

STATE OF NEVADA

JOE LOMBARDO  
Governor



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DEPARTMENT OF BUSINESS AND INDUSTRY  
OFFICE OF THE DIRECTOR

Public Activity Bond Council Meeting  
Friday June 6, 2025  
10:00am

Agenda Packet #1

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## **Section 1 – Preliminary 2025 Volume CAP Distribution**



**State of Nevada - Department of Business & Industry**  
**Distribution of Federal Tax Exempt Private Activity Bonding Authority (CAP)**  
**For Use in Calendar Year 2025**

Based upon estimates from the Nevada State Demographer with the Nevada Department of Taxation

**\$424,770,710.00** =Total statewide allocation

**\$212,385,355.00** =Local jurisdictions allocation Total

Counties & Incorporated Cities	2025 Population Estimate**		Percentage of State Population %		Total for Distribution	\$	
	County Totals	Jurisdiction Totals					
							<b>212,385,355</b>
<b>Carson City</b>	<b>60,266</b>	<b>60,266</b>	<b>1.83575%</b>				<b>3,898,861.65</b>
<b>Churchill County</b>	<b>27,253</b>						
Fallon		9,610	0.29273%		\$		621,711.42
Unincorporated County		17,643	0.53742%		\$		1,141,400.06
<b>Clark County</b>	<b>2,392,490</b>						
Boulder City		14,830	0.45173%		\$		959,415.23
Henderson		350,706	10.68278%		\$		22,688,649.89
Las Vegas		673,334	20.51027%		\$		43,560,815.58
Mesquite		23,576	0.71814%		\$		1,525,230.85
North Las Vegas		286,666	8.73207%		\$		18,545,632.27
Unincorporate County		1,043,378	31.78210%		\$		67,500,522.23
<b>Douglas County</b>	<b>55,797</b>	<b>55,797</b>	<b>1.69962%</b>		\$		<b>3,609,743.20</b>
<b>Elko County</b>	<b>57,989</b>						
Carlin		2,546	0.07755%		\$		164,711.48
Elko		22,090	0.67288%		\$		1,429,095.24
Wells		1,334	0.04063%		\$		86,302.08
West Wendover		4,524	0.13780%		\$		292,676.64
Unincorporated County		27,495	0.83752%		\$		1,778,767.48
<b>Esmeralda County</b>	<b>1,086</b>	<b>1,086</b>	<b>0.03308%</b>		\$		<b>70,257.92</b>
<b>Eureka County</b>	<b>1,852</b>	<b>1,852</b>	<b>0.05641%</b>		\$		<b>119,813.69</b>
<b>Humboldt County</b>	<b>17,801</b>						
Winnemucca		8,577	0.26126%		\$		554,882.29
Unincorporated County		9,224	0.28097%		\$		596,739.45
<b>Lander County</b>	<b>6,255</b>	<b>6,255</b>	<b>0.19053%</b>		\$		<b>404,662.32</b>
<b>Lincoln County</b>	<b>4,730</b>						
Caliente		1,034	0.03150%		\$		66,893.82
Unincorporated County		3,696	0.11258%		\$		239,109.82
<b>Lyon County</b>	<b>65,116</b>						
Fernley		25,311	0.77099%		\$		1,637,475.31
Yerington		3,586	0.10923%		\$		231,993.46
Unincorporated County		36,219	1.10326%		\$		2,343,159.83
<b>Mineral County</b>	<b>4,770</b>	<b>4,770</b>	<b>0.14530%</b>		\$		<b>308,591.41</b>
<b>Nye County</b>	<b>51,802</b>	<b>51,802</b>	<b>1.57793%</b>		\$		<b>3,351,289.80</b>
<b>Pershing County</b>	<b>7,184</b>						
Lovelock		1,821	0.05547%		\$		117,808.17
Unincorporated County		5,363	0.16336%		\$		346,955.08
<b>Storey County</b>	<b>4,457</b>	<b>4,457</b>	<b>0.13576%</b>		\$		<b>288,342.12</b>
<b>Washoe County</b>	<b>513,854</b>						
Reno		281,015	8.55993%		\$		18,180,045.25
Sparks		115,240	3.51030%		\$		7,455,361.51
Unincorporated County		117,599	3.58216%		\$		7,607,975.17
<b>White Pine County</b>	<b>10,209</b>						
Ely		4,032	0.12282%		\$		260,847.08
Unincorporated County		6,177	0.18816%		\$		399,616.18
<b>Totals</b>	<b>3,282,911</b>	<b>3,282,911</b>	<b>100.00%</b>		\$		<b>212,385,355.00</b>

## Section 2 – Internal Revenue Bulletin: 2025-16

**Annual Report on the Estimated Population of Towns, Cities and Counties in the State of Nevada as of July 1, 2024\***  
**Including the Governor's Certified Estimates from July 1, 2004 to July 1, 2023**

