NEVADA DEPARTMENT OF TAXATION

FISCAL YEAR 1997-98
AD VALOREM TAX RATES
FOR NEVADA LOCAL GOVERNMENTS

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

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COMPILED BY LOCAL GOVERNMENT FINANCE SECTION
DIVISION OF ASSESSMENT STANDARDS
NEVADA 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	TOTAL
CARSON CITY *	1	1	0	0	4	4	1	11
CHURCHILL	1	1	1	0	1	1	0	5
CLARK	1	1	5	15	19	0	1	42
DOUGLAS	1	1	0	3	26	3	0	34
ELKO	1	1	4	4	6	0	2	18
ESMERALDA	1	1	0	2	3	0	0	7
EUREKA	1	1	0	2	4	0	0	8
HUMBOLDT	1	1	1	0	17	0	1	21
LANDER	1	1	0	3	3	0	1	9
LINCOLN	1	1	1	3	8	0	0	14
LYON	1	1	1	1	13	3	0	20
MINERAL	1	1	0	4	3	0	1	10
NYE	1	1	1	6	12	0	0	21
PERSHING	1	1	1	1	4	0	1	9
STOREY	1	1	0	2	2	2	1	9
WASHOE	1	1	2	0	12	2	1	19
WHITE PINE	1	1	1	3	5	0	1	12
TOTAL	17	17	18	49	142	***	11	***

TOTAL AD VALOREM DISTRICTS 243

TOTAL LOCAL GOVERNMENTS **254**

* CARSON CITY IS A CONSOLIDATED CITY-COUNTY ENTITY

**MULTICOUNTY DISTRICTS:

1. CARSON TRUCKEE WATER CONSERVANCY DISTRICT
2. CARSON WATER SUB CONSERVANCY DISTRICT
3. SIERRA FOREST FIRE PROTECTION DISTRICT
4. TRICOUNTY RAILWAY COMMISSION

EXPLANATION:

THE ABOVE FIGURES DO NOT INCLUDE 8 UNDERGROUND WATER BASIN DISTRICTS AND THE NEVADA TAHOE REGIONAL PLANNING AGENCY. THEY ARE NOT LOCAL GOVERNMENTS AS CREATED BY CHAPTER 354 OF NEVADA REVISED STATUTES.

PART II

TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1997-98

CERTIFIED 6-25-97
LEGISLATIVE ACTION 7-7-97

DIST-RICT CODE	LOCAL GOVERNMENT TAXING UNIT	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 SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE
		ASSESSED VALUATION			OPERATING RATE											
	CARSON CITY															
0021	Carson City	830,547,850		830,547,850	0.7645		0.0500	0.1713	0.1713	0.0425	**1.0283**	0.0300 (A)	1.3500		0.1500	2.5583
0010											**1.0283**	0.0326 (B)	1.3500		0.1500	2.5609
	Carson City Airport Authority	830,547,850		830,547,850	0.0000					0.0000	**0.0000**					
0015	Carson City Redevelopment Agency	12,527,159		12,527,159	2.5609					0.0000	**2.5609**		0.0000	0.0000		2.5609
	Carson-Truckee Water Conservancy	830,397,709		830,397,709	0.0013	0.0000				0.0000	**0.0000**					
0027	Carson Valley Underground Water Basin	12,342,390		12,342,390	0.0081					0.0000	**0.0081**	0.0300 (C)	1.3500	1.0283	0.1500	2.5664
	Carson Water Sub-Conservancy	821,116,529		821,116,529	0.0300					0.0000	**0.0300**					
0024	Eagle Valley Underground Water Basin	759,127,610		759,127,610	0.0026					0.0000	**0.0026**	0.0300 (C)	1.3500	1.0283	0.1500	2.5609
0026	Tahoe Regional Planning Agency	559,339		559,339	0.0000					0.0000	**0.0000**	0.1000 (D)	1.3500	1.0283	0.1500	2.6283
	Tricounty Railway Commission	832,366,770		832,366,770	0.0000					0.0000	**0.0000**					
0025	Sierra Forest Fire Protection Dist.	61,400,808		61,400,808	0.2225	0.1000				0.0000	**0.1000**	0.0326 (B)	1.3500	1.0283	0.1500	2.6609
	Carson City Schools	830,547,850		830,547,850	0.7500					0.6000	**1.3500**					

Assessed valuation of $12,527,159 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,Eagle Valley Underground Water Basin and Tricounty Railway Commission.

The allocation of tax increment revenues to the redevelopment agency and other local governments is prescribed by NRS 279.676 as amended by SB312 (1997). This section provides that redevelopment agencies are not entitled to revenues generated by the portion of the tax rate levied for bonds approved, or tax overrides approved, by the voters on or after November 5, 1996.

	CHURCHILL															
0020	Churchill County	350,744,384	45,000,000	395,744,384	0.5821		0.1600	0.1945	0.1345	0.0000	**0.8766**	0.0800 (A)	1.3700		0.1500	2.4766
0010	Fallon	95,930,854		95,930,854	0.5389					0.0000	**0.5389**	0.0800 (A)	1.3700	0.8766	0.1500	3.0155
	Churchill Mosquito District	350,744,384	45,000,000	395,744,384	0.1212	0.0800				0.0000	**0.0800**					
	Carson-Truckee Water Conservancy	350,744,384	45,000,000	395,744,384	0.0014	0.0000				0.0000	**0.0000**					
	Churchill County Schools	350,744,384	45,000,000	395,744,384	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	+	0.0026	+	0.0300	=	0.0326
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 NUMBER	ENTITY	ENTITY RATE
1.	CARSON-TRUCKEE WATER CONSERVANCY	0.0000
2.	EAGLE VALLEY UNDERGROUND WATER	0.0026
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	+	0.0800	=	0.0800

OVERLAP COMBINATIONS
(See Code Number)

A. 1 + 2

OVERLAPPING RATES EXAMPLES

A.= .0000 + .0800 = .0800 or 1 + 2 composed of Carson Truckee Water Conservancy (1) at .0000 plus Churchill Mosquito District (2) at .0800.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	CARSON-TRUCKEE WATER CONSERVANCY	0.0000
2.	CHURCHILL MOSQUITO DISTRICT	0.0800

TAX IMPACT ON $100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1997-98
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 /	Carson City					0.0300	1.3500	0.9858	0.0425	1.0283	0.1500	2.5583
County		$				10.50	472.50	345.03	14.88	359.91	52.50	895.41
Overlap	Sierra Forest		0.1000	0.0000	0.1000	0.0326	1.3500	0.9858	0.0425	1.0283	0.1500	2.6609
	Fire Protection	$	35.00	0.00	35.00	11.41	472.50	345.03	14.88	359.91	52.50	931.32
	CHURCHILL											
County	Churchill County					0.0800	1.3700	0.8766	0.0000	0.8766	0.1500	2.4766
		$				28.00	479.50	306.81	0.00	306.81	52.50	866.81
City	Fallon		0.5389	0.0000	0.5389	0.0800	1.3700	0.8766	0.0000	0.8766	0.1500	3.0155
		$	188.62	0.00	188.62	28.00	479.50	306.81	0.00	306.81	52.50	1,055.43

(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

DIST-RICT CODE	FISCAL YEAR 1997-98 CERTIFIED 6-25-97 LEGISLATIVE ACTION 7-7-97 LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION: ASSESSED VALUATION	ASSESSED VALUATION: NET PROCEEDS OF MINES	ASSESSED VALUATION: TOTAL ASSESSED VALUATION	OPERATING RATE: MAXIMUM ALLOWED BY REVENUE LIMITATIONS	OPERATING RATE: LOWER RATE APPROVED BY GOVERNING BOARD	OPERATING RATE: VOTER APPROVED OVERRIDES	OPERATING RATE: LEGISLATIVE OVERIDE RATE ALLOWED	OPERATING RATE: 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	23,591,894,583	8,000,000	23,599,894,583	0.4163			0.1842	0.1842	0.0780	0.6785		1.3034		0.1500	2.1319
0050	Boulder City	262,928,323		262,928,323	0.2007					0.0000	0.2007	0.0766 (A)	1.3034	0.6785	0.1500	2.4092
0051											0.2007	0.0766 (B)	1.3034	0.6785	0.1500	2.4092
0052											0.2007	0.0000	1.3034	0.6785	0.1500	2.3326
0500	Henderson	2,797,295,954		2,797,295,954	0.1519	0.1430	0.2310			0.3295	0.7035	0.0500 (C)	1.3034	0.6785	0.1500	2.8854
0505											0.7035	0.0534 (D)	1.3034	0.6785	0.1500	2.8888
0507											0.7035	0.1028 (F)	1.3034	0.6785	0.1500	2.9382
0200	Las Vegas	6,904,632,092		6,904,632,092	0.7302	0.6465				0.0306	0.6771	0.2178 (H)	1.3034	0.6785	0.1500	3.0268
0205											0.6771	0.2305 (Y)	1.3034	0.6785	0.1500	3.0395
0206											0.6771	0.2144 (CY)	1.3034	0.6785	0.1500	3.0234
0208											0.6771	0.2221 (W)	1.3034	0.6785	0.1500	3.0311
0210											0.6771	0.2255 (X)	1.3034	0.6785	0.1500	3.0345
0211											0.6771	0.2271 (V)	1.3034	0.6785	0.1500	3.0361
0901	Mesquite	187,655,279		187,655,279	1.4606	0.1120				0.0000	0.1120	0.0994 (I)	1.3034	0.6785	0.1500	2.3433
0250	North Las Vegas	1,200,496,796		1,200,496,796	0.2053	0.1911	0.8000			0.1700	1.1611	0.0716 (J)	1.3034	0.6785	0.1500	3.3646
0251											1.1611	0.1078 (K)	1.3034	0.6785	0.1500	3.4008
0800	Bunkerville Town	30,434,934		30,434,934	0.1861	0.0200				0.0000	0.0200	0.2094 (DD)	1.3034	0.6785	0.1500	2.3613
0620	*Enterprise Town	361,460,766		361,460,766	0.0826	0.2064				0.0000	0.2064	0.2094 (L)	1.3034	0.6785	0.1500	2.5477
0621											0.2064	0.2144 (BW)	1.3034	0.6785	0.1500	2.5527
0625											0.2064	0.4043 (M)	1.3034	0.6785	0.1500	2.7426
0630											0.2064	0.2128 (DC)	1.3034	0.6785	0.1500	2.5511
0631											0.2064	0.2178 (CZ)	1.3034	0.6785	0.1500	2.5561
0635											0.2064	0.4077 (N)	1.3034	0.6785	0.1500	2.7460
0636											0.2064	0.4027 (DF)	1.3034	0.6785	0.1500	2.7410
0550	*Whitney	161,554,347		161,554,347	0.2020	0.2064				0.0000	0.2064	0.4043 (M)	1.3034	0.6785	0.1500	2.7426
0570											0.2064	0.4077 (N)	1.3034	0.6785	0.1500	2.7460
0760	Glendale Town	1,270,386		1,270,386	0.2467	0.0200				0.0000	0.0200	0.2094 (O)	1.3034	0.6785	0.1500	2.3613
0135	Indian Springs Town	5,163,419		5,163,419	0.4628	0.0200				0.0000	0.0200	0.2094 (L)	1.3034	0.6785	0.1500	2.3613
0105	Laughlin Town	440,894,376		440,894,376	1.2380	0.8416				0.0000	0.8416	0.2144 (BW)	1.3034	0.6785	0.1500	3.1879
0106											0.8416	0.2144 (DA)	1.3034	0.6785	0.1500	3.1879
0107											0.8416	0.2144 (DE)	1.3034	0.6785	0.1500	3.1879
0820	Moapa Town	78,371,256		78,371,256	0.3230	0.1094				0.1250	0.2344	0.2094 (O)	1.3034	0.6785	0.1500	2.5757
0828											0.2344	0.2094 (Q)	1.3034	0.6785	0.1500	2.5757
0810	Moapa Valley Town	62,306,727	6,509,000	68,815,727	0.1993	0.0200	0.0050			0.0000	0.0250	0.2094 (O)	1.3034	0.6785	0.1500	2.3663
0825											0.0250	0.2094 (Q)	1.3034	0.6785	0.1500	2.3663
0826											0.0250	0.2094 (L)	1.3034	0.6785	0.1500	2.3663
0110	Mt Charleston Town	20,361,412		20,361,412	0.2159	0.0200				0.0000	0.0200	1.0907 (R)	1.3034	0.6785	0.1500	3.2426
0112											0.0200	0.2094 (L)	1.3034	0.6785	0.1500	2.3613
0115											0.0200	1.1727 (S)	1.3034	0.6785	0.1500	3.3246

