

LOCAL GOVERNMENT RED BOOK
AD VALOREM TAX RATES
BUDGET SUMMARIES
FOR
NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1981 - 1982
DEPARTMENT OF TAXATION
ROY E. NICKSON
EXECUTIVE DIRECTOR

NEVADA TAX COMMISSION

DEPARTMENT OF TAXATION

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Deputy Executive Director

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"Red Book" Compiled by Local Government Section, Executive Director's Office, Department of Taxation

PART I - LISTING OF NEVADA'S LOCAL GOVERNMENTS BY TYPE

COUNTY	SCHOOL DISTRICTS	CITIES	TOWNS	SPECIAL AD VALOREM DISTRICT	SPECIAL NON-AD VALOREM DISTRICTS	INACTIVE DISTRICTS	MULTI-* COUNTY DISTRICTS
Carson City #	1	1	0	3	1	0	4
Churchill	1	1	0	0	0	0	(1)
Clark	1	4	13	12	1	0	0
Douglas	1	0	3	22	0	0	(4)
Elko	1	3	4	4	1	0	0
Esmeralda	1	0	2	3	0	0	0
Eureka	1	0	2	3	0	0	0
Humboldt	1	1	0	14	2	1	0
Lander	1	0	3	3	2	0	0
Lincoln	1	1	3	7	0	0	0
Lyon	1	1	1	8	0	0	(2)
Mineral	1	0	3	1	0	0	0
Nye	1	1	5	5	0	0	0
Pershing	1	1	0	3	1	0	0
Storey	1	0	2	0	0	0	(1)
Washoe	1	2	0	13	1	2	(3)
White Pine	1	1	3	3	1	0	0
	<u>16</u>	<u>17</u>	<u>17</u>	<u>44</u>	<u>103</u>	<u>10</u>	<u>3</u>
	16	17	17	44	103	10	3

- # Consolidated Entity
- * Multi County Districts
 - Carson Truckee Water Conservancy
 - Carson Water Sub Conservancy
 - Sierra Forest Fire Protection District
 - Nevada Tahoe Regional Planning Agency

PART II

AD VALOREM TAX RATES OF NEVADA LOCAL GOVERNMENTS FOR FISCAL YEAR 1981-82

This compilation lists 201 local governments which levy or may levy an ad valorem rate. For 1981-82, this includes 16 counties, 17 general school districts, 17, incorporated cities, 44 unincorporated towns, 103 special districts and 4 multi-county districts. In addition, there are 11 other local governments which file budgets with the Department of Taxation. (See Part III.)

<u>Local Government Taxing Unit</u>	<u>ASSESSED VALUATION</u>	<u>LOCAL GOVERNMENT RATE</u>	<u>LOCAL GOVERNMENT DEBT RATE</u>	<u>COMBINED LOCAL GOVERNMENT RATE</u>	<u>COMBINED OTHER SPECIAL DISTRICT RATE</u>	<u>COMBINED SCHOOL RATE</u>	<u>COMBINED COUNTY RATE</u>	<u>TOTAL COMBINED UNIT RATE</u>
<u>CARSON CITY</u>								
Urban Taxing District	\$ 170,524,755	.2980	.0789	.3769	.0031	.6876		1.0676
Ormsby Taxing District	150,868,031	.4117	.0789	.4906	.0031	.6876		1.1813
Sierra Forest Fire Protection Dist.	12,247,553	.5000	-0-	.5000	-0-	.6876	.4906	1.6782
Carson Water Sub-conservancy	145,576,319	.0042	-0-	.0042	-0-	.6876	.4906	1.1824
Eagle Valley Underground Water Basin	291,880,913	.0031	-0-	.0031	-0-	.6876	.4906	1.1813
Tahoe Regional Planning Agency	77,995							
Carson-Truckee Water Conservancy	321,392,786	-0-	-0-	-0-				
Carson City School	321,392,786	.5000	.1876	.6876				
<u>CHURCHILL</u>								
Churchill County	\$ 93,656,071	.2831	.0525	.3356	-0-	.8630		1.1986
Fallon	28,164,722	.2541	-0-	.2541	-0-	.8630	.3356	1.4527
Carson-Truckee Water Conservancy	93,656,071	-0-	-0-	-0-	-0-	.8630	.3356	1.1986
Churchill County School	93,656,071	.5000	.3630	.8630				

