.02	1.05	1.00	1.04
2009	1.06	1.05	1.05	1.01	1.06	1.00	1.04
2008	1.02	1.01	1.01	0.98	1.02	0.99	1.02
2007	1.04	1.03	1.03	1.01	1.04	1.02	1.04
2006	1.05	1.04	1.05	1.04	1.05	1.03	1.05
2005	1.07	1.06	1.08	1.07	1.07	1.08	1.09
2004	1.07	1.07	1.09	1.08	1.07	1.07	1.08
2003	1.07	1.07	1.08	1.08	1.07	1.07	1.07
2002	1.06	1.05	1.07	1.07	1.06	1.06	1.06
2001	1.03	1.02	1.04	1.04	1.03	1.04	1.04
2000	1.04	1.04	1.06	1.04	1.03	1.04	1.05
1999	1.06	1.07	1.08	1.07	1.05	1.08	1.10
1998	1.08	1.08	1.11	1.10	1.06	1.09	1.10
1997	1.07	1.07	1.10	1.10	1.04	1.09	1.09
1996	1.06	1.05	1.08	1.05	1.04	1.05	1.08
1995	1.05	1.05	1.07	1.13	1.04	1.07	1.14
1994	1.06	1.06	1.08	1.06	1.07	1.06	1.08
1993	1.04	1.04	1.05	1.04	1.05	1.06	1.06
1992	1.04	1.04	1.05	1.05	1.05	1.05	1.05
1991	1.04	1.04	1.04	1.03	1.03	1.03	1.04
1990	1.04	1.04	1.04	1.03	1.03	1.03	1.04
1989	1.04	1.04	1.04	1.03	1.03	1.03	1.04
1988	1.04	1.04	1.03	1.02	1.02	1.01	1.02
1987	1.04	1.04	1.03	1.02	1.02	1.02	1.03
1986	1.04	1.04	1.03	1.02	1.02	1.03	1.04
1985	1.05	1.05	1.03	1.02	1.03	1.03	1.04
1984	1.04	1.04	1.02	1.00	1.03	1.02	1.03
1983	1.02	1.02	1.00	0.98	1.01	0.97	0.99

NEVADA DEPARTMENT OF TAXATION
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MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2016	1.001	1.010	1.009	1.008	1.005	1.014	1.017
2015	1.023	1.025	1.025	1.027	1.018	1.021	1.026
2014	1.028	1.034	1.040	1.049	1.021	1.007	1.004
2013	1.031	1.033	1.037	1.047	1.026	1.007	1.006
2012	1.038	1.034	1.028	1.024	1.036	1.027	1.037
2011	1.038	1.040	1.047	1.055	1.028	1.049	1.061
2010	0.942	0.945	0.964	0.966	0.936	0.999	0.992
2009	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2008	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2007	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2006	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2005	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2004	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2003	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2002	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2001	1.039	1.037	1.042	1.041	1.035	1.053	1.044
2000	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1999	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1998	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1997	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1996	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1995	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1994	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1993	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1992	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1991	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1990	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1989	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1988	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1987	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1986	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1985	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1984	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1983	1.028	1.025	1.023	1.014	1.024	1.028	1.034

NEVADA DEPARTMENT OF TAXATION
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WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

FISCAL YEAR	COMMERCIAL						RESIDENTIAL		
	4% A TYPE FACTOR	4% B TYPE FACTOR	50% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	20% MASONRY FACTOR	100% COMPOSITE FACTOR
2017-18	0.040404	0.040774	0.513930	0.256800	0.174014	1.025922	0.826506	0.207202	1.033708
2016-17	0.040551	0.040624	0.507755	0.254328	0.169913	1.013171	0.816800	0.203300	1.020100
2015-16	0.040753	0.040615	0.510545	0.259799	0.173570	1.025282	0.798071	0.197149	0.995220
2014-15	0.041990	0.041320	0.518500	0.264219	0.176020	1.042049	0.828838	0.204926	1.033764
2013-14	0.042684	0.042906	0.533396	0.268673	0.181105	1.068764	0.846004	0.213326	1.059330
2012-13	0.042311	0.042392	0.523500	0.261164	0.176424	1.045792	0.847592	0.214240	1.061832
2011-12	0.037325	0.037800	0.486590	0.243891	0.157619	0.963225	0.799200	0.198400	0.997600
2009-10	0.044894	0.044329	0.543713	0.264094	0.191507	1.088537	0.826667	0.205349	1.032016
2008-09	0.040878	0.040871	0.507942	0.248639	0.172566	1.010896	0.816071	0.204196	1.020267
2007-08	0.043066	0.042983	0.534619	0.263911	0.183198	1.067777	0.835806	0.208792	1.044598
2006-07	0.043452	0.043511	0.530833	0.266561	0.186007	1.070365	0.843837	0.210963	1.054800
2005-06	0.040760	0.040379	0.504826	0.252887	0.172890	1.011741	0.818781	0.205283	1.024065
2004-05	0.040840	0.040880	0.516236	0.256250	0.173230	1.027436	0.819200	0.206512	1.025712
2003-04	0.040781	0.041251	0.509720	0.254607	0.172805	1.019164	0.814008	0.204108	1.018115
2002-03	0.041577	0.041671	0.519567	0.259526	0.176176	1.038517	0.821908	0.206088	1.027996
2001-02	0.041160	0.040682	0.511170	0.260250	0.175950	1.029213	0.842400	0.206811	1.049211
2000-01	0.040580	0.040239	0.509880	0.253682	0.171932	1.016312	0.790400	0.195682	0.986082
1999-00	0.039848	0.040303	0.490865	0.244398	0.170080	0.985494	0.796624	0.203000	0.999624
1998-99	0.041787	0.041908	0.524223	0.261500	0.177774	1.047192	0.835200	0.209101	1.044301
1997-98	0.041104	0.041333	0.513843	0.265048	0.172720	1.034047	0.839611	0.203063	1.042674
1996-97	0.041390	0.041040	0.512748	0.235553	0.174760	1.005491	0.790542	0.187579	0.978121
1995-96	0.041089	0.041089	0.513204	0.277436	0.171182	1.043999	0.813200	0.213222	1.026422
1994-95	0.042237	0.042237	0.533829	0.268058	0.178955	1.065315	0.856800	0.213758	1.070558
1993-94	0.040200	0.040280	0.504500	0.252076	0.170510	1.007566	0.836693	0.206145	1.042838
1992-93	0.040720	0.040720	0.514399	0.258167	0.174861	1.028867	0.813903	0.204144	1.018047
1991-92	0.040760	0.040920	0.513000	0.256000	0.173230	1.023910	0.816000	0.204200	1.020200
1990-91	0.040480	0.040520	0.509000	0.256750	0.172550	1.019300	0.815200	0.203000	1.018200
1989-90	0.041800	0.041600	0.520000	0.257248	0.181108	1.041756	0.838685	0.212486	1.051171
1988-89	0.040480	0.040480	0.505500	0.253000	0.172040	1.011500	0.795325	0.199445	0.994770
1987-88	0.040080	0.040040	0.500500	0.250250	0.170680	1.001550	0.808870	0.201642	1.010512
1986-87	0.040293	0.040372	0.509000	0.254500	0.171211	1.015376	0.812800	0.203800	1.016600
1985-86	0.040950	0.041031	0.516515	0.262395	0.172210	1.033100	0.877318	0.216280	1.093597
1984-85	0.042334	0.042416	0.533460	0.269643	0.178741	1.066593	0.888346	0.217444	1.105791
1983-84	0.039199	0.039084	0.465000	0.225845	0.169058	0.938187	0.767046	0.193143	0.960190

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NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMMERCIAL			RESIDENTIAL			NET FACTOR
	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	
2017-18	1.025922	0.4055747	0.416088	1.033708	0.5944253	0.614462	1.030550
2016-17	1.013171	0.4208649	0.426408	1.020100	0.5791351	0.590776	1.017184
2015-16	1.025282	0.4289110	0.439755	0.995220	0.5710890	0.568359	1.008114
2014-15	1.042049	0.4378689	0.456281	1.033764	0.5621311	0.581111	1.037392
2013-14	1.068764	0.4378689	0.467979	1.059330	0.5621311	0.595482	1.063461
2012-13	1.045792	0.4263564	0.445880	1.061832	0.5736436	0.609113	1.054993
2011-12	0.963225	0.4263564	0.410677	0.997600	0.5736436	0.572267	0.982944
2009-10	1.088537	0.4263564	0.464105	1.032016	0.5736436	0.592009	1.056114
2008-09	1.010896	0.4263564	0.431002	1.020267	0.5736436	0.585269	1.016271
2007-08	1.067777	0.4263564	0.455254	1.044598	0.5736436	0.599227	1.054481
2006-07	1.070365	0.4263564	0.456357	1.054800	0.5736436	0.605079	1.061436
2005-06	1.011741	0.4263564	0.431362	1.024065	0.5736436	0.587448	1.018811
2004-05	1.027436	0.4263564	0.438054	1.025712	0.5736436	0.588393	1.026447
2003-04	1.019164	0.4263564	0.434527	1.018115	0.5736436	0.584035	1.018562
2002-03	1.038517	0.4263564	0.442778	1.027996	0.5736436	0.589703	1.032482
2001-02	1.029213	0.4263564	0.438811	1.049211	0.5736436	0.601873	1.040685
2000-01	1.016312	0.4263564	0.433311	0.986082	0.5736436	0.565659	0.998971
1999-00	0.985494	0.4263564	0.420172	0.999624	0.5736436	0.573428	0.993600
1998-99	1.047192	0.4263564	0.446477	1.044301	0.5736436	0.599056	1.045534
1997-98	1.034047	0.4263564	0.440873	1.042674	0.5736436	0.598123	1.038996
1996-97	1.005491	0.4263564	0.428698	0.978121	0.5736436	0.561093	0.989790
1995-96	1.043999	0.4263564	0.445116	1.026422	0.5736436	0.588800	1.033916
1994-95	1.065315	0.4263564	0.454204	1.070558	0.5736436	0.614119	1.068323
1993-94	1.007566	0.4263564	0.429582	1.042838	0.5736436	0.598217	1.027800
1992-93	1.028867	0.4263564	0.438664	1.018047	0.5736436	0.583996	1.022660
1991-92	1.023910	0.4263564	0.436551	1.020200	0.5736436	0.585231	1.021782
1990-91	1.019300	0.4263564	0.434585	1.018200	0.5736436	0.584084	1.018669
1989-90	1.041756	0.4263564	0.444159	1.051171	0.5736436	0.602998	1.047157
1988-89	1.011500	0.4263564	0.431260	0.994770	0.5736436	0.570643	1.001903
1987-88	1.001550	0.4263564	0.427017	1.010512	0.5736436	0.579674	1.006691
1986-87	1.015376	0.4263564	0.432912	1.016600	0.5736436	0.583166	1.016078
1985-86	1.033100	0.4263564	0.440469	1.093597	0.5736436	0.627335	1.067804
1984-85	1.066593	0.4263564	0.454749	1.105791	0.5736436	0.634330	1.089079
1983-84	0.938187	0.4263564	0.400002	0.960190	0.5736436	0.550807	0.950808