	JULY 1 2004	Percent Change 7/04 - 7/05	JULY 1 2005	Percent Change 7/05 - 7/06	JULY 1 2006	Percent Change 7/06 - 7/07	JULY 1 2007	Percent Change 7/07 - 7/08	JULY 1 2008	Percent Change 7/08 - 7/09	JULY 1 2009	Percent Change 7/09 - 7/10	CENSUS April 1 2010†	JULY 1 2010	Percent Change 4/10 - 7/11
<b>State of Nevada</b>	2,410,768	4.5%	2,518,869	4.1%	2,623,050	3.6%	2,718,337	0.8%	2,738,733	-1.0%	2,711,206	0.5%	2,700,551	2,724,634	0.8%
<b>Counties</b>															
<b>Incorp. Cities</b>															
<b>Unincorp. Towns</b>															
<b>Carson City</b>	56,146	1.7%	57,104	1.0%	57,701	0.0%	57,723	-0.2%	57,600	-1.9%	56,506	-1.2%	55,274	55,850	1.4%
<b>Churchill County</b>	26,106	1.8%	26,585	3.0%	27,371	-0.7%	27,190	-0.8%	26,981	-0.5%	26,859	-1.9%	24,877	26,360	1.0%
<b>Fallon</b>	8,398	-0.7%	8,339	-0.5%	8,299	1.8%	8,452	9.5%	9,258	-1.6%	9,113	-2.3%	8,606	8,903	0.0%
<b>Clark County</b>	1,715,337	4.7%	1,796,380	4.4%	1,874,837	4.2%	1,954,319	0.7%	1,967,716	-0.8%	1,952,040	0.9%	1,951,269	1,968,831	0.8%
<b>Boulder City</b>	15,058	1.0%	15,203	1.8%	15,478	2.5%	15,863	5.2%	16,684	-3.7%	16,064	-4.4%	15,023	15,359	2.1%
<b>Henderson</b>	229,984	4.8%	241,134	4.2%	251,321	3.5%	260,161	3.6%	269,538	-0.7%	267,687	-0.2%	257,729	267,270	2.8%
<b>Las Vegas</b>	549,571	3.7%	569,838	1.8%	579,840	1.8%	590,321	0.5%	593,528	-0.4%	591,422	-0.8%	583,756	586,536	0.8%
<b>Mesquite</b>	15,881	3.4%	16,423	7.5%	17,656	6.4%	18,787	5.1%	19,754	4.7%	20,677	-1.1%	15,276	20,440	11.5%
<b>North Las Vegas</b>	164,971	9.2%	180,219	10.2%	198,516	6.0%	210,472	2.0%	214,661	0.2%	215,022	1.1%	216,961	217,482	3.2%
<b>Bunkerville</b>	1,185	1.1%	1,198	-1.6%	1,179	6.5%	1,255	-7.6%	1,160	5.3%	1,222	2.7%	1,256	1,255	-4.5%
<b>Enterprise</b>	79,299	20.3%	95,377	24.9%	119,100	20.8%	143,917	4.0%	149,713	0.5%	150,473	9.8%	165,435	165,285	-2.9%
<b>Indian Springs</b>	1,661	1.1%	1,679	13.6%	1,907	-13.0%	1,659	-10.3%	1,488	-2.8%	1,447	-6.3%	1,357	1,356	-13.9%
<b>Laughlin</b>	8,105	1.5%	8,226	2.8%	8,458	4.1%	8,807	-0.5%	8,761	-9.7%	7,914	-0.6%	7,874	7,867	-9.0%
<b>Moapa</b>	1,200	5.1%	1,261	-20.5%	1,003	19.7%	1,201	-16.9%	998	5.4%	1,052	0.8%	1,061	1,060	31.0%
<b>Moapa Valley</b>	6,549	2.7%	6,726	1.8%	6,845	18.1%	8,085	-11.8%	7,134	1.9%	7,269	3.1%	7,503	7,496	1.9%
<b>Mt. Charleston</b>	894	-1.7%	879	-8.3%	806	46.4%	1,179	-5.2%	1,118	-5.0%	1,061	0.6%	1,069	1,068	-38.7%
<b>Paradise</b>	188,768	1.5%	191,650	-2.8%	186,370	-0.2%	185,935	-2.0%	182,264	-1.8%	178,974	3.5%	185,472	185,304	-2.1%
<b>Searchlight</b>	1,106	-1.6%	1,088	-29.8%	764	4.4%	798	-6.1%	750	-4.2%	718	3.4%	744	743	-23.2%
<b>Spring Valley</b>	161,286	2.5%	165,335	4.1%	172,110	2.7%	176,815	0.1%	176,910	-1.4%	174,458	1.3%	176,872	176,712	-2.5%
<b>Summerlin</b>	17,841	13.5%	20,256	7.1%	21,692	21.8%	26,415	6.0%	27,992	1.2%	28,342	4.7%	29,694	29,667	-15.3%
<b>Sunrise Manor</b>	184,801	0.9%	186,511	2.9%	191,858	0.1%	191,966	-3.2%	185,745	-3.2%	179,808	-2.6%	175,365	175,206	8.9%
<b>Whitney</b>	21,738	24.9%	27,155	22.1%	33,144	9.2%	36,182	0.0%	36,164	4.2%	37,690	-0.2%	37,637	37,603	3.9%
<b>Winchester</b>	33,917	3.8%	35,208	-0.9%	34,874	7.7%	37,561	-1.1%	37,141	-5.1%	35,235	-0.3%	35,174	35,142	-5.2%
<b>Douglas County</b>	47,803	4.8%	50,108	3.3%	51,770	1.2%	52,386	-0.5%	52,131	-1.4%	51,390	-4.2%	46,997	49,242	1.4%
<b>Gardnerville</b>	5,067	1.9%	5,165	7.4%	5,550	-2.8%	5,394	0.3%	5,412	-3.0%	5,250	-5.1%	4,756	4,983	15.0%
<b>Genoa</b>	244	1.4%	248	1.6%	252	0.2%	252	1.3%	255	0.2%	256	-4.7%	233	244	-7.2%
<b>Minden</b>	2,945	1.3%	2,983	8.4%	3,234	0.2%	3,239	0.7%	3,261	-1.0%	3,229	-0.5%	3,067	3,213	-2.7%
<b>Elko County</b>	46,499	2.3%	47,586	1.6%	48,339	4.3%	50,434	0.3%	50,561	1.5%	51,325	1.5%	48,818	52,097	2.1%
<b>Carlin</b>	2,240	1.0%	2,261	0.9%	2,281	0.6%	2,295	1.2%	2,322	1.0%	2,345	1.1%	2,368	2,370	0.3%
<b>Elko</b>	17,140	4.1%	17,850	1.9%	18,183	1.3%	18,427	0.0%	18,424	0.0%	18,428	2.2%	18,297	18,842	5.0%
<b>Wells</b>	1,406	1.2%	1,423	1.9%	1,449	4.0%	1,508	1.1%	1,524	-0.6%	1,515	1.1%	1,292	1,531	-9.1%
<b>West Wendover</b>	4,830	0.4%	4,848	0.5%	4,871	1.8%	4,958	0.6%	4,990	-0.9%	4,945	1.1%	4,410	4,999	1.4%
<b>Jackpot</b>	1,281	-0.6%	1,273	1.6%	1,293	-5.9%	1,217	0.4%	1,222	-3.1%	1,184	1.1%	1,103	1,197	-12.7%
