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"REDBOOK" COMPILED BY LOCAL GOVERNMENT FINANCE SECTION, EXECUTIVE DIRECTOR'S OFFICE, DEPARTMENT OF TAXATION.

PART I

LISTING OF NEVADA'S LOCAL GOVERNMENTS BY TYPE

	COUNTIES	SCHOOL DISTRICTS	CITIES	TOWNS	SPECIAL AD VALOREM DISTRICTS	MULTI- COUNTY ** DISTRICTS	SPECIAL NONAD VALOREM DISTRICTS	INACTIVE DISTRICTS
CARSON CITY *	1	1	0	0	1	4	1	0
CHURCHILL	1	1	1	0	1	1	0	0
CLARK	1	1	5	12	15	0	1	0
DOUGLAS	1	1	0	3	24	4	0	0
ELKO	1	1	3	4	6	0	2	0
ESMERALDA	1	1	0	2	3	0	0	0
EUREKA	1	1	0	2	3	0	0	0
HUMBOLDT	1	1	1	0	15	0	2	1
LANDER	1	1	0	3	4	0	1	1
LINCOLN	1	1	1	3	8	0	0	0
LYON	1	1	1	1	11	2	0	0
MINERAL	1	1	0	3	2	0	0	0
NYE	1	1	1	6	7	0	0	0
PERSHING	1	1	1	0	4	0	1	0
STOREY	1	1	0	2	1	1	1	0
WASHOE	1	1	2	0	15	3	3	2
WHITE PINE	1	1	1	3	4	0	1	0
TOTAL	17	17	17	44	124		13	4

TOTAL AD VALOREM DISTRICTS 223

TOTAL LOCAL GOVERNMENTS 240

*CARSON CITY IS A 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 FOR FISCAL YEAR 1986-87

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
CARSON CITY									
Carson City	\$436,680,760	0.4593	0.1239	0.5832	0.0007 (A)	1.0750		0.0200	1.6789
				0.5832	0.0007 (B)	1.0750		0.0200	1.6789
				0.5832	0.0031 (C)	1.0750		0.0200	1.6813
				0.5832	0.1395 (D)	1.0750		0.0200	1.8177
Sierra Forest Fire Protection Dist.	20,173,825	0.1364	0.0000	0.1364	0.0007 (A)	1.0750	0.5832	0.0200	1.8153
Carson Water Sub-conservancy	235,900,710	0.0000	0.0000	0.0000	0.0007 (A)	1.0750	0.5832	0.0200	1.6789
Eagle Valley Underground Water Basin	420,141,903	0.0024	0.0000	0.0024	0.0007 (A)	1.0750	0.5832	0.0200	1.6813
Tahoe Regional Planning Agency	247,100								
Carson City Redevelopment Agency	1,120,000	1.6813	0.0000	1.6813	0.0000	0.0000	0.0000	0.0000	1.6813
Carson-Truckee Water Conservancy	436,680,760	0.0007	0.0000	0.0007					
Carson City Schools	436,680,760	0.7500	0.3250	1.0750					

*Assessed valuation in the amount of \$1,120,000 for Carson City Redevelopment Agency is excluded from Carson City and Carson City Schools.

EXAMPLES OF OVERLAPPING RATES - CARSON CITY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A. = 0.0007
B. = 0.0007 + 0.0000 = 0.0007
C. = 0.0007 + 0.0024 + 0.0000 = 0.0031
D. = 0.0007 + 0.1364 + 0.0000 + 0.0024 = 0.1395

DISTRICT CODE
(See Code Number)

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

OVERLAPPING RATES EXAMPLES

A. = .0007 + .0000 = .0007 or 1 + 4 composed
of Carson Truckee Water Conservancy (1) at
.0007 plus Carson Water Sub-Conservancy (4)
at .0000.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	CARSON TRUCKEE WATER CONSERVANCY	0.0007
2.	SIERRA FOREST FIRE PROTECTION DIST.	0.1364
3.	EAGLE VALLEY UNDERGROUND WATER	0.0024
4.	CARSON WATER SUB-CONSERVANCY	0.0000

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
CHURCHILL									
Churchill County	\$158,177,914	0.2754	0.0000	0.2754	0.0536 (A)	1.3700		0.0200	1.7190
Fallon	46,719,388	0.2635	0.0000	0.2635	0.0536 (A)	1.3700	0.2754	0.0200	1.9825
Churchill Mosquito District	158,177,914	0.0529	0.0000	0.0529					
Carson-Truckee Water Conservancy	158,177,914	0.0007	0.0000	0.0007					
Churchill County Schools	158,177,914	0.7500	0.6200	1.3700					

EXAMPLES OF OVERLAPPING RATES - CHURCHILL COUNTY

NOTED CALCULATION OF OVERLAPPING SPECIAL DISTRICT RATES

$$. = 0.0007 + 0.0529 = 0.0536$$

DISTRICT CODE (See Code Number)

A. 1 + 2

OVERLAPPING RATES EXAMPLES

A. = .0007 + .0529 = .0536 or 1 + 2 composed
of Carson Truckee Water Conservancy (1) at
.0007 plus Churchill Mosquito District (2)
at .0529.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	CARSON-TRUCKEE WATER CONSERVANCY	0.0007
2.	CHURCHILL MOSQUITO DISTRICT	0.0529

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE	TOTAL COMBINED PARITY UNIT RATE*
CLARK										
Clark County	\$7,788,186,676	0.4225	0.3403	0.7628		1.1935		0.0200	1.9763	
Boulder City	118,753,530	0.1027	0.0000	0.1027	0.0424 (B)	1.1935	0.7628	0.0200	2.1214	
				0.1027	0.0448 (C)	1.1935	0.7628	0.0200	2.1238	
Henderson	405,366,281	0.0338	0.3453	0.3791	0.0102 (D)	1.1935	0.7628	0.0200	2.3656	
				0.3791	0.0115 (E)	1.1935	0.7628	0.0200	2.3669	
				0.3791	0.0825 (F)	1.1935	0.7628	0.0200	2.4379	
Las Vegas	2,189,676,545	0.4573	0.0145	0.4718	0.1170 (G)	1.1935	0.7628	0.0200	2.5651	
Mesquite	12,214,121	0.7000	0.0000	0.7000	0.1112 (I)	1.1935	0.7628	0.0200	2.7875	
North Las Vegas	318,139,840	0.1213	0.3438	0.4651	0.0063 (H)	1.1935	0.7628	0.0200	2.4477	
Bunkerville Town	5,965,742	0.0000	0.0000	0.0000	0.1112 (I)	1.1935	0.7628	0.0200	2.0875	
*East Las Vegas	72,173,985	0.0000	0.0000	0.0000	0.2214 (J)	1.1935	0.7628	0.0200	2.1977	2.3799
				0.0000	0.2227 (K)	1.1935	0.7628	0.0200	2.1990	2.3812
Glendale Town	258,870	0.0000	0.0000	0.0000	0.1112 (M)	1.1935	0.7628	0.0200	2.0875	
Indian Springs Town	3,945,855	0.0000	0.0000	0.0000	0.1112 (I)	1.1935	0.7628	0.0200	2.0875	
Laughlin Town	58,361,489	1.1754	0.0000	1.1754	0.1112 (I)	1.1935	0.7628	0.0200	3.2629	
				1.1754	0.1136 (L)	1.1935	0.7628	0.0200	3.2653	
Moapa Valley Town	33,957,993	0.0000	0.0000	0.0000	0.1112 (M)	1.1935	0.7628	0.0200	2.0875	
				0.0000	0.1112 (I)	1.1935	0.7628	0.0200	2.0875	
Mt. Charleston Town	10,063,514	0.0000	0.0000	0.0000	0.8530 (N)	1.1935	0.7628	0.0200	2.8293	
				0.0000	0.1112 (I)	1.1935	0.7628	0.0200	2.0875	
				0.0000	1.0681 (O)	1.1935	0.7628	0.0200	3.0444	
*Paradise Town	2,130,466,453	0.2415	0.0000	0.2415	0.2227 (K)	1.1935	0.7628	0.0200	2.4405	2.3812
Searchlight Town	17,079,149	0.0113	0.1407	0.1520	0.1112 (I)	1.1935	0.7628	0.0200	2.2395	
				0.1520	0.1136 (L)	1.1935	0.7628	0.0200	2.2419	
*Spring Valley Town	468,862,710	0.0197	0.0000	0.0197	0.2227 (K)	1.1935	0.7628	0.0200	2.2187	2.3812
*Sunrise Manor Town	552,166,263	0.0196	0.0000	0.0196	0.2227 (K)	1.1935	0.7628	0.0200	2.2186	2.3812
*Winchester Town	700,148,130	0.2576	0.0000	0.2576	0.2227 (K)	1.1935	0.7628	0.0200	2.4566	2.3812

*Senate Bill 393 requires tax rate parity for five unincorporated towns. The common levy for common services is .1822. Total Combined Parity Unit Rate is calculated with the entity operating rate or applicable special district rate at .1822.

