Theresa

1993-1994

AD VALOREM TAX RATES

FOR

NEVADA LOCAL GOVERNMENTS

BOB MILLER, GOVERNOR

DEPARTMENT OF TAXATION
JOHN P. COMEAUX
EXECUTIVE DIRECTOR

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DEPARTMENT OF TAXATION

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"REDBOOK" COMPILED BY LOCAL GOVERNMENT FINANCE SECTION, DEPARTMENT OF TAXATION.

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	16	0	1
DOUGLAS	1	1	0	3	26	4	0
ELKO	1	1	4	3	6	0	2
ESMERALDA	1	1	0	2	3	0	0
EUREKA	1	1	0	2	3	0	0
HUMBOLDT	1	1	1	0	17	0	1
LANDER	1	1	0	3	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	18	44	132	**	11

TOTAL AD VALOREM DISTRICTS 231

TOTAL LOCAL GOVERNMENTS 243

*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

FISCAL YEAR 1993-94

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	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERIDE RATE ALLOWED	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															
Carson City	$633,869,647		633,869,647	0.6362		0.0500	0.3460	0.2055	0.0752	0.9669	0.0300 (A)	1.5000		0.1500	2.6469
										0.9669	0.0327 (B)	1.5000		0.1500	2.6496
Sierra Forest Fire Protection Dist.	45,497,257		45,497,257	0.2035	0.1000		0.0266	0.0000	0.0000	0.1000	0.0300 (A)	1.5000	0.9669	0.1500	2.7469
Carson Water Sub-Conservancy	633,607,969		633,607,969	0.0300					0.0000	0.0300					
Eagle Valley Underground Water Basin	601,879,645		601,879,645	0.0027					0.0000	0.0027					
Tahoe Regional Planning Agency	394,050		394,050												
Carson City Redevelopment Agency	10,607,578		10,607,578	2.6496					0.0000	2.6496		0.0000	0.0000		2.6496
Carson-Truckee Water Conservancy	633,869,647		633,869,647	0.0012	0.0000		0.0001	0.0000	0.0000	0.0000					
Carson City Airport Authority	633,869,647		633,869,647	0.0000					0.0000	0.0000					
Carson City Schools	633,869,647		633,869,647	0.7500					0.7500	1.5000					

Assessed valuation of $10,607,578 (from 1993-1994 Budget) for Carson City Redevelopment Agency is excluded from Carson City, Carson City School District and Carson-Truckee Water Conservancy; Carson Water Sub-Conservancy, Carson City Airport Authority and Eagle Valley Underground Water Basin.

CHURCHILL															
Churchill County	$290,156,651	34,852,192	325,008,843	0.4392		0.1800	0.2289	0.1289	0.0000	0.7481	0.0100 (A)	1.3700		0.1500	2.2781
Fallon	77,118,209		77,118,209	0.4364			0.0337	0.0337	0.0000	0.4701	0.0100 (A)	1.3700	0.7481	0.1500	2.7482
Churchill Mosquito District	290,156,651	34,852,192	325,008,843	0.0915	0.0100		0.0025	0.0000	0.0000	0.0100					
Carson-Truckee Water Conservancy	290,156,651	34,852,192	325,008,843	0.0012	0.0000		0.0001	0.0000	0.0000	0.0000					
Churchill County Schools	290,156,651	34,852,192	325,008,843	0.7500					0.6200	1.3700					

OVERLAPPING RATES - CARSON CITY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES	OVERLAP COMBINATION (See Code Number)
A.= 0.0000 + 0.0300 = 0.0300	A. 1 + 3
B.= 0.0000 + 0.0027 + 0.0300 = 0.0327	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	0.0027
3.	CARSON WATER SUBCONSERVANCY	0.0300

OVERLAPPING RATES - CHURCHILL COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES	OVERLAP COMBINATIONS (See Code Number)
A.= 0.0000 + 0.0100 = 0.0100	A. 1 + 2

OVERLAPPING RATES EXAMPLES

A.= .0000 + .0100 = .0100 or 1 + 2 composed of Carson Truckee Water Conservancy (1) at .0000 plus Churchill Mosquito District (2) at .0100.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	CARSON-TRUCKEE WATER CONSERVANCY	0.0000
2.	CHURCHILL MOSQUITO DISTRICT	0.0100

FISCAL YEAR 1993-94

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	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERIDE RATE ALLOWED	LEGISLATIVE OVERIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
CLARK															
Clark County	$ 15,569,445,412	5,040,243	15,574,485,655	0.4163			0.2221	0.1842	0.1126	0.7131		1.1935		0.1500	2.0566
Boulder City	218,979,376		218,979,376	0.1861			0.0488	0.0000	0.0000	0.1861	0.0702 (A)	1.1935	0.7131	0.1500	2.3129
										0.1861	0.0711 (B)	1.1935	0.7131	0.1500	2.3138
										0.1861	0.0000	1.1935	0.7131	0.1500	2.2427
Henderson	1,548,698,499		1,548,698,499	0.1519		0.2310	0.0462	0.0000	0.3295	0.7124	0.0531 (C)	1.1935	0.7131	0.1500	2.8221
										0.7124	0.0557 (D)	1.1935	0.7131	0.1500	2.8247
										0.7124	0.0557 (E)	1.1935	0.7131	0.1500	2.8247
										0.7124	0.1301 (F)	1.1935	0.7131	0.1500	2.8991
										0.7124	0.1484 (G)	1.1935	0.7131	0.1500	2.9174
Las Vegas	4,378,038,847		4,378,038,847	0.6751			0.0532	0.0000	0.0496	0.7247	0.2391 (H)	1.1935	0.7131	0.1500	3.0204
										0.7247	0.2548 (CY)	1.1935	0.7131	0.1500	3.0361
Mesquite	54,938,724		54,938,724	1.4606	0.1092		0.1102	0.0000	0.0000	0.1092	0.1275 (I)	1.1935	0.7131	0.1500	2.2933
North Las Vegas	661,947,329		661,947,329	0.1925		0.5300	0.0348	0.0348	0.2400	0.9973	0.0651 (J)	1.1935	0.7131	0.1500	3.1190
										0.9973	0.1351 (K)	1.1935	0.7131	0.1500	3.1890
										0.9973	0.1534 (CX)	1.1935	0.7131	0.1500	3.2073
Bunkerville Town	26,066,611		26,066,611	0.1563	0.0200		0.0478	0.0000	0.0000	0.0200	0.1954 (L)	1.1935	0.7131	0.1500	2.2720
*East Las Vegas	126,353,354		126,353,354	0.1780	0.2064		0.0089	0.0000	0.0000	0.2064	0.3691 (M)	1.1935	0.7131	0.1500	2.6321
										0.2064	0.3717 (N)	1.1935	0.7131	0.1500	2.6347
Glendale Town	1,106,718		1,106,718	0.1594	0.0200		0.0000	0.0000	0.0000	0.0200	0.1954 (O)	1.1935	0.7131	0.1500	2.2720
Indian Springs Town	5,735,259		5,735,259	0.2615	0.0200		0.0000	0.0000	0.0000	0.0200	0.1954 (L)	1.1935	0.7131	0.1500	2.2720
Laughlin Town	418,844,825		418,844,825	0.8897	0.8416		0.0413	0.0000	0.0000	0.8416	0.2004 (CZ)	1.1935	0.7131	0.1500	3.0986
										0.8416	0.2013 (DA)	1.1935	0.7131	0.1500	3.0995
Moapa Town	85,950,236		85,950,236	0.2132	0.0200	0.0894	0.0000	0.0000	0.0000	0.1094	0.1954 (O)	1.1935	0.7131	0.1500	2.3614
										0.1094	0.1954 (Q)	1.1935	0.7131	0.1500	2.3614
Moapa Valley Town	48,417,285	4,100,598	52,517,883	0.1659	0.0200		0.0316	0.0000	0.0000	0.0200	0.1954 (O)	1.1935	0.7131	0.1500	2.2720
										0.0200	0.1954 (Q)	1.1935	0.7131	0.1500	2.2720
										0.0200	0.1954 (L)	1.1935	0.7131	0.1500	2.2720
Mt Charleston Town	15,240,013		15,240,013	0.1795	0.0200		0.0000	0.0000	0.0000	0.0200	1.0767 (R)	1.1935	0.7131	0.1500	3.1533
										0.0200	0.1954 (L)	1.1935	0.7131	0.1500	2.2720
										0.0200	1.1888 (S)	1.1935	0.7131	0.1500	3.2654
*Paradise Town	3,710,793,570		3,710,793,570	0.3512	0.2064		0.0341	0.0000	0.0000	0.2064	0.3717 (N)	1.1935	0.7131	0.1500	2.6347
Searchlight Town	25,221,168		25,221,168	0.1798	0.0600		0.0364	0.0000	0.1431	0.2031	0.1954 (L)	1.1935	0.7131	0.1500	2.4551
										0.2031	0.1963 (P)	1.1935	0.7131	0.1500	2.4560
*Spring Valley Town	1,104,187,675		1,104,187,675	0.1704	0.2064		0.0000	0.0000	0.0000	0.2064	0.3717 (N)	1.1935	0.7131	0.1500	2.6347
*Sunrise Manor Town	1,106,959,879		1,106,959,879	0.1791	0.2064		0.0140	0.0000	0.0000	0.2064	0.3717 (N)	1.1935	0.7131	0.1500	2.6347
*Winchester Town	938,161,314		938,161,314	0.4385	0.2064		0.0358	0.0000	0.0000	0.2064	0.3717 (N)	1.1935	0.7131	0.1500	2.6347

*NRS 354.59875 requires tax rate parity for five unincorporated towns. The common levy for common services could be $.3292 but the Board has decided to levy $.2064.
The rate shown in the 'maximum allowed by revenue limitation' column is the rate allowed prior to parity.

