

STATE OF NEVADA
DEPARTMENT OF TAXATION

1994 - 95

AD VALOREM TAX RATES
FOR NEVADA LOCAL GOVERNMENTS



2.867 sl. avg

14 = 2,829,470

PREPARED BY THE
LOCAL GOVERNMENT FINANCE SECTION
DIVISION OF ASSESSMENT STANDARDS

NEVADA TAX COMMISSION MEMBERS

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Chairman

Keith Ashworth
Barbara Smith Campbell

Candace E. Fox
Harley E. Harmon
John Marvel

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Dianne M. Ursick

Governor Bob Miller
Ex Officio

DEPARTMENT OF TAXATION

Yolanda Gonzalez
Executive Director

David Pursell
Chief Division of Assessment Standards

TABLE OF CONTENTS

	Page Number
PART I – LISTING OF NEVADA'S LOCAL GOVERNMENTS BY TYPE	1
PART II – AD VALOREM TAX RATES OF NEVADA LOCAL GOVERNMENTS FOR FISCAL YEAR 1994 – 1995	
CARSON CITY – CHURCHILL COUNTY	2
OVERLAPPING RATES	3
ESTIMATED TAX IMPACT	4
CLARK COUNTY	5–8
OVERLAPPING RATES	9–11
ESTIMATED TAX IMPACT	12
DOUGLAS COUNTY	13
OVERLAPPING RATES	14
ESTIMATED TAX IMPACT	15
ELKO COUNTY – ESMERALDA COUNTY	16
OVERLAPPING RATES	17
ESTIMATED TAX IMPACT	18
EUREKA COUNTY – HUMBOLDT COUNTY	19
OVERLAPPING RATES	20
ESTIMATED TAX IMPACT	21
LANDER COUNTY – LINCOLN COUNTY	22
OVERLAPPING RATES	23
ESTIMATED TAX IMPACT	24
LYON COUNTY	25
OVERLAPPING RATES	26
ESTIMATED TAX IMPACT	27
MINERAL COUNTY – NYE COUNTY	28
OVERLAPPING RATES	29
ESTIMATED TAX IMPACT	30
PERSHING COUNTY – STOREY COUNTY	31
ESTIMATED TAX IMPACT	32
WASHOE COUNTY	33–34
OVERLAPPING RATES	35
ESTIMATED TAX IMPACT	36
WHITE PINE COUNTY	37
ESTIMATED TAX IMPACT	38
PART III – NONAD VALOREM DISTRICT BUDGET SUMMARIES FOR FISCAL YEAR 1994 – 95	39
PART IV – VOTER APPROVED AD VALOREM LEVIES	40–41
PART V – AD VALOREM TAX DISTRIBUTION FOR 1994 – 95	42

COMPILED BY LOCAL GOVERNMENT FINANCE SECTION, DEPARTMENT OF TAXATION.

PART 1

LISTING OF NEVADA'S LOCAL GOVERNMENTS BY TYPE

	COUNTIES	SCHOOL DISTRICTS	CITIES	TOWNS	SPECIAL AD VALOREM DISTRICTS	MULTI- COUNTY ** DISTRICTS	FAIR AND RECREATION BOARDS
CARSON CITY *	1	1	0	0	2	4	1
CHURCHILL	1	1	1	0	1	1	0
CLARK	1	1	5	12	18	0	1
DOUGLAS	1	1	0	3	26	4	0
ELKO	1	1	4	3	6	0	2
ESMERALDA	1	1	0	2	3	0	0
EUREKA	1	1	0	2	3	0	0
HUMBOLDT	1	1	1	0	16	0	1
LANDER	1	1	0	3	3	0	1
LINCOLN	1	1	1	3	8	0	0
LYON	1	1	1	1	14	2	0
MINERAL	1	1	0	4	2	0	1
NYE	1	1	1	6	9	0	0
PERSHING	1	1	1	1	4	0	1
STOREY	1	1	0	2	2	1	1
WASHOE	1	1	2	0	17	3	1
WHITE PINE	1	1	1	3	4	0	1
TOTAL	17	17	18	45	138	**	11

TOTAL AD VALOREM DISTRICTS 239

TOTAL LOCAL GOVERNMENTS 250

*CARSON CITY IS A CONSOLIDATED CITY-COUNTY ENTITY

**MULTICOUNTY DISTRICTS:

1. CARSON TRUCKEE WATER CONSERVANCY
2. CARSON WATER SUB CONSERVANCY
3. SIERRA FOREST FIRE PROTECTION DISTRICT
4. NEVADA TAHOE REGIONAL PLANNING AGENCY

PART II

FISCAL YEAR 1994-95		ASSESSED VALUATION			OPERATING RATE			COMBINED OTHER SPECIAL DISTRICT RATE								
DIST-RICT	CODELOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
CARSON CITY																
0021	Carson City	\$682,666,699		682,666,699	0.6554		0.0500	0.2807	0.2707	0.0721	1.0482	0.0300 (A)	1.4000		0.1500	2.6282
0010											1.0482	0.0325 (B)	1.4000		0.1500	2.6307
0025	Sierra Forest Fire Protection Dist	50,291,812		50,291,812	0.2035	0.1000		0.0170	0.0000	0.0000	0.1000	0.0325 (B)	1.4000	1.0482	0.1500	2.7307
	Carson Water Sub-Conservancy	682,666,699		682,666,699	0.0300					0.0000	0.0300					
0024	Eagle Valley Underground Water Basin	644,895,464		644,895,464	0.0025					0.0000	0.0025	0.0300 (C)	1.4000	1.0482	0.1500	2.6307
0026	Tahoe Regional Planning Agency	537,669		537,669	0.0000					0.0000	0.0000	0.1000 (D)	1.4000	1.0482	0.1500	2.6982
0015	Carson City Redevelopment Agency	7,515,598		7,515,598	2.6307					0.0000	2.6307		0.0000	0.0000		2.6307
	Carson-Truckee Water Conservancy	682,666,699		682,666,699	0.0011	0.0000		0.0001	0.0000	0.0000	0.0000					
	Carson City Airport Authority	682,666,699		682,666,699	0.0000					0.0000	0.0000					
	Carson City Schools	682,666,699		682,666,699	0.7500					0.6500	1.4000					
Assessed valuation of \$7,515,598 (from 1994-1995 Budget) for Carson City Redevelopment Agency is excluded from Carson City, Carson City School District and Carson-Truckee Water Conservancy; Carson Water Sub-Conservancy, Carson City Airport Authority and Eagle Valley Underground Water Basin.																
CHURCHILL																
0020	Churchill County	\$301,837,494	34,000,000	335,837,494	0.4807		0.1800	0.2175	0.1175	0.0000	0.7782	0.0140 (A)	1.3700		0.1500	2.3122
0010	Fallon	78,477,210		78,477,210	0.4754			0.0227	0.0227	0.0000	0.4981	0.0140 (A)	1.3700	0.7782	0.1500	2.8103
	Churchill Mosquito District	301,837,494	34,000,000	335,837,494	0.1001	0.0140		0.0017	0.0000	0.0000	0.0140					
	Carson-Truckee Water Conservancy	301,837,494	34,000,000	335,837,494	0.0011	0.0000		0.0001	0.0000	0.0000	0.0000					
	Churchill County Schools	301,837,494	34,000,000	335,837,494	0.7500					0.6200	1.3700					

OVERLAPPING RATES – CARSON CITY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A = 0.0000 + 0.0300 = 0.0300
B = 0.0000 + 0.0025 + 0.0300 = 0.0325
C = 0.0300
D = 0.1000

OVERLAP COMBINATION (See Code Number)

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

OVERLAPPING RATES EXAMPLES

A = .0000 + .0300 = .0300 or 1 + 3 composed
of Carson Truckee Water Conservancy (1) at
.0000 plus Carson Water Sub-Conservancy (3)
at .0300.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBE	ENTITY	ENTITY RATE
-----	-----	-----
1.	CARSON-TRUCKEE WATER CONSERVANCY	0.0000
2.	EAGLE VALLEY UNDERGROUND WATER	0.0025
3.	CARSON WATER SUBCONSERVANCY	0.0300
4.	SIERRA FOREST FIRE PROTECTION DIST.	0.1000

OVERLAPPING RATES – CHURCHILL COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A = 0.0000 + 0.0140 = 0.0140

OVERLAP COMBINATIONS (See Code Number)

A. 1 + 2

OVERLAPPING RATES EXAMPLES

A = .0000 + .0140 = .0140 or 1 + 2 composed
of Carson Truckee Water Conservancy (1) at
.0000 plus Churchill Mosquito District (2)
at .0140.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBE	ENTITY	ENTITY RATE
-----	-----	-----
1.	CARSON-TRUCKEE WATER CONSERVANCY	0.0000
2.	CHURCHILL MOSQUITO DISTRICT	0.0140

EXAMPLES OF AD VALOREM TAX REQUIREMENTS
BASED ON THE FISCAL YEAR 1994-95 TAX RATES
AS APPLIED TO AN INDIVIDUAL'S HOME WITH A
TAXABLE VALUE OF \$100,000.

LOCAL GOVERNMENT FINANCE
DEPARTMENT OF TAXATION
DATE: JUNE 27, 1994

		COMBINED OTHER SPECIAL DISTRICT RATE/ TAX \$ (1)										TOTAL COMBINED UNIT RATE/ TAX \$																	
		ENTITY OPERATING RATE/ TAX \$	ENTITY DEBT RATE/ TAX \$	ENTITY COMBINED RATE/ TAX \$	COMBINED SCHOOL RATE/ TAX \$ (2)	COUNTY OPERATING RATE/ TAX \$	COUNTY DEBT RATE/ TAX \$	COMBINED COUNTY RATE/ TAX \$	STATE RATE/ TAX \$																				

CARSON CITY																													

City / County	Carson City				0.0300 10.50	1.4000 490.00	0.9761 341.64	0.0721 25.24	1.0482 366.87	0.1500 52.50				2.6282 919.87															
		\$																											
Overlap	Sierra Forest Fire Protection	0.1000 35.00	0.0000 0.00	0.1000 35.00	0.0300 10.50	1.4000 490.00	0.9761 341.64	0.0721 25.24	1.0482 366.87	0.1500 52.50				2.7282 954.87															
		\$																											
CHURCHILL																													

County	Churchill County				0.0140 4.90	1.3700 479.50	0.7782 272.37	0.0000 0.00	0.7782 272.37	0.1500 52.50				2.3122 809.27															
		\$																											
City	Fallon	0.4981 174.34	0.0000 0.00	0.4981 174.34	0.0140 4.90	1.3700 479.50	0.7782 272.37	0.0000 0.00	0.7782 272.37	0.1500 52.50				2.8103 983.61															
		\$																											

(1) The Combined Special District Rate is the total of one or several districts such as a library, hospital or fire protection district that serve the taxpayers within the boundries of that district.

(2) All School districts have an operating rate of \$.75 pursuant to NRS 387.195. Any rate reflected higher than \$.75 includes the debt rate, which has been approved by the voters.

