STATE OF NEVADA

DEPARTMENT OF TAXATION

1995 - 96

AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

PREPARED BY THE
LOCAL GOVERNMENT FINANCE SECTION
DIVISION OF ASSESSMENT STANDARDS

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COMPILED BY LOCAL GOVERNMENT FINANCE SECTION, DEPARTMENT OF TAXATION.

PART 1

LISTING OF NEVADA'S LOCAL GOVERNMENTS BY TYPE

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

TOTAL AD VALOREM DISTRICTS 246

TOTAL LOCAL GOVERNMENTS 257

*CARSON CITY IS A CONSOLIDATED CITY–COUNTY ENTITY

**MULTICOUNTY DISTRICTS:

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

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995-96
JUNE 26, 1995

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	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERIDE RATE ALLOWED	LEGISLATIVE OVERIDE RATE APPROVED	DEBT RATE	**COMBINED RATE**	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	**TOTAL AD VALOREM TAX RATE**
	CARSON CITY															
0021	Carson City	738,281,457		738,281,457	0.6830		0.0500	0.1940	0.1940	0.0470	0.9740	0.0300 (A)	1.4000		0.1500	2.5540
0010											0.9740	0.0323 (B)	1.4000		0.1500	2.5563
0025	Sierra Forest Fire Protection Dist.	51,220,366		51,220,366	0.2164	0.1000				0.0000	0.1000	0.0323 (B)	1.4000	0.9740	0.1500	2.6563
	Carson Water Sub-Conservancy	737,938,782		737,938,782	0.0300					0.0000	0.0300					
0024	Eagle Valley Underground Water Basin	696,332,528		696,332,528	0.0023					0.0000	0.0023	0.0300 (C)	1.4000	0.9740	0.1500	2.5563
0026	Tahoe Regional Planning Agency	495,686		495,686	0.0000					0.0000	0.0000	0.1000 (D)	1.4000	0.9740	0.1500	2.6240
0015	Carson City Redevelopment Agency	7,477,940		7,477,940	2.5563					0.0000	2.5563		0.0000	0.0000		2.5563
	Carson-Truckee Water Conservancy	738,281,457		738,281,457	0.0011	0.0000				0.0000	0.0000					
	Carson City Airport Authority	738,281,457		738,281,457	0.0000					0.0000	0.0000					
	Carson City Schools	738,281,457		738,281,457	0.7500					0.6500	1.4000					
	Assessed valuation of $7,477,940 for Carson City Redevelopment Agency is excluded from Carson City, Carson City School District and Carson-Truckee Water Conservancy; Carson Water Sub-Conservancy, Carson City Airport Authority and Eagle Valley Underground Water Basin.															
	CHURCHILL															
0020	Churchill County	319,531,391	34,852,321	354,383,712	0.5091		0.1800	0.1938	0.1738	0.0000	0.8629	0.0550 (A)	1.3700		0.1500	2.4379
0010	Fallon	85,189,177		85,189,177	0.4864					0.0000	0.4864	0.0550 (A)	1.3700	0.8629	0.1500	2.9243
	Churchill Mosquito District	319,531,391	34,852,321	354,383,712	0.1060	0.0550				0.0000	0.0550					
	Carson-Truckee Water Conservancy	319,531,391	34,852,321	354,383,712	0.0011	0.0000				0.0000	0.0000					
	Churchill County Schools	319,531,391	34,852,321	354,383,712	0.7500					0.6200	1.3700					

OVERLAPPING RATES – CARSON CITY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

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

OVERLAP COMBINATION (See Code Number)

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

OVERLAPPING RATES EXAMPLES

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

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

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

OVERLAPPING RATES – CHURCHILL COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A = 0.0000 + 0.0550 = 0.0550

OVERLAP COMBINATIONS (See Code Number)

A. 1 + 2

OVERLAPPING RATES EXAMPLES

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

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

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

TAX IMPACT ON $100,000 HOME

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

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

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

(2) All School districts have an operating rate of $.75 pursuant to NRS 387. 195. Any rate reflected higher than $.75 includes the debt rate and voter approved override, both having been approved by the voters.

