

XIII. APPENDIX B1 – PROPERTY TAX EXEMPTIONS GRANTED UNDER STATUTE FOR A PROPERTY’S ENTIRE ASSESSED VALUE

- 1. Property of the United States** – All lands and other property owned by the United States, not taxable because of the Constitution or laws of the United States. **NRS 361.050**
- 2. Property of the State** – All lands and other property owned by the state, except real property acquired by the state of Nevada and assigned to the Division of Wildlife which is or was subject to taxation at the time of acquisition. **NRS 361.055**
- 3. Property of Local Governments** – All lands and other property owned by the Nevada Rural Housing Authority or any county, domestic municipal corporation, irrigation drainage or reclamation district or town in this state, except certain community pastures. **NRS 361.060**
- 4. Property of Privately-Owned Parks** – The real property and improvements of a privately-owned park that, pursuant to an agreement with a local government, are used by the public without charge, excluding areas from which income is derived. **NRS 361.0605**
- 5. Property of Privately-Owned Airports** – All property and improvements of a privately-owned airport that are used by the public without charge, including areas used for taking off, landing and taxiing, but excluding areas from which income is derived. **NRS 361.061**
- 6. Property of a Trust** – All property, both real and personal, of a trust created for the benefit and furtherance of any public function pursuant to the provisions of law, but moneys in lieu of taxes may be paid to the beneficiary pursuant to any agreement contained in the instrument creating the trust. **NRS 361.062**
- 7. School Property** – All lots, buildings and other school property owned by any legally created school district or charter school within the state and devoted to public school purposes. **NRS 361.065**
- 8. Vehicles** – All vehicles, except mobile homes, which constitute “real estate” or “real property.” **NRS 361.067. The exemption granted in this section for commercial helicopters meeting certain noise requirements expired effective June 30, 2007, pursuant to the provisions of Assembly Bill 335 of the 2003 Session.**

9. Various Forms of Personal Property – The following personal property:

- a. Personal property held for sale by a merchant.
- b. Personal property held for sale by a manufacturer.
- c. Raw materials and components held by a manufacturer for manufacture into products, and supplies to be consumed in the process of manufacture.
- d. Tangible personal property purchased by a business which will be consumed during the operation of the business.
- e. Livestock.
- f. Colonies of bees.
- g. Pipe and other agricultural equipment used to convey water for the irrigation of legal crops.
- h. All boats.
- i. Slide-in campers and camper shells.
- j. Fine art for public display (See NRS 361.186 and 361.187).
- k. Computers and related equipment donated for use in schools in this state.
- l. All personal property that is:
 - (1) Owned by a person who is not a resident of this state.
 - (2) Located in this state solely for the purposes of a display, exhibition, convention, carnival, fair or circus that is transient in nature. **NRS 361.068, subsection 1**

10. Personal Property of Minimal Value – The Nevada Tax Commission may exempt from taxation that personal property for which the annual taxes would be less than the cost of collecting those taxes. **NRS 361.068, subsection 2**

11. Household Goods and Furniture – Household goods and furniture, including clothing, personal effects, gold and silver, jewelry, appliances that are not attached to real property or a mobile or manufactured home, furniture, recreational equipment, and portable goods and storage sheds and other household equipment, except appliances and furniture owned by a person who engages in the business of renting the appliances or furniture to other persons are not exempt from taxation. **NRS 361.069**

12. Drainage Ditches, Canals, and Irrigation Systems – Drainage ditches and canals, together with the lands which are included in the rights of way of the ditch or canal and each part of a permanently installed irrigation system of pipes or

concrete linings of ditches and headgates to increase efficiency and conservation in the use of water, when the water is to be used for irrigation and agricultural purposes on land devoted to agricultural purposes by the owner of the pipes or concrete linings. **NRS 361.070**

