Theresa

1990-1991

AD VALOREM TAX RATES

FOR

NEVADA LOCAL GOVERNMENTS

BOB MILLER, GOVERNOR

DEPARTMENT OF TAXATION
JOHN P. COMEAUX
EXECUTIVE DIRECTOR

NEVADA TAX COMMISSION
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Henry B. Sprenger, Sr.
Barbara Smith Campbell

Governor Bob Miller, Ex Officio

DEPARTMENT OF TAXATION

John P. Comeaux
Executive Director

Janice A. Wright
Deputy Executive Director

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PART I

LISTING OF NEVADA'S LOCAL GOVERNMENTS BY TYPE

	COUNTIES	SCHOOL DISTRICTS	CITIES	TOWNS	SPECIAL AD VALOREM DISTRICTS	MULTI-COUNTY ** DISTRICTS	FAIR AND RECREATION BOARDS
CARSON CITY *	1	1	0	0	2	4	1
CHURCHILL	1	1	1	0	1	1	0
CLARK	1	1	5	12	15	0	1
DOUGLAS	1	1	0	3	26	4	0
ELKO	1	1	3	4	6	0	2
ESMERALDA	1	1	0	2	3	0	0
EUREKA	1	1	0	2	3	0	0
HUMBOLDT	1	1	1	0	16	0	1
LANDER	1	1	0	3	4	0	1
LINCOLN	1	1	1	3	8	0	0
LYON	1	1	1	1	13	2	0
MINERAL	1	1	0	3	2	0	1
NYE	1	1	1	6	7	0	0
PERSHING	1	1	1	1	4	0	1
STOREY	1	1	0	2	1	1	1
WASHOE	1	1	2	0	15	3	1
WHITE PINE	1	1	1	3	4	0	1
TOTAL	17	17	17	45	130	**	11

TOTAL AD VALOREM DISTRICTS 231

TOTAL LOCAL GOVERNMENTS 242

*CARSON CITY IS A CONSOLIDATED CITY-COUNTY ENTITY
**MULTICOUNTY DISTRICTS:

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

PART II

AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1990-91

FISCAL YEAR 1990-91

DISTRICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION: ASSESSED VALUATION	ASSESSED VALUATION: NET PROCEEDS OF MINES	ASSESSED VALUATION: TOTAL ASSESSED VALUATION	OPERATING RATE: MAXIMUM ALLOWED BY REVENUE LIMITATIONS	OPERATING RATE: LOWER RATE APPROVED BY GOVERNING BOARD	OPERATING RATE: VOTER APPROVED OVERRIDES	OPERATING RATE: INDIGENT/ LEGISLATIVE OVERIDE RATE ALLOWED	OPERATING RATE: INDIGENT/ LEGISLATIVE OVERIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
	CARSON CITY															
0010	Carson City	$523,614,737		523,614,737	0.5391		0.0500	0.1498	0.1398	0.1477	0.8766	0.0300 (A)	1.0700		0.1180	2.0946
											0.8766	0.0324 (B)	1.0700		0.1180	2.0970
0022	Sierra Forest Fire Protection Dist.	29,620,210		29,620,210	0.2009	0.1100				0.0000	0.1100	0.0300 (A)	1.0700	0.8766	0.1180	2.2046
0021	Carson Water Sub-Conservancy	514,072,402		514,072,402	0.0300					0.0000	0.0300					
0024	Eagle Valley Underground Water Basin	502,335,111		502,335,111	0.0024					0.0000	0.0024					
	Tahoe Regional Planning Agency	391,664		391,664												
0015	Carson City Redevelopment Agency	6,154,976		6,154,976	2.0970					0.0000	2.0970		0.0000	0.0000		2.0970
0021	Carson-Truckee Water Conservancy	523,614,737		523,614,737	0.0009	0.0000				0.0000	0.0000					
	Carson City Airport Authority	523,614,737		523,614,737	0.0000					0.0000	0.0000					
	Carson City Schools	523,614,737		523,614,737	0.7500					0.3200	1.0700					

Assessed valuation in the amount of $6,154,976 for Carson City Redevelopment Agency is excluded from Carson City, Carson City School District and Carson-Truckee Water Conservancy, Carson Water Sub-Conservancy and Eagle Valley Underground Water Basin.

OVERLAPPING RATES - CARSON CITY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A.= 0.0000 + 0.0300 = 0.0300
B.= 0.0000 + 0.0024 + 0.0300 = 0.0324

OVERLAP COMBINATION
(See Code Number)

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

OVERLAPPING RATES EXAMPLES

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

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	CARSON-TRUCKEE WATER CONSERVANCY	0.0000
2.	EAGLE VALLEY UNDERGROUND WATER	0.0024
3.	CARSON WATER SUBSERVANCY	0.0300

FISCAL YEAR 1990-91

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	CHURCHILL															
0020	Churchill County	$250,851,501	11,708,000	262,559,501	0.3384		0.2300	0.1502	0.1050	0.0000	0.6734	0.0600 (A)	1.3700		0.1180	2.2214
0010	Fallon	65,103,779		65,103,779	0.3445					0.0000	0.3445	0.0600 (A)	1.3700	0.6734	0.1180	2.5659
	Churchill Mosquito District	250,851,501	11,708,000	262,559,501	0.0705	0.0600				0.0000	0.0600					
	Carson-Truckee Water Conservancy	250,851,501	11,708,000	262,559,501	0.0009	0.0000				0.0000	0.0000					
	Churchill County Schools	250,851,501	11,708,000	262,559,501	0.7500					0.6200	1.3700					

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A.= 0.0000 + 0.0600 = 0.0600

OVERLAP COMBINATIONS
(See Code Number)

A. 1 + 2

OVERLAPPING RATES EXAMPLES

A.= .0000 + .0600 = .0600 or 1 + 2 composed of Carson Truckee Water Conservancy (1) at .0000 plus Churchill Mosquito District (2) at .0600

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	CARSON-TRUCKEE WATER CONSERVANCY	0.0000
2.	CHURCHILL MOSQUITO DISTRICT	0.0600

FISCAL YEAR 1990-91

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	CLARK															
	Clark County	$ 11,288,703,739	6,171,200	11,294,874,939	0.4163			0.1450	0.1281	0.1968	0.7412		1.1935		0.1180	2.0527
0050	Boulder City	158,501,655		158,501,655	0.1643					0.0000	0.1643	0.0549 (A)	1.1935	0.7412	0.1180	2.2719
0051											0.1643	0.0562 (B)	1.1935	0.7412	0.1180	2.2732
0052											0.1643	0.0000	1.1935	0.7412	0.1180	2.2170
0500	Henderson	778,618,804		778,618,804	0.1519		0.2310			0.3295	0.7124	0.0368 (C)	1.1935	0.7412	0.1180	2.8019
0505											0.7124	0.0387 (D)	1.1935	0.7412	0.1180	2.8038
0506											0.7124	0.0387 (E)	1.1935	0.7412	0.1180	2.8038
0507											0.7124	0.0652 (F)	1.1935	0.7412	0.1180	2.8303
0508											0.7124	0.0652 (G)	1.1935	0.7412	0.1180	2.8303
0200	Las Vegas	3,135,946,601		3,135,946,601	0.6088					0.0800	0.6888	0.1548 (H)	1.1935	0.7412	0.1180	2.8963
0901	Mesquite	24,010,804		24,010,804	1.1591	0.1560				0.0000	0.1560	0.0633 (I)	1.1935	0.7412	0.1180	2.2720
0250	North Las Vegas	375,211,095		375,211,095	0.1925		0.5050			0.0250	0.7225	0.0069 (J)	1.1935	0.7412	0.1180	2.7821
0251											0.7225	0.0702 (K)	1.1935	0.7412	0.1180	2.8454
0800	Bunkerville Town	10,043,853		10,043,853	0.1563	0.0000				0.0000	0.0000	0.1121 (L)	1.1935	0.7412	0.1180	2.1648
0550	*East Las Vegas	90,810,235		90,810,235	0.1677	0.1864				0.0000	0.1864	0.2893 (M)	1.1935	0.7412	0.1180	2.5284
0570											0.1864	0.2912 (N)	1.1935	0.7412	0.1180	2.5303
0760	Glendale Town	448,891		448,891	0.1500	0.0000				0.0000	0.0000	0.0851 (O)	1.1935	0.7412	0.1180	2.1378
0135	Indian Springs Town	5,918,940		5,918,940	0.1500	0.0000				0.0000	0.0000	0.1121 (L)	1.1935	0.7412	0.1180	2.1648
0105	Laughlin Town	295,808,226		295,808,226	0.8416					0.0000	0.8416	0.1121 (L)	1.1935	0.7412	0.1180	3.0064
0106											0.8416	0.1134 (P)	1.1935	0.7412	0.1180	3.0077

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0820	Moapa Town	95,826,155		95,826,155	0.1578	0.0000	0.0824			0.0000	0.0824	0.0851 (O)	1.1935	0.7412	0.1180	2.2202
0828											0.0824	0.1121 (Q)	1.1935	0.7412	0.1180	2.2472
0810	Moapa Valley Town	39,008,264	3,930,000	42,938,264	0.1536	0.0000				0.0000	0.0000	0.0851 (O)	1.1935	0.7412	0.1180	2.1378
0825											0.0000	0.1121 (Q)	1.1935	0.7412	0.1180	2.1648
0826											0.0000	0.1121 (L)	1.1935	0.7412	0.1180	2.1648
0110	Mt. Charleston Town	13,336,704		13,336,704	0.1500	0.0000				0.0000	0.0000	0.7761 (R)	1.1935	0.7412	0.1180	2.8288
0112											0.0000	0.1121 (L)	1.1935	0.7412	0.1180	2.1648
0115											0.0000	0.9317 (S)	1.1935	0.7412	0.1180	2.9844
0470	*Paradise Town	2,964,757,291		2,964,757,291	0.3094	0.1864				0.0000	0.1864	0.2912 (N)	1.1935	0.7412	0.1180	2.5303
0700	Searchlight Town	20,014,087		20,014,087	0.1656	0.0000				0.1780	0.1780	0.1121 (L)	1.1935	0.7412	0.1180	2.3428
0701											0.1780	0.1134 (P)	1.1935	0.7412	0.1180	2.3441
0417	*Spring Valley Town	875,928,481		875,928,481	0.1651	0.1864				0.0000	0.1864	0.2912 (N)	1.1935	0.7412	0.1180	2.5303
0340	*Sunrise Manor Town	824,604,336		824,604,336	0.1713	0.1864				0.0000	0.1864	0.2912 (N)	1.1935	0.7412	0.1180	2.5303
0410	*Winchester Town	904,056,113		904,056,113	0.3470	0.1864				0.0000	0.1864	0.2912 (N)	1.1935	0.7412	0.1180	2.5303

*NRS 354.59875 requires tax rate parity for five unincorporated towns. The common levy for common services could be .2707 but the Board has decided to levy .1864.
The rate shown in the 'maximum allowed by revenue limitation' column is the rate allowed prior to parity.

