# Nevada Department of Taxation 2024-2025 Statistical Analysis of the Unsecured Roll For Use by County Assessors



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#### FORM 5: UNSECURED REAL PROPERTY GROSS ASSESSED GROSS ASSESSED NET ASSESSED GROSS ASSESSED NO. OF NO. OF VALUE VALUE VALUE VALUE DESCRIPTION ACCOUNTS IMPROVEMENTS EXEMPTED TOTAL ACRES LAND 1 - UNSECURED REAL PROPERTY (LOCALLY AND/OR CENTRALLY ASSESSED) Supplemental Real Prop. (See Form 5A for Detail) 1 \$ Possessory Interests & Mining Prop. (See Form 5B for 2 Detail of Mine PI only) \$ 3 Intracounty Public Utilities Other 4 **TOTAL FORM 5**

Note: For Geothermal properties, the assessor should report Locally Assessed land values plus the improvement assessed value transmitted to the assessor by the Centrally Assessed (CA) section of the Division of Local Government Services (DLGS). For Mine and Mill properties, the assessor should report the

## FORM 5A: SUPPLEMENTAL REAL PROPERTY

LUC	DESCRIPTION	NO. OF PARCELS 1 - VACA	NO. OF ACRES	GROSS ASSESSED VALUE LAND	GROSS ASSESSED VALUE IMPROVEMENTS	GROSS ASSESSED VALUE EXEMPTED	NET ASSESSED VALUE TOTAL
10	Vacant – Unknown/Other						\$
11	Splinter and other unbuildable						<b>*</b>
12	Vacant – Single Family Residential						
13	Vacant – Multi-residential						
14	Vacant – Commercial						
15	Vacant – Industrial						
16	Vacant – Mixed Zoning						
17	Unassigned	LL			L		L
18	Unassigned						
19	Vacant – Public Use Lands						
	PROPERTY CLASS SUBTOTAL						
		SINGLE FAMILY	RESIDENTIA	 ۱		1	
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			1			
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 F	RESIDENTIA	L			
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 - COMMER	RCIAL				
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	I T					

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## FORM 5A: SUPPLEMENTAL REAL PROPERTY (Cont.)

**GROSS ASSESSED** GROSS ASSESSED GROSS ASSESSED NET ASSESSED NO. OF VALUE NO. OF VALUE VALUE VALUE LUC EXEMPTED DESCRIPTION PARCELS ACRES LAND **IMPROVEMENTS** TOTAL **5 - INDUSTRIAL** General Industrial 50 \$ **Commercial Industrial** 51 52 Heavy Industrial 53 Unassigned Unassigned 54 Unassigned 55 Industrial Auxiliary Area 56 Industrial- Common Area 57 58 Industrial with Minor Improvements Mixed Use with Industrial as primary use 59 PROPERTY CLASS SUBTOTAL 6 - RURAL Agricultural Qualified per NRS 361A 60 \$ Ag. not Qualified per NRS 361A 61 **Open Space** 62 Unassigned 63 Unassigned 64 Unassigned 65 66 Rural Use with auxiliary area Rural Use with Common Area 67 **Rural Use with Minor Improvements** 68 69 Mixed Use with Rural as primary use **PROPERTY CLASS SUBTOTAL** 7 - COMMUNICATION, TRANSPORTATION AND UTILITIES Operating Communication, Transportation and Utility Property of an interstate or intercounty nature 70 \$ Communication, Transportation and Utility Property of a 71 local nature Communication, Transportation, and Utility property of an interstate or intercounty nature, not used in operations (locally assessed) 72 Alternative Energy - Solar, Wind, Biomass; does not 73 include geothermal Unassigned 74 Unassigned 75 76 Unassigned Unassigned 77 Locally Assessed Utility Use with Minor Improvements 78 Mixed Use with Locally Assessed Utility as primary use 79 **PROPERTY CLASS SUBTOTAL** 8 - MINES Pre-development or Abandoned Mine, improvements not valued by State 80 \$ Mine, Extractive Mineral, Valuation of Improvements by