NEVADA DEPARTMENT OF TAXATION
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MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2016	1.01	0.98	1.00	0.99	1.01	0.98	0.99
2015	1.00	0.97	0.99	0.98	1.00	0.98	0.99
2014	1.00	0.98	1.00	0.99	1.00	1.00	1.00
2013	1.01	0.99	1.00	1.00	1.01	1.01	1.01
2012	1.02	0.99	1.01	1.01	1.02	1.01	1.00
2011	1.02	0.99	1.01	1.00	1.02	1.01	1.02
2010	0.99	0.97	0.99	0.98	0.99	0.98	0.99
2009	1.02	0.99	1.01	1.00	1.03	0.98	0.99
2008	1.00	0.99	1.01	1.00	1.01	1.00	1.01
2007	1.03	1.01	1.02	1.01	1.04	1.00	1.01
2006	1.03	1.01	1.02	1.01	1.04	1.02	1.02
2005	1.05	1.02	1.04	1.04	1.06	1.04	1.04
2004	1.02	1.01	1.02	1.01	1.03	1.01	1.02
2003	1.02	1.01	1.03	1.03	1.05	1.03	1.03
2002	1.02	1.00	1.02	1.03	1.03	1.02	1.02
2001	1.02	1.01	1.03	1.03	1.04	1.04	1.04
2000	1.04	1.03	1.08	1.05	1.04	1.05	1.07
1999	1.06	1.06	1.10	1.08	1.06	1.08	1.10
1998	1.08	1.07	1.11	1.10	1.07	1.09	1.10
1997	1.07	1.06	1.10	1.10	1.05	1.09	1.09
1996	1.06	1.04	1.08	1.05	1.05	1.05	1.08
1995	1.05	1.04	1.07	1.06	1.05	1.07	1.08
1994	1.06	1.05	1.08	1.06	1.08	1.06	1.08
1993	1.04	1.03	1.05	1.04	1.06	1.06	1.06
1992	1.04	1.03	1.05	1.05	1.06	1.05	1.05
1991	1.04	1.03	1.04	1.03	1.04	1.03	1.04
1990	1.04	1.03	1.04	1.03	1.04	1.03	1.04
1989	1.04	1.03	1.04	1.03	1.04	1.03	1.04
1988	1.04	1.03	1.03	1.02	1.03	1.02	1.03
1987	1.10	1.09	1.08	1.07	1.08	1.07	1.08
1986	1.09	1.09	1.08	1.07	1.07	1.07	1.08
1985	1.08	1.08	1.07	1.06	1.07	1.05	1.06
1984	1.07	1.07	1.06	1.05	1.07	1.05	1.06
1983	1.08	1.08	1.07	1.06	1.08	1.06	1.07

NEVADA DEPARTMENT OF TAXATION
2016 IMPROVEMENT FACTOR STUDY
FALLON

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2016	1.001	1.010	1.009	1.008	1.005	1.014	1.017
2015	1.023	1.025	1.025	1.027	1.018	1.021	1.026
2014	1.028	1.034	1.040	1.049	1.021	1.007	1.004
2013	1.031	1.033	1.037	1.047	1.026	1.007	1.006
2012	1.038	1.034	1.028	1.024	1.036	1.027	1.037
2011	1.038	1.040	1.047	1.055	1.028	1.049	1.061
2010	0.942	0.945	0.964	0.966	0.936	0.999	0.992
2009	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2008	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2007	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2006	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2005	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2004	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2003	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2002	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2001	1.039	1.037	1.042	1.041	1.035	1.053	1.044
2000	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1999	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1998	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1997	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1996	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1995	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1994	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1993	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1992	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1991	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1990	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1989	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1988	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1987	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1986	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1985	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1984	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1983	1.028	1.025	1.023	1.014	1.024	1.028	1.034

NEVADA DEPARTMENT OF TAXATION
2016 IMPROVEMENT FACTOR STUDY
FALLON

WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

FISCAL YEAR	COMMERCIAL						RESIDENTIAL		
	4% A TYPE FACTOR	4% B TYPE FACTOR	50% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	20% MASONRY FACTOR	100% COMPOSITE FACTOR
2017-18	0.040440	0.040816	0.509596	0.254571	0.172559	1.017983	0.811200	0.203400	1.014600
2016-17	0.040920	0.040582	0.507375	0.254157	0.173060	1.016093	0.800464	0.203148	1.003612
2015-16	0.040713	0.040942	0.520000	0.259628	0.171851	1.033134	0.797624	0.198812	0.996436
2014-15	0.040836	0.041320	0.513366	0.259158	0.172710	1.027390	0.805600	0.203212	1.008812
2013-14	0.041520	0.041360	0.514000	0.258560	0.176120	1.031560	0.821600	0.203333	1.024933
2012-13	0.042778	0.042458	0.534076	0.269133	0.180056	1.068500	0.864890	0.218630	1.083520
2011-12	0.036572	0.037036	0.472455	0.236670	0.152941	0.935674	0.799200	0.198400	0.997600
2009-10	0.044064	0.042640	0.523000	0.256250	0.187929	1.053883	0.802032	0.197412	0.999444
2008-09	0.040466	0.040855	0.512922	0.253713	0.170875	1.018830	0.840800	0.208200	1.049000
2007-08	0.043480	0.043400	0.545000	0.271750	0.184960	1.088590	0.827451	0.208733	1.036184
2006-07	0.043437	0.043913	0.535500	0.266339	0.185974	1.075162	0.867785	0.214788	1.082573
2005-06	0.041959	0.041164	0.519490	0.262832	0.177926	1.043370	0.835295	0.207388	1.042683
2004-05	0.040840	0.040880	0.506534	0.251274	0.169930	1.009459	0.803293	0.202614	1.005907
2003-04	0.040400	0.040885	0.509951	0.252250	0.174514	1.018000	0.814306	0.204182	1.018488
2002-03	0.040400	0.040079	0.500097	0.252250	0.169544	1.002370	0.790892	0.198312	0.989204
2001-02	0.040761	0.040675	0.496880	0.255293	0.175950	1.009558	0.834377	0.202946	1.037323
2000-01	0.040580	0.040228	0.510055	0.253750	0.171963	1.016575	0.798000	0.199409	0.997409
1999-00	0.039848	0.040300	0.499955	0.246682	0.170095	0.996880	0.796624	0.203000	0.999624
1998-99	0.041787	0.041912	0.524223	0.261500	0.177742	1.047164	0.835200	0.209101	1.044301
1997-98	0.041104	0.041340	0.513843	0.265048	0.172720	1.034054	0.839611	0.203063	1.042674
1996-97	0.041390	0.041040	0.512748	0.251108	0.174760	1.021047	0.790542	0.198000	0.988542
1995-96	0.041089	0.041085	0.513204	0.260250	0.171228	1.026855	0.813200	0.202000	1.015200
1994-95	0.042237	0.042245	0.533829	0.268058	0.178923	1.065291	0.856800	0.213758	1.070558
1993-94	0.040200	0.040280	0.504500	0.252076	0.170510	1.007566	0.836693	0.206145	1.042838
1992-93	0.040720	0.040720	0.514399	0.258167	0.174829	1.028835	0.813903	0.204144	1.018047
1991-92	0.040760	0.040920	0.513000	0.256000	0.173230	1.023910	0.816000	0.204200	1.020200
1990-91	0.040480	0.040520	0.509000	0.256750	0.172550	1.019300	0.815200	0.203000	1.018200
1989-90	0.041800	0.041600	0.520000	0.257248	0.181091	1.041739	0.830463	0.210423	1.040886
1988-89	0.038272	0.038252	0.482097	0.241178	0.164075	0.963874	0.765667	0.192076	0.957743
1987-88	0.040448	0.040040	0.500500	0.250250	0.172275	1.003513	0.816800	0.203600	1.020400
1986-87	0.041057	0.041137	0.513757	0.256901	0.172890	1.025742	0.828282	0.207645	1.035927
1985-86	0.040939	0.041020	0.516325	0.259700	0.172210	1.030194	0.868800	0.214200	1.083000
1984-85	0.041136	0.041215	0.518112	0.261757	0.173647	1.035867	0.836830	0.207047	1.043877
1983-84	0.040743	0.041000	0.511500	0.255914	0.172483	1.021640	0.838215	0.208751	1.046966

NEVADA DEPARTMENT OF TAXATION
2016 IMPROVEMENT FACTOR STUDY
FALLON

NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMMERCIAL			RESIDENTIAL			NET FACTOR
	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	
2017-18	1.017983	0.3058982	0.311399	1.014600	0.6941018	0.704236	1.015635
2016-17	1.016093	0.3286866	0.333976	1.003612	0.6713134	0.673738	1.007714
2015-16	1.033134	0.3083691	0.318587	0.996436	0.6916309	0.689166	1.007752
2014-15	1.027390	0.2866056	0.294456	1.008812	0.7133944	0.719681	1.014137
2013-14	1.031560	0.2866056	0.295651	1.024933	0.7133944	0.731182	1.026833
2012-13	1.068500	0.2651180	0.283279	1.083520	0.7348820	0.796259	1.079538
2011-12	0.935674	0.2651180	0.248064	0.997600	0.7348820	0.733118	0.981182
2009-10	1.053883	0.2651180	0.279403	0.999444	0.7348820	0.734473	1.013877
2008-09	1.018830	0.2651180	0.270110	1.049000	0.7348820	0.770891	1.041001
2007-08	1.088590	0.2651180	0.288605	1.036184	0.7348820	0.761473	1.050078
2006-07	1.075162	0.2651180	0.285045	1.082573	0.7348820	0.795564	1.080608
2005-06	1.043370	0.2651180	0.276616	1.042683	0.7348820	0.766249	1.042865
2004-05	1.009459	0.2651180	0.267626	1.005907	0.7348820	0.739223	1.006848
2003-04	1.018000	0.2651180	0.269890	1.018488	0.7348820	0.748469	1.018359
2002-03	1.002370	0.2651180	0.265746	0.989204	0.7348820	0.726948	0.992694
2001-02	1.009558	0.2651180	0.267652	1.037323	0.7348820	0.762310	1.029962
2000-01	1.016575	0.2651180	0.269512	0.997409	0.7348820	0.732978	1.002490
1999-00	0.996880	0.2651180	0.264291	0.999624	0.7348820	0.734606	0.998896
1998-99	1.047164	0.2651180	0.277622	1.044301	0.7348820	0.767438	1.045060
1997-98	1.034054	0.2651180	0.274146	1.042674	0.7348820	0.766243	1.040389
1996-97	1.021047	0.2651180	0.270698	0.988542	0.7348820	0.726462	0.997160
1995-96	1.026855	0.2651180	0.272238	1.015200	0.7348820	0.746052	1.018290
1994-95	1.065291	0.2651180	0.282428	1.070558	0.7348820	0.786734	1.069162
1993-94	1.007566	0.2651180	0.267124	1.042838	0.7348820	0.766363	1.033487
1992-93	1.028835	0.2651180	0.272763	1.018047	0.7348820	0.748145	1.020907
1991-92	1.023910	0.2651180	0.271457	1.020200	0.7348820	0.749727	1.021184
1990-91	1.019300	0.2651180	0.270235	1.018200	0.7348820	0.748257	1.018492
1989-90	1.041739	0.2651180	0.276184	1.040886	0.7348820	0.764928	1.041112
1988-89	0.963874	0.2651180	0.255540	0.957743	0.7348820	0.703828	0.959369
1987-88	1.003513	0.2651180	0.266049	1.020400	0.7348820	0.749874	1.015923
1986-87	1.025742	0.2651180	0.271943	1.035927	0.7348820	0.761284	1.033227
1985-86	1.030194	0.2651180	0.273123	1.083000	0.7348820	0.795877	1.069000
1984-85	1.035867	0.2651180	0.274627	1.043877	0.7348820	0.767126	1.041753
1983-84	1.021640	0.2651180	0.270855	1.046966	0.7348820	0.769397	1.040252

NEVADA DEPARTMENT OF TAXATION
2016 IMPROVEMENT FACTOR STUDY
LAS VEGAS

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2016	1.14	1.11	1.13	1.14	1.13	1.13	1.12
2015	1.12	1.10	1.12	1.13	1.12	1.12	1.12
2014	1.12	1.10	1.12	1.13	1.12	1.13	1.12
2013	1.13	1.11	1.13	1.13	1.13	1.14	1.13
2012	1.13	1.11	1.14	1.15	1.13	1.13	1.12
2011	1.13	1.12	1.14	1.14	1.13	1.14	1.14
2010	1.12	1.11	1.13	1.14	1.11	1.12	1.12
2009	1.14	1.13	1.14	1.14	1.13	1.14	1.14
2008	1.11	1.10	1.10	1.11	1.10	1.11	1.10
2007	1.10	1.10	1.10	1.11	1.09	1.12	1.11
2006	1.13	1.13	1.12	1.12	1.12	1.13	1.12
2005	1.12	1.11	1.12	1.13	1.11	1.13	1.12
2004	1.12	1.10	1.12	1.13	1.12	1.13	1.12
2003	1.13	1.12	1.12	1.15	1.13	1.15	1.13
2002	1.14	1.13	1.13	1.15	1.14	1.14	1.12
2001	1.14	1.12	1.12	1.13	1.12	1.13	1.11
2000	1.14	1.12	1.13	1.13	1.13	1.12	1.12
1999	1.14	1.13	1.13	1.13	1.13	1.13	1.13
1998	1.14	1.13	1.13	1.13	1.12	1.12	1.12
1997	1.12	1.11	1.10	1.11	1.10	1.11	1.11
1996	1.11	1.09	1.09	1.09	1.10	1.09	1.08
1995	1.11	1.10	1.09	1.10	1.11	1.09	1.09
1994	1.11	1.08	1.08	1.09	1.11	1.11	1.10
1993	1.14	1.12	1.12	1.13	1.14	1.13	1.13
1992	1.14	1.12	1.11	1.11	1.14	1.09	1.10
1991	1.15	1.13	1.12	1.11	1.14	1.12	1.12
1990	1.16	1.13	1.12	1.12	1.15	1.13	1.13
1989	1.16	1.14	1.13	1.13	1.16	1.12	1.12
1988	1.13	1.12	1.11	1.11	1.11	1.10	1.10
1987	1.12	1.11	1.09	1.10	1.10	1.10	1.10
1986	1.13	1.12	1.10	1.10	1.12	1.11	1.11
1985	1.12	1.11	1.10	1.10	1.11	1.10	1.10
1984	1.10	1.09	1.09	1.09	1.09	1.09	1.08
1983	1.10	1.09	1.09	1.09	1.10	1.10	1.10