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0110	Mt. Charleston Fire Protection Dist.	11,640,886		11,640,886	0.8650	0.6640				0.0000	0.6640	0.1121 (T)	1.1935	0.7412	0.1180	2.8288
0115											0.6640	0.2677 (U)	1.1935	0.7412	0.1180	2.9844
0101	Clark County Fire Service Area	6,101,409,488	300,000	6,101,709,488	0.1504					0.0000	0.1504	0.1389 (V)	1.1935	0.7412	0.1180	2.3420
0104											0.1504	0.1339 (W)	1.1935	0.7412	0.1180	2.3370
0122											0.1504	0.1358 (X)	1.1935	0.7412	0.1180	2.3389
0125											0.1504	0.1408 (Y)	1.1935	0.7412	0.1180	2.3439
0340											0.1504	0.3272 (Z)	1.1935	0.7412	0.1180	2.5303
0410											0.1504	0.3272 (AA)	1.1935	0.7412	0.1180	2.5303
0417											0.1504	0.3272 (AB)	1.1935	0.7412	0.1180	2.5303
0470											0.1504	0.3272 (AC)	1.1935	0.7412	0.1180	2.5303
0515											0.1504	0.1124 (AD)	1.1935	0.7412	0.1180	2.3155
0525											0.1504	0.1143 (AE)	1.1935	0.7412	0.1180	2.3174
0550											0.1504	0.3253 (AF)	1.1935	0.7412	0.1180	2.5284
0570											0.1504	0.3272 (AG)	1.1935	0.7412	0.1180	2.5303
0625											0.1504	0.1389 (V)	1.1935	0.7412	0.1180	2.3420
0636											0.1504	0.1358 (X)	1.1935	0.7412	0.1180	2.3389
0050	Boulder City Library	167,482,220		167,482,220	0.0625	0.0549				0.0000	0.0549	0.1643 (AH)	1.1935	0.7412	0.1180	2.2719
0051											0.0549	0.1656 (AI)	1.1935	0.7412	0.1180	2.2732
0060											0.0549	0.0488 (AJ)	1.1935	0.7412	0.1180	2.1564
0061											0.0549	0.0501 (AK)	1.1935	0.7412	0.1180	2.1577
	Clark County Flood Control District	11,288,703,739	6,171,200	11,294,874,939	0.0000					0.0000	0.0000					
	Clark County Sanitation #1	N/A			0.0000					0.0000	0.0000					
0100	Las Vegas/Clark County Library Dist.	10,172,051,275	6,171,200	10,178,222,475	0.0488					0.0145	0.0633	0.0488 (AJ)	1.1935	0.7412	0.1180	2.1648
0101											0.0633	0.2260 (AL)	1.1935	0.7412	0.1180	2.3420
0102											0.0633	0.0501 (AK)	1.1935	0.7412	0.1180	2.1661
0103											0.0633	0.0538 (AM)	1.1935	0.7412	0.1180	2.1698
0104											0.0633	0.2210 (AN)	1.1935	0.7412	0.1180	2.3370
0105											0.0633	0.8904 (AO)	1.1935	0.7412	0.1180	3.0064
0106											0.0633	0.8917 (AP)	1.1935	0.7412	0.1180	3.0077
0108											0.0633	0.0488 (AQ)	1.1935	0.7412	0.1180	2.1648
0110											0.0633	0.7128 (AR)	1.1935	0.7412	0.1180	2.8288
0112											0.0633	0.0488 (AS)	1.1935	0.7412	0.1180	2.1648
0115											0.0633	0.8684 (AT)	1.1935	0.7412	0.1180	2.9844

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0120	Las Vegas/Clark County Library Dist.										0.0633	0.0507 (AU)	1.1935	0.7412	0.1180	2.1667
0121	Continued										0.0633	0.0557 (AV)	1.1935	0.7412	0.1180	2.1717
0122											0.0633	0.2229 (AW)	1.1935	0.7412	0.1180	2.3389
0125											0.0633	0.2279 (AX)	1.1935	0.7412	0.1180	2.3439
0135											0.0633	0.0488 (AY)	1.1935	0.7412	0.1180	2.1648
0200											0.0633	0.7803 (AZ)	1.1935	0.7412	0.1180	2.8963
0251											0.0633	0.7294 (BA)	1.1935	0.7412	0.1180	2.8454
0340											0.0633	0.4143 (BB)	1.1935	0.7412	0.1180	2.5303
0410											0.0633	0.4143 (BC)	1.1935	0.7412	0.1180	2.5303
0417											0.0633	0.4143 (BD)	1.1935	0.7412	0.1180	2.5303
0470											0.0633	0.4143 (BE)	1.1935	0.7412	0.1180	2.5303
0507											0.0633	0.7143 (BF)	1.1935	0.7412	0.1180	2.8303
0508											0.0633	0.7143 (BG)	1.1935	0.7412	0.1180	2.8303
0550											0.0633	0.4124 (BH)	1.1935	0.7412	0.1180	2.5284
0570											0.0633	0.4143 (BI)	1.1935	0.7412	0.1180	2.5303
0700											0.0633	0.2268 (BJ)	1.1935	0.7412	0.1180	2.3428
0701											0.0633	0.2281 (BK)	1.1935	0.7412	0.1180	2.3441
0760											0.0633	0.0488 (BL)	1.1935	0.7412	0.1180	2.1648
0800											0.0633	0.0488 (BM)	1.1935	0.7412	0.1180	2.1648
0810											0.0633	0.0488 (BN)	1.1935	0.7412	0.1180	2.1648
0815											0.0633	0.0488 (BO)	1.1935	0.7412	0.1180	2.1648
0820											0.0633	0.1312 (BP)	1.1935	0.7412	0.1180	2.2472
0825											0.0633	0.0488 (BQ)	1.1935	0.7412	0.1180	2.1648
0826											0.0633	0.0488 (BR)	1.1935	0.7412	0.1180	2.1648
0827											0.0633	0.0488 (BS)	1.1935	0.7412	0.1180	2.1648
0828											0.0633	0.1312 (BT)	1.1935	0.7412	0.1180	2.2472
0901											0.0633	0.1560 (BU)	1.1935	0.7412	0.1180	2.2720

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DIST-RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION: ASSESSED VALUATION	ASSESSED VALUATION: NET PROCEEDS OF MINES	ASSESSED VALUATION: TOTAL ASSESSED VALUATION	OPERATING RATE: MAXIMUM ALLOWED BY REVENUE LIMITATIONS	OPERATING RATE: LOWER RATE APPROVED BY GOVERNING BOARD	OPERATING RATE: VOTER APPROVED OVERRIDES	OPERATING RATE: INDIGENT/ LEGISLATIVE OVERIDE RATE ALLOWED	OPERATING RATE: INDIGENT/ LEGISLATIVE OVERIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
0500	Henderson Library	575,587,567		575,587,567	0.0168		0.0200			0.0000	0.0368	0.7124 (BV)	1.1935	0.7412	0.1180	2.8019
0505											0.0368	0.7143 (BF)	1.1935	0.7412	0.1180	2.8038
0506											0.0368	0.7143 (BG)	1.1935	0.7412	0.1180	2.8038
0510											0.0368	0.0488 (AJ)	1.1935	0.7412	0.1180	2.1383
0515											0.0368	0.2260 (AL)	1.1935	0.7412	0.1180	2.3155
0520											0.0368	0.0507 (AU)	1.1935	0.7412	0.1180	2.1402
0525											0.0368	0.2279 (AX)	1.1935	0.7412	0.1180	2.3174
0120	Las Vegas Artesian Basin	10,388,448,812		10,388,448,812	0.0019					0.0000	0.0019	0.1121 (L)	1.1935	0.7412	0.1180	2.1667
0121											0.0019	0.1171 (BW)	1.1935	0.7412	0.1180	2.1717
0122											0.0019	0.2843 (BX)	1.1935	0.7412	0.1180	2.3389
0125											0.0019	0.2893 (M)	1.1935	0.7412	0.1180	2.3439
0200											0.0019	0.8417 (BY)	1.1935	0.7412	0.1180	2.8963
0250											0.0019	0.7275 (BZ)	1.1935	0.7412	0.1180	2.7821
0251											0.0019	0.7908 (CA)	1.1935	0.7412	0.1180	2.8454
0340											0.0019	0.4757 (CB)	1.1935	0.7412	0.1180	2.5303
0410											0.0019	0.4757 (CC)	1.1935	0.7412	0.1180	2.5303
0417											0.0019	0.4757 (CD)	1.1935	0.7412	0.1180	2.5303
0470											0.0019	0.4757 (CE)	1.1935	0.7412	0.1180	2.5303
0505											0.0019	0.7492 (CF)	1.1935	0.7412	0.1180	2.8038
0506											0.0019	0.7492 (CG)	1.1935	0.7412	0.1180	2.8038
0507											0.0019	0.7757 (CH)	1.1935	0.7412	0.1180	2.8303
0508											0.0019	0.0368 (CI)	1.1935	0.7412	0.1180	2.0914
0520											0.0019	0.0856 (CJ)	1.1935	0.7412	0.1180	2.1402
0525											0.0019	0.2628 (CK)	1.1935	0.7412	0.1180	2.3174
0570											0.0019	0.4757 (CL)	1.1935	0.7412	0.1180	2.5303
	Las Vegas Redevelopment Agency	136,238,607		136,238,607	2.8963					0.0000	2.8963	0.0000	0.0000	0.0000	0.0000	2.8963

FISCAL YEAR 1990-91

DISTRICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION: ASSESSED VALUATION	ASSESSED VALUATION: NET PROCEEDS OF MINES	ASSESSED VALUATION: TOTAL ASSESSED VALUATION	OPERATING RATE: MAXIMUM ALLOWED BY REVENUE LIMITATIONS	OPERATING RATE: LOWER RATE APPROVED BY GOVERNING BOARD	OPERATING RATE: VOTER APPROVED OVERRIDES	OPERATING RATE: INDIGENT/ LEGISLATIVE OVERIDE RATE ALLOWED	OPERATING RATE: INDIGENT/ LEGISLATIVE OVERIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
0051	Colorado River Ground Water Basin	319,287,137	135,947	319,423,084	0.0013					0.0000	0.0013	0.2192 (CM)	1.1935	0.7412	0.1180	2.2732
0061											0.0013	0.1037 (CN)	1.1935	0.7412	0.1180	2.1577
0102											0.0013	0.1121 (L)	1.1935	0.7412	0.1180	2.1661
0106											0.0013	0.9537 (CO)	1.1935	0.7412	0.1180	3.0077
0701											0.0013	0.2901 (CP)	1.1935	0.7412	0.1180	2.3441
0115	Kyle Canyon Water	9,240,307		9,240,307	0.0000					0.1556	0.1556	0.7761 (CQ)	1.1935	0.7412	0.1180	2.9844
0760	Moapa Valley Fire	137,692,492	3,930,000	141,622,492	0.0045	0.0000				0.0000	0.0000	0.1121 (CR)	1.1935	0.7412	0.1180	2.1648
0810											0.0000	0.1121 (CS)	1.1935	0.7412	0.1180	2.1648
0815											0.0000	0.1121 (CT)	1.1935	0.7412	0.1180	2.1648
0820											0.0000	0.1945 (CU)	1.1935	0.7412	0.1180	2.2472
0825											0.0000	0.1121 (CV)	1.1935	0.7412	0.1180	2.1648
0827											0.0000	0.1121 (L)	1.1935	0.7412	0.1180	2.1648
0828											0.0000	0.1945 (CW)	1.1935	0.7412	0.1180	2.2472
	**Las Vegas Metropolitan Police 911	9,266,578,066	1,791,200	9,268,369,266				0.0050	0.0050	0.0000	0.0050					
	**North Las Vegas 911	375,211,095		375,211,095				0.0050	0.0050	0.0000	0.0050					
	**LV Metro Police Manpower - Las Vegas	3,135,946,601		3,135,946,601				0.0846	0.0846	0.0000	0.0846					
	**LV Metro Police Manpower - Clark	6,807,963,317	6,171,200	6,814,134,517				0.0488	0.0488	0.0000	0.0488					
	**Clark County Fire Department	6,105,187,478	300,000	6,105,487,478						0.0218	0.0218					
	Big Bend Water District	285,773,473		285,773,473	0.0000					0.0000	0.0000					
	Moapa Valley TV District	N/A			0.0000					0.0000	0.0000					
	Overton Power District #5	N/A			0.0000					0.0000	0.0000					
	Moapa Valley Water District	37,522,738		37,522,738	0.0000					0.0000	0.0000					
	Pahrump Artesian Basin	781,915		781,915	0.0000					0.0000	0.0000					
	Clark County Schools	11,288,703,739	6,171,200	11,294,874,939	0.7500					0.4435	1.1935					

Assessed valuation in the amount of $136,238,607 for Las Vegas Redevelopment Agency is excluded from Clark County, Las Vegas, Las Vegas/Clark County Library District, Clark County Schools, Clark County Flood Control District, Las Vegas Metropolitan Police (Communications and 911) and Las Vegas Artesian Basin.