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81	State, Land Valuation by County			
	Mine, Oil and Gas, Valuation of Improvements by State,			
82	Land Valuation by County			
	Mine, Geothermal, Valuation of Improvements by State,			
83	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			

## FORM 5A: SUPPLEMENTAL REAL PROPERTY (Cont.)

FORM	5A: SUPPLEMENTAL REAL PROPERTY (Cont.)						24-25
				GROSS ASSESSED	GROSS ASSESSED	GROSS ASSESSED	NET ASSESSED
		NO. OF	NO. OF	VALUE	VALUE	VALUE	VALUE
LUC	DESCRIPTION	PARCELS	ACRES	LAND	IMPROVEMENTS	EXEMPTED	TOTAL
	9	- SPECIAL PURF	POSE 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 5A						

## FORM 5B: MINING PROPERTY DETAIL

				GROSS ASSESSED	GROSS ASSESSED	GROSS ASSESSED	NET ASSESSED		
		NO. OF	NO. OF	VALUE	VALUE	VALUE	VALUE		
LUC	DESCRIPTION	PARCELS	ACRES	LAND	IMPROVEMENTS	EXEMPTED	TOTAL		
	1 -MINING POSSESSORY I	NTERESTS (La	nd & Locally As	ssessed Improven	nents)				
1	PI Mine and Mill						\$		
2	PI Oil & Gas								
3	PI Geothermal Mines						\$		
4	PI Mines (quarries) – Locally Assessed								
	PROPERTY CLASS SUBTOTAL								
2 - MINING PERSONAL PROPERTY (Includes Centrally Assessed Improvements)									
1	PP Mine and Mill - Improvements CA						\$		
2	PP Oil & Gas - Improvements CA								
3	PP Geothermal Mines – Improvements CA						\$		
4	PP Mines (quarries) – Locally Assessed								
	PROPERTY CLASS SUBTOTAL								
	3 - MINING REAL PR	OPERTY (Not I	ncluded on Su	pplemental Roll)					
	Mine, Extractive Mineral, Valuation of Improvements by								
81 1	State, Land Valuation by County						\$		
	Mine, Oil and Gas, Valuation of Improvements by State,								
82 2	Land Valuation by County								
	Mine, Geothermal, Valuation of Improvements by State,								
83 3	Land Valuation by County						\$		
84 4	Aggregates, Quarries, Locally Assessed								
	PROPERTY CLASS SUBTOTAL								
TOTAL	FORM 5B								

### FORM 6: UNSECURED PERSONAL PROPERTY

			GROSS ASSESSED	GROSS ASSESSED	NET ASSESSED
		NO. OF	VALUE	VALUE	VALUE
PPC	DESCRIPTION	ASSESSMENTS	PERS. PROPERTY	EXEMPTED	TOTAL
1	Airplanes				
2	Billboards				
3	Mobile Homes				
4	Machinery, Equipment, & Fixtures				
5	Farm Machinery				
6	Mining & Mill Equipment (reported from DLGS)				
7	Other Personal Property (next 3 lines)				
				-	
TOTAL FORM 6					
		(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 7: UNSECURED EXEMPTIONS