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995-96
JUNE 26, 1995

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	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERIDE RATE ALLOWED	LEGISLATIVE OVERIDE RATE APPROVED	DEBT RATE	**COMBINED RATE**	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	**TOTAL AD VALOREM TAX RATE**
	CLARK															
	Clark County	18,902,980,299	6,850,462	18,909,830,761	0.4163			0.1842	0.1842	0.0850	0.6855		1.1935		0.1500	2.0290
0050	Boulder City	236,026,822		236,026,822	0.1861					0.0000	0.1861	0.0702 (A)	1.1935	0.6855	0.1500	2.2853
0051											0.1861	0.0710 (B)	1.1935	0.6855	0.1500	2.2861
0052											0.1861	0.0000	1.1935	0.6855	0.1500	2.2151
0500	Henderson	1,933,152,088		1,933,152,088	0.1519		0.2310			0.3295	0.7124	0.0500 (C)	1.1935	0.6855	0.1500	2.7914
0505											0.7124	0.0558 (D)	1.1935	0.6855	0.1500	2.7972
0506											0.7124	0.0558 (E)	1.1935	0.6855	0.1500	2.7972
0507											0.7124	0.1329 (F)	1.1935	0.6855	0.1500	2.8743
0509											0.7124	0.1456 (G)	1.1935	0.6855	0.1500	2.8870
0200	Las Vegas	5,302,035,294		5,302,035,294	0.7117					0.0395	0.7512	0.2369 (H)	1.1935	0.6855	0.1500	3.0171
0206											0.7512	0.2438 (CY)	1.1935	0.6855	0.1500	3.0240
0901	Mesquite	89,305,806		89,305,806	1.4606	0.1120				0.0000	0.1120	0.1271 (I)	1.1935	0.6855	0.1500	2.2681
0250	North Las Vegas	906,043,851		906,043,851	0.1925		0.5300			0.2400	0.9625	0.0690 (J)	1.1935	0.6855	0.1500	3.0605
0251											0.9625	0.1379 (K)	1.1935	0.6855	0.1500	3.1294
0252											0.9625	0.1506 (CX)	1.1935	0.6855	0.1500	3.1421
0800	Bunkerville Town	27,695,323		27,695,323	0.1563	0.0200				0.0000	0.0200	0.1974 (L)	1.1935	0.6855	0.1500	2.2464
0550	*Whitney	128,780,747		128,780,747	0.1909	0.2064				0.0000	0.2064	0.3655 (M)	1.1935	0.6855	0.1500	2.6009
0570											0.2064	0.3713 (N)	1.1935	0.6855	0.1500	2.6067
0760	Glendale Town	1,229,259		1,229,259	0.1901	0.0200				0.0000	0.0200	0.1974 (O)	1.1935	0.6855	0.1500	2.2464
0135	Indian Springs Town	6,275,372		6,275,372	0.3085	0.0200				0.0000	0.0200	0.1974 (L)	1.1935	0.6855	0.1500	2.2464
0105	Laughlin Town	461,450,356		461,450,356	0.9848	0.8416				0.0000	0.8416	0.2024 (CZ)	1.1935	0.6855	0.1500	3.0730
0106											0.8416	0.2032 (DA)	1.1935	0.6855	0.1500	3.0738
0820	Moapa Town	79,707,609		79,707,609	0.2636	0.1526				0.0000	0.1526	0.1974 (O)	1.1935	0.6855	0.1500	2.3790
0828											0.1526	0.1974 (Q)	1.1935	0.6855	0.1500	2.3790
0810	Moapa Valley Town	55,556,136	5,573,000	61,129,136	0.1792	0.0200	0.0050			0.0000	0.0250	0.1974 (O)	1.1935	0.6855	0.1500	2.2514
0825											0.0250	0.1974 (Q)	1.1935	0.6855	0.1500	2.2514
0826											0.0250	0.1974 (L)	1.1935	0.6855	0.1500	2.2514
0110	Mt Charleston Town	16,377,218		16,377,218	0.2017	0.0200				0.0000	0.0200	1.0787 (R)	1.1935	0.6855	0.1500	3.1277
0112											0.0200	0.1974 (L)	1.1935	0.6855	0.1500	2.2464
0115											0.0200	1.1839 (S)	1.1935	0.6855	0.1500	3.2329
0470	*Paradise Town	4,593,558,862		4,593,558,862	0.3610	0.2064				0.0000	0.2064	0.3713 (N)	1.1935	0.6855	0.1500	2.6067
0700	Searchlight Town	28,836,332		28,836,332	0.1972	0.0600				0.0599	0.1199	0.1974 (L)	1.1935	0.6855	0.1500	2.3463
0701											0.1199	0.1982 (P)	1.1935	0.6855	0.1500	2.3471
0417	*Spring Valley Town	1,415,290,536		1,415,290,536	0.1736	0.2064				0.0000	0.2064	0.3713 (N)	1.1935	0.6855	0.1500	2.6067
0340	*Sunrise Manor Town	1,242,259,074		1,242,259,074	0.2023	0.2064				0.0000	0.2064	0.3713 (N)	1.1935	0.6855	0.1500	2.6067
0410	*Winchester Town	988,825,747		988,825,747	0.4855	0.2064				0.0000	0.2064	0.3713 (N)	1.1935	0.6855	0.1500	2.6067