<u>Local Government Taxing Unit</u>	<u>ASSESSED VALUATION</u>	<u>LOCAL GOVERNMENT RATE</u>	<u>LOCAL GOVERNMENT DEBT RATE</u>	<u>COMBINED LOCAL GOVERNMENT RATE</u>	<u>COMBINED OTHER SPECIAL DISTRICT RATE</u>	<u>COMBINED SCHOOL RATE</u>	<u>COMBINED COUNTY RATE</u>	<u>TOTAL COMBINED UNIT RATE</u>
<u>CLARK</u>								
Clark County	\$ 4,469,796,125	.3134	.1733	.4867		1.1796		1.6663
Boulder City	71,122,336	.1050	-0-	.1050	.0200	1.1796	.4867	1.7913
Henderson	172,851,382	.0361	.0969	.1330	.0076	1.1796	.4867	1.8069
Las Vegas	1,369,082,063	.4361	.0996	.5357	.0023	1.1796	.4867	2.2043
North Las Vegas	204,989,625	.1186	.3863	.5049	.0023	1.1796	.4867	2.1735
Bunkerville Town	2,416,936	.0854	-0-	.0854	.0099	1.1796	.4867	1.7616
East Las Vegas	42,216,967	.0697	.2255	.2952	.0122	1.1796	.4867	1.9737
Glendale	204,997	-0-	.7317	.7317	.0588	1.1796	.4867	2.4568
Indian Springs Town	2,271,939	-0-	-0-	-0-	.0099	1.1796	.4867	1.6762
Laughlin Town	12,432,634	-0-	.1726	.1726	.0099	1.1796	.4867	1.8488
Mesquite Town	6,898,587	.2221	-0-	.2221	.0099	1.1796	.4867	1.8983
Moapa Valley Town	11,801,391	-0-	-0-	-0-	.0588	1.1796	.4867	1.7251
Mt. Charleston Town	6,778,515	-0-	-0-	-0-	1.4092	1.1796	.4867	3.0755
Paradise Town	1,269,591,669	.2226	-0-	.2226	.0122	1.1796	.4867	1.9011
Searchlight Town	9,544,830	.1218	.3022	.4240	.0099	1.1796	.4867	2.1002
Spring Valley Town	12,013,010	.2000	-0-	.2000	.1792	1.1796	.4867	2.0455
Sunrise Manor Town	281,942,455	.0328	.0111	.0439	.0122	1.1796	.4867	1.7224
Winchester Town	453,459,535	.2326	-0-	.2326	.0122	1.1796	.4867	1.9111
Mt. Charleston Fire Protection Dist.	6,638,888	1.0000	-0-	1.0000	.4092	1.1796	.4867	3.0755
Southwest Fire District	233,432,229	.1670	-0-	.1670	.0122	1.1796	.4867	1.8455
Boulder City Library	83,210,902	.0200	-0-	.0200				
Clark County Sanitation #1	N/A	-0-	-0-	-0-				
Clark County Library	2,632,224,574	.0099	-0-	.0099				
Henderson Library	180,288,961	.0053	-0-	.0053				
Las Vegas Artesian Basin	4,217,308,060	.0023	-0-	.0023				
Kyle Canyon Water	4,121,927	-0-	.3993	.3993				
Moapa Valley Fire	19,350,102	.0489	-0-	.0489				
Moapa Valley TV District	N/A	-0-	-0-	-0-				
Overton Power District #5	N/A	-0-	-0-	-0-				
Overton Water District	N/A	-0-	-0-	-0-				
Clark County Schools	4,469,796,125	.5000	.6796	1.1796				

Boulder City
 City .1050
 County and County Schools 1.6663
 Boulder City Library .0200
 Artesian Basin -0-
1.7913

Bunkerville Town
 Town .0854
 County and County Schools 1.6663
 Clark County Library .0099
1.7616

East Las Vegas Town
 Town .2952
 County and County Schools 1.6663
 Artesian Basin .0023
 Clark County Library .0099
1.9737

Glendale
 Town .7317
 County and County Schools 1.6663
 Clark County Library .0099
 Moapa Valley Fire .0489
2.4568

Henderson
 City .1330
 County and County Schools 1.6663
 Henderson Library .0053
 Artesian Basin .0023
1.8069

Indian Springs Town
 Town -0-
 County and County Schools 1.6663
 Clark County Library .0099
1.6762

Las Vegas
 City .5357
 County and County Schools 1.6663
 Artesian Basin .0023
2.2043

Laughlin Town
 Town .1726
 County and County Schools 1.6663
 Clark County Library .0099
1.8488

Mesquite Town
 Town .2221
 County and County Schools 1.6663
 Clark County Library .0099
1.8983

Moapa Valley Town
 Town -0-
 County and County Schools 1.6663
 Clark County Library .0099
 Moapa Valley Fire .0489
1.7251

Mt. Charleston Town
 Town -0-
 County and County Schools 1.6663
 Clark County Library .0099
 Kyle Canyon Water .3993
 Mt. Charleston Fire Protection 1.0000
3.0755

North Las Vegas
 City .5049
 County and County Schools 1.6663
 Artesian Basin .0023
1.1735

Paradise Town
 Town .2226
 County and County Schools 1.6663
 Artesian Basin .0023
 Clark County Library .0099
1.9011

Searchlight Town
 Town .4240
 County and County Schools 1.6663
 Clark County Library .0099
2.1002

Spring Valley Town
 Town .2000
 County and County Schools 1.6663
 Artesian Basin .0023
 Clark County Library .0099
 Southwest Fire Protection .1670
2.0455

Sunrise Manor Town
 Town .0439
 County and County Schools 1.6663
 Clark County Library .0099
 Artesian Basin .0023
1.7224

Winchester Town
 Town .2326
 County and County Schools 1.6663
 Artesian Basin .0023
 Clark County Library .0099
1.9111