NEVADA DEPARTMENT OF TAXATION
2016 IMPROVEMENT FACTOR STUDY
LAS VEGAS

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2016	1.001	1.010	1.009	1.008	1.005	1.014	1.017
2015	1.023	1.025	1.025	1.027	1.018	1.021	1.026
2014	1.028	1.034	1.040	1.049	1.021	1.007	1.004
2013	1.031	1.033	1.037	1.047	1.026	1.007	1.006
2012	1.038	1.034	1.028	1.024	1.036	1.027	1.037
2011	1.038	1.040	1.047	1.055	1.028	1.049	1.061
2010	0.942	0.945	0.964	0.966	0.936	0.999	0.992
2009	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2008	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2007	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2006	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2005	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2004	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2003	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2002	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2001	1.039	1.037	1.042	1.041	1.035	1.053	1.044
2000	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1999	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1998	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1997	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1996	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1995	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1994	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1993	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1992	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1991	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1990	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1989	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1988	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1987	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1986	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1985	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1984	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1983	1.028	1.025	1.023	1.014	1.024	1.028	1.034

NEVADA DEPARTMENT OF TAXATION
2016 IMPROVEMENT FACTOR STUDY
LAS VEGAS

WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

FISCAL YEAR	COMMERCIAL						RESIDENTIAL		
	4% A TYPE FACTOR	4% B TYPE FACTOR	50% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	20% MASONRY FACTOR	100% COMPOSITE FACTOR
2017-18	0.040755	0.040767	0.509004	0.254230	0.172375	1.017132	0.818443	0.203400	1.021843
2016-17	0.040920	0.041000	0.512500	0.256750	0.173060	1.024230	0.809572	0.205200	1.014772
2015-16	0.040756	0.040987	0.515398	0.262250	0.172034	1.031426	0.798533	0.199023	0.997556
2014-15	0.041240	0.041320	0.513952	0.257198	0.174420	1.028130	0.812729	0.202996	1.015726
2013-14	0.041520	0.040991	0.514000	0.258246	0.176120	1.030876	0.814393	0.203761	1.018154
2012-13	0.041891	0.041975	0.528133	0.263750	0.177909	1.053657	0.854186	0.215989	1.070175
2011-12	0.037019	0.037131	0.477772	0.241500	0.156304	0.949726	0.785179	0.194919	0.980098
2009-10	0.044368	0.043803	0.542018	0.263176	0.189306	1.082670	0.840519	0.208724	1.049243
2008-09	0.042059	0.041680	0.518000	0.256250	0.177564	1.035553	0.833293	0.206324	1.039617
2007-08	0.042326	0.042248	0.535268	0.269324	0.180006	1.069171	0.836531	0.208918	1.045449
2006-07	0.044675	0.045147	0.546000	0.271823	0.191258	1.098903	0.884800	0.219000	1.103800
2005-06	0.040760	0.041131	0.509500	0.255250	0.171346	1.017987	0.811200	0.203400	1.014600
2004-05	0.040479	0.040150	0.511500	0.251793	0.171697	1.015619	0.804953	0.202789	1.007742
2003-04	0.040046	0.040122	0.500531	0.252250	0.169688	1.002637	0.813474	0.204005	1.017479
2002-03	0.040400	0.040841	0.509509	0.256715	0.174247	1.021712	0.813536	0.204022	1.017558
2001-02	0.041560	0.041480	0.516389	0.260250	0.174393	1.034072	0.849921	0.206936	1.056857
2000-01	0.041360	0.041034	0.519500	0.261000	0.175270	1.038164	0.813536	0.203186	1.016722
1999-00	0.040600	0.040680	0.504500	0.251250	0.173233	1.010263	0.811179	0.204813	1.015991
1998-99	0.042139	0.042268	0.533668	0.266212	0.177591	1.061879	0.842724	0.209067	1.051791
1997-98	0.041087	0.041304	0.509128	0.257642	0.172720	1.021882	0.823640	0.206789	1.030429
1996-97	0.041000	0.040667	0.508000	0.251195	0.173186	1.014048	0.805600	0.196183	1.001783
1995-96	0.041480	0.042248	0.522796	0.262638	0.176120	1.045282	0.791085	0.200164	0.991248
1994-95	0.040349	0.039960	0.500464	0.253690	0.170989	1.005453	0.841635	0.204230	1.045865
1993-94	0.040200	0.040280	0.509045	0.259086	0.170510	1.019121	0.859215	0.209769	1.068984
1992-93	0.040366	0.040360	0.504951	0.253250	0.171530	1.010456	0.777014	0.198589	0.975604
1991-92	0.040409	0.040920	0.513000	0.253714	0.171724	1.019767	0.808779	0.202393	1.011172
1990-91	0.040480	0.040165	0.504496	0.254478	0.171063	1.010681	0.822479	0.204813	1.027291
1989-90	0.042910	0.042343	0.524279	0.259340	0.187429	1.056301	0.837353	0.212189	1.049542
1988-89	0.040841	0.040845	0.514775	0.255300	0.173604	1.025365	0.803200	0.201400	1.004600
1987-88	0.039725	0.039683	0.495950	0.250250	0.167632	0.993240	0.809441	0.201766	1.011207
1986-87	0.041043	0.041127	0.509000	0.254500	0.174448	1.020118	0.820189	0.205653	1.025842
1985-86	0.041297	0.041386	0.516193	0.259610	0.175370	1.033856	0.876771	0.218167	1.094937
1984-85	0.041520	0.041600	0.523000	0.264250	0.173677	1.044047	0.837120	0.205200	1.042320
1983-84	0.040750	0.040627	0.506850	0.251195	0.170971	1.010394	0.822400	0.206800	1.029200

NEVADA DEPARTMENT OF TAXATION
2016 IMPROVEMENT FACTOR STUDY
LAS VEGAS

NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMMERCIAL			RESIDENTIAL			NET FACTOR
	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	
2017-18	1.017132	0.3516666	0.357691	1.021843	0.6483334	0.662495	1.020186
2016-17	1.024230	0.3688301	0.377767	1.014772	0.6311699	0.640493	1.018260
2015-16	1.031426	0.3732618	0.384992	0.997556	0.6267382	0.625207	1.010198
2014-15	1.028130	0.3224632	0.331534	1.015726	0.6775368	0.688191	1.019725
2013-14	1.030876	0.3224632	0.332420	1.018154	0.6775368	0.689837	1.022257
2012-13	1.053657	0.3423344	0.360703	1.070175	0.6576656	0.703817	1.064520
2011-12	0.949726	0.3423344	0.325124	0.980098	0.6576656	0.644577	0.969701
2009-10	1.082670	0.3423344	0.370635	1.049243	0.6576656	0.690051	1.060686
2008-09	1.035553	0.3423344	0.354505	1.039617	0.6576656	0.683720	1.038226
2007-08	1.069171	0.3423344	0.366014	1.045449	0.6576656	0.687556	1.053570
2006-07	1.098903	0.3423344	0.376192	1.103800	0.6576656	0.725931	1.102124
2005-06	1.017987	0.3423344	0.348492	1.014600	0.6576656	0.667267	1.015759
2004-05	1.015619	0.3423344	0.347681	1.007742	0.6576656	0.662757	1.010439
2003-04	1.002637	0.3423344	0.343237	1.017479	0.6576656	0.669161	1.012398
2002-03	1.021712	0.3423344	0.349767	1.017558	0.6576656	0.669213	1.018980
2001-02	1.034072	0.3423344	0.353999	1.056857	0.6576656	0.695059	1.049057
2000-01	1.038164	0.3423344	0.355399	1.016722	0.6576656	0.668663	1.024062
1999-00	1.010263	0.3423344	0.345848	1.015991	0.6576656	0.668182	1.014030
1998-99	1.061879	0.3423344	0.363518	1.051791	0.6576656	0.691727	1.055244
1997-98	1.021882	0.3423344	0.349825	1.030429	0.6576656	0.677678	1.027503
1996-97	1.014048	0.3423344	0.347144	1.001783	0.6576656	0.658839	1.005982
1995-96	1.045282	0.3423344	0.357836	0.991248	0.6576656	0.651910	1.009746
1994-95	1.005453	0.3423344	0.344201	1.045865	0.6576656	0.687830	1.032031
1993-94	1.019121	0.3423344	0.348880	1.068984	0.6576656	0.703034	1.051914
1992-93	1.010456	0.3423344	0.345914	0.975604	0.6576656	0.641621	0.987535
1991-92	1.019767	0.3423344	0.349101	1.011172	0.6576656	0.665013	1.014114
1990-91	1.010681	0.3423344	0.345991	1.027291	0.6576656	0.675614	1.021605
1989-90	1.056301	0.3423344	0.361608	1.049542	0.6576656	0.690248	1.051856
1988-89	1.025365	0.3423344	0.351018	1.004600	0.6576656	0.660691	1.011709
1987-88	0.993240	0.3423344	0.340020	1.011207	0.6576656	0.665036	1.005056
1986-87	1.020118	0.3423344	0.349222	1.025842	0.6576656	0.674661	1.023882
1985-86	1.033856	0.3423344	0.353924	1.094937	0.6576656	0.720103	1.074027
1984-85	1.044047	0.3423344	0.357413	1.042320	0.6576656	0.685498	1.042911
1983-84	1.010394	0.3423344	0.345893	1.029200	0.6576656	0.676869	1.022762

NEVADA DEPARTMENT OF TAXATION
2016 IMPROVEMENT FACTOR STUDY
LINCOLN COUNTY

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2016	1.02	1.02	1.04	1.04	1.02	1.04	1.04
2015	1.01	1.01	1.04	1.04	1.01	1.04	1.04
2014	1.01	1.01	1.04	1.04	1.01	1.04	1.04
2013	1.02	1.02	1.05	1.04	1.02	1.05	1.05
2012	1.02	1.02	1.06	1.06	1.02	1.04	1.04
2011	1.02	1.03	1.06	1.05	1.02	1.05	1.06
2010	1.01	1.02	1.05	1.05	1.00	1.03	1.04
2009	1.03	1.04	1.06	1.05	1.02	1.05	1.06
2008	1.00	1.01	1.02	1.02	0.99	1.02	1.02
2007	0.99	1.01	1.02	1.02	0.98	1.03	1.03
2006	1.02	1.04	1.04	1.03	1.01	1.04	1.04
2005	1.01	1.02	1.04	1.04	1.01	1.04	1.04
2004	1.01	1.01	1.04	1.04	1.01	1.04	1.04
2003	1.02	1.03	1.04	1.06	1.03	1.06	1.05
2002	1.03	1.04	1.05	1.06	1.03	1.05	1.04
2001	1.03	1.03	1.04	1.04	1.01	1.04	1.03
2000	1.03	1.03	1.05	1.04	1.02	1.03	1.04
1999	1.03	1.04	1.05	1.04	1.02	1.04	1.05
1998	1.03	1.04	1.05	1.04	1.01	1.03	1.04
1997	1.01	1.02	1.02	1.02	0.99	1.02	1.03
1996	1.00	1.00	1.01	1.00	0.99	1.00	1.00
1995	1.00	1.01	1.01	1.01	1.00	1.00	1.01
1994	1.00	0.99	1.00	1.00	1.00	1.02	1.02
1993	1.03	1.03	1.04	1.04	1.03	1.04	1.05
1992	1.03	1.03	1.03	1.02	1.03	1.00	1.02
1991	1.03	1.03	1.03	1.02	1.02	1.02	1.03
1990	1.03	1.03	1.03	1.02	1.02	1.02	1.03
1989	1.03	1.03	1.03	1.02	1.02	1.02	1.03
1988	1.03	1.03	1.02	1.01	1.01	1.00	1.02
1987	1.03	1.03	1.02	1.00	1.01	1.00	1.02
1986	1.03	1.03	1.02	1.00	1.01	1.00	1.02
1985	1.03	1.03	1.02	1.00	1.01	0.99	1.01
1984	1.02	1.02	1.01	0.99	1.00	0.99	1.01
1983	1.10	1.09	1.09	1.09	1.10	1.10	1.10