** Designates special taxing authority not additional taxing district.

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A.= 0.0549
B.= 0.0549 + 0.0013 = 0.0562
C.= 0.0368
D.= 0.0368 + 0.0019 = 0.0387
E.= 0.0368 + 0.0019 = 0.0387
F.= 0.0633 + 0.0019 = 0.0652
G.= 0.0633 + 0.0019 = 0.0652
H.= 0.0633 + 0.0019 + 0.0050 + 0.0846 = 0.1548
I.= 0.0633
J.= 0.0019 + 0.0050 = 0.0069
K.= 0.0633 + 0.0019 + 0.0050 = 0.0702
L.= 0.0633 + 0.0488 = 0.1121
M.= 0.0633 + 0.1504 + 0.0050 + 0.0488 + 0.0218 = 0.2893
N.= 0.0633 + 0.1504 + 0.0019 + 0.0050 + 0.0488 + 0.0218 = 0.2912
O.= 0.0633 + 0.0000 + 0.0000 + 0.0218 = 0.0851
P.= 0.0633 + 0.0013 + 0.0488 = 0.1134
Q.= 0.0633 + 0.0000 + 0.0488 = 0.1121
R.= 0.0633 + 0.6640 + 0.0488 = 0.7761
S.= 0.0633 + 0.6640 + 0.1556 + 0.0488 = 0.9317
T.= 0.0000 + 0.0633 + 0.0488 = 0.1121
U.= 0.0000 + 0.0633 + 0.1556 + 0.0488 = 0.2677
V.= 0.0633 + 0.0050 + 0.0488 + 0.0218 = 0.1389
W.= 0.0633 + 0.0488 + 0.0218 = 0.1339
X.= 0.0633 + 0.0019 + 0.0488 + 0.0218 = 0.1358
Y.= 0.0633 + 0.0019 + 0.0050 + 0.0488 + 0.0218 = 0.1408
Z.= 0.1864 + 0.0633 + 0.0019 + 0.0050 + 0.0488 + 0.0218 = 0.3272
AA.= 0.1864 + 0.0633 + 0.0019 + 0.0050 + 0.0488 + 0.0218 = 0.3272
AB.= 0.1864 + 0.0633 + 0.0019 + 0.0050 + 0.0488 + 0.0218 = 0.3272
AC.= 0.1864 + 0.0633 + 0.0019 + 0.0050 + 0.0488 + 0.0218 = 0.3272

OVERLAP COMBINATIONS (See Code Number)

A. 20
B. 20 + 26
C. 19
D. 19 + 25
E. 19 + 25
F. 18 + 25
G. 18 + 25
H. 18 + 25 + 27 + 32
I. 18
J. 25 + 28
K. 18 + 25 + 28
L. 18 + 31
M. 18 + 23 + 27 + 31 + 33
N. 18 + 23 + 25 + 27 + 31 + 33
O. 18 + 21 + 30 + 33
P. 18 + 26 + 31
Q. 18 + 21 + 31
R. 18 + 22 + 31
S. 18 + 22 + 24 + 31
T. 12 + 18 + 31
U. 12 + 18 + 24 + 31
V. 18 + 27 + 31 + 33
W. 18 + 31 + 33
X. 18 + 25 + 31 + 33
Y. 18 + 25 + 27 + 31 + 33
Z. 16 + 18 + 25 + 27 + 31 + 33
AA. 17 + 18 + 25 + 27 + 31 + 33
AB. 15 + 18 + 25 + 27 + 31 + 33
AC. 13 + 18 + 25 + 27 + 31 + 33

OVERLAPPING RATES EXAMPLES

B. = .0549 + .0012 = .0561 or 20 + 26 composed of Boulder City Library (20) at .0549 plus Colorado River Ground Water Basin (26) at .0012.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	BOULDER CITY	0.1643
2.	HENDERSON	0.7124
3.	LAS VEGAS	0.6888
4.	NORTH LAS VEGAS	0.7225
5.	MESQUITE CITY	0.1560
6.	BUNKERVILLE	0.0000
7.	EAST LAS VEGAS	0.1864
8.	GLENDALE	0.0000
9.	INDIAN SPRINGS	0.0000
10.	LAUGHLIN	0.8416
11.	MOAPA VALLEY	0.0000
12.	MT. CHARLESTON TOWN	0.0000
13.	PARADISE	0.1864
14.	SEARCHLIGHT	0.1780
15.	SPRING VALLEY	0.1864
16.	SUNRISE MANOR	0.1864
17.	WINCHESTER	0.1864
18.	LAS VEGAS/CLARK CO. LIBRARY DIST.	0.0633
19.	HENDERSON LIBRARY	0.0368
20.	BOULDER CITY LIBRARY	0.0549
21.	MOAPA VALLEY FIRE DISTRICT	0.0000
22.	MT. CHARLESTON FIRE DISTRICT	0.6640
23.	CLARK COUNTY FIRE	0.1504

AD.= 0.0368 + 0.0050 + 0.0488 + 0.0218 = 0.1124
AE.= 0.0368 + 0.0019 + 0.0050 + 0.0488 + 0.0218 = 0.1143
AF.= 0.1864 + 0.0633 + 0.0050 + 0.0488 + 0.0218 = 0.3253
AG.= 0.1864 + 0.0633 + 0.0019 + 0.0050 +
0.0488 + 0.0218 = 0.3272
AH.= 0.1643
AI.= 0.1643 + 0.0013 = 0.1656
AJ.= 0.0488
AK.= 0.0013 + 0.0488 = 0.0501
AL.= 0.1504 + 0.0050 + 0.0488 + 0.0218 = 0.2260
AM.= 0.0050 + 0.0488 = 0.0538
AN.= 0.1504 + 0.0488 + 0.0218 = 0.2210
AO.= 0.8416 + 0.0488 = 0.8904
AP.= 0.8416 + 0.0013 + 0.0488 = 0.8917
AQ.= 0.0000 + 0.0488 = 0.0488
AR.= 0.0000 + 0.6640 + 0.0488 = 0.7128
AS.= 0.0000 + 0.0488 = 0.0488
AT.= 0.0000 + 0.6640 + 0.1556 + 0.0488 = 0.8684
AU.= 0.0019 + 0.0488 = 0.0507
AV.= 0.0019 + 0.0050 + 0.0488 = 0.0557
AW.= 0.1504 + 0.0019 + 0.0488 + 0.0218 = 0.2229
AX.= 0.1504 + 0.0019 + 0.0050 + 0.0488 + 0.0218 = 0.2279
AY.= 0.0000 + 0.0488 = 0.0488
AZ.= 0.6888 + 0.0019 + 0.0050 + 0.0846 = 0.7803
BA.= 0.7225 + 0.0019 + 0.0050 = 0.7294
BB.= 0.1864 + 0.1504 + 0.0019 + 0.0050 + 0.0488 + 0.0218 = 0.4143
BC.= 0.1864 + 0.1504 + 0.0019 + 0.0050 + 0.0488 + 0.0218 = 0.4143
BD.= 0.1864 + 0.1504 + 0.0019 + 0.0050 + 0.0488 + 0.0218 = 0.4143
BE.= 0.1864 + 0.1504 + 0.0019 + 0.0050 + 0.0488 + 0.0218 = 0.4143
BF.= 0.7124 + 0.0019 = 0.7143
BG.= 0.7124 + 0.0019 = 0.7143
BH.= 0.1864 + 0.1504 + 0.0050 + 0.0488 + 0.0218 = 0.4124
BI.= 0.1864 + 0.1504 + 0.0019 + 0.0050 + 0.0488 + 0.0218 = 0.4143
BJ.= 0.1780 + 0.0488 = 0.2268
BK.= 0.1780 + 0.0013 + 0.0488 = 0.2281
BL.= 0.0000 + 0.0000 + 0.0488 + 0.0000 = 0.0488
BM.= 0.0000 + 0.0488 = 0.0488
BN.= 0.0000 + 0.0000 + 0.0488 + 0.0000 = 0.0488
BO.= 0.0000 + 0.0488 + 0.0000 = 0.0488
BP.= 0.0000 + 0.0824 + 0.0488 + 0.0000 = 0.1312
BQ.= 0.0000 + 0.0000 + 0.0488 = 0.0488

AD. 19 + 27 + 31 + 33
AE. 19 + 25 + 27 + 31 + 33
AF. 7 + 18 + 27 + 31 + 33
AG. 7 + 18 + 25 + 27
+ 31 + 33
AH. 1
AI. 1 + 26
AJ. 31
AK. 26 + 31
AL. 23 + 27 + 31 + 33
AM. 27 + 31
AN. 23 + 31 + 33
AO. 10 + 31
AP. 10 + 26 + 31
AQ. 30 + 31
AR. 12 + 22 + 31
AS. 12 + 31
AT. 12 + 22 + 24 + 31
AU. 25 + 31
AV. 25 + 27 + 31
AW. 23 + 25 + 31 + 33
AX. 23 + 25 + 27 + 31 + 33
AY. 9 + 31
AZ. 3 + 25 + 27 + 32
BA. 4 + 25 + 28
BB.16 + 23 + 25 + 27 + 31 + 33
BC.17 + 23 + 25 + 27 + 31 + 33
BD.15 + 23 + 25 + 27 + 31 + 33
BE.13 + 23 + 25 + 27 + 31 + 33
BF. 2 + 25
BG.2 + 25
BH. 7 + 23 + 27 + 31 + 33
BI.7 + 23 + 25 + 27 + 31 + 33
BJ.14 + 31
BK.14 + 26 + 31
BL.8 + 21 + 31 + 34
BM.6 + 31
BN.11 + 21 + 31 + 34
BO.21 + 31 + 34
BP.21 + 29 + 31 + 34
BQ.11 + 21 + 31

24.	KYLE CANYON WATER	0.1556
25.	LAS VEGAS ARTESIAN BASIN	0.0019
26.	COLORADO RIVER GROUND WATER BASIN	0.0013
27.	LAS VEGAS METROPOLITAN POLICE 911	0.0050
28.	NORTH LAS VEGAS 911	0.0050
29.	MOAPA TOWN	0.0824
30.	PAHRUMP ARTESIAN BASIN	0.0000
31.	LVMPD MANPOWER SUPPLEMENT-CLARK	0.0488
32.	LVMPD MANPOWER SUPPLEMENT-LAS VEGAS	0.0846
33.	CLARK COUNTY FIRE DIST. DEBT	0.0218
34.	MOAPA VALLEY WATER DISTRICT	0.0000

BR.=	0.0000 + 0.0488 = 0.0488	BR.11 + 31
BS.=	0.0000 + 0.0488 = 0.0488	BS.21 + 31
BT.=	0.0000 + 0.0824 + 0.0488 = 0.1312	BT.21 + 29 + 31
BU.=	0.1560	BU.5
BV.=	0.7124	BV.2
BW.=	0.0633 + 0.0050 + 0.0488 = 0.1171	BW.18 + 27 + 31
BX.=	0.0633 + 0.1504 + 0.0488 + 0.0218 = 0.2843	BX.18 + 23 + 31 + 33
BY.=	0.6888 + 0.0633 + 0.0050 + 0.0846 = 0.8417	BY.3 + 18 + 27 + 32
BZ.=	0.7225 + 0.0050 = 0.7275	BZ.4 + 28
CA.=	0.7225 + 0.0633 + 0.0050 = 0.7908	CA.4 + 18 + 28
CB.=	0.1864 + 0.0633 + 0.1504 + 0.0050 + 0.0488 + 0.0218 = 0.4757	CB.16 + 18 + 23 + 27 + 31 + 33
CC.=	0.1864 + 0.0633 + 0.1504 + 0.0050 + 0.0488 + 0.0218 = 0.4757	CC.17 + 18 + 23 + 27 + 31 + 33
CD.=	0.1864 + 0.0633 + 0.1504 + 0.0050 + 0.0488 + 0.0218 = 0.4757	CD.15 + 18 + 23 + 27 + 31 + 33
CE.=	0.1864 + 0.0633 + 0.1504 + 0.0050 + 0.0488 + 0.0218 = 0.4757	CE.13 + 18 + 23 + 27 + 31 + 33
CF.=	0.7124 + 0.0368 = 0.7492	CF.2 + 19
CG.=	0.7124 + 0.0368 = 0.7492	CG.2 + 19
CH.=	0.7124 + 0.0633 = 0.7757	CH.2 + 18
CI.=	0.0368 + 0.0000 = 0.0368	CI.19 + 30
CJ.=	0.0368 + 0.0488 = 0.0856	CJ.19 + 31
CK.=	0.0368 + 0.1504 + 0.0050 + 0.0488 + 0.0218 = 0.2628	CK.19 + 23 + 27 + 31 + 33
CL.=	0.1864 + 0.0633 + 0.1504 + 0.0050 + 0.0488 + 0.0218 = 0.4757	CL.7 + 18 + 23 + 27 + 31 + 33
CM.=	0.1643 + 0.0549 = 0.2192	CM.1 + 20
CN.=	0.0549 + 0.0488 = 0.1037	CN.20 + 31
CO.=	0.8416 + 0.0633 + 0.0488 = 0.9537	CO.10 + 18 + 31
CP.=	0.1780 + 0.0633 + 0.0488 = 0.2901	CP.14 + 18 + 31
CQ.=	0.0000 + 0.0633 + 0.6640 + 0.0488 = 0.7761	CQ.12 + 18 + 22 + 31
CR.=	0.0000 + 0.0633 + 0.0488 + 0.0000 = 0.1121	CR.8 + 18 + 31 + 34
CS.=	0.0000 + 0.0633 + 0.0488 + 0.0000 = 0.1121	CS.11 + 18 + 31 + 34
CT.=	0.0633 + 0.0488 + 0.0000 = 0.1121	CT.18 + 31 + 34
CU.=	0.0633 + 0.0824 + 0.0488 + 0.0000 = 0.1945	CU.18 + 29 + 31 + 34
CV.=	0.0000 + 0.0633 + 0.0488 = 0.1121	CV.11 + 18 + 31
CW.=	0.0633 + 0.0824 + 0.0488 = 0.1945	CW.18 + 29 + 31

