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"REDBOOK" COMPILED BY LOCAL GOVERNMENT FINANCE SECTION, 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	2	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	25	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	16	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	1	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	125		14	4

TOTAL AD VALOREM DISTRICTS 224

TOTAL LOCAL GOVERNMENTS 242

*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 1988-89

FISCAL YEAR 1988-89

FISCAL YEAR 1988-89	ASSESSED VALUATION			OPERATING RATE				COMBINED OTHER SPECIAL DISTRICT RATE						
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	INDIGENT/ LEGISLATIVE OVERRIDES	DEBT RATE	COMBINED RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE	
CARSON CITY														
Carson City	\$483,974,781		483,974,781	0.4748		0.0500 241,987	0.0375 181,490	0.1477	0.7100 0.7100	0.0000 * 0.0021 **	1.1700		0.0646 0.0646	1.9446 1.9467
Sierra Forest Fire Protection Dist.	22,954,707		22,954,707	0.1490				0.0000	0.1490	0.0000 *	1.1700	0.7100	0.0646	2.0936
Carson Water Sub-Conservancy	283,198,738		283,198,738	0.0283				0.0000	0.0283	0.0000 *	1.1700	0.7100	0.0646	1.9729
Eagle Valley Underground Water Basin	467,555,170		467,555,170	0.0021				0.0000	0.0021	0.0000 *	1.1700	0.7100	0.0646	1.9467
Tahoe Regional Planning Agency	261,840		261,840											
Carson City Redevelopment Agency	3,756,930		3,756,930	1.9467				0.0000	1.9467	0.0000	0.0000	0.0000	0.0000	1.9467
Carson-Truckee Water Conservancy	483,974,781		483,974,781	0.0008	0.0000			0.0000	0.0000					
Carson City Schools	483,974,781		483,974,781	0.7500				0.4200	1.1700					
*Carson-Truckee Water Conservancy; **Carson-Truckee Water Conservancy + Eagle Valley Underground Water Assessed valuation in the amount of \$3,756,930 for Carson City Redevelopment Agency is excluded from Carson City, Carson City School District and Carson-Truckee Water Conservancy. †														

*Carson-Truckee Water Conservancy; **Carson-Truckee Water Conservancy + Eagle Valley Underground Water
Assessed valuation in the amount of \$3,756,930 for Carson City Redevelopment Agency is excluded from Carson City, Carson City School District and Carson-Truckee Water Conservancy. †

487,731,711

FISCAL YEAR 1988-89

FISCAL YEAR 1998-99	ASSESSED VALUATION			OPERATING RATE				DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	INDIGENT/ LEGISLATIVE OVERRIDES							
LOCAL GOVERNMENT TAXING UNIT														
CHURCHILL														
Churchill County	\$207,254,373	150,000	207,404,373	0.3012		0.0100 20,740	0.0122 25,303	0.0000	0.3234	0.0502 (A)	1.3700		0.0646	1.8082
Fallon	59,147,662		59,147,662	0.3091				0.0000	0.3091	0.0502 (A)	1.3700	0.3234	0.0646	2.1173
Churchill Mosquito District	207,254,373	150,000	207,404,373	0.0502				0.0000	0.0502					
Carson-Truckee Water Conservancy	207,254,373	150,000	207,404,373	0.0008	0.0000			0.0000	0.0000					
Churchill County Schools	207,254,373	150,000	207,404,373	0.7500				0.6200	1.3700					

EXAMPLES OF OVERLAPPING RATES - CHURCHILL COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. $0.0000 + 0.0502 = 0.0502$

DISTRICT CODE (See Code Number)

A. 1 + 2

OVERLAPPING RATES EXAMPLES

A. $= .0000 + .0502 = .0502$ or 1 + 2 composed
of Carson Truckee Water Conservancy (1) at
.0000 plus Churchill Mosquito District (2)
at .0502.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	CARSON-TRUCKEE WATER CONSERVANCY	0.0000
2.	CHURCHILL MOSQUITO DISTRICT	0.0502

FISCAL YEAR 1988-89

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION			OPERATING RATE					COMBINED					
	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	INDIGENT/ LEGISLATIVE OVERRIDES	DEBT RATE	COMBINED RATE	OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
CLARK														
Clark County	\$ 9,082,317,493	3,611,940	9,085,929,433	0.4163			3,407,224 0.0375	0.2903	0.7441		1.1935		0.0646	2.0022
Boulder City	140,429,477		140,429,477	0.1494				0.0000	0.1494	0.0505 (B)	1.1935	0.7441	0.0646	2.2021
Henderson	563,999,218		563,999,218	0.0686					0.1494	0.0515 (C)	1.1935	0.7441	0.0646	2.2031
Las Vegas	2,492,585,144		2,492,585,144	0.5777	0.5677			0.3453	0.4139	0.0118 (D)	1.1935	0.7441	0.0646	2.4279
Mesquite	14,547,013		14,547,013	1.1591	0.7000			1,947,489	0.4139	0.0130 (E)	1.1935	0.7441	0.0646	2.4291
North Las Vegas	349,537,832		349,537,832	0.1678				997,024	0.4139	0.0597 (F)	1.1935	0.7441	0.0646	2.4758
Bunkerville Town	9,423,294		9,423,294	0.0000				0.0400	0.6077	0.0999 (G)	1.1935	0.7441	0.0646	2.7098
*East Las Vegas	80,320,929		80,320,929	0.0000	0.2047			0.0000	0.7000	0.0825 (I)	1.1935	0.7441	0.0646	2.7847
Glendale Town	417,766		417,766	0.0000				0.3500	0.6978	0.0062 (H)	1.1935	0.7441	0.0646	2.7062
Indian Springs Town	5,194,004		5,194,004	0.0000				0.1800						
Laughlin Town	158,174,652		158,174,652	0.0106				629,168	0.6978					
Moapa Town	93,507,705		93,507,705	0.0000					0.0000	0.0825 (I)	1.1935	0.7441	0.0646	2.0847
Moapa Valley Town	36,035,336		36,035,336	0.0000					0.0000	0.1873 (J)	1.1935	0.7441	0.0646	2.3942
Mt. Charleston Town	12,162,630		12,162,630	0.0000					0.2047	0.1885 (K)	1.1935	0.7441	0.0646	2.3954
*Paradise Town	2,403,691,545		2,403,691,545	0.3035	0.2047				0.0000	0.0825 (M)	1.1935	0.7441	0.0646	2.0847
Searchlight Town	16,056,550	136,173	16,192,723	0.1247	0.0000				0.0000	0.0825 (I)	1.1935	0.7441	0.0646	2.0847
*Spring Valley Town	636,655,545		636,655,545	0.0150	0.2047				0.0000	0.0825 (I)	1.1935	0.7441	0.0646	2.5019
*Sunrise Manor Town	716,623,235		716,623,235	0.0199	0.2047				0.0000	0.0835 (L)	1.1935	0.7441	0.0646	2.5029
*Winchester Town	745,951,699		745,951,699	0.3239	0.2047				0.0000	0.0825 (M)	1.1935	0.7441	0.0646	2.0847
*NRS 354.59875 requires tax rate parity for five unincorporated towns. The common levy for common services is .2047. The rate shown in the 'maximum allowed by revenue limitation' column is the rate allowed prior to parity.									0.0000	0.0825 (I)	1.1935	0.7441	0.0646	2.0847
									0.0000	0.9285 (O)	1.1935	0.7441	0.0646	2.9307
									0.0000	0.1885 (K)	1.1935	0.7441	0.0646	2.3954
									0.2196	0.0825 (I)	1.1935	0.7441	0.0646	2.3043
									0.2196	0.0835 (L)	1.1935	0.7441	0.0646	2.3053
									0.0000	0.1885 (K)	1.1935	0.7441	0.0646	2.3954
									0.0000	0.1885 (K)	1.1935	0.7441	0.0646	2.3954
									0.0000	0.1885 (K)	1.1935	0.7441	0.0646	2.3954

*NRS 354.59875 requires tax rate parity for five unincorporated towns. The common levy for common services is .2047. The rate shown in the 'maximum allowed by revenue limitation' column is the rate allowed prior to parity.

Clark NV w/9,193852967

LV 2,604,120,618

FISCAL YEAR 1988-89

	ASSESSED VALUATION			OPERATING RATE				DEBT RATE	COMBINED RATE	COMBINED				
	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	INDIGENT/ LEGISLATIVE OVERRIDES			OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
LOCAL GOVERNMENT TAXING UNIT														
Mt. Charleston Fire Protection Dist.	10,464,063		10,464,063	0.7451	0.6640			0.0090	0.6640	0.0825 (AY)	1.1935	0.7441	0.0646	2.7487
									0.6640	0.2645 (AZ)	1.1935	0.7441	0.0646	2.9307
Clark County Fire Service Area	4,972,533,710	433,841	4,972,967,551	0.1277	0.0998			0.0000	0.0998	0.0875 (BA)	1.1935	0.7441	0.0646	2.1895
									0.0998	0.0825 (I)	1.1935	0.7441	0.0646	2.1845
									0.0998	0.0999 (G)	1.1935	0.7441	0.0646	2.2019
									0.0998	0.2934 (BB)	1.1935	0.7441	0.0646	2.3954
									0.0998	0.2934 (BC)	1.1935	0.7441	0.0646	2.3954
									0.0998	0.2934 (BD)	1.1935	0.7441	0.0646	2.3954
									0.0998	0.2934 (BE)	1.1935	0.7441	0.0646	2.3954
									0.0998	0.0408 (BF)	1.1935	0.7441	0.0646	2.1428
									0.0998	0.0370 (BG)	1.1935	0.7441	0.0646	2.1390
									0.0998	0.2922 (BH)	1.1935	0.7441	0.0646	2.3942
									0.0998	0.2934 (BI)	1.1935	0.7441	0.0646	2.3954
									0.0998	0.0837 (BJ)	1.1935	0.7441	0.0646	2.1857
Boulder City Library	151,268,385		151,268,385	0.0505				0.0000	0.0505	0.1494 (AU)	1.1935	0.7441	0.0646	2.2021
									0.0505	0.1504 (AV)	1.1935	0.7441	0.0646	2.2031
									0.0505	0.0240 (P)	1.1935	0.7441	0.0646	2.0767
									0.0505	0.0250 (R)	1.1935	0.7441	0.0646	2.0777
Clark County Flood Control District	9,082,317,493	3,611,940	9,085,929,433	0.0000				0.0000	0.0000					
Clark County Sanitation #1	N/A			0.0000				0.0000	0.0000					

