

NEVADA DEPARTMENT OF TAXATION
COLLECTION COSTS FOR PERSONAL PROPERTY TAX BILLS 2005-06
Statewide Summary of Billing Costs & Average Cost Per Account

County	Declaration	Postage	Mailers	Printing	Collection	Utilities	Manpower	Total Cost	Total No Accounts	Avg Cost/ Account
CARSON CITY	\$ 241	\$ 3,142	\$ 670	\$ 150	\$ -	\$ 500	\$ 72,127	\$ 76,830	6,647	\$ 11.56
CHURCHILL	250	1,465	2,500	200	17,000	1,500	18,000	40,915	4,155	9.85
CLARK	692,186	70,118	23,444	17,297	621,503	27,190	621,803	2,073,541	112,000	18.51
DOUGLAS	150	2,500	800	200	8,100	250	87,000	99,000	4,772	20.75
ELKO	500	3,300	2,500	200	1,000	4,500	117,936	129,936	6,000	21.66
ESMERALDA	75	131	275	-	661	-	7,313	8,455	469	18.03
EUREKA	81	263	294	11	250	200	12,578	13,677	378	36.18
HUMBOLDT	464	1,372	927	278	927	1,854	37,250	43,072	1,854	23.23
LANDER	203	1,101	359	60	407	1,796	16,531	20,433	1,197	17.07
LINCOLN	75	336	300	175	-	100	4,120	5,106	257	19.87
LYON	128	4,022	432	500	-	-	90,582	95,664	5,426	17.63
MINERAL	119	385	109	89	-	325	13,822	14,849	820	18.11
NYE	75	9,713	936	500	3,862	975	198,496	214,557	10,749	19.96
PERSHING	12	839	144	12	-	20	38,405	39,432	1,482	26.61
STOREY	55	777	68	-	235	-	9,180	10,315	558	18.49
WASHOE	1,250	9,100	3,100	900	-	3,200	733,900	751,450	31,962	23.51
WHITE PINE	28	793	390	85	210	420	15,259	17,185	920	18.68
STATEWIDE TOTALS	\$ 695,893	\$ 109,357	\$ 37,248	\$ 20,657	\$ 654,155	\$ 42,830	\$ 2,094,302	\$ 3,654,417	189,646	
MEAN	\$ 40,935	\$ 6,433	\$ 2,191	\$ 1,215	\$ 38,480	\$ 2,519	\$ 123,194	\$ 214,966	11,156	\$ 19.98
WEIGHTED AVERAGE	\$ 3.67	\$ 0.58	\$ 0.20	\$ 0.11	\$ 3.45	\$ 0.23	\$ 11.04	\$ 19.27		\$ 19.27
MEDIAN	\$ 128	\$ 1,372	\$ 432	\$ 175	\$ 250	\$ 420	\$ 37,250	\$ 40,915	1,854	\$ 18.68

*Clark County reports Costs as basic categories

**Printing, Collection & Utility Cost statistical indicators skewed by non-reporting counties

NEVADA DEPARTMENT OF TAXATION
COLLECTION COSTS FOR AN INDIVIDUAL TAX BILL 2005-06
Statewide Summary of Cost Per Account

County	Declaration	Postage	Mailers	Printing	Collection	Utilities	Manpower	Total Cost/ Account
CARSON CITY	\$ 0.04	\$ 0.47	\$ 0.10	\$ 0.02	\$ -	\$ 0.08	\$ 10.85	\$ 11.56
CHURCHILL	0.06	0.35	0.60	0.05	4.09	0.36	4.33	9.84
CLARK	6.18	0.63	0.21	0.15	5.55	0.24	5.55	18.51
DOUGLAS	0.03	0.52	0.17	0.04	1.70	0.05	18.23	20.74
ELKO	0.08	0.55	0.42	0.03	0.17	0.75	19.66	21.66
ESMERALDA	0.16	0.28	0.59	-	1.41	-	15.59	18.03
EUREKA	0.21	0.70	0.78	0.03	0.66	0.53	33.28	36.19
HUMBOLDT	0.25	0.74	0.50	0.15	0.50	1.00	20.09	23.23
LANDER	0.17	0.92	0.30	0.05	0.34	1.50	13.81	17.09
LINCOLN	0.29	1.31	1.17	0.68	-	0.39	16.03	19.87
LYON	0.02	0.74	0.08	0.09	-	-	16.69	17.62
MINERAL	0.15	0.47	0.13	0.11	-	0.40	16.86	18.12
NYE	0.01	0.90	0.09	0.05	0.36	0.09	18.47	19.97
PERSHING	0.01	0.57	0.10	0.01	-	0.01	25.91	26.61
STOREY	0.10	1.39	0.12	-	0.42	-	16.45	18.48
WASHOE	0.04	0.28	0.10	0.03	-	0.10	22.96	23.51
WHITE PINE	0.03	0.86	0.42	0.09	0.23	0.46	16.59	18.68
STATEWIDE								
MEAN	\$ 0.46	\$ 0.69	\$ 0.35	\$ 0.09	\$ 0.91	\$ 0.35	\$ 17.14	\$ 19.98
WEIGHTED								
AVERAGE	\$ 3.67	\$ 0.58	\$ 0.20	\$ 0.11	\$ 3.45	\$ 0.23	\$ 11.04	\$ 19.27
MEDIAN	\$ 0.08	\$ 0.63	\$ 0.21	\$ 0.05	\$ 0.34	\$ 0.24	\$ 16.69	\$ 18.68