FISCAL YEAR 1994-95

FISCAL YEAR 1994 - 95		ASSESSED VALUATION			OPERATING RATE			COMBINED OTHER SPECIAL DISTRICT RATE								COMBINED SCHOOL COUNTY RATE		STATE RATE	COMBINED UNIT RATE
DIST - RICT	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE			
CLARK																			
	Clark County	\$17,102,294,601	5,400,000	17,107,694,601	0.4163			0.2098	0.1842	0.1126	0.7131			1.1935		0.1500	2.0566		
0050	Boulder City	231,326,269		231,326,269	0.1861			0.0329	0.0329	0.0000	0.2190	0.0702 (A)	1.1935	0.7131	0.1500	2.3458			
0051											0.2190	0.0710 (B)	1.1935	0.7131	0.1500	2.3466			
0052											0.2190	0.0000	1.1935	0.7131	0.1500	2.2756			
0500	Henderson	1,708,662,768		1,708,662,768	0.1519		0.2310	0.0312	0.0312	0.3295	0.7436	0.0521 (C)	1.1935	0.7131	0.1500	2.8523			
0505											0.7436	0.0559 (D)	1.1935	0.7131	0.1500	2.8561			
0506											0.7436	0.0559 (E)	1.1935	0.7131	0.1500	2.8561			
0507											0.7436	0.1320 (F)	1.1935	0.7131	0.1500	2.9322			
0509											0.7436	0.1502 (G)	1.1935	0.7131	0.1500	2.9504			
0200	Las Vegas	4,818,993,988		4,818,993,988	0.6956			0.0357	0.0000	0.0405	0.7361	0.2395 (H)	1.1935	0.7131	0.1500	3.0322			
0206											0.7361	0.2539 (CY)	1.1935	0.7131	0.1500	3.0466			
0901	Mesquite	70,088,995		70,088,995	1.4606	0.1141		0.0744	0.0000	0.0000	0.1141	0.1282 (I)	1.1935	0.7131	0.1500	2.2989			
0250	North Las Vegas	795,128,593		795,128,593	0.1925		0.5300	0.0235	0.0235	0.2400	0.9860	0.0670 (J)	1.1935	0.7131	0.1500	3.1096			
0251											0.9860	0.1370 (K)	1.1935	0.7131	0.1500	3.1796			
0252											0.9860	0.1552 (CX)	1.1935	0.7131	0.1500	3.1978			
0800	Bunkerville Town	26,310,587		26,310,587	0.1563	0.0200		0.0322	0.0000	0.0000	0.0200	0.1967 (L)	1.1935	0.7131	0.1500	2.2733			
0550	*Whitney	130,615,522		130,615,522	0.1780	0.2064		0.0060	0.0000	0.0000	0.2064	0.3703 (M)	1.1935	0.7131	0.1500	2.6333			
0570											0.2064	0.3741 (N)	1.1935	0.7131	0.1500	2.6371			
0760	Glendale Town	1,037,441		1,037,441	0.1901	0.0200		0.0000	0.0000	0.0000	0.0200	0.1967 (O)	1.1935	0.7131	0.1500	2.2733			
0135	Indian Springs Town	5,981,989		5,981,989	0.2912	0.0200		0.0000	0.0000	0.0000	0.0200	0.1967 (L)	1.1935	0.7131	0.1500	2.2733			
0105	Laughlin Town	460,849,645		460,849,645	0.8952	0.8416		0.0278	0.0000	0.0000	0.8416	0.2017 (CZ)	1.1935	0.7131	0.1500	3.0999			
0106											0.8416	0.2025 (DA)	1.1935	0.7131	0.1500	3.1007			
0820	Moapa Town	84,281,827		84,281,827	0.2321	0.0200	0.0894	0.0000	0.0000	0.0000	0.1094	0.1967 (O)	1.1935	0.7131	0.1500	2.3627			
0828											0.1094	0.1967 (Q)	1.1935	0.7131	0.1500	2.3627			
0810	Moapa Valley Town	51,872,123	4,393,000	56,265,123	0.1735	0.0200		0.0213	0.0000	0.0000	0.0200	0.1967 (O)	1.1935	0.7131	0.1500	2.2733			
0825											0.0200	0.1967 (Q)	1.1935	0.7131	0.1500	2.2733			
0826											0.0200	0.1967 (L)	1.1935	0.7131	0.1500	2.2733			
0110	Mt Charleston Town	15,702,700		15,702,700	0.1914	0.0200		0.0000	0.0000	0.0000	0.0200	1.0780 (R)	1.1935	0.7131	0.1500	3.1546			
0112											0.0200	0.1967 (L)	1.1935	0.7131	0.1500	2.2733			
0115											0.0200	1.1866 (S)	1.1935	0.7131	0.1500	3.2632			
0470	*Paradise Town	4,237,250,137		4,237,250,137	0.3512	0.2064		0.0230	0.0000	0.0000	0.2064	0.3741 (N)	1.1935	0.7131	0.1500	2.6371			
0700	Searchlight Town	26,603,952		26,603,952	0.1894	0.0600		0.0246	0.0000	0.1362	0.1962	0.1967 (L)	1.1935	0.7131	0.1500	2.4495			
0701											0.1962	0.1975 (P)	1.1935	0.7131	0.1500	2.4503			
0417	*Spring Valley Town	1,194,816,592		1,194,816,592	0.1736	0.2064		0.0000	0.0000	0.0000	0.2064	0.3741 (N)	1.1935	0.7131	0.1500	2.6371			
0340	*Sunrise Manor Town	1,080,883,984		1,080,883,984	0.2023	0.2064		0.0095	0.0000	0.0000	0.2064	0.3741 (N)	1.1935	0.7131	0.1500	2.6371			
0410	*Winchester Town	975,940,375		975,940,375	0.4579	0.2064		0.0241	0.0000	0.0000	0.2064	0.3741 (N)	1.1935	0.7131	0.1500	2.6371			

*NRS 354.59875 requires tax rate parity for five unincorporated towns. The common levy for common services could be \$.3307 but the Board has decided to levy \$.2064.
The rate shown in the 'maximum allowed by revenue limitation' column is the rate allowed prior to parity.

FISCAL YEAR 1994 - 95		ASSESSED VALUATION			OPERATING RATE			COMBINED OTHER SPECIAL DISTRICT RATE								
DIST - RICT	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	SCHOOL RATE	COUNTY RATE	STATE RATE	COMBINED UNIT RATE	
0110	Mt. Charleston Fire Protection Dist.	18,175,292		18,175,292	0.8813			0.0130	0.0000	0.0000	0.8813	0.2167 (T)	1.1935	0.7131	0.1500	3.1546
0115											0.8813	0.3253 (U)	1.1935	0.7131	0.1500	3.2632
0101	Clark County Fire Service Area	8,383,528,604	5,000	8,383,533,604	0.1751	0.1504		0.0072	0.0000	0.0000	0.1504	0.2199 (V)	1.1935	0.7131	0.1500	2.4269
0104											0.1504	0.2149 (W)	1.1935	0.7131	0.1500	2.4219
0122											0.1504	0.2187 (X)	1.1935	0.7131	0.1500	2.4257
0125											0.1504	0.2237 (Y)	1.1935	0.7131	0.1500	2.4307
0340											0.1504	0.4301 (Z)	1.1935	0.7131	0.1500	2.6371
0410											0.1504	0.4301 (AA)	1.1935	0.7131	0.1500	2.6371
0417											0.1504	0.4301 (AB)	1.1935	0.7131	0.1500	2.6371
0470											0.1504	0.4301 (AC)	1.1935	0.7131	0.1500	2.6371
0515											0.1504	0.1438 (AD)	1.1935	0.7131	0.1500	2.3508
0525											0.1504	0.1476 (AE)	1.1935	0.7131	0.1500	2.3546
0550											0.1504	0.4263 (AF)	1.1935	0.7131	0.1500	2.6333
0570											0.1504	0.4301 (AG)	1.1935	0.7131	0.1500	2.6371
0625											0.1504	0.2199 (V)	1.1935	0.7131	0.1500	2.4269
0636											0.1504	0.2187 (X)	1.1935	0.7131	0.1500	2.4257
0050	Boulder City Library	239,811,146		239,811,146	0.0702			0.0039	0.0000	0.0000	0.0702	0.2190 (AH)	1.1935	0.7131	0.1500	2.3458
0051											0.0702	0.2198 (AI)	1.1935	0.7131	0.1500	2.3466
0060											0.0702	0.0685 (AJ)	1.1935	0.7131	0.1500	2.1953
0061											0.0702	0.0693 (AK)	1.1935	0.7131	0.1500	2.1961
	Clark County Flood Control District	17,102,294,601	5,400,000	17,107,694,601	0.0000					0.0000	0.0000					
	Clark County Sanitation # 1	N/A			0.0000					0.0000	0.0000					
0100	Las Vegas/Clark County Library Dist.	14,791,931,227	5,400,000	14,797,331,227	0.0563			0.0019	0.0019	0.0700	0.1282	0.0685 (AJ)	1.1935	0.7131	0.1500	2.2533
0101											0.1282	0.2421 (AL)	1.1935	0.7131	0.1500	2.4269
0102											0.1282	0.0693 (AK)	1.1935	0.7131	0.1500	2.2541
0103											0.1282	0.0735 (AM)	1.1935	0.7131	0.1500	2.2583
0104											0.1282	0.2371 (AN)	1.1935	0.7131	0.1500	2.4219
0105											0.1282	0.9151 (AO)	1.1935	0.7131	0.1500	3.0999
0106											0.1282	0.9159 (AP)	1.1935	0.7131	0.1500	3.1007
0108											0.1282	0.0685 (AQ)	1.1935	0.7131	0.1500	2.2533
0110											0.1282	0.9698 (AR)	1.1935	0.7131	0.1500	3.1546
0112											0.1282	0.0885 (AS)	1.1935	0.7131	0.1500	2.2733
0115											0.1282	1.0784 (AT)	1.1935	0.7131	0.1500	3.2632
0120											0.1282	0.0723 (AU)	1.1935	0.7131	0.1500	2.2571
0121											0.1282	0.0773 (AV)	1.1935	0.7131	0.1500	2.2621
0122											0.1282	0.2409 (AW)	1.1935	0.7131	0.1500	2.4257
0125											0.1282	0.2459 (AX)	1.1935	0.7131	0.1500	2.4307
0135											0.1282	0.0885 (AY)	1.1935	0.7131	0.1500	2.2733
0200											0.1282	0.8474 (AZ)	1.1935	0.7131	0.1500	3.0322
0251											0.1282	0.9948 (BA)	1.1935	0.7131	0.1500	3.1796
0340											0.1282	0.4523 (BB)	1.1935	0.7131	0.1500	2.6371
0410											0.1282	0.4523 (BC)	1.1935	0.7131	0.1500	2.6371
0417											0.1282	0.4523 (BD)	1.1935	0.7131	0.1500	2.6371

FISCAL YEAR 1994 -95		ASSESSED VALUATION			OPERATING RATE				COMBINED OTHER SPECIAL DISTRICT RATE							
DISTRICT	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE	
0470	Las Vegas/Clark County Library Dist.										0.1282	0.4523 (BE)	1.1935	0.7131	0.1500	2.6371
0507	Continued										0.1282	0.7474 (BF)	1.1935	0.7131	0.1500	2.9322
0509											0.1282	0.7656 (BG)	1.1935	0.7131	0.1500	2.9504
0550											0.1282	0.4485 (BH)	1.1935	0.7131	0.1500	2.6333
0570											0.1282	0.4523 (BI)	1.1935	0.7131	0.1500	2.6371
0620											0.1282	0.0685 (AJ)	1.1935	0.7131	0.1500	2.2533
0700											0.1282	0.2647 (BJ)	1.1935	0.7131	0.1500	2.4495
0701											0.1282	0.2655 (BK)	1.1935	0.7131	0.1500	2.4503
0760											0.1282	0.0885 (BL)	1.1935	0.7131	0.1500	2.2733
0800											0.1282	0.0885 (BM)	1.1935	0.7131	0.1500	2.2733
0810											0.1282	0.0885 (BN)	1.1935	0.7131	0.1500	2.2733
0815											0.1282	0.0685 (BO)	1.1935	0.7131	0.1500	2.2533
0820											0.1282	0.1779 (BP)	1.1935	0.7131	0.1500	2.3627
0825											0.1282	0.0885 (BQ)	1.1935	0.7131	0.1500	2.2733
0826											0.1282	0.0885 (BR)	1.1935	0.7131	0.1500	2.2733
0827											0.1282	0.0685 (BS)	1.1935	0.7131	0.1500	2.2533
0828											0.1282	0.1779 (BT)	1.1935	0.7131	0.1500	2.3627
0901											0.1282	0.1141 (BU)	1.1935	0.7131	0.1500	2.2989
0500	Henderson Library	1,358,083,086		1,358,083,086	0.0168		0.0332	0.0021	0.0021	0.0000	0.0521	0.7436 (BV)	1.1935	0.7131	0.1500	2.8523
0504											0.0521	0.7656 (DB)	1.1935	0.7131	0.1500	2.8743
0505											0.0521	0.7474 (BF)	1.1935	0.7131	0.1500	2.8561
0506											0.0521	0.7474 (BF)	1.1935	0.7131	0.1500	2.8561
0510											0.0521	0.0685 (AJ)	1.1935	0.7131	0.1500	2.1772
0515											0.0521	0.2421 (AL)	1.1935	0.7131	0.1500	2.3508
0520											0.0521	0.0723 (AU)	1.1935	0.7131	0.1500	2.1810
0525											0.0521	0.2459 (AX)	1.1935	0.7131	0.1500	2.3546
0120	Las Vegas Artesian Basin	15,675,921,571		15,675,921,571	0.0038					0.0000	0.0038	0.1967 (L)	1.1935	0.7131	0.1500	2.2571
0121											0.0038	0.2017 (BW)	1.1935	0.7131	0.1500	2.2621
0122											0.0038	0.3653 (BX)	1.1935	0.7131	0.1500	2.4257
0125											0.0038	0.3703 (M)	1.1935	0.7131	0.1500	2.4307
0200											0.0038	0.9718 (BY)	1.1935	0.7131	0.1500	3.0322
0250											0.0038	1.0492 (BZ)	1.1935	0.7131	0.1500	3.1096
0251											0.0038	1.1192 (CA)	1.1935	0.7131	0.1500	3.1796
0340											0.0038	0.5767 (CB)	1.1935	0.7131	0.1500	2.6371
0410											0.0038	0.5767 (CC)	1.1935	0.7131	0.1500	2.6371
0417											0.0038	0.5767 (CD)	1.1935	0.7131	0.1500	2.6371
0470											0.0038	0.5767 (CE)	1.1935	0.7131	0.1500	2.6371
0505											0.0038	0.7957 (CF)	1.1935	0.7131	0.1500	2.8561
0506											0.0038	0.7957 (CG)	1.1935	0.7131	0.1500	2.8561
0507											0.0038	0.8718 (CH)	1.1935	0.7131	0.1500	2.9322
0509											0.0038	0.8900 (CI)	1.1935	0.7131	0.1500	2.9504
0520											0.0038	0.1206 (CJ)	1.1935	0.7131	0.1500	2.1810
0525											0.0038	0.2942 (CK)	1.1935	0.7131	0.1500	2.3546
0570											0.0038	0.5767 (CL)	1.1935	0.7131	0.1500	2.6371