- 13. Water Users' Nonprofit Associations and Cooperative Corporations** – All real and personal property of a water users' nonprofit association or of a water users' nonprofit cooperative corporation within the state of Nevada when used for carrying out the legitimate functions of such nonprofit association or of a water users' nonprofit cooperative corporation. **NRS 361.073**
- 14. Unpatented Mines and Mining Claims** – Unpatented mines and mining claims, but not possessory claims to the public lands of the United States or of this state, or improvements thereon, or the proceeds of the mines. **NRS 361.075**
- 15. Property Used to Control Pollution** – Real and personal property used as a facility, device or method for the control of air or water pollution, not including:
 - a. Air conditioners, septic tanks or other facilities for human waste, nor any property installed, constructed or used for the moving of sewage to the collection facilities of a public or quasi-public sewage system.
 - b. Any facility or device having a value of less than \$1,000 at the time of its construction, installation or first use.
 - c. Any facility or device which produces a net profit to the owner or operator thereof from the recovery and sale or use of a tangible product or byproduct, nor does it include a facility or device which, when installed and operating, results in a net reduction of operating costs. **NRS 361.077**
- 16. Low-Income Housing Projects** – That portion of real property and tangible personal property which is used for housing and related facilities for persons with low incomes if the portion of property qualifies as a low-income unit and is part of a qualified low-income housing project that is funded in part by federal money appropriated pursuant to 42 U.S.C. §§ 12701 et seq. for the year in which the exemption applies. **NRS 361.082**
- 17. Property Used for Relief of Orphans or of Sick, Infirm, or Indigent Persons** – The property on which stands a hospital or other charitable asylum for the care or relief of orphan children, or of sick, infirm or indigent persons, owned by a nonprofit corporation, and the buildings, while occupied for those purposes. **NRS 361.083**
- 18. Property for Housing Elderly or Handicapped Persons** – All real property and tangible personal property used exclusively for federally financed or nonprofit housing and related facilities for elderly or handicapped persons. **NRS 361.086**

- 19. Residential Improvements to Remove Barriers to Persons with Disabilities** – Value added to a residence occupied by a person with a disability for improvements made to an existing building for the purpose of removing barriers to the movement, safety and comfort of a person with a disability. **NRS 361.087**
- 20. Property of Nathan Adelson Hospice** – All real and personal property of the Nathan Adelson Hospice in the state of Nevada as long as it is used for carrying out the legitimate functions of a freestanding facility for hospice care. **NRS 361.088**
- 21. Property of Charter Schools** – The portion of real and personal property leased or rented to a charter school for the use of the charter school. **NRS 361.096**
- 22. Property of Charitable Foundations of NSHE** – All real and personal property owned by a charitable foundation established by the Board of Regents of the University of Nevada when it is used to carry out the legitimate functions of the foundation. **NRS 361.098**
- 23. Property Leased or Rented to NSHE** – All real and personal property which is leased or rented to the Nevada System of Higher Education for total consideration which is less than ten percent of the fair market rental or lease value of the property. **NRS 361.099**
- 24. Property of University Fraternities and Sororities** – All real property owned by any fraternity or sorority, or chapter thereof, which is composed of students of the University of Nevada, Reno, or the University of Nevada, Las Vegas, and used as a home for its members. **NRS 361.100**
- 25. Property of Nonprofit Private Schools** – Nonprofit private schools, with lots appurtenant thereto and furniture and equipment. **NRS 361.105**
- 26. Property of Certain Apprenticeship Programs** – The real and personal property of an apprenticeship program if the property is:
- a. Held in a trust created pursuant to 29 U.S.C. § 186; or
 - b. Owned by a local or state apprenticeship committee and the apprenticeship program is:
 - (1) Operated by an organization which is qualified pursuant to 26 U.S.C. § 501(c)(3) or (5).
 - (2) Registered and approved by the state apprenticeship council pursuant to Chapter 610 of NRS. **NRS 361.106**

27. Property of Pershing County Kids, Horses, Rodeo, Inc. – All real and personal property of Pershing County Kids, Horses, Rodeo, Inc. in the state of Nevada that is used for the purpose of carrying out the legitimate functions of that organization. **NRS 361.107**

28. Property of Various Nonprofit Organizations – The buildings, with furniture and equipment, and the lots of ground on which they stand, used therewith and necessary thereto, of:

- a. The Nevada Museum of Art, Inc.
- b. The Boulder City Museum and Historical Association
- c. The Young Men's Christian Association (YMCA)
- d. The Young Women's Christian Association (YWCA)
- e. The American National Red Cross or any of its chapters in the state of Nevada
- f. The Salvation Army Corps
- g. The Girl Scouts of America
- h. The Camp Fire Girls, Inc.
- i. The Boy Scouts of America
- j. The Sierra Arts Foundation