FISCAL YEAR 1988-89

	ASSESSED VALUATION			OPERATING RATE				DEBT RATE	COMBINED RATE	COMBINED				
	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	INDIGENT/ LEGISLATIVE OVERRIDES			OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
LOCAL GOVERNMENT TAXING UNIT														
Las Vegas/Clark County Library Dist.	8,130,306,380	3,611,940	8,133,918,320	0.0393				0.0192 1,561,712	0.0585	0.0240 (P)	1.1935	0.7441	0.0646	2.0847
									0.0585	0.1288 (Q)	1.1935	0.7441	0.0646	2.1895
									0.0585	0.0250 (R)	1.1935	0.7441	0.0646	2.0857
									0.0585	0.0138 (A)	1.1935	0.7441	0.0646	2.0745
									0.0585	0.1238 (S)	1.1935	0.7441	0.0646	2.1845
									0.0585	0.4412 (T)	1.1935	0.7441	0.0646	2.5019
									0.0585	0.4422 (U)	1.1935	0.7441	0.0646	2.5029
									0.0585	0.6880 (V)	1.1935	0.7441	0.0646	2.7487
									0.0585	0.0240 (W)	1.1935	0.7441	0.0646	2.0847
									0.0585	0.8700 (X)	1.1935	0.7441	0.0646	2.9307
									0.0585	0.0252 (Y)	1.1935	0.7441	0.0646	2.0859
									0.0585	0.0302 (Z)	1.1935	0.7441	0.0646	2.0909
									0.0585	0.1300 (AA)	1.1935	0.7441	0.0646	2.1907
									0.0585	0.0240 (AB)	1.1935	0.7441	0.0646	2.0847
									0.0585	0.6491 (AC)	1.1935	0.7441	0.0646	2.7098
									0.0585	0.3347 (AD)	1.1935	0.7441	0.0646	2.3954
									0.0585	0.3347 (AE)	1.1935	0.7441	0.0646	2.3954
									0.0585	0.3347 (AF)	1.1935	0.7441	0.0646	2.3954
									0.0585	0.3347 (AG)	1.1935	0.7441	0.0646	2.3954
									0.0585	0.4151 (AH)	1.1935	0.7441	0.0646	2.4758
									0.0585	0.3335 (AI)	1.1935	0.7441	0.0646	2.3942
									0.0585	0.3347 (AJ)	1.1935	0.7441	0.0646	2.3954
									0.0585	0.1250 (AK)	1.1935	0.7441	0.0646	2.1857
									0.0585	0.2436 (AL)	1.1935	0.7441	0.0646	2.3043
									0.0585	0.2446 (AM)	1.1935	0.7441	0.0646	2.3053
									0.0585	0.0240 (AN)	1.1935	0.7441	0.0646	2.0847
									0.0585	0.0240 (AO)	1.1935	0.7441	0.0646	2.0847
									0.0585	0.0240 (AP)	1.1935	0.7441	0.0646	2.0847
									0.0585	0.0240 (AQ)	1.1935	0.7441	0.0646	2.0847
									0.0585	0.0240 (CB)	1.1935	0.7441	0.0646	2.0847
									0.0585	0.0240 (CC)	1.1935	0.7441	0.0646	2.0847
									0.0585	0.7000 (AR)	1.1935	0.7441	0.0646	2.7607

FISCAL YEAR 1988-89

	ASSESSED VALUATION			OPERATING RATE				DEBT RATE	COMBINED RATE	COMBINED				
	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	INDIGENT/ LEGISLATIVE OVERRIDES			OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
LOCAL GOVERNMENT TAXING UNIT														
Henderson Library	452,599,763		452,599,763	0.0118				0.0000	0.0118	0.4139 (AS)	1.1935	0.7441	0.0646	2.4279
									0.0118	0.4151 (AH)	1.1935	0.7441	0.0646	2.4291
									0.0118	0.0240 (P)	1.1935	0.7441	0.0646	2.0380
									0.0118	0.1288 (Q)	1.1935	0.7441	0.0646	2.1428
									0.0118	0.0252 (Y)	1.1935	0.7441	0.0646	2.0392
									0.0118	0.1250 (AK)	1.1935	0.7441	0.0646	2.1390
Las Vegas Artesian Basin	8,380,019,510		8,380,019,510	0.0012				0.0000	0.0012	0.0825 (I)	1.1935	0.7441	0.0646	2.0859
									0.0012	0.0875 (BA)	1.1935	0.7441	0.0646	2.0909
									0.0012	0.1873 (J)	1.1935	0.7441	0.0646	2.1907
									0.0012	0.7064 (BL)	1.1935	0.7441	0.0646	2.7098
									0.0012	0.7028 (BM)	1.1935	0.7441	0.0646	2.7062
									0.0012	0.3920 (BN)	1.1935	0.7441	0.0646	2.3954
									0.0012	0.3920 (BO)	1.1935	0.7441	0.0646	2.3954
									0.0012	0.3920 (BP)	1.1935	0.7441	0.0646	2.3954
									0.0012	0.3920 (BQ)	1.1935	0.7441	0.0646	2.3954
									0.0012	0.4257 (BR)	1.1935	0.7441	0.0646	2.4291
									0.0012	0.4724 (BS)	1.1935	0.7441	0.0646	2.4758
									0.0012	0.0358 (BT)	1.1935	0.7441	0.0646	2.0392
									0.0012	0.1356 (BU)	1.1935	0.7441	0.0646	2.1390
									0.0012	0.3920 (BV)	1.1935	0.7441	0.0646	2.3954
									0.0012	0.1823 (BW)	1.1935	0.7441	0.0646	2.1857
Las Vegas Redevelopment Agency	111,535,474		111,535,474	2.7098				0.0000	2.7098	0.0000	0.0000	0.0000	0.0000	2.7098
Colorado River Ground Water Basin	179,320,859	135,947	179,456,806	0.0010				0.0000	0.0010	0.1999 (BX)	1.1935	0.7441	0.0646	2.2031
									0.0010	0.0745 (BY)	1.1935	0.7441	0.0646	2.0777
									0.0010	0.0825 (I)	1.1935	0.7441	0.0646	2.0857
									0.0010	0.4997 (BZ)	1.1935	0.7441	0.0646	2.5029
									0.0010	0.3021 (CA)	1.1935	0.7441	0.0646	2.3053

FISCAL YEAR 1988-89

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION			OPERATING RATE				COMBINED		OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	INDIGENT/ LEGISLATIVE OVERRIDES	DEBT RATE	COMBINED RATE					
Kyle Canyon Water	7,941,799		7,941,799	0.0000				0.1820	14,454	0.7465 (BK)	1.1935	0.7441	0.0646	2.9307
Moapa Valley Fire	132,005,651		132,005,651	0.0000				0.0000	0.0000	0.0825 (AW)	1.1935	0.7441	0.0646	2.0847
								0.0000	0.0000	0.0825 (AX)	1.1935	0.7441	0.0646	2.0847
								0.0000	0.0000	0.0825 (I)	1.1935	0.7441	0.0646	2.0847
**Las Vegas Metropolitan Police Comm	8,013,829,982	3,611,940	8,017,441,922	0.0000				0.0088	0.0088					
**Las Vegas Metropolitan Police 911	7,448,818,606	586,171	7,449,404,777	0.0050				0.0000	0.0050					
**North Las Vegas 911	349,537,832		349,537,832	0.0050				0.0000	0.0050					
**LV Metro Police Manpower - Las Vegas	2,492,585,144		2,492,585,144	0.0264				0.0000	0.0264					
**LV Metro Police Manpower - Clark	5,521,244,838		5,521,244,838	0.0152				0.0000	0.0152					
Big Bend Water District	148,888,735		148,888,735	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					
Pahrump Artesian Basin	751,343		751,343											
Clark County Schools	9,082,317,493	3,611,940	9,085,929,433	0.7500		0.2200		0.2235	1.1935					

Assessed valuation in the amount of \$111,535,474 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.

** Designates special taxing authority not additional taxing district.

21,261,350
Leg
3,407,024

EXAMPLES OF OVERLAPPING RATES - CLARK COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. = $0.0088 + 0.0050 = 0.0138$
 B. = 0.0505
 C. = $0.0505 + 0.0010 = 0.0515$
 D. = 0.0118
 E. = $0.0118 + 0.0012 = 0.0130$
 F. = $0.0585 + 0.0012 = 0.0597$
 G. = $0.0585 + 0.0012 + 0.0088 + 0.0050 + 0.0264 = 0.0999$
 H. = $0.0012 + 0.0050 = 0.0062$
 I. = $0.0585 + 0.0088 + 0.0152 = 0.0825$
 J. = $0.0585 + 0.0998 + 0.0088 + 0.0050 + 0.0152 = 0.1873$
 K. = $0.0585 + 0.0998 + 0.0012 + 0.0088 + 0.0050 + 0.0152 = 0.1885$
 L. = $0.0585 + 0.0010 + 0.0088 + 0.0152 = 0.0835$
 M. = $0.0585 + 0.0000 + 0.0088 + 0.0152 = 0.0825$
 N. = $0.0585 + 0.6640 + 0.0088 + 0.0152 = 0.7465$
 O. = $0.0585 + 0.6640 + 0.1820 + 0.0088 + 0.0152 = 0.9285$
 P. = $0.0088 + 0.0152 = 0.0240$
 Q. = $0.0998 + 0.0088 + 0.0050 + 0.0152 = 0.1288$
 R. = $0.0010 + 0.0088 + 0.0152 = 0.0250$
 S. = $0.0998 + 0.0088 + 0.0152 = 0.1238$
 T. = $0.4172 + 0.0088 + 0.0152 = 0.4412$
 U. = $0.4172 + 0.0010 + 0.0088 + 0.0152 = 0.4422$
 V. = $0.0000 + 0.6640 + 0.0088 + 0.0152 = 0.6880$
 W. = $0.0000 + 0.0088 + 0.0152 = 0.0240$
 X. = $0.0000 + 0.6640 + 0.1820 + 0.0088 + 0.0152 = 0.8700$
 Y. = $0.0012 + 0.0088 + 0.0152 = 0.0252$
 Z. = $0.0012 + 0.0088 + 0.0050 + 0.0152 = 0.0302$
 AA. = $0.0998 + 0.0012 + 0.0088 + 0.0050 + 0.0152 = 0.1300$
 AB. = $0.0000 + 0.0088 + 0.0152 = 0.0240$
 AC. = $0.6077 + 0.0012 + 0.0088 + 0.0050 + 0.0264 = 0.6491$
 AD. = $0.2047 + 0.0998 + 0.0012 + 0.0088 + 0.0050 + 0.0152 = 0.3347$
 AE. = $0.2047 + 0.0998 + 0.0012 + 0.0088 + 0.0050 + 0.0152 = 0.3347$
 AF. = $0.2047 + 0.0998 + 0.0012 + 0.0088 + 0.0050 + 0.0152 = 0.3347$
 AG. = $0.2047 + 0.0998 + 0.0012 + 0.0088 + 0.0050 + 0.0152 = 0.3347$
 AH. = $0.4139 + 0.0012 = 0.4151$

