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PART I
LISTING OF NEVADA'S LOCAL GOVERNMENTS BY TYPE

	<u>COUNTIES</u>	<u>SCHOOL DISTRICTS</u>	<u>CITIES</u>	<u>TOWNS</u>	<u>SPECIAL AD VALOREM DISTRICTS</u>	<u>SPECIAL NONAD VALOREM DISTRICTS</u>	<u>INACTIVE DISTRICTS</u>	<u>MULTI-* COUNTY DISTRICTS</u>
Carson City#	1	1	0	0	0	1	0	4
Churchill	1	1	1	0	0	0	0	1
Clark	1	1	5	12	12	1	0	0
Douglas	1	1	0	3	22	0	0	4
Elko	1	1	3	4	5	1	0	0
Esmeralda	1	1	0	2	3	0	0	0
Eureka	1	1	0	2	3	0	0	0
Humboldt	1	1	1	0	14	2	1	0
Lander	1	1	0	3	3	1	1	0
Lincoln	1	1	1	3	8	0	0	0
Lyon	1	1	1	1	9	0	1	2
Mineral	1	1	0	3	2	0	0	0
Nye	1	1	1	6	7	0	0	0
Pershing	1	1	1	0	4	1	0	0
Storey	1	1	0	2	1	0	0	1
Washoe	1	1	2	0	14	3	2	3
White Pine	1	1	1	3	4	1	0	0
TOTAL	<u>17</u>	<u>17</u>	<u>17</u>	<u>44</u>	<u>111</u>	<u>11</u>	<u>5</u>	4

#Consolidated City-County Entity

*Multicounty 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 1984-85

This compilation lists 222 local governments and four multi-county districts which levy or may levy an ad valorem rate. For 1984-85, this includes 17 counties, 17 general school districts, 17 incorporated cities, 44 unincorporated towns and 111 special districts. Carson City is counted as a county.

<u>LOCAL GOVERNMENT TAXING UNIT</u>	<u>ASSESSED VALUATION</u>	<u>LOCAL OPERATING RATE</u>	<u>GOVERNMENT DEBT RATE</u>	<u>GOVERNMENT COMBINED RATE</u>	<u>COMBINED OTHER SPECIAL DISTRICT RATE</u>	<u>COMBINED SCHOOL RATE</u>	<u>COMBINED COUNTY RATE</u>	<u>STATE RATE</u>	<u>TOTAL COMBINED UNIT RATE</u>
<u>CARSON CITY</u>									
Carson City	\$ 397,926,074	.3597	.0980	.4577	.0006*	1.0314		.0200	1.5097
Sierra Forest Fire Protection Dist.	17,387,130	.1783	-0-	.1783	.0006*	1.0314	.4577	.0200	1.6880
Carson Water Sub-conservancy	208,933,238	-0-	-0-	-0-	.0006*	1.0314	.4577	.0200	1.5097
Eagle Valley Underground Water Basin	379,988,101	.0029	-0-	.0029	.0006*	1.0314	.4577	.0200	1.5126
Tahoe Regional Planning Agency	60,760								
Carson-Truckee Water Conservancy	397,926,074	.0006	-0-	.0006					
Carson City Schools	397,926,074	.7500	.2814	1.0314					
<u>CHURCHILL</u>									
Churchill County	\$ 134,903,533	.2536	-0-	.2536	.0006*	1.0000		.0200	1.2742
Fallon	40,653,408	.2523	-0-	.2523	.0006*	1.0000	.2536	.0200	1.5265
Carson-Truckee Water Conservancy	134,903,533	.0006	-0-	.0006					
Churchill County Schools	134,903,533	.7500	.2500	1.0000					

¹A mandated rate of .0060 (6/10 of 1 cent) for indigent medical care for vehicle accident victims is included in the local government rate for counties in this document.

*Carson-Truckee Water Conservancy.

<u>LOCAL GOVERNMENT TAXING UNIT</u>	<u>ASSESSED VALUATION</u>	<u>LOCAL OPERATING RATE</u>	<u>GOVERNMENT DEBT RATE</u>	<u>GOVERNMENT COMBINED RATE</u>	<u>COMBINED OTHER SPECIAL DISTRICT RATE</u>	<u>COMBINED SCHOOL RATE</u>	<u>COMBINED COUNTY RATE</u>	<u>STATE RATE</u>	<u>TOTAL COMBINED UNIT RATE</u>
<u>CLARK</u>									
Clark County	\$ 6,728,430,505	.4075	.3449	.7524	.0350(m)	1.0595		.0200	1.8669
Boulder City	108,771,027	.0958	-0-	.0958	.0436(A)	1.0595	.7524	.0200	1.9713
Henderson	339,836,110	.0305	.3319	.3624	.0123(B)	1.0595	.7524	.0200	2.2066
				.3624	.0108(C)	1.0595	.7524	.0200	2.2051
				.3624	.0169(D)	1.0595	.7524	.0200	2.2112
Las Vegas	1,789,174,275	.4519	.0415	.4934	.0365(f)	1.0595	.7524	.0200	2.3618
Mesquite	7,958,214	1.4228	-0-	1.4228	.0504(F)	1.0595	.7524	.0200	3.3051
North Las Vegas	295,543,824	.1102	.2905	.4007	.0015(E)	1.0595	.7524	.0200	2.2341
Bunkerville Town	2,721,332	.1024	-0-	.1024	.0504(F)	1.0595	.7524	.0200	1.9847
East Las Vegas Town	61,782,471	.0026	.1250	.1276	.1584(G)	1.0595	.7524	.0200	2.1179
				.1276	.1569(H)	1.0595	.7524	.0200	2.1164
Glendale Town	299,626	-0-	.5030	.5030	.0509(I)	1.0595	.7524	.0200	2.3858
Indian Springs Town	3,158,986	-0-	-0-	-0-	.0504(F)	1.0595	.7524	.0200	1.8823
Laughlin Town	26,002,319	.0856	.0558	.1414	.0584(j)	1.0595	.7524	.0200	2.0317
Moapa Valley Town	25,629,606	-0-	-0-	-0-	.0509(I)	1.0595	.7524	.0200	1.8828
				.0000	.0504(F)	1.0595	.7524	.0200	1.8823
Mt. Charleston Town	8,345,426	-0-	-0-	-0-	.9484(J)	1.0595	.7524	.0200	2.7803
				-0-	.7211(K)	1.0595	.7524	.0200	2.5530
Paradise Town	1,995,411,654	.1947	-0-	.1947	.1584(G)	1.0595	.7524	.0200	2.1850
Searchlight Town	12,167,144	.1126	.2852	.3978	.1649(k)	1.0595	.7524	.0200	2.3946
Spring Valley Town	357,379,443	-0-	-0-	-0-	.1584(G)	1.0595	.7524	.0200	1.9903
Sunrise Manor Town	460,566,600	.0218	.0042	.0260	.1584(G)	1.0595	.7524	.0200	2.0163
Winchester Town	644,139,676	.2067	-0-	.2067	.1584(G)	1.0595	.7524	.0200	2.1970
Mt. Charleston Fire Protection Dist.	8,064,995	.6707	-0-	.6707	.0504(KK)	1.0595	.7524	.0200	2.5530
				.6707	.2777(LL)	1.0595	.7524	.0200	2.7803
Clark County Fire Service Area	3,886,419,625	.1065	-0-	.1065	.0504(F)	1.0595	.7524	.0200	1.9888
				.1065	.0519(g)	1.0595	.7524	.0200	1.9903
				.1065	.0779(MM)	1.0595	.7524	.0200	2.0163
				.1065	.2586(NN)	1.0595	.7524	.0200	2.1970
				.1065	.0519(OO)	1.0595	.7524	.0200	1.9903
				.1065	.2466(PP)	1.0595	.7524	.0200	2.1850