NEVADA DEPARTMENT OF TAXATION
2016 IMPROVEMENT FACTOR STUDY
LINCOLN COUNTY

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2016	1.001	1.010	1.009	1.008	1.005	1.014	1.017
2015	1.023	1.025	1.025	1.027	1.018	1.021	1.026
2014	1.028	1.034	1.040	1.049	1.021	1.007	1.004
2013	1.031	1.033	1.037	1.047	1.026	1.007	1.006
2012	1.038	1.034	1.028	1.024	1.036	1.027	1.037
2011	1.038	1.040	1.047	1.055	1.028	1.049	1.061
2010	0.942	0.945	0.964	0.966	0.936	0.999	0.992
2009	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2008	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2007	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2006	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2005	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2004	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2003	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2002	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2001	1.039	1.037	1.042	1.041	1.035	1.053	1.044
2000	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1999	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1998	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1997	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1996	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1995	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1994	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1993	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1992	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1991	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1990	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1989	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1988	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1987	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1986	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1985	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1984	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1983	1.028	1.025	1.023	1.014	1.024	1.028	1.034

NEVADA DEPARTMENT OF TAXATION
2016 IMPROVEMENT FACTOR STUDY
LINCOLN COUNTY

WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

FISCAL YEAR	COMMERCIAL						RESIDENTIAL		
	4% A TYPE FACTOR	4% B TYPE FACTOR	50% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	20% MASONRY FACTOR	100% COMPOSITE FACTOR
2017-18	0.040436	0.040800	0.504500	0.252000	0.172542	1.010278	0.811200	0.203400	1.014600
2016-17	0.040920	0.041000	0.512500	0.256750	0.173060	1.024230	0.816800	0.205200	1.022000
2015-16	0.040717	0.040955	0.515048	0.262250	0.171868	1.030837	0.797928	0.198888	0.996815
2014-15	0.041240	0.041320	0.513608	0.256811	0.174420	1.027400	0.813346	0.203135	1.016481
2013-14	0.041520	0.040958	0.514000	0.258438	0.176120	1.031037	0.813775	0.203487	1.017262
2012-13	0.041931	0.042008	0.528486	0.263750	0.178255	1.054430	0.855495	0.216281	1.071776
2011-12	0.036948	0.037073	0.477453	0.241500	0.156000	0.948974	0.783977	0.194657	0.978634
2009-10	0.044496	0.043907	0.543510	0.263787	0.189864	1.085563	0.842471	0.209298	1.051769
2008-09	0.042101	0.041680	0.518000	0.256250	0.177745	1.035776	0.832637	0.206179	1.038816
2007-08	0.042201	0.042148	0.534519	0.269112	0.179466	1.067446	0.835885	0.208773	1.044658
2006-07	0.044718	0.045218	0.546000	0.271613	0.189550	1.097099	0.884800	0.219000	1.103800
2005-06	0.040760	0.041164	0.509500	0.255250	0.172890	1.019564	0.811200	0.203400	1.014600
2004-05	0.040440	0.040086	0.511500	0.251415	0.169866	1.013307	0.803743	0.202651	1.006395
2003-04	0.040008	0.040091	0.500190	0.252250	0.171190	1.003729	0.814080	0.204144	1.018224
2002-03	0.040400	0.040873	0.509856	0.257101	0.174580	1.022810	0.814154	0.204163	1.018317
2001-02	0.041560	0.041480	0.516038	0.260250	0.174225	1.033553	0.850579	0.206792	1.057371
2000-01	0.041360	0.041002	0.519500	0.261000	0.175270	1.038132	0.812908	0.203048	1.015955
1999-00	0.040600	0.040680	0.504500	0.251250	0.173400	1.010430	0.811806	0.204952	1.016758
1998-99	0.042220	0.042334	0.534779	0.266627	0.177944	1.063904	0.843388	0.209212	1.052600
1997-98	0.041127	0.041371	0.509495	0.258060	0.172720	1.022773	0.824976	0.207236	1.032212
1996-97	0.041000	0.040634	0.508000	0.250990	0.173012	1.013636	0.805600	0.196040	1.001640
1995-96	0.041480	0.042318	0.523180	0.262853	0.176120	1.045950	0.789804	0.200020	0.989824
1994-95	0.040233	0.039831	0.499038	0.252885	0.170495	1.002482	0.840323	0.203806	1.044129
1993-94	0.040200	0.040280	0.509398	0.259490	0.170510	1.019878	0.861952	0.210206	1.072158
1992-93	0.040720	0.040720	0.509500	0.253250	0.173212	1.017402	0.782745	0.200237	0.982982
1991-92	0.040760	0.040920	0.513000	0.256000	0.173230	1.023910	0.816000	0.204200	1.020200
1990-91	0.040480	0.040520	0.509000	0.256750	0.172550	1.019300	0.815200	0.203000	1.018200
1989-90	0.041800	0.041600	0.520049	0.257272	0.181126	1.041847	0.838848	0.210443	1.049291
1988-89	0.040480	0.040480	0.505500	0.255530	0.172040	1.014030	0.803200	0.201400	1.004600
1987-88	0.040080	0.040040	0.500500	0.250250	0.170680	1.001550	0.816800	0.203600	1.020400
1986-87	0.040680	0.040760	0.509000	0.254500	0.172890	1.017830	0.821010	0.205818	1.026828
1985-86	0.040958	0.041038	0.516564	0.259848	0.173932	1.032341	0.868800	0.214200	1.083000
1984-85	0.038500	0.038928	0.484615	0.240007	0.159336	0.961387	0.760320	0.191900	0.952220
1983-84	0.040750	0.040627	0.506850	0.251195	0.170971	1.010394	0.822400	0.206800	1.029200

NEVADA DEPARTMENT OF TAXATION
2016 IMPROVEMENT FACTOR STUDY
LINCOLN COUNTY

NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMMERCIAL			RESIDENTIAL			NET FACTOR
	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	
2017-18	1.010278	0.4516953	0.456338	1.014600	0.5483047	0.556310	1.012648
2016-17	1.024230	0.3870410	0.396419	1.022000	0.6129590	0.626444	1.022863
2015-16	1.030837	0.3826976	0.394499	0.996815	0.6173024	0.615336	1.009835
2014-15	1.027400	0.3895197	0.400192	1.016481	0.6104803	0.620541	1.020734
2013-14	1.031037	0.3895197	0.401609	1.017262	0.6104803	0.621018	1.022627
2012-13	1.054430	0.3876637	0.408764	1.071776	0.6123363	0.656287	1.065051
2011-12	0.948974	0.3876637	0.367883	0.978634	0.6123363	0.599253	0.967136
2009-10	1.085563	0.3876637	0.420834	1.051769	0.6123363	0.644036	1.064870
2008-09	1.035776	0.3876637	0.401533	1.038816	0.6123363	0.636104	1.037637
2007-08	1.067446	0.3876637	0.413810	1.044658	0.6123363	0.639682	1.053492
2006-07	1.097099	0.3876637	0.425305	1.103800	0.6123363	0.675897	1.101202
2005-06	1.019564	0.3876637	0.395248	1.014600	0.6123363	0.621276	1.016524
2004-05	1.013307	0.3876637	0.392822	1.006395	0.6123363	0.616252	1.009075
2003-04	1.003729	0.3876637	0.389109	1.018224	0.6123363	0.623496	1.012605
2002-03	1.022810	0.3876637	0.396506	1.018317	0.6123363	0.623552	1.020059
2001-02	1.033553	0.3876637	0.400671	1.057371	0.6123363	0.647467	1.048138
2000-01	1.038132	0.3876637	0.402446	1.015955	0.6123363	0.622106	1.024552
1999-00	1.010430	0.3876637	0.391707	1.016758	0.6123363	0.622598	1.014305
1998-99	1.063904	0.3876637	0.412437	1.052600	0.6123363	0.644545	1.056982
1997-98	1.022773	0.3876637	0.396492	1.032212	0.6123363	0.632061	1.028553
1996-97	1.013636	0.3876637	0.392950	1.001640	0.6123363	0.613340	1.006290
1995-96	1.045950	0.3876637	0.405477	0.989824	0.6123363	0.606105	1.011582
1994-95	1.002482	0.3876637	0.388626	1.044129	0.6123363	0.639358	1.027984
1993-94	1.019878	0.3876637	0.395370	1.072158	0.6123363	0.656521	1.051891
1992-93	1.017402	0.3876637	0.394410	0.982982	0.6123363	0.601916	0.996325
1991-92	1.023910	0.3876637	0.396933	1.020200	0.6123363	0.624705	1.021638
1990-91	1.019300	0.3876637	0.395146	1.018200	0.6123363	0.623481	1.018626
1989-90	1.041847	0.3876637	0.403886	1.049291	0.6123363	0.642519	1.046405
1988-89	1.014030	0.3876637	0.393103	1.004600	0.6123363	0.615153	1.008256
1987-88	1.001550	0.3876637	0.388265	1.020400	0.6123363	0.624828	1.013093
1986-87	1.017830	0.3876637	0.394576	1.026828	0.6123363	0.628764	1.023340
1985-86	1.032341	0.3876637	0.400201	1.083000	0.6123363	0.663160	1.063361
1984-85	0.961387	0.3876637	0.372695	0.952220	0.6123363	0.583079	0.955774
1983-84	1.010394	0.3876637	0.391693	1.029200	0.6123363	0.630216	1.021909

NEVADA DEPARTMENT OF TAXATION
2016 IMPROVEMENT FACTOR STUDY
NYE COUNTY

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2016	0.95	0.92	0.91	0.88	0.94	0.88	0.91
2015	0.94	0.91	0.90	0.87	0.93	0.87	0.90
2014	0.94	0.92	0.91	0.88	0.93	0.88	0.91
2013	0.95	0.93	0.91	0.88	0.94	0.89	0.92
2012	0.96	0.93	0.92	0.89	0.95	0.89	0.91
2011	0.96	0.93	0.92	0.88	0.94	0.89	0.93
2010	0.92	0.90	0.90	0.87	0.91	0.87	0.90
2009	0.96	0.93	0.92	0.88	0.95	0.87	0.90
2008	0.94	0.93	0.92	0.88	0.93	0.88	0.92
2007	0.97	0.95	0.93	0.89	0.96	0.88	0.92
2006	0.97	0.95	0.93	0.89	0.96	0.90	0.93
2005	0.98	0.95	0.95	0.92	0.98	0.92	0.95
2004	0.96	0.95	0.93	0.89	0.95	0.89	0.93
2003	0.96	0.95	0.94	0.91	0.97	0.91	0.94
2002	0.96	0.94	0.93	0.91	0.95	0.90	0.93
2001	0.96	0.95	0.94	0.91	0.96	0.92	0.95
2000	0.97	0.96	0.98	0.93	0.96	0.93	0.97
1999	0.99	0.99	1.00	0.95	0.98	0.95	1.00
1998	1.01	1.00	1.01	0.97	0.99	0.96	1.00
1997	1.00	0.99	1.00	0.97	0.97	0.96	0.99
1996	0.98	0.96	0.97	0.94	0.95	0.94	0.96
1995	0.98	0.97	0.97	0.95	0.96	0.95	0.97
1994	1.01	1.00	1.00	0.97	0.99	0.97	1.00
1993	1.02	1.02	1.02	1.00	0.99	1.00	1.02
1992	1.14	1.12	1.11	1.11	1.14	1.09	1.10
1991	1.12	1.09	1.11	1.10	1.11	1.11	1.12
1990	1.13	1.09	1.10	1.09	1.11	1.09	1.10
1989	1.12	1.09	1.09	1.09	1.10	1.08	1.08
1988	1.10	1.09	1.08	1.08	1.08	1.07	1.08
1987	1.10	1.09	1.08	1.07	1.08	1.07	1.08
1986	1.09	1.09	1.08	1.07	1.07	1.07	1.08
1985	1.08	1.08	1.07	1.06	1.07	1.05	1.06
1984	1.07	1.07	1.06	1.05	1.07	1.05	1.06
1983	1.08	1.08	1.07	1.06	1.08	1.06	1.07

