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"Red Book" Compiled by Local Government Section, Secretary's Office, Nevada Tax Commission

PART I - LISTING OF NEVADA'S LOCAL GOVERNMENTS BY TYPE

DIS

COUNTY	SCHOOL DISTRICTS	SPECIAL SCHOOL DISTRICTS	CITIES	TOWNS	SPECIAL AD VALOREM DISTRICT	SPECIAL NON-AD VALOREM DISTRICTS	į
Carson City # Churchill Clark Douglas Elko Esmeralda Eureka Humboldt Lander Lincoln Lyon Mineral Nye Pershing Storey Washoe White Pine	1 1 1 1 1 1 1 1	0 0 1 0 0 0 0 0 0	1 1 4 0 3 0 0 1 0 1 0 1	0 0 9 3 3 2 2 0 2 3 1 3 5 0 2 0 2 0 3	3 0 11 23 3 3 12 2 4 6 1 4 2 0	1 0 1 1 1 0 0 1 2 0 0 0 0 0	
16	- 17	1	17	38	91	10	

[#] Consolidated Entity

* Multi County Districts
Carson Truckee Water Conservancy
Carson Water Sub Conservancy
Sierra Forest Fire Protection District
Nevada Tahoe Regional Planning Agency

PART II

AD VALOREM TAX RATES OF NEVADA LOCAL GOVERNMENTS FOR FISCAL YEAR 1974-75

This compilation lists 184 local governments which levy or may levy an ad valorem rate. 1974-75 this includes 16 counties, 17 general school districts, 4 other school bond dis 17 incorporated cities, 39 unincorporated towns, 88 special districts and 3 multi-count districts. In addition, there are 11 other local governments which file budgets with t Commission. (See Part III).

Local Government Taxing Unit	Assessed <u>Valuation</u>	Local Govt. Unit Rate	Other Special District Rates	Total Combined School Rate	County Rate
CARSON CITY					
Urban Taxing District	\$ 48,383,107	2.6318	.0142	2.0500	
Ormsby Taxing District	31,771,850	1.4994	.0030	2.0500	
East Carson Gen. Imp. Dist. Carson Industrial Gen. Imp. Dist. Sierra Forest Protection Dist. Carson Water Sub-Conservancy Eagle Valley Underground Wtr. Bsn. Tahoe Regional Planning Agency	2,748,934 1,142,090 2,434,273 27,533,269 69,814,409 26,990	1.0000 1.1514 .5000 .0350 .0112 N/A	.0492 .0492 .0030 .0030 .0030	2.0500 2.0500 2.0500 2.0500 2.0500	1.4994 1.4994 1.4994 1.4994
Carson-Truckee Water Conservancy	80,154,957	.0030			
Carson City Schools	80,154,957	2.0500			
CHURCHILL					
Churchill County	\$ 42,710,758	1.6270	.0030	2.1200	
Fallon	11,536,827	1.0000	.0030	2.1200	1.627
Carson-Truckee Water Conservancy	42,710,758	.0030		·	
Churchill County Schools	42,710,758	2.1200			

Local Government Taxing Unit	Assessed Valuation	Local Govt. Unit Rate	Other Special District Rates	Total Combined School Rate
CLARK	- 11-1-1-1			
	\$1,487,140,513	1.1305	-0-	2,2023
Clark County	\$1,407,140,515	1.1303		
Boulder City	20,944,729	1.1970	.2202	2.2023
Henderson	41,832,838	1.3327	.0845	2.2023
Las Vegas	513,658,692	1.4122	.0050	2.2023
North Las Vegas	97,346,084	1.4122	.0050	2.2023
Dombooodlio Toom	803,843	1.2378	.0759	2.3058
Bunkerville Town	11,226,924	1.3363	.0809	2,2023
East Las Vegas	994,462	.9872	.3265	2.3058
Logandale Town	1,810,580	1.2378	.0759	2.3058
Mesquite Town	1,717,191	.9872	.3265	2.3058
Overton Town	343,452,217	1.3363	.0809	2.2023
Paradise Town	3,340,678	1.3413	.0759	2.2023
Searchlight Town	76,489,672	1.3363	.0809	2.2023
Sunrise Manor Town Winchester Town	170,860,213	1.3363	.0809	2.2023
Mt. Charleston Fire Prot. Dist.	1,725,627	.5000	.0759	2,2023
	33,595,692	.1500		
Boulder City Library	33,595,692	.0702		
Boulder City Swimming Pool	55,555,652 N/A	-0-	•	
Desert Water District	784,526,522	.0759		
Greater Clark Co. Library	56,736,901	.0795		
Henderson Library	6,744,972	.2506		
Moapa Valley Fire	0,744,572 N/A	-0-		
Moapa Valley TV District Las Vegas Artesian Basin	1,344,107,607	.0050		
Clark County Sanitation #1	N/A	-0-		
Overton Water District	N/A	-0-		
	1 407 140 152	2,2023		
Clark County Schools	1,487,140,153 11,593,668	.1035		
Education District #1	11,333,000	.1000		

