

**Nevada Department of Taxation**  
**2024-2025 Statistical Analysis of the Unsecured Roll**  
 For Use by County Assessors  
 Return this form to: [cerskine@tax.state.nv.us](mailto:cerskine@tax.state.nv.us)



**FORM 5: UNSECURED REAL PROPERTY**

24-25

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

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 assessed value of improvements provided by the CA section of the DLGS.

**FORM 5A: SUPPLEMENTAL REAL PROPERTY**

LUC	DESCRIPTION	NO. OF PARCELS	NO. OF ACRES	GROSS ASSESSED	GROSS ASSESSED	GROSS ASSESSED	NET ASSESSED
				VALUE LAND	VALUE IMPROVEMENTS	VALUE EXEMPTED	VALUE TOTAL
<b>1 - VACANT</b>							
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	Unassigned						-
17	Unassigned						-
18	Unassigned						-
19	Vacant – Public Use Lands						-
<b>PROPERTY CLASS SUBTOTAL</b>		-	-	-	-	-	-
<b>2 - SINGLE FAMILY RESIDENTIAL</b>							
20	Single Family Residence						\$ -
21	Individual unit in a multiple unit building						-
22	M/H Converted to Real Property						-
23	Manufactured Home						-
24	Unassigned						-
25	Unassigned						-
26	SFR-Auxiliary Area						-
27	SFR – Common Area						-
28	SFR with Minor Improvements						-
29	Mixed Use with SFR as primary use						-
<b>PROPERTY CLASS SUBTOTAL</b>		-	-	-	-	-	-
<b>3 - MULTI-FAMILY RESIDENTIAL</b>							
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						-
<b>PROPERTY CLASS SUBTOTAL</b>		-	-	-	-	-	-
<b>4 - COMMERCIAL</b>							
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						-
<b>PROPERTY CLASS SUBTOTAL</b>		-	-	-	-	-	-

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

24-25

LUC	DESCRIPTION	NO. OF PARCELS	NO. OF ACRES	GROSS ASSESSED	GROSS ASSESSED	GROSS ASSESSED	NET ASSESSED
				VALUE LAND	VALUE IMPROVEMENTS	VALUE EXEMPTED	VALUE TOTAL
<b>5 - INDUSTRIAL</b>							
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						-
	<b>PROPERTY CLASS SUBTOTAL</b>	-	-	-	-	-	-
<b>6 - RURAL</b>							
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						-
	<b>PROPERTY CLASS SUBTOTAL</b>	-	-	-	-	-	-
<b>7 - COMMUNICATION, TRANSPORTATION AND UTILITIES</b>							
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						-
	<b>PROPERTY CLASS SUBTOTAL</b>	-	-	-	-	-	-
<b>8 - MINES</b>							
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						-
	<b>PROPERTY CLASS SUBTOTAL</b>	-	-	-	-	-	-

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

24-25

LUC	DESCRIPTION	NO. OF PARCELS	NO. OF ACRES	GROSS ASSESSED	GROSS ASSESSED	GROSS ASSESSED	NET ASSESSED
				VALUE LAND	VALUE IMPROVEMENTS	VALUE EXEMPTED	VALUE TOTAL
<b>9 - SPECIAL PURPOSE OR USE</b>							
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						-
<b>PROPERTY CLASS SUBTOTAL</b>		-	-	-	-	-	-
<b>TOTAL FORM 5A</b>		-	-	-	-	-	-

