



STATE OF NEVADA  
DEPARTMENT OF TAXATION

MAIN OFFICE  
3850 Arrowhead Drive  
Carson City, Nevada 89706

JOE LOMBARDO  
*Governor*

GEORGE KELESIS  
*Chair, Nevada Tax Commission*

SHELLIE HUGHES  
*Executive Director*

March 13, 2025

To: All Assessors

RE: Approval of Exemptions, as authorized under NRS 361.068(2) where Administrative Costs Exceed Revenue from Tax on Personal Property for Application FY 2025-2026.

**NEVADA TAX COMMISSION  
NOTICE OF DECISION**

The matter of the level of exemption of personal property based on the amount of taxes due for personal property compared to the cost of collecting those taxes as provided for in NRS 361.068(2), came before the Nevada Tax Commission (the "Commission") for consideration on March 5, 2025. This matter came before the Commission for approval.

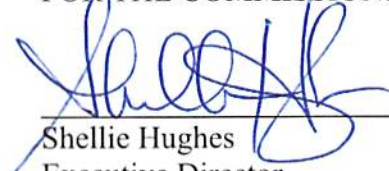
**DECISION**

The Commission, having considered all evidence and testimony pertaining to the matter, hereby adopts an exemption amount, pursuant to NRS 361.068(2). The taxes due for personal property which are **\$10.00** or less are exempt from collection for FY 2025-2026.

**APPEAL RIGHTS**

Pursuant to NRS 360.245(5), a decision of the Commission is a final decision for purposes of judicial review. If you disagree with this Decision, you may be entitled to judicial review of the Decision as set forth in NRS 233B.130. This general information is provided to you pursuant to NRS 360.291 and as a matter of courtesy only. You, or your counsel, should ascertain with more particularity your legal rights and obligations with regard to this Decision and appeal from this Decision.

FOR THE COMMISSION:

  
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Shellie Hughes  
Executive Director  
Nevada Department of Taxation


cc: Lorna Quisenberry, Supervisor of the Locally Assessed Properties

March 13, 2025

## CERTIFICATE OF SERVICE

I hereby certify that on the 13, March, 2025 that I have this day served the foregoing document upon all parties as listed below by emailing a copy thereof:

Carson City Assessor's Office – Kimberly Adams, [kadams@carson.org](mailto:kadams@carson.org)  
Churchill County Assessor's Office – Denise Mondhink-Felton, [denise.felton@churchillcountynv.gov](mailto:denise.felton@churchillcountynv.gov)  
Clark County Assessor's Office – Briana Johnson, [bap@clarkcountynv.gov](mailto:bap@clarkcountynv.gov)  
Douglas County Assessor's Office – Trent Tholen, [ttholen@douglasnv.us](mailto:ttholen@douglasnv.us)  
Elko County Assessor's Office – Janet Iribarne, [jiribarne@elkocountynv.net](mailto:jiribarne@elkocountynv.net)  
Esmeralda County Assessor's Office – Kathleen Keyes, [kkeyes@esmeraldacountynv.gov](mailto:kkeyes@esmeraldacountynv.gov)  
Eureka County Assessor's Office – Mike Mears, [mmears@eurekacountynv.gov](mailto:mmears@eurekacountynv.gov)  
Humboldt County Assessor's Office – Andy Heiser, [andy.heiser@humboldtcountynv.gov](mailto:andy.heiser@humboldtcountynv.gov)  
Lander County Assessor's Office – Lura Duvall, [assessor@landercountynv.org](mailto:assessor@landercountynv.org)  
Lincoln County Assessor's Office – Cydney Dwire, [cdwire@lincolnnv.com](mailto:cdwire@lincolnnv.com)  
Lyon County Assessor's Office – Troy Villines, [tvillines@lyon-county.org](mailto:tvillines@lyon-county.org)  
Mineral County Assessor's Office – Kevin Chisum, [assessor@mineralcountynv.org](mailto:assessor@mineralcountynv.org)  
Nye County Assessor's Office – Sheree Stringer, [ssstringer@nyecountynv.gov](mailto:ssstringer@nyecountynv.gov)  
Pershing County Assessor's Office – Laureen Basso-Cerini, [lcerini@pershingcountynv.gov](mailto:lcerini@pershingcountynv.gov)  
Storey County Assessor's Office – Jana Seddon, [jseddon@storeycounty.org](mailto:jseddon@storeycounty.org)  
Washoe County Assessor's Office – Chris Sarman, [csarman@wahoecounty.gov](mailto:csarman@wahoecounty.gov)  
White Pine Assessor's Office – Burton Hilton, [bhilton@whitepinecountynv.gov](mailto:bhilton@whitepinecountynv.gov)

  
\_\_\_\_\_  
Hector Sepulveda  
Administrative Assistant IV  
Nevada Department of Taxation

**Nevada Tax Commission**  
**March 5, 2025**

**TOPIC:** Determination of the amount of personal property to be exempted; that amount that is less than the cost of collecting the taxes.