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 + 33
 H. 25 + 29
 I. 18 + 27 + 32
 J. 18 + 23 + 27 + 28 + 32
 K. 18 + 23 + 25 + 27 + 28 + 32
 L. 18 + 26 + 27 + 32
 M. 18 + 21 + 27 + 32
 N. 18 + 22 + 27 + 32
 O. 18 + 22 + 24 + 27 + 32
 P. 27 + 32
 Q. 23 + 27 + 28 + 32
 R. 26 + 27 + 32
 S. 23 + 27 + 32
 T. 10 + 27 + 32
 U. 10 + 26 + 27 + 32
 V. 12 + 22 + 27 + 32
 W. 12 + 27 + 32
 X. 12 + 22 + 24 + 27 + 32
 Y. 25 + 27 + 32
 Z. 25 + 27 + 28 + 32
 AA. 23 + 25 + 27 + 28 + 32
 AB. 9 + 27 + 32
 AC. 3 + 25 + 27 + 28 + 33
 AD. 16 + 23 + 25 + 27 + 28 + 32
 AE. 17 + 23 + 25 + 27 + 28 + 32
 AF. 15 + 23 + 25 + 27 + 28 + 32
 AG. 13 + 23 + 25 + 27 + 28 + 32
 AH. 2 + 25

OVERLAPPING RATES EXAMPLES

A. = $0.0088 + 0.0050 = 0.0138$ or 27 + 28 composed
 of L. V. Metropolitan Police Comm. (27) at
 .0088 plus L. V. Metropolitan Police 911 (28)
 at .0050.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	BOULDER CITY	0.1494
2.	HENDERSON	0.4139
3.	LAS VEGAS	0.6077
4.	NORTH LAS VEGAS	0.6978
5.	MESQUITE CITY	0.7000
6.	BUNKERVILLE	0.0000
7.	EAST LAS VEGAS	0.2047
8.	GLENDALE	0.0000
9.	INDIAN SPRINGS	0.0000
10.	LAUGHLIN	0.4172
11.	MOAPA VALLEY	0.0000
12.	MT. CHARLESTON TOWN	0.0000
13.	PARADISE	0.2047
14.	SEARCHLIGHT	0.2196
15.	SPRING VALLEY	0.2047
16.	SUNRISE MANOR	0.2047
17.	WINCHESTER	0.2047
18.	LAS VEGAS/CLARK CO. LIBRARY DIST.	0.3585
19.	HENDERSON LIBRARY	0.0118
20.	BOULDER CITY LIBRARY	0.0505
21.	MOAPA VALLEY FIRE DISTRICT	0.0000
22.	MT. CHARLESTON FIRE DISTRICT	0.6640
23.	CLARK COUNTY FIRE	0.0998

AI. = $0.2047 + 0.0998 + 0.0088 + 0.0050 + 0.0152 = 0.3335$
 AJ. = $0.2047 + 0.0998 + 0.0012 + 0.0088 + 0.0050 + 0.0152 = 0.3347$
 AK. = $0.0998 + 0.0012 + 0.0088 + 0.0152 = 0.1250$
 AL. = $0.2196 + 0.0088 + 0.0152 = 0.2436$
 AM. = $0.2196 + 0.0010 + 0.0088 + 0.0152 = 0.2446$
 AN. = $0.0000 + 0.0000 + 0.0088 + 0.0152 = 0.0240$
 AO. = $0.0000 + 0.0088 + 0.0152 = 0.0240$
 AP. = $0.0000 + 0.0000 + 0.0088 + 0.0152 = 0.0240$
 AQ. = $0.0000 + 0.0088 + 0.0152 = 0.0240$
 AR. = 0.7000
 AS. = 0.4139
 AT. = 0.0585
 AU. = 0.1494
 AV. = $0.1494 + 0.0010 = 0.1504$
 AW. = $0.0000 + 0.0585 + 0.0088 + 0.0152 = 0.0825$
 AX. = $0.0000 + 0.0585 + 0.0088 + 0.0152 = 0.0825$
 AY. = $0.0000 + 0.0585 + 0.0088 + 0.0152 = 0.0825$
 AZ. = $0.0000 + 0.0585 + 0.1820 + 0.0088 + 0.0152 = 0.2645$
 BA. = $0.0585 + 0.0088 + 0.0050 + 0.0152 = 0.0875$
 BB. = $0.2047 + 0.0585 + 0.0012 + 0.0088 + 0.0050 + 0.0152 = 0.2934$
 BC. = $0.2047 + 0.0585 + 0.0012 + 0.0088 + 0.0050 + 0.0152 = 0.2934$
 BD. = $0.2047 + 0.0585 + 0.0012 + 0.0088 + 0.0050 + 0.0152 = 0.2934$
 BE. = $0.2047 + 0.0585 + 0.0012 + 0.0088 + 0.0050 + 0.0152 = 0.2934$
 BF. = $0.0118 + 0.0088 + 0.0050 + 0.0152 = 0.0408$
 BG. = $0.0118 + 0.0012 + 0.0088 + 0.0152 = 0.0370$
 BH. = $0.2047 + 0.0585 + 0.0088 + 0.0050 + 0.0152 = 0.2922$
 BI. = $0.2047 + 0.0585 + 0.0012 + 0.0088 + 0.0050 + 0.0152 = 0.2934$
 BJ. = $0.0585 + 0.0012 + 0.0088 + 0.0152 = 0.0837$
 BK. = $0.0000 + 0.0585 + 0.6640 + 0.0088 + 0.0152 = 0.7465$
 BL. = $0.6077 + 0.0585 + 0.0088 + 0.0050 + 0.0264 = 0.7064$
 BM. = $0.6978 + 0.0050 = 0.7028$
 BN. = $0.2047 + 0.0585 + 0.0998 + 0.0088 + 0.0050 + 0.0152 = 0.3920$
 BO. = $0.2047 + 0.0585 + 0.0998 + 0.0088 + 0.0050 + 0.0152 = 0.3920$
 BP. = $0.2047 + 0.0585 + 0.0998 + 0.0088 + 0.0050 + 0.0152 = 0.3920$
 BQ. = $0.2047 + 0.0585 + 0.0998 + 0.0088 + 0.0050 + 0.0152 = 0.3920$
 BR. = $0.4139 + 0.0118 = 0.4257$
 BS. = $0.4139 + 0.0585 = 0.4724$
 BT. = $0.0118 + 0.0088 + 0.0152 = 0.0358$
 BU. = $0.0118 + 0.0998 + 0.0088 + 0.0152 = 0.1356$
 BV. = $0.2047 + 0.0585 + 0.0998 + 0.0088 + 0.0050 + 0.0152 = 0.3920$
 BW. = $0.0585 + 0.0998 + 0.0088 + 0.0152 = 0.1823$

AI.7 + 23 + 27 + 28 + 32
 AJ.7 + 23 + 25 + 27 + 28 + 32
 AK.23 + 25 + 27 + 32
 AL.14 + 27 + 32
 AM.14 + 26 + 27 + 32
 AN.8 + 21 + 27 + 32
 AO.6 + 27 + 32
 AP.11 + 21 + 27 + 32
 AQ.11 + 27 + 32
 AR.5
 AS.2
 AT.18
 AU.1
 AV.1 + 26
 AW.8 + 18 + 27 + 32
 AX.11 + 18 + 27 + 32
 AY.12 + 18 + 27 + 32
 AZ.12 + 18 + 24 + 27 + 32
 BA.18 + 27 + 28 + 32
 BB.16 + 18 + 25 + 27 + 28 + 32
 BC.17 + 18 + 25 + 27 + 28 + 32
 BD.15 + 18 + 25 + 27 + 28 + 32
 BE.13 + 18 + 25 + 27 + 28 + 32
 BF.19 + 27 + 28 + 32
 BG.19 + 25 + 27 + 32
 BH.7 + 18 + 27 + 28 + 32
 BI.7 + 18 + 25 + 27 + 28 + 32
 BJ.18 + 25 + 27 + 32
 BK.12 + 18 + 22 + 27 + 32
 BL.3 + 18 + 27 + 28 + 33
 BM.4 + 29
 BN.16 + 18 + 23 + 27 + 28 + 32
 BO.17 + 18 + 23 + 27 + 28 + 32
 BP.15 + 18 + 23 + 27 + 28 + 32
 BQ.13 + 18 + 23 + 27 + 28 + 32
 BR.2 + 19
 BS.2 + 18
 BT.19 + 27 + 32
 BU.19 + 23 + 27 + 32
 BV.7 + 18 + 23 + 27 + 28 + 32
 BW.18 + 23 + 27 + 32

24. KYLE CANYON WATER 0.1820
 25. LAS VEGAS ARTESIAN BASIN 0.0012
 26. COLORADO RIVER GROUND WATER BASIN 0.0010
 27. LAS VEGAS METROPOLITAN POLICE COMM 0.0088
 28. LAS VEGAS METROPOLITAN POLICE 911 0.0050
 29. NORTH LAS VEGAS 911 0.0050
 30. MOAPA TOWN 0.0000
 31. PAHRUMP ARTESIAN BASIN 0.0000
 32. LVMPD MANPOWER SUPPLEMENT-CLARK 0.0152
 33. LVMPD MANPOWER SUPPLEMENT-LAS VEGAS 0.0264

BX. = $0.1494 + 0.0505 = 0.1999$
BY. = $0.0505 + 0.0088 + 0.0152 = 0.0745$
BZ. = $0.4172 + 0.0585 + 0.0088 + 0.0152 = 0.4997$
CA. = $0.2196 + 0.0585 + 0.0088 + 0.0152 = 0.3021$
CB. = $0.0000 + 0.0088 + 0.0152 = 0.0240$
CC. = $0.0000 + 0.0000 + 0.0088 + 0.0152 = 0.0240$
CD. = $0.0088 + 0.0000 + 0.0152 = 0.0240$
CE. = $0.0585 + 0.0088 + 0.0000 + 0.0152 = 0.0825$
CF. = $0.0585 + 0.0012 + 0.0088 + 0.0050 + 0.0152 = 0.0887$

BX.1 + 20
BY.20 + 27 + 32
BZ.10 + 18 + 27 + 32
CA.14 + 18 + 27 + 32
CB.21 + 27 + 32
CC.30 + 21 + 27 + 32
CD.27 + 31 + 32
CE.18 + 27 + 30 + 32
CF.18 + 25 + 27 + 28 + 32