PART II

TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1997-98

DIST-RICT CODE	CERTIFIED 6-25-97 LEGISLATIVE ACTION 7-7-97 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
0470	*Paradise Town	5,424,668,181		5,424,668,181	0.3864	0.2064				0.0000	0.2064	0.4077 (N)	1.3034	0.6785	0.1500	2.7460
0700	Searchlight Town	27,993,841		27,993,841	0.2605	0.0600				0.0558	0.1158	0.2094 (L)	1.3034	0.6785	0.1500	2.4571
0701											0.1158	0.2094 (P)	1.3034	0.6785	0.1500	2.4571
0417	*Spring Valley Town	1,787,932,524		1,787,932,524	0.1736	0.2064				0.0000	0.2064	0.4077 (N)	1.3034	0.6785	0.1500	2.7460
0340	*Sunrise Manor Town	1,547,708,731		1,547,708,731	0.2050	0.2064				0.0000	0.2064	0.4077 (N)	1.3034	0.6785	0.1500	2.7460
0420	*Summerlin	31,054,053		31,054,053	0.1600	0.2064				0.0000	0.2064	0.4077 (N)	1.3034	0.6785	0.1500	2.7460
0421											0.2064	0.4043 (M)	1.3034	0.6785	0.1500	2.7426
0410	*Winchester Town	1,012,677,048		1,012,677,048	0.5438	0.2064				0.0000	0.2064	0.4077 (N)	1.3034	0.6785	0.1500	2.7460
	*NRS 354.59875 requires tax rate parity for six unincorporated towns. The common levy for common services could be $.3275 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.															
0110	Mt. Charleston Fire Protection Dist.	25,075,320		25,075,320	0.8970	0.8813				0.0000	0.8813	0.2294 (T)	1.3034	0.6785	0.1500	3.2426
0114											0.8813	0.2094 (L)	1.3034	0.6785	0.1500	3.2226
0115											0.8813	0.3114 (U)	1.3034	0.6785	0.1500	3.3246
0101	Clark County Fire Service District	11,102,538,103	8,000	11,102,546,103	0.1879	0.1504	0.0268			0.0000	0.1772	0.2271 (V)	1.3034	0.6785	0.1500	2.5362
0104											0.1772	0.2221 (W)	1.3034	0.6785	0.1500	2.5312
0125											0.1772	0.2305 (Y)	1.3034	0.6785	0.1500	2.5396
0340											0.1772	0.4369 (Z)	1.3034	0.6785	0.1500	2.7460
0410											0.1772	0.4369 (AA)	1.3034	0.6785	0.1500	2.7460
0417											0.1772	0.4369 (AB)	1.3034	0.6785	0.1500	2.7460
0470											0.1772	0.4369 (AC)	1.3034	0.6785	0.1500	2.7460
0515											0.1772	0.1777 (AD)	1.3034	0.6785	0.1500	2.4868
0525											0.1772	0.1811 (AE)	1.3034	0.6785	0.1500	2.4902
0550											0.1772	0.4335 (AF)	1.3034	0.6785	0.1500	2.7426
0570											0.1772	0.4369 (AG)	1.3034	0.6785	0.1500	2.7460
0140											0.1772	0.2094 (L)	1.3034	0.6785	0.1500	2.5185
0141											0.1772	0.2144 (BW)	1.3034	0.6785	0.1500	2.5235
0142											0.1772	0.2178 (CZ)	1.3034	0.6785	0.1500	2.5269
0143											0.1772	0.2128 (DC)	1.3034	0.6785	0.1500	2.5219
0050	Boulder City Library	275,699,245		275,699,245	0.0766					0.0000	0.0766	0.2007 (AH)	1.3034	0.6785	0.1500	2.4092
0051											0.0766	0.2007 (AI)	1.3034	0.6785	0.1500	2.4092
0060											0.0766	0.1100 (AJ)	1.3034	0.6785	0.1500	2.3185
0061											0.0766	0.1100 (AK)	1.3034	0.6785	0.1500	2.3185
	Clark County Flood Control District	23,591,894,583	8,000,000	23,599,894,583	0.0000					0.0000	0.0000					
	Clark County Sanitation #1	0		0	0.0000					0.0000	0.0000					
0100	Las Vegas/Clark County Library Dist.	19,963,029,586	8,000,000	19,971,029,586	0.0605					0.0389	0.0994	0.1100 (AJ)	1.3034	0.6785	0.1500	2.3413
0101											0.0994	0.3049 (AL)	1.3034	0.6785	0.1500	2.5362
0102											0.0994	0.1100 (AK)	1.3034	0.6785	0.1500	2.3413
0103											0.0994	0.1150 (AM)	1.3034	0.6785	0.1500	2.3463
0104											0.0994	0.2999 (AN)	1.3034	0.6785	0.1500	2.5312
0105											0.0994	0.9566 (AO)	1.3034	0.6785	0.1500	3.1879

PART II

TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

DIST-RICT CODE	FISCAL YEAR 1997-98 CERTIFIED 6-25-97 LEGISLATIVE ACTION 7-7-97 LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	ASSESSED VALUATION NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	OPERATING RATE MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	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
0106											0.0994	0.9566	(AP)	1.3034	0.6785	0.1500	3.1879
0108											0.0994	0.1100	(AQ)	1.3034	0.6785	0.1500	2.3413
0110											0.0994	1.0113	(AR)	1.3034	0.6785	0.1500	3.2426
0112											0.0994	0.1300	(AS)	1.3034	0.6785	0.1500	2.3613
0115											0.0994	1.0933	(AT)	1.3034	0.6785	0.1500	3.3246
0120											0.0994	0.1134	(AU)	1.3034	0.6785	0.1500	2.3447
0121											0.0994	0.1184	(AV)	1.3034	0.6785	0.1500	2.3497
0125											0.0994	0.3083	(AX)	1.3034	0.6785	0.1500	2.5396
0135											0.0994	0.1300	(AY)	1.3034	0.6785	0.1500	2.3613
0200											0.0994	0.7955	(AZ)	1.3034	0.6785	0.1500	3.0268
0251											0.0994	1.1695	(BA)	1.3034	0.6785	0.1500	3.4008
0340											0.0994	0.5147	(BB)	1.3034	0.6785	0.1500	2.7460
0410											0.0994	0.5147	(BC)	1.3034	0.6785	0.1500	2.7460
0417											0.0994	0.5147	(BD)	1.3034	0.6785	0.1500	2.7460
0470											0.0994	0.5147	(BE)	1.3034	0.6785	0.1500	2.7460
0507											0.0994	0.7069	(BF)	1.3034	0.6785	0.1500	2.9382
0550											0.0994	0.5113	(BH)	1.3034	0.6785	0.1500	2.7426
0570											0.0994	0.5147	(BI)	1.3034	0.6785	0.1500	2.7460
0700											0.0994	0.2258	(BJ)	1.3034	0.6785	0.1500	2.4571
0701											0.0994	0.2258	(BK)	1.3034	0.6785	0.1500	2.4571
0760											0.0994	0.1300	(BL)	1.3034	0.6785	0.1500	2.3613
0800											0.0994	0.1300	(BM)	1.3034	0.6785	0.1500	2.3613
0810											0.0994	0.1350	(BN)	1.3034	0.6785	0.1500	2.3663
0815											0.0994	0.1100	(BO)	1.3034	0.6785	0.1500	2.3413
0820											0.0994	0.3444	(BP)	1.3034	0.6785	0.1500	2.5757
0825											0.0994	0.1350	(BQ)	1.3034	0.6785	0.1500	2.3663
0826											0.0994	0.1350	(BR)	1.3034	0.6785	0.1500	2.3663
0827											0.0994	0.1100	(BS)	1.3034	0.6785	0.1500	2.3413
0828											0.0994	0.3444	(BT)	1.3034	0.6785	0.1500	2.5757
0901											0.0994	0.1120	(BU)	1.3034	0.6785	0.1500	2.3433

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1997-98		ASSESSED VALUATION			OPERATING RATE												
DIST-RICT CODE	CERTIFIED 6-25-97 LEGISLATIVE ACTION 7-7-97 LOCAL GOVERNMENT TAXING UNIT	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 SPECIAL DISTRICT RATE		COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE
0500	Henderson Library	2,337,035,478		2,337,035,478	0.0168		0.0332			0.0000	0.0500	0.7035	(BV)	1.3034	0.6785	0.1500	2.8854
0505											0.0500	0.7069	(BF)	1.3034	0.6785	0.1500	2.8888
0510											0.0500	0.1100	(AJ)	1.3034	0.6785	0.1500	2.2919
0515											0.0500	0.3049	(AL)	1.3034	0.6785	0.1500	2.4868
0520											0.0500	0.1134	(AU)	1.3034	0.6785	0.1500	2.2953
0525											0.0500	0.3083	(AX)	1.3034	0.6785	0.1500	2.4902
0250	North Las Vegas Library	1,019,824,857		1,019,824,857	0.0632			0.0000	0.0000	0.0000	0.0632						
0120	Las Vegas Artesian Basin	21,715,765,248		21,715,765,248	0.0034					0.0000	0.0034	0.2094	(L)	1.3034	0.6785	0.1500	2.3447
0121											0.0034	0.2144	(BW)	1.3034	0.6785	0.1500	2.3497
0125											0.0034	0.4043	(M)	1.3034	0.6785	0.1500	2.5396
0200											0.0034	0.8915	(BY)	1.3034	0.6785	0.1500	3.0268
0250											0.0034	1.2293	(BZ)	1.3034	0.6785	0.1500	3.3646
0251											0.0034	1.2655	(CA)	1.3034	0.6785	0.1500	3.4008
0340											0.0034	0.6107	(CB)	1.3034	0.6785	0.1500	2.7460
0410											0.0034	0.6107	(CC)	1.3034	0.6785	0.1500	2.7460
0417											0.0034	0.6107	(CD)	1.3034	0.6785	0.1500	2.7460
0470											0.0034	0.6107	(CE)	1.3034	0.6785	0.1500	2.7460
0505											0.0034	0.7535	(CF)	1.3034	0.6785	0.1500	2.8888
0507											0.0034	0.8029	(CH)	1.3034	0.6785	0.1500	2.9382
0520											0.0034	0.1600	(CJ)	1.3034	0.6785	0.1500	2.2953
0525											0.0034	0.3549	(CK)	1.3034	0.6785	0.1500	2.4902
0570											0.0034	0.6107	(CL)	1.3034	0.6785	0.1500	2.7460

PART II

TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1997-98 **CERTIFIED 6-25-97** **LEGISLATIVE ACTION 7-7-97**		ASSESSED VALUATION			OPERATING RATE													
DIST-RICT CODE	LOCAL GOVERNMENT TAXING UNIT	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 SPECIAL DISTRICT RATE		COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE
0503	Henderson Redevelopment Agency	15,985,625		15,985,625	2.8888					0.0000	**2.8888**	0.0000		0.0000	0.0000	0.0000	2.8888
0203	Las Vegas Redevelopment Agency	320,829,159		320,829,159	3.0268					0.0000	**3.0268**	0.0000		0.0000	0.0000	0.0000	3.0268
0902	Mesquite Redevelopment Agency	26,935,767		26,935,767	2.3433					0.0000	**2.3433**	0.0000		0.0000	0.0000	0.0000	2.3433
0253	North Las Vegas Redevelopment Agency	17,869,047		17,869,047	3.3646					0.0000	**3.3646**	0.0000		0.0000	0.0000	0.0000	3.3646
0051	Colorado River Ground Water Basin	483,822,307		483,822,307	0.0000					0.0000	**0.0000**	0.2773	(CM)	1.3034	0.6785	0.1500	2.4092
0061											**0.0000**	0.1866	(CN)	1.3034	0.6785	0.1500	2.3185
0102											**0.0000**	0.2094	(L)	1.3034	0.6785	0.1500	2.3413
0106											**0.0000**	1.0560	(CO)	1.3034	0.6785	0.1500	3.1879
0701											**0.0000**	0.3252	(CP)	1.3034	0.6785	0.1500	2.4571
0115	Kyle Canyon Water	17,486,866		17,486,866	0.0000					0.0820	**0.0820**	1.1107	(CQ)	1.3034	0.6785	0.1500	3.3246
0760	Moapa Valley Fire	147,903,515	6,509,000	154,412,515	0.0078	0.0000				0.0000	**0.0000**	0.2294	(CR)	1.3034	0.6785	0.1500	2.3613
0810											**0.0000**	0.2344	(CS)	1.3034	0.6785	0.1500	2.3663
0815											**0.0000**	0.2094	(CT)	1.3034	0.6785	0.1500	2.3413
0820											**0.0000**	0.4438	(CU)	1.3034	0.6785	0.1500	2.5757
0825											**0.0000**	0.2344	(CV)	1.3034	0.6785	0.1500	2.3663
0827											**0.0000**	0.2094	(L)	1.3034	0.6785	0.1500	2.3413
0828											**0.0000**	0.4438	(CW)	1.3034	0.6785	0.1500	2.5757
	**Las Vegas Metropolitan Police 911	18,455,829,576	1,491,000	18,457,320,576				0.0050	0.0050	0.0000	**0.0050**						
	**North Las Vegas 911	1,200,496,796		1,200,496,796				0.0050	0.0050	0.0000	**0.0050**						
	**LV Metro Police Manpower - Las Vegas	6,904,632,007		6,904,632,007				0.1100	0.1100	0.0000	**0.1100**						
	**LV Metro Police Manpower - Clark	12,260,874,342	8,000,000	12,268,874,342				0.1100	0.1100	0.0000	**0.1100**						
	**Clark County Fire Debt	10,989,957,836	8,000	10,989,965,836						0.0127	**0.0127**						
	Big Bend Water District	430,758,864		430,758,864	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	68,832,916		68,832,916	0.0000					0.0000	**0.0000**						
	Pahrump Artesian Basin	1,189,417		1,189,417	0.0000					0.0000	**0.0000**						
	Virgin Valley Water District	197,908,131		197,908,131	0.0000					0.0000	**0.0000**						
	Clark County Schools	23,591,894,583	8,000,000	23,599,894,583	0.7500					0.5534	**1.3034**						

Assessed valuation of $320,829,159 for Las Vegas Redevelopment Agency is excluded from Clark County, Las Vegas, Las Vegas/Clark County Library District, Clark County School District, Las Vegas Metropolitan Police (Communications and 911) and Las Vegas Artesian Basin.

Assessed valuation of $17,869,047 for North Las Vegas Redevelopment is excluded from Clark County, Clark County School, North Las Vegas, North Las Vegas Library and Las Vegas Artesian Basin.

Assessed valuation of $15,985,625 for Henderson Redevelopment Agency is excluded from Clark County, Clark County School District, Henderson, Henderson Library and Las Vegas Artesian Basin.

Assessed valuation of $26,935,767 for Mesquite Redevelopment District is excluded from Clark County, Clark County School District, Mesquite, and Las Vegas/Clark County Library District.

The allocation of tax increment revenues to the respective redevelopment agencies and other local governments is prescribed by NRS 279.676 as amended by SB312 (1997). This section provides that redevelopment agencies are not entitled to revenues generated by the portion of the tax rate levied for bonds approved, or tax overrides approved, by the voters on or after November 5, 1996.