FISCAL YEAR 1990-91

DIST-RICT CODE	LOCAL GOVERNMENT TAXI
	Minden-Gardnerville
0230	Oliver Park Gen. In
0200	Round Hill Gen. Imp
0340	Sierra Estates Gen.
	Sierra Forest Fire
0150	Skyland Gen. Imp. D
	Tahoe Douglas Fire
0110	Tahoe Douglas Sewer
	Tahoe Regional Plan
0610	Topaz Ranch Estates
0160	Zephyr Cove Gen. Im
0170	Zephyr Heights Gen.
0180	Zephyr Knolls Gen.
	Douglas County Scho

FISCAL YEAR 1990-91

DIST-RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION: ASSESSED VALUATION	ASSESSED VALUATION: NET PROCEEDS OF MINES	ASSESSED VALUATION: TOTAL ASSESSED VALUATION	OPERATING RATE: MAXIMUM ALLOWED BY REVENUE LIMITATIONS	OPERATING RATE: LOWER RATE APPROVED BY GOVERNING BOARD	OPERATING RATE: VOTER APPROVED OVERRIDES	OPERATING RATE: INDIGENT/ LEGISLATIVE OVERIDE RATE ALLOWED	OPERATING RATE: INDIGENT/ LEGISLATIVE OVERIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
	DOUGLAS															
	Douglas County	$823,540,358		823,540,358	0.2963	0.2962	0.0475	0.1704	0.0889	0.0721	0.5047		0.9500		0.1180	1.5727
0520	Gardnerville Town	35,183,548		35,183,548	0.2536	0.1639				0.0000	0.1639	0.7188 (I)	0.9500	0.5047	0.1180	2.4554
0540	Genoa Town	4,994,549		4,994,549	0.1502					0.0000	0.1502	0.6000 (J)	0.9500	0.5047	0.1180	2.3229
0510	Minden Town	46,221,299		46,221,299	0.2861	0.2308				0.0000	0.2308	0.7188 (K)	0.9500	0.5047	0.1180	2.5223
	Carson-Truckee Water Conservancy	804,690,271		804,690,271	0.0009	0.0000				0.0000	0.0000					
	Carson Water Sub-Conservancy	402,836,760		402,836,760	0.0300					0.0000	0.0300					
0130	Cave Rock Estates Gen. Imp. Dist.	7,354,047		7,354,047	0.0056		0.6000			0.0000	0.6056	0.4939 (D)	0.9500	0.5047	0.1180	2.6722
	Douglas Mosquito Abatement	348,878,474		348,878,474	0.0183	0.0155				0.0000	0.0155		0.9500	0.5047	0.1180	1.5882
0220	Douglas County Sewer #1	189,490,320		189,490,320	0.0000					0.2686	0.2686	0.4691 (C)	0.9500	0.5047	0.1180	2.3104
	Douglas County Paramedic Dist.	354,747,171		354,747,171	0.0516		0.0860			0.0000	0.1376		0.9500	0.5047	0.1180	1.7103
	Douglas County Weed Control	0		0	0.0000					0.0000	0.0000					
	Douglas Water District	823,540,358		823,540,358	0.0000			0.0700	0.0700		0.0700					
	East Fork Fire District	292,117,990		292,117,990	0.1662					0.0000	0.1662		0.9500	0.5047	0.1180	1.7389
	East Fork Swimming Pool Dist.	354,747,171		354,747,171	0.1171					0.0636	0.1807		0.9500	0.5047	0.1180	1.7534
0210	Elk Point Sanitation District	6,432,745		6,432,745	0.0060					0.2686	0.2746	0.4691 (C)	0.9500	0.5047	0.1180	2.3164
0530	Gardnerville Ranchos Gen. Imp. Dist.	73,321,851		73,321,851	0.3686					0.0000	0.3686	0.6000 (G)	0.9500	0.5047	0.1180	2.5413
0350	Indian Hills Gen. Imp. Dist.	15,376,052		15,376,052	0.5227					0.0000	0.5227	0.6000 (F)	0.9500	0.5047	0.1180	2.6954
0410	Kingsbury Gen. Imp. Dist.	85,163,866		85,163,866	0.1116					0.0000	0.1116	0.4691 (C)	0.9500	0.5047	0.1180	2.1534
0140	Lakeridge Gen. Imp. Dist.	6,582,498		6,582,498	0.0449		0.1800			0.0000	0.2249	0.4939 (D)	0.9500	0.5047	0.1180	2.2915
0120	Logan Creek Gen. Imp. Dist.	1,600,877		1,600,877	0.0760	0.0452	0.4500			0.0000	0.4952	0.4939 (D)	0.9500	0.5047	0.1180	2.5618
0190	Marla Bay Gen. Imp. Dist.	6,761,039		6,761,039	0.0237	0.0000				0.0000	0.0000	0.4939 (D)	0.9500	0.5047	0.1180	2.0666

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A.= 0.0000 + 0.0155 + 0.0700 = 0.0855
B.= 0.0000 + 0.0300 + 0.0155 + 0.1376 + 0.1807 + 0.0700 = 0.4338
C.= 0.0000 + 0.3991 + 0.0700 = 0.4691
D.= 0.0000 + 0.3991 + 0.0248 + 0.0700 = 0.4939
E.= 0.0000 + 0.2686 + 0.3991 + 0.0700 = 0.7377
F.= 0.0000 + 0.0300 + 0.1662 + 0.0155 + 0.1376 + 0.1807 + 0.0700 = 0.6000
G.= 0.0000 + 0.0300 + 0.1662 + 0.0155 + 0.1376 + 0.1807 + 0.0700 = 0.6000
H.= 0.1662 + 0.1376 + 0.1807 + 0.0700 = 0.5545
I.= 0.0000 + 0.0300 + 0.1662 + 0.0155 + 0.1188 + 0.1376 + 0.1807 + 0.0700 = 0.7188
J.= 0.0000 + 0.0300 + 0.1662 + 0.0155 + 0.1376 + 0.1807 + 0.0700 = 0.6000
K.= 0.0000 + 0.0300 + 0.1662 + 0.0155 + 0.1188 0.1376 + 0.1807 + 0.0700 = 0.7188

OVERLAP COMBINATIONS
(See Code Number)

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

OVERLAPPING RATES EXAMPLES

A = .0000 + .0.0155 + .0700 =.0855 or 1 + 7 + 13 composed of Carson-Truckee Water Conservancy (1) at .0000 plus Douglas Mosquito Abatement (7) at .0155 plus Douglas Water Dist.(13) at .0700.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	CARSON-TRUCKEE WATER CONSERVANCY	0.0000
2.	CARSON WATER SUBCONSERVANCY	0.0300
3.	DOUGLAS COUNTY SEWER NO. 1	0.2686
4.	EAST FORK FIRE PROTECTION	0.1662
5.	SIERRA FOREST FIRE	0.1662
6.	TOPAZ RANCH ESTATES	0.4034
7.	DOUGLAS MOSQUITO ABATEMENT	0.0155
8.	TAHOE DOUGLAS FIRE	0.3991
9.	MINDEN-GARDNERVILLE SANITATION	0.1188
10.	TAHOE DOUGLAS SEWER	0.0248
11.	DOUGLAS PARAMEDIC AMBULANCE	0.1376
12.	EAST FORK SWIMMING POOL	0.1807
13.	DOUGLAS WATER DISTRICT	0.0700

FISCAL YEAR 1990-91

DIST-RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION: ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	OPERATING RATE: MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	INDIGENT/ LEGISLATIVE OVERIDE RATE ALLOWED	INDIGENT/ LEGISLATIVE OVERIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
	ELKO															
0001	Elko County	$526,613,762	48,000,000	574,613,762	0.3659		0.0200	0.2068	0.2047	0.0892	0.6798	0.0000 (F)	1.4500		0.1180	2.2478
0010	Carlin	12,953,842		12,953,842	0.8851	0.5357				0.0000	0.5357	0.0000 (G)	1.4500	0.6798	0.1180	2.7835
0011	Elko	165,060,892	67,220	165,128,112	0.3599					0.1326	0.4925	0.1329 (A)	1.4500	0.6798	0.1180	2.8732
0012	Wells	11,533,036		11,533,036	0.4917					0.0000	0.4917	0.0000 (F)	1.4500	0.6798	0.1180	2.7395
0020	Jackpot Town	15,254,536		15,254,536	0.4328					0.0000	0.4328	0.0000 (F)	1.4500	0.6798	0.1180	2.6806
0021	Montello Town	496,166		496,166	0.3346					0.0000	0.3346	0.0000 (F)	1.4500	0.6798	0.1180	2.5824
0022	Mountain City Town	855,652		855,652	0.2159					0.0000	0.2159	0.0000 (F)	1.4500	0.6798	0.1180	2.4637
0023	West Wendover Town	31,654,588		31,654,588	0.4664					0.0000	0.4664	0.0000 (F)	1.4500	0.6798	0.1180	2.7142
	Carlin TV District	12,953,842		12,953,842	0.0000					0.0000	0.0000					
0003	Elko Convention/Visitors Authority	211,937,352	67,220	212,004,572	0.0223					0.0982	0.1205	0.0124 (B)	1.4500	0.6798	0.1180	2.3807
0011											0.1205	0.5049 (C)	1.4500	0.6798	0.1180	2.8732
0003	Elko TV	261,254,668	8,250,000	269,504,668	0.0125	0.0124				0.0000	0.0124	0.1205 (D)	1.4500	0.6798	0.1180	2.3807
0011											0.0124	0.6130 (E)	1.4500	0.6798	0.1180	2.8732
	Northeast Fire Protection Dist.	526,613,762	48,000,000	574,613,762	0.0000					0.0000	0.0000					
	Starr Valley Cemetary District	1,633,591		1,633,591	0.0000					0.0000	0.0000					
	Tuscarora Water District	962,790	100,000	1,062,790	0.0000					0.0000	0.0000					
	Elko County Schools	526,613,762	48,000,000	574,613,762	0.7500		0.4840			0.2160	1.4500					

Note: The Elko School General Improvement District has been removed from this page. This district was not approved by the voters on 09-04-90.