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Mt. Charleston Fire Protection Dist.	17,181,248		17,181,248	0.8813			0.0192	0.0000	0.0000	0.8813	0.2154 (T)	1.1935	0.7131	0.1500	3.1533
										0.8813	0.3275 (U)	1.1935	0.7131	0.1500	3.2654
Clark County Fire Service Area	7,638,882,317	5,006	7,638,887,323	0.1716	0.1504		0.0106	0.0000	0.0000	0.1504	0.2187 (V)	1.1935	0.7131	0.1500	2.4257
										0.1504	0.2137 (W)	1.1935	0.7131	0.1500	2.4207
										0.1504	0.2163 (X)	1.1935	0.7131	0.1500	2.4233
										0.1504	0.2213 (Y)	1.1935	0.7131	0.1500	2.4283
										0.1504	0.4277 (Z)	1.1935	0.7131	0.1500	2.6347
										0.1504	0.4277 (AA)	1.1935	0.7131	0.1500	2.6347
										0.1504	0.4277 (AB)	1.1935	0.7131	0.1500	2.6347
										0.1504	0.4277 (AC)	1.1935	0.7131	0.1500	2.6347
										0.1504	0.1443 (AD)	1.1935	0.7131	0.1500	2.3513
										0.1504	0.1469 (AE)	1.1935	0.7131	0.1500	2.3539
										0.1504	0.4251 (AF)	1.1935	0.7131	0.1500	2.6321
										0.1504	0.4277 (AG)	1.1935	0.7131	0.1500	2.6347
										0.1504	0.2187 (V)	1.1935	0.7131	0.1500	2.4257
										0.1504	0.2163 (X)	1.1935	0.7131	0.1500	2.4233
Boulder City Library	226,750,548		226,750,548	0.0702			0.0057	0.0000	0.0000	0.0702	0.1861 (AH)	1.1935	0.7131	0.1500	2.3129
										0.0702	0.1870 (AI)	1.1935	0.7131	0.1500	2.3138
										0.0702	0.0679 (AJ)	1.1935	0.7131	0.1500	2.1947
										0.0702	0.0688 (AK)	1.1935	0.7131	0.1500	2.1956
Clark County Flood Control District	15,569,445,412	5,040,243	15,574,485,655	0.0000					0.0000	0.0000					
Clark County Sanitation #1	N/A			0.0000					0.0000	0.0000					
Las Vegas/Clark County Library Dist.	13,534,614,698	5,040,243	13,539,654,941	0.0547			0.0028	0.0028	0.0700	0.1275	0.0679 (AJ)	1.1935	0.7131	0.1500	2.2520
										0.1275	0.2416 (AL)	1.1935	0.7131	0.1500	2.4257
										0.1275	0.0688 (AK)	1.1935	0.7131	0.1500	2.2529
										0.1275	0.0729 (AM)	1.1935	0.7131	0.1500	2.2570
										0.1275	0.2366 (AN)	1.1935	0.7131	0.1500	2.4207
										0.1275	0.9145 (AO)	1.1935	0.7131	0.1500	3.0986
										0.1275	0.9154 (AP)	1.1935	0.7131	0.1500	3.0995
										0.1275	0.0679 (AQ)	1.1935	0.7131	0.1500	2.2520
										0.1275	0.9692 (AR)	1.1935	0.7131	0.1500	3.1533
										0.1275	0.0879 (AS)	1.1935	0.7131	0.1500	2.2720
										0.1275	1.0813 (AT)	1.1935	0.7131	0.1500	3.2654
										0.1275	0.0705 (AU)	1.1935	0.7131	0.1500	2.2546
										0.1275	0.0755 (AV)	1.1935	0.7131	0.1500	2.2596
										0.1275	0.2392 (AW)	1.1935	0.7131	0.1500	2.4233
										0.1275	0.2442 (AX)	1.1935	0.7131	0.1500	2.4283
										0.1275	0.0879 (AY)	1.1935	0.7131	0.1500	2.2720
										0.1275	0.8363 (AZ)	1.1935	0.7131	0.1500	3.0204
										0.1275	1.0049 (BA)	1.1935	0.7131	0.1500	3.1890
										0.1275	0.4506 (BB)	1.1935	0.7131	0.1500	2.6347
										0.1275	0.4506 (BC)	1.1935	0.7131	0.1500	2.6347
										0.1275	0.4506 (BD)	1.1935	0.7131	0.1500	2.6347

FISCAL YEAR 1993-94

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	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERIDE RATE ALLOWED	LEGISLATIVE OVERIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
Las Vegas/Clark County Library Dist. Continued										0.1275	0.4506 (BE)	1.1935	0.7131	0.1500	2.6347
										0.1275	0.7150 (BF)	1.1935	0.7131	0.1500	2.8991
										0.1275	0.7333 (BG)	1.1935	0.7131	0.1500	2.9174
										0.1275	0.4480 (BH)	1.1935	0.7131	0.1500	2.6321
										0.1275	0.4506 (BI)	1.1935	0.7131	0.1500	2.6347
										0.1275	0.0679 (AJ)	1.1935	0.7131	0.1500	2.2520
										0.1275	0.2710 (BJ)	1.1935	0.7131	0.1500	2.4551
										0.1275	0.2719 (BK)	1.1935	0.7131	0.1500	2.4560
										0.1275	0.0879 (BL)	1.1935	0.7131	0.1500	2.2720
										0.1275	0.0879 (BM)	1.1935	0.7131	0.1500	2.2720
										0.1275	0.0879 (BN)	1.1935	0.7131	0.1500	2.2720
										0.1275	0.0679 (BO)	1.1935	0.7131	0.1500	2.2520
										0.1275	0.1773 (BP)	1.1935	0.7131	0.1500	2.3614
										0.1275	0.0879 (BQ)	1.1935	0.7131	0.1500	2.2720
										0.1275	0.0879 (BR)	1.1935	0.7131	0.1500	2.2720
										0.1275	0.0679 (BS)	1.1935	0.7131	0.1500	2.2520
										0.1275	0.1773 (BT)	1.1935	0.7131	0.1500	2.3614
										0.1275	0.1092 (BU)	1.1935	0.7131	0.1500	2.2933
Henderson Library	1,197,943,311		1,197,943,311	0.0168		0.0332	0.0031	0.0031	0.0000	0.0531	0.7124 (BV)	1.1935	0.7131	0.1500	2.8221
										0.0531	0.7333 (DB)	1.1935	0.7131	0.1500	2.8430
										0.0531	0.7150 (BF)	1.1935	0.7131	0.1500	2.8247
										0.0531	0.7150 (BF)	1.1935	0.7131	0.1500	2.8247
										0.0531	0.0679 (AJ)	1.1935	0.7131	0.1500	2.1776
										0.0531	0.2416 (AL)	1.1935	0.7131	0.1500	2.3513
										0.0531	0.0705 (AU)	1.1935	0.7131	0.1500	2.1802
										0.0531	0.2442 (AX)	1.1935	0.7131	0.1500	2.3539
Las Vegas Artesian Basin	14,189,587,860		14,189,587,860	0.0026					0.0000	0.0026	0.1954 (L)	1.1935	0.7131	0.1500	2.2546
										0.0026	0.2004 (BW)	1.1935	0.7131	0.1500	2.2596
										0.0026	0.3641 (BX)	1.1935	0.7131	0.1500	2.4233
										0.0026	0.3691 (M)	1.1935	0.7131	0.1500	2.4283
										0.0026	0.9612 (BY)	1.1935	0.7131	0.1500	3.0204
										0.0026	1.0023 (BZ)	1.1935	0.7131	0.1500	3.0615
										0.0026	1.1298 (CA)	1.1935	0.7131	0.1500	3.1890
										0.0026	0.5755 (CB)	1.1935	0.7131	0.1500	2.6347
										0.0026	0.5755 (CC)	1.1935	0.7131	0.1500	2.6347
										0.0026	0.5755 (CD)	1.1935	0.7131	0.1500	2.6347
										0.0026	0.5755 (CE)	1.1935	0.7131	0.1500	2.6347
										0.0026	0.7655 (CF)	1.1935	0.7131	0.1500	2.8247
										0.0026	0.7655 (CG)	1.1935	0.7131	0.1500	2.8247
										0.0026	0.8399 (CH)	1.1935	0.7131	0.1500	2.8991
										0.0026	0.8582 (CI)	1.1935	0.7131	0.1500	2.9174
										0.0026	0.1210 (CJ)	1.1935	0.7131	0.1500	2.1802
										0.0026	0.2947 (CK)	1.1935	0.7131	0.1500	2.3539
										0.0026	0.5755 (CL)	1.1935	0.7131	0.1500	2.6347

FISCAL YEAR 1993-94

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	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERIDE RATE ALLOWED	LEGISLATIVE OVERIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
Las Vegas Redevelopment Agency	184,982,840		184,982,840	3.0204					0.0000	3.0204	0.0000	0.0000	0.0000	0.0000	3.0204
North Las Vegas Redevelopment Agency	9,386,132		9,386,132	3.1190					0.0000	3.1190	0.0000	0.0000	0.0000	0.0000	3.1190
Colorado River Ground Water Basin	449,931,809		449,931,809	0.0009					0.0000	0.0009	0.2563 (CM)	1.1935	0.7131	0.1500	2.3138
										0.0009	0.1381 (CN)	1.1935	0.7131	0.1500	2.1956
										0.0009	0.1954 (L)	1.1935	0.7131	0.1500	2.2529
										0.0009	1.0420 (CO)	1.1935	0.7131	0.1500	3.0995
										0.0009	0.3985 (CP)	1.1935	0.7131	0.1500	2.4560
Kyle Canyon Water	12,819,959		12,819,959	0.0000					0.1121	0.1121	1.0967 (CQ)	1.1935	0.7131	0.1500	3.2654
Moapa Valley Fire	142,914,575	4,100,598	147,015,173	0.0055	0.0000		0.0131	0.0000	0.0000	0.0000	0.2154 (CR)	1.1935	0.7131	0.1500	2.2720
										0.0000	0.2154 (CS)	1.1935	0.7131	0.1500	2.2720
										0.0000	0.1954 (CT)	1.1935	0.7131	0.1500	2.2520
										0.0000	0.3048 (CU)	1.1935	0.7131	0.1500	2.3614
										0.0000	0.2154 (CV)	1.1935	0.7131	0.1500	2.2720
										0.0000	0.1954 (L)	1.1935	0.7131	0.1500	2.2520
										0.0000	0.3048 (CW)	1.1935	0.7131	0.1500	2.3614
**Las Vegas Metropolitan Police 911	12,510,249,478	939,645	12,511,189,123				0.0050	0.0050	0.0000	0.0050					
**North Las Vegas 911	661,947,329		661,947,329				0.0050	0.0050	0.0000	0.0050					
**LV Metro Police Manpower - Las Vegas	4,378,038,847		4,378,038,847				0.1040	0.1040	0.0000	0.1040					
**LV Metro Police Manpower - Clark	8,715,062,823	5,040,243	8,720,103,066				0.0679	0.0679	0.0000	0.0679					
**Clark County Fire Debt	7,730,831,753	5,006	7,730,836,759						0.0183	0.0183					
Big Bend Water District	404,792,628		404,792,628	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	52,424,348		52,424,348	0.0000					0.0000	0.0000					
Pahrump Artesian Basin	859,319		859,319	0.0000					0.0000	0.0000					
Clark County Schools	15,569,445,412	5,040,243	15,574,485,655	0.7500					0.4435	1.1935					

Assessed valuation of $194,368,972 (from 1993-1994 Budget) for Las Vegas Redevelopment Agency and North Las Vegas Redevelopment Agency is excluded from Clark County, Las Vegas, Las Vegas/Clark County Library District, Clark County School District, Clark County Flood Control District, Las Vegas Metropolitan Police (Communications and 911) and Las Vegas Artesian Basin.

** Designates special taxing authority not additional taxing district.

OVERLAPPING RATES - CLARK COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A.= 0.0702
B.= 0.0702 + 0.0009 = 0.0711
C.= 0.0531
D.= 0.0531 + 0.0026 = 0.0557
E.= 0.0531 + 0.0026 = 0.0557
F.= 0.1275 + 0.0026 = 0.1301
G.= 0.1275 + 0.0026 + 0.0183 = 0.1484
H.= 0.1275 + 0.0026 + 0.0050 + 0.1040 = 0.2391
I.= 0.1275
J.= 0.0026 + 0.0050 + 0.0575 = 0.0651
K.= 0.1275 + 0.0026 + 0.0050 = 0.1351
L.= 0.1275 + 0.0679 = 0.1954
M.= 0.1275 + 0.1504 + 0.0050 + 0.0679 + 0.0183 = 0.3691
N.= 0.1275 + 0.1504 + 0.0026 + 0.0050 + 0.0679 + 0.0183 = 0.3717
O.= 0.1275 + 0.0000 + 0.0679 + 0.0000 = 0.1954
P.= 0.1275 + 0.0009 + 0.0679 = 0.1963
Q.= 0.1275 + 0.0000 + 0.0679 = 0.1954
R.= 0.1275 + 0.8813 + 0.0679 = 1.0767
S.= 0.1275 + 0.8813 + 0.1121 + 0.0679 = 1.1888
T.= 0.0200 + 0.1275 + 0.0679 = 0.2154
U.= 0.0200 + 0.1275 + 0.1121 + 0.0679 = 0.3275
V.= 0.1275 + 0.0050 + 0.0679 + 0.0183 = 0.2187
W.= 0.1275 + 0.0679 + 0.0183 = 0.2137
X.= 0.1275 + 0.0026 + 0.0679 + 0.0183 = 0.2163
Y.= 0.1275 + 0.0026 + 0.0050 + 0.0679 + 0.0183 = 0.2213
Z.= 0.2064 + 0.1275 + 0.0026 + 0.0050 + 0.0679 + 0.0183 = 0.4277
AA.= 0.2064 + 0.1275 + 0.0026 + 0.0050 + 0.0679 + 0.0183 = 0.4277
AB.= 0.2064 + 0.1275 + 0.0026 + 0.0050 + 0.0679 + 0.0183 = 0.4277
AC.= 0.2064 + 0.1275 + 0.0026 + 0.0050 + 0.0679 + 0.0183 = 0.4277
AD.= 0.0531 + 0.0050 + 0.0679 + 0.0183 = 0.1443
AE.= 0.0531 + 0.0026 + 0.0050 + 0.0679 + 0.0183 = 0.1469
AF.= 0.2064 + 0.1275 + 0.0050 + 0.0679 + 0.0183 = 0.4251
AG.= 0.2064 + 0.1275 + 0.0026 + 0.0050 + 0.0679 + 0.0183 = 0.4277
AH.= 0.1861
AI.= 0.1861 + 0.0009 = 0.1870
AJ.= 0.0679