FISCAL YEAR 1994 -95		ASSESSED VALUATION			OPERATING RATE				COMBINED OTHER SPECIAL DISTRICT RATE							COMBINED SCHOOL COUNTY RATE		STATE RATE	COMBINED UNIT RATE
DIST - RICT	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE								
0203	Las Vegas Redevelopment Agency	176,042,658		176,042,658	3.0322					0.0000	3.0322	0.0000					3.0322		
0253	North Las Vegas Redevelopment Agency	12,554,809		12,554,809	3.1096					0.0000	3.1096	0.0000					3.1096		
0051	Colorado River Ground Water Basin	494,189,494		494,189,494	0.0008					0.0000	0.0008	0.2892 (CM)	1.1935	0.7131	0.1500		2.3466		
0061											0.0008	0.1387 (CN)	1.1935	0.7131	0.1500		2.1961		
0102											0.0008	0.1967 (L)	1.1935	0.7131	0.1500		2.2541		
0106											0.0008	1.0433 (CO)	1.1935	0.7131	0.1500		3.1007		
0701											0.0008	0.3929 (CP)	1.1935	0.7131	0.1500		2.4503		
0115	Kyle Canyon Water	13,243,311		13,243,311	0.0000					0.1086	0.1086	1.0980 (CQ)	1.1935	0.7131	0.1500		3.2632		
0760	Moapa Valley Fire	145,621,670	4,393,000	150,014,670	0.0059	0.0000		0.0088	0.0000	0.0000	0.0000	0.2167 (CR)	1.1935	0.7131	0.1500		2.2733		
0810											0.0000	0.2167 (CS)	1.1935	0.7131	0.1500		2.2733		
0815											0.0000	0.1967 (CT)	1.1935	0.7131	0.1500		2.2533		
0820											0.0000	0.3061 (CU)	1.1935	0.7131	0.1500		2.3627		
0825											0.0000	0.2167 (CV)	1.1935	0.7131	0.1500		2.2733		
0827											0.0000	0.1967 (L)	1.1935	0.7131	0.1500		2.2533		
0828											0.0000	0.3061 (CW)	1.1935	0.7131	0.1500		2.3627		
	**Las Vegas Metropolitan Police 911	14,291,106,180	1,007,000	14,292,113,180				0.0050	0.0050	0.0000	0.0050								
	**North Las Vegas 911	795,128,593		795,128,593				0.0050	0.0050	0.0000	0.0050								
	**LV Metro Police Manpower -- Las Vegas	4,818,993,988		4,818,993,988				0.1025	0.1025	0.0000	0.1025								
	**LV Metro Police Manpower -- Clark	9,472,112,192	5,400,000	9,477,512,192				0.0685	0.0685	0.0000	0.0685								
	**Clark County Fire Debt	8,502,821,680	5,000	8,502,826,680						0.0182	0.0182								
	Big Bend Water District	446,657,646		446,657,646	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	57,615,213		57,615,213	0.0000					0.0000	0.0000								
	Pahrump Artesian Basin	855,165		855,165	0.0000					0.0000	0.0000								
	Clark County Schools	17,102,294,601	5,400,000	17,107,694,601	0.7500					0.4435	1.1935								

14⁵=1,429,211 124=17,50,536

Assessed valuation of \$188,597,467 (from 1994 - 1995 Budget) for Las Vegas Redevelopment Agency and North Las Vegas Redevelopment Agency is excluded from Clark County, Las Vegas, Las Vegas/Clark County Library District, Clark County School District, 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

OVERLAPPING RATES – CLARK COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A. =	0.0702				
B. =	0.0702 +	0.0008 =	0.0710		
C. =	0.0521				
D. =	0.0521 +	0.0038 =	0.0559		
E. =	0.0521 +	0.0038 =	0.0559		
F. =	0.1282 +	0.0038 =	0.1320		
G. =	0.1282 +	0.0038 +	0.0182 =	0.1502	
H. =	0.1282 +	0.0038 +	0.0050 +	0.1025 =	0.2395
I. =	0.1282				
J. =	0.0038 +	0.0050 +	0.0582 =	0.0670	
K. =	0.1282 +	0.0038 +	0.0050 =	0.1370	
L. =	0.1282 +	0.0685 =	0.1967		
M. =	0.1282 +	0.1504 +	0.0050 +	0.0685 +	0.0182 = 0.3703
N. =	0.1282 +	0.1504 +	0.0038 +	0.0050 +	
			0.0685 +	0.0182 =	0.3741
O. =	0.1282 +	0.0000 +	0.0685 +	0.0000 =	0.1967
P. =	0.1282 +	0.0008 +	0.0685 =	0.1975	
Q. =	0.1282 +	0.0000 +	0.0685 =	0.1967	
R. =	0.1282 +	0.8813 +	0.0685 =	1.0780	
S. =	0.1282 +	0.8813 +	0.1086 +	0.0685 =	1.1866
T. =	0.0200 +	0.1282 +	0.0685 =	0.2167	
U. =	0.0200 +	0.1282 +	0.1086 +	0.0685 =	0.3253
V. =	0.1282 +	0.0050 +	0.0685 +	0.0182 =	0.2199
W. =	0.1282 +	0.0685 +	0.0182 =	0.2149	
X. =	0.1282 +	0.0038 +	0.0685 +	0.0182 =	0.2187
Y. =	0.1282 +	0.0038 +	0.0050 +	0.0685 +	0.0182 = 0.2237
Z. =	0.2064 +	0.1282 +	0.0038 +	0.0050 +	
			0.0685 +	0.0182 =	0.4301
AA. =	0.2064 +	0.1282 +	0.0038 +	0.0050 +	
			0.0685 +	0.0182 =	0.4301
AB. =	0.2064 +	0.1282 +	0.0038 +	0.0050 +	
			0.0685 +	0.0182 =	0.4301
AC. =	0.2064 +	0.1282 +	0.0038 +	0.0050 +	
			0.0685 +	0.0182 =	0.4301
AD. =	0.0521 +	0.0050 +	0.0685 +	0.0182 =	0.1438
AE. =	0.0521 +	0.0038 +	0.0050 +	0.0685 +	0.0182 = 0.1476
AF. =	0.2064 +	0.1282 +	0.0050 +	0.0685 +	0.0182 = 0.4263
AG. =	0.2064 +	0.1282 +	0.0038 +	0.0050 +	
			0.0685 +	0.0182 =	0.4301
AH. =	0.2190				
AI. =	0.2190 +	0.0008 =	0.2198		
AJ. =	0.0685				

OVERLAP COMBINATIONS
(See Code Number)

A. 20
B. 20 + 26
C. 19
D. 19 + 25
E. 19 + 25
F. 18 + 25
G. 18 + 25 + 33
H. 18 + 25 + 27 + 32
I. 18
J. 25 + 28 + 35
K. 18 + 25 + 28
L. 18 + 31
M. 18 + 23 + 27 + 31 + 33
N. 18 + 23 + 25 + 27 + 31 + 33
O. 18 + 21 + 31 + 33
P. 18 + 26 + 31
Q. 18 + 21 + 31
R. 18 + 22 + 31
S. 18 + 22 + 24 + 31
T. 12 + 18 + 31
U. 12 + 18 + 24 + 31
V. 18 + 27 + 31 + 33
W. 18 + 31 + 33
X. 18 + 25 + 31 + 33
Y. 18 + 25 + 27 + 31 + 33
Z. 16 + 18 + 25 + 27 + 31 + 33
AA. 17 + 18 + 25 + 27 + 31 + 33
AB. 15 + 18 + 25 + 27 + 31 + 33
AC. 13 + 18 + 25 + 27 + 31 + 33
AD. 19 + 27 + 31 + 33
AE. 19 + 25 + 27 + 31 + 33
AF. 7 + 18 + 27 + 31 + 33
AG. 7 + 18 + 25 + 27 + 31 + 33
AH. 1
AI. 1 + 26
AJ. 31

OVERLAPPING RATES EXAMPLES

B. = .0702 + .0008 = .0710 or 20 + 26 composed
of Boulder City Library (20) at .0702 plus
Colorado River Ground Water Basin (26) at
.0008.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBE	ENTITY	ENTITY RATE
1.	BOULDER CITY	0.2190
2.	HENDERSON	0.7436
3.	LAS VEGAS	0.7361
4.	NORTH LAS VEGAS	0.9860
5.	MESQUITE CITY	0.1141
6.	BUNKERVILLE	0.0200
7.	EAST LAS VEGAS	0.2064
8.	GLENDALE	0.0200
9.	INDIAN SPRINGS	0.0200
10.	LAUGHLIN	0.8416
11.	MOAPA VALLEY	0.0200
12.	MT. CHARLESTON TOWN	0.0200
13.	PARADISE	0.2064
14.	SEARCHLIGHT	0.1962
15.	SPRING VALLEY	0.2064
16.	SUNRISE MANOR	0.2064
17.	WINCHESTER	0.2064
18.	LAS VEGAS/CLARK CO. LIBRARY DIST.	0.1282
19.	HENDERSON LIBRARY	0.0521
20.	BOULDER CITY LIBRARY	0.0702
21.	MOAPA VALLEY FIRE DISTRICT	0.0000
22.	MT. CHARLESTON FIRE DISTRICT	0.8813
23.	CLARK COUNTY FIRE	0.1504
24.	KYLE CANYON WATER	0.1086
25.	LAS VEGAS ARTESIAN BASIN	0.0038
26.	COLORADO RIVER GROUND WATER BASIN	0.0008
27.	LAS VEGAS METROPOLITAN POLICE 911	0.0050
28.	NORTH LAS VEGAS 911	0.0050
29.	MOAPA TOWN	0.1094
30.	PAHRUMP ARTESIAN BASIN	0.0000

AK =	0.0008 +	0.0685 =	0.0693				
AL =	0.1504 +	0.0050 +	0.0685 +	0.0182 =	0.2421		
AM =	0.0050 +	0.0685 =	0.0735				
AN =	0.1504 +	0.0685 +	0.0182 =	0.2371			
AO =	0.8416 +	0.0050 +	0.0685 =	0.9151			
AP =	0.8416 +	0.0008 +	0.0050 +	0.0685 =	0.9159		
AQ =	0.0000 +	0.0685 =	0.0685				
AR =	0.0200 +	0.8813 +	0.0685 =	0.9698			
AS =	0.0200 +	0.0685 =	0.0885				
AT =	0.0200 +	0.8813 +	0.1086 +	0.0685 =	1.0784		
AU =	0.0038 +	0.0685 =	0.0723				
AV =	0.0038 +	0.0050 +	0.0685 =	0.0773			
AW =	0.1504 +	0.0038 +	0.0685 +	0.0182 =	0.2409		
AX =	0.1504 +	0.0038 +	0.0050 +	0.0685 +	0.0182 =	0.2459	
AY =	0.0200 +	0.0685 =	0.0885				
AZ =	0.7361 +	0.0038 +	0.0050 +	0.1025 =	0.8474		
BA =	0.9860 +	0.0038 +	0.0050 =	0.9948			
BB =	0.2064 +	0.1504 +	0.0038 +	0.0050 +	0.0685 +	0.0182 =	0.4523
BC =	0.2064 +	0.1504 +	0.0038 +	0.0050 +	0.0685 +	0.0182 =	0.4523
BD =	0.2064 +	0.1504 +	0.0038 +	0.0050 +	0.0685 +	0.0182 =	0.4523
BE =	0.2064 +	0.1504 +	0.0038 +	0.0050 +	0.0685 +	0.0182 =	0.4523
BF =	0.7436 +	0.0038 =	0.7474				
BG =	0.7436 +	0.0038 +	0.0182 =	0.7656			
BH =	0.2064 +	0.1504 +	0.0050 +	0.0685 +	0.0182 =	0.4485	
BI =	0.2064 +	0.1504 +	0.0038 +	0.0050 +	0.0685 +	0.0182 =	0.4523
BJ =	0.1962 +	0.0685 =	0.2647				
BK =	0.1962 +	0.0008 +	0.0685 =	0.2655			
BL =	0.0200 +	0.0000 +	0.0685 +	0.0000 =	0.0885		
BM =	0.0200 +	0.0685 =	0.0885				
BN =	0.0200 +	0.0000 +	0.0685 +	0.0000 =	0.0885		
BO =	0.0000 +	0.0685 +	0.0000 =	0.0685			
BP =	0.0000 +	0.1094 +	0.0685 +	0.0000 =	0.1779		
BQ =	0.0200 +	0.0000 +	0.0685 =	0.0885			
BR =	0.0200 +	0.0685 =	0.0885				
BS =	0.0000 +	0.0685 =	0.0685				
BT =	0.0000 +	0.1094 +	0.0685 =	0.1779			
BU =	0.1141						
BV =	0.7436						
BW =	0.1282 +	0.0050 +	0.0685 =	0.2017			
BX =	0.1282 +	0.1504 +	0.0685 +	0.0182 =	0.3653		
BY =	0.7361 +	0.1282 +	0.0050 +	0.1025 =	0.9718		
BZ =	0.9860 +	0.0050 +	0.0582 =	1.0492			
CA =	0.9860 +	0.1282 +	0.0050 =	1.1192			
CB =	0.2064 +	0.1282 +	0.1504 +	0.0050 +	0.0685 +	0.0182 =	0.5767
CC =	0.2064 +	0.1282 +	0.1504 +	0.0050 +	0.0685 +	0.0182 =	0.5767
CD =	0.2064 +	0.1282 +	0.1504 +	0.0050 +	0.0685 +	0.0182 =	0.5767
CE =	0.2064 +	0.1282 +	0.1504 +	0.0050 +	0.0685 +	0.0182 =	0.5767
CF =	0.7436 +	0.0521 =	0.7957				
CG =	0.7436 +	0.0521 =	0.7957				
CH =	0.7436 +	0.1282 =	0.8718				