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL	TOTAL
					SPECIAL DISTRICT RATE				COMBINED UNIT RATE	COMBINED PARITY UNIT RATE*
Mt. Charleston Fire Protection Dist.	8,593,744	0.7418	0.0000	0.7418	0.1112 (AY)	1.1935	0.7628	0.0200	2.8293	
				0.7418	0.3263 (AZ)	1.1935	0.7628	0.0200	3.0444	
Clark County Fire Service Area	4,355,798,696	0.1057	0.0000	0.1057	0.1157 (BA)	1.1935	0.7628	0.0200	2.1977	
				0.1057	0.1112 (I)	1.1935	0.7628	0.0200	2.1932	
				0.1057	0.1170 (B)	1.1935	0.7628	0.0200	2.1990	
				0.1057	0.1366 (BB)	1.1935	0.7628	0.0200	2.2186	2.3812
				0.1057	0.3746 (BC)	1.1935	0.7628	0.0200	2.4566	2.3812
				0.1057	0.1367 (BD)	1.1935	0.7628	0.0200	2.2187	2.3812
				0.1057	0.3585 (BE)	1.1935	0.7628	0.0200	2.4405	2.3812
				0.1057	0.0447 (BF)	1.1935	0.7628	0.0200	2.1267	
				0.1057	0.0415 (BG)	1.1935	0.7628	0.0200	2.1235	
				0.1057	0.1157 (BH)	1.1935	0.7628	0.0200	2.1977	2.3799
				0.1057	0.1170 (BI)	1.1935	0.7628	0.0200	2.1990	2.3812
				0.1057	0.1125 (BJ)	1.1935	0.7628	0.0200	2.1945	
Boulder City Library	133,000,700	0.0424	0.0000	0.0424	0.1027 (AU)	1.1935	0.7628	0.0200	2.1214	
				0.0424	0.1051 (AV)	1.1935	0.7628	0.0200	2.1238	
				0.0424	0.0300 (P)	1.1935	0.7628	0.0200	2.0487	
				0.0424	0.0324 (R)	1.1935	0.7628	0.0200	2.0511	
Clark County Flood Control District	7,788,186,676	0.0000	0.0000	0.0000						
Clark County Sanitation #1	N/A	0.0000	0.0000	0.0000						

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED	TOTAL COMBINED
					DISTRICT RATE				UNIT RATE	PARITY UNIT RATE*
Las Vegas/Clark County Library Dist.	6,978,724,660	0.0340	0.0472	0.0812	0.0300 (P)	1.1935	0.7628	0.0200	2.0875	
				0.0812	0.1402 (Q)	1.1935	0.7628	0.0200	2.1977	
				0.0812	0.0324 (R)	1.1935	0.7628	0.0200	2.0899	
				0.0812	0.0345 (A)	1.1935	0.7628	0.0200	2.0920	
				0.0812	0.1357 (S)	1.1935	0.7628	0.0200	2.1932	
				0.0812	1.2054 (T)	1.1935	0.7628	0.0200	3.2629	
				0.0812	1.2078 (U)	1.1935	0.7628	0.0200	3.2653	
				0.0812	0.7718 (V)	1.1935	0.7628	0.0200	2.8293	
				0.0812	0.0300 (W)	1.1935	0.7628	0.0200	2.0875	
				0.0812	0.9869 (X)	1.1935	0.7628	0.0200	3.0444	
				0.0812	0.0313 (Y)	1.1935	0.7628	0.0200	2.0888	
				0.0812	0.0358 (Z)	1.1935	0.7628	0.0200	2.0933	
				0.0812	0.1415 (AA)	1.1935	0.7628	0.0200	2.1990	
				0.0812	0.0300 (AB)	1.1935	0.7628	0.0200	2.0875	
				0.0812	0.5076 (AC)	1.1935	0.7628	0.0200	2.5651	
				0.0812	0.1611 (AD)	1.1935	0.7628	0.0200	2.2186	2.3812
				0.0812	0.3991 (AE)	1.1935	0.7628	0.0200	2.4566	2.3812
				0.0812	0.1612 (AF)	1.1935	0.7628	0.0200	2.2187	2.3812
				0.0812	0.3830 (AG)	1.1935	0.7628	0.0200	2.4405	2.3812
				0.0812	0.3804 (AH)	1.1935	0.7628	0.0200	2.4379	
				0.0812	0.1402 (AI)	1.1935	0.7628	0.0200	2.1977	2.3799
				0.0812	0.1415 (AJ)	1.1935	0.7628	0.0200	2.1990	2.3812
				0.0812	0.1370 (AK)	1.1935	0.7628	0.0200	2.1945	
				0.0812	0.1820 (AL)	1.1935	0.7628	0.0200	2.2395	
				0.0812	0.1844 (AM)	1.1935	0.7628	0.0200	2.2419	
				0.0812	0.0300 (AN)	1.1935	0.7628	0.0200	2.0875	
				0.0812	0.0300 (AO)	1.1935	0.7628	0.0200	2.0875	
				0.0812	0.0300 (AP)	1.1935	0.7628	0.0200	2.0875	
				0.0812	0.0300 (AQ)	1.1935	0.7628	0.0200	2.0875	
				0.0812	0.7300 (AR)	1.1935	0.7628	0.0200	2.7875	

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL			STATE RATE	TOTAL COMBINED UNIT RATE	TOTAL COMBINED PARITY UNIT RATE*
					DISTRICT RATE	SCHOOL RATE	COUNTY RATE			
Henderson Library	358,321,476	0.0102	0.0000	0.0102	0.3791 (AS)	1.1935	0.7628	0.0200	2.3656	
				0.0102	0.3804 (AH)	1.1935	0.7628	0.0200	2.3669	
				0.0102	0.0300 (P)	1.1935	0.7628	0.0200	2.0165	
				0.0102	0.1402 (Q)	1.1935	0.7628	0.0200	2.1267	
				0.0102	0.0313 (Y)	1.1935	0.7628	0.0200	2.0178	
				0.0102	0.1370 (AK)	1.1935	0.7628	0.0200	2.1235	
Las Vegas Artesian Basin	7,267,693,443	0.0013	0.0000	0.0013	0.1112 (I)	1.1935	0.7628	0.0200	2.0888	
				0.0013	0.1157 (BA)	1.1935	0.7628	0.0200	2.0933	
				0.0013	0.2214 (J)	1.1935	0.7628	0.0200	2.1990	
				0.0013	0.5875 (BL)	1.1935	0.7628	0.0200	2.5651	
				0.0013	0.4701 (BM)	1.1935	0.7628	0.0200	2.4477	
				0.0013	0.2410 (BN)	1.1935	0.7628	0.0200	2.2186	2.3812
				0.0013	0.4790 (BD)	1.1935	0.7628	0.0200	2.4566	2.3812
				0.0013	0.2411 (BP)	1.1935	0.7628	0.0200	2.2187	2.3812
				0.0013	0.4629 (BQ)	1.1935	0.7628	0.0200	2.4405	2.3812
				0.0013	0.3893 (BR)	1.1935	0.7628	0.0200	2.3669	
				0.0013	0.4603 (BS)	1.1935	0.7628	0.0200	2.4379	
				0.0013	0.0402 (BT)	1.1935	0.7628	0.0200	2.0178	
				0.0013	0.1459 (BU)	1.1935	0.7628	0.0200	2.1235	
				0.0013	0.2214 (BV)	1.1935	0.7628	0.0200	2.1990	2.3812
				0.0013	0.2169 (BW)	1.1935	0.7628	0.0200	2.1945	
Las Vegas Redevelopment Agency	45,130,943	2.5651	0.0000	2.5651	0.0000	0.0000	0.0000	0.0000	2.5651	
Colorado River Ground Water Basin	75,515,819	0.0024	0.0000	0.0024	0.1451 (BX)	1.1935	0.7628	0.0200	2.1238	
				0.0024	0.0724 (BY)	1.1935	0.7628	0.0200	2.0511	
				0.0024	0.1112 (I)	1.1935	0.7628	0.0200	2.0899	
				0.0024	1.2866 (BZ)	1.1935	0.7628	0.0200	3.2653	
				0.0024	0.2632 (CA)	1.1935	0.7628	0.0200	2.2419	
Kyle Canyon Water	6,680,660	0.0000	0.2151	0.2151	0.8530 (BK)	1.1935	0.7628	0.0200	3.0444	
Moapa Valley Fire	127,549,775	0.0000	0.0000	0.0000	0.1112 (AW)	1.1935	0.7628	0.0200	2.0875	
				0.0000	0.1112 (AX)	1.1935	0.7628	0.0200	2.0875	

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE	TOTAL COMBINED PARITY UNIT RATE*
Las Vegas Metropolitan Police Comm	6,945,227,865	0.0000	0.0300	0.0300						
Las Vegas Metropolitan Police 911	6,517,165,455	0.0045	0.0000	0.0045						
North Las Vegas 911	318,139,840	0.0050	0.0000	0.0050						
Big Bend Water District	N/A	0.0000	0.0000	0.0000						
Moapa Valley TV District	N/A	0.0000	0.0000	0.0000						
Overton Power District #5	N/A	0.0000	0.0000	0.0000						
Moapa Valley Water District	N/A	0.0000	0.0000	0.0000						
Clark County Schools	7,788,186,676	0.7500	0.4435	1.1935						

Assessed valuation in the amount of \$45,130,943 for Las Vegas Redevelopment Agency is excluded from Clark County, Las Vegas, Las Vegas/Clark County Library District, Clark County Schools, Clark County Flood Control District, Las Vegas Metropolitan Police (Communications and 911) and Las Vegas Artesian Basin.

