

STATE OF NEVADA
DEPARTMENT OF TAXATION

1995 - 96

AD VALOREM TAX RATES
FOR NEVADA LOCAL GOVERNMENTS



PREPARED BY THE
LOCAL GOVERNMENT FINANCE SECTION
DIVISION OF ASSESSMENT STANDARDS

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COMPILED BY LOCAL GOVERNMENT FINANCE SECTION, DEPARTMENT OF TAXATION.

PART 1

LISTING OF NEVADA'S LOCAL GOVERNMENTS BY TYPE

	COUNTIES	SCHOOL DISTRICTS	CITIES	TOWNS	SPECIAL AD VALOREM DISTRICTS	MULTI- COUNTY ** DISTRICTS	FAIR AND RECREATION BOARDS
CARSON CITY *	1	1	0	0	2	4	1
CHURCHILL	1	1	1	0	1	1	0
CLARK	1	1	5	13	18	0	1
DOUGLAS	1	1	0	3	26	4	0
ELKO	1	1	4	3	6	0	2
ESMERALDA	1	1	0	2	3	0	0
EUREKA	1	1	0	2	3	0	0
HUMBOLDT	1	1	1	0	17	0	1
LANDER	1	1	0	3	3	0	1
LINCOLN	1	1	1	3	8	0	0
LYON	1	1	1	1	15	2	0
MINERAL	1	1	0	4	2	0	1
NYE	1	1	1	6	12	0	0
PERSHING	1	1	1	1	4	0	1
STOREY	1	1	0	2	3	1	1
WASHOE	1	1	2	0	17	3	1
WHITE PINE	1	1	1	3	4	0	1
TOTAL	17	17	18	46	144	**	11
TOTAL AD VALOREM DISTRICTS		246					
TOTAL LOCAL GOVERNMENTS		257					

*CARSON CITY IS A CONSOLIDATED CITY-COUNTY ENTITY

**MULTICOUNTY DISTRICTS:

1. CARSON TRUCKEE WATER CONSERVANCY
2. CARSON WATER SUB CONSERVANCY
3. SIERRA FOREST FIRE PROTECTION DISTRICT
4. NEVADA TAHOE REGIONAL PLANNING AGENCY

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995 – 96 JUNE 26, 1995		ASSESSED VALUATION			OPERATING RATE						COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE	
DIST – RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE						COMBINED RATE
CARSON CITY																
0021 0010 0025	Carson City	738,281,457		738,281,457	0.6830		0.0500	0.1940	0.1940	0.0470	0.9740	0.0300 (A)	1.4000		0.1500	2.5540
	Sierra Forest Fire Protection Dist	51,220,366		51,220,366	0.2164	0.1000				0.0000	0.9740	0.0323 (B)	1.4000		0.1500	2.5563
	Carson Water Sub – Conservancy	737,938,782		737,938,782	0.0300					0.0000	0.1000	0.0323 (B)	1.4000	0.9740	0.1500	2.6563
0024	Eagle Valley Underground Water Basin	696,332,528		696,332,528	0.0023					0.0000	0.0300					
0026	Tahoe Regional Planning Agency	495,686		495,686	0.0000					0.0000	0.0023	0.0300 (C)	1.4000	0.9740	0.1500	2.5563
0015	Carson City Redevelopment Agency	7,477,940		7,477,940	2.5563					0.0000	0.0000	0.1000 (D)	1.4000	0.9740	0.1500	2.6240
										0.0000	2.5563		0.0000	0.0000		2.5563
	Carson – Truckee Water Conservancy	738,281,457		738,281,457	0.0011	0.0000				0.0000	0.0000					
	Carson City Airport Authority	738,281,457		738,281,457	0.0000					0.0000	0.0000					
	Carson City Schools	738,281,457		738,281,457	0.7500					0.0000	0.0000					
	Assessed valuation of \$7,477,940 for Carson City Redevelopment Agency is excluded from Carson City, Carson City School District and Carson – Truckee Water Conservancy; Carson Water Sub – Conservancy, Carson City Airport Authority and Eagle Valley Underground Water Basin.															
CHURCHILL																
0020	Churchill County	319,531,391	34,852,321	354,383,712	0.5091		0.1800	0.1938	0.1738	0.0000	0.8629	0.0550 (A)	1.3700		0.1500	2.4379
0010	Fallon	85,189,177		85,189,177	0.4864					0.0000	0.4864	0.0550 (A)	1.3700	0.8629	0.1500	2.9243
	Churchill Mosquito District	319,531,391	34,852,321	354,383,712	0.1060	0.0550				0.0000	0.0550					
	Carson – Truckee Water Conservancy	319,531,391	34,852,321	354,383,712	0.0011	0.0000				0.0000	0.0000					
	Churchill County Schools	319,531,391	34,852,321	354,383,712	0.7500					0.6200	1.3700					

OVERLAPPING RATES – CARSON CITY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A =	0.0000 + 0.0300 = 0.0300
B =	0.0000 + 0.0023 + 0.0300 = 0.0323
C =	0.0300
D =	0.1000

OVERLAP COMBINATION
(See Code Number)

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

OVERLAPPING RATES EXAMPLES

A = .0000 + .0300 = .0300 or 1 + 3 composed of Carson Truckee Water Conservancy (1) at .0000 plus Carson Water Sub-Conservancy (3) at .0300.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBE	ENTITY	ENTITY RATE
1.	CARSON-TRUCKEE WATER CONSERVANCY	0.0000
2.	EAGLE VALLEY UNDERGROUND WATER	0.0023
3.	CARSON WATER SUBCONSERVANCY	0.0300
4.	SIERRA FOREST FIRE PROTECTION DIST.	0.1000

OVERLAPPING RATES – CHURCHILL COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A =	0.0000 + 0.0550 = 0.0550
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OVERLAP COMBINATIONS
(See Code Number)

A	1 + 2
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OVERLAPPING RATES EXAMPLES

A = .0000 + .0550 = .0550 or 1 + 2 composed of Carson Truckee Water Conservancy (1) at .0000 plus Churchill Mosquito District (2) at .0550.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBE	ENTITY	ENTITY RATE
1.	CARSON-TRUCKEE WATER CONSERVANCY	0.0000
2.	CHURCHILL MOSQUITO DISTRICT	0.0550

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1995 -96
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

		ENTITY OPERATING RATE/ TAX \$	ENTITY DEBT RATE/ TAX \$	ENTITY COMBINED RATE/ TAX \$	COMBINED SPECIAL DISTRICT RATE/ TAX \$ (1)	COMBINED SCHOOL RATE/ TAX \$ (2)	COUNTY OPERATING RATE/ TAX \$	COUNTY DEBT RATE/ TAX \$	COMBINED COUNTY RATE/ TAX \$	STATE RATE/ TAX \$	TOTAL AD VALOREM TAX RATE RATE/ TAX \$
TYPE	LOCAL GOVERNMENT TAXING UNIT										
CARSON CITY											
City / County	Carson City				0.0300	1.4000	0.9270	0.0470	0.9740	0.1500	2.5540
		\$			10.50	490.00	324.45	16.45	340.90	52.50	893.90
Overlap	Sierra Forest Fire Protection	0.1000	0.0000	0.1000	0.0323	1.4000	0.9270	0.0470	0.9740	0.1500	2.6563
		\$ 35.00	0.00	35.00	11.31	490.00	324.45	16.45	340.90	52.50	929.71
CHURCHILL											
County	Churchill County				0.0550	1.3700	0.8629	0.0000	0.8629	0.1500	2.4379
		\$			19.25	479.50	302.02	0.00	302.02	52.50	853.27
City	Fallon	0.4864	0.0000	0.4864	0.0550	1.3700	0.8629	0.0000	0.8629	0.1500	2.9243
		\$ 170.24	0.00	170.24	19.25	479.50	302.02	0.00	302.02	52.50	1,023.51

(1) The Combined Special District Rate is the total of one or several districts such as a library, hospital or fire protection district that serve the taxpayers within the boundaries of that district.

(2) All School districts have an operating rate of \$.75 pursuant to NRS 387.195. Any rate reflected higher than \$.75 includes the debt rate and voter approved override, both having been approved by the voters.

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995-96 JUNE 26, 1995		ASSESSED VALUATION			OPERATING RATE												
DIST- RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE	
CLARK																	
	Clark County	18,902,980,299	6,850,462	18,909,830,761	0.4163			0.1842	0.1842	0.0850	0.6855			1.1935	0.1500	2.0290	
0050	Boulder City	236,026,822		236,026,822	0.1861					0.0000	0.1861	0.0702 (A)	1.1935	0.6855	0.1500	2.2853	
0051											0.1861	0.0710 (B)	1.1935	0.6855	0.1500	2.2861	
0052											0.1861	0.0000	1.1935	0.6855	0.1500	2.2151	
0500	Henderson	1,933,152,088		1,933,152,088	0.1519		0.2310			0.3295	0.7124	0.0500 (C)	1.1935	0.6855	0.1500	2.7914	
0505											0.7124	0.0558 (D)	1.1935	0.6855	0.1500	2.7972	
0506											0.7124	0.0558 (E)	1.1935	0.6855	0.1500	2.7972	
0507											0.7124	0.1329 (F)	1.1935	0.6855	0.1500	2.8743	
0509											0.7124	0.1456 (G)	1.1935	0.6855	0.1500	2.8870	
0200	Las Vegas	5,302,035,294		5,302,035,294	0.7117					0.0395	0.7512	0.2369 (H)	1.1935	0.6855	0.1500	3.0171	
0206											0.7512	0.2438 (CY)	1.1935	0.6855	0.1500	3.0240	
0901	Mesquite	89,305,806		89,305,806	1.4606	0.1120				0.0000	0.1120	0.1271 (I)	1.1935	0.6855	0.1500	2.2681	
0250	North Las Vegas	906,043,851		906,043,851	0.1925		0.5300			0.2400	0.9625	0.0690 (J)	1.1935	0.6855	0.1500	3.0605	
0251											0.9625	0.1379 (K)	1.1935	0.6855	0.1500	3.1294	
0252											0.9625	0.1506 (CX)	1.1935	0.6855	0.1500	3.1421	
0800	Bunkerville Town	27,695,323		27,695,323	0.1563	0.0200				0.0000	0.0200	0.1974 (L)	1.1935	0.6855	0.1500	2.2464	
0550	*Whitney	128,780,747		128,780,747	0.1909	0.2064				0.0000	0.2064	0.3655 (M)	1.1935	0.6855	0.1500	2.6009	
0570											0.2064	0.3713 (N)	1.1935	0.6855	0.1500	2.6067	
0760	Glendale Town	1,229,259		1,229,259	0.1901	0.0200				0.0000	0.0200	0.1974 (O)	1.1935	0.6855	0.1500	2.2464	
0135	Indian Springs Town	6,275,372		6,275,372	0.3085	0.0200				0.0000	0.0200	0.1974 (L)	1.1935	0.6855	0.1500	2.2464	
0105	Laughlin Town	461,450,356		461,450,356	0.9848	0.8416				0.0000	0.8416	0.2024 (CZ)	1.1935	0.6855	0.1500	3.0730	
0106											0.8416	0.2032 (DA)	1.1935	0.6855	0.1500	3.0738	
0820	Moapa Town	79,707,609		79,707,609	0.2636	0.1526				0.0000	0.1526	0.1974 (O)	1.1935	0.6855	0.1500	2.3790	
0828											0.1526	0.1974 (Q)	1.1935	0.6855	0.1500	2.3790	
0810	Moapa Valley Town	55,556,136	5,573,000	61,129,136	0.1792	0.0200	0.0050			0.0000	0.0250	0.1974 (O)	1.1935	0.6855	0.1500	2.2514	
0825											0.0250	0.1974 (Q)	1.1935	0.6855	0.1500	2.2514	
0826											0.0250	0.1974 (L)	1.1935	0.6855	0.1500	2.2514	
0110	Mt Charleston Town	16,377,218		16,377,218	0.2017	0.0200				0.0000	0.0200	1.0787 (R)	1.1935	0.6855	0.1500	3.1277	
0112											0.0200	0.1974 (L)	1.1935	0.6855	0.1500	2.2464	
0115											0.0200	1.1839 (S)	1.1935	0.6855	0.1500	3.2329	
0470	*Paradise Town	4,593,558,862		4,593,558,862	0.3610	0.2064				0.0000	0.2064	0.3713 (N)	1.1935	0.6855	0.1500	2.6067	
0700	Searchlight Town	28,836,332		28,836,332	0.1972	0.0600				0.0599	0.1199	0.1974 (L)	1.1935	0.6855	0.1500	2.3463	
0701											0.1199	0.1982 (P)	1.1935	0.6855	0.1500	2.3471	
0417	*Spring Valley Town	1,415,290,536		1,415,290,536	0.1736	0.2064				0.0000	0.2064	0.3713 (N)	1.1935	0.6855	0.1500	2.6067	
0340	*Sunrise Manor Town	1,242,259,074		1,242,259,074	0.2023	0.2064				0.0000	0.2064	0.3713 (N)	1.1935	0.6855	0.1500	2.6067	
0410	*Winchester Town	988,825,747		988,825,747	0.4855	0.2064				0.0000	0.2064	0.3713 (N)	1.1935	0.6855	0.1500	2.6067	
	*NRS 354.59875 requires tax rate parity for five unincorporated towns. The common levy for common services could be .3178 but the Board has decided to levy .2064. The rate shown in the 'maximum allowed by revenue limitation' column is the rate allowed prior to parity.																
											0.0000	0.2064	0.3713 (N)	1.1935	0.6855	0.1500	2.6067

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995-96 JUNE 26, 1995		ASSESSED VALUATION			OPERATING RATE											
DIST- RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE
0115	Mt. Charleston Fire Protection Dist	18,647,743		18,647,743	0.8813					0.0000	0.8813	0.2174 (T)	1.1935	0.6855	0.1500	3.1277
0101	Clark County Fire Service Area	9,311,993,895	7,000	9,312,000,895	0.1772	0.1504				0.0000	0.8813	0.3226 (U)	1.1935	0.6855	0.1500	3.2329
0104											0.1504	0.2151 (V)	1.1935	0.6855	0.1500	2.3945
0122											0.1504	0.2101 (W)	1.1935	0.6855	0.1500	2.3895
0125											0.1504	0.2159 (X)	1.1935	0.6855	0.1500	2.3953
0340											0.1504	0.2209 (Y)	1.1935	0.6855	0.1500	2.4003
0410											0.1504	0.4273 (Z)	1.1935	0.6855	0.1500	2.6067
0417											0.1504	0.4273 (AA)	1.1935	0.6855	0.1500	2.6067
0470											0.1504	0.4273 (AB)	1.1935	0.6855	0.1500	2.6067
0515											0.1504	0.4273 (AC)	1.1935	0.6855	0.1500	2.6067
0525											0.1504	0.1380 (AD)	1.1935	0.6855	0.1500	2.3174
0550											0.1504	0.1438 (AE)	1.1935	0.6855	0.1500	2.3232
0570											0.1504	0.4215 (AF)	1.1935	0.6855	0.1500	2.6009
0625											0.1504	0.4273 (AG)	1.1935	0.6855	0.1500	2.6067
0636											0.1504	0.2151 (V)	1.1935	0.6855	0.1500	2.3945
0050	Boulder City Library	244,274,806		244,274,806	0.0705	0.0702			0.0000	0.1504	0.2159 (X)	1.1935	0.6855	0.1500	2.3953	
0051										0.0702	0.1861 (AH)	1.1935	0.6855	0.1500	2.2853	
0060										0.0702	0.1869 (AI)	1.1935	0.6855	0.1500	2.2861	
0061										0.0702	0.0703 (AJ)	1.1935	0.6855	0.1500	2.1695	
	Clark County Flood Control District	18,902,980,299	6,850,462	18,909,830,761	0.0000						0.0702	0.0711 (AK)	1.1935	0.6855	0.1500	2.1703
	Clark County Sanitation # 1	0		0	0.0000					0.0000	0.0000					
0100	Las Vegas/Clark County Library Dist.	16,331,398,265	6,850,462	16,338,248,727	0.0574	0.0571				0.0000	0.0000					
0101											0.0700	0.1271	0.0703 (AJ)	1.1935	0.6855	0.1500
0102											0.1271	0.2384 (AL)	1.1935	0.6855	0.1500	2.3945
0103											0.1271	0.0711 (AK)	1.1935	0.6855	0.1500	2.2272
0104											0.1271	0.0753 (AM)	1.1935	0.6855	0.1500	2.2314
0105											0.1271	0.2334 (AN)	1.1935	0.6855	0.1500	2.3895
0106											0.1271	0.9169 (AO)	1.1935	0.6855	0.1500	3.0730
0108											0.1271	0.9177 (AP)	1.1935	0.6855	0.1500	3.0738
0110											0.1271	0.0703 (AQ)	1.1935	0.6855	0.1500	2.2264
0112											0.1271	0.9716 (AR)	1.1935	0.6855	0.1500	3.1277
0115											0.1271	0.0903 (AS)	1.1935	0.6855	0.1500	2.2464
0120											0.1271	1.0768 (AT)	1.1935	0.6855	0.1500	3.2329
0121											0.1271	0.0761 (AU)	1.1935	0.6855	0.1500	2.2322
0122											0.1271	0.0811 (AV)	1.1935	0.6855	0.1500	2.2372
0125											0.1271	0.2392 (AW)	1.1935	0.6855	0.1500	2.3953
0135											0.1271	0.2442 (AX)	1.1935	0.6855	0.1500	2.4003
0200											0.1271	0.0903 (AY)	1.1935	0.6855	0.1500	2.2464
0251											0.1271	0.8610 (AZ)	1.1935	0.6855	0.1500	3.0171
0340											0.1271	0.9733 (BA)	1.1935	0.6855	0.1500	3.1294
0410											0.1271	0.4506 (BB)	1.1935	0.6855	0.1500	2.6067
0417											0.1271	0.4506 (BC)	1.1935	0.6855	0.1500	2.6067
											0.1271	0.4506 (BD)	1.1935	0.6855	0.1500	2.6067

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995-96 JUNE 26, 1995		ASSESSED VALUATION			OPERATING RATE					DEBT RATE	COMBINED RATE	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE
DIST- RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED							
0470	Las Vegas/Clark County Library Dist															
0507	Continued										0.1271	0.4506 (BE)	1.1935	0.6855	0.1500	2.6067
0509											0.1271	0.7182 (BF)	1.1935	0.6855	0.1500	2.8743
0550											0.1271	0.7309 (BG)	1.1935	0.6855	0.1500	2.8870
0570											0.1271	0.4448 (BH)	1.1935	0.6855	0.1500	2.6009
0620											0.1271	0.4506 (BI)	1.1935	0.6855	0.1500	2.6067
0700											0.1271	0.0703 (AJ)	1.1935	0.6855	0.1500	2.2264
0701											0.1271	0.1902 (BJ)	1.1935	0.6855	0.1500	2.3463
0760											0.1271	0.1910 (BK)	1.1935	0.6855	0.1500	2.3471
0800											0.1271	0.0903 (BL)	1.1935	0.6855	0.1500	2.2464
0810											0.1271	0.0903 (BM)	1.1935	0.6855	0.1500	2.2464
0815											0.1271	0.0953 (BN)	1.1935	0.6855	0.1500	2.2514
0820											0.1271	0.0703 (BO)	1.1935	0.6855	0.1500	2.2264
0825											0.1271	0.2229 (BP)	1.1935	0.6855	0.1500	2.3790
0826											0.1271	0.0953 (BQ)	1.1935	0.6855	0.1500	2.2514
0827											0.1271	0.0953 (BR)	1.1935	0.6855	0.1500	2.2514
0828											0.1271	0.0703 (BS)	1.1935	0.6855	0.1500	2.2264
0901											0.1271	0.2229 (BT)	1.1935	0.6855	0.1500	2.3790
0500	Henderson Library	1,535,319,068		1,535,319,068	0.0168		0.0332			0.0000	0.1271	0.1120 (BU)	1.1935	0.6855	0.1500	2.2681
0504											0.0500	0.7124 (BV)	1.1935	0.6855	0.1500	2.7914
0505											0.0500	0.7309 (DB)	1.1935	0.6855	0.1500	2.8099
0506											0.0500	0.7182 (BF)	1.1935	0.6855	0.1500	2.7972
0510											0.0500	0.7182 (BF)	1.1935	0.6855	0.1500	2.7972
0515											0.0500	0.0703 (AJ)	1.1935	0.6855	0.1500	2.1493
0520											0.0500	0.2384 (AL)	1.1935	0.6855	0.1500	2.3174
0525											0.0500	0.0761 (AU)	1.1935	0.6855	0.1500	2.1551
	North Las Vegas Library	777,894,512		777,894,512	0.0000			0.0582	0.0582	0.0000	0.0500	0.2442 (AX)	1.1935	0.6855	0.1500	2.3232
0120	Las Vegas Artesian Basin	17,338,829,129		17,338,829,129	0.0058					0.0000	0.0582					
0121											0.0058	0.1974 (L)	1.1935	0.6855	0.1500	2.2322
0122											0.0058	0.2024 (BW)	1.1935	0.6855	0.1500	2.2372
0125											0.0058	0.3605 (BX)	1.1935	0.6855	0.1500	2.3953
0200											0.0058	0.3655 (M)	1.1935	0.6855	0.1500	2.4003
0250											0.0058	0.9823 (BY)	1.1935	0.6855	0.1500	3.0171
0251											0.0058	1.0257 (EZ)	1.1935	0.6855	0.1500	3.0605
0340											0.0058	1.0946 (CA)	1.1935	0.6855	0.1500	3.1294
0410											0.0058	0.5719 (CB)	1.1935	0.6855	0.1500	2.6067
0417											0.0058	0.5719 (CC)	1.1935	0.6855	0.1500	2.6067
0470											0.0058	0.5719 (CD)	1.1935	0.6855	0.1500	2.6067
0505											0.0058	0.5719 (CE)	1.1935	0.6855	0.1500	2.6067
0506											0.0058	0.7624 (CF)	1.1935	0.6855	0.1500	2.7972
0507											0.0058	0.7624 (CG)	1.1935	0.6855	0.1500	2.7972
0509											0.0058	0.8395 (CH)	1.1935	0.6855	0.1500	2.8743
0520											0.0058	0.8522 (CI)	1.1935	0.6855	0.1500	2.8870
0525											0.0058	0.1203 (CJ)	1.1935	0.6855	0.1500	2.1551
0570											0.0058	0.2884 (CK)	1.1935	0.6855	0.1500	2.3232
											0.0058	0.5719 (CL)	1.1935	0.6855	0.1500	2.6067

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995-96 JUNE 26, 1995		ASSESSED VALUATION			OPERATING RATE													
DIST- RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE		
0203	Las Vegas Redevelopment Agency	186,535,832		186,535,832	3.0171					0.0000	3.0171	0.0000	0.0000	0.0000	0.0000	3.0171		
0253	North Las Vegas Redevelopment Agency	15,914,861		15,914,861	3.0605					0.0000	3.0605	0.0000	0.0000	0.0000	0.0000	3.0605		
0051	Colorado River Ground Water Basin	494,480,132		494,480,132	0.0008					0.0000	0.0008	0.2563 (CM)	1.1935	0.6855	0.1500	2.2861		
0061											0.0008	0.1405 (CN)	1.1935	0.6855	0.1500	2.1703		
0102											0.0008	0.1974 (L)	1.1935	0.6855	0.1500	2.2272		
0106											0.0008	1.0440 (CO)	1.1935	0.6855	0.1500	3.0738		
0701											0.0008	0.3173 (CP)	1.1935	0.6855	0.1500	2.3471		
0115	Kyle Canyon Water	13,669,849		13,669,849	0.0000					0.1052	0.1052	1.0987 (CQ)	1.1935	0.6855	0.1500	3.2329		
0760	Moapa Valley Fire	144,883,181	5,573,000	150,456,181	0.0065	0.0000				0.0000	0.0000	0.2174 (CR)	1.1935	0.6855	0.1500	2.2464		
0810											0.0000	0.2224 (CS)	1.1935	0.6855	0.1500	2.2514		
0815											0.0000	0.1974 (CT)	1.1935	0.6855	0.1500	2.2264		
0820											0.0000	0.3500 (CU)	1.1935	0.6855	0.1500	2.3790		
0825											0.0000	0.2224 (CV)	1.1935	0.6855	0.1500	2.2514		
0827											0.0000	0.1974 (L)	1.1935	0.6855	0.1500	2.2264		
0828											0.0000	0.3500 (CW)	1.1935	0.6855	0.1500	2.3790		
	**Las Vegas Metropolitan Police 911	15,091,254,806	1,185,000	15,092,439,806				0.0050	0.0050	0.0000	0.0050							
	**North Las Vegas 911	906,043,851		906,043,851				0.0050	0.0050	0.0000	0.0050							
	**LV Metro Police Manpower - Las Vegas	5,302,035,294		5,302,035,294				0.0990	0.0990	0.0000	0.0990							
	**LV Metro Police Manpower - Clark	10,432,953,300	6,850,462	10,439,803,762				0.0703	0.0703	0.0000	0.0703							
	**Clark County Fire Debt	9,446,291,446	7,000	9,446,298,446						0.0127	0.0127							
	Big Bend Water District	445,859,147		445,859,147	0.0000					0.0000	0.0000							
	Moapa Valley TV District	0		0	0.0000					0.0000	0.0000							
	Overton Power District #5	0		0	0.0000					0.0000	0.0000							
	Moapa Valley Water District	60,842,098		60,842,098	0.0000					0.0000	0.0000							
	Pahrump Artesian Basin	849,774		849,774	0.0000					0.0000	0.0000							
	Clark County Schools	18,902,980,229	6,850,462	18,909,830,691	0.7500					0.4435	1.1935							

Assessed valuation of \$202,450,693 for Las Vegas Redevelopment Agency and North Las Vegas Redevelopment Agency is excluded from Clark County, Las Vegas, Las Vegas/Clark County Library District, Clark County School District, Clark County Flood Control District, Las Vegas Metropolitan Police (Communications and 911) and Las Vegas Artesian Basin.

** Designates special taxing authority not additional taxing district.

OVERLAPPING RATES – CLARK COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A =	0.0702					
B =	0.0702 +	0.0008 =	0.0710			
C =	0.0500					
D =	0.0500 +	0.0058 =	0.0558			
E =	0.0500 +	0.0058 =	0.0558			
F =	0.1271 +	0.0058 =	0.1329			
G =	0.1271 +	0.0058 +	0.0127 =	0.1456		
H =	0.1271 +	0.0058 +	0.0050 +	0.0990 =	0.2369	
I =	0.1271					
J =	0.0058 +	0.0050 +	0.0582 =	0.0690		
K =	0.1271 +	0.0058 +	0.0050 =	0.1379		
L =	0.1271 +	0.0703 =	0.1974			
M =	0.1271 +	0.1504 +	0.0050 +	0.0703 +	0.0127 =	0.3655
N =	0.1271 +	0.1504 +	0.0058 +	0.0050 +		
		0.0703 +	0.0127 =	0.3713		
O =	0.1271 +	0.0000 +	0.0703 +	0.0000 =	0.1974	
P =	0.1271 +	0.0008 +	0.0703 =	0.1982		
Q =	0.1271 +	0.0000 +	0.0703 =	0.1974		
R =	0.1271 +	0.8813 +	0.0703 =	1.0787		
S =	0.1271 +	0.8813 +	0.1052 +	0.0703 =	1.1839	
T =	0.0200 +	0.1271 +	0.0703 =	0.2174		
U =	0.0200 +	0.1271 +	0.1052 +	0.0703 =	0.3226	
V =	0.1271 +	0.0050 +	0.0703 +	0.0127 =	0.2151	
W =	0.1271 +	0.0703 +	0.0127 =	0.2101		
X =	0.1271 +	0.0058 +	0.0703 +	0.0127 =	0.2159	
Y =	0.1271 +	0.0058 +	0.0050 +	0.0703 +	0.0127 =	0.2209
Z =	0.2064 +	0.1271 +	0.0058 +	0.0050 +		
		0.0703 +	0.0127 =	0.4273		
AA =	0.2064 +	0.1271 +	0.0058 +	0.0050 +		
		0.0703 +	0.0127 =	0.4273		
AB =	0.2064 +	0.1271 +	0.0058 +	0.0050 +		
		0.0703 +	0.0127 =	0.4273		
AC =	0.2064 +	0.1271 +	0.0058 +	0.0050 +		
		0.0703 +	0.0127 =	0.4273		
AD =	0.0500 +	0.0050 +	0.0703 +	0.0127 =	0.1380	
AE =	0.0500 +	0.0058 +	0.0050 +	0.0703 +	0.0127 =	0.1438
AF =	0.2064 +	0.1271 +	0.0050 +	0.0703 +	0.0127 =	0.4215

OVERLAP COMBINATIONS (See Code Number)

A 20
B. 20 + 26
C. 19
D. 19 + 25
E. 19 + 25
F. 18 + 25
G. 18 + 25 + 33
H. 18 + 25 + 27 + 32
I. 18
J. 25 + 28 + 35
K. 18 + 25 + 28
L. 18 + 31
M. 18 + 23 + 27 + 31 + 33
N. 18 + 23 + 25 + 27
+ 31 + 33
O. 18 + 21 + 31 + 33
P. 18 + 26 + 31
Q. 18 + 21 + 31
R. 18 + 22 + 31
S. 18 + 22 + 24 + 31
T. 12 + 18 + 31
U. 12 + 18 + 24 + 31
V. 18 + 27 + 31 + 33
W. 18 + 31 + 33
X. 18 + 25 + 31 + 33
Y. 18 + 25 + 27 + 31 + 33
Z. 16 + 18 + 25 + 27
+ 31 + 33
AA. 17 + 18 + 25 + 27
+ 31 + 33
AB. 15 + 18 + 25 + 27
+ 31 + 33
AC. 13 + 18 + 25 + 27
+ 31 + 33
AD. 19 + 27 + 31 + 33
AE. 19 + 25 + 27 + 31 + 33
AF. 7 + 18 + 27 + 31 + 33

OVERLAPPING RATES EXAMPLES

B. = .0702 + .0008 = .0710 or 20 + 26 composed
of Boulder City Library (20) at .0702 plus
Colorado River Ground Water Basin (26) at
.0008.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBE	ENTITY	ENTITY RATE
1.	BOULDER CITY	0.1861
2.	HENDERSON	0.7124
3.	LAS VEGAS	0.7512
4.	NORTH LAS VEGAS	0.9625
5.	MESQUITE CITY	0.1120
6.	BUNKERVILLE	0.0200
7.	WHITNEY	0.2064
8.	GLENDALE	0.0200
9.	INDIAN SPRINGS	0.0200
10.	LAUGHLIN	0.8416
11.	MOAPA VALLEY	0.0250
12.	MT. CHARLESTON TOWN	0.0200
13.	PARADISE	0.2064
14.	SEARCHLIGHT	0.1199
15.	SPRING VALLEY	0.2064
16.	SUNRISE MANOR	0.2064
17.	WINCHESTER	0.2064
18.	LAS VEGAS/CLARK CO. LIBRARY DIST.	0.1271
19.	HENDERSON LIBRARY	0.0500
20.	BOULDER CITY LIBRARY	0.0702
21.	MOAPA VALLEY FIRE DISTRICT	0.0000
22.	MT. CHARLESTON FIRE DISTRICT	0.8813
23.	CLARK COUNTY FIRE	0.1504
24.	KYLE CANYON WATER	0.1052
25.	LAS VEGAS ARTESIAN BASIN	0.0058
26.	COLORADO RIVER GROUND WATER BASIN	0.0008

AG. = 0.2064 + 0.1271 + 0.0058 + 0.0050 +
 0.0703 + 0.0127 = 0.4273
 AH. = 0.1861
 AI. = 0.1861 + 0.0008 = 0.1869
 AJ. = 0.0703
 AK. = 0.0008 + 0.0703 = 0.0711
 AL. = 0.1504 + 0.0050 + 0.0703 + 0.0127 = 0.2384
 AM. = 0.0050 + 0.0703 = 0.0753
 AN. = 0.1504 + 0.0703 + 0.0127 = 0.2334
 AO. = 0.8416 + 0.0050 + 0.0703 = 0.9169
 AP. = 0.8416 + 0.0008 + 0.0050 + 0.0703 = 0.9177
 AQ. = 0.0000 + 0.0703 = 0.0703
 AR. = 0.0200 + 0.8813 + 0.0703 = 0.9716
 AS. = 0.0200 + 0.0703 = 0.0903
 AT. = 0.0200 + 0.8813 + 0.1052 + 0.0703 = 1.0768
 AU. = 0.0058 + 0.0703 = 0.0761
 AV. = 0.0058 + 0.0050 + 0.0703 = 0.0811
 AW. = 0.1504 + 0.0058 + 0.0703 + 0.0127 = 0.2392
 AX. = 0.1504 + 0.0058 + 0.0050 + 0.0703 + 0.0127 = 0.2442
 AY. = 0.0200 + 0.0703 = 0.0903
 AZ. = 0.7512 + 0.0058 + 0.0050 + 0.0990 = 0.8610
 BA. = 0.9625 + 0.0058 + 0.0050 = 0.9733
 BB. = 0.2064 + 0.1504 + 0.0058 + 0.0050 + 0.0703 + 0.0127 = 0.4506
 BC. = 0.2064 + 0.1504 + 0.0058 + 0.0050 + 0.0703 + 0.0127 = 0.4506
 BD. = 0.2064 + 0.1504 + 0.0058 + 0.0050 + 0.0703 + 0.0127 = 0.4506
 BE. = 0.2064 + 0.1504 + 0.0058 + 0.0050 + 0.0703 + 0.0127 = 0.4506
 BF. = 0.7124 + 0.0058 = 0.7182
 BG. = 0.7124 + 0.0058 + 0.0127 = 0.7309
 BH. = 0.2064 + 0.1504 + 0.0050 + 0.0703 + 0.0127 = 0.4448
 BI. = 0.2064 + 0.1504 + 0.0058 + 0.0050 + 0.0703 + 0.0127 = 0.4506
 BJ. = 0.1199 + 0.0703 = 0.1902
 BK. = 0.1199 + 0.0008 + 0.0703 = 0.1910
 BL. = 0.0200 + 0.0000 + 0.0703 + 0.0000 = 0.0903
 BM. = 0.0200 + 0.0703 = 0.0903
 BN. = 0.0250 + 0.0000 + 0.0703 + 0.0000 = 0.0953
 BO. = 0.0000 + 0.0703 + 0.0000 = 0.0703
 BP. = 0.0000 + 0.1526 + 0.0703 + 0.0000 = 0.2229
 BQ. = 0.0250 + 0.0000 + 0.0703 = 0.0953
 BR. = 0.0250 + 0.0703 = 0.0953
 BS. = 0.0000 + 0.0703 = 0.0703
 BT. = 0.0000 + 0.1526 + 0.0703 = 0.2229
 BU. = 0.1120
 BV. = 0.7124
 BW. = 0.1271 + 0.0050 + 0.0703 = 0.2024
 BX. = 0.1271 + 0.1504 + 0.0703 + 0.0127 = 0.3605

AG. 7 + 18 + 25 + 27
 + 31 + 33
 AH. 1
 AI. 1 + 26
 AJ. 31
 AK. 26 + 31
 AL. 23 + 27 + 31 + 33
 AM. 27 + 31
 AN. 23 + 31 + 33
 AO. 10 + 27 + 31
 AP. 10 + 26 + 27 + 31
 AQ. 30 + 31
 AR. 12 + 22 + 31
 AS. 12 + 31
 AT. 12 + 22 + 24 + 31
 AU. 25 + 31
 AV. 25 + 27 + 31
 AW. 23 + 25 + 31 + 33
 AX. 23 + 25 + 27 + 31 + 33
 AY. 9 + 31
 AZ. 3 + 25 + 27 + 32
 BA. 4 + 25 + 28
 BB. 16 + 23 + 25 + 27 + 31 + 33
 BC. 17 + 23 + 25 + 27 + 31 + 33
 BD. 15 + 23 + 25 + 27 + 31 + 33
 BE. 13 + 23 + 25 + 27 + 31 + 33
 BF. 2 + 25
 BG. 2 + 25 + 33
 BH. 7 + 23 + 27 + 31 + 33
 BI. 7 + 23 + 25 + 27 + 31 + 33
 BJ. 14 + 31
 BK. 14 + 26 + 31
 BL. 8 + 21 + 31 + 34
 BM. 6 + 31
 BN. 11 + 21 + 31 + 34
 BO. 21 + 31 + 34
 BP. 21 + 29 + 31 + 34
 BQ. 11 + 21 + 31
 BR. 11 + 31
 BS. 21 + 31
 BT. 21 + 29 + 31
 BU. 5
 BV. 2
 BW. 18 + 27 + 31
 BX. 18 + 23 + 31 + 33

27. LAS VEGAS METROPOLITAN POLICE 911 0.0050
 28. NORTH LAS VEGAS 911 0.0050
 29. MOAPA TOWN 0.1526
 30. PAHRUMP ARTESIAN BASIN 0.0000
 31. LVMPD MANPOWER SUPPLEMENT-CLARK 0.0703
 32. LVMPD MANPOWER SUPPLEMENT-L V 0.0990
 33. CLARK COUNTY FIRE DIST. DEBT 0.0127
 34. MOAPA VALLEY WATER DISTRICT 0.0000
 35. NORTH LAS VEGAS LIBRARY DISTRICT 0.0582

BY. = 0.7512 + 0.1271 + 0.0050 + 0.0990 = 0.9823
 BZ. = 0.9625 + 0.0050 + 0.0582 = 1.0257
 CA. = 0.9625 + 0.1271 + 0.0050 = 1.0946
 CB. = 0.2064 + 0.1271 + 0.1504 + 0.0050 + 0.0703 + 0.0127 = 0.5719
 CC. = 0.2064 + 0.1271 + 0.1504 + 0.0050 + 0.0703 + 0.0127 = 0.5719
 CD. = 0.2064 + 0.1271 + 0.1504 + 0.0050 + 0.0703 + 0.0127 = 0.5719
 CE. = 0.2064 + 0.1271 + 0.1504 + 0.0050 + 0.0703 + 0.0127 = 0.5719
 CF. = 0.7124 + 0.0500 = 0.7624
 CG. = 0.7124 + 0.0500 = 0.7624
 CH. = 0.7124 + 0.1271 = 0.8395
 CI. = 0.7124 + 0.1271 + 0.0127 = 0.8522
 CJ. = 0.0500 + 0.0703 = 0.1203
 CK. = 0.0500 + 0.1504 + 0.0050 + 0.0703 + 0.0127 = 0.2884
 CL. = 0.2064 + 0.1271 + 0.1504 + 0.0050 + 0.0703 + 0.0127 = 0.5719
 CM. = 0.1861 + 0.0702 = 0.2563
 CN. = 0.0702 + 0.0703 = 0.1405
 CO. = 0.8416 + 0.1271 + 0.0050 + 0.0703 = 1.0440
 CP. = 0.1199 + 0.1271 + 0.0703 = 0.3173
 CQ. = 0.0200 + 0.1271 + 0.8813 + 0.0703 = 1.0987
 CR. = 0.0200 + 0.1271 + 0.0703 + 0.0000 = 0.2174
 CS. = 0.0250 + 0.1271 + 0.0703 + 0.0000 = 0.2224
 CT. = 0.1271 + 0.0703 + 0.0000 = 0.1974
 CU. = 0.1271 + 0.1526 + 0.0703 + 0.0000 = 0.3500
 CV. = 0.0250 + 0.1271 + 0.0703 = 0.2224
 CW. = 0.1271 + 0.1526 + 0.0703 = 0.3500
 CX. = 0.1271 + 0.0058 + 0.0050 + 0.0127 = 0.1506
 CY. = 0.1271 + 0.0050 + 0.0990 + 0.0127 = 0.2438
 CZ. = 0.1271 + 0.0050 + 0.0703 = 0.2024
 DA. = 0.1271 + 0.0008 + 0.0050 + 0.0703 = 0.2032
 DB. = 0.7124 + 0.0058 + 0.0127 = 0.7309

BY.3 + 18 + 27 + 32
 BZ.4 + 28 + 35
 CA.4 + 18 + 28
 CB.16 + 18 + 23 + 27 + 31 + 33
 CC.17 + 18 + 23 + 27 + 31 + 33
 CD.16 + 18 + 23 + 27 + 31 + 33
 CE.13 + 18 + 23 + 27 + 31 + 33
 CF.2 + 19
 CG.2 + 19
 CH.2 + 18
 CI.19 + 30
 CJ.19 + 31
 CK.19 + 23 + 27 + 31 + 33
 CL.7 + 18 + 23 + 27 + 31 + 33
 CM.1 + 20
 CN.20 + 31
 CO.10 + 18 + 27 + 31
 CP.14 + 18 + 31
 CQ.12 + 18 + 22 + 31
 CR.8 + 18 + 31 + 34
 CS.11 + 18 + 31 + 34
 CT.18 + 31 + 34
 CU.18 + 29 + 31 + 34
 CV.11 + 18 + 31
 CW.18 + 29 + 31
 CX.18 + 25 + 28 + 33
 CY.18 + 27 + 32 + 33
 CZ.18 + 27 + 31
 DA.18 + 26 + 27 + 31
 DB.2 + 25 + 33

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1995-96
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

TYPE	LOCAL GOVERNMENT TAXING UNIT		ENTITY OPERATING RATE/ TAX \$	ENTITY DEBT RATE/ TAX \$	ENTITY COMBINED RATE/ TAX \$	COMBINED SPECIAL DISTRICT RATE/ TAX \$ (1)	COMBINED SCHOOL RATE/ TAX \$ (2)	COUNTY OPERATING RATE/ TAX \$	COUNTY DEBT RATE/ TAX \$	COMBINED COUNTY RATE/ TAX \$	STATE RATE/ TAX \$	TOTAL AD VALOREM TAX RATE RATE/ TAX \$
	CLARK											
County	Clark County	\$					1.1935 417.73	0.6005 210.18	0.0850 29.75	0.6855 239.93	0.1500 52.50	2.0290 710.15
City	Boulder City	\$	0.1861 65.14	0.0000 0.00	0.1861 65.14	0.0702 24.57	1.1935 417.73	0.6005 210.18	0.0850 29.75	0.6855 239.93	0.1500 52.50	2.2853 799.86
City	Henderson	\$	0.3829 134.02	0.3295 115.33	0.7124 249.34	0.1329 46.52	1.1935 417.73	0.6005 210.18	0.0850 29.75	0.6855 239.93	0.1500 52.50	2.8743 1,006.01
City	Las Vegas	\$	0.7117 249.10	0.0395 13.83	0.7512 262.92	0.2369 82.92	1.1935 417.73	0.6005 210.18	0.0850 29.75	0.6855 239.93	0.1500 52.50	3.0171 1,055.99
City	North Las Vegas		0.7225 252.88	0.2400 84.00	0.9625 336.88	0.1379 48.27	1.1935 417.73	0.6005 210.18	0.0850 29.75	0.6855 239.93	0.1500 52.50	3.1294 1,095.29
Town	Laughlin Town	\$	0.8416 294.56	0.0000 0.00	0.8416 294.56	0.2032 71.12	1.1935 417.73	0.6005 210.18	0.0850 29.75	0.6855 239.93	0.1500 52.50	3.0738 1,075.83
Special District	LV/CL Library Dist	\$	0.0571 19.99	0.0700 24.50	0.1271 44.49	1.0768 376.88	1.1935 417.73	0.6005 210.18	0.0850 29.75	0.6855 239.93	0.1500 52.50	3.2329 1,131.52
Special District	Henderson Library	\$	0.0500 17.50	0.0000 0.00	0.0500 17.50	0.0703 24.61	1.1935 417.73	0.6005 210.18	0.0850 29.75	0.6855 239.93	0.1500 52.50	2.1493 752.26

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995-96 JUNE 26, 1995		ASSESSED VALUATION			OPERATING RATE												TOTAL AD VALOREM TAX RATE	
DIST- RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE			
DOUGLAS																		
	Douglas County	1,143,636,028	38,670	1,143,674,698	0.3235		0.0475	0.1849	0.1564	0.0510	0.5784		1.0450		0.1500	1.7734		
0521	Gardnerville Town	49,756,410		49,756,410	0.3088					0.0000	0.3088	0.6997 (I)	1.0450	0.5784	0.1500	2.7819		
0540	Genoa Town	7,108,760		7,108,760	0.1699					0.0000	0.1699	0.5773 (J)	1.0450	0.5784	0.1500	2.5206		
0510	Minden Town	71,169,517		71,169,517	0.3205					0.0000	0.3205	0.6997 (K)	1.0450	0.5784	0.1500	2.7936		
0130	Carson-Truckee Water Conservancy	1,117,851,720	38,670	1,117,890,390	0.0010	0.0000				0.0000	0.0000							
	Carson Water Sub--Conservancy	652,797,963		652,797,963	0.0300					0.0000	0.0300							
	Cave Rock Estates Gen. Imp. Dist	8,278,244		8,278,244	0.0084		0.9000			0.0000	0.9084	0.5401 (D)	1.0450	0.5784	0.1500	3.2219		
0220	Douglas Mosquito Abatement	595,039,743		595,039,743	0.0194	0.0042				0.0000	0.0042		1.0450	0.5784	0.1500	1.7776		
	Douglas County Sewer # 1	203,702,128		203,702,128	0.0000					0.0000	0.0000	0.5091 (C)	1.0450	0.5784	0.1500	2.2825		
	Douglas County Paramedic Dist	624,585,609		624,585,609	0.0522		0.0860			0.0000	0.1382		1.0450	0.5784	0.1500	1.9116		
	Douglas County Weed Control	0		0	0.0000					0.0000	0.0000							
	Douglas Water District	1,143,636,028	38,670	1,143,674,698	0.0000			0.0700	0.0700	0.0000	0.0700							
	East Fork Fire District	504,756,911		504,756,911	0.1816					0.0000	0.1816		1.0450	0.5784	0.1500	1.9550		
	East Fork Swimming Pool Dist.	623,024,992		623,024,992	0.1188					0.0345	0.1533		1.0450	0.5784	0.1500	1.9267		
0210	Elk Point Sanitation District	8,021,358		8,021,358	0.0083					0.0000	0.0083	0.5091 (C)	1.0450	0.5784	0.1500	2.2908		
0530	Gardnerville Ranchos Gen. Imp. Dist.	130,727,280		130,727,280	0.3822	0.3686				0.0000	0.3686	0.5773 (G)	1.0450	0.5784	0.1500	2.7193		
0350	Indian Hills Gen. Imp. Dist.	26,957,903		26,957,903	0.6022					0.0000	0.6022	0.5963 (F)	1.0450	0.5784	0.1500	2.9719		
0410	Kingsbury Gen. Imp. Dist.	101,122,395		101,122,395	0.1443					0.0000	0.1443	0.5091 (C)	1.0450	0.5784	0.1500	2.4268		
0140	Lakeridge Gen. Imp. Dist.	7,816,711		7,816,711	0.0546		0.2500			0.0000	0.3046	0.5401 (D)	1.0450	0.5784	0.1500	2.6181		
0120	Logan Creek Gen. Imp. Dist.	1,845,374		1,845,374	0.0952		0.4500			0.0000	0.5452	0.5401 (D)	1.0450	0.5784	0.1500	2.8587		
0190	Marla Bay Gen. Imp. Dist.	8,292,559		8,292,559	0.0324	0.0000				0.0000	0.0000	0.5401 (D)	1.0450	0.5784	0.1500	2.3135		
	Minden-Gardnerville Sanitation	118,388,060		118,388,060	0.1452	0.1224				0.0000	0.1224							
0230	Oliver Park Gen. Imp. Dist	8,683,106		8,683,106	0.1382					0.0000	0.1382	0.5091 (E)	1.0450	0.5784	0.1500	2.4207		
0200	Round Hill Gen. Imp. Dist.	37,184,814		37,184,814	0.0556	0.0000				0.0000	0.0000	0.5091 (C)	1.0450	0.5784	0.1500	2.2825		
0340	Sierra Estates Gen. Imp. Dist	101,199		101,199	0.0000					0.0000	0.0000	0.5963 (F)	1.0450	0.5784	0.1500	2.3697		
0330	Sierra Forest Fire Protection Dist	81,477,794		81,477,794	0.2006					0.0000	0.2006	0.3957 (B)	1.0450	0.5784	0.1500	2.3697		
0150	Skyland Gen. Imp. Dist	23,892,136		23,892,136	0.0161	0.0151	0.1500			0.0000	0.1651	0.5401 (D)	1.0450	0.5784	0.1500	2.4786		
	Tahoe Douglas Fire	516,527,656		516,527,656	0.3700	0.3491	0.0900			0.0000	0.4391							
0110	Tahoe Douglas Sewer District	169,021,368		169,021,368	0.0310					0.0000	0.0310	0.5091 (C)	1.0450	0.5784	0.1500	2.3135		
	Tahoe Regional Planning Agency	0		0						0.0000	0.0000							
0610	Topaz Ranch Estates Gen. Imp. Dist.	14,157,525		14,157,525	0.4034					0.0000	0.4034	0.5431 (H)	1.0450	0.5784	0.1500	2.7199		
0160	Zephyr Cove Gen. Imp. Dist.	5,009,452		5,009,452	0.0258					0.0000	0.0258	0.5401 (D)	1.0450	0.5784	0.1500	2.3393		
0170	Zephyr Heights Gen. Imp. Dist.	12,576,396		12,576,396	0.2980	0.2798				0.0000	0.2798	0.5401 (D)	1.0450	0.5784	0.1500	2.5933		
0180	Zephyr Knolls Gen. Imp. Dist	3,155,408		3,155,408	0.0070		0.4800			0.0000	0.4870	0.5401 (D)	1.0450	0.5784	0.1500	2.8005		
	Douglas County Schools	1,143,636,028	38,670	1,143,674,698	0.7500					0.2950	1.0450							

OVERLAPPING RATES – DOUGLAS COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A = 0.0000 + 0.0042 + 0.0700 = 0.0742
 B = 0.0000 + 0.0300 + 0.0042 + 0.1382 + 0.1533 + 0.0700 = 0.3957
 C = 0.0000 + 0.4391 + 0.0700 = 0.5091
 D = 0.0000 + 0.4391 + 0.0310 + 0.0700 = 0.5401
 E = 0.0000 + 0.0000 + 0.4391 + 0.0700 = 0.5091
 F = 0.0000 + 0.0300 + 0.2006 + 0.0042 + 0.1382 +
 0.1533 + 0.0700 = 0.5963
 G = 0.0000 + 0.0300 + 0.1816 + 0.0042 + 0.1382 +
 0.1533 + 0.0700 = 0.5773
 H = 0.1816 + 0.1382 + 0.1533 + 0.0700 = 0.5431
 I = 0.0000 + 0.0300 + 0.1816 + 0.0042 + 0.1224 +
 0.1382 + 0.1533 + 0.0700 = 0.6997
 J = 0.0000 + 0.0300 + 0.1816 + 0.0042 + 0.1382 +
 0.1533 + 0.0700 = 0.5773
 K = 0.0000 + 0.0300 + 0.1816 + 0.0042 + 0.1224
 0.1382 + 0.1533 + 0.0700 = 0.6997

OVERLAP COMBINATIONS (See Code Number)

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

OVERLAPPING RATES EXAMPLES

A = .0000 + .0042 + .0700 = .0742 or 1 + 7 + 13
 composed of Carson-Truckee Water Conservancy
 (1) at .0000 plus Douglas Mosquito Abatement
 (7) at .0042 plus Douglas Water Dist. (13) at
 .0700.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBE	ENTITY	ENTITY RATE
1.	CARSON-TRUCKEE WATER CONSERVANCY	0.0000
2.	CARSON WATER SUBCONSERVANCY	0.0300
3.	DOUGLAS COUNTY SEWER NO. 1	0.0000
4.	EAST FORK FIRE PROTECTION	0.1816
5.	SIERRA FOREST FIRE	0.2006
6.	TOPAZ RANCH ESTATES	0.4034
7.	DOUGLAS MOSQUITO ABATEMENT	0.0042
8.	TAHOE DOUGLAS FIRE	0.4391
9.	MINDEN-GARDNERVILLE SANITATION	0.1224
10.	TAHOE DOUGLAS SEWER	0.0310
11.	DOUGLAS PARAMEDIC AMBULANCE	0.1382
12.	EAST FORK SWIMMING POOL	0.1533
13.	DOUGLAS WATER DISTRICT	0.0700

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1995--96
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

TYPE	LOCAL GOVERNMENT TAXING UNIT		ENTITY	ENTITY	ENTITY	COMBINED	COMBINED	COUNTY	COUNTY	COMBINED	STATE	TOTAL
			OPERATING	DEBT	COMBINED	SPECIAL	SCHOOL	OPERATING	DEBT	COUNTY		AD VALOREM
			RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$	DISTRICT RATE/ TAX \$ (1)	RATE/ TAX \$ (2)	RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$	TAX RATE/ TAX \$
DOUGLAS												
County	Douglas County											
		\$					1.0450 365.75	0.5274 184.59	0.0510 17.85	0.5784 202.44	0.1500 52.50	1.7734 620.69
Town	Gardnerville Town		0.3088	0.0000	0.3088	0.6997	1.0450	0.5274	0.0510	0.5784	0.1500	2.7819
		\$	108.08	0.00	108.08	244.90	365.75	184.59	17.85	202.44	52.50	973.67
Special District	Round Hill General Improvement District		0.0000	0.0000	0.0000	0.5091	1.0450	0.5274	0.0510	0.5784	0.1500	2.2825
		\$	0.00	0.00	0.00	178.19	365.75	184.59	17.85	202.44	52.50	798.88
Special District	Indian Hills General Improvement District		0.6022	0.0000	0.6022	0.5963	1.0450	0.5274	0.0510	0.5784	0.1500	2.9719
		\$	210.77	0.00	210.77	208.71	365.75	184.59	17.85	202.44	52.50	1,040.17

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995-96 JUNE 26, 1995		ASSESSED VALUATION			OPERATING RATE													
DIST- RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE		
ELKO																		
0001	Elko County	656,079,055	15,694,164	671,773,219	0.4789		0.0137	0.2787	0.1799	0.0729	0.7454	0.0000 (F)	1.5250		0.1500	2.4204		
0010	Carlin	15,870,598		15,870,598	1.5981	1.2196				0.0000	1.2196	0.0000 (G)	1.5250	0.7454	0.1500	3.6400		
0011	Elko	218,633,312	29,000	218,662,312	0.5980	0.4300				0.1093	0.5393	0.1198 (A)	1.5250	0.7454	0.1500	3.0795		
0012	Wells	14,168,492		14,168,492	0.8396					0.0000	0.8396	0.0000 (F)	1.5250	0.7454	0.1500	3.2600		
0013	West Wendover	51,104,099		51,104,099	0.5148					0.0000	0.5148	0.0000 (F)	1.5250	0.7454	0.1500	2.9352		
0020	Jackpot Town	26,312,691		26,312,691	0.5820	0.5591				0.0000	0.5591	0.0000 (F)	1.5250	0.7454	0.1500	2.9795		
0021	Montello Town	589,358		589,358	0.4785					0.0000	0.4785	0.0000 (F)	1.5250	0.7454	0.1500	2.8989		
0022	Mountain City Town	865,229		865,229	0.4096					0.0000	0.4096	0.0000 (F)	1.5250	0.7454	0.1500	2.8300		
0003	Carlin TV District	15,870,598		15,870,598	0.0000					0.0000	0.0000							
	Elko Convention/Visitors Authority	293,437,599	29,000	293,466,599	0.0278					0.0759	0.1037	0.0161 (B)	1.5250	0.7454	0.1500	2.5402		
0011											0.1037	0.5554 (C)	1.5250	0.7454	0.1500	3.0795		
0002	Elko TV	345,731,993	12,954,000	358,685,993	0.0161					0.0000	0.0161		1.5250	0.7454	0.1500	2.4365		
0011											0.0161	0.6430 (E)	1.5250	0.7454	0.1500	3.0795		
	Northeast Fire Protection Dist	656,079,055	15,694,164	671,773,219	0.0000					0.0000	0.0000							
	Starr Valley Cemetery District	46,510		1,176,807	0.0000					0.0000	0.0000							
	Tuscarora Water District	147,650		143,160	0.0000					0.0000	0.0000							
	Elko County Schools	656,079,055	15,694,164	671,773,219	0.7500		0.7500			0.0250	1.5250							

OVERLAPPING RATES ~ ELKO COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A = 0.0000 + 0.1037 + 0.0161 = 0.1198
B = 0.0000 + 0.0161 = 0.0161
C = 0.0000 + 0.5393 + 0.0161 = 0.5554
D = 0.0000 + 0.1037 = 0.1037
E = 0.0000 + 0.1037 + 0.5393 = 0.6430
F = 0.0000
G = 0.0000 + 0.0000 = 0.0000

OVERLAP COMBINATIONS
(See Code Number)

A 1 + 2 + 4
B 1 + 4
C 1 + 3 + 4
D 1 + 2
E 1 + 2 + 3
F 1
G 1 + 5

OVERLAPPING RATES EXAMPLES

B = .0000 + .0161 = .0161 or 1 + 4 composed
of Northeast Nevada Fire Protection (1) at
.0000 plus Elko TV (4) at .0161.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBE	ENTITY	ENTITY RATE
1.	NORTHEAST NEVADA FIRE PROTECTION	0.0000
2.	ELKO CONVENTION AND VISITORS AUTH	0.1037
3.	ELKO	0.5393
4.	ELKO TV	0.0161
5.	CARLIN TV	0.0000

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1995-96
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$ 100,000.

		ENTITY OPERATING RATE/ TAX \$	ENTITY DEBT RATE/ TAX \$	ENTITY COMBINED RATE/ TAX \$	COMBINED SPECIAL DISTRICT RATE/ TAX \$ (1)	COMBINED SCHOOL RATE/ TAX \$ (2)	COUNTY OPERATING RATE/ TAX \$	COUNTY DEBT RATE/ TAX \$	COMBINED COUNTY RATE/ TAX \$	STATE RATE/ TAX \$	TOTAL AD VALOREM TAX RATE RATE/ TAX \$	
TYPE	LOCAL GOVERNMENT TAXING UNIT											
	ELKO											
County	Elko County	\$			0.0000 0.00	1.5250 533.75	0.6725 235.38	0.0729 25.52	0.7454 260.89	0.1500 52.50	2.4204 847.14	
City	Elko	\$	0.4300 150.50	0.1093 38.26	0.5393 188.76	0.1198 41.93	1.5250 533.75	0.6725 235.38	0.0729 25.52	0.7454 260.89	0.1500 52.50	3.0795 1,077.83
Town	Jackpot Town	\$	0.5591 195.69	0.0000 0.00	0.5591 195.69	0.0000 0.00	1.5250 533.75	0.6725 235.38	0.0729 25.52	0.7454 260.89	0.1500 52.50	2.9795 1,042.83
Special District	Elko City/County Civic Auditorium	\$	0.0278 9.73	0.0759 26.57	0.1037 36.30	0.5554 194.39	1.5250 533.75	0.6725 235.38	0.0729 25.52	0.7454 260.89	0.1500 52.50	3.0795 1,077.83
Special District	Elko TV	\$	0.0161 5.64	0.0000 0.00	0.0161 5.64	0.0000 0.00	1.5250 533.75	0.6725 235.38	0.0729 25.52	0.7454 260.89	0.1500 52.50	2.4365 852.78

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995-96 JUNE 26, 1995		ASSESSED VALUATION			OPERATING RATE											
DISTRICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE
ESMERALDA																
0030	Esmeralda County	41,996,590	3,951,728	45,948,318	2.8728	1.8000		0.1664	0.0150	0.0000	1.8150			0.7500	0.1500	2.7150
0010	Goldfield Town	5,017,473		5,017,473	0.2814	0.0000				0.0797	0.0797	0.0000	0.7500	1.8150	0.1500	2.7947
0020	Silver Peak Town	1,763,493		1,763,493	0.4000	0.0000				0.0000	0.0000	0.0000	0.7500	1.8150	0.1500	2.7150
	Fish Lake Valley TV District	0			0.0000					0.0000	0.0000					
	Goldfield TV District	0			0.0000					0.0000	0.0000					
	Silver Peak TV District	0			0.0000					0.0000	0.0000					
	Esmeralda County Schools	41,996,590	3,951,728	45,948,318	0.7500					0.0000	0.7500					
EUREKA																
0040	Eureka County	457,032,308	565,647,057	1,022,679,365	1.1160	0.6400		0.1716	0.0888	0.0000	0.7288	0.0085 (A)	0.7500		0.1500	1.6373
0020	Crescent Valley Town	1,667,704		1,667,704	0.1977	0.1589				0.0000	0.1589	0.0085 (A)	0.7500	0.7288	0.1500	1.7962
0010	Eureka Town	5,057,475		5,057,475	0.2077	0.1577				0.0000	0.1577	0.0085 (A)	0.7500	0.7288	0.1500	1.7950
0030	Diamond Valley Rodent Control	8,104,439		8,104,439	0.0258					0.0000	0.0258	0.0433 (C)	0.7500	0.7288	0.1500	1.6979
0030	Diamond Valley Weed Control	8,104,439		8,104,439	0.0420	0.0348				0.0000	0.0348	0.0343 (B)	0.7500	0.7288	0.1500	1.6979
	Eureka County TV District	457,032,308	565,647,057	1,022,679,365	0.0110	0.0085				0.0000	0.0085		0.7500	0.7288	0.1500	1.6373
	Eureka County Schools	457,032,308	565,647,057	1,022,679,365	0.7500					0.0000	0.7500					

OVERLAPPING RATES -- EUREKA COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A = 0.0085
B = 0.0085 + 0.0258 = 0.0343
C = 0.0085 + 0.0348 = 0.0433

OVERLAP COMBINATIONS
(See Code Number)

A 1
B 1 + 2
C 1 + 3

OVERLAPPING RATES EXAMPLES

B. = .0085 + .0258 = .0343 or 1 + 2 composed
of Eureka TV (1) at .0085 plus Diamond Valley
Rodent (2) at .0258.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBE	ENTITY	ENTITY RATE
1.	EUREKA TV	0.0085
2.	DIAMOND VALLEY RODENT	0.0258
3.	DIAMOND VALLEY WEED	0.0348

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1995-96
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$ 100,000.

TYPE	LOCAL GOVERNMENT TAXING UNIT		ENTITY OPERATING RATE/ TAX \$	ENTITY DEBT RATE/ TAX \$	ENTITY COMBINED RATE/ TAX \$	COMBINED SPECIAL DISTRICT RATE/ TAX \$ (1)	COMBINED SCHOOL RATE/ TAX \$ (2)	COUNTY OPERATING RATE/ TAX \$	COUNTY DEBT RATE/ TAX \$	COMBINED COUNTY RATE/ TAX \$	STATE RATE/ TAX \$	TOTAL AD VALOREM TAX RATE RATE/ TAX \$
	ESMERALDA											
County	Esmeralda County	\$					0.7500 262.50	1.8150 635.25	0.0000 0.00	1.8150 635.25	0.1500 52.50	2.7150 950.25
Town	Goldfield Town	\$	0.0000 0.00	0.0797 27.90	0.0797 27.90	0.0000 0.00	0.7500 262.50	1.8150 635.25	0.0000 0.00	1.8150 635.25	0.1500 52.50	2.7947 978.15
	EUREKA											
County	Eureka County	\$				0.0085 2.98	0.7500 262.50	0.7288 255.08	0.0000 0.00	0.7288 255.08	0.1500 52.50	1.6373 573.06
Town	Crescent Valley Town	\$	0.1589 55.62	0.0000 0.00	0.1589 55.62	0.0085 2.98	0.7500 262.50	0.7288 255.08	0.0000 0.00	0.7288 255.08	0.1500 52.50	1.7962 628.67
Overlap	Diamond Valley Rodent and Weed Control Dist	\$	0.0258 9.03	0.0000 0.00	0.0258 9.03	0.0433 15.16	0.7500 262.50	0.7288 255.08	0.0000 0.00	0.7288 255.08	0.1500 52.50	1.6979 594.27

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995 -96 JUNE 26, 1995		ASSESSED VALUATION			OPERATING RATE														TOTAL AD VALOREM TAX RATE
DIST- RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE				
HUMBOLDT																			
0020	Humboldt County	418,043,882	51,347,323	469,391,205	0.6625	0.6036	0.0150	0.2178	0.0744	0.0000	0.6930	0.3056 (C)	1.2900		0.1500	2.4386			
0010	Winnemucca	88,844,156		88,844,156	0.9707					0.0000	0.9707	0.3056 (C)	1.2900	0.6930	0.1500	3.4093			
0040	Denio TV District	0		0	0.0000					0.0000	0.0000								
	Golconda Fire Protection District	151,521,997	40,391,000	191,912,997	0.0114					0.0000	0.0114	0.3056 (C)	1.2900	0.6930	0.1500	2.4500			
	Golconda Water District	0		0	0.0000					0.0000	0.0000								
0090	Humboldt Fire District	7,176,156		7,176,156	0.0910					0.0000	0.0910	0.3056 (C)	1.2900	0.6930	0.1500	2.5296			
0080	McDermitt Fire Protection District	3,050,057		3,050,057	0.1170	0.1000	0.1500			0.0000	0.2500	0.3056 (C)	1.2900	0.6930	0.1500	2.6886			
	McDermitt Sanitation District	0		0	0.0000					0.0000	0.0000								
0070	Orovada Cemetery District	19,593,896		19,593,896	0.0463					0.0000	0.0463	0.4556 (A)	1.2900	0.6930	0.1500	2.6349			
	Orovada Water District	0		0	0.0000					0.0000	0.0000								
0070	Orovada Fire Protection District	19,593,896		19,593,896	0.1048	0.0000	0.1500			0.0000	0.1500	0.3519 (B)	1.2900	0.6930	0.1500	2.6349			
	Orovada Rodent Control	0		0						0.0000	0.0000								
0050	Paradise Valley Fire Protection Dist	15,126,952		15,126,952	0.0886					0.0000	0.0886	0.3056 (C)	1.2900	0.6930	0.1500	2.5272			
	Paradise Valley Sewer District	0		0	0.0000					0.0000	0.0000								
	Paradise Valley Weed Control	0		0	0.0000					0.0000	0.0000								
0060	Pueblo Fire Protection District	2,759,293		2,759,293	0.1801					0.0000	0.1801	0.3056 (C)	1.2900	0.6930	0.1500	2.6187			
	Quinn River TV District	0		0	0.0000					0.0000	0.0000								
0030	Winnemucca Rural Fire Protection Dist	44,291,686		44,291,686	0.1047					0.0000	0.1047	0.3056 (C)	1.2900	0.6930	0.1500	2.5433			
	Humboldt County Hospital	418,043,882	51,347,323	469,391,205	0.1990					0.1066	0.3056								
		0		0															
	Humboldt County Schools	418,043,882	51,347,323	469,391,205	0.7500		0.2000			0.3400	1.2900								

OVERLAPPING RATES – HUMBOLDT COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A = 0.1500 + 0.3056 = 0.4556
B = 0.0463 + 0.3056 = 0.3519
C = 0.3056

OVERLAP COMBINATIONS
(See Code Number)

A 1 + 3
B 2 + 3
C 3

OVERLAPPING RATES EXAMPLES

A = .1500 + .3056 = .4556 or 1 + 3 composed
of Orovada Fire Protection (1) at .1500 plus
Humboldt County Hospital (3) at .3056.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBE	ENTITY	ENTITY RATE
1.	OROVADA FIRE PROTECTION	0.1500
2.	OROVADA CEMETERY	0.0463
3.	HUMBOLDT COUNTY HOSPITAL	0.3056 ✓

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1995-96
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

TYPE	LOCAL GOVERNMENT TAXING UNIT	ENTITY OPERATING RATE/ TAX \$	ENTITY DEBT RATE/ TAX \$	ENTITY COMBINED RATE/ TAX \$	COMBINED SPECIAL DISTRICT RATE/ TAX \$ (1)	COMBINED SCHOOL RATE/ TAX \$ (2)	COUNTY OPERATING RATE/ TAX \$	COUNTY DEBT RATE/ TAX \$	COMBINED COUNTY RATE/ TAX \$	STATE RATE/ TAX \$	TOTAL AD VALOREM TAX RATE RATE/ TAX \$
	HUMBOLDT										
County	Humboldt County				0.3056 106.96	1.2900 451.50	0.6930 242.55	0.0000 0.00	0.6930 242.55	0.1500 52.50	2.4386 853.51
City	Winnemucca	0.9707 339.75	0.0000 0.00	0.9707 339.75	0.3056 106.96	1.2900 451.50	0.6930 242.55	0.0000 0.00	0.6930 242.55	0.1500 52.50	3.4093 1,193.26
Special District	Golconda Fire Protection District	0.0114 3.99	0.0000 0.00	0.0114 3.99	0.3056 106.96	1.2900 451.50	0.6930 242.55	0.0000 0.00	0.6930 242.55	0.1500 52.50	2.4500 857.50
Special District	McDermitt Fire Protection District	0.2500 87.50	0.0000 0.00	0.2500 87.50	0.3056 106.96	1.2900 451.50	0.6930 242.55	0.0000 0.00	0.6930 242.55	0.1500 52.50	2.6886 941.01

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995-96 JUNE 26, 1995		ASSESSED VALUATION			OPERATING RATE											
DIST- RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE
LANDER																
0070 0060	Lander County	161,465,668	80,508,837	241,974,505	1.2754			0.1733	0.1007	0.0686	1.4447 1.4447	0.5109 (A) 0.5109 (A)	0.8563 0.8563		0.1500 0.1500	2.9619 2.9619
0010	Austin Town	2,345,286		2,345,286	0.5260											
0020	Battle Mountain Town	25,014,472		25,014,472	0.2803					0.0000	0.5260	0.5287 (B)	0.8563	1.4447	0.1500	3.5057
0030	Kingston Town	2,315,327		2,315,327	0.2189					0.0000	0.2803	0.5109 (A)	0.8563	1.4447	0.1500	3.2422
	Battle Mountain General Hospital Dist.	161,465,668	80,508,837	241,974,505	0.5592	0.5109				0.0000	0.2189	0.5109 (A)	0.8563	1.4447	0.1500	3.1808
	Lander County Sewer & Water Dist. #2	2,345,286		2,345,286	0.0178					0.0000	0.5109					
	Lander County GID	0		0	0.0000					0.0000	0.0178					
	Lander County Schools	161,465,668	80,508,837	241,974,505	0.7500					0.1063	0.8563					

OVERLAPPING RATES – LANDER COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A = 0.5109
B = 0.5109 + 0.0178 = 0.5287

OVERLAP COMBINATIONS
(See Code Number)

A 2
B. 2 + 3

OVERLAPPING RATES EXAMPLES

B. = .5109 + .0178 = .5287 or 1 + 2 composed
of Battle Mtn. Hospital Dist. (1) at .5109 plus
Lander Sewer and Water District (2) at .0178.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBE	ENTITY	ENTITY RATE
1.	BATTLE MTN. GENERAL HOSPITAL	0.5109
2.	LANDER SEWER AND WATER	0.0178

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1995-96
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

TYPE	LOCAL GOVERNMENT TAXING UNIT	ENTITY OPERATING RATE/ TAX \$	ENTITY DEBT RATE/ TAX \$	ENTITY COMBINED RATE/ TAX \$	COMBINED SPECIAL DISTRICT RATE/ TAX \$ (1)	COMBINED SCHOOL RATE/ TAX \$ (2)	COUNTY OPERATING RATE/ TAX \$	COUNTY DEBT RATE/ TAX \$	COMBINED COUNTY RATE/ TAX \$	STATE RATE/ TAX \$	TOTAL AD VALOREM TAX RATE RATE/ TAX \$
	LANDER										
County	Lander County				0.5109 178.82	0.8563 299.71	1.3761 481.64	0.0686 24.01	1.4447 505.65	0.1500 52.50	2.9619 1,036.67
Town	Battle Mountain Town	0.2803 98.11	0.0000 0.00	0.2803 98.11	0.5109 178.82	0.8563 299.71	1.3761 481.64	0.0686 24.01	1.4447 505.65	0.1500 52.50	3.2422 1,134.77

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995 -96 JUNE 26, 1995		ASSESSED VALUATION			OPERATING RATE														TOTAL AD VALOREM TAX RATE
DIST- RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE				
LINCOLN																			
0020	Lincoln County	77,884,117	188,122	78,072,239	0.9708	0.9380		0.1733	0.1726	0.0000	1.1106	0.1944 (E)	0.9731		0.1500	2.4281			
0010	Caliente	6,675,938		6,675,938	0.8899					0.0000	0.8899	0.1944 (E)	0.9731	1.1106	0.1500	3.3180			
0050	Alamo Town	3,875,815		3,875,815	0.2269	0.1579				0.0000	0.1579	0.3247 (A)	0.9731	1.1106	0.1500	2.7163			
0040	Panaca Town	4,335,596		4,335,596	0.2356					0.0000	0.2356	0.1944 (E)	0.9731	1.1106	0.1500	2.6637			
0030	Pioche Town	6,204,272		6,204,272	0.4389	0.2683				0.0000	0.2683	0.3407 (B)	0.9731	1.1106	0.1500	2.8427			
	Alamo Power District #3	0		0	0.0000					0.0000	0.0000								
	Alamo Sewer & Water District	0		0	0.0000					0.0000	0.0000								
	Lincoln County Power District # 1	0		0	0.0000					0.0000	0.0000								
	Lincoln County TV District	0		0	0.0000					0.0000	0.0000								
0070	Pahranagat Valley Fire Prctn Dist	6,941,132		6,941,132	0.1303					0.0000	0.1303	0.1944 (E)	0.9731	1.1106	0.1500	2.5584			
											0.1303	0.3523 (C)	0.9731	1.1106	0.1500	2.7163			
0060	Pahranagat Valley TV District	0		0	0.0000					0.0000	0.0000								
	Pioche Fire Protection District	7,234,744		7,234,744	0.2835	0.1463				0.0000	0.1463	0.1944 (E)	0.9731	1.1106	0.1500	2.5744			
											0.1463	0.4627 (D)	0.9731	1.1106	0.1500	2.8427			
	Lincoln County Hospital District	77,884,117	188,122	78,072,239	0.1944					0.0000	0.1944								
	Lincoln County Schools	77,884,117	188,122	78,072,239	0.7500					0.2231	0.9731								

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995-96 JUNE 26, 1995		ASSESSED VALUATION			OPERATING RATE											
DIST- RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE
LYON																
0500	Lyon County	424,591,454	895,670	425,487,124	0.7691	0.5529		0.1718	0.1218	0.0000	0.6747				0.1500	2.3647
0100	Yerington	28,596,509		28,596,509	0.2361					0.0000	0.6747 0.2361	0.3923 (K) 0.5632 (F)	1.5400	0.6747	0.1500	2.7570 3.1640
0600	Fernley Town	91,104,152		91,104,152	0.2105	0.1528				0.0000	0.1528	0.3293 (A)	1.5400	0.6747	0.1500	2.8468
	Carson-Truckee Water Conservancy	288,031,182		288,031,182	0.0010	0.0000				0.0000	0.0000					
0860	Carson Water Sub-Conservancy	192,042,167		192,042,167	0.0300					0.0000	0.0300					
0700	Central Lyon County Fire District	197,200,580		197,200,580	0.1647		0.0700			0.0000	0.2347	0.0300 (E)	1.5400	0.6747	0.1500	2.6294
0840											0.2347	0.0879 (G)	1.5400	0.6747	0.1500	2.6873
	Central Lyon County Vector Control	184,436,357		184,436,357	0.0579						0.2347	0.0879 (J)	1.5400	0.6747	0.1500	2.6873
	Fernley Swimming Pool District	91,104,152		91,104,152	0.0000					0.0000	0.0579					
	Mason Valley Swimming Pool District	89,464,276		89,464,276	0.1071		0.2000			0.0000	0.2000					
0200	Mason Valley Fire Maintenance	62,559,197		62,559,197	0.0718		0.0800			0.0000	0.1071					
	Mason Valley Artesian Basin	58,423,759		58,423,759	0.0000					0.0000	0.1518	0.5632 (I)	1.5400	0.6747	0.1500	3.0797
	Mason Valley Mosquito District	91,155,706		91,155,706	0.0569	0.0338	0.0300			0.0000	0.0000					
	North Lyon Fire Maintenance	91,104,152		91,104,152	0.0793		0.0500			0.0000	0.0638					
0810	Silver Springs/Stagecoach Hospital	54,525,005		54,525,005	0.1645	0.0300				0.0000	0.1293	0.3528 (C)	1.5400	0.6747	0.1500	2.8468
0400	Smith Valley Fire Maintenance	26,345,150		26,345,150	0.1243					0.0000	0.0300	0.2947 (L)	1.5400	0.6747	0.1500	2.6894
	Smith Valley Artesian Basin	24,673,850		24,673,850	0.0000					0.0000	0.1243	0.3923 (D)	1.5400	0.6747	0.1500	2.8813
	South Lyon Hospital District	136,411,928	895,670	137,307,598	0.1731	0.1423	0.2500			0.0000	0.0000					
0900	Stagecoach Gen. Imp. Dist.	4,448,269		4,448,269	0.5396	0.5253				0.0000	0.3923					
	Walker River Weed Control	22,616,748		22,616,748	0.0000					0.0000	0.5253	0.3526 (H)	1.5400	0.6747	0.1500	3.2426
0300	Willow Creek Gen. Imp. Dist.	1,065,286		1,065,286	0.0619	0.0156				0.0000	0.0000					
										0.0000	0.0156	0.7150 (B)	1.5400	0.6747	0.1500	3.0953
	Lyon County Schools	424,591,454	895,670	425,487,124	0.7500					0.7900	1.5400					

OVERLAPPING RATES – LYON COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A =	0.1293 +	0.0000 +	0.2000 =	0.3293	
B =	0.1518 +	0.0000 +	0.3923 +	0.0638 +	0.1071 = 0.7150
C =	0.1528 +	0.0000 +	0.2000 =	0.3528	
D =	0.0000 +	0.3923 =	0.3923		
E =	0.0000 +	0.0300 =	0.0300		
F =	0.3923 +	0.0638 +	0.1071 =	0.5632	
G =	0.0000 +	0.0300 +	0.0579 =	0.0879	
H =	0.2347 +	0.0000 +	0.0300 +	0.0300 +	0.0579 = 0.3526
I =	0.0000 +	0.3923 +	0.0638 +	0.1071 =	0.5632
J =	0.0000 +	0.0300 +	0.0579 =	0.0879	
K =	0.3923				
L =	0.0000 +	0.2347 +	0.0300 +	0.0579 =	0.2947

OVERLAP COMBINATIONS (See Code Number)

A	1 + 2 + 14
B	3 + 4 + 9 + 10 + 16
C	5 + 2 + 14
D	6 + 9
E	2 + 13
F	9 + 10 + 16
G	2 + 11 + 17
H	7 + 2 + 11 + 13 + 17
I	4 + 9 + 10 + 16
J	2 + 13 + 17
K	9
L	2 + 7 + 13 + 17

OVERLAPPING RATES EXAMPLES

D. = .0000 + .3923 = .3923 or 6 + 9
composed of Smith Valley Artesian at .0000 plus
South Lyon Hospital (9) at .3923.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBE	ENTITY	ENTITY RATE
1.	NORTH LYON FIRE	0.1293
2.	CARSON-TRUCKEE WATER CONSERVANCY	0.0000
3.	MASON VALLEY FIRE	0.1518
4.	MASON VALLEY ARTESIAN	0.0000
5.	FERNLEY TOWN	0.1528
6.	SMITH VALLEY ARTESIAN	0.0000
7.	CENTRAL LYON FIRE	0.2347
8.	WILLOW CREEK GEN. IMP. DIST.	0.0156
9.	SOUTH LYON HOSPITAL	0.3923
10.	MASON VALLEY MOSQUITO DIST.	0.0638
11.	SILVER SPRINGS/STAGECOACH HOSPITAL	0.0300
12.	STAGECOACH GEN. IMP. DIST.	0.5253
13.	CARSON WATER SUBCONSERVANCY	0.0300
14.	FERNLEY SWIMMING POOL DIST.	0.2000
15.	SMITH VALLEY FIRE	0.1243
16.	MASON VALLEY SWIMMING POOL	0.1071
17.	CENTRAL LYON VECTOR	0.0579

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1995-96
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

TYPE	LOCAL GOVERNMENT TAXING UNIT		ENTITY OPERATING RATE/ TAX \$	ENTITY DEBT RATE/ TAX \$	ENTITY COMBINED RATE/ TAX \$	COMBINED SPECIAL DISTRICT RATE/ TAX \$ (1)	COMBINED SCHOOL RATE/ TAX \$ (2)	COUNTY OPERATING RATE/ TAX \$	COUNTY DEBT RATE/ TAX \$	COMBINED COUNTY RATE/ TAX \$	STATE RATE/ TAX \$	TOTAL AD VALOREM TAX RATE RATE/ TAX \$
	LYON											
County	Lyon County	\$					1.5400 539.00	0.6747 236.15	0.0000 0.00	0.6747 236.15	0.1500 52.50	2.3647 827.65
City	Yerington	\$	0.2361 82.64	0.0000 0.00	0.2361 82.64	0.5632 197.12	1.5400 539.00	0.6747 236.15	0.0000 0.00	0.6747 236.15	0.1500 52.50	3.1640 1,107.40
Town	Fernley Town	\$	0.1528 53.48	0.0000 0.00	0.1528 53.48	0.3293 115.26	1.5400 539.00	0.6747 236.15	0.0000 0.00	0.6747 236.15	0.1500 52.50	2.8468 996.38
Special District	Central Lyon Fire Protection District	\$	0.2347 82.15	0.0000 0.00	0.2347 82.15	0.0300 10.50	1.5400 539.00	0.6747 236.15	0.0000 0.00	0.6747 236.15	0.1500 52.50	2.6294 920.29
Special District	Willowcreek General Improvement District	\$	0.0156 5.46	0.0000 0.00	0.0156 5.46	0.7150 250.25	1.5400 539.00	0.6747 236.15	0.0000 0.00	0.6747 236.15	0.1500 52.50	3.0953 1,083.36

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995-96 JUNE 26, 1995		ASSESSED VALUATION			OPERATING RATE							COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE
DIST- RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE					
MINERAL																
0020	Mineral County	147,752,813	27,954,348	175,707,161	1.3261		0.0700	0.1688	0.1688	0.0000	1.5649	0.2499 *	0.7500		0.1500	2.7148
0010	Hawthorne Town	33,495,669		33,495,669	0.2107					0.0000	0.2107	0.2499 *	0.7500	1.5649	0.1500	2.9255
0120	Luning Town	428,860		428,860	0.1503					0.0000	0.1503	0.2499 *	0.7500	1.5649	0.1500	2.8651
0130	Mina Town	1,780,151		1,780,151	0.6657	0.2107				0.0000	0.2107	0.2499 *	0.7500	1.5649	0.1500	2.9255
	Walker Lake Town	4,765,966		4,765,966	0.1500					0.0000	0.1500	0.2499 *	0.7500	1.5649	0.1500	2.8648
	Mineral County TV District	0			0.0000					0.0000	0.0000					
	Mineral Hospital District*	147,752,813	27,954,348	175,707,161	0.2499					0.0000	0.2499					
	Mineral County Schools	147,752,813	27,954,348	175,707,161	0.7500					0.0000	0.7500					

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1995-96
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

TYPE	LOCAL GOVERNMENT TAXING UNIT	ENTITY OPERATING	ENTITY DEBT	ENTITY COMBINED	COMBINED SPECIAL	COMBINED SCHOOL	COUNTY OPERATING	COUNTY DEBT	COMBINED COUNTY	STATE	TOTAL
		RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$	DISTRICT RATE/ TAX \$ (1)	RATE/ TAX \$ (2)	RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$	AD VALOREM TAX RATE RATE/ TAX \$

	MINERAL										

County	Mineral County				0.2499	0.7500	1.5649	0.0000	1.5649	0.1500	2.7148
		\$			87.47	262.50	547.72	0.00	547.72	52.50	950.18

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995-96 JUNE 26, 1995		ASSESSED VALUATION			OPERATING RATE											
DIST- RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE
NYE																
0005	Nye County	485,162,543	81,419,896	566,582,439	1.0980		0.0050	0.1687	0.0978	0.0000	1.2008			1.3350	0.1500	2.6858
0002	Gabbs	3,024,488	244,000	3,268,488	0.7351					0.0000	0.7351	0.2191 (F)	1.3350	1.2008	0.1500	3.6400
0008	Amargosa Town	19,967,770		19,967,770	0.4665					0.0000	0.4665	0.2909 (E)	1.3350	1.2008	0.1500	3.4432
0001	Beatty Town	35,279,548	46,247,000	81,526,548	0.1005	0.0976				0.0000	0.0976	0.2980 (A)	1.3350	1.2008	0.1500	3.0814
0003	Manhattan Town	974,287	81,000	1,055,287	0.5124					0.0000	0.5124	0.4418 (C)	1.3350	1.2008	0.1500	3.6400
0006	Pahrump Town	245,548,880		245,548,880	0.1632					0.0000	0.1632	0.2350 (B)	1.3350	1.2008	0.1500	3.0840
0004	Round Mountain Town	48,460,529	29,393,000	77,853,529	0.0085		0.5039			0.0000	0.5124	0.4418 (C)	1.3350	1.2008	0.1500	3.6400
0007	Tonopah Town	28,245,940		28,245,940	0.2684					0.1252	0.3936	0.3332 (D)	1.3350	1.2008	0.1500	3.4126
	Amargosa Library District	20,712,106		20,712,106	0.2909					0.0000	0.2909					
	Beatty Gen. Imp. Dist	10,188,914		10,188,914	0.0000					0.0000	0.0000					
	Beatty Library District	36,257,866	47,143,000	83,400,866	0.0789					0.0000	0.0789					
	Beatty Water & Sanitation	9,248,071		9,248,071	0.0000					0.0000	0.0000					
	Pahrump Library District	245,548,880		245,548,880	0.0301					0.0000	0.0301					
	Pahrump Swimming Pool District	245,548,880		245,548,880	0.0049					0.0000	0.0049					
	Railroad Valley Gen. Imp. Dist	4,246,389		4,246,389	0.0000					0.0000	0.0000					
	Smoky Valley Library District	51,771,621	29,474,000	81,245,621	0.2227					0.0000	0.2227					
	Smoky Valley TV District	49,379,651		49,379,651	0.0000					0.0000	0.0000					
	Tonopah Library District	312,226,949		312,226,949	0.1141					0.0000	0.1141					
	Nye Hospital District	189,871,590	81,419,896	271,291,486	0.2033					0.0158	0.2191					
	Pahrump Hospital District	245,548,880		245,548,880	0.0000		0.2000			0.0000	0.2000					
	Nye County Schools	485,162,543	81,419,896	566,582,439	0.7500					0.5850	1.3350					

OVERLAPPING RATES – NYE COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A = 0.2191 + 0.0789 = 0.2980
B.= 0.2000 + 0.0301 + 0.0049 = 0.2350
C.= 0.2191 + 0.2227 = 0.4418
D.= 0.2191 + 0.1141 = 0.3332
E= 0.2909
F.= 0.2191

OVERLAP COMBINATIONS
(See Code Number)

A. 2 + 3
B. 4 + 5 + 6
C. 3 + 7
D. 3 + 8
E. 1
F. 3

OVERLAPPING RATES EXAMPLES

B. = .2000 + .0301 + .0049 = .2353 or 4 + 5 + 6 composed
of Pahrump Hospital District (4) at .2000 plus Pahrump Library (5)
at .0301 plus Pahrump Swimming Pool (6) at .0049.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBE	ENTITY	ENTITY RATE

1.	AMARGOSA LIBRARY DISTRICT	0.2909
2.	BEATTY LIBRARY DISTRICT	0.0789
3.	NYE HOSPITAL	0.2191
4.	PAHRUMP HOSPITAL DISTRICT	0.2000
5.	PAHRUMP LIBRARY	0.0301
6.	PAHRUMP SWIMMING POOL	0.0049
7.	SMOKY VALLEY LIBRARY DISTRICT	0.2227
8.	TONOPAH LIBRARY DISTRICT	0.1141

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1995 –96
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

		ENTITY OPERATING RATE/ TAX \$	ENTITY DEBT RATE/ TAX \$	ENTITY COMBINED RATE/ TAX \$	COMBINED SPECIAL DISTRICT RATE/ TAX \$ (1)	COMBINED SCHOOL RATE/ TAX \$ (2)	COUNTY OPERATING RATE/ TAX \$	COUNTY DEBT RATE/ TAX \$	COMBINED COUNTY RATE/ TAX \$	STATE RATE/ TAX \$	TOTAL AD VALOREM TAX RATE RATE/ TAX \$	
TYPE	LOCAL GOVERNMENT TAXING UNIT											
	NYE											
County	Nye County					1.3350	1.2008	0.0000	1.2008	0.1500	2.6858	
		\$				467.25	420.28	0.00	420.28	52.50	940.03	
City	Gabbs	0.7351	0.0000	0.7351	0.2191	1.3350	1.2008	0.0000	1.2008	0.1500	3.6400	
		\$	257.29	0.00	257.29	76.69	467.25	420.28	0.00	420.28	52.50	1,274.00
Town	Round Mtn. Town	0.5124	0.0000	0.5124	0.4418	1.3350	1.2008	0.0000	1.2008	0.1500	3.6400	
		\$	179.34	0.00	179.34	154.63	467.25	420.28	0.00	420.28	52.50	1,274.00
Town	Pahrump Town	0.1632	0.0000	0.1632	0.2350	1.3350	1.2008	0.0000	1.2008	0.1500	3.0840	
		\$	57.12	0.00	57.12	82.25	467.25	420.28	0.00	420.28	52.50	1,079.40

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1996-96 JUNE 26, 1995		ASSESSED VALUATION			OPERATING RATE											
DIST- RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE
PERSHING																
0002	Pershing County	122,940,098	22,217,162	145,157,260	1.4738	1.0727	0.0016	0.1683	0.1383	0.0272	1.2398	0.3536 *	1.2570		0.1500	3.0004
0001	Lovelock	13,944,176		13,944,176	0.6464	0.6388				0.0000	0.6388	0.3536 *	1.2570	1.2398	0.1500	3.6392
	Imlay Town	1,133,269		1,133,269	0.2570	0.1500				0.0000	0.1500	0.3536 *	1.2570	1.2398	0.1500	3.1504
	Pershing County TV District	0		0	0.0000					0.0000	0.0000					
	Lovelock Meadows Water District	0		0	0.0000					0.0000	0.0000					
	Lovelock Valley Weed Control	0		0	0.0000					0.0000	0.0000					
	Pershing Hospital District*	122,940,098	22,217,162	145,157,260	0.3761	0.3400	0.0136			0.0000	0.3536					
	Pershing County Schools	122,940,098	22,217,162	145,157,260	0.7500					0.5070	1.2570					
STOREY																
0010	Storey County	86,565,894	1,045,469	87,611,363	1.7218	1.2519		0.2301	0.0456	0.0000	1.2975	0.0000	1.4790		0.1500	2.9265
0040	Gold Hill Town	3,141,244		3,141,244	0.2190	0.0000				0.0000	0.0000		1.4790	1.2975	0.1500	2.9265
0020	Virginia City Town	14,342,083		14,342,083	0.1975	0.0000				0.0000	0.0000		1.4790	1.2975	0.1500	2.9265
	Virginia-Divide Sewer Imp. Dist	14,827,903		14,827,903	0.0000					0.0000	0.0000					
	Canyon General Improvement Dist.	7,854,598		7,854,598	0.0000					0.0000	0.0000					
	Carson-Truckee Water Conservancy	34,941,190		34,941,190	0.0020	0.0000				0.0000	0.0000					
	Storey County Schools	86,565,894	1,045,469	87,611,363	0.7500					0.7290	1.4790					

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1995-96
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

TYPE	LOCAL GOVERNMENT TAXING UNIT	ENTITY OPERATING	ENTITY DEBT	ENTITY COMBINED	COMBINED SPECIAL	COMBINED SCHOOL	COUNTY OPERATING	COUNTY DEBT	COMBINED COUNTY	STATE	TOTAL
		RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$	DISTRICT RATE/ TAX \$ (1)	RATE/ TAX \$ (2)	RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$	AD VALOREM TAX RATE RATE/ TAX \$
	PERSHING										
County	Pershing County				0.3536	1.2570	1.2126	0.0272	1.2398	0.1500	3.0004
					123.76	439.95	424.41	9.52	433.93	52.50	1,050.14
City	Lovelock	0.6388	0.0000	0.6388	0.3536	1.2570	1.2126	0.0272	1.2398	0.1500	3.6392
	\$	223.58	0.00	223.58	123.76	439.95	424.41	9.52	433.93	52.50	1,273.72
	STOREY										
County	Storey County				0.0000	1.4790	1.2975	0.0000	1.2975	0.1500	2.9265
	\$				0.00	517.65	454.13	0.00	454.13	52.50	1,024.28

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995-96 JUNE 26, 1995		ASSESSED VALUATION			OPERATING RATE													TOTAL AD VALOREM TAX RATE
DIST- RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE			
WASHOE																		
9001	Washoe County	5,861,645,125	1,894,209	5,863,539,334	0.8064		0.0700	0.2934	0.2934	0.0745	1.2443	0.0000 (A)	1.1135		0.1500	2.5078		
1000	Reno	2,895,914,913		2,895,914,913	0.2765		0.2992			0.1644	0.7401	0.0050 (D)	1.1135	1.2443	0.1500	3.2529		
1005											0.7401	0.0052 (B)	1.1135	1.2443	0.1500	3.2531		
1040											0.7401	0.0050 (C)	1.1135	1.2443	0.1500	3.2529		
2000	Sparks	928,630,519		928,630,519	0.4370		0.1105			0.3350	0.8825	0.0050 (D)	1.1135	1.2443	0.1500	3.3953		
2005											0.8825	0.0052 (B)	1.1135	1.2443	0.1500	3.3955		
4540	Grandview Terrace Gen. Imp. Dist.	972,422		972,422	0.0000					0.0000	0.0000	0.4731 (AB)	1.1135	1.2443	0.1500	2.9809		
	Carson-Truckee Water Conservancy	5,861,645,125	1,894,209	5,863,539,334	0.0014	0.0000				0.0000	0.0000							
9601	Gerlach Gen. Imp. Dist.	1,902,686		1,902,686	0.0000					0.0000	0.0000	0.0000 (A)	1.1135	1.2443	0.1500	2.5078		
3140	Horizon Hills Gen. Imp. Dist.	4,090,518		4,090,518	0.5024					0.0000	0.5024	0.3550 (G)	1.1135	1.2443	0.1500	3.3652		
											0.5024	0.3550 (AA)	1.1135	1.2443	0.1500	3.3652		
5200	Incline Village Gen. Imp. Dist.	618,290,069		618,290,069	0.0588					0.0000	0.0588	0.4794 (AC)	1.1135	1.2443	0.1500	3.0460		
	Lawton-Verdi Gen. Imp. Dist.	32,185,509		32,185,509	0.0000					0.0000	0.0000							
1040	Lemmon Valley Underground Water Bsn.	283,569,563		283,569,563	0.0028	0.0000				0.0000	0.0000	0.7451 (F)	1.1135	1.2443	0.1500	3.2529		
3040											0.0000	0.3550 (G)	1.1135	1.2443	0.1500	2.8628		
3041											0.0000	0.3550 (H)	1.1135	1.2443	0.1500	2.8628		
3140											0.0000	0.8574 (I)	1.1135	1.2443	0.1500	3.3652		
4040											0.0000	0.4731 (J)	1.1135	1.2443	0.1500	2.9809		
5000	North Lake Tahoe Fire District	621,698,078		621,698,078	0.1694		0.3100			0.0000	0.4794	0.0000 (A)	1.1135	1.2443	0.1500	2.9872		
5200											0.4794	0.0588 (E)	1.1135	1.2443	0.1500	3.0460		
9400	Palomino Valley Gen. Imp. Dist.	24,147,116		24,147,116	0.3273					0.0000	0.3273	0.0050 (D)	1.1135	1.2443	0.1500	2.8401		
2008	Redevelopment Agency - Sparks	100,269,268		100,269,268	3.3953					0.0000	3.3953	0.0000	0.0000	0.0000	0.0000	3.3953		
	Reno Increment District	60,420,317		60,420,317	3.2529					0.0000	3.2529	0.0000	0.0000	0.0000	0.0000	3.2529		
1055	Reno Redevelopment Agency	166,779,759		166,779,759	3.2529					0.0000	3.2529	0.0000	0.0000	0.0000	0.0000	3.2529		
1057	Reno Redevelopment Maintenance	178,822,360		178,822,360	3.2529			0.0684	0.0684	0.0000	3.3213	0.0000	0.0000	0.0000	0.0000	3.3213		
1155	Reno Redevelopment Police	374,936,493		374,936,493	3.2529			0.2110	0.2110	0.0000	3.4639	0.0000	0.0000	0.0000	0.0000	3.4639		
1157	Reno Redevelopment Police and Maintenance				3.2529			0.2794	0.2794	0.0000	3.5323	0.0000	0.0000	0.0000	0.0000	3.5323		
3000	Sierra Forest Fire Protection Dist.	281,531,775	51,000	281,582,775	0.4876	0.3500				0.0000	0.3500	0.0050 (AD)	1.1135	1.2443	0.1500	2.8628		
3005											0.3500	0.0052 (B)	1.1135	1.2443	0.1500	2.8630		
3011											0.3500	0.0050 (L)	1.1135	1.2443	0.1500	2.8628		
3016											0.3500	0.0052 (M)	1.1135	1.2443	0.1500	2.8630		
3040											0.3500	0.5074 (N)	1.1135	1.2443	0.1500	3.3652		
3041											0.3500	0.0050 (C)	1.1135	1.2443	0.1500	2.8628		
3140											0.3500	0.0050 (O)	1.1135	1.2443	0.1500	2.8628		
4705	South Truckee Meadows Gen. Imp. Dist.	101,489,791		101,489,791	0.0000						0.3500	0.5074 (P)	1.1135	1.2443	0.1500	3.3652		
9020	Sun Valley Water and Sanitation Dist.	86,879,457		86,879,457	0.0846					0.2866	0.2866	0.4733 (Q)	1.1135	1.2443	0.1500	3.2677		
4025										0.0577	0.1423	0.0050 (D)	1.1135	1.2443	0.1500	2.6551		
	Tahoe Regional Planning Agency	626,094,930		626,094,930	0.0000					0.0000	0.1423	0.4733 (Q)	1.1135	1.2443	0.1500	3.1234		
											0.0000							

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995-96 JUNE 26, 1995		ASSESSED VALUATION			OPERATING RATE											
DIST- RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE
4000 4005 4011 4016 4025 4040 4400 4540 4705	Truckee Meadows Fire Protection Dist.	1,008,398,300	485,000	1,008,883,300	0.4720	0.4681				0.0000	0.4681	0.0050 (D)	1.1135	1.2443	0.1500	2.9809
											0.4681	0.0052 (B)	1.1135	1.2443	0.1500	2.9811
											0.4681	0.0050 (L)	1.1135	1.2443	0.1500	2.9809
											0.4681	0.0052 (M)	1.1135	1.2443	0.1500	2.9811
											0.4681	0.1475 (R)	1.1135	1.2443	0.1500	3.1234
											0.4681	0.0050 (C)	1.1135	1.2443	0.1500	2.9809
											0.4681	0.3323 (S)	1.1135	1.2443	0.1500	3.3082
											0.4681	0.0050 (T)	1.1135	1.2443	0.1500	2.9809
1005 2005 3005 3811 4005 4016 4025 4705	Truckee Meadows Underground Water Bsn.	4,101,190,238	485,000	4,101,675,238	0.0004	0.0002				0.0000	0.4681	0.2918 (U)	1.1135	1.2443	0.1500	3.2677
											0.0002	0.7451 (F)	1.1135	1.2443	0.1500	3.2531
											0.0002	0.8875 (V)	1.1135	1.2443	0.1500	3.3955
											0.0002	0.3550 (G)	1.1135	1.2443	0.1500	2.8630
											0.0002	0.3550 (H)	1.1135	1.2443	0.1500	2.8630
											0.0002	0.4731 (J)	1.1135	1.2443	0.1500	2.9811
											0.0002	0.4731 (W)	1.1135	1.2443	0.1500	2.9811
											0.0002	0.6154 (X)	1.1135	1.2443	0.1500	3.1234
3011 3016 3811 4011 4016	Verdi TV District	107,549,961		107,549,961	0.0079	0.0000				0.0000	0.0002	0.7597 (Y)	1.1135	1.2443	0.1500	3.2677
											0.0000	0.3550 (G)	1.1135	1.2443	0.1500	2.8628
											0.0000	0.3552 (Z)	1.1135	1.2443	0.1500	2.8630
											0.0000	0.3550 (AA)	1.1135	1.2443	0.1500	2.8628
											0.0000	0.4731 (J)	1.1135	1.2443	0.1500	2.9809
	Washoe Regional Water Planning Board	5,207,310,869	1,894,209	5,209,205,078	0.0050					0.0000	0.0000	0.4733 (Q)	1.1135	1.2443	0.1500	2.9811
	Washoe County Schools	5,861,645,125	1,894,209	5,863,539,334	0.7500					0.3635	1.1135					

Assessed valuation of \$100,269,268 for Sparks Town Center is excluded from Washoe County, Sparks and Washoe County Schools.
Assessed valuation of \$60,420,317 for Reno Increment District and \$166,779,759 for Reno Redevelopment Agency is excluded from Washoe County,
Reno and Washoe County Schools. Reno Redevelopment Police assessed valuation has been provided by the City of Reno and is an estimate only.

OVERLAPPING RATES – WASHOE COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A =	0.0000				
B =	0.0000 +	0.0002 +	0.0050 =	0.0052	
C =	0.0000 +	0.0000 +	0.0050 =	0.0050	
D =	0.0000 +	0.0050 =	0.0050		
E =	0.0000 +	0.0588 =	0.0588		
F =	0.0000 +	0.7401 +	0.0050 =	0.7451	
G =	0.0000 +	0.3500 +	0.0050 =	0.3550	
H =	0.0000 +	0.3500 +	0.0000 +	0.0050 =	0.3550
I =	0.0000 +	0.3500 +	0.5024 +	0.0050 =	0.8574
J =	0.0000 +	0.4681 +	0.0050 =	0.4731	
K =	0.0000 +	0.0000 +	0.0050 =	0.0050	
L =	0.0000 +	0.0000 +	0.0050 =	0.0050	
M =	0.0000 +	0.0000 +	0.0002 +	0.0050 =	0.0052
N =	0.0000 +	0.5024 +	0.0050 =	0.5074	
O =	0.0000 +	0.0000 +	0.0000 +	0.0050 =	0.0050
P =	0.0000 +	0.5024 +	0.0000 +	0.0050 =	0.5074
Q =	0.0000 +	0.4681 +	0.0002 +	0.0050 =	0.4733
R =	0.0000 +	0.1423 +	0.0002 +	0.0050 =	0.1475
S =	0.0000 +	0.3273 +	0.0050 =	0.3323	
T =	0.0000 +	0.0000 +	0.0000 +	0.0050 =	0.0050
U =	0.0000 +	0.2866 +	0.0002 +	0.0050 =	0.2918
V =	0.0000 +	0.8825 +	0.0050 =	0.8875	
W =	0.0000 +	0.4681 +	0.0000 +	0.0050 =	0.4731
X =	0.0000 +	0.1423 +	0.4681 +	0.0050 =	0.6154
Y =	0.0000 +	0.2866 +	0.4681 +	0.0050 =	0.7597
Z =	0.0000 +	0.3500 +	0.0002 +	0.0050 =	0.3552
AA =	0.0000 +	0.0000 +	0.3500 +	0.0050 =	0.3550
AB =	0.0000 +	0.0000 +	0.4681 +	0.0050 =	0.4731
AC =	0.0000 +	0.4794 =	0.4794		
AD =	0.0000 +	0.0050 =	0.0050		

OVERLAP COMBINATIONS (See Code Number)

A 4
 B. 4 + 15 + 17
 C. 4 + 8 + 17
 D. 4 + 17
 E. 4 + 7
 F. 4 + 1 + 17
 G. 4 + 11 + 17
 H. 4 + 11 + 16 + 17
 I. 4 + 11 + 6 + 17
 J. 4 + 14 + 17
 K. 4 + 2 + 17
 L. 4 + 16 + 18
 M. 4 + 16 + 15 + 17
 N. 4 + 6 + 17
 O. 4 + 8 + 16 + 17
 P. 4 + 6 + 8 + 17
 Q. 4 + 14 + 15 + 17
 R. 4 + 13 + 15 + 17
 S. 4 + 10 + 17
 T. 4 + 3 + 8 + 17
 U. 4 + 12 + 15 + 17
 V. 4 + 2 + 17
 W. 4 + 14 + 16 + 17
 X. 4 + 13 + 14 + 17
 Y. 4 + 12 + 14 + 17
 Z. 4 + 11 + 15 + 17
 AA. 4 + 8 + 11 + 17
 AB. 4 + 8 + 14 + 17
 AC. 4 + 9

OVERLAPPING RATES EXAMPLES

D. = .0000 + .0050 = .0050 or 4 + 17 composed
 of Carson Truckee Water Conservancy (4) at .0000
 plus Washoe Regional Planning Board (17)
 at .0050.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBE	ENTITY	ENTITY RATE
1.	RENO	0.7401
2.	SPARKS	0.8825
3.	GRANDVIEW TERRACE G. I. D.	0.0000
4.	CARSON TRUCKEE WATER CONSERVANCY	0.0000
5.	GERLACH G. I. D.	0.0000
6.	HORIZON HILLS G. I. D.	0.5024
7.	INCUNE VILLAGE G. I. D.	0.0588
8.	LEMMON VALLEY UNDERGROUND WATER	0.0000
9.	NORTH LAKE TAHOE FIRE DIST.	0.4794
10.	PALOMINO VALLEY G. I. D.	0.3273
11.	SIERRA FOREST FIRE PROTECTION DIST.	0.3500
12.	SO. TRUCKEE MEADOWS G. I. D.	0.2866
13.	SUN VALLEY WATER AND SANITATION	0.1423
14.	TRUCKEE MEADOWS FIRE PROTECTION	0.4681
15.	TRUCKEE MEADOWS UNDRGRND WATER	0.0002
16.	VERDI TV DISTRICT	0.0000
17.	WASHOE REGIONAL WATER PLANNING BRD	0.0050

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1995-96
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

TYPE	LOCAL GOVERNMENT TAXING UNIT		ENTITY OPERATING RATE/ TAX \$	ENTITY DEBT RATE/ TAX \$	ENTITY COMBINED RATE/ TAX \$	COMBINED SPECIAL DISTRICT RATE/ TAX \$ (1)	COMBINED SCHOOL RATE/ TAX \$ (2)	COUNTY OPERATING RATE/ TAX \$	COUNTY DEBT RATE/ TAX \$	COUNTY COMBINED RATE/ TAX \$	STATE RATE/ TAX \$	TOTAL AD VALOREM TAX RATE/ TAX \$
	WASHOE											
County	Washoe County	\$				0.0000 0.00	1.1135 389.73	1.1698 409.43	0.0745 26.08	1.2443 435.51	0.1500 52.50	2.5078 877.73
City	Reno	\$	0.5757 201.50	0.1644 57.54	0.7401 259.04	0.0050 1.75	1.1135 389.73	1.1698 409.43	0.0745 26.08	1.2443 435.51	0.1500 52.50	3.2529 1,138.52
City	Sparks	\$	0.5475 191.63	0.3350 117.25	0.8825 308.88	0.0050 1.75	1.1135 389.73	1.1698 409.43	0.0745 26.08	1.2443 435.51	0.1500 52.50	3.3953 1,188.36
Special District	Gerlach General Improvement District	\$	0.0000 0.00	0.0000 0.00	0.0000 0.00	0.0000 0.00	1.1135 389.73	1.1698 409.43	0.0745 26.08	1.2443 435.51	0.1500 52.50	2.5078 877.73
Special District	South Truckee Meadows General Improv. Dist.	\$	0.0000 0.00	0.2866 100.31	0.2866 100.31	0.4733 165.66	1.1135 389.73	1.1698 409.43	0.0745 26.08	1.2443 435.51	0.1500 52.50	3.2677 1,143.70

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995-96 JUNE 26, 1995		ASSESSED VALUATION			OPERATING RATE														TOTAL AD VALOREM TAX RATE
DIST- RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE				
WHITE PINE																			
0050	White Pine County	157,241,399	5,000,000	162,241,399	0.8751	0.8198	0.1050	0.1714	0.1714	0.0000	1.0962	0.2784 *	1.5000		0.1500	3.0246			
0010	Ely	36,241,172		36,241,172	0.6154					0.0000	0.6154	0.2784 *	1.5000	1.0962	0.1500	3.6400			
0030	Lund Town	1,287,239		1,287,239	0.2724					0.0000	0.2724	0.2784 *	1.5000	1.0962	0.1500	3.2970			
0020	McGill Town	4,260,799		4,260,799	0.4999					0.0000	0.4999	0.2784 *	1.5000	1.0962	0.1500	3.5245			
0040	Ruth Town	1,500,408		1,500,408	0.9311	0.6154				0.0000	0.6154	0.2784 *	1.5000	1.0962	0.1500	3.6400			
	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	0		0	0.0000					0.0000	0.0000								
	White Pine Hospital District*	157,241,399	5,000,000	162,241,399	0.2937	0.2784				0.0000	0.2784								
	White Pine County Schools	157,241,399	5,000,000	162,241,399	0.7500		0.4251			0.3249	1.5000								

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1995 –96
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

TYPE	LOCAL GOVERNMENT TAXING UNIT		ENTITY OPERATING RATE/ TAX \$	ENTITY DEBT RATE/ TAX \$	ENTITY COMBINED RATE/ TAX \$	COMBINED SPECIAL DISTRICT RATE/ TAX \$ (1)	COMBINED SCHOOL RATE/ TAX \$ (2)	COUNTY OPERATING RATE/ TAX \$	COUNTY DEBT RATE/ TAX \$	COMBINED COUNTY RATE/ TAX \$	STATE RATE/ TAX \$	TOTAL AD VALOREM TAX RATE RATE/ TAX \$
	WHITE PINE											
County	White Pine County	\$				0.2784 97.44	1.5000 525.00	1.0962 383.67	0.0000 0.00	1.0962 383.67	0.1500 52.50	3.0246 1,058.61
City	Ely	\$	0.6154 215.39	0.0000 0.00	0.6154 215.39	0.2784 97.44	1.5000 525.00	1.0962 383.67	0.0000 0.00	1.0962 383.67	0.1500 52.50	3.6400 1,274.00
Town	Ruth Town	\$	0.6154 215.39	0.0000 0.00	0.6154 215.39	0.2784 97.44	1.5000 525.00	1.0962 383.67	0.0000 0.00	1.0962 383.67	0.1500 52.50	3.6400 1,274.00

PART III

FAIR AND RECREATION BOARD BUDGET SUMMARIES

The main source of revenue for the following eleven (11) Local Government Districts is Room Tax collected and imposed under local ordinance and NRS 244.335. These districts do not impose an Ad Valorem tax rate. Below is a summary of the total budgeted revenue for such districts.

SPECIAL DISTRICT	1995-96 ESTIMATED REVENUES	SPECIAL DISTRICT	1995-96 ESTIMATED REVENUES
CARSON CITY		MINERAL	
CARSON CITY CONVENTION AND VISITORS BUREAU	\$491,707	MINERAL COUNTY FAIR AND RECREATION BOARD	\$57,000
CLARK		NYE	
LAS VEGAS CONVENTION AUTHORITY	\$97,413,150	BEATTY GENERAL IMPROVEMENT DISTRICT	\$99,662
ELKO		PERSHING	
ELKO COUNTY FAIR AND RECREATION BOARD	\$474,000	PERSHING COUNTY FAIR AND RECREATION BOARD	\$110,000
WEST WENDOVER RECREATION DISTRICT	\$1,618,369	STOREY	
HUMBOLDT		VIRGINIA CITY VISITORS AND CONVENTION AUTHORITY	\$122,140
HUMBOLDT COUNTY FAIR AND RECREATION BOARD	\$831,405	WASHOE	
LANDER		RENO-SPARKS CONVENTION AUTHORITY	\$28,434,908
LANDER COUNTY FAIR AND RECREATION BOARD	\$202,000	WHITE PINE	
		WHITE PINE COUNTY FAIR AND RECREATION BOARD	\$327,000

**PART IV
VOTER APPROVED AD VALOREM LEVIES**

PURSUANT TO NRS 354.5982 AND NRS 387.3285

COUNTIES AND ENTITIES WITH TAX OVERRIDES	PURPOSE OF FUNDS	RATE OR DOLLAR AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY
CARSON CITY: CARSON CITY	SENIOR CITIZENS CENTER	.0500	09-04-84	PERPETUITY
CHURCHILL: CHURCHILL COUNTY	SENIOR CITIZENS CENTER	.0100	09-01-92	4 YEARS; EXPIRES FY96-97
CHURCHILL COUNTY	HOSPITAL OPERATION	.1500	09-01-92	4 YEARS; EXPIRES FY96-97
CHURCHILL COUNTY	FIRE EQUIPMENT PURCHASES	.0200	09-01-92	7 YEARS; EXPIRES FY1999-2000
CLARK: HENDERSON	PUBLIC SAFETY	.2310 (.1540 in FY89-90)	11-08-88	PERPETUITY
NORTH LAS VEGAS	PUBLIC SAFETY	.1800	11-04-86	PERPETUITY
NORTH LAS VEGAS	PUBLIC SAFETY	.3500	05-02-89	PERPETUITY
MOAPA VALLEY TOWN	EMERGENCY 911	.0050	11-08-94	30 YEARS; EXPIRES FY 2024-25
HENDERSON LIBRARY	OPERATING REVENUE	.0332	05-07-91	PERPETUITY
DOUGLAS: CAVE ROCK GID	ROAD REPAIR; MAINT; OPERATIONS	.3000	05-19-87	10 YEARS; EXPIRES FY96-97
CAVE ROCK GID	BEAUTIFICATION AND STABILIZATION	.3000	02-13-90	10 YEARS; INCREASES IN 96-97, EXP. FY2000-2001
DOUGLAS CO. AMB. & PARAMEDIC	BUILDING AND EQUIPMENT	.0860	05-01-90	PERPETUITY
DOUGLAS COUNTY "911"	COMMUNICATIONS SYSTEM	.0475	05-01-90	PERPETUITY
LAKERIDGE GID	ROAD REPAIR; ASPHALT OVERLAYS	.2500	12-21-93	8 YEARS; EXPIRES FY2002-03
LOGAN CREEK GID	ROAD REPAIR; MAINT; SNOW REMOVAL	.4500	11-04-86	PERPETUITY
SKYLAND	STREET REPAVING; CAPITAL IMPROV.	.1500	11-04-86	PERPETUITY
TAHOE DOUGLAS FIRE	PARAMEDIC PROGRAM	.0600	11-06-84	PERPETUITY
TAHOE DOUGLAS FIRE	CAPITAL PROJECTS	.0300 (.0500 in FY 90, 91 & 92)	05-02-89	PERPETUITY
ZEPHYR KNOLLS GID	SNOW REMOVAL; ROAD MAINT.	.4800	11-06-84	PERPETUITY
ELKO: ELKO COUNTY	SENIOR CITIZENS CENTER	.0200	11-08-88	PERPETUITY
ELKO SCHOOL DISTRICT	CAPITAL PROJECTS	.7500	11-12-91	10 YEARS; EXPIRES FY2002-03
HUMBOLDT: HUMBOLDT COUNTY	SENIOR CITIZENS CENTER	.0150	11-04-86	PERPETUITY
HUMBOLDT COUNTY SCHOOL	CAPITAL PROJECTS	.2000	11-08-94	5 YEARS; EXPIRES FY2000-01
MCDERMITT FIRE DIST.	PUBLIC SAFETY	.1500	11-04-86	PERPETUITY
ORVADA FIRE DIST.	FIRE EQUIPMENT	.1500	11-04-86	PERPETUITY
LYON: FERNLEY SWIMMING POOL	SWIMMING POOL	.2000	11-04-86	PERPETUITY
MASON VALLEY FIRE DIST.	FIRE PROTECTION	.0800	11-06-90	PERPETUITY
MASON VALLEY MOSQUITO	MOSQUITO CONTROL	.0300	04-14-87	PERPETUITY
CENTRAL LYON FIRE DIST.	PARAMEDIC/FIREFIGHTER SERVICE	.0700	11-08-94	30 YEARS; EXPIRES FY 2024-25
NORTH LYON FIRE DIST.	FIRE PROTECTION	.0500	11-08-94	30 YEARS; EXPIRES FY 2024-25
SOUTH LYON HOSPITAL	HOSPITAL EXPENSES	.2500	11-03-92	20 YEARS; EXPIRES FY2013-14

**PART IV
VOTER APPROVED AD VALOREM LEVIES**

PURSUANT TO NRS 354.5982 AND NRS 387.3285

COUNTIES AND ENTITIES WITH TAX OVERRIDES	PURPOSE OF FUNDS	RATE OR DOLLAR AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY
MINERAL:				
MINERAL COUNTY	SENIOR CITIZENS CENTER	.0400	11-08-88	8 YEARS; EXPIRES FY96-97
MINERAL COUNTY	FIRE EQUIPMENT	.0300	11-08-88	7 YEARS; EXPIRES FY95-96
NYE:				
NYE COUNTY	911	.0050	11-06-90	PERPETUITY
PAHRUMP HOSPITAL DISTRICT	OPERATING REVENUE	.2000 + 6% ANNUAL INCREASE	06-02-94	30 YEARS; EXPIRES FY2024-25
ROUND MOUNTAIN	OPERATING REVENUE	.5039	12-28-93	3 YEARS; EXPIRES FY96-97
PERSHING:				
PERSHING HOSPITAL	OPERATING REVENUE	.0800	05-02-89	PERPETUITY
PERSHING COUNTY	911	.0025	11-06-90	PERPETUITY
PERSHING COUNTY	911	.0065	11-06-90	PERPETUITY
WASHOE COUNTY				
WASHOE COUNTY	SENIOR CITIZENS CENTER	.0100	06-04-85	PERPETUITY
WASHOE COUNTY	CHILD PROTECTION	.0400	11-04-86	PERPETUITY
WASHOE COUNTY	LIBRARY	.0200	11-08-94	30 YEARS; EXPIRES FY 2024-25
RENO	FIRE DEPT. UPGRADE & EQUIPMENT	.0654	05-05-87	PERPETUITY
RENO	PUBLIC SAFETY	.1684	05-17-88	PERPETUITY
RENO	ROAD AND STREET IMPROVEMENT	VARIABLE DEPENDING ON DEBT RATE	06-08-93	14 YEARS; EXPIRES FY2007-08
SPARKS	PUBLIC SAFETY	.1105	09-02-86	PERPETUITY
NORTH LAKE TAHOE FIRE	FIRE DIST UPGRADE & EQUIPMENT	.3100	03-30-82	PERPETUITY
WHITE PINE				
WHITE PINE SCHOOL DISTRICT	CAPITAL PROJECTS	.5000	11-08-88	10 YEARS; EXPIRES FY98-99
WHITE PINE COUNTY	FUND OPPOSITION TO L.V.V.W.D.	.0500	07-07-92	5 YEARS; EXPIRES FY97-98
WHITE PINE COUNTY	SENIOR CITIZENS CENTER	.0200	07-07-92	PERPETUITY
WHITE PINE COUNTY	FUNDING FOR E.M.T. SERVICES	.0350	07-07-92	PERPETUITY

PART V
AD VALOREM TAX DISTRIBUTION FOR 1995-96

	ASSESSED VALUE	SCHOOLS	COUNTIES	CITIES	TOWNS	TOTAL DISTRICTS	STATE	TOTAL	1995-96 AVERAGE COUNTY WIDE TAX RATE	1994-95 AVERAGE COUNTY WIDE TAX RATE	PERCENTAGE OF CHANGE 94-95 TO 95-96
CARSON CITY	738,281,457	10,335,940	7,190,861	0	0	479,776	1,107,422	19,114,000	2.5890		
CHURCHILL	354,383,712	4,855,057	3,057,977	414,360	0	194,911	531,576	9,053,881	2.5548	2.6669	-2.92%
CLARK	18,909,830,761	225,688,829	129,626,890	62,860,605	21,338,400	58,054,264	28,364,746	525,933,735	2.7813	2.4286	5.20%
DOUGLAS	1,143,674,698	11,951,401	6,615,014	0	393,824	7,445,400	1,715,512	28,121,151	2.4588	2.8111	-1.06%
ELKO	671,773,219	10,244,542	5,007,398	1,754,846	153,478	362,073	1,007,660	18,529,997	2.7584	2.4805	-0.87%
ESMERALDA	45,948,318	344,612	833,962	0	3,999	0	68,922	1,251,496	2.7237	2.7519	0.24%
EUREKA	1,022,679,365	6,351,818	7,453,287	0	10,626	91,839	1,534,019	15,441,589	1.5099	2.7265	-0.10%
HUMBOLDT	469,391,205	6,055,147	3,252,881	862,410	0	1,573,701	704,087	12,448,226	2.6520	1.6390	-7.88%
LANDER	241,974,505	2,072,028	3,495,806	0	87,520	1,236,665	362,962	7,254,980	2.9982	2.6899	-1.41%
LINCOLN	78,072,239	759,721	867,070	59,409	32,981	171,401	117,108	2,007,691	2.5716	3.0475	-1.62%
LYON	425,487,124	6,552,502	2,870,762	67,516	139,207	1,787,471	638,231	12,055,688	2.8334	2.7285	-5.75%
MINERAL	175,707,161	1,317,804	2,749,641	0	82,120	439,092	263,561	4,852,218	2.7615	2.7739	2.14%
NYE	566,582,439	7,563,876	6,803,522	24,027	1,088,960	1,834,679	849,874	18,164,937	3.2061	2.8142	-1.87%
PERSHING	145,157,260	1,824,627	1,799,660	89,075	1,700	513,276	217,736	4,446,074	3.0629	3.1468	1.88%
STOREY	87,611,363	1,295,772	1,136,757	0	0	0	131,417	2,563,947	2.9265	3.0313	1.04%
WASHOE	5,863,539,334	65,290,510	72,960,020	29,627,831	0	23,508,721	8,795,309	200,182,391	3.4140	2.9273	-0.03%
WHITE PINE	162,241,399	2,433,621	1,778,490	223,028	34,040	451,680	243,362	5,164,221	3.1830	3.3265	2.63%
TOTALS	31,102,335,559	364,937,806	257,499,999	95,983,108	23,366,854	98,144,951	46,653,503	886,586,221			-8.59%
PERCENTAGE OF GRAND TOTAL		41.16%	29.04%	10.83%	2.64%	11.07%	5.26%	100.00%	2.8505	2.8550	
AVERAGE STATEWIDE TAX RATE			\$2.8505								
AVERAGE STATEWIDE PERCENT OF CHANGE			-0.16%								