AK 26 + 31	
AL 23 + 27 + 31 + 33	
AM 27 + 31	
AN 23 + 31 + 33	
AO 10 + 27 + 31	
AP 10 + 26 + 27 + 31	
AQ 30 + 31	
AR 12 + 22 + 31	
AS 12 + 31	
AT 12 + 22 + 24 + 31	
AU 25 + 31	
AV 25 + 27 + 31	
AW 23 + 25 + 31 + 33	
AX 23 + 25 + 27 + 31 + 33	
AY 9 + 31	
AZ 3 + 25 + 27 + 32	
BA 4 + 25 + 28	
BB 16 + 23 + 25 + 27 + 31 + 33	
BC 17 + 23 + 25 + 27 + 31 + 33	
BD 15 + 23 + 25 + 27 + 31 + 33	
BE 13 + 23 + 25 + 27 + 31 + 33	
BF 2 + 25	
BG 2 + 25 + 33	
BH 7 + 23 + 27 + 31 + 33	
BI 7 + 23 + 25 + 27 + 31 + 33	
BJ 14 + 31	
BK 14 + 26 + 31	
BL 8 + 21 + 31 + 34	
BM 6 + 31	
BN 11 + 21 + 31 + 34	
BO 21 + 31 + 34	
BP 21 + 29 + 31 + 34	
BQ 11 + 21 + 31	
BR 11 + 31	
BS 21 + 31	
BT 21 + 29 + 31	
BU 5	
BV 2	
BW 18 + 27 + 31	
BX 18 + 23 + 31 + 33	
BY 3 + 18 + 27 + 32	
BZ 4 + 28 + 35	
CA 4 + 18 + 28	
CB 16 + 18 + 23 + 27 + 31 + 33	
CC 17 + 18 + 23 + 27 + 31 + 33	
CD 15 + 18 + 23 + 27 + 31 + 33	
CE 13 + 18 + 23 + 27 + 31 + 33	
CF 2 + 19	
CG 2 + 19	
CH 2 + 18	

31. LVMPD MANPOWER SUPPLEMENT-CLARK	0.0685
32. LVMPD MANPOWER SUPPLEMENT-LAS VEG	0.1025
33. CLARK COUNTY FIRE DIST. DEBT	0.0182
34. MOAPA VALLEY WATER DISTRICT	0.0000
35. NORTH LAS VEGAS LIBRARY DISTRICT	0.0582

CI. = 0.7436 + 0.1282 + 0.0182 = 0.8900
 CJ. = 0.0521 + 0.0685 = 0.1206
 CK. = 0.0521 + 0.1504 + 0.0050 + 0.0685 + 0.0182 = 0.2942
 CL. = 0.2064 + 0.1282 + 0.1504 + 0.0050 + 0.0685 + 0.0182 = 0.5767
 CM. = 0.2190 + 0.0702 = 0.2892
 CN. = 0.0702 + 0.0685 = 0.1387
 CO. = 0.8416 + 0.1282 + 0.0050 + 0.0685 = 1.0433
 CP. = 0.1962 + 0.1282 + 0.0685 = 0.3929
 CQ. = 0.0200 + 0.1282 + 0.8813 + 0.0685 = 1.0980
 CR. = 0.0200 + 0.1282 + 0.0685 + 0.0000 = 0.2167
 CS. = 0.0200 + 0.1282 + 0.0685 + 0.0000 = 0.2167
 CT. = 0.1282 + 0.0685 + 0.0000 = 0.1967
 CU. = 0.1282 + 0.1094 + 0.0685 + 0.0000 = 0.3061
 CV. = 0.0200 + 0.1282 + 0.0685 = 0.2167
 CW. = 0.1282 + 0.1094 + 0.0685 = 0.3061
 CX. = 0.1282 + 0.0038 + 0.0050 + 0.0182 = 0.1552
 CY. = 0.1282 + 0.0050 + 0.1025 + 0.0182 = 0.2539
 CZ. = 0.1282 + 0.0050 + 0.0685 = 0.2017
 DA. = 0.1282 + 0.0008 + 0.0050 + 0.0685 = 0.2025
 DB. = 0.7436 + 0.0038 + 0.0182 = 0.7656

CI.19 + 30
 CJ.19 + 31
 CK.19 + 23 + 27 + 31 + 33
 CL.7 + 18 + 23 + 27 + 31 + 33
 CM.1 + 20
 CN.20 + 31
 CO.10 + 18 + 27 + 31
 CP.14 + 18 + 31
 CQ.12 + 18 + 22 + 31
 CR.8 + 18 + 31 + 34
 CS.11 + 18 + 31 + 34
 CT.18 + 31 + 34
 CU.18 + 29 + 31 + 34
 CV.11 + 18 + 31
 CW.18 + 29 + 31
 CX.18 + 25 + 28 + 33
 CY.18 + 27 + 32 + 33
 CZ.18 + 27 + 31
 DA.18 + 26 + 27 + 31
 DB.2 + 25 + 33

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS
BASED ON THE FISCAL YEAR 1994-95 TAX RATES
AS APPLIED TO AN INDIVIDUAL'S HOME WITH A
TAXABLE VALUE OF \$100,000.

LOCAL GOVERNMENT FINANCE
DEPARTMENT OF TAXATION
DATE: JUNE 27, 1994

		COMBINED OTHER										TOTAL COMBINED	
		ENTITY OPERATING RATE/ TAX \$	ENTITY DEBT RATE/ TAX \$	ENTITY COMBINED RATE/ TAX \$	SPECIAL DISTRICT RATE/ TAX \$ (1)	COMBINED SCHOOL RATE/ TAX \$ (2)	COUNTY OPERATING RATE/ TAX \$	COUNTY DEBT RATE/ TAX \$	COMBINED COUNTY RATE/ TAX \$	STATE RATE/ TAX \$		UNIT RATE/ TAX \$	
TYPE	LOCAL GOVERNMENT TAXING UNIT												

CLARK													

County	Clark County					1.1935	0.6005	0.1126	0.7131	0.1500		2.0566	
		\$				417.73	210.18	39.41	249.59	52.50		719.81	
City	Boulder City		0.2190	0.0000	0.2190	0.0702	1.1935	0.6005	0.1126	0.7131	0.1500	2.3458	
		\$	76.65	0.00	76.65	24.57	417.73	210.18	39.41	249.59	52.50	821.03	
City	Henderson		0.4141	0.3295	0.7436	0.1320	1.1935	0.6005	0.1126	0.7131	0.1500	2.9322	
		\$	144.94	115.33	260.26	46.21	417.73	210.18	39.41	249.59	52.50	1,026.28	
City	Las Vegas		0.6956	0.0405	0.7361	0.2395	1.1935	0.6005	0.1126	0.7131	0.1500	3.0322	
		\$	243.46	14.18	257.64	83.83	417.73	210.18	39.41	249.59	52.50	1,061.28	
City	North Las Vegas		0.7460	0.2400	0.9860	0.1370	1.1935	0.6005	0.1126	0.7131	0.1500	3.1796	
			261.10	84.00	345.10	47.96	417.73	210.18	39.41	249.59	52.50	1,112.87	
Town	Laughlin Town		0.8416	0.0000	0.8416	0.2025	1.1935	0.6005	0.1126	0.7131	0.1500	3.1007	
		\$	294.56	0.00	294.56	70.88	417.73	210.18	39.41	249.59	52.50	1,085.25	
Special District	LV/CL Library Dist		0.0582	0.0700	0.1282	1.0784	1.1935	0.6005	0.1126	0.7131	0.1500	3.2632	
		\$	20.37	24.50	44.87	377.44	417.73	210.18	39.41	249.59	52.50	1,142.12	
Special District	Henderson Library		0.0521	0.0000	0.0521	0.0685	1.1935	0.6005	0.1126	0.7131	0.1500	2.1772	
		\$	18.24	0.00	18.24	23.98	417.73	210.18	39.41	249.59	52.50	762.02	

FISCAL YEAR 1994-95

FISCAL YEAR 1994-95		ASSESSED VALUATION			OPERATING RATE			COMBINED OTHER SPECIAL DISTRICT RATE							
DIST-RICT	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
DOUGLAS															
	Douglas County	\$1,043,966,818	25,000	1,043,991,818	0.3235		0.0475	0.2003	0.1728	0.0538	0.5976		1.0500	0.1500	1.7976
0521	Gardnerville Town	44,323,399		44,323,399	0.3046			0.0122	0.0122	0.0000	0.3168	0.7041 (I)	1.0500	0.5976	2.8185
0540	Genoa Town	5,470,224		5,470,224	0.1699			0.0037	0.0037	0.0000	0.1736	0.5817 (J)	1.0500	0.5976	2.5529
0510	Minden Town	65,975,520		65,975,520	0.3033			0.0111	0.0111	0.0000	0.3144	0.7041 (K)	1.0500	0.5976	2.8161
0130	Carson-Truckee Water Conservancy	1,020,023,284	25,000	1,020,048,284	0.0010	0.0000		0.0000	0.0000	0.0000	0.0000				
	Carson Water Sub-Conservancy	579,946,023		579,946,023	0.0300					0.0000	0.0300				
	Cave Rock Estates Gen. Imp. Dist	7,863,587		7,863,587	0.0084		0.6000	0.0045	0.0045	0.0000	0.6129	0.5345 (D)	1.0500	0.5976	2.9450
0220	Douglas Mosquito Abatement	522,277,233		522,277,233	0.0193	0.0042		0.0005	0.0000	0.0000	0.0042		1.0500	0.5976	1.8018
	Douglas County Sewer # 1	200,934,589		200,934,589	0.0000					0.0000	0.0000	0.4941 (C)	1.0500	0.5976	2.2917
	Douglas County Paramedic Dist.	552,596,579		552,596,579	0.0516		0.0860	0.0000	0.0000	0.0000	0.1376		1.0500	0.5976	1.9352
	Douglas County Weed Control	N/A		0	0.0000					0.0000	0.0000				
	Douglas Water District	1,043,966,818	25,000	1,043,991,818	0.0000			0.0700	0.0700	0.0000	0.0700				
0210	East Fork Fire District	484,396,521		484,396,521	0.1791			0.0062	0.0062	0.0000	0.1853		1.0500	0.5976	1.9829
	East Fork Swimming Pool Dist.	551,169,914		551,169,914	0.1174			0.0000	0.0000	0.0372	0.1546		1.0500	0.5976	1.9522
	Elk Point Sanitation District	7,116,773		7,116,773	0.0083			0.0034	0.0034	0.0000	0.0117	0.4941 (C)	1.0500	0.5976	2.3034
0530	Gardnerville Ranchos Gen. Imp. Dist.	117,466,102		117,466,102	0.3822	0.3686		0.0136	0.0000	0.0000	0.3686	0.5817 (G)	1.0500	0.5976	2.7479
0350	Indian Hills Gen. Imp. Dist.	17,533,548		17,533,548	0.6022			0.0204	0.0204	0.0000	0.6226	0.6055 (F)	1.0500	0.5976	3.0257
0410	Kingsbury Gen. Imp. Dist.	95,100,404		95,100,404	0.1417			0.0123	0.0123	0.0000	0.1540	0.4941 (C)	1.0500	0.5976	2.4457
0140	Lakeridge Gen. Imp. Dist.	7,199,775		7,199,775	0.0546		0.2500	0.0051	0.0051	0.0000	0.3097	0.5345 (D)	1.0500	0.5976	2.6418
0120	Logan Creek Gen. Imp. Dist.	1,703,590		1,703,590	0.0948		0.4500	0.0087	0.0087	0.0000	0.5535	0.5345 (D)	1.0500	0.5976	2.8856
0190	Marla Bay Gen. Imp. Dist.	7,369,781		7,369,781	0.0324	0.0000		0.0148	0.0000	0.0000	0.0000	0.5345 (D)	1.0500	0.5976	2.3321
0230	Minden-Gardnerville Sanitation	108,176,146		108,176,146	0.1399	0.1224		0.0043	0.0000	0.0000	0.1224				
	Oliver Park Gen. Imp. Dist	8,341,397		8,341,397	0.1339			0.0055	0.0055	0.0000	0.1394	0.4941 (E)	1.0500	0.5976	2.4311
	Round Hill Gen. Imp. Dist	35,126,200		35,126,200	0.0551	0.0000		0.0250	0.0000	0.0000	0.0000	0.4941 (C)	1.0500	0.5976	2.2917
0340	Sierra Estates Gen. Imp. Dist.	102,155		102,155	0.0000					0.0000	0.0000	0.6055 (F)	1.0500	0.5976	2.4031
0330	Sierra Forest Fire Protection Dist	66,799,956		66,799,956	0.2006			0.0085	0.0085	0.0000	0.2091	0.3964 (B)	1.0500	0.5976	2.4031
0150	Skyland Gen. Imp. Dist	21,809,467		21,809,467	0.0161	0.0151	0.1500	0.0074	0.0000	0.0000	0.1651	0.5345 (D)	1.0500	0.5976	2.4972
0110	Tahoe Douglas Fire	491,331,500		491,331,500	0.3606	0.3341	0.0900	0.0189	0.0000	0.0000	0.4241				
	Tahoe Douglas Sewer District	153,676,114		153,676,114	0.0310			0.0094	0.0094	0.0000	0.0404	0.4941 (C)	1.0500	0.5976	2.3321
	Tahoe Regional Planning Agency	451,737,323		451,737,323						0.0000					
0610	Topaz Ranch Estates Gen. Imp. Dist.	12,572,780		12,572,780	0.4034			0.0108	0.0108	0.0000	0.4142	0.5475 (H)	1.0500	0.5976	2.7593
0160	Zephyr Cove Gen. Imp. Dist.	4,384,637		4,384,637	0.0258			0.0122	0.0000	0.0000	0.0258	0.5345 (D)	1.0500	0.5976	2.3579
0170	Zephyr Heights Gen. Imp. Dist.	11,711,903		11,711,903	0.2980	0.2798		0.0162	0.0000	0.0000	0.2798	0.5345 (D)	1.0500	0.5976	2.6119
0180	Zephyr Knolls Gen. Imp. Dist	2,936,933		2,936,933	0.0070		0.4800	0.0023	0.0023	0.0000	0.4893	0.5345 (D)	1.0500	0.5976	2.8214
	Douglas County Schools	1,043,966,818	25,000	1,043,991,818	0.7500					0.3000	1.0500				