OVERLAP COMBINATIONS (See Code Number)

A. 20
B. 20 + 26
C. 19
D. 19 + 25
E. 19 + 25
F. 18 + 25
G. 18 + 25 + 33
H. 18 + 25 + 27 + 32
I. 18
J. 25 + 28 + 35
K. 18 + 25 + 28
L. 18 + 31
M. 18 + 23 + 27 + 31 + 33
N. 18 + 23 + 25 + 27 + 31 + 33
O. 18 + 21 + 31 + 33
P. 18 + 26 + 31
Q. 18 + 21 + 31
R. 18 + 22 + 31
S. 18 + 22 + 24 + 31
T. 12 + 18 + 31
U. 12 + 18 + 24 + 31
V. 18 + 27 + 31 + 33
W. 18 + 31 + 33
X. 18 + 25 + 31 + 33
Y. 18 + 25 + 27 + 31 + 33
Z. 16 + 18 + 25 + 27 + 31 + 33
AA. 17 + 18 + 25 + 27 + 31 + 33
AB. 15 + 18 + 25 + 27 + 31 + 33
AC. 13 + 18 + 25 + 27 + 31 + 33
AD. 19 + 27 + 31 + 33
AE. 19 + 25 + 27 + 31 + 33
AF. 7 + 18 + 27 + 31 + 33
AG. 7 + 18 + 25 + 27 + 31 + 33
AH. 1
AI. 1 + 26
AJ. 31

OVERLAPPING RATES EXAMPLES

B. = .0702 + .0009 = .0711 or 20 + 26 composed of Boulder City Library (20) at .0702 plus Colorado River Ground Water Basin (26) at .0009

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	BOULDER CITY	0.1861
2.	HENDERSON	0.7124
3.	LAS VEGAS	0.7247
4.	NORTH LAS VEGAS	0.9973
5.	MESQUITE CITY	0.1092
6.	BUNKERVILLE	0.0200
7.	EAST LAS VEGAS	0.2064
8.	GLENDALE	0.0200
9.	INDIAN SPRINGS	0.0200
10.	LAUGHLIN	0.8416
11.	MOAPA VALLEY	0.0200
12.	MT. CHARLESTON TOWN	0.0200
13.	PARADISE	0.2064
14.	SEARCHLIGHT	0.2031
15.	SPRING VALLEY	0.2064
16.	SUNRISE MANOR	0.2064
17.	WINCHESTER	0.2064
18.	LAS VEGAS/CLARK CO. LIBRARY DIST.	0.1275
19.	HENDERSON LIBRARY	0.0531
20.	BOULDER CITY LIBRARY	0.0702
21.	MOAPA VALLEY FIRE DISTRICT	0.0000
22.	MT. CHARLESTON FIRE DISTRICT	0.8813
23.	CLARK COUNTY FIRE	0.1504
24.	KYLE CANYON WATER	0.1121
25.	LAS VEGAS ARTESIAN BASIN	0.0026
26.	COLORADO RIVER GROUND WATER BASIN	0.0009
27.	LAS VEGAS METROPOLITAN POLICE 911	0.0050
28.	NORTH LAS VEGAS 911	0.0050
29.	MOAPA TOWN	0.1094
30.	PAHRUMP ARTESIAN BASIN	0.0000

AK.= 0.0009 + 0.0679 = 0.0688
AL.= 0.1504 + 0.0050 + 0.0679 + 0.0183 = 0.2416
AM.= 0.0050 + 0.0679 = 0.0729
AN.= 0.1504 + 0.0679 + 0.0183 = 0.2366
AO.= 0.8416 + 0.0050 + 0.0679 = 0.9145
AP.= 0.8416 + 0.0009 + 0.0050 + 0.0679 = 0.9154
AQ.= 0.0000 + 0.0679 = 0.0679
AR.= 0.0200 + 0.8813 + 0.0679 = 0.9692
AS.= 0.0200 + 0.0679 = 0.0879
AT.= 0.0200 + 0.8813 + 0.1121 + 0.0679 = 1.0813
AU.= 0.0026 + 0.0679 = 0.0705
AV.= 0.0026 + 0.0050 + 0.0679 = 0.0755
AW.= 0.1504 + 0.0026 + 0.0679 + 0.0183 = 0.2392
AX.= 0.1504 + 0.0026 + 0.0050 + 0.0679 + 0.0183 = 0.2442
AY.= 0.0200 + 0.0679 = 0.0879
AZ.= 0.7247 + 0.0026 + 0.0050 + 0.1040 = 0.8363
BA.= 0.9973 + 0.0026 + 0.0050 = 1.0049
BB.= 0.2064 + 0.1504 + 0.0026 + 0.0050 + 0.0679 + 0.0183 = 0.4506
BC.= 0.2064 + 0.1504 + 0.0026 + 0.0050 + 0.0679 + 0.0183 = 0.4506
BD.= 0.2064 + 0.1504 + 0.0026 + 0.0050 + 0.0679 + 0.0183 = 0.4506
BE.= 0.2064 + 0.1504 + 0.0026 + 0.0050 + 0.0679 + 0.0183 = 0.4506
BF.= 0.7124 + 0.0026 = 0.7150
BG.= 0.7124 + 0.0026 + 0.0183 = 0.7333
BH.= 0.2064 + 0.1504 + 0.0050 + 0.0679 + 0.0183 = 0.4480
BI.= 0.2064 + 0.1504 + 0.0026 + 0.0050 + 0.0679 + 0.0183 = 0.4506
BJ.= 0.2031 + 0.0679 = 0.2710
BK.= 0.2031 + 0.0009 + 0.0679 = 0.2719
BL.= 0.0200 + 0.0000 + 0.0679 + 0.0000 = 0.0879
BM.= 0.0200 + 0.0679 = 0.0879
BN.= 0.0200 + 0.0000 + 0.0679 + 0.0000 = 0.0879
BO.= 0.0000 + 0.0679 + 0.0000 = 0.0679
BP.= 0.0000 + 0.1094 + 0.0679 + 0.0000 = 0.1773
BQ.= 0.0200 + 0.0000 + 0.0679 = 0.0879
BR.= 0.0200 + 0.0679 = 0.0879
BS.= 0.0000 + 0.0679 = 0.0679
BT.= 0.0000 + 0.1094 + 0.0679 = 0.1773
BU.= 0.1092
BV.= 0.7124
BW.= 0.1275 + 0.0050 + 0.0679 = 0.2004
BX.= 0.1275 + 0.1504 + 0.0679 + 0.0183 = 0.3641
BY.= 0.7247 + 0.1275 + 0.0050 + 0.1040 = 0.9612
BZ.= 0.9973 + 0.0050 = 1.0023
CA.= 0.9973 + 0.1275 + 0.0050 = 1.1298
CB.= 0.2064 + 0.1275 + 0.1504 + 0.0050 + 0.0679 + 0.0183 = 0.5755
CC.= 0.2064 + 0.1275 + 0.1504 + 0.0050 + 0.0679 + 0.0183 = 0.5755
CD.= 0.2064 + 0.1275 + 0.1504 + 0.0050 + 0.0679 + 0.0183 = 0.5755
CE.= 0.2064 + 0.1275 + 0.1504 + 0.0050 + 0.0679 + 0.0183 = 0.5755
CF.= 0.7124 + 0.0531 = 0.7655
CG.= 0.7124 + 0.0531 = 0.7655
CH.= 0.7124 + 0.1275 = 0.8399

AK. 26 + 31
AL. 23 + 27 + 31 + 33
AM. 27 + 31
AN. 23 + 31 + 33
AO. 10 + 27 + 31
AP. 10 + 26 + 27 + 31
AQ. 30 + 31
AR. 12 + 22 + 31
AS. 12 + 31
AT. 12 + 22 + 24 + 31
AU. 25 + 31
AV. 25 + 27 + 31
AW. 23 + 25 + 31 + 33
AX. 23 + 25 + 27 + 31 + 33
AY. 9 + 31
AZ. 3 + 25 + 27 + 32
BA. 4 + 25 + 28
BB.16 + 23 + 25 + 27 + 31 + 33
BC.17 + 23 + 25 + 27 + 31 + 33
BD.15 + 23 + 25 + 27 + 31 + 33
BE.13 + 23 + 25 + 27 + 31 + 33
BF. 2 + 25
BG. 2 + 25 + 33
BH. 7 + 23 + 27 + 31 + 33
BI.7 + 23 + 25 + 27 + 31 + 33
BJ.14 + 31
BK.14 + 26 + 31
BL.8 + 21 + 31 + 34
BM.6 + 31
BN.11 + 21 + 31 + 34
BO.21 + 31 + 34
BP.21 + 29 + 31 + 34
BQ.11 + 21 + 31
BR.11 + 31
BS.21 + 31
BT.21 + 29 + 31
BU.5
BV.2
BW.18 + 27 + 31
BX.18 + 23 + 31 + 33
BY.3 + 18 + 27 + 32
BZ.4 + 28
CA.4 + 18 + 28
CB.16 + 18 + 23 + 27 + 31 + 33
CC.17 + 18 + 23 + 27 + 31 + 33
CD.15 + 18 + 23 + 27 + 31 + 33
CE.13 + 18 + 23 + 27 + 31 + 33
CF.2 + 19
CG.2 + 19
CH.2 + 18

31.	LVMPD MANPOWER SUPPLEMENT-CLARK	0.0679
32.	LVMPD MANPOWER SUPPLEMENT-LAS VEGAS	0.1040
33.	CLARK COUNTY FIRE DIST. DEBT	0.0183
34.	MOAPA VALLEY WATER DISTRICT	0.0000
35.	NORTH LAS VEGAS LIBRARY DISTRICT	0.0575

CI.=	0.7124 + 0.1275 + 0.0183 = 0.8582	CI.19 + 30
CJ.=	0.0531 + 0.0679 = 0.1210	CJ.19 + 31
CK.=	0.0531 + 0.1504 + 0.0050 + 0.0679 + 0.0183 = 0.2947	CK.19 + 23 + 27 + 31 + 33
CL.=	0.2064 + 0.1275 + 0.1504 + 0.0050 + 0.0679 + 0.0183 = 0.5755	CL.7 + 18 + 23 + 27 + 31 + 33
CM.=	0.1861 + 0.0702 = 0.2563	CM.1 + 20
CN.=	0.0702 + 0.0679 = 0.1381	CN.20 + 31
CO.=	0.8416 + 0.1275 + 0.0050 + 0.0679 = 1.0420	CO.10 + 18 + 27 + 31
CP.=	0.2031 + 0.1275 + 0.0679 = 0.3985	CP.14 + 18 + 31
CQ.=	0.0200 + 0.1275 + 0.8813 + 0.0679 = 1.0967	CQ.12 + 18 + 22 + 31
CR.=	0.0200 + 0.1275 + 0.0679 + 0.0000 = 0.2154	CR.8 + 18 + 31 + 34
CS.=	0.0200 + 0.1275 + 0.0679 + 0.0000 = 0.2154	CS.11 + 18 + 31 + 34
CT.=	0.1275 + 0.0679 + 0.0000 = 0.1954	CT.18 + 31 + 34
CU.=	0.1275 + 0.1094 + 0.0679 + 0.0000 = 0.3048	CU.18 + 29 + 31 + 34
CV.=	0.0200 + 0.1275 + 0.0679 = 0.2154	CV.11 + 18 + 31
CW.=	0.1275 + 0.1094 + 0.0679 = 0.3048	CW.18 + 29 + 31
CX.=	0.1275 + 0.0026 + 0.0050 + 0.0183 = 0.1534	CX.18 + 25 + 28 + 33
CY.=	0.1275 + 0.0050 + 0.1040 + 0.0183 = 0.2548	CY.18 + 27 + 32 + 33
CZ.=	0.1275 + 0.0050 + 0.0679 = 0.2004	CZ.18 + 27 + 31
DA.=	0.1275 + 0.0009 + 0.0050 + 0.0679 = 0.2013	DA.18 + 26 + 27 + 31
DB.=	0.7124 + 0.0026 + 0.0183 = 0.7333	DB.2 + 25 + 33

