

**Nevada Department of Taxation
Golf Course Cost Tables
2012-2013**

Addendum to 2012-2013 Agricultural Bulletin

GOLF COURSE OPEN-SPACE LAND VALUE		07/2011	
OPEN SPACE DISCOUNT FACTOR = 0.74			
Series Id: CUUR0400SA0,CUUS0400SA0			
Not Seasonally Adjusted			
Area: West urban			
Item: All items			
Base Period: 1982-84=100		Bureau of Labor Statistics	
YEAR	JULY CPI	FACTOR	TAXABLE \$ / ACRE
2011	227.805	1.18	\$ 3,375
2010	221.331	1.15	\$ 3,289
2009	219.484	1.14	3,260
2008	223.867	1.16	3,318
2007	212.542	1.10	3,146
2006	206.700	1.07	3,060
2005	198.600	1.03	2,946
2004	192.900		2,860

M&S LOCAL COST MULTIPLIER--S	
SECTION 99 PAGE 8	01/2011
NEVADA	1.05
CARSON CITY	1.09
CHURCHILL	1.02
CLARK	1.13
DOUGLAS	1.09
ELKO	1.06
ESMERALDA	0.94
EUREKA	1.06
HUMBOLDT	1.06
LANDER	1.06
LINCOLN	1.02
LYON	0.94
MINERAL	1.02
NYE	0.94
PERSHING	1.02
STOREY	1.06
TAHOE	1.20
WASHOE	1.09
WHITE PINE	1.02

COURSE RATINGS	
PAR	POINTS
0	20
60	30
70	40
71	60
72	80

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COST RANGE PER HOLE		M&S CURRENT GCM* = 1.03		
01/2011		QUALITY		
POINTS	CLASS	L	M	H
0	I	64,630	76,610	88,580
301	II	92,440	111,880	131,330
451	III	133,640	165,440	197,250
541	IVS	201,370	261,620	321,880
611	IVG	288,660	367,450	446,250
651	IVE	563,930	724,350	884,770

*GOLF COURSE MULTIPLIER--M&S SECTION 99 PAGE 1

COST RANGE PER HOLE		M&S SECTION 67 PAGE 1 12/2009		
		QUALITY		
POINTS	CLASS	L	M	H
0	I	62,750	74,375	86,000
301	II	89,750	108,625	127,500
451	III	129,750	160,625	191,500
541	IVS	195,500	254,000	312,500
611	IVG	280,250	356,750	433,250
651	IVE	547,500	703,250	859,000

COMPONENT COSTS PER HOLE		LOW COST		MEDIUM		HIGH COST	
01/2011	WITH M&S GCM = 1.03	I	II	III	IVS	IVG	IVE
STORM DRAINS		4,095	11,870	17,770	37,340	52,015	82,400
BRIDGES, RAILINGS, TUNNELS		1,495	5,200	7,440	11,740	12,745	20,860
WATER FEATURES		5,200	14,135	26,265	40,170	52,015	132,100

COMPONENT COSTS PER HOLE		LOW COST		MEDIUM		HIGH COST	
12/2009	M&S SEC 67 PG 1	I	II	III	IVS	IVG	IVE
STORM DRAINS		3,975	11,525	17,250	36,250	50,500	80,000
BRIDGES, RAILINGS, TUNNELS		1,450	5,050	7,225	11,400	12,375	20,250
WATER FEATURES		5,050	13,725	25,500	39,000	50,500	128,250