<b>Montello</b>	179	1.2%	181	-3.7%	175	-5.7%	165	0.4%	165	1.3%	167	1.0%	156	169	-49.3%
<b>Mountain City</b>	123	-1.8%	121	3.1%	125	3.5%	129	0.9%	130	-7.0%	121	0.9%	112	122	-9.3%
<b>Esmeralda County</b>	1,176	8.5%	1,276	-1.1%	1,262	-2.1%	1,236	0.3%	1,240	-4.3%	1,187	-3.5%	783	1,145	5.4%
<b>Goldfield</b>	453	-3.3%	438	-1.7%	430	4.2%	448	-0.5%	415	6.4%	441	-9.4%	274	400	5.3%
<b>Silver Peak</b>	127	-0.9%	126	-7.1%	117	6.9%	125	45.9%	182	-22.7%	141	-8.3%	88	129	32.6%
<b>Eureka County</b>	1,484	0.1%	1,485	-1.7%	1,460	-0.1%	1,458	6.5%	1,553	0.6%	1,562	3.0%	1,987	1,609	0.4%
<b>Crescent Valley</b>	304	2.2%	311	-5.9%	292	-1.2%	289	-2.2%	282,76446	0.2%	283	4.5%	366	296	8.3%
<b>Eureka (town)</b>	454	-2.9%	440	-1.7%	433	-0.4%	431	9.6%	473	2.1%	483	3.3%	616	499	-0.8%
<b>Humboldt County</b>	16,692	3.6%	17,293	2.6%	17,751	1.7%	18,052	-0.2%	18,014	-1.8%	17,690	3.8%	16,528	18,364	3.7%
<b>Winemucca</b>	7,249	2.1%	7,401	3.3%	7,643	0.0%	7,646	0.2%	7,659	-0.9%	7,593	4.8%	7,396	7,961	6.0%
<b>Lander County</b>	5,357	2.8%	5,509	2.7%	5,655	1.6%	5,747	2.5%	5,891	1.9%	6,003	-0.2%	5,775	5,992	3.7%
<b>Austin</b>	293	-1.6%	288	-0.3%	287	-4.4%	275	12.4%	309	-1.7%	304	2.8%	301	312	-43.1%
<b>Battle Mountain</b>	2,645	1.8%	2,692	1.8%	2,740	3.8%	2,845	2.7%	2,922	1.5%	2,967	-1.5%	2,816	2,922	18.1%
<b>Kingston</b>	239	20.5%	288	6.3%	306	1.0%	309	3.5%	320	3.3%	331	-0.8%	316	328	-60.5%
<b>Lincoln County</b>	3,822	1.7%	3,886	2.6%	3,987	5.0%	4,184	4.0%	4,352	-0.8%	4,317	7.3%	5,345	4,631	-1.1%
<b>Caliente</b>	1,014	0.2%	1,015	-1.4%	1,002	8.7%	1,089	-1.1%	1,077	2.7%	1,106	3.5%	1,130	1,144	-7.3%
<b>Alamo</b>	441	-2.9%	428	0.7%	432	-1.0%	427	8.5%	464	-1.9%	455	10.6%	608	503	3.1%
<b>Panaca</b>	552	1.8%	562	-0.7%	558	6.7%	595	8.4%	645	2.1%	659	-5.0%	757	626	3.2%
<b>Pioche</b>	669	4.3%	698	0.7%	703	12.6%	791	-0.7%	785	6.6%	837	0.3%	1,014	839	-8.0%
<b>Lyon County</b>	44,646	9.4%	48,860	10.6%	54,031	3.5%	55,903	-0.1%	55,820	-3.6%	53,825	-2.8%	51,980	52,334	0.9%
<b>Fernley</b>	13,775	18.7%	16,357	15.2%	18,850	3.9%	19,585	0.1%	19,609	-3.5%	18,929	-2.6%	19,368	18,434	-2.4%
<b>Yerington</b>	2,912	2.3%	2,980	9.3%	3,257	1.9%	3,319	0.2%	3,324	-5.6%	3,138	-3.3%	3,048	3,034	3.8%
<b>Mineral County</b>	4,673	-0.9%	4,629	-5.0%	4,399	-0.5%	4,377	0.6%	4,401	1.7%	4,474	-0.1%	4,772	4,471	-3.6%
<b>Hawthorne</b>	2,968	-0.4%	2,956	-0.9%	2,931	1.0%	2,960	0.3%	2,970	1.9%	3,028	5.5%	3,409	3,194	-11.8%
<b>Luning</b>	97	-9.5%	87	-7.0%	81	-2.4%	79	0.6%	80	-1.4%	79	-0.8%	83	78	5.7%
<b>Mina</b>	297	-7.0%	276	-21.2%	218	-5.9%	205	1.4%	207	-0.2%	207	-14.1%	190	178	-32.1%
<b>Walker Lake</b>	318	-2.5%	310	2.9%	319	-6.2%	299	1.8%	305	3.8%	316	0.6%	339	318	-9.5%
<b>Nye County</b>	38,181	8.2%	41,302	8.5%	44,795	3.4%	46,308	2.3%	47,370	-2.1%	46,360	-1.9%	43,946	45,459	1.3%
<b>Amargosa</b>	1,211	14.3%	1,383	3.7%	1,435	4.7%	1,503	1.2%	1,521	-8.5%	1,392	7.2%	1,442	1,492	-7.7%
<b>Beatty</b>	981	5.2%	1,032	-0.7%	1,025	3.3%	1,059	-3.3%	1,024	-14.0%	880	5.0%	893	924	9.6%
<b>Gabbs</b>	316	-1.4%	312	0.4%	313	3.0%	322	3.1%	332	-4.9%	316	-3.8%	294	304	-4.0%
<b>Manhattan</b>	128	-3.2%	124	-1.9%	122	14.5%	140	-1.3%	138	-1.8%	135	-1.7%	129	133	-5.9%
<b>Pahrump</b>	30,465	9.1%	33,241	10.2%	36,645	3.5%	37,928	2.5%	38,882	-1.6%	38,247	-1.2%	36,538	37,796	1.3%
<b>Round Mountain</b>	767	-3.1%	744	5.9%	787	5.5%	831	2.3%	850	-1.5%	837	-3.7%	779	806	-1.0%
<b>Tonopah</b>	2,341	11.3%	2,607	-0.3%	2,600	0.4%	2,610	0.7%	2,628	-1.8%	2,580	-3.6%	2,405	2,488	-2.5%
<b>Pershing County</b>	6,631	1.6%	6,736	3.2%	6,955	1.7%	7,075	1.6%	7,192	-0.6%	7,149	-0.2%	6,753	7,133	1.4%
<b>Lovelock</b>	2,381	-0.8%	2,363	2.7%	2,427	1.6%	2,465	-0.3%	2,458	-1.9%	2,411	-5.7%	1,894	2,274	14.6%
<b>Imlay</b>	225	-1.0%	223	2.5%	228	1.9%	233	4.4%	243	-4.1%	233	-0.1%	233	233	-31.3%
<b>Storey County</b>	3,797	5.7%	4,012	2.4%	4,110	4.4%	4,293	2.1%	4,384	-1.5%	4,317	-1.9%	4,010	4,234	2.8%
<b>Gold Hill</b>	189	0.7%	191	6.3%	203	3.0%	209	1.6%	212	-2.4%	207	-2.4%	191	202	24.4%
<b>Virginia City</b>	887	5.7%	938	1.7%	954	5.9%	1,011	1.5%	1,027	-1.5%	1,011	-1.3%	945	998	-9.1%
<b>Washoe County</b>	383,453	3.5%	396,844	3.1%	409,085	2.2%	418,061	1.4%	423,833	-1.7%	416,632				

**Annual Report on the Estimated Population of Towns, Cities and Counties in the State of Nevada as of July 1, 2024\***  
**Including the Governor's Certified Estimates from July 1, 2004 to July 1, 2023**

	Percent Change 7/10 - 7/11	JULY 1 2011	Percent Change 7/11 - 7/12	JULY 1 2012	Percent Change 7/12 - 7/13	JULY 1 2013	Percent Change 7/13 - 7/14	JULY 1 2014	Percent Change 7/14 - 7/15	JULY 1 2015	Percent Change 7/15 - 7/16	JULY 1 2016	Percent Change 7/16 - 7/17	JULY 1 2017	Percent Change 7/17 - 7/18
<b>State of Nevada</b>	-0.1%	2,721,794	1.0%	2,750,217	1.8%	2,800,967	1.5%	2,843,301	1.9%	2,897,584	1.9%	2,953,375	1.1%	2,986,656	2.4%
<b>Counties</b>															
<b>Incorp. Cities</b>															
<b>Unincorp. Towns</b>															
<b>Carson City</b>	0.4%	56,066	-1.1%	55,441	-1.4%	54,668	-1.3%	53,969	0.6%	54,273	1.7%	55,182	0.5%	55,438	1.1%
<b>Churchill County</b>	-4.6%	25,136	0.4%	25,238	0.3%	25,322	-0.9%	25,103	0.1%	25,126	0.6%	25,266	0.5%	25,387	1.0%
<b>Fallon</b>	-3.3%	8,609	1.1%	8,706	0.0%	8,706	-0.7%	8,645	1.4%	8,770	1.2%	8,874	1.8%	9,030	1.1%
<b>Clark County</b>	-0.1%	1,967,722	1.0%	1,988,195	2.2%	2,031,723	1.9%	2,069,450	2.4%	2,118,353	2.3%	2,166,181	1.3%	2,193,818	2.6%
<b>Boulder City</b>	-0.2%	15,335	2.8%	15,759	-0.8%	15,635	0.0%	15,627	1.2%	15,813	3.1%	16,298	-1.1%	16,121	-1.4%
<b>Henderson</b>	-0.9%	264,839	0.8%	266,846	2.8%	274,270	2.4%	280,928	2.5%	287,828	2.3%	294,359	2.2%	300,709	3.2%
<b>Las Vegas</b>	0.3%	588,274	0.1%	589,156	1.6%	598,520	2.0%	610,637	1.7%	620,935	1.4%	629,649	0.5%	633,028	1.8%
<b>Mesquite</b>	-16.6%	17,038	-1.5%	16,778	4.2%	17,477	4.5%	18,262	4.4%	19,061	4.9%	19,991	4.2%	20,838	8.2%
<b>North Las Vegas</b>	2.9%	223,873	-0.8%	222,009	1.9%	226,199	1.9%	230,491	2.1%	235,395	2.3%	240,708	1.1%	243,339	2.2%
<b>Bunkerville</b>	-4.5%	1,199	-9.6%	1,084	-1.5%	1,067	-2.7%	1,039	5.7%	1,097	-0.1%	1,096	-5.0%	1,042	0.7%
<b>Enterprise</b>	-2.8%	160,632	1.4%	162,872	4.8%	170,699	2.0%	174,064	5.6%	183,755	2.6%	188,503	2.7%	193,572	6.6%
<b>Indian Springs</b>	-13.8%	1,169	2.0%	1,192	0.9%	1,203	1.4%	1,220	1.2%	1,235	1.9%	1,259	0.4%	1,264	-10.0%
<b>Laughlin</b>	-8.9%	7,166	17.4%	8,414	5.0%	8,835	1.4%	8,963	2.5%	9,186	2.1%	9,380	3.1%	9,672	3.6%
<b>Moapa</b>	31.1%	1,390	-21.8%	1,086	0.7%	1,094	23.6%	1,352	0.8%	1,363	0.6%	1,370	-25.1%	1,026	39.6%
<b>Moapa Valley</b>	2.0%	7,647	-10.2%	6,868	0.0%	6,871	-0.3%	6,851	0.3%	6,875	1.3%	6,967	2.1%	7,115	1.6%
<b>Mt. Charleston</b>	-38.7%	655	-1.3%	647	0.7%	651	-2.5%	635	2.9%	653	1.8%	665	0.2%	666	2.4%
<b>Paradise</b>	-2.0%	181,635	1.7%	184,745	1.7%	187,949	1.6%	191,047	0.9%	192,810	-0.6%	191,705	1.0%	193,712	1.5%
<b>Searchlight</b>	-23.1%	571	-30.7%	395	0.3%	397	-13.2%	344	0.8%	347	2.6%	356	2.0%	364	1.0%
<b>Spring Valley</b>	-2.4%	172,483	7.2%	184,910	2.1%	188,818	1.3%	191,342	3.5%	197,958	6.7%	211,232	2.4%	216,228	3.7%
<b>Summerlin</b>	-15.3%	25,141	0.5%	25,260	6.3%	26,855	1.4%	27,244	3.9%	28,300	6.1%	30,013	1.6%	30,492	4.6%
<b>Sunrise Manor</b>	9.0%	191,007	2.9%	196,570	1.6%	199,754	1.5%	202,710	2.0%	206,720	1.6%	209,932	0.1%	210,216	1.5%
<b>Whitney</b>	4.0%	39,122	-0.5%	38,910	2.4%	39,857	1.8%	40,567	2.7%	41,662	5.9%	44,110	0.8%	44,449	2.2%
<b>Winchester</b>	-5.2%	33,329	-5.1%	31,634	1.0%	31,960	1.4%	32,413	1.1%	32,770	0.6%	32,972	0.3%	33,065	1.0%
<b>Douglas County</b>	-3.2%	47,661	0.7%	48,015	1.0%	48,478	0.2%	48,553	-0.7%	48,223	0.0%	48,235	0.1%	48,300	1.6%
<b>Gardnerville</b>	9.8%	5,469	0.5%	5,495	0.8%	5,541	4.0%	5,760	-0.2%	5,751	0.5%	5,780	-1.5%	5,693	3.2%
<b>Genoa</b>	-11.5%	216	1.3%	219	0.6%	220	-1.5%	217	-1.1%	215	-0.5%	213	0.0%	213	2.5%
<b>Minden</b>	-7.1%	2,984	0.9%	3,010	-0.6%	2,993	2.7%	3,072	0.0%	3,072	1.2%	3,110	2.6%	3,191	2.5%
<b>Elko County</b>	-4.3%	49,861	3.8%	51,771	3.1%	53,384	0.0%	53,358	0.4%	53,551	0.8%	53,997	-1.3%	53,287	1.9%
<b>Carlin</b>	0.3%	2,376	0.0%	2,376	20.0%	2,851	-4.2%	2,731	-0.1%	2,727	-1.6%	2,684	-2.5%	2,617	-0.2%
<b>Elko</b>	1.9%	19,209	6.2%	20,406	2.7%	20,958	-0.4%	20,865	-0.7%	20,714	0.0%	20,704	0.4%	20,789	1.8%
<b>Wells</b>	-23.3%	1,174	9.0%	1,280	2.1%	1,307	8.0%	1,411	-2.8%	1,371	1.3%	1,388	-5.5%	1,312	4.0%
<b>West Wendover</b>	-10.6%	4,470	-2.3%	4,367	2.0%	4,453	-0.7%	4,420	1.3%	4,478	-0.1%	4,474	-6.1%	4,201	4.9%
<b>Jackpot</b>	-19.5%	963	-5.1%	914	1.0%	923	-1.8%	907	-1.0%	898	0.0%	897	-4.2%	860	0.6%
<b>Montello</b>	-53.3%	79	-23.5%	60	-0.3%	60	-6.3%	56	-0.9%	56	11.6%	62	0.6%	63	0.2%
<b>Mountain City</b>	-16.4%	102	7.4%	110	-0.7%	109	-1.6%	107	-7.0%	100	-4.1%	95	-8.4%	87	-15.4%
<b>Esmeralda County</b>	-27.9%	825	4.3%	860	-0.2%	858	7.9%	926	-0.4%	923	4.5%	964	0.6%	970	-0.1%
<b>Goldfield</b>	-28.0%	288	-9.9%	259	12.8%	293	-7.2%	272	-3.7%	262	-0.6%	260	1.2%	263	4.4%
<b>Silver Peak</b>	-9.3%	117	9.4%	128	3.4%	132	-3.2%	128	4.0%	133	-7.6%	123	-1.1%	122	-17.2%
<b>Eureka County</b>	23.9%	1,994	0.8%	2,011	0.7%	2,024	-6.0%	1,903	-2.2%	1,862	5.2%	1,959	-1.4%	1,932	1.0%
<b>Crescent Valley</b>	33.8%	396	-6.5%	370	0.2%	371	0.8%	374	0.0%	374	-0.5%	372	2.0%	380	-3.2%
<b>Eureka (town)</b>	22.4%	611	17.3%	717	0.4%	720	-3.9%	691	0.8%	697	5.1%	732	-4.3%	701	4.8%
<b>Humboldt County</b>	-6.7%	17,135	1.5%	17,384	0.4%	17,457	-0.4%	17,388	-1.9%	17,057	-1.2%	16,853	0.7%	16,978	0.1%
<b>Winemucca</b>	-1.5%	7,839	2.0%	7,997	2.4%	8,185	-1.8%	8,042	-3.0%	7,802	-0.4%	7,772	2.3%	7,947	-1.1%
<b>Lander County</b>	-0.1%	5,988	3.9%	6,221	2.0%	6,343	3.4%	6,560	-4.8%	6,247	0.2%	6,257	-0.9%	6,200	-2.2%
<b>Austin</b>	-45.2%	171	1.0%	173	-2.2%	169	0.7%	170	-2.6%	166	0.3%	166	0.0%	166	0.2%
<b>Battle Mountain</b>	13.8%	3,326	2.9%	3,421	6.9%	3,657	4.0%	3,804	-6.1%	3,573	-0.4%	3,559	-2.4%	3,473	-2.5%
<b>Kingston</b>	-61.9%	125	-0.9%	124	0.1%	124	2.9%	128	-5.9%	120	13.3%	136	-9.5%	123	-0.5%
<b>Lincoln County</b>	14.1%	5,284	-3.5%	5,100	-1.6%	5,020	-0.3%	5,004	1.7%	5,088	-0.6%	5,057	2.2%	5,170	1.6%
<b>Caliente</b>	-8.5%	1,047	4.0%	1,089	-1.9%	1,068	-1.1%	1,056	-0.7%	1,049	-1.7%	1,031	3.4%	1,066	1.6%
<b>Alamo</b>	24.7%	627	-7.0%	583	0.0%	583	-0.9%	578	0.3%	580	13.8%	660	2.0%	673	1.6%
<b>Panaca</b>	24.8%	781	6.5%	832	-2.5%	811	-1.7%	797	-1.8%	783	1.9%	798	-0.2%	797	1.6%
<b>Pioche</b>	11.2%	933	-13.2%	810	-2.5%	790	-0.7%	784	-5.1%	744	3.9%	773	1.4%	784	1.6%
<b>Lyon County</b>	0.2%	52,443	-0.4%	52,245	1.4%	52,960	0.7%	53,344	-0.1%	53,277	0.7%	53,644	1.9%	54,657	1.6%
<b>Fernley</b>	2.5%	18,896	-0.3%	18,831	0.8%	18,987	0.5%	19,077	-0.7%	18,936	0.6%	19,042	1.4%	19,300	2.5%
<b>Yerington</b>	4.3%	3,165	-2.3%	3,094	0.4%	3,106	-0.4%	3,095	3.1%	3,191	-0.9%	3,162	1.3%	3,202	6.9%
<b>Mineral County</b>	2.9%	4,601	1.7%	4,679	-0.4%	4,662	-1.7%	4,584	-1.0%	4,539	0.9%	4,578	2.1%	4,674	0.3%
<b>Hawthorne</b>	-5.8%	3,008	2.6%	3,086	-0.3%	3,076	-1.7%	3,023	0.4%	3,035	-5.5%	2,868	6.9%	3,066	0.0%
<b>Luning</b>	12.8%	88	12.3%	99	1.0%	100	-1.8%	98	3.1%	101	22.1%	123	-15.2%	105	1.6%
<b>Mina</b>	-27.5%	129	25.3%	162	0.9%	163	-1.6%	160	-4.9%	153	13.6%	173	-0.2%	173	0.7%
<b>Walker Lake</b>	-3.5%	307	13.7%	349	-0.7%	346	-5.0%	329	14.7%	378	6.8%	403	-20.1%	322	1.6%
<b>Nye County</b>	-2.1%	44,513	-0.5%	44,292	1.0%	44,749	1.6%	45,456	1.3%	46,050	-0.7%	45,737	1.4%	46,390	3.2%
<b>Amargosa</b>	-10.8%	1,331	1.7%	1,353	-0.8%	1,342	6.2%	1,426	-2.1%	1,396	-0.4%	1,390	-3.3%	1,344	-1.2%
<b>Beatty</b>	6.0%	979	3.2%	1,011	-4.5%	966	1.0%	975	-0.2%	973	-2.3%	950	1.2%	961	1.4%
<b>Gabbs</b>	-7.2%	282	-3.9%	271	-4.4%	259	-5.6%	245	-5.6%	231	-2.1%	226	-3.4%	218	0.6%
<b>Manhattan</b>	-9.0%	121	3.4%	125	-0.7%	124	6.9%	133	0.9%	134	-2.7%	130	-3.3%	126	1.7%
<b>Pahrump</b>	-2.1%	36,995	-1.1%	36,593	1.2%	37,030	1.6%	37,626	2.3%	38,482	-0.6%	38,238	2.1%	39,023	3.7%
<b>Round Mountain</b>	-4.3%	771	4.9%	809	1.6%	822	2.9%	846	-1.0%	837	-4.6%	799	-3.3%	772	-0.5%
<b>Tonopah</b>	-5.7%	2,346	8.8%	2,552	1.6%	2,593	-0.6%	2,578	-9.0%	2,345	-2.3%	2,291	0.9%	2,311	-2.2%
<b>Pershing County</b>	-4.0%	6,847	2.4%	7,013	-1.9%	6,882	-2.4%	6,714	0.5%	6,750	-0.8%	6,693	0.7%	6,743	1.7%
<b>Lovelock</b>	-4.5%	2,171	-10.8%	1,936	2.6%	1,987	-1.8%	1,952	-3.1%	1,893	1.2%	1,915	0.9%	1,933	1.7%
<b>Imlay</b>	-31.3%	160	16.1%	186	31.5%	244	5.4%	257	-23.9%	196	6.0%	208	-0.3%	207	-2.0%
<b>Storey County</b>	-2.8%	4,123	-0.5%	4,103	-2.1%	4,017	-1.1%	3,974	0.3%	3,984	1.5%	4,043	1.0%	4,084	3.5%
<b>Gold Hill</b>	17.8%	238	-14.1%	204	-2.1%	200	0.6%	201	0.0%	201	1.2%	204	-0.8%	202	2.7%
<b>Virginia City</b>	-13.9%	859	-3.4%	830	1.3%	841	-1.1%	832	0.0%	831	1.6%	845	0.6%	850	4.4%
<b>Washoe County</b>	1.0%	421,593	1.4%	427,704	1.1%	432,324	1.0%	436,797	1.2%	441,946	1.4%	448,316	0.8%	451,923	1.8%
<b>Reno</b>	2.5%	222,801	3.2%	229,859	1.0%	232,243	1.3%	235,371	1.4%	238,615	1.5%	242,158	1.0%	24	