** Designates special taxing authority not additional taxing district.

OVERLAPPING RATES - CLARK COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A.=	0.0766											
B.=	0.0766	+	0.0000	=	0.0766							
C.=	0.0500											
D.=	0.0500	+	0.0034	=	0.0534							
E.=	0.0500	+	0.0034	=	0.0534							
F.=	0.0994	+	0.0034	=	0.1028							
G.=	0.0994	+	0.0034	+	0.0127	=	0.1155					
H.=	0.0994	+	0.0034	+	0.0050	+	0.1100	=	0.2178			
I.=	0.0994	+	0.0000	=	0.0994							
J.=	0.0034	+	0.0050	+	0.0632	=	0.0716					
K.=	0.0994	+	0.0034	+	0.0050	=	0.1078					
L.=	0.0994	+	0.1100	=	0.2094							
M.=	0.0994	+	0.1772	+	0.0050	+	0.1100	+	0.0127	=	0.4043	
N.=	0.0994	+	0.1772	+	0.0034	+	0.0050	+				
			0.1100	+	0.0127	=	0.4077					
O.=	0.0994	+	0.0000	+	0.1100	+	0.0000	=	0.2094			
P.=	0.0994	+	0.0000	+	0.1100	=	0.2094					
Q.=	0.0994	+	0.0000	+	0.1100	=	0.2094					
R.=	0.0994	+	0.8813	+	0.1100	=	1.0907					
S.=	0.0994	+	0.8813	+	0.0820	+	0.1100	=	1.1727			
T.=	0.0200	+	0.0994	+	0.1100	=	0.2294					
U.=	0.0200	+	0.0994	+	0.0820	+	0.1100	=	0.3114			
V.=	0.0994	+	0.0050	+	0.1100	+	0.0127	=	0.2271			
W.=	0.0994	+	0.1100	+	0.0127	=	0.2221					
X.=	0.0994	+	0.0034	+	0.1100	+	0.0127	=	0.2255			
Y.=	0.0994	+	0.0034	+	0.0050	+	0.1100	+	0.0127	=	0.2305	
Z.=	0.2064	+	0.0994	+	0.0034	+	0.0050	+				
			0.1100	+	0.0127	=	0.4369					
AA.=	0.2064	+	0.0994	+	0.0034	+	0.0050	+				
			0.1100	+	0.0127	=	0.4369					
AB.=	0.2064	+	0.0994	+	0.0034	+	0.0050	+				
			0.1100	+	0.0127	=	0.4369					
AC.=	0.2064	+	0.0994	+	0.0034	+	0.0050	+				
			0.1100	+	0.0127	=	0.4369					
AD.=	0.0500	+	0.0050	+	0.1100	+	0.0127	=	0.1777			
AE.=	0.0500	+	0.0034	+	0.0050	+	0.1100	+	0.0127	=	0.1811	
AF.=	0.2064	+	0.0994	+	0.0050	+	0.1100	+	0.0127	=	0.4335	

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 + 36
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 + 34
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. = .0766 + .0000 = .0736 or 20 + 26 composed of Boulder City Library (20) at .0766 plus Colorado River Ground Water Basin (26) at .0000.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	BOULDER CITY	0.2007
2.	HENDERSON	0.7035
3.	LAS VEGAS	0.6771
4.	NORTH LAS VEGAS	1.1611
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	0.1158
15.	SPRING VALLEY	0.2064
16.	SUNRISE MANOR	0.2064
17.	WINCHESTER	0.2064
18.	LAS VEGAS/CLARK CO. LIBRARY DIST.	0.0994
19.	HENDERSON LIBRARY	0.0500
20.	BOULDER CITY LIBRARY	0.0766
21.	MOAPA VALLEY FIRE DISTRICT	0.0000
22.	MT. CHARLESTON FIRE DISTRICT	0.8813
23.	CLARK COUNTY FIRE	0.1772
24.	KYLE CANYON WATER	0.0820
25.	LAS VEGAS ARTESIAN BASIN	0.0034
26.	COLORADO RIVER GROUND WATER BASIN	0.0000

AG.=	0.2064	+	0.0994	+	0.0034	+	0.0050	+					
			0.1100	+	0.0127	=	0.4369						
AH.=	0.2007												
AI.=	0.2007	+	0.0000	=	0.2007								
AJ.=	0.1100												
AK.=	0.0000	+	0.1100	=	0.1100								
AL.=	0.1772	+	0.0050	+	0.1100	+	0.0127	=	0.3049				
AM.=	0.0050	+	0.1100	=	0.1150								
AN.=	0.1772	+	0.1100	+	0.0127	=	0.2999						
AO.=	0.8416	+	0.0050	+	0.1100	=	0.9566						
AP.=	0.8416	+	0.0000	+	0.0050	+	0.1100	=	0.9566				
AQ.=	0.0000	+	0.1100	=	0.1100								
AR.=	0.0200	+	0.8813	+	0.1100	=	1.0113						
AS.=	0.0200	+	0.1100	=	0.1300								
AT.=	0.0200	+	0.8813	+	0.0820	+	0.1100	=	1.0933				
AU.=	0.0034	+	0.1100	=	0.1134								
AV.=	0.0034	+	0.0050	+	0.1100	=	0.1184						
AW.= OVERLAP CODE NOT USED FOR FY 1997-98. RESERVED FOR FUTURE USE.													
AX.=	0.1772	+	0.0034	+	0.0050	+	0.1100	+	0.0127	=	0.3083		
AY.=	0.0200	+	0.1100	=	0.1300								
AZ.=	0.6771	+	0.0034	+	0.0050	+	0.1100	=	0.7955				
BA.=	1.1611	+	0.0034	+	0.0050	=	1.1695						
BB.=	0.2064	+	0.1772	+	0.0034	+	0.0050	+	0.1100	+	0.0127	=	0.5147
BC.=	0.2064	+	0.1772	+	0.0034	+	0.0050	+	0.1100	+	0.0127	=	0.5147
BD.=	0.2064	+	0.1772	+	0.0034	+	0.0050	+	0.1100	+	0.0127	=	0.5147
BE.=	0.2064	+	0.1772	+	0.0034	+	0.0050	+	0.1100	+	0.0127	=	0.5147
BF.=	0.7035	+	0.0034	=	0.7069								
BG.=	0.7035	+	0.0034	+	0.0127	=	0.7196						
BH.=	0.2064	+	0.1772	+	0.0050	+	0.1100	+	0.0127	=	0.5113		
BI.=	0.2064	+	0.1772	+	0.0034	+	0.0050	+	0.1100	+	0.0127	=	0.5147
BJ.=	0.1158	+	0.1100	=	0.2258								
BK.=	0.1158	+	0.0000	+	0.1100	=	0.2258						
BL.=	0.0200	+	0.0000	+	0.1100	+	0.0000	=	0.1300				
BM.=	0.0200	+	0.1100	+	0.0000	=	0.1300						
BN.=	0.0250	+	0.0000	+	0.1100	+	0.0000	=	0.1350				
BO.=	0.0000	+	0.1100	+	0.0000	=	0.1100						
BP.=	0.0000	+	0.2344	+	0.1100	+	0.0000	=	0.3444				
BQ.=	0.0250	+	0.0000	+	0.1100	=	0.1350						
BR.=	0.0250	+	0.1100	=	0.1350								
BS.=	0.0000	+	0.1100	=	0.1100								
BT.=	0.0000	+	0.2344	+	0.1100	=	0.3444						
BU.=	0.1120	+	0.0000	=	0.1120								
BV.=	0.7035												
BW.=	0.0994	+	0.0050	+	0.1100	=	0.2144						
BX.= OVERLAP CODE NOT USED FOR FY 1997-98. RESERVED FOR FUTURE USE.													
BY.=	0.6771	+	0.0994	+	0.0050	+	0.1100	=	0.8915				
BZ.=	1.1611	+	0.0050	+	0.0632	=	1.2293						
CA.=	1.1611	+	0.0994	+	0.0050	=	1.2655						
CB.=	0.2064	+	0.0994	+	0.1772	+	0.0050	+	0.1100	+	0.0127	=	0.6107
CC.=	0.2064	+	0.0994	+	0.1772	+	0.0050	+	0.1100	+	0.0127	=	0.6107
CD.=	0.2064	+	0.0994	+	0.1772	+	0.0050	+	0.1100	+	0.0127	=	0.6107
CE.=	0.2064	+	0.0994	+	0.1772	+	0.0050	+	0.1100	+	0.0127	=	0.6107
CF.=	0.7035	+	0.0500	=	0.7535								
CG.=	0.7035	+	0.0500	=	0.7535								
CH.=	0.7035	+	0.0994	=	0.8029								
CI.=	0.7035	+	0.0994	+	0.0127	=	0.8156						
CJ.=	0.0500	+	0.1100	=	0.1600								
CK.=	0.0500	+	0.1772	+	0.0050	+	0.1100	+	0.0127	=	0.3549		
CL.=	0.2064	+	0.0994	+	0.1772	+	0.0050	+	0.1100	+	0.0127	=	0.6107

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 + 34
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 + 36
BV.2
BW.18 + 27 + 31
BX.18 + 23 + 31 + 33
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

27.	LAS VEGAS METROPOLITAN POLICE 911	0.0050
28.	NORTH LAS VEGAS 911	0.0050
29.	MOAPA TOWN	0.2344
30.	PAHRUMP ARTESIAN BASIN	0.0000
31.	LVMPD MANPOWER SUPPLEMENT-CLARK	0.1100
32.	LVMPD MANPOWER SUPPLEMENT-L V	0.1100
33.	CLARK COUNTY FIRE DIST. DEBT	0.0127
34.	MOAPA VALLEY WATER DISTRICT	0.0000
35.	NORTH LAS VEGAS LIBRARY DISTRICT	0.0632
36.	VIRGIN VALLEY WATER DISTRICT	0.0000
37.	BIG BEND WATER DISTRICT	0.0000

CM.=	0.2007	+	0.0766	=	0.2773								CM.1 + 20
CN.=	0.0766	+	0.1100	=	0.1866								CN.20 + 31
CO.=	0.8416	+	0.0994	+	0.0050	+	0.1100	=	1.0560				CO.10 + 18 + 27 + 31
CP.=	0.1158	+	0.0994	+	0.1100	=	0.3252						CP.14 + 18 + 31
CQ.=	0.0200	+	0.0994	+	0.8813	+	0.1100	=	1.1107				CQ.12 + 18 + 22 + 31
CR.=	0.0200	+	0.0994	+	0.1100	+	0.0000	=	0.2294				CR.8 + 18 + 31 + 34
CS.=	0.0250	+	0.0994	+	0.1100	+	0.0000	=	0.2344				CS.11 + 18 + 31 + 34
CT.=	0.0994	+	0.1100	+	0.0000	=	0.2094						CT.18 + 31 + 34
CU.=	0.0994	+	0.2344	+	0.1100	+	0.0000	=	0.4438				CU.18 + 29 + 31 + 34
CV.=	0.0250	+	0.0994	+	0.1100	=	0.2344						CV.11 + 18 + 31
CW.=	0.0994	+	0.2344	+	0.1100	=	0.4438						CW.18 + 29 + 31
CX.=	0.0994	+	0.0034	+	0.0050	+	0.0127	=	0.1205				CX.18 + 25 + 28 + 33
CY.=	0.0994	+	0.0050	+	0.1100	=	0.2144						CY.18 + 27 + 32 + 33
CZ.=	0.0994	+	0.0034	+	0.0050	+	0.1100	=	0.2178				CZ.18 + 25 + 27 + 31
DA.=	0.0994	+	0.0000	+	0.0050	+	0.1100	=	0.2144				DA.18 + 26 + 27 + 31
DB.=	0.7035	+	0.0034	+	0.0127	=	0.7196						DB.2 + 25 + 33
DC.=	0.0994	+	0.0034	+	0.1100	=	0.2128						DC.18 + 25 + 31
DD.=	0.0994	+	0.1100	+	0.0000	=	0.2094						DD.18 + 31 + 36
DE.=	0.0994	+	0.0000	+	0.0050	+	0.1100	+	0.0000	=	0.2144		DE.18 + 26 + 28 + 31 + 37
DF.=	0.0994	+	0.1772	+	0.0034	+	0.1100	+	0.0127	=	0.4027		DF.18 + 23 + 25 + 31 + 33

TAX IMPACT ON $100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1997-98
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						1.3034	0.6005	0.0780	0.6785	0.1500	2.1319
		$					456.19	210.18	27.30	237.48	52.50	746.17
City	Boulder City		0.2007	0.0000	0.2007	0.0766	1.3034	0.6005	0.0780	0.6785	0.1500	2.4092
		$	70.25	0.00	70.25	26.81	456.19	210.18	27.30	237.48	52.50	843.22
City	Henderson		0.3740	0.3295	0.7035	0.1028	1.3034	0.6005	0.0780	0.6785	0.1500	2.9382
		$	130.90	115.33	246.23	35.98	456.19	210.18	27.30	237.48	52.50	1,028.37
City	Las Vegas		0.6465	0.0306	0.6771	0.2178	1.3034	0.6005	0.0780	0.6785	0.1500	3.0268
		$	226.28	10.71	236.99	76.23	456.19	210.18	27.30	237.48	52.50	1,059.38
City	North Las Vegas		0.9911	0.1700	1.1611	0.1078	1.3034	0.6005	0.0780	0.6785	0.1500	3.4008
			346.89	59.50	406.39	37.73	456.19	210.18	27.30	237.48	52.50	1,190.28
Town	Laughlin Town		0.8416	0.0000	0.8416	0.2144	1.3034	0.6005	0.0780	0.6785	0.1500	3.1879
		$	294.56	0.00	294.56	75.04	456.19	210.18	27.30	237.48	52.50	1,115.77
Special District	LV/CL Library Dist		0.0605	0.0389	0.0994	1.0933	1.3034	0.6005	0.0780	0.6785	0.1500	3.3246
		$	21.18	13.62	34.79	382.66	456.19	210.18	27.30	237.48	52.50	1,163.61
Special District	Henderson Library		0.0500	0.0000	0.0500	0.1100	1.3034	0.6005	0.0780	0.6785	0.1500	2.2919
		$	17.50	0.00	17.50	38.50	456.19	210.18	27.30	237.48	52.50	802.17

