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PART I
LISTING OF NEVADA'S LOCAL GOVERNMENTS BY TYPE

	<u>COUNTIES</u>	<u>SCHOOL DISTRICTS</u>	<u>CITIES</u>	<u>TOWNS</u>	<u>SPECIAL AD VALOREM DISTRICTS</u>	<u>SPECIAL NONAD VALOREM DISTRICTS</u>	<u>INACTIVE DISTRICTS</u>	<u>MULTI-COUNTY DISTRICTS</u>
Carson City#	1	1	0	0	0	1	0	4
Churchill	1	1	1	0	0	0	0	1
Clark	1	1	5	12	12	1	0	0
Douglas	1	1	0	3	22	0	0	4
Elko	1	1	3	4	5	1	0	0
Esmeralda	1	1	0	2	3	0	0	0
Eureka	1	1	0	2	3	0	0	0
Humboldt	1	1	1	0	14	2	1	0
Lander	1	1	0	3	3	1	1	0
Lincoln	1	1	1	3	8	0	0	0
Lyon	1	1	1	1	9	0	1	2
Mineral	1	1	0	3	2	0	0	0
Nye	1	1	1	6	7	0	0	0
Pershing	1	1	1	0	4	1	0	0
Storey	1	1	0	2	1	0	0	1
Washoe	1	1	2	0	14	3	2	3
White Pine	1	1	1	3	4	1	0	0
TOTAL	<u>17</u>	<u>17</u>	<u>17</u>	<u>44</u>	<u>111</u>	<u>11</u>	<u>5</u>	<u>4</u>

#Consolidated City-County Entity
 *Multicounty 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 1984-85

This compilation lists 222 local governments and four multi-county districts which levy or may levy an ad valorem rate. For 1984-85, this includes 17 counties, 17 general school districts, 17 incorporated cities, 44 unincorporated towns and 111 special districts. Carson City is counted as a county.

<u>LOCAL GOVERNMENT TAXING UNIT</u>	<u>ASSESSED VALUATION</u>	<u>COMBINED OTHER SPECIAL DISTRICT</u>							<u>STATE RATE</u>	<u>TOTAL COMBINED UNIT RATE</u>
		<u>L O C A L O P E R A T I N G R A T E</u>	<u>G O V E R N M E N T C O M B I N E D R A T E</u>	<u>C O M B I N E D S C H O O L R A T E</u>	<u>C O M B I N E D C O U N T Y R A T E</u>	<u>C O M B I N E D S C H O O L R A T E</u>	<u>C O M B I N E D C O U N T Y R A T E</u>	<u>S T A T E R A T E</u>		
<u>CARSON CITY</u>										
Carson City	\$ 397,926,074	.3597	.0980	.4577	.0006*	1.0314	.0200	.0200	1.5097	
Sierra Forest Fire Protection Dist.	17,387,130	.1783	-0-	.1783	.0006*	1.0314	.0200	.0200	1.6880	
Carson Water Sub-conservancy	208,933,238	-0-	-0-	-0-	.0006*	1.0314	.0200	.0200	1.5097	
Eagle Valley Underground Water Basin	379,988,101	.0029	-0-	.0029	.0006*	1.0314	.0200	.0200	1.5126	
Tahoe Regional Planning Agency	60,760									
Carson-Truckee Water Conservancy	397,926,074	.0006	-0-	.0006						
Carson City Schools	397,926,074	.7500	.2814	1.0314						
<u>CHURCHILL</u>										
Churchill County	\$ 134,903,533	.2536	-0-	.2536	.0006*	1.0000	.0200	.0200	1.2742	
Fallon	40,653,408	.2523	-0-	.2523	.0006*	1.0000	.0200	.0200	1.5265	
Carson-Truckee Water Conservancy	134,903,533	.0006	-0-	.0006						
Churchill County Schools	134,903,533	.7500	.2500	1.0000						

¹A mandated rate of .0060 (6/10 of 1 cent) for indigent medical care for vehicle accident victims is included in the local government rate for counties in this document.

*Carson-Truckee Water Conservancy.

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	L O C A L				G O V E R N M E N T				C O M B I N E D				TOTAL COMBINED UNIT RATE
		OPERATING RATE	DEBT RATE	COMBINED RATE	SPECIAL DISTRICT RATE	OPERATING RATE	DEBT RATE	COMBINED RATE	SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	OTHER DISTRICT RATE	SCHOOL RATE	
CLARK														
Clark County	\$ 6,728,430,505	.4075	.3449	.7524	.0350(m)	1.0595	.0200	1.8669						
Boulder City	108,771,027	.0958	-0-	.0958	.0436(A)	1.0595	.0200	1.9713						
Henderson	339,836,110	.0305	.3319	.3624	.0123(B)	1.0595	.0200	2.2066						
				.3624	.0108(C)	1.0595	.0200	2.2051						
Las Vegas	1,789,174,275	.4519	.0415	.3624	.0169(D)	1.0595	.0200	2.2112						
Mesquite	7,958,214	1.4228	-0-	.4934	.0365(F)	1.0595	.0200	2.3618						
North Las Vegas	295,543,824	.1102	.2905	1.4228	.0504(F)	1.0595	.0200	3.3051						
				.4007	.0015(E)	1.0595	.0200	2.2341						
Bunkerville Town	2,721,332	.1024	-0-	.1024	.0504(F)	1.0595	.0200	1.9847						
East Las Vegas Town	61,782,471	.0026	.1250	.1276	.1584(G)	1.0595	.0200	2.1179						
				.1276	.1569(H)	1.0595	.0200	2.1164						
Glendale Town	299,626	-0-	.5030	.5030	.0509(I)	1.0595	.0200	2.3858						
Indian Springs Town	3,158,986	-0-	-0-	-0-	.0504(F)	1.0595	.0200	1.8823						
Laughlin Town	26,002,319	.0856	.0558	.1414	.0584(j)	1.0595	.0200	2.0317						
Moapa Valley Town	25,629,606	-0-	-0-	-0-	.0509(I)	1.0595	.0200	1.8828						
Mt. Charleston Town	8,345,426	-0-	-0-	.0000	.0504(F)	1.0595	.0200	1.8823						
				-0-	.9484(J)	1.0595	.0200	2.7803						
Paradise Town	1,995,411,654	.1947	-0-	-0-	.7211(K)	1.0595	.0200	2.5530						
Searchlight Town	12,167,144	.1126	.2852	.3978	.1584(G)	1.0595	.0200	2.1850						
Spring Valley Town	357,379,443	-0-	-0-	-0-	.1649(k)	1.0595	.0200	2.3946						
Sunrise Manor Town	460,566,600	.0218	.0042	.0260	.1584(G)	1.0595	.0200	1.9903						
Winchester Town	644,139,676	.2067	-0-	.2067	.1584(G)	1.0595	.0200	2.0163						
Mt. Charleston Fire Protection Dist.	8,064,995	.6707	-0-	.6707	.0504(KK)	1.0595	.0200	2.5530						
				.6707	.2777(LL)	1.0595	.0200	2.7803						
Clark County Fire Service Area	3,886,419,625	.1065	-0-	.1065	.0504(F)	1.0595	.0200	1.9888						
				.1065	.0519(G)	1.0595	.0200	1.9903						
				.1065	.0779(MM)	1.0595	.0200	2.0163						
				.1065	.2586(NN)	1.0595	.0200	2.1970						
				.1065	.0519(OO)	1.0595	.0200	1.9903						
				.1065	.2466(PP)	1.0595	.0200	2.1850						

