TABLE 3A: Actual Property Tax Partial Abatements Cap Factors under NRS 361.4722, NRS 361.4723, and NRS 361.4724 for FY 2006 through FY 2027 by County

County	Single-Family Owner-Occupied or Qualified Rental Cap: Partial Abatement under NRS 361.4723 and NRS 361.4724 (1.) Non Single-Family Owner-Occupied or Qualified Rental Cap: Partial Abatement Factor under NRS 361.4722 (2.)	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Carson City	Single-Family Owner-Occupied or Qualified Rental Cap	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	**0.2%**	**2.6%**	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Non Single-Family Owner-Occupied or Qualified Rental Cap	5.4%	6.8%	7.2%	**8.0%**	7.8%	6.7%	4.8%	6.4%	4.2%	3.0%	3.2%	**0.2%**	**2.6%**	4.2%	4.8%	3.6%	3.7%	**8.0%**	**8.0%**	**8.0%**	7.1%	6.9%
Churchill	Single-Family Owner-Occupied or Qualified Rental Cap	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	**1.9%**	**2.6%**	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Non Single-Family Owner-Occupied or Qualified Rental Cap	5.4%	6.8%	6.6%	7.3%	7.7%	**8.0%**	6.0%	6.4%	5.2%	4.7%	3.2%	**1.9%**	**2.6%**	4.2%	4.8%	3.6%	3.6%	**8.0%**	**8.0%**	**8.0%**	5.8%	5.4%
Clark	Single-Family Owner-Occupied or Qualified Rental Cap	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	**0.2%**	**2.6%**	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Non Single-Family Owner-Occupied or Qualified Rental Cap	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**	6.3%	6.4%	4.2%	3.0%	3.2%	**0.2%**	**2.6%**	4.2%	4.8%	6.7%	7.7%	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**
Douglas	Single-Family Owner-Occupied or Qualified Rental Cap	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	**0.2%**	**2.6%**	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Non Single-Family Owner-Occupied or Qualified Rental Cap	7.3%	**8.0%**	**8.0%**	**8.0%**	**8.0%**	7.5%	5.7%	6.4%	4.2%	3.0%	3.2%	**0.2%**	**2.6%**	4.2%	4.8%	3.6%	3.4%	**8.0%**	**8.0%**	**8.0%**	6.1%	6.1%
Elko	Single-Family Owner-Occupied or Qualified Rental Cap	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Non Single-Family Owner-Occupied or Qualified Rental Cap	5.4%	6.8%	6.4%	6.0%	7.7%	5.4%	5.4%	6.5%	7.9%	7.3%	7.5%	6.4%	5.9%	5.8%	5.2%	3.6%	5.6%	**8.0%**	**8.0%**	**8.0%**	5.8%	5.4%
Esmeralda	Single-Family Owner-Occupied or Qualified Rental Cap	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	**2.9%**	3.0%	3.0%	3.0%	3.0%	3.0%
	Non Single-Family Owner-Occupied or Qualified Rental Cap	5.4%	6.8%	6.4%	5.8%	7.7%	4.4%	3.2%	6.4%	**8.0%**	**8.0%**	**8.0%**	6.8%	5.6%	4.4%	4.8%	**8.0%**	**2.9%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**
Eureka	Single-Family Owner-Occupied and Qualified Rental Cap	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	**2.6%**	3.0%	3.0%	3.0%	**2.4%**	3.0%	3.0%	3.0%	3.0%	3.0%
	Non Single-Family Owner-Occupied and Qualified Rental Cap	5.4%	6.8%	6.4%	**8.0%**	7.7%	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**	5.0%	**2.6%**	4.2%	4.8%	3.6%	**2.4%**	**8.0%**	**8.0%**	**8.0%**	5.8%	**8.0%**
Humboldt	Single-Family Owner-Occupied or Qualified Rental Cap	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Non Single-Family Owner-Occupied or Qualified Rental Cap	5.4%	6.8%	6.4%	5.8%	7.7%	6.2%	7.0%	**8.0%**	**8.0%**	**8.0%**	**8.0%**	6.3%	6.6%	6.1%	4.8%	3.6%	4.7%	**8.0%**	**8.0%**	**8.0%**	5.8%	**8.0%**
Lander	Single-Family Owner-Occupied or Qualified Rental Cap	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	**2.4%**	3.0%	3.0%	3.0%	3.0%	3.0%
	Non Single-Family Owner-Occupied or Qualified Rental Cap	6.4%	6.8%	6.4%	5.8%	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**	7.3%	3.6%	**2.4%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**	5.4%
Lincoln	Single-Family Owner-Occupied or Qualified Rental Cap	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Non Single-Family Owner-Occupied or Qualified Rental Cap	5.4%	7.8%	**8.0%**	**8.0%**	7.7%	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**	6.9%	6.0%	4.5%	5.4%	5.0%	4.6%	**8.0%**	**8.0%**	**8.0%**	5.8%	5.4%
Lyon	Single-Family Owner-Occupied or Qualified Rental Cap	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	**0.2%**	**2.6%**	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Non Single-Family Owner-Occupied or Qualified Rental Cap	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**	7.8%	7.3%	6.4%	4.2%	4.2%	3.2%	**0.2%**	**2.6%**	4.2%	5.0%	6.7%	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**
Mineral	Single-Family Owner-Occupied or Qualified Rental Cap	3.0%	3.0%	3.0%	3.0%	3.0%	**0.3%**	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Non Single-Family Owner-Occupied or Qualified Rental Cap	5.4%	6.8%	6.4%	5.8%	7.7%	**0.3%**	3.2%	6.4%	4.2%	5.6%	**8.0%**	7.1%	6.2%	5.9%	**8.0%**	7.1%	7.8%	**8.0%**	**8.0%**	**8.0%**	**8.0%**	7.5%
Nye	Single-Family Owner-Occupied or Qualified Rental Cap	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	**0.2%**	**2.6%**	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Non Single-Family Owner-Occupied or Qualified Rental Cap	6.9%	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**	5.6%	6.4%	4.6%	3.0%	3.2%	**0.2%**	**2.6%**	4.2%	4.8%	6.9%	4.2%	**8.0%**	**8.0%**	**8.0%**	5.8%	5.4%
Pershing	Single-Family Owner-Occupied or Qualified Rental Cap	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	**2.4%**	3.0%	3.0%	3.0%	3.0%	3.0%
	Non Single-Family Owner-Occupied or Qualified Rental Cap	5.4%	6.8%	6.4%	5.8%	7.7%	4.1%	3.2%	**8.0%**	**8.0%**	**8.0%**	3.9%	5.5%	4.8%	6.8%	5.2%	5.5%	**2.4%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**
Storey	Single-Family Owner-Occupied or Qualified Rental Cap	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	**2.9%**	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Non Single-Family Owner-Occupied or Qualified Rental Cap	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**	5.9%	**2.9%**	3.0%	4.2%	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**
Washoe	Single-Family Owner-Occupied or Qualified Rental Cap	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	**0.2%**	**2.6%**	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Non Single-Family Owner-Occupied or Qualified Rental Cap	6.9%	8.0%	7.7%	**8.0%**	7.7%	4.9%	4.0%	6.4%	4.2%	3.0%	3.2%	**0.2%**	**2.6%**	4.2%	4.8%	5.0%	6.3%	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**
White Pine	Single-Family Owner-Occupied or Qualified Rental Cap	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	**1.5%**	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Non Single-Family Owner-Occupied or Qualified Rental Cap	5.4%	6.8%	**8.0%**	**8.0%**	7.7%	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**	3.2%	**1.5%**	3.1%	6.8%	7.1%	**8.0%**	5.5%	**8.0%**	**8.0%**	**8.0%**	**8.0%**	**8.0%**