FISCAL YEAR 1993-94

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	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERIDE RATE ALLOWED	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	$1,002,902,834	23,029	1,002,925,863	0.3085		0.0475	0.2093	0.1492	0.0552	0.5604		1.0540		0.1500	1.7644
Gardnerville Town	44,599,016		44,599,016	0.2812			0.0199	0.0199	0.0000	0.3011	0.7137 (I)	1.0540	0.5604	0.1500	2.7792
Genoa Town	5,295,330		5,295,330	0.1623			0.0060	0.0060	0.0000	0.1683	0.5913 (J)	1.0540	0.5604	0.1500	2.5240
Minden Town	58,457,859		58,457,859	0.2918			0.0180	0.0180	0.0000	0.3098	0.7137 (K)	1.0540	0.5604	0.1500	2.7879
Carson-Truckee Water Conservancy	978,728,926	23,029	978,751,955	0.0012	0.0000		0.0001	0.0000	0.0000	0.0000					
Carson Water Sub-Conservancy	538,008,242		538,008,242	0.0300					0.0000	0.0300					
Cave Rock Estates Gen. Imp. Dist.	7,859,403		7,859,403	0.0078		0.6000	0.0073	0.0073	0.0000	0.6151	0.5391 (D)	1.0540	0.5604	0.1500	2.9186
Douglas Mosquito Abatement	476,549,429		476,549,429	0.0190	0.0095		0.0008	0.0000	0.0000	0.0095		1.0540	0.5604	0.1500	1.7739
Douglas County Sewer #1	200,490,313		200,490,313	0.0000					0.0000	0.0000	0.4941 (C)	1.0540	0.5604	0.1500	2.2585
Douglas County Paramedic Dist.	489,784,274		489,784,274	0.0516		0.0860	0.0000	0.0000	0.0000	0.1376		1.0540	0.5604	0.1500	1.9020
Douglas County Weed Control	0		0	0.0000					0.0000	0.0000					
Douglas Water District	1,002,902,834	23,029	1,002,925,863	0.0000			0.0700	0.0700	0.0000	0.0700					
East Fork Fire District	403,913,184		403,913,184	0.1712			0.0091	0.0091	0.0000	0.1803		1.0540	0.5604	0.1500	1.9447
East Fork Swimming Pool Dist.	489,784,274		489,784,274	0.1171			0.0000	0.0000	0.0468	0.1639		1.0540	0.5604	0.1500	1.9283
Elk Point Sanitation District	6,984,452		6,984,452	0.0077			0.0055	0.0055	0.0000	0.0132	0.4941 (C)	1.0540	0.5604	0.1500	2.2717
Gardnerville Ranchos Gen. Imp. Dist.	108,028,706		108,028,706	0.3822	0.3686		0.0221	0.0000	0.0000	0.3686	0.5913 (G)	1.0540	0.5604	0.1500	2.7243
Indian Hills Gen. Imp. Dist.	17,043,491		17,043,491	0.5674			0.0331	0.0000	0.0000	0.5674	0.5913 (F)	1.0540	0.5604	0.1500	2.9231
Kingsbury Gen. Imp. Dist.	94,778,151		94,778,151	0.1297			0.0199	0.0199	0.0000	0.1496	0.4941 (C)	1.0540	0.5604	0.1500	2.4081
Lakeridge Gen. Imp. Dist.	7,212,904		7,212,904	0.0511			0.0083	0.0083	0.0000	0.0594	0.5391 (D)	1.0540	0.5604	0.1500	2.3629
Logan Creek Gen. Imp. Dist.	1,694,977		1,694,977	0.0892		0.4500	0.0141	0.0141	0.0000	0.5533	0.5391 (D)	1.0540	0.5604	0.1500	2.8568
Marla Bay Gen. Imp. Dist.	7,311,467		7,311,467	0.0303	0.0000		0.0240	0.0000	0.0000	0.0000	0.5391 (D)	1.0540	0.5604	0.1500	2.3035
Minden-Gardnerville Sanitation	100,097,290		100,097,290	0.1314	0.1224		0.0069	0.0000	0.0000	0.1224					
Oliver Park Gen. Imp. Dist.	8,187,113		8,187,113	0.1270			0.0088	0.0088	0.0000	0.1358	0.4941 (E)	1.0540	0.5604	0.1500	2.3943
Round Hill Gen. Imp. Dist.	35,406,520		35,406,520	0.0507	0.0000		0.0405	0.0000	0.0000	0.0000	0.4941 (C)	1.0540	0.5604	0.1500	2.2585
Sierra Estates Gen. Imp. Dist.	2,548,085		2,548,085	0.0000					0.0000	0.0000	0.5913 (F)	1.0540	0.5604	0.1500	2.3557
Sierra Forest Fire Protection Dist	61,480,078		61,480,078	0.1999	0.1803		0.0138	0.0000	0.0000	0.1803	0.4110 (B)	1.0540	0.5604	0.1500	2.3557
Skyland Gen. Imp. Dist.	21,716,759		21,716,759	0.0151		0.1500	0.0120	0.0120	0.0000	0.1771	0.5391 (D)	1.0540	0.5604	0.1500	2.4806
Tahoe Douglas Fire	488,905,206		488,905,206	0.3343	0.3341	0.0900	0.0307	0.0000	0.0000	0.4241					
Tahoe Douglas Sewer District	148,465,967		148,465,967	0.0298			0.0152	0.0152	0.0000	0.0450	0.4941 (C)	1.0540	0.5604	0.1500	2.3035
Tahoe Regional Planning Agency	5,589,146		5,589,146							0.0000					
Topaz Ranch Estates Gen. Imp. Dist.	11,775,884		11,775,884	0.4034			0.0175	0.0155	0.0000	0.4189	0.5518 (H)	1.0540	0.5604	0.1500	2.7351
Zephyr Cove Gen. Imp. Dist.	4,416,961		4,416,961	0.0241			0.0198	0.0000	0.0000	0.0241	0.5391 (D)	1.0540	0.5604	0.1500	2.3276
Zephyr Heights Gen. Imp. Dist.	11,520,409		11,520,409	0.2798			0.0262	0.0000	0.0000	0.2798	0.5391 (D)	1.0540	0.5604	0.1500	2.5833
Zephyr Knolls Gen. Imp. Dist.	2,912,165		2,912,165	0.0066		0.4800	0.0038	0.0034	0.0000	0.4900	0.5391 (D)	1.0540	0.5604	0.1500	2.7935
Douglas County Schools	1,002,902,834	23,029	1,002,925,863	0.7500					0.3040	1.0540					

OVERLAPPING RATES - DOUGLAS COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A.= 0.0000 + 0.0095 + 0.0700 = 0.0795
B.= 0.0000 + 0.0300 + 0.0095 + 0.1376 + 0.1639 + 0.0700 = 0.4110
C.= 0.0000 + 0.4241 + 0.0700 = 0.4941
D.= 0.0000 + 0.4241 + 0.0450 + 0.0700 = 0.5391
E.= 0.0000 + 0.0000 + 0.4241 + 0.0700 = 0.4941
F.= 0.0000 + 0.0300 + 0.1803 + 0.0095 + 0.1376 + 0.1639 + 0.0700 = 0.5913
G.= 0.0000 + 0.0300 + 0.1803 + 0.0095 + 0.1376 + 0.1639 + 0.0700 = 0.5913
H.= 0.1803 + 0.1376 + 0.1639 + 0.0700 = 0.5518
I.= 0.0000 + 0.0300 + 0.1803 + 0.0095 + 0.1224 + 0.1376 + 0.1639 + 0.0700 = 0.7137
J.= 0.0000 + 0.0300 + 0.1803 + 0.0095 + 0.1376 + 0.1639 + 0.0700 = 0.5913
K.= 0.0000 + 0.0300 + 0.1803 + 0.0095 + 0.1224 0.1376 + 0.1639 + 0.0700 = 0.7137

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 + .0.0095 + .0700 =.0795 or 1 + 7 + 13 composed of Carson-Truckee Water Conservancy (1) at .0000 plus Douglas Mosquito Abatement (7) at .0095 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	0.0000
4.	EAST FORK FIRE PROTECTION	0.1803
5.	SIERRA FOREST FIRE	0.1803
6.	TOPAZ RANCH ESTATES	0.4189
7.	DOUGLAS MOSQUITO ABATEMENT	0.0095
8.	TAHOE DOUGLAS FIRE	0.4241
9.	MINDEN-GARDNERVILLE SANITATION	0.1224
10.	TAHOE DOUGLAS SEWER	0.0450
11.	DOUGLAS PARAMEDIC AMBULANCE	0.1376
12.	EAST FORK SWIMMING POOL	0.1639
13.	DOUGLAS WATER DISTRICT	0.0700

FISCAL YEAR 1993-94

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	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERIDE RATE ALLOWED	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															
Elko County	$582,968,568	24,670,283	607,638,851	0.4290		0.0100	0.4733	0.2613	0.0856	0.7859	0.0000 (F)	1.5083		0.1500	2.4442
Carlin	14,496,514		14,496,514	1.2906	1.1958		0.1677	0.0000	0.0000	1.1958	0.0000 (G)	1.5083	0.7859	0.1500	3.6400
Elko	197,028,566	45,056	197,073,622	0.5327	0.4300		0.0906	0.0000	0.1131	0.5431	0.1192 (A)	1.5083	0.7859	0.1500	3.1065
Wells	11,384,223		11,384,223	0.8009	0.8008		0.1412	0.1412	0.0000	0.9420	0.0000 (F)	1.5083	0.7859	0.1500	3.3862
West Wendover	38,414,197		38,414,197	0.5148			0.0921	0.0921	0.0000	0.6069	0.0000 (F)	1.5083	0.7859	0.1500	3.0511
Jackpot Town	20,141,990		20,141,990	0.5591			0.1495	0.0000	0.0000	0.5591	0.0000 (F)	1.5083	0.7859	0.1500	3.0033
Montello Town	561,381		561,381	0.4120			0.0450	0.0000	0.0000	0.4120	0.0000 (F)	1.5083	0.7859	0.1500	2.8562
Mountain City Town	1,059,158		1,059,158	0.2631			0.0239	0.0000	0.0000	0.2631	0.0000 (F)	1.5083	0.7859	0.1500	2.7073
Carlin TV District	14,496,514		14,496,514	0.0000			0.0000	0.0000	0.0000	0.0000					
Elko Convention/Visitors Authority	253,316,807	45,056	253,361,863	0.0252			0.0050	0.0044	0.0750	0.1046	0.0146 (B)	1.5083	0.7859	0.1500	2.5634
										0.1046	0.5577 (C)	1.5083	0.7859	0.1500	3.1065
Elko TV	301,374,300	20,362,971	321,737,271	0.0146			0.0023	0.0000	0.0000	0.0146	0.1046 (D)	1.5083	0.7859	0.1500	2.5634
										0.0146	0.6477 (E)	1.5083	0.7859	0.1500	3.1065
Northeast Fire Protection Dist.	490,533,197	40,670,283	531,203,480	0.0000			0.0000	0.0000	0.0000	0.0000					
Starr Valley Cemetary District	1,175,734		1,175,734	0.0000			0.0000	0.0000	0.0000	0.0000					
Tuscarora Water District	140,730		140,730	0.0000			0.0000	0.0000	0.0000	0.0000					
Elko County Schools	582,968,568	24,670,283	607,638,851	0.7500		0.7500			0.0083	1.5083					
ESMERALDA															
Esmeralda County	$31,744,735	8,174,535	39,919,270	2.4510	1.4400		0.2841	0.0150	0.0000	1.4550		0.7500		0.1500	2.3550
Goldfield Town	4,886,333		4,886,333	0.2407	0.0000		0.0349	0.0000	0.0819	0.0819	0.0000	0.7500	1.4550	0.1500	2.4369
Silver Peak Town	1,667,361		1,667,361	0.3428	0.0000		0.0348	0.0000	0.0000	0.0000	0.0000	0.7500	1.4550	0.1500	2.3550
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	31,744,735	8,174,535	39,919,270	0.7500					0.0000	0.7500					

