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"REDBOOK" COMPILED BY LOCAL GOVERNMENT FINANCE SECTION, EXECUTIVE DIRECTOR'S OFFICE, DEPARTMENT OF TAXATION.

PART I

LISTING OF NEVADA'S LOCAL GOVERNMENTS BY TYPE

	COUNTIES	SCHOOL DISTRICTS	CITIES	TOWNS	SPECIAL AD VALOREM DISTRICTS	SPECIAL NONAD VALOREM DISTRICTS	INACTIVE DISTRICTS	MULTI- COUNTY ** DISTRICTS
CARSON CITY *	1	1	0	0	0	1	0	4
CHURCHILL	1	1	1	0	1	0	0	1
CLARK	1	1	5	12	14	1	0	0
DOUGLAS	1	1	0	3	22	0	0	4
ELKO	1	1	3	4	6	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	15	2	1	0
LANDER	1	1	0	3	4	1	1	0
LINCOLN	1	1	1	3	8	0	0	0
LYON	1	1	1	1	11	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	15	3	2	3
WHITE PINE	1	1	1	3	4	1	0	0
TOTAL	17	17	17	44	120	11	5	

*CARSON CITY IS A 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 1985-86

This compilation lists 231 local governments and four multi-county districts which levy or may levy an ad valorem rate. For 1985-86, this includes 17 counties, 17 general school districts, 17 incorporated cities, 44 unincorporated towns and 120 special districts. Carson City is counted as a county.

PART II
AD VALOREM TAX RATES FOR FISCAL YEAR 1985-86

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
<u>CARSON CITY</u>									
Carson City	\$414,651,140	0.4528	0.1308	0.5836	0.0007 *	1.0846		0.0200	1.6889
Sierra Forest Fire Protection Dist.	18,153,713	0.1893	0.0000	0.2274	0.0007 *	1.0846	0.5836	0.0200	1.9163
Carson Water Sub-conservancy	222,182,318	0.0033	0.0000	0.0033	0.0007 *	1.0846	0.5836	0.0200	1.6922
Eagle Valley Underground Water Basin	393,103,553	0.0025	0.0000	0.0025	0.0007 *	1.0846	0.5836	0.0200	1.6914
Tahoe Regional Planning Agency	62,600								
Carson-Truckee Water Conservancy	414,651,140	0.0007	0.0000	0.0007					
Carson City Schools	414,651,140	0.7500	0.3346	1.0846					
*Carson-Truckee Water Conservancy									
<u>CHURCHILL</u>									
Churchill County	\$140,782,855	0.2937	0.0000	0.2937	0.0589 (A)	0.9688		0.0200	1.3414
Fallon	42,967,192	0.2590	0.0000	0.2590	0.0589 (A)	0.9688	0.2937	0.0200	1.6004
Churchill Mosquito District	140,782,855	0.0583	0.0000	0.0583	0.0006 (B)	0.9688	0.2937	0.0200	1.3414
Carson-Truckee Water Conservancy	140,782,855	0.0006	0.0000	0.0006	0.0583 (C)	0.9688	0.2937	0.0200	1.3414
Churchill County Schools	140,782,855	0.7500	0.2188	0.9688					

EXAMPLES OF OVERLAPPING RATES - CHURCHILL COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. = 0.0006 + 0.0583 = 0.0589
B. = 0.0006
C. = 0.0583

DISTRICT CODE (See Code Number)

A. 1 + 2
B. 1
C. 2

OVERLAPPING RATES EXAMPLES

A. = .0006 + .0583 = .0589 or 1 + 2 composed
of Carson Truckee Water Conservancy (1) at
.0006 plus Churchill Mosquito District (2)
at .0583.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	CARSON-TRUCKEE WATER CONSERVANCY	0.0006
2.	CHURCHILL MOSQUITO DISTRICT	0.0583

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE		COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
CLARK										
Clark County	\$7,518,167,324	0.4179	0.3403	0.7582	0.0500 (D)		1.0735		0.0200	1.9017
Clark County Flood Control District	7,518,167,324	0.0200	0.0000	0.0200	0.0000		0.0000	0.0000	0.0000	0.0200
Boulder City	115,512,415	0.0989	0.0000	0.0989	0.0647 (A)		1.0735	0.7582	0.0200	2.0153
				0.0989	0.0647 (B)		1.0735	0.7582	0.0200	2.0153
Henderson	383,716,457	0.0320	0.3453	0.3773	0.0313 (C)		1.0735	0.7582	0.0200	2.2603
				0.3773	0.0327 (D)		1.0735	0.7582	0.0200	2.2617
				0.3773	0.0583 (E)		1.0735	0.7582	0.0200	2.2873
Las Vegas	2,055,408,202	0.4481	0.0447	0.4928	0.0564 (F)		1.0735	0.7582	0.0200	2.4009
Mesquite	11,276,066	0.8117	0.0000	0.8117	0.0919 (H)		1.0735	0.7582	0.0200	2.7553
North Las Vegas	314,951,708	0.1140	0.3380	0.4520	0.0264 (G)		1.0735	0.7582	0.0200	2.3301
Bunkerville Town	3,454,779	0.0889	0.0000	0.0889	0.0919 (H)		1.0735	0.7582	0.0200	2.0325
*East Las Vegas	67,070,537	0.0040	0.0000	0.0040	0.2012 (I)		1.0735	0.7582	0.0200	2.0549
				0.0040	0.2026 (J)		1.0735	0.7582	0.0200	2.0583
Glendale Town	257,609	0.0000	0.0000	0.0000	0.0869 (K)		1.0735	0.7582	0.0200	1.9386
Indian Springs Town	3,939,630	0.0000	0.0000	0.0000	0.0919 (H)		1.0735	0.7582	0.0200	1.9436
Laughlin Town	56,706,709	0.0786	0.0000	0.0786	0.0919 (H)		1.0735	0.7582	0.0200	2.0222
				0.0786	0.0896 (L)		1.0735	0.7582	0.0200	2.0199
Moapa Valley Town	127,981,874	0.0000	0.0000	0.0000	0.0869 (K)		1.0735	0.7582	0.0200	1.9386
				0.0000	0.0919 (H)		1.0735	0.7582	0.0200	1.9436
Mt. Charleston Town	9,040,688	0.0000	0.0000	0.0000	0.7817 (M)		1.0735	0.7582	0.0200	2.6334
				0.0000	0.0919 (H)		1.0735	0.7582	0.0200	1.9436
				0.0000	1.0004 (N)		1.0735	0.7582	0.0200	2.8521
*Paradise Town	2,086,109,250	0.2264	0.0000	0.2264	0.2026 (J)		1.0735	0.7582	0.0200	2.2807
Searchlight Town	16,990,717	0.0712	0.1418	0.2130	0.0919 (H)		1.0735	0.7582	0.0200	2.1546
				0.2130	0.0896 (L)		1.0735	0.7582	0.0200	2.1543
*Spring Valley Town	453,711,099	0.0199	0.0000	0.0199	0.2026 (J)		1.0735	0.7582	0.0200	2.0742
*Sunrise Manor Town	528,399,381	0.0201	0.0000	0.0201	0.2026 (J)		1.0735	0.7582	0.0200	2.0744
*Winchester Town	673,975,038	0.2374	0.0000	0.2374	0.2026 (J)		1.0735	0.7582	0.0200	2.2917

*Senate Bill 393 requires tax rate parity for five unincorporated towns. The common levy for common services is .1712.

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE		COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
Mt. Charleston Fire Protection Dist.	8,334,684	0.6948	0.0000	0.6948	0.0869 (RR)		1.0735	0.7582	0.0200	2.6334
				0.6948	0.3056 (SS)		1.0735	0.7582	0.0200	2.8521
Clark County Fire Service Area	4,249,285,199	0.1093	0.0000	0.1093	0.0919 (H)		1.0735	0.7582	0.0200	2.0529
				0.1093	0.0933 (TT)		1.0735	0.7582	0.0200	2.0543
				0.1093	0.1134 (UU)		1.0735	0.7582	0.0200	2.0744
				0.1093	0.3307 (VV)		1.0735	0.7582	0.0200	2.2917
				0.1093	0.1132 (WW)		1.0735	0.7582	0.0200	2.0742
				0.1093	0.3197 (XX)		1.0735	0.7582	0.0200	2.2807
				0.1093	0.0677 (YY)		1.0735	0.7582	0.0200	2.0287
				0.1093	0.0959 (ZZ)		1.0735	0.7582	0.0200	2.0569
				0.1093	0.0619 (aa)		1.0735	0.7582	0.0200	2.0229
				0.1093	0.5192 (bb)		1.0735	0.7582	0.0200	2.4802
Boulder City Library	127,695,467	0.0447	0.0000	0.0447	0.1189 (NN)		1.0735	0.7582	0.0200	2.0153
				0.0447	0.1216 (OO)		1.0735	0.7582	0.0200	2.0180
				0.0447	0.0500 (Q)		1.0735	0.7582	0.0200	1.9464
				0.0447	0.0527 (R)		1.0735	0.7582	0.0200	1.9491
Clark County Sanitation #1	N/A	0.0000	0.0000	0.0000						

LOCAL GOVERNMENT TAXING UNIT		ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
Las Vegas/Clark County Library Dist.		6,734,832,097	0.0369	0.0000	0.0369	0.0500 (D)	1.0735	0.7582	0.0200	1.9386
					0.0369	0.1593 (P)	1.0735	0.7582	0.0200	2.0479
					0.0369	0.0527 (Q)	1.0735	0.7582	0.0200	1.9413
					0.0369	0.1286 (R)	1.0735	0.7582	0.0200	2.0172
					0.0369	0.1313 (S)	1.0735	0.7582	0.0200	2.0199
					0.0369	0.7448 (T)	1.0735	0.7582	0.0200	2.6334
					0.0369	0.0500 (U)	1.0735	0.7582	0.0200	1.9386
					0.0369	0.9635 (V)	1.0735	0.7582	0.0200	2.8521
					0.0369	0.0564 (F)	1.0735	0.7582	0.0200	1.9450
					0.0369	0.1607 (W)	1.0735	0.7582	0.0200	2.0493
					0.0369	0.0500 (X)	1.0735	0.7582	0.0200	1.9386
					0.0369	0.1808 (Y)	1.0735	0.7582	0.0200	2.0694
					0.0369	0.3981 (Z)	1.0735	0.7582	0.0200	2.2867
					0.0369	0.1806 (AA)	1.0735	0.7582	0.0200	2.0692
					0.0369	0.3871 (BB)	1.0735	0.7582	0.0200	2.2757
					0.0369	0.3987 (CC)	1.0735	0.7582	0.0200	2.2873
					0.0369	0.1633 (DD)	1.0735	0.7582	0.0200	2.0519
					0.0369	0.1647 (EE)	1.0735	0.7582	0.0200	2.0533
					0.0369	0.2630 (FF)	1.0735	0.7582	0.0200	2.1516
					0.0369	0.0500 (GG)	1.0735	0.7582	0.0200	1.9386
					0.0369	0.0500 (HH)	1.0735	0.7582	0.0200	1.9386
					0.0369	0.1389 (II)	1.0735	0.7582	0.0200	2.0275
					0.0369	0.0500 (JJ)	1.0735	0.7582	0.0200	1.9386
					0.0369	0.0500 (KK)	1.0735	0.7582	0.0200	1.9386
					0.0369	0.8617 (LL)	1.0735	0.7582	0.0200	2.7503
Henderson Library		340,688,041	0.0113	0.0000	0.0113	0.3973 (MM)	1.0735	0.7582	0.0200	2.2603
					0.0113	0.3987 (CC)	1.0735	0.7582	0.0200	2.2617
					0.0113	0.0500 (D)	1.0735	0.7582	0.0200	1.9130
					0.0113	0.1593 (P)	1.0735	0.7582	0.0200	2.0223
					0.0113	0.0564 (F)	1.0735	0.7582	0.0200	1.9194
					0.0113	0.1607 (W)	1.0735	0.7582	0.0200	2.0237

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
Las Vegas Artesian Basin	7,014,906,930	0.0014	0.0000	0.0014	0.0919 (H)	1.0735	0.7582	0.0200	1.9450
				0.0014	0.2012 (I)	1.0735	0.7582	0.0200	2.0543
				0.0014	0.5428 (d)	1.0735	0.7582	0.0200	2.3959
				0.0014	0.4720 (e)	1.0735	0.7582	0.0200	2.3251
				0.0014	0.2163 (f)	1.0735	0.7582	0.0200	2.0694
				0.0014	0.4336 (g)	1.0735	0.7582	0.0200	2.2867
				0.0014	0.2161 (h)	1.0735	0.7582	0.0200	2.0692
				0.0014	0.4226 (i)	1.0735	0.7582	0.0200	2.2757
				0.0014	0.4086 (j)	1.0735	0.7582	0.0200	2.2617
				0.0014	0.4342 (k)	1.0735	0.7582	0.0200	2.2873
				0.0014	0.0613 (b)	1.0735	0.7582	0.0200	1.9144
				0.0014	0.1706 (l)	1.0735	0.7582	0.0200	2.0237
				0.0014	0.2002 (m)	1.0735	0.7582	0.0200	2.0533
Colorado River Ground Water Basin	67,320,844	0.0027	0.0000	0.0027	0.1634 (n)	1.0735	0.7582	0.0200	2.0180
				0.0027	0.0947 (o)	1.0735	0.7582	0.0200	1.9491
				0.0027	0.0919 (H)	1.0735	0.7582	0.0200	1.9463
				0.0027	0.1655 (p)	1.0735	0.7582	0.0200	2.0199
				0.0027	0.2999 (q)	1.0735	0.7582	0.0200	2.1543
Kyle Canyon Water	6,572,980	0.0000	0.2187	0.2187	0.7817 (c)	1.0735	0.7582	0.0200	2.8521
Moapa Valley Fire	127,433,380	0.0000	0.0000	0.0000	0.0919 (H)	1.0735	0.7582	0.0200	1.9436
				0.0000	0.0869 (PF)	1.0735	0.7582	0.0200	1.9386
				0.0000	0.0869 (GG)	1.0735	0.7582	0.0200	1.9386
Las Vegas Metropolitan Police (Comm)	6,703,986,744	0.0000	0.0300	0.0300					
Las Vegas Metropolitan Police (911)	5,989,723,270	0.0050	0.0000	0.0050					
Big Ben Water District	N/A	0.0000	0.0000	0.0000					
Moapa Valley TV District	N/A	0.0000	0.0000	0.0000					
Overton Power District #5	N/A	0.0000	0.0000	0.0000					
Moapa Valley Water District	N/A	0.0000	0.0000	0.0000					
Clark County Schools	7,518,167,324	0.7500	0.3235	1.0735					

EXAMPLES OF OVERLAPPING RATES - CLARK COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. = 0.0447 + 0.0200 = 0.0647
 B. = 0.0447 + 0.0027 + 0.0200 = 0.0674
 C. = 0.0113 + 0.0200 = 0.0313
 D. = 0.0113 + 0.0014 + 0.0200 = 0.0327
 E. = 0.0369 + 0.0014 + 0.0200 = 0.0583
 F. = 0.0014 + 0.0300 + 0.0050 + 0.0200 = 0.0564
 G. = 0.0014 + 0.0050 + 0.0200 = 0.0264
 H. = 0.0369 + 0.0300 + 0.0050 + 0.0200 = 0.0919
 I. = 0.0369 + 0.1093 + 0.0300 + 0.0050 + 0.0200 = 0.2012
 J. = 0.0369 + 0.1093 + 0.0014 + 0.0300 +
 0.0050 + 0.0200 = 0.2026
 K. = 0.0369 + 0.0000 + 0.0300 + 0.0200 = 0.0869
 L. = 0.0369 + 0.0027 + 0.0300 + 0.0200 = 0.0896
 M. = 0.0369 + 0.6948 + 0.0300 + 0.0200 = 0.7817
 N. = 0.0369 + 0.6948 + 0.2187 + 0.0300 + 0.0200 = 1.0004
 O. = 0.0300 + 0.0200 = 0.0500
 P. = 0.1093 + 0.0300 + 0.0200 = 0.1593
 Q. = 0.0027 + 0.0300 + 0.0200 = 0.0527
 R. = 0.0786 + 0.0300 + 0.0200 = 0.1286
 S. = 0.0786 + 0.0027 + 0.0300 + 0.0200 = 0.1313
 T. = 0.0000 + 0.6948 + 0.0300 + 0.0200 = 0.7448
 U. = 0.0000 + 0.0300 + 0.0200 = 0.0500
 V. = 0.0000 + 0.6948 + 0.2187 + 0.0300 + 0.0200 = 0.9635
 W. = 0.1093 + 0.0014 + 0.0300 + 0.0200 = 0.1607
 X. = 0.0000 + 0.0300 + 0.0200 = 0.0500
 Y. = 0.0201 + 0.1093 + 0.0014 + 0.0300 + 0.0200 = 0.1808
 Z. = 0.2374 + 0.1093 + 0.0014 + 0.0300 + 0.0200 = 0.3981
 AA. = 0.0199 + 0.1093 + 0.0014 + 0.0300 + 0.0200 = 0.1806
 BB. = 0.2264 + 0.1093 + 0.0014 + 0.0300 + 0.0200 = 0.3871
 CC. = 0.3773 + 0.0014 + 0.0200 = 0.3987
 DD. = 0.0040 + 0.1093 + 0.0300 + 0.0200 = 0.1633
 EE. = 0.0040 + 0.1093 + 0.0014 + 0.0300 + 0.0200 = 0.1647
 FF. = 0.2130 + 0.0300 + 0.0200 = 0.2630

DISTRICT CODE (See Code Number)

A. 20 + 29
 B. 20 + 26 + 29
 C. 19 + 29
 D. 19 + 25 + 29
 E. 18 + 25 + 29
 F. 25 + 27 + 28 + 29
 G. 25 + 28 + 29
 H. 18 + 27 + 28 + 29
 I. 18 + 23 + 27 + 28 + 29
 J. 18 + 23 + 25 + 27
 + 28 + 29
 K. 18 + 21 + 27 + 29
 L. 18 + 26 + 27 + 29
 M. 18 + 22 + 27 + 29
 N. 18 + 22 + 24 + 27 + 29
 O. 27 + 29
 P. 23 + 27 + 29
 Q. 26 + 27 + 29
 R. 10 + 27 + 29
 S. 10 + 26 + 27 + 29
 T. 12 + 22 + 27 + 29
 U. 12 + 27 + 29
 V. 12 + 22 + 24 + 27 + 29
 W. 23 + 25 + 27 + 29
 X. 9 + 27 + 29
 Y. 16 + 23 + 25 + 27 + 29
 Z. 17 + 23 + 25 + 27 + 29
 AA. 15 + 23 + 25 + 27 + 29
 BB. 13 + 23 + 25 + 27 + 29
 CC. 2 + 25 + 29
 DD. 7 + 23 + 27 + 29
 EE. 7 + 23 + 25 + 27 + 29
 FF. 14 + 27 + 29

OVERLAPPING RATES EXAMPLES

A. = .0447 + .0200 = .0647 or 20 + 29 composed
 of Boulder City Library (20) at .0447 plus
 Clark Co. Flood Control District (29) at .0200.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	BOULDER CITY	0.0989
2.	HENDERSON	0.3773
3.	LAS VEGAS	0.4928
4.	NORTH LAS VEGAS	0.4520
5.	MESQUITE CITY	0.8117
6.	BUNKERVILLE	0.0889
7.	EAST LAS VEGAS	0.0040
8.	GLENDALE	0.0000
9.	INDIAN SPRINGS	0.0000
10.	LAUGHLIN	0.0786
11.	MOAPA VALLEY	0.0000
12.	MT. CHARLESTON TOWN	0.0000
13.	PARADISE	0.2264
14.	SEARCHLIGHT	0.2130
15.	SPRING VALLEY	0.0199
16.	SUNRISE MANOR	0.0201
17.	WINCHESTER	0.2374
18.	LAS VEGAS/CLARK CO. LIBRARY DIST.	0.0369
19.	HENDERSON LIBRARY	0.0113
20.	BOULDER CITY LIBRARY	0.0447
21.	MOAPA VALLEY FIRE DISTRICT	0.0000

GG.=0.0000 + 0.0300 + 0.0200 = 0.0500	GG.21 + 27 + 29	22. MT. CHARLESTON FIRE DISTRICT	0.6948
HH.=0.0000 + 0.0000 + 0.0300 + 0.0200 = 0.0500	HH.8 + 21 + 27 + 29	23. CLARK COUNTY FIRE	0.1093
II.=0.0889 + 0.0300 + 0.0200 = 0.1389	II.6 + 27 + 29	24. KYLE CANYON WATER	0.2187
JJ.=0.0000 + 0.0000 + 0.0300 + 0.0200 = 0.0500	JJ.11 + 21 + 27 + 29	25. LAS VEGAS ARTESIAN BASIN	0.0014
KK.=0.0000 + 0.0300 + 0.0200 = 0.0500	KK.11 + 27 + 29	26. COLORADO RIVER GROUND WATER BASIN	0.0027
LL.=0.8117 + 0.0300 + 0.0200 = 0.8617	LL. 5 + 27 + 29	27. LAS VEGAS METROPOLITAN POLICE (COMM)	0.0300
MM.=0.3773 + 0.0200 = 0.3973	MM.2 + 29	28. LAS VEGAS METROPOLITAN POLICE (911)	0.0050
NN.=0.0989 + 0.0200 = 0.1189	NN.1 + 29	29. CLARK REGIONAL FLOOD CONTROL DIST.	0.0200
OO.=0.0989 + 0.0027 + 0.0200 = 0.1216	OO.1 + 26 + 29		
PP.=0.0000 + 0.0369 + 0.0300 + 0.0200 = 0.0869	PP.8 + 18 + 27 + 29		
QQ.=0.0000 + 0.0369 + 0.0300 + 0.0200 = 0.0869	QQ.11 + 18 + 27 + 29		
RR.=0.0000 + 0.0369 + 0.0300 + 0.0200 = 0.0869	RR.12 + 18 + 27 + 29		
SS.=0.0000 + 0.0369 + 0.2187 + 0.0300 + 0.0200 = 0.3056	SS.12 + 18 + 24 + 27 + 29		
TT.=0.0369 + 0.0014 + 0.0300 + 0.0050 + 0.0200 = 0.0933	TT.18 + 25 + 27 + 28 + 29		
UU.=0.0201 + 0.0369 + 0.0014 + 0.0300 + 0.0050 + 0.0200 = 0.1134	UU.16 + 18 + 25 + 27 + 28 + 29		
VV.=0.2374 + 0.0369 + 0.0014 + 0.0300 + 0.0050 + 0.0200 = 0.3307	VV.17 + 18 + 25 + 27 + 28 + 29		
WW.=0.0199 + 0.0369 + 0.0014 + 0.0300 + 0.0050 + 0.0200 = 0.1132	WW.15 + 18 + 25 + 27 + 28 + 29		
XX.=0.2264 + 0.0369 + 0.0014 + 0.0300 + 0.0050 + 0.0200 = 0.3197	XX.13 + 18 + 25 + 27 + 28 + 29		
YY.=0.0113 + 0.0014 + 0.0300 + 0.0050 + 0.0200 = 0.0677	YY.19 + 25 + 27 + 28 + 29		
ZZ.=0.0040 + 0.0369 + 0.0300 + 0.0050 + 0.0200 = 0.0959	ZZ.7 + 18 + 27 + 28 + 29		
a.= 0.0040 + 0.0369 + 0.0014 + 0.0300 + 0.0200 = 0.0923	a. 7 + 18 + 25 + 27 + 29		
b.= 0.0113 + 0.0300 + 0.0200 = 0.0613	b. 19 + 27 + 29		
c.= 0.0000 + 0.0369 + 0.6948 + 0.0300 + 0.0200 = 0.7817	c. 12 + 18 + 22 + 27 + 29		
d.= 0.4928 + 0.0300 + 0.0200 = 0.5428	d. 3 + 27 + 29		
e.= 0.4520 + 0.0200 = 0.4720	e. 4 + 29		
f.= 0.0201 + 0.0369 + 0.1093 + 0.0300 + 0.0200 = 0.2163	f. 16 + 18 + 23 + 27 + 29		
g.= 0.2374 + 0.0369 + 0.1093 + 0.0300 + 0.0200 = 0.4336	g. 17 + 18 + 23 + 27 + 29		
h.= 0.0199 + 0.0369 + 0.1093 + 0.0300 + 0.0200 = 0.2161	h. 15 + 18 + 23 + 27 + 29		
i.= 0.2264 + 0.0369 + 0.1093 + 0.0300 + 0.0200 = 0.4226	i. 13 + 18 + 23 + 27 + 29		
j.= 0.3773 + 0.0113 + 0.0200 = 0.4086	j. 2 + 19 + 29		
k.= 0.3773 + 0.0369 + 0.0200 = 0.4342	k. 2 + 18 + 29		
l.= 0.0113 + 0.1093 + 0.0300 + 0.0200 = 0.1706	l. 19 + 23 + 27 + 29		
m.= 0.0040 + 0.0369 + 0.1093 + 0.0300 + 0.0200 = 0.2002	m. 7 + 18 + 23 + 27 + 29		
n.= 0.0989 + 0.0447 + 0.0200 = 0.1636	n. 1 + 20 + 29		
o.= 0.0447 + 0.0300 + 0.0200 = 0.0947	o. 20 + 27 + 29		
p.= 0.0786 + 0.0369 + 0.0300 + 0.0200 = 0.1655	p. 10 + 18 + 27 + 29		
q.= 0.2130 + 0.0369 + 0.0300 + 0.0200 = 0.2999	q. 14 + 18 + 27 + 29		

r. = 0.0369 + 0.0200 = 0.0569	r. 18 + 29
s. = 0.0369 + 0.1093 + 0.0200 = 0.1662	s. 18 + 23 + 29
t. = 0.0369 + 0.0027 + 0.0200 = 0.0596	t. 18 + 26 + 29
u. = 0.0786 + 0.0369 + 0.0200 = 0.1355	u. 10 + 18 + 29
v. = 0.0786 + 0.0369 + 0.0027 + 0.0200 = 0.1382	v. 10 + 18 + 26 + 29
w. = 0.0000 + 0.0369 + 0.6948 + 0.0200 = 0.7517	w. 12 + 18 + 22 + 29
x. = 0.0000 + 0.0369 + 0.0200 = 0.0569	x. 12 + 18 + 29
y. = 0.0000 + 0.0369 + 0.6948 + 0.2187 + 0.0200 = 0.9704	y. 12 + 18 + 22 + 24 + 29
z. = 0.0369 + 0.1093 + 0.0014 + 0.0200 = 0.1676	z. 18 + 23 + 25 + 29
aa. = 0.0000 + 0.0369 + 0.0050 + 0.0200 = 0.0619	aa. 9 + 18 + 28 + 29
bb. = 0.4928 + 0.0014 + 0.0050 + 0.0200 = 0.5192	bb. 3 + 25 + 28 + 29

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
DOUGLAS									
Douglas County	\$607,934,999	0.2932	0.0996	0.3928		1.0638		0.0200	1.4766
Gardnerville Town	24,601,328	0.3383	0.0773	0.4156	0.1303 (I)	1.0638	0.3928	0.0200	2.0225
Genoa Town	2,382,485	0.1074	0.0000	0.1074	0.1794 (J)	1.0638	0.3928	0.0200	1.7634
Minden Town	21,244,504	0.2809	0.0000	0.2809	0.2939 (K)	1.0638	0.3928	0.0200	2.0514
Carson-Truckee Water Conservancy	588,720,633	0.0006	0.0000	0.0006		1.0638	0.3928	0.0200	1.4772
Carson Water Sub-Conservancy	257,792,767	0.0000	0.0000	0.0000	0.0158 (A)	1.0638	0.3928	0.0200	1.4924
Cave Rock Estates Gen. Imp. Dist.	5,778,005	0.0000	0.0000	0.0000	0.2688 (D)	1.0638	0.3928	0.0200	1.7454
Douglas County Sewer #1	146,239,498	0.0000	0.4323	0.4323	0.2600 (C)	1.0638	0.3928	0.0200	2.1689
East Fork Fire District	172,099,540	0.1636	0.0000	0.1636		1.0638	0.3928	0.0200	1.6402
Elk Point Sanitation District	6,214,147	0.0000	0.2600	0.2600	0.2600 (C)	1.0638	0.3928	0.0200	1.9966
Gardnerville Ranchos Gen. Imp. Dist.	41,084,146	0.2977	0.0000	0.2977	0.1794 (G)	1.0638	0.3928	0.0200	1.9537
Indian Hills Gen. Imp. Dist.	11,954,381	0.3778	0.0000	0.3778	0.1828 (F)	1.0638	0.3928	0.0200	2.0372
Kingsbury Gen. Imp. Dist.	71,566,900	0.0695	0.0000	0.0695	0.2600 (C)	1.0638	0.3928	0.0200	1.8061
Lakeridge Gen. Imp. Dist.	6,036,696	0.0276	0.0000	0.0276	0.2688 (D)	1.0638	0.3928	0.0200	1.7730
Logan Creek Gen. Imp. Dist.	1,658,194	0.0431	0.0000	0.0431	0.2688 (D)	1.0638	0.3928	0.0200	1.7885
Marla Bay Gen. Imp. Dist.	6,482,219	0.0000	0.0000	0.0000	0.2688 (D)	1.0638	0.3928	0.0200	1.7454
Oliver Park Gen. Imp. Dist.	7,824,123	0.0671	0.0000	0.0671	0.6923 (E)	1.0638	0.3928	0.0200	2.2360
Round Hill Gen. Imp. Dist.	28,411,615	0.0000	1.9034	1.9034	0.2600 (C)	1.0638	0.3928	0.0200	3.6400
Sierra Estates Gen. Imp. Dist.	1,719,559	0.0000	0.0000	0.0000	0.1828 (F)	1.0638	0.3928	0.0200	1.6594
Sierra Forest Fire Protection Dist	39,433,285	0.1670	0.0000	0.1670	0.0158 (B)	1.0638	0.3928	0.0200	1.6594
Skyland Gen. Imp. Dist.	17,904,044	0.0000	0.0000	0.0000	0.2688 (D)	1.0638	0.3928	0.0200	1.7454
Tahoe Douglas Sewer District	116,595,304	0.0088	0.0000	0.0088	0.2600 (C)	1.0638	0.3928	0.0200	1.7454
Tahoe Regional Planning Agency	331,349,226	0.0000	0.0000	0.0000					
Topaz Ranch Estates Gen. Imp. Dist.	7,276,713	0.2730	0.0000	0.2730	0.1636 (H)	1.0638	0.3928	0.0200	1.9132
Zephyr Cove Gen. Imp. Dist.	4,074,462	0.0000	0.0000	0.0000	0.2688 (D)	1.0638	0.3928	0.0200	1.7454
Zephyr Heights Gen. Imp. Dist.	10,176,203	0.1609	0.0000	0.1609	0.2688 (D)	1.0638	0.3928	0.0200	1.9063
Zephyr Knolls Gen. Imp. Dist.	2,716,918	0.4809	0.0000	0.4809	0.2688 (D)	1.0638	0.3928	0.0200	2.2263
Douglas Mosquito Abatement	215,969,326	0.0152	0.0000	0.0152					
Tahoe Douglas Fire	371,800,846	0.2594	0.0000	0.2594					
Minden-Gardnerville Sanitation	44,544,378	0.1145	0.0000	0.1145					
Douglas County Schools	607,934,999	0.7500	0.3138	1.0638					

EXAMPLES OF OVERLAPPING RATES - DOUGLAS COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. = 0.0006 + 0.0152 = 0.0158
 B. = 0.0006 + 0.0000 + 0.0152 = 0.0158
 C. = 0.0006 + 0.2594 = 0.2600
 D. = 0.0006 + 0.2594 + 0.0088 = 0.2688
 E. = 0.0006 + 0.4323 + 0.2594 = 0.6923
 F. = 0.0006 + 0.0000 + 0.0152 + 0.1670 = 0.1828
 G. = 0.0006 + 0.0000 + 0.0152 + 0.1636 = 0.1794
 H. = 0.1636
 I. = 0.0006 + 0.0000 + 0.0152 + 0.1145 = 0.1303
 J. = 0.0006 + 0.0000 + 0.0152 + 0.1636 = 0.1794
 K. = 0.0006 + 0.0000 + 0.0152 + 0.1636 + 0.1145 = 0.2939

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 EXAMPLES

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	0.0006
2.	CARSON WATER SUBCONSERVANCY	0.0000
3.	DOUGLAS COUNTY SEWER NO. 1	0.4323
4.	EAST FORK FIRE PROTECTION	0.1636
5.	SIERRA FOREST FIRE	0.1670
6.	TOPAZ RANCH ESTATES	0.2730
7.	DOUGLAS MOSQUITO ABATEMENT	0.0152
8.	TAHOE DOUGLAS FIRE	0.2594
9.	MINDEN-GARDNERVILLE SANITATION	0.1145
10.	TAHOE DOUGLAS SEWER	0.0088

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE		COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
ELKO										
Elko County	\$360,426,042	0.2915	0.0000	0.2915			1.2708		0.0200	1.5823
Carlin	6,946,536	0.6994	0.0000	0.6994	0.0000 (F)		1.2708	0.2915	0.0200	2.2817
Elko	106,456,996	0.2414	0.0000	0.2414	0.1717 (A)		1.2708	0.2915	0.0200	1.9954
Wells	10,573,375	0.3001	0.0000	0.3001	0.0000 (F)		1.2708	0.2915	0.0200	1.8824
Jackpot Town	8,609,017	0.4007	0.0000	0.4007	0.0000 (F)		1.2708	0.2915	0.0200	1.9830
Montello Town	416,561	0.2464	0.0000	0.2464	0.0000 (F)		1.2708	0.2915	0.0200	1.8287
Mountain City Town	762,880	0.1242	0.0000	0.1242	0.0000 (F)		1.2708	0.2915	0.0200	1.7065
West Wendover Town	17,332,451	0.3503	0.0000	0.3503	0.0000 (F)		1.2708	0.2915	0.0200	1.9326
Carlin TV District	6,946,536	0.0000	0.0000	0.0000						
Elko City/County Civic Auditorium	149,324,269	0.0138	0.1499	0.1637	0.0080 (B)		1.2708	0.2915	0.0200	1.7540
				0.1637	0.2494 (C)		1.2708	0.2915	0.0200	1.9954
Elko TV	185,390,244	0.0080	0.0000	0.0080	0.1637 (D)		1.2708	0.2915	0.0200	1.7540
				0.0080	0.4051 (E)		1.2708	0.2915	0.0200	1.9954
Northeast Fire Protection Dist.	321,426,042	0.0000	0.0000	0.0000						
Starr Valley Cemetary District	1,556,286	0.0000	0.0000	0.0000						
Tuscarora Water District	118,020	0.0000	0.0000	0.0000						
Elko County Schools	360,426,042	0.7500	0.5208	1.2708						

EXAMPLES OF OVERLAPPING RATES - ELKO COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. = 0.0000 + 0.1637 + 0.0080 = 0.1717
 B. = 0.0080 + 0.0000 = 0.0080
 C. = 0.0000 + 0.2414 + 0.0080 = 0.2494
 D. = 0.0000 + 0.1637 = 0.1637
 E. = 0.0000 + 0.1637 + 0.2414 = 0.4051
 F. = 0.0000

DISTRICT CODE (See Code Number)

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

OVERLAPPING RATES EXAMPLES

B. = .0000 + .0080 + .0080 or 1 + 4 composed
 of Northeast Nevada Fire Protection (1) at
 .0000 plus Elko TV (4) at .0080.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	NORTHEAST NEVADA FIRE PROTECTION	0.0000
2.	ELKO CITY/COUNTY CIVIC AUDITORIUM	0.1637
3.	ELKO	0.2414
4.	ELKO TV	0.0080

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
ESMERALDA									
Esmeralda County	\$36,550,940	1.0401	0.0467	1.0868		0.7500		0.0200	1.8568
Goldfield Town	2,210,480	0.1938	0.3447	0.5385	0.0000	0.7500	1.0868	0.0200	2.3953
Silver Peak Town	1,018,640	0.2180	0.0000	0.2180	0.0000	0.7500	1.0868	0.0200	2.0748
Fish Lake Valley TV District	N/A	0.0000	0.0000	0.0000					
Goldfield TV District	N/A	0.0000	0.0000	0.0000					
Silver Peak TV District	N/A	0.0000	0.0000	0.0000					
Esmeralda County Schools	36,550,940	0.7500	0.0000	0.7500					
EUREKA									
Eureka County	\$72,903,425	0.6426	0.0000	0.6426	0.0035 (A)	0.7500		0.0200	1.4161
Crescent Valley Town	873,792	0.0454	0.0000	0.0454	0.0035 (A)	0.7500	0.6426	0.0200	1.4615
Eureka Town	2,587,452	0.0000	0.0000	0.0000	0.0035 (A)	0.7500	0.6426	0.0200	1.4161
Diamond Valley Rodent Control	6,557,639	0.0096	0.0000	0.0096	0.0216 (C)	0.7500	0.6426	0.0200	1.4438
Diamond Valley Weed Control	6,557,639	0.0181	0.0000	0.0181	0.0131 (B)	0.7500	0.6426	0.0200	1.4438
Eureka County TV District	72,903,425	0.0035	0.0000	0.0035					
Eureka County Schools	72,903,425	0.7500	0.0000	0.7500					

EXAMPLES OF OVERLAPPING RATES - EUREKA COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

DISTRICT CODE
(See Code Number)

OVERLAPPING RATES EXAMPLES

A. = 0.0035
B. = 0.0035 + 0.0096 = 0.0131
C. = 0.0035 + 0.0181 = 0.0216

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

B. = .0035 + .0096 = .0131 or 1 + 2 composed
of Eureka TV (1) at .0035 plus Diamond Valley
Rodent (2) at .0096.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	EUREKA TV	0.0035
2.	DIAMOND VALLEY RODENT	0.0096
3.	DIAMOND VALLEY WEED	0.0181

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
HUMBOLDT									
Humboldt County	\$236,413,492	0.3532	0.0362	0.3894		1.1997		0.0200	1.6091
Winnemucca	47,419,482	0.4886	0.0000	0.4886		1.1997	0.3894	0.0200	2.0977
Golconda Fire Protection District	99,538,477	0.0000	0.0000	0.0000		1.1997	0.3894	0.0200	1.6091
Humboldt Fire District	1,306,428	0.0778	0.0000	0.0778	0.0955 (C)	1.1997	0.3894	0.0200	1.7824
Humboldt TV District	N/A	0.0000	0.0000	0.0000					
McDermitt Fire Protection District	7,105,674	0.0271	0.0000	0.0271	0.0955 (C)	1.1997	0.3894	0.0200	1.7317
McDermitt Sanitation District	N/A	0.0000	0.0000	0.0000					
Orovada Cemetery District	6,699,585	0.0357	0.0000	0.0357	0.0978 (A)	1.1997	0.3894	0.0200	1.7426
Orovada Water District	N/A	0.0000	0.0000	0.0000					
Orovada Fire Protection District	6,699,585	0.0023	0.0000	0.0023	0.1312 (B)	1.1997	0.3894	0.0200	1.7426
Paradise Valley Fire Protection Dist.	10,892,114	0.0358	0.0000	0.0358	0.0955 (C)	1.1997	0.3894	0.0200	1.7404
Paradise Valley Sewer District	N/A	0.0000	0.0000	0.0000					
Pueblo Fire Protection District	2,805,610	0.0725	0.0000	0.0725	0.0955 (C)	1.1997	0.3894	0.0200	1.7771
Quinn River TV District	N/A	0.0000	0.0000	0.0000					
Warmouth Sewer District	N/A	0.0000	0.0000	0.0000					
Winnemucca Rural Fire Protection Dist.	29,280,418	0.0074	0.0771	0.0845	0.0955 (C)				
Humboldt County Hospital	236,413,492	0.0955	0.0000	0.0955					
Humboldt County Schools	236,413,492	0.7500	0.4497	1.1997					

EXAMPLES OF OVERLAPPING RATES - HUMBOLDT COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. = 0.0023 + 0.0955 = 0.0978
B. = 0.0357 + 0.0955 = 0.1312
C. = 0.0955

DISTRICT CODE (See Code Number)

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

OVERLAPPING RATES EXAMPLES

A. = .0023 + .0955 = .0978 or 1 + 3 composed
of Orovada Fire Protection (1) at .0023 plus
Humboldt County Hospital (3) at .0955.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	OROVADA FIRE PROTECTION	0.0023
2.	OROVADA CEMETERY	0.0357
3.	HUMBOLDT COUNTY HOSPITAL	0.0955

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
LANDER									
Lander County	\$69,448,994	0.6366	0.0000	0.6366	0.3831 (A)	0.9826		0.0200	2.0223
Austin Town	2,116,677	0.0000	0.0000	0.0000	0.3831 (A)	0.9826	0.6366	0.0200	2.0223
Battle Mountain Town	15,035,129	0.0000	0.0000	0.0000	0.3831 (A)	0.9826	0.6366	0.0200	2.0223
Kingston Town	1,603,800	0.0000	0.0000	0.0000	0.3831 (A)	0.9826	0.6366	0.0200	2.0223
Argenta TV District	N/A	0.0000	0.0000	0.0000					
Battle Mountain General Hospital Dist.	69,448,994	0.2850	0.0000	0.2850					
Lander County Sewer & Water Dist. #2	2,116,677	0.0000	0.0000	0.0000					
Lander Airport Authority	60,928,139	0.0981	0.0000	0.0981					
Lander County Schools	69,448,994	0.7500	0.2326	0.9826					

EXAMPLES OF OVERLAPPING RATES - LANDER COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

$$A. = 0.0981 + 0.2850 = 0.3831$$

DISTRICT CODE
(See Code Number)

A. 1 + 2

OVERLAPPING RATES EXAMPLES

A. = .0981 + .2850 = .3831 or 1 + 2 composed
of Lander County Airport (1) at .0981 plus
Battle Mountain General Hospital Dist. (2)
at .2850.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	LANDER COUNTY AIRPORT AUTHORITY	0.0981
2.	BATTLE MTN. GENERAL HOSPITAL	0.2850

LOCAL GOVERNMENT TAXING UNIT		ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
LINCOLN										
Lincoln County		\$48,423,723	0.3812	0.0826	0.4638		0.9008		0.0200	1.3846
Caliente		4,127,820	0.5823	0.1544	0.7367		0.9008	0.4638	0.0200	2.1213
Alamo Town		2,521,048	0.0921	0.0000	0.0921	0.4204 (A)	0.9008	0.4638	0.0200	1.8971
Panaca Town		3,353,948	0.0636	0.0000	0.0636		0.9008	0.4638	0.0200	1.4482
Pioche Town		2,458,407	0.2622	0.0000	0.2622	0.2302 (B)	0.9008	0.4638	0.0200	1.8770
Alamo Power District #3		N/A	0.0000	0.0000	0.0000					
Alamo Sewer & Water District		N/A	0.0000	0.0000	0.0000					
Lincoln County Power District #1		N/A	0.0000	0.0000	0.0000					
Lincoln County TV District		N/A	0.0000	0.0000	0.0000					
Pahranagat Valley Fire Prtctn Dist.		4,975,460	0.0434	0.2651	0.3085		0.9008	0.4638	0.0200	1.6931
					0.3089	0.2040 (C)	0.9008	0.4638	0.0200	1.8975
Pahranagat Valley TV District		N/A	0.0000	0.0000	0.0000					
Pioche Fire Protection District		4,624,708	0.1183	0.0000	0.1183		0.9008	0.4638	0.0200	1.5029
					0.1183	0.3741 (D)	0.9008	0.4638	0.0200	1.8770
Lincoln County Hospital District		48,423,723	0.1119	0.0000	0.1119					
Lincoln County Schools		48,423,723	0.7500	0.1508	0.9008					

EXAMPLES OF OVERLAPPING RATES - LINCOLN COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A. = 0.3085 + 0.1119 = 0.4204
B. = 0.1183 + 0.1119 = 0.2302
C. = 0.0921 + 0.1119 = 0.2040
D. = 0.2622 + 0.1119 = 0.3741
E. = 0.1119

DISTRICT CODE
(See Code Number)

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

OVERLAPPING RATES EXAMPLES

A. = .3085 + .1119 = .4204 or 1 + 5 composed
of Pahrnagat Valley Fire (1) at .3085 plus
Lincoln Hospital (5) at .1119.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	FAHRANAGAT VALLEY FIRE	0.3085
2.	PICCHE FIRE	0.1183
3.	ALAMO TOWN	0.0921
4.	PICCHE TOWN	0.2622
5.	LINCOLN HOSPITAL	0.1119

LOCAL GOVERNMENT TAXING UNIT		ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
LYON										
Lyon County		\$212,102,966	0.4897	0.0000	0.4897		1.2393		0.0200	1.7490
Yerington		16,961,898	0.0000	0.0000	0.0000	0.1375 (J)	1.2393	0.4897	0.0200	1.8865
Fernley Town		50,872,434	0.0427	0.0000	0.0427	0.2285 (A)	1.2393	0.4897	0.0200	2.0202
Willow Creek Gen. Imp. Dist.		1,034,924	0.0197	0.0000	0.0197	0.7539 (B)	1.2393	0.4897	0.0200	2.5226
Carson-Truckee Water Conservancy		129,690,284	0.0006	0.0000	0.0006	0.1025 (H)	1.2393	0.4897	0.0200	1.8521
Carson Water Sub-Conservancy		77,156,290	0.0000	0.0000	0.0000	0.1874 (I)	1.2393	0.4897	0.0200	1.9370
Central Lyon County Fire District		77,616,582	0.1025	0.0000	0.1025	0.0006 (E)	1.2393	0.4897	0.0200	1.8521
Mason Valley Fire Maintenance		40,292,053	0.0411	0.0000	0.0411	0.0851 (K)	1.2393	0.4897	0.0200	1.9366
					0.0411	0.0012 (F)	1.2393	0.4897	0.0200	1.7913
					0.0411	0.1584 (G)	1.2393	0.4897	0.0200	1.9485
Mason Valley Artesian Basin		40,292,053	0.0012	0.0000	0.0012		1.2393	0.4897	0.0200	1.7502
Mason Valley Mosquito District		57,248,951	0.0341	0.0000	0.0341		1.2393	0.4897	0.0200	1.7831
North Lyon Fire Maintenance		50,872,434	0.1447	0.0000	0.1447	0.1265 (C)	1.2393	0.4897	0.0200	2.0202
Smith Valley Fire Maintenance		15,632,153	0.0705	0.0000	0.0705	0.1066 (D)	1.2393	0.4897	0.0200	1.9261
Smith Valley Artesian Basin		15,632,153	0.0032	0.0000	0.0032					
Stagecoach Gen. Imp. Dist.		2,772,271	0.6082	0.0000	0.6082	0.7113 (L)	1.2393	0.4897	0.0200	3.0685
Walker River Weed Control		16,765,310	0.0000	0.0000	0.0000					
Silver Springs/Stagecoach Hospital		38,361,003	0.0845	0.0000	0.0845					
Fernley Hospital		50,872,434	0.0832	0.0000	0.0832					
Lyon County Hospital District		82,412,682	0.1034	0.0000	0.1034					
Lyon County Schools		212,102,966	0.7500	0.4893	1.2393					

EXAMPLES OF OVERLAPPING RATES - LYON COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
 : OTHER SPECIAL DISTRICT RATES

A. = 0.1447 + 0.0006 + 0.0832 = 0.2285
 B. = 0.0411 + 0.0012 + 0.1034 + 0.6082 = 0.7539
 C. = 0.0427 + 0.0006 + 0.0832 = 0.1265
 D. = 0.0032 + 0.1034 = 0.1066
 E. = 0.0006
 F. = 0.0012
 G. = 0.0197 + 0.0012 + 0.1034 + 0.0341 = 0.1584
 H. = 0.1025
 I. = 0.0427 + 0.1447 = 0.1874
 J. = 0.1034 + 0.0341 = 0.1375
 K. = 0.0006 + 0.0845 = 0.0851
 L. = 0.1025 + 0.0006 + 0.6082 = 0.7113
 M. = 0.0012 + 0.1034 + 0.0341 = 0.1387

DISTRICT CODE
 (See Code Number)

A. 1 + 2 + 11
 B. 3 + 4 + 9 + 13
 C. 5 + 2 + 11
 D. 6 + 9
 E. 2
 F. 4
 G. 8 + 4 + 9 + 10
 H. 7
 I. 5 + 1
 J. 9 + 10
 K. 2 + 12
 L. 7 + 2 + 13
 M. 4 + 9 + 10

OVERLAPPING RATES EXAMPLES

I. = .0427 + .1447 = .1874 OR 5 + 1 composed
 of Fernley Town (5) at .0427 plus North Lyon
 Fire (1) at .1447.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	NORTH LYON FIRE	0.1447
2.	CARSON-TRUCKEE WATER CONSERVANCY	0.0006
3.	MASON VALLEY FIRE	0.0411
4.	MASON VALLEY ARTESIAN	0.0012
5.	FERNLEY TOWN	0.0427
6.	SMITH VALLEY ARTESIAN	0.0032
7.	CENTRAL LYON FIRE	0.1025
8.	WILLOW CREEK GEN. IMP. DIST.	0.0197
9.	LYON HOSPITAL	0.1034
10.	MASON VALLEY MOSQUITO DIST.	0.0341
11.	FERNLEY HOSPITAL	0.0832
12.	SILVER SPRINGS/STAGECOACH HOSPITAL	0.0845
13.	STAGECOACH GEN. IMP. DIST.	0.6082

LOCAL GOVERNMENT TAXING UNIT		ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
MINERAL										
Mineral County		\$72,465,477	1.0333	0.0000	1.0333	0.1659 *	0.8572		0.0200	2.0764
Hawthorne Town		22,250,222	0.0000	0.0000	0.0000	0.1659 *	0.8572	1.0333	0.0200	2.0764
Luning Town		254,393	0.0000	0.0000	0.0000	0.1659 *	0.8572	1.0333	0.0200	2.0764
Mina Town		1,431,158	0.0000	0.0000	0.0000	0.1659 *	0.8572	1.0333	0.0200	2.0764
Mineral County TV District		N/A	0.0000	0.0000	0.0000					
Mineral Hospital District		72,465,477	0.1659	0.0000	0.1659					
Mineral County Schools		72,465,477	0.7500	0.1072	0.8572					
*Mineral Hospital District										
NYE										
Nye County		\$310,689,722	0.6107	0.0772	0.6879	0.0782 (A)	1.1041		0.0200	1.8902
Gabbs		5,058,914	0.5551	0.0000	0.5551	0.0782 (A)	1.1041	0.6879	0.0200	2.4453
Amargosa Town		12,920,836	0.3510	0.9287	1.2797		1.1041	0.6879	0.0200	3.0917
Beatty Town		5,126,516	0.1548	0.1326	0.2874	0.0782 (A)	1.1041	0.6879	0.0200	2.1776
Manhattan Town		2,477,877	0.1449	0.0000	0.1449	0.0782 (A)	1.1041	0.6879	0.0200	2.0351
Pahrump Town		126,179,735	0.0402	0.0000	0.0402	0.0252 (B)	1.1041	0.6879	0.0200	1.8774
Round Mountain Town		15,096,407	0.3824	0.0000	0.3824	0.0782 (A)	1.1041	0.6879	0.0200	2.2726
Tonopah Town		30,554,945	0.1210	0.0484	0.1694	0.0782 (A)	1.1041	0.6879	0.0200	2.0596
Beatty Gen. Imp. Dist.		N/A	0.0000	0.0000	0.0000					
Beatty Water & Sanitation		N/A	0.0000	0.0000	0.0000					
Pahrump Library District		126,179,735	0.0220	0.0000	0.0220					
Pahrump Swimming Pool District		126,179,735	0.0032	0.0000	0.0032					
Railroad Valley Gen. Imp. Dist.		N/A	0.0000	0.0000	0.0000					
Smoky Valley TV District		N/A	0.0000	0.0000	0.0000					
Nye Hospital District		171,589,151	0.0782	0.0000	0.0782					
Nye County Schools		310,689,722	0.7500	0.3541	1.1041					
<u>Assessed Value</u>		<u>294,689,722</u>	<u>NPM</u>		<u>Total</u>					
		294,689,722	16,000,000		310,689,722					

EXAMPLES OF OVERLAPPING RATES - NYE COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A. = 0.0782
B. = 0.0032 + 0.0220 = 0.0252

DISTRICT CODE
(See Code Number)

A. 3
B. 1 + 2

OVERLAPPING RATES EXAMPLES

B. = .0032 + .0220 = .0252 or 1 + 2 composed
of Pahrump Swimming Pool (1) at .0032 plus
Pahrump Library (2) at .0220.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	PAHRUMP SWIMMING POOL	0.0032
2.	PAHRUMP LIBRARY	0.0220
3.	NYE HOSPITAL	0.0782

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE

PERSHING									

Pershing County	\$81,216,413	0.6142	0.0000	0.6142	0.1452 *	1.0528		0.0200	1.8322
Lovelock	10,961,635	0.2376	0.1508	0.3884	0.1452 *	1.0528	0.6142	0.0200	2.2206
Pershing County TV District	N/A	0.0000	0.0000	0.0000					
Lovelock Meadows Water District	N/A	0.0000	0.0000	0.0000					
Lovelock Valley Weed Control	N/A	0.0000	0.0000	0.0000					
Pershing Hospital District	81,216,413	0.1452	0.0000	0.1452					
Pershing County Schools	81,216,413	0.7500	0.3028	1.0528					
*Pershing Hospital District									
STOREY									

Storey County	\$42,955,274	0.7585	0.0000	0.7585	0.0000	0.7800		0.0200	1.5585
Gold Hill Town	2,221,392	0.0000	0.0000	0.0000		0.7800	0.7585	0.0200	1.5585
Virginia City Town	7,528,800	0.0000	0.0000	0.0000		0.7800	0.7585	0.0200	1.5585
Virginia-Divide Sewer Imp. Dist.	7,927,593	0.0000	0.0000	0.0000					
Carson-Truckee Water Conservancy	18,686,923	0.0008	0.0000	0.0008		0.7800	0.7585	0.0200	1.5593
Storey County Schools	42,955,274	0.7500	0.0300	0.7800					

LOCAL GOVERNMENT TAXING UNIT		ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
WASHOE										
Washoe County		\$3,481,961,729	0.4335	0.1516	0.5851	0.0006 (A)	0.9679		0.0200	1.5736
Reno		1,779,641,593	0.1093	0.1720	0.2813	0.0056 (DD)	0.9679	0.5851	0.0200	1.8599
					0.2813	0.0058 (B)	0.9679	0.5851	0.0200	1.8601
					0.2813	0.0082 (C)	0.9679	0.5851	0.0200	1.8625
Sparks		577,430,027	0.1843	0.2217	0.4060	0.0056 (DD)	0.9679	0.5851	0.0200	1.9846
					0.4060	0.0058 (B)	0.9679	0.5851	0.0200	1.9848
Black Springs Gen. Imp. Dist.		542,868	0.0000	0.0000	0.0000	0.2900 (BB)	0.9679	0.5851	0.0200	1.8630
Carson-Truckee Water Conservancy		3,481,961,729	0.0006	0.0000	0.0006					
Crystal Bay Gen. Imp. Dist.		9,991,478	0.0109	0.0000	0.0109	0.3992 (CC)	0.9679	0.5851	0.0200	1.9831
Gerlach Gen. Imp. Dist.		780,982	0.0000	0.0000	0.0000	0.0006 (A)	0.9679	0.5851	0.0200	1.5736
Horizon Hills Gen. Imp. Dist.		3,061,523	0.2846	0.0000	0.2846	0.2346 (B)	0.9679	0.5851	0.0200	2.0922
					0.2846	0.2372 (AA)	0.9679	0.5851	0.0200	2.0948
Incline Village Gen. Imp. Dist.		365,154,628	0.0313	0.0000	0.0313	0.3992 (CC)	0.9679	0.5851	0.0200	2.0035
Lawton-Verdi Gen. Imp. Dist.		2,196,537	0.0000	0.0000	0.0000					
Lemmon Valley Underground Water Bsn.		152,786,780	0.0026	0.0000	0.0026	0.2869 (F)	0.9679	0.5851	0.0200	1.8625
					0.0026	0.2346 (B)	0.9679	0.5851	0.0200	1.8102
					0.0026	0.2346 (H)	0.9679	0.5851	0.0200	1.8102
					0.0026	0.5192 (I)	0.9679	0.5851	0.0200	2.0948
					0.0026	0.2874 (J)	0.9679	0.5851	0.0200	1.8630
					0.0026	0.0056 (K)	0.9679	0.5851	0.0200	1.5812
North Lake Tahoe Fire District		377,313,077	0.3986	0.0000	0.3986	0.0006 (A)	0.9679	0.5851	0.0200	1.9722
					0.3986	0.0115 (D)	0.9679	0.5851	0.0200	1.9831
					0.3986	0.0319 (E)	0.9679	0.5851	0.0200	2.0035
Palomino Valley Gen. Imp. Dist.		13,683,775	0.1639	0.0000	0.1639	0.0056 (DD)	0.9679	0.5851	0.0200	1.7425
Redevelopment Agency - Sparks		69,920,376	0.7894	1.1257	1.9151	0.0000	0.0000	0.0000	0.0000	1.9151
Reno Increment District		79,050,872	1.6980	0.0000	1.6980	0.0000	0.0000	0.0000	0.0000	1.6980
Reno Redevelopment Agency		9,930,097	1.6980	0.0000	1.6980	0.0000	0.0000	0.0000	0.0000	1.6980

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
Sierra Forest Fire Protection Dist.	126,658,448	0.2290	0.0000	0.2290	0.0056 (DD)	0.9679	0.5851	0.0200	1.8074
				0.2290	0.0058 (B)	0.9679	0.5851	0.0200	1.8078
				0.2290	0.0056 (L)	0.9679	0.5851	0.0200	1.8076
				0.2290	0.0058 (M)	0.9679	0.5851	0.0200	1.8078
				0.2290	0.2902 (N)	0.9679	0.5851	0.0200	2.0922
				0.2290	0.0082 (C)	0.9679	0.5851	0.0200	1.8102
				0.2290	0.0082 (D)	0.9679	0.5851	0.0200	1.8102
				0.2290	0.2928 (F)	0.9679	0.5851	0.0200	2.0948
South Truckee Meadows Gen. Imp. Dist.	19,911,977	0.0000	1.1551	1.1551	0.2876 (G)	0.9679	0.5851	0.0200	3.0157
Sun Valley Water and Sanitation Dist.	50,714,691	0.0430	0.4779	0.5209	0.0056 (DD)	0.9679	0.5851	0.0200	2.0995
				0.5209	0.2876 (Q)	0.9679	0.5851	0.0200	2.3815
Tahoe Regional Planning Agency	379,585,389	0.0000	0.0000	0.0000					
Truckee Meadows Fire Protection Dist.	546,816,586	0.2536	0.0282	0.2818	0.0056 (DD)	0.9679	0.5851	0.0200	1.8604
				0.2818	0.0058 (B)	0.9679	0.5851	0.0200	1.8606
				0.2818	0.0056 (L)	0.9679	0.5851	0.0200	1.8604
				0.2818	0.0058 (M)	0.9679	0.5851	0.0200	1.8606
				0.2818	0.5267 (R)	0.9679	0.5851	0.0200	2.3815
				0.2818	0.0082 (C)	0.9679	0.5851	0.0200	1.8630
				0.2818	0.1695 (S)	0.9679	0.5851	0.0200	2.0243
				0.2818	0.0082 (T)	0.9679	0.5851	0.0200	1.8630
				0.2818	1.1609 (U)	0.9679	0.5851	0.0200	3.0157
Truckee Meadows Underground Water Bsn.	2,695,661,533	0.0002	0.0000	0.0002	0.2869 (F)	0.9679	0.5851	0.0200	1.8601
				0.0002	0.4116 (V)	0.9679	0.5851	0.0200	1.9848
				0.0002	0.2346 (G)	0.9679	0.5851	0.0200	1.8078
				0.0002	0.2346 (H)	0.9679	0.5851	0.0200	1.8078
				0.0002	0.2874 (J)	0.9679	0.5851	0.0200	1.8606
				0.0002	0.2874 (W)	0.9679	0.5851	0.0200	1.8606
				0.0002	0.8083 (X)	0.9679	0.5851	0.0200	2.3815
				0.0002	1.4425 (Y)	0.9679	0.5851	0.0200	3.0157
Verdi TV District	51,769,541	0.0000	0.0000	0.0000	0.2346 (G)	0.9679	0.5851	0.0200	1.8076
				0.0000	0.2348 (Z)	0.9679	0.5851	0.0200	1.8078
				0.0000	0.2372 (AA)	0.9679	0.5851	0.0200	1.8102
				0.0000	0.2874 (J)	0.9679	0.5851	0.0200	1.8604
				0.0000	0.2876 (Q)	0.9679	0.5851	0.0200	1.8606

LOCAL GOVERNMENT TAXING UNIT		ASSESSSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
Washoe Regional Water Planning Board	3,094,732,780	0.0050	0.0000	0.0050						
Washoe County Schools	3,481,961,729	0.7500	0.2179	0.9679						

Assessed valuation in the amount of 69,920,376 Sparks Town Center excluded from Washoe County, Sparks and Washoe County Schools.
 Assessed valuation in the amount of 79,050,872 Reno Increment District and 9,930,097 Reno Redevelopment Agency excluded from Washoe County, Reno and Washoe County Schools.

EXAMPLES OF OVERLAPPING RATES - WASHOE COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. = 0.0006
 B. = 0.0006 + 0.0002 + 0.0050 = 0.0058
 C. = 0.0006 + 0.0026 + 0.0050 = 0.0082
 D. = 0.0006 + 0.0109 = 0.0115
 E. = 0.0006 + 0.0313 = 0.0319
 F. = 0.0006 + 0.2813 + 0.0050 = 0.2869
 G. = 0.0006 + 0.2290 + 0.0050 = 0.2346
 H. = 0.0006 + 0.2290 + 0.0000 + 0.0050 = 0.2346
 I. = 0.0006 + 0.2290 + 0.2846 + 0.0050 = 0.5192
 J. = 0.0006 + 0.2818 + 0.0050 = 0.2874
 K. = 0.0006 + 0.0000 + 0.0050 = 0.0056
 L. = 0.0006 + 0.0000 + 0.0050 = 0.0056
 M. = 0.0006 + 0.0000 + 0.0002 + 0.0050 = 0.0058
 N. = 0.0006 + 0.2846 + 0.0050 = 0.2902
 O. = 0.0006 + 0.0026 + 0.0000 + 0.0050 = 0.0082
 P. = 0.0006 + 0.2846 + 0.0026 + 0.0050 = 0.2928
 Q. = 0.0006 + 0.2818 + 0.0002 + 0.0050 = 0.2876
 R. = 0.0006 + 0.5209 + 0.0002 + 0.0050 = 0.5267
 S. = 0.0006 + 0.1639 + 0.0050 = 0.1695
 T. = 0.0006 + 0.0000 + 0.0026 + 0.0050 = 0.0082
 U. = 0.0006 + 1.1551 + 0.0002 + 0.0050 = 1.1609
 V. = 0.0006 + 0.4060 + 0.0050 = 0.4116
 W. = 0.0006 + 0.2818 + 0.0000 + 0.0050 = 0.2874
 X. = 0.0006 + 0.5209 + 0.2818 + 0.0050 = 0.8083
 Y. = 0.0006 + 1.1551 + 0.2818 + 0.0050 = 1.4425
 Z. = 0.0006 + 0.2290 + 0.0002 + 0.0050 = 0.2348
 AA. = 0.0006 + 0.0026 + 0.2290 + 0.0050 = 0.2372
 BB. = 0.0006 + 0.0026 + 0.2818 + 0.0050 = 0.2900
 CC. = 0.0006 + 0.3986 = 0.3992
 DD. = 0.0006 + 0.0050 = 0.0056

DISTRICT CODE (See Code Number)

A. 4
 B. 4 + 16 + 18
 C. 4 + 9 + 18
 D. 4 + 5
 E. 4 + 8
 F. 4 + 1 + 18
 G. 4 + 12 + 18
 H. 4 + 12 + 17 + 18
 I. 4 + 12 + 7 + 18
 J. 4 + 15 + 18
 K. 4 + 3 + 18
 L. 4 + 17 + 18
 M. 4 + 17 + 16 + 18
 N. 4 + 7 + 18
 O. 4 + 9 + 17 + 18
 P. 4 + 7 + 9 + 18
 Q. 4 + 15 + 16 + 18
 R. 4 + 14 + 16 + 18
 S. 4 + 11 + 18
 T. 4 + 3 + 9 + 18
 U. 4 + 13 + 16 + 18
 V. 4 + 2 + 18
 W. 4 + 15 + 17 + 18
 X. 4 + 14 + 15 + 18
 Y. 4 + 13 + 15 + 18
 Z. 4 + 12 + 16 + 18
 AA. 4 + 9 + 12 + 18
 BB. 4 + 9 + 15 + 18
 CC. 4 + 10
 DD. 4 + 18

OVERLAPPING RATES EXAMPLES

DD. = .0006 + .0050 = .0056 or 4 + 18 composed
 of Carson Truckee Water Conservancy (4) at .0006
 plus Washoe Regional Planning Board (18)
 at .0050.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	RENO	0.2813
2.	SPARKS	0.4060
3.	BLACK SPRINGS GEN. IMP. DIST.	0.0000
4.	CARSON TRUCKEE WATER CONSERVANCY	0.0006
5.	CRYSTAL BAY GEN. IMP. DIST.	0.0109
6.	GERLACH GEN. IMP. DIST.	0.0000
7.	HORIZON HILLS GEN. IMP. DIST.	0.2846
8.	INCLINE VILLAGE GEN. IMP. DIST.	0.0313
9.	LEMMON VALLEY UNDERGROUND WATER	0.0026
10.	NORTH LAKE TAHOE FIRE DIST.	0.3986
11.	PALOMINO VALLEY GEN. IMP. DIST.	0.1639
12.	SIERRA FOREST FIRE PROTECTION DIST.	0.2290
13.	SO. TRUCKEE MEADOWS GEN. IMP. DIST.	1.1551
14.	SUN VALLEY WATER AND SANITATION	0.5209
15.	TRUCKEE MEADOWS FIRE PROTECTION	0.2818
16.	TRUCKEE MEADOWS UNDERGROUND WATER	0.0002
17.	VERDI TV DISTRICT	0.0000
18.	WASHOE REGIONAL WATER PLANNING BRD.	0.0050

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
WHITE PINE									
White Pine County	\$78,727,990	0.4553	0.0914	0.5467	0.1519 *	0.9463		0.0200	1.6649
Ely	25,322,932	0.2595	0.0693	0.3288	0.1519 *	0.9463	0.5467	0.0200	1.9937
Lund Town	972,084	0.0370	0.0000	0.0370	0.1519 *	0.9463	0.5467	0.0200	1.7019
McGill Town	3,059,387	0.2382	0.0000	0.2382	0.1519 *	0.9463	0.5467	0.0200	1.9031
Ruth Town	925,497	0.5301	0.0000	0.5301	0.1519 *	0.9463	0.5467	0.0200	2.1950
Baker TV	N/A	0.0000	0.0000	0.0000					
East Ely Sanitation District	N/A	0.0000	0.0000	0.0000					
McGill Ruth Water & Sanitation	N/A	0.0000	0.0000	0.0000					
White Pine TV District	N/A	0.0000	0.0000	0.0000					
White Pine Hospital District	78,727,990	0.1519	0.0000	0.1519					
White Pine County Schools	78,727,990	0.7500	0.1963	0.9463					
*White Pine Hospital District									

PART III
NONAD VALOREM DISTRICT BUDGET SUMMARIES

There are 140 Special Districts recorded with the Department of Taxation; 120 may levy an ad valorem tax rate and are listed in Part II. Herein are listed 15 districts, 11 of which exist by either assessments of special levies such as the room tax and 4 which are inactive.

PART III

NONAD VALOREM DISTRICT BUDGET SUMMARIES

SPECIAL DISTRICT	1985-86 FUND REQUIREMENT	SPECIAL DISTRICT	1985-86 FUND REQUIREMENT
CARSON CITY		LANDER	
CARSON CITY FAIR AND RECREATION BOARD	\$1,070,574	BATTLE MOUNTAIN STREET IMPROVEMENT DISTRICT	Inactive
CLARK		LANDER COUNTY FAIR AND RECREATION BOARD	\$192,146
LAS VEGAS CONVENTION AUTHORITY	\$51,683,475	PERSHING	
ELKO		PERSHING COUNTY FAIR AND RECREATION BOARD	\$106,543
ELKO COUNTY FAIR AND RECREATION BOARD	\$332,500	WASHOE	
HUMBOLDT		REGIONAL TRANSPORTATION COMMISSION	\$16,597,365
HUMBOLDT COUNTY FAIR AND RECREATION BOARD	\$675,583	RENO-SPARKS CONVENTION AUTHORITY	\$31,269,536
ORVADA RODENT CONTROL DISTRICT	\$23,086	HUALAPAI WATERSHED AND FLOOD PREVENTION	Inactive
PARADISE VALLEY WEED CONTROL	Inactive	WADSWORTH WATER DISTRICT	Inactive
		WASHOE COUNTY AIRPORT AUTHORITY	\$29,523,986
		WHITE PINE	
		WHITE PINE COUNTY FAIR AND RECREATION BOARD	\$187,016

PART IV

AD VALOREM DISTRIBUTION FOR 1985-86

	ASSESSED VALUE	SCHOOLS	COUNTIES	TOTAL CITIES	TOTAL TOWNS	TOTAL SPECIAL DISTRICTS	TOTAL STATE	TOTAL
CARSON CITY	414,651,140	4,497,308	2,419,904	0	0	61,345	82,930	7,061,487
CHURCHILL	140,782,855	1,363,905	413,479	111,285	0	82,921	28,157	1,999,747
CLARK	7,518,167,324	80,707,526	57,002,745	13,091,924	6,605,980	11,211,827	1,503,633	170,123,635
DOUGLAS	607,934,999	6,467,213	2,387,969	0	164,478	3,109,086	121,587	12,250,333
ELKO	360,426,042	4,580,294	1,050,642	337,302	126,840	259,274	72,085	6,426,437
ESMERALDA	36,550,940	274,132	397,320	0	14,124	0	7,310	692,886
EUREKA	72,903,425	546,776	468,477	0	397	4,369	14,581	1,034,600
HUMBOLDT	236,413,492	2,836,253	920,594	231,692	0	261,938	47,283	4,297,760
LANDER	69,448,994	682,406	442,112	0	0	257,701	13,890	1,396,109
LINCOLN	48,423,723	436,201	224,589	30,410	10,901	75,006	9,685	786,792
LYON	212,102,966	2,628,592	1,038,668	0	21,723	379,055	42,421	4,110,459
MINERAL	72,465,477	621,174	748,786	0	0	120,220	14,494	1,504,674
NYE	310,689,722	3,430,325	2,137,235	28,082	343,885	165,981	62,138	6,167,646
PERSHING	81,216,413	855,046	498,831	42,575	0	117,926	16,243	1,530,621
STOREY	42,955,274	335,051	325,816	0	0	149	8,591	669,607
WASHOE	3,481,961,729	33,701,908	20,372,958	6,421,525	0	7,350,498	696,392	68,543,281
WHITE PINE	78,727,990	745,003	430,406	83,236	12,553	119,588	15,746	1,406,532
	13,785,822,505	144,709,113	91,280,531	20,378,031	7,300,881	23,576,884	2,757,166	290,002,606
PERCENTAGE OF GRAND TOTAL		49.90%	31.48%	7.03%	2.52%	8.13%	0.95%	100.00%
AVERAGE STATEWIDE TAX RATE		\$2.1036						

ADDENDUM TO FY 1985-86 AD VALOREM TAX RATES

After certification of the Ad Valorem Tax Rates the following taxing entities chose to levy a lower rate.

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	(1)	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
Mineral County (I)	\$72,465,477	0.8688	0.0000	0.8688	0.1659	*	0.8572		0.0200	1.9119
Carson Water Sub-conservancy (II)	222,182,318	0.0000	0.0000	0.0000	0.0007	*	1.0846	0.5836	0.0200	1.6889
Las Vegas Metropolitan Police (Comm) (III)	6,703,986,744	0.0000	0.0298	0.0298						
Stagecoach BID (IV)	2,772,271	0.3000	0.0000	0.3000	0.7958	(L)	1.2393	0.4897	0.0200	2.8448
North Lake Tahoe Fire District (V)	377,313,077	0.3786	0.0000	0.3786	0.0006	(A)	0.9679	0.5851	0.0200	1.9522
				0.3786	0.0115	(D)	0.9679	0.5851	0.0200	1.9631
				0.3786	0.0319	(E)	0.9679	0.5851	0.0200	1.9835

(1) For combined special district rate breakdown see specific overlapping rate page for entity.

(I) A rate of \$1.0333 was certified but the entity only required .8688, therefore the entity levied .8688.

(II) A rate of \$.0033 was certified but the entity did not require a rate, therefore a rate was not levied.

(III) A rate of \$.0300 was certified but the entity only required .0298, therefore the entity levied .0298.

(IV) A rate of .6082 was certified but the entity only required .3000, therefore the entity levied .3000.

(V) A rate of .3986 was certified but the entity only required .3786, therefore the difference was refunded to the taxpayers.