OVERLAPPING RATES - ELKO COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A.= 0.0000 + 0.1205 + 0.0124 = 0.1329
B.= 0.0000 + 0.0124 = 0.0124
C.= 0.0000 + 0.4925 + 0.0124 = 0.5049
D.= 0.0000 + 0.1205 = 0.1205
E.= 0.0000 + 0.1205 + 0.4925 = 0.6130
F.= 0.0000
G.= 0.0000 + 0.0000 = 0.0000

OVERLAP COMBINATIONS (See Code Number)

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

OVERLAPPING RATES EXAMPLES

B. = .0000 + .0124 = .0124 or 1 + 4 composed of Northeast Nevada Fire Protection (1) at .0000 plus Elko TV (4) at .0124.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	NORTHEAST NEVADA FIRE PROTECTION	0.0000
2.	ELKO CONVENTION AND VISITORS AUTH	0.1205
3.	ELKO	0.4925
4.	ELKO TV	0.0124
5.	CARLIN TV	0.0000

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DIST-RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION: ASSESSED VALUATION	ASSESSED VALUATION: NET PROCEEDS OF MINES	ASSESSED VALUATION: TOTAL ASSESSED VALUATION	OPERATING RATE: MAXIMUM ALLOWED BY REVENUE LIMITATIONS	OPERATING RATE: LOWER RATE APPROVED BY GOVERNING BOARD	OPERATING RATE: VOTER APPROVED OVERRIDES	OPERATING RATE: INDIGENT/ LEGISLATIVE OVERIDE RATE ALLOWED	OPERATING RATE: INDIGENT/ LEGISLATIVE OVERIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
	ESMERALDA															
0030	Esmeralda County	$28,045,938	9,000,000	37,045,938	4.8375	1.3200		0.1467	0.0565	0.0000	1.3765		0.7500		0.1180	2.2445
0010	Goldfield Town	4,278,024		4,278,024	0.2139	0.0000				0.0935	0.0935	0.0000	0.7500	1.3765	0.1180	2.3380
0020	Silver Peak Town	1,410,910		1,410,910	0.2831	0.0000				0.0000	0.0000	0.0000	0.7500	1.3765	0.1180	2.2445
	Fish Lake Valley TV District	N/A			0.0000					0.0000	0.0000					
	Goldfield TV District	N/A			0.0000					0.0000	0.0000					
	Silver Peak TV District	N/A			0.0000					0.0000	0.0000					
	Esmeralda County Schools	28,045,938	9,000,000	37,045,938	0.7500					0.0000	0.7500					

FISCAL YEAR 1990-91

DIST-RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION: ASSESSED VALUATION	ASSESSED VALUATION: NET PROCEEDS OF MINES	ASSESSED VALUATION: TOTAL ASSESSED VALUATION	OPERATING RATE: MAXIMUM ALLOWED BY REVENUE LIMITATIONS	OPERATING RATE: LOWER RATE APPROVED BY GOVERNING BOARD	OPERATING RATE: VOTER APPROVED OVERRIDES	OPERATING RATE: INDIGENT/ LEGISLATIVE OVERIDE RATE ALLOWED	OPERATING RATE: INDIGENT/ LEGISLATIVE OVERIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
	EUREKA															
0040	Eureka County	224,923,509	240,000,000	464,923,509	0.8250	0.6517		0.1568	0.0888	0.0000	0.7405	0.0085 (A)	0.7500		0.1180	1.6170
0020	Crescent Valley Town	1,180,276		1,180,276	0.1589					0.0000	0.1589	0.0085 (A)	0.7500	0.7405	0.1180	1.7759
0010	Eureka Town	3,596,385		3,596,385	0.1501					0.0000	0.1501	0.0085 (A)	0.7500	0.7405	0.1180	1.7671
0030	Diamond Valley Rodent Control	7,073,672		7,073,672	0.0176					0.0000	0.0176	0.0375 (C)	0.7500	0.7405	0.1180	1.6636
0030	Diamond Valley Weed Control	7,073,672		7,073,672	0.0290					0.0000	0.0290	0.0261 (B)	0.7500	0.7405	0.1180	1.6636
	Eureka County TV District	224,923,509	240,000,000	464,923,509	0.0085					0.0000	0.0085		0.7500	0.7405	0.1180	1.6170
	Eureka County Schools	224,923,509	240,000,000	464,923,509	0.7500					0.0000	0.7500					

Note: The Elko School General Improvement District has been removed from this page. This district was not approved by the voters on 09-04-90.

OVERLAPPING RATES - EUREKA COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A.= 0.0085
B.= 0.0085 + 0.0176 = 0.0261
C.= 0.0085 + 0.0290 = 0.0375

OVERLAP COMBINATIONS (See Code Number)

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

OVERLAPPING RATES EXAMPLES

B. = .0085 + .0176 = .0261 or 1 + 2 composed of Eureka TV (1) at .0085 plus Diamond Valley Rodent (2) at .0176.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	EUREKA TV	0.0085
2.	DIAMOND VALLEY RODENT	0.0176
3.	DIAMOND VALLEY WEED	0.0290

FISCAL YEAR 1990-91

DIST-RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION: ASSESSED VALUATION	ASSESSED VALUATION: NET PROCEEDS OF MINES	ASSESSED VALUATION: TOTAL ASSESSED VALUATION	OPERATING RATE: MAXIMUM ALLOWED BY REVENUE LIMITATIONS	OPERATING RATE: LOWER RATE APPROVED BY GOVERNING BOARD	OPERATING RATE: VOTER APPROVED OVERRIDES	OPERATING RATE: INDIGENT/ LEGISLATIVE OVERIDE RATE ALLOWED	OPERATING RATE: INDIGENT/ LEGISLATIVE OVERIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
	HUMBOLDT															
0020	Humboldt County	313,232,724	191,000,000	504,232,724	0.5533		0.0150	0.1472	0.0872	0.0000	0.6555	0.1612 (C)	1.2225		0.1180	2.1572
0010	Winnemucca	61,185,224		61,185,224	0.7491					0.0000	0.7491	0.1612 (C)	1.2225	0.6555	0.1180	2.9063
0040	Golconda Fire Protection District	85,912,178	84,200,000	170,112,178	0.0114	0.0000				0.0000	0.0000	0.1612 (C)	1.2225	0.6555	0.1180	2.1572
	Golconda Water District	N\A														
0090	Humboldt Fire District	3,699,088		3,699,088	0.0910					0.0000	0.0910	0.1612 (C)	1.2225	0.6555	0.1180	2.2482
	Humboldt TV District	N/A			0.0000					0.0000	0.0000					
0080	McDermitt Fire Protection District	4,077,188	500,000	4,577,188	0.1070	0.1000	0.1500			0.0000	0.2500	0.1612 (C)	1.2225	0.6555	0.1180	2.4072
	McDermitt Sanitation District	N/A			0.0000					0.0000	0.0000					
0070	Orovada Cemetery District	10,433,330		10,433,330	0.0463					0.0000	0.0463	0.3112 (A)	1.2225	0.6555	0.1180	2.3535
	Orovada Water District	N/A			0.0000					0.0000	0.0000					
0070	Orovada Fire Protection District	10,433,330		10,433,330	0.1048	0.0000	0.1500			0.0000	0.1500	0.2075 (B)	1.2225	0.6555	0.1180	2.3535
0050	Paradise Valley Fire Protection Dist.	15,280,378		15,280,378	0.0680					0.0000	0.0680	0.1612 (C)	1.2225	0.6555	0.1180	2.2252
	Paradise Valley Sewer District	N/A			0.0000					0.0000	0.0000					
0060	Pueblo Fire Protection District	2,423,580		2,423,580	0.1337					0.0000	0.1337	0.1612 (C)	1.2225	0.6555	0.1180	2.2909
	Quinn River TV District	N/A			0.0000					0.0000	0.0000					
	Warmouth Sewer District	N/A			0.0000					0.0000	0.0000					
0030	Winnemucca Rural Fire Protection Dist.	37,503,928		37,503,928	0.1047					0.0000	0.1047	0.1612 (C)	1.2225	0.6555	0.1180	2.2619
	Humboldt County Hospital	313,232,724	191,000,000	504,232,724	0.1612					0.0000	0.1612					
	Humboldt County Schools	313,232,724	191,000,000	504,232,724	0.7500		0.2000			0.2725	1.2225					

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A.= 0.1500 + 0.1612 = 0.3112
B.= 0.0463 + 0.1612 = 0.2075
C.= 0.1612

OVERLAP COMBINATIONS
(See Code Number)

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

OVERLAPPING RATES EXAMPLES

A. = .1500 + .1612 = .3112 or 1 + 3 composed of Orovada Fire Protection (1) at .1500 plus Humboldt County Hospital (3) at .1612.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	OROVADA FIRE PROTECTION	0.1500
2.	OROVADA CEMETERY	0.0463
3.	HUMBOLDT COUNTY HOSPITAL	0.1612

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DIST-RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION: ASSESSED VALUATION	ASSESSED VALUATION: NET PROCEEDS OF MINES	ASSESSED VALUATION: TOTAL ASSESSED VALUATION	OPERATING RATE: MAXIMUM ALLOWED BY REVENUE LIMITATIONS	OPERATING RATE: LOWER RATE APPROVED BY GOVERNING BOARD	OPERATING RATE: VOTER APPROVED OVERRIDES	OPERATING RATE: INDIGENT/ LEGISLATIVE OVERIDE RATE ALLOWED	OPERATING RATE: INDIGENT/ LEGISLATIVE OVERIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
	LANDER															
0070	Lander County	$138,454,150	40,000,000	178,454,150	0.7976	0.7842		0.1483	0.0450	0.0962	0.9254	0.5352 (A)	1.5511		0.1180	3.1297
0060											0.9254	0.3879 (B)	1.5511		0.1180	2.9824
0010	Austin Town	2,303,823		2,303,823	0.3580					0.0000	0.3580	0.3992 (C)	1.5511	0.9254	0.1180	3.3517
0020	Battle Mountain Town	19,553,036		19,553,036	0.2237					0.0000	0.2237	0.5352 (A)	1.5511	0.9254	0.1180	3.3534
0030	Kingston Town	2,116,988		2,116,988	0.1560					0.0000	0.1560	0.3879 (B)	1.5511	0.9254	0.1180	3.1384
	Battle Mountain General Hospital Dist.	138,454,150	40,000,000	178,454,150	0.3879					0.0000	0.3879					
	Lander County Sewer & Water Dist. #2	2,303,823		2,303,823	0.0113					0.0000	0.0113					
	Lander Airport Authority	117,685,108	39,500,000	157,185,108	0.1473					0.0000	0.1473					
	Lander County GID	91,066,212	39,500,000	130,566,212	0.0000					0.0000	0.0000					
	Lander County Schools	138,454,150	40,000,000	178,454,150	0.7500		0.5000			0.3011	1.5511					

OVERLAPPING RATES - LANDER COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A.= 0.1473 + 0.3879 = 0.5352
B.= 0.3879
C.= 0.3879 + 0.0113 = 0.3992

OVERLAP COMBINATIONS
(See Code Number)

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

OVERLAPPING RATES EXAMPLES

A. = .1473 + .3879 = .5352 or 1 + 2 composed of Lander Co. Airport Auth (1) at .1473 plus Battle Mountain General Hospital Dist. (2) at .3879.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	LANDER COUNTY AIRPORT AUTHORITY	0.1473
2.	BATTLE MTN. GENERAL HOSPITAL	0.3879
3.	LANDER SEWER AND WATER	0.0113

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DIST-RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION: ASSESSED VALUATION	ASSESSED VALUATION: NET PROCEEDS OF MINES	ASSESSED VALUATION: TOTAL ASSESSED VALUATION	OPERATING RATE: MAXIMUM ALLOWED BY REVENUE LIMITATIONS	OPERATING RATE: LOWER RATE APPROVED BY GOVERNING BOARD	OPERATING RATE: VOTER APPROVED OVERRIDES	OPERATING RATE: INDIGENT/ LEGISLATIVE OVERIDE RATE ALLOWED	OPERATING RATE: INDIGENT/ LEGISLATIVE OVERIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
	LINCOLN															
0020	Lincoln County	$50,970,433	254,000	51,224,433	0.8796			0.1528	0.1128	0.0090	1.0014	0.1768 (E)	0.9175		0.1180	2.2137
0010	Caliente	4,839,371		4,839,371	0.8127					0.0000	0.8127	0.1768 (E)	0.9175	1.0014	0.1180	3.0264
0050	Alamo Town	3,099,270		3,099,270	0.1602					0.0000	0.1602	0.2735 (A)	0.9175	1.0014	0.1180	2.4706
0040	Panaca Town	3,971,810		3,971,810	0.1594	0.0818				0.0000	0.0818	0.1768 (E)	0.9175	1.0014	0.1180	2.2955
0030	Pioche Town	3,217,178		3,217,178	0.3754	0.3273				0.0000	0.3273	0.3361 (B)	0.9175	1.0014	0.1180	2.7003
	Alamo Power District #3	N/A			0.0000					0.0000	0.0000					
	Alamo Sewer & Water District	N/A			0.0000					0.0000	0.0000					
	Lincoln County Power District #1	N/A			0.0000					0.0000	0.0000					
	Lincoln County TV District	N/A			0.0000					0.0000	0.0000					
0070	Pahranagat Valley Fire Prtctn Dist.	5,886,701		5,886,701	0.0967					0.0000	0.0967	0.1768 (E)	0.9175	1.0014	0.1180	2.3104
											0.0967	0.3370 (C)	0.9175	1.0014	0.1180	2.4706
0060	Pahranagat Valley TV District	N/A			0.0000					0.0000	0.0000					
	Pioche Fire Protection District	4,525,983		4,525,983	0.2155	0.1593				0.0000	0.1593	0.1768 (E)	0.9175	1.0014	0.1180	2.3730
											0.1593	0.5041 (D)	0.9175	1.0014	0.1180	2.7003
	Lincoln County Hospital District	50,970,433	254,000	51,224,433	0.1768					0.0000	0.1768					
	Lincoln County Schools	50,970,433	254,000	51,224,433	0.7500					0.1675	0.9175					