should include .0015 LV addition

<u>LOCAL GOVERNMENT TAXING UNIT</u>	<u>ASSESSED VALUATION</u>	<u>L O C A L OPERATING RATE</u>	<u>G O V E R N M E N T DEBT RATE</u>	<u>COMBINED RATE</u>	<u>COMBINED OTHER SPECIAL DISTRICT RATE</u>	<u>COMBINED SCHOOL RATE</u>	<u>COMBINED COUNTY RATE</u>	<u>STATE RATE</u>	<u>TOTAL COMBINED UNIT RATE</u>
Clark County (Cont'd)									
				.1065	.0458(h)	1.0595	.7524	.0200	1.9842
				.1065	.0473(i)	1.0595	.7524	.0200	1.9857
				.1065	.1780(QQ)	1.0595	.7524	.0200	2.1164
				.1065	.1795(RR)	1.0595	.7524	.0200	2.1179
				.1065	.4482(SS)	1.0595	.7524	.0200	2.3866
Boulder City Library	118,554,101	.0436	-0-	.0436	.1388(HH)	1.0595	.7524	.0200	2.0143
Clark County Sanitation #1	N/A	-0-	-0-	-0-					
Clark County Library	4,211,170,488	.0154	-0-	.0154	.1415(L)	1.0595	.7524	.0200	1.9888
				.0154	.1764(M)	1.0595	.7524	.0200	2.0237
				.0154	.7057(N)	1.0595	.7524	.0200	2.5530
				.0154	.9330(P)	1.0595	.7524	.0200	2.7803
				.0154	.0365(f)	1.0595	.7524	.0200	1.8838
				.0154	.1430(Q)	1.0595	.7524	.0200	1.9903
				.0154	.1690(S)	1.0595	.7524	.0200	2.0163
				.0154	.3497(T)	1.0595	.7524	.0200	2.1970
				.0154	.1430(U)	1.0595	.7524	.0200	1.9903
				.0154	.3377(V)	1.0595	.7524	.0200	2.1850
				.0154	.3989(W)	1.0595	.7524	.0200	2.2462
				.0154	.1415(X)	1.0595	.7524	.0200	1.9888
				.0154	.1430(Y)	1.0595	.7524	.0200	1.9903
				.0154	.5393(Z)	1.0595	.7524	.0200	2.3866
				.0154	.0355(AA)	1.0595	.7524	.0200	1.8828
				.0154	.5385(BB)	1.0595	.7524	.0200	2.3858
				.0154	.1374(CC)	1.0595	.7524	.0200	1.9847
				.0154	.0355(DD)	1.0595	.7524	.0200	1.8828
				.0154	1.4578(FF)	1.0595	.7524	.0200	3.3051
Henderson Library	313,986,927	.0108	-0-	.0108	.3974(GG)	1.0595	.7524	.0200	2.2401
				.0108	.3989(W)	1.0595	.7524	.0200	2.2416
				.0108	.1415(L)	1.0595	.7524	.0200	1.9842
				.0108	.0365(f)	1.0595	.7524	.0200	1.8792
				.0108	.1430(Q)	1.0595	.7524	.0200	1.9857
Las Vegas Artesian Basin	6,320,693,510	.0015	-0-	.0015	.0504(F)	1.0595	.7524	.0200	1.8838
				.0015	.5284(UU)	1.0595	.7524	.0200	2.3618
				.0015	.4357(VV)	1.0595	.7524	.0200	2.2691

<u>LOCAL GOVERNMENT TAXING UNIT</u>	<u>ASSESSED VALUATION</u>	<u>LOCAL OPERATING RATE</u>	<u>GOVERNMENT DEBT RATE</u>	<u>GOVERNMENT COMBINED RATE</u>	<u>COMBINED OTHER SPECIAL DISTRICT RATE</u>	<u>COMBINED SCHOOL RATE</u>	<u>COMBINED COUNTY RATE</u>	<u>STATE RATE</u>	<u>TOTAL COMBINED UNIT RATE</u>	
(Clark County Cont'd)										
					.0015	.1829(WW)	1.0595	.7524	.0200	2.0163
					.0015	.1569(H)	1.0595	.7524	.0200	1.9903
					.0015	.3636(XX)	1.0595	.7524	.0200	2.1970
					.0015	.1569(YY)	1.0595	.7524	.0200	1.9903
					.0015	.3516(ZZ)	1.0595	.7524	.0200	2.1850
					.0015	.4082(a)	1.0595	.7524	.0200	2.2416
					.0015	.4128(b)	1.0595	.7524	.0200	2.2462
					.0015	.0458(h)	1.0595	.7524	.0200	1.8792
					.0015	.1523(c)	1.0595	.7524	.0200	1.9857
					.0015	.2845(d)	1.0595	.7524	.0200	2.1179
Colorado River Ground Water Basin	18,734,320	.0080	-0-	.0080	.0786(l)	1.0595	.7524	.0200	1.9185	
				.0080	.1764(M)	1.0595	.7524	.0200	2.0163	
				.0080	.4328(e)	1.0595	.7524	.0200	2.2727	
Kyle Canyon Water	6,324,554	-0-	.2273	.2273	.7211(TT)	1.0595	.7524	.0200	2.7803	
Moapa Valley Fire	96,175,438	-0-	.0005	.0005	.0504(F)	1.0595	.7524	.0200	1.8828	
	95,175,430			.0005	.5534(II)	1.0595	.7524	.0200	2.3858	
				.0005	.0504(JJ)	1.0595	.7524	.0200	1.8828	
Las Vegas Metropolitan Police	5,984,279,544	-0-	.0350	.0350						
Big Bend Water District	18,089,733	-0-	-0-	-0-						
Moapa Valley TV District	N/A	-0-	-0-	-0-						
Overton Power District #5	N/A	-0-	-0-	-0-						
Overton Water District	N/A	-0-	-0-	-0-						
Clark County Schools	6,728,430,505	.7500	.3095	1.0595						

EXAMPLES OF OVERLAPPING RATES - CLARK COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. = .0436
 B. = .0108 + .0015 = .0123
 C. = .0108
 D. = .0154 + .0015 = .0169
 E. = .0015
 F. = .0154 + .0350 = .0504
 G. = .0154 + .0015 + .1065 + .0350 = .1584
 H. = .0154 + .1065 + .0350 = .1569
 I. = .0154 + .0005 + .0350 = .0509
 J. = .0154 + .6707 + .2273 + .0350 = .9484
 K. = .0154 + .6707 + .0350 = .7211
 L. = .1065 + .0350 = .1415
 M. = .1414 + .0350 = .1764
 N. = .6707 + .0350 = .7057
 O. = -0- + .0350 = .0350
 P. = 0 + .6707 + .2273 + .0350 = .9330
 Q. = .1065 + .0015 + .0350 = .1430
 R. = -0- + .0350 = .0350
 S. = .0260 + .1065 + .0015 + .0350 = .1690
 T. = .2067 + .1065 + .0015 + .0350 = .3497
 U. = 0 + .1065 + .0015 + .0350 = .1430
 V. = .1947 + .1065 + .0015 + .0350 = .3377
 W. = .3624 + .0015 + .0350 = .3989
 X. = 0 + .1065 + .0350 = .1415
 Y. = 0 + .1065 + .0015 + .0350 = .1430
 Z. = .3978 + .1065 + .0350 = .5393
 AA. = .0005 + .0350 = .0355
 BB. = .5030 + .0005 + .0350 = .5385
 CC. = .1024 + .0350 = .1374
 DD. = 0 + .0005 + .0350 = .0355
 EE. = -0- + .0350 = .0350
 FF. = 1.4228 + .0350 = 1.4578
 GG. = .3624 + .0350 = .3974
 HH. = .0958 + .0350 + .0080 = .1388
 II. = .5030 + .0154 + .0350 = .5534

DISTRICT CODE (See Code Number)

A. 20
 B. 19 + 25
 C. 19
 D. 18 + 25
 E. 25
 F. 18 + 27
 G. 18 + 23 + 25 + 27
 H. 18 + 23 + 27
 I. 18 + 21 + 27
 J. 18 + 22 + 24 + 27
 K. 18 + 22 + 27
 L. 23 + 27
 M. 9 + 27
 N. 22 + 27
 O. 12 + 27
 P. 12 + 22 + 24 + 27
 Q. 23 + 25 + 27
 R. 8 + 27
 S. 16 + 23 + 25 + 27
 T. 17 + 23 + 25 + 27
 U. 15 + 23 + 25 + 27
 V. 13 + 23 + 25 + 27
 W. 2 + 25 + 27
 X. 6 + 23 + 27
 Y. 6 + 23 + 25 + 27
 Z. 14 + 23 + 27
 AA. 21 + 27
 BB. 7 + 21 + 27
 CC. 5 + 27
 DD. 11 + 21 + 27
 EE. 11 + 27
 FF. 10 + 27
 GG. 2 + 27
 HH. 1 + 27
 II. 7 + 18 + 27

OVERLAPPING RATES EXAMPLE

B = .0108 + .0018 = .0126 or 19 + 25 composed of
 Henderson Library (19) at .0108 plus Las Vegas
 Artesian Basin (25) at .0018

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	Boulder City	.0958
2.	Henderson	.3624
3.	Las Vegas	.4934
4.	North Las Vegas	.4007
5.	Bunkerville	.1024
6.	East Las Vegas	.1276
7.	Glendale	.5030
8.	Indian Springs	-0-
9.	Laughlin	.1414
10.	Mesquite City	1.4228
11.	Moapa Valley	-0-
12.	Mt. Charleston Town	-0-
13.	Paradise	.1947
14.	Searchlight	.3978
15.	Spring Valley	-0-
16.	Sunrise Manor	.0260
17.	Winchester	.2067
18.	Clark County Library	.0154
19.	Henderson Library	.0108
20.	Boulder City Library	.0436
21.	Moapa Valley Fire District	.0005
22.	Mt. Charleston Fire District	.6707
23.	Clark County Fire	.1065

Clark County (Cont'd)

JJ. = $0 + .0154 + .0350 = .0504$
 KK. = $0 + .0154 + .0350 = .0504$
 LL. = $0 + .0154 + .2273 + .0350 = .2777$
 MM. = $.0260 + .0154 + .0015 + .0350 = .0779$
 NN. = $.2067 + .0154 + .0015 + .0350 = .2586$
 OO. = $0 + .0154 + .0015 + .0350 = .0519$
 PP. = $.1947 + .0154 + .0015 + .0350 = .2466$
 QQ. = $.1276 + .0154 + .0350 = .1780$
 RR. = $.1276 + .0154 + .0015 + .0350 = .1795$
 SS. = $.3978 + .0154 + .0350 = .4482$
 TT. = $0 + .0154 + .6707 + .0350 = .7211$
 UU. = $.4934 + .0350 = .5284$
 VV. = $.4007 + .0350 = .4357$
 WW. = $.0260 + .0154 + .1065 + .0350 = .1829$
 XX. = $.2067 + .0154 + .1065 + .0350 = .3636$
 YY. = $0 + .0154 + .1065 + .0350 = .1569$
 ZZ. = $.1947 + .0154 + .1065 + .0350 = .3516$
 a. = $.3624 + .0108 + .0350 = .4082$
 b. = $.3624 + .0154 + .0350 = .4128$
 c. = $.0108 + .1065 + .0350 = .1523$
 d. = $.1276 + .0154 + .1065 + .0350 = .2845$
 e. = $.3978 + .0350 = .4328$
 f. = $.0015 + .0350 = .0365$
 g. = $.0154 + .0015 + .0350 = .0519$
 h. = $.0108 + .0350 = .0458$
 i. = $.0108 + .0015 + .0350 = .0473$
 j. = $.0154 + .0080 + .0350 = .0584$
 k. = $.0154 + .1065 + .0080 + .0350 = .1649$
 l. = $.0436 + .0350 = .0786$
 m. = $.0350$

JJ. 11 + 18 + 27
 KK. 12 + 18 + 27
 LL. 12 + 18 + 24 + 27
 MM. 16 + 18 + 25 + 27
 NN. 17 + 18 + 25 + 27
 OO. 15 + 18 + 25 + 27
 PP. 13 + 18 + 25 + 27
 QQ. 6 + 18 + 27
 RR. 6 + 18 + 25 + 27
 SS. 14 + 18 + 27
 TT. 12 + 18 + 22 + 27
 UU. 3 + 27
 VV. 4 + 27
 WW. 16 + 18 + 23 + 27
 XX. 17 + 18 + 23 + 27
 YY. 15 + 18 + 23 + 27
 ZZ. 13 + 18 + 23 + 27
 a. 2 + 19 + 27
 b. 2 + 18 + 27
 c. 19 + 23 + 27
 d. 6 + 18 + 23 + 27
 e. 14 + 27
 f. 25 + 27
 g. 18 + 25 + 27
 h. 19 + 27
 i. 19 + 25 + 27
 j. 18 + 26 + 27
 k. 18 + 23 + 26 + 27
 l. 20 + 27
 m. 27

24. Kyle Canyon Water .2273
 25. Las Vegas Artesian Basin .0015
 26. Colorado River Ground Water Basin .0080
 27. Las Vegas Metropolitan Police .0350

<u>LOCAL GOVERNMENT TAXING UNIT</u>	<u>ASSESSED VALUATION</u>	<u>L O C A L OPERATING RATE</u>	<u>G O V E R N M E N T DEBT RATE</u>	<u>COMBINED RATE</u>	<u>COMBINED OTHER SPECIAL DISTRICT RATE</u>	<u>COMBINED SCHOOL RATE</u>	<u>COMBINED COUNTY RATE</u>	<u>STATE RATE</u>	<u>TOTAL COMBINED UNIT RATE</u>
<u>DOUGLAS</u>									
Douglas County	\$ 563,068,593	.2670	.1073	.3743		1.0700		.0200	1.4643
Gardnerville Town	24,434,917	.3211	.0776	.3987	.1251(I)	1.0700	.3743	.0200	1.9881
Genoa Town	1,644,492	.1376	-0-	.1376	.1773(J)	1.0700	.3743	.0200	1.7792
Minden Town	17,508,298	.2816	-0-	.2816	.2866(K)	1.0700	.3743	.0200	2.0325
Carson-Truckee Water Conservancy	545,980,081	.0006	-0-	.0006	-0-	1.0700	.3743	.0200	1.4649
Carson Water Sub-Conservancy	232,924,364	-0-	-0-	-0-	.0158(A)	1.0700	.3743	.0200	1.4801
Cave Rock Estates Gen. Imp. Dist.	5,357,714	-0-	-0-	-0-	.2039(D)	1.0700	.3743	.0200	1.6682
Douglas County Sewer #1	140,662,747	-0-	.2584	.2584	.1950(C)	1.0700	.3743	.0200	1.9177
East Fork Fire District	154,940,526	.1615	-0-	.1615	-0-	1.0700	.3743	.0200	1.6258
Elk Point Sanitation District	5,106,152	-0-	.2584	.2584	.1950(C)	1.0700	.3743	.0200	1.9177
Gardnerville Ranchos Gen. Imp. Dist.	36,621,152	.2920	-0-	.2920	.1773(G)	1.0700	.3743	.0200	1.9336
Indian Hills General Imp. District	10,162,890	.4075	-0-	.4075	.1852(F)	1.0700	.3743	.0200	2.0570
Kingsbury Gen. Imp. District	68,497,408	.0660	-0-	.0660	.1950(C)	1.0700	.3743	.0200	1.7253
Lakeridge Gen. Imp. District	5,348,344	.0267	-0-	.0267	.2039(D)	1.0700	.3743	.0200	1.6949
Logan Creek Gen. Imp. District	1,535,178	.0455	-0-	.0455	.2039(D)	1.0700	.3743	.0200	1.7137
Marla Bay Gen. Imp. District	5,777,641	-0-	-0-	-0-	.2039(D)	1.0700	.3743	.0200	1.6682
Oliver Park Gen. Imp. District	7,840,867	.0638	-0-	.0638	.4534(E)	1.0700	.3743	.0200	1.9815
Round Hill Gen. Imp. District	26,425,701	-0-	1.9807	1.9807	.1950(C)	1.0700	.3743	.0200	3.6400
Sierra Estates Gen. Imp. Dist.	1,574,081	-0-	-0-	-0-	.1852(F)	1.0700	.3743	.0200	1.6495
Sierra Forest Fire Prtctn District	33,447,275	.1694	-0-	.1694	.0158(B)	1.0700	.3743	.0200	1.6495
Skyland Gen. Imp. District	16,264,115	-0-	-0-	-0-	.2039(D)	1.0700	.3743	.0200	1.6682
Tahoe Douglas Sewer District	108,015,758	.0089	-0-	.0089	.1950(C)	1.0700	.3743	.0200	1.6682
Tahoe Regional Planning Agency	328,110,794	-0-	-0-	-0-	-0-				
Topaz Ranch Imp. District	8,117,085	.2260	-0-	.2260	.1615(H)	1.0700	.3743	.0200	1.8518
Zephyr Cove Gen. Imp. District	3,627,585	-0-	-0-	-0-	.2039(D)	1.0700	.3743	.0200	1.6682
Zephyr Heights Gen. Imp. District	9,522,962	.1638	-0-	.1638	.2039(D)	1.0700	.3743	.0200	1.8320
Zephyr Knolls Gen. Imp. District	2,525,757	.0009	-0-	.0009	.2039(D)	1.0700	.3743	.0200	1.6691
Douglas Mosquito Abatement	193,603,132	.0152	-0-	.0152					
Tahoe Douglas Fire	350,245,875	.1944	-0-	.1944					
Minden-Gardnerville Sanitation	41,943,115	.1093	-0-	.1093					
Douglas County Schools	563,068,593	.7500	.3200	1.0700					

EXAMPLES OF OVERLAPPING RATES - DOUGLAS COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. = .0006 + .0152 = .0158
 B. = .0006 + 0 + .0152 = .0158
 C. = .0006 + .1944 + .1950
 D. = .0006 + .1944 + .0089 = .2039
 E. = .0006 + .2584 + .1944 = .4534
 F. = .0006 + 0 + .0152 + .1694 = .1852
 G. = .0006 + 0 + .0152 + .1615 = .1773
 H. = .1615
 I. = .0006 + 0 + .0152 + .1093 = .1251
 J. = .0006 + 0 + .0152 + .1615 = .1773
 K. = .0006 + 0 + .0152 + .1615 + .1093 = .2866

DISTRICT CODE (See Code Number)

A. 1 + 7
 B. 1 + 2 + 7
 C. 1 + 8
 D. 1 + 8 + 10
 E. 1 + 3 + 8
 F. 1 + 2 + 7 + 5
 G. 1 + 2 + 7 + 4
 H. 4
 I. 1 + 2 + 7 + 9
 J. 1 + 2 + 7 + 4
 K. 1 + 2 + 7 + 4 + 9

OVERLAPPING RATES EXAMPLE

A = .0006 + .0152 = .0158 or 1 + 7 composed of
 Carson-Truckee Water Conservancy (1) at .0006
 plus Douglas Mosquito Abatement (7) at .0152

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	Carson-Truckee Water Conservancy	.0006
2.	Carson Water Subconservancy	.0000
3.	Douglas County Sewer No. 1	.2584
4.	East Fork Fire Protection	.1615
5.	Sierra Forest Fire	.1694
6.	Topaz Ranch Estates	.2260
7.	Douglas Mosquito Abatement	.0152
8.	Tahoe Douglas Fire	.1944
9.	Minden-Gardnerville Sanitation	.1093
10.	Tahoe Douglas Sewer	.0089

<u>LOCAL GOVERNMENT TAXING UNIT</u>	<u>ASSESSED VALUATION</u>	<u>L O C A L OPERATING RATE</u>	<u>G O V E R N M E N T DEBT RATE</u>	<u>COMBINED RATE</u>	<u>COMBINED OTHER SPECIAL DISTRICT RATE</u>	<u>COMBINED SCHOOL RATE</u>	<u>COMBINED COUNTY RATE</u>	<u>STATE RATE</u>	<u>TOTAL COMBINED UNIT RATE</u>
<u>ELKO</u>									
Elko County	\$ 314,761,613	.2690	-0-	.2690	-0-	1.3490		.0200	1.6380
Carlin	6,022,917	.7194	-0-	.7194	-0-	1.3490	.2690	.0200	2.3574
Elko	92,143,831	.2499		.2499	.1983(A)	1.3490	.2690	.0200	2.0862
Wells	9,304,658	.3017	-0-	.3017	-0-	1.3490	.2690	.0200	1.9397
Jackpot Town	7,972,231	.4072	-0-	.4072	-0-	1.3490	.2690	.0200	2.0452
Montello Town	493,072	.1955	-0-	.1955	-0-	1.3490	.2690	.0200	1.8335
Mountain City Town	747,845	.1189	-0-	.1189	-0-	1.3490	.2690	.0200	1.7569
West Wendover Town	13,110,723	.3497	.7895	1.1392	-0-	1.3490	.2690	.0200	2.7772
Carlin TV District	N/A	-0-	-0-	-0-					
Elko City/County Civic Auditorium	128,734,697	.0142	.1757	.1899	.0084(B)	1.3490	.2690	.0200	1.8363
				.1899	.2583(C)	1.3490	.2690	.0200	2.0862
Elko TV	160,527,185	.0084	-0-	.0084	.1899(D)	1.3490	.2690	.0200	1.8363
				.0084	.4398(E)	1.3490	.2690	.0200	2.0862
Northeast Fire Protection District	273,961,613	-0-	-0-	-0-					
Starr Valley Cemetery District	1,531,609	-0-	-0-	-0-					
Tuscarora Water District	118,090	-0-	-0-	-0-					
Elko County Schools	314,761,613	.7500	.5990	1.3490					

EXAMPLES OF OVERLAPPING RATES - ELKO COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. = 0 + .1899 + .0084 = .1983
 B. = .0084 + 0 = .0084
 C. = 0 + .2499 + .0084 = .2583
 D. = 0 + .1899 = .1899
 E. = 0 + .1899 + .2499 = .4398

DISTRICT CODE (See Code Number)

A. 1 + 2 + 4
 B. 4 + 1
 C. 1 + 3 + 4
 D. 1 + 2
 E. 1 + 2 + 3

OVERLAPPING RATES EXAMPLE

B. = .0000 + .0084 = .0084 or 1 + 4 composed of
 Northeast Nevada Fire Protection (1) at .0000
 Elko TV (4) at .0084

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

<u>CODE NUMBER</u>	<u>ENTITY</u>	<u>ENTITY RATE</u>
1.	Northeast Nevada Fire Protection	-0-
2.	Elko City/County Civic Auditorium	.1899
3.	Elko	.2499
4.	Elko TV	.0084

<u>LOCAL GOVERNMENT TAXING UNIT</u>	<u>ASSESSED VALUATION</u>	<u>L O C A L OPERATING RATE</u>	<u>G O V E R N M E N T DEBT RATE</u>	<u>COMBINED RATE</u>	<u>COMBINED OTHER SPECIAL DISTRICT RATE</u>	<u>COMBINED SCHOOL RATE</u>	<u>COMBINED COUNTY RATE</u>	<u>STATE RATE</u>	<u>TOTAL COMBINED UNIT RATE</u>
<u>ESMERALDA</u>									
Esmeralda County	\$ 31,031,396	1.0876	.1579	1.2455	-0-	.7500		.0200	2.0155
Goldfield Town	2,056,160	.1971	.3969	.5940	-0-	.7500	1.2455	.0200	2.6095
Silver Peak Town	1,007,990	.2088	-0-	.2088	-0-	.7500	1.2455	.0200	2.2243
Fish Lake Valley TV District	N/A	-0-	-0-	-0-					
Goldfield TV District	N/A	-0-	-0-	-0-					
Silver Peak TV District	N/A	-0-	-0-	-0-					
Esmeralda County Schools	31,031,396	.7500	-0-	.7500					
<u>EUREKA</u>									
Eureka County	\$ 70,100,785	.6039	-0-	.6039	.0034(A)	.7770		.0200	1.4043
Crescent Valley Town	883,250	.0395	-0-	.0395	.0034(A)	.7770	.6039	.0200	1.4438
Eureka Town	2,393,113	-0-	-0-	-0-	.0034(A)	.7770	.6039	.0200	1.4043
Diamond Valley Rodent Control	6,467,904	.0090	-0-	.0090	.0124(C)	.7770	.6039	.0200	1.4223
Diamond Valley Weed Control	6,467,904	.0090	-0-	.0090	.0124(B)	.7770	.6039	.0200	1.4223
Eureka County TV District	70,100,785	.0034	-0-	.0034					
Eureka County Schools	70,100,785	.7500	.0270	.7770					

EXAMPLES OF OVERLAPPING RATES - EUREKA COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A. = .0034
B. = .0090 + .0034 = .0124
C. = .0090 + .0034 = .0124

DISTRICT CODE
(See Code Number)

A. 1
B. 1 + 2
C. 1 + 3

OVERLAPPING RATES EXAMPLE

B. = .0034 + .0090 = .0124 or 1 + 2 composed of
Eureka TV (1) at .0034 plus Diamond Valley
Rodent (2) at .0090

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

<u>CODE</u>		<u>ENTITY</u>
<u>NUMBER</u>		<u>RATE</u>
1.	Eureka TV	.0034
2.	Diamond Valley Rodent	.0090
3.	Diamond Valley Weed	.0090

<u>LOCAL GOVERNMENT TAXING UNIT</u>	<u>ASSESSED VALUATION</u>	<u>L O C A L OPERATING RATE</u>	<u>G O V E R N M E N T DEBT RATE</u>	<u>COMBINED RATE</u>	<u>COMBINED OTHER SPECIAL DISTRICT RATE</u>	<u>COMBINED SCHOOL RATE</u>	<u>COMBINED COUNTY RATE</u>	<u>STATE RATE</u>	<u>TOTAL COMBINED UNIT RATE</u>
<u>HUMBOLDT</u>									
Humboldt County	\$ 204,879,661	.2791	.1028	.3819	-0-	1.3670		.0200	1.7689
Winnemucca	44,920,868	.4829	-0-	.4829	-0-	1.3670	.3819	.0200	2.2518
Golconda Fire Protection District	73,160,985	-0-	-0-	-0-	-0-	1.3670	.3819	.0200	1.7689
Humboldt Fire District	1,297,995	.0951	-0-	.0951	-0-	1.3670	.3819	.0200	1.8640
Humboldt TV District	N/A	-0-	-0-	-0-					
McDermitt Fire Protection District	9,929,138	.0251	.0375	.0626	-0-	1.3670	.3819	.0200	1.8315
McDermitt Sanitation District	N/A	-0-	-0-	-0-					
Orovada Cemetery District	6,967,479	.0325	-0-	.0325	.0021(A)	1.3670	.3819	.0200	1.8035
Orovada Water District	N/A	-0-	-0-	-0-					
Orovada Fire Protection District	6,967,479	.0021	-0-	.0021	.0325(B)	1.3670	.3819	.0200	1.8035
Paradise Valley Fire Prtctn District	11,112,715	.0321	-0-	.0321	-0-	1.3670	.3819	.0200	1.8010
Paradise Valley Sewer District	N/A	-0-	-0-	-0-					
Pueblo Fire Protection District	2,946,178	.0655	-0-	.0655	-0-	1.3670	.3819	.0200	1.8344
Quinn River TV District	N/A	-0-	-0-	-0-					
Warmouth Sewer District	N/A	-0-	-0-	-0-					
Winnemucca Rural Fire Prtctn Dist.	27,616,963	.0071	.0880	.0951	-0-	1.3670	.3819	.0200	1.8640
Humboldt County Schools	204,879,661	.7500	.6170	1.3670					

EXAMPLES OF OVERLAPPING RATES - HUMBOLDT COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A. = .0021
B. = .0325

DISTRICT CODE
(See Code Number)

A. 1
B. 2

OVERLAPPING RATES EXAMPLE

A. = .0021 or 1 composed of Orovada Fire Protection (1)
at .0021

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

<u>CODE NUMBER</u>	<u>ENTITY</u>	<u>ENTITY RATE</u>
1.	Orovada Fire Protection	.0021
2.	Orovada Cemetery	.0325

<u>LOCAL GOVERNMENT TAXING UNIT</u>	<u>ASSESSED VALUATION</u>	<u>LOCAL OPERATING RATE</u>	<u>GOVERNMENT DEBT RATE</u>	<u>GOVERNMENT COMBINED RATE</u>	<u>COMBINED OTHER SPECIAL DISTRICT RATE</u>	<u>COMBINED SCHOOL RATE</u>	<u>COMBINED COUNTY RATE</u>	<u>STATE RATE</u>	<u>TOTAL COMBINED UNIT RATE</u>
<u>LANDER</u>									
Lander County	\$ 67,459,745	.6011	-0-	.6011	.2804(*)	.9370		.0200	1.8385
Austin Town	1,930,032	-0-	-0-	-0-	.2804(*)	.9370	.6011	.0200	1.8385
Battle Mountain Town	14,951,321	-0-	-0-	-0-	.2804(*)	.9370	.6011	.0200	1.8385
Kingston Town	1,594,600	-0-	-0-	-0-	.2804(*)	.9370	.6011	.0200	1.8385
Argenta TV District	N/A	-0-	-0-	-0-					
Battle Mountain General Hospital District	67,459,745	.2804	-0-	.2804					
Lander Cnty Sewer & Water Dist. #2	1,930,032	-0-	-0-	-0-					
Lander County Schools	67,459,745	.7500	.1870	.9370					

*Battle Mountain General Hospital District

<u>LOCAL GOVERNMENT TAXING UNIT</u>	<u>ASSESSED VALUATION</u>	<u>LOCAL OPERATING RATE</u>	<u>GOVERNMENT DEBT RATE</u>	<u>COMBINED GOVERNMENT RATE</u>	<u>COMBINED OTHER SPECIAL DISTRICT RATE</u>	<u>COMBINED SCHOOL RATE</u>	<u>COMBINED COUNTY RATE</u>	<u>STATE RATE</u>	<u>TOTAL COMBINED UNIT RATE</u>
<u>LINCOLN</u>									
Lincoln County	\$ 49,631,276	.3263	.1300	.4563	-0-	.8977		.0200	1.3740
Caliente	3,807,504	.6195	-0-	.6195	-0-	.8977	.4563	.0200	1.9935
Alamo Town	2,486,562	.0864	-0-	.0864	.3552(A)	.8977	.4563	.0200	1.8156
Panaca Town	2,991,477	.0660	-0-	.0660	-0-	.8977	.4563	.0200	1.4400
Pioche Town	2,360,522	.2535	-0-	.2535	.2178(B)	.8977	.4563	.0200	1.8453
Alamo Power District No. 3	N/A	-0-	-0-	-0-					
Alamo Sewer and Water District	N/A	-0-	-0-	-0-					
Lincoln County Power District No. 1	N/A	-0-	-0-	-0-					
Lincoln County TV District	N/A	-0-	-0-	-0-					
Pahranagat Valley Fire Prtctn Dist.	4,897,297	.0408	.2103	.2511	-0-	.8977	.4563	.0200	1.6251
				.2511	.1905(C)	.8977	.4563	.0200	1.8156
Pahranagat Valley TV District	N/A	-0-	-0-	-0-					
Pioche Fire Protection District	4,531,731	.1137	-0-	.1137	-0-	.8977	.4563	.0200	1.4877
				.1137	.3576(D)	.8977	.4563	.0200	1.8453
Lincoln County Hospital District	49,631,276	.1041	-0-	.1041					
Lincoln County Schools	49,631,276	.7500	.1477	.8977					

EXAMPLES OF OVERLAPPING RATES - LINCOLN COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. = .2511 + .1041 = .3552
 B. = .1137 + .1041 = .2178
 C. = .0864 + .1041 = .1905
 D. = .2535 + .1042 = .3576

DISTRICT CODE (See Code Number)

A. 1 + 5
 B. 2 + 5
 C. 3 + 5
 D. 4 + 5

OVERLAPPING RATES EXAMPLE

A. = .2511 + .1040 = .3551 or 1 + 5 composed of
 Pahrnagat Valley Fire (1) at .2511 plus
 Lincoln Hospital (5) at .1040

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	Pahrnagat Valley Fire	.2511
2.	Pioche Fire	.1137
3.	Alamo Town	.0864
4.	Pioche Town	.2535
5.	Lincoln Hospital	.1041

<u>LOCAL GOVERNMENT TAXING UNIT</u>	<u>ASSESSED VALUATION</u>	<u>L O C A L OPERATING RATE</u>	<u>G O V E R N M E N T DEBT RATE</u>	<u>COMBINED RATE</u>	<u>COMBINED OTHER SPECIAL DISTRICT RATE</u>	<u>COMBINED SCHOOL RATE</u>	<u>COMBINED COUNTY RATE</u>	<u>STATE RATE</u>	<u>TOTAL COMBINED UNIT RATE</u>
<u>LYON</u>									
Lyon County	\$ 194,378,666	.4554	-0-	.4554	-0-	1.3182		.0200	1.7936
Yerington	16,659,472	-0-	-0-	-0-	.1000(J)	1.3182	.4554	.0200	1.8936
Fernley Town	48,464,477	.0410	-0-	.0410	.0435(A)	1.3182	.4554	.0200	1.8781
Penrose General Improvement Dist.	1,017,669	.0189	-0-	.0189	.0426(B)	1.3182	.4554	.0200	1.8551
Carson-Truckee Water Conservancy	116,287,254	.0006	-0-	.0006	.1092(H)	1.3182	.4554	.0200	1.9034
				.0006	.0839(I)	1.3182	.4554	.0200	1.8781
Carson Water Sub-Conservancy	66,705,847	-0-	-0-	-0-					
Central Lyon County Fire District	67,822,777	.1092	-0-	.1092	.0006(E)	1.3182	.4554	.0200	1.9034
Mason Valley Fire Maintenance	38,465,990	.0399	-0-	.0399	.0027(F)	1.3182	.4554	.0200	1.8362
				.0399	.1216(G)	1.3182	.4554	.0200	1.9551
Mason Valley Artesian Basin	38,465,990	.0027	-0-	.0027					
North Lyon Fire Maintenance	48,464,477	.0429	-0-	.0429	.0416(C)	1.3182	.4554	.0200	1.8781
Smith Valley Fire Maintenance	14,048,736	.0695	-0-	.0695	.1078(D)	1.3182	.4554	.0200	1.9709
Smith Valley Artesian Basin	14,048,736	.0078	-0-	.0078					
Walker River Weed Control	N/A	-0-	-0-	-0-					
Lyon County Hospital District	78,091,412	.1000	-0-	.1000					
Lyon County Schools	194,378,666	.7500	.5682	1.3182					

EXAMPLES OF OVERLAPPING RATES - LYON COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. = .0429 + .0006 = .0435
 B. = .0399 + .0027 = .0426
 C. = .0410 + .0006 = .0416
 D. = .0078 + .1000 = .1078
 E. = .0006
 F. = .0027
 G. = .0189 + .0027 + .1000 = .1216
 H. = .1092
 I. = .0410 + .0429 = .0839
 J. = .1000

DISTRICT CODE (See Code Number)

A. 1 + 2
 B. 3 + 4
 C. 5 + 2
 D. 6 + 9
 E. 2
 F. 4 +
 G. 8 + 4 + 9
 H. 7
 I. 5 + 1
 J. 9

OVERLAPPING RATES EXAMPLE

A. = .0430 + .0006 + .0772 = .1208 or 1 + 2 + 9 composed of
 North Lyon Fire (1) at .4030 plus Carson-Truckee Water
 Water Conservancy (2) at .0006 plus Lyon Hospital (9)
 at .0772

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	North Lyon Fire	.0429
2.	Carson-Truckee Water Conservancy	.0006
3.	Mason Valley Fire	.0399
4.	Mason Valley Artesian	.0027
5.	Fernley Town	.0410
6.	Smith Valley Artesian	.0078
7.	Central Lyon Fire	.1092
8.	Penrose	.0189
9.	Lyon Hospital	.1000

<u>LOCAL GOVERNMENT TAXING UNIT</u>	<u>ASSESSED VALUATION</u>	<u>L O C A L OPERATING RATE</u>	<u>G O V E R N M E N T DEBT RATE</u>	<u>COMBINED RATE</u>	<u>COMBINED OTHER SPECIAL DISTRICT RATE</u>	<u>COMBINED SCHOOL RATE</u>	<u>COMBINED COUNTY RATE</u>	<u>STATE RATE</u>	<u>TOTAL COMBINED UNIT RATE</u>
<u>MINERAL</u>									
Mineral County	\$ 74,840,064	.8376	-0-	.8376	.1511	.8660		.0200	1.8747
Hawthorne Town	21,131,075	-0-	-0-	-0-	.1511	.8660	.8376	.0200	1.8747
Luning Town	223,154	-0-	-0-	-0-	.1511	.8660	.8376	.0200	1.8747
Mina Town	1,355,995	-0-	-0-	-0-	.1511	.8660	.8376	.0200	1.8747
Mineral County TV District	N/A	-0-	-0-	-0-					
Mineral Hospital District	74,840,064	.1511	-0-	.1511					
Mineral County Schools	74,840,064	.7500	.1160	.8660					
<u>NYE</u>									
Nye County	\$ 280,987,200	.5849	.0612	.6461	.0756(A)	1.1489		.0200	1.8906
Gabbs	6,215,052	.5045	-0-	.5045	.0756(A)	1.1489	.6461	.0200	2.3951
Amargosa Town	12,402,588	.3450	1.0482	1.3932	-0-	1.1489	.6461	.0200	3.2082
Beatty Town	4,983,224	.1497	.1204	.2701	.0756(A)	1.1489	.6461	.0200	2.1607
Manhattan Town	1,631,119	.2726	-0-	.2726	.0756(A)	1.1489	.6461	.0200	2.1632
Pahrump Town	110,123,946	.0481	.0023	.0504	.0286(B)	1.1489	.6461	.0200	1.8940
Round Mountain Town	12,419,394	.4005	.0477	.4482	.0756(A)	1.1489	.6461	.0200	2.3388
Tonopah Town	29,005,616	.1181	-0-	.1181	.0756(A)	1.1489	.6461	.0200	2.0087
Beatty General Improvement District	N/A	-0-	-0-	-0-					
Beatty Water and Sanitation	N/A	-0-	-0-	-0-					
Pahrump Library District	110,123,946	.0247	-0-	.0247					
Pahrump Swimming Pool District	110,123,946	.0039	-0-	.0039					
Railroad Valley Gen. Imp. District	N/A	-0-	-0-	-0-					
Smoky Valley TV District	N/A	-0-	-0-	-0-					
Nye Hospital District	158,460,666	.0756	-0-	.0756					
Nye County Schools	280,987,200	.7500	.3989	1.1489					

EXAMPLES OF OVERLAPPING RATES - NYE COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A. = .0756
B. = .0039 + .0247 = .0286

DISTRICT CODE
(See Code Number)

A. 3
B. 1 + 2

OVERLAPPING RATES EXAMPLE

B. = .0039 + .0247 = .0286 or 1 + 2 composed of
Pahrump Swimming Pool (1) at .0039 plus
Pahrump Library (2) at .0246

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

<u>CODE NUMBER</u>	<u>ENTITY</u>	<u>ENTITY RATE</u>
1.	Pahrump Swimming Pool	.0039
2.	Pahrump Library	.0247
3.	Nye Hospital	.0756

<u>LOCAL GOVERNMENT TAXING UNIT</u>	<u>ASSESSED VALUATION</u>	<u>L O C A L OPERATING RATE</u>	<u>G O V E R N M E N T DEBT RATE</u>	<u>COMBINED RATE</u>	<u>COMBINED OTHER SPECIAL DISTRICT RATE</u>	<u>COMBINED SCHOOL RATE</u>	<u>COMBINED COUNTY RATE</u>	<u>STATE RATE</u>	<u>TOTAL COMBINED UNIT RATE</u>
<u>PERSHING</u>									
Pershing County	\$ 72,387,768	.5899	-0-	.5899	.1473	1.1450		.0200	1.9022
Lovelock	9,235,841	.2384	.1645	.4029	.1473	1.1450	.5899	.0200	2.3051
Pershing County TV District	N/A	-0-	-0-	-0-					
Lovelock Meadow Water District	N/A	-0-	-0-	-0-					
Lovelock Valley Weed Control	N/A	-0-	-0-	-0-					
Pershing Hospital District	72,387,768	.1473	-0-	.1473					
Pershing County Schools	72,387,768	.7500	.3950	1.1450					
<u>STOREY</u>									
Storey County	\$ 39,906,767	.7161	-0-	.7161	-0-	.9300	-0-	.0200	1.6661
Gold Hill Town	2,207,447	-0-	-0-	-0-	-0-	.9300	.7161	.0200	1.6661
Virginia City Town	7,219,434	-0-	-0-	-0-	-0-	.9300	.7161	.0200	1.6661
Virginia - Divide Sewer Imp Dist	N/A	-0-	-0-	-0-					
Carson-Truckee Water Conservancy	19,607,109	.0006	-0-	.0006	-0-	.9300	.7161	.0200	1.6667
Storey County Schools	39,906,767	.7500	.1800	.9300					

