Nevada Department of Taxation
Division of Local Government Services

PRELIMINARY NRS 361.4722 TAX CAP FACTORS

FISCAL 2018-2019

Tax cap may be no higher than:

COUNTY	MOVING AVERAGE GROWTH RATE	2 X 2.1%	RESIDENTIAL CAP (3.00%)	GENERAL CAP (8.00%)	RESIDENTIAL CAP FACTOR	GENERAL CAP FACTOR
CARSON CITY	-1.6%	4.2%	3.0%	4.2%	1.030	1.042
CHURCHILL	0.3%	4.2%	3.0%	4.2%	1.030	1.042
CLARK	0.7%	4.2%	3.0%	4.2%	1.030	1.042
DOUGLAS	-1.0%	4.2%	3.0%	4.2%	1.030	1.042
ELKO	5.7%	4.2%	3.0%	5.7%	1.030	1.057
ESMERALDA	5.4%	4.2%	3.0%	5.4%	1.030	1.054
EUREKA	-0.4%	4.2%	3.0%	4.2%	1.030	1.042
HUMBOLDT	5.8%	4.2%	3.0%	5.8%	1.030	1.058
LANDER	21.1%	4.2%	3.0%	8.0%	1.030	1.080
LINCOLN	4.4%	4.2%	3.0%	4.4%	1.030	1.044
LYON	1.6%	4.2%	3.0%	4.2%	1.030	1.042
MINERAL	5.6%	4.2%	3.0%	5.6%	1.030	1.056
NYE	1.0%	4.2%	3.0%	4.2%	1.030	1.042
PERSHING	6.9%	4.2%	3.0%	6.9%	1.030	1.069
STOREY	3.2%	4.2%	3.0%	4.2%	1.030	1.042
WASHOE	1.2%	4.2%	3.0%	4.2%	1.030	1.042
WHITE PINE	4.8%	4.2%	3.0%	4.8%	1.030	1.048
STATEWIDE	0.6%	4.2%	3.0%	4.2%	1.030	1.042

Note (1) : The General Tax Cap is calculated by taking the greater of the moving average growth rate or twice the CPI, up to a maximum of 8%. *See NRS 361.4722(1)(b).*

Note (2): The Residential Tax Cap is 3% unless the General Tax Cap is less than 3%. If the General Tax Cap is less than 3%, then the Residential Tax Cap must equal the General Tax Cap. *See NRS 361.4723(2)(b).*

Note (3): The Consumer Price Index (CPI) used is All Urban Consumers, Series ID CUUR0000SA0, Not Seasonally Adjusted, U.S. City Average All Items, Annual Average. Source: Bureau of Labor Statistics. This year, the CPI annual average for 2017 is 2.1%. Twice the CPI is therefore 4.2%

Note (4): The Moving Average Growth Rate is based on data from the Statistical Analysis of the Roll from 2009-10 through 2016-17 published by the Department of Taxation; the October 2017 Segregation Report for the 2017-18 Secured and Unsecured Rolls; and the January 2018 Preliminary Projected Segregation Report for 2018-19 Secured and Unsecured Rolls reported by County Assessors.