should include 2015 LV additions

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	LOCAL			GOVERNMENT			COMBINED OTHER			COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
		OPERATING RATE	DEBT RATE	COMBINED RATE	SPECIAL DISTRICT RATE	SCHOOL RATE	COMBINED COUNTY RATE						
Clark County (Cont'd)													
Boulder City Library	118,554,101		-0-	.0436				.0458(h)	1.0595	.7524	.0200	1.9842	
Clark County Sanitation #1	N/A		-0-	-0-				.0473(i)	1.0595	.7524	.0200	1.9857	
Clark County Library	4,211,170,488		-0-	.0154				.1780(QQ)	1.0595	.7524	.0200	2.1164	
								.1795(RR)	1.0595	.7524	.0200	2.1179	
								.4482(SS)	1.0595	.7524	.0200	2.3866	
								.1388(HH)	1.0595	.7524	.0200	2.0143	
								.1415(L)	1.0595	.7524	.0200	1.9888	
								.1764(M)	1.0595	.7524	.0200	2.0237	
								.7057(N)	1.0595	.7524	.0200	2.5530	
								.9330(P)	1.0595	.7524	.0200	2.7803	
								.0365(f)	1.0595	.7524	.0200	1.8838	
								.1430(Q)	1.0595	.7524	.0200	1.9903	
								.1690(S)	1.0595	.7524	.0200	2.0163	
								.3497(T)	1.0595	.7524	.0200	2.1970	
								.1430(U)	1.0595	.7524	.0200	1.9903	
								.3377(V)	1.0595	.7524	.0200	2.1850	
								.3989(W)	1.0595	.7524	.0200	2.2462	
								.1415(X)	1.0595	.7524	.0200	1.9888	
								.1430(Y)	1.0595	.7524	.0200	1.9903	
								.5393(Z)	1.0595	.7524	.0200	2.3866	
								.0355(AA)	1.0595	.7524	.0200	1.8828	
								.5385(BB)	1.0595	.7524	.0200	2.3858	
								.1374(CC)	1.0595	.7524	.0200	1.9847	
								.0355(DD)	1.0595	.7524	.0200	1.8828	
								1.4578(FF)	1.0595	.7524	.0200	3.3051	
								.3974(GG)	1.0595	.7524	.0200	2.2401	
Henderson Library	313,986,927		-0-	.0108				.3989(W)	1.0595	.7524	.0200	2.2416	
								.1415(L)	1.0595	.7524	.0200	1.9842	
								.0365(f)	1.0595	.7524	.0200	1.8792	
								.1430(Q)	1.0595	.7524	.0200	1.9857	
Las Vegas Artesian Basin	6,320,693,510		-0-	.0015				.0504(F)	1.0595	.7524	.0200	1.8838	
								.5284(UU)	1.0595	.7524	.0200	2.3618	
								.4357(VV)	1.0595	.7524	.0200	2.2691	

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	L O C A L O P E R A T I N G R A T E	G O V E R N M E N T D E B T R A T E	C O M B I N E D R A T E	C O M B I N E D O T H E R			S T A T E R A T E	T O T A L C O M B I N E D U N I T R A T E
					S P E C I A L D I S T R I C T R A T E	C O M B I N E D S C H O O L R A T E	C O M B I N E D C O U N T Y R A T E		
Colorado River Ground Water Basin	18,734,320	.0080	-0-	.0015	.1829(MW)	1.0595	.7524	.0200	2.0163
				.0015	.1569(H)	1.0595	.7524	.0200	1.9903
				.0015	.3636(XX)	1.0595	.7524	.0200	2.1970
				.0015	.1569(YY)	1.0595	.7524	.0200	1.9903
				.0015	.3516(ZZ)	1.0595	.7524	.0200	2.1850
				.0015	.4082(a)	1.0595	.7524	.0200	2.2416
				.0015	.4128(b)	1.0595	.7524	.0200	2.2462
				.0015	.0458(h)	1.0595	.7524	.0200	1.8792
				.0015	.1523(c)	1.0595	.7524	.0200	1.9857
				.0015	.2845(d)	1.0595	.7524	.0200	2.1179
				.0080	.0786(l)	1.0595	.7524	.0200	1.9185
				.0080	.1764(M)	1.0595	.7524	.0200	2.0163
				.0080	.4328(e)	1.0595	.7524	.0200	2.2727
				.2273	.7211(TT)	1.0595	.7524	.0200	2.7803
Kyle Canyon Water	6,324,554	-0-	.2273	.0005	.0504(F)	1.0595	.7524	.0200	1.8828
Moapa Valley Fire	96,175,430 95,175,430	-0-	.0005	.0005	.5534(II)	1.0595	.7524	.0200	2.3858
				.0005	.0504(JJ)	1.0595	.7524	.0200	1.8828
Las Vegas Metropolitan Police	5,984,279,544	-0-	.0350	.0350					
Big Bend Water District	18,089,733	-0-	-0-	-0-					
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	6,728,430,505	.7500	.3095	1.0595					

(Clark County Cont'd)

EXAMPLES OF OVERLAPPING RATES - CLARK COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A.	= .0436
B.	= .0108 + .0015 = .0123
C.	= .0108
D.	= .0154 + .0015 = .0169
E.	= .0015
F.	= .0154 + .0350 = .0504
G.	= .0154 + .0015 + .1065 + .0350 = .1584
H.	= .0154 + .1065 + .0350 = .1569
I.	= .0154 + .0005 + .0350 = .0509
J.	= .0154 + .6707 + .2273 + .0350 = .9484
K.	= .0154 + .6707 + .0350 = .7211
L.	= .1065 + .0350 = .1415
M.	= .1414 + .0350 = .1764
N.	= .6707 + .0350 = .7057
O.	= -0 + .0350 = .0350
P.	= 0 + .6707 + .2273 + .0350 = .9330
Q.	= .1065 + .0015 + .0350 = .1430
R.	= -0 + .0350 = .0350
S.	= .0260 + .1065 + .0015 + .0350 = .1690
T.	= .2067 + .1065 + .0015 + .0350 = .3497
U.	= 0 + .1065 + .0015 + .0350 = .1430
V.	= .1947 + .1065 + .0015 + .0350 = .3377
W.	= .3624 + .0015 + .0350 = .3989
X.	= 0 + .1065 + .0350 = .1415
Y.	= 0 + .1065 + .0015 + .0350 = .1430
Z.	= .3978 + .1065 + .0350 = .5393
AA.	= .0005 + .0350 = .0355
BB.	= .5030 + .0005 + .0350 = .5385
CC.	= .1024 + .0350 = .1374
DD.	= 0 + .0005 + .0350 = .0355
EE.	= -0 + .0350 = .0350
FF.	= 1.4228 + .0350 = 1.4578
GG.	= .3624 + .0350 = .3974
HH.	= .0958 + .0350 + .0080 = .1388
II.	= .5030 + .0154 + .0350 = .5534

DISTRICT CODE (See Code Number)