OVERLAPPING RATES – DOUGLAS COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. = 0.0000 + 0.0042 + 0.0700 = 0.0742
 B. = 0.0000 + 0.0300 + 0.0042 + 0.1376 + 0.1546 + 0.0700 = 0.3964
 C. = 0.0000 + 0.4241 + 0.0700 = 0.4941
 D. = 0.0000 + 0.4241 + 0.0404 + 0.0700 = 0.5345
 E. = 0.0000 + 0.0000 + 0.4241 + 0.0700 = 0.4941
 F. = 0.0000 + 0.0300 + 0.2091 + 0.0042 + 0.1376 + 0.1546 + 0.0700 = 0.6055
 G. = 0.0000 + 0.0300 + 0.1853 + 0.0042 + 0.1376 + 0.1546 + 0.0700 = 0.5817
 H. = 0.1853 + 0.1376 + 0.1546 + 0.0700 = 0.5475
 I. = 0.0000 + 0.0300 + 0.1853 + 0.0042 + 0.1224 + 0.1376 + 0.1546 + 0.0700 = 0.7041
 J. = 0.0000 + 0.0300 + 0.1853 + 0.0042 + 0.1376 + 0.1546 + 0.0700 = 0.5817
 K. = 0.0000 + 0.0300 + 0.1853 + 0.0042 + 0.1224 + 0.1376 + 0.1546 + 0.0700 = 0.7041

OVERLAP COMBINATIONS (See Code Number)

A. 1 + 7 + 13
 B. 1 + 2 + 7 + 11 + 12 + 13
 C. 1 + 8 + 13
 D. 1 + 8 + 10 + 13
 E. 1 + 3 + 8 + 13
 F. 1 + 2 + 5 + 7 + 11 + 12 + 13
 G. 1 + 2 + 4 + 7 + 11 + 12 + 13
 H. 4 + 11 + 12 + 13
 I. 1 + 2 + 4 + 7 + 9 + 11 + 12 + 13
 J. 1 + 2 + 4 + 7 + 11 + 12 + 13
 K. 1 + 2 + 4 + 7 + 9 + 11 + 12 + 13

OVERLAPPING RATES EXAMPLES

A = .0000 + .0042 + .0700 = .0742 or 1 + 7 + 13
 composed of Carson-Truckee Water Conservancy
 (1) at .0000 plus Douglas Mosquito Abatement
 (7) at .0042 plus Douglas Water Dist. (13) at .0700.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBE	ENTITY	ENTITY RATE
1.	CARSON-TRUCKEE WATER CONSERVANCY	0.0000
2.	CARSON WATER SUBCONSERVANCY	0.0300
3.	DOUGLAS COUNTY SEWER NO. 1	0.0000
4.	EAST FORK FIRE PROTECTION	0.1853
5.	SIERRA FOREST FIRE	0.2091
6.	TOPAZ RANCH ESTATES	0.4142
7.	DOUGLAS MOSQUITO ABATEMENT	0.0042
8.	TAHOE DOUGLAS FIRE	0.4241
9.	MINDEN-GARDNERVILLE SANITATION	0.1224
10.	TAHOE DOUGLAS SEWER	0.0404
11.	DOUGLAS PARAMEDIC AMBULANCE	0.1376
12.	EAST FORK SWIMMING POOL	0.1546
13.	DOUGLAS WATER DISTRICT	0.0700

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS
BASED ON THE FISCAL YEAR 1994 – 95 TAX RATES
AS APPLIED TO AN INDIVIDUAL'S HOME WITH A
TAXABLE VALUE OF \$100,000.

LOCAL GOVERNMENT FINANCE
DEPARTMENT OF TAXATION
DATE: JUNE 27, 1994

		COMBINED									
		ENTITY	ENTITY	ENTITY	OTHER	COMBINED	COUNTY	COUNTY	COMBINED	STATE	TOTAL
		OPERATING	DEBT	COMBINED	SPECIAL	SCHOOL	OPERATING	DEBT	COUNTY	RATE/	COMBINED
		RATE/	RATE/	RATE/	DISTRICT	RATE/	RATE/	RATE/	RATE/	RATE/	UNIT
		TAX \$	TAX \$	TAX \$	RATE/	TAX \$ (2)	TAX \$	TAX \$	TAX \$	TAX \$	RATE/
					TAX \$ (1)						TAX \$
TYPE	LOCAL GOVERNMENT TAXING UNIT										

	DOUGLAS										

County	Douglas County					1.0500	0.5438	0.0538	0.5976	0.1500	1.7976
		\$				367.50	190.33	18.83	209.16	52.50	629.16
Town	Gardnerville Town		0.3168	0.0000	0.3168	0.7041	1.0500	0.5438	0.0538	0.5976	2.8185
		\$	110.88	0.00	110.88	246.44	367.50	190.33	18.83	209.16	986.48
Special District	Round Hill General Improvement District		0.0000	0.0000	0.0000	0.4941	1.0500	0.5438	0.0538	0.5976	2.2917
		\$	0.00	0.00	0.00	172.94	367.50	190.33	18.83	209.16	802.10
Special District	Indian Hills General Improvement District		0.6226	0.0000	0.6226	0.6055	1.0500	0.5438	0.0538	0.5976	3.0257
		\$	217.91	0.00	217.91	211.93	367.50	190.33	18.83	209.16	1,059.00

FISCAL YEAR 1994-95		ASSESSED VALUATION			OPERATING RATE											
DISTRICT	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
ELKO																
0001	Elko County	\$612,817,517	24,000,000	636,817,517	0.4563		0.0171	0.2595	0.1927	0.0819	0.7480	0.0000 (F)	1.5160		0.1500	2.4140
0010	Carlin	17,238,841		17,238,841	1.3403	1.2200		0.1045	0.0000	0.0000	1.2200	0.0000 (G)	1.5160	0.7480	0.1500	3.6340
0011	Elko	202,455,335	44,000	202,499,335	0.5816	0.4300		0.0564	0.0000	0.1093	0.5393	0.1231 (A)	1.5160	0.7480	0.1500	3.0764
0012	Wells	12,489,511		12,489,511	0.8331			0.0879	0.0879	0.0000	0.9210	0.0000 (F)	1.5160	0.7480	0.1500	3.3350
0013	West Wendover	43,728,407		43,728,407	0.5148			0.0574	0.0574	0.0000	0.5722	0.0000 (F)	1.5160	0.7480	0.1500	2.9862
0020	Jackpot Town	24,922,957		24,922,957	0.5591			0.0931	0.0000	0.0000	0.5591	0.0000 (F)	1.5160	0.7480	0.1500	2.9731
0021	Montello Town	536,848		536,848	0.4785			0.0280	0.0000	0.0000	0.4785	0.0000 (F)	1.5160	0.7480	0.1500	2.8925
0022	Mountain City Town	968,147		968,147	0.3439			0.0149	0.0000	0.0000	0.3439	0.0000 (F)	1.5160	0.7480	0.1500	2.7579
0003	Carlin TV District	17,238,841		17,238,841	0.0000			0.0000	0.0000	0.0000	0.0000					
0011	Elko Convention/Visitors Authority	266,258,954	44,000	266,302,954	0.0270			0.0031	0.0031	0.0774	0.1075	0.0156 (B)	1.5160	0.7480	0.1500	2.5371
0002	Elko TV	316,413,540	19,810,000	336,223,540	0.0156			0.0014	0.0000	0.0000	0.1075	0.5549 (C)	1.5160	0.7480	0.1500	3.0764
0011	Northeast Fire Protection Dist	612,817,517	24,000,000	636,817,517	0.0000			0.0000	0.0000	0.0000	0.0156	0.6468 (E)	1.5160	0.7480	0.1500	2.4296
	Starr Valley Cemetery District	1,176,807		1,176,807	0.0000			0.0000	0.0000	0.0000	0.0000					
	Tuscarora Water District	143,160		143,160	0.0000			0.0000	0.0000	0.0000	0.0000					
	Elko County Schools	612,817,517	24,000,000	636,817,517	0.7500		0.7500			0.0160	1.5160					
ESMERALDA																
0030	Esmeralda County	\$30,198,838	4,500,000	34,698,838	2.8728	1.8000		0.2458	0.0150	0.0000	1.8150		0.7500		0.1500	2.7150
0010	Goldfield Town	4,911,842		4,911,842	0.2619	0.0000		0.0225	0.0000	0.0814	0.0814	0.0000	0.7500	1.8150	0.1500	2.7964
0020	Silver Peak Town	1,696,209		1,696,209	0.3706	0.0000		0.0225	0.0000	0.0000	0.0000	0.0000	0.7500	1.8150	0.1500	2.7150
	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	30,198,838	4,500,000	34,698,838	0.7500					0.0000	0.7500					

OVERLAPPING RATES – ELKO COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A = 0.0000 + 0.1075 + 0.0156 = 0.1231
B = 0.0000 + 0.0156 = 0.0156
C = 0.0000 + 0.5393 + 0.0156 = 0.5549
D = 0.0000 + 0.1075 = 0.1075
E = 0.0000 + 0.1075 + 0.5393 = 0.6468
F = 0.0000
G = 0.0000 + 0.0000 = 0.0000

OVERLAP COMBINATIONS
(See Code Number)

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

OVERLAPPING RATES EXAMPLES

B. = .0000 + .0156 = .0156 or 1 + 4 composed
of Northeast Nevada Fire Protection (1) at
.0000 plus Elko TV (4) at .0156.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBE	ENTITY	ENTITY RATE
1.	NORTHEAST NEVADA FIRE PROTECTION	0.0000
2.	ELKO CONVENTION AND VISITORS AUTH	0.1075
3.	ELKO	0.5393
4.	ELKO TV	0.0156
5.	CARLIN TV	0.0000

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS
BASED ON THE FISCAL YEAR 1994–95 TAX RATES
AS APPLIED TO AN INDIVIDUAL'S HOME WITH A
TAXABLE VALUE OF \$100,000.

LOCAL GOVERNMENT FINANCE
DEPARTMENT OF TAXATION
DATE: JUNE 27, 1994

TYPE	LOCAL GOVERNMENT TAXING UNIT		ENTITY OPERATING RATE/ TAX \$	ENTITY DEBT RATE/ TAX \$	ENTITY COMBINED RATE/ TAX \$	COMBINED	COMBINED SCHOOL RATE/ TAX \$ (2)	COUNTY OPERATING RATE/ TAX \$	COUNTY DEBT RATE/ TAX \$	COMBINED COUNTY RATE/ TAX \$	STATE RATE/ TAX \$	TOTAL
						OTHER SPECIAL DISTRICT RATE/ TAX \$ (1)						COMBINED UNIT RATE/ TAX \$

	ELKO											

County	Elko County					0.0000	1.5160	0.6661	0.0819	0.7480	0.1500	2.4140
		\$				0.00	530.60	233.14	28.67	261.80	52.50	844.90
City	Elko		0.4300	0.1093	0.5393	0.1231	1.5160	0.6661	0.0819	0.7480	0.1500	3.0764
		\$	150.50	38.26	188.76	43.09	530.60	233.14	28.67	261.80	52.50	1,076.74
Town	Jackpot Town		0.5591	0.0000	0.5591	0.0000	1.5160	0.6661	0.0819	0.7480	0.1500	2.9731
		\$	195.69	0.00	195.69	0.00	530.60	233.14	28.67	261.80	52.50	1,040.59
Special District	Elko City/County Civic Auditorium		0.0301	0.0774	0.1075	0.5549	1.5160	0.6661	0.0819	0.7480	0.1500	3.0764
		\$	10.54	27.09	37.63	194.22	530.60	233.14	28.67	261.80	52.50	1,076.74
Special District	Elko TV		0.0156	0.0000	0.0156	0.0000	1.5160	0.6661	0.0819	0.7480	0.1500	2.4296
		\$	5.46	0.00	5.46	0.00	530.60	233.14	28.67	261.80	52.50	850.36
	ESMERALDA											