**AUTHORITY:** Nevada Revised Statute 361.068 (2) allows the Nevada Tax Commission to exempt from taxation that personal property for which the annual taxes would be less than the cost of collecting those taxes. If such an exemption is provided, the Nevada Tax Commission shall annually determine the average cost of collecting property taxes in this state. This average cost must be used to determine the applicability of the exemption.

**EXPLANATION:** The Division of Local Government Services of the Department of Taxation conducted a survey of county assessors and treasurers to determine the cost of collecting property taxes in this state during the 2024-2025 fiscal year. The results of the survey are as follows:

- The cost to collect an individual tax bill in all the counties ranges from \$1.84 to \$22.67.
- The mean total cost of an individual tax bill is \$7.87, up from the prior year of \$7.04.
- The median total cost of an individual tax bill is \$7.48, up from the prior year of \$6.91.
- Array:                = < \$10.00 (14)                > \$10.00 (3)

|             |         |         |          |            |          |
|-------------|---------|---------|----------|------------|----------|
| Carson City | \$ 4.89 | Eureka  | \$ 8.62  | Nye        | \$ 22.67 |
| Churchill   | \$ 9.70 | Humbolt | \$ 6.10  | Pershing   | \$ 6.45  |
| Clark       | \$ 7.60 | Lander  | \$ 7.56  | Storey     | \$ 16.72 |
| Douglas     | \$ 2.28 | Lincoln | \$ 6.80  | Washoe     | \$ 5.72  |
| Elko        | \$ 9.04 | Lyon    | \$ 11.42 | White Pine | \$ 6.10  |
| Esmeralda   | \$ 1.84 | Mineral | \$ 7.48  |            |          |

- Percent of tax bills exempted compared to number of accounts in previous year, using \$10.00 level of exemptions:

|             |     |         |     |                             |     |
|-------------|-----|---------|-----|-----------------------------|-----|
| Carson City | 11% | Eureka  | 8%  | Nye                         | 14% |
| Churchill   | 15% | Humbolt | 8%  | Pershing                    | 11% |
| Clark       | 4%  | Lander  | 5%  | Storey                      | 21% |
| Douglas     | 1%  | Lincoln | 8%  | Washoe                      | 10% |
| Elko        | 10% | Lyon    | 10% | White Pine                  | 30% |
| Esmeralda   | 17% | Mineral | 5%  | Centrally Assessed-Carlines | 43% |

- Total dollar amount exempted in FY 2024-2025 \$46,432.53 from counties; \$272.98 from Centrally Assessed Carlines.

**RECOMMENDATION:** Based on the survey and the resulting median and mean costs, the Department recommends that personal property bills of \$10.00 or less be exempted from taxation by the authority of NRS 361.068 (2). This amount will eliminate most personal property billings that are not cost effective. By statute, the billing cost is reviewed annually, and adjustments made as needed.