NOTES:

1.) Partial Abatement Cap Factor under NRS 361.4723 and 361.4724 for Single-Family Owner-Occupied Home or Qualifying Residential Rental Property is 3.0% or Factor under 361.4722 if less. To be a Qualifying Residential Rental Property, the amount of rent collected from each of the tenants must not exceed the fair market rent for the county in which the dwelling is located, as most recently published by the U.S. Department of Housing and Urban Development.

2.) Partial Abatement Cap Factor under NRS 361.4722 for property that is Not Single-Family Owner-Occupied or Qualifying Residential Rental Property is the greater of 0%, the 10-year average growth in assessed value in the county or 2 times the growth in the Consumer Price Index (CPI) from the preceding calendar year, but the factor cannot exceed 8%.

TABLE 3B: Property Tax Partial Abatements Caps under NRS 361.4722 based on the Two Times CPI Growth and Assessed Value Moving Average Growth Factor Rule and the 3% Growth Factor under NRS 361.4723 and 361.4724

County	FY 2006				FY 2007				FY 2008			
	Assessed Value Moving Average Growth Rate (AV)	Two Times the CPI Growth Rate (2xCPI)	Actual Partial Abatement Factor under NRS 361.4722 (Greater of 0%, AV or 2xCPI, but Cannot Exceed 8%)	Partial Abatement under NRS 361.4723 and 361.4724 (3.0%, or, if less than 3.0%, Factor under NRS 361.4722)	Assessed Value Moving Average Growth Rate (AV)	Two Times the CPI Growth Rate (2xCPI)	Actual Partial Abatement Factor under NRS 361.4722 (Greater of 0%, AV or 2xCPI, but Cannot Exceed 8%)	Partial Abatement under NRS 361.4723 and 361.4724 (3.0%, or, if less than 3.0%, Factor under NRS 361.4722)	Assessed Value Moving Average Growth Rate (AV)	Two Times the CPI Growth Rate (2xCPI)	Actual Partial Abatement Factor under NRS 361.4722 (Greater of 0%, AV or 2xCPI, but Cannot Exceed 8%)	Partial Abatement under NRS 361.4723 and 361.4724 (3.0%, or, if less than 3.0%, Factor under NRS 361.4722)
Carson City	4.7%	5.4%	5.4%	3.0%	6.0%	6.8%	6.8%	3.0%	7.2%	6.4%	7.2%	3.0%
Churchill	2.7%	5.4%	5.4%	3.0%	3.3%	6.8%	6.8%	3.0%	6.6%	6.4%	6.6%	3.0%
Clark	12.6%	5.4%	8.0%	3.0%	15.7%	6.8%	8.0%	3.0%	16.9%	6.4%	8.0%	3.0%
Douglas	7.3%	5.4%	7.3%	3.0%	9.9%	6.8%	8.0%	3.0%	10.9%	6.4%	8.0%	3.0%
Elko	3.5%	5.4%	5.4%	3.0%	0.6%	6.8%	6.8%	3.0%	1.6%	6.4%	6.4%	3.0%
Esmeralda	-2.6%	5.4%	5.4%	3.0%	-2.0%	6.8%	6.8%	3.0%	0.8%	6.4%	6.4%	3.0%
Eureka	-2.3%	5.4%	5.4%	3.0%	-0.2%	6.8%	6.8%	3.0%	5.7%	6.4%	6.4%	3.0%
Humboldt	0.1%	5.4%	5.4%	3.0%	-1.7%	6.8%	6.8%	3.0%	-0.7%	6.4%	6.4%	3.0%
Lander	6.4%	5.4%	6.4%	3.0%	5.1%	6.8%	6.8%	3.0%	4.0%	6.4%	6.4%	3.0%
Lincoln	3.5%	5.4%	5.4%	3.0%	7.8%	6.8%	7.8%	3.0%	9.0%	6.4%	8.0%	3.0%
Lyon	8.6%	5.4%	8.0%	3.0%	10.7%	6.8%	8.0%	3.0%	12.5%	6.4%	8.0%	3.0%
Mineral	-7.3%	5.4%	5.4%	3.0%	-4.4%	6.8%	6.8%	3.0%	-1.5%	6.4%	6.4%	3.0%
Nye	6.9%	5.4%	6.9%	3.0%	8.6%	6.8%	8.0%	3.0%	11.5%	6.4%	8.0%	3.0%
Pershing	0.7%	5.4%	5.4%	3.0%	-0.7%	6.8%	6.8%	3.0%	0.0%	6.4%	6.4%	3.0%
Storey	8.9%	5.4%	8.0%	3.0%	8.4%	6.8%	8.0%	3.0%	12.2%	6.4%	8.0%	3.0%
Washoe	6.9%	5.4%	6.9%	3.0%	8.0%	6.8%	8.0%	3.0%	7.7%	6.4%	7.7%	3.0%
White Pine	-2.5%	5.4%	5.4%	3.0%	-3.9%	6.8%	6.8%	3.0%	12.2%	6.4%	8.0%	3.0%