OVERLAPPING RATES - ELKO COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A.= 0.0000 + 0.1046 + 0.0146 = 0.1192
B.= 0.0000 + 0.0146 = 0.0146
C.= 0.0000 + 0.5431 + 0.0146 = 0.5577
D.= 0.0000 + 0.1046 = 0.1046
E.= 0.0000 + 0.1046 + 0.5431 = 0.6477
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 + .0146 = .0146 or 1 + 4 composed of Northeast Nevada Fire Protection (1) at .0000 plus Elko TV (4) at .0146.

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	0.1046
3.	ELKO	0.5431
4.	ELKO TV	0.0146
5.	CARLIN TV	0.0000

FISCAL YEAR 1993-94

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	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERIDE RATE ALLOWED	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															
Eureka County	366,087,217	300,789,523	666,876,740	0.8550	0.6400		0.1994	0.0888	0.0000	0.7288	0.0085 (A)	0.7500		0.1500	1.6373
Crescent Valley Town	1,397,129		1,397,129	0.1833	0.1589		0.0033	0.0000	0.0000	0.1589	0.0085 (A)	0.7500	0.7288	0.1500	1.7962
Eureka Town	4,292,130		4,292,130	0.1681	0.1577		0.0033	0.0000	0.0000	0.1577	0.0085 (A)	0.7500	0.7288	0.1500	1.7950
Diamond Valley Rodent Control	7,969,343		7,969,343	0.0219			0.0032	0.0032	0.0000	0.0251	0.0433 (C)	0.7500	0.7288	0.1500	1.6972
Diamond Valley Weed Control	7,969,343		7,969,343	0.0356	0.0348		0.0033	0.0000	0.0000	0.0348	0.0336 (B)	0.7500	0.7288	0.1500	1.6972
Eureka County TV District	366,087,217	300,789,523	666,876,740	0.0085			0.0004	0.0000	0.0000	0.0085		0.7500	0.7288	0.1500	1.6373
Eureka County Schools	366,087,217	300,789,523	666,876,740	0.7500					0.0000	0.7500					
HUMBOLDT															
Humboldt County	362,590,457	82,703,054	445,293,511	0.6005		0.0150	0.3885	0.0785	0.0000	0.6940	0.3118 (C)	1.3400		0.1500	2.4958
Winnemucca	71,995,119		71,995,119	0.9238			0.0834	0.0834	0.0000	1.0072	0.3118 (C)	1.3400	0.6940	0.1500	3.5030
Golconda Fire Protection District	116,403,819	65,056,122	181,459,941	0.0114			0.0035	0.0000	0.0000	0.0114	0.3118 (C)	1.3400	0.6940	0.1500	2.5072
Golconda Water District	N\A														
Humboldt Fire District	6,355,036		6,355,036	0.0910			0.0125	0.0125	0.0000	0.1035	0.3118 (C)	1.3400	0.6940	0.1500	2.5993
Humboldt TV District	N/A			0.0000					0.0000	0.0000					
McDermitt Fire Protection District	3,684,073		3,684,073	0.1070	0.1000	0.1500	0.0031	0.0031	0.0000	0.2531	0.3118 (C)	1.3400	0.6940	0.1500	2.7489
McDermitt Sanitation District	N/A			0.0000					0.0000	0.0000					
Orovada Cemetery District	18,193,765		18,193,765	0.0463			0.0058	0.0000	0.0000	0.0463	0.4618 (A)	1.3400	0.6940	0.1500	2.6921
Orovada Water District	N/A			0.0000					0.0000	0.0000					
Orovada Fire Protection District	18,193,765		18,193,765	0.1048	0.0000	0.1500	0.0075	0.0000	0.0000	0.1500	0.3581 (B)	1.3400	0.6940	0.1500	2.6921
Paradise Valley Fire Protection Dist.	14,887,597		14,887,597	0.0724			0.0075	0.0000	0.0000	0.0724	0.3118 (C)	1.3400	0.6940	0.1500	2.5682
Paradise Valley Sewer District	N/A			0.0000					0.0000	0.0000					
Pueblo Fire Protection District	2,525,778		2,525,778	0.1687			0.0100	0.0000	0.0000	0.1687	0.3118 (C)	1.3400	0.6940	0.1500	2.6645
Quinn River TV District	N/A			0.0000					0.0000	0.0000					
Warmouth Sewer District	N/A			0.0000					0.0000	0.0000					
Winnemucca Rural Fire Protection Dist.	45,078,726		45,078,726	0.1047			0.0125	0.0125	0.0000	0.1172	0.3118 (C)	1.3400	0.6940	0.1500	2.6130
Humboldt County Hospital	362,590,457	82,703,054	445,293,511	0.1793			0.0063	0.0063	0.1262	0.3118					
Humboldt County Schools	362,590,457	82,703,054	445,293,511	0.7500		0.2000			0.3900	1.3400					

OVERLAPPING RATES - EUREKA COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A.= 0.0085
B.= 0.0085 + 0.0251 = 0.0336
C.= 0.0085 + 0.0348 = 0.0433

OVERLAP COMBINATIONS (See Code Number)

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

OVERLAPPING RATES EXAMPLES

B. = .0085 + .0251 = .0336 or 1 + 2 composed of Eureka TV (1) at .0085 plus Diamond Valley Rodent (2) at .0251.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	EUREKA TV	0.0085
2.	DIAMOND VALLEY RODENT	0.0251
3.	DIAMOND VALLEY WEED	0.0348

OVERLAPPING RATES - HUMBOLDT COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A.= 0.1500 + 0.3118 = 0.4618
B.= 0.0463 + 0.3118 = 0.3581
C.= 0.3118

OVERLAP COMBINATIONS (See Code Number)

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

OVERLAPPING RATES EXAMPLES

A. = .1500 + .3118 = .4618 or 1 + 3 composed of Orovada Fire Protection (1) at .1500 plus Humboldt County Hospital (3) at .3118.

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	0.3118

FISCAL YEAR 1993-94

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION			OPERATING RATE											
	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERIDE RATE ALLOWED	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															
Lander County	$165,006,999	47,915,686	212,922,685	1.0294			0.2348	0.0689	0.0181	1.1164	0.3923 (A)	1.2497		0.1500	2.9084
										1.1164	0.3923 (B)	1.2497		0.1500	2.9084
Austin Town	2,359,630		2,359,630	0.4463	0.3024		0.0272	0.0000	0.0000	0.3024	0.4169 (C)	1.2497	1.1164	0.1500	3.2354
Battle Mountain Town	23,368,071		23,368,071	0.2576			0.0367	0.0000	0.0000	0.2576	0.3923 (A)	1.2497	1.1164	0.1500	3.1660
Kingston Town	2,301,923		2,301,923	0.1837			0.0367	0.0000	0.0000	0.1837	0.3923 (B)	1.2497	1.1164	0.1500	3.0921
Battle Mountain General Hospital Dist.	165,006,999	47,915,686	212,922,685	0.4625	0.3923		0.0147	0.0000	0.0000	0.3923					
Lander County Sewer & Water Dist. #2	2,358,964		2,358,964	0.0151			0.0095	0.0095	0.0000	0.0246					
Battle Mountain Airport Authority															
Lander County GID	0	0	0	0.0000					0.0000	0.0000					
Lander County Schools	165,006,999	47,915,686	212,922,685	0.7500		0.2500			0.2497	1.2497					
LINCOLN															
Lincoln County	$70,275,218	119,716	70,394,934	0.9443	0.8932		0.2442	0.1726	0.0000	1.0658	0.3936 (E)	0.9928		0.1500	2.6022
Caliente	6,126,831		6,126,831	0.8569			0.0615	0.0000	0.0000	0.8569	0.3936 (E)	0.9928	1.0658	0.1500	3.4591
Alamo Town	3,667,084		3,667,084	0.2113	0.1579		0.0275	0.0000	0.0000	0.1579	0.5419 (A)	0.9928	1.0658	0.1500	2.9084
Panaca Town	3,977,323		3,977,323	0.2124	0.0862		0.0435	0.0000	0.0000	0.0862	0.3936 (E)	0.9928	1.0658	0.1500	2.6884
Pioche Town	4,156,328		4,156,328	0.4044	0.2683		0.0407	0.0000	0.0000	0.2683	0.5399 (B)	0.9928	1.0658	0.1500	3.0168
Alamo Power District #3	N/A			0.0000					0.0000	0.0000					
Alamo Sewer & Water District	N/A			0.0000					0.0000	0.0000					
Lincoln County Power District #1	N/A			0.0000					0.0000	0.0000					
Lincoln County TV District	N/A			0.0000					0.0000	0.0000					
Pahranagat Valley Fire Prtctn Dist.	6,788,397		6,788,397	0.1128			0.0355	0.0355	0.0000	0.1483	0.3936 (E)	0.9928	1.0658	0.1500	2.7505
										0.1483	0.5515 (C)	0.9928	1.0658	0.1500	2.9084
Pahranagat Valley TV District	N/A			0.0000					0.0000	0.0000					
Pioche Fire Protection District	5,373,502		5,373,502	0.2498	0.1463		0.0194	0.0000	0.0000	0.1463	0.3936 (E)	0.9928	1.0658	0.1500	2.7485
										0.1463	0.6619 (D)	0.9928	1.0658	0.1500	3.0168
Lincoln County Hospital District	70,275,218	119,716	70,394,934	0.1891		0.1950	0.0095	0.0095	0.0000	0.3936					
Lincoln County Schools	70,275,218	119,716	70,394,934	0.7500					0.2428	0.9928					

OVERLAPPING RATES - LANDER COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A.= 0.0000 + 0.3923 = 0.3923
B.= 0.3923
C.= 0.3923 + 0.0246 = 0.4169

OVERLAP COMBINATIONS (See Code Number)

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

OVERLAPPING RATES EXAMPLES

C. = .3923 + .0246 = .4169 or 2 + 3 composed of Battle Mtn. Hospital Dist. (2) at .3923 plus Lander Sewer and Water District (3) at .0246.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	LANDER COUNTY AIRPORT AUTHORITY	0.0000
2.	BATTLE MTN. GENERAL HOSPITAL	0.3923
3.	LANDER SEWER AND WATER	0.0246

OVERLAPPING RATES - LINCOLN COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A.= 0.1483 + 0.3936 = 0.5419
B.= 0.1463 + 0.3936 = 0.5399
C.= 0.1579 + 0.3936 = 0.5515
D.= 0.2683 + 0.3936 = 0.6619
E.= 0.3936