| Line   | Description  | Statewide Totals | Carson City | Churchill   | Clark        | Douglas    | Elko        | Esmeralda  | Eureka     | Humboldt    | Lander      | Lincoln    | Lyon        | Mineral    | Nye          | Pershing   | Storey      | Washoe       | White Pine |
|--|--|------------------|-------------|-------------|--------------|------------|-------------|------------|------------|-------------|-------------|------------|-------------|------------|--------------|------------|-------------|--------------|------------|
| 1  | Number of PP Accounts Billed in 18-19 (Line 1)         | 147,654          | 5,425       | 3,427       | 77,886       | 3,176      | 7,784       | 706        | 686        | 3,226       | 1,618       | 1,092      | 4,957       | 495        | 6,052        | 1,207      | 826         | 27,796       | 1,295      |
| 2  | Number of PP Accounts on Unsecured Roll (Line 2)       | 136,228          | 5,236       | 2,808       | 77,886       | 2,652      | 7,544       | 504        | 177        | 1,897       | 1,257       | 305        | 4,294       | 432        | 1,398        | 599        | 824         | 27,795       | 620        |
| 3  | Number of PP Accounts exempted (Line 3)                | 10,818           | 580         | 522         | 3,381        | 22         | 745         | 117        | 52         | 252         | 81          | 90         | 490         | 26         | 848          | 138        | 171         | 2,912        | 391        |
| 4  | Total Tax Dollar Amount exempted (Line 4)              | \$ 46,432.53     | 1,662       | 1,962.37    | 17,951.98    | 120.73     | 3,604       | 522.02     | 306.60     | 1,461.00    | 613.60      | 415.68     | 1,543.00    | 137.66     | 3,397.74     | 564.45     | 380.44      | 11,423.72    | 364.94     |
| 5  | Percent PP Accounts exempted (Line 3 / Line 1)         | 7.33%            | 11%         | 15%         | 4%           | 1%         | 10%         | 17%        | 8%         | 8%          | 5%          | 8%         | 10%         | 5%         | 14%          | 11%        | 21%         | 10%          | 30%        |
| 6  | Percent PP Accounts on Unsecured Roll (L2/L1)          | 92.26%           | 97%         | 82%         | 100%         | 84%        | 97%         | 71%        | 26%        | 59%         | 78%         | 28%        | 87%         | 87%        | 23%          | 50%        | 100%        | 100%         | 48%        |
| 7  | Average Tax Dollar Amount exempted ( L4 / L3)          | \$ 4.29          | \$ 2.87     | \$ 3.76     | \$ 5.31      | \$ 5.49    | \$ 4.84     | \$ 4.46    | \$ 5.90    | \$ 5.80     | \$ 7.58     | \$ 4.62    | \$ 3.15     | \$ 5.29    | \$ 4.03      | \$ 4.09    | \$ 2.22     | \$ 3.92      | \$ 0.93    |
| 8  | Number of FTE Employees (Line 5)                       | 241.00           | 8           | 8           | 119          | 9          | 18          | 2          | 3          | 8           | 3           | 2          | 9           | 3          | 15           | 3          | 7           | 20           | 4          |
| 9  | Number of Persons performing activities (Line 6)       | 60.00            | 8           | 1           | 4            | 2          | 11          | 2          | 2          | 4           | 1           | 2          | 3           | 1          | 7            | 4          | 5           | 2            | 1.0        |
| Percent of Persons performing activities in Lines 8-13 |  |                  |             |             |              |            |             |            |            |             |             |            |             |            |              |            |             |              |            |
| 10   | to Total FTE (Line 9/Line 8)                           | 25%              | 100%        | 13%         | 3%           | 22%        | 61%         | 100%       | 67%        | 50%         | 33%         | 100%       | 33%         | 33%        | 47%          | 133%       | 71%         | 10%          | 25%        |
| 11   | Average Wage Per Hour for Persons on Line 8            | \$ 30.03         | 22.91       | 27.17       | \$ 46.35     | \$ 32.60   | \$ 27.31    | \$ 16.35   | \$ 28.00   | \$ 26.00    | \$ 23.70    | \$ 33.32   | \$ 26.46    | \$ 18.93   | \$ 51.73     | \$ 37.02   | \$ 32.47    | \$ -         | \$ 30.13   |
| 12   | Average Wage Per Hour for Persons on Line 9            | \$ 28.17         | 28.96       | -           | \$ 46.35     | \$ 32.60   | \$ 27.31    | \$ 16.35   | \$ 28.00   | \$ 39.00    | \$ 23.70    | \$ 33.32   | \$ 26.46    | \$ 18.93   | \$ 44.83     | \$ 22.29   | \$ 32.47    | \$ -         | \$ 30.13   |