NEVADA DEPARTMENT OF TAXATION
2016 IMPROVEMENT FACTOR STUDY
NYE COUNTY

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2016	1.001	1.010	1.009	1.008	1.005	1.014	1.017
2015	1.023	1.025	1.025	1.027	1.018	1.021	1.026
2014	1.028	1.034	1.040	1.049	1.021	1.007	1.004
2013	1.031	1.033	1.037	1.047	1.026	1.007	1.006
2012	1.038	1.034	1.028	1.024	1.036	1.027	1.037
2011	1.038	1.040	1.047	1.055	1.028	1.049	1.061
2010	0.942	0.945	0.964	0.966	0.936	0.999	0.992
2009	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2008	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2007	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2006	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2005	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2004	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2003	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2002	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2001	1.039	1.037	1.042	1.041	1.035	1.053	1.044
2000	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1999	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1998	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1997	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1996	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1995	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1994	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1993	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1992	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1991	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1990	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1989	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1988	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1987	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1986	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1985	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1984	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1983	1.028	1.025	1.023	1.014	1.024	1.028	1.034

NEVADA DEPARTMENT OF TAXATION
2016 IMPROVEMENT FACTOR STUDY
NYE COUNTY

WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

FISCAL YEAR	COMMERCIAL						RESIDENTIAL		
	4% A TYPE FACTOR	4% B TYPE FACTOR	50% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	20% MASONRY FACTOR	100% COMPOSITE FACTOR
2017-18	0.040466	0.040844	0.510106	0.254897	0.172687	1.018999	0.820524	0.205660	1.026184
2016-17	0.040920	0.040554	0.506868	0.253832	0.173060	1.015235	0.807518	0.202945	1.010463
2015-16	0.040687	0.040915	0.520000	0.262250	0.171724	1.035576	0.796548	0.198617	0.995166
2014-15	0.040810	0.041320	0.512864	0.258809	0.172584	1.026388	0.805600	0.203411	1.009011
2013-14	0.041520	0.041360	0.514000	0.258909	0.177994	1.033783	0.821600	0.202940	1.024540
2012-13	0.043325	0.042987	0.535133	0.266782	0.180521	1.068748	0.858492	0.219273	1.077765
2011-12	0.036110	0.036581	0.471522	0.238756	0.152420	0.935388	0.799200	0.198400	0.997600
2009-10	0.044119	0.042640	0.523000	0.256250	0.188243	1.054252	0.809100	0.197022	1.006122
2008-09	0.040391	0.040803	0.512430	0.253371	0.170452	1.017446	0.840800	0.208200	1.049000
2007-08	0.043480	0.043400	0.545000	0.271750	0.184960	1.088590	0.825244	0.208533	1.033778
2006-07	0.043828	0.044348	0.534505	0.265307	0.185682	1.073670	0.865565	0.214389	1.079955
2005-06	0.041609	0.040760	0.520457	0.263854	0.178350	1.045030	0.838544	0.207774	1.046318
2004-05	0.040840	0.040880	0.506059	0.250618	0.169658	1.008055	0.801196	0.202423	1.003619
2003-04	0.040400	0.040911	0.510430	0.252250	0.174794	1.018785	0.815360	0.204374	1.019734
2002-03	0.040400	0.040054	0.499628	0.252250	0.169407	1.001738	0.788870	0.197943	0.986813
2001-02	0.041132	0.041048	0.499735	0.254653	0.175950	1.012517	0.833342	0.204495	1.037837
2000-01	0.040524	0.040145	0.509110	0.255505	0.171693	1.016978	0.803520	0.198850	1.002370
1999-00	0.039796	0.040273	0.499505	0.246070	0.169966	0.995609	0.795625	0.203000	0.998625
1998-99	0.041814	0.041939	0.524695	0.261500	0.178016	1.047965	0.835200	0.209293	1.044493
1997-98	0.041551	0.041828	0.520103	0.261074	0.176356	1.040912	0.826009	0.207488	1.033496
1996-97	0.041000	0.040617	0.508000	0.250832	0.172940	1.013388	0.797120	0.195959	0.993079
1995-96	0.040248	0.040236	0.502460	0.254884	0.170783	1.008611	0.788990	0.195940	0.984930
1994-95	0.041034	0.040627	0.508824	0.255110	0.175610	1.021205	0.831096	0.205686	1.036782
1993-94	0.035968	0.036684	0.463595	0.229279	0.148074	0.913600	0.760367	0.189349	0.949716
1992-93	0.041447	0.041841	0.509500	0.255552	0.176166	1.024506	0.784014	0.198589	0.982604
1991-92	0.040399	0.040920	0.517664	0.258349	0.173230	1.030562	0.830972	0.207913	1.038885
1990-91	0.040841	0.040520	0.513670	0.256750	0.174119	1.025900	0.822748	0.206759	1.029507
1989-90	0.042560	0.041600	0.519769	0.257109	0.182671	1.043709	0.830086	0.208400	1.038486
1988-89	0.040480	0.040480	0.505500	0.255364	0.172040	1.013864	0.803200	0.201400	1.004600
1987-88	0.040448	0.040040	0.500500	0.250250	0.172275	1.003513	0.816800	0.203600	1.020400
1986-87	0.041057	0.041137	0.513757	0.256901	0.172890	1.025742	0.828282	0.207645	1.035927
1985-86	0.040939	0.041020	0.516325	0.259700	0.172210	1.030194	0.868800	0.214200	1.083000
1984-85	0.041136	0.041215	0.518112	0.261757	0.173647	1.035867	0.836830	0.207047	1.043877
1983-84	0.040743	0.041000	0.511500	0.255914	0.172483	1.021640	0.838215	0.208751	1.046966

NEVADA DEPARTMENT OF TAXATION
2016 IMPROVEMENT FACTOR STUDY
NYE COUNTY

NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMMERCIAL			RESIDENTIAL			NET FACTOR
	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	
2017-18	1.018999	0.2456753	0.250343	1.026184	0.7543247	0.774076	1.024419
2016-17	1.015235	0.2532512	0.257109	1.010463	0.7467488	0.754562	1.011672
2015-16	1.035576	0.2465850	0.255358	0.995166	0.7534150	0.749773	1.005130
2014-15	1.026388	0.2484715	0.255028	1.009011	0.7515285	0.758300	1.013329
2013-14	1.033783	0.2484715	0.256866	1.024540	0.7515285	0.769971	1.026836
2012-13	1.068748	0.2321883	0.248151	1.077765	0.7678117	0.827521	1.075672
2011-12	0.935388	0.2321883	0.217186	0.997600	0.7678117	0.765969	0.983155
2009-10	1.054252	0.2321883	0.244785	1.006122	0.7678117	0.772512	1.017297
2008-09	1.017446	0.2321883	0.236239	1.049000	0.7678117	0.805435	1.041674
2007-08	1.088590	0.2321883	0.252758	1.033778	0.7678117	0.793747	1.046505
2006-07	1.073670	0.2321883	0.249294	1.079955	0.7678117	0.829202	1.078495
2005-06	1.045030	0.2321883	0.242644	1.046318	0.7678117	0.803375	1.046019
2004-05	1.008055	0.2321883	0.234059	1.003619	0.7678117	0.770590	1.004649
2003-04	1.018785	0.2321883	0.236550	1.019734	0.7678117	0.782964	1.019514
2002-03	1.001738	0.2321883	0.232592	0.986813	0.7678117	0.757686	0.990278
2001-02	1.012517	0.2321883	0.235095	1.037837	0.7678117	0.796863	1.031958
2000-01	1.016978	0.2321883	0.236130	1.002370	0.7678117	0.769631	1.005762
1999-00	0.995609	0.2321883	0.231169	0.998625	0.7678117	0.766756	0.997925
1998-99	1.047965	0.2321883	0.243325	1.044493	0.7678117	0.801974	1.045299
1997-98	1.040912	0.2321883	0.241688	1.033496	0.7678117	0.793530	1.035218
1996-97	1.013388	0.2321883	0.235297	0.993079	0.7678117	0.762498	0.997794
1995-96	1.008611	0.2321883	0.234188	0.984930	0.7678117	0.756241	0.990428
1994-95	1.021205	0.2321883	0.237112	1.036782	0.7678117	0.796054	1.033165
1993-94	0.913600	0.2321883	0.212127	0.949716	0.7678117	0.729203	0.941330
1992-93	1.024506	0.2321883	0.237878	0.982604	0.7678117	0.754455	0.992333
1991-92	1.030562	0.2321883	0.239284	1.038885	0.7678117	0.797668	1.036953
1990-91	1.025900	0.2321883	0.238202	1.029507	0.7678117	0.790468	1.028670
1989-90	1.043709	0.2321883	0.242337	1.038486	0.7678117	0.797362	1.039699
1988-89	1.013864	0.2321883	0.235407	1.004600	0.7678117	0.771344	1.006751
1987-88	1.003513	0.2321883	0.233004	1.020400	0.7678117	0.783475	1.016479
1986-87	1.025742	0.2321883	0.238165	1.035927	0.7678117	0.795397	1.033562
1985-86	1.030194	0.2321883	0.239199	1.083000	0.7678117	0.831540	1.070739
1984-85	1.035867	0.2321883	0.240516	1.043877	0.7678117	0.801501	1.042017
1983-84	1.021640	0.2321883	0.237213	1.046966	0.7678117	0.803873	1.041086

NEVADA DEPARTMENT OF TAXATION
2016 IMPROVEMENT FACTOR STUDY
RENO - SPARKS

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2016	1.10	1.06	1.05	1.04	1.10	1.03	1.04
2015	1.09	1.05	1.04	1.03	1.08	1.03	1.04
2014	1.08	1.06	1.06	1.04	1.08	1.05	1.06
2013	1.09	1.07	1.05	1.05	1.09	1.06	1.06
2012	1.10	1.07	1.06	1.05	1.10	1.06	1.05
2011	1.10	1.07	1.06	1.05	1.09	1.06	1.07
2010	1.06	1.04	1.04	1.03	1.05	1.03	1.04
2009	1.10	1.07	1.07	1.05	1.09	1.03	1.05
2008	1.08	1.07	1.07	1.05	1.07	1.05	1.07
2007	1.11	1.09	1.07	1.06	1.10	1.05	1.06
2006	1.11	1.09	1.08	1.06	1.10	1.07	1.07
2005	1.13	1.09	1.09	1.09	1.12	1.09	1.09
2004	1.10	1.09	1.07	1.06	1.09	1.06	1.08
2003	1.10	1.09	1.08	1.08	1.11	1.08	1.08
2002	1.10	1.08	1.07	1.08	1.09	1.07	1.07
2001	1.10	1.09	1.08	1.08	1.10	1.09	1.09
2000	1.12	1.11	1.13	1.10	1.10	1.10	1.12
1999	1.14	1.14	1.15	1.13	1.12	1.13	1.15
1998	1.16	1.15	1.16	1.15	1.13	1.14	1.15
1997	1.15	1.14	1.15	1.15	1.11	1.14	1.14
1996	1.14	1.12	1.13	1.10	1.11	1.10	1.13
1995	1.13	1.12	1.12	1.11	1.11	1.12	1.13
1994	1.14	1.13	1.13	1.11	1.14	1.11	1.13
1993	1.12	1.11	1.10	1.09	1.12	1.11	1.11
1992	1.12	1.11	1.10	1.10	1.12	1.10	1.10
1991	1.12	1.11	1.09	1.08	1.10	1.10	1.11
1990	1.13	1.11	1.09	1.08	1.14	1.09	1.10
1989	1.14	1.12	1.10	1.10	1.10	1.09	1.09
1988	1.12	1.11	1.09	1.09	1.08	1.09	1.09
1987	1.11	1.10	1.08	1.08	1.08	1.06	1.09
1986	1.12	1.11	1.09	1.08	1.10	1.09	1.10
1985	1.11	1.10	1.09	1.08	1.10	1.07	1.08
1984	1.10	1.09	1.08	1.07	1.09	1.07	1.08
1983	1.10	1.09	1.08	1.07	1.09	1.08	1.09