**Annual Report on the Estimated Population of Towns, Cities and Counties in the State of Nevada as of July 1, 2024\***  
**Including the Governor's Certified Estimates from July 1, 2004 to July 1, 2023**

	JULY 1 2018	Percent Change 7/18 - 7/19	JULY 1 2019	Percent Change 7/19 - 7/20	CENSUS April 1 2020†	JULY 1 2020	Percent Change 4/20 - 7/21	Percent Change 7/20 - 7/21	JULY 1 2021	Percent Change 7/21 - 7/22	JULY 1 2022	Percent Change 7/22 - 7/23	JULY 1 2023	Percent Change 7/23 - 7/24	JULY 1 2024
<b>State of Nevada</b>	3,057,582	1.8%	3,112,937	1.0%	3,104,614	3,145,184	1.7%	0.4%	3,158,539	1.4%	3,204,105	1.2%	3,241,678	1.3%	3,282,917
<b>Counties</b>															
Incorp. Cities															
Unincorp. Towns															
<b>Carson City</b>	56,057	0.2%	56,151	0.5%	58,639	56,434	-2.7%	1.1%	57,073	2.2%	58,314	1.0%	58,923	2.3%	60,266
<b>Churchill County</b>	25,628	0.8%	25,832	1.4%	25,516	26,202	3.1%	0.4%	26,310	1.0%	26,564	1.4%	26,940	1.2%	27,253
Fallon	9,125	0.6%	9,184	-1.2%	9,327	9,077	-2.2%	0.5%	9,123	2.0%	9,308	2.6%	9,551	0.6%	9,670
<b>Clark County</b>	2,251,175	1.9%	2,293,391	1.2%	2,265,461	2,320,107	2.4%	0.0%	2,320,551	0.8%	2,338,127	1.0%	2,361,285	1.3%	2,392,490
Boulder City	15,887	1.9%	16,188	-0.4%	14,885	16,127	2.0%	-5.8%	15,189	-1.2%	15,012	-0.4%	14,958	-0.9%	14,830
Henderson	310,244	2.4%	317,660	1.6%	317,610	322,800	4.1%	2.4%	330,561	1.2%	334,640	2.2%	341,980	2.6%	350,706
Las Vegas	644,113	1.4%	653,350	0.3%	641,903	655,489	3.6%	1.4%	664,960	-0.6%	660,987	0.9%	666,780	1.0%	673,334
Mesquite	22,557	5.6%	23,827	4.8%	20,471	24,971	12.3%	-8.0%	22,981	-3.4%	22,205	2.3%	22,711	3.8%	23,576
North Las Vegas	248,701	2.7%	255,327	1.3%	262,527	258,761	5.0%	6.6%	275,733	1.1%	278,671	1.4%	282,496	1.5%	286,666
Bunkerville	1,049	1.0%	1,060	-1.5%	1,010	1,044	-2.3%	-5.5%	987	-4.6%	942	-1.8%	925	0.9%	934
Enterprise	206,266	2.7%	211,761	4.0%	213,073	220,237	4.4%	1.0%	222,522	5.4%	234,517	4.0%	243,834	2.4%	249,741
Indian Springs	1,138	12.8%	1,283	3.0%	1,279	1,322	-13.3%	-16.2%	1,108	27.3%	1,411	9.7%	1,547	-0.8%	1,534
Laughlin	10,017	-0.2%	10,001	3.0%	9,971	10,306	-6.6%	-9.6%	9,313	-3.5%	8,990	-1.1%	8,888	-0.3%	8,858
Moapa	1,433	-0.1%	1,430	-0.7%	1,374	1,420	-7.3%	-10.3%	1,274	2.9%	1,311	-2.5%	1,278	-0.2%	1,276
Moapa Valley	7,231	1.9%	7,368	1.2%	7,215	7,458	-14.6%	-17.4%	6,163	2.8%	6,335	-0.7%	6,292	-0.8%	6,242
Mt. Charleston	682	2.6%	700	-2.4%	661	683	11.2%	7.6%	735	-0.4%	732	2.0%	747	-1.2%	738
Paradise	196,586	2.1%	200,698	0.6%	195,245	201,810	-1.4%	-4.6%	192,552	-1.3%	190,003	-0.4%	189,229	-0.4%	188,387
Searchlight	367	4.0%	382	2.1%	377	390	17.2%	13.4%	442	-0.6%	439	-6.0%	413	0.7%	416
Spring Valley	224,158	1.1%	226,723	1.4%	222,388	229,865	-3.4%	-6.5%	214,862	1.7%	218,452	0.5%	219,492	2.1%	224,164
Summerlin	31,894	1.0%	32,199	2.6%	31,977	33,052	3.1%	-0.3%	32,957	0.2%	33,015	3.8%	34,256	0.8%	34,532
Sunrise Manor	213,341	1.3%	216,021	0.2%	209,310	216,348	0.4%	-2.8%	210,189	0.2%	210,610	-0.5%	209,587	-0.3%	208,974
Whitney	45,419	2.0%	46,328	0.4%	45,014	46,528	5.4%	1.9%	47,426	-2.5%	46,256	-0.8%	45,901	1.5%	46,606
Winchester	33,402	2.1%	34,095	0.5%	33,153	34,268	4.8%	1.4%	34,749	-2.0%	34,064	-1.9%	33,402	-0.1%	33,366
<b>Douglas County</b>	49,070	1.0%	49,537	-0.9%	49,488	49,082	0.3%	1.2%	49,661	6.1%	52,674	3.2%	54,343	2.7%	55,797
Gardnerville	5,874	2.8%	6,036	-1.7%	5,982	5,933	3.4%	4.3%	6,188	-10.3%	5,553	2.1%	5,667	1.5%	5,750
Genoa	219	0.8%	220	-1.0%	220	218	-3.3%	-2.5%	213	1.1%	215	0.5%	217	2.5%	222
Minden	3,270	0.7%	3,293	0.0%	3,321	3,294	4.2%	5.1%	3,460	-4.0%	3,323	7.1%	3,559	8.4%	3,856
<b>Elko County</b>	54,326	1.5%	55,116	0.6%	53,702	55,435	1.6%	-1.6%	54,546	3.4%	56,396	2.0%	57,538	0.8%	57,989
Carlin	2,613	1.9%	2,663	0.4%	2,050	2,674	27.6%	-2.2%	2,615	-3.2%	2,531	1.9%	2,578	-1.2%	2,546
Elko	21,158	0.2%	21,199	1.4%	20,564	21,492	2.0%	-2.4%	20,976	1.6%	21,303	1.9%	21,707	1.8%	22,090
Wells	1,365	0.1%	1,366	-5.1%	1,237	1,296	2.9%	-1.8%	1,272	-0.1%	1,272	1.4%	1,290	3.4%	1,334
West Wendover	4,406	1.4%	4,469	1.5%	4,512	4,535	-1.3%	-1.8%	4,452	0.3%	4,464	1.7%	4,540	-0.4%	4,524
Jackpot	865	13.0%	978	-1.7%	958	961	-1.4%	-1.8%	944	21.6%	1,148	1.8%	1,169	-0.2%	1,167
Montello	63	1.0%	64	-3.5%	61	61	-1.6%	-1.9%	60	4.0%	63	3.8%	65	-7.7%	60
Mountain City	74	9.0%	81	-6.8%	75	75	-1.6%	-1.9%	74	41.3%	104	-1.0%	103	-7.8%	95
<b>Esmeralda County</b>	969	1.4%	982	1.7%	729	999	37.2%	0.1%	1,000	6.8%	1,068	-0.1%	1,067	1.8%	1,086
Goldfield	274	2.8%	282	2.1%	210	288	39.0%	1.4%	292	10.8%	324	6.8%	345	5.4%	364
Silver Peak	101	-0.5%	100	0.6%	74	101	23.5%	-9.8%	91	-3.4%	88	-21.0%	69	3.8%	72
<b>Eureka County</b>	1,951	0.2%	1,955	-1.0%	1,855	1,936	2.3%	-2.0%	1,898	-2.7%	1,847	-3.8%	1,776	4.3%	1,852
Crescent Valley	367	3.7%	381	-2.7%	355	370	5.9%	1.5%	376	-17.9%	309	-3.8%	297	4.0%	309
Eureka (town)	734	-2.4%	717	-2.2%	671	701	1.9%	-2.4%	684	-4.0%	657	-3.2%	635	3.4%	657
<b>Humboldt County</b>	16,989	0.5%	17,079	-0.1%	17,285	17,064	-0.5%	0.8%	17,202	4.2%	17,921	-1.3%	17,696	0.6%	17,801
Winemucca	7,856	0.6%	7,903	0.4%	8,431	7,937	-1.5%	4.6%	8,306	3.0%	8,554	-0.4%	8,518	0.7%	8,577
<b>Lander County</b>	6,065	0.7%	6,109	3.5%	5,734	6,324	8.0%	-2.0%	6,195	-0.6%	6,158	-0.6%	6,121	2.2%	6,255
Austin	167	-6.2%	156	0.9%	143	158	7.0%	-3.0%	153	6.4%	163	-6.3%	153	11.4%	170
Battle Mountain	3,387	0.1%	3,391	2.7%	3,157	3,482	8.5%	-1.7%	3,424	-7.8%	3,158	0.0%	3,159	3.2%	3,261
Kingston	123	-0.5%	122	5.7%	117	129	7.8%	-2.3%	126	-0.9%	125	0.7%	126	7.4%	135
<b>Lincoln County</b>	5,255	0.2%	5,264	0.5%	4,499	5,293	15.3%	-2.0%	5,188	-4.2%	4,971	-3.3%	4,808	-1.6%	4,730
Caliente	1,084	0.2%	1,086	4.4%	990	1,133	11.1%	-2.9%	1,100	6.1%	1,167	-4.5%	1,114	-7.2%	1,034
Alamo	684	0.2%	686	3.1%	596	707	-0.8%	-16.4%	591	22.1%	721	-10.2%	648	1.3%	656
Panaca	810	0.2%	811	1.6%	695	824	21.0%	2.1%	841	2.4%	861	1.3%	872	-2.9%	847
Pioche	797	0.2%	798	1.4%	683	809	18.6%	0.1%	810	26.0%	1,020	4.1%	1,062	-1.2%	1,049
<b>Lyon County</b>	55,551	1.7%	56,497	2.0%	59,235	57,629	-2.0%	0.7%	58,051	4.1%	60,454	4.5%	63,179	3.1%	65,116
Fernley	19,790	3.1%	20,396	2.5%	22,895	20,901	-7.8%	1.0%	21,105	10.0%	23,210	5.1%	24,394	3.8%	25,311
Yerington	3,424	-0.2%	3,418	2.1%	3,121	3,488	13.4%	1.4%	3,538	-3.2%	3,423	3.4%	3,541	1.3%	3,586
<b>Mineral County</b>	4,690	0.9%	4,730	3.5%	4,554	4,896	6.0%	-1.4%	4,826	0.9%	4,870	-0.6%	4,842	-1.5%	4,770
Hawthorne	3,065	1.2%	3,100	3.0%	2,969	3,192	6.2%	-1.3%	3,152	2.7%	3,236	-0.7%	3,214	-1.6%	3,164
Luning	106	0.9%	107	-8.7%	91	98	1.0%	-6.0%	92	11.0%	102	0.7%	103	-16.4%	86
Mina	174	0.1%	174	2.4%	166	179	-7.4%	-13.8%	154	-6.8%	144	-8.1%	132	-11.3%	117
Walker Lake	327	0.9%	330	2.0%	313	337	1.2%	-5.9%	317	-16.9%	263	-0.8%	261	-0.2%	261
<b>Nye County</b>	47,856	1.3%	48,472	-0.1%	51,591	48,414	-4.5%	1.8%	49,289	4.1%	51,334	2.2%	52,478	-1.3%	51,802
Amargosa	1,327	0.0%	1,327	7.9%	1,527	1,433	-8.2%	-2.2%	1,401	27.3%	1,783	3.0%	1,836	-9.5%	1,662
Beatty	974	2.5%	998	-6.4%	996	935	-3.7%	2.6%	959	10.4%	1,059	3.8%	1,099	-4.5%	1,049
Gabbs	220	0.7%	221	-39.9%	142	133	47.5%	57.2%	209	6.8%	223	-2.4%	218	-8.7%	199
Manhattan	128	7.3%	138	-3.4%	142	133	-8.3%	-2.2%	130	9.1%	142	3.1%	146	-54.9%	66
Pahrump	40,473	1.5%	41,069	1.0%	44,204	41,482	-5.1%	1.1%	41,940	2.1%	42,828	2.7%	43,984	-1.0%	43,563
Round Mountain	768	-0.7%	763	-2.5%	793	744	-7.5%	-1.4%	734	4.3%	765	4.9%	803	-12.1%	706
Tonopah	2,259	-4.3%	2,163	-15.7%	1,942	1,823	11.7%	19.1%	2,170	14.9%	2,493	9.2%	2,722	4.7%	2,851
<b>Pershing County</b>	6,858	1.1%	6,935	0.7%	6,650	6,983	5.0%	0.0%	6,984	5.2%	7,344	1.6%	7,464	-3.8%	7,184
Lovelock	1,965	1.0%	1,985	3.1%	1,805	2,046	12.4%	-0.8%	2,029	2.7%	2,084	-0.3%	2,079	-12.4%	1,821
Imlay	203	2.5%	208	6.1%	217	221	-2.2%	-4.0%	212	2.0%	216	2.5%	222	1.6%	225
<b>Storey County</b>	4,227	0.7%	4,258	1.1%	4,104	4,304	6.2%	1.3%	4,359	1.6%	4,427	0.6%	4,454	0.1%	4,457
Gold Hill	207	-0.6%	206	7.6%	212	222	0.1%	-4.5%	212	7.5%	228	0.5%	229	-1.8%	225
Virginia City	887	1.9%	904	-12.0%	759	796	22.8%	17.1%	932	-1.5%	918	-2.0%	900	-0.4%	896
<b>Washoe County</b>	460,237	2.1%	469,801	0.8%	486,492	473,606	-0.3%	2.4%	485,113	3.4%	501,635	1.4%	508,759	1.0%	513,854
Reno	248,806	2.6%	255,170	1.2%	264,165	258,230	0.1%	2.4%	264,318	3.7%	274,129	1.2%	277,517	1.3%	281,015
Sparks	100,140	2.4%	102,543	0.7%	108,445	103,230									