<u>Local Government Taxing Unit</u>	<u>ASSESSED VALUATION</u>	<u>LOCAL GOVERNMENT RATE</u>	<u>LOCAL GOVERNMENT DEBT RATE</u>	<u>COMBINED LOCAL GOVERNMENT RATE</u>	<u>COMBINED OTHER SPECIAL DISTRICT RATE</u>	<u>COMBINED SCHOOL RATE</u>	<u>COMBINED COUNTY RATE</u>	<u>TOTAL COMBINED UNIT RATE</u>
<u>DOUGLAS</u>								
Douglas County	\$ 509,894,118	.1546	.1265	.2811		.8860		1.1671
Gardnerville Town	16,619,316	.3928	.0191	.4119	.1411	.8860	.2811	1.7201
Genoa Town	1,529,245	.1171	-0-	.1171	.1689	.8860	.2811	1.4531
Minden Town	14,085,019	.2754	-0-	.2754	.2903	.8860	.2811	1.7328
Carson-Truckee Water Conservancy	496,851,157	-0-	-0-	-0-	-0-	.8860	.2811	1.1671
Carson Water Sub-Conservancy	155,228,683	.0042	-0-	.0042	.0155 (a)	.8860	.2811	1.1868
Cave Rock Estates Gen. Imp. Dist.	4,520,666	-0-	-0-	-0-	.0277 (e)	.8860	.2811	1.1948
Douglas County Sewer #1	141,702,665	-0-	.4594	.4594	.0277 (d)	.8860	.2811	1.6542
East Fork Fire District	136,242,783	.1492	-0-	.1492	-0-	.8860	.2811	1.3163
Elk Point Sanitation District	4,870,279	-0-	.4445	.4445	.0277 (c)	.8860	.2811	1.6393
Gardnerville Ranchos Gen. Imp. Dist.	28,475,591	.3052	.0327	.3379	.1689 (h)	.8860	.2811	1.6739
Indian Hills General Imp. District	7,161,446	.4520	-0-	.4520	.5197 (g)	.8860	.2811	2.1388
Kingsbury Gen. Imp. District	62,610,503	-0-	-0-	-0-	.0277 (c)	.8860	.2811	1.1948
Lakeridge Gen. Imp. District	4,972,201	-0-	-0-	-0-	.0277 (e)	.8860	.2811	1.1948
Logan Creek Gen. Imp. District	1,278,240	-0-	-0-	-0-	.0277 (e)	.8860	.2811	1.1948
Marla Bay Gen. Imp. District	6,197,263	-0-	-0-	-0-	.0277 (e)	.8860	.2811	1.1948
Oliver Park Gen. Imp. District	7,628,853	.0214	-0-	.0214	.4871 (f)	.8860	.2811	1.6756
Round Hill Gen. Imp. District	28,319,681	.0213	2.4239	2.4452	.0277 (c)	.8860	.2811	3.6400
Sierra Estates Gen. Imp. Dist.	1,233,123	-0-	-0-	-0-	.5197 (g)	.8860	.2811	1.6868
Sierra Forest Fire Prtctn District	30,876,177	.5000	-0-	.5000	.0197 (b)	.8860	.2811	1.6868
Skyland Gen. Imp. District	16,347,659	-0-	-0-	-0-	.0277 (e)	.8860	.2811	1.1948
Tahoe Douglas Sewer District	97,690,344	-0-	-0-	-0-	.0277 (c)	.8860	.2811	1.1948
Tahoe Regional Planning Agency	323,167,973	-0-	-0-	-0-	-0-			
Topaz Ranch Imp. District	4,545,651	.3730	-0-	.3730	.1492 (i)	.8860	.2811	1.6893
Zephyr Cove Gen. Imp. District	3,965,255	-0-	-0-	-0-	.0277 (e)	.8860	.2811	1.1948
Zephyr Heights Gen. Imp. District	9,566,961	.0176	-0-	.0176	.0277 (e)	.8860	.2811	1.2124
Zephyr Knolls Gen. Imp. District	2,441,676	.0008	-0-	.0008	.0277 (e)	.8860	.2811	1.1956
Douglas Mosquito Abatement	155,228,683	.0155	-0-	.0155				
Tahoe Douglas Fire	341,631,792	.0270	.0007	.0277				
Minden-Gardnerville Sanitation	30,704,335	.1214	-0-	.1214				
Douglas County School	509,894,118	.5000	.3860	.8860				

Gardnerville Town

Town .4119
County and County Schools 1.1671
Carson Truckee Water Conservancy -0-
Carson Water Sub-Conservancy .0042
Douglas Mosquito Abatement .0155
Minden-Gardnerville Sanitation .1214
1.7201

Genoa Town

Town .1171
County and County School 1.1671
Carson Truckee Water Conservancy -0-
Carson Water Sub-Conservancy .0042
Douglas Mosquito Abatement .0155
East Fork Fire District .1492
1.4531

Minden Town

Town .2754
County and County Schools 1.1671
Carson Truckee Water Conservancy -0-
Carson Water Sub-Conservancy .0042
Douglas Mosquito Abatement .0155
Minden-Gardnerville Sanitation .1214
East Fork Fire District .1492
1.7328

(a) Douglas Mosquito Abatement .1055
Carson Truckee Water Conservancy -0-
.0300
.0155

(b) Carson Truckee Water Conservancy -0-
Carson Water Sub-Conservancy .0042
Douglas Mosquito Abatement .0155
.0197