County	FY 2009				FY 2010				FY 2011			
	Assessed Value Moving Average Growth Rate (AV)	Two Times the CPI Growth Rate (2xCPI)	Actual Partial Abatement Factor under NRS 361.4722 (Greater of 0%, AV or 2xCPI, but Cannot Exceed 8%)	Partial Abatement under NRS 361.4723 and 361.4724 (3.0%, or, if less than 3.0%, Factor under NRS 361.4722)	Assessed Value Moving Average Growth Rate (AV)	Two Times the CPI Growth Rate (2xCPI)	Actual Partial Abatement Factor under NRS 361.4722 (Greater of 0%, AV or 2xCPI, but Cannot Exceed 8%)	Partial Abatement under NRS 361.4723 and 361.4724 (3.0%, or, if less than 3.0%, Factor under NRS 361.4722)	Assessed Value Moving Average Growth Rate (AV)	Two Times the CPI Growth Rate (2xCPI)	Actual Partial Abatement Factor under NRS 361.4722 (Greater of 0%, AV or 2xCPI, but Cannot Exceed 8%)	Partial Abatement under NRS 361.4723 and 361.4724 (3.0%, or, if less than 3.0%, Factor under NRS 361.4722)
Carson City	8.3%	5.8%	8.0%	3.0%	7.8%	7.7%	7.8%	3.0%	6.7%	-0.8%	6.7%	3.0%
Churchill	7.3%	5.8%	7.3%	3.0%	7.5%	7.7%	7.7%	3.0%	8.4%	-0.8%	8.0%	3.0%
Clark	15.8%	5.8%	8.0%	3.0%	11.1%	7.7%	8.0%	3.0%	8.6%	-0.8%	8.0%	3.0%
Douglas	10.9%	5.8%	8.0%	3.0%	9.4%	7.7%	8.0%	3.0%	7.5%	-0.8%	7.5%	3.0%
Elko	6.0%	5.8%	6.0%	3.0%	4.6%	7.7%	7.7%	3.0%	5.4%	-0.8%	5.4%	3.0%
Esmeralda	2.2%	5.8%	5.8%	3.0%	2.7%	7.7%	7.7%	3.0%	4.4%	-0.8%	4.4%	3.0%
Eureka	10.2%	5.8%	8.0%	3.0%	5.1%	7.7%	7.7%	3.0%	19.0%	-0.8%	8.0%	3.0%
Humboldt	2.0%	5.8%	5.8%	3.0%	1.0%	7.7%	7.7%	3.0%	6.2%	-0.8%	6.2%	3.0%
Lander	0.8%	5.8%	5.8%	3.0%	11.9%	7.7%	8.0%	3.0%	27.1%	-0.8%	8.0%	3.0%
Lincoln	16.7%	5.8%	8.0%	3.0%	7.4%	7.7%	7.7%	3.0%	9.0%	-0.8%	8.0%	3.0%
Lyon	12.4%	5.8%	8.0%	3.0%	10.9%	7.7%	8.0%	3.0%	7.8%	-0.8%	7.8%	3.0%
Mineral	-0.4%	5.8%	5.8%	3.0%	1.9%	7.7%	7.7%	3.0%	0.3%	-0.8%	0.3%	0.3%
Nye	12.2%	5.8%	8.0%	3.0%	11.2%	7.7%	8.0%	3.0%	9.9%	-0.8%	8.0%	3.0%
Pershing	2.1%	5.8%	5.8%	3.0%	1.1%	7.7%	7.7%	3.0%	4.1%	-0.8%	4.1%	3.0%
Storey	16.1%	5.8%	8.0%	3.0%	17.2%	7.7%	8.0%	3.0%	16.7%	-0.8%	8.0%	3.0%
Washoe	8.4%	5.8%	8.0%	3.0%	7.2%	7.7%	7.7%	3.0%	4.9%	-0.8%	4.9%	3.0%
White Pine	18.2%	5.8%	8.0%	3.0%	0.5%	7.7%	7.7%	3.0%	20.2%	-0.8%	8.0%	3.0%