A.	20
B.	19 + 25
C.	19
D.	18 + 25
E.	25
F.	18 + 27
G.	18 + 23 + 25 + 27
H.	18 + 23 + 27
I.	18 + 21 + 27
J.	18 + 22 + 24 + 27
K.	18 + 22 + 27
L.	23 + 27
M.	9 + 27
N.	22 + 27
O.	12 + 27
P.	12 + 22 + 24 + 27
Q.	23 + 25 + 27
R.	8 + 27
S.	16 + 23 + 25 + 27
T.	17 + 23 + 25 + 27
U.	15 + 23 + 25 + 27
V.	13 + 23 + 25 + 27
W.	2 + 25 + 27
X.	6 + 23 + 27
Y.	6 + 23 + 25 + 27
Z.	14 + 23 + 27
AA.	21 + 27
BB.	7 + 21 + 27
CC.	5 + 27
DD.	11 + 21 + 27
EE.	11 + 27
FF.	10 + 27
GG.	2 + 27
HH.	1 + 27
II.	7 + 18 + 27

OVERLAPPING RATES EXAMPLE

B = .0108 + .0018 = .0126 or 19 + 25 composed of
Henderson Library (19) at .0108 plus Las Vegas
Artesian Basin (25) at .0018

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

<u>CODE NUMBER</u>	<u>ENTITY</u>	<u>ENTITY RATE</u>
1.	Boulder City	.0958
2.	Henderson	.3624
3.	Las Vegas	.4934
4.	North Las Vegas	.4007
5.	Bunkerville	.1024
6.	East Las Vegas	.1276
7.	Glendale	.5030
8.	Indian Springs	-0-
9.	Laughlin	.1414
10.	Mesquite City	1.4228
11.	Moapa Valley	-0-
12.	Mt. Charleston Town	-0-
13.	Paradise	.1947
14.	Searchlight	.3978
15.	Spring Valley	-0-
16.	Sunrise Manor	.0260
17.	Winchester	.2067
18.	Clark County Library	.0154
19.	Henderson Library	.0108
20.	Boulder City Library	.0436
21.	Moapa Valley Fire District	.0005
22.	Mt. Charleston Fire District	.6707
23.	Clark County Fire	.1065

Clark County (Cont'd)

JJ.	= 0 + .0154 + .0350 = .0504	JJ.	11 + 18 + 27	24.	Kyle Canyon Water	.2273
KK.	= 0 + .0154 + .0350 = .0504	KK.	12 + 18 + 27	25.	Las Vegas Artesian Basin	.0015
LL.	= 0 + .0154 + .2273 + .0350 = .2777	LL.	12 + 18 + 24 + 27	26.	Colorado River Ground Water Basin	.0080
MM.	= .0260 + .0154 + .0015 + .0350 = .0779	MM.	16 + 18 + 25 + 27	27.	Las Vegas Metropolitan Police	.0350
NN.	= .2067 + .0154 + .0015 + .0350 = .2586	NN.	17 + 18 + 25 + 27			
OO.	= 0 + .0154 + .0015 + .0350 = .0519	OO.	15 + 18 + 25 + 27			
PP.	= .1947 + .0154 + .0015 + .0350 = .2466	PP.	13 = 18 = 25 + 27			
QQ.	= .1276 + .0154 + .0350 = .1780	QQ.	6 + 18 + 27			
RR.	= .1276 + .0154 + .0015 + .0350 = .1795	RR.	6 + 18 + 25 + 27			
SS.	= .3978 + .0154 + .0350 = .4482	SS.	14 + 18 + 27			
TT.	= 0 + .0154 + .6707 .0350 = .7211	TT.	12 + 18 + 22 + 27			
UU.	= .4934 + .0350 = .5284	UU.	3 + 27			
VV.	= .4007 + .0350 = .4357	VV.	4 + 27			
WW.	= .0260 + .0154 + .1065 + .0350 = .1829	WW.	16 + 18 + 23 + 27			
XX.	= .2067 + .0154 + .1065 .0350 = .3636	XX.	17 + 18 + 23 + 27			
YY.	= 0 + .0154 + .1065 + .0350 = .1569	YY.	15 + 18 + 23 + 27			
ZZ.	= .1947 + .0154 + .1065 + .0350 = .3516	ZZ.	13 + 18 + 23 + 27			
a.	= .3624 + .0108 + .0350 = .4082	a.	2 + 19 + 27			
b.	= .3624 + .0154 + .0350 = .4128	b.	2 + 18 + 27			
c.	= .0108 + .1065 + .0350 = .1523	c.	19 + 23 + 27			
d.	= .1276 + .0154 + .1065 + .0350 = .2845	d.	6 + 18 + 23 + 27			
e.	= .3978 + .0350 = 4328	e.	14 + 27			
f.	= .0015 + .0350 = .0365	f.	25 + 27			
g.	= .0154 + .0015 + .0350 = .0519	g.	18 + 25 + 27			
h.	= .0108 + .0350 = .0458	h.	19 + 27			
i.	= .0108 + .0015 + .0350 = .0473	i.	19 + 25 + 27			
j.	= .0154 + .0080 + .0350 = .0584	j.	18 + 26 + 27			
k.	= .0154 + .1065 + .0080 + .0350 = .1649	k.	18 + 23 + 26 + 27			
l.	= .0436 + .0350 = .0786	l.	20 + 27			
m.	= .0350	m.	27			

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	L O C A L OPERATING RATE	G O V E R N M E N T DEBT RATE	C O M B I N E D R A T E	C O M B I N E D O T H E R			S T A T E R A T E	T O T A L C O M B I N E D U N I T R A T E
					S P E C I A L D I S T R I C T R A T E	C O M B I N E D S C H O O L R A T E	C O M B I N E D C O U N T Y R A T E		
Douglas County	\$ 563,068,593	.2670	.1073	.3743				.0200	1.4643
Gardnerville Town	24,434,917	.3211	.0776	.3987	.1251(I)	1.0700	.3743	.0200	1.9881
Genoa Town	1,644,492	.1376	-0-	.1376	.1773(J)	1.0700	.3743	.0200	1.7792
Minden Town	17,508,298	.2816	-0-	.2816	.2866(K)	1.0700	.3743	.0200	2.0325
Carson-Truckee Water Conservancy	545,980,081	.0006	-0-	.0006	-0-	1.0700	.3743	.0200	1.4649
Carson Water Sub-Conservancy	232,924,364	-0-	-0-	-0-	.0158(A)	1.0700	.3743	.0200	1.4801
Cave Rock Estates Gen. Imp. Dist.	5,357,714	-0-	-0-	-0-	.2039(D)	1.0700	.3743	.0200	1.6682
Douglas County Sewer #1	140,662,747	-0-	.2584	.2584	.1950(C)	1.0700	.3743	.0200	1.9177
East Fork Fire District	154,940,526	.1615	-0-	.1615	-0-	1.0700	.3743	.0200	1.6258
Elk Point Sanitation District	5,106,152	-0-	.2584	.2584	.1950(C)	1.0700	.3743	.0200	1.9177
Gardnerville Ranchos Gen. Imp. Dist.	36,621,152	.2920	-0-	.2920	.1773(G)	1.0700	.3743	.0200	1.9336
Indian Hills General Imp. District	10,162,890	.4075	-0-	.4075	.1852(F)	1.0700	.3743	.0200	2.0570
Kingsbury Gen. Imp. District	68,497,408	.0660	-0-	.0660	.1950(C)	1.0700	.3743	.0200	1.7253
Lakeridge Gen. Imp. District	5,348,344	.0267	-0-	.0267	.2039(D)	1.0700	.3743	.0200	1.6949
Logan Creek Gen. Imp. District	1,535,178	.0455	-0-	.0455	.2039(D)	1.0700	.3743	.0200	1.7137
Marla Bay Gen. Imp. District	5,777,641	-0-	-0-	-0-	.2039(D)	1.0700	.3743	.0200	1.6682
Oliver Park Gen. Imp. District	7,840,867	.0638	-0-	.0638	.4534(E)	1.0700	.3743	.0200	1.9815
Round Hill Gen. Imp. District	26,425,701	-0-	1.9807	1.9807	.1950(C)	1.0700	.3743	.0200	3.6400
Sierra Estates Gen. Imp. Dist.	1,574,081	-0-	-0-	-0-	.1852(F)	1.0700	.3743	.0200	1.6495
Sierra Forest Fire Prctn District	33,447,275	.1694	-0-	.1694	.0158(B)	1.0700	.3743	.0200	1.6495
Skyland Gen. Imp. District	16,264,115	-0-	-0-	-0-	.2039(D)	1.0700	.3743	.0200	1.6682
Tahoe Douglas Sewer District	108,015,758	.0089	-0-	.0089	.1950(C)	1.0700	.3743	.0200	1.6682
Tahoe Regional Planning Agency	328,110,794	-0-	-0-	-0-	-0-	1.0700	.3743	.0200	1.6682
Topaz Ranch Imp. District	8,117,085	.2260	-0-	.2260	.1615(H)	1.0700	.3743	.0200	1.8518
Zephyr Cove Gen. Imp. District	3,627,585	-0-	-0-	-0-	.2039(D)	1.0700	.3743	.0200	1.6682
Zephyr Heights Gen. Imp. District	9,522,962	.1638	-0-	.1638	.2039(D)	1.0700	.3743	.0200	1.8320
Zephyr Knolls Gen. Imp. District	2,525,757	.0009	-0-	.0009	.2039(D)	1.0700	.3743	.0200	1.6691
Douglas Mosquito Abatement	193,603,132	.0152	-0-	.0152					
Tahoe Douglas Fire	350,245,875	.1944	-0-	.1944					
Minden-Gardnerville Sanitation	41,943,115	.1093	-0-	.1093					
Douglas County Schools	563,068,593	.7500	.3200	1.0700					