Boulder City City State, County & Co. Schools Boulder City Swimming Pool Boulder City Library Artesian Basin	1.1970 3.5828 .0702 .1500 -0- 5.0000	East Las Vegas Town Town State, County & Co. Schools Artesian Basin Greater Clark Co. Library	1.3363 3.5828 .0050 .0759 5.0000	Paradise Town Town State, County Artesian Basi Greater Clark
Henderson City State, County & Co. Schools Henderson Library Artesian Basin	1.3327 3.5828 .0795 .0050 5.0000	Logandale Town Town State, County & Co. Schools Ed. #1 School Bonds Greater Clark Co. Library Moapa Valley Fire	.9872 3.5828 .1035 .0759 .2506 5.0000	Searchlight T Town State, County Greater Clark
Las Vegas City State, County & Co. Schools Artesian Basin	1.4122 3.5828 .0050 5.0000	Mesquite Town Town State, County & Co. Schools Ed. #1 School Bonds Greater Clark Co. Library	1.2378 3.5828 .1035 .0759 5.0000	Sunrise Manor Town State, County Artesian Basi Greater Clark
North Las Vegas City State, County & Co. Schools Artesian Basin	1.4122 3.5828 .0050 5.0000	Overton Town Town State, County & Co. Schools Ed. #1 School Bonds Greater Clark Co. Library Moapa Valley Fire	.9872 3.5828 .1035 .0759 .2506	Winchester To Town State, County Artesian Basi Greater Clark
Bunkerville Town Town State, County & Co. Schools Ed. #1 School Bonds Greater Clark Co. Library	1.2378 3.5828 .1035 .0759 5.0000		5.0000	• •

Local Government Taxing Unit	Assessed Valuation	Local Govt. Unit Rate	Other Special District Rates	Total Combined School Rate	County Rate
DOUGLAS					
Douglas County	\$ 96,101,617	.1900	-0-	1.8800	
Gardnerville Town	4,522,892	1.2200	.3880	1.8800	.1900
Genoa Town	393,115	.6000	.0880	1.8800	.1900
Minden Town	2,821,243	1.2500	.3880	1.8800	.1900
Carson Truckee Wtr. Conserv.	91,754,308	.0030	-0-	1.8800	.1900
Carson Water Sub-Conserv.	35,415,535	.0350	.0530 (a)	1.8800	.1900
Douglas County Weed Control	1,500,000	.6200	.0880 (b)	1.8800	.1900
Douglas County Sewer #1 (A)	27,859,848	.7100	1.0030 (c)	1.8800	.1900
(B)	2,032,693	.7100	1.0030 (d)	1.8800	.1900
East Fork Swimming Pool		-0-	.0880 (b)	1.8800	.1900
Elk Point Sanitation Dist.	662,264	.9350	1.0030 (c)	1.8800	.1900
Gardnerville Ranchos Gen. Imp.	6,199,608	.5000	.0880 (Б)	1.8800	.1900
Gardnerville Town Water	4,522,892	-0-	.3980	1.8800	.1900
Kingsbury Gen. Imp. Dist.	7,983,440	.7900	1.0030 (d)	1.8800	.1900
Lakeridge Gen. Imp.	691,126	.7500	1.3030 (e)	1.8800	.1900
Logan Creek Gen. Imp.	206,506	.7700	1.3030 (e)	1.8800	.1900
Marla Bay Gen. Imp.	1,028,502	.5500	1.3030 (e)	1.8800	.1900
Oliver Park Gen. Imp.	1,992,455	.4100	1.7130 (f)	1.8800	.1900
Round Hill Gen. Imp.	5,012,184	1.6770	1.0030 (c)	1.8800	.1900
Sierra Forest Fire Protection	3,674,750	.5000	.0880 (ъ)	1.8800	.1900
Skyland Gen. Imp.	3,193,162	.2300	1.3030 (e)	1.8800	.1900
Tahoe Douglas Sewer Dist.	13,208,534	.3000	1.0030 (c)	1.8800	.1900
Tahoe Reg. Planning Agency	36,442,116	N/A	, ,	•	-
Topaz Ranch Improvement Dist.	1,896,606	.7000	-0-	1.8800	.1900
Zephyr Cove Gen. Imp.	622,104	1.0000	1.3030 (e)	1.8800	.1900
Zephyr Heights Gen. Imp.	1,492,228	.5000	1.3030 (e)	1.8800	.1900
Zephyr Knolls Gen. Imp.	306,328	.6900	1.3030 (e)	1.8800	.1900
Douglas Mosquito Abatement	35,415,535	.0500			
Kingsbury Fire Dist.	8,374,900	1.0000			
Lake Tahoe Fire Dist.	48,788,343	1.0000			
Minden-Gardnerville Sanitation	7,344,135	.3000			
Douglas County Schools	96,101,617	1.8800			