FORM 7	: UNSECURED EXEMPTIONS				24-25
		NO. OF		ASSESSED	TAXABLE
		EXEMPTIONS /	NO. OF	VALUE	DOLLARS
EXC	DESCRIPTION	PARCELS	ACRES	EXEMPTED	EXEMPTED
1	Blind (NRS 361.085)				
2	Orphans (Discontinued)				
3	Surviving Spouse (NRS 361.080)				T
4	Veterans (NRS 361.090)				
5	Disabled Veterans NRS (361.091)				
А.	100%				1
A. 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)				
Α.	Locally Assessed				
В.	Mining				
8	Churches & Chapels (NRS 361.125)				
9	Governmental				
Α.	U. S. Public Domain (NRS 361.050)				
В.	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)				1
В.	Airports (NRS 361.061(1))				
D. С.	Private Airports Used by Public (NRS 361.061(2))				
D.	Public Function Trusts (NRS 361.062)			· · · · · · · · · · · · · · · · · · ·	+
	Ditches & Canals (NRS 361.070)			· · · · · · · · · · · · · · · · · · ·	
E.					
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)				
Ν.	Veterans Organizations (NRS 361.095)				
О.	Charter Schools- Leased (NRS 361.096)				
Ρ.	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)				<u> </u>
Т.	Apprenticeship Programs (NRS 361.106)				+
U.	Pershing Kids, Rodeo Inc. (NRS 361.107)				+
0. V.	Assoc., Museums, etc. (NRS 361.110)				+
v. W.	Conservancies (NRS 361.111)				+
νν. Χ.	Heritage, Habitat, etc. (NRS 361.115)				+
х. Ү.	Public Cemeteries (NRS 361.130)				╂─────┨
Υ. Ζ.					╂────┤
	Nonprofit Cemeteries (NRS 361.132)				
<u></u> а.	Charitable Orgs., Lodges, etc. (NRS 361.135)	1			

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# FORM 7: UNSECURED EXEMPTIONS (Cont.)

		NO. OF		ASSESSED	TAXABLE
		EXEMPTIONS /	NO. OF	VALUE	DOLLARS
C	DESCRIPTION	PARCELS	ACRES	EXEMPTED	EXEMPTED
0	Others (Cont.)				
b.	Charitable Corporations (NRS 361.140)				
C.	Nonprofit Theaters (NRS 361.145)				\$
d.	Volunteer Fire Depts. (NRS 361.150)				
e.	P.I Public Airports, Parks, etc. (NRS 361.157(2)(a))				
f.	P.I Federal Property (NRS 361.157(2)(b))				
g.	P.I State Education (NRS 361.157(2)(c))				
h.	P.I Taylor Grazing (NRS 361.157(2)(d))				
i.	P.I Indian Tribe (NRS 361.157(2)(e))				
j.	P.I Blind Vending - Real Prop. (NRS 361.157(2)(f))				
k.	P.I Geothermal (NRS 361.157(2)(g))				
Ι.	P.I Public Officer (NRS 361.157(2)(h))				
m.	P.I Parsonage (NRS 361.157(2)(i))				
n.	P.I Charity/Relig. Res. (NRS 361.157(2)(j))				
о.	P.I Elderly/Ind. Shelter (NRS 361.157(2)(k))				
р.	P.I Meeting Rooms (NRS 361.157(2)(I))				
q.	P.I Daycare (NRS 361.157(2)(m))				
r.	P.I RTC / Bldr. Bypass (NRS 361.157(2)(n))				
s.	P.P Vehicles Exempted (NRS 361.067)				
t.	P.P Held for Sale - Merchant (NRS 361.068(1)(a))				
u.	P.P Held for Sale - Manufact. (NRS 361.068(1)(b))				
٧.	P.P Manufact. Raw Materials (NRS 361.068(1)(c))				
w.	P.P Supplies & Consumables (NRS 361.068(1)(d))				
х.	P.P Livestock (NRS 361.068(1)(e))			4	
у.	P.P Bee Colonies (NRS 361.068(1)(f))			4	
Z.	P.P Pipe & Irrigation Equip. (NRS 361.068(1)(g))			4	
aa.	P.P Boats (NRS 361.068(1)(h))				
ab.	P.P Slide-in Campers (NRS 361.068(1)(i))				
ac.	P.P Fine Art (NRS 361.068(1)(j))				
ad.	P.P Circus, Display, etc. (NRS 361.068(1)(k))				
ae.	P.P Cost of Collection (NRS 361.068(2))				
af.	P.P Household Goods & Furniture (NRS 361.069)				
ag.	P.P Blind Vending (NRS 361.159(3)(a))	+			
ah.	P.P Public Airport (NRS 361.159(3)(b))				
ai.	P.P Property in Transit (NRS 361.160)				
aj.	P.P Fine Art for Public Display (NRS 361.186)				
ak.	Qualified Energy Systems (NRS 701A.200)				
al.	Bonds, Bank Deposits, Stocks, etc. (Article 10 & NRS 361.22	8)			
an. am.		~,			
	Declared Disaster Depreciation (NRS 361.084 & 361.47285)				
an.	Deviared Disaster Depreviation (NNS 501.004 & 501.47205)				

TOTAL EXEMPTIONS FORM 7			\$				
	(non duplicated)						
Note: For Form 7, 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.							