OVERLAPPING RATES - LINCOLN COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A.= 0.0967 + 0.1768 = 0.2735
B.= 0.1593 + 0.1768 = 0.3361
C.= 0.1602 + 0.1768 = 0.3370
D.= 0.3273 + 0.1768 = 0.5041
E.= 0.1768

OVERLAP COMBINATIONS (See Code Number)

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

OVERLAPPING RATES EXAMPLES

A. = .0967 + .1768 = .2735 or 1 + 5 composed of Pahranagat Valley Fire (1) at .0967 plus Lincoln Hospital (5) at .1768.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	PAHRANAGAT VALLEY FIRE	0.0967
2.	PIOCHE FIRE PROTECTION	0.1593
3.	ALAMO TOWN	0.1602
4.	PIOCHE TOWN	0.3273
5.	LINCOLN HOSPITAL	0.1768

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	LYON															
0500	Lyon County	$295,640,453		295,640,453	0.6456	0.5447		0.1502	0.0750	0.0000	0.6197		1.4961		0.1180	2.2338
0100	Yerington	21,220,934		21,220,934	0.1892					0.0000	0.1892	0.5404 (F)	1.4961	0.6197	0.1180	2.9634
0600	Fernley Town	74,453,050		74,453,050	0.1530	0.0828				0.0000	0.0828	0.3073 (A)	1.4961	0.6197	0.1180	2.6239
	Carson-Truckee Water Conservancy	195,284,396		195,284,396	0.0009	0.0000				0.0000	0.0000					
	Carson Water Sub-Conservancy	116,986,629		116,986,629	0.0300					0.0000	0.0300					
0800	Central Lyon County Fire District	120,831,346		120,831,346	0.1336	0.0916	0.0900			0.0000	0.1816	0.0300 (E)	1.4961	0.6197	0.1180	2.4454
0700											0.1816	0.1000 (G)	1.4961	0.6197	0.1180	2.5154
	Fernley Swimming Pool District	74,453,050		74,453,050	0.0000		0.2000			0.0000	0.2000					
	Mason Valley Swimming Pool District	71,203,727		71,203,727	0.0843					0.0000	0.0843					
0200	Mason Valley Fire Maintenance	51,268,683		51,268,683	0.0551		0.1000			0.0000	0.1551	0.5463 (I)	1.4961	0.6197	0.1180	2.9352
	Mason Valley Artesian Basin	51,268,683		51,268,683	0.0059					0.0000	0.0059					
	Mason Valley Mosquito District	72,489,617		72,489,617	0.0442	0.0338	0.0300			0.0000	0.0638					
	North Lyon Fire Maintenance	74,453,050		74,453,050	0.0573		0.0500			0.0000	0.1073	0.2828 (C)	1.4961	0.6197	0.1180	2.6239
	Silver Springs/Stagecoach Hospital	46,147,926		46,147,926	0.1178	0.1000				0.0000	0.1000		1.4961	0.6197	0.1180	2.3338
0400	Smith Valley Fire Maintenance	20,099,531		20,099,531	0.0932					0.0000	0.0932	0.4072 (D)	1.4961	0.6197	0.1180	2.7342
	Smith Valley Artesian Basin	20,099,531		20,099,531	0.0149					0.0000	0.0149					
	South Lyon Hospital District	100,356,057		100,356,057	0.1423		0.2500			0.0000	0.3923					
0900	Stagecoach Gen. Imp. Dist.	3,554,536		3,554,536	0.4040					0.0000	0.4040	0.3116 (H)	1.4961	0.6197	0.1180	2.9494
	Walker River Weed Control	19,417,472		19,417,472	0.0000					0.0000	0.0000					
0300	Willow Creek Gen. Imp. Dist.	1,192,160		1,192,160	0.0376	0.0156				0.0000	0.0156	0.7014 (B)	1.4961	0.6197	0.1180	2.9508
	Lyon County Schools	295,640,453		295,640,453	0.7500					0.7461	1.4961					

OVERLAPPING RATES - LYON COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A.= 0.1073 + 0.0000 + 0.2000 = 0.3073
B.= 0.1551 + 0.0059 + 0.3923 + 0.0638 + 0.0843 = 0.7014
C.= 0.0828 + 0.0000 + 0.2000 = 0.2828
D.= 0.0149 + 0.3923 = 0.4072
E.= 0.0000 + 0.0300 = 0.0300
F.= 0.3923 + 0.0638 + 0.0843 = 0.5404
G.= 0.0000 + 0.1000 = 0.1000
H.= 0.1816 + 0.0000 + 0.1000 + 0.0300 = 0.3116
I.= 0.0059 + 0.3923 + 0.0638 + 0.0843 = 0.5463

OVERLAP COMBINATIONS
(See Code Number)

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

OVERLAPPING RATES EXAMPLES

D. = .0161 + .3923 = .4084 OR 6 + 9
composed of Smith Valley Artesian at .0161 plus So Lyon Hospital (9) at .3923.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	NORTH LYON FIRE	0.1073
2.	CARSON-TRUCKEE WATER CONSERVANCY	0.0000
3.	MASON VALLEY FIRE	0.1551
4.	MASON VALLEY ARTESIAN	0.0059
5.	FERNLEY TOWN	0.0828
6.	SMITH VALLEY ARTESIAN	0.0149
7.	CENTRAL LYON FIRE	0.1816
8.	WILLOW CREEK GEN. IMP. DIST.	0.0156
9.	SOUTH LYON HOSPITAL	0.3923
10.	MASON VALLEY MOSQUITO DIST.	0.0638
11.	SILVER SPRINGS/STAGECOACH HOSPITAL	0.1000
12.	STAGECOACH GEN. IMP. DIST.	0.4040
13.	CARSON WATER SUBCONSERVANCY	0.0300
14.	FERNLEY SWIMMING POOL DIST.	0.2000
15.	SMITH VALLEY FIRE	0.0932
16.	MASON VALLY SWIMMING POOL	0.0843

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	MINERAL															
0020	Mineral County	$87,110,746	1,000,000	88,110,746	1.0848		0.0700	0.1499	0.1499	0.0000	1.3047	0.2056 *	0.7500		0.1180	2.3783
0010	Hawthorne Town	30,525,660		30,525,660	0.1559					0.0000	0.1559	0.2056 *	0.7500	1.3047	0.1180	2.5342
0120	Luning Town	329,640		329,640	0.1500					0.0000	0.1500	0.2056 *	0.7500	1.3047	0.1180	2.5283
0130	Mina Town	1,670,686		1,670,686	0.4117	0.1600				0.0000	0.1600	0.2056 *	0.7500	1.3047	0.1180	2.5383
	Mineral County TV District	N/A			0.0000					0.0000	0.0000					
	Mineral Hospital District	87,110,746	1,000,000	88,110,746	0.2056					0.0000	0.2056					
	Mineral County Schools	87,110,746	1,000,000	88,110,746	0.7500					0.0000	0.7500					

*Mineral Hospital District

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	NYE															
0005	Nye County	$426,675,998	125,170,000	551,845,998	0.8411			0.1473	0.0804	0.0000	0.9215		1.2835		0.1180	2.3230
0002	Gabbs	3,364,289	73,000	3,437,289	1.3292	1.1620				0.0000	1.1620	0.1550 (A)	1.2835	0.9215	0.1180	3.6400
0008	Amargosa Town	8,952,596	711,540	9,664,136	0.7574	0.0670				1.2500	1.3170		1.2835	0.9215	0.1180	3.6400
0001	Beatty Town	37,437,914		37,437,914	0.1547					0.0000	0.1547	0.1550 (A)	1.2835	0.9215	0.1180	2.6327
0003	Manhattan Town	8,781,275	2,540,000	11,321,275	0.3040					0.0000	0.3040	0.1550 (A)	1.2835	0.9215	0.1180	2.7820
0006	Pahrump Town	149,247,836		149,247,836	0.1586					0.0543	0.2129	0.0340 (B)	1.2835	0.9215	0.1180	2.5699
0004	Round Mountain Town	67,430,910	22,000,000	89,430,910	0.3919		0.5039			0.0000	0.8958	0.1550 (A)	1.2835	0.9215	0.1180	3.3738
0007	Tonopah Town	31,897,135		31,897,135	0.2080					0.1720	0.3800	0.1550 (A)	1.2835	0.9215	0.1180	2.8580
	Beatty Gen. Imp. Dist.	37,437,914		37,437,914	0.0000					0.0000	0.0000					
	Beatty Water & Sanitation	37,437,914		37,437,914	0.0000					0.0000	0.0000					
	Pahrump Library District	149,247,836		149,247,836	0.0292					0.0000	0.0292					
	Pahrump Swimming Pool District	149,247,836		149,247,836	0.0048					0.0000	0.0048					
	Railroad Valley Gen. Imp. Dist.	N/A			0.0000					0.0000	0.0000					
	Smoky Valley TV District	N/A			0.0000					0.0000	0.0000					
	Nye Hospital District	268,475,566	124,458,460	392,934,026	0.1250					0.0300	0.1550					
	Nye County Schools	426,675,998	125,170,000	551,845,998	0.7500					0.5335	1.2835					

407,767,886

OVERLAPPING RATES - NYE COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A.= 0.1550
B.= 0.0048 + 0.0292 = 0.0340

OVERLAP COMBINATIONS
(See Code Number)

A. 3
B. 1 + 2

OVERLAPPING RATES EXAMPLES

B. = .0048 + .0292 = .0340 or 1 + 2 composed of Pahrump Swimming Pool (1) at .0048 plus Pahrump Library (2) at .0292

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	PAHRUMP SWIMMING POOL	0.0048
2.	PAHRUMP LIBRARY	0.0292
3.	NYE HOSPITAL	0.1550

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	PERSHING															
0002	Pershing County	$111,084,052	37,000,000	148,084,052	0.9197	0.5103		0.1471	0.1271	0.0129	0.6503	0.3239 *	0.8300		0.1180	1.9222
0001	Lovelock	13,244,246		13,244,246	0.4168	0.3066				0.1173	0.4239	0.3239 *	0.8300	0.6503	0.1180	2.3461
	Imlay Town	856,454		856,454	0.1549	0.0000				0.0000	0.0000					
	Pershing County TV District	N/A			0.0000					0.0000	0.0000					
	Lovelock Meadows Water District	N/A			0.0000					0.0000	0.0000					
	Lovelock Valley Weed Control	N/A			0.0000					0.0000	0.0000					
	Pershing Hospital District	111,084,052	37,000,000	148,084,052	0.2321		0.0800			0.0118	0.3239					
	Pershing County Schools	111,084,052	37,000,000	148,084,052	0.7500					0.0800	0.8300					

*Pershing Hospital District

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	STOREY															
0010	Storey County	51,152,316	2,578,633	53,730,949	1.2673	1.1300		0.2478	0.0150	0.0000	1.1450	0.0000	1.3550		0.1180	2.6180
0040	Gold Hill Town	2,457,325	3,382	2,460,707	0.1534	0.0000				0.0000	0.0000		1.3550	1.1450	0.1180	2.6180
0020	Virginia City Town	9,687,962		9,687,962	0.1610	0.0000				0.0000	0.0000		1.3550	1.1450	0.1180	2.6180
	Virginia-Divide Sewer Imp. Dist.	10,066,038		10,066,038	0.0000					0.0000	0.0000					
	Carson-Truckee Water Conservancy	22,709,310	2,578,633	25,287,943	0.0009	0.0000				0.0000	0.0000					
	Storey County Schools	51,152,316	2,578,633	53,730,949	0.7500					0.6050	1.3550					