County	Esmeralda County						0.7500	1.8150	0.0000	1.8150	0.1500	2.7150
		\$					262.50	635.25	0.00	635.25	52.50	950.25
Town	Goldfield Town		0.0000	0.0814	0.0814	0.0000	0.7500	1.8150	0.0000	1.8150	0.1500	2.7964
		\$	0.00	28.49	28.49	0.00	262.50	635.25	0.00	635.25	52.50	978.74

FISCAL YEAR 1994 – 95		ASSESSED VALUATION			OPERATING RATE											
DIST – RICT	CODELOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
EUREKA																
0040	Eureka County	\$424,229,302	355,000,000	779,229,302	0.9115	0.6400		0.1952	0.0888	0.0000	0.7288	0.0085 (A)	0.7500		0.1500	1.6373
0020	Crescent Valley Town	1,454,984		1,454,984	0.1977	0.1589		0.0030	0.0000	0.0000	0.1589	0.0085 (A)	0.7500	0.7288	0.1500	1.7962
0010	Eureka Town	3,922,383		3,922,383	0.2077	0.1577		0.0030	0.0000	0.0000	0.1577	0.0085 (A)	0.7500	0.7288	0.1500	1.7950
0030	Diamond Valley Rodent Control	8,070,297		8,070,297	0.0238			0.0030	0.0013	0.0000	0.0251	0.0433 (C)	0.7500	0.7288	0.1500	1.6972
0030	Diamond Valley Weed Control	8,070,297		8,070,297	0.0387	0.0348		0.0030	0.0000	0.0000	0.0348	0.0336 (B)	0.7500	0.7288	0.1500	1.6972
	Eureka County TV District	424,229,302	355,000,000	779,229,302	0.0089	0.0085		0.0004	0.0000	0.0000	0.0085		0.7500	0.7288	0.1500	1.6373
	Eureka County Schools	424,229,302	355,000,000	779,229,302	0.7500					0.0000	0.7500					
HUMBOLDT																
0020	Humboldt County	\$387,770,286	103,000,000	490,770,286	0.6270		0.0150	0.2012	0.0805	0.0000	0.7225	0.3023 (C)	1.3200		0.1500	2.4948
0010	Winnemucca	83,179,774		83,179,774	0.9238			0.0553	0.0553	0.0000	0.9791	0.3023 (C)	1.3200	0.7225	0.1500	3.4739
0040	Golconda Fire Protection District	130,277,018	81,022,000	211,299,018	0.0114			0.0031	0.0000	0.0000	0.0114	0.3023 (C)	1.3200	0.7225	0.1500	2.5062
	Golconda Water District	N/A														
0090	Humboldt Fire District	6,513,052		6,513,052	0.0910			0.0083	0.0083	0.0000	0.0993	0.3023 (C)	1.3200	0.7225	0.1500	2.5941
	Humboldt TV District	N/A			0.0000					0.0000	0.0000					
0080	McDermitt Fire Protection District	3,062,372		3,062,372	0.1070	0.1000	0.1500	0.0020	0.0000	0.0000	0.2500	0.3023 (C)	1.3200	0.7225	0.1500	2.7448
	McDermitt Sanitation District	N/A			0.0000					0.0000	0.0000					
0070	Orovada Cemetery District	19,812,634		19,812,634	0.0463			0.0040	0.0000	0.0000	0.0463	0.4523 (A)	1.3200	0.7225	0.1500	2.6911
	Orovada Water District	N/A			0.0000					0.0000	0.0000					
0070	Orovada Fire Protection District	19,812,634		19,812,634	0.1048	0.0000	0.1500	0.0050	0.0000	0.0000	0.1500	0.3486 (B)	1.3200	0.7225	0.1500	2.6911
0050	Paradise Valley Fire Protection Dist	14,870,631		14,870,631	0.0808	0.0807		0.0050	0.0000	0.0000	0.0807	0.3023 (C)	1.3200	0.7225	0.1500	2.5755
	Paradise Valley Sewer District	N/A			0.0000					0.0000	0.0000					
0060	Pueblo Fire Protection District	2,557,694		2,557,694	0.1801			0.0066	0.0000	0.0000	0.1801	0.3023 (C)	1.3200	0.7225	0.1500	2.6749
	Quinn River TV District	N/A			0.0000					0.0000	0.0000					
	Warmouth Sewer District	N/A			0.0000					0.0000	0.0000					
0030	Winnemucca Rural Fire Protection Dist	43,795,789		43,795,789	0.1047			0.0083	0.0083	0.0000	0.1130	0.3023 (C)	1.3200	0.7225	0.1500	2.6078
	Humboldt County Hospital	387,770,286	103,000,000	490,770,286	0.1878			0.0045	0.0045	0.1100	0.3023					
	Humboldt County Schools	387,770,286	103,000,000	490,770,286	0.7500		0.2000			0.3700	1.3200					

OVERLAPPING RATES – EUREKA COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. = 0.0085
 B. = 0.0085 + 0.0251 = 0.0336
 C. = 0.0085 + 0.0348 = 0.0433

OVERLAP COMBINATIONS (See Code Number)

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

OVERLAPPING RATES EXAMPLES

B. = .0085 + .0251 = .0336 or 1 + 2 composed
 of Eureka TV (1) at .0085 plus Diamond Valley
 Rodent (2) at .0251.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBE	ENTITY	ENTITY RATE
1.	EUREKA TV	0.0085
2.	DIAMOND VALLEY RODENT	0.0251
3.	DIAMOND VALLEY WEED	0.0348

OVERLAPPING RATES – HUMBOLDT COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. = 0.1500 + 0.3023 = 0.4523
 B. = 0.0463 + 0.3023 = 0.3486
 C. = 0.3023

OVERLAP COMBINATIONS (See Code Number)

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

OVERLAPPING RATES EXAMPLES

A. = .1500 + .3023 = .4523 or 1 + 3 composed
 of Orovada Fire Protection (1) at .1500 plus
 Humboldt County Hospital (3) at .3023.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBE	ENTITY	ENTITY RATE
1.	OROVADA FIRE PROTECTION	0.1500
2.	OROVADA CEMETERY	0.0463
3.	HUMBOLDT COUNTY HOSPITAL	0.3023

EXAMPLES OF AD VALOREM TAX REQUIREMENTS
BASED ON THE FISCAL YEAR 1994–95 TAX RATES
AS APPLIED TO AN INDIVIDUAL'S HOME WITH A
TAXABLE VALUE OF \$100,000.

LOCAL GOVERNMENT FINANCE
DEPARTMENT OF TAXATION
DATE: JUNE 27, 1994

TYPE	LOCAL GOVERNMENT TAXING UNIT		ENTITY OPERATING RATE/ TAX \$	ENTITY DEBT RATE/ TAX \$	ENTITY COMBINED RATE/ TAX \$	COMBINED OTHER		COUNTY OPERATING RATE/ TAX \$	COUNTY DEBT RATE/ TAX \$	COMBINED COUNTY RATE/ TAX \$	STATE RATE/ TAX \$	TOTAL COMBINED UNIT RATE/ TAX \$
						SPECIAL DISTRICT RATE/ TAX \$ (1)	COMBINED SCHOOL RATE/ TAX \$ (2)					

County	EUREKA											

	Eureka County	\$				0.0085 2.98	0.7500 262.50	0.7288 255.08	0.0000 0.00	0.7288 255.08	0.1500 52.50	1.6373 573.06
Town	Crescent Valley Town		0.1589	0.0000	0.1589	0.0085	0.7500	0.7288	0.0000	0.7288	0.1500	1.7962
		\$	55.62	0.00	55.62	2.98	262.50	255.08	0.00	255.08	52.50	628.67
Overlap	Diamond Valley Rodent and Weed Control Dist.		0.0251	0.0000	0.0251	0.0433	0.7500	0.7288	0.0000	0.7288	0.1500	1.6972
		\$	8.79	0.00	8.79	15.16	262.50	255.08	0.00	255.08	52.50	594.02

County	HUMBOLDT											

	Humboldt County	\$				0.3023 105.81	1.3200 462.00	0.7225 252.88	0.0000 0.00	0.7225 252.88	0.1500 52.50	2.4948 873.18
City	Winnemucca		0.9791	0.0000	0.9791	0.3023	1.3200	0.7225	0.0000	0.7225	0.1500	3.4739
		\$	342.69	0.00	342.69	105.81	462.00	252.88	0.00	252.88	52.50	1,215.87
Special District	Golconda Fire Protection District		0.0114	0.0000	0.0114	0.3023	1.3200	0.7225	0.0000	0.7225	0.1500	2.5062
		\$	3.99	0.00	3.99	105.81	462.00	252.88	0.00	252.88	52.50	877.17
Special District	McDermitt Fire Protection District		0.2500	0.0000	0.2500	0.3023	1.3200	0.7225	0.0000	0.7225	0.1500	2.7448
		\$	87.50	0.00	87.50	105.81	462.00	252.88	0.00	252.88	52.50	960.68

FISCAL YEAR 1994 -95		ASSESSED VALUATION			OPERATING RATE											
DIST - RICT	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
LANDER																
0070 0080	Lander County	\$159,898,339	75,000,000	234,898,339	1.1686			0.2005	0.0693	0.1053	1.3432 1.3432	0.5109 (A) 0.5109 (A)	1.0089 1.0089		0.1500 0.1500	3.0130 3.0130
0010	Austin Town	2,405,583		2,405,583	0.4745			0.0174	0.0000	0.0000	0.4745	0.5331 (B)	1.0089	1.3432	0.1500	3.5097
0020	Battle Mountain Town	23,984,408		23,984,408	0.2691			0.0235	0.0000	0.0000	0.2691	0.5109 (A)	1.0089	1.3432	0.1500	3.2821
0030	Kingston Town	2,339,864		2,339,864	0.1985			0.0235	0.0000	0.0000	0.1985	0.5109 (A)	1.0089	1.3432	0.1500	3.2115
	Battle Mountain General Hospital Dist.	159,898,339	75,000,000	234,898,339	0.5109			0.0095	0.0000	0.0000	0.5109					
	Lander County Sewer & Water Dist. #2	2,405,583		2,405,583	0.0161			0.0061	0.0061	0.0000	0.0222					
	Lander County GID	0	0	0	0.0000					0.0000	0.0000					
	Lander County Schools	159,898,339	75,000,000	234,898,339	0.7500					0.2589	1.0089					
LINCOLN																
0020	Lincoln County	\$73,506,982	118,000	73,624,982	0.9443	0.8932		0.2165	0.1726	0.0000	1.0658	0.3899 (E)	0.9928		0.1500	2.5985
0010	Caliente	6,271,676		6,271,676	0.8788			0.0372	0.0372	0.0000	0.9160	0.3899 (E)	0.9928	1.0658	0.1500	3.5145
0050	Alamo Town	3,752,594		3,752,594	0.2155	0.1579		0.0166	0.0000	0.0000	0.1579	0.5344 (A)	0.9928	1.0658	0.1500	2.9009
0040	Panaca Town	3,957,833		3,957,833	0.2326	0.0862		0.0264	0.0000	0.0000	0.0862	0.3899 (E)	0.9928	1.0658	0.1500	2.6847
0030	Pioche Town	4,263,057		4,263,057	0.4389	0.2683		0.0246	0.0000	0.0000	0.2683	0.5362 (B)	0.9928	1.0658	0.1500	3.0131
	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					
0070	Pahrnagat Valley Fire Prtctn Dist	6,790,479		6,790,479	0.1230			0.0215	0.0215	0.0000	0.1445 0.1445	0.3899 (E) 0.5478 (C)	0.9928 0.9928	1.0658 1.0658	0.1500 0.1500	2.7430 2.9009
0060	Pahrnagat Valley TV District	N/A			0.0000					0.0000	0.0000					
	Pioche Fire Protection District	5,259,789		5,259,789	0.2835	0.1463		0.0118	0.0000	0.0000	0.1463 0.1463	0.3899 (E) 0.6582 (D)	0.9928 0.9928	1.0658 1.0658	0.1500 0.1500	2.7448 3.0131
	Lincoln County Hospital District	73,506,982	118,000	73,624,982	0.1891		0.1950	0.0058	0.0058	0.0000	0.3899					
	Lincoln County Schools	73,506,982	118,000	73,624,982	0.7500					0.2428	0.9928					

OVERLAPPING RATES – LANDER COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A = 0.5109
B = 0.5109 + 0.0222 = 0.5331

OVERLAP COMBINATIONS
(See Code Number)

A. 2
B. 2 + 3

OVERLAPPING RATES EXAMPLES

B. = .5109 + .0222 = .5331 or 1 + 2 composed
of Battle Mtn. Hospital Dist. (1) at .5109 plus
Lander Sewer and Water District (2) at .0222.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBE	ENTITY	ENTITY RATE
1.	BATTLE MTN. GENERAL HOSPITAL	0.5109
2.	LANDER SEWER AND WATER	0.0222

OVERLAPPING RATES – LINCOLN COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A = 0.1445 + 0.3899 = 0.5344
B = 0.1463 + 0.3899 = 0.5362
C = 0.1579 + 0.3899 = 0.5478
D = 0.2683 + 0.3899 = 0.6582
E = 0.3899

OVERLAP COMBINATIONS
(See Code Number)

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

OVERLAPPING RATES EXAMPLES

A = .1445 + .3899 = .5344 or 1 + 5 composed
of Pahranaagat Valley Fire (1) at .1445 plus
Lincoln Hospital (5) at .3899.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBE	ENTITY	ENTITY RATE
1.	PAHRANAGAT VALLEY FIRE	0.1445
2.	PIOCHE FIRE PROTECTION	0.1463
3.	ALAMO TOWN	0.1579
4.	PIOCHE TOWN	0.2683
5.	LINCOLN HOSPITAL	0.3899

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS
BASED ON THE FISCAL YEAR 1994 – 95 TAX RATES
AS APPLIED TO AN INDIVIDUAL'S HOME WITH A
TAXABLE VALUE OF \$100,000.