<u>LOCAL GOVERNMENT TAXING UNIT</u>	<u>ASSESSED VALUATION</u>	<u>L O C A L OPERATING RATE</u>	<u>G O V E R N M E N T DEBT RATE</u>	<u>COMBINED RATE</u>	<u>COMBINED OTHER SPECIAL DISTRICT RATE</u>	<u>COMBINED SCHOOL RATE</u>	<u>COMBINED COUNTY RATE</u>	<u>STATE RATE</u>	<u>TOTAL COMBINED UNIT RATE</u>
WASHOE									
Washoe County	\$ 3,286,130,687	.3776	.0128	.3904	.0006(A)	1.0400		.0200	1.4510
Reno	1,679,371,189	.1054	.1326	.2380	.0006(A)	1.0400	.3904	.0200	1.6890
				.2380	.0009(B)	1.0400	.3904	.0200	1.6893
				.2380	.0043(C)	1.0400	.3904	.0200	1.6927
Sparks	553,301,663	.1680	.2669	.4349	.0006(A)	1.0400	.3904	.0200	1.8859
				.4349	.0009(B)	1.0400	.3904	.0200	1.8862
Black Springs Gen. Imp. District	543,504	-0-	-0-	-0-	.2670(b)	1.0400	.3904	.0200	1.7174
Carson-Truckee Water Conservancy	3,286,130,687	.0006	-0-	.0006					
Crystal Bay Gen. Imp. District	9,825,025	.0103	-0-	.0103	.3952(c)	1.0400	.3904	.0200	1.8559
Gerlach Gen. Imp. District	656,526	-0-	-0-	-0-	.0006(A)	1.0400	.3904	.0200	1.4510
Horizon Hills Gen. Imp. District	3,282,044	.2532	.3483	.6015	.1790(G)	1.0400	.3904	.0200	2.2309
				.6015	.1827(a)	1.0400	.3904	.0200	2.2346
Incline Village Gen. Imp. District	353,401,297	.0299	-0-	.0299	.3952(c)	1.0400	.3904	.0200	1.8755
Lemmon Valley Underground Wtr Bsn.	143,563,250	.0037	-0-	.0037	.2386(F)	1.0400	.3904	.0200	1.6927
				.0037	.1790(G)	1.0400	.3904	.0200	1.6331
				.0037	.1790(H)	1.0400	.3904	.0200	1.6331
				.0037	.7805(I)	1.0400	.3904	.0200	2.2346
				.0037	.2633(J)	1.0400	.3904	.0200	1.7174
				.0037	.0006(K)	1.0400	.3904	.0200	1.4547
North Lake Tahoe Fire District	365,297,560	.3946	-0-	.3946	.0006(A)	1.0400	.3904	.0200	1.8456
				.3946	.0109(D)	1.0400	.3904	.0200	1.8559
				.3946	.0305(E)	1.0400	.3904	.0200	1.8755
Palomino Valley Gen. Imp. District	13,252,006	.1549	-0-	.1549	.0006(A)	1.0400	.3904	.0200	1.6059
Redevelopment Agency - Sparks	48,757,317	.7853	1.1009	1.8862	-0-	-0-	-0-	-0-	1.8862
Reno Increment District	60,517,062	1.6893	-0-	1.6893	-0-	-0-	-0-	-0-	1.6893
Reno Redevelopment Agency	12,568,222	1.6893	-0-	1.6893	-0-	-0-	-0-	-0-	1.6893
Sierra Forest Fire Prtctn District	115,661,169	.1784	-0-	.1784	.0006(A)	1.0400	.3904	.0200	1.6294
				.1784	.0009(B)	1.0400	.3904	.0200	1.6297
				.1784	.0006(L)	1.0400	.3904	.0200	1.6294
				.1784	.0009(M)	1.0400	.3904	.0200	1.6297
				.1784	.6021(N)	1.0400	.3904	.0200	2.2309
				.1784	.0043(C)	1.0400	.3904	.0200	1.6331
				.1784	.0043(O)	1.0400	.3904	.0200	1.6331

<u>LOCAL GOVERNMENT TAXING UNIT</u>	<u>ASSESSED VALUATION</u>	<u>L O C A L OPERATING RATE</u>	<u>G O V E R N M E N T DEBT RATE</u>	<u>COMBINED RATE</u>	<u>COMBINED OTHER SPECIAL DISTRICT RATE</u>	<u>COMBINED SCHOOL RATE</u>	<u>COMBINED COUNTY RATE</u>	<u>STATE RATE</u>	<u>TOTAL COMBINED UNIT RATE</u>
(Washoe County Cont'd)									
South Truckee Meadows Gen. Imp. Dist.	18,170,116	-0-	1.2690	.1784	.6058(P)	1.0400	.3904	.0200	2.2346
Sun Valley Water and Sanitation District	46,748,148	.0462	.4780	1.2690	.2636(Q)	1.0400	.3904	.0200	2.9830
Tahoe Regional Planning Agency	367,194,404	-0-	-0-	.5242	.0006(A)	1.0400	.3904	.0200	1.9752
Truckee Meadows Fire Prtctn District	510,124,034	.2454	.0173	.5242	.2636(Q)	1.0400	.3904	.0200	2.2382
				.2627	.0006(A)	1.0400	.3904	.0200	1.7137
				.2627	.0009(B)	1.0400	.3904	.0200	1.7140
				.2627	.0006(L)	1.0400	.3904	.0200	1.7137
				.2627	.0009(M)	1.0400	.3904	.0200	1.7140
				.2627	.5251(R)	1.0400	.3904	.0200	2.2382
				.2627	.0043(C)	1.0400	.3904	.0200	1.7174
				.2627	.1555(S)	1.0400	.3904	.0200	1.8686
				.2627	.0043(T)	1.0400	.3904	.0200	1.7174
Truckee Meadows Underground Water Basin	2,377,268,354	.0003	-0-	.2627	1.2699(U)	1.0400	.3904	.0200	2.9830
				.0003	.2386(F)	1.0400	.3904	.0200	1.6893
				.0003	.4355(V)	1.0400	.3904	.0200	1.8862
				.0003	.1790(G)	1.0400	.3904	.0200	1.6297
				.0003	.1790(H)	1.0400	.3904	.0200	1.6297
				.0003	.2633(J)	1.0400	.3904	.0200	1.7140
				.0003	.2633(W)	1.0400	.3904	.0200	1.7140
				.0003	.7875(X)	1.0400	.3904	.0200	2.2382
Verdi TV District	36,114,165	-0-	-0-	.0003	1.5328(Y)	1.0400	.3904	.0200	2.9830
				-0-	.1790(G)	1.0400	.3904	.0200	1.6294
				-0-	.1793(Z)	1.0400	.3904	.0200	1.6297
				-0-	.1827(a)	1.0400	.3904	.0200	1.6331
				-0-	.2633(J)	1.0400	.3904	.0200	1.7137
				-0-	.2636(Q)	1.0400	.3904	.0200	1.7140
Washoe County Schools	3,286,130,687	.7500	.2900	1.0400					

*Assessed valuation in the amount of \$48,757,317 (Redevelopment Agency - Sparks) excluded from Washoe County, Sparks and Washoe County Schools pursuant to NRS 279.676.

*Assessed valuation in the amount of \$12,568,222 (Reno Redevelopment Agency) excluded from Washoe County, Reno and Washoe County Schools pursuant to NRS 279.676.

*Assessed valuation in the amount of \$60,517,063 (Reno Increment District) excluded from Washoe County, Reno and Washoe County Schools pursuant to NRS 279.676.