**FORM 5B: MINING PROPERTY DETAIL**

LUC	DESCRIPTION	NO. OF PARCELS	NO. OF ACRES	GROSS ASSESSED	GROSS ASSESSED	GROSS ASSESSED	NET ASSESSED
				VALUE LAND	VALUE IMPROVEMENTS	VALUE EXEMPTED	VALUE TOTAL
<b>1 - MINING POSSESSORY INTERESTS (Land &amp; Locally Assessed Improvements)</b>							
1	PI Mine and Mill						\$ -
2	PI Oil & Gas						-
3	PI Geothermal Mines						\$ -
4	PI Mines (quarries) - Locally Assessed						-
<b>PROPERTY CLASS SUBTOTAL</b>		-	-	-	-	-	-
<b>2 - MINING PERSONAL PROPERTY (Includes Centrally Assessed Improvements)</b>							
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						-
<b>PROPERTY CLASS SUBTOTAL</b>		-	-	-	-	-	-
<b>3 - MINING REAL PROPERTY (Not Included on Supplemental Roll)</b>							
81	1 Mine, Extractive Mineral, Valuation of Improvements by State, Land Valuation by County						\$ -
82	2 Mine, Oil and Gas, Valuation of Improvements by State, Land Valuation by County						-
83	3 Mine, Geothermal, Valuation of Improvements by State, Land Valuation by County						\$ -
84	4 Aggregates, Quarries, Locally Assessed						-
<b>PROPERTY CLASS SUBTOTAL</b>		-	-	-	-	-	-
<b>TOTAL FORM 5B</b>		-	-	-	-	-	-

**FORM 6: UNSECURED PERSONAL PROPERTY**

PPC	DESCRIPTION	NO. OF ASSESSMENTS	GROSS ASSESSED	GROSS ASSESSED	NET ASSESSED
			VALUE PERS. PROPERTY	VALUE EXEMPTED	VALUE 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)				-
					-
					-
					-
<b>TOTAL FORM 6</b>		-	-	-	-

(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/under-the-Property-Tax-Locally-Assessed-section>.

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**FORM 7: UNSECURED EXEMPTIONS**

24-25

EXC	DESCRIPTION	NO. OF EXEMPTIONS / PARCELS	NO. OF ACRES	ASSESSED VALUE EXEMPTED	TAXABLE DOLLARS EXEMPTED
1	Blind (NRS 361.085)				
2	<b>Orphans (Discontinued)</b>				
3	Surviving Spouse (NRS 361.080)				
4	Veterans (NRS 361.090)				
5	Disabled 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	<b>Others</b>				
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)				

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**FORM 7: UNSECURED EXEMPTIONS (Cont.)**

24-25

EXC	DESCRIPTION	NO. OF EXEMPTIONS / PARCELS	NO. OF ACRES	ASSESSED VALUE EXEMPTED	TAXABLE DOLLARS EXEMPTED
10	<b>Others (Cont.)</b>				
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))				
l.	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))				
o.	P.I. - Elderly/Ind. Shelter (NRS 361.157(2)(k))				
p.	P.I. - Meeting Rooms (NRS 361.157(2)(l))				
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))				
v.	P.P. - Manufact. Raw Materials (NRS 361.068(1)(c))				
w.	P.P. - Supplies & Consumables (NRS 361.068(1)(d))				
x.	P.P. - Livestock (NRS 361.068(1)(e))				
y.	P.P. - Bee Colonies (NRS 361.068(1)(f))				
z.	P.P. - Pipe & Irrigation Equip. (NRS 361.068(1)(g))				
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 361.228)				
am.	Geothermal Operation Net Proceeds (NRS 362.140)				
an.	Declared Disaster Depreciation (NRS 361.084 & 361.47285)				
<b>TOTAL EXEMPTIONS FORM 7</b>		-	-	-	\$ -
(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.