DOUGLAS

EXAMPLES OF OVERLAPPING RATES - DOUGLAS COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A. = .0006 + .0152 = .0158
 B. = .0006 + 0 + .0152 = .0158
 C. = .0006 + .1944 + .1950
 D. = .0006 + .1944 + .0089 = .2039
 E. = .0006 + .2584 + .1944 = .4534
 F. = .0006 + 0 + .0152 + .1694 = .1852
 G. = .0006 + 0 + .0152 + .1615 = .1773
 H. = .1615
 I. = .0006 + 0 + .0152 + .1093 = .1251
 J. = .0006 + 0 + .0152 + .1615 = .1773
 K. = .0006 + 0 + .0152 + .1615 + .1093 = .2866

DISTRICT CODE
(See Code Number)

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

OVERLAPPING RATES EXAMPLE

A = .0006 + .0152 = .0158 or 1 + 7 composed of
 Carson-Truckee Water Conservancy (1) at .0006
 plus Douglas Mosquito Abatement (7) at .0152

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

<u>CODE NUMBER</u>	<u>ENTITY</u>	<u>ENTITY RATE</u>
1.	Carson-Truckee Water Conservancy	.0006
2.	Carson Water Subconservancy	.0000
3.	Douglas County Sewer No. 1	.2584
4.	East Fork Fire Protection	.1615
5.	Sierra Forest Fire	.1694
6.	Topaz Ranch Estates	.2260
7.	Douglas Mosquito Abatement	.0152
8.	Tahoe Douglas Fire	.1944
9.	Minden-Gardnerville Sanitation	.1093
10.	Tahoe Douglas Sewer	.0089

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	L O C A L G O V E R N M E N T					C O M B I N E D O T H E R			STATE RATE	COMBINED COUNTY RATE	TOTAL COMBINED UNIT RATE
		OPERATING RATE	DEBT RATE	COMBINED RATE	SPECIAL DISTRICT RATE	SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE				
Elko County	\$ 314,761,613	.2690	-0-	.2690	-0-	1.3490	.0200				1.6380	
Carlin	6,022,917	.7194	-0-	.7194	-0-	1.3490	.0200				2.3574	
Elko	92,143,831	.2499	-0-	.2499	.1983(A)	1.3490	.0200				2.0862	
Wells	9,304,658	.3017	-0-	.3017	-0-	1.3490	.0200				1.9397	
Jackpot Town	7,972,231	.4072	-0-	.4072	-0-	1.3490	.0200				2.0452	
Montello Town	493,072	.1955	-0-	.1955	-0-	1.3490	.0200				1.8335	
Mountain City Town	747,845	.1189	-0-	.1189	-0-	1.3490	.0200				1.7569	
West Wendover Town	13,110,723	.3497	.7895	1.1392	-0-	1.3490	.0200				2.7772	
Carlin TV District	N/A	-0-	-0-	-0-								
Elko City/County Civic Auditorium	128,734,697	.0142	.1757	.1899	.0084(B)	1.3490	.0200				1.8363	
Elko TV	160,527,185	.0084	-0-	.0084	.2583(C)	1.3490	.0200				2.0862	
Northeast Fire Protection District	273,961,613	-0-	-0-	-0-	.1899(D)	1.3490	.0200				1.8363	
Starr Valley Cemetery District	1,531,609	-0-	-0-	-0-	.4398(E)	1.3490	.0200				2.0862	
Tuscarora Water District	118,090	-0-	-0-	-0-								
Elko County Schools	314,761,613	.7500	.5990	1.3490								

ELKO

EXAMPLES OF OVERLAPPING RATES - ELKO COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

- A. = 0 + .1899 + .0084 = .1983
- B. = .0084 + 0 = .0084
- C. = 0 + .2499 + .0084 = .2583
- D. = 0 + .1899 = .1899
- E. = 0 + .1899 + .2499 = .4398

DISTRICT CODE
(See Code Number)

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

OVERLAPPING RATES EXAMPLE

- B. = .0000 + .0084 = .0084 or 1 + 4 composed of
 Northeast Nevada Fire Protection (1) at .0000
 Elko TV (4) at .0084

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	Northeast Nevada Fire Protection	-0-
2.	Elko City/County Civic Auditorium	.1899
3.	Elko	.2499
4.	Elko TV	.0084

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	L O C A L					G O V E R N M E N T			C O M B I N E D			TOTAL COMBINED UNIT RATE
		OPERATING RATE	DEBT RATE	COMBINED RATE	SPECIAL DISTRICT RATE	SCHOOL RATE	COUNTY RATE	STATE RATE	OTHER	SCHOOL RATE	COUNTY RATE	STATE RATE	
<u>ESMERALDA</u>													
Esmeralda County	\$ 31,031,396	1.0876	.1579	1.2455	-0-	.7500	.0200						2.0155
Goldfield Town	2,056,160	.1971	.3969	.5940	-0-	.7500	.0200						2.6095
Silver Peak Town	1,007,990	.2088	-0-	.2088	-0-	.7500	.0200						2.2243
Fish Lake Valley TV District	N/A	-0-	-0-	-0-	-0-								
Goldfield TV District	N/A	-0-	-0-	-0-	-0-								
Silver Peak TV District	N/A	-0-	-0-	-0-	-0-								
Esmeralda County Schools	31,031,396	.7500	-0-	.7500									
<u>EUREKA</u>													
Eureka County	\$ 70,100,785	.6039	-0-	.6039	.0034(A)	.7770	.0200						1.4043
Crescent Valley Town	883,250	.0395	-0-	.0395	.0034(A)	.7770	.0200						1.4438
Eureka Town	2,393,113	-0-	-0-	-0-	.0034(A)	.7770	.0200						1.4043
Diamond Valley Rodent Control	6,467,904	.0090	-0-	.0090	.0124(C)	.7770	.0200						1.4223
Diamond Valley Weed Control	6,467,904	.0090	-0-	.0090	.0124(B)	.7770	.0200						1.4223
Eureka County TV District	70,100,785	.0034	-0-	.0034									
Eureka County Schools	70,100,785	.7500	.0270	.7770									

