

Nevada Department of Taxation
2024-2025
Statistical Analysis of the Secured Roll
For Use by County Assessors
Return this form to: cerskine@tax.state.nv.us



FORM 1: SECURED REAL PROPERTY

24-25

		GROSS ASSESSED		GROSS ASSESSED	GROSS ASSESSED	NET ASSESSED	
LUC	DESCRIPTION	NO. OF PARCELS	NO. OF ACRES	VALUE LAND	VALUE IMPROVEMENTS	VALUE EXEMPTED	VALUE TOTAL
1 - VACANT							
10	Vacant – Unknown/Other						\$
11	Splinter and other unbuildable						\$
12	Vacant – Single Family Residential						\$
13	Vacant – Multi-residential						\$
14	Vacant – Commercial						\$
15	Vacant – Industrial						\$
16	Vacant – Mixed Zoning						\$
17	Unassigned						\$
18	Unassigned						\$
19	Vacant – Public Use Lands						\$
	PROPERTY CLASS SUBTOTAL						\$
2 - SINGLE FAMILY RESIDENTIAL							
20	Single Family Residence						\$
21	Individual unit in a multiple unit building						\$
22	M/H Converted to Real Property						\$
23	Manufactured Home						\$
24	Individual Residential Unit – Townhouse or Row House						\$
25	Unassigned						\$
26	SFR-Auxiliary Area						\$
27	SFR – Common Area						\$
28	SFR with Minor Improvements						\$
29	Mixed Use with SFR as primary use						\$
	PROPERTY CLASS SUBTOTAL						\$
3 - MULTI-FAMILY RESIDENTIAL							
30	Duplex or Duplex Under Construction						\$
31	Two Single Family Units						\$
32	Three to four units						\$
33	Five or More Units– low rise						\$
34	Five or More Units – high rise						\$
35	M/H Park – Ten or More M/H Units						\$
36	Multi-family residential auxiliary area						\$
37	Multi-family residential common area						\$
38	MFR with Minor Improvements						\$
39	Mixed Use with MFR as primary use						\$
	PROPERTY CLASS SUBTOTAL						\$
4 - COMMERCIAL							
40	General Commercial						\$
41	Offices, Prof. & Business Services						\$
42	Casino or Hotel Casino						\$
43	Commercial Living Accommodations						\$
44	Commercial Recreation						\$
45	Golf Course						\$
46	Commercial Auxiliary Area						\$
47	Commercial – Common Area						\$
48	Commercial with Minor Improvements						\$
49	Mixed Use with Comm. as primary use						\$
	PROPERTY CLASS SUBTOTAL						\$
5 - INDUSTRIAL							
50	General Industrial						\$
51	Commercial Industrial						\$
52	Heavy Industrial						\$
53	Unassigned						\$
54	Unassigned						\$
55	Unassigned						\$
56	Industrial Auxiliary Area						\$
57	Industrial– Common Area						\$
58	Industrial with Minor Improvements						\$
59	Mixed Use with Industrial as primary use						\$
	PROPERTY CLASS SUBTOTAL						\$

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FORM 1: SECURED REAL PROPERTY (Cont.)

24-25

LUC	DESCRIPTION	NO. OF PARCELS	NO. OF ACRES	GROSS ASSESSED VALUE LAND	GROSS ASSESSED VALUE IMPROVEMENTS	GROSS ASSESSED VALUE EXEMPTED	NET ASSESSED VALUE TOTAL
6 - RURAL							
60	Agricultural Qualified per NRS 361A						\$
61	Ag. not Qualified per NRS 361A						\$
62	Open Space						\$
63	Unassigned						\$
64	Unassigned						\$
65	Unassigned						\$
66	Rural Use with auxiliary area						\$
67	Rural Use with Common Area						\$
68	Rural Use with Minor Improvements						\$
69	Mixed Use with Rural as primary use						\$
	PROPERTY CLASS SUBTOTAL						\$
7 - COMMUNICATION, TRANSPORTATION AND UTILITIES							
70	Operating Communication, Transportation and Utility Property of an interstate or intercounty nature						\$
71	Communication, Transportation and Utility Property of a local nature						\$
72	Communication, Transportation, and Utility property of an interstate or intercounty nature, not used in operations (locally assessed)						\$
73	Alternative Energy – Solar, Wind, Biomass; does not include geothermal						\$
74	Unassigned						\$
75	Unassigned						\$
76	Unassigned						\$
77	Unassigned						\$
78	Locally Assessed Utility Use with Minor Improvements						\$
79	Mixed Use with Locally Assessed Utility as primary use						\$
	PROPERTY CLASS SUBTOTAL						\$
8 - MINES							
80	Pre-development or Abandoned Mine, improvements not valued by State						\$
81	Mine, Extractive Mineral, Valuation of Improvements by State, Land Valuation by County						\$
82	Mine, Oil and Gas, Valuation of Improvements by State, Land Valuation by County						\$
83	Mine, Geothermal, Valuation of Improvements by State, Land Valuation by County						\$
84	Aggregates, Quarries, Locally Assessed						\$
85	Unassigned						\$
86	Unassigned						\$
87	Unassigned						\$
88	Locally Assessed Mine with Minor Improvements						\$
89	Mixed Use, Mine as primary use						\$
	PROPERTY CLASS SUBTOTAL						\$
9 - SPECIAL PURPOSE OR USE							
90	Parks for Public Use						\$
91	Cemeteries						\$
92	Hospitals and Skilled Nursing Homes						\$
93	Special Use, Limited-Market Properties						\$
94	Unassigned						\$
95	Unassigned						\$
96	Special Purpose Auxiliary Area						\$
97	Special Purpose Common Area						\$
98	Special Purpose with Minor Imps						\$
99	Mixed Use with Special Purpose as Primary Use						\$
	PROPERTY CLASS SUBTOTAL						\$
TOTAL FORM 1							
							\$