EXAMPLES OF OVERLAPPING RATES - CLARK COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. = 0.0300 + 0.0045 = 0.0345
 B. = 0.0424
 C. = 0.0424 + 0.0024 = 0.0448
 D. = 0.0102
 E. = 0.0102 + 0.0013 = 0.0115
 F. = 0.0812 + 0.0013 = 0.0825
 G. = 0.0812 + 0.0013 + 0.0300 + 0.0045 = 0.1170
 H. = 0.0013 + 0.0050 = 0.0063
 I. = 0.0812 + 0.0300 = 0.1112
 J. = 0.0812 + 0.1057 + 0.0300 + 0.0045 = 0.2214
 K. = 0.0812 + 0.1057 + 0.0013 + 0.0300 + 0.0045 = 0.2227
 L. = 0.0812 + 0.0024 + 0.0300 = 0.1136
 M. = 0.0812 + 0.0000 + 0.0300 = 0.1112
 N. = 0.0812 + 0.7418 + 0.0300 = 0.8530
 O. = 0.0812 + 0.7418 + 0.2151 + 0.0300 = 1.0681
 P. = 0.0300
 Q. = 0.1057 + 0.0300 + 0.0045 = 0.1402
 R. = 0.0024 + 0.0300 = 0.0324
 S. = 0.1057 + 0.0300 = 0.1357
 T. = 1.1754 + 0.0300 = 1.2054
 U. = 1.1754 + 0.0024 + 0.0300 = 1.2078
 V. = 0.0000 + 0.7418 + 0.0300 = 0.7718
 W. = 0.0000 + 0.0300 = 0.0300
 X. = 0.0000 + 0.7418 + 0.2151 + 0.0300 = 0.9869
 Y. = 0.0013 + 0.0300 = 0.0313
 Z. = 0.0013 + 0.0300 + 0.0045 = 0.0358
 AA. = 0.1057 + 0.0013 + 0.0300 + 0.0045 = 0.1415
 AB. = 0.0000 + 0.0300 = 0.0300
 AC. = 0.4718 + 0.0013 + 0.0300 + 0.0045 = 0.5076
 AD. = 0.0196 + 0.1057 + 0.0013 + 0.0300 + 0.0045 = 0.1611
 AE. = 0.2576 + 0.1057 + 0.0013 + 0.0300 + 0.0045 = 0.3991
 AF. = 0.0197 + 0.1057 + 0.0013 + 0.0300 + 0.0045 = 0.1612
 AG. = 0.2415 + 0.1057 + 0.0013 + 0.0300 + 0.0045 = 0.3830
 AH. = 0.3791 + 0.0013 = 0.3804

DISTRICT CODE (See Code Number)

A. 27 + 28
 B. 20
 C. 20 + 26
 D. 19
 E. 19 + 25
 F. 18 + 25
 G. 18 + 25 + 27 + 28
 H. 25 + 29
 I. 18 + 27
 J. 18 + 23 + 27 + 28
 K. 18 + 23 + 25 + 27 + 28
 L. 18 + 26 + 27
 M. 18 + 21 + 27
 N. 18 + 22 + 27
 O. 18 + 22 + 24 + 27
 P. 27
 Q. 23 + 27 + 28
 R. 26 + 27
 S. 23 + 27
 T. 10 + 27
 U. 10 + 26 + 27
 V. 12 + 22 + 27
 W. 12 + 27
 X. 12 + 22 + 24 + 27
 Y. 25 + 27
 Z. 25 + 27 + 28
 AA. 23 + 25 + 27 + 28
 AB. 9 + 27
 AC. 3 + 25 + 27 + 28
 AD. 16 + 23 + 25 + 27 + 28
 AE. 17 + 23 + 25 + 27 + 28
 AF. 15 + 23 + 25 + 27 + 28
 AG. 13 + 23 + 25 + 27 + 28
 AH. 2 + 25

OVERLAPPING RATES EXAMPLES

A. = .0300 + .0045 = .0345 or 27 + 28 composed
 of L. V. Metropolitan Police Comm. (27) at
 .0300 plus L. V. Metropolitan Police 911 (28)
 at .0045.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	BOULDER CITY	0.1027
2.	HENDERSON	0.3791
3.	LAS VEGAS	0.4718
4.	NORTH LAS VEGAS	0.4651
5.	MESQUITE CITY	0.7000
6.	BUNKERVILLE	0.0000
7.	EAST LAS VEGAS	0.0000
8.	GLENDALE	0.0000
9.	INDIAN SPRINGS	0.0000
10.	LAUGHLIN	1.1754
11.	MOAPA VALLEY	0.0000
12.	MT. CHARLESTON TOWN	0.0000
13.	PARADISE	0.2415
14.	SEARCHLIGHT	0.1520
15.	SPRING VALLEY	0.0197
16.	SUNRISE MANOR	0.0196
17.	WINCHESTER	0.2576
18.	LAS VEGAS/CLARK CO. LIBRARY DIST.	0.0812
19.	HENDERSON LIBRARY	0.0102
20.	BOULDER CITY LIBRARY	0.0424
21.	MOAPA VALLEY FIRE DISTRICT	0.0000
22.	MT. CHARLESTON FIRE DISTRICT	0.7418
23.	CLARK COUNTY FIRE	0.1057

AI.=0.0000 + 0.1057 + 0.0300 + 0.0045 = 0.1402
 AJ.=0.0000 + 0.1057 + 0.0013 + 0.0300 + 0.0045 = 0.1415
 AK.=0.1057 + 0.0013 + 0.0300 = 0.1370
 AL.=0.1520 + 0.0300 = 0.1820
 AM.=0.1520 + 0.0024 + 0.0300 = 0.1844
 AN.=0.0000 + 0.0300 = 0.0300
 AO.=0.0000 + 0.0300 = 0.0300
 AP.=0.0000 + 0.0000 + 0.0300 = 0.0300
 AQ.=0.0000 + 0.0300 = 0.0300
 AR.=0.7000 + 0.0300 = 0.7300
 AS.=0.3791
 AT.=0.4651 + 0.0013 = 0.4664
 AU.=0.1027
 AV.=0.1027 + 0.0024 = 0.1051
 AW.=0.0000 + 0.0812 + 0.0300 = 0.1112
 AX.=0.0000 + 0.0812 + 0.0300 = 0.1112
 AY.=0.0000 + 0.0812 + 0.0300 = 0.1112
 AZ.=0.0000 + 0.0812 + 0.2151 + 0.0300 = 0.3263
 BA.=0.0812 + 0.0300 + 0.0045 = 0.1157
 BB.=0.0196 + 0.0812 + 0.0013 + 0.0300 + 0.0045 = 0.1366
 BC.=0.2576 + 0.0812 + 0.0013 + 0.0300 + 0.0045 = 0.3746
 BD.=0.0197 + 0.0812 + 0.0013 + 0.0300 + 0.0045 = 0.1367
 BE.=0.2415 + 0.0812 + 0.0013 + 0.0300 + 0.0045 = 0.3585
 BF.=0.0102 + 0.0300 + 0.0045 = 0.0447
 BG.=0.0102 + 0.0013 + 0.0300 = 0.0415
 BH.=0.0000 + 0.0812 + 0.0300 + 0.0045 = 0.1157
 BI.=0.0000 + 0.0812 + 0.0013 + 0.0300 + 0.0045 = 0.1170
 BJ.=0.0812 + 0.0013 + 0.0300 = 0.1125
 BK.=0.0000 + 0.0812 + 0.7418 + 0.0300 = 0.8530
 BL.=0.4718 + 0.0812 + 0.0300 + 0.0045 = 0.5875
 BM.=0.4651 + 0.0050 = 0.4701
 BN.=0.0196 + 0.0812 + 0.1057 + 0.0300 + 0.0045 = 0.2410
 BO.=0.2576 + 0.0812 + 0.1057 + 0.0300 + 0.0045 = 0.4790
 BP.=0.0197 + 0.0812 + 0.1057 + 0.0300 + 0.0045 = 0.2411
 BQ.=0.2415 + 0.0812 + 0.1057 + 0.0300 + 0.0045 = 0.4629
 BR.=0.3791 + 0.0102 = 0.3893
 BS.=0.3791 + 0.0812 = 0.4603
 BT.=0.0102 + 0.0300 = 0.0402
 BU.=0.0102 + 0.1057 + 0.0300 = 0.1459
 BV.=0.0000 + 0.0812 + 0.1057 + 0.0300 + 0.0045 = 0.2214
 BW.=0.0812 + 0.1057 + 0.0300 = 0.2169

AI.7 + 23 + 27 + 28
 AJ.7 + 23 + 25 + 27 + 28
 AK.23 + 25 + 27
 AL.14 + 27
 AM.14 + 26 + 27
 AN.8 + 27
 AO.6 + 27
 AP.11 + 21 + 27
 AQ.11 + 27
 AR.5 + 27
 AS.2
 AT.4 + 25
 AU.1
 AV.1 + 26
 AW.8 + 18 + 27
 AX.11 + 18 + 27
 AY.12 + 18 + 27
 AZ.12 + 18 + 24 + 27
 BA.18 + 27 + 28
 BB.16 + 18 + 25 + 27 + 28
 BC.17 + 18 + 25 + 27 + 28
 BD.15 + 18 + 25 + 27 + 28
 BE.13 + 18 + 25 + 27 + 28
 BF.19 + 27 + 28
 BG.19 + 25 + 27
 BH.7 + 18 + 27 + 28
 BI.7 + 18 + 25 + 27 + 28
 BJ.19 + 25 + 27
 BK.12 + 18 + 22 + 27
 BL.3 + 18 + 27 + 28
 BM.4 + 29
 BN.16 + 18 + 23 + 27 + 28
 BO.17 + 18 + 23 + 27 + 28
 BP.15 + 18 + 23 + 27 + 28
 BQ.13 + 18 + 23 + 27 + 28
 BR.2 + 19
 BS.2 + 18
 BT.19 + 27
 BU.19 + 23 + 27
 BV.7 + 18 + 23 + 27 + 28
 BW.18 + 23 + 27

24.	KYLE CANYON WATER	0.2151
25.	LAS VEGAS ARTESIAN BASIN	0.0013
26.	COLORADO RIVER GROUND WATER BASIN	0.0024
27.	LAS VEGAS METROPOLITAN POLICE COMM	0.0300
28.	LAS VEGAS METROPOLITAN POLICE 911	0.0045
29.	NORTH LAS VEGAS 911	0.0050

EX.=0.1027 + 0.0424 = 0.1451
BY.=0.0424 + 0.0300 = 0.0724
BZ.=1.1754 + 0.0812 + 0.0300 = 1.2866
CA.=0.1520 + 0.0812 + 0.0300 = 0.2632