## **Section 3 – Annual Report on the Estimated Population of Towns, Cities, and Counties in the State of Nevada as of July 1, 2024**





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## Internal Revenue Bulletin: 2025-16

April 14, 2025

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### HIGHLIGHTS OF THIS ISSUE

**These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.**

#### INCOME TAX

##### **Notice 2025-18, page 1416.**

Resident populations of the 50 states, the District of Columbia, Puerto Rico, and the insular areas for purposes of determining the 2025 calendar year (1) state housing credit ceiling under section 42(h) of the Code, (2) private activity bond volume cap under section 146, and (3) private activity bond volume limit under section 142(k) are reproduced.

##### **Rev. Rul. 2025-9, page 1415.**

Fringe benefits aircraft valuation formula. For purposes of section 1.61-21(g) of the Income Tax Regulations, relating to the rule for valuing non-commercial flights on employer-provided aircraft, the Standard Industry Fare Level (SIFL) cents-per-mile rates and terminal charge in effect for the first half of 2025 are set forth.

*26 CFR 1.61-21: Taxation of Fringe Benefits*

#### **The IRS Mission**

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

- [INTERNAL REVENUE BULLETIN](#)
- [We Welcome Comments About the Internal Revenue Bulletin](#)

## Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations, court decisions, rulings, and procedures must be considered, and Service personnel and others concerned are cautioned against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:

**Part I.—1986 Code.** This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

**Part II.—Treaties and Tax Legislation.** This part is divided into two subparts as follows: Subpart A, Tax Conventions and Other Related Items, and Subpart B, Legislation and Related Committee Reports.

**Part III.—Administrative, Procedural, and Miscellaneous.** To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury’s Office of the Assistant Secretary (Enforcement).

**Part IV.—Items of General Interest.** This part includes notices of proposed rulemakings, disbarment and suspension lists, and announcements.

The last Bulletin for each month includes a cumulative index for the matters published during the preceding months. These monthly indexes are cumulated on a semiannual basis, and are published in the last Bulletin of each semiannual period.

## Part I

### Section 61.—Gross Income Defined

#### Rev. Rul. 2025-9

For purposes of the taxation of fringe benefits under section 61 of the Internal Revenue Code, section 1.61-21(g) of the Income Tax Regulations provides a rule for valuing noncommercial flights on employer-provided aircraft. Section 1.61-21(g)(5) provides an aircraft valuation formula to determine the value of such flights. The value of a flight is determined under the base aircraft valuation formula (also known as the Standard Industry Fare Level formula or SIFL) by multiplying the SIFL cents-per-mile rates applicable for the period during which the flight was taken by the appropriate aircraft multiple provided in section 1.61-21(g)(7) and then adding the applicable terminal charge. The SIFL cents-per-mile rates in the formula and the terminal charge are calculated by the Department of Transportation (DOT) and are reviewed semi-annually.

The following chart sets forth the terminal charge and SIFL mileage rates:

<b><i>Period During Which the Flight Is Taken</i></b>	<b><i>Terminal Charge</i></b>	<b><i>SIFL Mileage Rates</i></b>
1/1/25 - 6/30/25	\$52.44	Up to 500 miles
		= \$.2869 per mile
		501-1500 miles
		= \$.2187 per mile

<b><i>Period During Which the Flight Is Taken</i></b>	<b><i>Terminal Charge</i></b>	<b><i>SIFL Mileage Rates</i></b>
		Over 1500 miles
		= \$.2103 per mile

## **DRAFTING INFORMATION**

The principal author of this revenue ruling is Kathleen Edmondson of the Office of Associate Chief Counsel (Employee Benefits, Exempt Organizations and Employment Taxes). For further information regarding this revenue ruling, contact Ms. Edmondson at (202) 317-6798 (not a toll-free call).