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

DIST-RICT CODE	FISCAL YEAR 1997-98 CERTIFIED 6-25-97 LEGISLATIVE ACTION 7-7-97 LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	ASSESSED VALUATION NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	OPERATING RATE MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	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															
0500	Douglas County	1,323,578,935	49,000	1,323,627,935	0.3340		0.0475	0.1827	0.1426	0.0424	**0.5665**	0.5170 (J)	0.9750		0.1500	2.2085
0600											**0.5665**	0.4807 (H)	0.9750		0.1500	2.1722
0521	Gardnerville Town	62,097,905		62,097,905	0.3274					0.0000	**0.3274**	0.6394 (I)	0.9750	0.5665	0.1500	2.6583
0540	Genoa Town	7,465,424		7,465,424	0.1699	0.0000				0.0000	**0.0000**	0.5170 (J)	0.9750	0.5665	0.1500	2.2085
0510	Minden Town	86,665,968		86,665,968	0.3412					0.0000	**0.3412**	0.6394 (K)	0.9750	0.5665	0.1500	2.6721
	Carson-Truckee Water Conservancy	1,291,257,489	49,000	1,291,306,489	0.0010	0.0000				0.0000	**0.0000**					
	Carson Water Sub-Conservancy	789,184,368		789,184,368	0.0300					0.0000	**0.0300**					
0130	Cave Rock Estates Gen. Imp. Dist.	9,669,210		9,669,210	0.0084		0.9000			0.0000	**0.9084**	0.4701 (D)	0.9750	0.5665	0.1500	3.0700
	Douglas Mosquito Abatement	720,534,984		720,534,984	0.0205	0.0063				0.0000	**0.0063**					
0220	Douglas County Sewer #1	199,671,294		199,671,294	0.0000					0.0000	**0.0000**	0.4391 (C)	0.9750	0.5665	0.1500	2.1306
	Douglas County Paramedic Dist.	759,020,829		759,020,829	0.0549		0.0860			0.0000	**0.1409**					
	Douglas County Weed Control	0		0	0.0000					0.0000	**0.0000**					
	Douglas Water District	1,323,578,935	49,000	1,323,627,935	0.0000					0.0000	**0.0000**					
	East Fork Fire District	620,494,124		620,494,124	0.1892					0.0000	**0.1892**					
	East Fork Swimming Pool Dist.	754,033,612		754,033,612	0.1255					0.0251	**0.1506**					
0210	Elk Point Sanitation District	9,221,538		9,221,538	0.0083					0.0000	**0.0083**	0.4391 (C)	0.9750	0.5665	0.1500	2.1389
0530	Gardnerville Ranchos Gen. Imp. Dist.	148,935,905		148,935,905	0.4087	0.3686				0.0000	**0.3686**	0.5170 (G)	0.9750	0.5665	0.1500	2.5771
0350	Indian Hills Gen. Imp. Dist.	43,040,636		43,040,636	0.6022					0.0000	**0.6022**	0.5778 (F)	0.9750	0.5665	0.1500	2.8715
0351											**0.6022**	0.5170 (G)	0.9750	0.5665	0.1500	2.8107
0410	Kingsbury Gen. Imp. Dist.	116,500,640		116,500,640	0.1496					0.0000	**0.1496**	0.4391 (C)	0.9750	0.5665	0.1500	2.2802
0430											**0.1496**	0.4691 (O)	0.9750	0.5665	0.1500	2.3102
0450											**0.1496**	0.4754 (Q)	0.9750	0.5665	0.1500	2.3165
0140	Lakeridge Gen. Imp. Dist.	9,004,143		9,004,143	0.0546		0.2500			0.0000	**0.3046**	0.4701 (D)	0.9750	0.5665	0.1500	2.4662
0120	Logan Creek Gen. Imp. Dist.	2,380,764		2,380,764	0.0952		0.4500			0.0000	**0.5452**	0.4701 (D)	0.9750	0.5665	0.1500	2.7068
0190	Marla Bay Gen. Imp. Dist.	9,620,389		9,620,389	0.0324	0.0000				0.0000	**0.0000**	0.4701 (D)	0.9750	0.5665	0.1500	2.1616
	Minden-Gardnerville Sanitation	146,660,958		146,660,958	0.1530	0.1224				0.0000	**0.1224**					
0230	Oliver Park Gen. Imp. Dist.	9,306,120		9,306,120	0.1471					0.0000	**0.1471**	0.4391 (E)	0.9750	0.5665	0.1500	2.2777

PART II

TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1997-98		ASSESSED VALUATION			OPERATING RATE												
DIST-RICT CODE	CERTIFIED 6-25-97 LEGISLATIVE ACTION 7-7-97 LOCAL GOVERNMENT TAXING UNIT	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 SPECIAL DISTRICT RATE		COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE
0200	Round Hill Gen. Imp. Dist.	39,347,739		39,347,739	0.0599	0.0000				0.0000	0.0000	0.4391	(C)	0.9750	0.5665	0.1500	2.1306
0340	Sierra Estates Gen. Imp. Dist.	2,806,289		2,806,289	0.0000					0.0000	0.0000	0.5778	(F)	0.9750	0.5665	0.1500	2.2693
0330	Sierra Forest Fire Protection Dist	82,728,175		82,728,175	0.2502	0.2500				0.0000	0.2500	0.3278	(B)	0.9750	0.5665	0.1500	2.2693
0300											0.2500	0.1409	(L)	0.9750	0.5665	0.1500	2.0824
0302											0.2500	0.1719	(M)	0.9750	0.5665	0.1500	2.1134
0320											0.2500	0.1709	(N)	0.9750	0.5665	0.1500	2.1124
0150	Skyland Gen. Imp. Dist.	27,217,187		27,217,187	0.0161	0.0151	0.1500			0.0000	0.1651	0.4701	(D)	0.9750	0.5665	0.1500	2.3267
0101	Tahoe Douglas Fire	565,622,044		565,622,044	0.3936	0.3491	0.0900			0.0000	0.4391			0.9750	0.5665	0.1500	2.1306
0440											0.4391	0.0300	(P)	0.9750	0.5665	0.1500	2.1606
0110	Tahoe Douglas Sewer District	201,794,548		201,794,548	0.0310					0.0000	0.0310	0.4391	(C)	0.9750	0.5665	0.1500	2.1616
	Tahoe Regional Planning Agency	534,452,948		534,452,948							0.0000						
0610	Topaz Ranch Estates Gen. Imp. Dist.	16,702,847		16,702,847	0.4034					0.0000	0.4034	0.4807	(H)	0.9750	0.5665	0.1500	2.5756
0160	Zephyr Cove Gen. Imp. Dist.	5,838,173		5,838,173	0.0258	0.0242				0.0000	0.0242	0.4701	(D)	0.9750	0.5665	0.1500	2.1858
0170	Zephyr Heights Gen. Imp. Dist.	14,491,753		14,491,753	0.2980	0.2798				0.0000	0.2798	0.4701	(D)	0.9750	0.5665	0.1500	2.4414
0180	Zephyr Knolls Gen. Imp. Dist.	3,709,346		3,709,346	0.0070		0.4800			0.0000	0.4870	0.4701	(D)	0.9750	0.5665	0.1500	2.6486
	Douglas County Schools	1,323,578,935	49,000	1,323,627,935	0.7500					0.2250	0.9750						

OVERLAPPING RATES - DOUGLAS COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A.=	0.0000	+	0.0063	+	0.0000	=	0.0063					
B.=	0.0000	+	0.0300	+	0.0063	+	0.1409	+	0.1506	+	0.0000	= 0.3278
C.=	0.0000	+	0.4391	+	0.0000	=	0.4391					
D.=	0.0000	+	0.4391	+	0.0310	+	0.0000	=	0.4701			
E.=	0.0000	+	0.0000	+	0.4391	+	0.0000	=	0.4391			
F.=	0.0000	+	0.0300	+	0.2500	+	0.0063	+	0.1409	+		
	0.1506	+	0.0000	=	0.5778							
G.=	0.0000	+	0.0300	+	0.1892	+	0.0063	+	0.1409	+		
	0.1506	+	0.0000	=	0.5170							
H.=	0.1892	+	0.1409	+	0.1506	+	0.0000	=	0.4807			
I.=	0.0000	+	0.0300	+	0.1892	+	0.0063	+	0.1224	+		
	0.1409	+	0.1506	+	0.0000	=	0.6394					
J.=	0.0000	+	0.0300	+	0.1892	+	0.0063	+	0.1409	+		
	0.1506	+	0.0000	=	0.5170							
K.=	0.0000	+	0.0300	+	0.1892	+	0.0063	+	0.1224			
	0.1409	+	0.1506	+	0.0000	=	0.6394					
L.=	0.0000	+	0.1409	+	0.0000	=	0.1409					
M.=	0.0000	+	0.0310	+	0.1409	+	0.0000	=	0.1719			
N.=	0.0000	+	0.0300	+	0.1409	+	0.0000	=	0.1709			
O.=	0.0000	+	0.0300	+	0.4391	+	0.0000	=	0.4691			
P.=	0.0000	+	0.0300	+	0.0000	=	0.0300					
Q.=	0.0000	+	0.0300	+	0.0063	+	0.4391	+	0.0000	=	0.4754	

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
L. 1 + 11 + 13
M. 1 + 10 + 11 + 13
N. 1 + 2 + 11 + 13
O. 1 + 5 + 8 + 13
P. 1 + 2 + 13
Q. 1 + 2 + 7 + 8 + 13

OVERLAPPING RATES EXAMPLES

A = .0000 + .0.0063 + .0000 =.0042 or 1 + 7 + 13 composed of Carson-Truckee Water Conservancy (1) at .0000 plus Douglas Mosquito Abatement (7) at .0063 plus Douglas Water Dist.(13) at .0000.

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	0.1892
5.	SIERRA FOREST FIRE	0.2500
6.	TOPAZ RANCH ESTATES	0.4034
7.	DOUGLAS MOSQUITO ABATEMENT	0.0063
8.	TAHOE DOUGLAS FIRE	0.4391
9.	MINDEN-GARDNERVILLE SANITATION	0.1224
10.	TAHOE DOUGLAS SEWER	0.0310
11.	DOUGLAS PARAMEDIC AMBULANCE	0.1409
12.	EAST FORK SWIMMING POOL	0.1506
13.	DOUGLAS WATER DISTRICT	0.0000

TAX IMPACT ON $100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1997-98
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					0.5170	0.9750	0.5241	0.0424	0.5665	0.1500	2.2085
		$				180.95	341.25	183.44	14.84	198.28	52.50	772.98
Town	Gardnerville Town		0.3274	0.0000	0.3274	0.6394	0.9750	0.5241	0.0424	0.5665	0.1500	2.6583
		$	114.59	0.00	114.59	223.79	341.25	183.44	14.84	198.28	52.50	930.41
Special	Round Hill General		0.0000	0.0000	0.0000	0.4391	0.9750	0.5241	0.0424	0.5665	0.1500	2.1306
District	Improvement District	$	0.00	0.00	0.00	153.69	341.25	183.44	14.84	198.28	52.50	745.71
Special	Indian Hills General		0.6022	0.0000	0.6022	0.5778	0.9750	0.5241	0.0424	0.5665	0.1500	2.8715
District	Improvement District	$	210.77	0.00	210.77	202.23	341.25	183.44	14.84	198.28	52.50	1,005.03

PART II

TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1997-98

CERTIFIED 6-25-97
LEGISLATIVE ACTION 7-7-97

DIST-RICT CODE	LOCAL GOVERNMENT TAXING UNIT	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 SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE
		ASSESSED VALUATION			OPERATING RATE											
	ELKO															
0001	Elko County	755,146,300	75,000,000	830,146,300	0.5478	0.5437	0.0200	0.2163	0.1837	0.0654	**0.8128**	0.0000 (F)	1.5189		0.1500	2.4817
0010	Carlin	16,581,435		16,581,435	1.9933	1.1583				0.0000	**1.1583**	0.0000 (G)	1.5189	0.8128	0.1500	3.6400
0011	Elko	247,881,803	137,000	248,018,803	0.6703	0.5393				0.0000	**0.5393**	0.0468 (A)	1.5189	0.8128	0.1500	3.0678
0012	Wells	16,014,556		16,014,556	0.9528	0.8605				0.0000	**0.8605**	0.0000 (F)	1.5189	0.8128	0.1500	3.3422
0023	West Wendover	61,124,242		61,124,242	0.6070					0.0000	**0.6070**	0.0000 (F)	1.5189	0.8128	0.1500	3.0887
0020	Jackpot Town	25,320,834		25,320,834	0.7898	0.5891				0.0000	**0.5891**	0.0000 (F)	1.5189	0.8128	0.1500	3.0708
	Jarbidge Town	0		0	0.1500	0.0000				0.0000	**0.0000**		1.5189	0.8128	0.1500	2.4817
0021	Montello Town	574,687		574,687	0.5652	0.4858				0.0000	**0.4858**	0.0000 (F)	1.5189	0.8128	0.1500	2.9675
0022	Mountain City Town	898,372		898,372	0.4584	0.4347				0.0000	**0.4347**	0.0000 (F)	1.5189	0.8128	0.1500	2.9164
	Carlin TV District	16,581,435		16,581,435	0.0000					0.0000	**0.0000**					
0003	Elko Convention/Visitors Authority	356,629,660	137,000	356,766,660	0.0295					0.0000	**0.0295**	0.0173 (B)	1.5189	0.8128	0.1500	2.5285
0011											**0.0295**	0.5566 (C)	1.5189	0.8128	0.1500	3.0678
0002	Elko TV District	414,347,145	61,905,000	476,252,145	0.0173					0.0000	**0.0173**		1.5189	0.8128	0.1500	2.4990
0011											**0.0173**	0.5688 (E)	1.5189	0.8128	0.1500	3.0678
	Northeast Fire Protection Dist.	755,146,300	75,000,000	830,146,300	0.0000					0.0000	**0.0000**					
	Starr Valley Cemetary District	1,518		1,518	0.0000					0.0000	**0.0000**					
	Tuscarora Water District	147,380		147,380	0.0000					0.0000	**0.0000**					
	Elko County Schools	755,146,300	75,000,000	830,146,300	0.7500		0.7500			0.0189	**1.5189**					

OVERLAPPING RATES - ELKO COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A.=	0.0000	+	0.0295	+	0.0173	=	0.0468
B.=	0.0000	+	0.0173	=	0.0173		
C.=	0.0000	+	0.5393	+	0.0173	=	0.5566
D.=	0.0000	+	0.0295	=	0.0295		
E.=	0.0000	+	0.0295	+	0.5393	=	0.5688
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 + .0173 = .0173 or 1 + 4 composed of Northeast Nevada Fire Protection (1) at .0000 plus Elko TV (4) at .0173.