If a rent or other valuable consideration is received for the use of the property of one of the organizations listed above, it must be taxed, unless the rent or other valuable consideration is paid or given by an organization that qualifies as a tax-exempt organization pursuant to 26 U.S.C. § 501(c)(3). **NRS 361.110**

29. Property of Archaeological Conservancy, Nature Conservancy, American Land Conservancy, and Nevada Land Conservancy - All real property and improvements thereon acquired by the Archaeological Conservancy, Nature Conservancy, American Land Conservancy or Nevada Land Conservancy and held for ultimate acquisition by the state or a local governmental unit if:

- a. The state or a local governmental unit has agreed, in writing, that acquisition of the property will be given serious consideration.
- b. For property for which the state has agreed to give serious consideration to buying, the governing body of the county in which the property is located has approved the potential acquisition of the property by the state. **NRS 361.111**

30. Property of Nevada Children's Foundation, Inc.; Nevada Heritage Association, Inc.; and Habitat for Humanity International – All real and personal property of the Nevada Children's Foundation, Inc.; Nevada Heritage Association, Inc.; and Habitat for Humanity International within the state of Nevada, if it is used to carry out the legitimate functions of that organization. **NRS 361.115**

- 31. Property of Churches and Chapels** – Churches, chapels, other than marriage chapels, and other buildings used for religious worship, with furniture and equipment, and the lots of ground on which they stand, used therewith and necessary thereto, owned by some recognized religious society or corporation, and parsonages so owned. **NRS 361.125**
- 32. Public Cemeteries and Graveyards** – All cemeteries and graveyards set apart and used for and open to the public for the burial of the dead, when no charge is made for burial therein. **NRS 361.130**
- 33. Nonprofit Private Cemeteries and Places of Burial** – The cemetery lands and property of any nonprofit corporation governed by the provisions of Chapter 82 of NRS formed for the purposes of procuring and holding lands to be used exclusively for a cemetery or place of burial of the dead. The proprietors of lots or plats in such cemeteries, the heirs or devisees, may hold the lots or plats exempt in the same way so long as the lots or plats remain dedicated to the purpose of a cemetery. **NRS 361.132**
- 34. Property of Lodges and Other Charitable Organizations** – The value of funds, furniture, paraphernalia and regalia owned by any lodge of the Benevolent Protective Order of Elks, Fraternal Order of Eagles, Free and Accepted Masons, Independent Order of Odd Fellows, Knights of Pythias or Knights of Columbus, or by any similar charitable organization, or by the Lahontan Audubon Society, the National Audubon Society, Inc., of New York, the Defenders of Wildlife of the District of Columbia or any similar benevolent or charitable society, so long as the same shall be used for the legitimate purposes of such lodge or society or for such charitable or benevolent purposes. **NRS 361.135**
- 35. Property of Certain Charitable Corporations** – All buildings belonging to a charitable corporation, together with the land actually occupied by the corporation for the purposes described and the personal property actually used in connection therewith, to the extent they are used solely for the purpose of the charitable corporation. **NRS 361.140**
- 36. Property of Noncommercial Theaters** – The buildings, furniture and equipment of noncommercial theaters owned and operated by nonprofit educational corporations organized for the exclusive purpose of conducting classes in theater practice and the production of plays on a nonprofessional basis if the articles of incorporation state that the property for which the tax exemption is requested shall revert to the county in which it is located upon the cessation of the activities of the noncommercial theater. **NRS 361.145**
- 37. Property of Volunteer Fire Departments** – The real and personal property of organized and incorporated volunteer fire departments, unless it is used for any purpose other than carrying out the legitimate functions of such volunteer fire department. **NRS 361.150**

- 38. Personal Property in Transit** – Personal property which is moving in interstate commerce through or over the territory of the state of Nevada or was consigned to a warehouse, public or private, within the state of Nevada from outside the state of Nevada for storage in transit to a final destination outside the state of Nevada, whether specified when transportation begins or afterward.