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

24-25

NAICS	DESCRIPTION	NO. OF ASSESSMENTS	GROSS ASSESSED	GROSS ASSESSED	NET ASSESSED
			VALUE PERS. PROPERTY	VALUE EXEMPTED	VALUE TOTAL
<b>11 - AGRICULTURE AND FORESTRY</b>					
11	Agriculture and Forestry (general)				-
	<b>NAICS INDUSTRY SUBTOTAL</b>	-		-	\$ -
<b>21 - MINING</b>					
21	Mining (general)				-
2111	Oil and Gas Extraction				-
2122	Metal Ore Mining				-
2123	Nonmetallic mineral mining and quarrying				-
	<b>NAICS INDUSTRY SUBTOTAL</b>	-		-	\$ -
<b>22 - UTILITIES</b>					
22	Utilities (general)				-
2211	Electric Power Generation, Transmission, and Distribution				-
2212	Natural Gas Distribution				-
2213	Water, Sewage, and Other Systems				-
221330	Steam and Air-Conditioning Supply				-
	<b>NAICS INDUSTRY SUBTOTAL</b>	-		-	\$ -
<b>23 - CONSTRUCTION</b>					
23	Construction (general)				-
	<b>NAICS INDUSTRY SUBTOTAL</b>	-		-	\$ -
<b>31 thru 33 - MANUFACTURING</b>					
31-33	Manufacturing (general)				-
3273	Cement and Concrete Product Manufacturing				-
3274	Lime & Gypsum Product Manufacturing				-
	<b>NAICS INDUSTRY SUBTOTAL</b>	-		-	\$ -
<b>42 - WHOLESALE TRADE</b>					
42	Wholesale Trade (general)				-
	<b>NAICS INDUSTRY SUBTOTAL</b>	-		-	\$ -
<b>44 thru 45 - RETAIL TRADE</b>					
44-45	Retail Trade (general)				-
	<b>NAICS INDUSTRY SUBTOTAL</b>	-		-	\$ -
<b>48 thru 49 - TRANSPORTATION AND WAREHOUSING</b>					
48-49	Transportation and Warehousing (general)				-
	<b>NAICS INDUSTRY SUBTOTAL</b>	-		-	\$ -
<b>51 - INFORMATION</b>					
51	Information (general)				-
517	Telecommunications				-
517110	Cable and Other Program Distribution				-
	Internet Service Providers, Web Search Portals, and Data Processing Services				-
518	Processing Services				-
	<b>NAICS INDUSTRY SUBTOTAL</b>	-		-	\$ -
<b>53 - REAL ESTATE, RENTAL, AND LEASING</b>					
53	Real Estate, Rental, and Leasing (general)				-
	<b>NAICS INDUSTRY SUBTOTAL</b>	-		-	\$ -
<b>54 - PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES</b>					
54	Professional, Scientific, and Technical Services (general)				-
	<b>NAICS INDUSTRY SUBTOTAL</b>	-		-	\$ -
<b>56 - WASTE MANAGEMENT AND REMEDIATION SERVICES</b>					
56	Waste Management and Remediation Services (general)				-
	<b>NAICS INDUSTRY SUBTOTAL</b>	-		-	\$ -
<b>62 - HEALTH CARE AND SOCIAL ASSISTANCE</b>					
62	Health Care and Social Assistance (general)				-
	<b>NAICS INDUSTRY SUBTOTAL</b>	-		-	\$ -

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**FORM 8: PERSONAL PROPERTY DETAIL BY NAICS INDUSTRY CODE (cont.)**

24-25

NAICS	DESCRIPTION	NO. OF ASSESSMENTS	GROSS ASSESSED VALUE PERS. PROPERTY	GROSS ASSESSED VALUE EXEMPTED	NET ASSESSED VALUE TOTAL
<b>71 - ARTS, ENTERTAINMENT, AND RECREATION</b>					
71	Arts, Entertainment, and Recreation (general)				-
	<b>NAICS INDUSTRY SUBTOTAL</b>	-	-	-	\$ -
<b>72 - ACCOMODATION AND FOOD SERVICES</b>					
72	Accommodation and Food Services (general)				-
	<b>NAICS INDUSTRY SUBTOTAL</b>	-	-	-	\$ -
<b>81 - OTHER SERVICES</b>					
81	Other Services (general)				-
	<b>NAICS INDUSTRY SUBTOTAL</b>	-	-	-	\$ -
<b>FORM 8 TOTAL</b>					
		-	-	-	\$ -

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: