

### STATE OF NEVADA DEPARTMENT OF TAXATION

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#### **MEMORANDUM**

Date: July 15, 2009

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 2009-2010

Attached to this memorandum is the Section's publication <u>Property Tax Rates for Nevada Local Governments for</u> Fiscal Year 2009-2010, 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 on page IV.

The provisions of SB507 (2003) have been renewed for another biennium with the passage of SB 564 (2009). The sunset date for the additional two cents in property tax is now June 30, 2011, and is as follows:

\$ 0.0055 to statewide capital projects; and

\$ 0.0145 to the state for repayment of debt associated with 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 is included in the introduction to the "redbook " for Fiscal Year 2009-2010:

Consistent with the availability of centrally assessed values in all taxing districts or entities, a temporary timing difference exists for approximately 6-18 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 "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 09-10.

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 guestions or comments, please contact the Section at (775) 684-2180.

### **NEVADA DEPARTMENT OF TAXATION**

# FISCAL YEAR 2009-2010 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 2009-2010. The publication has been prepared in four sections, noted below. Senate Bill 507, enacted by the 2003 Legislature, added a total of 2 cents to the State of Nevada tax rate. Assembly Bill 564 enacted by the 2009 Legislature continues the 2 cent levy with \$0.0055 cents added to the previous 15 cents for statewide capital improvements; while the remaining \$0.0145 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>New Taxing Districts -</u> Depending on when the new tax district is created, assessed values for centrally assessed properties are not available for approximately 6 to 18 months after the district is created because of statutory reporting timelines for centrally-assessed properties.

<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 provides examples from 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>Abatement</u> – Although there are many kinds of tax abatements, the most widespread type of tax liability reduction is provided by NRS 361.4722 and NRS 461.4723. These statutes abate a portion of property tax liability for single family residences and qualifying rental properties for taxes greater than the prior year's tax plus 3%. For all other types of property, a portion of property tax liability is abated for taxes greater than the prior year's tax plus up to 8%, depending on the county in which the property is located.

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

Assessed Value – 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.

<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.

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

Statutory Tax Rate Limit – 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 2009-2010

				PROPERTY TAX	REVENUE DOLI	ARS PROJECTE	D				
						TOTAL			FY2009-10	FY2008-09	% OF
	TOTAL					COMBINED			AVERAGE	AVERAGE	CHANGE
	ASSESSED					SPECIAL			CO. WIDE	CO. WIDE	08-09
COUNTY	VALUE *	SCHOOLS	COUNTIES	CITIES	TOWNS	DISTRICTS	STATE	TOTAL	TAX RATE	TAX RATE	TO 09-10
Carson City	1,827,072,632	\$22,290,286	\$31,188,130	-	-	\$3,578,034	\$3,106,023	\$60,162,473	3.2928	3.2602	1.00%
Churchill	790,819,558	\$10,280,654	\$9,670,932	\$2,021,854	-	\$846,562	\$1,344,393	\$24,164,395	3.0556	3.0749	-0.63%
Clark	89,981,571,327	\$1,172,819,801	\$588,569,458	\$316,698,866	\$101,044,272	\$533,690,752	\$152,968,671	\$2,865,791,820	3.1849	3.1271	1.85%
Douglas	3,368,178,709	\$28,629,519	\$36,140,558	-	\$2,634,131	\$30,482,949	\$5,725,904	\$103,613,061	3.0762	3.0582	0.59%
Elko	1,274,631,694	\$19,119,475	\$10,689,061	\$5,249,973	\$186,711	\$546,905	\$2,166,874	\$37,958,999	2.9780	2.9750	0.10%
Esmeralda	58,223,955	\$436,680	\$1,222,412	-	-	-	\$98,981	\$1,758,073	3.0195	3.0195	0.00%
Eureka	1,140,655,877	\$10,408,485	\$9,647,667	-	\$28,380	\$114,095	\$1,939,115	\$22,137,742	1.9408	1.9413	-0.03%
Humboldt	673,187,265	\$5,957,707	\$5,056,983	\$1,491,236	-	\$4,892,940	\$1,144,418	\$18,543,284	2.7546	2.7016	1.96%
Lander	422,378,412	\$3,167,838	\$8,127,828	-	\$39,689	\$2,160,163	\$718,043	\$14,213,561	3.3651	3.3675	-0.07%
Lincoln	206,511,582	\$2,009,564	\$2,762,092	\$117,225	\$109,120	\$1,102,837	\$351,070	\$6,451,908	3.1242	3.0745	1.62%
Lyon	1,653,412,504	\$22,101,165	\$14,292,098	\$2,482,385	-	\$8,457,482	\$2,810,801	\$50,143,931	3.0328	3.0319	0.03%
Mineral	100,610,732	\$1,207,329	\$2,102,764	-	-	\$201,221	\$171,038	\$3,682,352	3.6600	3.6600	0.00%
Nye	2,012,794,024	\$26,870,800	\$27,108,310	-	\$4,842,662	\$1,402,422	\$3,421,750	\$63,645,944	3.1621	3.1354	0.85%
Pershing	207,736,183	\$2,388,966	\$2,818,565	\$120,930	\$2,638	\$872,492	\$353,152	\$6,556,743	3.1563	3.1558	0.01%
Storey	612,039,395	\$5,475,916	\$14,664,464	-	-	-	\$1,040,467	\$21,180,847	3.4607	3.4607	0.00%
Washoe	15,099,475,662	\$171,907,530	\$210,139,403	\$89,249,249	-	\$43,103,804	\$25,669,109	\$540,069,095	3.5767	3.5826	-0.16%
White Pine	230,948,463	\$2,307,175	\$4,505,805	-	-	\$1,247,122	\$392,612	\$8,452,714	3.6600	3.6600	0.00%
TOTALS	119,660,247,974	\$1,507,378,890	\$978.706.530	\$417,431,718	\$108,887,602	\$632,699,780	\$203,422,421	\$3,848,526,941			

GRAND TOTALS 3.2162 3.1727

PURSUANT TO AB 564 (2009), 2¢ ADDED TO STATE TAX RATE -\$0.0055 FOR CAPITAL PROJECTS & \$0.0145 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 2009-2010 COMPARISON OF PROJECTED DISTRIBUTION TO DISTRIBUTION IMPACT OF TAX ABATEMENT

	PROPERTY TAX REVENUE 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	23,363,804	17,589,587	36,169,388	18,557,658					754,103	2,094,296	3,255,602	2,449,049
Churchill	9,856,255	8,719,797	9,274,269	7,816,117	2,015,431	1,746,847			820,203	723,601	1,288,895	1,138,725
Clark	1,187,021,188	1,015,439,924	575,861,196	492,493,506	317,409,252	288,517,516	101,181,105	82,399,672	468,808,936	383,617,022	165,912,161	141,808,605
Douglas	29,445,800	22,995,558	37,264,669	20,107,822			2,668,636	2,219,610	29,484,616	20,573,340	5,889,156	4,590,174
Elko	17,436,067	16,351,137	9,748,020	9,083,333	5,253,373	5,073,140	191,449	186,685	531,380	494,076	1,976,079	1,853,121
Esmeralda	408,158	375,573	1,142,571	1,051,354							92,517	85,128
Eureka	6,292,704	5,526,577	5,783,806	4,919,816			28,398	27,455	60,654	51,937	1,162,506	988,851
Humboldt	5,084,636	4,732,513	4,315,913	4,016,922	1,491,233	1,439,295			2,583,372	2,403,012	976,706	909,068
Lander	2,522,876	2,441,674	6,473,028	6,264,686			39,692	35,967	1,720,825	1,664,946	571,853	553,447
Lincoln	2,010,336	1,780,882	2,763,161	2,446,898	117,211	107,129	110,266	84,418	1,086,713	979,224	351,205	311,119
Lyon	22,104,915	20,292,011	14,294,550	13,122,224	2,484,581	1,839,716			8,463,219	7,673,957	2,811,284	2,580,724
Mineral	1,176,532	1,100,789	2,049,070	1,878,063					196,089	181,225	166,674	154,041
Nye	25,811,852	19,777,467	26,039,982	19,951,524			4,658,784	3,416,430	1,272,717	946,351	3,286,853	2,518,430
Pershing	2,177,771	2,008,393	2,569,520	2,360,162	120,929	117,213	2,637	2,511	795,416	712,058	321,924	299,865
Storey	5,466,123	4,738,741	14,638,240	12,721,426							1,038,606	900,398
Washoe	175,782,825	163,948,483	214,876,394	199,457,438	92,531,944	86,157,452			43,146,473	39,281,756	26,247,746	24,372,276
White Pine	2,188,147	1,968,786	4,273,336	3,826,190					1,182,781	1,064,153	372,356	335,009
TOTALS	\$1,518,149,989	\$1,309,787,893	\$967,537,113	\$820,075,142	\$421,423,955	\$384,998,309	\$108,880,966	\$88,372,748	\$560,907,497	\$462,460,955	\$215,722,124	\$185,848,028

Note: The 2005 Legislature enacted NRS 361.471 - 361.4735, which provided for abatements on calculated property taxes due for FY2009-2010 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%, depending on the county for all other property not otherwise qualifying for the 3% abatement.

Net revenues allocated to the redevelopment agencies in Carson City, Clark County, Douglas County and Washoe County have been included in the Special District Column. Details of the abatement calculations may be obtained by contacting the Local Government Finance Section, Nevada Department of Taxation at (775) 684-2180.

### **SECTION A**

# ASSESSED VALUES AND TOTAL PROPERTY TAX RATES 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	PROPERTY
TAXING UNIT	VALUATION	OF MINERALS	VALUATION	(col 9, part B)	TAX RATE	TAX RATE	TAX RATE	RATE#	TAX RATE
Carson City	1,827,072,632	ı	1,827,072,632	1.7070		0.1309	1.2200	0.1700	3.2279
Carson City School District	1,827,072,632	j.	1,827,072,632	1.2200					
Carson City Airport Authority	1,827,072,632	=	1,827,072,632	-					
Carson City Redevelopment Agency *	99,404,720	=	99,404,720	2.8895					2.8895
Carson Truckee Water Conservancy District	1,827,072,632	-	1,827,072,632	0.0000					
Carson Valley Underground Water Basin	38,492,748	-	38,492,748	0.0020					
Carson Water Subconservancy District	1,825,129,424	-	1,825,129,424	0.0300					
Eagle Valley Underground Water Basin	1,666,708,389	=	1,666,708,389	0.0009					
Nevada Commission - V & T Railway	1,827,072,632	-	1,827,072,632	-					
Sierra Forest Fire Protection District	142,425,474	-	142,425,474	0.1000					

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

99,404,720 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**

						1				
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	758,978,103	31,841,455	790,819,558	1.2229		0.1100	1.3000	0.1700		2.8029
Churchill County School District	758,978,103	31,841,455	790,819,558	1.3000						
Fallon	241,530,761	=	241,530,761	0.8371	1.2229	0.1100	1.3000	0.1700		3.6400
Carson Truckee Water Conservancy District	758,978,103	31,841,455	790,819,558	0.0000						
Carson Water Subconservancy District	713,020,353	=	713,020,353	0.0300						
Churchill County Mosquito Abatement District	758,978,103	31,841,455	790,819,558	0.0800						

<sup>#</sup> PURSUANT TO AB 564 (2009), 2¢ ADDED TO STATE TAX RATE -\$0.0055 FOR CAPITAL PROJECTS & \$0.0145 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

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

						7				
1	2	3	4	5	6	COMBINED	8	9		
		EST. NET	TOTAL	COMBINED		SPECIAL		STATE	ı	1
LOCAL GOVERNMENT	ASSESSED	PROCEEDS	ASSESSED	TAX RATE	COUNTY	DISTRICT	SCHOOL	TAX		PR
TAXING UNIT	VALUATION	OF MINERALS	VALUATION	(col 9, part B)	TAX RATE	TAX RATE	TAX RATE	RATE#		T
	_					T	T	,	_	
Clark County	89,980,971,327	600,000	89,981,571,327	0.6541		0.5967	1.3034	0.1700	L	
Clark County School District	89,980,971,327	600,000	89,981,571,327	1.3034					L	
Boulder City	675,629,306	-	675,629,306	0.2600	0.6541	0.1485	1.3034	0.1700	L	
Henderson	12,969,946,316	-	12,969,946,316	0.7108	0.6541	0.0692	1.3034	0.1700	L	
Las Vegas	18,289,314,192	-	18,289,314,192	0.7715	0.6541	0.3770	1.3034	0.1700	L	
Mesquite	809,678,379	-	809,678,379	0.5520	0.6541	0.0909	1.3034	0.1700		
North Las Vegas	6,660,944,839	-	6,660,944,839	1.1587	0.6541	0.0793	1.3034	0.1700		
Bunkerville Town	62,794,272	-	62,794,272	0.0200	0.6541	0.3709	1.3034	0.1700		
Enterprise Town	8,651,153,282	-	8,651,153,282	0.2064	0.6541	0.5967	1.3034	0.1700		
ndian Springs Town	23,425,644	-	23,425,644	0.0200	0.6541	0.3759	1.3034	0.1700		
aughlin Town	629,095,694	-	629,095,694	0.8416	0.6541	0.3759	1.3034	0.1700		
Moapa Town	95,140,202	-	95,140,202	0.1094	0.6541	0.3777	1.3034	0.1700		
Moapa Valley Town	276,839,123	600,000	277,439,123	0.0200	0.6541	0.3765	1.3034	0.1700		
Mt. Charleston Town	83,088,439	-	83,088,439	0.0200	0.6541	1.2868	1.3034	0.1700		
* Paradise Town	21,194,474,366	-	21,194,474,366	0.2064	0.6541	0.5967	1.3034	0.1700		
Searchlight Town	34,266,640	-	34,266,640	0.0600	0.6541	0.3709	1.3034	0.1700		
Spring Valley Town	7,419,366,351	-	7,419,366,351	0.2064	0.6541	0.5967	1.3034	0.1700		
Summerlin Town	2,255,706,303	-	2,255,706,303	0.2064	0.6541	0.5967	1.3034	0.1700		
* Sunrise Manor Town	3,481,175,174	-	3,481,175,174	0.2064	0.6541	0.5967	1.3034	0.1700		
Whitney Town	771,515,512	-	771,515,512	0.2064	0.6541	0.5967	1.3034	0.1700		
* Winchester	2,513,338,322	-	2,513,338,322	0.2064	0.6541	0.5967	1.3034	0.1700		
Big Bend Water District	611,528,928	-	611,528,928	-						
Boulder City Library District	675,629,306	-	675,629,306	0.1485						
** Boulder City Redevelopment Agency	68,352,245	-	68,352,245	2.4868						

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

<sup>\*\*</sup> Assessed valuation for Boulder City Redevelopment Agency \$ 68,352,245 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 \$0.5161 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.

<sup>#</sup> PURSUANT TO AB 564 (2009), 2¢ ADDED TO STATE TAX RATE -\$0.0055 FOR CAPITAL PROJECTS & \$0.0145 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

							<i>'</i>			
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	48,391,639,326	596	48,391,639,922	0.2197						
Clark County Flood Control District	89,980,971,327	600,000	89,981,571,327	-						
**Clark County Redevelopment Agency	1,038,358,036	-	1,038,358,036	2.9306					2.930	
Colorado River Ground Water Basin	666,783,421	-	666,783,421	-						
Coyote Springs Ground Water Basin	69,157,640	=	69,157,640	0.0018						
Henderson District Public Libraries	12,969,946,316	-	12,969,946,316	0.0581						
** Henderson Redevelopment Agency	776,238,989	-	776,238,989	2.9059					2.9059	
Kyle Canyon Water District	53,770,456	-	53,770,456	0.0346						
Las Vegas Artesian Basin	83,162,432,791	-	83,162,432,791	0.0011						
Las Vegas/Clark County Library District	69,674,450,866	600,000	69,675,050,866	0.0809						
Las Vegas/Clark County Library - Debt	74,847,588,531	600,000	74,848,188,531	0.0100						
*** LV Metropolitan Police-Manpower (LV)	19,566,759,269		19,566,759,269	0.2800						
*** LV Metropolitan Police-Manpower (Co)	66,806,752,504	600,000	66,807,352,504	0.2800						
*** Las Vegas Metropolitan Police	84,705,208,891		84,705,208,891	-						
*** Las Vegas Metropolitan Police 911	67,499,071,040	172,320	67,499,243,360	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.

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 (1c). 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 AB 564 (2009), 2¢ ADDED TO STATE TAX RATE -\$0.0055 FOR CAPITAL PROJECTS & \$0.0145 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

<sup>\*\*</sup>Assessed valuation for Clark County Redevelopment Agency \$ 1,038,358,036 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 776,238,989 is excluded from Clark County; and some portion or all of the assessed valuation noted is excluded

<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	1,591,243,678		1,591,243,678	2.5322					2.5322
** Mesquite Redevelopment Agency	221,485,576	-	221,485,576	2.1486					2.1486
Lower Moapa Valley Ground Water Basin	254,318,099	-	254,318,099	0.0006					
Moapa Valley Fire Protection District	327,408,386	427,680	327,836,066	0.0000					
Moapa Valley Water District	319,510,433	427,680	319,938,113	-					
Mt. Charleston Fire Protection District	82,309,766	-	82,309,766	0.8813					
Muddy River Springs Ground Water Basin	14,752,401	-	14,752,401	0.0000					
North Las Vegas Library District	6,660,944,839	-	6,660,944,839	0.0632					
*** North Las Vegas 911	6,660,944,839	-	6,660,944,839	0.0050					
** No. Las Vegas Redevelopment Agency	113,541,823	-	113,541,823	3.3638					3.3638
Virgin Valley Water District	842,323,845	=	842,323,845	-					

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	\$ 1,591,243,678	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	\$ 221,485,576	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	\$ 113,541,823	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 AB 564 (2009), 2¢ ADDED TO STATE TAX RATE -\$0.0055 FOR CAPITAL PROJECTS & \$0.0145 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

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

						7			
1	2	3	4	5	6	COMBINED	8	9	1
		EST. NET	TOTAL	COMBINED		SPECIAL		STATE	ТО
LOCAL GOVERNMENT	ASSESSED	PROCEEDS	ASSESSED	TAX RATE	COUNTY	DISTRICT	SCHOOL	TAX	PROF
TAXING UNIT	VALUATION	OF MINERALS	VALUATION	(col 9, part B)	TAX RATE	TAX RATE	TAX RATE	RATE#	TAX
Douglas County	3,368,158,709	20,000	3,368,178,709	1.0730		0.7174	0.8500	0.1700	
Douglas County School District	3,368,158,709	20,000	3,368,178,709	0.8500					
Gardnerville Town	210,395,207	-	210,395,207	0.5847	1.0730	0.8398	0.8500	0.1700	
Genoa Town	9,922,264	-	9,922,264	0.4053	1.0730	0.7174	0.8500	0.1700	
Minden Town	191,697,364	-	191,697,364	0.7114	1.0730	0.8398	0.8500	0.1700	
Carson Truckee Water Conservancy District	3,223,709,721	20,000	3,223,729,721	0.0000					
Carson Water Subconservancy District	2,096,431,922	=	2,096,431,922	0.0300					
Cave Rock Estates GID	26,533,633	-	26,533,633	0.4012	1.0730	0.6731	0.8500	0.1700	
Douglas County Mosquito Abatement	1,941,982,547	-	1,941,982,547	0.0333					
Douglas County Redevelopment Agency	98,476,321	-	98,476,321	2.5173					
Oouglas County Sewer District #1	208,339,569	-	208,339,569	-					
Douglas County Water District	3,368,058,053	-	3,368,058,053	-					
ast Fork Fire Protection District	2,043,114,220	-	2,043,114,220	0.3316	1.0730	0.3858	0.8500	0.1700	
ast Fork Paramedic District	2,045,555,566	-	2,045,555,566	0.1580					
East Fork Swimming Pool District	2,039,348,657	-	2,039,348,657	0.1645					
Elk Point Sanitation District	40,247,678	-	40,247,678	0.0095	1.0730	0.6381	0.8500	0.1700	
Gardnerville Ranchos GID	292,105,717	-	292,105,717	0.3686	1.0730	0.7174	0.8500	0.1700	
ndian Hills GID	130,556,015	-	130,556,015	0.8041	1.0730	0.7174	0.8500	0.1700	
Kingsbury GID	271,694,844	-	271,694,844	0.4410	1.0730	0.7014	0.8500	0.1700	
akeridge GID	28,181,579	-	28,181,579	0.1508	1.0730	0.6731	0.8500	0.1700	
ogan Creek Estates GID	7,071,697	-	7,071,697	0.6737	1.0730	0.6731	0.8500	0.1700	
Marla Bay GID	42,661,447	-	42,661,447	0.0000	1.0730	0.6731	0.8500	0.1700	
Minden-Gardnerville Sanitation District	402,149,046	-	402,149,046	0.1224					
Oliver Park GID	12,757,471	-	12,757,471	0.4278	1.0730	0.6381	0.8500	0.1700	

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

98,476,321 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 AB 564 (2009), 2¢ ADDED TO STATE TAX RATE -\$0.0055 FOR CAPITAL PROJECTS & \$0.0145 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
Round Hill GID	114,903,287	·	114,903,287	0.0000	1.0730	0.6381	0.8500	0.1700	2.7311
Sierra Estates GID	6,288,885	=	6,288,885	-	1.0730	0.7174	0.8500	0.1700	2.8104
Sierra Forest Fire Protection District	-	-	-	-	-	-	-	-	-
Skyland GID	92,590,380	-	92,590,380	0.1103	1.0730	0.6731	0.8500	0.1700	2.8764
Tahoe Douglas Fire District	1,319,347,539	-	1,319,347,539	0.6381	1.0730	0.0300	0.8500	0.1700	2.7611
Tahoe Douglas Sewer District	681,792,886	-	681,792,886	0.0350	1.0730	0.6381	0.8500	0.1700	2.7661
Tahoe Regional Planning Agency	1,237,945,183	-	1,237,945,183	-					
Topaz Ranch Estates GID	45,415,109	-	45,415,109	0.7465	1.0730	0.6541	0.8500	0.1700	3.4936
Zephyr Cove GID	23,849,934	-	23,849,934	0.1000	1.0730	0.6731	0.8500	0.1700	2.8661
Zephyr Heights GID	42,046,672	-	42,046,672	0.2798	1.0730	0.6731	0.8500	0.1700	3.0459
Zephyr Knolls GID	10,201,124	-	10,201,124	0.5371	1.0730	0.6731	0.8500	0.1700	3.3032

#### **ELKO 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
		-			=	•		-	
Elko County	1,162,403,902	112,227,792	1,274,631,694	0.8386		0.0681	1.5000	0.1700	2.5767
Elko County School District	1,162,403,902	112,227,792	1,274,631,694	1.5000					
Carlin	26,008,738	-	26,008,738	1.1481	0.8386		1.5000	0.1700	3.6567
Elko	389,087,268	22,446	389,109,714	0.9200	0.8386	0.0681	1.5000	0.1700	3.4967
Wells	20,604,889	-	20,604,889	0.9605	0.8386		1.5000	0.1700	3.4691
West Wendover	125,389,662	-	125,389,662	0.9360	0.8386		1.5000	0.1700	3.4446
Jackpot Town	29,448,138	-	29,448,138	0.5891	0.8386		1.5000	0.1700	3.0977
Jarbidge Town	-	-	-	-	0.8386		1.5000	0.1700	2.5086
Montello Town	938,217	-	938,217	0.4858	0.8386		1.5000	0.1700	2.9944
Mountain City Town	1,995,508	-	1,995,508	0.4347	0.8386		1.5000	0.1700	2.9433
Carlin Television District	26,008,738	-	26,008,738	-					
City of Elko Redevelopment Agency	619,661	_	619,661	2.7322					

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 City of Elko Redevelopment District

619,661 is excluded from Elko County; and some portion or all of the assessed valuation noted is excluded for the following entities: Elko County School District, City of Elko, Elko Convention and Visitors Authority and Elko Television 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 AB 564 (2009), 2¢ ADDED TO STATE TAX RATE -\$0.0055 FOR CAPITAL PROJECTS & \$0.0145 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

Assessed values in column 2 are from 3-15-09 final revenue projections & will not agree with net assessed values from the pro-forma reports, which reflect the effects of property tax abatement.

### ELKO COUNTY TOTAL PROPERTY TAX RATES - FISCAL YEAR 2009-2010 BY TAXING UNIT

#### TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

1         2         3         4         5         6         COMBINED         8         9           LOCAL GOVERNMENT TAXING UNIT         ASSESSED PROCEEDS ASSESSED TAX RATE TAX RAT	TOTAL PROPERTY TAX RATE
LOCAL GOVERNMENT TAXING UNIT         ASSESSED VALUATION         PROCEEDS OF MINERALS         ASSESSED VALUATION         TAX RATE (col 9, part B)         COUNTY TAX RATE         DISTRICT TAX RATE         SCHOOL TAX RATE         TAX RATE           Elko Convention & Visitors Authority         751,911,277         22,446         751,933,723         0.0392         Image: County Recreation Board         Inc. 24,403,902         112,227,792         1,274,631,694         Image: County Recreation Board         Image: County Recreation Board         Inc. 24,403,902         Inc. 227,792         Inc. 24,631,694         Image: County Recreation Board         Inc. 24,403,902         Inc. 227,792         Inc. 24,631,694         Inc. 24,463,463         Inc. 24,463,463 <th>PROPERTY</th>	PROPERTY
TAXING UNIT         VALUATION         OF MINERALS         VALUATION         (col 9, part B)         TAX RATE         TAX RATE         TAX RATE         RATE #           Elko Convention & Visitors Authority         751,911,277         22,446         751,933,723         0.0392         Image: Convention of the conven	
Elko Convention & Visitors Authority         751,911,277         22,446         751,933,723         0.0392           Elko County Recreation Board         1,162,403,902         112,227,792         1,274,631,694         -	TAX RATE
Elko County Recreation Board 1,162,403,902 112,227,792 1,274,631,694 -	
Elko County Recreation Board 1,162,403,902 112,227,792 1,274,631,694 -	
ElkoTelevision District 813,752,348 145,896 813,898,244 0.0289	
Northeast Nevada Fire Protection District 1,162,403,902 112,227,792 1,274,631,694 -	
Starr Valley Cemetery District         5,625,987         -         5,625,987         -	
Tuscarora Water District 615,622 - 615,622 -	
West Wendover Recreation District         125,389,662         -         125,389,662         -	
ESMERALDA 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
Esmeralda County 53,933,955 4,290,000 58,223,955 2.0995 0.7500 0.1700	3.0195
Esmeralda County School District 53,933,955 4,290,000 58,223,955 0.7500	
Goldfield Town 6,207,019 - 6,207,019 0.0000 2.0995 0.7500 0.1700	3.0195
Silver Peak Town 3,047,332 - 3,047,332 0.0000 2.0995 0.7500 0.1700	3.0195
EUREKA 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
TAXING ONT	TAXINATE
Eureka County 677,479,257 463,176,620 1,140,655,877 0.8458 0.0085 0.9125 0.1700	1.9368
Eureka County School District 677,479,257 463,176,620 1,140,655,877 0.9125	1.5500
Crescent Valley Town 3,102,022 - 3,102,022 0.2153 0.8458 0.0085 0.9125 0.1700	2.1521
Eureka Town 10,079,618 - 10,079,618 0.2153 0.8458 0.0085 0.9125 0.1700	2.1521
Devil's Gate GID 2,102,260 - 2,102,260 -	2321
Diamond Valley Rodent Control District 14,512,180 - 14,512,180 0.0400 0.8458 0.0866 0.9125 0.1700	2.0549
Diamond Valley Weed Control District 14,512,180 - 14,512,180 0.0781 0.8458 0.0485 0.9125 0.1700	2.0549
Eureka County Television District 677,479,257 463,176,620 1,140,655,877 0.0085	

<sup>#</sup> PURSUANT TO AB 564 (2009), 2¢ ADDED TO STATE TAX RATE -\$0.0055 FOR CAPITAL PROJECTS & \$0.0145 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

### HUMBOLDT COUNTY TOTAL PROPERTY TAX RATES - FISCAL YEAR 2009-2010 BY TAXING UNIT

#### TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

						7			
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
					1				
Humboldt County	574,304,345	98,882,920	673,187,265	0.7512		0.3954	0.8850	0.1700	2.2016
Humboldt County School District	574,304,345	98,882,920	673,187,265	0.8850					
Winnemucca	153,735,683	-	153,735,683	0.9700	0.7512	0.3954	0.8850	0.1700	3.1716
Golconda Fire Protection District	198,145,486	81,133,436	279,278,922	0.0290	0.7512	0.3954	0.8850	0.1700	2.2306
Humboldt County Fire District	24,114,327	-	24,114,327	0.1047	0.7512	0.3954	0.8850	0.1700	2.3063
Humboldt County Hospital District	574,304,345	98,882,920	673,187,265	0.3954					
Kings River GID	4,376,055	-	4,376,055	0.2000	0.7512	0.3954	0.8850	0.1700	2.4016
McDermitt Fire Protection District	4,369,400	-	4,369,400	0.4384	0.7512	0.3954	0.8850	0.1700	2.6400
Orovada Community Services District	22,725,158	-	22,725,158	0.0974	0.7512	0.5454	0.8850	0.1700	2.4490
Orovada Fire Protection District	22,725,158	=	22,725,158	0.1500	0.7512	0.4928	0.8850	0.1700	2.4490
Paradise Valley Fire District	24,709,800	-	24,709,800	0.1745	0.7512	0.3954	0.8850	0.1700	2.3761
Pueblo Fire Protection District	4,770,866	-	4,770,866	0.2929	0.7512	0.3954	0.8850	0.1700	2.4945
Winnemucca Convention & Visitors Authority	-	98,882,920	98,882,920	-					
Winnemucca Rural Fire Protection District	83,388,436	-	83,388,436	0.1047	0.7512	0.3954	0.8850	0.1700	2.3063

#### LANDER COUNTY

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
	-						_		
Lander County	336,175,994	86,202,418	422,378,412	1.9243		0.5109	0.7500	0.1700	3.3552
Lander County School District	336,175,994	86,202,418	422,378,412	0.7500					
Austin Town	3,295,971	=	3,295,971	0.2213	1.9243	0.5786	0.7500	0.1700	3.6442
Battle Mountain Town	34,754,481	-	34,754,481	0.0500	1.9243	0.5109	0.7500	0.1700	3.4052
Kingston Town	4,927,130	-	4,927,130	0.3048	1.9243	0.5109	0.7500	0.1700	3.6600
Lander Co. Convention & Tourism Authority	336,175,994	86,202,418	422,378,412	-					
Lander County Hospital District	336,175,994	86,202,418	422,378,412	0.5109					
Lander County Sewer & Water District #2	3,295,971	=	3,295,971	0.0677					

<sup>#</sup> PURSUANT TO AB 564 (2009), 2¢ ADDED TO STATE TAX RATE -\$0.0055 FOR CAPITAL PROJECTS & \$0.0145 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	206,398,857	112,725	206,511,582	1.3375		0.5179	0.9731	0.1700	2.998
Lincoln County School District	206,398,857	112,725	206,511,582	0.9731					
Caliente	12,860,627	-	12,860,627	0.9115	1.3375	0.2679	0.9731	0.1700	3.660
Alamo Town	9,825,924	-	9,825,924	0.4383	1.3375	0.5313	0.9731	0.1700	3.450
Panaca Town	11,825,327	-	11,825,327	0.0774	1.3375	0.4552	0.9731	0.1700	3.013
Pioche Town	19,164,676	=	19,164,676	0.2969	1.3375	0.4142	0.9731	0.1700	3.191
Coyote Springs GID	31,066,625	-	31,066,625	0.9115	1.3375	0.2679	0.9731	0.1700	3.660
Lincoln County Fire District	43,155,269	-	43,155,269	0.2500					
Lincoln County Hospital District	206,398,857	112,725	206,511,582	0.2679					
Pahranagat Valley Fire District	24,906,856	-	24,906,856	0.2334	1.3375	0.2679	0.9731	0.1700	2.981
Panaca Fire District	25,183,552	-	25,183,552	0.1873	1.3375	0.2679	0.9731	0.1700	2.935
Pioche Fire Protection District	21,462,740	-	21,462,740	0.1463	1.3375	0.2679	0.9731	0.1700	2.894
SE Lincoln Co Habitat Conservation GID	17,466,328	-	17,466,328	0.0300	1.3375	0.5179	0.9731	0.1700	3.028

#### LYON 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
Lyon County	1,653,405,504	7,000	1,653,412,504	0.8644		0.5615	1.3367	0.1700	2.9326
Lyon County School District	1,653,405,504	7,000	1,653,412,504	1.3367					
Fernley	632,953,139	=	632,953,139	0.3510	0.8644	0.3788	1.3367	0.1700	3.1009
Yerington	64,470,671	=	64,470,671	0.4044	0.8644	0.8202	1.3367	0.1700	3.5957
North Lyon (non-city)	13,811,465	-	13,811,465	-	0.8644	0.3788	1.3367	0.1700	2.7499
Carson Truckee Water Conservancy District	1,297,720,492	-	1,297,720,492	0.0000					
Carson Water Subconservancy District	689,284,852	-	689,284,852	0.0300					

<sup>#</sup> PURSUANT TO AB 564 (2009), 2¢ ADDED TO STATE TAX RATE -\$0.0055 FOR CAPITAL PROJECTS & \$0.0145 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	Т	TOTAL
LOCAL GOVERNMENT	ASSESSED	PROCEEDS	ASSESSED	TAX RATE	COUNTY	DISTRICT	SCHOOL	TAX	PR	OPERTY
TAXING UNIT	VALUATION	OF MINERALS	VALUATION	(col 9, part B)	TAX RATE	TAX RATE	TAX RATE	RATE#	TA	X RATE
Central Lyon County Fire District	697,624,965	-	697,624,965	0.3865	0.8644	0.0800	1.3367	0.1700		2.8376
Central Lyon Vector Control District	683,137,109	-	683,137,109	0.0350						
Fernley Swimming Pool District	646,764,605	-	646,764,605	0.2000						
Mason Valley Artesian Basin	130,850,759	=	130,850,759	ē						
Mason Valley Fire Maintenance District	130,850,759	-	130,850,759	0.2333	0.8644	0.8202	1.3367	0.1700		3.4246
Mason Valley Mosquito District	195,321,430	=	195,321,430	0.0838						
Mason Valley Swimming Pool District	191,489,236	-	191,489,236	0.1749						
No. Lyon County Fire Maintenance District	646,764,605	-	646,764,605	0.1788						
Silver Springs GID	36,665,872	-	36,665,872	-						
Silver Springs-Stagecoach Hospital District	184,603,204	=	184,603,204	0.0450						
Smith Valley Artesian Basin	92,354,663	-	92,354,663	-						
Smith Valley Fire Maintenance District	92,354,663	-	92,354,663	0.2697	0.8644	0.5615	1.3367	0.1700		3.2023
South Lyon County Hospital District	307,832,718	7,000	307,839,718	0.5615						
Stagecoach GID	24,342,066	-	24,342,066	0.0000	0.8644	0.4965	1.3367	0.1700		2.8676
Walker River Weed Control District	75,878,715	-	75,878,715	-						
Willowcreek GID	5,081,650	-	5,081,650	0.0156	0.8644	1.0535	1.3367	0.1700		3.4402

#### MINERAL 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
Mineral County	97,541,182	3,069,550	100,610,732	2.0900		0.2000	1.2000	0.1700	3.6600
Mineral County School District	97,541,182	3,069,550	100,610,732	1.2000					
Hawthorne Town	41,170,153	-	41,170,153	0.0000	2.0900	0.2000	1.2000	0.1700	3.6600
Luning Town	621,752		621,752	0.0000	2.0900	0.2000	1.2000	0.1700	3.6600
Mina Town	1,960,562	-	1,960,562	0.0000	2.0900	0.2000	1.2000	0.1700	3.6600
Walker Lake Town	6,951,621	-	6,951,621	0.0000	2.0900	0.2000	1.2000	0.1700	3.6600

<sup>#</sup> PURSUANT TO AB 564 (2009), 2¢ ADDED TO STATE TAX RATE -\$0.0055 FOR CAPITAL PROJECTS & \$0.0145 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

Beatty Library District

Beatty Water & Sanitation District

Pahrump Community Hospital District

Pahrump Community Library District

Pahrump Swimming Pool District

Smoky Valley Television District

Nye County Hospital District

Smoky Valley Library District

Tonopah Library District

#### TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

1	2	3	4	5	6	COMBINED	8	9	
		EST. NET	TOTAL	COMBINED		SPECIAL		STATE	
LOCAL GOVERNMENT	ASSESSED	PROCEEDS	ASSESSED	TAX RATE	COUNTY	DISTRICT	SCHOOL	TAX	Р
TAXING UNIT	VALUATION	OF MINERALS	VALUATION	(col 9, part B)	TAX RATE	TAX RATE	TAX RATE	RATE#	
							T		_
Mineral County Fair & Recreation Board	97,541,182	3,069,550	100,610,732	-					
Mineral County Hospital District	97,541,182	3,069,550	100,610,732	0.2000					
Mineral County Television District	97,534,127	3,069,550	100,603,677	-					
Walker Lake GID	6,951,621	-	6,951,621	-					
NYE COUNTY 1	2	3	4	5	6	, COMBINED	8	9	
		EST. NET	TOTAL	COMBINED		SPECIAL		STATE	
LOCAL GOVERNMENT	ASSESSED	PROCEEDS	ASSESSED	TAX RATE	COUNTY	DISTRICT	SCHOOL	TAX	F
TAXING UNIT	VALUATION	OF MINERALS	VALUATION	(col 9, part B)	TAX RATE	TAX RATE	TAX RATE	RATE#	•
Nye County	1,922,266,851	90,527,173	2,012,794,024	1.3468		-	1.3350	0.1700	
Nye County School District	1,922,266,851	90,527,173	2,012,794,024	1.3350					
Amargosa Town	33,136,319	2,447,855	35,584,174	0.4949	1.3468	0.3100	1.3350	0.1700	
Beatty Town	17,808,017	127,643	17,935,660	0.2105	1.3468	0.2741	1.3350	0.1700	
Gabbs Town	5,781,752	4 050 400	7,739,855	0.4846	1.3468	_	1.3350	0.1700	
	3,761,732	1,958,103	1,139,033	0.4646	1.0+00			0.1700	
	1,633,203	1,958,103	1,633,203	0.4646	1.3468	0.2186	1.3350	0.1700	
Manhattan Town						0.2186 0.0511			
Manhattan Town Pahrump Town	1,633,203	-	1,633,203	0.3164	1.3468		1.3350	0.1700	
Manhattan Town Pahrump Town Round Mountain Town	1,633,203 1,667,106,471	-	1,633,203 1,667,106,471	0.3164 0.2402	1.3468 1.3468	0.0511	1.3350 1.3350	0.1700 0.1700	
Manhattan Town Pahrump Town Round Mountain Town Tonopah Town Amargosa Library District	1,633,203 1,667,106,471 67,890,693	-	1,633,203 1,667,106,471 126,731,545	0.3164 0.2402 0.3164	1.3468 1.3468 1.3468	0.0511 0.2186	1.3350 1.3350 1.3350	0.1700 0.1700 0.1700	
Manhattan Town Pahrump Town Round Mountain Town Tonopah Town	1,633,203 1,667,106,471 67,890,693 31,469,076	- - 58,840,852 -	1,633,203 1,667,106,471 126,731,545 31,469,076	0.3164 0.2402 0.3164 0.5744	1.3468 1.3468 1.3468 1.3468	0.0511 0.2186	1.3350 1.3350 1.3350 1.3350	0.1700 0.1700 0.1700 0.1700	

19,059,123

10,380,948

147,043,190

1,667,106,471

1,667,106,471

1,667,106,471

141,848,545

139,430,510

41,986,190

0.2741

0.0415

0.0096

0.2186

0.1700

1.3468

1.3468

1.3468

1.3350

1.3350

1.3350

0.1700

0.1700

0.1700

3.1259

3.0704

3.0218

Assessed values in column 2 are from 3-15-09 final revenue projections & will not agree with net assessed values from the pro-forma reports, which reflect the effects of property tax abatement.

127,643

90,527,173

58,840,852

58,840,852

18,931,480

10,380,948

56,516,017

1,667,106,471

1,667,106,471

1,667,106,471

83,007,693

80,589,658

41,986,190

<sup>#</sup> PURSUANT TO AB 564 (2009), 2¢ ADDED TO STATE TAX RATE -\$0.0055 FOR CAPITAL PROJECTS & \$0.0145 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

Nevada Commission - V & T Railway Tahoe Reno Industrial GID

Virginia Divide Sewer District

Virginia City Convention & Visitors Authority

2

612,039,395

238,221,586

612,039,395

30,122,568

#### TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

COMBINED

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	189,302,037	18,434,146	207,736,183	1.3568		0.4200	1.1500	0.1700	3.096
Pershing County School District	189,302,037	18,434,146	207,736,183	1.1500					
Lovelock	21,502,522	-	21,502,522	0.5624	1.3568	0.4200	1.1500	0.1700	3.659
Imlay Town	1,758,488	-	1,758,488	0.1500	1.3568	0.4200	1.1500	0.1700	3.246
Pershing County Hospital District	189,302,037	18,434,146	207,736,183	0.4200					
Pershing County Tourism Authority Board	189,302,037	18,434,146	207,736,183	-					
						7			
	2	2		_	ا م		l .	0	40
1	2	3 EST NET	4	5 COMBINED	6	COMBINED	8	9 STATE	10
1 LOCAL GOVERNMENT		EST. NET	TOTAL	COMBINED		COMBINED SPECIAL		STATE	TOTAL
1  LOCAL GOVERNMENT  TAXING UNIT	2 ASSESSED VALUATION	_		-	COUNTY	COMBINED	8 SCHOOL TAX RATE		
	ASSESSED	EST. NET PROCEEDS	TOTAL ASSESSED	COMBINED TAX RATE	COUNTY	COMBINED SPECIAL DISTRICT	SCHOOL	STATE TAX	TOTAL PROPERTY
	ASSESSED	EST. NET PROCEEDS	TOTAL ASSESSED	COMBINED TAX RATE	COUNTY	COMBINED SPECIAL DISTRICT	SCHOOL	STATE TAX	TOTAL PROPERTY TAX RATE
TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY	COMBINED SPECIAL DISTRICT	SCHOOL TAX RATE	STATE TAX RATE#	TOTAL PROPERTY TAX RATE
TAXING UNIT Storey County	ASSESSED VALUATION 612,039,395	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION 612,039,395	COMBINED TAX RATE (col 9, part B)	COUNTY	COMBINED SPECIAL DISTRICT	SCHOOL TAX RATE	STATE TAX RATE#	TOTAL PROPERTY TAX RATE
Storey County Storey County School District Gold Hill Town	ASSESSED VALUATION 612,039,395 612,039,395	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION 612,039,395 612,039,395	COMBINED TAX RATE (col 9, part B) 2.3960 0.8947	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE  3.460
TAXING UNIT  Storey County Storey County School District	ASSESSED VALUATION 612,039,395 612,039,395 10,505,767	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION  612,039,395 612,039,395 10,505,767	COMBINED TAX RATE (col 9, part B) 2.3960 0.8947 0.0000	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT	SCHOOL TAX RATE 0.8947 0.8947	STATE TAX RATE # 0.1700	TOTAL PROPERTY
TAXING UNIT  Storey County Storey County School District Gold Hill Town  Virginia City Town	ASSESSED VALUATION  612,039,395 612,039,395 10,505,767 39,000,037	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION  612,039,395 612,039,395 10,505,767 39,000,037	COMBINED TAX RATE (col 9, part B) 2.3960 0.8947 0.0000 0.0000	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT	SCHOOL TAX RATE 0.8947 0.8947	STATE TAX RATE # 0.1700	TOTAL PROPER TAX RAT

612,039,395

238,221,586

612,039,395

30,122,568

<sup>#</sup> PURSUANT TO AB 564 (2009), 2¢ ADDED TO STATE TAX RATE -\$0.0055 FOR CAPITAL PROJECTS & \$0.0145 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
Washoe County	15,088,005,291	11,470,371	15,099,475,662	1.3917			1.1385	0.1700	2.7002
Washoe County School District	15,088,005,291	11,470,371	15,099,475,662	1.1385					
Reno	7,043,707,442	-	7,043,707,442	0.9456	1.3917	0.0004	1.1385	0.1700	3.6462
Sparks	2,471,777,303	-	2,471,777,303	0.9161	1.3917	0.0004	1.1385	0.1700	3.6167
Carson Truckee Water Conservancy District	15,088,005,291	11,470,371	15,099,475,662	-					
Gerlach GID	3,172,838	-	3,172,838	0.25					
Grandview Terrace GID	3,122,472	=	3,122,472	ē	1.3917	0.4713	1.1385	0.1700	3.1715
Incline Village GID	1,580,606,324	-	1,580,606,324	0.0755	1.3917	0.5275	1.1385	0.1700	3.3032
Lawton-Verdi GID	59,379,134	=	59,379,134	ē					
Lemmon Valley Underground Water Basin	846,133,947	-	846,133,947	-					
North Lake Tahoe Fire Protection District	1,584,138,723	=	1,584,138,723	0.5275	1.3917		1.1385	0.1700	3.2277
Palomino Valley GID	97,217,567	-	97,217,567	0.4885	1.3917	0.4713	1.1385	0.1700	3.6600
Regional Transporation Commission	15,088,005,291	11,470,371	15,099,475,662	ē					
*Reno Redevelopment Agency	149,575,054	=	149,575,054	3.2144					3.2144
**Reno Redevelopment Agency #2	92,871,127	=	92,871,127	3.2144					3.2144
Reno-Sparks Convention & Visitors Authority	15,088,005,291	11,470,371	15,099,475,662	-					
Airport Authority of Washoe County	15,088,005,291	11,470,371	15,099,475,662	-					
Sierra Fire Protection District	1,153,811,055	=	1,153,811,055	0.5200	1.3917	0.0004	1.1385	0.1700	3.2206
South Truckee Meadows GID	545,881,680	=	545,881,680	=	1.3917	0.4717	1.1385	0.1700	3.1719
*** Sparks Redevelopment Agency	113,941,598	=	113,941,598	3.2294					3.2294
*** Sparks Redevelopment Agency #2	80,703,573	-	80,703,573	3.2294					3.2294

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 Reno Redevelopment Agency \$ 149,575,054 is excluded from Washoe County; and some portion or all of the assessed valuation noted is

\*\* Assessed valuation for Reno Redevelopment Agency #2 \$ 92,871,127 excluded for the following entities: Washoe County School District and Reno.

\*\*\* Assessed valuation for Sparks Redevelopment Agency \$ 113,941,598 is excluded from Washoe County; and some portion or all of the assessed valuation noted is

\*\*\* Assessed valuation for Sparks Redevelopment Agency #2 \$ 80,703,573 | excluded for the following entities: Washoe County School District and Sparks.

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 AB 564 (2009), 2¢ ADDED TO STATE TAX RATE -\$0.0055 FOR CAPITAL PROJECTS & \$0.0145 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
Sun Valley Water & Sanitation District	231,745,619	-	231,745,619	0.1457	1.3917	0.4717	1.1385	0.1700	3.3176
Truckee Meadows Fire Protection District	2,673,144,515	3,857,142	2,677,001,657	0.4713	1.3917	0.4885	1.1385	0.1700	3.6600
Truckee Meadows Underground Water	9,504,517,412	3,857,142	9,508,374,554	0.0004					
Verdi Television District	508,211,801	-	508,211,801	-					
WHITE DINE COUNTY									
WHITE PINE COUNTY						7			
				_	_ [		١ .	•	
1	2	3	4	5	6	COMBINED	8	9	10
1	2	3 EST. NET	4 TOTAL	5 COMBINED	6	SPECIAL	8	STATE	10 TOTAL
1  LOCAL GOVERNMENT	2 ASSESSED				6 COUNTY		SCHOOL		
1  LOCAL GOVERNMENT  TAXING UNIT		EST. NET	TOTAL	COMBINED		SPECIAL	-	STATE	TOTAL
	ASSESSED	EST. NET PROCEEDS	TOTAL ASSESSED	COMBINED TAX RATE	COUNTY	SPECIAL DISTRICT	SCHOOL	STATE TAX	TOTAL PROPERTY
	ASSESSED	EST. NET PROCEEDS	TOTAL ASSESSED	COMBINED TAX RATE	COUNTY	SPECIAL DISTRICT	SCHOOL	STATE TAX	TOTAL PROPERTY
TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY	SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE#	TOTAL PROPERTY TAX RATE
TAXING UNIT  White Pine County	ASSESSED VALUATION 219,227,193	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION 230,948,463	COMBINED TAX RATE (col 9, part B)	COUNTY	SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE#	TOTAL PROPERTY TAX RATE
TAXING UNIT  White Pine County  White Pine County School District	ASSESSED VALUATION 219,227,193 219,227,193	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION  230,948,463 230,948,463	COMBINED TAX RATE (col 9, part B) 1.9510 0.9990	COUNTY TAX RATE	SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE  3.6600
White Pine County White Pine County School District Ely	ASSESSED VALUATION  219,227,193 219,227,193 60,748,917	EST. NET PROCEEDS OF MINERALS  11,721,270 11,721,270 -	TOTAL ASSESSED VALUATION 230,948,463 230,948,463 60,748,917	COMBINED TAX RATE (col 9, part B) 1.9510 0.9990 0.0000	COUNTY TAX RATE	SPECIAL DISTRICT TAX RATE  0.5400  0.5400	SCHOOL TAX RATE 0.9990 0.9990	STATE TAX RATE # 0.1700	TOTAL PROPERTY TAX RATE  3.6600
White Pine County White Pine County School District Ely Lund Town	ASSESSED VALUATION  219,227,193 219,227,193 60,748,917 1,893,043	EST. NET PROCEEDS OF MINERALS  11,721,270 11,721,270	TOTAL ASSESSED VALUATION  230,948,463 230,948,463 60,748,917 1,893,043	COMBINED TAX RATE (col 9, part B)  1.9510 0.9990 0.0000 0.0000	COUNTY TAX RATE 1.9510 1.9510	\$PECIAL DISTRICT TAX RATE  0.5400  0.5400  0.5400	0.9990 0.9990 0.9990	STATE TAX RATE # 0.1700 0.1700 0.1700	TOTAL PROPERTY TAX RATE  3.6600  3.6600
White Pine County White Pine County School District Ely Lund Town McGill Town	ASSESSED VALUATION  219,227,193 219,227,193 60,748,917 1,893,043 7,381,953	EST. NET PROCEEDS OF MINERALS  11,721,270 11,721,270	TOTAL ASSESSED VALUATION  230,948,463 230,948,463 60,748,917 1,893,043 7,381,953	COMBINED TAX RATE (col 9, part B)  1.9510 0.9990 0.0000 0.0000 0.0000	1.9510 1.9510	0.5400 0.5400 0.5400 0.5400	0.9990 0.9990 0.9990 0.9990	0.1700 0.1700 0.1700 0.1700 0.1700	TOTAL PROPERTY TAX RATE  3.6600  3.6600  3.6600
White Pine County White Pine County School District Ely Lund Town McGill Town Ruth Town	ASSESSED VALUATION  219,227,193 219,227,193 60,748,917 1,893,043 7,381,953 2,758,728	EST. NET PROCEEDS OF MINERALS  11,721,270 11,721,270	TOTAL ASSESSED VALUATION  230,948,463 230,948,463 60,748,917 1,893,043 7,381,953 2,758,728	COMBINED TAX RATE (col 9, part B)  1.9510 0.9990 0.0000 0.0000 0.0000	1.9510 1.9510	0.5400 0.5400 0.5400 0.5400	0.9990 0.9990 0.9990 0.9990	0.1700 0.1700 0.1700 0.1700 0.1700	TOTAL PROPERTY TAX RATE  3.6600 3.6600 3.6600 3.6600

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

219.227.193

219,227,193

Assessed valuation for Cly Redevelopment Agency

White Pine Co. Tourism & Recreation Board

White Pine County Hospital District

1,838,591 is excluded from White Pine County; and some portion or all of the assessed valuation noted is is excluded for the following entities: White Pine County School District, City of Ely and White Pine County Hospital District.

0.5400

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.

11.721.270

11,721,270

# PURSUANT TO AB 564 (2009), 2¢ ADDED TO STATE TAX RATE -\$0.0055 FOR CAPITAL PROJECTS & \$0.0145 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

230.948.463

230,948,463

### **SECTION B**

# PROPERTY TAX RATES BY COMPONENT; BY TAXING UNIT

### CARSON CITY TOTAL PROPERTY TAX RATES - FISCAL YEAR 2009-2010 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	0.6268	0.4468	-	1.7070
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	-	2.8895	-	1	-	•	-	2.8895
Carson Truckee Water Conservancy District	0.0021	-	-	1	0.0005	•	-	0.0000
Carson Valley Underground Water Basin	-	ı	ı	ı	0.0020	0.0020	-	0.0020
Carson Water Subconservancy District	-	-	-	1	0.0300	0.0300	-	0.0300
Eagle Valley Underground Water Basin	-	1	1	1	0.0009	0.0009	-	0.0009
Nevada Commission - V & T Railway	-	-	-	-	-	-	-	-
Sierra Forest Fire Protection District	0.3366	0.1000	-	-	-	-	-	0.1000

Note: The governing board of Carson City elected to levy an additional 0.0133 cents to fund the City's share of the costs of Western Nevada Regional Youth Center.

#### 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	0.9560	0.0300	0.0300	0.5574	0.2369	-	1.2229
Churchill County School District	0.7500	0.7500	-	-	•	-	0.5500	1.3000
Fallon	0.8906	0.8371	-	-	0.4233	-	-	0.8371
Carson Truckee Water Conservancy District	0.0024	-	-	-	0.0004	-	-	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 2009-2010 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	-	-	0.3856	0.2249	0.0129	0.6541
Clark County School District	0.7500	0.7500	-	-	-	-	0.5534	1.3034
Boulder City	0.2073	0.2073	-	-	0.4451	0.0527	-	0.2600
Henderson	0.1488	0.1488	0.2310	0.2310	0.3923	0.1810	0.1500	0.7108
Las Vegas	0.9454	0.6765	0.0950	0.0950	0.5635	-	-	0.7715
Mesquite	1.4476	0.5520	-	-	0.9172	-	-	0.5520
North Las Vegas	0.2076	0.1937	0.9550	0.9550	0.5245	-	0.0100	1.1587
Bunkerville Town	0.4084	0.0200	-	-	0.3901	-	-	0.0200
* Enterprise Town	0.3304	0.2064	-	-	0.0589	-	-	0.2064
Indian Springs Town **	0.5014	0.0200	0.0050	-	-	-	-	0.0200
Laughlin Town	2.5032	0.8416	-	-	0.6036	-	-	0.8416
Moapa Town #	0.7047	0.0200	0.0944	0.0894	-	-	-	0.1094
Moapa Valley Town **	0.1993	0.0200	0.0050	-	0.1934	-	-	0.0200
Mt. Charleston Town	0.2159	0.0200	-	-	-	-	-	0.0200
* Paradise Town	0.4641	0.2064	-	-	0.1553	-	-	0.2064
Searchlight Town	0.7176	0.0600	-	-	-	-	-	0.0600
* Spring Valley Town	0.1780	0.2064	-	-	0.1252	-	-	0.2064
* Summerlin Town	0.3200	0.2064	-	-	0.0059	-	-	0.2064
* Sunrise Manor Town	0.2906	0.2064	-	-	0.0741	-	-	0.2064
* Whitney Town	0.2020	0.2064	-	-	0.0918	-	-	0.2064
* Winchester	0.8262	0.2064	-	-	0.4497	-	-	0.2064
Big Bend Water District	-	ı	ı	-	1	•	-	-
Boulder City Library District	0.0917	0.0855	1	-	0.0306	-	0.0630	0.1485
Boulder City Redevelopment Agency	-	2.4868	-	-	-	-	-	2.4868
Clark County Fire Service Area	0.2027	0.1670	0.0527	0.0527	0.0492	-	-	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 \$0.5161 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 2009-2010 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 Redevelopment Agency	-	2.9306	-	-	-	-	-	2.9306
Colorado River Ground Water Basin	-	-	-	-	-	-	-	-
Coyote Springs Ground Water Basin	-	-	-	-	0.0018	0.0018	-	0.0018
Henderson District Public Libraries	0.0168	0.0168	0.0332	0.0332	0.0081	0.0081	-	0.0581
Henderson Redevelopment Agency	-	2.9059	-	-	•	•	-	2.9059
Kyle Canyon Water District	-	-	-	-	•	•	0.0346	0.0346
Las Vegas Artesian Basin	-	-	-	-	0.0011	0.0011	-	0.0011
Las Vegas/Clark County Library District	0.0699	0.0699	-	-	0.0120	0.0110	-	0.0809
Las Vegas/Clark County Library District - Debt	-	-	-	-	•	•	0.0100	0.0100
Las Vegas Convention & Visitors Authority	-	-	-	-	•	•	-	-
*** Las Vegas Metropolitan Police-Manpower (LV)	-	-	0.2800	0.2800	•	•	-	0.2800
*** Las Vegas Metropolitan Police-Manpower (Co)	-	-	0.2800	0.2800	•	•	-	0.2800
*** Las Vegas Metropolitan Police	-	-	-	-	•	•	-	-
*** Las Vegas Metropolitan Police 911	0.0050	0.0050	-	-	•	•	-	0.0050
Las Vegas Redevelopment Agency	-	2.5322	-	-	•	•	-	2.5322
Lower Moapa Valley Ground Water Basin	-	-	-	-	0.0006	0.0006	-	0.0006
Mesquite Redevelopment Agency	-	2.1486	-	-	•	•	-	2.1486
Moapa Valley Fire Protection District	0.0149	-	-	-	0.0850	-	-	0.0000
Moapa Valley Water District	-	-	-	-	-	-	-	-
Mt. Charleston Fire Protection District	0.9234	0.8813	-	-	0.0860	•	-	0.8813
Muddy River Springs Ground Water Basin	-	-	-	-	-	-	-	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	-	3.3638	-	-	-	-	-	3.3638

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

# DOUGLAS COUNTY TOTAL PROPERTY TAX RATES - FISCAL YEAR 2009-2010 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	0.6181	0.6181	-	1.0730
Douglas County School District	0.7500	0.7500	-	-	•	•	0.1000	0.8500
Gardnerville Town	0.4155	0.4155	-	-	0.1692	0.1692	-	0.5847
Genoa Town	0.3085	0.3085	-	-	0.0968	0.0968	-	0.4053
Minden Town	0.5036	0.5036	-	-	0.2078	0.2078	-	0.7114
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	0.0914	0.0914	-	0.4012
Douglas County Mosquito Abatement District	0.0269	0.0269	-	-	0.0064	0.0064	-	0.0333
Douglas County Redevelopment Agency	-	2.5173	-	-	•	-	-	2.5173
Douglas County Sewer District #1	-	-	-	-	•	-	-	-
Douglas County Water District	-	-	-	-	-	-	-	-
East Fork Fire Protection District	0.2343	0.2343	-	-	0.0973	0.0973	-	0.3316
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	-	-	0.1607	•	-	0.3686
Indian Hills GID	0.6313	0.6313	-	-	0.1728	0.1728	-	0.8041
Kingsbury GID	0.2003	0.2003	-	-	0.2407	0.2407	-	0.4410
Lakeridge GID	0.0628	0.0611	-	-	0.0922	0.0897	-	0.1508
Logan Creek Estates GID	0.1122	0.1122	0.4500	0.4500	0.1379	0.1115	-	0.6737
Marla Bay GID	0.0360	-	-	-	0.2618	-	-	0.0000
Minden-Gardnerville Sanitation District	0.2083	0.1224	-	-	•	•	-	0.1224
Oliver Park GID	0.2786	0.2786	-	-	0.1492	0.1492	-	0.4278
Round Hill GID	0.0682	-	-	-	0.3278	-	-	0.0000
Sierra Estates GID	-	-	-	-	-	-	-	-
Sierra Forest Fire Protection District	-	-	-	-	-	-	-	
Skyland GID	0.0183	0.0183	0.1500	-	0.0920	0.0920	-	0.1103
Tahoe Douglas Fire District	0.4981	0.4981	0.1400	0.1400	0.3250	-	-	0.6381

# DOUGLAS COUNTY TOTAL PROPERTY TAX RATES - FISCAL YEAR 2009-2010 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	1	-	•	•	1	0.0350
Topaz Ranch Estates GID	0.5130	0.5130	-	-	0.2335	0.2335	-	0.7465
Zephyr Cove GID	0.0292	0.0292	-	-	0.1946	0.0708	1	0.1000
Zephyr Heights GID	0.3763	0.2798	1	-	0.3401	•	1	0.2798
Zephyr Knolls GID	0.0084	0.0084	0.4800	0.4800	0.0487	0.0487	-	0.5371

#### **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	1.2519	0.6587	0.0200	0.0200	0.1969	0.1599	-	0.8386
Elko County School District	0.7500	0.7500	0.7500	0.7500	•	-	-	1.5000
Carlin	3.5975	1.1481	-	-	•	•	-	1.1481
Elko	1.3985	0.9000	-	-	•	-	0.0200	0.9200
Wells	2.0205	0.9605	-	-	•	•	-	0.9605
West Wendover	1.0937	0.9360	-	-	•	•	-	0.9360
Jackpot Town	2.2079	0.5891	-	-	•	-	-	0.5891
Jarbidge Town	0.1500	1	-	-	•	•	-	0.0000
Montello Town	1.0779	0.4858	-	-	•	-	-	0.4858
Mountain City Town	1.0567	0.4347	-	-	-	-	-	0.4347
Carlin Television District	-	1	-	-	•	•	-	-
City of Elko Redevelopment Agency	-	2.7322	-	-	•	-	-	2.7322
Elko Convention & Visitors Authority	0.0451	0.0392	-	-	-	-	-	0.0392
Elko County Recreation Board	-	1	-	-	•	•	-	-
Elko Television District	0.0289	0.0289	-	-	•	•	-	0.0289
Northeast Nevada Fire Protection District	-	1	-	-	-	-	-	-
Starr Valley Cemetery District	-	-	-	-	-	-	-	-
Tuscarora Water District	-	-	-	-	-	-	-	-
West Wendover Recreation District	-	-	-	-	-	-	-	-

### ESMERALDA COUNTY TOTAL PROPERTY TAX RATES - FISCAL YEAR 2009-2010 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	10.3108	2.0224	-	-	0.1669	0.0771	-	2.0995
Esmeralda County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Goldfield Town	0.7208	-	-	-	-	-	-	0.0000
Silver Peak Town	1.8656	-	-	-	-	-	-	0.0000

#### **EUREKA COUNTY**

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)
Eureka County	7.5366	0.7660	-	-	0.4353	0.0798	-	0.8458
Eureka County School District	0.7500	0.7500	-	-	-	-	0.1625	0.9125
Crescent Valley Town	0.5165	0.2153	-	-	0.0204	-	-	0.2153
Eureka Town	0.3650	0.2153	-	-	0.0167	•	-	0.2153
Devil's Gate GID	-	-	-	-	-	•	-	-
Diamond Valley Rodent Control District	0.0534	0.0400	-	-	0.0186	1	-	0.0400
Diamond Valley Weed Control District	0.0871	0.0781	-	-	0.0186	-	-	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	2.1411	0.6731	0.0150	0.0150	0.1731	0.0631	-	0.7512
Humboldt County School District	0.7500	0.7500	ı	-	1	•	0.1350	0.8850
Winnemucca	2.2450	0.9700	-	-	-	-	-	0.9700
Golconda Fire Protection District	0.0312	0.0290	-	-	-	-	-	0.0290
Golconda Water District	-	-	-	-	-	-	-	-
Humboldt County Fire District	0.0910	0.0910	0.0137	0.0137	-	-	-	0.1047

# HUMBOLDT COUNTY TOTAL PROPERTY TAX RATES - FISCAL YEAR 2009-2010 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	0.6537	0.3004	-	-	-	-	0.0950	0.3954
Kings River GID	-	-	0.2000	0.2000	-	-	-	0.2000
McDermitt Fire Protection District	0.2884	0.2884	0.1500	0.1500	-	-	-	0.4384
McDermitt Sanitation District	-	-	-	-	-	-	-	-
Orovada Community Services District	0.1169	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	0.5096	0.2929	-	-	-	-	-	0.2929
Winnemucca Convention & Visitors Authority	-	1	-	-	-	-	-	-
Winnemucca Rural Fire Protection District	0.1047	0.1047	-	-	-	-	-	0.1047

#### LANDER COUNTY

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)
Landar County	C 4400	4 7400		1	0.2740	0.0005	0.4450	1 00 10
Lander County	6.4482	1.7198	-	-	0.3718	0.0895	0.1150	1.9243
Lander County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Austin Town	2.0020	0.2213	-	-	0.0968	-	-	0.2213
Battle Mountain Town	0.7544	0.0500	-	-	0.1377	-	-	0.0500
Kingston Town	0.4435	0.3048	-	-	0.0921	-	-	0.3048
Lander County Convention & Tourism Authority	-	1	-	-	-	•	-	-
Lander County Hospital District	2.8961	0.5109	-	-	0.0388	•	-	0.5109
Lander County Sewer & Water District #2	0.0677	0.0677	-	-	-	-	-	0.0677

# LINCOLN COUNTY TOTAL PROPERTY TAX RATES - FISCAL YEAR 2009-2010 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)
					1			
Lincoln County	1.8505	1.1748	-	-	0.5661	0.1627	-	1.3375
Lincoln County School District	0.7500	0.7500	-	-	-	-	0.2231	0.9731
Caliente	1.6595	0.9115	-	-	0.2549	-	-	0.9115
Alamo Town	0.3390	0.3390	-	-	0.0993	0.0993	-	0.4383
Panaca Town	0.3146	0.0774	-	-	0.1740	•	-	0.0774
Pioche Town	0.6286	0.2969	-	-	0.2027	•	-	0.2969
Coyote Springs GID	1.0841	0.9115	-	-	-	-	-	0.9115
Lincoln County Fire District	-	0.2500	-	-	-	•	-	0.2500
Lincoln County Hospital District	0.3706	0.2679	-	-	0.0346	•	-	0.2679
Pahranagat Valley Fire District	0.1573	0.1573	-	-	0.0979	0.0761	-	0.2334
Panaca Fire District	0.1873	0.1873	-	-	-	-	-	0.1873
Pioche Fire Protection District	0.4306	0.1463	-	-	0.0802	-	-	0.1463
SE Lincoln Co Habitat Conservation GID	-	0.0300	-	-	-	-	-	0.0300

#### 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	1.3186	0.6984	-	-	0.6204	0.1660	-	0.8644
Lyon County School District	0.7500	0.7500	1	•	-	•	0.5867	1.3367
Fernley	0.3356	0.3356	-	-	0.0154	0.0154	-	0.3510
Yerington	0.5940	0.4044	-	-	0.1783	•	-	0.4044
North Lyon (non-city)	-	ı	1	•	-	•	-	-
Carson Truckee Water Conservancy District	0.0018	-	-	-	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	0.0251	0.0251	-	0.3865
Central Lyon Vector Control District	0.0976	0.0350	-	-	-	-	-	0.0350

# LYON COUNTY TOTAL PROPERTY TAX RATES - FISCAL YEAR 2009-2010 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	-	-	-	-	-	•	-	-
Mason Valley Fire Maintenance District	0.1456	0.1456	0.0800	0.0800	0.0114	0.0077	-	0.2333
Mason Valley Mosquito District	0.1208	0.0538	0.0300	0.0300	0.0070	•	-	0.0838
Mason Valley Swimming Pool District	0.2297	0.1749	-	-	-	-	-	0.1749
Nevada Commission - V & T Railway	-	-	-	-	-	-	-	-
No. Lyon County Fire Maintenance District	0.1198	0.1198	0.0500	0.0500	0.0090	0.0090	-	0.1788
Silver Springs GID	-	-	-	-	-	-	-	-
Silver Springs-Stagecoach Hospital District	0.2825	0.0450	-	-	0.0185	-	-	0.0450
Smith Valley Artesian Basin	-	-	-	-	-	-	-	-
Smith Valley Fire Maintenance District	0.1984	0.1984	0.0500	0.0500	0.0213	0.0213	-	0.2697
South Lyon County Hospital District	0.3696	0.3115	0.2500	0.2500	0.0191	-	-	0.5615
Stagecoach GID	0.6658	-	-	-	-	-	-	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	6.0110	1.8658	0.0600	0.0600	0.1742	0.1642	-	2.0900
Mineral County School District	0.7500	0.7500	-	1	•	-	0.4500	1.2000
Hawthorne Town	0.4823	1	-	1	-	-	-	0.0000
Luning Town	0.4184	-	-	1	•	-	-	0.0000
Mina Town	1.9295	-	-	-	-	-	-	0.0000
Walker Lake Town	0.3021	-	-	-	-	-	-	0.0000
Mineral County Fair & Recreation Board	-	-	-	-	-	-	-	-
Mineral County Hospital District	1.1329	0.2000	-	-	-	-	-	0.2000
Mineral County Television District	-	-	-	-	-	-	-	-
Walker Lake GID		-	-			-	_	_

# NYE COUNTY TOTAL PROPERTY TAX RATES - FISCAL YEAR 2009-2010 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)
Nye County	1.7322	1.2506	0.0050	0.0050	0.7886	0.0912	-	1.3468
Nye County School District	0.7500	0.7500	-	-	-	-	0.5850	1.3350
Amargosa Town	1.5863	0.4949	-	-	0.3125	-	-	0.4949
Beatty Town	0.9874	0.2105	-	-	1.8891	-	-	0.2105
Gabbs Town	11.2720	0.4846	-	-	1.2448	-	-	0.4846
Manhattan Town	2.5083	0.3164	-	-	0.3181	-	-	0.3164
Pahrump Town	0.1901	0.1901	-	-	0.0501	0.0501	-	0.2402
Round Mountain Town	0.6199	0.3164	-	-	0.1798	-	-	0.3164
Tonopah Town	0.7686	0.4781	0.0963	0.0963	0.9309	-	-	0.5744
Amargosa Library District	1.1091	0.3100	-	-	0.0223	-	-	0.3100
Beatty GID	-	-	-	-	-	-	-	-
Beatty Library District	0.7532	0.2741	-	-	0.0300	-	-	0.2741
Beatty Water & Sanitation District	-	-	-	-	-	-	-	-
Nye County Hospital District	3.8477	-	-	-	-	-	-	-
Pahrump Community Hospital District	-	-	-	-	-	-	-	0.0000
Pahrump Community Library District	0.0350	0.0350	-	-	0.0065	0.0065	-	0.0415
Pahrump Swimming Pool District	0.0058	0.0058	-	-	0.0038	0.0038	-	0.0096
Smoky Valley Library District	0.6855	0.2186	-	-	0.0160	-	-	0.2186
Smoky Valley Television District	-	-	-	-	-	-	-	-
Tonopah Library District	0.3428	0.1700	-	-	0.0054	-	-	0.1700

# PERSHING COUNTY TOTAL PROPERTY TAX RATES - FISCAL YEAR 2009-2010 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	4.9904	1.1909	0.0090	0.0035	0.1935	0.1624	-	1.3568
Pershing County School District	0.7500	0.7500	-	-	-	-	0.4000	1.1500
Lovelock	1.5999	0.5624	-	-	0.0341	•	-	0.5624
Imlay Town	0.6500	0.1500	-	-	-	•	-	0.1500
Pershing County Hospital District	1.2902	0.3400	0.0800	0.0800	0.0027	-	-	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	-	1.0871	0.0995	-	2.3960
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	-	-	-	0.0004	-	-	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 2009-2010 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)
	1		1					
Washoe County	1.4203	0.9612	0.1000	0.1000	0.5685	0.2765	0.0540	1.3917
Washoe County School District	0.7500	0.7500	-	-	-	-	0.3885	1.1385
Reno *	0.5940	0.3835	0.5176	0.5176	0.3371	0.0299	0.0146	0.9456
Sparks	0.8500	0.6572	0.1105	0.1105	0.4771	0.1384	0.0100	0.9161
Carson Truckee Water Conservancy District	0.0026	-	-	-	0.0004	-	-	-
Gerlach GID	-	0.2500	-	-	-	-	-	0.2500
Grandview Terrace GID	-	-	-	-	-	-	-	-
Incline Village GID	0.0637	0.0637	-	-	0.0118	0.0118	-	0.0755
Lawton-Verdi GID	-	-	-	1	-	-	-	-
Lemmon Valley Underground Water Basin	-	ı	-	ı	0.0013	1	-	-
North Lake Tahoe Fire Protection District	0.1855	0.1855	0.3100	0.3100	0.0320	0.0320	-	0.5275
Palomino Valley GID	0.3956	0.3956	-	1	0.1560	0.0929	-	0.4885
Regional Transporation Commission	-	-	-	1	-	•	-	-
Reno Redevelopment Agency	-	1.3993	-	1	-	•	1.8151	3.2144
Reno Redevelopment Agency #2	-	2.1316	-	ı	•	•	1.0828	3.2144
Reno-Sparks Convention & Visitors Authority	-	-	-	1	-	•	-	-
Airport Authority of Washoe County	-	-	-	1	-	•	-	-
Sierra Fire Protection District	0.6909	0.5200	-	ı	0.0463	•	-	0.5200
South Truckee Meadows GID	-	-	-	1	-	-	-	-
Sparks Redevelopment Agency	-	2.4525	-	1	-	-	0.7769	3.2294
Sparks Redevelopment Agency #2	-	2.8813	-	-	-	-	0.3481	3.2294
Sun Valley Water & Sanitation District	0.1457	0.1457	-	-	1	-	-	0.1457
Truckee Meadows Fire Protection District	0.7495	0.4713	-	-	0.0768	-	-	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 2009-2010 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)
White Pine County	4.4968	1.7236	0.0550	0.0550	0.1749	0.1724	-	1.9510
White Pine County School District	0.7500	0.7500	-	-	-	-	0.2490	0.9990
Ely	1.4134	-	-	-	•	•	-	0.0000
Lund Town	0.6012	-	-	-	•	•	-	0.0000
McGill Town	0.7896	-	-	-	-	-	-	0.0000
Ruth Town	1.6653	-	-	-	-	-	-	0.0000
Baker Water & Sewer GID	-	-	-	-	-	-	-	-
Ely Redevelopment Agency	-	3.3965	-	-	-	-	-	3.3965
White Pine County Fire District	-	-	-	-	-	-	-	-
White Pine County Hospital District	1.5093	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 2009-2010 VOTER APPROVED OVERRIDES; TAX IMPACT CARSON CITY

Churchill County

Fallon

VOTER APPROVED O	VERRIDES					BATEMENT
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
Carson City	Senior Citizens Center	0.0500	9/4/1984	Perpetuity	\$	17.50
Р	ROPERTY TAX IMPACT ON A F	HOME WITH \$1	00,000 TAX	ABLE VALUE		
	ENTITY	TOTAL TAX RATE	TAX BILL	_		
	Carson City	3.2279	\$ 1,129.77			
CHURCHILL COUNTY						
VOTER APPROVED O	VERRIDES					BATEMENT MPACT OF
ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	OVER HOME W	RIDE ON A ITH \$100,000 BLE VALUE
Churchill County	Fire Equipment	0.0300	11/4/2008	6 years; expires FYE 6/30/2015	\$	10.50
Р	ROPERTY TAX IMPACT ON A F	HOME WITH \$1	00,000 TAX	ABLE VALUE		
		TOTAL				

\$

981.02

1,274.00

2.8029

3.6400

#### PROPERTY TAX RATES - FISCAL YEAR 2009-2010 VOTER APPROVED OVERRIDES; TAX IMPACT CLARK COUNTY

#### **VOTER APPROVED OVERRIDES**

						MPACT OF
		RATE OR				RRIDE ON A
		\$ AMOUNT	DATE			/ITH \$100,000
ENTITY	PURPOSE OF FUNDS	APPROVED	PASSED	DURATION OF LEVY	TAXA	BLE 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	Park and Recreation Services	\$80,000/yr	11/8/1988	40 years; expires FYE 6/30/2029	Determ	ined Annually
•		+4% annual inc	rease			•
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	6/8/1993	20 years; expires FYE 6/30/2015	Determ	ined Annually
-	·	to Debt Rate		•		•

**PREABATEMENT** 

	TOTAL		
ENTITY	TAX RATE	7	ΓAX BILL
Clark County	2.7242	\$	953.47
Boulder City	2.5360	\$	887.60
Henderson	2.9075	\$	1,017.63
Las Vegas	3.2760	\$	1,146.60
Mesquite	2.7704	\$	969.64
North Las Vegas	3.3655	\$	1,177.93
Enterprise Town	2.9306	\$	1,025.71
Laughlin Town	3.3450	\$	1,170.75

<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 2009-2010 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
Tahoe Douglas Fire District	Wildland Fire Protection Eqpt	0.0500	11/4/2008	30 years; expires FY 6/30/2039		
Zephyr Knolls GID	Snow Removal and Road Maintenance	0.4800	11/6/1984	Perpetuity	\$	168.00

**PREABATEMENT** 

	TOTAL		
ENTITY	TAX RATE	7	ΓAX BILL
Douglas County	2.8104	\$	983.64
Gardnerville Town	3.5175	\$	1,231.13
Genoa Town	3.2157	\$	1,125.50
Minden Town	3.6442	\$	1,275.47
Indian Hills GID	3.6145	\$	1,265.08
Round Hill GID	2.7311	\$	955.89

#### PROPERTY TAX RATES - FISCAL YEAR 2009-2010 VOTER APPROVED OVERRIDES; TAX IMPACT ELKO COUNTY

<b>VOTER APPROVED</b>	OVERRIDES
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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 10 years; expires FYE 6/30/2012	\$	7.00
Elko County School District	Capital Projects	0.7500	6/5/2001		\$	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	3.4446	\$ 1,205.61
Jackpot Town	3.0977	\$ 1,084.20

#### **ESMERALDA COUNTY**

#### **VOTER APPROVED OVERRIDES**

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

#### PROPERTY TAX RATES - FISCAL YEAR 2009-2010 **VOTER APPROVED OVERRIDES; TAX IMPACT EUREKA COUNTY**

#### **VOTER APPROVED OVERRIDES**

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

	TOTAL	TAX
ENTITY	TAX RATE	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	<b>APPROVED</b>	OVERRIDES
VUIER	AFFRUVED	OVERRIDES

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	TAX I OVER HOME W	BATEMENT MPACT OF RIDE ON A //TH \$100,000 BLE VALUE
Humboldt County	Senior Citizens Center	0.0150	11/4/1986	Perpetuity	\$	5.25
Humboldt County Fire District	Public Safety	Variable	11/4/1986	Perpetuity: Total allowed rate to equal Winnemucca Fire's total combined rate	Determi	ined Annually
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	2.6400	\$	924.00

#### PROPERTY TAX RATES - FISCAL YEAR 2009-2010 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	3.6442	\$ 1,275.47
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	2.9985	\$ 1,049.48
Caliente	3.6600	\$ 1,281.00
Alamo Town	3.4502	\$ 1,207.57
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 2009-2010 VOTER APPROVED OVERRIDES; TAX IMPACT LYON COUNTY

#### **VOTER APPROVED OVERRIDES**

		RATE OR				MPACT OF RIDE ON A
		\$ AMOUNT	DATE		_	TTH \$100,000
ENTITY	PURPOSE OF FUNDS	APPROVED	PASSED	DURATION OF LEVY	TAXAI	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	11/4/2008	Extend to 30 yrs; expires FYE 6/30/44	\$	87.50

PREABATEMENT

ENTITY	TOTAL TAX RATE	-	ΓAX BILL
Lyon County	2.9326	\$	1,026.41
Fernley	3.1009	\$	1,085.32
Yerington	3.5957	\$	1,258.50
Central LY Fire Protection Dist	2.8376	\$	993.16
Willowcreek GID	3.4402	\$	1,204.07

#### PROPERTY TAX RATES - FISCAL YEAR 2009-2010 VOTER APPROVED OVERRIDES; TAX IMPACT MINERAL COUNTY

VOTER APPROVED OVERRIDES						BATEMENT MPACT OF
ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	OVER HOME W	RIDE ON A TITH \$100,000 BLE VALUE
Mineral County	Senior Citizens' Center	0.0600	9/7/2004	8 years; expires FYE 6/30/2013	\$	21.00
Р						

	TOTAL		
ENTITY	TAX RATE	-	TAX BILL
Mineral County	3.6600	\$	1,281.00
All Towns	3.6600	\$	1,281.00

#### **NYE COUNTY**

VOTER APPROVED OVERRIDES						ATEMENT
ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	OVERF HOME WI	MPACT OF RIDE ON A TH \$100,000 LE 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
Tonopan Town	Parks and Recreation		11/3/1990	FYE 6/30/2010	Determin	ed Annually

ENTITY	TOTAL TAX RATE	TAX BILL
Nye County	2.8518	\$ 998.13
Amargosa Town	3.6567	\$ 1,279.85
Beatty Town	3.3364	\$ 1,167.74
Pahrump Town	3.1431	\$ 1,100.09
Round Mountain Town	3.3868	\$ 1,185.38
Tonopah Town	3.5962	\$ 1,258.67

# PROPERTY TAX RATES - FISCAL YEAR 2009-2010 VOTER APPROVED OVERRIDES; TAX IMPACT PERSHING COUNTY

VOTER APPROVED OVER	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
		7		20.0		
Pershing County Hospital Dist	Operating Revenue	0.0800	5/2/1989	Perpetuity	\$	28.00
Pershing County	Emergency 911 System	0.0025	11/6/1990	Perpetuity	\$	0.88
Pershing County	Emergency 911 System	0.0065	11/6/1990	Perpetuity	\$	2.28
	PROPERTY TAX IMPACT	ON A HOME	WITH \$100,00	00 TAXABLE VALUE		
		TOTAL				
	ENTITY	TAX RATE	TAX BILL	_		
	Pershing County	3.0968	\$ 1,083.88	7		
	Lovelock	3.6592	\$ 1,280.72			

#### **STOREY COUNTY**

#### VOTER APPROVED OVERRIDES

	TOTAL		
ENTITY	TAX RATE	-	TAX BILL
Storey County	3.4607	\$	1,211.25

# PROPERTY TAX RATES - FISCAL YEAR 2009-2010 VOTER APPROVED OVERRIDES; TAX IMPACT WASHOE COUNTY

#### **VOTER APPROVED OVERRIDES**

		RATE OR				MPACT OF RIDE ON A
		\$ AMOUNT	DATE		_	ITH \$100,000
ENTITY	PURPOSE OF FUNDS	APPROVED	PASSED	DURATION OF LEVY	TAXA	BLE VALUE
No. Lake Tahoe Fire Protection D	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	11/2/2004	30 years; expires FYE 6/30/2038	Determ	ned 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	3.6462	\$ 1,276.17
Sparks	3.6167	\$ 1,265.85
Palomino Valley GID	3.6600	\$ 1,281.00
So. Truckee Meadows GID	3.1719	\$ 1,110.17

#### PROPERTY TAX RATES - FISCAL YEAR 2009-2010 VOTER APPROVED OVERRIDES; TAX IMPACT WHITE PINE COUNTY

VOTER	APPROVED OVERRIDES
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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** 

	TOTAL	TAX
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 DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Carson City	1.0, 1.5, 1.6, 2.4	10+20+100+301+303	3.1279
	2.1	10+20+100+301	3.1270
	2.6	10+20+100+304	3.1970
	2.3, 2.8	10+20+100+301+304	3.2270
	1.7, 2.5	10+20+100+301+303+304	3.2279
	2.7	10+20+100+301+302	3.1290

1	ENTITY		ENTITY
	CODE	ENTITY	RATE
	10	State of Nevada #	0.1700
	20	Carson City School District	1.2200
	100	Carson City	1.7070
	301	Carson Water Subconservancy District	0.0300
	302	Carson Valley Underground Water Basin	0.0020
	303	Eagle Valley Underground Water Basin	0.0009
	304	Sierra Forest Fire Protection District	0.1000

### CHURCHILL COUNTY OVERLAPPING TAXING DISTRICTS

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Fallon	100	10+20+100+200+300+301	3.6400
Churchill County (unincorporated)	200	10+20+100+300+301	2.8029
Churchill County (unincorporated)	300	10+20+100+300	2.7729

ENTITY		ENTITY
CODE	ENTITY	RATE
10	State of Nevada #	0.1700
20	Churchill County School District	1.3000
100	Churchill County	1.2229
200	Fallon	0.8371
300	Churchill Co. Mosquito Abatement District	0.0800
301	Carson Water Subconservancy District	0.0300

### CLARK COUNTY OVERLAPPING TAXING DISTRICTS

ENTITY		ENTITY
CODE	ENTITY	RATE

			TOTAL
ENTITY	TAXING	OVERLAPPING DISTRICTS	PROPERTY
	DISTRICT		TAX RATE
	•	•	•
Boulder City	50, 51, 58	10+20+50+100+301	2.5360
	52, 57, 59	10+20+50+100+301A+308B	2.4830
	55	10+20+50+100+301A	2.4730
Clark County (unincorporated)	60, 61	10+20+100+301B+306+308A	2.5514
	100, 102	10+20+100+306+308	2.4984
	101	10+20+100+302+306+307+308	2.7231
	103	10+20+100+306+307+308	2.5034
	104	10+20+100+302+306+308	2.7181
	120	10+20+100+305+306+308	2.4995
	121	10+20+100+305+306+307+308	2.5045
	125	10+20+100+302+305+306+307+308	2.7242
	143	10+20+100+302+305+306+308	2.7192
	145	10+20+100+306+308+832	2.4984
	146	10+20+100+306+308+830	2.5002
Henderson	500, <b>524</b>	10+20+100+303+500	2.8964
	503, 505, 518, 521	10+20+100+303+305+500	2.8975
	514	10+20+100+303+308B+500	2.9064
	512, 513, 516, 522, 523	10+20+100+303+305+308B+500	2.9075
Library Dist. (Non-City)	510	10+20+100+306+308A	2.4884
Library Dist. (Non-City)	515	10+20+100+302+306+307+308A	2.7131
Library Dist. (Non-City)	520	10+20+100+305+306+308A	2.4895
Library Dist. (Non-City)	525	10+20+100+302+305+306+307+308A	2.7142
Las Vegas	200, 203, 204, 207, 212	10+20+100+200+305+306+307+308	3.2760
	206	10+20+100+200+306+307+308	3.2749
	208	10+20+100+200+306+308	3.2699
	210	10+20+100+200+305+306+308	3.2710
Mesquite	901, 902, 903	10+20+100+308+901	2.7704
North Las Vegas	250, 253, 255, 256	10+20+100+250+305+310+311	3.3555
	254	10+20+100+250+305+308B+310+311	3.3655
	257	10+20+100+250+308B+310+311	3.3644

20	State of Nevada # Clark County School District	0.1700
	Clark County School District	
50		1.3034
	Boulder City	0.2600
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	0.0581
304	Kyle Canyon Water District	0.0346
305	Las Vegas Artesian Basin	0.0011
306	Las Vegas Metro Police -Manpower	0.2800
307	Las Vegas Metropolitan Police 911	0.0050
308A	Las Vegas/Clark County Library District	0.0809
308B	Las Vegas/Clark Co. Library District-Debt	0.0100
309	Mt. Charleston Fire Service District	0.8813
310	North Las Vegas 911	0.0050
311	North Las Vegas Library District	0.0632
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	0.0600
800	Bunkerville Town	0.0200
810	Moapa Valley Town	0.0200
820	Moapa Town	0.1094
830	Coyote Springs Ground Water Basin	0.0018
832	Muddy River Springs Ground Water Basin	0.0000
833	Lower Moapa Valley Ground Water Basin	0.0006
901	Mesquite	0.5520

### CLARK COUNTY OVERLAPPING TAXING DISTRICTS

ENTITY		ENTITY
CODE	ENTITY	RATE

					I a	1
			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	0.2600
				100	Clark County (unincorporated)	0.6541
Bunkerville Town	800, <b>845</b>	10+20+100+306+308+800	2.5184	105	Laughlin Town	0.8416
Enterprise Town	620	10+20+100+306+308+620	2.7048	110	Mt. Charleston Town	0.0200
	621	10+20+100+306+307+308+620	2.7098	135	Indian Springs Town	0.0200
	625	10+20+100+302+306+307+308+620	2.9295	200	Las Vegas	0.7715
	630	10+20+100+305+306+308+620	2.7059	250	North Las Vegas	1.1587
	631	10+20+100+305+306+307+308+620	2.7109	301A	Boulder City Library	0.0855
	635	10+20+100+302+305+306+307+308+620	2.9306	301B	Boulder City Library - Debt	0.0630
	636	10+20+100+302+305+306+308+620	2.9256	302	Clark County Fire Service Area	0.2197
Indian Springs Town	135	10+20+100+135+306+307+308	2.5234	303	Henderson District Public Libraries	0.0581
Laughlin Town	105, 106, 107	10+20+100+105+306+307+308	3.3450	304	Kyle Canyon Water District	0.0346
Moapa Town	820, 828	10+20+100+306+307+308+820	2.6128	305	Las Vegas Artesian Basin	0.0011
	830	10+20+100+306+307+308+820+830	2.6146	306	Las Vegas Metro Police -Manpower	0.2800
	831, 832	10+20+100+306+307+308+820+832	2.6128	307	Las Vegas Metropolitan Police 911	0.0050
	836, 839, 844	10+20+100+306+307+308+820+833	2.6134	308A	Las Vegas/Clark County Library District	0.0809
	842, 848, 849	10+20+100+306+308+820+833	2.6084	308B	Las Vegas/Clark Co. Library District-Debt	0.0100
	843, 846, 847	10+20+100+306+308+820	2.6078	309	Mt. Charleston Fire Service District	0.8813
Moapa Valley Town	810, 825, 826	10+20+100+306+307+308+810	2.5234	310	North Las Vegas 911	0.0050
	815, 827	10+20+100+306+308	2.4984	311	North Las Vegas Library District	0.0632
	834, 837	10+20+100+306+307+308+810+833	2.5240	340	Sunrise Manor Town	0.2064
	835, 838	10+20+100+306+308+833	2.4990	410	Winchester Town	0.2064
	840	10+20+100+306+308+810+833	2.5190	417	Spring Valley Town	0.2064
	841	10+20+100+306+308+810	2.5184	420	Summerlin Town	0.2064
Mt. Charleston Town	109	10+20+100+306+308+309	3.3797	470	Paradise Town	0.2064
	110	10+20+100+110+306+308+309	3.3997	500	Henderson	0.7108
	115	10+20+100+110+304+306+308+309	3.4343	550	Whitney Town	0.2064
Paradise Town	470, 471	10+20+100+302+305+306+307+308+470	2.9306	620	Enterprise Town	0.2064
Searchlight Town	700, 701	10+20+100+306+308+700	2.5584	700	Searchlight Town	0.0600
Spring Valley Town	417	10+20+100+302+305+306+307+308+417	2.9306	800	Bunkerville Town	0.0200
Summerlin Town	420	10+20+100+302+305+306+307+308+420	2.9306	810	Moapa Valley Town	0.0200
	421	10+20+100+302+306+307+308+420	2.9295	820	Moapa Town	0.1094
Sunrise Manor Town	340, 341	10+20+100+302+305+306+307+308+340	2.9306	830	Coyote Springs Ground Water Basin	0.0018
Whitney Town	550	10+20+100+302+306+307+308+550	2.9295	832	Muddy River Springs Ground Water Basin	0.0000
,	570	10+20+100+302+305+306+307+308+550	2.9306	833	Lower Moapa Valley Ground Water Basin	0.0006
Winchester Town				901		0.5520
Winchester Town	410, 411	10+20+100+302+305+306+307+308+410	2.9306	901	Mesquite	0.55

<sup>#</sup> PURSUANT TO AB 564 (2009), 2¢ ADDED TO STATE TAX RATE - \$0.0055 FOR CAPITAL PROJECTS & \$0.0145 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

### DOUGLAS COUNTY OVERLAPPING TAXING DISTRICTS

			TOTAL			
ENTITY	TAXING	OVERLAPPING DISTRICTS	PROPERTY	<b>ENTITY</b>		ENTITY
	DISTRICT		TAX RATE	CODE	ENTITY	RATE
Tahoe Douglas Fire	101	10+20+100+318	2.7311	10	State of Nevada #	0.1700
	440	10+20+100+301+318	2.7611	20	Douglas County School District	0.8500
Tahoe Douglas Sewer	110	10+20+100+318+319	2.7661	100	Douglas County	1.0730
Logan Creek GID	120	10+20+100+313+318+319	3.4398	201	Gardnerville Town	0.5847
Cave Rock Estates GID	130	10+20+100+303+318+319	3.1673	202	Genoa Town	0.4053
Lakeridge GID	140	10+20+100+312+318+319	2.9169	203	Minden Town	0.7114
Skyland GID	150	10+20+100+317+318+319	2.8764	301	Carson Water Subconservancy District	0.0300
Zephyr Cove GID	160	10+20+100+318+319+322	2.8661	303	Cave Rock Estates GID	0.4012
Zephyr Heights GID	170	10+20+100+318+319+323	3.0459	304	Douglas County Mosquito Abatement Dist	0.0333
Zephyr Knolls GID	180	10+20+100+318+319+324	3.3032	305	East Fork Paramedic District	0.1580
Marla Bay GID	190	10+20+100+318+319+326	2.7661	306	East Fork Fire Protection District	0.3316
Round Hill GID	200	10+20+100+318+327	2.7311	307	East Fork Swimming Pool District	0.1645
Elk Point Sanitation District	210	10+20+100+308+318	2.7406	308	Elk Point Sanitation District	0.0095
Douglas County Sewer #1	220	10+20+100+318	2.7311	309	Gardnerville Ranchos GID	0.3686
Oliver Park GID	230	10+20+100+315+318	3.1589	310	Indian Hills GID	0.8041
East Fork Fire Protection District	* 300	10+20+100+305+306	2.5826	311	Kingsbury GID	0.4410
	* 302	10+20+100+305+306+319	2.6176	312	Lakeridge GID	0.1508
	* 320	10+20+100+301+305+306	2.6126	313	Logan Creek Estates GID	0.6737
	* 330, 335	10+20+100+301+304+305+307+306	2.8104	314	Minden-Gardnerville Sanitation District	0.1224
Sierra Estates GID	* 340	10+20+100+301+304+305+307+306+328	2.8104	315	Oliver Park GID	0.4278
Indian Hills GID	* 350, 355	10+20+100+301+304+305+307+310+306	3.6145	316	Sierra Forest Fire Protection District	0.0000
	351, 356	10+20+100+301+304+305+306+307+310	3.6145	317	Skyland GID	0.1103
Kingsbury GID	410	10+20+100+311+318	3.1721	318	Tahoe Douglas Fire District	0.6381
	421	10+20+100+311+318+325	3.1721	319	Tahoe Douglas Sewer District	0.0350
	430	10+20+100+301+311+318	3.2021	321	Topaz Ranch Estates GID	0.7465
	450	10+20+100+301+304+311+318	3.2354	322	Zephyr Cove GID	0.1000
Douglas County (unincorporated)	500, 505	10+20+100+301+304+305+306+307	2.8104	323	Zephyr Heights GID	0.2798
	600	10+20+100+305+306+307	2.7471	324	Zephyr Knolls GID	0.5371
Minden Town	510	10+20+100+203+301+304 to 307+314	3.6442	325	Douglas County Sewer District #1	0.0000
Gardnerville Town	521	10+20+100+201+301+304 to 307+314	3.5175	326	Marla Bay GID	0.0000
Gardnerville Ranchos GID	530	10+20+100+301+304+305+306+307+309	3.1790	327	Round Hill GID	0.0000
Genoa Town	540, 545	10+20+100+202+301+304+305+306+307	3.2157	328	Sierra Estates GID	0.0000
Topaz Ranch Estates GID	610	10+20+100+305+306+307+321	3.4936			

<sup>\*</sup>On May 1, 2008 the Douglas County Commission adopted Ordinance No. 2008-1248, amending the Douglas County Code and dissolving Sierra Forest Fire Protection District. Effective May 15, 2008 the boundaries of East Fork Fire Protection District are expanded to include taxing districts (\*) which were formerly part of SFFPD.

<sup>#</sup> PURSUANT TO AB 564 (2009), 2¢ ADDED TO STATE TAX RATE - \$0.0055 FOR CAPITAL PROJECTS & \$0.0145 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

### ELKO COUNTY OVERLAPPING TAXING DISTRICTS

			TOTAL
ENTITY	TAXING	OVERLAPPING DISTRICTS	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, <b>0011.5</b>	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	3.4446

CODE	DE ENTITY				
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	0.9360			
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			

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### 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	CODE ENTITY	
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	CODE ENTITY	
10	State of Nevada #	0.1700
20	Eureka County School District	0.9125
100	Eureka County	0.8458
201	Crescent Valley Town	0.2153
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	0080	10+20+100+302+304	2.6400
Humboldt Fire District	0090	10+20+100+302+303	2.3063
Kings River GID	0100	10+20+100+302+310	2.4016

<b>ENTITY</b>		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	0.4384
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

<sup>#</sup> PURSUANT TO AB 564 (2009), 2¢ ADDED TO STATE TAX RATE - \$0.0055 FOR CAPITAL PROJECTS & \$0.0145 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

### LANDER COUNTY OVERLAPPING TAXING DISTRICTS

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Austin Town	0010	10+20+100+201+301+302	3.6442
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	Lander County	1.9243
201	Austin Town	0.2213
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	0.0677

### 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	3.4202
	0041	10+20+100+251+301+302+307	3.4502
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
SE LN Co Habitat Conservation	0051	10+20+100+301+306+307	3.0285
Lincoln County (unincorporated)	0050	10+20+100+301+306	2.9985

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	0.4383
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
306	Lincoln County Fire District	0.2500
307	SE Lincoln Co Habitat Conservation GID	0.0300

### 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	3.4246
	220	10+20+100+305+306+311	3.2497
Willowcreek GID	300, 310	10+20+100+305+306+307+311+313	3.4402
Smith Valley Fire Maintenance District	400	10+20+100+310+311	3.2023
Lyon County (unincorporated)	500, 510	10+20+100+311	2.9326
Fernley	600	10+20+100+251+304+308	3.1009
North Lyon (non-city)	610	10+20+100+304+308	2.7499
General County ( Fernley Area )	620	10+20+100+ <b>308</b>	2.5499
Central Lyon Co. Fire Protection District	700	10+20+100+302+303+309	2.8376
	840, 850, 870, 880	10+20+100+301+302+303	2.8226
	910	10+20+100+301+302	2.7876
Silver Springs/Stagecoach Hospital	810, 820, 830, 920	10+20+100+301+302+303+309	2.8676
Stagecoach GID	900	10+20+100+301+302+303+309+312	2.8676

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	0.3510
301	Carson Water Subconservancy District	0.0300
302	Central Lyon Co. Fire Protection District	0.3865
303	Central Lyon Co. Vector Control District	0.0350
304	Fernley Swimming Pool District	0.2000
305	Mason Valley Fire Maintenance District	0.2333
306	Mason Valley Mosquito District	0.0838
307	Mason Valley Swimming Pool District	0.1749
308	North Lyon Fire Maintenance District	0.1788
309	Silver Springs/Stagecoach Hospital Dist.	0.0450
310	Smith Valley Fire Maintenance District	0.2697
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
	T	1	
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	200	10+20+100+201	3.6600

ENTITY		ENTITY
CODE	ENTITY	RATE
10	State of Nevada #	0.1700
20	Mineral County School District	1.2000
100	Mineral County	2.0900
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	3.3364
Gabbs Town	0002	10+20+100+201	3.3364
Manhattan Town	0003	10+20+100+253+307	3.3868
Round Mountain Town	0004	10+20+100+255+307	3.3868
Nye County (unincorporated)	0005, 0009	10+20+100	2.8518
Pahrump Town	0006	10+20+100+254+305+306	3.1431
Tonopah Town	0007	10+20+100+256+308	3.5962
Amargosa Town	8000	10+20+100+251+301	3.6567
Smoky Valley Library District	0010, 0011	10+20+100+307	3.0704
Tonopah Library District	0012	10+20+100+308	3.0218
Amargosa Valley Library District	0013	10+20+100+301	3.1618
Beatty Library District	0015	10+20+100+302	3.1259

<b>ENTITY</b>		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	0.2402
255	Round Mountain Town	0.3164
256	Tonopah Town	0.5744
301	Amargosa Valley Library District	0.3100
302	Beatty Library District	0.2741
305	Pahrump Library District	0.0415
306	Pahrump Swimming Pool District	0.0096
307	Smoky Valley Library District	0.2186
308	Tonopah Library District	0.1700

### PERSHING COUNTY OVERLAPPING TAXING DISTRICTS

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY 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

State of Nevada #	0.1700
Pershing County School District	1.1500
Pershing County	1.3568
ovelock	0.5624
mlay Town	0.1500
Pershing County Hospital District	0.4200
	ershing County School District ershing County ovelock nlay Town

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### STOREY COUNTY OVERLAPPING TAXING DISTRICTS

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Storey County (unincorporated)	0010	10+20+100	3.4607
Virginia City Town	0020	10+20+100+252	3.4607
Gold Hill Town	0040	10+20+100+251	3.4607
Canyon GID	0112	10+20+100+253	3.4607
Carson Truckee Water Conservancy	0062	10+20+100+254	3.4607

ENTITY		ENTITY
CODE	ENTITY	RATE
10	State of Nevada #	0.1700
20	Storey County School District	0.8947
100	Storey County	2.3960
251	Gold Hill Town	0.0000
252	Virginia City Town	0.0000
253	Canyon GID	0.0000
254	Carson Truckee Water Conservancy Dist.	0.0000

#### **WASHOE COUNTY**

#### **OVERLAPPING TAXING DISTRICTS**

			IOIAL
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	3.6458
	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, 2020	10+20+100+202	3.6163
	2005-06, 2008, 2015-16, 2018	10+20+100+202+308	3.6167
Sierra Fire Protection District	6000, 6002, 6011-12, 6811-12	10+20+100+304	3.2202
	6040, 6041	10+20+100+304+309	3.2202
	6005, 6015, 6016	10+20+100+304+308	3.2206
	6705, 6715	10+20+100+304+305+308	3.2206
	6700	10+20+100+304+305	3.2202
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	3.3172
	4025	10+20+100+306+307+308	3.3176
	4400	10+20+100+303+307	3.6600
	4700	10+20+100+305+307	3.1715
Grandview Terrace GID/Lemmon Valley	4040, 4540	10+20+100+307+309	3.1715
South Truckee Meadows GID	4705, 4715	10+20+100+305+307+308	3.1719
North Lake Tahoe Fire Protection	5000	10+20+100+302	3.2277
Incline Village GID	5200	10+20+100+301+302	3.3032
Washoe County (unincorporated)	9000	10+20+100	2.7002
Palomino Valley GID (non-fire district)	9400	10+20+100+303	3.1887
Gerlach GID	9601	10+20+100+310	2.9502

ENTITY		ENTITY	
CODE	CODE ENTITY		
10	10 State of Nevada #		
20	Washoe County School District	1.1385	
100	Washoe County	1.3917	
201	Reno	0.9456	
202	Sparks	0.9161	
301	Incline Village GID	0.0755	
302	North Lake Tahoe Fire Protection District	0.5275	
303	Palomino Valley GID	0.4885	
304	Sierra Fire Protection District	0.5200	
305	South Truckee Meadows GID	0.0000	
306	Sun Valley Water & Sanitation District	0.1457	
307	Truckee Meadows Fire Protection District	0.4713	
308	Truckee Meadows Underground Water	0.0004	
309	309 Lemmon Valley Underground Water Basin		
310	Gerlach GID	0.2500	

TOTAL

<sup>#</sup> PURSUANT TO AB 564 (2009), 2¢ ADDED TO STATE TAX RATE - \$0.0055 FOR CAPITAL PROJECTS & \$0.0145 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, <b>0011, 0012, 0013, 0014</b>	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