TABLE 3B: Property Tax Partial Abatements Caps under NRS 361.4722 based on the Two Times CPI Growth and Assessed Value Moving Average Growth Factor Rule and the 3% Growth Factor under NRS 361.4723 and 361.4724

	FY 2012				FY 2013				FY 2014			
County	Assessed Value Moving Average Growth Rate (AV)	Two Times the CPI Growth Rate (2xCPI)	Actual Partial Abatement Factor under NRS 361.4722 (Greater of 0%, AV or 2xCPI, but Cannot Exceed 8%)	Partial Abatement under NRS 361.4723 and 361.4724 (3.0%, or, if less than 3.0%, Factor under NRS 361.4722)	Assessed Value Moving Average Growth Rate (AV)	Two Times the CPI Growth Rate (2xCPI)	Actual Partial Abatement Factor under NRS 361.4722 (Greater of 0%, AV or 2xCPI, but Cannot Exceed 8%)	Partial Abatement under NRS 361.4723 and 361.4724 (3.0%, or, if less than 3.0%, Factor under NRS 361.4722)	Assessed Value Moving Average Growth Rate (AV)	Two Times the CPI Growth Rate (2xCPI)	Actual Partial Abatement Factor under NRS 361.4722 (Greater of 0%, AV or 2xCPI, but Cannot Exceed 8%)	Partial Abatement under NRS 361.4723 and 361.4724 (3.0%, or, if less than 3.0%, Factor under NRS 361.4722)
Carson City	4.8%	3.2%	4.8%	3.0%	3.6%	6.4%	6.4%	3.0%	1.9%	4.2%	4.2%	3.0%
Churchill	6.0%	3.2%	6.0%	3.0%	6.4%	6.4%	6.4%	3.0%	5.2%	4.2%	5.2%	3.0%
Clark	6.3%	3.2%	6.3%	3.0%	4.4%	6.4%	6.4%	3.0%	3.3%	4.2%	4.2%	3.0%
Douglas	5.7%	3.2%	5.7%	3.0%	4.5%	6.4%	6.4%	3.0%	3.3%	4.2%	4.2%	3.0%
Elko	5.4%	3.2%	5.4%	3.0%	6.5%	6.4%	6.5%	3.0%	7.9%	4.2%	7.9%	3.0%
Esmeralda	1.9%	3.2%	3.2%	3.0%	5.9%	6.4%	6.4%	3.0%	8.1%	4.2%	8.0%	3.0%
Eureka	23.2%	3.2%	8.0%	3.0%	22.7%	6.4%	8.0%	3.0%	21.2%	4.2%	8.0%	3.0%
Humboldt	7.0%	3.2%	7.0%	3.0%	13.6%	6.4%	8.0%	3.0%	16.8%	4.2%	8.0%	3.0%
Lander	31.9%	3.2%	8.0%	3.0%	37.8%	6.4%	8.0%	3.0%	37.1%	4.2%	8.0%	3.0%
Lincoln	8.0%	3.2%	8.0%	3.0%	9.1%	6.4%	8.0%	3.0%	12.9%	4.2%	8.0%	3.0%
Lyon	7.3%	3.2%	7.3%	3.0%	5.6%	6.4%	6.4%	3.0%	3.8%	4.2%	4.2%	3.0%
Mineral	1.3%	3.2%	3.2%	3.0%	2.7%	6.4%	6.4%	3.0%	2.0%	4.2%	4.2%	3.0%
Nye	5.6%	3.2%	5.6%	3.0%	5.3%	6.4%	6.4%	3.0%	4.6%	4.2%	4.6%	3.0%
Pershing	3.1%	3.2%	3.2%	3.0%	9.8%	6.4%	8.0%	3.0%	12.3%	4.2%	8.0%	3.0%
Storey	15.5%	3.2%	8.0%	3.0%	15.0%	6.4%	8.0%	3.0%	13.7%	4.2%	8.0%	3.0%
Washoe	4.0%	3.2%	4.0%	3.0%	2.7%	6.4%	6.4%	3.0%	1.7%	4.2%	4.2%	3.0%
White Pine	18.5%	3.2%	8.0%	3.0%	25.5%	6.4%	8.0%	3.0%	26.0%	4.2%	8.0%	3.0%