NEVADA DEPARTMENT OF TAXATION
2016 IMPROVEMENT FACTOR STUDY
RENO - SPARKS

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2016	1.001	1.010	1.009	1.008	1.005	1.014	1.017
2015	1.023	1.025	1.025	1.027	1.018	1.021	1.026
2014	1.028	1.034	1.040	1.049	1.021	1.007	1.004
2013	1.031	1.033	1.037	1.047	1.026	1.007	1.006
2012	1.038	1.034	1.028	1.024	1.036	1.027	1.037
2011	1.038	1.040	1.047	1.055	1.028	1.049	1.061
2010	0.942	0.945	0.964	0.966	0.936	0.999	0.992
2009	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2008	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2007	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2006	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2005	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2004	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2003	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2002	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2001	1.039	1.037	1.042	1.041	1.035	1.053	1.044
2000	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1999	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1998	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1997	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1996	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1995	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1994	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1993	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1992	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1991	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1990	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1989	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1988	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1987	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1986	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1985	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1984	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1983	1.028	1.025	1.023	1.014	1.024	1.028	1.034

NEVADA DEPARTMENT OF TAXATION
2016 IMPROVEMENT FACTOR STUDY
RENO - SPARKS

WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

FISCAL YEAR	COMMERCIAL						RESIDENTIAL		
	4% A TYPE FACTOR	4% B TYPE FACTOR	50% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	20% MASONRY FACTOR	100% COMPOSITE FACTOR
2017-18	0.040407	0.040785	0.509351	0.254447	0.174014	1.019004	0.811200	0.203400	1.014600
2016-17	0.041299	0.040613	0.502830	0.254281	0.173060	1.012084	0.801242	0.201328	1.002570
2015-16	0.040743	0.040973	0.524952	0.259752	0.171978	1.038399	0.798000	0.200800	0.998800
2014-15	0.040865	0.041320	0.513608	0.261750	0.172834	1.030378	0.805600	0.203116	1.008716
2013-14	0.041520	0.041360	0.514000	0.256000	0.177736	1.030616	0.821600	0.203523	1.025123
2012-13	0.043087	0.042800	0.533567	0.268871	0.181418	1.069743	0.863643	0.218321	1.081964
2011-12	0.036310	0.036740	0.468486	0.236900	0.153281	0.931717	0.799200	0.196510	0.995710
2009-10	0.044000	0.042640	0.523000	0.256250	0.187724	1.053614	0.802811	0.197636	1.000447
2008-09	0.040554	0.040915	0.518000	0.253833	0.171151	1.024453	0.840800	0.210164	1.050964
2007-08	0.043480	0.043400	0.539954	0.271750	0.184960	1.083544	0.828224	0.208830	1.037054
2006-07	0.043496	0.044348	0.540991	0.266702	0.186165	1.081702	0.868565	0.214982	1.083547
2005-06	0.041872	0.040760	0.519023	0.262474	0.177648	1.041777	0.834158	0.205283	1.039442
2004-05	0.040840	0.040880	0.506764	0.251505	0.170109	1.010097	0.804030	0.204600	1.008630
2003-04	0.040400	0.040855	0.509720	0.252250	0.174331	1.017556	0.813936	0.204090	1.018026
2002-03	0.040400	0.040109	0.500324	0.252250	0.169634	1.002716	0.791604	0.198490	0.990094
2001-02	0.040818	0.040733	0.497947	0.255518	0.175950	1.010966	0.834742	0.203207	1.037949
2000-01	0.040634	0.040311	0.510465	0.254071	0.172140	1.017621	0.799009	0.199652	0.998661
1999-00	0.039900	0.040326	0.500151	0.246880	0.170181	0.997438	0.796947	0.203000	0.999947
1998-99	0.041760	0.041884	0.524017	0.261500	0.177563	1.046724	0.835200	0.209018	1.044218
1997-98	0.041077	0.041284	0.513429	0.264500	0.172720	1.033011	0.838211	0.202981	1.041191
1996-97	0.041363	0.041040	0.512536	0.251216	0.174760	1.020915	0.791214	0.198000	0.989214
1995-96	0.041116	0.041113	0.513416	0.260250	0.171485	1.027380	0.812858	0.202000	1.014858
1994-95	0.042180	0.042187	0.533155	0.267826	0.178746	1.064093	0.856800	0.213580	1.070380
1993-94	0.040200	0.040280	0.504500	0.252186	0.170510	1.007676	0.836335	0.206056	1.042391
1992-93	0.040720	0.040720	0.514174	0.257940	0.174649	1.028203	0.798400	0.200378	0.998778
1991-92	0.040399	0.040920	0.513000	0.256000	0.167152	1.017471	0.823486	0.206056	1.029543
1990-91	0.040125	0.040158	0.504373	0.252082	0.178825	1.015562	0.815200	0.204862	1.020062
1989-90	0.042546	0.041975	0.519725	0.257087	0.182671	1.044004	0.822400	0.208400	1.030800
1988-89	0.040845	0.040848	0.510181	0.255343	0.172040	1.019256	0.825932	0.201400	1.027332
1987-88	0.039722	0.039679	0.495908	0.250250	0.167577	0.993136	0.794319	0.201749	0.996068
1986-87	0.041046	0.041131	0.509000	0.254500	0.172890	1.018567	0.827993	0.207574	1.035567
1985-86	0.040929	0.041013	0.516236	0.259654	0.173790	1.031622	0.868800	0.214200	1.083000
1984-85	0.041520	0.041600	0.523000	0.264250	0.175270	1.045640	0.836978	0.207083	1.044060
1983-84	0.041120	0.040627	0.506807	0.251153	0.172497	1.012205	0.814855	0.206800	1.021655

NEVADA DEPARTMENT OF TAXATION
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NET COMPOSITE IMPROVEMENT FACTORS

FISCAL YEAR	COMMERCIAL			RESIDENTIAL			NET FACTOR
	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	
2017-18	1.019004	0.3318678	0.338174	1.014600	0.6681322	0.677887	1.016061
2016-17	1.012084	0.3457606	0.349939	1.002570	0.6542394	0.655921	1.005860
2015-16	1.038399	0.3508517	0.364324	0.998800	0.6491483	0.648369	1.012693
2014-15	1.030378	0.3554338	0.366231	1.008716	0.6445662	0.650184	1.016416
2013-14	1.030616	0.3601645	0.371191	1.025123	0.6398355	0.655910	1.027102
2012-13	1.069743	0.3528347	0.377442	1.081964	0.6471653	0.700210	1.077652
2011-12	0.931717	0.3528347	0.328742	0.995710	0.6471653	0.644389	0.973131
2009-10	1.053614	0.3528347	0.371752	1.000447	0.6471653	0.647455	1.019206
2008-09	1.024453	0.3528347	0.361462	1.050964	0.6471653	0.680148	1.041610
2007-08	1.083544	0.3528347	0.382312	1.037054	0.6471653	0.671146	1.053457
2006-07	1.081702	0.3528347	0.381662	1.083547	0.6471653	0.701234	1.082896
2005-06	1.041777	0.3528347	0.367575	1.039442	0.6471653	0.672691	1.040266
2004-05	1.010097	0.3528347	0.356397	1.008630	0.6471653	0.652750	1.009147
2003-04	1.017556	0.3528347	0.359029	1.018026	0.6471653	0.658831	1.017860
2002-03	1.002716	0.3528347	0.353793	0.990094	0.6471653	0.640754	0.994547
2001-02	1.010966	0.3528347	0.356704	1.037949	0.6471653	0.671725	1.028428
2000-01	1.017621	0.3528347	0.359052	0.998661	0.6471653	0.646299	1.005351
1999-00	0.997438	0.3528347	0.351931	0.999947	0.6471653	0.647131	0.999062
1998-99	1.046724	0.3528347	0.369321	1.044218	0.6471653	0.675781	1.045102
1997-98	1.033011	0.3528347	0.364482	1.041191	0.6471653	0.673823	1.038305
1996-97	1.020915	0.3528347	0.360214	0.989214	0.6471653	0.640185	1.000399
1995-96	1.027380	0.3528347	0.362495	1.014858	0.6471653	0.656781	1.019276
1994-95	1.064093	0.3528347	0.375449	1.070380	0.6471653	0.692713	1.068162
1993-94	1.007676	0.3528347	0.355543	1.042391	0.6471653	0.674599	1.030142
1992-93	1.028203	0.3528347	0.362786	0.998778	0.6471653	0.646375	1.009160
1991-92	1.017471	0.3528347	0.358999	1.029543	0.6471653	0.666284	1.025283
1990-91	1.015562	0.3528347	0.358326	1.020062	0.6471653	0.660149	1.018475
1989-90	1.044004	0.3528347	0.368361	1.030800	0.6471653	0.667098	1.035459
1988-89	1.019256	0.3528347	0.359629	1.027332	0.6471653	0.664854	1.024482
1987-88	0.993136	0.3528347	0.350413	0.996068	0.6471653	0.644621	0.995034
1986-87	1.018567	0.3528347	0.359386	1.035567	0.6471653	0.670183	1.029569
1985-86	1.031622	0.3528347	0.363992	1.083000	0.6471653	0.700880	1.064872
1984-85	1.045640	0.3528347	0.368938	1.044060	0.6471653	0.675680	1.044618
1983-84	1.012205	0.3528347	0.357141	1.021655	0.6471653	0.661180	1.018321

NEVADA DEPARTMENT OF TAXATION
2016 IMPROVEMENT FACTOR STUDY
LAKE TAHOE

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2016	1.20	1.20	1.21	1.21	1.22	1.21	1.21
2015	1.20	1.18	1.20	1.20	1.21	1.19	1.19
2014	1.21	1.18	1.19	1.20	1.21	1.21	1.19
2013	1.21	1.19	1.19	1.21	1.21	1.21	1.20
2012	1.23	1.19	1.20	1.21	1.22	1.21	1.19
2011	1.21	1.18	1.19	1.19	1.20	1.20	1.20
2010	1.18	1.15	1.17	1.17	1.16	1.16	1.16
2009	1.21	1.19	1.19	1.20	1.20	1.18	1.18
2008	1.19	1.18	1.19	1.20	1.19	1.20	1.19
2007	1.19	1.17	1.18	1.19	1.19	1.18	1.17
2006	1.19	1.18	1.18	1.18	1.19	1.18	1.18
2005	1.20	1.18	1.18	1.19	1.20	1.19	1.18
2004	1.18	1.17	1.16	1.17	1.18	1.17	1.18
2003	1.17	1.16	1.16	1.17	1.18	1.18	1.16
2002	1.17	1.16	1.16	1.19	1.17	1.18	1.15
2001	1.17	1.16	1.15	1.18	1.17	1.19	1.16
2000	1.19	1.18	1.19	1.20	1.18	1.20	1.18
1999	1.20	1.19	1.20	1.22	1.19	1.22	1.20
1998	1.22	1.21	1.19	1.22	1.20	1.21	1.18
1997	1.22	1.21	1.20	1.22	1.19	1.21	1.19
1996	1.21	1.20	1.18	1.19	1.18	1.19	1.18
1995	1.22	1.21	1.20	1.22	1.19	1.24	1.22
1994	1.24	1.23	1.22	1.22	1.22	1.22	1.22
1993	1.22	1.21	1.20	1.20	1.20	1.22	1.21
1992	1.23	1.22	1.21	1.22	1.21	1.22	1.21
1991	1.23	1.22	1.20	1.20	1.19	1.21	1.21
1990	1.23	1.22	1.21	1.21	1.19	1.21	1.21
1989	1.23	1.22	1.21	1.21	1.19	1.20	1.20
1988	1.21	1.21	1.19	1.19	1.17	1.18	1.19
1987	1.20	1.19	1.18	1.18	1.17	1.18	1.19
1986	1.19	1.19	1.17	1.17	1.17	1.17	1.18
1985	1.18	1.18	1.17	1.16	1.17	1.15	1.16
1984	1.17	1.17	1.16	1.15	1.17	1.15	1.17
1983	1.18	1.18	1.17	1.16	1.18	1.16	1.17