(c) Carson Truckee Water Conservancy -0-
Tahoe Douglas Fire District .0277
.0277

(d) Carson Truckee Water Conservancy -0-
Tahoe Douglas Fire District .0277
.0277

(e) Carson Truckee Water Conservancy -0-
Tahoe Douglas Fire District .0277
Tahoe Douglas Sewer District -0-
.0277

(f) Carson Truckee Water Conservancy -0-
Douglas County Sewer District .4594
Tahoe Douglas Fire District .0277
.4871

(g) Carson Truckee Water Conservancy -0-
Carson Water Sub-Conservancy .0042
Douglas Mosquito Abatement .0155
Sierra Forest Fire Protection .5000
.5197

(h) Carson Water Sub-Conservancy .0042
Douglas County Mosquito Abatement .0155
East Fork Fire District .1492
.1689

(i) East Fork Fire District .1492
.1492

<u>Local Government Taxing Unit</u>	ASSESSED VALUATION	LOCAL GOVERN- MENT RATE	GOVERN- MENT DEBT RATE	LOCAL GOVERN- MENT RATE	OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	TOTAL COMBINED UNIT RATE
<u>ELKO</u>								
Elko County	\$ 219,188,825	.1660	.1662	.3322	-0-	.7055		1.0377
Carlin	4,599,949	.3994	-0-	.3994	-0-	.7055	.3322	1.4371
Elko	80,024,008	.2238	.0213	.2451	.2825	.7055	.3322	1.5653
Wells	7,267,649	.2266	-0-	.2266	-0-	.7055	.3322	1.2643
Jackpot Town	4,923,634	-0-	-0-	-0-	-0-	.7055	.3322	1.0377
Montello Town	516,089	.1566	-0-	.1566	-0-	.7055	.3322	1.1943
Mountain City Town	560,426	.0765	-0-	.0765	-0-	.7055	.3322	1.1142
West Wendover Town	4,788,722	.0494	.2357	.2851	-0-	.7055	.3322	1.3228
Carlin TV District	N/A	-0-	-0-	-0-				
Elko City/County Civic Auditorium (City of Elko)	(A) 111,541,704	.0142	.2609	.2751		.7055	.3322	1.5653
(Elko TV)	(B) 31,517,696	.0142	.2609	.2751	.2525	.7055	.3322	1.3202
Elko TV	146,551,516	.0074	-0-	.0074				
(City of Elko)	(A) 80,024,008	.0074	-0-	.0074	.5202	.7055	.3322	1.5653
(Elko CCC A)	(B) 31,517,698	.0074	-0-	.0074	.2751	.7055	.3322	1.3202
(Elko TV)	(C) 35,009,810	.0074	-0-	.0074	-0-	.7055	.3322	1.0451
Northeast Fire Protection District	219,188,825	-0-	-0-	-0-				
Elko County School	219,188,825	.5000	.2055	.7055				
<u>ESMERALDA</u>								
Esmeralda County	\$ 21,973,182	.5977	.6294	1.2271	-0-	.5000	-0-	1.7271
Goldfield Town	1,246,090	.1412	-0-	.1412	-0-	.5000	1.2271	1.8683
Silver Peak Town	554,228	.1413	-0-	.1413	-0-	.5000	1.2271	1.8684
Fish Lake Valley TV District	N/A	-0-	-0-	-0-				
Goldfield TV District	N/A	-0-	-0-	-0-				
Silver Peak TV District	N/A	-0-	-0-	-0-				
Esmeralda County Schools	21,973,182	.5000	-0-	.5000				

<u>Local Government Taxing Unit</u>	ASSESSED VALUATION	LOCAL GOVERNMENT RATE	LOCAL GOVERNMENT DEBT RATE	COMBINED LOCAL GOVERNMENT RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	TOTAL COMBINED UNIT RATE
<u>EUREKA</u>								
Eureka County	\$ 72,410,516	.2443	-0-	.2443	.0037	.5000	-0-	.7480
Crescent Valley Town	589,559	.0449	-0-	.0449	.0037	.5000	.2443	.7929
Eureka Town	1,371,828	.0277	-0-	.0277	.0036	.5000	.2443	.7757
Diamond Valley Rodent Control	3,124,282	.0449	-0-	.0449	.0486	.5000	.2443	.8378
Diamond Valley Weed Control	3,124,282	.0449	-0-	.0449	.0486	.5000	.2443	.8378
Eureka County TV District	72,410,516	.0037	-0-	.0037				
Eureka County School	72,410,516	.5000	-0-	.5000				
<u>HUMBOLDT</u>								
Humboldt County	\$ 136,869,706	.2258	.1281	.3539	-0-	.6590	-0-	1.0129
Winnemucca	33,359,292	.4673	-0-	.4673	-0-	.6590	.3539	1.4802
Golconda Fire Protection District	39,459,922	-0-	-0-	-0-	-0-	.6590	.3539	1.0129
Humboldt Fire District	834,462	.0373	-0-	.0373	-0-	.6590	.3539	1.0502
Humboldt TV District	N/A	-0-	-0-	-0-				
McDermitt Fire Protection District	8,157,638	.0201	.1455	.1656	-0-	.6590	.3539	1.1785
McDermitt Sanitation District	N/A	-0-	-0-	-0-				
Orovada Cemetery District	6,450,119	.0296	-0-	.0296	.0370	.6590	.3539	1.0795
Orovada Water District	N/A	-0-	-0-	-0-				
Orovada Fire Protection District	6,450,119	.0019	.0351	.0370	.0296	.6590	.3539	1.0795
Paradise Valley Fire Prtctn District	7,369,751	.0385	-0-	.0385	-0-	.6590	.3539	1.0514
Paradise Valley Sewer District	N/A	-0-	-0-	-0-				
Pueblo Fire Protection District	2,791,333	.0564	-0-	.0564	-0-	.6590	.3539	1.0693
Quinn River TV District	N/A	-0-	-0-	-0-				
Warmouth Sewer District	N/A	-0-	-0-	-0-				
Winnemucca Rural Fire Prtctn Dist.	17,930,227	.0083	.0702	.0785	-0-	.6590	.3539	1.0914
Humboldt County School	136,869,706	.5000	.1590	.6590				