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	0.0295
3.	ELKO	0.5393
4.	ELKO TV	0.0173
5.	CARLIN TV	0.0000

TAX IMPACT ON $100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1997-98
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	1.5189	0.7474	0.0654	0.8128	0.1500	2.4817
		$				0.00	531.62	261.59	22.89	284.48	52.50	868.60
City	Elko		0.5393	0.0000	0.5393	0.0468	1.5189	0.7474	0.0654	0.8128	0.1500	3.0678
		$	188.76	0.00	188.76	16.38	531.62	261.59	22.89	284.48	52.50	1,073.73
Town	Jackpot Town		0.5891	0.0000	0.5891	0.0000	1.5189	0.7474	0.0654	0.8128	0.1500	3.0708
		$	206.19	0.00	206.19	0.00	531.62	261.59	22.89	284.48	52.50	1,074.78
Special District	Elko City/County Civic Auditorium		0.0295	0.0000	0.0295	0.5566	1.5189	0.7474	0.0654	0.8128	0.1500	3.0678
		$	10.33	0.00	10.33	194.81	531.62	261.59	22.89	284.48	52.50	1,073.73
Special District	Elko TV		0.0173	0.0000	0.0173	0.0000	1.5189	0.7474	0.0654	0.8128	0.1500	2.4990
		$	6.06	0.00	6.06	0.00	531.62	261.59	22.89	284.48	52.50	874.65

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

DIST-RICT CODE	FISCAL YEAR 1997-98 CERTIFIED 6-25-97 LEGISLATIVE ACTION 7-7-97 LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	OPERATING RATE MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	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															
0060	Esmeralda County	47,613,158	250,000	47,863,158	3.0824	1.9000		0.1664	0.0150	0.0000	**1.9150**		0.7500		0.1500	2.8150
0010	Goldfield Town	4,315,573		4,315,573	0.3917	0.0000				0.0927	**0.0927**	0.0000	0.7500	1.9150	0.1500	2.9077
0020	Silver Peak Town	5,990,835		5,990,835	0.4000	0.0000				0.0000	**0.0000**	0.0000	0.7500	1.9150	0.1500	2.8150
	Fish Lake Valley TV District	0		0	0.0000					0.0000	**0.0000**					
	Goldfield TV District	0		0	0.0000					0.0000	**0.0000**					
	Silver Peak TV District	0		0	0.0000					0.0000	**0.0000**					
	Esmeralda County Schools	47,613,158	250,000	47,863,158	0.7500					0.0000	**0.7500**					
	EUREKA															
0040	Eureka County	442,427,183	300,000,000	742,427,183	1.7372	0.7181		0.1715	0.0707	0.0000	**0.7888**	0.0085 (A)	0.7500		0.1500	1.6973
0020	Crescent Valley Town	2,374,890		2,374,890	0.2052	0.1589				0.0000	**0.1589**	0.0085 (A)	0.7500	0.7888	0.1500	1.8562
0010	Eureka Town	5,025,266		5,025,266	0.2569	0.1577				0.0000	**0.1577**	0.0085 (A)	0.7500	0.7888	0.1500	1.8550
	Devils Gate Gen. Imp. Dist.	0		0	0.0000					0.0000	**0.0000**					
0030	Diamond Valley Rodent Control	8,468,536		8,468,536	0.0288					0.0000	**0.0288**	0.0554 (C)	0.7500	0.7888	0.1500	1.7730
0030	Diamond Valley Weed Control	8,468,536		8,468,536	0.0469					0.0000	**0.0469**	0.0373 (B)	0.7500	0.7888	0.1500	1.7730
	Eureka County TV District	442,427,183	300,000,000	742,427,183	0.0170	0.0085				0.0000	**0.0085**		0.7500	0.7888	0.1500	1.6973
	Eureka County Schools	442,427,183	300,000,000	742,427,183	0.7500					0.0000	**0.7500**					

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A.=	0.0085				
B.=	0.0085	+	0.0288	=	0.0373
C.=	0.0085	+	0.0469	=	0.0554

OVERLAP COMBINATIONS
(See Code Number)

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

OVERLAPPING RATES EXAMPLES

B. = .0085 + .0288 = .0373 or 1 + 2 composed of Eureka TV (1) at .0085 plus Diamond Valley Rodent (2) at .0288.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	EUREKA TV	0.0085
2.	DIAMOND VALLEY RODENT	0.0288
3.	DIAMOND VALLEY WEED	0.0469

TAX IMPACT ON $100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1997-98
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	1.9150	0.0000	1.9150	0.1500	2.8150
		$					262.50	670.25	0.00	670.25	52.50	985.25
Town	Goldfield Town		0.0000	0.0927	0.0927	0.0000	0.7500	1.9150	0.0000	1.9150	0.1500	2.9077
		$	0.00	32.45	32.45	0.00	262.50	670.25	0.00	670.25	52.50	1,017.70
	EUREKA											
County	Eureka County					0.0085	0.7500	0.7888	0.0000	0.7888	0.1500	1.6973
		$				2.98	262.50	276.08	0.00	276.08	52.50	594.06
Town	Crescent Valley Town		0.1589	0.0000	0.1589	0.0085	0.7500	0.7888	0.0000	0.7888	0.1500	1.8562
		$	55.62	0.00	55.62	2.98	262.50	276.08	0.00	276.08	52.50	649.67
Overlap	Diamond Valley Rodent		0.0288	0.0000	0.0288	0.0554	0.7500	0.7888	0.0000	0.7888	0.1500	1.7730
	and Weed Control Dist.	$	10.08	0.00	10.08	19.39	262.50	276.08	0.00	276.08	52.50	620.55

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

DIST-RICT CODE	FISCAL YEAR 1997-98 CERTIFIED 6-25-97 LEGISLATIVE ACTION 7-7-97 LOCAL GOVERNMENT TAXING UNIT	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	488,281,524	7,000,000	495,281,524	0.8067	0.5825	0.0150	0.1700	0.0400	0.0000	0.6375	0.3600 (C)	1.1000		0.1500	2.2475
0010	Winnemucca	106,331,095		106,331,095	1.1002	0.9700				0.0000	0.9700	0.3600 (C)	1.1000	0.6375	0.1500	3.2175
	Denio TV District	0		0	0.0000					0.0000	0.0000					
0040	Golconda Fire Protection District	193,324,248	7,000,000	200,324,248	0.0114					0.0000	0.0114	0.3600 (C)	1.1000	0.6375	0.1500	2.2589
	Golconda Water District	0		0	0.0000					0.0000	0.0000					
0090	Humboldt Fire District	10,433,821		10,433,821	0.0910					0.0000	0.0910	0.3600 (C)	1.1000	0.6375	0.1500	2.3385
0080	McDermitt Fire Protection District	3,320,761		3,320,761	0.1255	0.1000	0.1500			0.0000	0.2500	0.3600 (C)	1.1000	0.6375	0.1500	2.4975
	McDermitt Sanitation District	0		0	0.0000					0.0000	0.0000					
0070	Orovada Community Services District	19,347,151		19,347,151	0.0484					0.0000	0.0484	0.5100 (A)	1.1000	0.6375	0.1500	2.4459
	Orovada Water Gen. Imp. District	0		0	0.0000					0.0000	0.0000					
0070	Orovada Fire Protection District	19,347,151		19,347,151	0.1048	0.0000	0.1500			0.0000	0.1500	0.4084 (B)	1.1000	0.6375	0.1500	2.4459
	Orovada Rodent Control	12,483,164		12,483,164	0.0000					0.0000	0.0000					
0050	Paradise Valley Fire Protection Dist.	16,237,072		16,237,072	0.1055					0.0000	0.1055	0.3600 (C)	1.1000	0.6375	0.1500	2.3530
	Paradise Valley Sewer District	0		0	0.0000					0.0000	0.0000					
	Paradise Valley Weed Control	6,902,825		6,902,825	0.0000					0.0000	0.0000					
0060	Pueblo Fire Protection District	2,951,503		2,951,503	0.2076					0.0000	0.2076	0.3600 (C)	1.1000	0.6375	0.1500	2.4551
	Quinn River TV District	0		0	0.0000					0.0000	0.0000					
0030	Winnemucca Rural Fire Protection Dist.	52,668,627		52,668,627	0.1047					0.0000	0.1047	0.3600 (C)	1.1000	0.6375	0.1500	2.3522
	Humboldt County Hospital	488,281,524	7,000,000	495,281,524	0.2439					0.1161	0.3600					
	Humboldt County Schools	488,281,524	7,000,000	495,281,524	0.7500		0.2000			0.1500	1.1000					

OVERLAPPING RATES - HUMBOLDT COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A.=	0.1500	+	0.3600	=	0.5100
B.=	0.0484	+	0.3600	=	0.4084
C.=	0.3600				

OVERLAP COMBINATIONS (See Code Number)

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

OVERLAPPING RATES EXAMPLES

A. = .1500 + .3600 = .4100 or 1 + 3 composed of Orovada Fire Protection (1) at .1500 plus Humboldt County Hospital (3) at .3600.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	OROVADA FIRE PROTECTION	0.1500
2.	OROVADA CEMETERY	0.0484
3.	HUMBOLDT COUNTY HOSPITAL	0.3600

TAX IMPACT ON $100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1997-98
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					0.3600	1.1000	0.6375	0.0000	0.6375	0.1500	2.2475
		$				126.00	385.00	223.13	0.00	223.13	52.50	786.63
City	Winnemucca		0.9700	0.0000	0.9700	0.3600	1.1000	0.6375	0.0000	0.6375	0.1500	3.2175
		$	339.50	0.00	339.50	126.00	385.00	223.13	0.00	223.13	52.50	1,126.13
Special District	Golconda Fire Protection District		0.0114	0.0000	0.0114	0.3600	1.1000	0.6375	0.0000	0.6375	0.1500	2.2589
		$	3.99	0.00	3.99	126.00	385.00	223.13	0.00	223.13	52.50	790.62
Special District	McDermitt Fire Protection District		0.2500	0.0000	0.2500	0.3600	1.1000	0.6375	0.0000	0.6375	0.1500	2.4975
		$	87.50	0.00	87.50	126.00	385.00	223.13	0.00	223.13	52.50	874.13

PART II

TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1997-98

CERTIFIED 6-25-97
LEGISLATIVE ACTION 7-7-97

DIST-RICT CODE	LOCAL GOVERNMENT TAXING UNIT	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 SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE
		ASSESSED VALUATION			OPERATING RATE											
	LANDER															
0070	Lander County	192,096,926	40,000,000	232,096,926	1.6136	1.4700		0.1700	0.0700	0.1980	**1.7380**	0.5109 (A)	0.9924		0.1500	3.3913
0060											**1.7380**	0.5109 (A)	0.9924		0.1500	3.3913
0010	Austin Town	2,441,369		2,441,369	0.6020	0.1623				0.0000	**0.1623**	0.5313 (B)	0.9924	1.7380	0.1500	3.5740
0020	Battle Mountain Town	27,748,200		27,748,200	0.3031	0.0457				0.0000	**0.0457**	0.5109 (A)	0.9924	1.7380	0.1500	3.4370
0030	Kingston Town	2,423,675		2,423,675	0.2509	0.2487				0.0000	**0.2487**	0.5109 (A)	0.9924	1.7380	0.1500	3.6400
	Battle Mountain General Hospital Dist.	192,096,926	40,000,000	232,096,926	0.7138	0.5109				0.0000	**0.5109**					
	Lander County Sewer & Water Dist. #2	2,441,369		2,441,369	0.0204					0.0000	**0.0204**					
	Lander County GID	0		0	0.0000					0.0000	**0.0000**					
	Lander County Schools	192,096,926	40,000,000	232,096,926	0.7500					0.2424	**0.9924**					

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A.=	0.5109				
B.=	0.5109	+	0.0204	=	0.5313

OVERLAP COMBINATIONS
(See Code Number)

A. 1
B. 1 + 2

OVERLAPPING RATES EXAMPLES

B. = .5109 + .0204 = .5313 or 1 + 2 composed of Battle Mtn. Hospital Dist. (1) at .5109 plus Lander Sewer and Water District (2) at .0204.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	BATTLE MTN. GENERAL HOSPITAL	0.5109
2.	LANDER SEWER AND WATER #2	0.0204

TAX IMPACT ON $100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1997-98
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	0.9924	1.5400	0.1980	1.7380	0.1500	3.3913
		$				178.82	347.34	539.00	69.30	608.30	52.50	1,186.96
Town	Battle Mountain Town		0.0457	0.0000	0.0457	0.5109	0.9924	1.5400	0.1980	1.7380	0.1500	3.4370
		$	16.00	0.00	16.00	178.82	347.34	539.00	69.30	608.30	52.50	1,202.95

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

DIST-RICT CODE	FISCAL YEAR 1997-98 CERTIFIED 6-25-97 LEGISLATIVE ACTION 7-7-97 LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	OPERATING RATE MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	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															
0050	Lincoln County	80,539,286	50,000	80,589,286	1.1109	1.0758		0.1735	0.1335	0.0000	**1.2093**	0.2225 (E)	0.9731		0.1500	2.5549
0030	Caliente	7,094,698		7,094,698	1.0261					0.0000	**1.0261**	0.2225 (E)	0.9731	1.2093	0.1500	3.5810
0040	Alamo Town	3,977,262		3,977,262	0.2722	0.1579				0.0000	**0.1579**	0.3551 (A)	0.9731	1.2093	0.1500	2.8454
0020	Panaca Town	4,626,437		4,626,437	0.2647	0.2356				0.0000	**0.2356**	0.2225 (E)	0.9731	1.2093	0.1500	2.7905
0010	Pioche Town	4,897,202		4,897,202	0.4393	0.2683				0.0000	**0.2683**	0.3688 (B)	0.9731	1.2093	0.1500	2.9695
	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**					
0060	Pahranagat Valley Fire Prtctn Dist.	8,125,317		8,125,317	0.1326					0.0000	**0.1326**	0.2225 (E)	0.9731	1.2093	0.1500	2.6875
											0.1326	0.3804 (C)	0.9731	1.2093	0.1500	2.8454
	Pahranagat Valley TV District	0		0	0.0000					0.0000	**0.0000**					
0070	Pioche Fire Protection District	7,942,130		7,942,130	0.2988	0.1463				0.0000	**0.1463**	0.2225 (E)	0.9731	1.2093	0.1500	2.7012
											0.1463	0.4908 (D)	0.9731	1.2093	0.1500	2.9695
	Lincoln County Hospital District	80,539,286	50,000	80,589,286	0.2225					0.0000	**0.2225**					
	Lincoln County Schools	79,712,208	50,000	79,762,208	0.7500					0.2231	**0.9731**					

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A.=	0.1326	+	0.2225	=	0.3551
B.=	0.1463	+	0.2225	=	0.3688
C.=	0.1579	+	0.2225	=	0.3804
D.=	0.2683	+	0.2225	=	0.4908
E.=	0.2225				

OVERLAP COMBINATIONS
(See Code Number)