*NRS 354.59875 requires tax rate parity for five unincorporated towns. The common levy for common services could be $.3178 but the Board has decided to levy $.2064.
The rate shown in the 'maximum allowed by revenue limitation' column is the rate allowed prior to parity.

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995-96
JUNE 26, 1995

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

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995-96
JUNE 26, 1995

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0470	Las Vegas/Clark County Library Dist.															
0507	Continued										0.1271	0.4506 (BE)	1.1935	0.6855	0.1500	2.6067
0509											0.1271	0.7182 (BF)	1.1935	0.6855	0.1500	2.8743
0550											0.1271	0.7309 (BG)	1.1935	0.6855	0.1500	2.8870
0570											0.1271	0.4448 (BH)	1.1935	0.6855	0.1500	2.6009
0620											0.1271	0.4506 (BI)	1.1935	0.6855	0.1500	2.6067
0700											0.1271	0.0703 (AJ)	1.1935	0.6855	0.1500	2.2264
0701											0.1271	0.1902 (BJ)	1.1935	0.6855	0.1500	2.3463
0760											0.1271	0.1910 (BK)	1.1935	0.6855	0.1500	2.3471
0800											0.1271	0.0903 (BL)	1.1935	0.6855	0.1500	2.2464
0810											0.1271	0.0903 (BM)	1.1935	0.6855	0.1500	2.2464
0815											0.1271	0.0953 (BN)	1.1935	0.6855	0.1500	2.2514
0820											0.1271	0.0703 (BO)	1.1935	0.6855	0.1500	2.2264
0825											0.1271	0.2229 (BP)	1.1935	0.6855	0.1500	2.3790
0826											0.1271	0.0953 (BQ)	1.1935	0.6855	0.1500	2.2514
0827											0.1271	0.0953 (BR)	1.1935	0.6855	0.1500	2.2514
0828											0.1271	0.0703 (BS)	1.1935	0.6855	0.1500	2.2264
0901											0.1271	0.2229 (BT)	1.1935	0.6855	0.1500	2.3790
0500	Henderson Library	1,535,319,068		1,535,319,068	0.0168		0.0332			0.0000	0.1271	0.1120 (BU)	1.1935	0.6855	0.1500	2.2681
0504											0.0500	0.7124 (BV)	1.1935	0.6855	0.1500	2.7914
0505											0.0500	0.7309 (DB)	1.1935	0.6855	0.1500	2.8099
0506											0.0500	0.7182 (BF)	1.1935	0.6855	0.1500	2.7972
0510											0.0500	0.7182 (BF)	1.1935	0.6855	0.1500	2.7972
0515											0.0500	0.0703 (AJ)	1.1935	0.6855	0.1500	2.1493
0520											0.0500	0.2384 (AL)	1.1935	0.6855	0.1500	2.3174
0525											0.0500	0.0761 (AU)	1.1935	0.6855	0.1500	2.1551
	North Las Vegas Library	777,894,512		777,894,512	0.0000			0.0582	0.0582	0.0000	0.0500	0.2442 (AX)	1.1935	0.6855	0.1500	2.3232
0120	Las Vegas Artesian Basin	17,338,829,129		17,338,829,129	0.0058					0.0000	0.0582					
0121											0.0058	0.1974 (L)	1.1935	0.6855	0.1500	2.2322