<u>Local Government Taxing Unit</u>	ASSESSED VALUATION	LOCAL GOVERN- MENT RATE	LOCAL GOVERN- MENT DEBT RATE	COMBINED LOCAL GOVERN- MENT RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	TOTAL COMBINED UNIT RATE
<u>LANDER</u>								
Lander County	\$ 56,617,711	.4639	.0320	.4959	-0-	.9097		1.4056
Austin Town	1,726,394	-0-	-0-	-0-	-0-	.9097	.4959	1.4056
Battle Mountain Town	11,698,521	-0-	-0-	-0-	-0-	.9097	.4959	1.4056
Kingston Town	545,425	.1316	-0-	.1316	-0-	.9097	.4959	1.5372
Argenta TV District	N/A	-0-	-0-	-0-				
Lander Cnty Sewer & Water Dist. #2	1,726,394	-0-	-0-	-0-				
Lander County School	56,617,711	.5000	.4097	.9097				
<u>LINCOLN</u>								
Lincoln County	\$ 38,027,599	.3657	.2109	.5766	-0-	.6917	-0-	1.2683
Caliente	2,921,395	.3114	-0-	.3114	-0-	.6917	.5766	1.5797
Alamo Town	1,569,530	.0073	-0-	.0073	.5800	.6917	.5766	1.8556
Panaca Town	1,964,823	.0460	.1120	.1580	-0-	.6917	.5766	1.4263
Pioche Town	1,977,006	.2199	-0-	.2199	.1049	.6917	.5766	1.5931
Alamo Power District No. 3	N/A	-0-	-0-	-0-				
Alamo Sewer and Water District	N/A	-0-	-0-	-0-				
Lincoln County Power District No. 1	N/A	-0-	-0-	-0-				
Lincoln County TV District	N/A	-0-	-0-	-0-				
Pahranagat Valley Fire Prtctn Dist.	3,460,868	.0807	.4993	.5800				
Pahranagat Valley Fire (A)	1,891,338	.0807	.4993	.5800	-0-	.6917	.5766	1.8483
Alamo Town (B)	1,569,530	.0807	.4993	.5800	.0073	.6917	.5766	1.8556
Pahranagat Valley TV District	N/A	-0-	-0-	-0-				
Pioche Fire Protection District	3,634,994	.1049	-0-	.1049				
Pioche Fire (A)	1,657,988	.1049	-0-	.1049	-0-	.6917	.5766	1.3732
Pioche Town (B)	1,977,006	.1049	-0-	.1049	.2199	.6917	.5766	1.5931
Lincoln County School	38,027,599	.5000	.1917	.6917				

<u>Local Government Taxing Unit</u>	ASSESSED VALUATION	LOCAL GOVERN- MENT RATE	LOCAL GOVERN- MENT DEBT RATE	COMBINED LOCAL GOVERN- MENT RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	TOTAL COMBINED UNIT RATE
<u>LYON</u>								
Lyon County	\$ 147,196,994	.4611	-0-	.4611	-0-	1.0351		1.4962
Yerington	14,975,354	-0-	-0-	-0-	-0-	1.0351	.4611	1.4962
Fernley Town	32,036,181	.0279	-0-	.0279	.0488	1.0351	.4611	1.5729
Penrose General Improvement Dist.	612,324	.0100	-0-	.0100	.0296	1.0351	.4611	1.5358
Carson-Truckee Water Conservancy	83,649,530	-0-	-0-	-0-				
(Central Lyon County Fire) (A)	51,613,349	-0-	-0-	-0-				
(Carson Water Subconservancy) (A1)	49,323,805	-0-	-0-	-0-	.0684	1.0351	.4611	1.5646
(Central Lyon Cnty Fire Nonsub) (A2)	2,289,544	-0-	-0-	-0-	.0642	1.0351	.4611	1.5604
(Fernley Town/North Lyon Fire) (B)	32,036,181	-0-	-0-	-0-	.0571	1.0351	.4611	1.5533
Carson Water Sub-Conservancy	49,323,805	.0042	-0-	.0042				
Central Lyon County Fire District	51,613,349	.0642	-0-	.0642				
(Carson Water Cnsrvncy) (A)	49,323,805	.0642	-0-	.0642	.0042	1.0351	.4611	1.5646
(Central Lyon Cnty Fire District) (B)	2,289,544	.0642	-0-	.0642	-0-	1.0351	.4611	1.5604
Mason Valley Fire Maintenance	28,594,594	.0209	-0-	.0209				
(Mason Valley Fire Maintenance) (A)	27,982,270	.0209	-0-	.0209	.0087	1.0351	.4611	1.5258
(Penrose General Imp. District) (B)	612,324	.0209	-0-	.0209	.0187	1.0351	.4611	1.5358
Mason Valley Artesian Basin	28,594,594	.0087	-0-	.0087	.0309	1.0351	.4611	1.5358
North Lyon Fire Maintenance	32,036,181	.0488	-0-	.0488	.0279	1.0351	.4611	1.5729
Smith Valley Fire Maintenance	11,351,294	.0226	-0-	.0226	.0179	1.0351	.4611	1.5367
Smith Valley Artesian Basin	11,351,294	.0179	-0-	.0179	.0226	1.0351	.4611	1.5367
Walker River Weed Control	N/A	-0-	-0-	-0-				
Lyon County Schools	147,196,994	.5000	.5351	1.0351				