BX.1 + 20
BY.20 + 27
BZ.10 + 18 + 27
CA.14 + 18 + 27

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
DOUGLAS									
Douglas County	\$653,778,565	0.2645	0.0942	0.3587		1.0330		0.0200	1.4117
Gardnerville Town	24,723,405	0.3456	0.0683	0.4139	0.1663 (I)	1.0330	0.3587	0.0200	1.9919
Genoa Town	2,451,149	0.1127	0.0000	0.1127	0.2008 (J)	1.0330	0.3587	0.0200	1.7252
Minden Town	24,549,508	0.2507	0.0000	0.2507	0.3080 (K)	1.0330	0.3587	0.0200	1.9704
Carson-Truckee Water Conservancy	633,800,900	0.0007	0.0000	0.0007					
Carson Water Sub-Conservancy	273,645,372	0.0000	0.0000	0.0000					
Cave Rock Estates Gen. Imp. Dist.	5,535,190	0.0000	0.0000	0.0000	0.2181 (D)	1.0330	0.3587	0.0200	1.6298
Douglas County Sewer #1	166,563,974	0.0000	0.3689	0.3689	0.2181 (C)	1.0330	0.3587	0.0200	1.9987
Douglas County Paramedic Dist.	250,279,116	0.0430	0.0000	0.0430		1.0330	0.3587	0.0200	1.4547
East Fork Fire District	186,119,372	0.1417	0.0000	0.1417		1.0330	0.3587	0.0200	1.5534
Elk Point Sanitation District	6,075,035	0.0000	0.3740	0.3740	0.2181 (C)	1.0330	0.3587	0.0200	2.0038
Gardnerville Ranchos Gen. Imp. Dist.	49,132,610	0.2872	0.0000	0.2872	0.2008 (G)	1.0330	0.3587	0.0200	1.8997
Indian Hills Gen. Imp. Dist.	12,206,817	0.3650	0.0000	0.3650	0.2011 (F)	1.0330	0.3587	0.0200	1.9778
Kingsbury Gen. Imp. Dist.	70,310,830	0.0757	0.0000	0.0757	0.2181 (C)	1.0330	0.3587	0.0200	1.7055
Lakeridge Gen. Imp. Dist.	6,192,395	0.1886	0.0000	0.1886	0.2181 (D)	1.0330	0.3587	0.0200	1.8184
Logan Creek Gen. Imp. Dist.	1,584,161	0.0393	0.0000	0.0393	0.2181 (D)	1.0330	0.3587	0.0200	1.6691
Marla Bay Gen. Imp. Dist.	6,563,806	0.0000	0.0000	0.0000	0.2181 (D)	1.0330	0.3587	0.0200	1.6298
Oliver Park Gen. Imp. Dist.	8,027,320	0.0612	0.0000	0.0612	0.5868 (E)	1.0330	0.3587	0.0200	2.0597
Round Hill Gen. Imp. Dist.	30,012,579	0.0000	2.0102	2.0102	0.2181 (C)	1.0330	0.3587	0.0200	3.6400
Sierra Estates Gen. Imp. Dist.	1,755,015	0.0000	0.0000	0.0000	0.2011 (F)	1.0330	0.3587	0.0200	1.6128
Sierra Forest Fire Protection Dist	39,436,366	0.1420	0.0000	0.1420	0.0161 (B)	1.0330	0.3587	0.0200	1.5698
Skyland Gen. Imp. Dist.	19,019,365	0.0000	0.0000	0.0000	0.2181 (D)	1.0330	0.3587	0.0200	1.6298
Tahoe Douglas Sewer District	122,105,563	0.0000	0.0000	0.0000	0.2181 (C)	1.0330	0.3587	0.0200	1.6298
Tahoe Regional Planning Agency	379,271,310								
Topaz Ranch Estates Gen. Imp. Dist.	7,554,841	0.2789	0.0000	0.2789	0.1847 (H)	1.0330	0.3587	0.0200	1.8753
Zephyr Cove Gen. Imp. Dist.	4,189,861	0.0000	0.0000	0.0000	0.2181 (D)	1.0330	0.3587	0.0200	1.6298
Zephyr Heights Gen. Imp. Dist.	11,302,145	0.0949	0.0000	0.0949	0.2181 (D)	1.0330	0.3587	0.0200	1.7247
Zephyr Knolls Gen. Imp. Dist.	2,950,838	0.4809	0.0000	0.4809	0.2181 (D)	1.0330	0.3587	0.0200	2.1107
Douglas Mosquito Abatement	232,331,228	0.0154	0.0000	0.0154					
Tahoe Douglas Fire	401,406,676	0.2174	0.0000	0.2174					
Minden-Gardnerville Sanitation	49,272,913	0.1072	0.0000	0.1072					
Douglas County Schools	653,778,565	0.7500	0.2830	1.0330					

EXAMPLES OF OVERLAPPING RATES - DOUGLAS COUNTY

NOTED CALCULATION OF OVERLAPPING SPECIAL DISTRICT RATES

. = 0.0007 + 0.0154 = 0.0161	A. 1 + 7
. = 0.0007 + 0.0000 + 0.0154 = 0.0161	B. 1 + 2 + 7
. = 0.0007 + 0.2174 = 0.2181	C. 1 + 8
. = 0.0007 + 0.2174 + 0.0000 = 0.2181	D. 1 + 8 + 10
. = 0.0007 + 0.3689 + 0.2172 = 0.5868	E. 1 + 3 + 8
. = 0.0007 + 0.0000 + 0.1420 + 0.0154 + 0.0430 = 0.2011	F. 1 + 2 + 5 + 7 + 11
. = 0.0007 + 0.0000 + 0.1417 + 0.0154 + 0.0430 = 0.2008	G. 1 + 2 + 4 + 7 + 11
. = 0.1417 + 0.0430 = 0.1847	H. 4 + 11
. = 0.0007 + 0.0000 + 0.0154 + 0.1072 + 0.0430 = 0.1663	I. 1 + 2 + 7 + 9 + 11
. = 0.0007 + 0.0000 + 0.1417 + 0.0154 + 0.0430 = 0.2008	J. 1 + 2 + 4 + 7 + 11
. = 0.0007 + 0.0000 + 0.1417 + 0.0154	K. 1 + 2 + 4 + 7
0.1072 + 0.0430 = 0.3080	9 + 11

OVERLAPPING RATES EXAMPLES

A = .0007 + .0154 = .0161 or 1 + 7 composed of Carson-Truckee Water Conservancy (1) at .0007 plus Douglas Mosquito Abatement (7) at .0154.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	CARSON-TRUCKEE WATER CONSERVANCY	0.0007
2.	CARSON WATER SUBCONSERVANCY	0.0000
3.	DOUGLAS COUNTY SEWER NO. 1	0.3689
4.	EAST FORK FIRE PROTECTION	0.1417
5.	SIERRA FOREST FIRE	0.1420
6.	TOPAZ RANCH ESTATES	0.2789
7.	DOUGLAS MOSQUITO ABATEMENT	0.0154
8.	TAHOE DOUGLAS FIRE	0.2174
9.	MINDEN-GARDNERVILLE SANITATION	0.1072
10.	TAHOE DOUGLAS SEWER	0.0000
11.	DOUGLAS PARAMEDIC AMBULANCE	0.0430

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE		COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
LKO										
Elko County	\$388,479,782	0.2381	0.2000	0.4381	0.0000 (F)		1.4000		0.0200	1.8581
Carlin	6,358,801	0.8111	0.0000	0.8111	0.0000 (G)		1.4000	0.4381	0.0200	2.6692
Elko	112,133,252	0.2500	0.0000	0.2500	0.1437 (A)		1.4000	0.4381	0.0200	2.2518
Wells	10,772,713	0.3223	0.0000	0.3223	0.0000 (F)		1.4000	0.4381	0.0200	2.1804
Jackpot Town	11,853,786	0.1017	0.0000	0.1017	0.0000 (F)		1.4000	0.4381	0.0200	1.9598
Montello Town	352,279	0.3057	0.0000	0.3057	0.0000 (F)		1.4000	0.4381	0.0200	2.1638
Mountain City Town	842,485	0.1078	0.0000	0.1078	0.0000 (F)		1.4000	0.4381	0.0200	1.9659
West Wendover Town	22,213,163	0.2120	0.3558	0.5678	0.0000 (F)		1.4000	0.4381	0.0200	2.4259
Carlin TV District	6,358,801	0.0000	0.0000	0.0000						
Elko City/County Civic Auditorium	159,817,586	0.0140	0.1215	0.1355	0.0082 (B)		1.4000	0.4381	0.0200	2.0018
				0.1355	0.2582 (C)		1.4000	0.4381	0.0200	2.2518
Elko TV	197,117,780	0.0082	0.0000	0.0082	0.1355 (D)		1.4000	0.4381	0.0200	2.0018
				0.0082	0.3855 (E)		1.4000	0.4381	0.0200	2.2518
Northeast Fire Protection Dist.	388,479,782	0.0000	0.0000	0.0000						
Starr Valley Cemetary District	1,537,074	0.0000	0.0000	0.0000						
Tuscarora Water District	117,690	0.0000	0.0000	0.0000						
Elko County Schools	388,479,782	0.7500	0.6500	1.4000						

Incl. 2491 Cap. Proj. Levy

EXAMPLES OF OVERLAPPING RATES - ELKO COUNTY

OTNOTED CALCULATION OF OVERLAPPING HER SPECIAL DISTRICT RATES

$= 0.0000 + 0.1355 + 0.0082 = 0.1437$
 $= 0.0000 + 0.0082 = 0.0082$
 $= 0.0000 + 0.2500 + 0.0082 = 0.2582$
 $= 0.0000 + 0.1355 = 0.1355$
 $= 0.0000 + 0.1355 + 0.2500 = 0.3855$
 $= 0.0000$
 $= 0.0000 + 0.0000 = 0.0000$