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

OVERLAPPING RATES EXAMPLES

A. = .1326 + .2225 = .3551 or 1 + 5 composed of Pahranagat Valley Fire (1) at .1326 plus Lincoln Hospital (5) at .2225.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	PAHRANAGAT VALLEY FIRE	0.1326
2.	PIOCHE FIRE PROTECTION	0.1463
3.	ALAMO TOWN	0.1579
4.	PIOCHE TOWN	0.2683
5.	LINCOLN HOSPITAL	0.2225

TAX IMPACT ON $100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1997-98
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 $
	LINCOLN											
County	Lincoln County					0.2225	0.9731	1.2093	0.0000	1.2093	0.1500	2.5549
		$				77.88	340.59	423.26	0.00	423.26	52.50	894.22
City	Caliente		1.0261	0.0000	1.0261	0.2225	0.9731	1.2093	0.0000	1.2093	0.1500	3.5810
		$	359.14	0.00	359.14	77.88	340.59	423.26	0.00	423.26	52.50	1,253.35
Town	Pioche Town		0.2683	0.0000	0.2683	0.3688	0.9731	1.2093	0.0000	1.2093	0.1500	2.9695
		$	93.91	0.00	93.91	129.08	340.59	423.26	0.00	423.26	52.50	1,039.33
Special District	Pahranagat Valley Fire Protection District		0.1326	0.0000	0.1326	0.2225	0.9731	1.2093	0.0000	1.2093	0.1500	2.6875
		$	46.41	0.00	46.41	77.88	340.59	423.26	0.00	423.26	52.50	940.63
Special District	Pioche Fire Protection District		0.1463	0.0000	0.1463	0.4908	0.9731	1.2093	0.0000	1.2093	0.1500	2.9695
		$	51.21	0.00	51.21	171.78	340.59	423.26	0.00	423.26	52.50	1,039.33

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

DIST-RICT CODE	FISCAL YEAR 1997-98 CERTIFIED 6-25-97 LEGISLATIVE ACTION 7-7-97 LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	ASSESSED VALUATION NET PROCEEDS OF MINES	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	506,321,553	100,000	506,421,553	0.8353	0.6047		0.1722	0.1222	0.0000	0.7269		1.5400		0.1500	2.4169
0500											0.7269	0.4231 (K)	1.5400		0.1500	2.8400
0100	Yerington	36,483,187		36,483,187	0.2578					0.0000	0.2578	0.6011 (F)	1.5400	0.7269	0.1500	3.2758
0600	Fernley Town	114,851,624		114,851,624	0.2271	0.1528				0.0000	0.1528	0.3355 (A)	1.5400	0.7269	0.1500	2.9052
	Carson-Truckee Water Conservancy	332,235,139		332,235,139	0.0012	0.0000				0.0000	0.0000					
	Carson Water Sub-Conservancy	213,149,520		213,149,520	0.0300					0.0000	0.0300					
0860	Central Lyon County Fire District	217,283,514		217,283,514	0.1995		0.0700			0.0000	0.2695	0.0300 (E)	1.5400	0.7269	0.1500	2.7164
0700											0.2695	0.0879 (G)	1.5400	0.7269	0.1500	2.7743
0840											0.2695	0.0879 (J)	1.5400	0.7269	0.1500	2.7743
	Central Lyon County Vector Control	211,645,386		211,645,386	0.0671	0.0579				0.0000	0.0579					
	Fernley Swimming Pool District	114,851,624		114,851,624	0.0000		0.2000			0.0000	0.2000					
	Mason Valley Swimming Pool District	111,354,547		111,354,547	0.1142					0.0000	0.1142					
0200	Mason Valley Fire Maintenance	75,691,381		75,691,381	0.0768		0.0800			0.0000	0.1568	0.6011 (I)	1.5400	0.7269	0.1500	3.1748
0220											0.1568	0.4869 (M)	1.5400	0.7269	0.1500	3.0606
	Mason Valley Artesian Basin	75,691,381		75,691,381	0.0000					0.0000	0.0000					
	Mason Valley Mosquito District	112,987,058		112,987,058	0.0607	0.0338	0.0300			0.0000	0.0638					
	North Lyon Fire Maintenance	114,851,624		114,851,624	0.0855		0.0500			0.0000	0.1355	0.3528 (C)	1.5400	0.7269	0.1500	2.9052
0810	Silver Springs/Stagecoach Hospital	61,006,332		61,006,332	0.1898	0.0300				0.0000	0.0300	0.3574 (L)	1.5400	0.7269	0.1500	2.8043
0400	Smith Valley Fire Maintenance	34,163,601		34,163,601	0.1256		0.0500			0.0000	0.1756	0.4231 (D)	1.5400	0.7269	0.1500	3.0156
	Smith Valley Artesian Basin	34,163,601		34,163,601	0.0000					0.0000	0.0000					
	South Lyon Hospital District	174,086,415	100,000	174,186,415	0.1795	0.1731	0.2500			0.0000	0.4231					
0900	Stagecoach Gen. Imp. Dist.	5,427,278		5,427,278	0.5973	0.5253				0.0000	0.5253	0.3874 (H)	1.5400	0.7269	0.1500	3.3296
	Tricounty Railway Commission	71,847,299	100,000	71,947,299	0.0000					0.0000	0.0000					
	Walker River Weed Control	34,123,334		34,123,334	0.0000					0.0000	0.0000					
0300	Willow Creek Gen. Imp. Dist.	2,018,973		2,018,973	0.0619	0.0156				0.0000	0.0156	0.7579 (B)	1.5400	0.7269	0.1500	3.1904
	Lyon County Schools	506,321,553	100,000	506,421,553	0.7500					0.7900	1.5400					

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A.=	0.1355	+	0.0000	+	0.2000	=	0.3355				
B.=	0.1568	+	0.0000	+	0.4231	+	0.0638	+	0.1142	=	0.7579
C.=	0.1528	+	0.0000	+	0.2000	=	0.3528				
D.=	0.0000	+	0.4231	=	0.4231						
E.=	0.0000	+	0.0300	=	0.0300						
F.=	0.4231	+	0.0638	+	0.1142	=	0.6011				
G.=	0.0000	+	0.0300	+	0.0579	=	0.0879				
H.=	0.2695	+	0.0000	+	0.0300	+	0.0300	+	0.0579	=	0.3874
I.=	0.0000	+	0.4231	+	0.0638	+	0.1142	=	0.6011		
J.=	0.0000	+	0.0300	+	0.0579	=	0.0879				
K.=	0.4231										
L.=	0.0000	+	0.2695	+	0.0300	+	0.0579	=	0.3574		
F.=	0.0000	+	0.4231	+	0.0638	=	0.4869				

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
G. 4 + 9 + 10

OVERLAPPING RATES EXAMPLES

D. = .0000 + .4231 = .4231 or 6 + 9
composed of Smith Valley Artesian at .0000 plus South Lyon Hospital (9) at .4231.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	NORTH LYON FIRE	0.1355
2.	CARSON-TRUCKEE WATER CONSERVANCY	0.0000
3.	MASON VALLEY FIRE	0.1568
4.	MASON VALLEY ARTESIAN	0.0000
5.	FERNLEY TOWN	0.1528
6.	SMITH VALLEY ARTESIAN	0.0000
7.	CENTRAL LYON FIRE	0.2695
8.	WILLOW CREEK GEN. IMP. DIST.	0.0156
9.	SOUTH LYON HOSPITAL	0.4231
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	0.1756
16.	MASON VALLEY SWIMMING POOL	0.1142
17.	CENTRAL LYON VECTOR	0.0579

TAX IMPACT ON $100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1997-98
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	0.7269	0.0000	0.7269	0.1500	2.4169
		$					539.00	254.42	0.00	254.42	52.50	845.92
City	Yerington		0.2578	0.0000	0.2578	0.6011	1.5400	0.7269	0.0000	0.7269	0.1500	3.2758
		$	90.23	0.00	90.23	210.39	539.00	254.42	0.00	254.42	52.50	1,146.53
Town	Fernley Town		0.1528	0.0000	0.1528	0.3355	1.5400	0.7269	0.0000	0.7269	0.1500	2.9052
		$	53.48	0.00	53.48	117.43	539.00	254.42	0.00	254.42	52.50	1,016.82
Special District	Central Lyon Fire Protection District		0.2695	0.0000	0.2695	0.0300	1.5400	0.7269	0.0000	0.7269	0.1500	2.7164
		$	94.33	0.00	94.33	10.50	539.00	254.42	0.00	254.42	52.50	950.74
Special District	Willowcreek General Improvement District		0.0156	0.0000	0.0156	0.7579	1.5400	0.7269	0.0000	0.7269	0.1500	3.1904
		$	5.46	0.00	5.46	265.27	539.00	254.42	0.00	254.42	52.50	1,116.64

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

DIST-RICT CODE	FISCAL YEAR 1997-98 CERTIFIED 6-25-97 LEGISLATIVE ACTION 7-7-97 LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	OPERATING RATE MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	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	109,946,509	14,500,000	124,446,509	1.7177	1.5757	0.1200	0.1706	0.1706	0.0000	**1.8663**	0.3237 *	1.3000		0.1500	3.6400
0010	Hawthorne Town	33,497,565		33,497,565	0.2485	0.0000				0.0000	**0.0000**	0.3237 *	1.3000	1.8663	0.1500	3.6400
0120	Luning Town	539,705		539,705	0.1503	0.0000				0.0000	**0.0000**	0.3237 *	1.3000	1.8663	0.1500	3.6400
0130	Mina Town	1,843,218		1,843,218	0.7690	0.0000				0.0000	**0.0000**	0.3237 *	1.3000	1.8663	0.1500	3.6400
	Walker Lake Town	4,851,197		4,851,197	0.1620	0.0000				0.0000	**0.0000**	0.3237 *	1.3000	1.8663	0.1500	3.6400
	Walker Lake General Imp District	0		0	0.0000					0.0000	**0.0000**					
	Mineral County TV District	79,913,228		79,913,228	0.0000					0.0000	**0.0000**					
	Mineral Hospital District*	109,946,509	14,500,000	124,446,509	0.3237					0.0000	**0.3237**					
	Mineral County Schools	109,946,509	14,500,000	124,446,509	0.7500					0.5500	**1.3000**					

TAX IMPACT ON $100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1997-98
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				0.3237	1.3000	1.8663	0.0000	1.8663	0.1500	3.6400
		$			113.30	455.00	653.21	0.00	653.21	52.50	1,274.00

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1997-98

CERTIFIED 6-25-97
LEGISLATIVE ACTION 7-7-97

DIST-RICT CODE	LOCAL GOVERNMENT TAXING UNIT	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 SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE
		ASSESSED VALUATION			OPERATING RATE											
	NYE															
0005	Nye County	552,165,303	53,000,000	605,165,303	1.2059		0.0050	0.1701	0.0868	0.0000	**1.2977**		1.3350		0.1500	2.7827
0002	Gabbs	3,754,862	318,000	4,072,862	2.6871	0.5337				0.0000	**0.5337**	0.3236 (F)	1.3350	1.2977	0.1500	3.6400
0008	Amargosa Town	23,981,191		23,981,191	0.4971	0.4681				0.0000	**0.4681**	0.3507 (E)	1.3350	1.2977	0.1500	3.6015
0001	Beatty Town	37,748,765	10,600,000	48,348,765	0.1334					0.0000	**0.1334**	0.4282 (A)	1.3350	1.2977	0.1500	3.3443
0003	Manhattan Town	606,029		606,029	1.2619	0.3164				0.0000	**0.3164**	0.5409 (C)	1.3350	1.2977	0.1500	3.6400
0006	Pahrump Town	326,002,629		326,002,629	0.1632					0.0000	**0.1632**	0.2016 (B)	1.3350	1.2977	0.1500	3.1475
0004	Round Mountain Town	57,100,416	31,800,000	88,900,416	0.1903		0.1261			0.0000	**0.3164**	0.5409 (C)	1.3350	1.2977	0.1500	3.6400
0007	Tonopah Town	26,561,892		26,561,892	0.3393					0.0000	**0.3393**	0.4667 (D)	1.3350	1.2977	0.1500	3.5887
	Amargosa Library District	25,204,891		25,204,891	0.3507					0.0000	**0.3507**					
	Beatty Gen. Imp. Dist.	10,677,973		10,677,973	0.0000					0.0000	**0.0000**					
	Beatty Library District	38,868,191	11,183,000	50,051,191	0.1046					0.0000	**0.1046**					
	Beatty Water & Sanitation	9,566,106		9,566,106	0.0000					0.0000	**0.0000**					
	Pahrump Library District	326,002,629		326,002,629	0.0301					0.0000	**0.0301**					
	Pahrump Swimming Pool District	326,002,629		326,002,629	0.0049					0.0000	**0.0049**					
	Railroad Valley Gen. Imp. Dist.	4,368,289	2,756,000	7,124,289	0.0000					0.0000	**0.0000**					
	Smoky Valley Library District	63,997,937	31,800,000	95,797,937	0.2373	0.2173				0.0000	**0.2173**					
	Smoky Valley TV District	61,710,050	31,800,000	93,510,050	0.0000					0.0000	**0.0000**					
	Tonopah Library District	29,467,546		29,467,546	0.1431					0.0000	**0.1431**					
	Nye Hospital District	166,846,187	53,000,000	219,846,187	0.2994					0.0242	**0.3236**					
	Pahrump Hospital District	326,002,629		326,002,629	0.0000		0.1666			0.0000	**0.1666**					
	Nye County Schools	552,165,303	53,000,000	605,165,303	0.7500					0.5850	**1.3350**					

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A.=	0.3236	+	0.1046	=	0.4282			
B.=	0.1666	+	0.0301	+	0.0049	=	0.2016	
C.=	0.3236	+	0.2173	=	0.5409			
D.=	0.3236	+	0.1431	=	0.4667			
E.=	0.3507							
F.=	0.3236							

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. = .1666 + .0301 + .0049 = .2016 or 4 + 5 + 6 com of Pahrump Hospital District(4) at .1666 plus Pahru Library(5) at .0301 plus Pahrump Swimming Pool(6) a .0049.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	AMARGOSA LIBRARY DISTRICT	0.3507
2.	BEATTY LIBRARY DISTRICT	0.1046
3.	NYE HOSPITAL	0.3236
4.	PAHRUMP HOSPITAL DISTRICT	0.1666
5.	PAHRUMP LIBRARY	0.0301
6.	PAHRUMP SWIMMING POOL	0.0049
7.	SMOKY VALLEY LIBRARY DISTRICT	0.2173
8.	TONOPAH LIBRARY DISTRICT	0.1431