Note: For a complete description of Land Use Codes see publication titled, "2024-2025 Land Use Codes," which is available online at: https://tax.nv.gov/news-publications/local-government-services-publications/#Property_Tax_-_Locally_Assessed.



FORM 1A: AGRICULTURAL LAND DETAIL

24-25

LUC	DESCRIPTION	NO. OF PARCELS	NO. OF ACRES	GROSS ASSESSED VALUE LAND	GROSS ASSESSED VALUE IMPROVEMENTS	GROSS ASSESSED VALUE EXEMPTED	NET ASSESSED VALUE TOTAL
1 - AGRICULTURAL LAND (60) DETAIL							
60 A.	Intensive Use						
B.	Farmsteads						
C.	Cultivated						
	1st Class						
	2nd Class						
	3rd Class						
	4th Class						
D.	Wild hay						
	1st Class						
	2nd Class						
E.	Pasture						
	1st Class						
	2nd Class						
	3rd Class						
	4th Class						
F.	Grazing						
	1st Class						
	2nd Class						
	3rd Class						
	4th Class						
	Sub-total						
G.	Non-ag res/comm/other						
	AGRICULTURAL LAND TOTALS						\$
(non duplicated)							

FORM 2: SECURED PERSONAL PROPERTY

PPC	DESCRIPTION	NO. OF PARCELS	GROSS ASSESSED VALUE PERS. PROPERTY	GROSS ASSESSED VALUE EXEMPTED	NET ASSESSED VALUE TOTAL
1	Airplanes				\$
2	Billboards				\$
3	Mobile Homes				\$
4	Machinery, Equipment, & Fixtures				\$
5	Farm Machinery				\$
6	Mining Equip. (reported from DLGS)				\$
7	Other Personal Property				
					\$
					\$
					\$
TOTAL FORM 2					\$
(non duplicated)					

Note: For a complete description of Personal Property see publication titled, "2024-2025 Personal Property Manual," which is available online at: https://tax.nv.gov/news-publications/local-government-services-publications/#Property_Tax_-_Locally_Assessed.

