WASHOE COUNTY ASSESSOR
Chris S. Sarman

Jane Tung
Chief Deputy Assessor

Howard Stockton
Chief Property Appraiser

Lora Zimmer
Assessment Services Coordinator

Washoe County Assessor's Office overview of assessment process for the 2026/2027 fiscal year.

Nevada is the only state in the union that does not have a market value property tax system. In Nevada real property taxable values are determined by a modified cost approach to value. In this system our office determines the full cash value (market value) of the land. To this we add the current replacement cost of buildings, and improvements found on the property. By statute the office is required to use costs found in Marshal & Swift a National publicized costing manual. The building and improvement costs are then reduced by statutory depreciation of 1.5% per year up to 50 years or 75%. The taxable value of the land and taxable value of the buildings and improvements are then added together for a total taxable value. Per NAC 361.131 the total taxable value should not exceed full cash value (Market Value). The land, improvements, and total taxable values are noted on the property owner's assessment notice which are mailed to every owner by December 18th.

The legal definition of buildings and improvements includes all structures affixed to the land. This includes items such as wells, septic systems, corrals, paving, mobile home utility hook-ups, common area improvements, etc.

Primary methods for determining land values.

1). Sales Comparison Approach: Uses comparable land sales to formulate a base lot land value which represents a typical lot found in a neighborhood. The base lot is then adjusted upwards or downwards to account for the amenities (views, size, location etc.) or detriments (traffic, easements, odd shape etc.) not found on the typical lot.

2). Allocation: Uses a ratio which is determined by comparing sales of vacant land to sales of improved land. This ratio is then applied to the median sales price of homes in a neighborhood to determine the base lot land value. The base lot is then adjusted upwards or downwards to account for the amenities (views, size, location etc.) or detriments (traffic, easements, odd shape etc.) not found on the typical lot.

3). Abstraction: Removes the full contributory value of all fully depreciated improvements from the sale price of an improved parcel to derive a residual base lot land value. The base lot is then adjusted upwards or downwards to account for the amenities (views, size, location etc.) or detriments (traffic, easements, odd shape etc.) not found on the typical lot.

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Nevada Revised Statutes 361.471 through 361.4735 provides for an abatement, also known as a "tax cap", that limits your **property taxes** NOT your property's taxable value to a 3% increase for qualified owner-occupied residences or certain residential rentals. The taxes for all other types of properties are limited to a tax increase of not more than 8%. The tax cap does not apply to new construction or new value added to the assessment roll.

If a taxpayer disagrees with their taxable value we encourage them to contact our office. If we are unable to resolve matters to their satisfaction we encourage them to appeal to the County Board of Equalization. These appeals must be filed at the Assessor's Office by January 15 of the fiscal year the appraisal was made, or the day after if the 15th falls on a weekend or a Holiday.

Nevada's property tax fiscal year runs from July 1 to June 30.

Appraisal time ~4 months.
Number of parcels ~192,500 for 2025.
Number of staff Appraisers 18.
Average # of parcels appraised per appraiser ~10,700.

Washoe County Personal Property Accounts 29,000.
Number of Appraisers/Auditors 2.
Average # of accounts per appraiser/auditor 14.

Support Staff:
Appraisal 4 support specialist personnel, appraisal review and oversight, permits, data collection etc. Personal Property 11 personnel, declaration processing, auditing, estimating, billing etc. Mapping 5 personnel, parcel database, parcels maps, splits, subdivisions, BLA's etc. Administration 4 personnel, dept policy, payroll, hiring, supplies, inventory, etc. Assessment Services 8 personnel, exemptions, public service, tax cap processing, reports, new parcels, real property sale transfers, BOE support, RCR processing, etc. Department Programming 3 personnel, database administration, websites, cama system maintenance, assessor department programs, computer support, etc.