TAX IMPACT ON $100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1997-98
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 $
	NYE											
County	Nye County						1.3350	1.2977	0.0000	1.2977	0.1500	2.7827
		$					467.25	454.20	0.00	454.20	52.50	973.95
City	Gabbs		0.5337	0.0000	0.5337	0.3236	1.3350	1.2977	0.0000	1.2977	0.1500	3.6400
		$	186.80	0.00	186.80	113.26	467.25	454.20	0.00	454.20	52.50	1,274.00
Town	Round Mtn. Town		0.3164	0.0000	0.3164	0.5409	1.3350	1.2977	0.0000	1.2977	0.1500	3.6400
		$	110.74	0.00	110.74	189.32	467.25	454.20	0.00	454.20	52.50	1,274.00
Town	Pahrump Town		0.1632	0.0000	0.1632	0.2016	1.3350	1.2977	0.0000	1.2977	0.1500	3.1475
		$	57.12	0.00	57.12	70.56	467.25	454.20	0.00	454.20	52.50	1,101.63

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

DIST-RICT CODE	FISCAL YEAR 1997-98 CERTIFIED 6-25-97 LEGISLATIVE ACTION 7-7-97 LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	OPERATING RATE MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	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	149,307,692	25,000,000	174,307,692	1.7095	1.1575	0.0039	0.1687	0.0884	0.0000	**1.2498**	0.3536 *	1.2570		0.1500	3.0104
0001	Lovelock	16,115,930		16,115,930	0.7010	0.6288				0.0000	**0.6288**	0.3536 *	1.2570	1.2498	0.1500	3.6392
	Imlay Town	1,101,638		1,101,638	0.3039	0.1500				0.0000	**0.1500**	0.3536 *	1.2570	1.2498	0.1500	3.1604
	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*	149,307,692	25,000,000	174,307,692	0.4383	0.3400	0.0136			0.0000	**0.3536**					
	Pershing County Schools	149,307,692	25,000,000	174,307,692	0.7500					0.5070	**1.2570**					
	STOREY															
0010	Storey County	174,509,677	600,000	175,109,677	1.7305	1.2519		0.1975	0.1523	0.0000	**1.4042**	0.0000	0.7500		0.1500	2.3042
0040	Gold Hill Town	4,304,500		4,304,500	0.2326	0.0000				0.0000	**0.0000**		0.7500	1.4042	0.1500	2.3042
0020	Virginia City Town	21,928,174		21,928,174	0.2004	0.0000				0.0000	**0.0000**		0.7500	1.4042	0.1500	2.3042
	Canyon General Improvement Dist.	8,682,319		8,682,319	0.0000					0.0000	**0.0000**					
	Carson-Truckee Water Conservancy	48,354,770		48,354,770	0.0023	0.0000				0.0000	**0.0000**					
	Tricounty Railway Commission	174,509,677	600,000	175,109,677	0.0000					0.0000	**0.0000**					
	Virginia-Divide Sewer Imp. Dist.	22,436,510		22,436,510	0.0000					0.0000	**0.0000**					
	Storey County Schools	174,509,677	600,000	175,109,677	0.7500					0.0000	**0.7500**					

TAX IMPACT ON $100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1997-98
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 $
	PERSHING											
County	Pershing County					0.3536	1.2570	1.2498	0.0000	1.2498	0.1500	3.0104
						123.76	439.95	437.43	0.00	437.43	52.50	1,053.64
City	Lovelock		0.6288	0.0000	0.6288	0.3536	1.2570	1.2498	0.0000	1.2498	0.1500	3.6392
		$	220.08	0.00	220.08	123.76	439.95	437.43	0.00	437.43	52.50	1,273.72
	STOREY											
County	Storey County					0.0000	0.7500	1.4042	0.0000	1.4042	0.1500	2.3042
		$				0.00	262.50	491.47	0.00	491.47	52.50	806.47

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1997-98

CERTIFIED 6-25-97
LEGISLATIVE ACTION 7-7-97

DIST-RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	ASSESSED VALUATION: NET PROCEEDS OF MINES	ASSESSED VALUATION: TOTAL ASSESSED VALUATION	OPERATING RATE: MAXIMUM ALLOWED BY REVENUE LIMITATIONS	OPERATING RATE: LOWER RATE APPROVED BY GOVERNING BOARD	OPERATING RATE: VOTER APPROVED OVERRIDES	OPERATING RATE: LEGISLATIVE OVERIDE RATE ALLOWED	OPERATING RATE: 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
	WASHOE																
9001	Washoe County	6,947,775,738	1,000,000	6,948,775,738	0.8637	0.8266	0.0700	0.2934	0.2934	0.0595	1.2495	0.0000	(A)	1.0985		0.1500	2.4980
1000	Reno	3,222,244,414		3,222,244,414	0.3195		0.3804			0.1547	0.8546	0.0000	(A)	1.0985	1.2495	0.1500	3.3526
1005											0.8546	0.0006	(B)	1.0985	1.2495	0.1500	3.3532
1040											0.8546	0.0000	(C)	1.0985	1.2495	0.1500	3.3526
2000	Sparks	1,097,832,871		1,097,832,871	0.4667	0.4370	0.1105			0.1596	0.7071	0.0000	(A)	1.0985	1.2495	0.1500	3.2051
2005											0.7071	0.0006	(B)	1.0985	1.2495	0.1500	3.2057
4540	Grandview Terrace Gen. Imp. Dist.	1,147,792		1,147,792	0.0000					0.0000	0.0000	0.4813	(Z)	1.0985	1.2495	0.1500	2.9793
	Carson-Truckee Water Conservancy	6,947,775,738	1,000,000	6,948,775,738	0.0015	0.0000				0.0000	0.0000						
9601	Gerlach Gen. Imp. Dist.	1,761,147		1,761,147	0.0000					0.0000	0.0000	0.0000	(A)	1.0985	1.2495	0.1500	2.4980
5200	Incline Village Gen. Imp. Dist.	725,547,124		725,547,124	0.0588					0.0000	0.0588	0.4794	(AA)	1.0985	1.2495	0.1500	3.0362
	Lawton-Verdi Gen. Imp. Dist.	36,116,071		36,116,071	0.0000					0.0000	0.0000						
1040	Lemmon Valley Underground Water Bsn.	350,002,164		350,002,164	0.0046	0.0000				0.0000	0.0000	0.8546	(E)	1.0985	1.2495	0.1500	3.3526
3040											0.0000	0.3800	(F)	1.0985	1.2495	0.1500	2.8780
3041											0.0000	0.3800	(G)	1.0985	1.2495	0.1500	2.8780
3140											0.0000	0.3800	(F)	1.0985	1.2495	0.1500	2.8780
4040											0.0000	0.4813	(I)	1.0985	1.2495	0.1500	2.9793
5000	North Lake Tahoe Fire District	730,286,590		730,286,590	0.1694		0.3100			0.0000	0.4794	0.0000	(A)	1.0985	1.2495	0.1500	2.9774
5200											0.4794	0.0588	(D)	1.0985	1.2495	0.1500	3.0362
9400	Palomino Valley Gen. Imp. Dist.	34,054,803		34,054,803	0.3273					0.0000	0.3273	0.0000	(A)	1.0985	1.2495	0.1500	2.8253
2008	Redevelopment Agency - Sparks	141,207,600		141,207,600	3.2057					0.0000	3.2057	0.0000		0.0000	0.0000	0.0000	3.2057
	Reno Increment District	60,420,317		60,420,317	3.3532					0.0000	3.3532	0.0000		0.0000	0.0000	0.0000	3.3532
1055	Reno Redevelopment Agency	200,970,031		200,970,031	3.3532					0.0000	3.3532	0.0000		0.0000	0.0000	0.0000	3.3532
3000	Sierra Forest Fire Protection Dist.	362,354,953	27,000	362,381,953	0.4998	0.3800				0.0000	0.3800			1.0985	1.2495	0.1500	2.8780
3005											0.3800	0.0006	(B)	1.0985	1.2495	0.1500	2.8786
3011											0.3800	0.0000	(K)	1.0985	1.2495	0.1500	2.8780
3016											0.3800	0.0006	(L)	1.0985	1.2495	0.1500	2.8786
3705											0.3800	0.1521	(S)	1.0985	1.2495	0.1500	3.0301
3040											0.3800	0.0000	(C)	1.0985	1.2495	0.1500	2.8780
3041											0.3800	0.0000	(M)	1.0985	1.2495	0.1500	2.8780
3140											0.3800	0.0000	(C)	1.0985	1.2495	0.1500	2.8780
4705	South Truckee Meadows Gen. Imp. Dist.	161,253,791		161,253,791	0.0000					0.1515	0.1515	0.4819	(O)	1.0985	1.2495	0.1500	3.1314
9020	Sun Valley Water and Sanitation Dist.	128,933,719		128,933,719	0.0846					0.0000	0.0846	0.0000	(A)	1.0985	1.2495	0.1500	2.5826
4025											0.0846	0.4819	(O)	1.0985	1.2495	0.1500	3.0645
	Tahoe Regional Planning Agency	734,982,677		734,982,677	0.0000					0.0000	0.0000						
4000	Truckee Meadows Fire Protection Dist.	1,253,055,718	256,000	1,253,311,718	0.4813					0.0000	0.4813	0.0000	(A)	1.0985	1.2495	0.1500	2.9793

PART II

TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

DIST-RICT CODE	FISCAL YEAR 1997-98 **CERTIFIED 6-25-97** **LEGISLATIVE ACTION 7-7-97** LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	OPERATING RATE MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	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
4005											**0.4813**	0.0006	(B)	1.0985	1.2495	0.1500	2.9799
4011											**0.4813**	0.0000	(K)	1.0985	1.2495	0.1500	2.9793
4016											**0.4813**	0.0006	(L)	1.0985	1.2495	0.1500	2.9799
4025											**0.4813**	0.0852	(P)	1.0985	1.2495	0.1500	3.0645
4040											**0.4813**	0.0000	(C)	1.0985	1.2495	0.1500	2.9793
4400											**0.4813**	0.3273	(Q)	1.0985	1.2495	0.1500	3.3066
4540											**0.4813**	0.0000	(R)	1.0985	1.2495	0.1500	2.9793
4705											**0.4813**	0.1521	(S)	1.0985	1.2495	0.1500	3.1314
1005	Truckee Meadows Underground Water Bsn.	4,738,534,294	256,000	4,738,790,294	0.0006					0.0000	**0.0006**	0.8546	(E)	1.0985	1.2495	0.1500	3.3532
2005											**0.0006**	0.7071	(T)	1.0985	1.2495	0.1500	3.2057
3005											**0.0006**	0.3800	(F)	1.0985	1.2495	0.1500	2.8786
3017											**0.0006**	0.3800	(G)	1.0985	1.2495	0.1500	2.8786
4005											**0.0006**	0.4813	(I)	1.0985	1.2495	0.1500	2.9799
4016											**0.0006**	0.4813	(U)	1.0985	1.2495	0.1500	2.9799
4025											**0.0006**	0.5659	(V)	1.0985	1.2495	0.1500	3.0645
4705											**0.0006**	0.6328	(W)	1.0985	1.2495	0.1500	3.1314
1011	Verdi TV District	126,138,987		126,138,987	0.0083	0.0000				0.0000	**0.0000**	0.8546	(E)	1.0985	1.2495	0.1500	3.3526
3016											**0.0000**	0.3806	(X)	1.0985	1.2495	0.1500	2.8786
3811											**0.0000**	0.3800	(F)	1.0985	1.2495	0.1500	2.8780
4011											**0.0000**	0.4813	(I)	1.0985	1.2495	0.1500	2.9793
4016											**0.0000**	0.4819	(D)	1.0985	1.2495	0.1500	2.9799
	Washoe County Schools	6,947,775,738	1,000,000	6,948,775,738	0.7500					0.3485	**1.0985**						

Assessed valuation of $141,207,600 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 $200,970,031 for Reno Redevelopment Agency is excluded from Washoe County, Reno and Washoe County Schools.

The allocation of tax increment revenues to the respective redevelopment agencies and other local governments is prescribed by NRS 279.676 as amended by SB312 (1997). This section provides that redevelopment agencies are not entitled to revenues generated by the portion of the tax rate levied for bonds approved, or tax overrides approved, by the voters on or after November 5, 1996.

