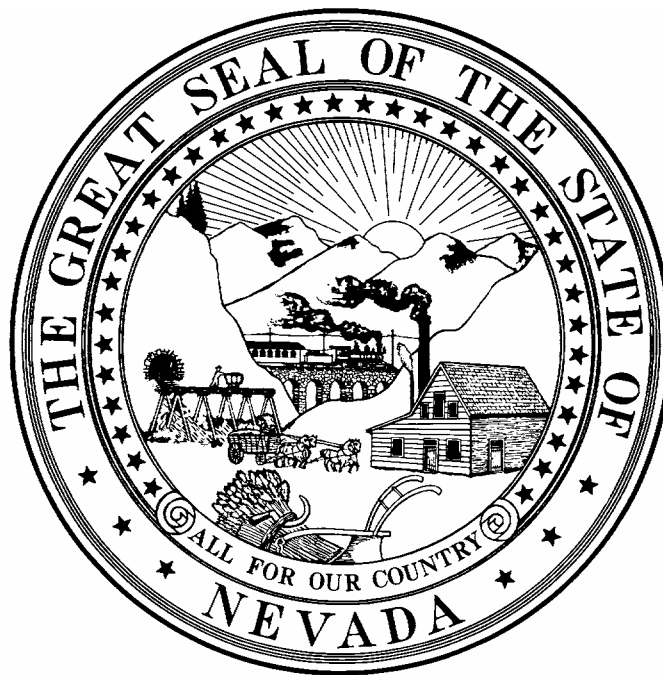


STATE OF NEVADA
DEPARTMENT OF TAXATION
COLLECTION COSTS FOR PERSONAL PROPERTY TAX BILLS
2003-2004



PREPARED BY THE
DIVISION OF ASSESSMENT STANDARDS

APRIL 2004

NEVADA DEPARTMENT OF TAXATION
COLLECTION COSTS FOR PERSONAL PROPERTY TAX BILLS 2003-04
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	\$ 182	\$ 2,900	\$ 648	\$ 150	\$ -	\$ 500	\$ 56,761	\$ 61,141	5,449	\$ 11.22
CHURCHILL	230	1,425	2,500	150	14,940	1,100	14,400	34,745	3,992	8.70
CLARK	-	70,118	-	30,362	-	23,588	1,723,289	1,847,357	112,000	16.49
DOUGLAS	125	2,000	650	150	7,500	200	78,800	89,425	3,792	23.58
ELKO	500	6,669	400	500	1,290	4,506	60,037	73,902	6,300	11.73
ESMERALDA	57	325	177	-	530	-	7,063	8,152	644	12.66
EUREKA	94	370	343	15	250	200	11,703	12,975	487	26.64
HUMBOLDT	506	693	937	225	4,217	1,593	37,205	45,376	1,874	24.21
LANDER	196	1,200	368	61	429	1,372	13,879	17,505	1,225	14.29
LINCOLN	60	187	250	30	100	100	2,600	3,327	253	13.15
LYON	130	4,000	550	500	-	-	93,352	98,532	5,715	17.24
MINERAL	70	312	108	42	-	300	11,100	11,932	667	17.89
NYE	75	9,878	943	3,968	-	980	193,310	209,154	10,833	19.31
PERSHING	8	684	127	12	-	20	40,805	41,656	1,848	22.54
STOREY	43	490	87	-	140	-	11,490	12,250	610	20.08
WASHOE	1,200	9,905	1,606	900	-	3,045	678,182	694,838	34,045	20.41
WHITE PINE	26	1,381	280	75	150	366	19,439	21,717	933	23.28
STATEWIDE TOTALS	\$ 3,502	\$ 112,537	\$ 9,974	\$ 37,140	\$ 29,546	\$ 37,870	\$ 3,053,415	\$ 3,283,984	190,667	
MEAN	\$ 206	\$ 6,620	\$ 587	\$ 2,185	\$ 1,738	\$ 2,228	\$ 179,613	\$ 193,176	11,216	\$ 17.85
WEIGHTED AVERAGE	\$ 0.02	\$ 0.59	\$ 0.05	\$ 0.19	\$ 0.15	\$ 0.20	\$ 16.01	\$ 17.22		\$ 17.22
MEDIAN	\$ 94	\$ 1,381	\$ 368	\$ 150	\$ 140	\$ 366	\$ 37,205	\$ 41,656	1,874	\$ 17.89

*Clark County reports Costs as basic categories

**Printing, Collection & Utility Cost statistical indicators skewed by non-reporting counties
2003-04 PPBillCost.xls

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NEVADA DEPARTMENT OF TAXATION
COLLECTION COSTS FOR AN INDIVIDUAL TAX BILL 2003-04
Statewide Summary of Cost Per Account