0122											0.0058	0.2024 (BW)	1.1935	0.6855	0.1500	2.2372
0125											0.0058	0.3605 (BX)	1.1935	0.6855	0.1500	2.3953
0200											0.0058	0.3655 (M)	1.1935	0.6855	0.1500	2.4003
0250											0.0058	0.9823 (BY)	1.1935	0.6855	0.1500	3.0171
0251											0.0058	1.0257 (BZ)	1.1935	0.6855	0.1500	3.0605
0340											0.0058	1.0946 (CA)	1.1935	0.6855	0.1500	3.1294
0410											0.0058	0.5719 (CB)	1.1935	0.6855	0.1500	2.6067
0417											0.0058	0.5719 (CC)	1.1935	0.6855	0.1500	2.6067
0470											0.0058	0.5719 (CD)	1.1935	0.6855	0.1500	2.6067
0505											0.0058	0.5719 (CE)	1.1935	0.6855	0.1500	2.6067
0506											0.0058	0.7624 (CF)	1.1935	0.6855	0.1500	2.7972
0507											0.0058	0.7624 (CG)	1.1935	0.6855	0.1500	2.7972
0509											0.0058	0.8395 (CH)	1.1935	0.6855	0.1500	2.8743
0520											0.0058	0.8522 (CI)	1.1935	0.6855	0.1500	2.8870
0525											0.0058	0.1203 (CJ)	1.1935	0.6855	0.1500	2.1551
0570											0.0058	0.2884 (CK)	1.1935	0.6855	0.1500	2.3232
											0.0058	0.5719 (CL)	1.1935	0.6855	0.1500	2.6067

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995-96
JUNE 26, 1995

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

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

** Designates special taxing authority not additional taxing district.

OVERLAPPING RATES – CLARK COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

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

OVERLAP COMBINATIONS (See Code Number)

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

OVERLAPPING RATES EXAMPLES

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

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

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

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

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

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

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

BY.3 + 18 + 27 + 32
BZ.4 + 28 + 35
CA.4 + 18 + 28
CB.16 + 18 + 23 + 27 + 31 + 33
CC.17 + 18 + 23 + 27 + 31 + 33
CD.15 + 18 + 23 + 27 + 31 + 33
CE.13 + 18 + 23 + 27 + 31 + 33
CF.2 + 19
CG.2 + 19
CH.2 + 18
CI.19 + 30
CJ.19 + 31
CK.19 + 23 + 27 + 31 + 33
CL.7 + 18 + 23 + 27 + 31 + 33
CM.1 + 20
CN.20 + 31
CO.10 + 18 + 27 + 31
CP.14 + 18 + 31
CQ.12 + 18 + 22 + 31
CR.8 + 18 + 31 + 34
CS.11 + 18 + 31 + 34
CT.18 + 31 + 34
CU.18 + 29 + 31 + 34
CV.11 + 18 + 31
CW.18 + 29 + 31
CX.18 + 25 + 28 + 33
CY.18 + 27 + 32 + 33
CZ.18 + 27 + 31
DA.18 + 26 + 27 + 31
DB.2 + 25 + 33

