

**Nevada Department of Taxation
Golf Course Cost Tables
2010-2011**

GOLF COURSE OPEN-SPACE LAND VALUE			07/2009
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
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

COST RANGE PER HOLE		M&S CURRENT RFM* = 1.06		
10/2008		QUALITY		
POINTS	CLASS	L	M	H
0	I	64,660	76,590	88,510
301	II	92,490	111,830	131,180
451	III	133,560	165,360	197,160
541	IVS	201,140	261,420	321,710
611	IVG	288,320	367,160	446,000
651	IVE	563,390	723,720	884,040

***RECREATION FACILITIES MULTIPLIER--M&S SECTION 99 PAGE 1**

COST RANGE PER HOLE		M&S SECTION 67 PAGE 1		12/2007
		QUALITY		
POINTS	CLASS	L	M	H
0	I	61,000	72,250	83,500
301	II	87,250	105,500	123,750
451	III	126,000	156,000	186,000
541	IVS	189,750	246,625	303,500
611	IVG	272,000	346,375	420,750
651	IVE	531,500	682,750	834,000

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COMPONENT COSTS PER HOLE		LOW COST		MEDIUM		HIGH COST	
10/2008	WITH M&S RFM = 1.06	I	II	III	IVS	IVG	IVE
STORM DRAINS		4,080	11,870	17,755	37,470	51,940	82,415
BRIDGES, RAILINGS, TUNNELS		1,485	5,195	7,445	11,740	12,745	20,935
WATER FEATURES		5,195	14,125	25,705	40,015	51,940	131,970

COMPONENT COSTS PER HOLE		LOW COST		MEDIUM		HIGH COST	
12/2007	M&S SEC 67 PG 1	I	II	III	IVS	IVG	IVE
STORM DRAINS		3,850	11,200	16,750	35,350	49,000	77,750
BRIDGES, RAILINGS, TUNNELS		1,400	4,900	7,025	11,075	12,025	19,750
WATER FEATURES		4,900	13,325	24,250	37,750	49,000	124,500

M&S LOCAL COST MULTIPLIER--S	
SECTION 99 PAGE 8	10/2008
NEVADA	1.05
CARSON CITY	1.09
CHURCHILL	1.03
CLARK	1.13
DOUGLAS	1.09
ELKO	1.06
ESMERALDA	0.95
EUREKA	1.06
HUMBOLDT	1.06
LANDER	1.06
LINCOLN	1.02
LYON	0.95
MINERAL	1.03
NYE	0.95
PERSHING	1.03
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