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	WASHOE															
9001	Washoe County	$ 4,557,657,013	643,464	4,558,300,477	0.6276		0.0500	0.2318	0.2318	0.0931	1.0025	0.0000 (A)	1.0835		0.1180	2.2040
1000	Reno	2,372,573,876		2,372,573,876	0.1996		0.2338			0.1673	0.6007	0.0050 (AD)	1.0835	1.0025	0.1180	2.8097
1005											0.6007	0.0052 (B)	1.0835	1.0025	0.1180	2.8099
1040											0.6007	0.0050 (C)	1.0835	1.0025	0.1180	2.8097
2000	Sparks	746,681,360		746,681,360	0.3245		0.1105			0.2496	0.6846	0.0050 (AD)	1.0835	1.0025	0.1180	2.8936
2005											0.6846	0.0052 (B)	1.0835	1.0025	0.1180	2.8938
4540	Black Springs Gen. Imp. Dist.	595,428		595,428	0.0000					0.0000	0.0000	0.3548 (AB)	1.0835	1.0025	0.1180	2.5588
	Carson-Truckee Water Conservancy	4,557,657,013	643,464	4,558,300,477	0.0009	0.0000				0.0000	0.0000					
5300	Crystal Bay Gen. Imp Dist.	10,882,808		10,882,808	0.0375	0.0112				0.0000	0.0112	0.4646 (AC)	1.0835	1.0025	0.1180	2.6798
9601	Gerlach Gen. Imp. Dist.	1,362,005		1,362,005	0.0000					0.0000	0.0000	0.0000 (A)	1.0835	1.0025	0.1180	2.2040
3140	Horizon Hills Gen. Imp. Dist.	3,592,294		3,592,294	0.3960	0.0500				0.0000	0.0500	0.2980 (G)	1.0835	1.0025	0.1180	2.5520
											0.0500	0.2980 (AA)	1.0835	1.0025	0.1180	2.5520
5200	Incline Village Gen. Imp. Dist.	394,901,504		394,901,504	0.0537					0.0000	0.0537	0.4646 (AC)	1.0835	1.0025	0.1180	2.7223
	Lawton-Verdi Gen. Imp. Dist.	14,227,033		14,227,033	0.0000					0.0000	0.0000					
1040	Lemmon Valley Underground Water Bsn.	213,782,659		213,782,659	0.0028	0.0000				0.0000	0.0000	0.6057 (F)	1.0835	1.0025	0.1180	2.8097
3040											0.0000	0.2980 (G)	1.0835	1.0025	0.1180	2.5020
3041											0.0000	0.2980 (H)	1.0835	1.0025	0.1180	2.5020
3140											0.0000	0.3480 (I)	1.0835	1.0025	0.1180	2.5520
4040											0.0000	0.3548 (J)	1.0835	1.0025	0.1180	2.5588
4540											0.0000	0.0050 (K)	1.0835	1.0025	0.1180	2.2090
5000	North Lake Tahoe Fire District	408,903,347		408,903,347	0.1546		0.3100			0.0000	0.4646	0.0000 (A)	1.0835	1.0025	0.1180	2.6686
5300											0.4646	0.0112 (D)	1.0835	1.0025	0.1180	2.6798
5200											0.4646	0.0537 (E)	1.0835	1.0025	0.1180	2.7223
9400	Palomino Valley Gen. Imp. Dist.	17,897,680		17,897,680	0.2597					0.0000	0.2597	0.0050 (AD)	1.0835	1.0025	0.1180	2.4687
	Redevelopment Agency - Sparks	90,630,738		90,630,738	2.8936					0.0000	2.8936	0.0000	0.0000	0.0000	0.0000	2.8936
	Reno Increment District	60,420,317		60,420,317	2.8097					0.0000	2.8097	0.0000	0.0000	0.0000	0.0000	2.8097
	Reno Redevelopment Agency	97,459,307		97,459,307	2.8097					0.0000	2.8097	0.0000	0.0000	0.0000	0.0000	2.8097
3000	Sierra Forest Fire Protection Dist.	174,545,128		174,545,128	0.4032	0.2930				0.0000	0.2930	0.0050 (AD)	1.0835	1.0025	0.1180	2.5020
3005											0.2930	0.0052 (B)	1.0835	1.0025	0.1180	2.5022
3011											0.2930	0.0050 (L)	1.0835	1.0025	0.1180	2.5020

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3016											0.2930	0.0052 (M)	1.0835	1.0025	0.1180	2.5022
											0.2930	0.0550 (N)	1.0835	1.0025	0.1180	2.5520
3040											0.2930	0.0050 (C)	1.0835	1.0025	0.1180	2.5020
3041											0.2930	0.0050 (D)	1.0835	1.0025	0.1180	2.5020
3140											0.2930	0.0550 (P)	1.0835	1.0025	0.1180	2.5520
4705	South Truckee Meadows Gen. Imp. Dist.	38,004,682		38,004,682	0.0000					0.8493	0.8493	0.3550 (Q)	1.0835	1.0025	0.1180	3.4083
9020	Sun Valley Water and Sanitation Dist.	63,625,810		63,625,810	0.0686					0.0821	0.1507	0.0050 (AD)	1.0835	1.0025	0.1180	2.3597
4025											0.1507	0.3550 (Q)	1.0835	1.0025	0.1180	2.7097
	Tahoe Regional Planning Agency	412,762,590		412,762,590	0.0000					0.0000	0.0000					
4000	Truckee Meadows Fire Protection Dist.	756,669,878	595,464	757,265,342	0.3833	0.3498				0.0000	0.3498	0.0050 (AD)	1.0835	1.0025	0.1180	2.5588
4005											0.3498	0.0052 (B)	1.0835	1.0025	0.1180	2.5590
4011											0.3498	0.0050 (L)	1.0835	1.0025	0.1180	2.5588
4016											0.3498	0.0052 (M)	1.0835	1.0025	0.1180	2.5590
4025											0.3498	0.1559 (R)	1.0835	1.0025	0.1180	2.7097
4040											0.3498	0.0050 (C)	1.0835	1.0025	0.1180	2.5588
4400											0.3498	0.2647 (S)	1.0835	1.0025	0.1180	2.8185
4540											0.3498	0.0050 (T)	1.0835	1.0025	0.1180	2.5588
4705											0.3498	0.8545 (U)	1.0835	1.0025	0.1180	3.4083
1005	Truckee Meadows Underground Water Bsn.	3,351,210,009		3,351,210,009	0.0002					0.0000	0.0002	0.6057 (F)	1.0835	1.0025	0.1180	2.8099
2005											0.0002	0.6896 (V)	1.0835	1.0025	0.1180	2.8938
3005											0.0002	0.2980 (G)	1.0835	1.0025	0.1180	2.5022
3811											0.0002	0.2980 (H)	1.0835	1.0025	0.1180	2.5022
4005											0.0002	0.3548 (J)	1.0835	1.0025	0.1180	2.5590
4016											0.0002	0.3548 (W)	1.0835	1.0025	0.1180	2.5590
4025											0.0002	0.5055 (X)	1.0835	1.0025	0.1180	2.7097
4705											0.0002	1.2041 (Y)	1.0835	1.0025	0.1180	3.4083
3011	Verdi TV District	76,534,221		76,534,221	0.0054	0.0000				0.0000	0.0000	0.2980 (G)	1.0835	1.0025	0.1180	2.5020
3016											0.0000	0.2982 (I)	1.0835	1.0025	0.1180	2.5022
3811											0.0000	0.2980 (AA)	1.0835	1.0025	0.1180	2.5020
4011											0.0000	0.3548 (J)	1.0835	1.0025	0.1180	2.5588
4016											0.0000	0.3550 (Q)	1.0835	1.0025	0.1180	2.5590
	Washoe Regional Water Planning Board	4,063,844,305	595,464	4,064,439,769	0.0050					0.0000	0.0050					
	Washoe County Schools	4,557,657,013	643,464	4,558,300,477	0.7500					0.3335	1.0835					

FISCAL YEAR 1990-91

DIST-RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION: ASSESSED VALUATION	ASSESSED VALUATION: NET PROCEEDS OF MINES	ASSESSED VALUATION: TOTAL ASSESSED VALUATION	OPERATING RATE: MAXIMUM ALLOWED BY REVENUE LIMITATIONS	OPERATING RATE: LOWER RATE APPROVED BY GOVERNING BOARD	OPERATING RATE: VOTER APPROVED OVERRIDES	OPERATING RATE: INDIGENT/ LEGISLATIVE OVERIDE RATE ALLOWED	OPERATING RATE: INDIGENT/ LEGISLATIVE OVERIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE

Assessed valuation in the amount of $90,630,738 for Sparks Town Center is excluded from Washoe County, Sparks and Washoe County Schools.

Assessed valuation in the amount of $60,420,317 for Reno Increment District and $97,459,307 for Reno Redevelopment Agency is excluded from Washoe County, Reno and Washoe County Schools.

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A.= 0.0000
B.= 0.0000 + 0.0002 + 0.0050 = 0.0052
C.= 0.0000 + 0.0000 + 0.0050 = 0.0050
D.= 0.0000 + 0.0112 = 0.0112
E.= 0.0000 + 0.0537 = 0.0537
F.= 0.0000 + 0.6007 + 0.0050 = 0.6057
G.= 0.0000 + 0.2930 + 0.0050 = 0.2980
H.= 0.0000 + 0.2930 + 0.0000 + 0.0050 = 0.2980
I.= 0.0000 + 0.2930 + 0.0500 + 0.0050 = 0.3480
J.= 0.0000 + 0.3498 + 0.0050 = 0.3548
K.= 0.0000 + 0.0000 + 0.0050 = 0.0050
L.= 0.0000 + 0.0000 + 0.0050 = 0.0050
M.= 0.0000 + 0.0000 + 0.0002 + 0.0050 = 0.0052
N.= 0.0000 + 0.0500 + 0.0050 = 0.0550
O.= 0.0000 + 0.0000 + 0.0000 + 0.0050 = 0.0050
P.= 0.0000 + 0.0500 + 0.0000 + 0.0050 = 0.0550
Q.= 0.0000 + 0.3498 + 0.0002 + 0.0050 = 0.3550
R.= 0.0000 + 0.1507 + 0.0002 + 0.0050 = 0.1559
S.= 0.0000 + 0.2597 + 0.0050 = 0.2647
T.= 0.0000 + 0.0000 + 0.0000 + 0.0050 = 0.0050
U.= 0.0000 + 0.8493 + 0.0002 + 0.0050 = 0.8545
V.= 0.0000 + 0.6846 + 0.0050 = 0.6896
W.= 0.0000 + 0.3498 + 0.0000 + 0.0050 = 0.3548
X.= 0.0000 + 0.1507 + 0.3498 + 0.0050 = 0.5055
Y.= 0.0000 + 0.8493 + 0.3498 + 0.0050 = 1.2041
Z.= 0.0000 + 0.2930 + 0.0002 + 0.0050 = 0.2982
AA.= 0.0000 + 0.0000 + 0.2930 + 0.0050 = 0.2980
AB.= 0.0000 + 0.0000 + 0.3498 + 0.0050 = 0.3548
AC.= 0.0000 + 0.4646 = 0.4646
AD.= 0.0000 + 0.0050 = 0.0050

OVERLAP COMBINATIONS
(See Code Number)

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

OVERLAPPING RATES EXAMPLES

AD.= .0000 + .0050 = .0050 or 4 + 18 composed of Carson Truckee Water Conservancy (4) at .0000 plus Washoe Regional Planning Board (18) at .0050.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	RENO	0.6007
2.	SPARKS	0.6846
3.	BLACK SPRINGS GEN. IMP. DIST	0.0000
4.	CARSON TRUCKEE WATER CONSERVANCY	0.0000
5.	CRYSTAL BAY GEN. IMP. DIST.	0.0112
6.	GERLACH GEN. IMP. DIST.	0.0000
7.	HORIZON HILLS GEN. IMP. DIST.	0.0500
8.	INCLINE VILLAGE GEN. IMP. DIST.	0.0537
9.	LEMMON VALLEY UNDERGROUND WATER	0.0000
10.	NORTH LAKE TAHOE FIRE DIST.	0.4646
11.	PALOMINO VALLEY GEN. IMP. DIST.	0.2597
12.	SIERRA FOREST FIRE PROTECTION DIST.	0.2930
13.	SO. TRUCKEE MEADOWS GEN. IMP. DIST.	0.8493
14.	SUN VALLEY WATER AND SANITATION	0.1507
15.	TRUCKEE MEADOWS FIRE PROTECTION	0.3498
16.	TRUCKEE MEADOWS UNDERGROUND WATER	0.0002
17.	VERDI TV DISTRICT	0.0000
18.	WASHOE REGIONAL WATER PLANNING BRD.	0.0050