County	Declaration	Postage	Mailers	Printing	Collection	Utilities	Manpower	Total Cost/ Account
CARSON CITY	\$ 0.03	\$ 0.53	\$ 0.12	\$ 0.03	\$ -	\$ 0.09	\$ 10.42	\$ 11.22
CHURCHILL	0.06	0.36	0.63	0.04	3.74	0.28	3.61	8.72
CLARK	-	0.63	-	0.27	-	0.21	15.39	16.50
DOUGLAS	0.03	0.53	0.17	0.04	1.98	0.05	20.78	23.58
ELKO	0.08	1.06	0.06	0.08	0.20	0.72	9.53	11.73
ESMERALDA	0.09	0.50	0.27	-	0.82	-	10.97	12.65
EUREKA	0.19	0.76	0.70	0.03	0.51	0.41	24.03	26.63
HUMBOLDT	0.27	0.37	0.50	0.12	2.25	0.85	19.85	24.21
LANDER	0.16	0.98	0.30	0.05	0.35	1.12	11.33	14.29
LINCOLN	0.24	0.74	0.99	0.12	0.40	0.40	10.28	13.17
LYON	0.02	0.70	0.10	0.09	-	-	16.33	17.24
MINERAL	0.10	0.47	0.16	0.06	-	0.45	16.64	17.88
NYE	0.01	0.91	0.09	0.37	-	0.09	17.84	19.31
PERSHING	-	0.37	0.07	0.01	-	0.01	22.08	22.54
STOREY	0.07	0.80	0.14	-	0.23	-	18.84	20.08
WASHOE	0.04	0.29	0.05	0.03	-	0.09	19.92	20.42
WHITE PINE	0.03	1.48	0.30	0.08	0.16	0.39	20.83	23.27
STATEWIDE								
MEAN	\$ 0.08	\$ 0.68	\$ 0.27	\$ 0.08	\$ 0.63	\$ 0.30	\$ 15.80	\$ 17.85
WEIGHTED AVERAGE	\$ 0.02	\$ 0.59	\$ 0.05	\$ 0.19	\$ 0.15	\$ 0.20	\$ 16.01	\$ 17.22
MEDIAN	\$ 0.06	\$ 0.63	\$ 0.16	\$ 0.05	\$ 0.20	\$ 0.21	\$ 16.64	\$ 17.88

*Clark County reports Costs as basic categories

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

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

County	Materials	% Materials	Manpower	% Manpower	Total Cost/Account	Total %
CARSON CITY	\$ 0.80	7.1%	\$ 10.42	92.9%	\$ 11.22	100.0%
CHURCHILL	5.11	58.6%	3.61	41.4%	8.72	100.0%
CLARK	1.11	6.7%	15.39	93.3%	16.50	100.0%
DOUGLAS	2.80	11.9%	20.78	88.1%	23.58	100.0%
ELKO	2.20	18.8%	9.53	81.2%	11.73	100.0%
ESMERALDA	1.68	13.3%	10.97	86.7%	12.65	100.0%
EUREKA	2.60	9.8%	24.03	90.2%	26.63	100.0%
HUMBOLDT	4.36	18.0%	19.85	82.0%	24.21	100.0%
LANDER	2.96	20.7%	11.33	79.3%	14.29	100.0%
LINCOLN	2.89	21.9%	10.28	78.1%	13.17	100.0%
LYON	0.91	5.3%	16.33	94.7%	17.24	100.0%
MINERAL	1.24	6.9%	16.64	93.1%	17.88	100.0%
NYE	1.47	7.6%	17.84	92.4%	19.31	100.0%
PERSHING	0.46	2.0%	22.08	98.0%	22.54	100.0%
STOREY	1.24	6.2%	18.84	93.8%	20.08	100.0%
WASHOE	0.50	2.4%	19.92	97.6%	20.42	100.0%
WHITE PINE	\$ 2.44	10.5%	20.83	89.5%	23.27	100.0%
STATEWIDE						
MEAN	\$ 2.05	13.4%	\$ 15.80	86.6%	\$ 17.85	100.0%
WEIGHTED AVERAGE	\$ 1.21	7.0%	\$ 16.01	93.0%	\$ 17.22	100.0%
MEDIAN	\$ 1.68	9.76%	\$ 16.64	90.2%	\$ 17.88	100.0%

NEVADA DEPARTMENT OF TAXATION
COLLECTION COSTS OF PERSONAL PROPERTY TAX BILLS 2003-04
Effect of \$15.00 Exemption Limitation