LOCAL GOVERNMENT FINANCE
DEPARTMENT OF TAXATION
DATE: JUNE 27, 1994

		COMBINED									
		ENTITY	ENTITY	ENTITY	OTHER	COMBINED	COUNTY	COUNTY	COMBINED	STATE	TOTAL
		OPERATING	DEBT	COMBINED	SPECIAL	SCHOOL	OPERATING	DEBT	COUNTY	RATE/	COMBINED
		RATE/	RATE/	RATE/	DISTRICT	RATE/	RATE/	RATE/	RATE/	RATE/	UNIT
TYPE	LOCAL GOVERNMENT TAXING UNIT	TAX \$	TAX \$	TAX \$	RATE/ TAX \$ (1)	RATE/ TAX \$ (2)	TAX \$	TAX \$	TAX \$	TAX \$	RATE/ TAX \$

LANDER											

County	Lander County				0.5109	1.0089	1.2379	0.1053	1.3432	0.1500	3.0130
		\$			178.82	353.12	433.27	36.86	470.12	52.50	1,054.55
Town	Battle Mountain Town		0.2691	0.0000	0.2691	0.5109	1.0089	1.2379	0.1053	1.3432	3.2821
		\$	94.19	0.00	94.19	178.82	353.12	433.27	36.86	470.12	1,148.74
LINCOLN											

County	Lincoln County				0.3899	0.9928	1.0658	0.0000	1.0658	0.1500	2.5985
		\$			136.47	347.48	373.03	0.00	373.03	52.50	909.48
City	Caliente		0.9160	0.0000	0.9160	0.3899	0.9928	1.0658	0.0000	1.0658	3.5145
		\$	320.60	0.00	320.60	136.47	347.48	373.03	0.00	373.03	1,230.08
Town	Pioche Town		0.2683	0.0000	0.2683	0.5362	0.9928	1.0658	0.0000	1.0658	3.0131
		\$	93.91	0.00	93.91	187.67	347.48	373.03	0.00	373.03	1,054.59
Special District	Pahrnagat Valley Fire Protection District		0.1445	0.0000	0.1445	0.3899	0.9928	1.0658	0.0000	1.0658	2.7430
		\$	50.58	0.00	50.58	136.47	347.48	373.03	0.00	373.03	960.05
Special District	Pioche Fire Protection District		0.1463	0.0000	0.1463	0.6582	0.9928	1.0658	0.0000	1.0658	3.0131
		\$	51.21	0.00	51.21	230.37	347.48	373.03	0.00	373.03	1,054.59

FISCAL YEAR 1994 –95		ASSESSED VALUATION			OPERATING RATE											
DIST – RICT	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE

	LYON															

	Lyon County	\$398,485,823	25,000	398,510,823	0.7421	0.5522		0.2204	0.1217	0.0000	0.6739		1.5400		0.1500	2.3639
0500											0.6739	0.3923 (K)	1.5400		0.1500	2.7562
0100	Yerington	24,720,124		24,720,124	0.2359			0.0077	0.0077	0.0000	0.2436	0.5601 (F)	1.5400	0.6739	0.1500	3.1676
0600	Fernley Town	88,407,168		88,407,168	0.1936	0.1528		0.0028	0.0000	0.0000	0.1528	0.3259 (A)	1.5400	0.6739	0.1500	2.8426
	Carson–Truckee Water Conservancy	271,369,324		271,369,324	0.0010	0.0000		0.0001	0.0000	0.0000	0.0000					
	Carson Water Sub–Conservancy	177,850,769		177,850,769	0.0300					0.0000	0.0300					
0800	Central Lyon County Fire District	182,633,718		182,633,718	0.1577			0.0049	0.0049	0.0000	0.1626	0.0300 (E)	1.5400	0.6739	0.1500	2.5565
0700											0.1626	0.0500 (G)	1.5400	0.6739	0.1500	2.5765
											0.1626	0.0800 (J)	1.5400	0.6739	0.1500	2.6065
	Fernley Swimming Pool District	88,407,168		88,407,168	0.0000		0.2000			0.0000	0.2000					
	Mason Valley Swimming Pool District	81,595,960		81,595,960	0.1040			0.0000	0.0000	0.0000	0.1040					
0200	Mason Valley Fire Maintenance	58,423,759		58,423,759	0.0690		0.0800	0.0023	0.0023	0.0000	0.1513	0.5601 (I)	1.5400	0.6739	0.1500	3.0753
	Mason Valley Artesian Basin	58,423,759		58,423,759	0.0000					0.0000	0.0000					
	Mason Valley Mosquito District	83,259,450		83,259,450	0.0552	0.0338	0.0300	0.0014	0.0000	0.0000	0.0638					
	North Lyon Fire Maintenance	88,407,168		88,407,168	0.0729		0.0500	0.0030	0.0030	0.0000	0.1259	0.3528 (C)	1.5400	0.6739	0.1500	2.8426
0810	Silver Springs/Stagecoach Hospital	50,622,355		50,622,355	0.1579	0.0500		0.0033	0.0000	0.0000	0.0500	0.1926 (L)	1.5400	0.6739	0.1500	2.6065
0400	Smith Valley Fire Maintenance	24,673,850		24,673,850	0.1179			0.0037	0.0037	0.0000	0.1216	0.3923 (D)	1.5400	0.6739	0.1500	2.8778
	Smith Valley Artesian Basin	24,673,850		24,673,850	0.0000					0.0000	0.0000					
	South Lyon Hospital District	126,786,787	25,000	126,811,787	0.1656	0.1423	0.2500	0.0039	0.0000	0.0000	0.3923					
0900	Stagecoach Gen. Imp. Dist.	3,993,984		3,993,984	0.5302	0.5253		0.0168	0.0000	0.0000	0.5253	0.2426 (H)	1.5400	0.6739	0.1500	3.1318
	Walker River Weed Control	22,616,748		22,616,748	0.0000					0.0000	0.0000					
0300	Willow Creek Gen. Imp. Dist.	1,170,869		1,170,869	0.0523	0.0156		0.0076	0.0000	0.0000	0.0156	0.7114 (B)	1.5400	0.6739	0.1500	3.0909
	Lyon County Schools	398,485,823	25,000	398,510,823	0.7500					0.7900	1.5400					

OVERLAPPING RATES -- LYON COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. = 0.1259 + 0.0000 + 0.2000 = 0.3259
 B. = 0.1513 + 0.0000 + 0.3923 + 0.0638 + 0.1040 = 0.7114
 C. = 0.1528 + 0.0000 + 0.2000 = 0.3528
 D. = 0.0000 + 0.3923 = 0.3923
 E. = 0.0000 + 0.0300 = 0.0300
 F. = 0.3923 + 0.0638 + 0.1040 = 0.5601
 G. = 0.0000 + 0.0500 = 0.0500
 H. = 0.1626 + 0.0000 + 0.0500 + 0.0300 = 0.2426
 I. = 0.0000 + 0.3923 + 0.0638 + 0.1040 = 0.5601
 J. = 0.0000 + 0.0500 + 0.0300 = 0.0800
 K. = 0.3923
 L. = 0.0000 + 0.1626 + 0.0300 = 0.1926

OVERLAP COMBINATIONS (See Code Number)

A. 1 + 2 + 14
 B. 3 + 4 + 9 + 10 + 16
 C. 5 + 2 + 14
 D. 6 + 9
 E. 2 + 13
 F. 9 + 10 + 16
 G. 2 + 11
 H. 7 + 2 + 11 + 13
 I. 4 + 9 + 10 + 16
 J. 2 + 11 + 13
 K. 9
 L. 2 + 7 + 13

OVERLAPPING RATES EXAMPLES

D. = .0000 + .3923 = .3923 OR 6 + 9
 composed of Smith Valley Artesian at .0000 plus
 South Lyon Hospital (9) at .3923.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBE	ENTITY	ENTITY RATE
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1.	NORTH LYON FIRE	0.1259
2.	CARSON-TRUCKEE WATER CONSERVANCY	0.0000
3.	MASON VALLEY FIRE	0.1513
4.	MASON VALLEY ARTESIAN	0.0000
5.	FERNLEY TOWN	0.1528
6.	SMITH VALLEY ARTESIAN	0.0000
7.	CENTRAL LYON FIRE	0.1626
8.	WILLOW CREEK GEN. IMP. DIST.	0.0156
9.	SOUTH LYON HOSPITAL	0.3923
10.	MASON VALLEY MOSQUITO DIST.	0.0638
11.	SILVER SPRINGS/STAGECOACH HOSPITAL	0.0500
12.	STAGECOACH GEN. IMP. DIST.	0.5253
13.	CARSON WATER SUBCONSERVANCY	0.0300
14.	FERNLEY SWIMMING POOL DIST.	0.2000
15.	SMITH VALLEY FIRE	0.1216
16.	MASON VALLEY SWIMMING POOL	0.1040

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS
BASED ON THE FISCAL YEAR 1994-95 TAX RATES
AS APPLIED TO AN INDIVIDUAL'S HOME WITH A
TAXABLE VALUE OF \$100,000.

LOCAL GOVERNMENT FINANCE
DEPARTMENT OF TAXATION
DATE: JUNE 27, 1994

TYPE	LOCAL GOVERNMENT TAXING UNIT		ENTITY OPERATING RATE/ TAX \$	ENTITY DEBT RATE/ TAX \$	ENTITY COMBINED RATE/ TAX \$	COMBINED OTHER	COMBINED SCHOOL RATE/ TAX \$ (2)	COUNTY OPERATING RATE/ TAX \$	COUNTY DEBT RATE/ TAX \$	COMBINED COUNTY RATE/ TAX \$	STATE RATE/ TAX \$	TOTAL
						SPECIAL DISTRICT RATE/ TAX \$ (1)						COMBINED UNIT RATE/ TAX \$

	LYON											

County	Lyon County						1.5400	0.6739	0.0000	0.6739	0.1500	2.3639
		\$					539.00	235.87	0.00	235.87	52.50	827.37
City	Yerington		0.2436	0.0000	0.2436	0.5601	1.5400	0.6739	0.0000	0.6739	0.1500	3.1676
		\$	85.26	0.00	85.26	196.04	539.00	235.87	0.00	235.87	52.50	1,108.66
Town	Fernley Town		0.1528	0.0000	0.1528	0.3259	1.5400	0.6739	0.0000	0.6739	0.1500	2.8426
		\$	53.48	0.00	53.48	114.07	539.00	235.87	0.00	235.87	52.50	994.91
Special District	Central Lyon Fire Protection District		0.1626	0.0000	0.1626	0.0300	1.5400	0.6739	0.0000	0.6739	0.1500	2.5565
		\$	56.91	0.00	56.91	10.50	539.00	235.87	0.00	235.87	52.50	894.78
Special District	Willowcreek General Improvement District		0.0156	0.0000	0.0156	0.7114	1.5400	0.6739	0.0000	0.6739	0.1500	3.0909
		\$	5.46	0.00	5.46	248.99	539.00	235.87	0.00	235.87	52.50	1,081.82

FISCAL YEAR 1994-95		ASSESSED VALUATION			OPERATING RATE						COMBINED OTHER SPECIAL DISTRICT RATE		COMBINED SCHOOL COUNTY RATE		STATE RATE		COMBINED UNIT RATE	
DIST-RICT	CODELOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE							

	MINERAL																	

0020	Mineral County	\$123,711,330	20,000,000	143,711,330	1.3261		0.0700	0.2118	0.2118	0.0000	1.6079	0.2535 *	0.7500		0.1500		2.7614	
0010	Hawthorne Town	33,083,445		33,083,445	0.1976			0.0000	0.0000	0.0000	0.1976	0.2535 *	0.7500	1.6079	0.1500		2.9590	
0120	Luning Town	442,644		442,644	0.1500			0.0000	0.0000	0.0000	0.1500	0.2535 *	0.7500	1.6079	0.1500		2.9114	
0130	Mina Town	1,807,283		1,807,283	0.5937	0.1976		0.0000	0.0000	0.0000	0.1976	0.2535 *	0.7500	1.6079	0.1500		2.9590	
	Walker Lake Town	4,193,631		4,193,631	0.1500			0.0000	0.0000	0.0000	0.1500	0.2535 *	0.7500	1.6079	0.1500		2.9114	
	Mineral County TV District	N/A			0.0000					0.0000	0.0000							
	Mineral Hospital District*	123,711,330	20,000,000	143,711,330	0.2499			0.0036	0.0036	0.0000	0.2535							
	Mineral County Schools	123,711,330	20,000,000	143,711,330	0.7500					0.0000	0.7500							
	NYE																	