	FY 2015				FY 2016				FY 2017			
County	Assessed Value Moving Average Growth Rate (AV)	Two Times the CPI Growth Rate (2xCPI)	Actual Partial Abatement Factor under NRS 361.4722 (Greater of 0%, AV or 2xCPI, but Cannot Exceed 8%)	Partial Abatement under NRS 361.4723 and 361.4724 (3.0%, or, if less than 3.0%, Factor under NRS 361.4722)	Assessed Value Moving Average Growth Rate (AV)	Two Times the CPI Growth Rate (2xCPI)	Actual Partial Abatement Factor under NRS 361.4722 (Greater of 0%, AV or 2xCPI, but Cannot Exceed 8%)	Partial Abatement under NRS 361.4723 and 361.4724 (3.0%, or, if less than 3.0%, Factor under NRS 361.4722)	Assessed Value Moving Average Growth Rate (AV)	Two Times the CPI Growth Rate (2xCPI)	Actual Partial Abatement Factor under NRS 361.4722 (Greater of 0%, AV or 2xCPI, but Cannot Exceed 8%)	Partial Abatement under NRS 361.4723 and 361.4724 (3.0%, or, if less than 3.0%, Factor under NRS 361.4722)
Carson City	1.5%	3.0%	3.0%	3.0%	0.0%	3.2%	3.2%	3.0%	-0.6%	0.2%	0.2%	**0.2%**
Churchill	4.7%	3.0%	4.7%	3.0%	3.1%	3.2%	3.2%	3.0%	1.9%	0.2%	1.9%	**1.9%**
Clark	1.4%	3.0%	3.0%	3.0%	-1.8%	3.2%	3.2%	3.0%	-2.7%	0.2%	0.2%	**0.2%**
Douglas	1.5%	3.0%	3.0%	3.0%	-1.1%	3.2%	3.2%	3.0%	-1.7%	0.2%	0.2%	**0.2%**
Elko	7.3%	3.0%	7.3%	3.0%	7.5%	3.2%	7.5%	3.0%	6.4%	0.2%	6.4%	3.0%
Esmeralda	10.4%	3.0%	8.0%	3.0%	9.8%	3.2%	8.0%	3.0%	6.8%	0.2%	6.8%	3.0%
Eureka	12.5%	3.0%	8.0%	3.0%	9.5%	3.2%	8.0%	3.0%	5.0%	0.2%	5.0%	3.0%
Humboldt	13.0%	3.0%	8.0%	3.0%	10.9%	3.2%	8.0%	3.0%	6.3%	0.2%	6.3%	3.0%
Lander	23.8%	3.0%	8.0%	3.0%	25.8%	3.2%	8.0%	3.0%	25.0%	0.2%	8.0%	3.0%
Lincoln	14.5%	3.0%	8.0%	3.0%	8.5%	3.2%	8.0%	3.0%	6.9%	0.2%	6.9%	3.0%
Lyon	4.2%	3.0%	4.2%	3.0%	1.7%	3.2%	3.2%	3.0%	-0.2%	0.2%	0.2%	**0.2%**
Mineral	5.6%	3.0%	5.6%	3.0%	8.5%	3.2%	8.0%	3.0%	7.1%	0.2%	7.1%	3.0%
Nye	2.9%	3.0%	3.0%	3.0%	1.8%	3.2%	3.2%	3.0%	-0.1%	0.2%	0.2%	**0.2%**
Pershing	8.3%	3.0%	8.0%	3.0%	3.9%	3.2%	3.9%	3.0%	5.5%	0.2%	5.5%	3.0%
Storey	10.5%	3.0%	8.0%	3.0%	5.9%	3.2%	5.9%	3.0%	2.9%	0.2%	2.9%	**2.9%**
Washoe	1.3%	3.0%	3.0%	3.0%	0.6%	3.2%	3.2%	3.0%	0.0%	0.2%	0.2%	**0.2%**
White Pine	16.9%	3.0%	8.0%	3.0%	1.5%	3.2%	3.2%	3.0%	1.5%	0.2%	1.5%	**1.5%**