EXAMPLES OF OVERLAPPING RATES - EUREKA COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

- A. = .0034
- B. = .0090 + .0034 = .0124
- C. = .0090 + .0034 = .0124

DISTRICT CODE
(See Code Number)

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

OVERLAPPING RATES EXAMPLE

- B. = .0034 + .0090 = .0124 or 1 + 2 composed of
Eureka TV (1) at .0034 plus Diamond Valley
Rodent (2) at .0090

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE		ENTITY	ENTITY
NUMBER			RATE
1.	Eureka TV		.0034
2.	Diamond Valley Rodent		.0090
3.	Diamond Valley Weed		.0090

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	COMBINED OTHER SPECIAL DISTRICT RATE										TOTAL COMBINED UNIT RATE
		L O C A L O P E R A T I N G R A T E	G O V E R N M E N T D E B T R A T E	G O V E R N M E N T C O M B I N E D R A T E	S P E C I A L D I S T R I C T R A T E	C O M B I N E D S C H O O L R A T E	C O M B I N E D C O U N T Y R A T E	S T A T E R A T E				
<u>HUMBOLDT</u>												
Humboldt County	\$ 204,879,661	.2791	.1028	.3819	-0-	1.3670	.0200					1.7689
Winnemucca	44,920,868	.4829	-0-	.4829	-0-	1.3670	.0200					2.2518
Golconda Fire Protection District	73,160,985	-0-	-0-	-0-	-0-	1.3670	.0200					1.7689
Humboldt Fire District	1,297,995	.0951	-0-	.0951	-0-	1.3670	.0200					1.8640
Humboldt TV District	N/A	-0-	-0-	-0-	-0-							
McDermitt Fire Protection District	9,929,138	.0251	.0375	.0626	-0-	1.3670	.0200					1.8315
McDermitt Sanitation District	N/A	-0-	-0-	-0-	-0-							
Orovada Cemetery District	6,967,479	.0325	-0-	.0325	.0021(A)	1.3670	.0200					1.8035
Orovada Water District	N/A	-0-	-0-	-0-	-0-							
Orovada Fire Protection District	6,967,479	.0021	-0-	.0021	.0325(B)	1.3670	.0200					1.8035
Paradise Valley Fire Prtctn District	11,112,715	.0321	-0-	.0321	-0-	1.3670	.0200					1.8010
Paradise Valley Sewer District	N/A	-0-	-0-	-0-	-0-							
Pueblo Fire Protection District	2,946,178	.0655	-0-	.0655	-0-	1.3670	.0200					1.8344
Quinn River TV District	N/A	-0-	-0-	-0-	-0-							
Warmouth Sewer District	N/A	-0-	-0-	-0-	-0-							
Winnemucca Rural Fire Prtctn Dist.	27,616,963	.0071	.0880	.0951	-0-	1.3670	.0200					1.8640
Humboldt County Schools	204,879,661	.7500	.6170	1.3670								

EXAMPLES OF OVERLAPPING RATES - HUMBOLDT COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

- A. = .0021
- B. = .0325

DISTRICT CODE
(See Code Number)

- A. 1
- B. 2

OVERLAPPING RATES EXAMPLE

- A. = .0021 or 1 composed of Orovada Fire Protection (1)
at .0021

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

<u>CODE NUMBER</u>	<u>ENTITY</u>	<u>ENTITY RATE</u>
1.	Orovada Fire Protection	.0021
2.	Orovada Cemetery	.0325

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	L O C A L					G O V E R N M E N T			COMBINED OTHER			TOTAL COMBINED UNIT RATE
		OPERATING RATE	DEBT RATE	COMBINED RATE	SPECIAL DISTRICT RATE	SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED COUNTY RATE	SCHOOL RATE	SPECIAL DISTRICT RATE		
Lander County	\$ 67,459,745	.6011	-0-	.6011	.2804(*)	.9370		.0200					1.8385
Austin Town	1,930,032	-0-	-0-	-0-	.2804(*)	.9370		.0200			.6011		1.8385
Battle Mountain Town	14,951,321	-0-	-0-	-0-	.2804(*)	.9370		.0200			.6011		1.8385
Kingston Town	1,594,600	-0-	-0-	-0-	.2804(*)	.9370		.0200			.6011		1.8385
Argenta TV District	N/A	-0-	-0-	-0-									
Battle Mountain General Hospital District	67,459,745	.2804	-0-	.2804									
Lander Cnty Sewer & Water Dist. #2	1,930,032	-0-	-0-	-0-									
Lander County Schools	67,459,745	.7500	.1870	.9370									

*Battle Mountain General Hospital District

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	L O C A L O P E R A T I N G R A T E	G O V E R N M E N T D E B T R A T E	C O M B I N E D R A T E	C O M B I N E D O T H E R			S T A T E R A T E	T O T A L C O M B I N E D U N I T R A T E
					S P E C I A L D I S T R I C T R A T E	C O M B I N E D S C H O O L R A T E	C O M B I N E D C O U N T Y R A T E		
<u>LINCOLN</u>									
Lincoln County	\$ 49,631,276	.3263	.1300	.4563	-0-	.8977	.4563	.0200	1.3740
Calliente	3,807,504	.6195	-0-	.6195	-0-	.8977	.4563	.0200	1.9935
Alamo Town	2,486,562	.0864	-0-	.0864	.3552(A)	.8977	.4563	.0200	1.8156
Panaca Town	2,991,477	.0660	-0-	.0660	-0-	.8977	.4563	.0200	1.4400
Pioche Town	2,360,522	.2535	-0-	.2535	.2178(B)	.8977	.4563	.0200	1.8453
Alamo Power District No. 3	N/A	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Alamo Sewer and Water District	N/A	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Lincoln County Power District No. 1	N/A	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Lincoln County TV District	N/A	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Pahrnagat Valley Fire Prctctn Dist.	4,897,297	.0408	.2103	.2511	-0-	.8977	.4563	.0200	1.6251
Pahrnagat Valley TV District	N/A	-0-	-0-	.2511	.1905(C)	.8977	.4563	.0200	1.8156
Pioche Fire Protection District	4,531,731	.1137	-0-	-0-	-0-	.8977	.4563	.0200	1.4877
Lincoln County Hospital District	49,631,276	.1041	-0-	.1137	.3576(D)	.8977	.4563	.0200	1.8453
Lincoln County Schools	49,631,276	.7500	.1477	.8977					

EXAMPLES OF OVERLAPPING RATES - LINCOLN COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

- A. = .2511 + .1041 = .3552
- B. = .1137 + .1041 = .2178
- C. = .0864 + .1041 = .1905
- D. = .2535 + .1042 = .3576

DISTRICT CODE
(See Code Number)

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

OVERLAPPING RATES EXAMPLE

- A. = .2511 + .1040 = .3551 or 1 + 5 composed of
Pahrnagat Valley Fire (1) at .2511 plus
Lincoln Hospital (5) at .1040