OVERLAP COMBINATIONS (See Code Number)

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

OVERLAPPING RATES EXAMPLES

A. = .1483 + .3936 = .5419 or 1 + 5 composed of Pahranagat Valley Fire (1) at .1483 plus Lincoln Hospital (5) at .3936.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	PAHRANAGAT VALLEY FIRE	0.1483
2.	PIOCHE FIRE PROTECTION	0.1463
3.	ALAMO TOWN	0.1579
4.	PIOCHE TOWN	0.2683
5.	LINCOLN HOSPITAL	0.3936

FISCAL YEAR 1993-94

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	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERIDE RATE ALLOWED	LEGISLATIVE OVERIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
LYON															
Lyon County	$350,899,113	502,119	351,401,232	0.7302	0.5447		0.2571	0.1220	0.0000	0.6667		1.5400		0.1500	2.3567
										0.6667	0.3923 (K)	1.5400		0.1500	2.7490
Yerington	23,639,420		23,639,420	0.2213			0.0136	0.0136	0.0000	0.2349	0.5571 (F)	1.5400	0.6667	0.1500	3.1487
Fernley Town	79,729,285		79,729,285	0.1846	0.1528		0.0050	0.0000	0.0000	0.1528	0.3247 (A)	1.5400	0.6667	0.1500	2.8342
Carson-Truckee Water Conservancy	229,562,779		229,562,779	0.0012	0.0000		0.0001	0.0000	0.0000	0.0000					
Carson Water Sub-Conservancy	144,941,860		144,941,860	0.0300					0.0000	0.0300					
Central Lyon County Fire District	149,832,784	502,119	150,334,903	0.1577	0.0916		0.0089	0.0000	0.0000	0.0916	0.0300 (E)	1.5400	0.6667	0.1500	2.4783
										0.0916	0.0700 (G)	1.5400	0.6667	0.1500	2.5183
										0.0916	0.1000 (J)	1.5400	0.6667	0.1500	2.5483
Fernley Swimming Pool District	79,729,285		79,729,285	0.0000		0.2000			0.0000	0.2000					
Mason Valley Swimming Pool District	78,259,224		78,259,224	0.1010					0.0000	0.1010					
Mason Valley Fire Maintenance	56,497,475		56,497,475	0.0651	0.0605	0.0800	0.0040	0.0000	0.0000	0.1405	0.5571 (I)	1.5400	0.6667	0.1500	3.0543
Mason Valley Artesian Basin	56,497,475		56,497,475	0.0000					0.0000	0.0000					
Mason Valley Mosquito District	80,111,909		80,111,909	0.0518	0.0338	0.0300	0.0024	0.0000	0.0000	0.0638					
North Lyon Fire Maintenance	79,716,055		79,716,055	0.0695		0.0500	0.0052	0.0052	0.0000	0.1247	0.3528 (C)	1.5400	0.6667	0.1500	2.8342
Silver Springs/Stagecoach Hospital	49,058,744		49,058,744	0.1465	0.0700		0.0057	0.0000	0.0000	0.0700	0.1216 (L)	1.5400	0.6667	0.1500	2.5483
Smith Valley Fire Maintenance	23,121,368		23,121,368	0.1131			0.0066	0.0066	0.0000	0.1197	0.3923 (D)	1.5400	0.6667	0.1500	2.8687
Smith Valley Artesian Basin	23,092,203		23,092,203	0.0000					0.0000	0.0000					
South Lyon Hospital District	121,337,045		121,337,045	0.1559	0.1423	0.2500	0.0069	0.0000	0.0000	0.3923					
Stagecoach Gen. Imp. Dist.	3,853,171		3,853,171	0.4959			0.0294	0.0294	0.0000	0.5253	0.1916 (H)	1.5400	0.6667	0.1500	3.0736
Walker River Weed Control	21,744,231		21,744,231	0.0000					0.0000	0.0000					
Willow Creek Gen. Imp. Dist.	1,132,219		1,132,219	0.0501	0.0156		0.0134	0.0000	0.0000	0.0156	0.6976 (B)	1.5400	0.6667	0.1500	3.0699
Lyon County Schools	350,899,113	502,119	351,401,232	0.7500					0.7900	1.5400					

OVERLAPPING RATES - LYON COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A.= 0.1247 + 0.0000 + 0.2000 = 0.3247
B.= 0.1405 + 0.0000 + 0.3923 + 0.0638 + 0.1010 = 0.6976
C.= 0.1528 + 0.0000 + 0.2000 = 0.3528
D.= 0.0000 + 0.3923 = 0.3923
E.= 0.0000 + 0.0300 = 0.0300
F.= 0.3923 + 0.0638 + 0.1010 = 0.5571
G.= 0.0000 + 0.0700 = 0.0700
H.= 0.0916 + 0.0000 + 0.0700 + 0.0300 = 0.1916
I.= 0.0000 + 0.3923 + 0.0638 + 0.1010 = 0.5571
J.= 0.0000 + 0.0700 + 0.0300 = 0.1000
K.= 0.3923
L.= 0.0000 + 0.0916 + 0.0300 = 0.1216

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
J. 2 + 11 + 13
K. 9
L. 2 + 7 + 13

OVERLAPPING RATES EXAMPLES

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

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	NORTH LYON FIRE	0.1247
2.	CARSON-TRUCKEE WATER CONSERVANCY	0.0000
3.	MASON VALLEY FIRE	0.1405
4.	MASON VALLEY ARTESIAN	0.0000
5.	FERNLEY TOWN	0.1528
6.	SMITH VALLEY ARTESIAN	0.0000
7.	CENTRAL LYON FIRE	0.0916
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	0.0700
12.	STAGECOACH GEN. IMP. DIST.	0.5253
13.	CARSON WATER SUBCONSERVANCY	0.0300
14.	FERNLEY SWIMMING POOL DIST.	0.2000
15.	SMITH VALLEY FIRE	0.1197
16.	MASON VALLEY SWIMMING POOL	0.1010

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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	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERIDE RATE ALLOWED	LEGISLATIVE OVERIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
MINERAL															
Mineral County	$109,127,310	19,832,032	128,959,342	1.3261		0.0700	0.2483	0.2483	0.0000	1.6444	0.2564 *	0.7500		0.1500	2.8008
Hawthorne Town	32,402,170		32,402,170	0.1858			0.0000	0.0000	0.0000	0.1858	0.2564 *	0.7500	1.6444	0.1500	2.9866
Luning Town	361,801		361,801	0.1500			0.0000	0.0000	0.0000	0.1500	0.2564 *	0.7500	1.6444	0.1500	2.9508
Mina Town	1,739,718		1,739,718	0.5528	0.1858		0.0000	0.0000	0.0000	0.1858	0.2564 *	0.7500	1.6444	0.1500	2.9866
Mineral County TV District	N/A			0.0000					0.0000	0.0000					
Mineral Hospital District*	109,127,310	19,832,032	128,959,342	0.2499			0.0065	0.0065	0.0000	0.2564					
Mineral County Schools	109,127,310	19,832,032	128,959,342	0.7500					0.0000	0.7500					
NYE															
Nye County	$435,325,772	156,162,869	591,488,641	0.9913	0.9912	0.0050	0.2054	0.1654	0.0000	1.1616		1.3350		0.1500	2.6466
Gabbs	3,166,212	661,796	3,828,008	1.8298	0.8080		0.0326	0.0000	0.0000	0.8080	0.1854 (A)	1.3350	1.1616	0.1500	3.6400
Amargosa Town	12,911,791		12,911,791	0.7574			0.0145	0.0145	0.0000	0.7719		1.3350	1.1616	0.1500	3.4185
Beatty Town	38,277,352	59,451,788	97,729,140	0.1761			0.0083	0.0083	0.0000	0.1844	0.1854 (A)	1.3350	1.1616	0.1500	3.0164
Manhattan Town	4,219,380	1,426,757	5,646,137	0.3040			0.0097	0.0097	0.0000	0.3137	0.1854 (A)	1.3350	1.1616	0.1500	3.1457
Pahrump Town	225,896,898		225,896,898	0.1586			0.0093	0.0093	0.0324	0.2003	0.0361 (B)	1.3350	1.1616	0.1500	2.8830
Round Mountain Town	42,755,858	32,155,718	74,911,576	0.3919		0.4077	0.0084	0.0084	0.0000	0.8080	0.1854 (A)	1.3350	1.1616	0.1500	3.6400
Tonopah Town	31,898,884		31,898,884	0.2807			0.0368	0.0368	0.0908	0.4083	0.1854 (A)	1.3350	1.1616	0.1500	3.2403
Beatty Gen. Imp. Dist.	38,277,352	59,451,788	97,729,140	0.0000					0.0000	0.0000					
Beatty Water & Sanitation	38,277,352	59,451,788	97,729,140	0.0000					0.0000	0.0000					
Pahrump Library District	225,896,898		225,896,898	0.0292			0.0014	0.0014	0.0000	0.0306					
Pahrump Swimming Pool District	225,896,898		225,896,898	0.0048			0.0007	0.0007	0.0000	0.0055					
Railroad Valley Gen. Imp. Dist.	N/A			0.0000					0.0000	0.0000					
Smoky Valley TV District	N/A			0.0000					0.0000	0.0000					
Nye Hospital District	171,557,207	156,162,869	327,720,076	0.1854			0.0022	0.0000	0.0000	0.1854					
Nye County Schools	435,325,772	156,162,869	591,488,641	0.7500					0.5850	1.3350					

OVERLAPPING RATES - NYE COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A.= 0.1854
B.= 0.0055 + 0.0306 = 0.0361

OVERLAP COMBINATIONS (See Code Number)

A. 3
B. 1 + 2

OVERLAPPING RATES EXAMPLES

B. = .0055 + .0306 = .0361 or 1 + 2 composed of Pahrump Swimming Pool (1) at .0055 plus Pahrump Library (2) at .0306.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	PAHRUMP SWIMMING POOL	0.0055
2.	PAHRUMP LIBRARY	0.0306
3.	NYE HOSPITAL	0.1854

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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	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERIDE RATE ALLOWED	LEGISLATIVE OVERIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
PERSHING															
Pershing County	$118,406,501	8,299,857	126,706,358	1.1558	0.7612	0.0001	0.2259	0.1490	0.0295	0.9398	0.3587 *	1.6391		0.1500	3.0876
Lovelock	13,972,133		13,972,133	0.5258	0.5158		0.0305	0.0305	0.0000	0.5463	0.3587 *	1.6391	0.9398	0.1500	3.6339
Imlay Town	1,089,395		1,089,395	0.2374	0.1500		0.0000	0.0000	0.0000	0.1500	0.3587 *	1.6391	0.9398	0.1500	3.2376
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*	118,406,501	8,299,857	126,706,358	0.2934		0.0653	0.0109	0.0000	0.0000	0.3587					
Pershing County Schools	118,406,501	8,299,857	126,706,358	0.7500					0.8891	1.6391					
STOREY															
Storey County	60,697,727	1,592,781	62,290,508	1.4710	1.1774		0.3615	0.1128	0.0000	1.2902	0.0000	1.4792		0.1500	2.9194
Gold Hill Town	2,946,320		2,946,320	0.1722	0.0000		0.0000	0.0000	0.0000	0.0000		1.4792	1.2902	0.1500	2.9194
Virginia City Town	11,924,757		11,924,757	0.1755	0.0000		0.0000	0.0000	0.0000	0.0000		1.4792	1.2902	0.1500	2.9194
Virginia-Divide Sewer Imp. Dist.	12,403,386		12,403,386	0.0000					0.0000	0.0000					
Canyon General Improvement Dist.	N/A		0	0.0000					0.0000	0.0000					
Carson-Truckee Water Conservancy	27,946,560		27,946,560	0.0012	0.0000		0.0001	0.0000	0.0000	0.0000					
Storey County Schools	60,697,727	1,592,781	62,290,508	0.7500					0.7292	1.4792					