FISCAL YEAR 1988-89

LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION			OPERATING RATE						COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	INDIGENT/ LEGISLATIVE OVERRIDES	DEBT RATE	COMBINED RATE					
DOUGLAS														
Douglas County	\$724,203,812		724,203,812	0.2853	0.2718		0.0354 256,368	0.0830	0.3902		1.1400		0.0646	1.5948
Gardnerville Town	29,726,918		29,726,918	0.3267			0.0000	0.0000	0.3267	0.3885 (1)	1.1400	0.3902	0.0646	2.3100
Genoa Town	3,242,419		3,242,419	0.0947			0.0000	0.0000	0.0947	0.4402 (3)	1.1400	0.3902	0.0646	2.1297
Minden Town	34,528,954		34,528,954	0.2003			0.0000	0.0000	0.2003	0.5337 (X)	1.1400	0.3902	0.0646	2.3288
Carson-Truckee Water Conservancy	707,229,538		707,229,538	0.0008	0.0000			0.0000	0.0000					
Carson Water Sub-Conservancy	319,223,741		319,223,741	0.0283				0.0000	0.0283					
Cave Rock Estates Gen. Imp. Dist.	5,487,140		5,487,140	0.0056		0.3000		0.0000	0.3056	0.2651 (D)	1.1400	0.3902	0.0646	2.1655
Douglas Mosquito Abatement	274,399,255		274,399,255	0.0170		16,461		0.0000	0.0170					
Douglas County Sewer #1	182,233,951		182,233,951	0.0000				0.3437	0.3437	0.2580 (C)	1.1400	0.3902	0.0646	2.1965
Douglas County Paramedic Dist.	283,570,408		283,570,408	0.0495	0.0437			0.0000	0.0437		1.1400	0.3902	0.0646	1.6385
Douglas County Weed Control	4,052,994		4,052,994	0.0000				0.0000	0.0000					
East Fork Fire District	223,950,507		223,950,507	0.1624	0.1452			0.0000	0.1452		1.1400	0.3902	0.0646	1.7400
East Fork Swimming Pool Dist.	283,018,941		283,018,941	0.1126				0.0934	0.2060		1.1400	0.3902	0.0646	1.8008
Elk Point Sanitation District	6,739,470		6,739,470	0.0043	0.0000			0.3437	0.3437	0.2580 (C)	1.1400	0.3902	0.0646	2.1965
Gardnerville Ranchos Gen. Imp. Dist.	57,547,308		57,547,308	0.3638				0.0000	0.3638	0.4402 (G)	1.1400	0.3902	0.0646	2.3988
Indian Hills Gen. Imp. Dist.	12,562,946		12,562,946	0.4629				0.0000	0.4629	0.4564 (F)	1.1400	0.3902	0.0646	2.5141
Kingsbury Gen. Imp. Dist.	77,258,783		77,258,783	0.0962	0.0000			0.0000	0.0000	0.2580 (C)	1.1400	0.3902	0.0646	1.8528
Lakeridge Gen. Imp. Dist.	6,175,832		6,175,832	0.0326		0.1800	11,116	0.0000	0.2126	0.2651 (D)	1.1400	0.3902	0.0646	2.0725
Logan Creek Gen. Imp. Dist.	1,581,002		1,581,002	0.0629		0.4500	7,114	0.0000	0.5129	0.2651 (D)	1.1400	0.3902	0.0646	2.3728
Marla Bay Gen. Imp. Dist.	6,748,736		6,748,736	0.0180	0.0000			0.0000	0.0000	0.2651 (D)	1.1400	0.3902	0.0646	1.8599

FISCAL YEAR 1988-89

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	COMBINED UNIT RATE
	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	INDIGENT/ LEGISLATIVE OVERRIDES						
Minden-Gardnerville Sanitation	63,429,630		63,429,630	0.0935				0.0000	0.0935				
Oliver Park Gen. Imp. Dist.	8,132,950		8,132,950	0.0767				0.0000	0.0767	0.8017 (E)	1.1400	0.3902	2.2732
Round Hill Gen. Imp. Dist.	30,291,597		30,291,597	0.0310	0.0000			0.0000	0.0000	0.2580 (C)	1.1400	0.3902	1.8528
Sierra Estates Gen. Imp. Dist.	1,860,929		1,860,929	0.0000				0.0000	0.0000	0.4564 (F)	1.1400	0.3902	2.0512
Sierra Forest Fire Protection Dist	42,602,392		42,602,392	0.1760	0.1614			0.0000	0.1614	0.2950 (B)	1.1400	0.3902	2.0512
Skyland Gen. Imp. Dist.	19,411,837		19,411,837	0.0091	0.0000	0.1500	29,118	0.0000	0.1500	0.2651 (D)	1.1400	0.3902	2.0099
Tahoe Douglas Fire	428,538,424		428,538,424	0.1980		0.0600	257,123	0.0000	0.2580				
Tahoe Douglas Sewer District	123,670,404		123,670,404	0.0071				0.0000	0.0071	0.2580 (C)	1.1400	0.3902	1.8599
Tahoe Regional Planning Agency	380,036,099		380,036,099										
Topaz Ranch Estates Gen. Imp. Dist.	8,286,121		8,286,121	0.3188				0.0000	0.3188	0.3949 (H)	1.1400	0.3902	2.3085
Zephyr Cove Gen. Imp. Dist.	4,164,736		4,164,736	0.0030	0.0000			0.0000	0.0000	0.2651 (D)	1.1400	0.3902	1.8599
Zephyr Heights Gen. Imp. Dist.	11,097,898		11,097,898	0.1536				0.0000	0.1536	0.2651 (D)	1.1400	0.3902	2.0135
Zephyr Knolls Gen. Imp. Dist.	2,840,448		2,840,448	0.0046		0.4800	13,634	0.0000	0.4840	0.2651 (D)	1.1400	0.3902	2.3439
Douglas County Schools	724,203,812		724,203,812	0.7500				0.3900	1.1400				

Vote
334,566

kg
256,368

EXAMPLES OF OVERLAPPING RATES - DOUGLAS COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. $0.0000 + 0.0170 = 0.0170$
 B. $0.0000 + 0.0283 + 0.0170 + 0.0437 + 0.2060 = 0.2950$
 C. $0.0000 + 0.2580 = 0.2580$
 D. $0.0000 + 0.2580 + 0.0071 = 0.2651$
 E. $0.0000 + 0.3437 + 0.2580 = 0.6017$
 F. $0.0000 + 0.0283 + 0.1614 + 0.0170 + 0.0437 + 0.2060 = 0.4564$
 G. $0.0000 + 0.0283 + 0.1452 + 0.0170 + 0.0437 + 0.2060 = 0.4402$
 H. $0.1452 + 0.0437 + 0.2060 = 0.3949$
 I. $0.0000 + 0.0283 + 0.0170 + 0.0935 + 0.0437 + 0.2060 = 0.3885$
 J. $0.0000 + 0.0283 + 0.1452 + 0.0170 + 0.0437 + 0.2060 = 0.4402$
 K. $0.0000 + 0.0283 + 0.1452 + 0.0170 + 0.0935 + 0.0437 + 0.2060 = 0.5337$

DISTRICT CODE (See Code Number)

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

OVERLAPPING RATES EXAMPLES

A = $0.0000 + 0.0170 = 0.0170$ or 1 + 7 composed of Carson-Truckee Water Conservancy (1) at .0000 plus Douglas Mosquito Abatement (7) at .0170.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	CARSON-TRUCKEE WATER CONSERVANCY	0.0000 ✓
2.	CARSON WATER SUBCONSERVANCY	0.0283 ✓
3.	DOUGLAS COUNTY SEWER NO. 1	0.3437
4.	EAST FORK FIRE PROTECTION	0.1452 ✓
5.	SIERRA FOREST FIRE	0.1614
6.	TOPAZ RANCH ESTATES	0.3189
7.	DOUGLAS MOSQUITO ABATEMENT	0.0170 ✓
8.	TAHOE DOUGLAS FIRE	0.2580
9.	MINDEN-GARDNERVILLE SANITATION	0.0935 ✓
10.	TAHOE DOUGLAS SEWER	0.0071
11.	DOUGLAS PARAMEDIC AMBULANCE	0.0437 ✓
12.	EAST FORK SWIMMING POOL	0.2060 ✓

FISCAL YEAR 1988-89

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	COMBINED UNIT RATE
	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	INDIGENT/ LEGISLATIVE OVERRIDES							
ELKO														
Elko County	\$403,746,506	41,000,000	444,746,506	0.2975			0.0869 386,485	0.1220	0.5064	0.0000 (F)	1.2825		0.0646	1.8535
Carlin	9,586,765		9,586,765	0.4768				0.0000	0.4768	0.0000 (G)	1.2825	0.5064	0.0646	2.3303
Elko	120,727,721		120,727,721	0.3326				0.0000	0.3326	0.1758 (A)	1.2825	0.5064	0.0646	2.3619
Wells	11,837,224		11,837,224	0.4101				0.0000	0.4101	0.0000 (F)	1.2825	0.5064	0.0646	2.2636
Jackpot Town	14,806,091		14,806,091	0.0000				0.0000	0.0000	0.0000 (F)	1.2825	0.5064	0.0646	1.8535
Montello Town	422,615		422,615	0.3346				0.0000	0.3346	0.0000 (F)	1.2825	0.5064	0.0646	2.1881
Mountain City Town	853,523		853,523	0.1418				0.0000	0.1418	0.0000 (F)	1.2825	0.5064	0.0646	1.9953
West Wendover Town	28,917,152		28,917,152	0.2508				0.0000	0.2508	0.0000 (F)	1.2825	0.5064	0.0646	2.1043
Carlin TV District	9,136,765		9,136,765	0.0000				0.0000	0.0000					
Elko City/County Civic Auditorium	156,154,046		156,154,046	0.0206				0.1433	0.1639	0.0119 (B)	1.2825	0.5064	0.0646	2.0293
									0.1639	0.3445 (C)	1.2825	0.5064	0.0646	2.3619
Elko TV	192,663,838		192,663,838	0.0119				0.0000	0.0119	0.1639 (D)	1.2825	0.5064	0.0646	2.0293
									0.0119	0.4965 (E)	1.2825	0.5064	0.0646	2.3619
Northeast Fire Protection Dist.	403,746,506	41,000,000	444,746,506	0.0000				0.0000	0.0000					
Starr Valley Cemetery District	2,173,961		2,173,961	0.0000				0.0000	0.0000					
Tuscarora Water District	135,000		135,000	0.0000				0.0000	0.0000					
Elko County Schools	403,746,506	41,000,000	444,746,506	0.7500			0.2500 1,111,866	0.2825	1.2825					

EXAMPLES OF OVERLAPPING RATES - ELKO COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. $0.0000 + 0.1639 + 0.0119 = 0.1758$
 B. $0.0000 + 0.0119 = 0.0119$
 C. $0.0000 + 0.3326 + 0.0119 = 0.3445$
 D. $0.0000 + 0.1639 = 0.1639$
 E. $0.0000 + 0.1639 + 0.3326 = 0.4965$
 F. 0.0000
 G. $0.0000 + 0.0000 = 0.0000$

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. = $.0000 + .0119 = .0119$ or 1 + 4 composed
 of Northeast Nevada Fire Protection (1) at
 .0000 plus Elko TV (4) at .0119.