County	Total Billing Cost	Number of Accounts	Average Cost/Account	Number of Bills	Average Cost/Bill	Total Amount Exempted	PP Bills <\$15.00	Average Exemption/Bill
CARSON CITY	\$ 61,141	5,449	\$ 11.22	5,772	\$ 10.59	\$ 7,342.00	1,430	\$ 5.13
CHURCHILL	34,745	3,992	8.70	3,849	9.03	8,099.00	980	8.26
CLARK	1,847,357	112,000	16.49	90,574	20.40	115,675.00	10,770	10.74
DOUGLAS	89,425	3,792	23.58	3,792	23.58	8,458.00	1,234	6.85
ELKO	73,902	6,300	11.73	7,123	10.38	7,981.00	593	13.46
ESMERALDA	8,152	644	12.66	644	12.66	2,399.00	258	9.30
EUREKA	12,975	487	26.64	487	26.64	880.00	114	7.72
HUMBOLDT	45,376	1,874	24.21	1,875	24.20	7,010.00	723	9.70
LANDER	17,505	1,225	14.29	1,518	11.53	2,643.00	293	9.02
LINCOLN	3,327	253	13.15	407	8.17	1,155.00	154	7.50
LYON	98,532	5,715	17.24	7,933	12.42	6,054.00	1,040	5.82
MINERAL	11,932	667	17.89	539	22.14	2,195.00	253	8.68
NYE	209,154	10,833	19.31	8,160	25.63	15,379.00	1,685	9.13
PERSHING	41,656	1,848	22.54	1,625	25.63	402.00	60	6.70
STOREY	12,250	610	20.08	473	25.90	793.00	107	7.41
WASHOE	694,838	34,045	20.41	31,333	22.18	26,700.00	4,168	6.41
WHITE PINE	21,717	933	23.28	933	23.28	1,073.00	153	7.01
STATEWIDE TOTALS	\$ 3,283,984	190,667		167,037		\$ 214,238	24,015	
MEAN	\$ 193,176	11,216	\$ 17.85	9,826	\$ 18.49	\$ 12,602	1,413	\$ 8.17
WEIGHTED AVERAGE			\$ 17.22		\$ 19.66			\$ 8.92
MEDIAN	\$ 41,656	1,874	\$ 17.89	1,875	\$ 22.14	\$ 6,054	593	\$ 7.72

*Clark County reports Costs as basic categories

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

CARSON CITY
COLLECTION COSTS OF AN INDIVIDUAL TAX BILL
PERSONAL PROPERTY 2003-04

Cost Category	Total Cost	Cost Per Billing	Statewide Statistics		
			State Mean	Weighted Average	State Median
Declarations.....	\$ 182	\$ 0.03	\$ 0.08	\$ 0.02	\$ 0.06
Postage.....	2,900	0.53	\$ 0.68	\$ 0.59	\$ 0.63
Mailers (bills & envelopes).....	648	0.12	\$ 0.27	\$ 0.05	\$ 0.16
Printing.....	150	0.03	\$ 0.08	\$ 0.19	\$ 0.05
Cost of Collecting.....	-	-	\$ 0.63	\$ 0.15	\$ 0.20
Cost of Utilities	500	0.09	\$ 0.30	\$ 0.20	\$ 0.21
Manpower Cost: Personal Property Billing.....	56,761	10.42	\$ 15.80	\$ 16.01	\$ 16.64
Total Billing Cost.....	\$ 61,141	\$ 11.22			
Combined Number of Accounts.....	5,449				
Average Cost Per Personal Property Account.....	\$ 11.22	\$ 11.22	\$ 17.85	\$ 17.22	\$ 17.88

Total Number of Personal Property Tax Bills Issued	4,342				
Total Number of Personal Property Tax Bills Exempted Based on Last Year's \$ 15.00 Exemption	1,430				
Total Dollar Amount Exempted by this Process	\$ 7,342				
Average Forgone Revenue per Exempted Bill	\$ 5.13	\$ 10.59	\$ 8.17	\$ 8.92	\$ 7.72

CHURCHILL COUNTY
COLLECTION COSTS OF AN INDIVIDUAL TAX BILL
PERSONAL PROPERTY 2003-04

Cost Category	Total Cost	Cost Per Billing	Statewide Statistics		
			State Mean	Weighted Average	State Median
Declarations.....	\$ 230	\$ 0.06	\$ 0.08	\$ 0.02	\$ 0.06
Postage.....	1,425	0.36	\$ 0.68	\$ 0.59	\$ 0.63
Mailers (bills & envelopes).....	2,500	0.63	\$ 0.27	\$ 0.05	\$ 0.16
Printing.....	150	0.04	\$ 0.08	\$ 0.19	\$ 0.05
Cost of Collecting	14,940	3.74	\$ 0.63	\$ 0.15	\$ 0.20
Cost of Utilities	1,100	0.28	\$ 0.30	\$ 0.20	\$ 0.21
Manpower Cost: Personal Property Billing.....	14,400	3.61	\$ 15.80	\$ 16.01	\$ 16.64
Total Billing Cost.....	\$ 34,745	\$ 8.72			
Combined Number of Accounts.....	3,992				
Average Cost Per Personal Property Account.....	\$ 8.70	\$ 8.72	\$ 17.85	\$ 17.22	\$ 17.88

Total Number of Personal Property Tax Bills Issued	2,869				
Total Number of Personal Property Tax Bills Exempted Based on Last Year's \$ 15.00 Exemption	980				
Total Dollar Amount Exempted by this Process	\$ 8,099				
Average Forgone Revenue per Exempted Bill	\$ 8.26	\$ 9.03	\$ 8.17	\$ 8.92	\$ 7.72

Assessor and Treasurer data combined

CLARK COUNTY
COLLECTION COSTS OF AN INDIVIDUAL TAX BILL
PERSONAL PROPERTY 2003-04

Cost Category	Total Cost	Cost Per Billing	Statewide Statistics		
			State Mean	Weighted Average	State Median
Declarations.....	\$ -	\$ -	\$ 0.08	\$ 0.02	\$ 0.06
Postage.....	70,118	0.63	\$ 0.68	\$ 0.59	\$ 0.63
Mailers (bills & envelopes).....	-	-	\$ 0.27	\$ 0.05	\$ 0.16
Printing.....	30,362	0.27	\$ 0.08	\$ 0.19	\$ 0.05
Cost of Collecting.....	-	-	\$ 0.63	\$ 0.15	\$ 0.20
Cost of Utilities (Milage).....	23,588	0.21	\$ 0.30	\$ 0.20	\$ 0.21
Manpower Cost: Personal Property Billing.....	1,723,289	15.39	\$ 15.80	\$ 16.01	\$ 16.64
Total Billing Cost.....	\$ 1,847,357	\$ 16.50			
Combined Number of Accounts.....	112,000				
Average Cost Per Personal Property Account.....	\$ 16.49	\$ 16.50	\$ 17.85	\$ 17.22	\$ 17.88

Total Number of Personal Property Tax Bills Issued	79,804				
Total Number of Personal Property Tax Bills Exempted Based on Last Year's \$ 15.00 Exemption	10,770				
Total Dollar Amount Exempted by this Process	\$ 115,675				
Average Forgone Revenue per Exempted Bill	\$ 10.74	\$ 20.40	\$ 8.17	\$ 8.92	\$ 7.72

Declarations and Mailers included in Printing
 Utilities means Vehicle Milage
 Cost of Collecting includes all collection costs (Postage, Printing, Utilities, Manpower)

DOUGLAS COUNTY
COLLECTION COSTS OF AN INDIVIDUAL TAX BILL
PERSONAL PROPERTY 2003-04

Cost Category	Total Cost	Cost Per Billing	Statewide Statistics		
			State Mean	Weighted Average	State Median
Declarations.....	\$ 125	\$ 0.03	\$ 0.08	\$ 0.02	\$ 0.06
Postage.....	2,000	0.53	\$ 0.68	\$ 0.59	\$ 0.63
Mailers (bills & envelopes).....	650	0.17	\$ 0.27	\$ 0.05	\$ 0.16
Printing.....	150	0.04	\$ 0.08	\$ 0.19	\$ 0.05
Cost of Collecting (Treasurer).....	7,500	1.98	\$ 0.63	\$ 0.15	\$ 0.20
Cost of Utilities	200	0.05	\$ 0.30	\$ 0.20	\$ 0.21
Manpower Cost: Personal Property Billing.....	78,800	20.78	\$ 15.80	\$ 16.01	\$ 16.64
Total Billing Cost.....	\$ 89,425	\$ 23.58			
Combined Number of Accounts.....	3,792				
Average Cost Per Personal Property Account.....	\$ 23.58	\$ 23.58	\$ 17.85	\$ 17.22	\$ 17.88

Total Number of Personal Property Tax Bills Issued	2,558				
Total Number of Personal Property Tax Bills Exempted Based on Last Year's \$ 15.00 Exemption	1,234				
Total Dollar Amount Exempted by this Process	\$ 8,458				
Average Forgone Revenue per Exempted Bill	\$ 6.85	\$ 23.58	\$ 8.17	\$ 8.92	\$ 7.72

Assessor and Treasurer data combined

ELKO COUNTY
COLLECTION COSTS OF AN INDIVIDUAL TAX BILL
PERSONAL PROPERTY 2003-04

Cost Category	Total Cost	Cost Per Billing	Statewide Statistics		
			State Mean	Weighted Average	State Median
Declarations.....	\$ 500	\$ 0.08	\$ 0.08	\$ 0.02	\$ 0.06
Postage.....	6,669	1.06	\$ 0.68	\$ 0.59	\$ 0.63
Mailers (bills & envelopes).....	400	0.06	\$ 0.27	\$ 0.05	\$ 0.16
Printing.....	500	0.08	\$ 0.08	\$ 0.19	\$ 0.05
Cost of Collecting.....	1,290	0.20	\$ 0.63	\$ 0.15	\$ 0.20
Cost of Utilities	4,506	0.72	\$ 0.30	\$ 0.20	\$ 0.21
Manpower Cost: Personal Property Billing.....	60,037	9.53	\$ 15.80	\$ 16.01	\$ 16.64
Total Billing Cost.....	\$ 73,902	\$ 11.73			
Combined Number of Accounts.....	6,300				
Average Cost Per Personal Property Account.....	\$ 11.73	\$ 11.73	\$ 17.85	\$ 17.22	\$ 17.88

Total Number of Personal Property Tax Bills Issued	6,530				
Total Number of Personal Property Tax Bills Exempted Based on Last Year's \$ 15.00 Exemption	593				
Total Dollar Amount Exempted by this Process	\$ 7,981				
Average Forgone Revenue per Exempted Bill	\$ 13.46	\$ 10.38	\$ 8.17	\$ 8.92	\$ 7.72