(Such property is not deprived of exemption because while in the warehouse the property is assembled, bound, joined, manufactured, processed, disassembled, divided, cut, broken in bulk, relabeled or repackaged, or because the property is being held for resale to customers outside the state of Nevada.) **NRS 361.160**

XIV. APPENDIX B2 – PROPERTY TAX EXEMPTIONS GRANTED UNDER STATUTE FOR A PORTION OF A PROPERTY’S ASSESSED VALUE

- 1. Radioactive Fallout Shelters** – Certain residential property to the extent of \$1,000 assessed valuation if the property contains a shelter for protection against radioactive fallout. **NRS 361.078**
- 2. Property of Surviving Spouses and Orphans** – The property of resident surviving spouses, not to exceed the amount of \$1,000 of assessed valuation, multiplied by the percentage change in the Consumer Price Index between July 2004 and the July preceding the fiscal year for which the adjustment is calculated. The exemption may only be claimed in one county, and may not be claimed following the remarriage of the surviving spouse. **NRS 361.080**
- 3. Property of Blind Persons** – The property of all blind residents, including community property (to the extent only of the blind person’s interest therein), not to exceed the amount of \$3,000 of assessed valuation, multiplied by the percentage change in the Consumer Price Index between July 2003 and the July preceding the fiscal year for which the adjustment is calculated. The exemption may only be claimed in one county. **NRS 361.085**
- 4. Veterans’ Property** – The value of property of certain residents of the state who have served on active duty in the military or who are in actual military service, not to exceed the amount of \$2,000 of assessed valuation, multiplied by the percentage change in the Consumer Price Index between July 2003 and the July preceding the fiscal year for which the adjustment is calculated. **NRS 361.090 (See also NRS 361.0905)**
- 5. Property of Veterans With Total Permanent Disabilities** – The value of property of a resident of the state of Nevada who has incurred a total permanent service-connected disability and has been honorably discharged from the Armed Forces of the United States, or his surviving spouse, not to exceed the amount of \$20,000 of assessed valuation, multiplied by the percentage change in the Consumer Price Index between July 2003 and the July preceding the fiscal year for which the adjustment is calculated. **NRS 361.091**
- 6. Property of Veterans With Eighty to Ninety-Nine Percent Permanent Disabilities** – The value of property of a resident of the state of Nevada who has incurred a permanent service-connected disability of 80 to 99 percent and has been honorably discharged from the Armed Forces of the United States, or his surviving spouse, not to exceed the amount of \$15,000 of assessed valuation, multiplied by the percentage change in the Consumer Price Index between July 2003 and the July preceding the fiscal year for which the adjustment is calculated. **NRS 361.091**

- 7. Property of Veterans With Sixty to Seventy-Nine Percent Permanent Disabilities** – The value of property of a resident of the state of Nevada who has incurred a permanent service-connected disability of 60 to 79 percent and has been honorably discharged from the Armed Forces of the United States, or his surviving spouse, not to exceed the amount of \$10,000 of assessed valuation, multiplied by the percentage change in the Consumer Price Index between July 2003 and the July preceding the fiscal year for which the adjustment is calculated. **NRS 361.091**
- 8. Property of Veterans With Multiple Permanent Disabilities** – If a veteran or the surviving spouse of a veteran submits, as proof of disability, documentation that indicates a percentage of permanent service-connected disability for more than one permanent service-connected disability, the amount of the exemption must be based on the total of those combined percentages, not to exceed 100 percent. **NRS 361.091**
- 9. Property of Veterans' Organizations** – The value of funds, furniture, paraphernalia and regalia owned and used exclusively by any post of any national organization of ex-servicemen or ex-servicewomen for the legitimate purposes and customary objects of such posts, not to exceed the amount of \$10,000 of assessed valuation, multiplied by the percentage change in the Consumer Price Index between July 2003 and the July preceding the fiscal year for which the adjustment is calculated. Real property of any such organization is totally exempt. **NRS 361.095**

NOTE: Under NRS 361.1565, the personal property tax exemption to which a surviving spouse, orphan child, blind person, veteran or surviving spouse of a disabled veteran is entitled pursuant to NRS 361.080, 361.085, 361.090 or 361.091 is reduced to the extent that he is allowed an exemption from the governmental services tax pursuant to Chapter 371 of NRS.