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	0.1639
3.	ELKO	0.3326
4.	ELKO TV	0.0119
5.	CARLIN TV	0.0000

FISCAL YEAR 1988-89

FISCAL YEAR 1988-89	ASSESSED VALUATION			OPERATING RATE				DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	INDIGENT/ LEGISLATIVE OVERRIDES							
LOCAL GOVERNMENT TAXING UNIT														

ESMERALDA														

Esmeralda County	\$33,109,214	7,083,000	40,192,214	1.2628	1.2600		0.0125 5,204	0.0000	1.2725		0.7500		0.0646	2.0871
Goldfield Town	3,286,060		3,286,060	0.0895				0.0000	0.0895	0.0000	0.7500	1.2725	0.0646	2.1766
Silver Peak Town	1,195,788		1,195,788	0.2226				0.0000	0.2226	0.0000	0.7500	1.2725	0.0646	2.3097
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	33,109,214	7,083,000	40,192,214	0.7500				0.0000	0.7500					

FISCAL YEAR 1982-89

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	COMBINED UNIT RATE
	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	INDIGENT/ LEGISLATIVE OVERRIDES							
EUREKA														
Eureka County	104,633,870	130,000,000	234,633,870	0.6562			0.0224 52,558	0.0000	0.6786	0.0085 (A)	0.7500		0.0646	1.5017
Crescent Valley Town	1,318,545		1,318,545	0.0204				0.0000	0.0204	0.0085 (A)	0.7500	0.6786	0.0646	1.5221
Eureka Town	3,229,755		3,229,755	0.0030				0.0000	0.0030	0.0085 (A)	0.7500	0.6786	0.0646	1.5047
Diamond Valley Rodent Control	6,864,019		6,864,019	0.0152				0.0000	0.0152	0.0299 (C)	0.7500	0.6786	0.0646	1.5383
Diamond Valley Weed Control	6,864,019		6,864,019	0.0214				0.0000	0.0214	0.0237 (B)	0.7500	0.6786	0.0646	1.5383
Eureka County TV District	104,633,870	130,000,000	234,633,870	0.0085				0.0000	0.0085					
Eureka County Schools	104,633,870	130,000,000	234,633,870	0.7500				0.0000	0.7500					

FISCAL YEAR 1988-89

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	COMBINED UNIT RATE
	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	INDIGENT/ LEGISLATIVE OVERRIDES							
HUMBOLDT														
Humboldt County	224,966,912	57,530,900	282,497,812	0.5533		0.0118 33335	0.0275 77687	0.0000	0.5926	0.1153 (C)	1.1250		0.0646	1.6975
Winnemucca	51,905,744		51,905,744	0.6794				0.0000	0.6794	0.1153 (C)	1.1250	0.5926	0.0646	2.5769
Golconda Fire Protection District	40,777,335	18,783,180	59,560,515	0.0060	0.0000			0.0000	0.0000	0.1153 (C)	1.1250	0.5926	0.0646	1.8975
Humboldt Fire District	2,230,047		2,230,047	0.0000			0.0910 2029	0.0000	0.0910	0.1153 (C)	1.1250	0.5926	0.0646	1.9985
Humboldt TV District	N/A			0.0000				0.0000	0.0000					
McDermitt Fire Protection District	5,274,489		5,274,489	0.0391		0.1500 7911	0.0609 3212	0.0000	0.2500	0.1153 (C)	1.1250	0.5926	0.0646	2.1475
McDermitt Sanitation District	N/A			0.0000				0.0000	0.0000					
Orovada Cemetery District	7,231,583		7,231,583	0.0463				0.0000	0.0463	0.2701 (A)	1.1250	0.5926	0.0646	2.0986
Orovada Water District	N/A			0.0000				0.0000	0.0000					
Orovada Fire Protection District	7,231,583		7,231,583	0.0074	0.0048	0.1500	0.0000	0.0000	0.1548	0.1616 (B)	1.1250	0.5926	0.0646	2.0986
Paradise Valley Fire Protection Dist.	28,075,404		28,075,404	0.0000		10847	0.0340	0.0000	0.0340	0.1153 (C)	1.1250	0.5926	0.0646	1.9315
Paradise Valley Sewer District	N/A			0.0000			9546	0.0000	0.0000					
Pueblo Fire Protection District	2,980,759		2,980,759	0.0917			0.0000	0.0000	0.0917	0.1153 (C)	1.1250	0.5926	0.0646	1.9892
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.	33,885,496	3,000	33,888,496	0.0137			0.0910	0.0000	0.1047	0.1153 (C)	1.1250	0.5926	0.0646	2.0022
Humboldt County Hospital	224,966,912	57,530,900	282,497,812	0.1153			30839	0.0000	0.1153					
Humboldt County Schools	224,966,912	57,530,900	282,497,812	0.7500				0.3750	1.1250					

52872 123,313

EXAMPLES OF OVERLAPPING RATES - HUMBOLDT COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. $0.1548 + 0.1153 = 0.2701$
 B. $0.0463 + 0.1153 = 0.1616$
 C. 0.1153

DISTRICT CODE (See Code Number)

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

OVERLAPPING RATES EXAMPLES

A. = $.1548 + .1153 = .2701$ or 1 + 3 composed
 of Orovada Fire Protection (1) at .1548 plus
 Humboldt County Hospital (3) at .1153.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	OROVADA FIRE PROTECTION	0.1548
2.	OROVADA CEMETERY	0.0463
3.	HUMBOLDT COUNTY HOSPITAL	0.1153

FISCAL YEAR 1988-89

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	COMBINED UNIT RATE
	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	INDIGENT/ LEGISLATIVE OVERRIDES							
LANDER														
Lander County	\$86,376,102	30,000,000	116,376,102	0.7976			0.0075 8728	0.1456	0.9507 0.9507	0.3780 (A) 0.2727 (B)	1.4506 1.4506		0.0646 0.0646	2.8439 2.7386
Austin Town	1,977,381		1,977,381	0.0290				0.0000	0.0290	0.2828 (C)	1.4506	0.9507	0.0646	2.7777
Battle Mountain Town	15,978,804		15,978,804	0.0000				0.0000	0.0000	0.3780 (A)	1.4506	0.9507	0.0646	2.8439
Kingston Town	1,918,580		1,918,580	0.0000				0.0000	0.0000	0.2727 (B)	1.4506	0.9507	0.0646	2.7386
Battle Mountain General Hospital Dist.	86,376,102	30,000,000	116,376,102	0.2727				0.0000	0.2727					
Lander County Sewer & Water Dist. #2	1,977,381		1,977,381	0.0101				0.0000	0.0101					
Lander Airport Authority	71,480,785	25,000,000	96,480,785	0.1053				0.0000	0.1053					
Lander County TV district		N/A												
Lander County Schools	86,376,102	30,000,000	116,376,102	0.7500		0.2500 290,940		0.4506	1.4506					

EXAMPLES OF OVERLAPPING RATES - LANDER COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. $0.1053 + 0.2727 = 0.3780$
 B. 0.2727
 C. $0.2727 + 0.0101 = 0.2828$

DISTRICT CODE (See Code Number)

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

OVERLAPPING RATES EXAMPLES

C. = $.0101 + .2727 = .2828$ or 1 + 2 composed
 of Lander Sewer and Water (3) at .0101 plus
 Battle Mountain General Hospital Dist. (2)
 at .2727.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	LANDER COUNTY AIRPORT AUTHORITY	0.1053
2.	BATTLE MTN. GENERAL HOSPITAL	0.2727
3.	LANDER SEWER AND WATER	0.0101

FISCAL YEAR 1988-89

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	COMBINED UNIT RATE
	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	INDIGENT/ LEGISLATIVE OVERRIDES							
LINCOLN														
Lincoln County	\$47,966,510	89,350	48,055,860	0.5178			0.0375 18,021	0.0000	0.5553	0.1361 (E)	0.9037		0.0646	1.6597
Caliente	4,444,523		4,444,523	0.5000				0.1147	0.6147	0.1361 (E)	0.9037	0.5553	0.0646	2.2744
Alamo Town	2,734,427		2,734,427	0.0564				0.0000	0.0564	0.3385 (A)	0.9037	0.5553	0.0646	1.9185
Panaca Town	3,751,585		3,751,585	0.0637				0.0000	0.0637	0.1361 (E)	0.9037	0.5553	0.0646	1.7234
Pioche Town	2,871,258		2,871,258	0.3398	0.2823			0.0000	0.2823	0.2954 (B)	0.9037	0.5553	0.0646	2.1013
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 Protctn Dist.	5,445,246		5,445,246	0.0793				0.1231	0.2024	0.1361 (E)	0.9037	0.5553	0.0646	1.8621
									0.2024	0.1925 (C)	0.9037	0.5553	0.0646	1.9185
Pahrnagat Valley TV District	N/A			0.0000				0.0000	0.0000					
Pioche Fire Protection District	4,169,153		4,169,153	0.1936	0.1593			0.0000	0.1593	0.1361 (E)	0.9037	0.5553	0.0646	1.8190
									0.1593	0.4184 (D)	0.9037	0.5553	0.0646	2.1013
Lincoln County Hospital District	47,966,510	89,350	48,055,860	0.1361				0.0000	0.1361					
Lincoln County Schools	47,966,510	89,350	48,055,860	0.7500				0.1537	0.9037					

EXAMPLES OF OVERLAPPING RATES - LINCOLN COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. $0.2024 + 0.1361 = 0.3385$
 B. $0.1593 + 0.1361 = 0.2954$
 C. $0.0564 + 0.1361 = 0.1925$
 D. $0.2823 + 0.1361 = 0.4184$
 E. 0.1361

DISTRICT CODE (See Code Number)

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

OVERLAPPING RATES EXAMPLES

A. = $.2024 + .1361 = .3403$ or 1 + 5 composed
 of Pahrnagat Valley Fire (1) at .2024 plus
 Lincoln Hospital (5) at .1361.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	PAHRNAGAT VALLEY FIRE	0.2024
2.	PIOCHE FIRE PROTECTION	0.1593
3.	ALAMO TOWN	0.0564
4.	PIOCHE TOWN	0.2823
5.	LINCOLN HOSPITAL	0.1361