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

<u>CODE NUMBER</u>	<u>ENTITY</u>	<u>ENTITY RATE</u>
1.	Pahrnagat Valley Fire	.2511
2.	Pioche Fire	.1137
3.	Alamo Town	.0864
4.	Pioche Town	.2535
5.	Lincoln Hospital	.1041

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	COMBINED OTHER							TOTAL COMBINED UNIT RATE	
		L O C A L O P E R A T I N G R A T E	G O V E R N M E N T D E B T R A T E	C O M B I N E D R A T E	S P E C I A L D I S T R I C T R A T E	C O M B I N E D S C H O O L R A T E	C O M B I N E D C O U N T Y R A T E	S T A T E R A T E		
LYON										
Lyon County	\$ 194,378,666	.4554	-0-	.4554	-0-	1.3182	-0-	1.3182	.0200	1.7936
Yerington	16,659,472	-0-	-0-	-0-	.1000(J)	1.3182		1.3182	.0200	1.8936
Fernley Town	48,464,477	.0410	-0-	.0410	.0435(A)	1.3182		1.3182	.0200	1.8781
Penrose General Improvement Dist.	1,017,669	.0189	-0-	.0189	.0426(B)	1.3182		1.3182	.0200	1.8551
Carson-Truckee Water Conservancy	116,287,254	.0006	-0-	.0006	.1092(H)	1.3182		1.3182	.0200	1.9034
Carson Water Sub-Conservancy	66,705,847	-0-	-0-	-0-	.0839(I)	1.3182		1.3182	.0200	1.8781
Central Lyon County Fire District	67,822,777	.1092	-0-	.1092	.0006(E)	1.3182		1.3182	.0200	1.9034
Mason Valley Fire Maintenance	38,465,990	.0399	-0-	.0399	.0027(F)	1.3182		1.3182	.0200	1.8362
Mason Valley Artesian Basin	38,465,990	.0027	-0-	.0027	.1216(G)	1.3182		1.3182	.0200	1.9551
North Lyon Fire Maintenance	48,464,477	.0429	-0-	.0429	.0416(C)	1.3182		1.3182	.0200	1.8781
Smith Valley Fire Maintenance	14,048,736	.0695	-0-	.0695	.1078(D)	1.3182		1.3182	.0200	1.9709
Smith Valley Artesian Basin	14,048,736	.0078	-0-	.0078						
Walker River Weed Control	N/A	-0-	-0-	-0-						
Lyon County Hospital District	78,091,412	.1000	-0-	.1000						
Lyon County Schools	194,378,666	.7500	.5682	1.3182						

EXAMPLES OF OVERLAPPING RATES - LYON COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

- A. = .0429 + .0006 = .0435
- B. = .0399 + .0027 = .0426
- C. = .0410 + .0006 = .0416
- D. = .0078 + .1000 = .1078
- E. = .0006
- F. = .0027
- G. = .0189 + .0027 + .1000 = .1216
- H. = .1092
- I. = .0410 + .0429 = .0839
- J. = .1000

DISTRICT CODE
(See Code Number)

- A. 1 + 2
- B. 3 + 4
- C. 5 + 2
- D. 6 + 9
- E. 2
- F. 4 +
- G. 8 + 4 + 9
- H. 7
- I. 5 + 1
- J. 9

OVERLAPPING RATES EXAMPLE

- A. = .0430 + .0006 + .0772 = .1208 or 1 + 2 + 9 composed of
North Lyon Fire (1) at .4030 plus Carson-Truckee Water
Water Conservancy (2) at .0006 plus Lyon Hospital (9)
at .0772

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

<u>CODE NUMBER</u>	<u>ENTITY</u>	<u>ENTITY RATE</u>
1.	North Lyon Fire	.0429
2.	Carson-Truckee Water Conservancy	.0006
3.	Mason Valley Fire	.0399
4.	Mason Valley Artesian	.0027
5.	Fernley Town	.0410
6.	Smith Valley Artesian	.0078
7.	Central Lyon Fire	.1092
8.	Penrose	.0189
9.	Lyon Hospital	.1000

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	L O C A L G O V E R N M E N T					C O M B I N E D O T H E R			STATE RATE	TOTAL COMBINED UNIT RATE
		OPERATING RATE	DEBT RATE	COMBINED RATE	SPECIAL DISTRICT RATE	SCHOOL RATE	COUNTY RATE				
<u>MINERAL</u>											
Mineral County	\$ 74,840,064	.8376	-0-	.8376	.1511	.8660	.0200	1.8747			
Hawthorne Town	21,131,075	-0-	-0-	-0-	.1511	.8660	.0200	1.8747			
Luning Town	223,154	-0-	-0-	-0-	.1511	.8660	.0200	1.8747			
Mina Town	1,355,995	-0-	-0-	-0-	.1511	.8660	.0200	1.8747			
Mineral County TV District	N/A	-0-	-0-	-0-							
Mineral Hospital District	74,840,064	.1511	-0-	.1511							
Mineral County Schools	74,840,064	.7500	.1160	.8660							
<u>NYE</u>											
Nye County	\$ 280,987,200	.5849	.0612	.6461	.0756(A)	1.1489	.0200	1.8906			
Gabbs	6,215,052	.5045	-0-	.5045	.0756(A)	1.1489	.0200	2.3951			
Amargosa Town	12,402,588	.3450	1.0482	1.3932	-0-	1.1489	.0200	3.2082			
Beatty Town	4,983,224	.1497	.1204	.2701	.0756(A)	1.1489	.0200	2.1607			
Manhattan Town	1,631,119	.2726	-0-	.2726	.0756(A)	1.1489	.0200	2.1632			
Pahrump Town	110,123,946	.0481	.0023	.0504	.0286(B)	1.1489	.0200	1.8940			
Round Mountain Town	12,419,394	.4005	.0477	.4482	.0756(A)	1.1489	.0200	2.3388			
Tonopah Town	29,005,616	.1181	-0-	.1181	.0756(A)	1.1489	.0200	2.0087			
Beatty General Improvement District	N/A	-0-	-0-	-0-							
Beatty Water and Sanitation	N/A	-0-	-0-	-0-							
Pahrump Library District	110,123,946	.0247	-0-	.0247							
Pahrump Swimming Pool District	110,123,946	.0039	-0-	.0039							
Railroad Valley Gen. Imp. District	N/A	-0-	-0-	-0-							
Smoky Valley TV District	N/A	-0-	-0-	-0-							
Nye Hospital District	158,460,666	.0756	-0-	.0756							
Nye County Schools	280,987,200	.7500	.3989	1.1489							

EXAMPLES OF OVERLAPPING RATES - NYE COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

- A. = .0756
- B. = .0039 + .0247 = .0286

DISTRICT CODE
(See Code Number)

- A. 3
- B. 1 + 2

OVERLAPPING RATES EXAMPLE

- B. = .0039 + .0247 = .0286 or 1 + 2 composed of
 Pahrump Swimming Pool (1) at .0039 plus
 Pahrump Library (2) at .0246

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

<u>CODE NUMBER</u>	<u>ENTITY</u>	<u>ENTITY RATE</u>
1.	Pahrump Swimming Pool	.0039
2.	Pahrump Library	.0247
3.	Nye Hospital	.0756