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Gardnerville Town Town State, County & Co. Schools Carson Truckee Water Conservancy Carson Water Sub-Conservancy Douglas Mosquito Abatement Minden-Gardnerville Sanitation	1.2200 2.3200 .0030 .0350 .0500 .3000 3.9280
Genoa Town Town State, County & Co. Schools Carson Truckee Water Conservancy Carson Water Sub-Conservancy Douglas Mosquito Abatement	.6000 2.3200 .0030 .0350 .0500 3.0080
Minden Town Town State, County & Co. Schools Carson Truckee Water Conservancy Carson Water Sub-Conservancy Douglas Mosquito Abatement Minden-Gardnerville Sanitation	1.2500 2.3200 .0030 .0350 .0500 .3000 3.9580

- (a) Douglas Mosquito Abatement Carson Truckee Water Conse
- (b) Carson Truckee Water Conservance
 Carson Water Sub-Conservance
 Douglas Mosquito Abatement
- (c) Carson Truckee Water Conser Lake Tahoe Fire District
- (d) Carson Truckee Water Conse Kingsbury Fire District
- (e) Carson Truckee Water Conse Lake Tahoe Fire District Tahoe Douglas Sewer Distri
- (f) Carson Truckee Water Conse Douglas County Sewer Distr Lake Tahoe Fire District

Local Government Taxing Unit	Assessed <u>Valuation</u>	Local Govt. Unit Rate	Other Special District Rates	Total Combined School Rate	Cou Rat
ELKO					
Elko County	\$123,149,060	.9947	-0-	1.7950	
Carlin	3,166,579	1.8000	-0-	1.7950	.9
E1ko	35,549,309	.7905	-0-	1.7950	.9
Wells	4,373,927	1.7000	-0-	1.7950	.9
Jackpot Town	1,239,387	1.8644	-0-	1.7950	.9
Montello Town	502,951	.3579	-0-	1.7950	.9
Mountain City Town	231,944	-0-	-0-	1.7950	.9
Carlin TV District	N/A	-0-			
Elko TV District	N/A	-0-			
Northeast Fire Prot. Dist.	123,149,060	-0-			
Elko County Schools	123,149,060	1.7950			
ESMERALDA					
Esmeralda County	\$ 10,404,364	2.3500	-0-	1.5000	
Goldfield Town	907,701	.6000	-0-	1.5000	2.
Silver Peak Town	3,217,933	.6000	-0-	1.5000	2.
Fish Lake Valley TV District	N/A	-0-			
Goldfield TV District	N/A	-0-			
Silver Peak TV District	N/A	-0-			
Esmeralda County Schools	10,404,364	1.5000			
EUREKA					
Eureka County	\$ 21,460,042	1.3500	-0-	1.8800	
Crescent Valley Town	431,065	.5000	-0-	1.8800	1.
Eureka Town	551,792	.5000	-0-	1.8800	1.
Beowawe TV District	N/A	-0-			
Eureka TV District	N/A	-0-			
Diamond Valley Weed Control	1,720,260	.1000	-0-	1.8800	1.
	21,460,042	1.8800			