TABLE 3B: Property Tax Partial Abatements Caps under NRS 361.4722 based on the Two Times CPI Growth and Assessed Value Moving Average Growth Factor Rule and the 3% Growth Factor under NRS 361.4723 and 361.4724

	FY 2018				FY 2019				FY 2020			
County	Assessed Value Moving Average Growth Rate (AV)	Two Times the CPI Growth Rate (2xCPI)	Actual Partial Abatement Factor under NRS 361.4722 (Greater of 0%, AV or 2xCPI, but Cannot Exceed 8%)	Partial Abatement under NRS 361.4723 and 361.4724 (3.0%, or, if less than 3.0%, Factor under NRS 361.4722)	Assessed Value Moving Average Growth Rate (AV)	Two Times the CPI Growth Rate (2xCPI)	Actual Partial Abatement Factor under NRS 361.4722 (Greater of 0%, AV or 2xCPI, but Cannot Exceed 8%)	Partial Abatement under NRS 361.4723 and 361.4724 (3.0%, or, if less than 3.0%, Factor under NRS 361.4722)	Assessed Value Moving Average Growth Rate (AV)	Two Times the CPI Growth Rate (2xCPI)	Actual Partial Abatement Factor under NRS 361.4722 (Greater of 0%, AV or 2xCPI, but Cannot Exceed 8%)	Partial Abatement under NRS 361.4723 and 361.4724 (3.0%, or, if less than 3.0%, Factor under NRS 361.4722)
Carson City	-2.0%	2.6%	2.6%	**2.6%**	-1.6%	4.2%	4.2%	3.0%	0.0%	4.8%	4.8%	3.0%
Churchill	1.2%	2.6%	2.6%	**2.6%**	0.4%	4.2%	4.2%	3.0%	-0.3%	4.8%	4.8%	3.0%
Clark	-2.8%	2.6%	2.6%	**2.6%**	0.3%	4.2%	4.2%	3.0%	4.6%	4.8%	4.8%	3.0%
Douglas	-1.8%	2.6%	2.6%	**2.6%**	-1.0%	4.2%	4.2%	3.0%	1.2%	4.8%	4.8%	3.0%
Elko	5.9%	2.6%	5.9%	3.0%	5.8%	4.2%	5.8%	3.0%	5.2%	4.8%	5.2%	3.0%
Esmeralda	5.6%	2.6%	5.6%	3.0%	4.4%	4.2%	4.4%	3.0%	4.0%	4.8%	4.8%	3.0%
Eureka	-1.0%	2.6%	2.6%	**2.6%**	1.4%	4.2%	4.2%	3.0%	-0.3%	4.8%	4.8%	3.0%
Humboldt	6.6%	2.6%	6.6%	3.0%	6.1%	4.2%	6.1%	3.0%	4.6%	4.8%	4.8%	3.0%
Lander	25.3%	2.6%	8.0%	3.0%	24.1%	4.2%	8.0%	3.0%	7.3%	4.8%	7.3%	3.0%
Lincoln	6.0%	2.6%	6.0%	3.0%	4.5%	4.2%	4.5%	3.0%	5.4%	4.8%	5.4%	3.0%
Lyon	-0.5%	2.6%	2.6%	**2.6%**	1.6%	4.2%	4.2%	3.0%	5.0%	4.8%	5.0%	3.0%
Mineral	6.2%	2.6%	6.2%	3.0%	5.9%	4.2%	5.9%	3.0%	9.2%	4.8%	8.0%	3.0%
Nye	-0.2%	2.6%	2.6%	**2.6%**	0.9%	4.2%	4.2%	3.0%	3.3%	4.8%	4.8%	3.0%
Pershing	4.8%	2.6%	4.8%	3.0%	6.8%	4.2%	6.8%	3.0%	5.2%	4.8%	5.2%	3.0%
Storey	3.0%	2.6%	3.0%	3.0%	3.2%	4.2%	4.2%	3.0%	13.9%	4.8%	8.0%	3.0%
Washoe	-0.7%	2.6%	2.6%	**2.6%**	1.2%	4.2%	4.2%	3.0%	3.0%	4.8%	4.8%	3.0%
White Pine	3.1%	2.6%	3.1%	3.0%	6.8%	4.2%	6.8%	3.0%	7.1%	4.8%	7.1%	3.0%

