



JIM GIBBONS  
Governor

THOMAS R. SHEETS  
Chair, Nevada Tax Commission

DINO DICIANNO  
Executive Director

STATE OF NEVADA  
DEPARTMENT OF TAXATION

Web Site: [http:// tax.state.nv.us](http://tax.state.nv.us)

1550 College Parkway, Suite 115  
Carson City, Nevada 89707937  
Phone: (775) 6842000 Fax: (775) 684020

LAS VEGAS OFFICE

Grant Sawyer Office Building, Suite 1300  
555 E. Washington Avenue  
Las Vegas, Nevada, 89101  
Phone: (702) 4862300 Fax: (702) 486373


RENO OFFICE  
4600 Kietzke Lane  
Building L, Suite 235  
Reno, Nevada 89502  
Phone: (775) 6881295  
Fax: (775) 6881303

HENDERSON OFFICE  
2550 Paseo Verde Parkway Suite 180  
Henderson, Nevada 89074  
Phone: (702) 4862300  
Fax: (702) 486377

**MEMORANDUM**

Date: 4-2-09

To: All County Assessors, County Treasurers

From: Terry Rubald (775) 684-2095 

CC: DOAS Local Government Finance section

Subject: Fair Market Rent Tables, with and without Tenant-paid utilities

Please find attached tables of fair market rents to be used in determining whether rental properties are eligible for the 3% abatement pursuant to NRS 361.4724. Table I lists the HUD fair market rent with tenant-paid utilities included for all counties. Tables II (Clark County), III (Northern Nevada except Washoe), and IV (Washoe County) list the fair market rent with the standard utility allowance deducted. Use the tables appropriate for your county.

NRS 361.4724 requires a comparison of the rents collected from a rental property to the fair market rent for the county in which the dwelling is located, as most recently published by the Department of Housing and Urban Development (HUD). In calculating the attached tables, the Department started with the 2009 Fair Market Rent which may be found at <http://www.huduser.org/datasets/fmr.html>.

NAC 361.607(3)(b) requires the Department to also notify the assessors of the amount of applicable utility allowances as reported by the appropriate Nevada regional housing authority to HUD. The regulations state that the County Assessor shall either use the typical utility allowance determined by the Department or a utility allowance based on the information from the appropriate regional housing authority.

For purposes of developing Tables II, III, and IV: 2009 Final Fair Market Rents Excluding Housing Authority Standard Allowance, we used information from the following housing authorities:

**Authority**

Clark County Housing Authority  
Nevada Rural Housing Authority  
Reno Housing Authority

**For Use In**

Clark County  
For all counties except Clark and Washoe  
Washoe County

The information collected by these Authorities includes a utility allowance for the following:

- Heating
- Air Conditioning
- Cooking
- Other electric lighting, refrigeration
- Water Heating
- Base Charges
- Water, Sewer
- Trash Collection

Each Authority also collected information about different types of utility services, i.e., for heating, cooking, and water heating, the delivery system could be natural gas, bottled gas, electric, or oil. The Department generally selected the natural gas option for heating and electricity for cooking. The Department used the natural gas option for water heating rather than the electricity option used in prior years. There was also an option of selecting air conditioning or a swamp cooler, and the Department selected air conditioning. In Clark and Washoe Counties where information was available for both county and various cities, the Department selected the county information rather than information for any particular city. Finally, information was available for both single family residences and apartments. The Department selected single family residences as the basis for the standard utility allowance listed at the top of Tables II, III, and IV, except for water/sewer in which the apartment schedule was used.

In general, the Department recommends you use Tables II, III, and IV with the typical utility allowance. In the case of appeals or special requests, more specific information from these housing authorities or other housing authorities may be useful. Please advise the Department if you wish to have the individual regional housing authority schedules, and we can send a copy to you.

If you would like further explanation as to how the tax cap factors were developed, you may call Doug Bixby at (775) 684-2094 or Terry Rubald at (775) 684-2095. If you would like more information on the fair market rents and standard utility allowance, please call Terry at the number above or Lew DeWeese at (775) 684-2038.