EXAMPLES OF OVERLAPPING RATES - WASHOE COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. = .0006
 B. = .0006 + .0003 = .0009
 C. = .0006 + .0037 = .0043
 D. = .0006 + .0103 = .0109
 E. = .0006 + .0299 = .0305
 F. = .0006 + .2380 = .2386
 G. = .0006 + .1784 = .1790
 H. = .0006 + .1784 = .1790
 I. = .0006 + .1784 + .6015 = .7805
 J. = .0006 + .2627 = .2633
 K. = .0006 + 0 = .0006
 L. = .0006 + 0 = .0006
 M. = .0006 + 0 + .0003 = .0009
 N. = .0006 + .6015 = .6021
 O. = .0006 + .0037 + 0 = .0043
 P. = .0006 + .6015 + .0037 = .6058
 Q. = .0006 + .2627 + .0003 = .2636
 R. = .0006 + .5242 + .0003 = .5251
 S. = .0006 + .1549 = .1555
 T. = .0006 + 0 + .0037 = .0043
 U. = .0006 + 1.2690 + .0003 = 1.2699
 V. = .0006 + .4349 = .4355
 W. = .0006 + .2627 + 0 = .2633
 X. = .0006 + .5242 + .2627 = .7875
 Y. = .0006 + 1.2690 + .2627 = 1.5323
 Z. = .0006 + .1784 + .0003 = .1793
 a. = .0006 + .0037 + .1784 = .1827
 b. = .0006 + .0037 + .2627 = .2670
 c. = .0006 + .3946 = .3952

DISTRICT CODE (See Code Number)

A. 4
 B. 4 + 16
 C. 4 + 9
 D. 4 + 5
 E. 4 + 8
 F. 4 + 1
 G. 4 + 12
 H. 4 + 12 + 17
 I. 4 + 12 + 7
 J. 4 + 15
 K. 4 + 3
 L. 4 + 17
 M. 4 + 17 + 16
 N. 4 + 7
 O. 4 + 9 + 17
 P. 4 + 7 + 9
 Q. 4 + 15 + 16
 R. 4 + 14 + 16
 S. 4 + 11
 T. 4 + 3 + 9
 U. 4 + 13 + 16
 V. 4 + 2
 W. 4 + 15 + 17
 X. 4 + 14 + 15
 Y. 4 + 13 + 15
 Z. 4 + 12 + 16
 a. 4 + 9 + 12
 b. 4 + 9 + 15
 c. 4 + 10

OVERLAPPING RATES EXAMPLE

B = .0006 + .0003 = .0009 or 4 + 16 composed of
 Carson Truckee Water Conservancy (4) at .0006 plus
 Truckee Meadows Underground Water (16) at .0003

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	Reno	.2380
2.	Sparks	.4349
3.	Black Springs General Improvement District	-0-
4.	Carson Truckee Water Conservancy	.0006
5.	Crystal Bay General Improvement District	.0103
6.	Gerlach General Improvement District	-0-
7.	Horizon Hills General Improvement District	.6015
8.	Incline Village General Improvement District	.0299
9.	Lemmon Valley Underground Water	.0037
10.	North Lake Tahoe Fire District	.3946
11.	Palomino Valley General Improvement District	.1549
12.	Sierra Forest Fire Protection District	.1784
13.	South Truckee Meadows General Improvement District	1.2690
14.	Sun Valley Water and Sanitation	.5242
15.	Truckee Meadows Fire Protection District	.2627
16.	Truckee Meadows Underground Water	.0003
17.	Verdi TV District	-0-

<u>LOCAL GOVERNMENT TAXING UNIT</u>	<u>ASSESSED VALUATION</u>	<u>L O C A L OPERATING RATE</u>	<u>G O V E R N M E N T DEBT RATE</u>	<u>COMBINED RATE</u>	<u>COMBINED OTHER SPECIAL DISTRICT RATE</u>	<u>COMBINED SCHOOL RATE</u>	<u>COMBINED COUNTY RATE</u>	<u>STATE RATE</u>	<u>TOTAL COMBINED UNIT RATE</u>
<u>WHITE PINE</u>									
White Pine County	\$ 72,391,944	.4184	.1356	.5540	.1505	.7500		.0200	1.4745
Ely	21,847,967	.2840	-0-	.2840	.1505	.7500	.5540	.0200	1.7585
Lund Town	580,302	.0553	-0-	.0553	.1505	.7500	.5540	.0200	1.5298
McGill Town	3,103,743	.2278	-0-	.2278	.1505	.7500	.5540	.0200	1.7023
Ruth Town	929,628	.5027	-0-	.5027	.1505	.7500	.5540	.0200	1.9772
Baker TV	N/A	-0-	-0-	-0-					
East Ely Sanitation District	N/A	-0-	-0-	-0-					
White Pine TV District	N/A	-0-	-0-	-0-					
White Pine Hospital District	72,391,944	.1505	-0-	.1505					
White Pine County Schools	72,391,944	.7500	-0-	.7500					

PART III

NONAD VALOREM DISTRICT BUDGET SUMMARIES

There are 131 Special Districts recorded with the Department of Taxation; 111 may levy an ad valorem tax rate and are listed in Part II. Herein are listed 16 districts, 12 of which exist by either assessments or special levies such as the room tax and 4 which are inactive.

<u>Special District</u>	<u>1984-85 Fund Requirement</u>
<u>Carson City</u>	
Carson City Fair and Recreation Board	\$ 1,066,692
<u>Clark</u>	
Las Vegas Convention Authority	\$ 50,557,268
<u>Elko</u>	
Elko County Fair and Recreation Board	\$ 362,715
<u>Humboldt</u>	
Humboldt County Fair and Recreation Board	\$ 808,965
Orovada Rodent Control District	16,120
Paradise Valley Weed Control	Inactive

<u>Special District</u>	<u>1984-85 Fund Requirement</u>
<u>Lander</u>	
Battle Mountain Street Improvement District	Inactive
Lander County Fair and Recreation Board	\$ 162,543
<u>Lyon</u>	
Stagecoach General Improvement District	Inactive
<u>Pershing</u>	
Pershing County Fair and Recreation Board	\$ 80,556
<u>Washoe</u>	
Regional Transportation Commission-Citifare	\$ 8,359,895
Reno-Sparks Convention Authority	24,353,546
Hualapai Watershed and Flood Prevention	Inactive
Wadsworth Water District	Inactive
Washoe County Airport Authority	26,474,500
<u>White Pine</u>	
White Pine County Fair and Recreation Board	\$ 136,976

PART IV
AD VALOREM TAX DISTRIBUTION FOR 1984-85

	ASSESSED VALUE	SCHOOLS	COUNTIES	TOTAL CITIES	TOTAL TOWNS	TOTAL SPECIAL DISTRICTS	TOTAL STATE	TOTAL
Carson City	\$ 397,926,074	\$ 4,104,210	\$ 1,821,308	\$ -0-	\$ -0-	\$ 44,409	\$ 79,585	\$ 6,049,512
Churchill	134,903,533	1,349,035	342,115	102,569	-0-	809	26,981	1,821,509
Clark	6,728,430,505	71,287,721	50,624,711	11,461,028	5,504,546	7,132,914	1,345,686	147,356,606
Douglas	563,068,593	6,024,834	2,107,566	-0-	148,988	2,210,661	112,614	10,604,663
Elko	314,761,613	4,246,134	846,709	301,668	183,673	257,951	62,952	5,899,087
Esmeralda	31,031,396	232,735	386,496	-0-	14,319	-0-	6,206	639,756
Eureka	70,100,785	544,683	423,339	-0-	349	3,547	14,020	985,938
Humboldt	204,879,661	2,800,705	782,435	216,923	-0-	41,621	40,976	3,882,660
Lander	67,459,745	632,098	405,501	-0-	-0-	189,157	13,492	1,240,248
Lincoln	49,631,276	445,540	226,468	23,587	10,106	69,116	9,926	784,743
Lyon	194,378,666	2,562,300	885,200	-0-	19,870	201,081	38,876	3,707,327
Mineral	74,840,064	648,115	626,860	-0-	-0-	113,083	14,968	1,403,026
Nye	280,987,200	3,228,262	1,815,458	31,355	336,121	151,292	56,197	5,618,685
Pershing	72,387,768	828,840	427,015	37,211	-0-	106,627	14,478	1,414,171
Storey	39,906,767	371,133	285,772	-0-	-0-	118	7,981	665,004
Washoe	3,286,130,687	34,175,759	12,829,054	6,403,212	-0-	5,796,933	657,226	59,862,184
White Pine	72,391,944	542,940	401,051	62,048	12,064	108,950	14,478	1,141,531
	\$ 12,583,216,277	\$134,025,044	\$ 75,237,058	\$ 18,639,601	\$ 6,230,036	\$ 16,428,269	\$ 2,516,642	\$253,076,650
Percentage of Grand Total		52.97%	29.74%	7.37%	2.46%	6.47%	.99%	100.00%

Average Statewide Tax Rate \$2.0112