| 13   | Average Wage Per Hour for Persons on Line 10           | \$ 28.24         | 29.01       | 22.85       | \$ 46.35     | \$ 31.88   | \$ -        | \$ 16.35   | \$ 32.00   | \$ 31.00    | \$ 23.70    | \$ 19.43   | \$ 34.64    | \$ 18.93   | \$ 44.98     | \$ 22.29   | \$ 22.33    | \$ 26.00     | \$ 30.13   |
| 14   | Average Wage Per Hour for Persons on Line 11           | \$ 30.36         | 29.02       | 25.87       | \$ 49.52     | \$ 32.60   | \$ 27.31    | \$ 16.35   | \$ 28.00   | \$ 39.00    | \$ -        | \$ 33.32   | \$ 24.84    | \$ 18.93   | \$ 44.83     | \$ 22.29   | \$ 30.85    | \$ 32.84     | \$ 30.13   |
| 15   | Average Wage Per Hour for Persons on Line 12           | \$ 30.65         | 30.72       | 25.87       | \$ 49.52     | \$ 32.60   | \$ 27.31    | \$ 16.35   | \$ 28.00   | \$ 33.00    | \$ -        | \$ 33.32   | \$ 24.84    | \$ 18.93   | \$ 44.83     | \$ 19.95   | \$ 32.47    | \$ 32.84     | \$ 39.90   |
| 16   | Average Wage Per Hour for Persons on Line 13           | \$ 59.59         | -           | -           | \$ 86.33     | \$ -       | \$ -        | \$ -       | \$ -       | \$ -        | \$ -        | \$ -       | \$ -        | \$ -       | \$ -         | \$ -       | \$ -        | \$ 32.84     | \$ -       |
| 17   | Man-hours worked on Activity in Line 8                 | 1,088            | 1           | 8           | 200          | 18         | 16.00       | 4.00       | 8          | 5           | 150         | 100        | 20          | 10         | 520          | 16         | 2           | -            | 10         |
| 18   | Man-hours worked on Activity in Line 9                 | 1,287            | 98          | -           | 300          | 10         | 96.00       | 5.00       | 8          | 100         | 150         | 20         | 8           | 40         | 260          | 40         | 117         | -            | 35         |
| 19   | Man-hours worked on Activity in Line 10                | 8,930            | 494         | 1,120       | 4,800        | 64         | -           | 7.00       | 140        | 255         | 30          | 60         | 115         | 60         | 520          | 100        | 240         | 830          | 95         |
| 20   | Man-hours worked on Activity in Line 11                | 3,445            | 51          | 80          | 450          | 6          | 320.00      | 4.00       | 8          | 100         | -           | 20         | 850         | 15         | 260          | 150        | 116         | 980          | 35         |
| 21   | Man-hours worked on Activity in Line 12                | 7,935            | 12          | 120         | 4,400        | 20         | 640.00      | 2.00       | 8          | 20          | -           | 10         | 850         | 5          | 260          | 8          | 15          | 1,505        | 60         |
| 22   | Man-hours worked on Activity in Line 13                | 490              | -           | -           | 100          | -          | -           | -          | -          | -           | -           | -          | -           | -          | -            | -          | -           | 390          | -          |
| 23   | Total Man-hours worked on All Activities (Line 14)     | 23,175           | 656         | 1,328       | 10,250       | 118        | 1,072.00    | 22.00      | 172.00     | 480.00      | 330.00      | 210.00     | \$ 1,843.00 | 130.00     | 1,820.00     | 314.00     | 490.00      | 3,705.00     | 235.00     |
| 24   | Total Labor Cost for Activity in Line 8                | \$ 46,417.09     | \$22.91     | 217.36      | \$9,270.00   | \$586.80   | \$436.96    | \$65.40    | \$224.00   | \$130.00    | \$3,555.00  | \$3,332.00 | \$529.20    | \$189.30   | \$26,899.60  | \$592.32   | \$64.94     | \$0.00       | \$301.30   |
| 25   | Total Labor Cost for Activity in Line 9                | \$ 46,488.11     | \$2,838.38  | -           | \$13,905.00  | \$326.00   | \$2,621.76  | \$81.75    | \$224.00   | \$3,900.00  | \$3,555.00  | \$666.40   | \$211.68    | \$757.20   | \$11,655.80  | \$891.60   | \$3,798.99  | \$0.00       | \$1,054.55 |
| 26   | Total Labor Cost for Activity in Line 10               | \$ 358,987.58    | \$14,331.94 | 25,592.00   | \$222,480.00 | \$2,040.32 | \$19,627.52 | \$114.45   | \$4,840.00 | \$7,905.00  | \$7,111.00  | \$1,165.80 | \$3,983.60  | \$1,135.80 | \$23,389.60  | \$2,229.00 | \$5,359.20  | \$21,580.00  | \$2,862.35 |