ESMERALDA COUNTY
COLLECTION COSTS OF AN INDIVIDUAL TAX BILL
PERSONAL PROPERTY 2003-04

Cost Category	Total Cost	Cost Per Billing	Statewide Statistics		
			State Mean	Weighted Average	State Median
Declarations.....	\$ 57	\$ 0.09	\$ 0.08	\$ 0.02	\$ 0.06
Postage.....	325	0.50	\$ 0.68	\$ 0.59	\$ 0.63
Mailers (bills & envelopes).....	177	0.27	\$ 0.27	\$ 0.05	\$ 0.16
Printing.....	-	-	\$ 0.08	\$ 0.19	\$ 0.05
Cost of Collecting.....	530	0.82	\$ 0.63	\$ 0.15	\$ 0.20
Cost of Utilities	-	-	\$ 0.30	\$ 0.20	\$ 0.21
Manpower Cost: Personal Property Billing.....	7,063	10.97	\$ 15.80	\$ 16.01	\$ 16.64
Total Billing Cost.....	\$ 8,152	\$ 12.65			
Combined Number of Accounts.....	644				
Average Cost Per Personal Property Account.....	\$ 12.66	\$ 12.65	\$ 17.85	\$ 17.22	\$ 17.88

Total Number of Personal Property Tax Bills Issued	386				
Total Number of Personal Property Tax Bills Exempted Based on Last Year's \$ 15.00 Exemption	258				
Total Dollar Amount Exempted by this Process	\$ 2,399				
Average Forgone Revenue per Exempted Bill	\$ 9.30	\$ 12.66	\$ 8.17	\$ 8.92	\$ 7.72

EUREKA COUNTY
COLLECTION COSTS OF AN INDIVIDUAL TAX BILL
PERSONAL PROPERTY 2003-04

Cost Category	Total Cost	Cost Per Billing	Statewide Statistics		
			State Mean	Weighted Average	State Median
Declarations.....	\$ 94	\$ 0.19	\$ 0.08	\$ 0.02	\$ 0.06
Postage.....	370	0.76	\$ 0.68	\$ 0.59	\$ 0.63
Mailers (bills & envelopes).....	343	0.70	\$ 0.27	\$ 0.05	\$ 0.16
Printing.....	15	0.03	\$ 0.08	\$ 0.19	\$ 0.05
Cost of Collecting.....	250	0.51	\$ 0.63	\$ 0.15	\$ 0.20
Cost of Utilities	200	0.41	\$ 0.30	\$ 0.20	\$ 0.21
Manpower Cost: Personal Property Billing.....	11,703	24.03	\$ 15.80	\$ 16.01	\$ 16.64
Total Billing Cost.....	\$ 12,975	\$ 26.63			
Combined Number of Accounts.....	487				
Average Cost Per Personal Property Account.....	\$ 26.64	\$ 26.63	\$ 17.85	\$ 17.22	\$ 17.88

Total Number of Personal Property Tax Bills Issued	373				
Total Number of Personal Property Tax Bills Exempted Based on Last Year's \$ 15.00 Exemption	114				
Total Dollar Amount Exempted by this Process	\$ 880				
Average Forgone Revenue per Exempted Bill	\$ 7.72	\$ 26.64	\$ 8.17	\$ 8.92	\$ 7.72

HUMBOLDT COUNTY

COLLECTION COSTS OF AN INDIVIDUAL TAX BILL

PERSONAL PROPERTY 2003-04

Cost Category	Total Cost	Cost Per Billing	Statewide Statistics		
			State Mean	Weighted Average	State Median
Declarations.....	\$ 506	\$ 0.27	\$ 0.08	\$ 0.02	\$ 0.06
Postage.....	693	0.37	\$ 0.68	\$ 0.59	\$ 0.63
Mailers (bills & envelopes).....	937	0.50	\$ 0.27	\$ 0.05	\$ 0.16
Printing.....	225	0.12	\$ 0.08	\$ 0.19	\$ 0.05
Cost of Collecting.....	4,217	2.25	\$ 0.63	\$ 0.15	\$ 0.20
Cost of Utilities	1,593	0.85	\$ 0.30	\$ 0.20	\$ 0.21
Manpower Cost: Personal Property Billing.....	37,205	19.85	\$ 15.80	\$ 16.01	\$ 16.64
Total Billing Cost.....	\$ 45,376	\$ 24.21			
Combined Number of Accounts.....	1,874				
Average Cost Per Personal Property Account.....	\$ 24.21	\$ 24.21	\$ 17.85	\$ 17.22	\$ 17.88

Total Number of Personal Property Tax Bills Issued	1,152				
Total Number of Personal Property Tax Bills Exempted Based on Last Year's \$ 15.00 Exemption	723				
Total Dollar Amount Exempted by this Process	\$ 7,010				
Average Forgone Revenue per Exempted Bill	\$ 9.70	\$ 24.20	\$ 8.17	\$ 8.92	\$ 7.72

Assessor and Treasurer data combined

LANDER COUNTY
COLLECTION COSTS OF AN INDIVIDUAL TAX BILL
PERSONAL PROPERTY 2003-04

Cost Category	Total Cost	Cost Per Billing	Statewide Statistics		
			State Mean	Weighted Average	State Median
Declarations.....	\$ 196	\$ 0.16	\$ 0.08	\$ 0.02	\$ 0.06
Postage.....	1,200	0.98	\$ 0.68	\$ 0.59	\$ 0.63
Mailers (bills & envelopes).....	368	0.30	\$ 0.27	\$ 0.05	\$ 0.16
Printing.....	61	0.05	\$ 0.08	\$ 0.19	\$ 0.05
Cost of Collecting.....	429	0.35	\$ 0.63	\$ 0.15	\$ 0.20
Cost of Utilities	1,372	1.12	\$ 0.30	\$ 0.20	\$ 0.21
Manpower Cost: Personal Property Billing.....	13,879	11.33	\$ 15.80	\$ 16.01	\$ 16.64
Total Billing Cost.....	\$ 17,505	\$ 14.29			
Combined Number of Accounts.....	1,225				
Average Cost Per Personal Property Account.....	\$ 14.29	\$ 14.29	\$ 17.85	\$ 17.22	\$ 17.88

Total Number of Personal Property Tax Bills Issued	1,225				
Total Number of Personal Property Tax Bills Exempted Based on Last Year's \$ 15.00 Exemption	293				
Total Dollar Amount Exempted by this Process	\$ 2,643				
Average Forgone Revenue per Exempted Bill	\$ 9.02	\$ 11.53	\$ 8.17	\$ 8.92	\$ 7.72

Assessor and Treasurer data combined

LINCOLN COUNTY

COLLECTION COSTS OF AN INDIVIDUAL TAX BILL

PERSONAL PROPERTY 2003-04

Cost Category	Total Cost	Cost Per Billing	Statewide Statistics		
			State Mean	Weighted Average	State Median
Declarations.....	\$ 60	\$ 0.24	\$ 0.08	\$ 0.02	\$ 0.06
Postage.....	187	0.74	\$ 0.68	\$ 0.59	\$ 0.63
Mailers (bills & envelopes).....	250	0.99	\$ 0.27	\$ 0.05	\$ 0.16
Printing.....	30	0.12	\$ 0.08	\$ 0.19	\$ 0.05
Cost of Collecting.....	100	0.40	\$ 0.63	\$ 0.15	\$ 0.20
Cost of Utilities	100	0.40	\$ 0.30	\$ 0.20	\$ 0.21
Manpower Cost: Personal Property Billing.....	2,600	10.28	\$ 15.80	\$ 16.01	\$16.64
Total Billing Cost.....	\$ 3,327	\$ 13.17			
Combined Number of Accounts.....	253				
Average Cost Per Personal Property Account.....	\$ 13.15	\$ 13.17	\$ 17.85	\$ 17.22	\$17.88

Total Number of Personal Property Tax Bills Issued	253				
Total Number of Personal Property Tax Bills Exempted Based on Last Year's \$ 15.00 Exemption	154				
Total Dollar Amount Exempted by this Process	\$ 1,155				
Average Forgone Revenue per Exempted Bill	\$ 7.50	\$ 8.17	\$ 8.17	\$ 8.92	\$ 7.72

LYON COUNTY
COLLECTION COSTS OF AN INDIVIDUAL TAX BILL
PERSONAL PROPERTY 2003-04

Cost Category	Total Cost	Cost Per Billing	Statewide Statistics		
			State Mean	Weighted Average	State Median
Declarations.....	\$ 130	\$ 0.02	\$ 0.08	\$ 0.02	\$ 0.06
Postage.....	4,000	0.70	\$ 0.68	\$ 0.59	\$ 0.63
Mailers (bills & envelopes).....	550	0.10	\$ 0.27	\$ 0.05	\$ 0.16
Printing.....	500	0.09	\$ 0.08	\$ 0.19	\$ 0.05
Cost of Collecting (Treasurer).....	-	-	\$ 0.63	\$ 0.15	\$ 0.20
Cost of Utilities	-	-	\$ 0.30	\$ 0.20	\$ 0.21
Manpower Cost: Personal Property Billing.....	93,352	16.33	\$ 15.80	\$ 16.01	\$ 16.64
Total Billing Cost.....	\$ 98,532	\$ 17.24			
Combined Number of Accounts.....	5,715				
Average Cost Per Personal Property Account.....	\$ 17.24	\$ 17.24	\$ 17.85	\$ 17.22	\$ 17.88

Total Number of Personal Property Tax Bills Issued	6,893				
Total Number of Personal Property Tax Bills Exempted Based on Last Year's \$ 15.00 Exemption	1,040				
Total Dollar Amount Exempted by this Process	\$ 6,054				
Average Forgone Revenue per Exempted Bill	\$ 5.82	\$ 12.42	\$ 8.17	\$ 8.92	\$ 7.72

Collection Costs included in Labor Costs

MINERAL COUNTY
COLLECTION COSTS OF AN INDIVIDUAL TAX BILL
PERSONAL PROPERTY 2003-04

Cost Category	Total Cost	Cost Per Billing	Statewide Statistics		
			State Mean	Weighted Average	State Median
Declarations.....	\$ 70	\$ 0.10	\$ 0.08	\$ 0.02	\$ 0.06
Postage.....	312	0.47	\$ 0.68	\$ 0.59	\$ 0.63
Mailers (bills & envelopes).....	108	0.16	\$ 0.27	\$ 0.05	\$ 0.16
Printing.....	42	0.06	\$ 0.08	\$ 0.19	\$ 0.05
Cost of Collecting.....	-	-	\$ 0.63	\$ 0.15	\$ 0.20
Cost of Utilities	300	0.45	\$ 0.30	\$ 0.20	\$ 0.21
Manpower Cost: Personal Property Billing.....	11,100	16.64	\$ 15.80	\$ 16.01	\$ 16.64
Total Billing Cost.....	\$ 11,932	\$ 17.88			
Combined Number of Accounts.....	667				
Average Cost Per Personal Property Account.....	\$ 17.89	\$ 17.88	\$ 17.85	\$ 17.22	\$ 17.88

Total Number of Personal Property Tax Bills Issued	286				
Total Number of Personal Property Tax Bills Exempted Based on Last Year's \$ 15.00 Exemption	253				
Total Dollar Amount Exempted by this Process	\$ 2,195				
Average Forgone Revenue per Exempted Bill	\$ 8.68	\$ 22.14	\$ 8.17	\$ 8.92	\$ 7.72

NYE COUNTY
COLLECTION COSTS OF AN INDIVIDUAL TAX BILL
PERSONAL PROPERTY 2003-04

Cost Category	Total Cost	Cost Per Billing	Statewide Statistics		
			State Mean	Weighted Average	State Median
Declarations.....	\$ 75	\$ 0.01	\$ 0.08	\$ 0.02	\$ 0.06
Postage.....	9,878	0.91	\$ 0.68	\$ 0.59	\$ 0.63
Mailers (bills & envelopes).....	943	0.09	\$ 0.27	\$ 0.05	\$ 0.16
Printing.....	3,968	0.37	\$ 0.08	\$ 0.19	\$ 0.05
Cost of Collecting.....	-	-	\$ 0.63	\$ 0.15	\$ 0.20
Cost of Utilities	980	0.09	\$ 0.30	\$ 0.20	\$ 0.21
Manpower Cost: Personal Property Billing.....	193,310	17.84	\$ 15.80	\$ 16.01	\$ 16.64
Total Billing Cost.....	\$ 209,154	\$ 19.31			
Combined Number of Accounts.....	10,833				
Average Cost Per Personal Property Account.....	\$ 19.31	\$ 19.31	\$ 17.85	\$ 17.22	\$ 17.88

Total Number of Personal Property Tax Bills Issued	6,475				
Total Number of Personal Property Tax Bills Exempted Based on Last Year's \$ 15.00 Exemption	1,685				
Total Dollar Amount Exempted by this Process	\$ 15,379				
Average Forgone Revenue per Exempted Bill	\$ 9.13	\$ 25.63	\$ 8.17	\$ 8.92	\$ 7.72

Collection Costs included in Manpower, Postage, Mailers, etc
 Printing Costs include Decals and Labels

PERSHING COUNTY
COLLECTION COSTS OF AN INDIVIDUAL TAX BILL
PERSONAL PROPERTY 2003-04

Cost Category	Total Cost	Cost Per Billing	Statewide Statistics		
			State Mean	Weighted Average	State Median
Declarations.....	\$ 8	\$ -	\$ 0.08	\$ 0.02	\$ 0.06
Postage.....	684	0.37	\$ 0.68	\$ 0.59	\$ 0.63
Mailers (bills & envelopes).....	127	0.07	\$ 0.27	\$ 0.05	\$ 0.16
Printing.....	12	0.01	\$ 0.08	\$ 0.19	\$ 0.05
Cost of Collecting.....	-	-	\$ 0.63	\$ 0.15	\$ 0.20
Cost of Utilities	20	0.01	\$ 0.30	\$ 0.20	\$ 0.21
Manpower Cost: Personal Property Billing.....	40,805	22.08	\$ 15.80	\$ 16.01	\$ 16.64
Total Billing Cost.....	\$ 41,656	\$ 22.54			
Combined Number of Accounts.....	1,848				
Average Cost Per Personal Property Account.....	\$ 22.54	\$ 22.54	\$ 17.85	\$ 17.22	\$ 17.88

Total Number of Personal Property Tax Bills Issued	1,565				
Total Number of Personal Property Tax Bills Exempted Based on Last Year's \$ 15.00 Exemption	60				
Total Dollar Amount Exempted by this Process	\$ 402				
Average Forgone Revenue per Exempted Bill	\$ 6.70	\$ 25.63	\$ 8.17	\$ 8.92	\$ 7.72