	FY 2021				FY 2022				FY 2023			
County	Assessed Value Moving Average Growth Rate (AV)	Two Times the CPI Growth Rate (2xCPI)	Actual Partial Abatement Factor under NRS 361.4722 (Greater of 0%, AV or 2xCPI, but Cannot Exceed 8%)	Partial Abatement under NRS 361.4723 and 361.4724 (3.0%, or, if less than 3.0%, Factor under NRS 361.4722)	Assessed Value Moving Average Growth Rate (AV)	Two Times the CPI Growth Rate (2xCPI)	Actual Partial Abatement Factor under NRS 361.4722 (Greater of 0%, AV or 2xCPI, but Cannot Exceed 8%)	Partial Abatement under NRS 361.4723 and 361.4724 (3.0%, or, if less than 3.0%, Factor under NRS 361.4722)	Assessed Value Moving Average Growth Rate (AV)	Two Times the CPI Growth Rate (2xCPI)	Actual Partial Abatement Factor under NRS 361.4722 (Greater of 0%, AV or 2xCPI, but Cannot Exceed 8%)	Partial Abatement under NRS 361.4723 and 361.4724 (3.0%, or, if less than 3.0%, Factor under NRS 361.4722)
Carson City	2.5%	3.6%	3.6%	3.0%	3.7%	2.4%	3.7%	3.0%	5.7%	8.0%	8.0%	3.0%
Churchill	2.3%	3.6%	3.6%	3.0%	3.6%	2.4%	3.6%	3.0%	4.1%	8.0%	8.0%	3.0%
Clark	6.7%	3.6%	6.7%	3.0%	7.7%	2.4%	7.7%	3.0%	8.8%	8.0%	8.0%	3.0%
Douglas	2.8%	3.6%	3.6%	3.0%	3.4%	2.4%	3.4%	3.0%	5.0%	8.0%	8.0%	3.0%
Elko	3.6%	3.6%	3.6%	3.0%	5.6%	2.4%	5.6%	3.0%	3.0%	8.0%	8.0%	3.0%
Esmeralda	9.8%	3.6%	8.0%	3.0%	2.9%	2.4%	2.9%	**2.9%**	1.6%	8.0%	8.0%	3.0%
Eureka	-2.8%	3.6%	3.6%	3.0%	-0.7%	2.4%	2.4%	**2.4%**	1.7%	8.0%	8.0%	3.0%
Humboldt	2.4%	3.6%	3.6%	3.0%	4.7%	2.4%	4.7%	3.0%	3.0%	8.0%	8.0%	3.0%
Lander	-0.7%	3.6%	3.6%	3.0%	-1.8%	2.4%	2.4%	**2.4%**	-1.3%	8.0%	8.0%	3.0%
Lincoln	5.0%	3.6%	5.0%	3.0%	4.6%	2.4%	4.6%	3.0%	3.3%	8.0%	8.0%	3.0%
Lyon	6.7%	3.6%	6.7%	3.0%	8.4%	2.4%	8.0%	3.0%	9.2%	8.0%	8.0%	3.0%
Mineral	7.1%	3.6%	7.1%	3.0%	7.8%	2.4%	7.8%	3.0%	5.5%	8.0%	8.0%	3.0%
Nye	6.9%	3.6%	6.9%	3.0%	4.2%	2.4%	4.2%	3.0%	3.8%	8.0%	8.0%	3.0%
Pershing	5.5%	3.6%	5.5%	3.0%	0.2%	2.4%	2.4%	**2.4%**	4.4%	8.0%	8.0%	3.0%
Storey	16.1%	3.6%	8.0%	3.0%	21.5%	2.4%	8.0%	3.0%	23.3%	8.0%	8.0%	3.0%
Washoe	5.0%	3.6%	5.0%	3.0%	6.3%	2.4%	6.3%	3.0%	6.5%	8.0%	8.0%	3.0%
White Pine	8.6%	3.6%	8.0%	3.0%	5.5%	2.4%	5.5%	3.0%	8.8%	8.0%	8.0%	3.0%

TABLE 3B: Property Tax Partial Abatements Caps under NRS 361.4722 based on the Two Times CPI Growth and Assessed Value Moving Average Growth Factor Rule and the 3% Growth Factor under NRS 361.4723 and 361.4724