TAX IMPACT ON $100,000 HOME

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

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

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995-96
JUNE 26, 1995

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

OVERLAPPING RATES – DOUGLAS COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

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

OVERLAP COMBINATIONS
(See Code Number)

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

OVERLAPPING RATES EXAMPLES

A = .0000 + .0.0042 + .0700 =.0742 or 1 + 7 + 13 composed of Carson–Truckee Water Conservancy (1) at .0000 plus Douglas Mosquito Abatement (7) at .0042 plus Douglas Water Dist.(13) at .0700.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

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

TAX IMPACT ON $100,000 HOME

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

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

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995-96
JUNE 26, 1995

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

OVERLAPPING RATES – ELKO COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

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

OVERLAP COMBINATIONS
(See Code Number)

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

OVERLAPPING RATES EXAMPLES

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

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

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

TAX IMPACT ON $100,000 HOME

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

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

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

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

OVERLAPPING RATES -- EUREKA COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

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

OVERLAP COMBINATIONS
(See Code Number)

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

OVERLAPPING RATES EXAMPLES

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

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

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

TAX IMPACT ON $100,000 HOME

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

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

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995-96
JUNE 26, 1995

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

OVERLAPPING RATES – HUMBOLDT COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

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

OVERLAP COMBINATIONS (See Code Number)

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

OVERLAPPING RATES EXAMPLES

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

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

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

TAX IMPACT ON $100,000 HOME

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

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

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995-96
JUNE 26, 1995

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	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERIDE RATE ALLOWED	LEGISLATIVE OVERIDE RATE APPROVED	DEBT RATE	**COMBINED RATE**	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	**TOTAL AD VALOREM TAX RATE**
	LANDER															
0070	Lander County	161,465,668	80,508,837	241,974,505	1.2754			0.1733	0.1007	0.0686	1.4447	0.5109 (A)	0.8563		0.1500	2.9619
0060											1.4447	0.5109 (A)	0.8563		0.1500	2.9619
0010	Austin Town	2,345,286		2,345,286	0.5260					0.0000	0.5260	0.5287 (B)	0.8563	1.4447	0.1500	3.5057
0020	Battle Mountain Town	25,014,472		25,014,472	0.2803					0.0000	0.2803	0.5109 (A)	0.8563	1.4447	0.1500	3.2422
0030	Kingston Town	2,315,327		2,315,327	0.2189					0.0000	0.2189	0.5109 (A)	0.8563	1.4447	0.1500	3.1808
	Battle Mountain General Hospital Dist.	161,465,668	80,508,837	241,974,505	0.5592	0.5109				0.0000	0.5109					
	Lander County Sewer & Water Dist. #2	2,345,286		2,345,286	0.0178					0.0000	0.0178					
	Lander County GID	0		0	0.0000					0.0000	0.0000					
	Lander County Schools	161,465,668	80,508,837	241,974,505	0.7500					0.1063	0.8563					

OVERLAPPING RATES – LANDER COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A = 0.5109
B. = 0.5109 + 0.0178 = 0.5287

OVERLAP COMBINATIONS
(See Code Number)