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	L O C A L G O V E R N M E N T					C O M B I N E D O T H E R			C O M B I N E D C O U N T Y R A T E	S T A T E R A T E	T O T A L C O M B I N E D U N I T R A T E
		O P E R A T I N G R A T E	D E B T R A T E	C O M B I N E D R A T E	S P E C I A L D I S T R I C T R A T E	S C H O O L R A T E	C O M B I N E D S C H O O L R A T E					
<u>PERSHING</u>												
Pershing County	\$ 72,387,768	.5899	-0-	.5899	.1473	1.1450	.0200	1.9022				
LoveLock	9,235,841	.2384	.1645	.4029	.1473	1.1450	.0200	2.3051				
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 Hospital District	72,387,768	.1473	-0-	.1473								
Pershing County Schools	72,387,768	.7500	.3950	1.1450								
<u>STOREY</u>												
Storey County	\$ 39,906,767	.7161	-0-	.7161	-0-	.9300	.0200	1.6667				
Gold Hill Town	2,207,447	-0-	-0-	-0-	-0-	.9300	.0200	1.6667				
Virginia City Town	7,219,434	-0-	-0-	-0-	-0-	.9300	.0200	1.6667				
Virginia - Divide Sewer Imp Dist	N/A	-0-	-0-	-0-								
Carson-Truckee Water Conservancy	19,607,109	.0006	-0-	.0006	-0-	.9300	.0200	1.6667				
Storey County Schools	39,906,767	.7500	.1800	.9300								

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	L O C A L					G O V E R N M E N T			C O M B I N E D			TOTAL COMBINED UNIT RATE	
		OPERATING RATE	DEBT RATE	COMBINED RATE	SPECIAL DISTRICT RATE	SCHOOL RATE	COUNTY RATE	STATE RATE	OTHER	SPECIAL DISTRICT RATE	SCHOOL RATE	COUNTY RATE		
WASHOE														
Washoe County	\$ 3,286,130,687	.3776	.0128	.3904	.0006(A)	1.0400						.0200		1.4510
Reno	1,679,371,189	.1054	.1326	.2380	.0006(A)	1.0400					.3904	.0200		1.6890
Sparks	553,301,663	.1680	.2669	.4349	.0009(B)	1.0400					.3904	.0200		1.6893
Black Springs Gen. Imp. District	543,504	-0-	-0-	.4349	.0043(C)	1.0400					.3904	.0200		1.6927
Carson-Truckee Water Conservancy	3,286,130,687	.0006	-0-	-0-	.0006(A)	1.0400					.3904	.0200		1.8859
Crystal Bay Gen. Imp. District	9,825,025	.0103	-0-	.0006	.0009(B)	1.0400					.3904	.0200		1.8862
Gerlach Gen. Imp. District	656,526	-0-	-0-	-0-	.2670(b)	1.0400					.3904	.0200		1.7174
Horizon Hills Gen. Imp. District	3,282,044	.2532	.3483	.6015	.3952(c)	1.0400					.3904	.0200		1.8559
Incline Village Gen. Imp. District	353,401,297	.0299	-0-	.0299	.0006(A)	1.0400					.3904	.0200		1.4510
Lemmon Valley Underground Wtr Bsn.	143,563,250	.0037	-0-	.0037	.1790(G)	1.0400					.3904	.0200		2.2309
				.0037	.1827(a)	1.0400					.3904	.0200		2.2346
				.0037	.3952(c)	1.0400					.3904	.0200		1.8755
				.0037	.2386(F)	1.0400					.3904	.0200		1.6927
				.0037	.1790(G)	1.0400					.3904	.0200		1.6331
				.0037	.1790(H)	1.0400					.3904	.0200		1.6331
				.0037	.7805(I)	1.0400					.3904	.0200		2.2346
				.0037	.2633(J)	1.0400					.3904	.0200		1.7174
				.0037	.0006(K)	1.0400					.3904	.0200		1.4547
North Lake Tahoe Fire District	365,297,560	.3946	-0-	.3946	.0006(A)	1.0400					.3904	.0200		1.8456
				.3946	.0109(D)	1.0400					.3904	.0200		1.8559
				.3946	.0305(E)	1.0400					.3904	.0200		1.8755
Palomino Valley Gen. Imp. District	13,252,006	.1549	-0-	.1549	.0006(A)	1.0400					.3904	.0200		1.6059
Redevelopment Agency - Sparks	48,757,317	.7853	1.1009	1.8862	-0-	-0-					-0-	-0-		1.8862
Reno Increment District	60,517,062	1.6893	-0-	1.6893	-0-	-0-					-0-	-0-		1.6893
Reno Redevelopment Agency	12,568,222	1.6893	-0-	1.6893	-0-	-0-					-0-	-0-		1.6893
Sierra Forest Fire Prtctn District	115,661,169	.1784	-0-	.1784	.0006(A)	1.0400					.3904	.0200		1.6294
				.1784	.0009(B)	1.0400					.3904	.0200		1.6297
				.1784	.0006(L)	1.0400					.3904	.0200		1.6294
				.1784	.0009(M)	1.0400					.3904	.0200		1.6297
				.1784	.6021(N)	1.0400					.3904	.0200		2.2309
				.1784	.0043(C)	1.0400					.3904	.0200		1.6331
				.1784	.0043(O)	1.0400					.3904	.0200		1.6331

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	L O C A L				G O V E R N M E N T		C O M B I N E D			TOTAL COMBINED UNIT RATE
		OPERATING RATE	DEBT RATE	COMBINED RATE	SPECIAL DISTRICT RATE	SCHOOL RATE	COUNTY RATE	STATE RATE			
(Washoe County Cont'd)											
South Truckee Meadows Gen. Imp. Dist.	18,170,116	-0-	1.2690	1.2690	.1784	.6058(P)	1.0400	.3904	.0200	2.2346	
Sun Valley Water and Sanitation District	46,748,148	.0462	.4780	.5242	.2690	.2636(Q)	1.0400	.3904	.0200	2.9830	
Tahoe Regional Planning Agency	367,194,404	-0-	-0-	.5242	.2690	.0006(A)	1.0400	.3904	.0200	1.9752	
Truckee Meadows Fire Prtctn District	510,124,034	.2454	.0173	-0-	.2627	-0-	1.0400	.3904	.0200	2.2382	
					.2627	.0006(A)	1.0400	.3904	.0200	1.7137	
					.2627	.0009(B)	1.0400	.3904	.0200	1.7140	
					.2627	.0006(L)	1.0400	.3904	.0200	1.7137	
					.2627	.0009(M)	1.0400	.3904	.0200	1.7140	
					.2627	.5251(R)	1.0400	.3904	.0200	2.2382	
					.2627	.0043(C)	1.0400	.3904	.0200	1.7174	
					.2627	.1555(S)	1.0400	.3904	.0200	1.8686	
					.2627	.0043(T)	1.0400	.3904	.0200	1.7174	
Truckee Meadows Underground Water Basin	2,377,268,354	.0003	-0-	.0003	.2627	1.2699(U)	1.0400	.3904	.0200	2.9830	
					.0003	.2386(F)	1.0400	.3904	.0200	1.6893	
					.0003	.4355(V)	1.0400	.3904	.0200	1.8862	
					.0003	.1790(G)	1.0400	.3904	.0200	1.6297	
					.0003	.1790(H)	1.0400	.3904	.0200	1.6297	
					.0003	.2633(J)	1.0400	.3904	.0200	1.7140	
					.0003	.2633(W)	1.0400	.3904	.0200	1.7140	
					.0003	.7875(X)	1.0400	.3904	.0200	2.2382	
Verdi TV District	36,114,165	-0-	-0-	.0003	.2627	1.5328(Y)	1.0400	.3904	.0200	2.9830	
					.0003	.1790(G)	1.0400	.3904	.0200	1.6294	
					-0-	.1793(Z)	1.0400	.3904	.0200	1.6297	
					-0-	.1827(a)	1.0400	.3904	.0200	1.6331	
					-0-	.2633(J)	1.0400	.3904	.0200	1.7137	
					-0-	.2636(Q)	1.0400	.3904	.0200	1.7140	
Washoe County Schools	3,286,130,687	.7500	.2900	1.0400							

*Assessed valuation in the amount of \$48,757,317 (Redevelopment Agency - Sparks) excluded from Washoe County, Sparks and Washoe County Schools pursuant to NRS 279.676.