DISTRICT CODE (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 + .0082 + .0082 or 1 + 4 composed
 of Northeast Nevada Fire Protection (1) at
 .0000 plus Elko TV (4) at .0082.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	NORTHEAST NEVADA FIRE PROTECTION	0.0000
2.	ELKO CITY/COUNTY CIVIC AUDITORIUM	0.1355
3.	ELKO	0.2500
4.	ELKO TV	0.0082
5.	CARLIN TV	0.0000

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
ESMERALDA									
Esmeralda County	\$34,797,990	0.7469	0.0000	0.7469		0.7500		0.0200	1.5169
Goldfield Town	2,507,470	0.1330	0.1595	0.2925	0.0000	0.7500	0.7469	0.0200	1.8094
Silver Peak Town	1,143,270	0.1968	0.0000	0.1968	0.0000	0.7500	0.7469	0.0200	1.7137
Fish Lake Valley TV District	N/A	0.0000	0.0000	0.0000					
Goldfield TV District	N/A	0.0000	0.0000	0.0000					
Silver Peak TV District	N/A	0.0000	0.0000	0.0000					
Esmeralda County Schools	34,797,990	0.7500	0.0000	0.7500					

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
EUREKA									
Eureka County	\$112,085,259	0.5204	0.0000	0.5204	0.0036 (A)	0.7500		0.0200	1.2940
Crescent Valley Town	934,854	0.0458	0.0000	0.0458	0.0036 (A)	0.7500	0.5204	0.0200	1.3398
Eureka Town	2,678,014	0.0000	0.0000	0.0000	0.0036 (A)	0.7500	0.5204	0.0200	1.2940
Diamond Valley Rodent Control	6,817,951	0.0098	0.0000	0.0098	0.0221 (C)	0.7500	0.5204	0.0200	1.3223
Diamond Valley Weed Control	6,817,951	0.0185	0.0000	0.0185	0.0134 (B)	0.7500	0.5204	0.0200	1.3223
Eureka County TV District	112,085,259	0.0036	0.0000	0.0036					
Eureka County Schools	112,085,259	0.7500	0.0000	0.7500					

EXAMPLES OF OVERLAPPING RATES - EUREKA COUNTY

NOTED CALCULATION OF OVERLAPPING
HER SPECIAL DISTRICT RATES

= 0.0036
= 0.0036 + 0.0098 = 0.0134
= 0.0036 + 0.0185 = 0.0221

DISTRICT CODE
(See Code Number)

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

OVERLAPPING RATES EXAMPLES

B. = .0036 + .0098 = .0134 or 1 + 2 composed
of Eureka TV (1) at .0036 plus Diamond Valley
Rodent (2) at .0098.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	EUREKA TV	0.0036
2.	DIAMOND VALLEY RODENT	0.0098
3.	DIAMOND VALLEY WEED	0.0185

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
<u>HUMBOLDT</u>									
Humboldt County	\$256,900,178	0.3594	0.0175	0.3769	0.0810 (C)	1.1739		0.0200	1.6518
Winnemucca	49,197,150	0.5076	0.0000	0.5076	0.0810 (C)	1.1739	0.3769	0.0200	2.1594
Golconda Fire Protection District	112,850,702	0.0000	0.0000	0.0000		1.1739	0.3769	0.0200	1.5708
Humboldt Fire District	1,188,264	0.0818	0.0000	0.0818	0.0810 (C)	1.1739	0.3769	0.0200	1.7336
Humboldt TV District	N/A	0.0000	0.0000	0.0000					
McDermitt Fire Protection District	5,449,085	0.0299	0.0000	0.0299	0.0810 (C)	1.1739	0.3769	0.0200	1.6817
McDermitt Sanitation District	N/A	0.0000	0.0000	0.0000					
Orovada Cemetery District	6,609,324	0.0380	0.0000	0.0380	0.0834 (A)	1.1739	0.3769	0.0200	1.6922
Orovada Water District	N/A	0.0000	0.0000	0.0000					
Orovada Fire Protection District	6,609,324	0.0024	0.0000	0.0024	0.1190 (B)	1.1739	0.3769	0.0200	1.6922
Paradise Valley Fire Protection Dist.	10,961,522	0.0385	0.0000	0.0385	0.0810 (C)	1.1739	0.3769	0.0200	1.6903
Paradise Valley Sewer District	N/A	0.0000	0.0000	0.0000					
Pueblo Fire Protection District	2,547,607	0.0843	0.0000	0.0843	0.0810 (C)	1.1739	0.3769	0.0200	1.7361
Quinn River TV District	N/A	0.0000	0.0000	0.0000					
Warmouth Sewer District	N/A	0.0000	0.0000	0.0000					
Winnemucca Rural Fire Protection Dist.	28,636,478	0.0081	0.0737	0.0818	0.0810 (C)	1.1739	0.3769	0.0200	1.7336
Humboldt County Hospital	256,900,178	0.0810	0.0000	0.0810					
Humboldt County Schools	256,900,178	0.7500	0.4239	1.1739					

EXAMPLES OF OVERLAPPING RATES - HUMBOLDT COUNTY

NOTED CALCULATION OF OVERLAPPING HER SPECIAL DISTRICT RATES

= 0.0024 + 0.0810 = 0.0834
 = 0.0380 + 0.0810 = 0.1190
 = 0.0810

DISTRICT CODE (See Code Number)

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

OVERLAPPING RATES EXAMPLES

A. = .0024 + .0810 = .0834 or 1 + 3 composed
 of Orovada Fire Protection (1) at .0024 plus
 Humboldt County Hospital (3) at .0810.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	OROVADA FIRE PROTECTION	0.0024
2.	OROVADA CEMETERY	0.0380
3.	HUMBOLDT COUNTY HOSPITAL	0.0810

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
LANDER									
Lander County	\$71,115,299	0.6298	0.0000	0.6298	0.3434 (A)	1.1392		0.0200	2.1324
				0.6298	0.2585 (B)	1.1392		0.0200	2.0475
Austin Town	1,870,752	0.0000	0.0000	0.0000	0.2585 (B)	1.1392	0.6298	0.0200	2.0475
Battle Mountain Town	16,071,290	0.0000	0.0000	0.0000	0.3434 (A)	1.1392	0.6298	0.0200	2.1324
Kingston Town	1,614,500	0.0000	0.0000	0.0000	0.2585 (B)	1.1392	0.6298	0.0200	2.0475
Argenta TV District	N/A	0.0000	0.0000	0.0000					
Battle Mountain General Hospital Dist.	71,115,299	0.2585	0.0000	0.2585					
Lander County Sewer & Water Dist. #2	1,870,752	0.0000	0.0000	0.0000					
Lander Airport Authority	63,064,107	0.0849	0.0000	0.0849					
Lander County Schools	71,115,299	0.7500	0.3892	1.1392					

EXAMPLES OF OVERLAPPING RATES - LANDER COUNTY

NOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. = 0.0849 + 0.2585 = 0.3434
B. = 0.2585

DISTRICT CODE (See Code Number)

A. 1 + 2
B. 2

OVERLAPPING RATES EXAMPLES

A. = .0849 + .2585 = .3434 or 1 + 2 composed
of Lander County Airport (1) at .0849 plus
Battle Mountain General Hospital Dist. (2)
at .2585.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	LANDER COUNTY AIRPORT AUTHORITY	0.0849
2.	BATTLE MTN. GENERAL HOSPITAL	0.2585

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
INCOLN									
Lincoln County	\$49,456,908	0.3903	0.0000	0.3903	0.1037 (E)	0.8976		0.0200	1.4116
Caliente	4,191,906	0.5144	0.1216	0.6360	0.1037 (E)	0.8976	0.3903	0.0200	2.0476
Alamo Town	2,555,358	0.0667	0.0000	0.0667	0.3535 (A)	0.8976	0.3903	0.0200	1.7281
Panaca Town	3,336,356	0.0683	0.0000	0.0683	0.1037 (E)	0.8976	0.3903	0.0200	1.4799
Pioche Town	2,737,069	0.2571	0.0000	0.2571	0.2309 (B)	0.8976	0.3903	0.0200	1.7959
Alamo Power District #3	N/A	0.0000	0.0000	0.0000					
Alamo Sewer & Water District	N/A	0.0000	0.0000	0.0000					
Lincoln County Power District #1	N/A	0.0000	0.0000	0.0000					
Lincoln County TV District	N/A	0.0000	0.0000	0.0000					
Pahrnagat Valley Fire Prtctn Dist.	5,002,526	0.0459	0.2039	0.2498	0.1037 (E)	0.8976	0.3903	0.0200	1.6614
				0.2498	0.1704 (C)	0.8976	0.3903	0.0200	1.7281
Pahrnagat Valley TV District	N/A	0.0000	0.0000	0.0000					
Pioche Fire Protection District	4,643,800	0.1272	0.0000	0.1272	0.1037 (E)	0.8976	0.3903	0.0200	1.5388
				0.1272	0.3608 (D)	0.8976	0.3903	0.0200	1.7959
Lincoln County Hospital District	49,456,908	0.1037	0.0000	0.1037					
Lincoln County Schools	49,456,908	0.7500	0.1476	0.8976					

EXAMPLES OF OVERLAPPING RATES -- LINCOLN COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

$1. = 0.2498 + 0.1037 = 0.3535$
 $2. = 0.1272 + 0.1037 = 0.2309$
 $3. = 0.0667 + 0.1037 = 0.1704$
 $4. = 0.2571 + 0.1037 = 0.3608$
 $5. = 0.1037$

DISTRICT CODE (See Code Number)

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

OVERLAPPING RATES EXAMPLES

A. = $.2498 + .1037 = .3535$ or 1 + 5 composed
 of Pahrnagat Valley Fire (1) at .2498 plus
 Lincoln Hospital (5) at .1037.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	PAHRNAGAT VALLEY FIRE	0.2498
2.	PIOCHE FIRE	0.1272
3.	ALAMO TOWN	0.0667
4.	PIOCHE TOWN	0.2571
5.	LINCOLN HOSPITAL	0.1037