| 27   | Total Labor Cost for Activity in Line 11               | \$ 115,766.54    | \$1,479.96  | 2,069.60    | \$22,284.00  | \$195.60   | \$11,667.84 | \$65.40    | \$224.00   | \$3,900.00  | \$0.00      | \$666.40   | \$21,114.00 | \$283.95   | \$11,655.80  | \$3,343.50 | \$3,578.74  | \$32,183.20  | \$1,054.55 |
| 28   | Total Labor Cost for Activity in Line 12               | \$ 328,528.23    | \$376.31    | 3,104.40    | \$217,888.00 | \$652.00   | \$19,928.32 | \$32.70    | \$224.00   | \$660.00    | \$0.00      | \$333.20   | \$21,114.00 | \$94.65    | \$11,655.80  | \$159.60   | \$487.05    | \$49,424.20  | \$2,394.00 |
| 29   | Total Labor Cost for Activity in Line 13               | \$ 21,440.60     | \$0.00      | -           | \$8,633.00   | \$0.00     | \$0.00      | \$0.00     | \$0.00     | \$0.00      | \$0.00      | \$0.00     | \$0.00      | \$0.00     | \$0.00       | \$0.00     | \$0.00      | \$12,807.60  | \$0.00     |
| 30   | Total Labor Cost for All Activities (Line 14)          | \$ 917,628.15    | \$19,049.50 | 30,983.36   | \$494,460.00 | \$3,800.72 | \$54,282.40 | \$359.70   | \$5,376.00 | \$16,495.00 | \$7,821.00  | \$6,163.80 | \$46,952.48 | \$2,460.90 | \$85,256.60  | \$7,216.02 | \$13,288.92 | \$115,995.00 | \$7,666.75 |
| 31   | Cost of Mailleurs and Printing (Line 15)               | \$ 110,116.00    | \$702.97    | 391.64      | \$46,365.00  | \$912.80   | \$4,279.00  | \$211.80   | \$200.00   | \$1,000.00  | \$3,478.70  | \$557.17   | \$4,899.97  | \$1,025.00 | \$39,894.88  | \$0.00     | \$175.45    | \$5,966.62   | \$55.00    |
| 32   | Cost of Postage (Line 16)                              | \$ 76,631.61     | \$3,052.35  | 1,880.20    | \$39,487.65  | \$1,671.62 | \$4,856.91  | \$482.92   | \$336.02   | \$2,022.32  | \$938.44    | \$531.06   | \$2,367.51  | \$216.00   | \$2,758.12   | \$566.57   | \$347.15    | \$15,116.77  | \$0.00     |
| 33   | Cost of Delinquent Collection (Line 17)                | \$ 35,734.07     | \$2,361.28  | -           | \$6,057.84   | \$847.60   | \$1,627.00  | \$242.50   | \$0.00     | \$165.00    | \$0.00      | \$176.29   | \$2,392.00  | \$0.00     | \$821.00     | \$0.00     | \$0.00      | \$20,863.56  | \$180.00   |
| 34   | Cost of Other (a) (Line 18)                            | \$ 17,422.88     | \$1,149.20  | -           | \$2,010.00   | \$0.00     | \$5,288.81  | \$0.00     | \$0.00     | \$0.00      | \$0.00      | \$0.00     | \$0.00      | \$0.00     | \$8,494.75   | \$0.00     | \$0.00      | \$480.12     | \$0.00     |
| 35   | Cost of Other (b) (Line 19)                            | \$ 4,663.94      | \$216.94    | -           | \$3,797.00   | \$0.00     | \$0.00      | \$0.00     | \$0.00     | \$0.00      | \$0.00      | \$0.00     | \$0.00      | \$0.00     | \$0.00       | \$0.00     | \$0.00      | \$650.00     | \$0.00     |
| 36   | Total Cost of All Personal Property Accounts (Line 20) | \$ 1,162,196.65  | \$26,532.24 | \$33,255.20 | \$592,177.49 | \$7,232.74 | \$70,334.12 | \$1,296.92 | \$5,912.02 | \$19,682.32 | \$12,238.14 | \$7,428.32 | \$56,611.96 | \$3,701.90 | \$137,225.35 | \$7,782.59 | \$13,811.52 | \$159,072.07 | \$7,901.75 |
| 37   | Average Cost Per Personal Property Account (L36 /L1)   | \$ 7.87          | \$ 4.89     | \$ 9.70     | \$ 7.60      | \$ 2.28    | \$ 9.04     | \$ 1.84    | \$ 8.62    | \$ 6.10     | \$ 7.56     | \$ 6.80    | \$ 11.42    | \$ 7.48    | \$ 22.67     | \$ 6.45    | \$ 16.72    | \$ 5.72      | \$ 6.10    |
|  | Median   | \$ 7.48          | >10         |             | 3 Min        | \$ 1.84    |             |            |            |             |             |            |             |            |              |            |             |              |            |
|  | Mean (C37/C2) (Statewide Down)                         | \$ 7.87          | ≤10         |             | 14 Max       | \$ 22.67   |             |            |            |             |             |            |             |            |              |            |             |              |            |
|  | Mean (D38:T38) (Indiv Counties Across)                 | \$ 8.29          |             |             |              |            |             |            |            |             |             |            |             |            |              |            |             |              |            |