*Assessed valuation in the amount of \$12,568,222 (Reno Redevelopment Agency) excluded from Washoe County, Reno and Washoe County Schools pursuant to NRS 279.676.

*Assessed valuation in the amount of \$60,517,063 (Reno Increment District) excluded from Washoe County, Reno and Washoe County Schools pursuant to NRS 279.676.

EXAMPLES OF OVERLAPPING RATES - WASHOE COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A.	= .0006
B.	= .0006 + .0003 = .0009
C.	= .0006 + .0037 = .0043
D.	= .0006 + .0103 = .0109
E.	= .0006 + .0299 = .0305
F.	= .0006 + .2380 = .2386
G.	= .0006 + .1784 = .1790
H.	= .0006 + .1784 = .1790
I.	= .0006 + .1784 + .6015 = .7805
J.	= .0006 + .2627 = .2633
K.	= .0006 + 0 = .0006
L.	= .0006 + 0 = .0006
M.	= .0006 + 0 + .0003 = .0009
N.	= .0006 + .6015 = .6021
O.	= .0006 + .0037 + 0 = .0043
P.	= .0006 + .6015 + .0037 = .6058
Q.	= .0006 + .2627 + .0003 = .2636
R.	= .0006 + .5242 + .0003 = .5251
S.	= .0006 + .1549 = .1555
T.	= .0006 + 0 + .0037 = .0043
U.	= .0006 + 1.2690 + .0003 = 1.2699
V.	= .0006 + .4349 = .4355
W.	= .0006 + .2627 + 0 = .2633
X.	= .0006 + .5242 + .2627 = .7875
Y.	= .0006 + 1.2690 + .2627 = 1.5323
Z.	= .0006 + .1784 + .0003 = .1793
a.	= .0006 + .0037 + .1784 = .1827
b.	= .0006 + .0037 + .2627 = .2670
c.	= .0006 + .3946 = .3952

DISTRICT CODE (See Code Number)

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

OVERLAPPING RATES EXAMPLE

B = .0006 + .0003 = .0009 or 4 + 16 composed of Carson Truckee Water Conservancy (4) at .0006 plus Truckee Meadows Underground Water (16) at .0003

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

<u>CODE NUMBER</u>	<u>ENTITY</u>	<u>ENTITY RATE</u>
1.	Reno	.2380
2.	Sparks	.4349
3.	Black Springs General Improvement District	-0-
4.	Carson Truckee Water Conservancy	.0006
5.	Crystal Bay General Improvement District	.0103
6.	Gerlach General Improvement District	-0-
7.	Horizon Hills General Improvement District	.6015
8.	Incline Village General Improvement District	.0299
9.	Lemmon Valley Underground Water	.0037
10.	North Lake Tahoe Fire District	.3946
11.	Palomino Valley General Improvement District	.1549
12.	Sierra Forest Fire Protection District	.1784
13.	South Truckee Meadows General Improvement District	1.2690
14.	Sun Valley Water and Sanitation	.5242
15.	Truckee Meadows Fire Protection District	.2627
16.	Truckee Meadows Underground Water	.0003
17.	Verdi TV District	-0-

PART III

NONAD VALOREM DISTRICT BUDGET SUMMARIES

There are 131 Special Districts recorded with the Department of Taxation; 111 may levy an ad valorem tax rate and are listed in Part II. Herein are listed 16 districts, 12 of which exist by either assessments or special levies such as the room tax and 4 which are inactive.

1984-85 Fund Requirement

Special District

Carson City

Carson City Fair and Recreation Board \$ 1,066,692

Clark

Las Vegas Convention Authority \$ 50,557,268

Elko

Elko County Fair and Recreation Board \$ 362,715

Humboldt

Humboldt County Fair and Recreation Board \$ 808,965
Orovada Rodent Control District 16,120
Paradise Valley Weed Control Inactive

1984-85 Fund Requirement

Special District

Lander

Battle Mountain Street Improvement District Inactive
Lander County Fair and Recreation Board \$ 162,543

Lyon

Stagecoach General Improvement District Inactive

Pershing

Pershing County Fair and Recreation Board \$ 80,556

Washoe

Regional Transportation Commission-Citifare \$ 8,359,895
Reno-Sparks Convention Authority 24,353,546
Hualapai Watershed and Flood Prevention Inactive
Wadsworth Water District Inactive
Washoe County Airport Authority 26,474,500

White Pine

White Pine County Fair and Recreation Board \$ 136,976

PART IV
AD VALOREM TAX DISTRIBUTION FOR 1984-85

	ASSESSED VALUE	SCHOOLS	COUNTIES	TOTAL CITIES	TOTAL TOWNS	TOTAL SPECIAL DISTRICTS	TOTAL STATE	TOTAL
Carson City	\$ 397,926,074	\$ 4,104,210	\$ 1,821,308	\$ -0-	\$ -0-	\$ 44,409	\$ 79,585	\$ 6,049,512
Churchill	134,903,533	1,349,035	342,115	102,569	-0-	809	26,981	1,821,509
Clark	6,728,430,505	71,287,721	50,624,711	11,461,028	5,504,546	7,132,914	1,345,686	147,356,606
Douglas	563,068,593	6,024,834	2,107,566	-0-	148,988	2,210,661	112,614	10,604,663
Elko	314,761,613	4,246,134	846,709	301,668	183,673	257,951	62,952	5,899,087
Esmeralda	31,031,396	232,735	386,496	-0-	14,319	-0-	6,206	639,756
Eureka	70,100,785	544,683	423,339	-0-	349	3,547	14,020	985,938
Humboldt	204,879,661	2,800,705	782,435	216,923	-0-	41,621	40,976	3,882,660
Lander	67,459,745	632,098	405,501	-0-	-0-	189,157	13,492	1,240,248
Lincoln	49,631,276	445,540	226,468	23,587	10,106	69,116	9,926	784,743
Lyon	194,378,666	2,562,300	885,200	-0-	19,870	201,081	38,876	3,707,327
Mineral	74,840,064	648,115	626,860	-0-	-0-	113,083	14,968	1,403,026
Nye	280,987,200	3,228,262	1,815,458	31,355	336,121	151,292	56,197	5,618,685
Pershing	72,387,768	828,840	427,015	37,211	-0-	106,627	14,478	1,414,171
Storey	39,906,767	371,133	285,772	-0-	-0-	118	7,981	665,004
Washoe	3,286,130,687	34,175,759	12,829,054	6,403,212	-0-	5,796,933	657,226	59,862,184
White Pine	72,391,944	542,940	401,051	62,048	12,064	108,950	14,478	1,141,531
	\$ 12,583,216,277	\$ 134,025,044	\$ 75,237,058	\$ 18,639,601	\$ 6,230,036	\$ 16,428,269	\$ 2,516,642	\$ 253,076,650
Percentage of Grand Total		52.97%	29.74%	7.37%	2.46%	6.47%	.99%	100.00%
Average Statewide Tax Rate	\$2.0112							