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**Printing, Collection & Utility Cost statistical indicators skewed by non-reporting counties

**NEVADA DEPARTMENT OF TAXATION
PERSONAL PROPERTY COLLECTION COSTS 2005-06
Material & Labor Cost Per Account**

County	Materials	% Materials	Manpower	% Manpower	Total Cost/Account	Total %
CARSON CITY	\$ 0.71	6.1%	\$ 10.85	93.9%	\$ 11.56	100.0%
CHURCHILL	5.51	56.0%	4.33	44.0%	9.84	100.0%
CLARK	12.96	70.0%	5.55	30.0%	18.51	100.0%
DOUGLAS	2.51	12.1%	18.23	87.9%	20.74	100.0%
ELKO	2.00	9.2%	19.66	90.8%	21.66	100.0%
ESMERALDA	2.44	13.5%	15.59	86.5%	18.03	100.0%
EUREKA	2.91	8.0%	33.28	92.0%	36.19	100.0%
HUMBOLDT	3.14	13.5%	20.09	86.5%	23.23	100.0%
LANDER	3.28	19.2%	13.81	80.8%	17.09	100.0%
LINCOLN	3.84	19.3%	16.03	80.7%	19.87	100.0%
LYON	0.93	5.3%	16.69	94.7%	17.62	100.0%
MINERAL	1.26	7.0%	16.86	93.0%	18.12	100.0%
NYE	1.50	7.5%	18.47	92.5%	19.97	100.0%
PERSHING	0.70	2.6%	25.91	97.4%	26.61	100.0%
STOREY	2.03	11.0%	16.45	89.0%	18.48	100.0%
WASHOE	0.55	2.3%	22.96	97.7%	23.51	100.0%
WHITE PINE	\$ 2.09	11.2%	16.59	88.8%	18.68	100.0%
STATEWIDE MEAN	\$ 2.84	16.1%	\$ 17.14	83.9%	\$ 19.98	100.0%
WEIGHTED AVERAGE	\$ 8.23	42.7%	\$ 11.04	57.3%	\$ 19.27	100.0%
MEDIAN	\$ 2.09	10.98%	\$ 16.69	89.0%	\$ 18.68	100.0%

NEVADA DEPARTMENT OF TAXATION
COLLECTION COSTS OF PERSONAL PROPERTY TAX BILLS 2005-06
Effect of \$18.00 Exemption Limitation

County	Total Billing Cost	Number of Accounts	Average Cost/Account	Number of Bills	Average Cost/Bill	Total Amount Exempted	PP Bills <\$17.00	Average Exemption/Bill
CARSON CITY	\$ 76,830	6,647	\$ 11.56	6,647	\$ 11.56	\$ 16,810.00	1,847	\$ 9.10
CHURCHILL	40,915	4,155	9.85	4,148	9.86	10,213.00	1,078	9.47
CLARK	2,073,541	112,000	18.51	89,571	23.15	135,788.00	11,060	12.28
DOUGLAS	99,000	4,772	20.75	4,722	20.97	9,423.00	1,176	8.01
ELKO	129,936	6,000	21.66	6,600	19.69	7,981.00	600	13.30
ESMERALDA	8,455	469	18.03	788	10.73	3,300.00	319	10.34
EUREKA	13,677	378	36.18	482	28.38	996.00	104	9.58
HUMBOLDT	43,072	1,854	23.23	1,854	23.23	8,916.00	795	11.22
LANDER	20,433	1,197	17.07	1,522	13.42	3,324.67	325	10.23
LINCOLN	5,106	257	19.87	364	14.03	1,183.52	99	11.95
LYON	95,664	5,426	17.63	6,051	15.81	19,029.00	2,080	9.15
MINERAL	14,849	820	18.11	584	25.43	3,501.44	324	10.81
NYE	214,557	10,749	19.96	8,829	24.30	22,585.00	2,850	7.92
PERSHING	39,432	1,482	26.61	1,696	23.25	835.01	94	8.88
STOREY	10,315	558	18.49	432	23.88	920.67	105	8.77
WASHOE	751,450	31,962	23.51	28,666	26.21	34,234.00	4,377	7.82
WHITE PINE	17,185	920	18.68	725	23.70	1,274.00	198	6.43
STATEWIDE TOTALS	\$ 3,654,417	189,646		163,681		\$ 280,314	27,431	
MEAN	\$ 214,966	11,156	\$ 19.98	9,628	\$ 19.86	\$ 16,489	1,614	\$ 9.72
WEIGHTED AVERAGE			\$ 19.27		\$ 22.33			\$ 10.22
MEDIAN	\$ 40,915	1,854	\$ 18.68	1,854	\$ 23.15	\$ 7,981	600	\$ 9.47

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