NEVADA DEPARTMENT OF TAXATION
2016 IMPROVEMENT FACTOR STUDY
LAKE TAHOE

MARSHALL & SWIFT COMPARATIVE COST MULTIPLIER -- SOUTHWEST AVERAGE

M&S MANUAL YEAR	COMMERCIAL 98-5					RESIDENTIAL F-12 3rd QTR	
	4% A TYPE	4% B TYPE	50% C TYPE	25% D TYPE	17% S TYPE	80% FRAME	20% MASONRY
	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR	M&S FACTOR
2016	1.001	1.010	1.009	1.008	1.005	1.014	1.017
2015	1.023	1.025	1.025	1.027	1.018	1.021	1.026
2014	1.028	1.034	1.040	1.049	1.021	1.007	1.004
2013	1.031	1.033	1.037	1.047	1.026	1.007	1.006
2012	1.038	1.034	1.028	1.024	1.036	1.027	1.037
2011	1.038	1.040	1.047	1.055	1.028	1.049	1.061
2010	0.942	0.945	0.964	0.966	0.936	0.999	0.992
2009	1.080	1.066	1.046	1.025	1.084	1.023	1.007
2008	1.042	1.042	1.036	1.025	1.035	1.051	1.041
2007	1.087	1.085	1.090	1.087	1.088	1.055	1.054
2006	1.107	1.109	1.092	1.097	1.115	1.106	1.095
2005	1.019	1.019	1.019	1.021	1.017	1.014	1.017
2004	1.021	1.022	1.023	1.025	1.019	1.024	1.023
2003	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2002	1.010	1.012	1.010	1.009	1.007	1.008	1.011
2001	1.039	1.037	1.042	1.041	1.035	1.053	1.044
2000	1.034	1.035	1.039	1.044	1.031	1.026	1.025
1999	1.015	1.017	1.009	1.005	1.010	1.005	1.015
1998	1.035	1.038	1.039	1.046	1.026	1.044	1.036
1997	1.018	1.014	1.009	1.012	1.016	1.011	1.006
1996	1.025	1.026	1.016	1.014	1.028	1.007	0.990
1995	1.037	1.037	1.036	1.041	1.036	1.007	1.010
1994	1.036	1.036	1.038	1.052	1.033	1.071	1.049
1993	1.005	1.007	1.009	1.018	1.003	1.036	1.021
1992	1.018	1.018	1.019	1.013	1.009	0.998	1.011
1991	1.019	1.023	1.026	1.024	1.019	1.020	1.021
1990	1.012	1.013	1.018	1.027	1.015	1.019	1.015
1989	1.045	1.040	1.030	1.019	1.055	1.028	1.042
1988	1.012	1.012	1.011	1.012	1.012	1.004	1.007
1987	1.002	1.001	1.001	1.001	1.004	1.021	1.018
1986	1.017	1.019	1.018	1.018	1.017	1.016	1.019
1985	1.014	1.016	1.023	1.029	1.013	1.086	1.071
1984	1.038	1.040	1.046	1.057	1.031	1.056	1.045
1983	1.028	1.025	1.023	1.014	1.024	1.028	1.034

NEVADA DEPARTMENT OF TAXATION
2016 IMPROVEMENT FACTOR STUDY
LAKE TAHOE

WEIGHTED COMPOSITE CONSTRUCTION TYPE MULTIPLIER

FISCAL YEAR	COMMERCIAL						RESIDENTIAL		
	4% A TYPE FACTOR	4% B TYPE FACTOR	50% C TYPE FACTOR	25% D TYPE FACTOR	17% S TYPE FACTOR	100% COMPOSITE FACTOR	80% FRAME FACTOR	20% MASONRY FACTOR	100% COMPOSITE FACTOR
2017-18	0.040040	0.041085	0.508704	0.254100	0.172262	1.016191	0.824834	0.206818	1.031652
2016-17	0.040582	0.041000	0.516807	0.256750	0.173060	1.028199	0.803299	0.205200	1.008499
2015-16	0.041120	0.041012	0.520000	0.260083	0.173570	1.035785	0.805600	0.199127	1.004727
2014-15	0.040569	0.041320	0.514179	0.261750	0.172990	1.030809	0.805600	0.202891	1.008491
2013-14	0.042206	0.041711	0.518319	0.260303	0.179055	1.041594	0.828447	0.205672	1.034118
2012-13	0.042576	0.042685	0.532449	0.268259	0.180786	1.066754	0.868138	0.219517	1.087655
2011-12	0.036746	0.036529	0.473899	0.235463	0.153816	0.936453	0.785654	0.195037	0.980692
2009-10	0.043926	0.043001	0.523000	0.256250	0.185829	1.052006	0.804760	0.199708	1.004468
2008-09	0.041680	0.042036	0.522390	0.258403	0.175950	1.040459	0.855051	0.211759	1.066810
2007-08	0.043480	0.043032	0.545000	0.274053	0.184960	1.090525	0.844000	0.209014	1.053014
2006-07	0.043911	0.044348	0.546000	0.271945	0.187970	1.094175	0.877365	0.219000	1.096365
2005-06	0.041451	0.041108	0.518284	0.259613	0.175820	1.036277	0.825067	0.203400	1.028467
2004-05	0.041189	0.041232	0.511500	0.256250	0.173230	1.023401	0.812258	0.208128	1.020385
2003-04	0.040400	0.040480	0.505000	0.248011	0.172653	1.006544	0.806400	0.203958	1.010358
2002-03	0.040400	0.040480	0.509391	0.254388	0.171190	1.015849	0.799624	0.200457	1.000080
2001-02	0.040862	0.040777	0.503487	0.255913	0.174459	1.015497	0.835380	0.205261	1.040641
2000-01	0.041015	0.041052	0.515171	0.256721	0.173797	1.027757	0.807344	0.201583	1.008928
1999-00	0.039934	0.040008	0.508739	0.251250	0.170269	1.010201	0.810645	0.206441	1.017085
1998-99	0.041400	0.041520	0.515171	0.261500	0.175886	1.035477	0.835200	0.205459	1.040659
1997-98	0.041057	0.040898	0.513051	0.259378	0.174184	1.028567	0.822393	0.202905	1.025298
1996-97	0.040664	0.040701	0.499533	0.247266	0.173291	1.001456	0.773116	0.191508	0.964624
1995-96	0.040811	0.040806	0.509508	0.260250	0.171789	1.023164	0.818807	0.202000	1.020807
1994-95	0.042119	0.042125	0.527650	0.267383	0.178537	1.057814	0.856800	0.211534	1.068334
1993-94	0.039873	0.039950	0.500331	0.250328	0.169101	0.999582	0.828800	0.204200	1.033000
1992-93	0.040720	0.040720	0.513746	0.257471	0.174413	1.027070	0.804998	0.202200	1.007198
1991-92	0.040760	0.040920	0.508760	0.253884	0.173230	1.017555	0.816000	0.204200	1.020200
1990-91	0.040480	0.040520	0.509000	0.256750	0.172550	1.019300	0.821993	0.204692	1.026685
1989-90	0.042491	0.041944	0.523655	0.259032	0.182416	1.049537	0.836339	0.210151	1.046490
1988-89	0.040817	0.041160	0.509784	0.255144	0.172040	1.018946	0.803200	0.201400	1.004600
1987-88	0.040417	0.040040	0.504778	0.252389	0.170680	1.008303	0.823781	0.205325	1.029107
1986-87	0.041025	0.041105	0.509000	0.256694	0.172890	1.020714	0.826936	0.207314	1.034249
1985-86	0.040907	0.040987	0.515909	0.259487	0.172210	1.029500	0.868800	0.212369	1.081169
1984-85	0.041168	0.041247	0.518530	0.261972	0.173785	1.036702	0.837517	0.209000	1.046517
1983-84	0.041120	0.041000	0.511500	0.253500	0.174080	1.021200	0.822400	0.206800	1.029200

NEVADA DEPARTMENT OF TAXATION
2016 IMPROVEMENT FACTOR STUDY
LAKE TAHOE

NET COMPOSITE IMPROVEMENT FACTORS

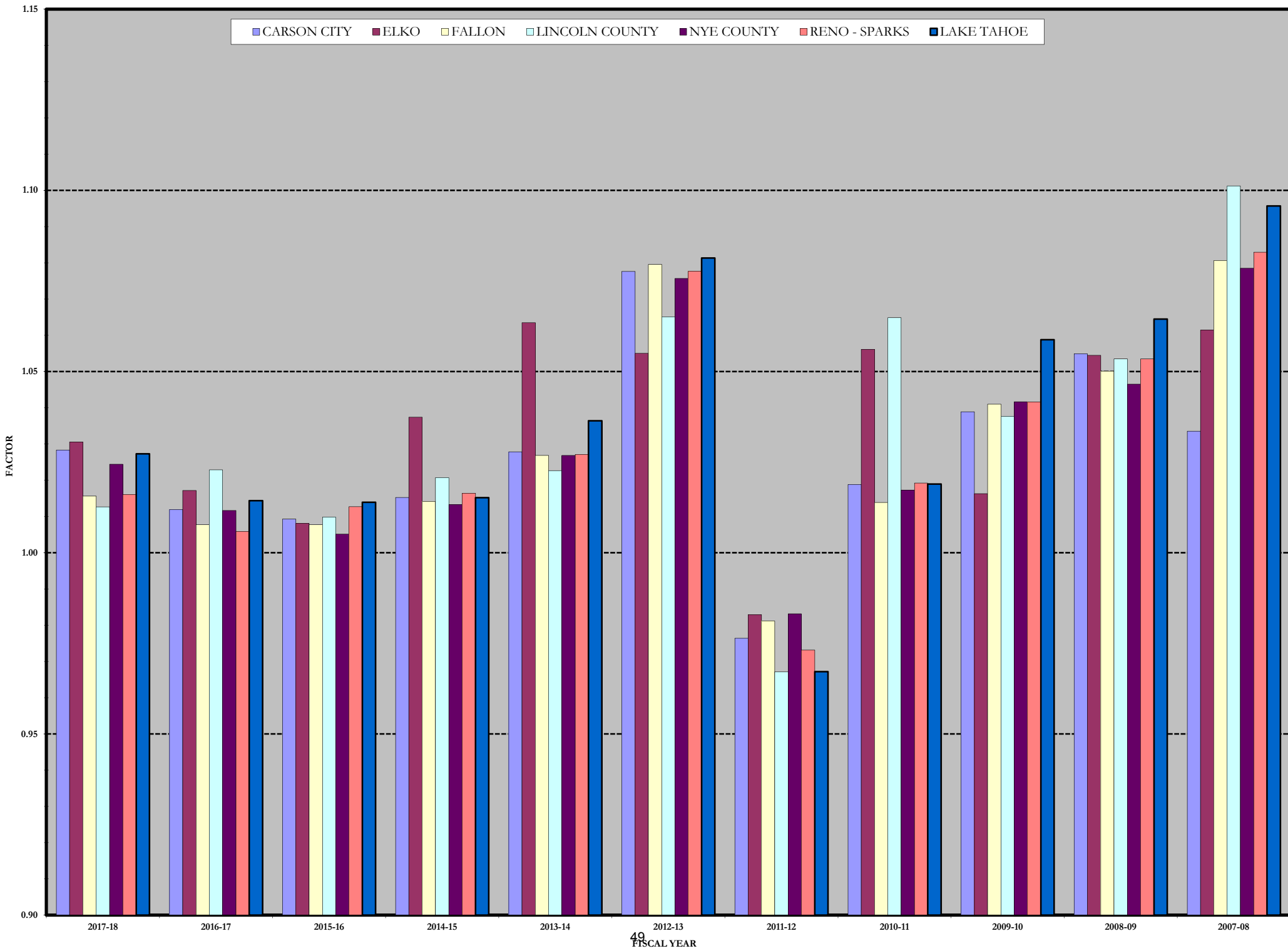
FISCAL YEAR	COMMERCIAL			RESIDENTIAL			NET FACTOR
	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	COMPOSITE FACTOR	PERCENT OF TAX ROLL	WEIGHTED FACTOR	
2017-18	1.016191	0.2837722	0.288367	1.031652	0.7162278	0.738898	1.027265
2016-17	1.028199	0.2970122	0.305388	1.008499	0.7029878	0.708963	1.014350
2015-16	1.035785	0.2964551	0.307064	1.004727	0.7035449	0.706870	1.013934
2014-15	1.030809	0.2991112	0.308327	1.008491	0.7008888	0.706840	1.015166
2013-14	1.041594	0.3029486	0.315549	1.034118	0.6970514	0.720834	1.036383
2012-13	1.066754	0.3046903	0.325030	1.087655	0.6953097	0.756257	1.081287
2011-12	0.936453	0.3046903	0.285328	0.980692	0.6953097	0.681884	0.967212
2009-10	1.052006	0.3046903	0.320536	1.004468	0.6953097	0.698416	1.018952
2008-09	1.040459	0.3046903	0.317018	1.066810	0.6953097	0.741763	1.058781
2007-08	1.090525	0.3046903	0.332272	1.053014	0.6953097	0.732171	1.064443
2006-07	1.094175	0.3046903	0.333384	1.096365	0.6953097	0.762313	1.095697
2005-06	1.036277	0.3046903	0.315744	1.028467	0.6953097	0.715103	1.030846
2004-05	1.023401	0.3046903	0.311820	1.020385	0.6953097	0.709484	1.021304
2003-04	1.006544	0.3046903	0.306684	1.010358	0.6953097	0.702512	1.009196
2002-03	1.015849	0.3046903	0.309519	1.000080	0.6953097	0.695366	1.004885
2001-02	1.015497	0.3046903	0.309412	1.040641	0.6953097	0.723568	1.032980
2000-01	1.027757	0.3046903	0.313147	1.008928	0.6953097	0.701517	1.014665
1999-00	1.010201	0.3046903	0.307798	1.017085	0.6953097	0.707189	1.014988
1998-99	1.035477	0.3046903	0.315500	1.040659	0.6953097	0.723580	1.039080
1997-98	1.028567	0.3046903	0.313394	1.025298	0.6953097	0.712900	1.026294
1996-97	1.001456	0.3046903	0.305134	0.964624	0.6953097	0.670713	0.975847
1995-96	1.023164	0.3046903	0.311748	1.020807	0.6953097	0.709777	1.021525
1994-95	1.057814	0.3046903	0.322306	1.068334	0.6953097	0.742823	1.065129
1993-94	0.999582	0.3046903	0.304563	1.033000	0.6953097	0.718255	1.022818
1992-93	1.027070	0.3046903	0.312938	1.007198	0.6953097	0.700315	1.013253
1991-92	1.017555	0.3046903	0.310039	1.020200	0.6953097	0.709355	1.019394
1990-91	1.019300	0.3046903	0.310571	1.026685	0.6953097	0.713864	1.024435
1989-90	1.049537	0.3046903	0.319784	1.046490	0.6953097	0.727635	1.047419
1988-89	1.018946	0.3046903	0.310463	1.004600	0.6953097	0.698508	1.008971
1987-88	1.008303	0.3046903	0.307220	1.029107	0.6953097	0.715548	1.022768
1986-87	1.020714	0.3046903	0.311002	1.034249	0.6953097	0.719124	1.030125
1985-86	1.029500	0.3046903	0.313679	1.081169	0.6953097	0.751747	1.065426
1984-85	1.036702	0.3046903	0.315873	1.046517	0.6953097	0.727654	1.043527
1983-84	1.021200	0.3046903	0.311150	1.029200	0.6953097	0.715613	1.026762