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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	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERIDE RATE ALLOWED	LEGISLATIVE OVERIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
WASHOE															
Washoe County	$ 5,176,696,173	3,155,195	5,179,851,368	0.7464		0.0500	0.3831	0.3295	0.0841	1.2100	0.0000 (A)	1.1135		0.1500	2.4735
Reno	2,563,395,554		2,563,395,554	0.2551		0.2621	0.0264	0.0264	0.2015	0.7451	0.0050 (AD)	1.1135	1.2100	0.1500	3.2236
										0.7451	0.0052 (B)	1.1135	1.2100	0.1500	3.2238
										0.7451	0.0050 (C)	1.1135	1.2100	0.1500	3.2236
Sparks	863,634,414		863,634,414	0.3847	0.3684	0.1105	0.0373	0.0244	0.3296	0.8329	0.0050 (AD)	1.1135	1.2100	0.1500	3.3114
										0.8329	0.0052 (B)	1.1135	1.2100	0.1500	3.3116
Black Springs Gen. Imp. Dist.	901,167		901,167	0.0000					0.0000	0.0000	0.4731 (AB)	1.1135	1.2100	0.1500	2.9466
Carson-Truckee Water Conservancy	5,176,696,173	3,155,195	5,179,851,368	0.0012	0.0000		0.0001	0.0000	0.0000	0.0000					
Crystal Bay Gen. Imp Dist.	12,788,306		12,788,306	0.0471	0.0387		0.0168	0.0168	0.0000	0.0555	0.4591 (AC)	1.1135	1.2100	0.1500	2.9881
Gerlach Gen. Imp. Dist.	1,688,293		1,688,293	0.0000					0.0000	0.0000	0.0000 (A)	1.1135	1.2100	0.1500	2.4735
Horizon Hills Gen. Imp. Dist.	3,929,951		3,929,951	0.4599	0.2000		0.0281	0.0000	0.0000	0.2000	0.3550 (G)	1.1135	1.2100	0.1500	3.0285
										0.2000	0.3550 (AA)	1.1135	1.2100	0.1500	3.0285
Incline Village Gen. Imp. Dist.	529,685,325		529,685,325	0.0588			0.0069	0.0068	0.0000	0.0656	0.4591 (AC)	1.1135	1.2100	0.1500	2.9982
Lawton-Verdi Gen. Imp. Dist.	22,427,357		22,427,357	0.0000					0.0000	0.0000					
Lemmon Valley Underground Water Bsn.	256,633,589		256,633,589	0.0031	0.0000				0.0000	0.0000	0.7501 (F)	1.1135	1.2100	0.1500	3.2236
										0.0000	0.3550 (G)	1.1135	1.2100	0.1500	2.8285
										0.0000	0.3550 (H)	1.1135	1.2100	0.1500	2.8285
										0.0000	0.5550 (I)	1.1135	1.2100	0.1500	3.0285
										0.0000	0.4731 (J)	1.1135	1.2100	0.1500	2.9466
North Lake Tahoe Fire District	546,144,631		546,144,631	0.1694		0.2700	0.0197	0.0197	0.0000	0.4591	0.0000 (A)	1.1135	1.2100	0.1500	2.9326
										0.4591	0.0555 (D)	1.1135	1.2100	0.1500	2.9881
										0.4591	0.0656 (E)	1.1135	1.2100	0.1500	2.9982
Palomino Valley Gen. Imp. Dist.	22,025,626		22,025,626	0.2928			0.0253	0.0253	0.0000	0.3181	0.0050 (AD)	1.1135	1.2100	0.1500	2.7966
Redevelopment Agency - Sparks	93,854,817		93,854,817	3.2439					0.0000	3.2439	0.0000	0.0000	0.0000	0.0000	3.2439 3.2444
Reno Increment District	60,420,317		60,420,317	3.1561					0.0000	3.1564	0.0000	0.0000	0.0000	0.0000	3.1564
Reno Redevelopment Agency	79,048,102		79,048,102	3.1561					0.0000	3.1564	0.0000	0.0000	0.0000	0.0000	3.1564
Reno Redevelopment Maintenance										3.1564	0.0683 (AE)	0.0000	0.0000	0.0000	3.2247
Sierra Forest Fire Protection Dist.	231,137,476	84,954	231,222,430	0.4662	0.3500		0.0172	0.0000	0.0000	0.3500	0.0050 (AD)	1.1135	1.2100	0.1500	2.8285
										0.3500	0.0052 (B)	1.1135	1.2100	0.1500	2.8287
										0.3500	0.0050 (L)	1.1135	1.2100	0.1500	2.8285
										0.3500	0.0052 (M)	1.1135	1.2100	0.1500	2.8287
										0.3500	0.2050 (N)	1.1135	1.2100	0.1500	3.0285
										0.3500	0.0050 (C)	1.1135	1.2100	0.1500	2.8285
										0.3500	0.0050 (O)	1.1135	1.2100	0.1500	2.8285
										0.3500	0.2050 (P)	1.1135	1.2100	0.1500	3.0285
South Truckee Meadows Gen. Imp. Dist.	62,033,568		62,033,568	0.0000					0.3555	0.3555	0.4733 (Q)	1.1135	1.2100	0.1500	3.3023
Sun Valley Water and Sanitation Dist.	74,372,840		74,372,840	0.0787			0.0065	0.0064	0.0691	0.1542	0.0050 (AD)	1.1135	1.2100	0.1500	2.6327
										0.1542	0.4733 (Q)	1.1135	1.2100	0.1500	3.1010
Tahoe Regional Planning Agency	549,198,855		549,198,855	0.0000					0.0000	0.0000					

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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	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERIDE RATE ALLOWED	LEGISLATIVE OVERIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
Truckee Meadows Fire Protection Dist.	863,043,777	808,320	863,852,097	0.4481			0.0213	0.0200	0.0000	0.4681	0.0050 (AD)	1.1135	1.2100	0.1500	2.9466
										0.4681	0.0052 (B)	1.1135	1.2100	0.1500	2.9468
										0.4681	0.0050 (L)	1.1135	1.2100	0.1500	2.9466
										0.4681	0.0052 (M)	1.1135	1.2100	0.1500	2.9468
										0.4681	0.1594 (R)	1.1135	1.2100	0.1500	3.1010
										0.4681	0.0050 (C)	1.1135	1.2100	0.1500	2.9466
										0.4681	0.3231 (S)	1.1135	1.2100	0.1500	3.2647
										0.4681	0.0050 (T)	1.1135	1.2100	0.1500	2.9466
										0.4681	0.3607 (U)	1.1135	1.2100	0.1500	3.3023
Truckee Meadows Underground Water Bsn.	3,661,098,739	808,320	3,661,907,059	0.0002					0.0000	0.0002	0.7501 (F)	1.1135	1.2100	0.1500	3.2238
										0.0002	0.8379 (V)	1.1135	1.2100	0.1500	3.3116
										0.0002	0.3550 (G)	1.1135	1.2100	0.1500	2.8287
										0.0002	0.3550 (H)	1.1135	1.2100	0.1500	2.8287
										0.0002	0.4731 (J)	1.1135	1.2100	0.1500	2.9468
										0.0002	0.4731 (W)	1.1135	1.2100	0.1500	2.9468
										0.0002	0.6273 (X)	1.1135	1.2100	0.1500	3.1010
										0.0002	0.8286 (Y)	1.1135	1.2100	0.1500	3.3023
Verdi TV District	86,779,502		86,779,502	0.0078	0.0000		0.0034	0.0000	0.0000	0.0000	0.3550 (G)	1.1135	1.2100	0.1500	2.8285
										0.0000	0.3552 (Z)	1.1135	1.2100	0.1500	2.8287
										0.0000	0.3550 (AA)	1.1135	1.2100	0.1500	2.8285
										0.0000	0.4731 (J)	1.1135	1.2100	0.1500	2.9466
										0.0000	0.4733 (Q)	1.1135	1.2100	0.1500	2.9468
Washoe Regional Water Planning Board	4,503,969,153	3,155,195	4,507,124,348	0.0050					0.0000	0.0050					
Washoe County Schools	5,176,696,173	3,155,195	5,179,851,368	0.7500					0.3635	1.1135					

The rate reflected for redevelopment districts in Washoe County is lower than actually levied by .0672 due to the provisions of AB 104.
Assessed valuation of $93,854,817 (from 1993-1994 Budget) for Sparks Town Center is excluded from Washoe County, Sparks and Washoe County Schools.
Assessed valuation of $60,420,317 for Reno Increment District and $79,048,102 for Reno Redevelopment Agency (from 1993-1994 Budget) is excluded from Washoe County, Reno and Washoe County Schools.

OVERLAPPING RATES - WASHOE COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A.= 0.0000
B.= 0.0000 + 0.0002 + 0.0050 = 0.0052
C.= 0.0000 + 0.0000 + 0.0050 = 0.0050
D.= 0.0000 + 0.0555 = 0.0555
E.= 0.0000 + 0.0656 = 0.0656
F.= 0.0000 + 0.7451 + 0.0050 = 0.7501
G.= 0.0000 + 0.3500 + 0.0050 = 0.3550
H.= 0.0000 + 0.3500 + 0.0000 + 0.0050 = 0.3550
I.= 0.0000 + 0.3500 + 0.2000 + 0.0050 = 0.5550
J.= 0.0000 + 0.4681 + 0.0050 = 0.4731
K.= 0.0000 + 0.0000 + 0.0050 = 0.0050
L.= 0.0000 + 0.0000 + 0.0050 = 0.0050
M.= 0.0000 + 0.0000 + 0.0002 + 0.0050 = 0.0052
N.= 0.0000 + 0.2000 + 0.0050 = 0.2050
O.= 0.0000 + 0.0000 + 0.0000 + 0.0050 = 0.0050
P.= 0.0000 + 0.2000 + 0.0000 + 0.0050 = 0.2050
Q.= 0.0000 + 0.4681 + 0.0002 + 0.0050 = 0.4733
R.= 0.0000 + 0.1542 + 0.0002 + 0.0050 = 0.1594
S.= 0.0000 + 0.3181 + 0.0050 = 0.3231
T.= 0.0000 + 0.0000 + 0.0000 + 0.0050 = 0.0050
U.= 0.0000 + 0.3555 + 0.0002 + 0.0050 = 0.3607
V.= 0.0000 + 0.8329 + 0.0050 = 0.8379
W.= 0.0000 + 0.4681 + 0.0000 + 0.0050 = 0.4731
X.= 0.0000 + 0.1542 + 0.4681 + 0.0050 = 0.6273
Y.= 0.0000 + 0.3555 + 0.4681 + 0.0050 = 0.8286
Z.= 0.0000 + 0.3500 + 0.0002 + 0.0050 = 0.3552
AA.= 0.0000 + 0.0000 + 0.3500 + 0.0050 = 0.3550
AB.= 0.0000 + 0.0000 + 0.4681 + 0.0050 = 0.4731
AC.= 0.0000 + 0.4591 = 0.4591
AD.= 0.0000 + 0.0050 = 0.0050
AE.= 0.0683