A. 2
B. 2 + 3

OVERLAPPING RATES EXAMPLES

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

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

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

TAX IMPACT ON $100,000 HOME

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

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

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995-96
JUNE 26, 1995

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	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERIDE RATE ALLOWED	LEGISLATIVE OVERIDE RATE APPROVED	DEBT RATE	**COMBINED RATE**	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	**TOTAL AD VALOREM TAX RATE**
	LINCOLN															
0020	Lincoln County	77,884,117	188,122	78,072,239	0.9708	0.9380		0.1733	0.1726	0.0000	1.1106	0.1944 (E)	0.9731		0.1500	2.4281
0010	Caliente	6,675,938		6,675,938	0.8899					0.0000	0.8899	0.1944 (E)	0.9731	1.1106	0.1500	3.3180
0050	Alamo Town	3,875,815		3,875,815	0.2269	0.1579				0.0000	0.1579	0.3247 (A)	0.9731	1.1106	0.1500	2.7163
0040	Panaca Town	4,335,596		4,335,596	0.2356					0.0000	0.2356	0.1944 (E)	0.9731	1.1106	0.1500	2.6637
0030	Pioche Town	6,204,272		6,204,272	0.4389	0.2683				0.0000	0.2683	0.3407 (B)	0.9731	1.1106	0.1500	2.8427
	Alamo Power District #3	0		0	0.0000					0.0000	0.0000					
	Alamo Sewer & Water District	0		0	0.0000					0.0000	0.0000					
	Lincoln County Power District # 1	0		0	0.0000					0.0000	0.0000					
	Lincoln County TV District	0		0	0.0000					0.0000	0.0000					
0070	Pahranagat Valley Fire Prtctn Dist	6,941,132		6,941,132	0.1303					0.0000	0.1303	0.1944 (E)	0.9731	1.1106	0.1500	2.5584
											0.1303	0.3523 (C)	0.9731	1.1106	0.1500	2.7163
0060	Pahranagat Valley TV District	0		0	0.0000					0.0000	0.0000					
	Pioche Fire Protection District	7,234,744		7,234,744	0.2835	0.1463				0.0000	0.1463	0.1944 (E)	0.9731	1.1106	0.1500	2.5744
											0.1463	0.4627 (D)	0.9731	1.1106	0.1500	2.8427
	Lincoln County Hospital District	77,884,117	188,122	78,072,239	0.1944					0.0000	0.1944					
	Lincoln County Schools	77,884,117	188,122	78,072,239	0.7500					0.2231	0.9731					

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995-96
JUNE 26, 1995

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

OVERLAPPING RATES – LYON COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

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

OVERLAP COMBINATIONS
(See Code Number)

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

OVERLAPPING RATES EXAMPLES

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

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

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

TAX IMPACT ON $100,000 HOME

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

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

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995-96
JUNE 26, 1995

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	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERIDE RATE ALLOWED	LEGISLATIVE OVERIDE RATE APPROVED	DEBT RATE	**COMBINED RATE**	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	**TOTAL AD VALOREM TAX RATE**
	MINERAL															
0020	Mineral County	147,752,813	27,954,348	175,707,161	1.3261		0.0700	0.1688	0.1688	0.0000	1.5649	0.2499 *	0.7500		0.1500	2.7148
0010	Hawthorne Town	33,495,669		33,495,669	0.2107					0.0000	0.2107	0.2499 *	0.7500	1.5649	0.1500	2.9255
0120	Luning Town	428,860		428,860	0.1503					0.0000	0.1503	0.2499 *	0.7500	1.5649	0.1500	2.8651
0130	Mina Town	1,780,151		1,780,151	0.6657	0.2107				0.0000	0.2107	0.2499 *	0.7500	1.5649	0.1500	2.9255
	Walker Lake Town	4,765,966		4,765,966	0.1500					0.0000	0.1500	0.2499 *	0.7500	1.5649	0.1500	2.8648
	Mineral County TV District	0			0.0000					0.0000	0.0000					
	Mineral Hospital District*	147,752,813	27,954,348	175,707,161	0.2499					0.0000	0.2499					
	Mineral County Schools	147,752,813	27,954,348	175,707,161	0.7500					0.0000	0.7500					