## **Part III**

### **2025 Calendar Year Resident Population Figures**

#### **Notice 2025-18**

This notice advises State and local housing credit agencies that allocate low-income housing tax credits under § 42 of the Internal Revenue Code, and States and other issuers of tax-exempt private activity bonds under § 141, of the population figures to use in calculating: (1) the 2025 calendar year population-based component of the State housing credit ceiling (Credit Ceiling) under § 42(h)(3)(C)(ii); (2) the 2025 calendar year volume cap (Volume Cap) under § 146; and (3) the 2025 volume limit (Volume Limit) under § 142(k)(5).

Generally, the population-based component of both the Credit Ceiling and the Volume Cap are determined under § 146(j), which requires determining the population figures for any calendar year on the basis of the most recent census estimate of the resident population of a State (or issuing authority) released by the U.S. Census Bureau before the beginning of the calendar year. Similarly, § 142(k)(5) bases the Volume Limit on the State population.

Sections 42(h)(3)(H) and 146(d)(2) require adjusting for inflation the population-based component of the Credit Ceiling and the Volume Cap. The Credit Ceiling adjustment for the 2025 calendar year is in Rev. Proc. 2024-40; 2024-45 I.R.B. 1100. Section 2.09 of Rev. Proc. 2024-40 provides that, for calendar year 2025, the amount for calculating the Credit Ceiling under § 42(h)(3)(C)(ii) is the greater of \$3.00 multiplied by the State population, or \$3,455,000. Further, section 2.20

of Rev. Proc. 2024-40 provides that the amount for calculating the Volume Cap under § 146(d)(1) for calendar year 2025 is the greater of \$130 multiplied by the State population, or \$388,780,000.

For the 50 states, the District of Columbia, and Puerto Rico, the population figures for calculating the Credit Ceiling, the Volume Cap, and the Volume Limit for the 2025 calendar year are the resident population estimates released electronically by the U.S. Census Bureau on December 19, 2024, and described in Press Release CB24-213. For American Samoa, Guam, the Northern Mariana Islands, and the U.S. Virgin Islands, the population figures for the 2025 calendar year are the 2024 midyear population figures in the U.S. Census Bureau's International Data Base.

For convenience, these figures are reprinted below.

	<b><i>Resident Population Figures</i></b>
Alabama	5,157,699
Alaska	740,133
American Samoa	43,895
Arizona	7,582,384
Arkansas	3,088,354
California	39,431,263
Colorado	5,957,493
Connecticut	3,675,069
Delaware	1,051,917
District of Columbia	702,250
Florida	23,372,215
Georgia	11,180,878
Guam	169,532
Hawaii	1,446,146
Idaho	2,001,619
Illinois	12,710,158
Indiana	6,924,275
Iowa	3,241,488
Kansas	2,970,606
Kentucky	4,588,372
Louisiana	4,597,740
Maine	1,405,012
Maryland	6,263,220
Massachusetts	7,136,171

	<b><i>Resident Population Figures</i></b>
Michigan	10,140,459
Minnesota	5,793,151
Mississippi	2,943,045
Missouri	6,245,466
Montana	1,137,233
Nebraska	2,005,465
Nevada	3,267,467
New Hampshire	1,409,032
New Jersey	9,500,851
New Mexico	2,130,256
New York	19,867,248
North Carolina	11,046,024
North Dakota	796,568
Northern Mariana Islands	51,118
Ohio	11,883,304
Oklahoma	4,095,393
Oregon	4,272,371
Pennsylvania	13,078,751
Puerto Rico	3,203,295
Rhode Island	1,112,308
South Carolina	5,478,831
South Dakota	924,669
Tennessee	7,227,750
Texas	31,290,831
Utah	3,503,613
Vermont	648,493
Virginia	8,811,195
Virgin Islands, U.S.	104,377
Washington	7,958,180
West Virginia	1,769,979
Wisconsin	5,960,975
Wyoming	587,618

The principal authors of this notice are Waheed M. Olayan, Office of the Associate Chief Counsel (Energy, Credits, and Excise), and Brian Choi, Office of the Associate Chief Counsel (Financial Institutions and Products). For further

information regarding this notice, please contact Waheed M. Olayan at (202) 317-6239 (not a toll-free number).

## Definition of Terms

*Revenue rulings and revenue procedures (hereinafter referred to as “rulings”) that have an effect on previous rulings use the following defined terms to describe the effect:*

*Amplified* describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

*Clarified* is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

*Distinguished* describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

*Modified* is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the new ruling holds that it applies to both A and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

*Obsoleted* describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in laws or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

*Revoked* describes situations where the position in the previously published ruling is not correct and the correct position is being stated in a new ruling.

*Superseded* describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate

rulings. If the new ruling does more than restate the substance of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case, the previously published ruling is first modified and then, as modified, is superseded.

*Supplemented* is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

*Suspended* is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

## **Abbreviations**

*The following abbreviations in current use and formerly used will appear in material published in the Bulletin.*

*A*—Individual.

*Acq.*—Acquiescence.

*B*—Individual.

*BE*—Beneficiary.

*BK*—Bank.

*B.T.A.*—Board of Tax Appeals.

*C*—Individual.

*C.B.*—Cumulative Bulletin.

*CFR*—Code of Federal Regulations.

*CI*—City.

*COOP*—Cooperative.

*Ct.D.*—Court Decision.



*CY*—County.

*D*—Decedent.

*DC*—Dummy Corporation.

*DE*—Donee.

*Del. Order*—Delegation Order.

*DISC*—Domestic International Sales Corporation.

*DR*—Donor.

*E*—Estate.

*EE*—Employee.

*E.O.*—Executive Order.

*ER*—Employer.

*ERISA*—Employee Retirement Income Security Act.

*EX*—Executor.

*F*—Fiduciary.

*FC*—Foreign Country.

*FICA*—Federal Insurance Contributions Act.

*FISC*—Foreign International Sales Company.

*FPH*—Foreign Personal Holding Company.

*F.R.*—Federal Register.

*FUTA*—Federal Unemployment Tax Act.

*FX*—Foreign corporation.

*G.C.M.*—Chief Counsel’s Memorandum.

*GE*—Grantee.

*GP*—General Partner.

*GR*—Grantor.

*IC*—Insurance Company.

*I.R.B.*—Internal Revenue Bulletin.

*LE*—Lessee.

*LP*—Limited Partner.

*LR*—Lessor.

*M*—Minor.

*Nonacq.*—Nonacquiescence.

*O*—Organization.

*P*—Parent Corporation.

*PHC*—Personal Holding Company.

*PO*—Possession of the U.S.

*PR*—Partner.

*PRS*—Partnership.

*PTE*—Prohibited Transaction Exemption.

*Pub. L.*—Public Law.

*REIT*—Real Estate Investment Trust.

*Rev. Proc.*—Revenue Procedure.

*Rev. Rul.*—Revenue Ruling.

*S*—Subsidiary.

*S.P.R.*—Statement of Procedural Rules.

*Stat.*—Statutes at Large.

*T*—Target Corporation.

*T.C.*—Tax Court.

*T.D.*—Treasury Decision.

*TFE*—Transferee.

*TFR*—Transferor.

*T.I.R.*—Technical Information Release.

*TP*—Taxpayer.

*TR*—Trust.

*TT*—Trustee.

*U.S.C.*—United States Code.

X—Corporation.

Y—Corporation.

Z—Corporation.

## Numerical Finding List<sup>1</sup>

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*Page Last Reviewed or Updated: 11-Apr-2025*