FISCAL YEAR 1988-89

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	COMBINED UNIT RATE
	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	INDIGENT/ LEGISLATIVE OVERRIDES							
LYON														
Lyon County	\$258,311,992	101,500	258,413,492	0.5823	0.5447		0.0375 96,905	0.0000	0.5822		1.0959		0.0646	1.7427
Yerington	19,479,334		19,479,334	0.1757				0.0000	0.1757	0.1528 (J)	1.0959	0.5822	0.0646	2.0712
Fernley Town	62,052,730	5,000	62,057,730	0.0438				0.0000	0.0438	0.3458 (A)	1.0959	0.5822	0.0646	2.1323
Carson-Truckee Water Conservancy	157,456,898	101,500	157,558,398	0.0008	0.0000			0.0000	0.0000					
Carson Water Sub-Conservancy	92,103,312	96,500	92,199,812	0.0283				0.0000	0.0283					
Central Lyon County Fire District	95,404,168	96,500	95,500,668	0.1057		0.0900	85,951	0.0000	0.1957	0.0283 (E)	1.0959	0.5822	0.0646	1.9667
									0.1957	0.0885 (K)	1.0959	0.5822	0.0646	2.0269
Fernley Swimming Pool District	62,052,730	5,000	62,057,730	0.0000		0.2000	124115	0.0000	0.2000					
Mason Valley Fire Maintenance	47,279,356		47,279,356	0.0426		0.1000	47279	0.0000	0.1426	0.1528 (M)	1.0959	0.5822	0.0646	2.0381
Mason Valley Artesian Basin	47,279,356		47,279,356	0.0000				0.0000	0.0000		1.0959	0.5822	0.0646	1.7427
Mason Valley Mosquito District	77,772,922		77,772,922	0.0250		0.0300	23332	0.0000	0.0550					
North Lyon Fire Maintenance	62,052,730	5,000	62,057,730	0.0458		0.1000	62058	0.0000	0.1458	0.2438 (C)	1.0959	0.5822	0.0646	2.1323
Silver Springs/Stagecoach Hospital	37,967,205		37,967,205	0.1126	0.0885			0.0000	0.0885					
Smith Valley Fire Maintenance	19,465,926		19,465,926	0.0626				0.0000	0.0626	0.0978 (D)	1.0959	0.5822	0.0646	1.9031
Smith Valley Artesian Basin	19,465,926		19,465,926	0.0000				0.0000	0.0000					
South Lyon Hospital District	100,855,121		100,855,121	0.0978				0.0000	0.0978					
Stagecoach Gen. Imp. Dist.	2,973,112		2,973,112	0.3913				0.0000	0.3913	0.3125 (L)	1.0959	0.5822	0.0646	2.4465
Walker River Weed Control	18,817,078		18,817,078	0.0000				0.0000	0.0000					
Willow Creek Gen. Imp. Dist.	1,132,667		1,132,667	0.0331				0.0000	0.0331	0.2954 (B)	1.0959	0.5822	0.0646	2.0712
Lyon County Schools	258,311,992	101,500	258,413,492	0.7500				0.3459	1.0959					

342,735

EXAMPLES OF OVERLAPPING RATES - LYON COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. $0.1458 + 0.0000 + 0.2000 = 0.3458$
 B. $0.1426 + 0.0000 + 0.0978 + 0.0550 = 0.2954$
 C. $0.0438 + 0.0000 + 0.2000 = 0.2438$
 D. $0.0000 + 0.0978 = 0.0978$
 E. $0.0000 + 0.0283 = 0.0283$
 F. 0.0000
 G. $0.0331 + 0.0000 + 0.0978 + 0.0550 = 0.1859$
 H. 0.1957
 I. $0.0438 + 0.1458 = 0.1896$
 J. $0.0978 + 0.0550 = 0.1528$
 K. $0.0000 + 0.0885 = 0.0885$
 L. $0.1957 + 0.0000 + 0.0885 + 0.0283 = 0.3125$
 M. $0.0000 + 0.0978 + 0.0550 = 0.1528$

DISTRICT CODE (See Code Number)

A. 1 + 2 + 14
 B. 3 + 4 + 9 + 10
 C. 5 + 2
 D. 6 + 9
 E. 2 + 13 + 14
 F. 4
 G. 8 + 4 + 9 + 10
 H. 7
 I. 5 + 1
 J. 9 + 10
 K. 2 + 11
 L. 7 + 2 + 11 + 13
 M. 4 + 9 + 10

OVERLAPPING RATES EXAMPLES

I. = $.0438 + .1458 = .1896$ OR 5 + 1 composed
 of Fernley Town (5) at .0438 plus North Lyon
 Fire (1) at .1458.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	NORTH LYON FIRE	0.1458
2.	CARSON-TRUCKEE WATER CONSERVANCY	0.0000
3.	MASON VALLEY FIRE	0.1426
4.	MASON VALLEY ARTESIAN	0.0000
5.	FERNLEY TOWN	0.0438
6.	SMITH VALLEY ARTESIAN	0.0000
7.	CENTRAL LYON FIRE	0.1957
8.	WILLOW CREEK GEN. IMP. DIST.	0.0331
9.	SOUTH LYON HOSPITAL	0.0978
10.	MASON VALLEY MOSQUITO DIST.	0.0550
11.	SILVER SPRINGS/STAGECOACH HOSPITAL	0.0885
12.	STAGECOACH GEN. IMP. DIST.	0.3913
13.	CARSON WATER SUBCONSERVANCY	0.0283
14.	FERNLEY SWIMMING POOL DIST.	0.2000
15.	SMITH VALLEY FIRE	0.0626

FISCAL YEAR 1988-89

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	COMBINED UNIT RATE
	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	INDIGENT/ LEGISLATIVE OVERRIDES							
MINERAL														
Mineral County	\$80,930,591	4,500,000	85,430,591	0.9573			0.0375 32,036	0.0000	0.9948	0.1752 *	0.8351		0.0646	2.0697
Hawthorne Town	29,161,038		29,161,038	0.0000				0.0000	0.0000	0.1752 *	0.8351	0.9948	0.0646	2.0697
Luning Town	325,908		325,908	0.0000				0.0000	0.0000	0.1752 *	0.8351	0.9948	0.0646	2.0697
Mina Town	1,653,434		1,653,434	0.0000				0.0000	0.0000	0.1752 *	0.8351	0.9948	0.0646	2.0697
Mineral County TV District	N/A			0.0000				0.0000	0.0000					
Mineral Hospital District	80,930,591	4,500,000	85,430,591	0.1752				0.0000	0.1752					
Mineral County Schools	80,930,591	4,500,000	85,430,591	0.7500				0.0851	0.8351					
*Mineral Hospital District														

FISCAL YEAR 1988-89

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	COMBINED UNIT RATE
	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	INDIGENT/ LEGISLATIVE OVERRIDES							
NYE														
Nye County	\$320,737,641	98,000,000	418,737,641	0.6099			0.0075 31,405	0.0031	0.6205		0.9331		0.0646	1.6182
Gabbs	3,329,065		3,329,065	1.1516				0.0000	1.1516	0.1277 (A)	0.9331	0.6205	0.0646	2.8975
Amargosa Town	10,185,384	15,000	10,200,384	0.5681				0.9903	1.5584		0.9331	0.6205	0.0646	3.1766
Beatty Town	6,375,012	86,000	6,461,012	0.0874				0.0862	0.1736	0.1277 (A)	0.9331	0.6205	0.0646	1.9195
Manhattan Town	1,786,104	75,000	1,861,104	0.2654				0.0000	0.2654	0.1277 (A)	0.9331	0.6205	0.0646	2.0113
Fahrump Town	138,630,849		138,630,849	0.0197				0.0000	0.0197	0.0215 (B)	0.9331	0.6205	0.0646	1.6594
Round Mountain Town	10,444,943	25,000,000	35,444,943	0.3919			0.5039 178,607	0.0000	0.8958	0.1277 (A)	0.9331	0.6205	0.0646	2.6417
Tenopah Town	28,666,825		28,666,825	0.1710				0.1650	0.3360	0.1277 (A)	0.9331	0.6205	0.0646	2.0819
Beatty Gen. Imp. Dist.	6,375,012	86,000	6,461,012	0.0000				0.0000	0.0000					
Beatty Water & Sanitation	6,375,012	86,000	6,461,012	0.0000				0.0000	0.0000					
Fahrump Library District	138,630,849		138,630,849	0.0199				0.0000	0.0199					
Fahrump Swimming Pool District	138,630,849		138,630,849	0.0016				0.0000	0.0016					
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	171,892,078	97,985,000	269,877,078	0.0977				0.0300	0.1277					
Nye County Schools	320,737,640	98,000,000	418,737,640	0.7500				0.1831	0.9331					

EXAMPLES OF OVERLAPPING RATES - NYE COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. 0.1277
B. $0.0016 + 0.0199 = 0.0215$

DISTRICT CODE (See Code Number)

A. 3
B. 1 + 2

OVERLAPPING RATES EXAMPLES

B. = $.0016 + .0199 = .0215$ or 1 + 2 composed
of Pahrump Swimming Pool (1) at .0016 plus
Pahrump Library (2) at .0215.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	PAHRUMP SWIMMING POOL	0.0016
2.	PAHRUMP LIBRARY	0.0199
3.	NYE HOSPITAL	0.1277

FISCAL YEAR 1988-89

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	COMBINED UNIT RATE
	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	INDIGENT/ LEGISLATIVE OVERRIDES							
PERSHING														
Pershing County	\$104,981,635	7,000,000	111,981,635	0.5391			0.0375 41.993	0.0343	0.6109	0.1515 *	0.9646		0.0646	1.7916
Lovelock	12,168,788		12,168,788	0.3413				0.1388	0.4801	0.1515 *	0.9646	0.6109	0.0646	2.2717
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	104,981,635	7,000,000	111,981,635	0.1413				0.0102	0.1515					
Pershing County Schools	104,981,635	7,000,000	111,981,635	0.7500				0.2146	0.9646					
*Pershing Hospital District														