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
LYON									
Lyon County	\$218,069,994	0.5142	0.0000	0.5142		1.1653		0.0200	1.6995
Yerington	18,978,502	0.0000	0.0000	0.0000	0.1248 (J)	1.1653	0.5142	0.0200	1.8243
Fernley Town	53,520,919	0.0366	0.0000	0.0366	0.1389 (A)	1.1653	0.5142	0.0200	1.8750
Willow Creek Gen. Imp. Dist.	1,032,589	0.0156	0.0000	0.0156	0.2662 (B)	1.1653	0.5142	0.0200	1.9813
Carson-Truckee Water Conservancy	132,463,566	0.0007	0.0000	0.0007					
Carson Water Sub-Conservancy	77,453,519	0.0000	0.0000	0.0000					
Central Lyon County Fire District	78,942,647	0.0945	0.0000	0.0945	0.0007 (E)	1.1653	0.5142	0.0200	1.7947
				0.0945	0.0804 (K)	1.1653	0.5142	0.0200	1.8744
Mason Valley Fire Maintenance	40,309,367	0.1402	0.0000	0.1402	0.1415 (G)	1.1653	0.5142	0.0200	1.9812
				0.1402	0.1260 (M)	1.1653	0.5142	0.0200	1.9657
						1.1653	0.5142	0.0200	1.7007
Mason Valley Artesian Basin	40,283,324	0.0012	0.0000	0.0012					
Mason Valley Mosquito District	59,287,869	0.0304	0.0000	0.0304					
North Lyon Fire Maintenance	53,520,919	0.1382	0.0000	0.1382	0.0373 (C)	1.1653	0.5142	0.0200	1.8750
Smith Valley Fire Maintenance	17,119,920	0.0550	0.0000	0.0550	0.0973 (D)	1.1653	0.5142	0.0200	1.8518
Smith Valley Artesian Basin	17,116,224	0.0029	0.0000	0.0029					
Stagecoach Gen. Imp. Dist.	2,782,637	0.3161	0.0000	0.3161	0.1749 (L)	1.1653	0.5142	0.0200	2.1905
Walker River Weed Control	17,234,688	0.0000	0.0000	0.0000					
Silver Springs/Stagecoach Hospital	38,950,440	0.0797	0.0000	0.0797					
Fernley Hospital	53,520,919	0.0000	0.0000	0.0000					
Lyon County Hospital District	85,606,427	0.0944	0.0000	0.0944					
Lyon County Schools	218,069,994	0.7500	0.4153	1.1653					

EXAMPLES OF OVERLAPPING RATES - LYON COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

$A. = 0.1382 + 0.0007 + 0.0000 = 0.1389$
 $B. = 0.1402 + 0.0012 + 0.0944 + 0.0304 = 0.2662$
 $C. = 0.0366 + 0.0007 + 0.0000 = 0.0373$
 $D. = 0.0029 + 0.0944 = 0.0973$
 $E. = 0.0007$
 $F. = 0.0012$
 $G. = 0.0155 + 0.0012 + 0.0944 + 0.0304 = 0.1415$
 $H. = 0.0945$
 $I. = 0.0366 + 0.1382 = 0.1748$
 $J. = 0.0944 + 0.0304 = 0.1248$
 $K. = 0.0007 + 0.0797 = 0.0804$
 $L. = 0.0945 + 0.0007 + 0.0797 = 0.1749$
 $M. = 0.0012 + 0.0944 + 0.0304 = 0.1260$

DISTRICT CODE (See Code Number)

A. 1 + 2 + 11
 B. 3 + 4 + 9 + 10
 C. 5 + 2 + 11
 D. 6 + 9
 E. 2
 F. 4
 G. 8 + 4 + 9 + 10
 H. 7
 I. 5 + 1
 J. 9 + 10
 K. 2 + 12
 L. 7 + 2 + 12
 M. 4 + 9 + 10

OVERLAPPING RATES EXAMPLES

I. = .0365 + .1382 = .1747 OR 5 + 1 composed
 of Fernley Town (5) at .0365 plus North Lyon
 Fire (1) at .1382.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	NORTH LYON FIRE	0.1382
2.	CARSON-TRUCKEE WATER CONSERVANCY	0.0007
3.	MASON VALLEY FIRE	0.1402
4.	MASON VALLEY ARTESIAN	0.0012
5.	FERNLEY TOWN	0.0366
6.	SMITH VALLEY ARTESIAN	0.0029
7.	CENTRAL LYON FIRE	0.0945
8.	WILLOW CREEK GEN. IMP. DIST.	0.0155
9.	LYON HOSPITAL	0.0944
10.	MASON VALLEY MOSQUITO DIST.	0.0304
11.	FERNLEY HOSPITAL	0.0000
12.	SILVER SPRINGS/STAGECOACH HOSPITAL	0.0797
13.	STAGECOACH GEN. IMP. DIST.	0.3161

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
MINERAL									
Mineral County	\$72,930,970	0.8138	0.0000	0.8138	0.1548 *	0.8533		0.0200	1.8419
Hawthorne Town	23,930,734	0.0000	0.0000	0.0000	0.1548 *	0.8533	0.8138	0.0200	1.8419
Luning Town	235,876	0.0000	0.0000	0.0000	0.1548 *	0.8533	0.8138	0.0200	1.8419
Mina Town	1,421,958	0.0000	0.0000	0.0000	0.1548 *	0.8533	0.8138	0.0200	1.8419
Mineral County TV District	N/A	0.0000	0.0000	0.0000					
Mineral Hospital District	72,930,970	0.1548	0.0000	0.1548					
Mineral County Schools	72,930,970	0.7500	0.1033	0.8533					
*Mineral Hospital District									

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
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NYE									

Nye County	\$328,156,388	0.4938	0.0411	0.5349		1.0707		0.0200	1.6256
Gabbs	5,414,496	0.5511	0.0000	0.5511	0.0611 (A)	1.0707	0.5349	0.0200	2.2378
Amargosa Town	12,683,716	0.3736	0.9303	1.3039		1.0707	0.5349	0.0200	2.9295
Beatty Town	5,400,385	0.1273	0.1204	0.2477	0.0611 (A)	1.0707	0.5349	0.0200	1.9344
Manhattan Town	2,489,329	0.0914	0.0000	0.0914	0.0611 (A)	1.0707	0.5349	0.0200	1.7781
Pahrump Town	128,645,425	0.0278	0.0000	0.0278	0.0227 (B)	1.0707	0.5349	0.0200	1.6761
Round Mountain Town	15,013,148	0.5064	0.0000	0.5064	0.0611 (A)	1.0707	0.5349	0.0200	2.1931
Tonopah Town	31,185,137	0.0949	0.0481	0.1430	0.0611 (A)	1.0707	0.5349	0.0200	1.8297
Beatty Gen. Imp. Dist.	5,380,385	0.0000	0.0000	0.0000					
Beatty Water & Sanitation	5,380,385	0.0000	0.0000	0.0000					
Pahrump Library District	128,645,425	0.0205	0.0000	0.0205					
Pahrump Swimming Pool District	128,645,425	0.0022	0.0000	0.0022					
Railroad Valley Gen. Imp. Dist.	N/A	0.0000	0.0000	0.0000					
Smoky Valley TV District	N/A	0.0000	0.0000	0.0000					
Nye Hospital District	189,522,797	0.0611	0.0000	0.0611					
Nye County Schools	328,156,388	0.7500	0.3207	1.0707					

EXAMPLES OF OVERLAPPING RATES - NYE COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. = 0.0611
B. = 0.0022 + 0.0205 = 0.0227

DISTRICT CODE (See Code Number)

A. 3
B. 1 + 2

OVERLAPPING RATES EXAMPLES

B. = .0022 + .0205 = .0227 or 1 + 2 composed
of Pahrump Swimming Pool (1) at .0022 plus
Pahrump Library (2) at .0205.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	PAHRUMP SWIMMING POOL	0.0022
2.	PAHRUMP LIBRARY	0.0205
3.	NYE HOSPITAL	0.0611

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
PERSHING									
Pershing County	\$79,174,962	0.5740	0.0000	0.5740	0.1408 *	1.0419		0.0200	1.7767
Lovelock	10,960,942	0.2232	0.1432	0.3664	0.1408 *	1.0419	0.5740	0.0200	2.1431
Pershing County TV District	N/A	0.0000	0.0000	0.0000					
Lovelock Meadows Water District	N/A	0.0000	0.0000	0.0000					
Lovelock Valley Weed Control	N/A	0.0000	0.0000	0.0000					
Pershing Hospital District	79,174,962	0.1408	0.0000	0.1408					
Pershing County Schools	79,174,962	0.7500	0.2919	1.0419					
*Pershing Hospital District									

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
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STOREY									

Storey County	\$44,494,574	0.7945	0.0000	0.7945	0.0000	0.8300		0.0200	1.6445
Gold Hill Town	2,139,692	0.0000	0.0000	0.0000		0.8300	0.7945	0.0200	1.6445
Virginia City Town	7,635,492	0.0000	0.0000	0.0000		0.8300	0.7945	0.0200	1.6445
Virginia-Divide Sewer Imp. Dist.	7,376,592	0.0000	0.0000	0.0000					
Carson-Truckee Water Conservancy	22,675,773	0.0007	0.0000	0.0007					
Storey County Schools	44,494,574	0.7500	0.0800	0.8300					