Local Government Taxing Unit	Assessed Valuation	Local Govt. Unit Rate	Other Special District Rates	Total Combined School Rate	County Rate
HUMBOLDT					
Humboldt County	\$ 44,305,889	1.5860	-0-	1.9840	
Winnemucca	12,166,588	1.1800	-0-	1.9840	1.5860
Golconda Fire Prot. District Humboldt Fire District Humboldt TV District McDermitt Fire Prot. District	5,784,478 289,127 N/A 959,105 N/A	.1500 .2500 -0- .2500 -0-	-0- -0- -0-	1.9840 1.9840 1.9840 1.9840	1.5860 1.5860 1.5860 1.5860
McDermitt Sanitation District Orovada Fire Prot. District Paradise Vly. Fire Prot. District Paradise Vly. Sewer Dist.	2,500,604 2,674,173 N/A	.2500 .2500 .2500	-0- -0-	1.9840 1.9840	1.5860 1.5860
Pueblo Fire Prot. District Quinn River TV District Warmouth Sewer Dist.	851,532 N/A N/A	.2500 -0- -0-	-0-	1.9840	1.5860
Winnemucca Rural Fire Prot. Dist.	5,297,943	.2500	-0-	1.9840	1.5860
Humboldt County Schools	44,305,889	1.9840			
LANDER					
Lander County	\$ 23,500,000	1.8700		1.7000	
Austin Town Battle Mountain Town	416,393 2,626,607	.9000 1.1800	.2800 -0-	1.7000 1.7000	1.8700 1.8700
Argenta TV District Lander Co. Sewer & Water Dist. #2	N/A 416,393	-0- -2800			·
Lander County Schools	23,500,000	1.7000			

Local Government Taxing Unit	Assessed Valuation	Local Govt. Unit Rate	Other Special District Rates	Total Combined School Rate	
LINCOLN					
Lincoln County	\$ 13,422,571	1.4500	-0-	1.8000	
Caliente	1,334,426	1.5000	-0-	1.8000	
Alamo Town Panaca Town Pioche Town	222,146 507,144 661,283	.7500 1.5000 1.2200	.7500 -0- .2800	1.8000 1.8000 1.8000	
Lincoln County TV District Pahranagat Vly. Fire Prot. Dist. Pahranagat Valley TV District	N/A 769,416 N/A 1,413,967	-0- .7500 -0- .2800	-0- -0-	1.8000 1.8000	
Pioche Fire Prot. District Lincoln County Schools	13,422,571	1.8000	-0-	1.0000	
LYON					
Lyon County	\$ 65,967,290	1.6900	-0-	2.0260	
Yerington	4,479,847	1.0340	-0-	2.0260	
Fernley Town	1,948,790	.9030	.1310	2.0260	
Penrose Gen. Imp. District	290,258	.9360	.0980	2.0260	
Carson-Truckee Water Conservancy Carson Water Sub-Conservancy Central Lyon Co. Fire District Mason Vly. Fire Maintenance North Lyon Fire Maintenance Smith Vly. Fire Maintenance Smith Valley Artesian Basin Walker River Weed Control	20,966,864 11,589,956 12,727,213 30,646,764 8,239,652 4,386,739 4,386,739 4,186,380	.0030 .0350 .2290 .0980 .1280 .1740 .0490			
Lyon County Schools	65,967,290	2.0260			

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Local Government Taxing Unit	Assessed Valuation	Local Govt. Unit Rate	Other Special District Rates	Total Combined School Rate	Co Ra
MINERAL					
Mineral County	\$ 19,250,193	2.5250	-0-	2.2250	
Hawthorne Town Luning Town Mina Town	7,771,127 107,190 470,177	-0- -0- -0-	-0- -0- -0-	2.2250 2.2250 2.2250	2 2 2
Mineral County TV District		-0-			
Mineral County Schools	19,250,193	2.2250			
NYE					
Nye County	\$ 48,600,000	1.6500	-0-	1.6000	
Gabbs	3,471,623	1.3000	-0-	1,6000	1
Beatty Town Manhattan Town Pahrump Town Round Mountain Town Tonopah Town	1,448,758 338,627 12,302,553 284,877 5,150,732	1.3400 .6000 .5700 .4000 1.0500	-0- -0- .0300 -0- -0-	1.6000 1.6000 1.6000 1.6000 1.6000	1
Beatty Water & Sanitation Pahrump Swimming Pool District Railroad Valley Gen. Imp. District Smoky Valley TV District	1,448,758 12,302,553 N/A N/A	-0- .0300 -0- -0-			
Nye County Schools	48,600,000	1.6000			