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A.=	0.0000							
B.=	0.0000	+	0.0006	=	0.0006			
C.=	0.0000	+	0.0000	=	0.0000			
D.=	0.0000	+	0.0588	=	0.0588			
E.=	0.0000	+	0.8546	=	0.8546			
F.=	0.0000	+	0.3800	=	0.3800			
G.=	0.0000	+	0.3800	+	0.0000	=	0.3800	
H.=	0.0000	+	0.3800	=	0.3800			
I.=	0.0000	+	0.4813	=	0.4813			
J.=	0.0000	+	0.0000	=	0.0000			
K.=	0.0000	+	0.0000	=	0.0000			
L.=	0.0000	+	0.0000	+	0.0006	=	0.0006	
M.=	0.0000	+	0.0000	+	0.0000	=	0.0000	
N.=	0.0000	+	0.0000	=	0.0000			
O.=	0.0000	+	0.4813	+	0.0006	=	0.4819	
P.=	0.0000	+	0.0846	+	0.0006	=	0.0852	
Q.=	0.0000	+	0.3273	=	0.3273			
R.=	0.0000	+	0.0000	+	0.0000	=	0.0000	
S.=	0.0000	+	0.1515	+	0.0006	=	0.1521	
T.=	0.0000	+	0.7071	=	0.7071			
U.=	0.0000	+	0.4813	+	0.0000	=	0.4813	
V.=	0.0000	+	0.0846	+	0.4813	=	0.5659	
W.=	0.0000	+	0.1515	+	0.4813	=	0.6328	
X.=	0.0000	+	0.3800	+	0.0006	=	0.3806	
Y.=	0.0000	+	0.0000	+	0.3800	=	0.3800	
Z.=	0.0000	+	0.0000	+	0.4813	=	0.4813	
AA.=	0.0000	+	0.4794	=	0.4794			

OVERLAP COMBINATIONS
(See Code Number)

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

OVERLAPPING RATES EXAMPLES

D.= .0000 + .0000 = .0000 or 4 + 7 composed of Carson Truckee Water Conservancy (4) at .0000 plus Lemmon Valley Underground Water (7) at .0000.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	RENO	0.8546
2.	SPARKS	0.7071
3.	GRANDVIEW TERRACE G. I. D.	0.0000
4.	CARSON TRUCKEE WATER CONSERVANCY	0.0000
5.	GERLACH G. I. D.	0.0000
6.	INCLINE VILLAGE G. I. D.	0.0588
7.	LEMMON VALLEY UNDERGROUND WATER	0.0000
8.	NORTH LAKE TAHOE FIRE DIST.	0.4794
9.	PALOMINO VALLEY G. I. D.	0.3273
10.	SIERRA FOREST FIRE PROTECTION DIST.	0.3800
11.	SO. TRUCKEE MEADOWS G. I. D.	0.1515
12.	SUN VALLEY WATER AND SANITATION	0.0846
13.	TRUCKEE MEADOWS FIRE PROTECTION	0.4813
14.	TRUCKEE MEADOWS UNDRGRND WATER	0.0006
15.	VERDI TV DISTRICT	0.0000

TAX IMPACT ON $100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1997-98
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	1.0985	1.1900	0.0595	1.2495	0.1500	2.4980
		$				0.00	384.48	416.50	20.83	437.33	52.50	874.30
City	Reno		0.6999	0.1547	0.8546	0.0000	1.0985	1.1900	0.0595	1.2495	0.1500	3.3526
		$	244.97	54.15	299.11	0.00	384.48	416.50	20.83	437.33	52.50	1,173.41
City	Sparks		0.5475	0.1596	0.7071	0.0000	1.0985	1.1900	0.0595	1.2495	0.1500	3.2051
		$	191.63	55.86	247.49	0.00	384.48	416.50	20.83	437.33	52.50	1,121.79
Special District	Gerlach General Improvement District		0.0000	0.0000	0.0000	0.0000	1.0985	1.1900	0.0595	1.2495	0.1500	2.4980
		$	0.00	0.00	0.00	0.00	384.48	416.50	20.83	437.33	52.50	874.30
Special District	South Truckee Meadows General Improv. Dist.		0.0000	0.1515	0.1515	0.4819	1.0985	1.1900	0.0595	1.2495	0.1500	3.1314
		$	0.00	53.03	53.03	168.67	384.48	416.50	20.83	437.33	52.50	1,095.99

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

DIST-RICT CODE	FISCAL YEAR 1997-98 CERTIFIED 6-25-97 LEGISLATIVE ACTION 7-7-97 LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	OPERATING RATE MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	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	195,418,476	6,000,000	201,418,476	1.1721		0.1050	0.1709	0.1310	0.0000	1.4081	0.3934 *	1.6005		0.1500	3.5520
0010	Ely	40,285,447		40,285,447	0.6358	0.0880				0.0000	0.0880	0.3934 *	1.6005	1.4081	0.1500	3.6400
0030	Lund Town	1,347,475		1,347,475	0.3183	0.0880				0.0000	0.0880	0.3934 *	1.6005	1.4081	0.1500	3.6400
0020	McGill Town	4,893,509		4,893,509	0.5078	0.0880				0.0000	0.0880	0.3934 *	1.6005	1.4081	0.1500	3.6400
0040	Ruth Town	1,716,841		1,716,841	0.9311	0.0880				0.0000	0.0880	0.3934 *	1.6005	1.4081	0.1500	3.6400
	Baker TV	0		0	0.0000					0.0000	0.0000					
	Baker Water & Sewer District	0		0	0.0000					0.0000	0.0000					
	McGill Ruth Water & Sanitation	0		0	0.0000					0.0000	0.0000					
	White Pine TV District	0		0	0.0000					0.0000	0.0000					
	White Pine Hospital District*	195,418,476	6,000,000	201,418,476	0.3934					0.0000	0.3934					
	White Pine County Schools	195,418,476	6,000,000	201,418,476	0.7500		0.5000			0.3505	1.6005					

TAX IMPACT ON $100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1997-98
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					0.3934	1.6005	1.4081	0.0000	1.4081	0.1500	3.5520
		$				137.69	560.18	492.84	0.00	492.84	52.50	1,243.20
City	Ely		0.0880	0.0000	0.0880	0.3934	1.6005	1.4081	0.0000	1.4081	0.1500	3.6400
		$	30.80	0.00	30.80	137.69	560.18	492.84	0.00	492.84	52.50	1,274.00
Town	Ruth Town		0.0880	0.0000	0.0880	0.3934	1.6005	1.4081	0.0000	1.4081	0.1500	3.6400
		$	30.80	0.00	30.80	137.69	560.18	492.84	0.00	492.84	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	1997-98 ESTIMATED REVENUES
CARSON CITY	
CARSON CITY CONVENTION & VISITORS BUREAU	$482,007
CLARK	
LAS VEGAS CONVENTION & VISITORS AUTHORITY	$125,528,675
ELKO	
ELKO COUNTY FAIR & RECREATION BOARD	$506,400
WEST WENDOVER RECREATION DISTRICT	$1,979,289
HUMBOLDT	
WINNEMUCCA CONVENTION & VISITORS AUTHORITY	$1,014,000
LANDER	
LANDER COUNTY FAIR & RECREATION BOARD	$198,500
MINERAL	
MINERAL COUNTY FAIR & RECREATION BOARD	$54,070
PERSHING	
PERSHING COUNTY FAIR & RECREATION BOARD	$156,900
STOREY	
VIRGINIA CITY VISITORS & CONVENTION AUTHORITY	$162,712
WASHOE	
RENO-SPARKS CONVENTION & VISITORS AUTHORITY	$30,057,948
WHITE PINE	
WHITE PINE COUNTY FAIR & RECREATION BOARD	$374,700

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	.0200	09-03-96	4 YEARS; EXPIRES FY2000-01
CHURCHILL COUNTY	HOSPITAL OPERATION	.1200	09-03-96	4 YEARS; EXPIRES FY2000-01
CHURCHILL COUNTY	FIRE EQUIPMENT PURCHASES	.0200	09-01-92	7 YEARS; EXPIRES FY1999-2000
CLARK:				
CLARK COUNTY FIRE	PUBLIC SAFETY	.0527	06-06-95	20 YEARS; EXPIRES FY2016-17
HENDERSON	PUBLIC SAFETY	.2310	11-08-88	PERPETUITY
HENDERSON LIBRARY	OPERATING REVENUE	.0332	05-07-91	PERPETUITY
MOAPA VALLEY TOWN	EMERGENCY 911	.0050	11-08-94	30 YEARS; EXPIRES FY2024-25
NORTH LAS VEGAS	PUBLIC SAFETY	.1800	11-04-86	PERPETUITY
NORTH LAS VEGAS	PUBLIC SAFETY	.3500	05-02-89	PERPETUITY
NORTH LAS VEGAS	PUBLIC SAFETY	.2000	11-05-96	30 YEARS; EXPIRES FY2026-27
NORTH LAS VEGAS	STREET IMPROVEMENTS	VARIABLE DEPENDING ON DEBT RATE	06-08-93	20 YEARS; EXPIRES FY2014-15
DOUGLAS:				
? CAVE ROCK GID	ROAD REPAIR; MAINT; OPERATIONS	.3000	06-18-96	10 YEARS; EXPIRES FY2005-2006
? CAVE ROCK GID	BEAUTIFICATION AND STABILIZATION	.6000	02-13-90	10 YEARS; INCREASES IN 96-97, EXP. FY1999-2000
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 FY2001-02
LOGAN CREEK GID	ROAD REPAIR; MAINT; SNOW REMOVAL	.4500	11-04-86	PERPETUITY
SKYLAND GID	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	05-02-89	PERPETUITY
ZEPHYR KNOLLS GID	SNOW REMOVAL; ROAD MAINT.	.4800	11-06-84	PERPETUITY

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
ELKO:				
ELKO COUNTY	SENIOR CITIZENS CENTER	.0200	11-08-88	PERPETUITY
ELKO SCHOOL DISTRICT	CAPITAL PROJECTS	.7500	11-12-91	10 YEARS; EXPIRES FY2001-02
HUMBOLDT:				
HUMBOLDT COUNTY	SENIOR CITIZENS CENTER	.0150	11-04-86	PERPETUITY
HUMBOLDT COUNTY SCHOOL	CAPITAL PROJECTS	.2000	11-08-94	5 YEARS; EXPIRES FY1999-2000
MCDERMITT FIRE DISTRICT	PUBLIC SAFETY	.1500	11-04-86	PERPETUITY
OROVADA FIRE DISTRICT	FIRE EQUIPMENT	.1500	11-04-86	PERPETUITY
LYON:				
CENTRAL LYON FIRE DISTRICT	PARAMEDIC/FIREFIGHTER SERVICE	.0700	11-08-94	30 YEARS; EXPIRES FY2024-25
FERNLEY SWIMMING POOL	SWIMMING POOL	.2000	11-04-86	PERPETUITY
MASON VALLEY FIRE DISTRICT	FIRE PROTECTION	.0800	11-06-90	PERPETUITY
MASON VALLEY MOSQUITO	MOSQUITO CONTROL	.0300	04-14-87	PERPETUITY
NORTH LYON FIRE DISTRICT	FIRE PROTECTION	.0500	11-08-94	30 YEARS; EXPIRES FY2024-25
SMITH VALLEY FIRE DISTRICT	PUBLIC SAFETY	.0500	11-05-96	20 YEARS; EXPIRES FY2016-17
SOUTH LYON HOSPITAL	HOSPITAL EXPENSES	.2500	11-03-92	20 YEARS; EXPIRES FY2013-14
MINERAL:				
MINERAL COUNTY	SENIOR CITIZENS CENTER	.0600	09-03-96	8 YEARS; EXPIRES FY2004-05
MINERAL COUNTY	FIRE FIGHTING EQUIPMENT	.0200	11-05-96	6 YEARS; EXPIRES FY2002-03
MINERAL COUNTY	LEGAL ACTION - WALKER LAKE WATER	.0400	11-05-96	5 YEARS; EXPIRES FY2001-02
NYE:				
NYE COUNTY	911	.0050	11-06-90	PERPETUITY
PAHRUMP HOSPITAL DISTRICT	OPERATING REVENUE	BASE + 6% ANNUAL INCREASE	06-02-94	30 YEARS; EXPIRES FY2024-25
ROUND MOUNTAIN	OPERATING REVENUE	.5039	11-05-96	8 YEARS; EXPIRES FY2004-05
TONOPAH	PARKS AND RECREATION	$30,300/YEAR	09-03-96	12 YEARS; EFF.7/01/98; EXPIRES FY2009-10

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
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				
NORTH LAKE TAHOE FIRE	FIRE DIST UPGRADE & EQUIPMENT	.3100	03-30-82	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	14 YEARS; EXPIRES FY2007-08
RENO	FIRE FACILITIES; EQUIPMENT	.0715	11-05-96	30 YEARS; EXPIRES FY 2026-27
SPARKS	PUBLIC SAFETY	.1105	09-02-86	PERPETUITY
^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
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 1997-98

	ASSESSED VALUE	SCHOOLS	COUNTIES	CITIES	TOWNS	TOTAL DISTRICTS	STATE	TOTAL	FY 97-98 AVERAGE COUNTY WIDE TAX RATE	FY 96-97 AVERAGE COUNTY WIDE TAX RATE	PERCENTAGE OF CHANGE 96-97 TO 97-98
CARSON CITY	830,547,850	11,212,396	8,540,524	0	0	649,281	1,245,822	21,648,022	2.6065	2.5908	0.61%
CHURCHILL	395,744,384	5,421,698	3,469,095	516,971	0	316,596	593,617	10,317,977	2.6072	2.6000	0.28%
CLARK	23,599,894,583	307,601,026	160,125,285	81,107,080	25,270,379	77,397,343	35,399,842	686,900,955	2.9106	2.7881	4.39%
DOUGLAS	1,323,627,935	12,905,372	7,498,352	0	499,013	7,891,185	1,985,442	30,779,364	2.3254	2.3810	-2.34%
ELKO	830,146,300	12,609,092	6,747,429	2,038,458	155,862	187,638	1,245,219	22,983,698	2.7686	2.8022	-1.20%
ESMERALDA	47,863,158	358,974	916,579	0	4,001	0	71,795	1,351,348	2.8234	2.8234	0.00%
EUREKA	742,427,183	5,568,204	5,856,266	0	11,699	69,517	1,113,641	12,619,326	1.6997	1.6892	0.62%
HUMBOLDT	495,281,524	5,448,097	3,157,420	1,031,412	0	1,940,433	742,922	12,320,284	2.4875	2.5810	-3.62%
LANDER	232,096,926	2,303,330	4,033,845	0	22,671	1,186,281	348,145	7,894,272	3.4013	3.2459	4.79%
LINCOLN	80,589,286	776,166	974,566	72,799	30,319	201,705	120,884	2,176,439	2.7007	2.6860	0.55%
LYON	506,421,553	7,798,892	3,681,178	94,054	175,493	2,319,431	759,632	14,828,680	2.9281	2.9111	0.58%
MINERAL	124,446,509	1,617,805	2,322,545	0	0	402,833	186,670	4,529,853	3.6400	2.7382	32.93%
NYE	605,165,303	8,078,957	7,853,230	21,737	1,082,112	1,759,728	907,748	19,703,512	3.2559	3.1836	2.27%
PERSHING	174,307,692	2,191,048	2,178,498	101,337	1,652	616,352	261,462	5,350,348	3.0695	3.1385	-2.20%
STOREY	175,109,677	1,313,323	2,458,890	0	0	0	262,665	4,034,877	2.3042	3.0032	-23.28%
WASHOE	6,948,775,738	76,332,301	86,824,953	35,300,077	0	25,121,761	10,423,164	234,002,256	3.3675	3.3545	0.39%
WHITE PINE	201,418,476	3,223,703	2,836,174	35,451	7,003	792,380	302,128	7,196,838	3.5731	3.1524	13.34%
TOTALS	37,313,864,077	464,760,383	309,474,828	120,319,375	27,260,204	120,852,463	55,970,796	1,098,638,050	2.9443	2.8580	
PERCENTAGE OF GRAND TOTAL		42.30%	28.17%	10.95%	2.48%	11.00%	5.09%	100.00%			
AVERAGE STATEWIDE TAX RATE			$2.9443								
AVERAGE STATEWIDE PERCENT OF CHANGE			3.02%								