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FORM 3: SECURED EXEMPTIONS

24-25

EXC	DESCRIPTION	NO. OF EXEMPTIONS / PARCELS	NO. OF ACRES	ASSESSED VALUE EXEMPTED	TAXABLE DOLLARS EXEMPTED
1	Blind (NRS 361.085)			\$	\$
2	Orphans (Discontinued)				
3	Surviving Spouse (NRS 361.080)				
4	Veterans (NRS 361.090) Disabled				
5	Veterans NRS (361.091)				
A.	100%				
B.	80-99%				
C.	60-79%				
D.	Surviving Spouse				
6	Mining Claims				
	Patented Mining Claims (NRS 362.050)				
	Unpatented Mines & Claims (NRS 361.075)				
7	Pollution Control (NRS 361.077)				
A.	Locally Assessed				
B.	Mining				
8	Churches & Chapels (NRS 361.125)				
9	Governmental				
A.	U. S. Public Domain (NRS 361.050)				
B.	U. S. Government (NRS 361.050)				
C.	Indian (NRS 361.050)				
D.	State Lands & Property (NRS 361.055)				
E.	State Forestry (NRS 361.055)				
F.	County (NRS 361.060)				
G.	Other Municipal (NRS 361.060)				
H.	Schools (NRS 361.065)				
10	Others				
A.	Private Parks-Public Use (NRS 361.0605)				
B.	Airports (NRS 361.061(1))				
C.	Private Airports Used by Public (NRS 361.061(2))				
D.	Public Function Trusts (NRS 361.062)				
E.	Ditches & Canals (NRS 361.070)				
F.	Water Users' Nonprofits (NRS 361.073)				
G.	Fallout Shelters (NRS 361.078)				
H.	Low-Income Housing (NRS 361.082)				
I.	Orphan/Indigent Care (NRS 361.083)				
J.	Elderly/Disabled Housing (NRS 361.086)				
K.	Disability Accommodations (NRS 361.087)				
L.	Nathan Adelson Hospice (NRS 361.088)				
M.	Veterans Home Gifts (NRS 361.0905)				
N.	Veterans Organizations (NRS 361.095)				
O.	Charter Schools- Leased (NRS 361.096)				
P.	University System Foundations (NRS 361.098)				
Q.	University System Leased Property (NRS 361.099)				
R.	University Greek Systems (NRS 361.100)				
S.	Nonprofit Private Schools (NRS 361.105)				
T.	Apprenticeship Programs (NRS 361.106)				
U.	Pershing Kids, Rodeo Inc. (NRS 361.107)				
V.	Assoc., Museums, etc. (NRS 361.110)				
W.	Conservancies (NRS 361.111)				
X.	Heritage, Habitat, etc. (NRS 361.115)				
Y.	Public Cemeteries (NRS 361.130)				
Z.	Nonprofit Cemeteries (NRS 361.132)				
a.	Charitable Orgs., Lodges, etc. (NRS 361.135)				
b.	Charitable Corporations (NRS 361.140)				



FORM 3: SECURED EXEMPTIONS (Cont.)

24-25

EXC	DESCRIPTION	NO. OF EXEMPTIONS / PARCELS	NO. OF ACRES	ASSESSED VALUE EXEMPTED	TAXABLE DOLLARS EXEMPTED
	Others (Cont.)				
10 c.	Nonprofit Theaters (NRS 361.145)			\$	\$
d.	Volunteer Fire Depts. (NRS 361.150)				
e.	P.P. - Vehicles Exempted (NRS 361.067)				
f.	P.P. - Held for Sale - Merchant (NRS 361.068(1)(a))				
g.	P.P. - Held for Sale - Manufact. (NRS 361.068(1)(b))				
h.	P.P. - Manufact. Raw Materials (NRS 361.068(1)(c))				
i.	P.P. - Supplies & Consumables (NRS 361.068(1)(d))				
j.	P.P. - Livestock (NRS 361.068(1)(e))				
k.	P.P. - Bee Colonies (NRS 361.068(1)(f))				
l.	P.P. - Pipe & Irrigation Equip. (NRS 361.068(1)(g))				
m.	P.P. - Boats (NRS 361.068(1)(h))				
n.	P.P. - Slide-in Campers (NRS 361.068(1)(i))				
o.	P.P. - Fine Art (NRS 361.068(1)(j))				
p.	P.P. - Circus, Display, etc. (NRS 361.068(1)(k))				
q.	P.P. - Cost of Collection (NRS 361.068(2))				
r.	P.P. - Household Goods & Furniture (NRS 361.069)				
s.	P.P. - Blind Vending (NRS 361.159(3)(a))				
t.	P.P. - Public Airport (NRS 361.159(3)(b))				
u.	P.P. - Property in Transit (NRS 361.160)				
v.	P.P. - Fine Art for Public Display (NRS 361.186)				
w.	Qualified Energy Systems (NRS 701A.200)				
x.	Bonds, Bank Deposits, Stocks, etc. (Article 10 & NRS 361.228)				
y.	Geothermal Operation Net Proceeds (NRS 362.140)				
z.	Declared Disaster Depreciation (NRS 361.084 & 361.47285)				
TOTAL EXEMPTIONS FORM 3				\$	\$
		(non duplicated)			

Note: For Form 3, statutory references for each exemption described have been included as the last element of the line item description. Abatements are not included as part of this report.

I hereby certify that the above report (pages 1-5) of the secured county tax rolls have been made under my authority and direction.
I further certify that the assessments and other information provided herein are in accordance with Nevada Revised Statutes and the regulations of the Nevada Tax Commission.

Assessor Signature

County

Date