<u>Local Government Taxing Unit</u>	ASSESSED VALUATION	LOCAL GOVERN- MENT RATE	LOCAL GOVERN- MENT DEBT RATE	COMBINED LOCAL GOVERN- MENT RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	TOTAL COMBINED UNIT RATE
<u>MINERAL</u>								
Mineral County	\$ 40,529,954	.5839	.0147	.5986	-0-	.7083	-0-	1.3069
Hawthorne Town	12,967,425	-0-	-0-	-0-	-0-	.7083	.5986	1.3069
Luning Town	173,096	-0-	-0-	-0-	-0-	.7083	.5986	1.3069
Mina Town	989,422	-0-	-0-	-0-	-0-	.7083	.5986	1.3069
Mineral County TV District	N/A	-0-	-0-	-0-				
Mineral County School	40,529,954	.5000	.2083	.7083				
<u>NYE</u>								
Nye County	\$ 207,464,792	.2853	.0729	.3582	-0-	1.1468	-0-	1.5050
Gabbs	5,950,608	.4277	-0-	.4277	-0-	1.1468	.3582	1.9327
Beatty Town	3,316,025	.1199	.2352	.3551	-0-	1.1468	.3582	1.8601
Manhattan Town	1,484,147	.1857	-0-	.1857	-0-	1.1468	.3582	1.6907
Pahrump Town	70,912,381	.0450	-0-	.0450	.0036	1.1468	.3582	1.5536
Round Mountain Town	24,664,455	-0-	.0813	.0813	-0-	1.1468	.3582	1.5863
Tonopah Town	16,972,771	-0-	.0203	.0203	-0-	1.1468	.3582	1.5253
Beatty General Improvement District	N/A	-0-	-0-	-0-				
Beatty Water and Sanitation	N/A	-0-	-0-	-0-				
Pahrump Swimming Pool District	70,912,381	.0036	-0-	.0036				
Railroad Valley Gen. Imp. District	N/A	-0-	-0-	-0-				
Smoky Valley TV District	N/A	-0-	-0-	-0-				
Nye County School	207,464,792	.5000	.6468	1.1468				

<u>Local Government Taxing Unit</u>	ASSESSED VALUATION	LOCAL GOVERN- MENT RATE	LOCAL GOVERN- MENT DEBT RATE	COMBINED LOCAL GOVERN- MENT RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	TOTAL COMBINED UNIT RATE
<u>PERSHING</u>								
Pershing County	\$ 50,349,364	.3094	-0-	.3094	-0-	1.0563		1.3657
Lovelock	6,051,198	.1452	.2554	.4006	-0-	1.0563	.3094	1.7663
Pershing County TV District	N/A	-0-	-0-	-0-				
Lovelock Meadow Water District	N/A	-0-	-0-	-0-				
Lovelock Valley Weed Control	N/A	-0-	-0-	-0-				
Pershing County School	50,349,364	.5000	.5563	1.0563				
<u>STOREY</u>								
Storey County	\$ 31,661,224	.4993	.1280	.6273	-0-	.7085		1.3358
Gold Hill Town	1,531,089	-0-	-0-	-0-	-0-	.7085	.6273	1.3358
Virginia City Town	6,377,252	-0-	-0-	-0-	-0-	.7085	.6273	1.3358
Carson-Truckee Water Conservancy	14,250,148	-0-	-0-	-0-	-0-	.7085	.6273	1.3358
Storey County School	31,661,224	.5000	.2085	.7085				

Local Government Taxing Unit	ASSESSED VALUATION	LOCAL GOVERNMENT RATE	LOCAL GOVERNMENT DEBT RATE	COMBINED LOCAL GOVERNMENT RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	TOTAL COMBINED UNIT RATE
WASHOE								
Washoe County	\$ 2,670,858,446*	.3328	.0773	.4101	-0-	.7901	-0-	1.2002
Reno	1,519,915,178*	.0857	.0713	.1570	.0003	.7901	.4101	1.3575
Sparks	408,352,014*	.1219	.3877	.5096	.0003	.7901	.4101	1.7101
Black Springs Gen. Imp. District	440,677	-0-	-0-	-0-	.1963	.7901	.4101	1.3965
Carson-Truckee Water Conservancy	2,670,858,446*	-0-	-0-	-0-				
Crystal Bay Gen. Imp. District	5,199,116	.0875	-0-	.0875	.1083	.7901	.4101	1.3960
Gerlach Gen. Imp. District	194,375	-0-	-0-	-0-	-0-	.7901	.4101	1.2002
Horizon Hills Gen. Imp. District	2,737,805	.2632	.3653	.6285	.5003	.7901	.4101	2.3290
Incline Village Gen. Imp. District	214,804,115	.0381	-0-	.0381	.1083	.7901	.4101	1.3466
Lemmon Valley Underground Wtr Bsn.	55,818,461	.0089	-0-	.0089	.1874	.7901	.4101	1.3965
North Lake Tahoe Fire District	221,014,144	.1083	-0-	.1083				
(North Lake Tahoe F.P. District) (A)	1,010,913	.1083	-0-	.1083	-0-	.7901	.4101	1.3085
(Incline Village G.I. District) (B)	214,804,115	.1083	-0-	.1083	.0381	.7901	.4101	1.3466
(Crystal Bay Gen. Imp. District) (C)	5,199,116	.1083	-0-	.1083	.0875	.7901	.4101	1.3960
Palomino Valley Gen. Imp. District	12,146,429	-0-	-0-	-0-	.1874	.7901	.4101	1.3876
Redevelopment Agency - Sparks	37,001,375	-0-	1.7101	1.7101	-0-	-0-	-0-	1.7101
Reno Increment District	63,814,815	1.3575	-0-	1.3575	-0-	-0-	-0-	1.3575
Sierra Forest Fire Prtctn District	83,944,295	.5000	-0-	.5000	.0003	.7901	.4101	1.7005
Sun Valley Wtr & Sanitation District	27,191,859	.0546	.4796	.5342	.1874	.7901	.4101	1.9218
Tahoe Regional Planning Agency	221,908,229	-0-	-0-	-0-	-0-			
Truckee Meadows Fire Prtctn District	380,111,991	.1871	-0-	.1871				
(Truckee Meadows F. P. District) (A)	284,514,565	.1871	-0-	.1871	.0003	.7901	.4101	1.3876
(Sun Valley Sanitation District) (B)	27,191,859	.1871	-0-	.1871	.5341	.7901	.4101	1.9214
(Lemmon Valley Water Basin) (C)	55,818,461	.1871	-0-	.1871	.0092	.7901	.4101	1.3965
(Palomino Valley G. I. District) (D)	12,146,429	.1871	-0-	.1871	.0003	.7901	.4101	1.3876
(Black Springs G. I. District) (E)	440,677	.1871	-0-	.1871	.0092	.7901	.4101	1.3964
Truckee Meadows Underground Water Basin	2,004,059,927	.0003	-0-	.0003				
Verdi TV District	32,220,081	-0-	-0-	-0-	.5003	.7901	.4101	1.7005
Washoe County Schools	2,670,858,446*	.5000	.2901	.7901				

*Assessed valuation in the amount of \$37,001,375 (Redevelopment Agency - Sparks) excluded from Washoe County, Sparks and Washoe County Schools pursuant to NRS 279.676.

*Assessed valuation in the amount of \$63,814,815 (Reno Increment District) excluded from Washoe County, Reno and Washoe County Schools.

Black Springs General Improvement District
 District -0-
 County and County Schools 1.2002
 Truckee Meadows Fire Protection District (E) .1871
 Lemmon Valley Water Basin .0089
 Carson Truckee Water Conservancy -0-
 Truckee Meadows Underground Water .0003
 1.3965

Crystal Bay General Improvement District
 District .0875
 County and County Schools 1.200
 North Lake Tahoe Fire District (C) .1083
 Carson-Truckee Water Conservancy -0-
 1.3960

Horizon Hills General Improvement District
 District .6285
 County and County Schools 1.2002
 Sierra Forest Protection District .5000
 Carson-Truckee Water Conservancy -0-
 Truckee Meadows Underground Water .0003
 2.3290

Incline Village General Improvement District
 District .0381
 County and County Schools 1.2002
 North Lake Tahoe Fire District (B) .1083
 Carson-Truckee Water Conservancy -0-
 1.3466

Lemmon Valley Underground Water Basin
 District .0089
 County and County Schools 1.2002
 Truckee Meadows Fire Protection District (C) .1817
 Carson-Truckee Water Conservancy -0-
 Truckee Meadows Underground Water .0003
 1.3965

Palomino Valley General Improvement District
 District -0-
 County and County Schools 1.2002
 Truckee Meadows Fire Protection District (D) .1871
 Carson-Truckee Water Conservancy -0-
 Truckee Meadows Underground Water .0003
 1.3876

Sun Valley Water & Sanitation District
 District .5342
 County and County Schools 1.2002
 Truckee Meadows Fire Protection District (B) .1871
 Carson-Truckee Water Conservancy -0-
 Truckee Meadows Underground Water .0003
 1.9218