FISCAL YEAR 1988-89

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	COMBINED UNIT RATE
	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	INDIGENT/ LEGISLATIVE OVERRIDES							
STOREY														
Storey County	47,010,681	3,896,602	50,907,283	1.0557	1.0291		0.0075 3818	0.0501	1.0867	0.0000	1.3800		0.0646	2.5313
Gold Hill Town	2,386,646		2,386,646	0.0000				0.0000	0.0000		1.3800	1.0867	0.0646	2.5313
Virginia City Town	9,174,770	57,500	9,232,270	0.0000				0.0000	0.0000		1.3800	1.0867	0.0646	2.5313
Virginia-Divide Sewer Imp. Dist.	9,537,143	57,500	9,594,643	0.0000				0.0000	0.0000					
Carson-Truckee Water Conservancy	20,443,466	3,839,102	24,282,568	0.0008	0.0000			0.0000	0.0000					
Storey County Schools	47,010,681	3,896,602	50,907,283	0.7500				0.6300	1.3800					

FISCAL YEAR 1988-89

FISCAL YEAR 1988-89	ASSESSED VALUATION			OPERATING RATE				COMBINED						
	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	INDIGENT/ LEGISLATIVE OVERRIDES	DEBT RATE	COMBINED RATE	OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
LOCAL GOVERNMENT TAXING UNIT														
WASHOE														
Washoe County	\$ 4,103,366,490		4,103,366,490	0.5374	0.4582	0.0500 2,051,683	0.1301 5,338,479	0.1070	0.7453	0.0000 (A)	1.0924		0.0646	1.9023
Reno	2,091,672,798		2,091,672,798	0.1677		0.2024 4,233,546		0.2509	0.6210	0.0050 (AD)	1.0924	0.7453	0.0646	2.5283
									0.6210	0.0051 (B)	1.0924	0.7453	0.0646	2.5284
									0.6210	0.0071 (C)	1.0924	0.7453	0.0646	2.5304
Sparks	697,860,756		697,860,756	0.2642		0.1105 771,136		0.2074	0.5821	0.0050 (AD)	1.0924	0.7453	0.0646	2.4894
									0.5821	0.0051 (B)	1.0924	0.7453	0.0646	2.4895
Black Springs Gen. Imp. Dist.	571,259		571,259	0.0000				0.0000	0.0000	0.2848 (AD)	1.0924	0.7453	0.0646	2.1871
Carson-Truckee Water Conservancy	4,103,366,490		4,103,366,490	0.0008	0.0000			0.0000	0.0000					
Crystal Bay Gen. Imp. Dist.	13,078,515		13,078,515	0.0011				0.0000	0.0011	0.4111 (AC)	1.0924	0.7453	0.0646	2.3145
Gerlach Gen. Imp. Dist.	1,343,912		1,343,912	0.0000				0.0000	0.0000	0.0000 (A)	1.0924	0.7453	0.0646	1.9023
Horizon Hills Gen. Imp. Dist.	3,277,504		3,277,504	0.3615	0.1000			0.0000	0.1000	0.2863 (B)	1.0924	0.7453	0.0646	2.2886
									0.1000	0.2884 (AA)	1.0924	0.7453	0.0646	2.2907
Incline Village Gen. Imp. Dist.	378,707,501		378,707,501	0.0443	0.0366			0.0000	0.0366	0.4161 (AC)	1.0924	0.7453	0.0646	2.3560
Lawton-Verdi Gen. Imp. Dist.	4,200,538		4,200,538	0.0000				0.0000	0.0000					
Lemon Valley Underground Water Gen.	190,144,148		190,144,148	0.0021				0.0000	0.0021	0.6260 (F)	1.0924	0.7453	0.0646	2.5304
									0.0021	0.2863 (B)	1.0924	0.7453	0.0646	2.1907
									0.0021	0.2863 (H)	1.0924	0.7453	0.0646	2.1907
									0.0021	0.3836 (I)	1.0924	0.7453	0.0646	2.2880
									0.0021	0.2827 (J)	1.0924	0.7453	0.0646	2.1871
									0.0021	0.0050 (K)	1.0924	0.7453	0.0646	1.9094
North Lake Tahoe Fire District	393,705,290		393,705,290	0.1211		0.2700 1,141,745		0.0000	0.4111	0.0000 (A)	1.0924	0.7453	0.0646	2.3134
									0.4111	0.0011 (D)	1.0924	0.7453	0.0646	2.3145
									0.4111	0.0366 (E)	1.0924	0.7453	0.0646	2.3500
Palomino Valley Gen. Imp. Dist.	16,331,620		16,331,620	0.1755				0.0000	0.1755	0.0050 (AD)	1.0924	0.7453	0.0646	2.0828
Redevelopment Agency - Sparks	82,509,959		82,509,959	2.4895				0.0000	2.4895	0.0000	0.0000	0.0000	0.0000	2.4895
Reno Increment District	60,420,317		60,420,317	2.5284				0.0000	2.5284	0.0000	0.0000	0.0000	0.0000	2.5284
Reno Redevelopment Agency	76,331,541		76,331,541	2.5284				0.0000	2.5284	0.0000	0.0000	0.0000	0.0000	2.5284

WA
4322628307RY
2,228,424,651³⁴SP
780,370,715

FISCAL YEAR 1988-89

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	COMBINED UNIT RATE
	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	INDIGENT/ LEGISLATIVE OVERRIDES							
Sierra Forest Fire Protection Dist.	153,870,863		153,870,863	0.2813				0.0000	0.2813	0.0050 (AD)	1.0924	0.7453	0.0646	2.1886
									0.2813	0.0051 (B)	1.0924	0.7453	0.0646	2.1887
									0.2813	0.0050 (L)	1.0924	0.7453	0.0646	2.1886
									0.2813	0.0051 (M)	1.0924	0.7453	0.0646	2.1887
									0.2813	0.1050 (N)	1.0924	0.7453	0.0646	2.2886
									0.2813	0.0071 (C)	1.0924	0.7453	0.0646	2.1907
									0.2813	0.0071 (D)	1.0924	0.7453	0.0646	2.1907
									0.2813	0.1071 (P)	1.0924	0.7453	0.0646	2.2907
South Truckee Meadows Gen. Imp. Dist.	35,573,631		35,573,631	0.0000				0.9240	0.9240	0.2828 (Q)	1.0924	0.7453	0.0646	3.1091
Sun Valley Water and Sanitation Dist.	58,759,994		58,759,994	0.0457				0.0889	0.1346	0.0050 (AD)	1.0924	0.7453	0.0646	2.0419
									0.1346	0.2828 (Q)	1.0924	0.7453	0.0646	2.3197
Tahoe Regional Planning Agency	397,602,359		397,602,359	0.0000				0.0000	0.0000					
Truckee Meadows Fire Protection Dist.	684,202,151		684,202,151	0.2777				0.0000	0.2777	0.0050 (AD)	1.0924	0.7453	0.0646	2.1850
									0.2777	0.0051 (B)	1.0924	0.7453	0.0646	2.1851
									0.2777	0.0050 (L)	1.0924	0.7453	0.0646	2.1850
									0.2777	0.0051 (M)	1.0924	0.7453	0.0646	2.1851
									0.2777	0.1397 (R)	1.0924	0.7453	0.0646	2.3197
									0.2777	0.0071 (C)	1.0924	0.7453	0.0646	2.1871
									0.2777	0.1805 (S)	1.0924	0.7453	0.0646	2.3605
									0.2777	0.0071 (T)	1.0924	0.7453	0.0646	2.1871
									0.2777	0.9291 (U)	1.0924	0.7453	0.0646	3.1091

FISCAL YEAR 1988-89

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	COMBINED UNIT RATE
	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	INDIGENT/ LEGISLATIVE OVERRIDES							
Truckee Meadows Underground Water Bsn.	2,992,170,174		2,992,170,174	0.0001				0.0000	0.0001	0.6260 (F)	1.0924	0.7453	0.0646	2.5284
									0.0001	0.5871 (V)	1.0924	0.7453	0.0646	2.4895
									0.0001	0.2863 (G)	1.0924	0.7453	0.0646	2.1887
									0.0001	0.2863 (H)	1.0924	0.7453	0.0646	2.1887
									0.0001	0.2827 (J)	1.0924	0.7453	0.0646	2.1851
									0.0001	0.2827 (W)	1.0924	0.7453	0.0646	2.1851
									0.0001	0.4173 (X)	1.0924	0.7453	0.0646	2.3197
									0.0001	1.2067 (Y)	1.0924	0.7453	0.0646	3.1091
Verdi TV District	62,907,716		62,907,716	0.0032	0.0000			0.0000	0.0000	0.2863 (G)	1.0924	0.7453	0.0646	2.1886
									0.0000	0.2864 (Z)	1.0924	0.7453	0.0646	2.1887
									0.0000	0.2884 (AA)	1.0924	0.7453	0.0646	2.1907
									0.0000	0.2827 (J)	1.0924	0.7453	0.0646	2.1850
									0.0000	0.2828 (Q)	1.0924	0.7453	0.0646	2.1851
Washoe Regional Water Planning Board	3,659,380,813		3,659,380,813	0.0050				0.0000	0.0050					
Washoe County Schools	4,103,366,490		4,103,366,490	0.7500				0.3424	1.0924					

Assessed valuation in the amount of \$82,509,959 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 \$76,331,541 for Reno Redevelopment Agency is excluded from Washoe County, Reno and Washoe County Schools.

Voter
8,198,110

Levy
5,338,479

EXAMPLES OF OVERLAPPING RATES - WASHOE COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. 0.0000
 B. 0.0000 + 0.0001 + 0.0050 = 0.0051
 C. 0.0000 + 0.0021 + 0.0050 = 0.0071
 D. 0.0000 + 0.0011 = 0.0011
 E. 0.0000 + 0.0366 = 0.0366
 F. 0.0000 + 0.6210 + 0.0050 = 0.6260
 G. 0.0000 + 0.2813 + 0.0050 = 0.2863
 H. 0.0000 + 0.2813 + 0.0000 + 0.0050 = 0.2863
 I. 0.0000 + 0.2813 + 0.1000 + 0.0050 = 0.3863
 J. 0.0000 + 0.2777 + 0.0050 = 0.2827
 K. 0.0000 + 0.0000 + 0.0050 = 0.0050
 L. 0.0000 + 0.0000 + 0.0050 = 0.0050
 M. 0.0000 + 0.0000 + 0.0001 + 0.0050 = 0.0051
 N. 0.0000 + 0.1000 + 0.0050 = 0.1050
 O. 0.0000 + 0.0021 + 0.0000 + 0.0050 = 0.0071
 P. 0.0000 + 0.1000 + 0.0021 + 0.0050 = 0.1071
 Q. 0.0000 + 0.2777 + 0.0001 + 0.0050 = 0.2828
 R. 0.0000 + 0.1346 + 0.0001 + 0.0050 = 0.1397
 S. 0.0000 + 0.1755 + 0.0050 = 0.1805
 T. 0.0000 + 0.0000 + 0.0021 + 0.0050 = 0.0071
 U. 0.0000 + 0.9240 + 0.0001 + 0.0050 = 0.9291
 V. 0.0000 + 0.5821 + 0.0050 = 0.5871
 W. 0.0000 + 0.2777 + 0.0000 + 0.0050 = 0.2827
 X. 0.0000 + 0.1346 + 0.2777 + 0.0050 = 0.4173
 Y. 0.0000 + 0.9240 + 0.2777 + 0.0050 = 1.2067
 Z. 0.0000 + 0.2813 + 0.0001 + 0.0050 = 0.2864
 AA. 0.0000 + 0.0021 + 0.2813 + 0.0050 = 0.2884
 AB. 0.0000 + 0.0021 + 0.2777 + 0.0050 = 0.2849
 AC. 0.0000 + 0.4111 = 0.4111
 AD. 0.0000 + 0.0050 = 0.0050