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
----- WASHOE -----									
Washoe County	\$3,656,731,785	0.4537	0.0744	0.5281	0.0007 (A)	0.8736		0.0200	1.4224
Reno	1,897,920,532	0.1152	0.3971	0.5123	0.0057 (AD)	0.8736	0.5281	0.0200	1.9397
				0.5123	0.0059 (B)	0.8736	0.5281	0.0200	1.9399
				0.5123	0.0082 (C)	0.8736	0.5281	0.0200	1.9422
Sparks	599,337,237	0.1974	0.2162	0.4136	0.0057 (AD)	0.8736	0.5281	0.0200	1.8410
				0.4136	0.0059 (B)	0.8736	0.5281	0.0200	1.8412
Black Springs Gen. Imp. Dist.	556,223	0.0000	0.0000	0.0000	0.2940 (AB)	0.8736	0.5281	0.0200	1.7157
Carson-Truckee Water Conservancy	3,656,731,785	0.0007	0.0000	0.0007					
Crystal Bay Gen. Imp. Dist.	10,241,732	0.0115	0.0000	0.0115	0.3732 (AC)	0.8736	0.5281	0.0200	1.8064
Gerlach Gen. Imp. Dist.	748,169	0.0000	0.0000	0.0000	0.0007 (A)	0.8736	0.5281	0.0200	1.4224
Horizon Hills Gen. Imp. Dist.	3,089,160	0.2846	0.0000	0.2846	0.2235 (B)	0.8736	0.5281	0.0200	1.9298
				0.2846	0.2260 (AA)	0.8736	0.5281	0.0200	1.9323
					0.3732 (AC)	0.8736	0.5281	0.0200	1.8244
Incline Village Gen. Imp. Dist.	371,089,545	0.0295	0.0000	0.0295					
Lawton-Verdi Gen. Imp. Dist.	1,748,557	0.0000	0.0000	0.0000					
Lemmon Valley Underground Water Ben.	161,412,448	0.0025	0.0000	0.0025	0.5180 (F)	0.8736	0.5281	0.0200	1.9422
				0.0025	0.2235 (B)	0.8736	0.5281	0.0200	1.6477
				0.0025	0.2235 (H)	0.8736	0.5281	0.0200	1.6477
				0.0025	0.5081 (I)	0.8736	0.5281	0.0200	1.9323
				0.0025	0.2915 (J)	0.8736	0.5281	0.0200	1.7157
				0.0025	0.0057 (K)	0.8736	0.5281	0.0200	1.4299
North Lake Tahoe Fire District	383,486,940	0.3725	0.0000	0.3725	0.0007 (A)	0.8736	0.5281	0.0200	1.7949
				0.3725	0.0122 (D)	0.8736	0.5281	0.0200	1.8064
				0.3725	0.0302 (E)	0.8736	0.5281	0.0200	1.8244
Palomino Valley Gen. Imp. Dist.	14,500,604	0.1391	0.0000	0.1391	0.0057 (AD)	0.8736	0.5281	0.0200	1.5665
Redevelopment Agency - Sparks	72,309,354	1.7476	0.0936	1.8412	0.0000	0.0000	0.0000	0.0000	1.8412
Reno Increment District	60,420,317	1.9399	0.0000	1.9399	0.0000	0.0000	0.0000	0.0000	1.9399
Reno Redevelopment Agency	92,306,515	1.9399	0.0000	1.9399	0.0000	0.0000	0.0000	0.0000	1.9399

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE		COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
Sierra Forest Fire Protection Dist.	132,941,110	0.2178	0.0000	0.2178	0.0057 (AD)		0.8736	0.5281	0.0200	1.6452
				0.2178	0.0059 (B)		0.8736	0.5281	0.0200	1.6454
				0.2178	0.0057 (L)		0.8736	0.5281	0.0200	1.6452
				0.2178	0.0059 (M)		0.8736	0.5281	0.0200	1.6454
				0.2178	0.2903 (N)		0.8736	0.5281	0.0200	1.9298
				0.2178	0.0082 (C)		0.8736	0.5281	0.0200	1.6477
				0.2178	0.0082 (D)		0.8736	0.5281	0.0200	1.6477
				0.2178	0.2928 (F)		0.8736	0.5281	0.0200	1.9323
South Truckee Meadows Gen. Imp. Dist.	21,477,800	0.0000	1.1551	1.1551	0.2917 (G)		0.8736	0.5281	0.0200	2.8685
Sun Valley Water and Sanitation Dist.	51,847,990	0.0353	0.0998	0.1351	0.0057 (AD)		0.8736	0.5281	0.0200	1.5625
				0.1351	0.2917 (G)		0.8736	0.5281	0.0200	1.8485
Tahoe Regional Planning Agency	385,683,575	0.0000	0.0000	0.0000						
Truckee Meadows Fire Protection Dist.	573,985,484	0.2451	0.0407	0.2858	0.0057 (AD)		0.8736	0.5281	0.0200	1.7132
				0.2858	0.0059 (B)		0.8736	0.5281	0.0200	1.7134
				0.2858	0.0057 (L)		0.8736	0.5281	0.0200	1.7132
				0.2858	0.0059 (M)		0.8736	0.5281	0.0200	1.7134
				0.2858	0.1410 (R)		0.8736	0.5281	0.0200	1.8485
				0.2858	0.0082 (C)		0.8736	0.5281	0.0200	1.7157
				0.2858	0.1448 (S)		0.8736	0.5281	0.0200	1.8523
				0.2858	0.0082 (T)		0.8736	0.5281	0.0200	1.7157
				0.2858	1.1610 (U)		0.8736	0.5281	0.0200	2.8685
Truckee Meadows Underground Water Bsn.	2,755,066,227	0.0002	0.0000	0.0002	0.5180 (F)		0.8736	0.5281	0.0200	1.9399
				0.0002	0.4193 (V)		0.8736	0.5281	0.0200	1.8412
				0.0002	0.2235 (G)		0.8736	0.5281	0.0200	1.6454
				0.0002	0.2235 (H)		0.8736	0.5281	0.0200	1.6454
				0.0002	0.2915 (J)		0.8736	0.5281	0.0200	1.7134
				0.0002	0.2915 (W)		0.8736	0.5281	0.0200	1.7134
				0.0002	0.4266 (X)		0.8736	0.5281	0.0200	1.8485
				0.0002	1.4466 (Y)		0.8736	0.5281	0.0200	2.8685

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
Verdi TV District	54,623,352	0.0000	0.0000	0.0000	0.2235 (G)	0.8736	0.5281	0.0200	1.6452
				0.0000	0.2237 (Z)	0.8736	0.5281	0.0200	1.6454
				0.0000	0.2260 (AA)	0.8736	0.5281	0.0200	1.6477
				0.0000	0.2915 (J)	0.8736	0.5281	0.0200	1.7132
				0.0000	0.2917 (Q)	0.8736	0.5281	0.0200	1.7134
Washoe Regional Water Planning Board	3,317,782,944	0.0050	0.0000	0.0050					
Washoe County Schools	3,656,731,785	0.7500	0.1236	0.8736					

Assessed valuation in the amount of \$72,309,352 for Sparks Town Center is excluded from Washoe County, Sparks and Washoe County Schools.

Assessed valuation in the amount of \$60,420,317 for Reno Increment District and \$92,306,515 for Reno Redevelopment Agency is excluded from Washoe County, Reno and Washoe County Schools.

EXAMPLES OF OVERLAPPING RATES - WASHOE COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. = 0.0007
 B. = 0.0007 + 0.0002 + 0.0050 = 0.0059
 C. = 0.0007 + 0.0025 + 0.0050 = 0.0082
 D. = 0.0007 + 0.0115 = 0.0122
 E. = 0.0007 + 0.0295 = 0.0302
 F. = 0.0007 + 0.5123 + 0.0050 = 0.5180
 G. = 0.0007 + 0.2178 + 0.0050 = 0.2235
 H. = 0.0007 + 0.2178 + 0.0000 + 0.0050 = 0.2235
 I. = 0.0007 + 0.2178 + 0.2846 + 0.0050 = 0.5081
 J. = 0.0007 + 0.2858 + 0.0050 = 0.2915
 K. = 0.0007 + 0.0000 + 0.0050 + 0.2858 = 0.2915
 L. = 0.0007 + 0.0000 + 0.0050 = 0.0057
 M. = 0.0007 + 0.0000 + 0.0002 + 0.0050 = 0.0059
 N. = 0.0007 + 0.2846 + 0.0050 = 0.2903
 O. = 0.0007 + 0.0025 + 0.0000 + 0.0050 = 0.0082
 P. = 0.0007 + 0.2846 + 0.0025 + 0.0050 = 0.2928
 Q. = 0.0007 + 0.2858 + 0.0002 + 0.0050 = 0.2917
 R. = 0.0007 + 0.1351 + 0.0002 + 0.0050 = 0.1410
 S. = 0.0007 + 0.1391 + 0.0050 = 0.1448
 T. = 0.0007 + 0.0000 + 0.0025 + 0.0050 = 0.0082
 U. = 0.0007 + 1.1551 + 0.0002 + 0.0050 = 1.1610
 V. = 0.0007 + 0.4136 + 0.0050 = 0.4193
 W. = 0.0007 + 0.2858 + 0.0000 + 0.0050 = 0.2915
 X. = 0.0007 + 0.1351 + 0.2858 + 0.0050 = 0.4266
 Y. = 0.0007 + 1.1551 + 0.2858 + 0.0050 = 1.4466
 Z. = 0.0007 + 0.2178 + 0.0002 + 0.0050 = 0.2237
 AA. = 0.0007 + 0.0025 + 0.2178 + 0.0050 = 0.2260
 AB. = 0.0007 + 0.0025 + 0.2858 + 0.0050 = 0.2940
 AC. = 0.0007 + 0.3725 = 0.3732
 AD. = 0.0007 + 0.0050 = 0.0057

DISTRICT CODE (See Code Number)