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
AE. 19

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	0.7451
2.	SPARKS	0.8329
3.	BLACK SPRINGS GEN. IMP. DIST	0.0000
4.	CARSON TRUCKEE WATER CONSERVANCY	0.0000
5.	CRYSTAL BAY GEN. IMP. DIST.	0.0555
6.	GERLACH GEN. IMP. DIST.	0.0000
7.	HORIZON HILLS GEN. IMP. DIST.	0.2000
8.	INCLINE VILLAGE GEN. IMP. DIST.	0.0656
9.	LEMMON VALLEY UNDERGROUND WATER	0.0000
10.	NORTH LAKE TAHOE FIRE DIST.	0.4591
11.	PALOMINO VALLEY GEN. IMP. DIST.	0.3181
12.	SIERRA FOREST FIRE PROTECTION DIST.	0.3500
13.	SO. TRUCKEE MEADOWS GEN. IMP. DIST.	0.3555
14.	SUN VALLEY WATER AND SANITATION	0.1542
15.	TRUCKEE MEADOWS FIRE PROTECTION	0.4681
16.	TRUCKEE MEADOWS UNDERGROUND WATER	0.0002
17.	VERDI TV DISTRICT	0.0000
18.	WASHOE REGIONAL WATER PLANNING BRD.	0.0050
19.	RENO REDEVELOPMENT MAINTENANCE DIST	0.0683

FISCAL YEAR 1993-94

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION			OPERATING RATE											
	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERIDE RATE ALLOWED	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															
White Pine County	$102,710,862	10,238,515	112,949,377	0.8211		0.1050	0.3057	0.3057	0.0000	1.2318	0.2916 *	1.7500		0.1500	3.4234
Ely	32,004,960		32,004,960	0.6154	0.1373		0.0793	0.0793	0.0000	0.2166	0.2916 *	1.7500	1.2318	0.1500	3.6400
Lund Town	1,211,973		1,211,973	0.2503	0.1373		0.0793	0.0793	0.0000	0.2166	0.2916 *	1.7500	1.2318	0.1500	3.6400
McGill Town	4,201,487		4,201,487	0.4829	0.1373		0.0793	0.0793	0.0000	0.2166	0.2916 *	1.7500	1.2318	0.1500	3.6400
Ruth Town	1,203,747		1,203,747	0.9311	0.2166		0.0793	0.0000	0.0000	0.2166	0.2916 *	1.7500	1.2318	0.1500	3.6400
Baker TV	N/A			0.0000					0.0000	0.0000					
East Ely Sanitation District	N/A			0.0000					0.0000	0.0000					
McGill Ruth Water & Sanitation	N/A			0.0000					0.0000	0.0000					
White Pine TV District	0		0	0.0000					0.0000	0.0000					
White Pine Hospital District*	102,710,862	10,238,515	112,949,377	0.2756			0.0160	0.0160	0.0000	0.2916					
White Pine County Schools	102,710,862	10,238,515	112,949,377	0.7500		0.5000			0.5000	1.7500					

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	1993-94 ESTIMATED REVENUES
CARSON CITY	
CARSON CITY CONVENTION AND VISITORS BUREAU	$466,290
CLARK	
LAS VEGAS CONVENTION AUTHORITY	$121,623,750
ELKO	
ELKO COUNTY FAIR AND RECREATION BOARD	$279,000
WEST WENDOVER RECREATION DISTRICT	$1,381,838
HUMBOLDT	
HUMBOLDT COUNTY FAIR AND RECREATION BOARD	$825,131
LANDER	
LANDER COUNTY FAIR AND RECREATION BOARD	$101,400
MINERAL	
MINERAL COUNTY FAIR AND RECREATION BOARD	$55,000
NYE	
BEATTY GENERAL IMPROVEMENT DISTRICT	$86,750
PERSHING	
PERSHING COUNTY FAIR AND RECREATION BOARD	$122,100
STOREY	
VIRGINIA CITY VISITORS AND CONVENTION AUTHORITY	$107,000
WASHOE	
RENO-SPARKS CONVENTION AUTHORITY	$24,524,709
WHITE PINE	
WHITE PINE COUNTY FAIR AND RECREATION BOARD	$300,500

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	09-01-92	4 YEARS; EXPIRES FY96-97
CHURCHILL COUNTY	HOSPITAL OPERATION	.1500	09-01-92	4 YEARS; EXPIRES FY96-97
CHURCHILL COUNTY	FIRE EQUIPMENT PURCHASES	.0200	09-01-92	7 YEARS; EXPIRES FY1999-2000
CLARK:				
HENDERSON	PUBLIC SAFETY	.2310 (.1540 in FY89-90)	11-08-88	PERPETUITY
NORTH LAS VEGAS	PUBLIC SAFETY	.1800	11-04-86	PERPETUITY
NORTH LAS VEGAS	PUBLIC SAFETY	VARIABLE DEPENDING ON DEBT RATE	05-02-89	PERPETUITY (NOT TO EXCEED .3500)
MOAPA TOWN	PARK AND RECREATION SERVICES	$80,000 + 4 % ANNUAL INCREASE	11-08-88	40 YEARS; EXPIRES FY2029-30
HENDERSON LIBRARY	OPERATING REVENUE	.0332	05-07-91	PERPETUITY
DOUGLAS:				
CAVE ROCK GID	ROAD REPAIR; MAINT; OPERATIONS	.3000	05-19-87	10 YEARS; EXPIRES FY96-97 to 6000
CAVE ROCK GID	BEAUTIFICATION AND STABILIZATION	.3000	02-13-90	10 YEARS; INCREASES IN 96-97, EXP. FY2000-2001
DOUGLAS CO. AMB. & PARAMEDIC	BUILDING AND EQUIPMENT	.0860	05-01-90	PERPETUITY
DOUGLAS COUNTY "911"	COMMUNICATIONS SYSTEM	.0475	05-01-90	PERPETUITY
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	.0300 (.0500 in FY 90, 91 & 92)	05-02-89	PERPETUITY
ZEPHYR KNOLLS GID	SNOW REMOVAL; ROAD MAINT.	.4800	11-06-84	PERPETUITY
ELKO:				
ELKO COUNTY	SENIOR CITIZENS CENTER	.0200	11-08-88	PERPETUITY
ELKO SCHOOL DISTRICT	CAPITAL PROJECTS	.7500	11-12-91	10 YEARS; EXPIRES FY2002-03
HUMBOLDT:				
HUMBOLDT COUNTY	SENIOR CITIZENS CENTER	.0150	11-04-86	PERPETUITY
HUMBOLDT COUNTY SCHOOL	CAPITAL PROJECTS	.2000	11-07-89	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	.2500	06-20-89	5 YEARS; EXPIRES FY94-95
LINCOLN:				
LINCOLN COUNTY HOSPITAL	MAINTAIN MEDICAL CLINICS	.1950	06-04-91	4 YEARS; EXPIRES FY94-95

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
LYON:				
FERNLEY SWIMMING POOL	SWIMMING POOL	.2000	11-04-86	PERPETUITY
MASON VALLEY FIRE DIST.	FIRE PROTECTION	.0800	11-06-90	PERPETUITY
MASON VALLEY MOSQUITO	MOSQUITO CONTROL	.0300	04-14-87	PERPETUITY
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
NYE COUNTY	911	.0050	11-06-90	PERPETUITY
PERSHING:				
PERSHING HOSPITAL	OPERATING REVENUE	.0800	05-02-89	PERPETUITY
PERSHING COUNTY	911	.0025	11-06-90	PERPETUITY
PERSHING COUNTY	911	.0065	11-06-90	PERPETUITY
WASHOE COUNTY				
WASHOE COUNTY	SENIOR CITIZENS CENTER	.0100	06-04-85	PERPETUITY
WASHOE COUNTY	CHILD PROTECTION	.0400	11-04-86	PERPETUITY
RENO	FIRE DEPT. UPGRADE & EQUIPMENT	.0654	05-05-87	PERPETUITY
RENO	PUBLIC SAFETY	.1684	05-17-88	PERPETUITY
RENO	ROAD AND STREET IMPROVEMENT	VARIABLE DEPENDING ON DEBT RATE	06-08-93	~~PERPETUITY~~ June 30, 2008 (not to exceed 2298)
SPARKS	PUBLIC SAFETY	.1105	09-02-86	PERPETUITY
NORTH LAKE TAHOE FIRE	FIRE DIST UPGRADE & EQUIPMENT	.3100	03-30-82	PERPETUITY
WHITE PINE				
WHITE PINE SCHOOL DISTRICT	CAPITAL PROJECTS	.5000	11-08-88	10 YEARS; EXPIRES FY99-2000
WHITE PINE COUNTY	FUND OPPOSITION TO L.V.V.W.D.	.0500	07-07-92	5 YEARS; EXPIRES FY97-98
WHITE PINE COUNTY	SENIOR CITIZENS CENTER	.0200	07-07-92	PERPETUITY
WHITE PINE COUNTY	FUNDING FOR E.M.T. SERVICES	.0350	07-07-92	PERPETUITY

PART V
AD VALOREM TAX DISTRIBUTION FOR 1993-94

	ASSESSED VALUE	SCHOOLS	COUNTIES	CITIES	TOWNS	TOTAL DISTRICTS	STATE	TOTAL	1993-94 AVERAGE COUNTY WIDE TAX RATE	1992-93 AVERAGE COUNTY WIDE TAX RATE	PERCENTAGE OF CHANGE 92-93 TO 93-94
CARSON CITY	633,869,647	9,508,045	6,128,886	0	0	532,889	950,804	17,120,624	2.7010	2.6789	0.82%
CHURCHILL	325,008,843	4,452,621	2,431,391	362,533	0	32,501	487,513	7,766,559	2.3896	2.4455	-2.28%
CLARK	15,574,485,655	185,881,486	111,061,657	49,829,690	18,110,430	48,513,487	23,361,728	436,758,479	2.8043	2.7719	1.17%
DOUGLAS	1,002,925,863	10,570,839	5,620,397	0	324,302	6,333,393	1,504,389	24,353,319	2.4282	2.4100	0.76%
ELKO	607,638,851	9,165,017	4,775,434	1,584,031	117,713	311,990	911,458	16,865,644	2.7756	2.8086	-1.17%
ESMERALDA	39,919,270	299,395	580,825	0	4,002	0	59,879	944,101	2.3650	2.3742	-0.39%
EUREKA	666,876,740	5,001,576	4,860,198	0	8,989	61,458	1,000,315	10,932,535	1.6394	1.6379	0.09%
HUMBOLDT	445,293,511	5,966,933	3,090,337	725,135	0	1,528,600	667,940	11,978,945	2.6901	2.5113	7.12%
LANDER	212,922,685	2,660,895	2,377,069	0	71,560	835,876	319,384	6,264,784	2.9423	3.2140	-8.45%
LINCOLN	70,394,934	698,881	750,269	52,501	20,370	295,003	105,592	1,922,617	2.7312	2.7308	0.01%
LYON	351,401,232	5,411,579	2,342,792	55,529	121,826	1,208,026	527,102	9,666,854	2.7509	2.7416	0.34%
MINERAL	128,959,342	967,195	2,120,607	0	63,978	330,652	193,439	3,675,872	2.8504	2.8493	0.04%
NYE	591,488,641	7,896,373	6,870,732	30,930	1,485,591	689,142	887,233	17,860,001	3.0195	2.9622	1.93%
PERSHING	126,706,358	2,076,844	1,190,786	76,330	1,634	454,496	190,060	3,990,149	3.1491	3.0488	3.29%
STOREY	62,290,508	921,401	803,672	0	0	0	93,436	1,818,509	2.9194	2.9133	0.21%
WASHOE	5,179,851,368	57,677,645	62,676,202	26,293,071	0	15,807,026	7,769,777	170,223,721	3.2863	3.2389	1.46%
WHITE PINE	112,949,377	1,976,614	1,391,310	69,323	14,333	329,360	169,424	3,950,365	3.4975	2.7435	27.48%
TOTALS	26,132,982,825	311,133,338	219,072,564	79,079,073	20,344,729	77,263,898	39,199,474	746,093,076	2.8550	2.8277	
PERCENTAGE OF GRAND TOTAL		41.70%	29.36%	10.60%	2.73%	10.36%	5.25%	100.00%			

AVERAGE STATEWIDE TAX RATE $2.8550

AVERAGE STATEWIDE PERCENT OF CHANGE 0.96%