## FORM 8: PERSONAL PROPERTY DETAIL BY NAICS INDUSTRY CODE

NET ASSESSED GROSS ASSESSED GROSS ASSESSED NO. OF VALUE VALUE VALUE NAICS DESCRIPTION ASSESSMENTS PERS. PROPERTY EXEMPTED TOTAL **11 - AGRICULTURE AND FORESTRY** Agriculture and Forestry (general) 11 NAICS INDUSTRY SUBTOTAL \$ 21 - MINING Mining (general) 21 2111 Oil and Gas Extraction 2122 Metal Ore Mining Nonmetallic mineral mining and quarrying 2123 NAICS INDUSTRY SUBTOTAL \$ 22 - UTILITIES Utilities (general) 22 Electric Power Generation, Transmission, and Distribution 2211 Natural Gas Distribution 2212 Water, Sewage, and Other Systems 2213 Steam and Air-Conditioning Supply 221330 NAICS INDUSTRY SUBTOTAL \$ 23 - CONSTRUCTION Construction (general) 23 NAICS INDUSTRY SUBTOTAL \$ 31 thru 33 - MANUFACTURING Manufacturing (general) 31-33 Cement and Concrete Product Manufacturing 3273 3274 Lime & Gypsum Product Manufacturing NAICS INDUSTRY SUBTOTAL \$ 42 - WHOLESALE TRADE Wholesale Trade (general) 42 NAICS INDUSTRY SUBTOTAL \$ 44 thru 45 - RETAIL TRADE 44-45 Retail Trade (general) NAICS INDUSTRY SUBTOTAL \$ 48 thru 49 - TRANSPORTATION AND WAREHOUSING 48-49 Transportation and Warehousing (general) NAICS INDUSTRY SUBTOTAL \$ **51 - INFORMATION** 51 Information (general) 517 Telecommunications 517110 Cable and Other Program Distribution Internet Service Providers, Web Search Portals, and Data **Processing Services** 518 NAICS INDUSTRY SUBTOTAL \$ 53 - REAL ESTATE, RENTAL, AND LEASING Real Estate, Rental, and Leasing (general) 53 NAICS INDUSTRY SUBTOTAL \$ 54 - PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES 



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54	Professional, Scientific, and Technical Services (general) NAICS INDUSTRY SUBTOTAL		-			\$		
56 - WASTE MANAGEMENT AND REMEDIATION SERVICES								
56	Waste Management and Remediation Services (general)							
	NAICS INDUSTRY SUBTOTAL					\$		
62 - HEALTH CARE AND SOCIAL ASSISTANCE								
62	Health Care and Social Assistance (general)							
	NAICS INDUSTRY SUBTOTAL					\$		



FORM	FORM 8: PERSONAL PROPERTY DETAIL BY NAICS INDUSTRY CODE (cont.)												
				GROSS ASSESSED	GROSS ASSESSED	NET ASSESSED							
		NO. OF		VALUE	VALUE	VALUE							
NAICS	DESCRIPTION	ASSESSMENTS		PERS. PROPERTY	EXEMPTED	TOTAL							
		<b>IS, ENTERTAINME</b>	NT, AND RECREATION	-	-								
71	Arts, Entertainment, and Recreation (general)												
	NAICS INDUSTRY SUBTOTAL					\$							
	72 - A	CCOMODATION A	ND FOOD SERVICES										
72	Accommodation and Food Services (general)												
	NAICS INDUSTRY SUBTOTAL					\$							
		81 - OTHER S	ERVICES										
81	Other Services (general)												
	NAICS INDUSTRY SUBTOTAL					\$							
	FORM 8 TOTAL					\$							
I hereby certify that the above report (pages 1-7) of the unsecured 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								

NOTES:

