

### STATE OF NEVADA DEPARTMENT OF TAXATION

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#### **MEMORANDUM**

Date: July 27, 2007

To: Nevada Local Government Entities and Interested Parties

From: Local Government Finance Section, Division of Assessment Standards

Subject: Nevada Property Tax Rates for Fiscal Year 2007-2008

Attached to this memorandum is the Section's publication <u>Property Tax Rates for Nevada Local Governments for</u> *Fiscal Year 2007-2008*, the "Redbook.

Please take note of the following information:

NRS 361.471 – 361.4735 provides for the partial abatement of property taxes, based on the type of property. The Department calculated the impact of the estimated abatements for each local entity which receives property tax. The summary of these calculations has been included in this publication at page IV.

The provisions of SB507 (2003) have been renewed for another biennium with the passage of SB 578 (2007). The sunset date for the additional two cents in property tax is now June 30, 2009; and the allocation remains the same:

\$ 0.0085 to statewide capital projects; and

\$ 0.0115 to projects related to the conservation of the state's natural resources.

These legislatively approved levies remain outside the statutory property tax cap of \$3.64 per \$100 of assessed valuation (NRS 364.453).

A question has arisen regarding the creation of a new taxing district within a county and the resulting determination of assessed value, including centrally assessed values. The Department has developed the following disclaimer, which will be included in the introduction to the "redbook: for Fiscal Year 2008-2009:

Consistent with the availability of centrally assessed values in all taxing districts or entities, a temporary timing difference exists for approximately 12-18 months from the establishment of a new taxing district's base year and the determination of measurable assessed values which are applicable to centrally assessed properties.

The property tax rates for the Las Vegas and Mesquite Redevelopment Agencies in the draft of the "Redbook" sent to the NV Tax Commission had not been finalized prior to the Commission's certification. The finalized rates for these two agencies, as confirmed by the County, appear at page A-4 of this publication.

The "Redbook" is also available at the **Department of Taxation's website**, which has the following address: <a href="http://tax.state.nv.us">http://tax.state.nv.us</a>. Select Publications; then Assessment Standards Publications; then Local Government Finance Redbook 07-08.

If you do not wish to continue receiving the publication each year, please notify the Local Government Finance section in writing. If you have any questions or comments, please contact the Section at (775) 684-2180.

### **NEVADA DEPARTMENT OF TAXATION**

# FISCAL YEAR 2007-2008 PROPERTY TAX RATES FOR NEVADA LOCAL GOVERNMENTS



Prepared by: Nevada Department of Taxation
Division of Assessment Standards
Local Government Finance Section

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#### INTRODUCTION

Enclosed herewith are the Property Tax Rates for Nevada Local Governments for Fiscal Year 2007-2008. The publication has been prepared in four sections, noted below. Senate Bill 524, enacted by the 2005 Legislature, added a total of 2 cents to the State of Nevada tax rate. 0.85 cents is added to the previous 15 cents for statewide capital improvements; while the remaining 1.15 cents will go toward the conservation of natural resources in the state. These additional levies are outside the statutory tax rate cap of \$3.64 per \$100 of assessed value. Terms appearing below in *italics* are defined in the Glossary.

<u>Section A – Total Property Tax Rates by Taxing Unit.</u> Presents the assessed valuation, net proceeds of minerals valuation and total assessed valuation for each local government entity. Also presented are the combined tax rate, county tax rate, combined special district tax rate, school district operating tax rate and the **Total Property Tax Rate**.

<u>Section B – Combined Property Tax Rates by Component; by Taxing Unit</u>. Presents a breakdown of the different rates that comprise the combined tax rate, which include *maximum allowed* and *levied operating rates*, *voter approved override allowed and levied tax rates*, *legislatively allowed* and *levied tax rates* and *rates necessary to service debt* incurred by the entity.

Section C – Property Tax Overrides and Tax Impact. Presents details of current voter approved property tax overrides, including the entity collecting the override rate; the purpose for which the revenues generated are to be used; the tax rate or dollar amount approved; the date of the election; and the length of time in which the levy is to be imposed. Prior to the meeting of the 1993 Nevada Legislature, voter approved overrides could be imposed in perpetuity, unless rescinded by a vote of the people. In the 1993 session, legislation was enacted limiting the term of voter-approved overrides to no more than 30 years duration [pursuant to NRS 354.5982 (1)]. This section also takes a select number of entities within a county and presents the property tax bill that would be due on a home with an assessed value of \$100,000.

<u>Section D – Overlapping Districts</u>. Presents the details of the various district property tax rates which comprise the combined special district tax rates shown in column 7 in section A of this publication.

#### **GLOSSARY**

Listed below are governmental budget terms used throughout this publication. The majority of the definitions are taken from Understanding Nevada's Property Tax System, a publication of the Nevada Taxpayers Association. For further information, contact the Association in Carson City at (775) 882-2697 or in Las Vegas at (702) 457-8442.

<u>Assessed Value</u> – Taxable value times the level of assessment, currently thirty-five percent (35%).

<u>Fiscal Year</u> – In Nevada it is that period of time from July 1 of one calendar year to June 30 of the following calendar year. It is also the taxable year for purposes of property taxation.

<u>Full Cash Value</u> – The most probable price which property would bring in a competitive and open market under all conditions requisite for a fair sale.

#### **GLOSSARY** (continued)

<u>Net proceeds of minerals</u> – Nevada statutes (NRS 362.100-170) provide for the levy of a tax on the net production of minerals in lieu of a property tax relative to the extraction of minerals (ores, oil, gas and other hydrocarbons) within the state. Mining companies are allowed to deduct from the gross proceeds expenses directly tied to the production of the product. The tax liability is calculated using property tax rates.

Overlapping Tax Districts – Areas within a county with a combination of two or more tax rates for entities formed for specific purposes. Boundaries for taxing purposes are defined by resolution or a vote of the residents therein.

<u>Personal Property</u> – All property not permanently affixed to land, such as aircraft, business equipment, agricultural equipment, billboards, etc.; and mobile/manufactured homes not converted to real property.

<u>Property Tax</u> – The compulsory charge levied by a governmental unit to provide the revenues to support the budgets adopted by the elected governing boards. Expressed as \$ x.xxxx per \$100.00 of assessed valuation. In Nevada, the tax is levied on both personal and real property. The tax rate levied on net proceeds of minerals is the rate determined from the table at NRS 362.140 or the total tax rate for the county in which the mining operation is located, whichever rate is higher.

Real Property – Land, buildings and improvements which are not normally removable and mobile/manufactured homes that have been converted to real property.

<u>Statutory Tax Rate Limit</u> – The Nevada State Constitution caps the property tax rate at \$ 5.00 per \$100.00 of assessed value. NRS 361.453 has further capped the rate at \$ 3.64 per \$100.00 of assessed value.

<u>Tax</u> – A compulsory charge levied by a governmental unit against the wealth of a person, natural or corporate.

<u>Tax Levy/Rate</u> – The rate necessary to support the budgets as determined by the elected governing boards. Expressed as \$ x.xxxx per \$100.00 of assessed valuation.

<u>Tax Override</u> – An increase in the allowed property tax rate, either legislatively or voter approved and used for operating expenditures.

<u>Taxable Value</u> – For vacant land – full cash value. For improvements – replacement cost new less depreciation. Taxable value is not to exceed full cash value.

#### PROPERTY TAX DISTRIBUTION FOR FY 2007-2008

						TOTAL			FY2007-08	FY2006-07	% OF
	TOTAL					COMBINED			AVERAGE	AVERAGE	CHANGE
	ASSESSED					SPECIAL			CO. WIDE	CO. WIDE	06-07
COUNTY	VALUE *	SCHOOLS	COUNTIES	CITIES	TOWNS	DISTRICTS	STATE	TOTAL	TAX RATE	TAX RATE	TO 07-08
											_
Carson City	1,612,389,852	\$19,671,156	\$24,197,135	-	-	\$1,659,803	\$2,741,063	\$48,269,157	2.9936	3.0004	-0.22%
Churchill	686,529,426	\$9,268,147	\$7,860,762	\$1,810,659	-	\$739,293	\$1,167,100	\$20,845,961	3.0364	2.9341	3.49%
Clark	106,134,241,089	\$1,383,353,698	\$694,224,071	\$413,172,541	\$109,276,719	\$524,620,949	\$180,428,210	\$3,305,076,188	3.1141	3.1029	0.36%
Douglas	3,396,804,161	\$28,872,835	\$34,905,560	-	\$2,530,649	\$29,245,325	\$5,774,567	\$101,328,936	2.9831	2.9742	0.30%
Elko	1,060,626,160	\$15,909,392	\$8,894,411	\$4,620,625	\$168,377	\$426,219	\$1,803,064	\$31,822,088	3.0003	3.0040	-0.12%
Esmeralda	46,208,930	\$346,567	\$970,156	-	-	-	\$78,555	\$1,395,278	3.0195	3.0195	0.00%
Eureka	727,781,488	\$6,641,006	\$6,155,576	-	\$24,520	\$75,948	\$1,237,229	\$14,134,279	1.9421	1.9429	-0.04%
Humboldt	614,221,654	\$5,435,862	\$4,614,033	\$1,363,070	-	\$4,209,542	\$1,044,177	\$16,666,684	2.7135	2.8988	-6.39%
Lander	345,990,214	\$2,594,927	\$6,657,890	-	\$35,388	\$1,768,704	\$588,183	\$11,645,092	3.3657	3.3675	-0.05%
Lincoln	174,812,455	\$1,701,100	\$2,338,117	\$104,711	\$80,421	\$849,729	\$297,181	\$5,371,259	3.0726	3.0766	-0.13%
Lyon	1,665,951,811	\$22,268,778	\$14,400,487	\$2,617,806	-	\$8,392,534	\$2,832,118	\$50,511,723	3.0320	3.0316	0.01%
Mineral	88,373,053	\$1,148,850	\$1,758,624	-		\$176,746	\$150,234	\$3,234,454	3.6600	3.6600	0.00%
Nye	1,693,640,272	\$22,610,098	\$22,809,947	-	\$3,753,831	\$995,923	\$2,879,188	\$53,048,987	3.1322	3.2151	-2.58%
Pershing	191,199,951	\$2,294,399	\$2,498,601	\$106,093	\$1,985	\$803,040	\$325,040	\$6,029,158	3.1533	3.1077	1.47%
Storey	425,595,134	\$3,807,800	\$10,334,727	-	•		\$723,512	\$14,866,039	3.4930	3.4903	0.08%
Washoe	15,105,492,476	\$171,976,032	\$210,223,139	\$89,997,950	•	\$39,990,517	\$25,679,337	\$537,866,975	3.5607	3.5554	0.15%
White Pine	279,996,451	\$2,797,165	\$5,462,731	-	-	\$1,511,981	\$475,994	\$10,247,871	3.6600	3.6600	0.00%
TOTALS	134,249,854,577	\$1,700,697,812	\$1,058,305,967	\$513,793,455	\$115,871,891	\$615,466,253	\$228,224,752	\$4,232,360,130			

GRAND TOTALS 3.1526 3.1471

PURSUANT TO SB 524 (2005), 2¢ ADDED TO STATE TAX RATE -\$0.0085 FOR CAPITAL PROJECTS & \$0.0115 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

<sup>\*</sup> Includes net proceeds of minerals assessed value. Assessed value is equal to 35% of taxable value.

### PROPERTY TAX DISTRIBUTION FOR FY 2007-2008 COMPARISON OF PROJECTED DISTRIBUTION TO DISTRIBUTION IMPACT OF TAX ABATEMENT

					PROPE	ERTY TAX REVE	NUE DOLLARS					
										TOTAL		
									TOTAL	COMBINED		
									COMBINED	SPECIAL		
		SCHOOLS		COUNTIES		CITIES		TOWNS	SPECIAL	DISTRICTS		STATE
	SCHOOLS	NET OF	COUNTIES	NET OF	CITIES	NET OF	TOWNS	NET OF	DISTRICTS	NET OF	STATE	NET OF
COUNTY	PROJECTED	ABATEMENT	PROJECTED	ABATEMENT	PROJECTED	ABATEMENT	PROJECTED	ABATEMENT	PROJECTED	ABATEMENT	PROJECTED	ABATEMENT
Carson City	19,724,808	16,238,285	24,276,990	16,526,837					624,319	509,546	2,748,538	2,262,710
Churchill	9,021,640	7,768,324	7,653,532	6,353,933	1,815,622	1,424,486			725,208	623,079	1,136,057	978,174
Clark	1,395,991,289	970,570,595	683,792,033	475,828,874	415,775,277	292,916,747	109,491,175	75,774,445	496,164,555	341,190,704	196,051,847	136,050,838
Douglas	29,511,341	21,511,477	35,760,876	17,846,163			2,545,526	2,127,943	27,608,280	17,341,520	5,902,263	4,303,063
Elko	14,428,184	13,849,969	8,066,493	7,691,938	4,532,887	4,366,218	169,483	165,568	413,526	396,852	1,635,169	1,569,640
Esmeralda	325,222	314,884	910,406	881,458							73,715	71,371
Eureka	3,903,878	3,889,895	3,618,552	3,602,775			24,634	24,409	37,784	37,440	727,304	724,134
Humboldt	4,661,958	4,564,791	3,957,123	3,874,486	1,363,258	1,332,424			2,419,244	2,364,713	895,521	876,854
Lander	1,982,669	1,953,844	5,086,995	5,013,035			34,612	33,736	1,351,618	1,332,022	449,402	442,868
Lincoln	1,701,882	1,549,467	2,339,197	2,128,935	104,709	99,763	98,465	82,506	910,336	826,539	297,318	270,691
Lyon	22,360,389	18,728,672	14,459,748	12,111,219	2,629,439	1,351,977			8,497,950	7,028,472	2,843,769	2,381,892
Mineral	1,138,270	1,107,039	1,635,710	1,593,262					168,633	164,049	143,338	139,405
Nye	21,361,017	17,441,065	21,549,868	17,595,235			3,541,158	2,851,288	1,651,114	1,467,438	2,720,077	2,220,913
Pershing	1,966,174	1,901,444	2,073,801	2,002,664	118,605	117,605	1,985	1,942	569,896	550,445	273,965	264,561
Storey	3,764,962	3,384,579	10,218,471	9,182,418							715,371	643,097
Washoe	173,473,853	156,281,863	212,927,590	191,509,956	92,033,563	83,138,659			27,241,966	24,219,427	26,036,983	23,420,365
White Pine	1,899,079	1,806,054	3,652,268	3,435,990					1,016,178	961,663	319,906	302,745
_											•	
TOTALS	\$1,707,216,614	\$1,242,862,247	\$1,041,979,652	\$777,179,180	\$518,373,360	\$384,747,879	\$115,907,039	\$81,061,837	\$569,400,607	\$399,013,911	\$242,970,543	\$176,923,323

Note: The 2005 Legislature enacted NRS 361.471 - 361.4735, which provided for abatements on calculated property taxes due for FY2007-2008 on existing real and personal property when the tax liability is greater than 3% over the prior year for owner-occupied single family residences and some rental properties; or when the tax liability exceeds up to 8% for all other property not otherwise qualifying for the 3% abatement.

Total combined special districts net of abatement amount in Carson City does not include \$877,364 allocated to the redevelopment agency.

Total combined special districts net of abatement amount in Washoe County does not include \$8,615,816 allocated to the redevelopment agencies.

Details of the abatement calculations may be obtained by contacting the Local Government Finance Section, Department of Taxation at (775) 684-2180.

### **SECTION A**

# ASSESSED VALUES AND TOTAL PROPERTY TAX RATES BY TAXING UNIT

						/			
1	2	3	4	5	6	COMBINED	8	9	10
		EST. NET	TOTAL	COMBINED		SPECIAL		STATE	TOTAL
LOCAL GOVERNMENT	ASSESSED	PROCEEDS	ASSESSED	TAX RATE	COUNTY	DISTRICT	SCHOOL	TAX	PROPERTY
TAXING UNIT	VALUATION	OF MINERALS	VALUATION	(col 9, part B)	TAX RATE	TAX RATE	TAX RATE	RATE#	TAX RATE
						-			
Carson City	1,612,389,852	•	1,612,389,852	1.5007		0.1311	1.2200	0.1700	3.0218
Carson City School District	1,612,389,852	ı	1,612,389,852	1.2200					
Carson City Airport Authority	1,612,389,852	•	1,612,389,852	-					
Carson City Redevelopment Agency *	36,898,114	•	36,898,114	2.8108					2.8108
Carson Truckee Water Conservancy District	1,612,389,852	•	1,612,389,852	0.0000					
Carson Valley Underground Water Basin	30,053,975	•	30,053,975	0.0025					
Carson Water Subconservancy District	1,610,577,123	•	1,610,577,123	0.0300					
Eagle Valley Underground Water Basin	1,472,602,850	•	1,472,602,850	0.0011					
Nevada Commission - V & T Railway	1,612,389,852	•	1,612,389,852	-					
Sierra Forest Fire Protection District	122,548,055	-	122,548,055	0.1000					
South Carson Redevelopment #2 *	14,008,941	-	14,008,941	2.8108					2.8108
Tahoe Regional Planning Agency	1,587,521	-	1,587,521	-					

The tax rate shown for the respective redevelopment agency represents the effective tax rate necessary to generate the revenue due to the agency.

50,907,055 is excluded from Carson City; and some portion or all of assessed valuation noted is excluded for the following entities: Carson City School District, Carson City Airport Authority, Carson-Truckee Water Conservancy, Carson Water Subconservancy, Eagle Valley Underground Water Basin and Nevada Commission for the Reconstruction of the V & T Railway.

The allocation of tax increment revenue to the respective redevelopment agencies and other local governments is prescribed by NRS 279.676 (1 c). This section provides that redevelopment agencies are not entitled to revenues generated by the portion of the tax rate levied for bonds approved, or tax overrides approved, by voters on or after 11/5/96.

#### **CHURCHILL COUNTY**

						7			
1	2	3	4	5	6	COMBINED	8	9	10
		EST. NET	TOTAL	COMBINED		SPECIAL		STATE	TOTAL
LOCAL GOVERNMENT	ASSESSED	PROCEEDS	ASSESSED	TAX RATE	COUNTY	DISTRICT	SCHOOL	TAX	PROPERTY
TAXING UNIT	VALUATION	OF MINERALS	VALUATION	(col 9, part B)	TAX RATE	TAX RATE	TAX RATE	RATE#	TAX RATE
					•				
Churchill County	666,529,426	20,000,000	686,529,426	1.1450		0.1100	1.3500	0.1700	2.7750
Churchill County School District	666,529,426	20,000,000	686,529,426	1.3500					
Fallon	216,301,391	-	216,301,391	0.8371	1.1450	0.1100	1.3500	0.1700	3.6121
Carson Truckee Water Conservancy District	666,529,426	20,000,000	686,529,426	0.0000					
Carson Water Subconservancy District	633,565,562	-	633,565,562	0.0300					
Churchill County Mosquito Abatement District	666,529,426	20,000,000	686,529,426	0.0800					

<sup>#</sup> PURSUANT TO SB 524 (2005), 2¢ ADDED TO STATE TAX RATE -\$0.0085 FOR CAPITAL PROJECTS & \$0.0115 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

<sup>\*</sup>Total of both redevelopment districts' values shown in column 2.

						,			
1	2	3	4	5	6	COMBINED	8	9	10
		EST. NET	TOTAL	COMBINED		SPECIAL		STATE	ТОТ
LOCAL GOVERNMENT	ASSESSED	PROCEEDS	ASSESSED	TAX RATE	COUNTY	DISTRICT	SCHOOL	TAX	PROP
TAXING UNIT	VALUATION	OF MINERALS	VALUATION	(col 9, part B)	TAX RATE	TAX RATE	TAX RATE	RATE#	TAX R
	T				1	- I			
Clark County	106,131,241,089	3,000,000	106,134,241,089	0.6541		0.5921	1.3034	0.1700	
Clark County School District	106,131,241,089	3,000,000	106,134,241,089	1.3034					
Boulder City	752,160,390	-	752,160,390	0.2038	0.6541	0.1485	1.3034	0.1700	
Henderson	15,913,241,892	-	15,913,241,892	0.7108	0.6541	0.0713	1.3034	0.1700	
Las Vegas	24,649,348,111	-	24,649,348,111	0.7715	0.6541	0.3724	1.3034	0.1700	
Mesquite	820,135,858	-	820,135,858	0.5520	0.6541	0.0866	1.3034	0.1700	
North Las Vegas	8,961,029,085	-	8,961,029,085	1.1587	0.6541	0.0813	1.3034	0.1700	
Bunkerville Town	59,494,115	-	59,494,115	0.0200	0.6541	0.3666	1.3034	0.1700	
* Enterprise Town	10,745,881,472	-	10,745,881,472	0.2064	0.6541	0.5921	1.3034	0.1700	
Indian Springs Town	20,701,790	-	20,701,790	0.0200	0.6541	0.3716	1.3034	0.1700	
Laughlin Town	691,435,933	-	691,435,933	0.8416	0.6541	0.3716	1.3034	0.1700	
Moapa Town	104,145,371	-	104,145,371	0.2344	0.6541	0.3768	1.3034	0.1700	
Moapa Valley Town	307,926,422	2,138,000	310,064,422	0.0200	0.6541	0.3716	1.3034	0.1700	
Mt. Charleston Town	93,186,288	-	93,186,288	0.0200	0.6541	1.2825	1.3034	0.1700	
* Paradise Town	19,247,527,022	-	19,247,527,022	0.2064	0.6541	0.5921	1.3034	0.1700	
Searchlight Town	35,567,021	-	35,567,021	0.1212	0.6541	0.3666	1.3034	0.1700	
* Spring Valley Town	9,284,395,964	-	9,284,395,964	0.2064	0.6541	0.5921	1.3034	0.1700	
* Summerlin Town	2,849,832,996	-	2,849,832,996	0.2064	0.6541	0.5921	1.3034	0.1700	
* Sunrise Manor Town	4,579,259,430	-	4,579,259,430	0.2064	0.6541	0.5921	1.3034	0.1700	
* Whitney Town	1,121,734,985	-	1,121,734,985	0.2064	0.6541	0.5921	1.3034	0.1700	
* Winchester	2,110,167,199	-	2,110,167,199	0.2064	0.6541	0.5921	1.3034	0.1700	
Big Bend Water District	671,353,226	-	671,353,226	-					
Boulder City Library District	733,164,582	-	733,164,582	0.1485					
** Boulder City Redevelopment Agency	62,735,662	-	62,735,662	2.4798					

The tax rate shown for the respective redevelopment agency represents the effective tax rate necessary to generate the revenue due to the agency.

# PURSUANT TO SB 524 (2005), 2¢ ADDED TO STATE TAX RATE -\$0.0085 FOR CAPITAL PROJECTS & \$0.0115 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

<sup>\*\*</sup> Assessed valuation for Boulder City Redevelopment Agency \$ 62,735,662

<sup>62,735,662</sup> is excluded from Clark County; and some portion or all of the assessed valuation noted is excluded for the following entities: Clark County School District, Boulder City and Boulder City Library District.

<sup>\*</sup> NRS 354.59875 requires tax rate parity for seven unincorporated towns. The common levy for common services could be \$0.4797 but the Board of County Commissioners has decided to levy \$0.2064. The rate shown in the "Combined Tax Rate" column above is the parity rate. The "Maximum Allowed Tax Rate" column in Part B shows the rate allowed prior to parity.

						,			
1	2	3	4	5	6	COMBINED	8	9	10
		EST. NET	TOTAL	COMBINED		SPECIAL		STATE	TOTAL
LOCAL GOVERNMENT	ASSESSED	PROCEEDS	ASSESSED	TAX RATE	COUNTY	DISTRICT	SCHOOL	TAX	PROPERTY
TAXING UNIT	VALUATION	OF MINERALS	VALUATION	(col 9, part B)	TAX RATE	TAX RATE	TAX RATE	RATE#	TAX RATE
						-			
Clark County Fire Service Area	52,470,231,282	3,000	52,470,234,282	0.2197					
Clark County Flood Control District	106,131,241,089	3,000,000	106,134,241,089	•					
**Clark County Redevelopment Agency	667,634,751	-	667,634,751	2.9260					2.9260
Colorado River Ground Water Basin	729,288,989	-	729,288,989	•					
Coyote Springs Ground Water Basin	24,019,146	-	24,019,146	0.0052					
Henderson District Public Libraries	15,913,242,232	-	15,913,242,232	0.0582					
** Henderson Redevelopment Agency	821,837,077	=	821,837,077	2.9096					2.9096
Kyle Canyon Water District	63,073,090	-	63,073,090	0.0346					
Las Vegas Artesian Basin	98,431,553,410	-	98,431,553,410	0.0008					
Las Vegas/Clark County Library District	80,472,639,514	3,000,000	80,475,639,514	0.0743					
Las Vegas/Clark County Library - Debt	87,242,086,542	3,000,000	87,245,086,542	0.0123					
Las Vegas - Debt	24,649,997,584	-	24,649,997,584	1					
*** LV Metropolitan Police-Manpower (LV)	25,671,945,857	-	25,671,945,857	0.2800					
*** LV Metropolitan Police-Manpower (Co)	53,959,709,610	3,000,000	53,962,709,610	0.2800					
*** Las Vegas Metropolitan Police	78,357,046,813	-	78,357,046,813	-					
*** Las Vegas Metropolitan Police 911	78,135,704,100	862,000	78,136,566,100	0.0050					

The tax rate shown for the respective redevelopment agency represents the effective tax rate necessary to generate the revenue due to the agency.

Town, Las Vegas-Clark County Library District, Metropolitan Police (Communications and 911) and Las Vegas Artesian Basin.

\$ 821,837,077 is excluded from Clark County; and some portion or all of the assessed valuation noted is excluded

for the following entities: Clark County School District, Henderson, Henderson District Public Libraries

and Las Vegas Artesian Basin.

The allocation of tax increment revenue to the respective redevelopment agencies and other local governments is prescribed by NRS 279.676 (1 c). This section provides that redevelopment agencies are not entitled to revenues generated by the portion of the tax rate levied for bonds approved, or tax overrides approved, by voters on or after 11/5/96.

# PURSUANT TO SB 524 (2005), 2¢ ADDED TO STATE TAX RATE -\$0.0085 FOR CAPITAL PROJECTS & \$0.0115 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

<sup>\*\*</sup>Assessed valuation for Clark County Redevelopment Agency \$ 667,634,751 is excluded from Clark County; and some portion or all of the assessed valuation noted is excluded for the following entities: Clark County School District, Paradise Town, Sunrise Manor Town, Winchester

<sup>\*\*</sup> Assessed valuation for Henderson Redevelopment Agency

<sup>\*\*\*</sup> Designates special taxing authority not additional taxing district.

						- /			
1	2	3	4	5	6	COMBINED	8	9	10
		EST. NET	TOTAL	COMBINED		SPECIAL		STATE	TOTAL
LOCAL GOVERNMENT	ASSESSED	PROCEEDS	ASSESSED	TAX RATE	COUNTY	DISTRICT	SCHOOL	TAX	PROPERTY
TAXING UNIT	VALUATION	OF MINERALS	VALUATION	(col 9, part B)	TAX RATE	TAX RATE	TAX RATE	RATE#	TAX RATE
** Las Vegas Redevelopment Agency	1,161,435,818	-	1,161,435,818	3.2714					3.2714
** Mesquite Redevelopment Agency	232,525,039	-	232,525,039	2.7661					2.7661
Moapa Valley Fire Protection District	366,674,115	2,138,000	368,812,115	0.0000					
Moapa Valley Water District	356,645,294	-	356,645,294	1					
Mt. Charleston Fire Protection District	89,330,875	-	89,330,875	0.8813					
Muddy River Springs Ground Water Basin	24,270,426	-	24,270,426	0.0000					
North Las Vegas Library District	8,961,029,085	-	8,961,029,085	0.0632					
*** North Las Vegas 911	8,961,029,085	-	8,961,029,085	0.0050					_
** No. Las Vegas Redevelopment Agency	132,510,407	-	132,510,407	3.3552					3.3552
Virgin Valley Water District	852,041,725	-	852,041,725	-					

The tax rate shown for the respective redevelopment agency represents the effective tax rate necessary to generate the revenue due to the agency.

** Assessed valuation for Las Vegas Redevelopment Agency	\$ 1,161,435,818	is excluded from Clark County; and some portion or all of the assessed valuation noted is excluded
		for the following entities: Clark County School District, Las Vegas, Las Vegas-Clark County Library
		District, Metropolitan Police (Communications and 911) and Las Vegas Artesian Basin.
** Assessed valuation for Mesquite Redevelopment Agency	\$ 232,525,039	is excluded from Clark County; and some portion or all of the assessed valuation noted is excluded
		for the following entities: Clark County School District, Mesquite, Las Vegas-Clark County Library
		District and Virgin Valley Water District.
** Assessed valuation for No. Las Vegas Redevelopment Agency	\$ 132,510,407	is excluded from Clark County; and some portion or all of the assessed valuation noted is excluded
		for the following entities: Clark County School District, North Las Vegas, North Las Vegas Library
		District and Las Vegas Artesian Basin.

The allocation of tax increment revenue to the respective redevelopment agencies and other local governments is prescribed by NRS 279.676 (1 c). This section provides that redevelopment agencies are not entitled to revenues generated by the portion of the tax rate levied for bonds approved, or tax overrides approved, by voters on or after 11/5/96.

# PURSUANT TO SB 524 (2005), 2¢ ADDED TO STATE TAX RATE -\$0.0085 FOR CAPITAL PROJECTS & \$0.0115 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

<sup>\*\*\*</sup> Designates special taxing authority not additional taxing district.

1	2	3	4	5	6	COMBINED	8	9	10
·	_	EST. NET	TOTAL	COMBINED		SPECIAL		STATE	TOTAL
LOCAL GOVERNMENT	ASSESSED	PROCEEDS	ASSESSED	TAX RATE	COUNTY	DISTRICT	SCHOOL	TAX	PROPERTY
TAXING UNIT	VALUATION	OF MINERALS	VALUATION	(col 9, part B)	TAX RATE		TAX RATE	RATE#	TAX RATE
		-		(*****)					
Douglas County	3,396,779,661	24,500	3,396,804,161	1.0276		0.6753	0.8500	0.1700	2.7229
Douglas County School District	3,396,779,661	24,500	3,396,804,161	0.8500					
Gardnerville Town	195,950,226	-	195,950,226	0.6248	1.0276	0.7977	0.8500	0.1700	3.470
Genoa Town	10,058,558	-	10,058,558	0.3530	1.0276	0.6753	0.8500	0.1700	3.0759
Minden Town	182,829,183	=	182,829,183	0.6951	1.0276	0.7977	0.8500	0.1700	3.5404
Carson Truckee Water Conservancy District	3,266,436,232	24,500	3,266,460,732	0.0000					
Carson Water Subconservancy District	2,144,314,557	-	2,144,314,557	0.0300					
Cave Rock Estates GID	25,906,309	-	25,906,309	0.3865	1.0276	0.6231	0.8500	0.1700	3.0572
Douglas County Mosquito Abatement	1,991,047,887	-	1,991,047,887	0.0190					
Douglas County Redevelopment Agency	79,426,758	-	79,426,758	2.8940					2.8940
Douglas County Sewer District #1	209,616,047	-	209,616,047	-					
Douglas County Water District	3,396,779,661	24,500	3,396,804,161	-					
East Fork Fire Protection District	1,860,058,235	-	1,860,058,235	0.3038					
East Fork Paramedic District	2,093,112,590	-	2,093,112,590	0.1580					
East Fork Swimming Pool District	2,085,839,926	-	2,085,839,926	0.1645					
Elk Point Sanitation District	40,365,977	-	40,365,977	0.0095	1.0276	0.5881	0.8500	0.1700	2.6452
Gardnerville Ranchos GID	306,631,980	-	306,631,980	0.3686	1.0276	0.6753	0.8500	0.1700	3.091
Indian Hills GID	141,205,237	-	141,205,237	0.8156	1.0276	0.7968	0.8500	0.1700	3.6600
Kingsbury GID	265,490,818	-	265,490,818	0.3978	1.0276	0.6371	0.8500	0.1700	3.082
Lakeridge GID	25,056,414	-	25,056,414	0.1411	1.0276	0.6231	0.8500	0.1700	2.8118
Logan Creek Estates GID	6,980,452	-	6,980,452	0.6737	1.0276	0.6231	0.8500	0.1700	3.344
Marla Bay GID	42,235,334	-	42,235,334	0.0000	1.0276	0.6231	0.8500	0.1700	2.6707
Minden-Gardnerville Sanitation District	384,579,151	-	384,579,151	0.1224					
Oliver Park GID	12,661,364	-	12,661,364	0.3809	1.0276	0.5881	0.8500	0.1700	3.0166

The tax rate shown for the respective redevelopment agency represents the effective tax rate necessary to generate the revenue due to the agency.

Assessed valuation for Douglas Co. Redevelopment Agency

79,426,758 is excluded from Douglas County; and some portion or all of the assessed valuation noted is excluded for the following entities: Douglas Co. School District, Town of Genoa, Carson-Truckee Water Conservancy, Carson Water Subconservancy, East Fork Fire, Paramedic & Swimming Pool Districts, Douglas Co. Water District, Indian Hills GID, Sierra Forest Fire and Douglas Co. Mosquito District.

The allocation of tax increment revenue to the respective redevelopment agencies and other local governments is prescribed by NRS 279.676 (1 c). This section provides that redevelopment agencies are not entitled to revenues generated by the portion of the tax rate levied for bonds approved, or tax overrides approved, by voters on or after 11/5/96.

# PURSUANT TO SB 524 (2005), 2¢ ADDED TO STATE TAX RATE -\$0.0085 FOR CAPITAL PROJECTS & \$0.0115 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

Northeast Nevada Fire Protection District

BY TAXING UNIT						7			
1	2	3	4	5	6	COMBINED	8	9	10
		EST. NET	TOTAL	COMBINED		SPECIAL		STATE	TOTAL
LOCAL GOVERNMENT	ASSESSED	PROCEEDS	ASSESSED	TAX RATE	COUNTY	DISTRICT	SCHOOL	TAX	PROPER
TAXING UNIT	VALUATION	OF MINERALS	VALUATION	(col 9, part B)	TAX RATE	TAX RATE	TAX RATE	RATE#	TAX RAT
Round Hill GID	113,647,150	-	113,647,150	0.0000	1.0276	0.5881	0.8500	0.1700	2.6
Sierra Estates GID	7,330,918	-	7,330,918	-	1.0276	0.7968	0.8500	0.1700	2.8
Sierra Forest Fire Protection District	233,054,355	-	233,054,355	0.4253	1.0276	0.3715	0.8500	0.1700	2.8
Skyland GID	91,916,079	-	91,916,079	0.0783	1.0276	0.6231	0.8500	0.1700	2.7
Tahoe Douglas Fire District	1,303,667,071	-	1,303,667,071	0.5881	1.0276	0.0300	0.8500	0.1700	2.0
Tahoe Douglas Sewer District	668,208,332	-	668,208,332	0.0350	1.0276	0.5881	0.8500	0.1700	2.0
Tahoe Regional Planning Agency	1,217,015,616	-	1,217,015,616	-					
Topaz Ranch Estates GID	46,853,289	-	46,853,289	0.7232	1.0276	0.6263	0.8500	0.1700	3.3
Zephyr Cove GID	23,439,162	-	23,439,162	0.1000	1.0276	0.6231	0.8500	0.1700	2.7
Zephyr Heights GID	41,384,447	-	41,384,447	0.2798	1.0276	0.6231	0.8500	0.1700	2.9
Zephyr Knolls GID	9,572,809	-	9,572,809	0.5290	1.0276	0.6231	0.8500	0.1700	3.
ELKO COUNTY	_	_		_	_ [	7	l _	_	
1	2	3	4	5	6	COMBINED	8	9	10
1		EST. NET	TOTAL	COMBINED		COMBINED SPECIAL		STATE	TOTAL
1 LOCAL GOVERNMENT	ASSESSED	EST. NET PROCEEDS	TOTAL ASSESSED	COMBINED TAX RATE	COUNTY	COMBINED SPECIAL DISTRICT	SCHOOL	STATE TAX	TOTAL PROPER
1		EST. NET	TOTAL	COMBINED		COMBINED SPECIAL		STATE	TOTAL
1  LOCAL GOVERNMENT  TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE#	TOTAI PROPER TAX RA
1  LOCAL GOVERNMENT  TAXING UNIT  Elko County	ASSESSED	EST. NET PROCEEDS	TOTAL ASSESSED	COMBINED TAX RATE	COUNTY	COMBINED SPECIAL DISTRICT	SCHOOL	STATE TAX	TOTAI PROPER
1 LOCAL GOVERNMENT	ASSESSED VALUATION 980,626,160	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION 1,060,626,160	COMBINED TAX RATE (col 9, part B)	COUNTY	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE#	TOTAI PROPER TAX RA
1  LOCAL GOVERNMENT TAXING UNIT  Elko County Elko County School District	ASSESSED VALUATION 980,626,160 980,626,160	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION 1,060,626,160 1,060,626,160	COMBINED TAX RATE (col 9, part B) 0.8386 1.5000	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAI PROPER TAX RA
1  LOCAL GOVERNMENT TAXING UNIT  Elko County Elko County School District Carlin	ASSESSED VALUATION  980,626,160 980,626,160 21,753,184	EST. NET PROCEEDS OF MINERALS  80,000,000 80,000,000 -	TOTAL ASSESSED VALUATION  1,060,626,160 1,060,626,160 21,753,184	COMBINED TAX RATE (col 9, part B) 0.8386 1.5000 1.1481	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	1.5000 1.5000	STATE TAX RATE # 0.1700 0.1700	TOTAL PROPER TAX RA
LOCAL GOVERNMENT TAXING UNIT  Elko County Elko County School District Carlin Elko	ASSESSED VALUATION  980,626,160 980,626,160 21,753,184 337,337,408	EST. NET PROCEEDS OF MINERALS 80,000,000 80,000,000 - 16,000	TOTAL ASSESSED VALUATION  1,060,626,160 1,060,626,160 21,753,184 337,353,408	COMBINED TAX RATE (col 9, part B)  0.8386 1.5000 1.1481 0.9200	COUNTY TAX RATE 0.8386 0.8386	COMBINED SPECIAL DISTRICT TAX RATE	1.5000 1.5000 1.5000	STATE TAX RATE # 0.1700 0.1700 0.1700	TOTAL PROPER TAX RA'  2.  3. 3. 3.
LOCAL GOVERNMENT TAXING UNIT  Elko County Elko County School District Carlin Elko Wells	ASSESSED VALUATION  980,626,160 980,626,160 21,753,184 337,337,408 17,756,871	EST. NET PROCEEDS OF MINERALS 80,000,000 80,000,000 - 16,000	TOTAL ASSESSED VALUATION  1,060,626,160 1,060,626,160 21,753,184 337,353,408 17,756,871	COMBINED TAX RATE (col 9, part B)  0.8386 1.5000 1.1481 0.9200 0.9605	COUNTY TAX RATE 0.8386 0.8386 0.8386	COMBINED SPECIAL DISTRICT TAX RATE	1.5000 1.5000 1.5000 1.5000	STATE TAX RATE # 0.1700 0.1700 0.1700 0.1700	TOTAI PROPER TAX RA' 2.: 3.0 3.0 3.0 3.0
LOCAL GOVERNMENT TAXING UNIT  Elko County Elko County School District Carlin Elko Wells West Wendover	ASSESSED VALUATION  980,626,160 980,626,160 21,753,184 337,337,408 17,756,871 117,832,860	EST. NET PROCEEDS OF MINERALS 80,000,000 80,000,000 - 16,000	TOTAL ASSESSED VALUATION  1,060,626,160 1,060,626,160 21,753,184 337,353,408 17,756,871 117,832,860	COMBINED TAX RATE (col 9, part B)  0.8386 1.5000 1.1481 0.9200 0.9605 0.9307	0.8386 0.8386 0.8386 0.8386	COMBINED SPECIAL DISTRICT TAX RATE	1.5000 1.5000 1.5000 1.5000 1.5000	0.1700 0.1700 0.1700 0.1700 0.1700 0.1700	TOTAI PROPER TAX RA  2  3 3 3 3
LOCAL GOVERNMENT TAXING UNIT  Elko County Elko County School District Carlin Elko Wells West Wendover Jackpot Town	ASSESSED VALUATION  980,626,160 980,626,160 21,753,184 337,337,408 17,756,871 117,832,860	EST. NET PROCEEDS OF MINERALS 80,000,000 80,000,000 - 16,000	TOTAL ASSESSED VALUATION  1,060,626,160 1,060,626,160 21,753,184 337,353,408 17,756,871 117,832,860	COMBINED TAX RATE (col 9, part B)  0.8386 1.5000 1.1481 0.9200 0.9605 0.9307	COUNTY TAX RATE  0.8386 0.8386 0.8386 0.8386 0.8386	COMBINED SPECIAL DISTRICT TAX RATE	1.5000 1.5000 1.5000 1.5000 1.5000 1.5000	0.1700 0.1700 0.1700 0.1700 0.1700 0.1700 0.1700	TOTAI PROPER TAX RA
LOCAL GOVERNMENT TAXING UNIT  Elko County Elko County School District Carlin Elko Wells West Wendover Jackpot Town Jarbidge Town	ASSESSED VALUATION  980,626,160 980,626,160 21,753,184 337,337,408 17,756,871 117,832,860 27,334,464	EST. NET PROCEEDS OF MINERALS 80,000,000 80,000,000 - 16,000	TOTAL ASSESSED VALUATION  1,060,626,160 1,060,626,160 21,753,184 337,353,408 17,756,871 117,832,860 27,334,464 -	COMBINED TAX RATE (col 9, part B)  0.8386 1.5000 1.1481 0.9200 0.9605 0.9307 0.5891	0.8386 0.8386 0.8386 0.8386 0.8386 0.8386	COMBINED SPECIAL DISTRICT TAX RATE	1.5000 1.5000 1.5000 1.5000 1.5000 1.5000 1.5000	0.1700 0.1700 0.1700 0.1700 0.1700 0.1700 0.1700 0.1700	TOTAl PROPEF TAX RA  2.  3.  3.  3.  3.
LOCAL GOVERNMENT TAXING UNIT  Elko County Elko County School District Carlin Elko Wells West Wendover Jackpot Town Jarbidge Town Montello Town Mountain City Town	ASSESSED VALUATION  980,626,160 980,626,160 21,753,184 337,337,408 17,756,871 117,832,860 27,334,464 - 806,045	EST. NET PROCEEDS OF MINERALS  80,000,000 80,000,000 - 16,000	TOTAL ASSESSED VALUATION  1,060,626,160 1,060,626,160 21,753,184 337,353,408 17,756,871 117,832,860 27,334,464 806,045	COMBINED TAX RATE (col 9, part B)  0.8386 1.5000 1.1481 0.9200 0.9605 0.9307 0.5891 - 0.4858	0.8386 0.8386 0.8386 0.8386 0.8386 0.8386 0.8386	COMBINED SPECIAL DISTRICT TAX RATE	1.5000 1.5000 1.5000 1.5000 1.5000 1.5000 1.5000 1.5000	0.1700 0.1700 0.1700 0.1700 0.1700 0.1700 0.1700 0.1700 0.1700	TOTAL PROPER TAX RA'  2.  3.  3.  3.  3.  2.  2.
LOCAL GOVERNMENT TAXING UNIT  Elko County Elko County School District Carlin Elko Wells West Wendover Jackpot Town Jarbidge Town Montello Town	ASSESSED VALUATION  980,626,160  980,626,160  21,753,184  337,337,408  17,756,871  117,832,860  27,334,464  -  806,045  789,950	EST. NET PROCEEDS OF MINERALS  80,000,000 80,000,000 - 16,000	TOTAL ASSESSED VALUATION  1,060,626,160 1,060,626,160 21,753,184 337,353,408 17,756,871 117,832,860 27,334,464 - 806,045 789,950	COMBINED TAX RATE (col 9, part B)  0.8386 1.5000 1.1481 0.9200 0.9605 0.9307 0.5891 - 0.4858	0.8386 0.8386 0.8386 0.8386 0.8386 0.8386 0.8386	COMBINED SPECIAL DISTRICT TAX RATE	1.5000 1.5000 1.5000 1.5000 1.5000 1.5000 1.5000 1.5000	0.1700 0.1700 0.1700 0.1700 0.1700 0.1700 0.1700 0.1700 0.1700	TOTA PROPEF TAX RA  2.  3.  3.  3.  3.  2.  2.
LOCAL GOVERNMENT TAXING UNIT  Elko County Elko County School District Carlin Elko Wells West Wendover Jackpot Town Jarbidge Town Montello Town Mountain City Town Carlin Television District	ASSESSED VALUATION  980,626,160 980,626,160 21,753,184 337,337,408 17,756,871 117,832,860 27,334,464 - 806,045 789,950 21,753,184	EST. NET PROCEEDS OF MINERALS  80,000,000 80,000,000 - 16,000	TOTAL ASSESSED VALUATION  1,060,626,160 1,060,626,160 21,753,184 337,353,408 17,756,871 117,832,860 27,334,464 - 806,045 789,950 21,753,184	COMBINED TAX RATE (col 9, part B)  0.8386 1.5000 1.1481 0.9200 0.9605 0.9307 0.5891 - 0.4858 0.4347	0.8386 0.8386 0.8386 0.8386 0.8386 0.8386 0.8386	COMBINED SPECIAL DISTRICT TAX RATE	1.5000 1.5000 1.5000 1.5000 1.5000 1.5000 1.5000 1.5000	0.1700 0.1700 0.1700 0.1700 0.1700 0.1700 0.1700 0.1700 0.1700	TOTA PROPEF TAX RA  2.  3.  3.  3.  3.  2.  2.
LOCAL GOVERNMENT TAXING UNIT  Elko County Elko County School District Carlin Elko Wells West Wendover Jackpot Town Jarbidge Town Montello Town Mountain City Town Carlin Television District Elko Convention & Visitors Authority	980,626,160 980,626,160 980,626,160 21,753,184 337,337,408 17,756,871 117,832,860 27,334,464 - 806,045 789,950 21,753,184 608,072,912	EST. NET PROCEEDS OF MINERALS  80,000,000 80,000,000 - 16,000 16,000	TOTAL ASSESSED VALUATION  1,060,626,160 1,060,626,160 21,753,184 337,353,408 17,756,871 117,832,860 27,334,464 806,045 789,950 21,753,184 608,088,912	COMBINED TAX RATE (col 9, part B)  0.8386 1.5000 1.1481 0.9200 0.9605 0.9307 0.5891 - 0.4858 0.4347	0.8386 0.8386 0.8386 0.8386 0.8386 0.8386 0.8386	COMBINED SPECIAL DISTRICT TAX RATE	1.5000 1.5000 1.5000 1.5000 1.5000 1.5000 1.5000 1.5000	0.1700 0.1700 0.1700 0.1700 0.1700 0.1700 0.1700 0.1700 0.1700	TOTA PROPEF TAX RA  2.  3.  3.  3.  3.  2.  2.

<sup>#</sup> PURSUANT TO SB 524 (2005), 2¢ ADDED TO STATE TAX RATE -\$0.0085 FOR CAPITAL PROJECTS & \$0.0115 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

Due to the passage of Assembly Bill No. 348 the boundaries for the Elko Convention & Visitors Authority have changed. The assessed value in this report does not reflect that change.

Assessed values in column 2 are from 3-15-07 final revenue projections & will not agree with net assessed values from the pro-forma reports, which reflect the effects of property tax abatement.

1,060,626,160

80,000,000

980,626,160

						7			
1	2	3	4	5	6	COMBINED	8	9	10
		EST. NET	TOTAL	COMBINED		SPECIAL		STATE	TOTAL
LOCAL GOVERNMENT	ASSESSED	PROCEEDS	ASSESSED	TAX RATE	COUNTY	DISTRICT	SCHOOL	TAX	PROPERTY
TAXING UNIT	VALUATION	OF MINERALS	VALUATION	(col 9, part B)	TAX RATE	TAX RATE	TAX RATE	RATE#	TAX RATE
Starr Valley Cemetery District	4,247,623	-	4,247,623	-					
West Wendover Recreation District	117,832,860	-	117,832,860	-					
ESMERALDA COUNTY						7			
1	2	3	4	5	6	COMBINED	8	9	10
		EST. NET	TOTAL	COMBINED		SPECIAL		STATE	TOTAL
LOCAL GOVERNMENT	ASSESSED	PROCEEDS	ASSESSED	TAX RATE	COUNTY	DISTRICT	SCHOOL	TAX	PROPERTY
TAXING UNIT	VALUATION	OF MINERALS	VALUATION	(col 9, part B)	TAX RATE	TAX RATE	TAX RATE	RATE#	TAX RATE
						_			
Esmeralda County	43,208,930	3,000,000	46,208,930	2.0995			0.7500	0.1700	3.0195
Esmeralda County School District	43,208,930	3,000,000	46,208,930	0.7500					
Goldfield Town	5,143,106	-	5,143,106	0.0000	2.0995		0.7500	0.1700	3.0195
Silver Peak Town	2,907,824	-	2,907,824	0.0000	2.0995		0.7500	0.1700	3.0195
EUREKA COUNTY									
			_	_		7	l <u>.</u>		
1	2	3	4	5	6	COMBINED	8	9	10
		EST. NET	TOTAL	COMBINED		SPECIAL		STATE	TOTAL
LOCAL GOVERNMENT	ASSESSED	PROCEEDS	ASSESSED	TAX RATE	COUNTY	DISTRICT	SCHOOL	TAX	PROPERTY
TAXING UNIT	VALUATION	OF MINERALS	VALUATION	(col 9, part B)	TAX RATE	TAX RATE	TAX RATE	RATE#	TAX RATE
Funda Ocuati	407 704 400	200 000 000	707 704 400	0.0450	ī	0.0005	0.0405	0.4700	4.0000
Eureka County	427,781,488	300,000,000	727,781,488	0.8458		0.0085	0.9125	0.1700	1.9368
Eureka County School District	427,781,488	300,000,000	727,781,488	0.9125 0.2153	0.0450	0.0005	0.0405	0.4700	2.4524
Crescent Valley Town  Eureka Town	3,189,934 8,198,842	-	3,189,934	0.2153	0.8458	0.0085 0.0085	0.9125 0.9125	0.1700	2.1521
	, ,		8,198,842	0.2153	0.8458	0.0085	0.9125	0.1700	2.1521
Devil's Gate GID	1,825,148	-	1,825,148	0.0400	0.0450	0.0000	0.0405	0.4700	2.0540
Diamond Valley Wood Control District	11,927,317	-	11,927,317	0.0400	0.8458	0.0866	0.9125	0.1700	2.0549
Diamond Valley Weed Control District	11,927,317	200 000 000	11,927,317	0.0781	0.8458	0.0485	0.9125	0.1700	2.0549
Eureka County Television District	427,781,488	300,000,000	727,781,488	0.0085					

<sup>#</sup> PURSUANT TO SB 524 (2005), 2¢ ADDED TO STATE TAX RATE -\$0.0085 FOR CAPITAL PROJECTS & \$0.0115 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

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1	2	3	4	5	6	COMBINED	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE#	TOTAL PROPERTY TAX RATE
					•				
Humboldt County	539,221,654	75,000,000	614,221,654	0.7512		0.3954	0.8850	0.1700	2.2016
Humboldt County School District	539,221,654	75,000,000	614,221,654	0.8850					
Winnemucca	140,522,651	-	140,522,651	0.9700	0.7512	0.3954	0.8850	0.1700	3.1716
Golconda Fire Protection District	178,609,818	61,538,000	240,147,818	0.0290	0.7512	0.3954	0.8850	0.1700	2.2306
Humboldt County Fire District	17,599,404	-	17,599,404	0.1047	0.7512	0.3954	0.8850	0.1700	2.3063
Humboldt County Hospital District	539,221,654	75,000,000	614,221,654	0.3954					
Kings River GID	3,667,406	-	3,667,406	0.2000	0.7512	0.3954	0.8850	0.1700	2.4016
McDermitt Fire Protection District	3,832,680	-	3,832,680	0.3922	0.7512	0.3954	0.8850	0.1700	2.5938
Orovada Community Services District	19,795,537	-	19,795,537	0.0974	0.7512	0.5454	0.8850	0.1700	2.4490
Orovada Fire Protection District	19,795,537	-	19,795,537	0.1500	0.7512	0.4928	0.8850	0.1700	2.4490
Paradise Valley Fire District	21,213,309	-	21,213,309	0.1745	0.7512	0.3954	0.8850	0.1700	2.3761
Pueblo Fire Protection District	3,943,963	-	3,943,963	0.2929	0.7512	0.3954	0.8850	0.1700	2.4945
Winnemucca Convention & Visitors Authority	-	75,000,000	75,000,000	-					
Winnemucca Rural Fire Protection District	80,978,908	-	80,978,908	0.1047	0.7512	0.3954	0.8850	0.1700	2.3063

#### LANDER COUNTY

1	2	3	4	5	6	COMBINED	8	9	10
		EST. NET	TOTAL	COMBINED		SPECIAL		STATE	TOTAL
LOCAL GOVERNMENT	ASSESSED	PROCEEDS	ASSESSED	TAX RATE	COUNTY	DISTRICT	SCHOOL	TAX	PROPERTY
TAXING UNIT	VALUATION	OF MINERALS	VALUATION	(col 9, part B)	TAX RATE	TAX RATE	TAX RATE	RATE#	TAX RATE
Lander County	265,990,214	80,000,000	345,990,214	1.9243		0.5109	0.7500	0.1700	3.3552
Lander County School District	265,990,214	80,000,000	345,990,214	0.7500					
Austin Town	3,239,156	-	3,239,156	0.2213	1.9243	0.5430	0.7500	0.1700	3.6086
Battle Mountain Town	32,123,665	-	32,123,665	0.0500	1.9243	0.5109	0.7500	0.1700	3.4052
Kingston Town	3,988,721	-	3,988,721	0.3048	1.9243	0.5109	0.7500	0.1700	3.6600
Lander Co. Convention & Tourism Authority	265,990,214	80,000,000	345,990,214	-					
Lander County Hospital District	265,990,214	80,000,000	345,990,214	0.5109					
Lander County Sewer & Water District #2	3,239,156	-	3,239,156	0.0321					

<sup>#</sup> PURSUANT TO SB 524 (2005), 2¢ ADDED TO STATE TAX RATE -\$0.0085 FOR CAPITAL PROJECTS & \$0.0115 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

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1	2	3	4	5	6	COMBINED	8	9	10
		EST. NET	TOTAL	COMBINED		SPECIAL		STATE	TOTAL
LOCAL GOVERNMENT	ASSESSED	PROCEEDS	ASSESSED	TAX RATE	COUNTY	DISTRICT	SCHOOL	TAX	PROPERTY
TAXING UNIT	VALUATION	OF MINERALS	VALUATION	(col 9, part B)	TAX RATE	TAX RATE	TAX RATE	RATE#	TAX RATE
Lincoln County	174,787,455	25,000	174,812,455	1.3375	1	0.2679	0.9731	0.1700	2.7485
•	, ,	·	, , ,			0.2679	0.9731	0.1700	2.7405
Lincoln County School District Caliente	174,787,455 11,487,754	25,000	174,812,455 11,487,754	0.9731 0.9115	1.3375	0.2679	0.9731	0.1700	3.6600
Alamo Town	8,178,395	-	8,178,395	0.3390	1.3375	0.5013	0.9731	0.1700	3.3209
Panaca Town	9,590,597	-	9,590,597	0.3390	1.3375	0.3013	0.9731	0.1700	3.0132
Pioche Town	15,248,764	-	15,248,764	0.2969	1.3375	0.4332	0.9731	0.1700	3.1917
		-							
Coyote Springs GID	31,038,986	-	31,038,986	0.9115	1.3375	0.2679	0.9731	0.1700	3.6600
Lincoln County Hospital District	174,787,455	25,000	174,812,455	0.2679					
Pahranagat Valley Fire District	18,734,999	-	18,734,999	0.2334	1.3375	0.2679	0.9731	0.1700	2.9819
Panaca Fire District	16,133,967	-	16,133,967	0.1873	1.3375	0.2679	0.9731	0.1700	2.9358
Pioche Fire Protection District	16,773,662	-	16,773,662	0.1463	1.3375	0.2679	0.9731	0.1700	2.8948
LYON COUNTY									
LION COUNT						7			
1	2	3	4	5	6	COMBINED	8	9	10
		EST. NET	TOTAL	COMBINED		SPECIAL		STATE	TOTAL
LOCAL GOVERNMENT	ASSESSED	PROCEEDS	ASSESSED	TAX RATE	COUNTY	DISTRICT	SCHOOL	TAX	PROPERTY
TAXING UNIT	VALUATION	OF MINERALS	VALUATION	(col 9, part B)	TAX RATE	TAX RATE	TAX RATE	RATE#	TAX RATE
	1	T			1				
Lyon County	1,665,751,811	200,000	1,665,951,811	0.8644		0.5615	1.3367	0.1700	2.9326
Lyon County School District	1,665,751,811	200,000	1,665,951,811	1.3367					
Fernley	679,959,918	-	679,959,918	0.3505	0.8644	0.3772	1.3367	0.1700	3.0988
Yerington	57,998,651	-	57,998,651	0.4044	0.8644	0.8202	1.3367	0.1700	3.5957
North Lyon (non-city)	17,967,727	-	17,967,727	-	0.8644	0.3772	1.3367	0.1700	2.7483
Carson Truckee Water Conservancy District	1,332,648,321	-	1,332,648,321	0.0000					
Carson Water Subconservancy District	659,911,445	-	659,911,445	0.0300					

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1	2	3	4	5	6	COMBINED	8	9	10
		EST. NET	TOTAL	COMBINED		SPECIAL		STATE	TOTAL
LOCAL GOVERNMENT	ASSESSED	PROCEEDS	ASSESSED	TAX RATE	COUNTY	DISTRICT	SCHOOL	TAX	PROPERTY
TAXING UNIT	VALUATION	OF MINERALS	VALUATION	(col 9, part B)	TAX RATE	TAX RATE	TAX RATE	RATE#	TAX RATE
Central Lyon County Fire District	667,681,424	=	667,681,424	0.3878	0.8644	0.0850	1.3367	0.1700	2.8439
Central Lyon Vector Control District	656,058,949	=	656,058,949	0.0400					
Fernley Swimming Pool District	697,927,645	=	697,927,645	0.2000					
Mason Valley Artesian Basin	120,057,632	=	120,057,632	-					
Mason Valley Fire Maintenance District	120,057,632	=	120,057,632	0.2298	0.8644	0.8202	1.3367	0.1700	3.4211
Mason Valley Mosquito District	178,056,283	=	178,056,283	0.0838					
Mason Valley Swimming Pool District	174,538,637	-	174,538,637	0.1749					
Nevada Commission - V & T Railway	-	200,000	200,000	-					
No. Lyon County Fire Maintenance District	697,927,645	-	697,927,645	0.1772					
Silver Springs GID	28,445,897	-	28,445,897	-					
Silver Springs-Stagecoach Hospital District	170,306,646	-	170,306,646	0.0450					
Smith Valley Artesian Basin	92,325,201	-	92,325,201	-					
Smith Valley Fire Maintenance District	92,325,201	-	92,325,201	0.2535	0.8644	0.5615	1.3367	0.1700	3.1861
South Lyon County Hospital District	296,932,714	200,000	297,132,714	0.5615					
Stagecoach GID	24,192,284	-	24,192,284	0.0000	0.8644	0.5028	1.3367	0.1700	2.8739
Walker River Weed Control District	90,502,069	-	90,502,069	-					
Willowcreek GID	5,325,704	-	5,325,704	0.0156	0.8644	1.0500	1.3367	0.1700	3.4367

#### MINERAL COUNTY

						7				
1	2	3	4	5	6	COMBINED	8	9		10
		EST. NET	TOTAL	COMBINED		SPECIAL		STATE		TOTAL
LOCAL GOVERNMENT	ASSESSED	PROCEEDS	ASSESSED	TAX RATE	COUNTY	DISTRICT	SCHOOL	TAX		PROPERTY
TAXING UNIT	VALUATION	OF MINERALS	VALUATION	(col 9, part B)	TAX RATE	TAX RATE	TAX RATE	RATE#		TAX RATE
									_	
Mineral County	84,373,053	4,000,000	88,373,053	1.9900		0.2000	1.3000	0.1700		3.6600
Mineral County School District	84,373,053	4,000,000	88,373,053	1.3000						
Hawthorne Town	35,240,026	=	35,240,026	0.0000	1.9900	0.2000	1.3000	0.1700		3.6600
Luning Town	600,075	-	600,075	0.0000	1.9900	0.2000	1.3000	0.1700		3.6600
Mina Town	1,602,564	-	1,602,564	0.0000	1.9900	0.2000	1.3000	0.1700		3.6600
Walker Lake Town	5,870,225	=	5,870,225	0.0000	1.9900	0.2000	1.3000	0.1700		3.6600

<sup>#</sup> PURSUANT TO SB 524 (2005), 2¢ ADDED TO STATE TAX RATE -\$0.0085 FOR CAPITAL PROJECTS & \$0.0115 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

						7				
1	2	3	4	5	6	COMBINED	8	9	_	10
		EST. NET	TOTAL	COMBINED		SPECIAL		STATE		TOTAL
LOCAL GOVERNMENT	ASSESSED	PROCEEDS	ASSESSED	TAX RATE	COUNTY	DISTRICT	SCHOOL	TAX		PROPERTY
TAXING UNIT	VALUATION	OF MINERALS	VALUATION	(col 9, part B)	TAX RATE	TAX RATE	TAX RATE	RATE#		TAX RATE
					•					
Mineral County Fair & Recreation Board	84,373,053	4,000,000	88,373,053	-						
Mineral County Hospital District	84,373,053	4,000,000	88,373,053	0.2000						
Mineral County Television District	83,794,206	4,000,000	87,794,206	-						
Walker Lake GID	5,870,225	-	5,870,225	-						

#### NYE COUNTY

						7			
1	2	3	4	5	6	COMBINED	8	9	10
		EST. NET	TOTAL	COMBINED		SPECIAL		STATE	TOTAL
LOCAL GOVERNMENT	ASSESSED	PROCEEDS	ASSESSED	TAX RATE	COUNTY	DISTRICT	SCHOOL	TAX	PROPERTY
TAXING UNIT	VALUATION	OF MINERALS	VALUATION	(col 9, part B)	TAX RATE	TAX RATE	TAX RATE	RATE#	TAX RATE
Nye County	1,613,640,272	80,000,000	1,693,640,272	1.3468		-	1.3350	0.1700	2.8518
Nye County School District	1,613,640,272	80,000,000	1,693,640,272	1.3350					
Amargosa Town	27,117,972	2,163,000	29,280,972	0.4949	1.3468	0.3100	1.3350	0.1700	3.6567
Beatty Town	15,417,500	113,000	15,530,500	0.2105	1.3468	0.2741	1.3350	0.1700	3.3364
Gabbs Town	3,059,202	1,730,000	4,789,202	0.4846	1.3468	-	1.3350	0.1700	3.3364
Manhattan Town	894,456	-	894,456	0.3164	1.3468	0.1686	1.3350	0.1700	3.3368
Pahrump Town	1,356,208,471	-	1,356,208,471	0.2272	1.3468	0.0436	1.3350	0.1700	3.1226
Round Mountain Town	65,382,631	51,998,000	117,380,631	0.3164	1.3468	0.1686	1.3350	0.1700	3.3368
Tonopah Town	26,754,005	-	26,754,005	0.3644	1.3468	0.1400	1.3350	0.1700	3.3562
Amargosa Library District	29,205,686	2,163,000	31,368,686	0.3100	1.3468	-	1.3350	0.1700	3.1618
Beatty GID	10,939,069	-	10,939,069	-					
Beatty Library District	16,671,823	113,000	16,784,823	0.2741	1.3468	-	1.3350	0.1700	3.1259
Beatty Water & Sanitation District	9,715,178	-	9,715,178	-					
Nye County Hospital District	229,313,829	80,000,000	309,313,829	-					
Pahrump Community Hospital District	1,356,208,471	-	1,356,208,471	-					
Pahrump Community Library District	1,356,208,471	-	1,356,208,471	0.0350					
Pahrump Swimming Pool District	1,356,208,471	-	1,356,208,471	0.0086					_
Smoky Valley Library District	73,837,360	51,998,000	125,835,360	0.1686	1.3468	-	1.3350	0.1700	3.0204
Smoky Valley Television District	70,733,067	51,998,000	122,731,067	-					
Tonopah Library District	35,147,974	-	35,147,974	0.1400	1.3468	-	1.3350	0.1700	2.9918

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						7			
1	2	3	4	5	6	COMBINED	8	9	10
		EST. NET	TOTAL	COMBINED		SPECIAL		STATE	TOTAL
LOCAL GOVERNMENT	ASSESSED	PROCEEDS	ASSESSED	TAX RATE	COUNTY	DISTRICT	SCHOOL	TAX	PROPERTY
TAXING UNIT	VALUATION	OF MINERALS	VALUATION	(col 9, part B)	TAX RATE	TAX RATE	TAX RATE	RATE#	TAX RATE
					•				
Pershing County	161,199,951	30,000,000	191,199,951	1.3068		0.4200	1.2000	0.1700	3.0968
Pershing County School District	161,199,951	30,000,000	191,199,951	1.2000					
Lovelock	18,864,410	-	18,864,410	0.5624	1.3068	0.4200	1.2000	0.1700	3.6592
Imlay Town	1,323,270	-	1,323,270	0.1500	1.3068	0.4200	1.2000	0.1700	3.2468
Pershing County Hospital District	161,199,951	30,000,000	191,199,951	0.4200					
Pershing County Tourism Authority Board	161,199,951	30,000,000	191,199,951	-					

#### STOREY COUNTY

						/			
1	2	3	4	5	6	COMBINED	8	9	10
		EST. NET	TOTAL	COMBINED		SPECIAL		STATE	TOTAL
LOCAL GOVERNMENT	ASSESSED	PROCEEDS	ASSESSED	TAX RATE	COUNTY	DISTRICT	SCHOOL	TAX	PROPERTY
TAXING UNIT	VALUATION	OF MINERALS	VALUATION	(col 9, part B)	TAX RATE	TAX RATE	TAX RATE	RATE#	TAX RATE
Storey County	424,595,134	1,000,000	425,595,134	2.4283			0.8947	0.1700	3.4930
Storey County School District	424,595,134	1,000,000	425,595,134	0.8947					
Gold Hill Town	6,300,556	=	6,300,556	0.0000	2.4283		0.8947	0.1700	3.4930
Virginia City Town	29,981,869	=	29,981,869	0.0000	2.4283		0.8947	0.1700	3.4930
Carson Truckee Water Conservancy District	262,949,029	=	262,949,029	0.0000					
Canyon GID	20,020,406	=	20,020,406	ī					
Nevada Commission - V & T Railway	424,595,134	1,000,000	425,595,134	ī					
Tahoe Reno Industrial GID	137,013,410	=	137,013,410	ī					
Virginia City Convention & Visitors Authority	424,595,134	1,000,000	425,595,134	-					
Virginia Divide Sewer District	28,272,831	-	28,272,831	-					

<sup>#</sup> PURSUANT TO SB 524 (2005), 2¢ ADDED TO STATE TAX RATE -\$0.0085 FOR CAPITAL PROJECTS & \$0.0115 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

							_		
1	2	3	4	5	6	COMBINED	8	9	10
		EST. NET	TOTAL	COMBINED		SPECIAL		STATE	TOTAL
LOCAL GOVERNMENT	ASSESSED	PROCEEDS	ASSESSED	TAX RATE	COUNTY	DISTRICT	SCHOOL	TAX	PROPERTY
TAXING UNIT	VALUATION	OF MINERALS	VALUATION	(col 9, part B)	TAX RATE	TAX RATE	TAX RATE	RATE#	TAX RATE
Washoe County	15,103,492,476	2,000,000	15,105,492,476	1.3917			1.1385	0.1700	2.7002
Washoe County School District	15,103,492,476	2,000,000	15,105,492,476	1.1385					
Reno	6,895,546,972	-	6,895,546,972	0.9456	1.3917	0.0012	1.1385	0.1700	3.6470
Sparks	2,706,435,726	-	2,706,435,726	0.9161	1.3917	0.0004	1.1385	0.1700	3.6167
Carson Truckee Water Conservancy District	15,103,492,476	2,000,000	15,105,492,476	ī					
Gerlach GID	3,138,933	-	3,138,933	ī					
Grandview Terrace GID	3,794,114	-	3,794,114	-	1.3917	0.4725	1.1385	0.1700	3.1727
Incline Village GID	1,547,081,848	-	1,547,081,848	0.0711	1.3917	0.5142	1.1385	0.1700	3.2855
Lawton-Verdi GID	56,464,386	-	56,464,386	-					
Lemmon Valley Underground Water Basin	940,526,407	-	940,526,407	0.0012					
North Lake Tahoe Fire Protection District	1,552,854,186	-	1,552,854,186	0.5142	1.3917		1.1385	0.1700	3.2144
Palomino Valley GID	115,393,765	-	115,393,765	0.4270	1.3917	0.4713	1.1385	0.1700	3.5985
Regional Transporation Commission	15,103,492,476	2,000,000	15,105,492,476	-					
*Reno Redevelopment Agency	143,131,318	-	143,131,318	3.2623					3.2623
**Reno Redevelopment Agency #2	61,222,662	-	61,222,662	3.2623					3.2623
Reno-Sparks Convention & Visitors Authority	15,103,492,476	2,000,000	15,105,492,476	-			·		
Airport Authority of Washoe County	15,103,492,476	2,000,000	15,105,492,476	-			·		
Sierra Forest Fire Protection District	1,067,161,195	53,000	1,067,214,195	0.4200	1.3917	0.0012	1.1385	0.1700	3.1214
South Truckee Meadows GID	496,363,299	-	496,363,299	-	1.3917	0.4717	1.1385	0.1700	3.1719
*** Sparks Redevelopment Agency	124,014,902	-	124,014,902	3.3043			·		3.3043
*** Sparks Redevelopment Agency #2	55,217,521	-	55,217,521	3.3043					3.3043

The tax rate shown for the respective redevelopment agency represents the effective tax rate necessary to generate the revenue due to the agency.

The allocation of tax increment revenue to the respective redevelopment agencies and other local governments is prescribed by NRS 279.676 (1 c). This section provides that redevelopment agencies are not entitled to revenues generated by the portion of the tax rate levied for bonds approved, or tax overrides approved, by voters on or after 11/5/96.

# PURSUANT TO SB 524 (2005), 2¢ ADDED TO STATE TAX RATE -\$0.0085 FOR CAPITAL PROJECTS & \$0.0115 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

<sup>\*</sup> Assessed valuation for Reno Redevelopment Agency \$ 143,131,318 is excluded from Washoe County; and some portion or all of the assessed valuation noted is excluded

<sup>\*\*</sup> Assessed valuation for Reno Redevelopment Agency #2 \$ 61,222,662 for the following entities: Washoe County School District and Reno.

<sup>\*\*\*</sup> Assessed valuation for Sparks Redevelopment Agencies \$ 179,232,423 is excluded from Washoe County; and some portion or all of the assessed valuation noted is excluded for the following entities: Washoe County School District and Sparks.

							_		
1	2	3	4	5	6	COMBINED	8	9	10
		EST. NET	TOTAL	COMBINED		SPECIAL		STATE	TOTAL
LOCAL GOVERNMENT	ASSESSED	PROCEEDS	ASSESSED	TAX RATE	COUNTY	DISTRICT	SCHOOL	TAX	PROPERTY
TAXING UNIT	VALUATION	OF MINERALS	VALUATION	(col 9, part B)	TAX RATE	TAX RATE	TAX RATE	RATE#	TAX RATE
					•				
Sun Valley Water & Sanitation District	283,591,666	-	283,591,666	0.1329	1.3917	0.4717	1.1385	0.1700	3.3048
Tahoe Regional Planning Agency	1,542,223,179	-	1,542,223,179	-					
Truckee Meadows Fire Protection District	2,739,900,812	793,000	2,740,693,812	0.4713	1.3917	0.4270	1.1385	0.1700	3.5985
Truckee Meadows Underground Water	9,161,267,361	793,000	9,162,060,361	0.0004					
Verdi Television District	555,059,330	-	555,059,330	-					

#### WHITE PINE COUNTY

						7				
1	2	3	4	5	6	COMBINED	8	9	_	10
		EST. NET	TOTAL	COMBINED		SPECIAL		STATE		TOTAL
LOCAL GOVERNMENT	ASSESSED	PROCEEDS	ASSESSED	TAX RATE	COUNTY	DISTRICT	SCHOOL	TAX		PROPERTY
TAXING UNIT	VALUATION	OF MINERALS	VALUATION	(col 9, part B)	TAX RATE	TAX RATE	TAX RATE	RATE#		TAX RATE
White Pine County	189,996,451	90,000,000	279,996,451	1.9510		0.5400	0.9990	0.1700	'	3.6600
White Pine County School District	189,996,451	90,000,000	279,996,451	0.9990					'	
Ely	63,682,271	=	63,682,271	0.0000	1.9510	0.5400	0.9990	0.1700	'	3.6600
Lund Town	1,709,254	=	1,709,254	0.0000	1.9510	0.5400	0.9990	0.1700	'	3.6600
McGill Town	6,852,447	=	6,852,447	0.0000	1.9510	0.5400	0.9990	0.1700	'	3.6600
Ruth Town	1,809,339	=	1,809,339	0.0000	1.9510	0.5400	0.9990	0.1700	'	3.6600
White Pine County Hospital District	189,996,451	90,000,000	279,996,451	0.5400						
White Pine Co. Tourism & Recreation Board	189,996,451	90,000,000	279,996,451	-					'	

<sup>#</sup> PURSUANT TO SB 524 (2005), 2¢ ADDED TO STATE TAX RATE -\$0.0085 FOR CAPITAL PROJECTS & \$0.0115 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

### **SECTION B**

# PROPERTY TAX RATES BY COMPONENT; BY TAXING UNIT

# CARSON CITY TOTAL PROPERTY TAX RATES - FISCAL YEAR 2007-2008 BY TAXING UNIT

1	2	3	4	5	6	7	8	9
	MAXIMUM	ACTUAL	VOTER	IMPOSED	LEGISLATIVE	IMPOSED	DEBT	COMBINED
LOCAL GOVERNMENT	ALLOWED	RATE	ALLOWED	VOTER	ALLOWED	LEGISLATIVE	SERVICE	TAX RATE
TAXING UNIT	TAX RATE	IMPOSED	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	(col 5, part A)
Carson City	1.2102	1.2102	0.0500	0.0500	0.2405	0.2405	-	1.5007
Carson City School District	0.7500	0.7500	-	-	-	-	0.4700	1.2200
Carson City Airport Authority	-	-	-	-	-	-	-	-
Carson City Convention & Visitors Authority	-	-	-	1	-	-	-	-
Carson City Redevelopment Agency	-	2.8108	-	1	•	-	-	2.8108
Carson Truckee Water Conservancy District	0.0021	-	-	-	-	-	-	0.0000
Carson Valley Underground Water Basin	-	-	-	1	0.0025	0.0025	-	0.0025
Carson Water Subconservancy District	-	-	-	1	0.0300	0.0300	-	0.0300
Eagle Valley Underground Water Basin	-	-	-	ı	0.0011	0.0011	-	0.0011
Nevada Commission - V & T Railway	-	-	-	ı	•	-	-	-
Sierra Forest Fire Protection District	0.3366	0.1000	-	-	0.0060	-	-	0.1000
South Carson Redevelopment Agency #2	-	2.8108	-	ı	•	-	-	2.8108
Tahoe Regional Planning Agency	-	-	-	•	-	-	-	-

#### CHURCHILL COUNTY

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Churchill County	1.0428	0.8728	0.0300	0.0300	0.4441	0.2422	-	1.1450
Churchill County School District	0.7500	0.7500	-	1	-	•	0.6000	1.3500
Fallon	0.8906	0.8371	-	-	0.2371	-	-	0.8371
Carson Truckee Water Conservancy District	0.0024	-	-	-	0.0003	-	-	0.0000
Carson Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300
Churchill County Mosquito Abatement District	0.1500	0.0800	-	-	-	-	-	0.0800

### CLARK COUNTY TOTAL PROPERTY TAX RATES - FISCAL YEAR 2007-2008 BY TAXING UNIT

1	2	3	4	5	6	7	8	9
	MAXIMUM	ACTUAL	VOTER	IMPOSED	LEGISLATIVE	IMPOSED	DEBT	COMBINED
LOCAL GOVERNMENT	ALLOWED	RATE	ALLOWED	VOTER	ALLOWED	LEGISLATIVE	SERVICE	TAX RATE
TAXING UNIT	TAX RATE	IMPOSED	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	(col 5, part A)
Clark County	0.4163	0.4163	-	-	0.3772	0.2149	0.0229	0.6541
Clark County School District	0.7500	0.7500	-	-	-	-	0.5534	1.3034
Boulder City	0.2038	0.2038	-	-	0.3696	-	-	0.2038
Henderson	0.1485	0.1485	0.2310	0.2310	0.3800	0.1085	0.2228	0.7108
Las Vegas	0.8644	0.6765	0.0950	0.0950	0.5561	-	-	0.7715
Mesquite	1.4389	0.5520	-	-	0.8293	-	-	0.5520
North Las Vegas	0.2064	0.1901	0.9400	0.9400	0.4666	0.0036	0.0250	1.1587
Bunkerville Town	0.4084	0.0200	-	-	0.3902	-	-	0.0200
* Enterprise Town	0.3304	0.2064	-	-	0.0586	-	-	0.2064
Glendale Town	-	-	-	-	-	-	-	-
Indian Springs Town **	0.5014	0.0200	0.0050	-	•	•	-	0.0200
Laughlin Town	2.5032	0.8416	-	-	0.5062	•	-	0.8416
Moapa Town #	0.6293	0.1094	0.0050	-	•	•	0.1250	0.2344
Moapa Valley Town **	0.1993	0.0200	0.0050	-	0.1691	•	-	0.0200
Mt. Charleston Town	0.2159	0.0200	-	-	-	-	-	0.0200
* Paradise Town	0.4641	0.2064	-	-	0.1358	•	-	0.2064
Searchlight Town	0.6337	0.0600	-	-	0.3240	-	0.0612	0.1212
* Spring Valley Town	0.1780	0.2064	-	-	0.1379	-	-	0.2064
* Summerlin Town	0.3200	0.2064	-	-	0.0081	•	-	0.2064
* Sunrise Manor Town	0.2666	0.2064	-	-	0.0858	•	-	0.2064
* Whitney Town	0.2020	0.2064	-	-	0.0720	-	-	0.2064
* Winchester	0.8262	0.2064	-	-	0.3298	•	-	0.2064
Big Bend Water District	-	-	-	-	•	•	-	-
Boulder City Library District	0.0917	0.0855	-	-	0.0292	-	0.0630	0.1485
Boulder City Redevelopment Agency	-	2.4798	-	-	-	-	-	2.4798
Clark County Fire Service Area	0.2027	0.1670	0.0527	0.0527	0.0476	-	-	0.2197
Clark County Flood Control District	-	-	-	-	-	-	-	-

<sup>\*</sup> NRS 354.59875 requires tax rate parity for seven unincorporated towns. The common levy for common services could be \$0.4797 but the Board of County Commissioners has decided to levy \$0.2064. The rate shown in the "Combined Tax Rate" column above is the parity rate. The "Maximum Allowed Tax Rate" in column 2 above shows the rate allowed prior to parity.

<sup>\*\*</sup> Effective July 1, 2000, E-911 service for these two towns (& the accompanying \$0.005 rate) has been incorporated into the Clark County E-911 system.

<sup>#</sup> Effective July 1, 2003, E-911 service for Moapa Town (& the accompanying \$0.005 rate) has been incorporated into the Clark County E-911 system.

# CLARK COUNTY TOTAL PROPERTY TAX RATES - FISCAL YEAR 2007-2008 BY TAXING UNIT

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Clark County Redevelopment Agency	-	2.9260	-	-	-	-	-	2.9260
Colorado River Ground Water Basin	-	-	-	1	-	-	-	-
Coyote Springs Ground Water Basin	-	ı	ı	ı	0.0052	0.0052	-	0.0052
Henderson District Public Libraries	0.0168	0.0168	0.0332	0.0332	0.0082	0.0082	-	0.0582
Henderson Redevelopment Agency	-	2.9096	-	1	-	-	-	2.9096
Kyle Canyon Water District	-	-	-	1	-	•	0.0346	0.0346
Las Vegas Artesian Basin	-	-	-	1	0.0008	0.0008	-	0.0008
Las Vegas/Clark County Library District	0.0699	0.0699	ı	ı	0.0118	0.0044	-	0.0743
Las Vegas/Clark County Library District - Debt	-	-	-	1	-	-	0.0123	0.0123
Las Vegas - Debt	-	-	-	1	-	•	-	=
*** Las Vegas Metropolitan Police-Manpower (LV)	-	ı	0.2800	0.2800	-	•	-	0.2800
*** Las Vegas Metropolitan Police-Manpower (Co)	-	-	0.2800	0.2800	-	-	-	0.2800
*** Las Vegas Metropolitan Police	-	ı	ı	ı	-	•	-	-
*** Las Vegas Metropolitan Police 911	0.0050	0.0050	-	-	-	-	-	0.0050
Las Vegas Redevelopment Agency	-	3.2714	-	1	-	•	-	3.2714
Mesquite Redevelopment Agency	-	2.7661	•	ı	-	•	-	2.7661
Moapa Valley Fire Protection District	0.0149	-	-	-	0.0775	-	-	0.0000
Moapa Valley Water District	-	-	-	-	-	-	-	-
Mt. Charleston Fire Protection District	0.9234	0.8813	ı	ı	0.0748	•	-	0.8813
Muddy River Springs Ground Water Basin	-	-	-	1	-	-	-	0.0000
North Las Vegas Library District	0.0632	0.0632	-	-	-	-	-	0.0632
*** North Las Vegas 911	-	-	0.0050	0.0050	-	•	-	0.0050
North Las Vegas Redevelopment Agency	-	3.3552	-	-	-	-	-	3.3552
Virgin Valley Water District	-	-	-	-	-	-	-	-

<sup>\*\*\*</sup> Designates special taxing authority not additional taxing district.

# DOUGLAS COUNTY TOTAL PROPERTY TAX RATES - FISCAL YEAR 2007-2008 BY TAXING UNIT

1	2	3	4	5	6	7	8	9
	MAXIMUM	ACTUAL	VOTER	IMPOSED	LEGISLATIVE	IMPOSED	DEBT	COMBINED
LOCAL GOVERNMENT	ALLOWED	RATE	ALLOWED	VOTER	ALLOWED	LEGISLATIVE	SERVICE	TAX RATE
TAXING UNIT	TAX RATE	IMPOSED	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	(col 5, part A)
Douglas County	0.4074	0.4074	0.0475	0.0475	0.5927	0.5727	-	1.0276
Douglas County School District	0.7500	0.7500	-	-	-	-	0.1000	0.8500
Gardnerville Town	0.4155	0.4155	-	-	0.2093	0.2093	-	0.6248
Genoa Town	0.2634	0.2634	-	-	0.0896	0.0896	-	0.3530
Minden Town	0.5036	0.5036	-	-	0.1915	0.1915	-	0.6951
Carson Truckee Water Conservancy District	0.0013	-	-	-	0.0007	•	-	0.0000
Carson Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300
Cave Rock Estates GID	0.0098	0.0098	0.3000	0.3000	0.0767	0.0767	-	0.3865
Douglas County Mosquito Abatement District	0.0269	0.0190	-	-	0.0075	•	-	0.0190
Douglas County Redevelopment Agency	-	2.8940	-	-	-	-	-	2.8940
Douglas County Sewer District #1	-	-	-	-	•	•	-	-
Douglas County Water District	-	-	-	-	•	•	-	-
East Fork Fire Protection District	0.2258	0.2258	-	-	0.0847	0.0780	-	0.3038
East Fork Paramedic District	0.0720	0.0720	0.0860	0.0860	•	•	-	0.1580
East Fork Swimming Pool District	0.1645	0.1645	-	-	•	•	-	0.1645
Elk Point Sanitation District	0.0095	0.0095	-	-	•	•	-	0.0095
Gardnerville Ranchos GID	0.5518	0.3686	-	-	0.2319	•	-	0.3686
Indian Hills GID	0.6280	0.6280	-	-	0.2018	0.1876	-	0.8156
Kingsbury GID	0.2003	0.2003	-	-	0.1975	0.1975	-	0.3978
Lakeridge GID	0.0628	0.0628	-	-	0.0783	0.0783	-	0.1411
Logan Creek Estates GID	0.1122	0.1122	0.4500	0.4500	0.1115	0.1115	-	0.6737
Marla Bay GID	0.0360	-	-	-	0.2140	•	-	0.0000
Minden-Gardnerville Sanitation District	0.2083	0.1224	-	-	•	•	-	0.1224
Oliver Park GID	0.2786	0.2786	-	-	0.1023	0.1023	-	0.3809
Round Hill GID	0.0682	-	-	-	0.3198	-	-	0.0000
Sierra Estates GID	-	-	-	-	-	-	-	-
Sierra Forest Fire Protection District	0.3385	0.3385	-	-	0.1446	0.0868	-	0.4253
Skyland GID	0.0183	0.0183	0.1500	0.0600	0.0769	-	-	0.0783
Tahoe Douglas Fire District	0.4981	0.4981	0.0900	0.0900	0.2717	-	-	0.5881

# DOUGLAS COUNTY TOTAL PROPERTY TAX RATES - FISCAL YEAR 2007-2008 BY TAXING UNIT

1	2	3	4	5	6	7	8	9
	MAXIMUM	ACTUAL	VOTER	IMPOSED	LEGISLATIVE	IMPOSED	DEBT	COMBINED
LOCAL GOVERNMENT	ALLOWED	RATE	ALLOWED	VOTER	ALLOWED	LEGISLATIVE	SERVICE	TAX RATE
TAXING UNIT	TAX RATE	IMPOSED	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	(col 5, part A)
Tahoe Douglas Sewer District	0.0350	0.0350	ı	1	-	•	-	0.0350
Tahoe Regional Planning Agency	-	-	-	-	-	-	-	-
Topaz Ranch Estates GID	0.5130	0.5130	-	-	0.2102	0.2102	-	0.7232
Zephyr Cove GID	0.0292	0.0292	ı	1	0.1604	0.0708	-	0.1000
Zephyr Heights GID	0.3763	0.2798	-	-	0.2778	-	-	0.2798
Zephyr Knolls GID	0.0084	0.0084	0.4800	0.4800	0.0406	0.0406	-	0.5290

#### **ELKO COUNTY**

1	2	3	4	5	6	7	8	9
	MAXIMUM	ACTUAL	VOTER	IMPOSED	LEGISLATIVE	IMPOSED	DEBT	COMBINED
LOCAL GOVERNMENT	ALLOWED	RATE	ALLOWED	VOTER	ALLOWED	LEGISLATIVE	SERVICE	TAX RATE
TAXING UNIT	TAX RATE	IMPOSED	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	(col 5, part A)
Elko County	1.1688	0.6481	0.0200	0.0200	0.2022	0.1705	-	0.8386
Elko County School District	0.7500	0.7500	0.7500	0.7500	•	1	-	1.5000
Carlin	3.3778	1.1481	-	1	-	•	-	1.1481
Elko	1.2892	0.8448	-	ı	•	•	0.0752	0.9200
Wells	1.8777	0.9605	-	-	-	-	-	0.9605
West Wendover	0.9606	0.9307	-	1	-	-	-	0.9307
Jackpot Town	1.9357	0.5891	-	1	•	•	-	0.5891
Jarbidge Town	0.1500	-	-	1	•	-	-	0.0000
Montello Town	1.0245	0.4858	-	1	-	•	-	0.4858
Mountain City Town	1.0567	0.4347	-	1	•	•	-	0.4347
Carlin Television District	-	-	-	-	-	-	-	-
Elko Convention & Visitors Authority	0.0449	0.0392	-	1	-	•	-	0.0392
Elko County Recreation Board	-	-	-	1	•	•	-	-
Elko Television District	0.0289	0.0289	-	1	•	-	-	0.0289
Northeast Nevada Fire Protection District	-	-	-	1	-	-	-	-
Starr Valley Cemetery District	-	-	-	-	•	-	-	-
West Wendover Recreation District	-	-	-	-	-	-	-	-

### ESMERALDA COUNTY TOTAL PROPERTY TAX RATES - FISCAL YEAR 2007-2008 BY TAXING UNIT

1	2	3	4	5	6	7	8	9
	MAXIMUM	ACTUAL	VOTER	IMPOSED	LEGISLATIVE	IMPOSED	DEBT	COMBINED
LOCAL GOVERNMENT	ALLOWED	RATE	ALLOWED	VOTER	ALLOWED	LEGISLATIVE	SERVICE	TAX RATE
TAXING UNIT	TAX RATE	IMPOSED	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	(col 5, part A)
Esmeralda County	9.3750	2.0024	-	-	0.1671	0.0971	-	2.0995
Esmeralda County School District	0.7500	0.7500	•	•	-	-	-	0.7500
Goldfield Town	0.7080	-	-	-	-	-	-	0.0000
Silver Peak Town	1.5969	ı	ı	-	-	•	-	0.0000

#### **EUREKA COUNTY**

1	2	3	4	5	6	7	8	9
	MAXIMUM	ACTUAL	VOTER	IMPOSED	LEGISLATIVE	IMPOSED	DEBT	COMBINED
LOCAL GOVERNMENT	ALLOWED	RATE	ALLOWED	VOTER	ALLOWED	LEGISLATIVE	SERVICE	TAX RATE
TAXING UNIT	TAX RATE	IMPOSED	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	(col 5, part A)
Eureka County	7.5366	0.7633	-	-	0.1729	0.0825	-	0.8458
Eureka County School District	0.7500	0.7500	•	-	-	-	0.1625	0.9125
Crescent Valley Town	0.4105	0.2153	-	-	-	-	-	0.2153
Eureka Town	0.3650	0.2153	•	-	-	-	-	0.2153
Devil's Gate GID	-	-	-	-	-	-	-	-
Diamond Valley Rodent Control District	0.0518	0.0400	-	-	-	-	-	0.0400
Diamond Valley Weed Control District	0.0845	0.0781	-	-	-	-	-	0.0781
Eureka County Television District	0.0740	0.0085	-	-	-	-	-	0.0085

#### **HUMBOLDT COUNTY**

1	2	3	4	5	6	7	8	9
	MAXIMUM	ACTUAL	VOTER	IMPOSED	LEGISLATIVE	IMPOSED	DEBT	COMBINED
LOCAL GOVERNMENT	ALLOWED	RATE	ALLOWED	VOTER	ALLOWED	LEGISLATIVE	SERVICE	TAX RATE
TAXING UNIT	TAX RATE	IMPOSED	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	(col 5, part A)
Humboldt County	1.9059	0.6131	0.0150	0.0150	0.1731	0.1231	-	0.7512
Humboldt County School District	0.7500	0.7500	1	1	-	•	0.1350	0.8850
Winnemucca	2.0486	0.9700	-	1	-	-	-	0.9700
Golconda Fire Protection District	0.0302	0.0290	-	-	-	-	-	0.0290
Humboldt County Fire District	0.0910	0.0910	0.0137	0.0137	-	-	-	0.1047

# HUMBOLDT COUNTY TOTAL PROPERTY TAX RATES - FISCAL YEAR 2007-2008 BY TAXING UNIT

1	2	3	4	5	6	7	8	9
	MAXIMUM	ACTUAL	VOTER	IMPOSED	LEGISLATIVE	IMPOSED	DEBT	COMBINED
LOCAL GOVERNMENT	ALLOWED	RATE	ALLOWED	VOTER	ALLOWED	LEGISLATIVE	SERVICE	TAX RATE
TAXING UNIT	TAX RATE	IMPOSED	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	(col 5, part A)
Humboldt County Hospital District	0.5814	0.3004	-	-	-	-	0.0950	0.3954
Kings River GID	-	-	0.2000	0.2000	-	•	-	0.2000
McDermitt Fire Protection District	0.2632	0.2422	0.1500	0.1500	-	-	-	0.3922
Orovada Community Services District	0.1108	0.0974	•	-	-	•	-	0.0974
Orovada Fire Protection District	0.1048	-	0.1500	0.1500	-	-	-	0.1500
Paradise Valley Fire District	0.2751	0.1745	-	-	-	-	-	0.1745
Pueblo Fire Protection District	0.4532	0.2929	-	-	-	-	-	0.2929
Winnemucca Convention & Visitors Authority	-	-	-	-	-	-	-	-
Winnemucca Rural Fire Protection District	0.1047	0.1047	-	-	-	-	-	0.1047

#### LANDER COUNTY

1	2	3	4	5	6	7	8	9
	MAXIMUM	ACTUAL	VOTER	IMPOSED	LEGISLATIVE	IMPOSED	DEBT	COMBINED
LOCAL GOVERNMENT	ALLOWED	RATE	ALLOWED	VOTER	ALLOWED	LEGISLATIVE	SERVICE	TAX RATE
TAXING UNIT	TAX RATE	IMPOSED	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	(col 5, part A)
Lander County	5.3496	1.7290	-	-	0.2109	0.1303	0.0650	1.9243
Lander County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Austin Town	1.6288	0.2213	-	-	0.0175	-	-	0.2213
Battle Mountain Town	0.6838	0.0500	-	-	0.0253	-	-	0.0500
Kingston Town	0.4392	0.3048	-	-	0.0197	-	-	0.3048
Lander County Convention & Tourism Authority	-	1	-	-	-	-	-	-
Lander County Hospital District	2.3995	0.5109	-	-	0.0080	-	-	0.5109
Lander County Sewer & Water District #2	0.0551	0.0321	-	-	-	-	-	0.0321

# LINCOLN COUNTY TOTAL PROPERTY TAX RATES - FISCAL YEAR 2007-2008 BY TAXING UNIT

1	2	3	4	5	6	7	8	9
	MAXIMUM	ACTUAL	VOTER	IMPOSED	LEGISLATIVE	IMPOSED	DEBT	COMBINED
LOCAL GOVERNMENT	ALLOWED	RATE	ALLOWED	VOTER	ALLOWED	LEGISLATIVE	SERVICE	TAX RATE
TAXING UNIT	TAX RATE	IMPOSED	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	(col 5, part A)
Lincoln County	1.8505	1.1843	-	-	0.4533	0.1532	-	1.3375
Lincoln County School District	0.7500	0.7500	-	-	-	-	0.2231	0.9731
Caliente	1.5946	0.9115	-	-	0.0939	-	-	0.9115
Alamo Town	0.3390	0.3390	-	-	0.1035	-	-	0.3390
Panaca Town	0.3146	0.0774	-	-	0.1095	•	-	0.0774
Pioche Town	0.6286	0.2969	ı	1	0.1757	•	-	0.2969
Coyote Springs GID	0.9657	0.9115	-	-	-	-	-	0.9115
Lincoln County Hospital District	0.3706	0.2679	-	-	0.0279	-	-	0.2679
Pahranagat Valley Fire District	0.1573	0.1573	1	-	0.0761	0.0761	-	0.2334
Panaca Fire District	0.1873	0.1873	-	-	-	-	-	0.1873
Pioche Fire Protection District	0.4306	0.1463	-	-	0.0694	-	-	0.1463

#### LYON COUNTY

1	2	3	4	5	6	7	8	9
	MAXIMUM	ACTUAL	VOTER	IMPOSED	LEGISLATIVE	IMPOSED	DEBT	COMBINED
LOCAL GOVERNMENT	ALLOWED	RATE	ALLOWED	VOTER	ALLOWED	LEGISLATIVE	SERVICE	TAX RATE
TAXING UNIT	TAX RATE	IMPOSED	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	(col 5, part A)
Lyon County	1.2931	0.7197	-	-	0.5882	0.1447	-	0.8644
Lyon County School District	0.7500	0.7500	-	-	-	-	0.5867	1.3367
Fernley	0.3356	0.3356	-	•	0.0149	0.0149	-	0.3505
Yerington	0.5940	0.4044	-	1	0.1226	1	-	0.4044
North Lyon (non-city)	-	•	-	1	•	-	-	-
Carson Truckee Water Conservancy District	0.0017	-	-	-	0.0003	-	-	0.0000
Carson Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300
Central Lyon County Fire District	0.2914	0.2914	0.0700	0.0700	0.0264	0.0264	-	0.3878
Central Lyon Vector Control District	0.0976	0.0400	-	-	-	•	-	0.0400

# LYON COUNTY TOTAL PROPERTY TAX RATES - FISCAL YEAR 2007-2008 BY TAXING UNIT

1	2	3	4	5	6	7	8	9
	MAXIMUM	ACTUAL	VOTER	IMPOSED	LEGISLATIVE	IMPOSED	DEBT	COMBINED
LOCAL GOVERNMENT	ALLOWED	RATE	ALLOWED	VOTER	ALLOWED	LEGISLATIVE	SERVICE	TAX RATE
TAXING UNIT	TAX RATE	IMPOSED	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	(col 5, part A)
Fernley Swimming Pool District	-	-	0.2000	0.2000	-	-	-	0.2000
Mason Valley Artesian Basin	-	-	-	1	-	•	-	-
Mason Valley Fire Maintenance District	0.1412	0.1412	0.0800	0.0800	0.0086	0.0086	-	0.2298
Mason Valley Mosquito District	0.1195	0.0538	0.0300	0.0300	0.0050	•	-	0.0838
Mason Valley Swimming Pool District	0.2279	0.1749	-	•	-	-	-	0.1749
Nevada Commission - V & T Railway	-	-	-	•	-	-	-	-
No. Lyon County Fire Maintenance District	0.1186	0.1186	0.0500	0.0500	0.0086	0.0086	-	0.1772
Silver Springs GID	-	-	-	•	-	-	-	-
Silver Springs-Stagecoach Hospital District	0.2825	0.0450	ı	1	0.0146	•	-	0.0450
Smith Valley Artesian Basin	-	-	-	-	-	-	-	-
Smith Valley Fire Maintenance District	0.1984	0.1984	0.0500	0.0500	0.0192	0.0051	-	0.2535
South Lyon County Hospital District	0.3480	0.3115	0.2500	0.2500	0.0153	-	-	0.5615
Stagecoach GID	0.6658	-	-	ı	-	-	-	0.0000
Walker River Weed Control District	-	-	-	•	-	-	-	-
Willowcreek GID	0.0775	0.0156	-	-	-	-	-	0.0156

#### MINERAL COUNTY

1	2	3	4	5	6	7	8	9
	MAXIMUM	ACTUAL	VOTER	IMPOSED	LEGISLATIVE	IMPOSED	DEBT	COMBINED
LOCAL GOVERNMENT	ALLOWED	RATE	ALLOWED	VOTER	ALLOWED	LEGISLATIVE	SERVICE	TAX RATE
TAXING UNIT	TAX RATE	IMPOSED	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	(col 5, part A)
Mineral County	5.6898	1.7929	0.0600	0.0600	0.1770	0.1371	-	1.9900
Mineral County School District	0.7500	0.7500	ı	1	1	-	0.5500	1.3000
Hawthorne Town	0.4823	ı	ı	ı	•	•	-	0.0000
Luning Town	0.3445	-	-	1	•	-	-	0.0000
Mina Town	1.9295	-	-	-	-	-	-	0.0000
Walker Lake Town	0.2986	-	-	-	-	-	-	0.0000
Mineral County Fair & Recreation Board	-	-	-	-	-	-	-	-
Mineral County Hospital District	1.0724	0.2000	-	-	-	-	-	0.2000
Mineral County Television District	-	-	-	-	-	-	-	-
Walker Lake GID	-	-	-	-	-	-	-	-

# NYE COUNTY TOTAL PROPERTY TAX RATES - FISCAL YEAR 2007-2008 BY TAXING UNIT

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
No. Court	4.7000	4.0500	0.0050	0.0050	0.0445	0.0040		4.0400
Nye County	1.7322	1.2506	0.0050	0.0050	0.6115	0.0912	- 0.5050	1.3468
Nye County School District	0.7500	0.7500	-	-	-	-	0.5850	1.3350
Amargosa Town	1.5595	0.4949	-	-	0.2255	-	-	0.4949
Beatty Town	0.9141	0.2105	-	-	1.2805	-	-	0.2105
Gabbs Town	11.2720	0.4846	-	-	0.9765	-	-	0.4846
Manhattan Town	2.5083	0.3164	-	-	0.3103	-	-	0.3164
Pahrump Town	0.1901	0.1901	-	-	0.0371	0.0371	-	0.2272
Round Mountain Town	0.5382	0.3164	-	-	0.1114	-	-	0.3164
Tonopah Town	0.7686	0.2511	0.1133	0.1133	0.6273	-	-	0.3644
Amargosa Library District	1.0892	0.3100	-	-	0.0170	-	-	0.3100
Beatty GID	-	-	-	-	-	-	-	-
Beatty Library District	0.6890	0.2741	-	-	-	-	-	0.2741
Beatty Water & Sanitation District	-	-	-	-	-	-	-	-
Nye County Hospital District	0.6623	-	-	-	-	-	-	-
Pahrump Community Hospital District	-	-	-	-	-	-	-	0.0000
Pahrump Community Library District	0.0350	0.0350	-	-	0.0048	-	-	0.0350
Pahrump Swimming Pool District	0.0058	0.0058	-	-	0.0028	0.0028	-	0.0086
Smoky Valley Library District	0.6399	0.1686	-	-	0.0106	-	-	0.1686
Smoky Valley Television District	-	-	-	-	-	-	-	-
Tonopah Library District	0.3428	0.1400	-	-	0.0038	-	-	0.1400

# PERSHING COUNTY TOTAL PROPERTY TAX RATES - FISCAL YEAR 2007-2008 BY TAXING UNIT

1	2	3	4	5	6	7	8	9
	MAXIMUM	ACTUAL	VOTER	IMPOSED	LEGISLATIVE	IMPOSED	DEBT	COMBINED
LOCAL GOVERNMENT	ALLOWED	RATE	ALLOWED	VOTER	ALLOWED	LEGISLATIVE	SERVICE	TAX RATE
TAXING UNIT	TAX RATE	IMPOSED	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	(col 5, part A)
Pershing County	4.7328	1.1409	0.0090	0.0035	0.1711	0.1624	-	1.3068
Pershing County School District	0.7500	0.7500	-	-	-	-	0.4500	1.2000
Lovelock	1.5384	0.5624	-	-	-	•	-	0.5624
Imlay Town	0.6500	0.1500	-	-	-	•	-	0.1500
Pershing County Hospital District	1.2227	0.3400	0.0800	0.0800	-	-	-	0.4200
Pershing County Tourism Authority Board	-	-	-	-	-	-	-	-

#### STOREY COUNTY

1	2	3	4	5	6	7	8	9
	MAXIMUM	ACTUAL	VOTER	IMPOSED	LEGISLATIVE	IMPOSED	DEBT	COMBINED
LOCAL GOVERNMENT	ALLOWED	RATE	ALLOWED	VOTER	ALLOWED	LEGISLATIVE	SERVICE	TAX RATE
TAXING UNIT	TAX RATE	IMPOSED	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	(col 5, part A)
Storey County	3.5922	2.2965	ı	-	0.9049	0.1318	-	2.4283
Storey County School District	0.7500	0.7500	•	-	-	-	0.1447	0.8947
Gold Hill Town	0.4995	ı	•	-	-	-	-	0.0000
Virginia City Town	0.4841	-	-	-	-	-	-	0.0000
Carson Truckee Water Conservancy District	0.0031	-	-	-	0.0003	-	-	0.0000
Canyon GID	-	-	-	-	-	-	-	-
Nevada Commission - V & T Railway	-	-	-	-	-	-	-	
Tahoe Reno Industrial GID	-	-	-	-	-	-	-	-
Virginia City Convention & Visitors Authority	-	-	-	-	-	-	-	-
Virginia Divide Sewer District	-	-	-	-	-	-	-	-

### WASHOE COUNTY TOTAL PROPERTY TAX RATES - FISCAL YEAR 2007-2008 BY TAXING UNIT

1	2	3	4	5	6	7	8	9
	MAXIMUM	ACTUAL	VOTER	IMPOSED	LEGISLATIVE	IMPOSED	DEBT	COMBINED
LOCAL GOVERNMENT	ALLOWED	RATE	ALLOWED	VOTER	ALLOWED	LEGISLATIVE	SERVICE	TAX RATE
TAXING UNIT	TAX RATE	IMPOSED	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	(col 5, part A)
Washoe County	1.2383	0.9592	0.1000	0.1000	0.4311	0.2765	0.0560	1.3917
Washoe County School District	0.7500	0.7500	-	-	-	-	0.3885	1.1385
Reno *	0.5173	0.3852	0.4669	0.4655	0.1523	0.0253	0.0696	0.9456
Sparks	0.7147	0.6472	0.1105	0.1105	0.2333	0.1384	0.0200	0.9161
Carson Truckee Water Conservancy District	0.0022	-	-	-	0.0002	-	-	-
Gerlach GID	-	-	-	-	-	-	-	-
Grandview Terrace GID	-	-	-	-	-	-	-	-
Incline Village GID	0.0598	0.0598	-	-	0.0113	0.0113	-	0.0711
Lawton-Verdi GID	-	-	-	-	-	-	-	-
Lemmon Valley Underground Water Basin	-	-	ı	-	0.0012	0.0012	-	0.0012
North Lake Tahoe Fire Protection District	0.1736	0.1736	0.3100	0.3100	0.0306	0.0306	-	0.5142
Palomino Valley GID	0.3956	0.3956	-	-	0.0642	0.0314	-	0.4270
Regional Transporation Commission	-	-	1	-	•	-	-	-
Reno Redevelopment Agency	-	1.2783	-	-	-	-	1.9840	3.2623
Reno Redevelopment Agency #2	-	3.2623	-	-	-	-	-	3.2623
Reno-Sparks Convention & Visitors Authority	-	-	1	-	-	-	-	-
Airport Authority of Washoe County	-	-	1	-	•	-	-	-
Sierra Forest Fire Protection District	0.6504	0.4200	1	-	0.0229	-	-	0.4200
South Truckee Meadows GID	-	-	-	-	-	-	-	-
Sparks Redevelopment Agency	-	0.8211	1	-	-	-	2.4832	3.3043
Sparks Redevelopment Agency #2	-	0.9641	ı	-	•	-	2.3402	3.3043
Sun Valley Water & Sanitation District	0.1329	0.1329	-	-	-	-	-	0.1329
Tahoe Regional Planning Agency	-	-	-	-	-	-	-	-
Truckee Meadows Fire Protection District	0.7148	0.4713	-	-	0.0458	-	-	0.4713
Truckee Meadows Underground Water	-	-	-	-	0.0004	0.0004	-	0.0004
Verdi Television District	0.0104	-	-	-	-	-	-	0.0000

<sup>\*</sup> The voter approved property tax rate in column 4 is a combination of voter approved rates for fire facilities; fire equipment; public safety and road/street improvements. The road/street component is a variable rate tied to the City's debt rate, and is calculated each year depending on revenue requirements.

# WHITE PINE COUNTY TOTAL PROPERTY TAX RATES - FISCAL YEAR 2007-2008 BY TAXING UNIT

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT	MAXIMUM ALLOWED	ACTUAL RATE	VOTER ALLOWED	IMPOSED VOTER	LEGISLATIVE ALLOWED	IMPOSED LEGISLATIVE	DEBT SERVICE	COMBINED TAX RATE
TAXING UNIT	TAX RATE	IMPOSED	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	(col 5, part A)
White Pine County	3.7475	1.7236	0.0550	0.0550	0.1724	0.1724	-	1.9510
White Pine County School District	0.7500	0.7500	ı	1	-	-	0.2490	0.9990
Ely	1.0803	-	-	-	-	-	-	0.0000
Lund Town	0.5574	-	-	-	-	-	-	0.0000
McGill Town	0.7896	-	-	-	-	-	-	0.0000
Ruth Town	1.6653	-	-	-	-	-	-	0.0000
White Pine County Hospital District	1.2578	0.5400	-	-	-	-	-	0.5400
White Pine County Tourism & Recreation Board	-		-	-	-	-	-	-

# **SECTION C**

# PROPERTY TAX OVERRIDES, TAX IMPACT & PROPERTY TAX RANGES

#### PROPERTY TAX RATES - FISCAL YEAR 2007-2008 VOTER APPROVED OVERRIDES; TAX IMPACT CARSON CITY

VOTER APPROVED O	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	TAX II OVER HOME W	BATEMENT MPACT OF RIDE ON A ITH \$100,000 BLE VALUE
Carson City	Senior Citizens Center	0.0500	9/4/1984	Perpetuity	\$	17.50
PF	ROPERTY TAX IMPACT ON A H	OME WITH \$10	0,000 TAXA	BLE VALUE	]	
	ENTITY	TOTAL TAX RATE	TAX BILL	_		
	0	1	Φ 4.057.00			
	Carson City	3.0218	\$ 1,057.63	<u>5  </u>		
CHURCHILL COUNTY  VOTER APPROVED OV  ENTITY		RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	TAX II OVER HOME W	BATEMENT MPACT OF RIDE ON A ITH \$100,000 BLE VALUE
VOTER APPROVED O	VERRIDES	RATE OR \$ AMOUNT	DATE		TAX II OVER HOME W	MPACT OF RIDE ON A ITH \$100,000
ENTITY Churchill County	VERRIDES  PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED 0.0300	DATE PASSED 11/2/2004	DURATION OF LEVY 4 years; expires FYE 6/30/2009	TAX II OVER HOME W TAXAE	MPACT OF RIDE ON A ITH \$100,000 BLE VALUE

#### PROPERTY TAX RATES - FISCAL YEAR 2007-2008 VOTER APPROVED OVERRIDES; TAX IMPACT CLARK COUNTY

### VOTER APPROVED OVERRIDES

		_			TAX	IMPACT OF
		RATE OR			OVE	RRIDE ON A
		\$ AMOUNT	DATE		HOME '	WITH \$100,000
ENTITY	PURPOSE OF FUNDS	APPROVED	PASSED	DURATION OF LEVY	TAX	ABLE VALUE
Clark County Fire Service Area	Public Safety	0.0527	6/6/1995	20 years; expires FYE 6/30/2017	\$	18.45
Henderson	Public Safety	0.2310	11/8/1988	Perpetuity	\$	80.85
Henderson District Public Libraries	Operating Revenue	0.0332	5/7/1991	Perpetuity	\$	11.62
Indian Springs Town *	Emergency 911 System	0.0050	11/3/1998	30 years; expires FYE 6/30/2020	\$	1.75
Las Vegas	Fire Eqpt; facilities; staff	0.0950	11/7/2000	30 years; expires FYE 6/30/2031	\$	33.25
Las Vegas Metropolitan Police	Manpower	0.0800	11/8/1988	Perpetuity	\$	28.00
Las Vegas Metropolitan Police	Manpower	0.2000	11/5/1996	30 years; expires FYE 6/30/2027	\$	70.00
Moapa Town #	Emergency 911 System	0.0050	11/5/2002	30 years; expires FYE 6/30/2033	\$	1.75
Moapa Valley Town *	Emergency 911 System	0.0050	11/8/1994	30 years; expires FYE 6/30/2025	\$	1.75
North Las Vegas	Emergency 911 System	0.0050	11/6/1984	Perpetuity	\$	1.75
North Las Vegas	Public Safety	0.1800	11/4/1986	Perpetuity	\$	63.00
North Las Vegas	Public Safety	0.3500	5/2/1989	Perpetuity	\$	122.50
North Las Vegas	Public Safety	0.2000	11/5/1996	30 years; expires FYE 6/30/2027	\$	70.00
North Las Vegas	Street Improvements	Variable-Tied to Debt Rate	6/8/1993	20 years; expires FYE 6/30/2015	Deterr	nined Annually

**PREABATEMENT** 

	TOTAL		
ENTITY	TAX RATE	7	ΓAX BILL
Clark County	2.7196	\$	951.86
Boulder City	2.4798	\$	867.93
Henderson	2.9096	\$	1,018.36
Las Vegas	3.2714	\$	1,144.99
Mesquite	2.7661	\$	968.14
North Las Vegas	3.3675	\$	1,178.63
Enterprise Town	2.9260	\$	1,024.10
Laughlin Town	3.3407	\$	1,169.25

<sup>\*</sup> Effective July 1, 2000, E-911 service for these two towns (& the accompanying \$0.005 rate) has been incorporated into the Clark County E-911 system. # Effective July 1, 2003, E-911 service for Moapa Town (& the accompanying \$0.005 rate) has been incorporated into the Clark County E-911 system.

#### PROPERTY TAX RATES - FISCAL YEAR 2007-2008 VOTER APPROVED OVERRIDES; TAX IMPACT DOUGLAS COUNTY

### VOTER APPROVED OVERRIDES

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	OVEF HOME V	IMPACT OF RRIDE ON A VITH \$100,000 BLE VALUE
Cave Rock Estates GID	Snow removal and Road maintenance	0.3000	6/19/2000	30 years; expires FY 6/30/2030	\$	105.00
Douglas County "911"	Communications System	0.0475	5/1/1990	Perpetuity	\$	16.63
East Fork Paramedic District	Building & Equipment	0.0860	5/1/1990	Perpetuity	\$	30.10
Logan Creek GID	Road Repair; Maintenance & Snow Removal	0.4500	11/4/1986	Perpetuity	\$	157.50
Skyland GID	Street Repaving & Capital Improvements	0.1500	11/4/1986	Perpetuity	\$	52.50
Tahoe Douglas Fire District	Paramedic Program	0.0600	11/6/1984	Perpetuity	\$	21.00
Tahoe Douglas Fire District	Capital Projects	0.0300	5/2/1989	Perpetuity	\$	10.50
Zephyr Knolls GID	Snow Removal and Road Maintenance	0.4800	11/6/1984	Perpetuity	\$	168.00

**PREABATEMENT** 

	TOTAL			
ENTITY	TAX RATE TAX E			
Douglas County	2.7229	\$	953.02	
Gardnerville Town	3.4701	\$	1,214.54	
Genoa Town	3.0759	\$	1,076.57	
Minden Town	3.5404	\$	1,239.14	
Indian Hills GID	3.6600	\$	1,281.00	
Round Hill GID	2.6357	\$	922.50	

#### PROPERTY TAX RATES - FISCAL YEAR 2007-2008 VOTER APPROVED OVERRIDES; TAX IMPACT ELKO COUNTY

VOTER APPROVED OVERRIDE	ES
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ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	OVEF HOME V	IMPACT OF RRIDE ON A VITH \$100,000 BLE VALUE
Elko County	Senior Citizens Center	0.0200	11/8/1988	Perpetuity	\$	7.00
Elko County School District	Capital Projects	0.7500	6/5/2001	10 years; expires FYE 6/30/2012	\$	262.50

**PREABATEMENT** 

### PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE

	TOTAL	TAX
ENTITY	TAX RATE	BILL
Elko County	2.5767	\$ 901.85
Carlin	3.6567	\$ 1,279.85
Elko	3.4967	\$ 1,223.85
Wells	3.4691	\$ 1,214.19
West Wendover	3.4393	\$ 1,203.76
Jackpot Town	3.0977	\$ 1,084.20

#### **ESMERALDA COUNTY**

### **VOTER APPROVED OVERRIDES**

	TOTAL		
ENTITY	TAX RATE	Т	AX BILL
Esmeralda County	3.0195	\$	1,056.83
Goldfield Town	3.0195	\$	1,056.83

#### **PROPERTY TAX RATES - FISCAL YEAR 2007-2008 VOTER APPROVED OVERRIDES; TAX IMPACT EUREKA COUNTY**

### **VOTER APPROVED OVERRIDES**

### PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE

ENTITY	TOTAL TAX RATE	TAX BILL
Eureka County	1.9368	\$ 677.88
Crescent Valley Town	2.1521	\$ 753.24
Eureka Town	2.1521	\$ 753.24
Diamond Valley Weed Control	2.0549	\$ 719.22

#### **HUMBOLDT COUNTY**

VOTER APPROVED	OVERRIDES
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VOTER APPROVED OVER  ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	TAX I OVER HOME W	BATEMENT MPACT OF RIDE ON A /ITH \$100,000 BLE VALUE
Humboldt County Humboldt County Fire District	Senior Citizens Center Public Safety	0.0150 Variable	11/4/1986 11/4/1986	Perpetuity Perpetuity: Total allowed rate to	\$ Determ	5.25 ined Annually
				equal Winnemucca Fire's total combined rate		
Kings River GID	Community Center	0.2000	7/1/2004	30 years; expires FYE 6/30/2034	\$	70.00
McDermitt Fire District	Public Safety	0.1500	11/4/1986	Perpetuity	\$	52.50
Orovada Fire District	Fire Equipment	0.1500	11/4/1986	Perpetuity	\$	52.50

	TOTAL			
ENTITY	TAX RATE	TAX BILL		
Humboldt County	2.2016	\$	770.56	
Winnemucca	3.1716	\$	1,110.06	
Golconda Fire Protection	2.2306	\$	780.71	
McDermitt Fire Protection Dist	2.5938	\$	907.83	

#### PROPERTY TAX RATES - FISCAL YEAR 2007-2008 VOTER APPROVED OVERRIDES; TAX IMPACT LANDER COUNTY

### **VOTER APPROVED OVERRIDES**

### PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE

	TOTAL	TAX
ENTITY	TAX RATE	BILL
Lander County	3.3552	\$ 1,174.32
Austin Town	3.6086	\$ 1,263.01
Battle Mountain Town	3.4052	\$ 1,191.82
Kingston Town	3.6600	\$ 1,281.00

#### LINCOLN COUNTY

#### **VOTER APPROVED OVERRIDES**

	TOTAL	TAX
ENTITY	TAX RATE	BILL
Lincoln County	2.7485	\$ 961.98
Caliente	3.6600	\$ 1,281.00
Alamo Town	3.3209	\$ 1,162.32
Panaca Town	3.0132	\$ 1,054.62
Pioche Town	3.1917	\$ 1,117.10
Coyote Springs GID	3.6600	\$ 1,281.00
Pahranagat Valley Fire	2.9819	\$ 1,043.67

#### PROPERTY TAX RATES - FISCAL YEAR 2007-2008 VOTER APPROVED OVERRIDES; TAX IMPACT LYON COUNTY

### VOTER APPROVED OVERRIDES

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	OVER HOME W	MPACT OF RIDE ON A ITH \$100,000 BLE VALUE
Central Lyon County Fire District	Paramedics/Firefighters	0.0700	11/8/1994	30 years; expires FYE 6/30/2025	\$	24.50
Fernley Swimming Pool District	Swimming Pool	0.2000	11/4/1986	Perpetuity	\$	70.00
Mason Valley Fire District	Fire Protection	0.0800	11/6/1990	Perpetuity	\$	28.00
Mason Valley Mosquito District	Mosquito Control	0.0300	4/14/1987	Perpetuity	\$	10.50
North Lyon Fire Maintenance Distr	Fire Protection	0.0500	11/8/1994	30 years; expires FYE 6/30/2025	\$	17.50
Smith Valley Fire District	Public Safety	0.0500	11/5/1996	20 years; expires FYE 6/30/2017	\$	17.50
South Lyon Hospital District	Hospital Expenses	0.2500	11/3/1992	20 years; expires FYE 6/30/2014	\$	87.50

**PREABATEMENT** 

ENTITY	TOTAL TAX RATE	TAX BILL
Lyon County	2.9326	\$ 1,026.41
Fernley	3.0988	\$ 1,084.58
Yerington	3.5957	\$ 1,258.50
Central LY Fire Protection Dist	2.8439	\$ 995.37
Willowcreek GID	3.4367	\$ 1,202.85

#### PROPERTY TAX RATES - FISCAL YEAR 2007-2008 VOTER APPROVED OVERRIDES; TAX IMPACT MINERAL COUNTY

F	PROPERTY TAX IMPACT ON A H	OME WITH \$10  TOTAL	0,000 TAX <i>A</i>	ABLE VALUE	]	
Mineral County	Senior Citizens' Center	0.0600	9/7/2004	8 years; expires FYE 6/30/2013	\$	21.00
ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	OVER HOME W	MPACT OF RRIDE ON A VITH \$100,000 BLE VALUE
VOTER APPROVED (	OVERRIDES				PREA	BATEMENT

TAX BILL

1,281.00

1,281.00

TAX RATE

3.6600

3.6600

#### **NYE COUNTY**

VOTER APPROVED O	/ERRIDES				PREAE	BATEMENT
ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	OVERI HOME WI	MPACT OF RIDE ON A ITH \$100,000 BLE VALUE
Nye County Tonopah Town	Emergency 911 System Parks and Recreation	0.0050 \$30,300/year	11/6/1990 11/5/1996	Perpetuity 12 years; eff. 7/1/98; expires	\$	1.75
. c.		φου,ουο <i>,</i> γοω.	, .,	FYE 6/30/2010	Determin	ned Annually

\$

	TOTAL		
ENTITY	TAX RATE	-	ΓAX BILL
Nye County	2.8518	\$	998.13
Amargosa Town	3.6567	\$	1,279.85
Beatty Town	3.3364	\$	1,167.74
Pahrump Town	3.1226	\$	1,092.91
Round Mountain Town	3.3368	\$	1,167.88
Tonopah Town	3.3562	\$	1,174.67

PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE

**ENTITY** 

Mineral County

All Towns

#### PROPERTY TAX RATES - FISCAL YEAR 2007-2008 VOTER APPROVED OVERRIDES; TAX IMPACT PERSHING COUNTY

PURPOSE OF FUNDS	\$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	HOME W	RIDE ON A /ITH \$100,000 BLE VALUE
Operating Revenue Emergency 911 System Emergency 911 System	0.0800 0.0025 0.0065	5/2/1989 11/6/1990 11/6/1990	Perpetuity Perpetuity Perpetuity	\$ \$ \$	28.00 0.88 2.28
ROPERTY TAX IMPACT	ON A HOME W	VITH \$100,00	00 TAXABLE VALUE		
ENTITY	TOTAL TAX RATE	TAX BILL	_		
,	Operating Revenue Imergency 911 System Imergency 911 System ROPERTY TAX IMPACT	PURPOSE OF FUNDS APPROVED Operating Revenue 0.0800 Omergency 911 System 0.0025 Omergency 911 System 0.0065  ROPERTY TAX IMPACT ON A HOME V  TOTAL ENTITY TAX RATE	PURPOSE OF FUNDS         APPROVED         PASSED           Operating Revenue         0.0800         5/2/1989           Omergency 911 System         0.0025         11/6/1990           Imergency 911 System         0.0065         11/6/1990           ROPERTY TAX IMPACT ON A HOME WITH \$100,00           TOTAL         TAX RATE         TAX BILL	PURPOSE OF FUNDS APPROVED PASSED DURATION OF LEVY  Operating Revenue 0.0800 5/2/1989 Perpetuity Operating Revenue 0.0025 11/6/1990 Perpetuity Operating Revenue 0.0025 11/6/1990 Perpetuity Operating Revenue 0.0800 5/2/1989 Perpetuity Operating Revenue 0.0800 TAXABLE VALUE  TOTAL OPERATION OF LEVY	PURPOSE OF FUNDS APPROVED PASSED DURATION OF LEVY TAXAB  Operating Revenue 0.0800 5/2/1989 Perpetuity \$  Imergency 911 System 0.0025 11/6/1990 Perpetuity \$  Imergency 911 System 0.0065 11/6/1990 Perpetuity \$  ROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE  TOTAL  ENTITY TAX RATE TAX BILL

\$

3.6592

1,280.72

#### **STOREY COUNTY**

### **VOTER APPROVED OVERRIDES**

Lovelock

	TOTAL	
ENTITY	TAX RATE	TAX BILL
Storey County	3.4930	\$ 1,222.55

#### PROPERTY TAX RATES - FISCAL YEAR 2007-2008 VOTER APPROVED OVERRIDES; TAX IMPACT WASHOE COUNTY

### **VOTER APPROVED OVERRIDES**

		RATE OR \$ AMOUNT	DATE		OVEF	IMPACT OF RRIDE ON A VITH \$100.000
ENTITY	PURPOSE OF FUNDS	APPROVED	PASSED	DURATION OF LEVY	_	BLE VALUE
No. Lake Tahoe Fire Protection Di	Fire Dist. Upgrade & Equipment	0.3100	3/30/1982	Perpetuity	\$	108.50
Reno	Fire Dept. Upgrade & Equipment	0.0654	5/5/1987	Perpetuity	\$	22.89
Reno	Public Safety	0.1684	5/17/1988	Perpetuity	\$	58.94
Reno	Road & Street Improvements	Variable-Tied	6/8/1993	14 years; expires FYE 6/30/2008	Determ	ined Annually
		to Debt Rate				
Reno	Fire Facilities; Equipment	0.0715	11/5/1996	30 years; expires FYE 6/30/2027	\$	25.03
Sparks	Public Safety	0.1105	9/2/1986	Perpetuity	\$	38.68
Washoe County	Senior Citizens Center	0.0100	6/4/1985	Perpetuity	\$	3.50
Washoe County	Child Protection	0.0400	11/4/1986	Perpetuity	\$	14.00
Washoe County	Libraries	0.0200	11/8/1994	30 years; expires FYE 6/30/2025	\$	7.00
Washoe County	Animal Shelter Operations	0.0300	11/5/2002	30 years; expires FYE 6/30/2033	\$	10.50

**PREABATEMENT** 

	TOTAL	
ENTITY	TAX RATE	BILL
Washoe County	2.7002	\$ 945.07
Reno	3.6470	\$ 1,276.45
Sparks	3.6167	\$ 1,265.85
Palomino Valley GID	3.5985	\$ 1,259.48
So. Truckee Meadows GID	3.1719	\$ 1,110.17

#### PROPERTY TAX RATES - FISCAL YEAR 2007-2008 VOTER APPROVED OVERRIDES; TAX IMPACT WHITE PINE COUNTY

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	OVER HOME W	MPACT OF RIDE ON A ITH \$100,000 BLE VALUE
White Pine County White Pine County	Senior Citizens Center	0.0200	7/7/1992	Perpetuity	\$	7.00
	Funding for EMT Services	0.0350	7/7/1992	Perpetuity	\$	12.25

**PREABATEMENT** 

	IOIAL	IAX
ENTITY	TAX RATE	BILL
-		
White Pine County	3.6600	\$ 1,281.00
Ely	3.6600	\$ 1,281.00
All Towns	3.6600	\$ 1,281.00

# SECTION D OVERLAPPING DISTRICTS

# CARSON CITY OVERLAPPING TAXING DISTRICTS

ENTITY	TAXING	OVERLAPPING DISTRICTS	TOTAL PROPERTY
LATITI	DISTRICT	OVEREM TINO DIGINIOTO	TAX RATE
Carson City	1.0, 1.5, 1.6, 2.4	10+20+100+301+303	2.9218
	2.1	10+20+100+301	2.9207
	2.6	10+20+100+304	2.9907
	2.3, 2.8	10+20+100+301+304	3.0207
	1.7, 2.5	10+20+100+301+303+304	3.0218
	2.7	10+20+100+301+302	2.9232

CODE	ENTITY	RATE
10	State of Nevada #	0.1700
20	Carson City School District	1.2200
100	Carson City	1.5007
301	Carson Water Subconservancy District	0.0300
302	Carson Valley Underground Water Basin	0.0025
303	Eagle Valley Underground Water Basin	0.0011
304	Sierra Forest Fire Protection District	0.1000

ENTITY

ENTITY

**ENTITY** 

**ENTITY** 

# CHURCHILL COUNTY OVERLAPPING TAXING DISTRICTS

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Fallon	100	10+20+100+200+300+301	3.6121
Churchill County (unincorporated)	200	10+20+100+300+301	2.7750
Churchill County (unincorporated)	300	10+20+100+300	2.7450

CODE ENTITY		RATE
10	State of Nevada #	0.1700
20	Churchill County School District	1.3500
100	Churchill County	1.1450
200	Fallon	0.8371
300	Churchill Co. Mosquito Abatement District	0.0800
301	Carson Water Subconservancy District	0.0300

ENTITY		ENTITY
CODE	ENTITY	RATE

			TOTAL	10	State of Nevada #	0.1700
ENTITY	TAXING	OVERLAPPING DISTRICTS	PROPERTY	20	Clark County School District	1.3034
	DISTRICT		TAX RATE	50	Boulder City	0.2038
				100	Clark County (unincorporated)	0.6541
Boulder City	50, 51, 58	10+20+50+100+301	2.4798	105	Laughlin Town	0.8416
	52, 59	10+20+50+100+301A+308B	2.4291	110	Mt. Charleston Town	0.0200
	55	10+20+50+100+301A	2.4168	135	Indian Springs Town	0.0200
	57	10+20+50+100+301A+308B	2.4291	200	Las Vegas	0.7715
Clark County (unincorporated)	60, 61	10+20+100+301B+306+308A	2.5448	250	North Las Vegas	1.1587
	100, 102	10+20+100+306+308	2.4941	301A	Boulder City Library	0.0855
	101	10+20+100+302+306+307+308	2.7188	301B	Boulder City Library - Debt	0.0630
	103	10+20+100+306+307+308	2.4991	302	Clark County Fire Service Area	0.2197
	104	10+20+100+302+306+308	2.7138	303	Henderson District Public Libraries	0.0582
	120	10+20+100+305+306+308	2.4949	304	Kyle Canyon Water District	0.0346
	121	10+20+100+305+306+307+308	2.4999	305	Las Vegas Artesian Basin	0.0008
	123	10+20+100+305+306+307+308+312	2.4999	306	Las Vegas Metro Police -Manpower	0.2800
	125	10+20+100+302+305+306+307+308	2.7196	307	Las Vegas Metropolitan Police 911	0.0050
	143	10+20+100+302+305+306+308	2.7146	308A	Las Vegas/Clark County Library District	0.0743
	145	10+20+100+306+308+832	2.4941	308B	Las Vegas/Clark Co. Library District-Debt	0.0123
	146	10+20+100+306+308+830	2.4993	309	Mt. Charleston Fire Service District	0.8813
Henderson	500	10+20+100+303+500	2.8965	310	North Las Vegas 911	0.0050
	503, 505	10+20+100+303+305+500	2.8973	311	North Las Vegas Library District	0.0632
	507	10+20+100+303+305+308B+500	2.9096	312	Las Vegas - Debt	0.0000
	514	10+20+100+303+308B+500	2.9088	340	Sunrise Manor Town	0.2064
	512, 513, 516, 522, 523	10+20+100+303+305+308B+500	2.9096	410	Winchester Town	0.2064
	517, 518, 521	10+20+100+303+305+500	2.8973	417	Spring Valley Town	0.2064
Library Dist. (Non-City)	510	10+20+100+306+308A	2.4818	420	Summerlin Town	0.2064
Library Dist. (Non-City)	515	10+20+100+302+306+307+308A	2.7065	470	Paradise Town	0.2064
Library Dist. (Non-City)	520	10+20+100+305+306+308A	2.4826	500	Henderson	0.7108
Library Dist. (Non-City)	525	10+20+100+302+305+306+307+308A	2.7073	550	Whitney Town	0.2064
Las Vegas	200, 203, 204, 207	10+20+100+200+305+306+307+308+312	3.2714	620	Enterprise Town	0.2064
	206	10+20+100+200+306+307+308+312	3.2706	700	Searchlight Town	0.1212
	208	10+20+100+200+306+308+312	3.2656	800	Bunkerville Town	0.0200
	210	10+20+100+200+305+306+308+312	3.2664	810	Moapa Valley Town	0.0200
Mesquite	901, 902, 903	10+20+100+308+901	2.7661	820	Moapa Town	0.2344
North Las Vegas	250, 253, 255	10+20+100+250+305+310+311	3.3552	830	Coyote Springs Ground Water Basin	0.0052
	254	10+20+100+250+305+308B+310+311	3.3675	832	Muddy River Springs Ground Water Basin	0.0000
	256	10+20+100+250+305+310+311	3.3552	901	Mesquite	0.5520

# CLARK COUNTY OVERLAPPING TAXING DISTRICTS

			TOTAL
ENTITY	TAXING	OVERLAPPING DISTRICTS	PROPERTY
	DISTRICT		TAX RATE
	-	•	
Bunkerville Town	800	10+20+100+306+308+800	2.5141
Enterprise Town	620	10+20+100+306+308+620	2.7005
	621	10+20+100+306+307+308+620	2.7055
	625	10+20+100+302+306+307+308+620	2.9252
	630	10+20+100+305+306+308+620	2.7013
	631	10+20+100+305+306+307+308+620	2.7063
	635	10+20+100+302+305+306+307+308+620	2.9260
	636	10+20+100+302+305+306+308+620	2.9210
Indian Springs Town	135	10+20+100+135+306+307+308	2.5191
Laughlin Town	105, 106, 107	10+20+100+105+306+307+308	3.3407
Moapa Town	820, 828	10+20+100+306+307+308+820	2.7335
	830	10+20+100+306+307+308+820+830	2.7387
	831, 832	10+20+100+306+307+308+820+832	2.7335
Moapa Valley Town	810, 825, 826	10+20+100+306+307+308+810	2.5191
	815, 827	10+20+100+306+308	2.4941
Mt. Charleston Town	110	10+20+100+110+306+308+309	3.3954
	112	10+20+100+110+306+308	2.5141
	115	10+20+100+110+304+306+308+309	3.4300
Paradise Town	470, 471	10+20+100+302+305+306+307+308+470	2.9260
Searchlight Town	700, 701	10+20+100+306+308+700	2.6153
Spring Valley Town	417	10+20+100+302+305+306+307+308+417	2.9260
Summerlin Town	420	10+20+100+302+305+306+307+308+420	2.9260
	421	10+20+100+302+306+307+308+420	2.9252
Sunrise Manor Town	340, 341	10+20+100+302+305+306+307+308+340	2.9260
Whitney Town	550	10+20+100+302+306+307+308+550	2.9252
	570	10+20+100+302+305+306+307+308+550	2.9260
Winchester Town	410, 411	10+20+100+302+305+306+307+308+410	2.9260

ENTITY		ENTITY
CODE	ENTITY	RATE

10	State of Nevada #	0.1700
20	Clark County School District	1.3034
50	Boulder City	0.2038
100	Clark County (unincorporated)	0.6541
105	Laughlin Town	0.8416
110	Mt. Charleston Town	0.0200
135	Indian Springs Town	0.0200
200	Las Vegas	0.7715
250	North Las Vegas	1.1587
301A	Boulder City Library	0.0855
301B	Boulder City Library - Debt	0.0630
302	Clark County Fire Service Area	0.2197
303	Henderson District Public Libraries	0.0582
304	Kyle Canyon Water District	0.0346
305	Las Vegas Artesian Basin	0.0008
306	Las Vegas Metro Police -Manpower	0.2800
307	Las Vegas Metropolitan Police 911	0.0050
308A	Las Vegas/Clark County Library District	0.0743
308B	Las Vegas/Clark Co. Library District-Debt	0.0123
309	Mt. Charleston Fire Service District	0.8813
310	North Las Vegas 911	0.0050
311	North Las Vegas Library District	0.0632
312	Las Vegas - Debt	0.0000
340	Sunrise Manor Town	0.2064
410	Winchester Town	0.2064
417	Spring Valley Town	0.2064
420	Summerlin Town	0.2064
470	Paradise Town	0.2064
500	Henderson	0.7108
550	Whitney Town	0.2064
620	Enterprise Town	0.2064
700	Searchlight Town	0.1212
800	Bunkerville Town	0.0200
810	Moapa Valley Town	0.0200
820	Moapa Town	0.2344
830	Coyote Springs Ground Water Basin	0.0052
832	Muddy River Springs Ground Water Basin	0.0000
901	Mesquite	0.5520
		•

# DOUGLAS COUNTY OVERLAPPING TAXING DISTRICTS

			TOTAL			
ENTITY	TAXING	OVERLAPPING DISTRICTS	PROPERTY	ENTITY		ENTITY
	DISTRICT		TAX RATE	CODE	ENTITY	RATE
			1		T	1
Tahoe Douglas Fire	101	10+20+100+318	2.6357	10	State of Nevada #	0.1700
	440	10+20+100+301+318	2.6657	20	Douglas County School District	0.8500
Tahoe Douglas Sewer	110	10+20+100+318+319	2.6707	100	Douglas County	1.0276
Logan Creek GID	120	10+20+100+313+318+319	3.3444	201	Gardnerville Town	0.6248
Cave Rock Estates GID	130	10+20+100+303+318+319	3.0572	202	Genoa Town	0.3530
Lakeridge GID	140	10+20+100+312+318+319	2.8118	203	Minden Town	0.6951
Skyland GID	150	10+20+100+317+318+319	2.7490	301	Carson Water Subconservancy District	0.0300
Zephyr Cove GID	160	10+20+100+318+319+322	2.7707	303	Cave Rock Estates GID	0.3865
Zephyr Heights GID	170	10+20+100+318+319+323	2.9505	304	Douglas County Mosquito Abatement Dist	0.0190
Zephyr Knolls GID	180	10+20+100+318+319+324	3.1997	305	East Fork Paramedic District	0.1580
Marla Bay GID	190	10+20+100+318+319+326	2.6707	306	East Fork Fire Protection District	0.3038
Round Hill GID	200	10+20+100+318+327	2.6357	307	East Fork Swimming Pool District	0.1645
Elk Point Sanitation District	210	10+20+100+308+318	2.6452	308	Elk Point Sanitation District	0.0095
Douglas County Sewer #1	220	10+20+100+318	2.6357	309	Gardnerville Ranchos GID	0.3686
Oliver Park GID	230	10+20+100+315+318	3.0166	310	Indian Hills GID	0.8156
Sierra Forest Fire Protection District	300	10+20+100+305+316	2.6309	311	Kingsbury GID	0.3978
	302	10+20+100+305+316+319	2.6659	312	Lakeridge GID	0.1411
	320	10+20+100+301+305+316	2.6609	313	Logan Creek Estates GID	0.6737
	330, 335	10+20+100+301+304+305+307+316	2.8444	314	Minden-Gardnerville Sanitation District	0.1224
Sierra Estates GID	340	10+20+100+301+304+305+307+316+328	2.8444	315	Oliver Park GID	0.3809
Indian Hills GID	350, 355	10+20+100+301+304+305+307+310+316	3.6600	316	Sierra Forest Fire Protection District	0.4253
	351, 356	10+20+100+301+304+305+306+307+310	3.5385	317	Skyland GID	0.0783
Kingsbury GID	410	10+20+100+311+318	3.0335	318	Tahoe Douglas Fire District	0.5881
	421	10+20+100+311+318+325	3.0335	319	Tahoe Douglas Sewer District	0.0350
	430	10+20+100+301+311+318	3.0635	321	Topaz Ranch Estates GID	0.7232
	450	10+20+100+301+304+311+318	3.0825	322	Zephyr Cove GID	0.1000
Douglas County (unincorporated)	500, 505	10+20+100+301+304+305+306+307	2.7229	323	Zephyr Heights GID	0.2798
	600	10+20+100+305+306+307	2.6739	324	Zephyr Knolls GID	0.5290
Minden Town	510	10+20+100+203+301+304 to 307+314	3.5404	325	Douglas County Sewer District #1	0.0000
Gardnerville Town	521	10+20+100+201+301+304 to 307+314	3.4701	326	Marla Bay GID	0.0000
Gardnerville Ranchos GID	530	10+20+100+301+304+305+306+307+309	3.0915	327	Round Hill GID	0.0000
Genoa Town	540, 545	10+20+100+202+301+304+305+306+307	3.0759	328	Sierra Estates GID	0.0000
Topaz Ranch Estates GID	610	10+20+100+305+306+307+321	3.3971			

<sup>#</sup> PURSUANT TO SB 524 (2005), 2¢ ADDED TO STATE TAX RATE - \$0.0085 FOR CAPITAL PROJECTS & \$0.0115 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

# ELKO COUNTY OVERLAPPING TAXING DISTRICTS

ENTITY	TAXING	OVERLAPPING DISTRICTS	TOTAL PROPERTY
	DISTRICT		TAX RATE
Elko County (unincorporated)	0001	10+20+100	2.5086
Carlin	0010	10+20+100+201	3.6567
Elko County (TV)	0002	10+20+100+302	2.5375
Elko County (TV and ECVA)	0003	10+20+100+301+302	2.5767
Elko (city)	0011	10+20+100+202+301+302	3.4967
Wells	0012	10+20+100+203	3.4691
Jackpot Town	0020	10+20+100+251	3.0977
Montello Town	0021	10+20+100+252	2.9944
Mountain City Town	0022	10+20+100+253	2.9433
West Wendover	0023	10+20+100+204	3.4393

ENTITY		ENTITY
CODE	ENTITY	RATE
10	State of Nevada #	0.1700
20	Elko County School District	1.5000
100	Elko County	0.8386
201	Carlin	1.1481
202	Elko (city)	0.9200
203	Wells	0.9605
204	West Wendover	0.9307
251	Jackpot Town	0.5891
252	Montello Town	0.4858
253	Mountain City Town	0.4347
301	Elko Convention & Visitors Authority (ECVA)	0.0392
302	Elko Television District (TV)	0.0289

# ESMERALDA COUNTY OVERLAPPING TAXING DISTRICTS

			TOTAL
ENTITY	TAXING	OVERLAPPING DISTRICTS	PROPERTY
	DISTRICT		TAX RATE
Goldfield Town	0010	10+20+100+201	3.0195
Silver Peak Town	0020	10+20+100+202	3.0195
Esmeralda County (unincorporated)	0060	10+20+100	3.0195

ENTITY		ENTITY
CODE	ENTITY	RATE
10	State of Nevada #	0.1700
20	Esmeralda County School District	0.7500
100	Esmeralda County	2.0995
201	Goldfield Town	0.0000
202	Silver Peak Town	0.0000

# EUREKA COUNTY OVERLAPPING TAXING DISTRICTS

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Eureka Town	0010	10+20+100+202+303	2.1521
Crescent Valley Town	0020	10+20+100+201+303	2.1521
Diamond Valley Rodent Control Dist.	0030	10+20+100+301+302+303	2.0549
Diamond Valley Weed Control Dist.	0030	10+20+100+301+302+303	2.0549
Eureka County (unincorporated)	0040	10+20+100+303	1.9368

ENTITY		ENTITY
CODE	ENTITY	RATE
10	State of Nevada #	0.1700
20	Eureka County School District	0.9125
100	<ul><li>100 Eureka County</li><li>201 Crescent Valley Town</li></ul>	
201		
202	Eureka Town	0.2153
301	Diamond Valley Rodent Control District	0.0400
302	Diamond Valley Weed Control District	0.0781
303	Eureka Television District	0.0085

# HUMBOLDT COUNTY OVERLAPPING TAXING DISTRICTS

			TOTAL
ENTITY	TAXING	OVERLAPPING DISTRICTS	PROPERTY
	DISTRICT		TAX RATE
Winnemucca	0010	10+20+100+201+302	3.1716
Humboldt County (unincorporated)	0020	10+20+100+302	2.2016
Winnemucca Rural Fire District	0030	10+20+100+302+309	2.3063
Golconda Fire Protection	0040	10+20+100+301+302	2.2306
Paradise Valley Fire Protection	0050	10+20+100+302+307	2.3761
Pueblo Fire Protection District	0060	10+20+100+302+308	2.4945
Orovada Community Services	0070	10+20+100+302+305+306	2.4490
Orovada Fire Protection District	0070	10+20+100+302+305+306	2.4490
McDermitt Fire Protection District	0800	10+20+100+302+304	2.5938
Humboldt Fire District	0090	10+20+100+302+303	2.3063
Kings River GID	0100	10+20+100+302+310	2.4016

ENTITY		ENTITY
CODE	ENTITY	RATE
10	State of Nevada #	0.1700
20	Humboldt County School District	0.8850
100	Humboldt County	0.7512
201	Winnemucca	0.9700
301	Golconda Fire Protection District	0.0290
302	Humboldt County Hospital District	0.3954
303	Humboldt Fire District	0.1047
304	McDermitt Fire Protection District	0.3922
305	Orovada Community Services	0.0974
306	Orovada Fire Protection District	0.1500
307	Paradise Valley Fire District	0.1745
308	Pueblo Fire Protection District	0.2929
309	Winnemucca Rural Fire District	0.1047
310	Kings River GID	0.2000

# LANDER COUNTY OVERLAPPING TAXING DISTRICTS

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Austin Town	0010	10+20+100+201+301+302	3.6086
Battle Mountain Town	0020	10+20+100+202+301	3.4052
Kingston Town	0030	10+20+100+203+301	3.6600
Lander County (unincorporated)	0060, 0070	10+20+100+301	3.3552

ENTITY		ENTITY
CODE	ENTITY	RATE
10	State of Nevada #	0.1700
20	Lander County School District	0.7500
100	100 Lander County 201 Austin Town	
201		
202	Battle Mountain Town	0.0500
203	Kingston Town	0.3048
301	Lander County Hospital District	0.5109
302	Lander County Sewer & Water District #2	0.0321

# LINCOLN COUNTY OVERLAPPING TAXING DISTRICTS

			TOTAL
ENTITY	TAXING	OVERLAPPING DISTRICTS	PROPERTY
	DISTRICT		TAX RATE
Pioche Town	0010	10+20+100+253+301+303	3.1917
Panaca Town	0020	10+20+100+252+301+305	3.0132
Caliente	0030	10+20+100+201+301	3.6600
Alamo Town	0040	10+20+100+251+301+302	3.3209
Lincoln County (unincorporated)	0050	10+20+100+301	2.7485
Pahranagat Valley Fire Protection	0060	10+20+100+301+302	2.9819
Pioche Fire Protection District	0070	10+20+100+301+303	2.8948
Coyote Springs GID	0800	10+20+100+301+304	3.6600
Panaca Fire District	0090	10+20+100+301+305	2.9358

ENTITY		ENTITY
CODE	ENTITY	RATE
10	State of Nevada #	0.1700
20	Lincoln County School District	0.9731
100	Lincoln County	1.3375
201	Caliente	0.9115
251	Alamo Town	0.3390
252	Panaca Town	0.0774
253	Pioche Town	0.2969
301	Lincoln County Hospital District	0.2679
302	Pahranagat Valley Fire Protection District	0.2334
303	Pioche Fire Protection District	0.1463
304	Coyote Springs GID	0.9115
305	Panaca Fire District	0.1873

<sup>#</sup> PURSUANT TO SB 524 (2005), 2¢ ADDED TO STATE TAX RATE - \$0.0085 FOR CAPITAL PROJECTS & \$0.0115 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

# LYON COUNTY OVERLAPPING TAXING DISTRICTS

			TOTAL
ENTITY	TAXING	OVERLAPPING DISTRICTS	PROPERTY
	DISTRICT		TAX RATE
Yerington	100	10+20+100+201+306+307+311	3.5957
Mason Valley Fire Maintenance District	200, 210	10+20+100+305+306+307+311	3.4211
	220	10+20+100+305+306+311	3.2462
Willowcreek GID	300, 310	10+20+100+305+306+307+311+313	3.4367
Smith Valley Fire Maintenance District	400	10+20+100+310+311	3.1861
Lyon County (unincorporated)	500, 510	10+20+100+311	2.9326
Fernley	600	10+20+100+251+304+308	3.0988
North Lyon (non-city)	610	10+20+100+304+308	2.7483
General County ( Fernley Area )	620	10+20+100	2.3711
Central Lyon Co. Fire Protection District	700	10+20+100+302+303+309	2.8439
	840, 850, 870, 880	10+20+100+301+302+303	2.8289
	910	10+20+100+301+302	2.7889
Silver Springs/Stagecoach Hospital	810, 820, 830, 920	10+20+100+301+302+303+309	2.8739
Stagecoach GID	900	10+20+100+301+302+303+309+312	2.8739

ENTITY		ENTITY
CODE	ENTITY	RATE
10	State of Nevada #	0.1700
20	Lyon County School District	1.3367
100	Lyon County	0.8644
201	Yerington	0.4044
251	Fernley	0.3505
301	Carson Water Subconservancy District	0.0300
302	Central Lyon Co. Fire Protection District	0.3878
303	Central Lyon Co. Vector Control District	0.0400
304	Fernley Swimming Pool District	0.2000
305	Mason Valley Fire Maintenance District	0.2298
306	Mason Valley Mosquito District	0.0838
307	Mason Valley Swimming Pool District	0.1749
308	North Lyon Fire Maintenance District	0.1772
309	Silver Springs/Stagecoach Hospital Dist.	0.0450
310	Smith Valley Fire Maintenance District	0.2535
311	South Lyon County Hospital District	0.5615
312	Stagecoach GID	0.0000
313	Willowcreek GID	0.0156

# MINERAL COUNTY OVERLAPPING TAXING DISTRICTS

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Hawthorne Town	0100	10+20+100+201	3.6600
Mineral County (unincorporated)	0150	10+20+100+201	3.6600
Luning Town	0120	10+20+100+201	3.6600
Mina Town	0130, 0140	10+20+100+201	3.6600
Walker Lake Town	0200	10+20+100+201	3.6600

ENTITY		ENTITY
CODE	ENTITY	RATE
10	State of Nevada #	0.1700
20	Mineral County School District	1.3000
100	Mineral County	1.9900
201	Mineral County Hospital District	0.2000

# NYE COUNTY OVERLAPPING TAXING DISTRICTS

			TOTAL
ENTITY	TAXING	OVERLAPPING DISTRICTS	PROPERTY
	DISTRICT		TAX RATE
Beatty Town	0001, 0016, 0017	10+20+100+252+302+303	3.3364
Gabbs Town	0002	10+20+100+201+303	3.3364
Manhattan Town	0003	10+20+100+253+303+307	3.3368
Round Mountain Town	0004	10+20+100+255+303+307	3.3368
Nye County (unincorporated)	0005, 0009	10+20+100+303	2.8518
Pahrump Town	0006	10+20+100+254+304+305+306	3.1226
Tonopah Town	0007	10+20+100+256+303+308	3.3562
Amargosa Town	0008	10+20+100+251+301	3.6567
Smoky Valley Library District	0010, 0011	10+20+100+303+307	3.0204
Tonopah Library District	0012	10+20+100+303+308	2.9918
Amargosa Valley Library District	0013	10+20+100+301+303	3.1618
Beatty Library District	0015	10+20+100+302+303	3.1259

ENTITY		ENTITY
CODE	ENTITY	RATE
10	State of Nevada #	0.1700
20	Nye County School District	1.3350
100	Nye County	1.3468
201	Gabbs Town	0.4846
251	Amargosa Town	0.4949
252	Beatty Town	0.2105
253	Manhattan Town	0.3164
254	Pahrump Town	0.2272
255	Round Mountain Town	0.3164
256	Tonopah Town	0.3644
301	Amargosa Valley Library District	0.3100
302	Beatty Library District	0.2741
303	Nye County Hospital District	0.0000
304	Pahrump Hospital District	0.0000
305	Pahrump Library District	0.0350
306	Pahrump Swimming Pool District	0.0086
307	Smoky Valley Library District	0.1686
308	Tonopah Library District	0.1400

# PERSHING COUNTY OVERLAPPING TAXING DISTRICTS

			TOTAL
ENTITY	TAXING	OVERLAPPING DISTRICTS	PROPERTY
	DISTRICT		TAX RATE
Lovelock	0001	10+20+100+201+301	3.6592
Pershing County (unincorporated)	0002	10+20+100+301	3.0968
Imlay Town	0003	10+20+100+251+301	3.2468

ENTITY		ENTITY
CODE	ENTITY	RATE
10	State of Nevada #	0.1700
20	Pershing County School District	1.2000
100	Pershing County	1.3068
201	Lovelock	0.5624
251	Imlay Town	0.1500
301	Pershing County Hospital District	0.4200

# STOREY COUNTY OVERLAPPING TAXING DISTRICTS

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Storey County (unincorporated)	0010	10+20+100	3.4930
Virginia City Town	0020	10+20+100+252	3.4930
Gold Hill Town	0040	10+20+100+251	3.4930
Canyon GID	0112	10+20+100+253	3.4930
Carson Truckee Water Conservancy	0062	10+20+100+254	3.4930

ENTI'	ΤY		ENTITY
COD	ÞΕ	ENTITY	RATE
10	)	State of Nevada #	0.1700
20	)	Storey County School District	0.8947
100	)	Storey County	2.4283
251	1	Gold Hill Town	0.0000
252	2	Virginia City Town	0.0000
253	3	Canyon GID	0.0000
254	4	Carson Truckee Water Conservancy Dist.	0.0000

#### **WASHOE COUNTY**

#### OVERLAPPING TAXING DISTRICTS

ENTITY	TAXING	OVERLAPPING DISTRICTS	PROPERTY
	DISTRICT		TAX RATE
Reno	1000, 1011-12, 1031, 1811, 1831	10+20+100+201	3.6458
	1040	10+20+100+201+309	3.6470
	1005, 1015-17, 1025, 1035, 1055	10+20+100+201+308	3.6462
	1155, 1157, 1165, 1705, 1805	10+20+100+201+308	3.6462
Sparks	2000, 2010	10+20+100+202	3.6163
	2005-06, 2008, 2015-16, 2018	10+20+100+202+308	3.6167
Sierra Forest Fire Protection District	3000, 3002, 3011-12, 3811-12	10+20+100+304	3.1202
	3040, 3041	10+20+100+304+309	3.1214
	3005, 3015, 3016	10+20+100+304+308	3.1206
	3705, 3715	10+20+100+304+305+308	3.1206
	3700	10+20+100+304+305	3.1202
Truckee Meadows Fire Protection	4000, 4010, 4011	10+20+100+307	3.1715
	4005, 4015-17, 4805	10+20+100+307+308	3.1719
	4020	10+20+100+306+307	3.3044
	4025	10+20+100+306+307+308	3.3048
	4400	10+20+100+303+307	3.5985
	4700	10+20+100+305+307	3.1715
Grandview Terrace GID/Lemmon Valley	4040, 4540	10+20+100+307+309	3.1727
South Truckee Meadows GID	4705, 4715	10+20+100+305+307+308	3.1719
North Lake Tahoe Fire Protection	5000	10+20+100+302	3.2144
Incline Village GID	5200	10+20+100+301+302	3.2855
Washoe County (unincorporated)	9000	10+20+100	2.7002
Palomino Valley GID (non-fire district)	9400	10+20+100+303	3.1272
Gerlach GID	9601	10+20+100	2.7002

ENTITY		ENTITY		
CODE	ENTITY	RATE		
10	State of Nevada #	0.1700		
20	Washoe County School District	1.1385		
100	Washoe County	1.3917		
201	Reno	0.9456		
202	Sparks	0.9161		
301	Incline Village GID	0.0711		
302	North Lake Tahoe Fire Protection District	0.5142		
303	Palomino Valley GID	0.4270		
304	Sierra Forest Fire Protection District	0.4200		
305	South Truckee Meadows GID	0.0000		
306	Sun Valley Water & Sanitation District	0.1329		
307	Truckee Meadows Fire Protection District	0.4713		
308	Truckee Meadows Underground Water	0.0004		
309	Lemmon Valley Underground Water Basin	0.0012		

TOTAL

<sup>#</sup> PURSUANT TO SB 524 (2005), 2¢ ADDED TO STATE TAX RATE - \$0.0085 FOR CAPITAL PROJECTS & \$0.0115 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

# WHITE PINE COUNTY OVERLAPPING TAXING DISTRICTS

			TOTAL
ENTITY	TAXING	OVERLAPPING DISTRICTS	PROPERTY
	DISTRICT		TAX RATE
Ely	0010	10+20+100+201+301	3.6600
McGill Town	0020	10+20+100+252+301	3.6600
Lund Town	0030	10+20+100+251+301	3.6600
Ruth Town	0040	10+20+100+253+301	3.6600
White Pine County (unincorporated)	0050	10+20+100+301	3.6600

ENTITY		ENTITY
CODE	ENTITY	RATE
10	State of Nevada #	0.1700
20	White Pine County School District	0.9990
100	White Pine County	1.9510
201	Ely	0.0000
251	Lund Town	0.0000
252	McGill Town	0.0000
253	Ruth Town	0.0000
301	White Pine County Hospital District	0.5400