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. = .0003 + .0050 = .0053 or 4 + 18 composed
 of Carson Truckee Water Conservancy (4) at .0003
 plus Washoe Regional Planning Board (18)
 at .0050.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	RENO	0.6210
2.	SPARKS	0.5821
3.	BLACK SPRINGS GEN. IMP. DIST.	0.0000
4.	CARSON TRUCKEE WATER CONSERVANCY	0.0000
5.	CRYSTAL BAY GEN. IMP. DIST.	0.0011
6.	GERLACH GEN. IMP. DIST.	0.0000
7.	HORIZON HILLS GEN. IMP. DIST.	0.1000
8.	INCLINE VILLAGE GEN. IMP. DIST.	0.1366
9.	LEMMON VALLEY UNDERGROUND WATER	0.0021
10.	NORTH LAKE TAHOE FIRE DIST.	0.4111
11.	PALONINO VALLEY GEN. IMP. DIST.	0.1755
12.	SIERRA FOREST FIRE PROTECTION DIST.	0.2813
13.	SO. TRUCKEE MEADOWS GEN. IMP. DIST.	0.9240
14.	SUN VALLEY WATER AND SANITATION	0.1346
15.	TRUCKEE MEADOWS FIRE PROTECTION	0.2777
16.	TRUCKEE MEADOWS UNDERGROUND WATER	0.0001
17.	VERDI TV DISTRICT	0.0000
18.	WASHOE REGIONAL WATER PLANNING BRD.	0.0050

FISCAL YEAR 1988-89

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	COMBINED UNIT RATE
	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	INDIGENT/ LEGISLATIVE OVERRIDES							
WHITE PINE														
White Pine County	\$94,258,251	10,000,000	104,258,251	0.4886			0.0375 39,096	0.1103	0.6364	0.1905 *	0.9419		0.0646	1.8334
Ely	27,439,169		27,439,169	0.3788				0.0693	0.4481	0.1905 *	0.9419	0.6364	0.0646	2.2815
Lund Town	1,099,741		1,099,741	0.0883				0.0000	0.0883	0.1905 *	0.9419	0.6364	0.0646	1.9217
McGill Town	3,361,393		3,361,393	0.3184				0.0000	0.3184	0.1905 *	0.9419	0.6364	0.0646	2.1518
Ruth Town	1,046,779		1,046,779	0.5894				0.0000	0.5894	0.1905 *	0.9419	0.6364	0.0646	2.4228
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	94,258,251	10,000,000	104,258,251	0.1359				0.0546	0.1905					
White Pine County Schools	94,258,251	10,000,000	104,258,251	0.7500				0.1919	0.9419					
*White Pine Hospital District														

PART III

NONAD VALOREM DISTRICT BUDGET SUMMARIES

There are 147 Special Districts recorded with the Department of Taxation; 129 may levy an ad valorem tax rate and are listed in Part II. Herein are listed 18 districts, 14 of which exist by assessments of special levies such as room tax and 4 which are inactive.

SPECIAL DISTRICT	1988-89 FUND ESTIMATED REVENUES	SPECIAL DISTRICT	1988-89 FUND ESTIMATED REVENUES
CARSON CITY		MINERAL	
CARSON CITY FAIR AND RECREATION BOARD	\$475,000	MINERAL COUNTY FAIR AND RECREATION BOARD	\$36,000
CLARK		PERSHING	
LAS VEGAS CONVENTION AUTHORITY	\$51,895,568	PERSHING COUNTY FAIR AND RECREATION BOARD	\$90,700
ELKO		STOREY	
ELKO COUNTY FAIR AND RECREATION BOARD	\$422,000	VIRGINIA CITY VISITORS AND CONVENTION AUTHORITY	\$85,500
WEST WENDOVER FAIR AND RECREATION BOARD	\$523,860		
H. BOLDT		WASHOE	
HUMBOLDT COUNTY FAIR AND RECREATION BOARD	\$440,750	REGIONAL TRANSPORTATION COMMISSION	\$15,003,000
ORVADA RODENT CONTROL DISTRICT	\$4,900	RENO-SPARKS CONVENTION AUTHORITY	\$16,731,450
PARADISE VALLEY WEED CONTROL	Inactive	HUALAPAI WATERSHED AND FLOOD PREVENTION	Inactive
LANDER		WADSWORTH WATER DISTRICT	Inactive
BATTLE MOUNTAIN STREET IMPROVEMENT DISTRICT	Inactive	WASHOE COUNTY AIRPORT AUTHORITY	\$23,075,487
LANDER COUNTY FAIR AND RECREATION BOARD	\$74,000	WHITE PINE	
		WHITE PINE COUNTY FAIR AND RECREATION BOARD	\$222,000

PART IV

VOTER 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
ROUND MTN. TOWN	NYE	GENERAL OPERATION	\$.5039	07-12-83	5 YEARS OR LESS
CARSON CITY	CARSON CITY	SENIOR CITIZENS FACILITY	UP TO \$.0500 241,987	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
SPARKS	WASHOE	PUBLIC SAFETY	\$.1105	09-02-86	PERPETUITY
CHURCHILL COUNTY	CHURCHILL	SENIOR CITIZENS	\$.0100	09-02-86	2 YEARS
NORTH LAS VEGAS	CLARK	PUBLIC SAFETY	\$.1800	11-04-86	PERPETUITY
LOGAN CREEK GID	DOUGLAS	ROAD REPAIR, MAINT.; SNOW REM.	\$.4500	11-04-86	6 YEARS; PERPETUITY
SKYLAND GID	DOUGLAS	STREET REPAVING; CAPITAL IMPRV	\$.1500	11-04-86	PERPETUITY
HUMBOLDT COUNTY	HUMBOLDT	SENIOR CITIZENS CENTER	\$.0150	11-04-86	PERPETUITY
MCDERMITT FIRE PROT.	HUMBOLDT	FIRE EQUIPMENT	\$.1500	11-04-86	PERPETUITY
ORVADA FIRE PROT.	HUMBOLDT	FIRE EQUIPMENT	\$.1500	11-04-86	PERPETUITY
FERNLEY TOWN	LYON	SWIMMING POOL	\$.2000	11-04-86	PERPETUITY
WASHOE COUNTY	WASHOE	CHILD PROTECTIVE SERVICES	\$.0400	11-04-86	PERPETUITY
CENTRAL LYON FIRE PROT.	LYON	FIRE PROTECTION	\$.0900	04-14-87	5 YEARS
MASON VLY MOSQUITO DIST.	LYON	MOSQUITO CONTROL	\$.0300	04-14-87	PERPETUITY
RENO	WASHOE	FIRE UPGRADE; EQUIPMENT	\$.0654	05-05-87	PERPETUITY
CAVE ROCK GID	DOUGLAS	ROAD REPAIR; MAINT; OPERATIONS	\$.3000	05-19-87	10 YEARS
RENO	WASHOE	PUBLIC SAFETY; POLICE	\$.1684	05-17-88	PERPETUITY
NRS 387.3285					
CLARK CO. SCHOOL DIST.	CLARK	CAPITAL IMPROVEMENTS	UP TO \$.2200	12-10-85	3 YEARS
ELKO CO. SCHOOL DIST.	ELKO	CAPITAL IMPROVEMENTS	UP TO \$.2500	04-29-86	5 YEARS
LANDER CO. SCHOOL DIST.	LANDER	CAPITAL IMPROVEMENTS	UP TO \$.2500	11-04-86	10 YEARS

PART V
AD VALOREM TAX DISTRIBUTION FOR 1988-89

	ASSESSED VALUE	SCHOOLS	COUNTIES	CITIES	TOWNS	TOTAL DISTRICTS	STATE	TOTAL
CARSON CITY	483,974,781	5,662,505	3,436,221	0	0	197,224	312,648	9,608,597
CHURCHILL	207,404,373	2,841,440	670,746	182,825	0	104,117	133,983	3,933,111
CLARK	9,085,929,433	108,440,568	67,608,401	20,232,538	10,077,362	15,652,593	5,869,510	227,880,973
DOUGLAS	724,203,812	8,255,923	2,825,843	0	169,350	3,459,166	467,836	15,178,118
ELKO	444,746,506	5,703,874	2,252,196	495,795	75,149	278,863	287,306	9,093,183
ESMERALDA	40,192,214	301,442	511,446	0	5,603	0	25,964	844,455
EUREKA	234,633,870	1,759,754	1,592,225	0	366	22,456	151,573	3,526,375
HUMBOLDT	282,497,812	3,178,100	1,674,082	352,648	0	403,239	182,494	5,790,562
LANDER	116,376,102	1,688,152	1,106,388	0	573	419,152	75,179	3,289,443
LINCOLN	48,055,860	434,281	266,854	27,320	12,038	83,067	31,044	854,604
LYON	258,413,492	2,831,953	1,504,483	34,225	27,181	694,210	166,935	5,258,989
MINERAL	85,430,591	713,431	849,864	0	0	149,674	55,188	1,768,157
NYE	418,737,641	3,907,241	2,598,267	38,338	616,265	374,439	270,505	7,805,054
PERSHING	111,981,635	1,080,175	684,096	58,422	0	169,652	72,340	2,064,685
STOREY	50,907,283	702,521	553,209	0	0	0	32,986	1,288,616
WASHOE	4,103,366,490	44,825,176	30,582,390	17,051,536	0	10,231,546	2,650,775	105,341,422
WHITE PINE	104,258,251	982,008	663,500	122,955	17,843	198,612	67,351	2,052,269
TOTALS	16,801,110,146	193,308,543	119,380,212	38,596,602	11,001,730	32,438,010	10,853,517	405,578,614
PERCENTAGE OF GRAND TOTAL		47.66%	29.43%	9.52%	2.71%	8.00%	2.68%	100.00%
AVERAGE STATEWIDE TAX RATE		\$2.4140						