County	FY 2024				FY 2025				FY 2026			
	Assessed Value Moving Average Growth Rate (AV)	Two Times the CPI Growth Rate (2xCPI)	Actual Partial Abatement Factor under NRS 361.4722 (Greater of 0%, AV or 2xCPI, but Cannot Exceed 8%)	Partial Abatement under NRS 361.4723 and 361.4724 (3.0%, or, if less than 3.0%, Factor under NRS 361.4722)	Assessed Value Moving Average Growth Rate (AV)	Two Times the CPI Growth Rate (2xCPI)	Actual Partial Abatement Factor under NRS 361.4722 (Greater of 0%, AV or 2xCPI, but Cannot Exceed 8%)	Partial Abatement under NRS 361.4723 and 361.4724 (3.0%, or, if less than 3.0%, Factor under NRS 361.4722)	Assessed Value Moving Average Growth Rate (AV)	Two Times the CPI Growth Rate (2xCPI)	Actual Partial Abatement Factor under NRS 361.4722 (Greater of 0%, AV or 2xCPI, but Cannot Exceed 8%)	Partial Abatement under NRS 361.4723 and 361.4724 (3.0%, or, if less than 3.0%, Factor under NRS 361.4722)
Carson City	7.1%	16.0%	8.0%	3.0%	10.5%	8.2%	8.0%	3.0%	7.1%	5.8%	7.1%	3.0%
Churchill	5.6%	16.0%	8.0%	3.0%	9.7%	8.2%	8.0%	3.0%	5.4%	5.8%	5.8%	3.0%
Clark	8.8%	16.0%	8.0%	3.0%	12.3%	8.2%	8.0%	3.0%	8.5%	5.8%	8.0%	3.0%
Douglas	6.0%	16.0%	8.0%	3.0%	9.1%	8.2%	8.0%	3.0%	6.1%	5.8%	6.1%	3.0%
Elko	3.7%	16.0%	8.0%	3.0%	5.4%	8.2%	8.0%	3.0%	4.4%	5.8%	5.8%	3.0%
Esmeralda	13.2%	16.0%	8.0%	3.0%	27.1%	8.2%	8.0%	3.0%	15.7%	5.8%	8.0%	3.0%
Eureka	2.8%	16.0%	8.0%	3.0%	1.6%	8.2%	8.0%	3.0%	1.6%	5.8%	5.8%	3.0%
Humboldt	2.0%	16.0%	8.0%	3.0%	8.3%	8.2%	8.0%	3.0%	4.1%	5.8%	5.8%	3.0%
Lander	2.3%	16.0%	8.0%	3.0%	80.0%	8.2%	8.0%	3.0%	8.1%	5.8%	8.0%	3.0%
Lincoln	-1.8%	16.0%	8.0%	3.0%	7.4%	8.2%	8.0%	3.0%	4.4%	5.8%	5.8%	3.0%
Lyon	9.6%	16.0%	8.0%	3.0%	13.0%	8.2%	8.0%	3.0%	9.0%	5.8%	8.0%	3.0%
Mineral	8.5%	16.0%	8.0%	3.0%	13.6%	8.2%	8.0%	3.0%	8.8%	5.8%	8.0%	3.0%
Nye	5.2%	16.0%	8.0%	3.0%	7.2%	8.2%	8.0%	3.0%	4.3%	5.8%	5.8%	3.0%
Pershing	3.1%	16.0%	8.0%	3.0%	6.2%	8.2%	8.0%	3.0%	11.4%	5.8%	8.0%	3.0%
Storey	23.7%	16.0%	8.0%	3.0%	32.7%	8.2%	8.0%	3.0%	27.4%	5.8%	8.0%	3.0%
Washoe	8.9%	16.0%	8.0%	3.0%	13.2%	8.2%	8.0%	3.0%	8.7%	5.8%	8.0%	3.0%
White Pine	8.5%	16.0%	8.0%	3.0%	6.2%	8.2%	8.0%	3.0%	10.7%	5.8%	8.0%	3.0%

County	FY 2027			
	Assessed Value Moving Average Growth Rate (AV)	Two Times the CPI Growth Rate (2xCPI)	Actual Partial Abatement Factor under NRS 361.4722 (Greater of 0%, AV or 2xCPI, but Cannot Exceed 8%)	Partial Abatement under NRS 361.4723 and 361.4724 (3.0%, or, if less than 3.0%, Factor under NRS 361.4722)
Carson City	6.9%	5.4%	6.9%	3.0%
Churchill	5.4%	5.4%	5.4%	3.0%
Clark	8.3%	5.4%	8.0%	3.0%
Douglas	6.1%	5.4%	6.1%	3.0%
Elko	3.8%	5.4%	5.4%	3.0%
Esmeralda	10.1%	5.4%	8.0%	3.0%
Eureka	8.4%	5.4%	8.0%	3.0%
Humboldt	9.5%	5.4%	8.0%	3.0%
Lander	0.9%	5.4%	5.4%	3.0%
Lincoln	4.5%	5.4%	5.4%	3.0%
Lyon	8.7%	5.4%	8.0%	3.0%
Mineral	7.5%	5.4%	7.5%	3.0%
Nye	3.6%	5.4%	5.4%	3.0%
Pershing	16.7%	5.4%	8.0%	3.0%
Storey	17.8%	5.4%	8.0%	3.0%
Washoe	8.3%	5.4%	8.0%	3.0%
White Pine	9.1%	5.4%	8.0%	3.0%