A. 4
 B. 4 + 16 + 18
 C. 4 + 9 + 18
 D. 4 + 5
 E. 4 + 8
 F. 4 + 1 + 18
 G. 4 + 12 + 18
 H. 4 + 12 + 17 + 18
 I. 4 + 12 + 7 + 18
 J. 4 + 15 + 18
 K. 4 + 3 + 18
 L. 4 + 17 + 18
 M. 4 + 17 + 16 + 18
 N. 4 + 7 + 18
 O. 4 + 9 + 17 + 18
 P. 4 + 7 + 9 + 18
 Q. 4 + 15 + 16 + 18
 R. 4 + 14 + 16 + 18
 S. 4 + 11 + 18
 T. 4 + 3 + 9 + 18
 U. 4 + 13 + 16 + 18
 V. 4 + 2 + 18
 W. 4 + 15 + 17 + 18
 X. 4 + 14 + 15 + 18
 Y. 4 + 13 + 15 + 18
 Z. 4 + 12 + 16 + 18
 AA. 4 + 9 + 12 + 18
 AB. 4 + 9 + 15 + 18
 AC. 4 + 10
 AD. 4 + 18

OVERLAPPING RATES EXAMPLES

AD. = .0007 + .0050 = .0057 or 4 + 18 composed
 of Carson Truckee Water Conservancy (4) at .0007
 plus Washoe Regional Planning Board (18)
 at .0050.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	RENO	0.5123
2.	SPARKS	0.4136
3.	BLACK SPRINGS GEN. IMP. DIST.	0.0000
4.	CARSON TRUCKEE WATER CONSERVANCY	0.0007
5.	CRYSTAL BAY GEN. IMP. DIST.	0.0115
6.	GERLACH GEN. IMP. DIST.	0.0000
7.	HORIZON HILLS GEN. IMP. DIST.	0.2846
8.	INCLINE VILLAGE GEN. IMP. DIST.	0.0295
9.	LEMMON VALLEY UNDERGROUND WATER	0.0025
10.	NORTH LAKE TAHOE FIRE DIST.	0.3725
11.	PALOMINO VALLEY GEN. IMP. DIST.	0.1391
12.	SIERRA FOREST FIRE PROTECTION DIST.	0.2178
13.	SO. TRUCKEE MEADOWS GEN. IMP. DIST.	1.1551
14.	SUN VALLEY WATER AND SANITATION	0.1351
15.	TRUCKEE MEADOWS FIRE PROTECTION	0.2858
16.	TRUCKEE MEADOWS UNDERGROUND WATER	0.0002
17.	VERDI TV DISTRICT	0.0000
18.	WASHOE REGIONAL WATER PLANNING BRD.	0.0050

QCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	OPERATING RATE	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL COMBINED UNIT RATE
HITE PINE									
White Pine County	\$73,245,657	0.4742	0.0000	0.4742	0.1504 *	0.9463		0.0200	1.5909
Ely	25,418,264	0.2704	0.0693	0.3397	0.1504 *	0.9463	0.4742	0.0200	1.9306
Lund Town	1,014,433	0.0379	0.0000	0.0379	0.1504 *	0.9463	0.4742	0.0200	1.6288
McGill Town	3,111,285	0.2462	0.0000	0.2462	0.1504 *	0.9463	0.4742	0.0200	1.8371
Ruth Town	953,294	0.4697	0.0000	0.4697	0.1504 *	0.9463	0.4742	0.0200	2.0606
Baker TV	N/A	0.0000	0.0000	0.0000					
East Ely Sanitation District	N/A	0.0000	0.0000	0.0000					
McGill Ruth Water & Sanitation	N/A	0.0000	0.0000	0.0000					
White Pine TV District	N/A	0.0000	0.0000	0.0000					
White Pine Hospital District	73,245,657	0.1504	0.0000	0.1504					
White Pine County Schools	73,245,657	0.7500	0.1963	0.9463					
*White Pine Hospital District									

PART III

NONAD VALOREM DISTRICT BUDGET SUMMARIES

There are 145 Special Districts recorded with the Department of Taxation; 128 may levy an ad valorem tax rate and are listed in Part II. Herein are listed 17 districts, 13 of which exist by either assessments of special levies such as room tax and 4 which are inactive.

SPECIAL DISTRICT	1986-87 FUND REQUIREMENT	SPECIAL DISTRICT	1986-87 FUND REQUIREMENT
CARSON CITY		LANDER	
CARSON CITY FAIR AND RECREATION BOARD	\$661,734	BATTLE MOUNTAIN STREET IMPROVEMENT DISTRICT	Inactive
CLARK		LANDER COUNTY FAIR AND RECREATION BOARD	\$162,680
LAS VEGAS CONVENTION AUTHORITY	\$39,600,157	PERSHING	
ELKO		PERSHING COUNTY FAIR AND RECREATION BOARD	\$82,800
ELKO COUNTY FAIR AND RECREATION BOARD	\$2,353,517	STOREY	
WEST WENDOVER FAIR AND RECREATION BOARD	\$505,600	VIRGINIA CITY VISITORS AND CONVENTION AUTHORITY	\$132,650
HUMBOLDT		WASHOE	
HUMBOLDT COUNTY FAIR AND RECREATION BOARD	\$696,402	REGIONAL TRANSPORTATION COMMISSION	\$9,811,615
ORVADA RODENT CONTROL DISTRICT	\$20,718	RENO-SPARKS CONVENTION AUTHORITY	\$40,508,988
PARADISE VALLEY WEED CONTROL	Inactive	HUALAPAI WATERSHED AND FLOOD PREVENTION	Inactive
		WADSWORTH WATER DISTRICT	Inactive
		WASHOE COUNTY AIRPORT AUTHORITY	\$23,378,057
		WHITE PINE	
		WHITE PINE COUNTY FAIR AND RECREATION BOARD	\$244,723

PART IV

VOTOR APPROVED AD VALOREM LEVIES

ENTITY	COUNTY	PURPOSE OF FUNDS	TAX RATE OR DOLLAR AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY
NRS 354.5982					
NO. LAKE TAHOE FIRE	WASHOE	PARAMEDIC PROGRAM	\$.3100	03-30-82	PERPETUITY
HUMBOLDT CO.	HUMBOLDT	FIRE TRUCK	\$.0400 TO .0600; \$91,000 + INTEREST	11-02-82	5 YEARS
ROUND MTN. TOWN	NYE	GENERAL OPERATION	\$.5039	07-12-83	5 YEARS OR LESS
CARSON CITY	CARSON CITY	SENIOR CITIZENS FACILITY	UP TO \$.0500	09-04-84	PERPETUITY
NO. LYON FIRE PROT.	LYON	CAPITAL IMPROVEMENTS	\$.1000	11-06-84	5 YEARS
TAHOE DOUGLAS FIRE	DOUGLAS	PARAMEDIC PROGRAM	\$.0600	11-06-84	PERPETUITY
ZEPHYR KNOLLS GID	DOUGLAS	SNOW REMOVAL; ROAD MAINTENANCE	\$.4800	11-06-84	PERPETUITY
WASHOE CO.	WASHOE	SENIOR CITIZENS SERVICE CENTER	\$.0100	06-04-85	PERPETUITY
MASON VALLEY FIRE	LYON	FIRE PROTECTION	\$.1000	01-07-86	5 YEARS
LAUGHLIN TOWN	CLARK	PUBLIC SAFETY	\$643,100	03-11-86	5 YEARS
LAKERIDGE GID	DOUGLAS	ROAD IMPROVEMENTS	\$.1800	04-01-86	6 YEARS
NRS 387.3285					
CLARK CO. SCHOOL DIST.	CLARK	CAPITAL IMPROVEMENTS	\$.1340	12-10-85	3 YEARS
ELKO CO. SCHOOL DIST.	ELKO	CAPITAL IMPROVEMENTS	UP TO \$.2500	04-29-86	5 YEARS

PART V

AD VALOREM TAX DISTRIBUTION FOR 1986-87

	ASSESSED VALUE	SCHOOLS	COUNTIES	CITIES	TOWNS	TOTAL DISTRICTS	STATE	TOTAL
CARSON CITY	436,680,760	4,694,318	2,546,722	0	0	59,488	87,336	7,387,864
CHURCHILL	158,177,914	2,167,037	435,622	123,106	0	1,107	31,636	2,758,508
CLARK	7,788,186,676	92,952,008	59,408,288	13,554,765	7,861,190	14,088,557	1,557,637	189,422,445
DOUGLAS	653,778,565	6,753,533	2,345,104	0	166,638	2,935,623	130,756	12,331,653
ELKO	388,479,782	5,438,717	1,701,930	366,630	140,167	232,716	77,696	7,957,856
ESMERALDA	34,797,990	260,985	259,906	0	9,584	0	6,960	537,435
EUREKA	112,085,259	840,639	583,292	0	428	1,929	22,417	1,448,706
HUMBOLDT	256,900,178	3,015,751	968,257	249,725	0	243,153	51,380	4,528,266
LANDER	71,115,299	810,145	447,884	0	0	237,374	14,223	1,509,627
LINCOLN	49,456,908	443,925	193,030	26,661	11,020	69,690	9,891	754,218
LYON	218,069,994	2,541,170	1,121,316	0	19,589	355,240	43,614	4,080,928
MINERAL	72,930,970	622,320	593,512	0	0	112,897	14,586	1,343,316
NYE	328,156,388	3,513,570	1,755,309	29,839	337,420	145,001	65,631	5,846,770
PERSHING	79,174,962	824,924	454,464	40,161	0	111,478	15,835	1,446,862
STOREY	44,494,574	369,305	353,509	0	0	159	8,899	731,872
WASHOE	3,656,731,785	31,945,209	19,311,201	12,201,906	0	8,311,372	731,346	72,501,034
WHITE PINE	73,245,657	693,124	347,331	86,346	12,522	110,161	14,649	1,264,133
TOTALS	14,422,463,661	157,886,681	92,826,677	26,679,137	8,558,558	27,015,948	2,884,493	315,851,493
PERCENTAGE OF GRAND TOTAL		49.99%	29.39%	8.45%	2.71%	8.55%	0.91%	100.00%
AVERAGE STATEWIDE TAX RATE		\$2.1900						

*The effect of the parity rate in Clark County towns on the ad valorem distribution is minimal.