NEVADA DEPARTMENT OF TAXATION
2016 IMPROVEMENT FACTOR STUDY
STATEWIDE

MARSHALL & SWIFT LOCAL MULTIPLIERS

M&S MANUAL YEAR	COMMERCIAL 99-8					RESIDENTIAL F-7	
	4%	4%	50%	25%	17%	80%	20%
	A TYPE M&S FACTOR	B TYPE M&S FACTOR	C TYPE M&S FACTOR	D TYPE M&S FACTOR	S TYPE M&S FACTOR	FRAME M&S FACTOR	MASONRY M&S FACTOR
2016	1.11	1.08	1.09	1.08	1.11	1.07	1.08
2015	1.10	1.07	1.07	1.07	1.09	1.06	1.07
2014	1.04	1.03	1.03	1.01	1.03	1.02	1.03
2013	1.05	1.04	1.04	1.02	1.04	1.03	1.05
2012	1.05	1.04	1.05	1.03	1.05	1.02	1.03
2011	1.05	1.04	1.04	1.01	1.05	1.02	1.04
2010	1.02	1.01	1.03	1.00	1.02	0.99	1.02
2009	1.05	1.03	1.04	1.01	1.05	0.99	1.02
2008	1.02	1.02	1.03	1.00	1.03	1.00	1.03
2007	1.04	1.04	1.04	1.01	1.05	1.01	1.03
2006	1.05	1.04	1.04	1.02	1.05	1.02	1.04
2005	1.06	1.05	1.06	1.05	1.07	1.04	1.06
2004	1.04	1.05	1.05	1.03	1.05	1.02	1.05
2003	1.05	1.05	1.05	1.04	1.06	1.04	1.05
2002							
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1983							

NEVADA IMPROVEMENT FACTORS



2017-2018 IMPROVEMENT FACTOR REPORT

Appendix I

NOTIFICATIONS FROM
ASSESSORS



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Carson City County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

I approve the 2017-18 proposed Improvement Factor of 1.02.

I object to the 2017-18 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

I re-cost all improvements annually.

I apply an improvement factor to improvements outside the reappraisal area.

Name (please print) : David A Dawley

Signature

Date: February 24, 2011



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for CHURCHILL County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

I approve the 2017-18 proposed Improvement Factor of 1.02.

I object to the 2017-18 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

I re-cost all improvements annually.

I apply an improvement factor to improvements outside the reappraisal area.

Name (please print) : Denise L. Mondhink-Felton, Assessor

Signature Denise L. Mondhink-Felton

Date: March 1, 2016



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Clark County County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

I approve the 2017-18 proposed Improvement Factor of 1.02.

I object to the 2017-18 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

I re-cost all improvements annually.

I apply an improvement factor to improvements outside the reappraisal area.

Name (please print) : Michele W. Shafe

Signature *Michele W. Shafe*

Date: March 1, 2016



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Douglas County County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

I approve the 2017-18 proposed Improvement Factor of 1.02.

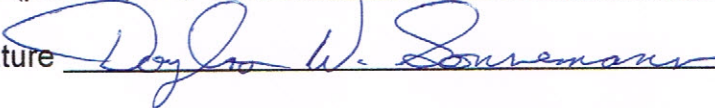
I object to the 2017-18 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

I re-cost all improvements annually.

I apply an improvement factor to improvements outside the reappraisal area.

Name (please print) : Douglas W. Sonnemann

Signature  Date: February 24, 2016



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Elko County County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

- I approve the 2017-18 proposed Improvement Factor of 1.02.
- I object to the 2017-18 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

- I re-cost all improvements annually.
- I apply an improvement factor to improvements outside the reappraisal area.

Name (please print): Katrinka S Russell

Signature 

Date: February 24, 2016



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for ESMERALDA County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

- I approve the 2017-18 proposed Improvement Factor of 1.02.
- I object to the 2017-18 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

- I re-cost all improvements annually.
- I apply an improvement factor to improvements outside the reappraisal area.

Name (please print) : RUTH P. LEE

Signature Ruth P. Lee

Date: 25 February 16



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Eureka County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

I approve the 2017-18 proposed Improvement Factor of 1.02.

I object to the 2017-18 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

I re-cost all improvements annually.

I apply an improvement factor to improvements outside the reappraisal area.

Name (please print) : Michael A Mears

Signature Michael A Mears

Date: February 24, 2016



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Humboldt County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

- I approve the 2017-18 proposed Improvement Factor of 1.02.
- I object to the 2017-18 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

- I re-cost all improvements annually.
- I apply an improvement factor to improvements outside the reappraisal area.

Name (please print) : Jeff Johnson

Signature 

Digitally signed by Jeff Johnson
DN: cn=Jeff Johnson, o=Humboldt County,
ou=Assessor, email=assessor@hcnv.us, c=US
Date: 2016.02.25 11:40:54 -08'00

Date: February 25, 2016



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Lander County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

I approve the 2017-18 proposed Improvement Factor of 1.02.

I object to the 2017-18 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

I re-cost all improvements annually.

I apply an improvement factor to improvements outside the reappraisal area.

Name (please print) : Lura Duvall

Signature Lura Duvall

Date: 3-1-16



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Lincoln County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

- I approve the 2017-18 proposed Improvement Factor of 1.02.
- I object to the 2017-18 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

- I re-cost all improvements annually.
- I apply an improvement factor to improvements outside the reappraisal area.

Name (please print) : Mark Holt

Signature Mark R Holt

Date: 3-14-2016



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for LYON County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

I approve the 2017-18 proposed Improvement Factor of 1.02.

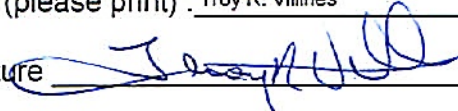
I object to the 2017-18 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

I re-cost all improvements annually.

I apply an improvement factor to improvements outside the reappraisal area.

Name (please print) : Troy R. Villines

Signature  Date: 2-25-16

RECEIVED

FEB 29 2016

State of Nevada
Department of Taxation



Nevada Department of Taxation
Local Government Services Division
Form 1436LGSLA

Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Mineral County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

I approve the 2017-18 proposed Improvement Factor of 1.02.

I object to the 2017-18 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

I re-cost all improvements annually.

I apply an improvement factor to improvements outside the reappraisal area.

Name (please print) : Dorothy Fowler, Assessor

Signature *Dorothy Fowler Assessor*

Date: 25 Feb. 2016



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for NYE County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

- I approve the 2017-18 proposed Improvement Factor of 1.02.
- I object to the 2017-18 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

- I re-cost all improvements annually.
- I apply an improvement factor to improvements outside the reappraisal area.

Name (please print) : Sheree Stringer

Signature Sheree Stringer

Digitally signed by Sheree Stringer
DN: cn=Sheree Stringer, o=Nye County Assessor, ou=Nye County, email=sheree@nyecounty.nv.us, postalCode=89401, st=NV

Date: 03/03/16



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for PERSHING County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

- I approve the 2017-18 proposed Improvement Factor of 1.02.
- I object to the 2017-18 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

- I re-cost all improvements annually.
- I apply an improvement factor to improvements outside the reappraisal area.

Name (please print) : Laureen Cerini-Jones, Assessor

Signature h. Cerini-Jones

Date: 2/29/2016



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

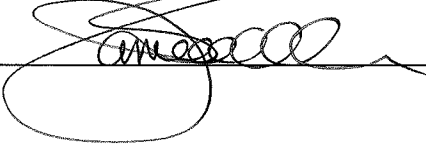
Pursuant to NRS 361.261(2) I, the Assessor for Storey County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

- I approve the 2017-18 proposed Improvement Factor of 1.02.
- I object to the 2017-18 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

- I re-cost all improvements annually.
- I apply an improvement factor to improvements outside the reappraisal area.

Name (please print) : JANA SEDDON

Signature 

Date: 2-24-16



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for Washoe County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

I approve the 2017-18 proposed Improvement Factor of 1.02.

I object to the 2017-18 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

I re-cost all improvements annually.

I apply an improvement factor to improvements outside the reappraisal area.

Name (please print) : Michael E. Clark

Signature

Date:

2-25-16



Approval or Objection to Proposed Improvement Factor

Please check the appropriate boxes. If you object to the proposed Improvement Factor, please state the reasons why in the space provided and attach any data you may have for further consideration by the Department and the Nevada Tax Commission.

Pursuant to NRS 361.261(2) I, the Assessor for White Pine County, have reviewed the Improvement Factor Study and hereby notify the Nevada Tax Commission of the following:

I approve the 2017-18 proposed Improvement Factor of 1.02.

I object to the 2017-18 proposed Improvement Factor of 1.02.

I object to the proposed factor for the following reasons:

I re-cost all improvements annually.

I apply an improvement factor to improvements outside the reappraisal area.

Name (please print) : Burton Hilton

Signature Burton Hilton

Digitally signed by Burton Hilton
DN: cn=Burton Hilton, o=White Pine County, ou=Assessor, email=bhilton@whitepinetax.com, postalCode=76201
Date: 2018.03.08 07:18:00 -0800

Date: 03/08/2016