TAX IMPACT ON $100,000 HOME

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

TYPE	LOCAL GOVERNMENT TAXING UNIT		ENTITY OPERATING RATE/ TAX $	ENTITY DEBT RATE/ TAX $	ENTITY COMBINED RATE/ TAX $	COMBINED SPECIAL DISTRICT RATE/ TAX $ (1)	COMBINED SCHOOL RATE/ TAX $ (2)	COUNTY OPERATING RATE/ TAX $	COUNTY DEBT RATE/ TAX $	COMBINED COUNTY RATE/ TAX $	STATE RATE/ TAX $	**TOTAL AD VALOREM TAX RATE** RATE/ TAX $
	MINERAL											
County	Mineral County					0.2499	0.7500	1.5649	0.0000	1.5649	0.1500	2.7148
		$				87.47	262.50	547.72	0.00	547.72	52.50	950.18

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995-96
JUNE 26, 1995

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

OVERLAPPING RATES – NYE COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

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

OVERLAP COMBINATIONS
(See Code Number)

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

OVERLAPPING RATES EXAMPLES

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

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

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

TAX IMPACT ON $100,000 HOME

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	NYE											
County	Nye County						1.3350	1.2008	0.0000	1.2008	0.1500	2.6858
		$					467.25	420.28	0.00	420.28	52.50	940.03
City	Gabbs		0.7351	0.0000	0.7351	0.2191	1.3350	1.2008	0.0000	1.2008	0.1500	3.6400
		$	257.29	0.00	257.29	76.69	467.25	420.28	0.00	420.28	52.50	1,274.00
Town	Round Mtn. Town		0.5124	0.0000	0.5124	0.4418	1.3350	1.2008	0.0000	1.2008	0.1500	3.6400
		$	179.34	0.00	179.34	154.63	467.25	420.28	0.00	420.28	52.50	1,274.00
Town	Pahrump Town		0.1632	0.0000	0.1632	0.2350	1.3350	1.2008	0.0000	1.2008	0.1500	3.0840
		$	57.12	0.00	57.12	82.25	467.25	420.28	0.00	420.28	52.50	1,079.40

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995-96
JUNE 26, 1995

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

TAX IMPACT ON $100,000 HOME

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

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1995-96
JUNE 26, 1995

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

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

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

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

OVERLAPPING RATES – WASHOE COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

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

OVERLAP COMBINATIONS (See Code Number)

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

OVERLAPPING RATES EXAMPLES

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

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

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

TAX IMPACT ON $100,000 HOME

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

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

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

DISTRICT CODE	FISCAL YEAR 1995-96 JUNE 26, 1995 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 SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	**TOTAL AD VALOREM TAX RATE**
	WHITE PINE															
0050	White Pine County	157,241,399	5,000,000	162,241,399	0.8751	0.8198	0.1050	0.1714	0.1714	0.0000	1.0962	0.2784 *	1.5000		0.1500	3.0246
0010	Ely	36,241,172		36,241,172	0.6154					0.0000	0.6154	0.2784 *	1.5000	1.0962	0.1500	3.6400
0030	Lund Town	1,287,239		1,287,239	0.2724					0.0000	0.2724	0.2784 *	1.5000	1.0962	0.1500	3.2970
0020	McGill Town	4,260,799		4,260,799	0.4999					0.0000	0.4999	0.2784 *	1.5000	1.0962	0.1500	3.5245
0040	Ruth Town	1,500,408		1,500,408	0.9311	0.6154				0.0000	0.6154	0.2784 *	1.5000	1.0962	0.1500	3.6400
	Baker TV	N/A			0.0000					0.0000	0.0000					
	East Ely Sanitation District	N/A			0.0000					0.0000	0.0000					
	McGill Ruth Water & Sanitation	N/A			0.0000					0.0000	0.0000					
	White Pine TV District	0		0	0.0000					0.0000	0.0000					
	White Pine Hospital District*	157,241,399	5,000,000	162,241,399	0.2937	0.2784				0.0000	0.2784					
	White Pine County Schools	157,241,399	5,000,000	162,241,399	0.7500		0.4251			0.3249	1.5000					