Assessor and Treasurer data combined

STOREY COUNTY
COLLECTION COSTS OF AN INDIVIDUAL TAX BILL
PERSONAL PROPERTY 2003-04

Cost Category	Total Cost	Cost Per Billing	Statewide Statistics		
			State Mean	Weighted Average	State Median
Declarations.....	\$ 43	\$ 0.07	\$ 0.08	\$ 0.02	\$ 0.06
Postage.....	490	0.80	\$ 0.68	\$ 0.59	\$ 0.63
Mailers (bills & envelopes).....	87	0.14	\$ 0.27	\$ 0.05	\$ 0.16
Printing.....	-	-	\$ 0.08	\$ 0.19	\$ 0.05
Cost of Collecting.....	140	0.23	\$ 0.63	\$ 0.15	\$ 0.20
Cost of Utilities	-	-	\$ 0.30	\$ 0.20	\$ 0.21
Manpower Cost: Personal Property Billing.....	11,490	18.84	\$ 15.80	\$ 16.01	\$ 16.64
Total Billing Cost.....	\$ 12,250	\$ 20.08			
Combined Number of Accounts.....	610				
Average Cost Per Personal Property Account.....	\$ 20.08	\$ 20.08	\$ 17.85	\$ 17.22	\$ 17.88

Total Number of Personal Property Tax Bills Issued	366				
Total Number of Personal Property Tax Bills Exempted Based on Last Year's \$ 15.00 Exemption	107				
Total Dollar Amount Exempted by this Process	\$ 793				
Average Forgone Revenue per Exempted Bill	7.41	\$ 25.90	\$ 8.17	\$ 8.92	\$ 7.72

WASHOE COUNTY
COLLECTION COSTS OF AN INDIVIDUAL TAX BILL
PERSONAL PROPERTY 2003-04

Cost Category	Total Cost	Cost Per Billing	Statewide Statistics		
			State Mean	Weighted Average	State Median
Declarations.....	\$ 1,200	\$ 0.04	\$ 0.08	\$ 0.02	\$ 0.06
Postage.....	9,905	0.29	\$ 0.68	\$ 0.59	\$ 0.63
Mailers (bills & envelopes).....	1,606	0.05	\$ 0.27	\$ 0.05	\$ 0.16
Printing	900	0.03	\$ 0.08	\$ 0.19	\$ 0.05
Cost of Collecting.....	-	-	\$ 0.63	\$ 0.15	\$ 0.20
Cost of Utilities	3,045	0.09	\$ 0.30	\$ 0.20	\$ 0.21
Manpower Cost: Personal Property Billing.....	678,182	19.92	\$ 15.80	\$ 16.01	\$ 16.64
Total Billing Cost.....	\$ 694,838	\$ 20.42			
Combined Number of Accounts.....	34,045				
Average Cost Per Personal Property Account.....	\$ 20.41	\$ 20.42	\$ 17.85	\$ 17.22	\$ 17.88

Total Number of Personal Property Tax Bills Issued	27,165				
Total Number of Personal Property Tax Bills Exempted Based on Last Year's \$ 15.00 Exemption	4,168				
Total Dollar Amount Exempted by this Process	\$ 26,700				
Average Forgone Revenue per Exempted Bill	\$ 6.41	\$ 22.18	\$ 8.17	\$ 8.92	\$ 7.72

Assessor and Treasurer data combined
Mailers includes cost of Mailing Service

WHITE PINE COUNTY
COLLECTION COSTS OF AN INDIVIDUAL TAX BILL
PERSONAL PROPERTY 2003-04

Cost Category	Total Cost	Cost Per Billing	Statewide Statistics		
			State Mean	Weighted Average	State Median
Declarations	\$ 26	\$ 0.03	\$ 0.08	\$ 0.02	\$ 0.06
Postage	1,381	1.48	\$ 0.68	\$ 0.59	\$ 0.63
Mailers (bills & envelopes)	280	0.30	\$ 0.27	\$ 0.05	\$ 0.16
Printing	75	0.08	\$ 0.08	\$ 0.19	\$ 0.05
Cost of Collecting	150	0.16	\$ 0.63	\$ 0.15	\$ 0.20
Cost of Utilities	366	0.39	\$ 0.30	\$ 0.20	\$ 0.21
Manpower Cost: Personal Property Billing	19,439	20.83	\$ 15.80	\$ 16.01	\$ 16.64
Total Billing Cost	\$ 21,717	\$ 23.27			
Combined Number of Accounts	933				
Average Cost Per Personal Property Account	\$ 23.28	\$ 23.27	\$ 17.85	\$ 17.22	\$ 17.88

Total Number of Personal Property Tax Bills Issued	780				
Total Number of Personal Property Tax Bills Exempted Based on Last Year's \$ 15.00 Exemption	153				
Total Dollar Amount Exempted by this Process	\$ 1,073				
Average Forgone Revenue per Exempted Bill	\$ 7.01	\$ 23.28	\$ 8.17	\$ 8.92	\$ 7.72