FISCAL YEAR 1990-91

DIST-RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION: ASSESSED VALUATION	ASSESSED VALUATION: NET PROCEEDS OF MINES	ASSESSED VALUATION: TOTAL ASSESSED VALUATION	OPERATING RATE: MAXIMUM ALLOWED BY REVENUE LIMITATIONS	OPERATING RATE: LOWER RATE APPROVED BY GOVERNING BOARD	OPERATING RATE: VOTER APPROVED OVERRIDES	OPERATING RATE: INDIGENT/ LEGISLATIVE OVERIDE RATE ALLOWED	OPERATING RATE: INDIGENT/ LEGISLATIVE OVERIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
	WHITE PINE															
0050	White Pine County	$100,485,528	20,000,000	120,485,528	0.5786			0.1511	0.1511	0.0400	0.7697	0.2261 *	1.2500		0.1180	2.3638
0010	Ely	31,910,522		31,910,522	0.4130					0.0000	0.4130	0.2261 *	1.2500	0.7697	0.1180	2.7768
0030	Lund Town	1,216,755		1,216,755	0.1653					0.0000	0.1653	0.2261 *	1.2500	0.7697	0.1180	2.5291
0020	McGill Town	3,755,740		3,755,740	0.3501					0.0000	0.3501	0.2261 *	1.2500	0.7697	0.1180	2.7139
0040	Ruth Town	1,165,621		1,165,621	0.7181					0.0000	0.7181	0.2261 *	1.2500	0.7697	0.1180	3.0819
	Baker TV	N/A			0.0000					0.0000	0.0000					
	East Ely Sanitation District	N/A			0.0000					0.0000	0.0000					
	McGill Ruth Water & Sanitation	N/A			0.0000					0.0000	0.0000					
	White Pine TV District	4,921,361		4,921,361	0.0000					0.0000	0.0000					
	White Pine Hospital District	100,485,528	20,000,000	120,485,528	0.1956					0.0305	0.2261					
	White Pine County Schools	100,482,528	20,000,000	120,482,528	0.7500		0.5000			0.0000	1.2500					

*White Pine Hospital District

PART III

FAIR AND RECREATION BOARD BUDGET SUMMARIES

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

SPECIAL DISTRICT	1990-91 ESTIMATED REVENUES
CARSON CITY	
CARSON CITY CONVENTION AND VISITORS BUREAU	$488,533
CLARK	
LAS VEGAS CONVENTION AUTHORITY	$91,596,950
ELKO	
ELKO COUNTY FAIR AND RECREATION BOARD	$439,500
WEST WENDOVER RECREATION DISTRICT	$1,062,519
HUMBOLDT	
HUMBOLDT COUNTY FAIR AND RECREATION BOARD	$759,435
LANDER	
LANDER COUNTY FAIR AND RECREATION BOARD	$89,350
MINERAL	
MINERAL COUNTY FAIR AND RECREATION BOARD	$50,500
PERSHING	
PERSHING COUNTY FAIR AND RECREATION BOARD	$95,200
STOREY	
VIRGINIA CITY VISITORS AND CONVENTION AUTHORITY	$96,832
WASHOE	
RENO-SPARKS CONVENTION AUTHORITY	$19,342,420
WHITE PINE	
WHITE PINE COUNTY FAIR AND RECREATION BOARD	$332,500

PART IV

VOTER APPROVED AD VALOREM LEVIES

PURSUANT TO NRS 354.5982 AND NRS 387.3285

COUNTIES AND ENTITIES WITH TAX OVERRIDES	PURPOSE OF FUNDS	RATE OR DOLLAR AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY
CARSON CITY:				
CARSON CITY	SENIOR CITIZENS CENTER	.0500	09-04-84	PERPETUITY
CHURCHILL:				
CHURCHILL COUNTY	SENIOR CITIZENS CENTER	.0100	09-06-88	4 YEARS; EXPIRES FY92-93
CHURCHILL COUNTY	HOSPITAL OPERATION	.2200	04-21-90	3 YEARS; EXPIRES FY92-93
CLARK:				
HENDERSON	PUBLIC SAFETY	.2310 (.1540 in FY89-90)	11-08-88	PERPETUITY
NORTH LAS VEGAS	PUBLIC SAFETY	.1800	11-04-86	PERPETUITY
NORTH LAS VEGAS	PUBLIC SAFETY	VARIABLE DEPENDING ON DEBT RATE	05-02-89	PERPETUITY (NOT TO EXCEED .350
MOAPA TOWN	PARK AND RECREATION SERVICES	$80,000 + 4 % ANNUAL INCREASE	11-08-88	40 YEARS; EXPIRES FY2029-30
HENDERSON LIBRARY	OPERATING REVENUE	.0200	11-08-88	3 YEARS; EXPIRES FY92-93 - increased to .0332 on 5-1-91
DOUGLAS:				
CAVE ROCK GID	ROAD REPAIR; MAINT; OPERATIONS	.3000	05-19-87	10 YEARS; EXPIRES FY96-97
CAVE ROCK GID	BEAUTIFICATION AND STABILIZATION	.3000	02-13-90	10 YEARS; INCREASES IN 96-97,
DOUGLAS CO. AMB. & PARAMEDIC	BUILDING AND EQUIPMENT	.0860	05-01-90	PERPETUITY
DOUGLAS COUNTY "911"	COMMUNICATIONS SYSTEM	.0475	05-01-90	PERPETUITY
LAKERIDGE GID	ROAD IMPROVEMENTS	.1800	04-01-86	6 YEARS; EXPIRES FY91-92
LOGAN CREEK GID	ROAD REPAIR; MAINT; SNOW REMOVAL	.4500	11-04-86	6 YEARS OR PERPETUITY
SKYLAND	STREET REPAVING; CAPITAL IMPROV.	.1500	11-04-86	PERPETUITY
TAHOE DOUGLAS FIRE	PARAMEDIC PROGRAM	.0600	11-06-84	PERPETUITY
TAHOE DOUGLAS FIRE	CAPITAL PROJECTS	.0500 -REDUCE TO .03 IN 3 YRS.	05-02-89	PERPETUITY
ZEPHYR KNOLLS GID	SNOW REMOVAL; ROAD MAINT.	.4800	11-06-84	PERPETUITY

COUNTIES AND ENTITIES WITH TAX OVERRIDES	PURPOSE OF FUNDS	RATE OR DOLLAR AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY
ELKO:				
ELKO COUNTY	SENIOR CITIZENS CENTER	.0200	11-08-88	PERPETUITY
ELKO SCHOOL DISTRICT	CAPITAL PROJCTS PAY-AS-YOU-GO	.5000	03-28-89	10 YEARS; EXPIRES FY99-2000
HUMBOLDT:				
HUMBOLDT COUNTY	SENIOR CITIZENS CENTER	.0150	11-04-86	PERPETUITY
HUMBOLDT COUNTY SCHOOL	CAPITAL PROJECTS PAY-AS-YOU-GO	.2000	11-07-89	5 YEARS; EXPIRES FY95-96
MCDERMITT FIRE DIST.	PUBLIC SAFETY	.1500	11-04-86	PERPETUITY
ORVADA FIRE DIST.	FIRE EQUIPMENT	.1500	11-04-86	PERPETUITY
LANDER				
LANDER SCHOOL DISTRICT	CAPITAL PROJECTS PAY-AS-YOU-GO	.2500	11-04-86	10 YEARS; EXPIRES FY97-98
LANDER SCHOOL DISTRICT	CAPITAL PROJECTS PAY-AS YOU-GO	.2500	06-20-89	5 YEARS; EXPIRES FY94-95
LYON:				
CENTRAL LYON FIRE DIST.	FIRE PROTECTION	.0900	04-14-87	5 YEARS; EXPIRES FY91-92
FERNLEY SWIMMING POOL	SWIMMING POOL	.2000	11-04-86	PERPETUITY
MASON VALLEY FIRE DIST.	FIRE PROTECTION	.1000	11-04-86	5 YEARS; EXPIRES FY91-92
MASON VALLEY MOSQUITO	MOSQUITO CONTROL	.0300	04-14-87	PERPETUITY
NORTH LYON FIRE DIST.	FIRE PROTECTION	.0500	11-07-89	5 YEARS; EXPIRES FY95-96
SOUTH LYON HOSPITAL	HOSPITAL EXPENSES	.2500	11-08-88	5 YEARS; EXPIRES FY93-94
MINERAL:				
MINERAL COUNTY	SENIOR CITIZENS CENTER	.0400	11-08-88	8 YEARS; EXPIRES FY96-97
MINERAL COUNTY	FIRE EQUIPMENT	.0300	11-08-88	7 YEARS; EXPIRES FY95-96
NYE:				
ROUND MOUNTAIN	OPERATING REVENUE	.5039	11-08-88	5 YEARS; EXPIRES FY93-94
[illegible]	911	.0050	- -91	
PERSHING:				
PERSHING HOSPITAL	OPERATING REVENUE	.0800	05-02-89	PERPETUITY
WASHOE:				
WASHOE COUNTY	SENIOR CITIZENS CENTER	.0100	06-04-85	PERPETUITY
WASHOE COUNTY	CHILD PROTECTION	.0400	11-04-86	PERPETUITY
RENO	FIRE DEPT. UPGRADE & EQUIPMENT	.0654	05-05-87	PERPETUITY
RENO	PUBLIC SAFETY	.1684	05-17-88	PERPETUITY
SPARKS	PUBLIC SAFETY	.1105	09-02-86	PERPETUITY

COUNTIES AND ENTITIES WITH TAX OVERRIDES	PURPOSE OF FUNDS	RATE OR DOLLAR AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY
NORTH LAKE TAHOE FIRE	FIRE DIST UPGRADE & EQUIPMENT	.3100	03-30-82	PERPETUITY
WHITE PINE				
WHITE PINE SCHOOL DISTRICT	CAPITAL PROJCTS PAY-AS-YOU-GO	.5000	11-08-88	10 YEARS; EXPIRES FY99-2000

PART V

AD VALOREM TAX DISTRIBUTION FOR 1990-91

	ASSESSED VALUE	SCHOOLS	COUNTIES	CITIES	TOWNS	TOTAL DISTRICTS	STATE	TOTAL	1990-91 AVERAGE COUNTY WIDE TAX RATE	1989-90 AVERAGE COUNTY WIDE TAX RATE	PERCENTAGE OF CHANGE 89-90 TO 90-91
CARSON CITY	523,614,737	5,602,678	4,590,007	0	0	327,930	617,865	11,138,480	2.1272	2.0711	2.71%
CHURCHILL	262,559,501	3,597,065	1,768,076	224,283	0	157,536	309,820	6,056,779	2.3068	2.0533	12.35%
CLARK	11,294,874,939	134,804,332	83,717,613	30,156,056	13,154,639	27,954,119	13,327,952	303,114,712	2.6836	2.6668	0.63%
DOUGLAS	823,540,358	7,823,633	4,156,408	0	171,846	5,515,766	971,778	18,639,432	2.2633	2.1659	4.50%
ELKO	574,613,762	8,331,900	3,906,224	939,358	217,166	288,884	678,044	14,361,576	2.4993	2.4696	1.20%
ESMERALDA	37,045,938	277,845	509,937	0	4,000	0	43,714	835,496	2.2553	2.2577	-0.10%
EUREKA	464,923,509	3,486,926	3,442,759	0	7,274	42,815	548,610	7,528,383	1.6193	1.5522	4.32%
HUMBOLDT	504,232,724	6,164,245	3,305,246	458,339	0	901,011	594,995	11,423,834	2.2656	2.0908	8.36%
LANDER	178,454,150	2,768,002	1,651,415	0	55,290	924,018	210,576	5,609,301	3.1433	2.6917	16.78%
LINCOLN	51,224,433	469,984	512,961	39,330	18,744	103,467	60,445	1,204,931	2.3523	2.1213	10.89%
LYON	295,640,453	4,423,077	1,832,084	40,150	61,647	1,148,254	348,856	7,854,068	2.6566	2.5986	2.23%
MINERAL	88,110,746	660,831	1,149,581	0	50,757	181,156	103,971	2,146,295	2.4359	2.2868	6.52%
NYE	551,845,998	7,082,943	5,085,261	39,941	1,459,690	659,792	651,178	14,978,805	2.7143	2.6093	4.03%
PERSHING	148,084,052	1,229,098	962,991	56,142	0	479,644	174,739	2,902,614	1.9601	1.8373	6.68%
STOREY	53,730,949	728,054	615,219	0	0	0	63,403	1,406,676	2.6180	2.5331	3.35%
WASHOE	4,558,300,477	49,389,186	45,696,962	19,363,832	0	13,008,671	5,378,795	132,837,445	2.9142	2.7704	5.19%
WHITE PINE	120,485,528	1,506,032	927,377	131,790	23,530	272,418	142,173	3,003,320	2.4927	2.4673	1.03%
TOTALS	20,531,282,254	238,345,831	163,830,121	51,449,220	15,224,584	51,965,479	24,226,913	545,042,148	2.6547	2.5888	
PERCENTAGE OF GRAND TOTAL		43.73%	30.06%	9.44%	2.79%	9.53%	4.44%	100.00%			

AVERAGE STATEWIDE TAX RATE $2.6547

AVERAGE STATEWIDE PERCENT OF CHANGE 2.55%