Verdi Television District
 District -0-
 County and County Schools 1.2002
 Sierra Forest Protection District .5000
 Carson-Truckee Water Conservancy -0-
 Truckee Meadows Underground Water .0003
 1.7005

<u>Local Government Taxing Unit</u>	ASSESSED VALUATION	LOCAL GOVERN- MENT RATE	LOCAL GOVERN- MENT DEBT RATE	COMBINED LOCAL GOVERN- MENT RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	TOTAL COMBINED UNIT RATE
<u>WHITE PINE</u>								
White Pine County	\$ 63,071,123	.3789	.1602	.5391	-0-	.5000	-0-	1.0391
Ely	24,661,685	.2031	-0-	.2031	-0-	.5000	.5391	1.2422
Lund Town	749,914	.0373	-0-	.0373	-0-	.5000	.5391	1.0764
McGill Town	3,709,792	.1650	-0-	.1650	-0-	.5000	.5391	1.2041
Ruth Town	838,196	.2153	-0-	.2153	-0-	.5000	.5391	1.2544
Baker TV	N/A	-0-	-0-	-0-				
East Ely Sanitation District	N/A	-0-	-0-	-0-				
White Pine TV District	N/A	-0-	-0-	-0-				
White Pine County Schools	63,071,123	.5000	-0-	.5000				

ESTIMATED AD VALOREM TAX DISTRIBUTION FOR 1981-82

	Assessed Value	Schools	Counties	Total Cities	Total Towns	Total Special Districts	Grand Total
CARSON CITY #	\$ 321,392,786	\$ 2,209,897	\$ 740,159	\$ 642,708	\$ -0-	\$ 76,400	\$ 3,669,164
CHURCHILL	93,656,071	808,252	314,310	71,567	-0-	-0-	1,194,129
CLARK	4,469,796,125	52,725,715	21,754,498	8,673,736	4,234,097	865,927	88,253,973
DOUGLAS	509,894,118	4,517,662	1,433,312	-0-	109,036	2,034,126	8,094,136
ELKO	219,188,825	1,546,377	728,145	230,979	14,890	317,696	2,838,087
ESMERALDA	21,973,182	109,866	269,633	-0-	2,542	-0-	382,041
EUREKA	72,410,516	362,053	176,899	-0-	645	5,485	545,082
HUMBOLDT	136,869,706	901,971	484,382	155,888	-0-	36,602	1,578,843
LANDER	56,617,711	515,051	280,767	-0-	1,316	-0-	797,134
LINCOLN	38,027,599	263,037	219,267	9,097	7,566	23,886	522,853
LYON	147,196,994	1,523,636	678,725	-0-	8,938	63,964	2,275,263
MINERAL	40,529,954	287,074	242,612	-0-	-0-	-0-	529,686
NYE	207,464,792	2,379,206	743,139	25,451	69,939	2,553	3,220,288
PERSHING	50,349,364	531,840	155,781	24,241	-0-	-0-	711,862
STOREY	31,661,224	224,320	198,611	-0-	-0-	-0-	422,931
WASHOE	2,670,858,446	21,102,453	10,953,190	4,467,229	-0-	3,129,151	39,652,023
WHITE PINE	63,071,123	315,356	340,016	50,088	8,206	-0-	713,666
	\$9,150,958,536	\$ 90,323,766	\$ 39,713,446	\$ 14,350,984	\$ 4,457,175	\$ 6,555,790	\$155,401,161
Percentage of Grand Total		58.12	25.56	9.23	2.87	4.22	100.00

Average Unweighted Tax Rate \$1.6982

#Consolidated entity; two taxing districts - urban (city) and Ormsby (rural county)

PART III

NON AD VALOREM DISTRICT BUDGET SUMMARIES

There are 120 Special Districts recorded with the Department of Taxation; 107 may levy an ad valorem tax rate and are listed in Part II. Herein are listed 13 districts, 11 of which exist by either assessments or special levies such as the room tax and 3 which are inactive.

<u>Special District</u>	<u>1981-82 Fund Requirement</u>
<u>Carson City</u>	
Carson City Fair & Recreation Board	\$ 538,154
Nevada Tahoe Regional Planning Agency	-0-
<u>Clark</u>	
Las Vegas Convention Authority	59,860,585
<u>Douglas</u>	
Nevada Tahoe Regional Planning Agency	-0-
<u>Elko</u>	
Elko County Fair & Recreation Board	79,317
<u>Humboldt</u>	
Humboldt County Fair & Recreation Board	558,530
Orovada Rodent Control District	8,043
Paradise Valley Weed Control	Inactive

<u>Special District</u>	<u>1981-82 Fund Requirement</u>
<u>Lander</u>	
Battle Mountain St. Improvement District	\$ -0-
Lander County Fair & Recreation Board	161,976
<u>Pershing</u>	
Pershing County Fair & Recreation Board	58,655
<u>Washoe</u>	
Reno-Sparks Convention Authority	11,313,250
Nevada Tahoe Regional Planning Agency	-0-
Hualapai Watershed & Flood Prevention	Inactive
Wadsworth Water District	Inactive
<u>White Pine</u>	
White Pine County Fair & Recreation Board	235,000