Local Government Taxing Unit	Assessed <u>Valuation</u>	Local Govt. Unit Rate	Other Special District Rates	Total Combined School Rate	County <u>Rate</u>
PERSHING					•
Pershing County	\$ 27,539,989	1.4570	-0-	1.5730	
Lovelock	3,152,867	1.7200	-0-	1.5730	1.4570
Pershing County TV District	N/A	-0-			
Lovelock Valley Weed Control	N/A	-0-	-0-	1.5730	1.4570
Pershing County Schools	27,539,989	1.5730			
STOREY					
Storey County	\$ 6,513,499	2.4000	-0-	1.3000	
Gold Hill Town Virginia City Town	380,405 1,763,746	.6000 .3000	-0- -0-	1.3000 1.3000	2.4000 2.4000
Carson-Truckee Water Conservancy	3,724,131	.0030	-0-	1.3000	2,4000
Storey County Schools	6,513,499	1.3000			

Local Government Taxing Unit	Assessed Valuation	Local Govt. <u>Unit Rate</u>	Other Special District Rates	Total Combined School Rate	County Rate
MASHOE					
Washoe County	\$778,211,787	1.7390	.0030	1.9200	
Reno	433,383,154	1.0880	.0030	1.9200	1.7390
Sparks	108,374,735	1.0880	.0030	1.9200	1.7390
Black Springs Gen. Imp. Dist Carson-Truckee Water Conserv		-0- .0030	.5030	1.9200	1.7390
Crystal Bay Gen. Imp. Dist.	1,605,465	.4900	.5030	1.9200	1.7390
Horizon Hills Gen. Imp. Dist	• · · · ·	.4890	.5030	1.9200	1.7390
Incline Village Gen. Imp. Di		.2500	.5030	1.9200	1.7390
Lemmon Vly. Underground Wtr.		-0-	.5030	1.9200	1.7390
North Lake Tahoe Fire Dist.	83,241,549	.5000			
(North Lake Tahoe F. P. D.		.5000	.0030	1.9200	1.7390
(Incline Village G. I. D.		.5000	.2530	1.9200	1.7390
(Crystal Bay G. I. D.)	(C) 1,605,465	.5000	.4930	1.9200	1.7390
(Washoe Sewer Dist. #1)	(D) 5,495,426	.5000	.4230	1.9200	1.7390
Sierra Forest Prot. Dist.	20,464,465	.5000	.0030	1.9200	1.7390
Sun Valley Water & Sanitation		.5880	.5030	1.9200	1.7390
Tahoe Reg. Planning Agency	83,542,469	N/A			•
Truckee Meadows Fire Prot.		.5000			
(Truckee Meadows F. P. D.		.5000	.0030	1.9200	1.7390
(Sun Valley Sanitation Di		.5000	.5910	1.9200	1.7390
(Lemon Vly. Wtr. Bsn.)	(c) 9,851,831	.5000	.0030	1.9200	1.7390
Verdi TV District	6,352,651	.0300	.5030	1.9200	1.7390
Washoe Sewer Dist. #1	5,495,426	.4200	.5030	1.9200	1.7390
Washoe County Schools	778,211,787	1.9200			

Crystal Bay General Improvement District District State, County & Co. Schools North Lake Tahoe Fire District (C) Carson Truckee Water Conservancy	.4900 3.9090 .5000 .0030 4.9020
Horizon Hills General Improvement District District State, County & Co. Schools Sierra Forest Protection District Carson Truckee Water Conservancy	.4890 3.9090 .5000 .0030 4.9010
Incline Village General Improvement District District State, County & Co. Schools North Lake Tahoe Fire District (B) Carson Truckee Water Conservancy	.2500 3.9090 .5000 .0030 4.6620
Lemmon Valley Underground Water Basin District State, County & Co. Schools Truckee Meadows Fire Protection District (C) Carson Truckee Water Conservancy	-0- 3.9090 .5000 .0030 4.4120