TAX IMPACT ON $100,000 HOME

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

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

PART III

FAIR AND RECREATION BOARD BUDGET SUMMARIES

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

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

PART IV
VOTER APPROVED AD VALOREM LEVIES

PURSUANT TO NRS 354.5982 AND NRS 387.3285

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

PART IV
VOTER APPROVED AD VALOREM LEVIES

PURSUANT TO NRS 354.5982 AND NRS 387.3285

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

PART V

AD VALOREM TAX DISTRIBUTION FOR 1995–96

	ASSESSED VALUE	SCHOOLS	COUNTIES	CITIES	TOWNS	TOTAL DISTRICTS	STATE	TOTAL	1995–96 AVERAGE COUNTY WIDE TAX RATE	1994–95 AVERAGE COUNTY WIDE TAX RATE	PERCENTAGE OF CHANGE 94–95 TO 95–96
CARSON CITY	738,281,457	10,335,940	7,190,861	0	0	479,776	1,107,422	19,114,000	2.5890	2.6669	–2.92%
CHURCHILL	354,383,712	4,855,057	3,057,977	414,360	0	194,911	531,576	9,053,881	2.5548	2.4286	5.20%
CLARK	18,909,830,761	225,688,829	129,626,890	62,860,605	21,338,400	58,054,264	28,364,746	525,933,735	2.7813	2.8111	–1.06%
DOUGLAS	1,143,674,698	11,951,401	6,615,014	0	393,824	7,445,400	1,715,512	28,121,151	2.4588	2.4805	–0.87%
ELKO	671,773,219	10,244,542	5,007,398	1,754,846	153,478	362,073	1,007,660	18,529,997	2.7584	2.7519	0.24%
ESMERALDA	45,948,318	344,612	833,962	0	3,999	0	68,922	1,251,496	2.7237	2.7265	–0.10%
EUREKA	1,022,679,365	6,351,818	7,453,287	0	10,626	91,839	1,534,019	15,441,589	1.5099	1.6390	–7.88%
HUMBOLDT	469,391,205	6,055,147	3,252,881	862,410	0	1,573,701	704,087	12,448,226	2.6520	2.6899	–1.41%
LANDER	241,974,505	2,072,028	3,495,806	0	87,520	1,236,665	362,962	7,254,980	2.9982	3.0475	–1.62%
LINCOLN	78,072,239	759,721	867,070	59,409	32,981	171,401	117,108	2,007,691	2.5716	2.7285	–5.75%
LYON	425,487,124	6,552,502	2,870,762	67,516	139,207	1,787,471	638,231	12,055,688	2.8334	2.7739	2.14%
MINERAL	175,707,161	1,317,804	2,749,641	0	82,120	439,092	263,561	4,852,218	2.7615	2.8142	–1.87%
NYE	566,582,439	7,563,876	6,803,522	24,027	1,088,960	1,834,679	849,874	18,164,937	3.2061	3.1468	1.88%
PERSHING	145,157,260	1,824,627	1,799,660	89,075	1,700	513,276	217,736	4,446,074	3.0629	3.0313	1.04%
STOREY	87,611,363	1,295,772	1,136,757	0	0	0	131,417	2,563,947	2.9265	2.9273	–0.03%
WASHOE	5,863,539,334	65,290,510	72,960,020	29,627,831	0	23,508,721	8,795,309	200,182,391	3.4140	3.3265	2.63%
WHITE PINE	162,241,399	2,433,621	1,778,490	223,028	34,040	451,680	243,362	5,164,221	3.1830	3.4820	–8.59%
TOTALS	31,102,335,559	364,937,806	257,499,999	95,983,108	23,366,854	98,144,951	46,653,503	886,586,221			
PERCENTAGE OF GRAND TOTAL		41.16%	29.04%	10.83%	2.64%	11.07%	5.26%	100.00%			
AVERAGE STATEWIDE TAX RATE			$2.8505						2.8505	2.8550	
AVERAGE STATEWIDE PERCENT OF CHANGE			–0.16%								