Sun Valley Water & Sanitation District

State, County & Co. Schools Truckee Meadows Fire Protection Carson Truckee Water Conservant

Verdi Television District
District
State, County & Co. Schools
Sierra Forest Protection District
Carson Truckee Water Conservar

Washoe Sewer District #1
District
State, County & Co. Schools
North Lake Tahoe Fire District
Carson Truckee Water Conserval

Local Government Taxing Unit	Assessed Valuation	Local Govt. Unit Rate	Other Special District Rates	Total Combined School Rate	County Rate
WHITE PINE					
White Pine County	\$ 50,731,317	1.7900	-0-	1.5600	
Ely	10,312,195	1.4000	-0-	1.5600	1.7900
Lund Town McGill Town Ruth Town	155,400 1,705,762 497,261	1.4000 1.4000 1.4000	-0- -0- -0-	1.5600 1.5600 1.5600	1.7900 1.7900 1.7900
East Ely Sanitation District White Pine TV District White River TV District McGill Wtr. & San. Gen. Imp. Dist	3,513,468 N/A N/A N/A 1,705,762	-0- -0- -0-			·
White Pine County Schools	50,731,317	1.5600			

ESTIMATED AD VALOREM TAX DISTRIBUTION FOR 1974-75

	<u>Schools</u>	County	Total <u>Cities</u>	Total Towns	Total Special <u>Districts</u>	<u>Sta</u>
CARSON CITY	\$ 1,643,177	\$ 476,387	\$ 1,273,347	\$ -0-	\$ 72,671	\$ 200
CHURCHILL	905,468	694,904	115,368	-0-	1,281	106
CLARK	32,763,295	16,812,123	9,436,823	8,148,852	807,276	3,717
DOUGLAS	1,806,710	182,593	-0-	92,804	1,147,385	240
ELKO	2,210,526	1,224,964	412,372	24,907	-0-	307
ESMERALDA	156,065	244,503	-0-	24,754	-0-	26
EUREKA	403,449	289,711	-0-	4,914	1,720	53
HUMBOLDT	879,029	702,691	143,566	-0-	40,109	110
LANDER	399,500	439,450	-0-	34,742	1,166	58
LINCOLN	241,606	194,627	20,016	17,341	9,730	33
LYON	1,336,497	1,114,847	46,322	17,598	90,679	164
MINERAL	428,317	486,067	-0-	-0-	-0-	48
NYE	777,600	801,900	45,131	146,793	3,691	121
PERSHING	433,204	401,258	54,229	-0-	-0-	68
STOREY	84,675	156,324	-0-	7,573	112	16
WASHOE	14,941,666	13,766,567	5,731,799	-0-	1,291,474	1,945
WHITE PINE	791,409 \$60,202,193	908,091 \$38,897,007	95,182 \$17,374,155	33,019 \$8,553,297	-0- \$3,467,294	126 \$ 7, 347
Percentage of Grand Total	44.32	28.63	12.79	06.30	02.55	05

#Consolidated entity; two taxing districts - urban (city) and Ormsby (rural county)

PART III

NON AD VALOREM DISTRICT BUDGET SUMMARIES

There are 108 Special Districts recorded with the Tax Commission; 91 may levy an ad valorem tax rate and are 1 in Part II. Herein are listed 14 districts, 11 of which exist by either assessments or special levies sucroom tax and 3 which are inactive.

Special District	1974-75 Fund Requirement	Special District
Carson City Carson City Fair & Recreation Board Nevada Tahoe Regional Planning Agency	\$ 192,120 -0-	Lander Battle Mountain St. Improvement District Lander County Fair & Recreation Board
Clark Las Vegas Convention Authority	6,932,768	Pershing Pershing County Fair & Recreation Board
Douglas Gardnerville Town Water District Nevada Tahoe Regional Planning Agency	46,240 -0-	<u>Washoe</u> Washoe County Fair & Recreation Board Nevada Tahoe Regional Planning Agency Hualapai Watershed & Flood Prevention
Elko County Fair & Recreation Board	43,393	Wadsworth Water District
Humboldt Humboldt County Fair & Recreation Board Paradise Valley Weed Control	214,293 Inactive	White Pine White Pine County Fair & Recreation Board