0005	Nye County	\$440,082,125	128,000,000	568,082,125	1.0778		0.0050	0.1934	0.1344	0.0000	1.2172		1.3350		0.1500		2.7022	
0002	Gabbs	3,529,867	542,000	4,071,867	1.9383	0.6961		0.0213	0.0213	0.0000	0.7174	0.2204 (A)	1.3350	1.2172	0.1500		3.6400	
0008	Amargosa Town	13,390,818		13,390,818	0.7574			0.0090	0.0090	0.0000	0.7664		1.3350	1.2172	0.1500		3.4686	
0001	Beatty Town	38,273,179	48,730,000	87,003,179	0.1761			0.0059	0.0059	0.0000	0.1820	0.2204 (A)	1.3350	1.2172	0.1500		3.1046	
0003	Manhattan Town	4,186,976	1,169,000	5,355,976	0.1337			0.0064	0.0064	0.0000	0.1401	0.4048 (C)	1.3350	1.2172	0.1500		3.2471	
0006	Pahrump Town	226,177,169		226,177,169	0.1586			0.0058	0.0058	0.0000	0.1644	0.2353 (B)	1.3350	1.2172	0.1500		3.1019	
0004	Round Mountain Town	42,565,935	26,357,000	68,922,935	0.1684	0.0234	0.5039	0.0057	0.0057	0.0000	0.5330	0.4048 (C)	1.3350	1.2172	0.1500		3.6400	
0007	Tonopah Town	29,689,436		29,689,436	0.3309			0.0229	0.0229	0.1083	0.4621	0.2204 (A)	1.3350	1.2172	0.1500		3.3847	
	Beatty Gen. Imp. Dist	38,273,179	48,730,000	87,003,179	0.0000					0.0000	0.0000							
	Beatty Water & Sanitation	38,273,179	48,730,000	87,003,179	0.0000					0.0000	0.0000							
	Pahrump Hospital District	226,177,169		226,177,169	0.0000		0.2000	0.0000	0.0000	0.0000	0.2000							
	Pahrump Library District	226,177,169		226,177,169	0.0292			0.0009	0.0009	0.0000	0.0301							
	Pahrump Swimming Pool District	226,177,169		226,177,169	0.0048			0.0004	0.0004	0.0000	0.0052							
	Railroad Valley Gen. Imp. Dist	N/A			0.0000					0.0000	0.0000							
	Smoky Valley Library District	58,634,877	27,526,000	86,160,877	0.1844					0.0000	0.1844							
	Smoky Valley TV District	N/A			0.0000					0.0000	0.0000							
	Nye Hospital District	171,813,013	128,000,000	299,813,013	0.2005			0.0015	0.0015	0.0184	0.2204							
	Nye County Schools	440,082,125	128,000,000	568,082,125	0.7500					0.5850	1.3350							

OVERLAPPING RATES – NYE COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A. = 0.2204
 B. = 0.0052 + 0.0301 + 0.2000 = 0.2353
 C. = 0.2204 + 0.1844 = 0.4048

OVERLAP COMBINATIONS (See Code Number)

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

OVERLAPPING RATES EXAMPLES

B. = .0052 + .0301 + .2000 = .2353 or 1 + 2 + 4 composed
 of Pahrump Swimming Pool (1) at .0052 plus Pahrump Library (2)
 at .0301 plus Pahrump Hospital District (4) at .2000.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBE	ENTITY	ENTITY RATE
1.	PAHRUMP SWIMMING POOL	0.0052
2.	PAHRUMP LIBRARY	0.0301
3.	NYE HOSPITAL	0.2204
4.	PAHRUMP HOSPITAL DISTRICT	0.2000
5.	SMOKY VALLEY LIBRARY DISTRICT	0.1844

EXAMPLES OF AD VALOREM TAX REQUIREMENTS
BASED ON THE FISCAL YEAR 1994 – 95 TAX RATES
AS APPLIED TO AN INDIVIDUAL'S HOME WITH A
TAXABLE VALUE OF \$100,000.

LOCAL GOVERNMENT FINANCE
DEPARTMENT OF TAXATION
DATE: JUNE 27, 1994

		COMBINED									
		ENTITY	ENTITY	ENTITY	OTHER	COMBINED	COUNTY	COUNTY	COMBINED	STATE	TOTAL
		OPERATING	DEBT	COMBINED	SPECIAL	SCHOOL	OPERATING	DEBT	COUNTY	RATE/	COMBINED
		RATE/	RATE/	RATE/	DISTRICT	RATE/	RATE/	RATE/	RATE/	RATE/	UNIT
		TAX \$	TAX \$	TAX \$	RATE/	TAX \$ (2)	TAX \$	TAX \$	TAX \$	TAX \$	RATE/
					TAX \$ (1)						TAX \$
TYPE	LOCAL GOVERNMENT TAXING UNIT										
MINERAL											
County	Mineral County				0.2535	0.7500	1.6079	0.0000	1.6079	0.1500	2.7614
		\$			88.73	262.50	562.77	0.00	562.77	52.50	966.49
NYE											
County	Nye County					1.3350	1.2172	0.0000	1.2172	0.1500	2.7022
		\$				467.25	426.02	0.00	426.02	52.50	945.77
City	Gabbs		0.7174	0.0000	0.7174	0.2204	1.3350	1.2172	0.0000	1.2172	3.6400
		\$	251.09	0.00	251.09	77.14	467.25	426.02	0.00	426.02	1,274.00
Town	Round Mtn. Town		0.5330	0.0000	0.5330	0.4048	1.3350	1.2172	0.0000	1.2172	3.6400
		\$	186.55	0.00	186.55	141.69	467.25	426.02	0.00	426.02	1,274.01
Town	Pahrump Town		0.1644	0.0000	0.1644	0.2353	1.3350	1.2172	0.0000	1.2172	3.1019
		\$	57.54	0.00	57.54	82.36	467.25	426.02	0.00	426.02	1,085.67

FISCAL YEAR 1994 --95		ASSESSED VALUATION			OPERATING RATE							COMBINED OTHER SPECIAL DISTRICT RATE		COMBINED SCHOOL RATE		COMBINED COUNTY RATE		STATE RATE		COMBINED UNIT RATE	
DIST - RICT	CODELOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE										

PERSHING																					

0002	Pershing County	\$122,312,852	27,000,000	149,312,852	1.2993	0.9687	0.0001	0.1997	0.1797	0.0313	1.1798	0.3368 *	1.3085					0.1500		2.9751	
0001	Lovelock	13,530,123		13,530,123	0.5996	0.5896		0.0181	0.0181	0.0000	0.6077	0.3368 *	1.3085	1.1798				0.1500		3.5828	
	Imlay Town	1,092,368		1,092,368	0.2374	0.1500		0.0000	0.0000	0.0000	0.1500	0.3368 *	1.3085	1.1798				0.1500		3.1251	
	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*	122,312,852	27,000,000	149,312,852	0.3308	0.3258	0.0050	0.0060	0.0060	0.0000	0.3368										
	Pershing County Schools	122,312,852	27,000,000	149,312,852	0.7500					0.5585	1.3085										
STOREY																					

0010	Storey County	\$65,836,529	475,000	66,311,529	1.5675	1.1774		0.3119	0.1209	0.0000	1.2983	0.0000	1.4790					0.1500		2.9273	
0040	Gold Hill Town	2,804,285		2,804,285	0.1995	0.0000		0.0000	0.0000	0.0000	0.0000		1.4790	1.2983				0.1500		2.9273	
0020	Virginia City Town	12,016,731		12,016,731	0.1891	0.0000		0.0000	0.0000	0.0000	0.0000		1.4790	1.2983				0.1500		2.9273	
	Virginia - Divide Sewer Imp. Dist.	12,490,492		12,490,492	0.0000					0.0000	0.0000										
	Canyon General Improvement Dist.	N/A		0	0.0000					0.0000	0.0000										
	Carson - Truckee Water Conservancy	33,643,518		33,643,518	0.0018	0.0000		0.0001	0.0000	0.0000	0.0000										
	Storey County Schools	65,836,529	475,000	66,311,529	0.7500					0.7290	1.4790										

EXAMPLES OF AD VALOREM TAX REQUIREMENTS
BASED ON THE FISCAL YEAR 1994-95 TAX RATES
AS APPLIED TO AN INDIVIDUAL'S HOME WITH A
TAXABLE VALUE OF \$100,000.

LOCAL GOVERNMENT FINANCE
DEPARTMENT OF TAXATION
DATE: JUNE 27, 1994

		COMBINED OTHER										
		ENTITY OPERATING	ENTITY DEBT	ENTITY COMBINED	SPECIAL DISTRICT	COMBINED SCHOOL	COUNTY OPERATING	COUNTY DEBT	COMBINED COUNTY	STATE	TOTAL COMBINED	
TYPE	LOCAL GOVERNMENT TAXING UNIT	RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$ (1)	RATE/ TAX \$ (2)	RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$

PERSHING												

County	Pershing County				0.3368	1.3085	1.1485	0.0313	1.1798	0.1500	2.9751	
					117.88	457.98	401.98	10.96	412.93	52.50	1,041.29	
City	Lovelock				0.6077	1.3085	1.1485	0.0313	1.1798	0.1500	3.5828	
					212.70	457.98	401.98	10.96	412.93	52.50	1,253.98	
		\$	0.00	212.70	117.88							
STOREY												

County	Storey County				0.0000	1.4790	1.2983	0.0000	1.2983	0.1500	2.9273	
					0.00	517.65	454.41	0.00	454.41	52.50	1,024.56	
		\$										

FISCAL YEAR 1994 -95		ASSESSED VALUATION			OPERATING RATE											
DISTRICT	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED OTHER SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE

WASHOE																
9001	Washoe County	\$5,437,891,018	2,500,000	5,440,391,018	0.7815		0.0500	0.3287	0.3287	0.0841	1.2443	0.0000 (A)	1.1135		0.1500	2.5078
1000	Reno	2,691,664,706		2,691,664,706	0.2678		0.2793	0.0173	0.0173	0.1843	0.7487	0.0050 (AD)	1.1135	1.2443	0.1500	3.2615
1005											0.7487	0.0052 (B)	1.1135	1.2443	0.1500	3.2617
1040											0.7487	0.0050 (C)	1.1135	1.2443	0.1500	3.2615
2000	Sparks	874,813,278		874,813,278	0.4179		0.1105	0.0245	0.0245	0.3296	0.8825	0.0050 (AD)	1.1135	1.2443	0.1500	3.3953
2005											0.8825	0.0052 (B)	1.1135	1.2443	0.1500	3.3955
4540	Grandview Terrace Gen. Imp. Dist.	937,698		937,698	0.0000					0.0000	0.0000	0.4731 (AB)	1.1135	1.2443	0.1500	2.9809
	Carson-Truckee Water Conservancy	5,437,891,018	2,500,000	5,440,391,018	0.0014	0.0000		0.0001	0.0000	0.0000	0.0000					
5300	Crystal Bay Gen. Imp. Dist.	12,983,543		12,983,543	0.0490	0.0444		0.0111	0.0111	0.0000	0.0555	0.4924 (AC)	1.1135	1.2443	0.1500	3.0557
9601	Gerlach Gen. Imp. Dist.	1,974,506		1,974,506	0.0000					0.0000	0.0000	0.0000 (A)	1.1135	1.2443	0.1500	2.5078
3140	Horizon Hills Gen. Imp. Dist.	3,941,411		3,941,411	0.4887			0.0195	0.0195	0.0000	0.5082	0.3550 (G)	1.1135	1.2443	0.1500	3.3710
											0.5082	0.3550 (AA)	1.1135	1.2443	0.1500	3.3710
5200	Incline Village Gen. Imp. Dist.	555,674,001		555,674,001	0.0588			0.0045	0.0045	0.0000	0.0633	0.4924 (AC)	1.1135	1.2443	0.1500	3.0635
	Lawton-Verdi Gen. Imp. Dist.	30,427,618		30,427,618	0.0000					0.0000	0.0000					
1040	Lemmon Valley Underground Water Bsn.	271,774,419		271,774,419	0.0029	0.0000				0.0000	0.0000	0.7537 (F)	1.1135	1.2443	0.1500	3.2615
3040											0.0000	0.3550 (G)	1.1135	1.2443	0.1500	2.8628
3041											0.0000	0.3550 (H)	1.1135	1.2443	0.1500	2.8628
3140											0.0000	0.8632 (I)	1.1135	1.2443	0.1500	3.3710
4040											0.0000	0.4731 (J)	1.1135	1.2443	0.1500	2.9809
5000	North Lake Tahoe Fire District	572,134,744		572,134,744	0.1694		0.3100	0.0130	0.0130	0.0000	0.4924	0.0000 (A)	1.1135	1.2443	0.1500	3.0002
5300											0.4924	0.0555 (D)	1.1135	1.2443	0.1500	3.0557
5200											0.4924	0.0633 (E)	1.1135	1.2443	0.1500	3.0635
9400	Palomino Valley Gen. Imp. Dist.	23,178,349		23,178,349	0.3094			0.0167	0.0167	0.0000	0.3261	0.0050 (AD)	1.1135	1.2443	0.1500	2.8389
2008	Redevelopment Agency - Sparks	88,786,664		88,786,664	3.3953					0.0000	3.3953	0.0000	0.0000	0.0000	0.0000	3.3953
	Reno Increment District	60,420,317		60,420,317	3.2615					0.0000	3.2615	0.0000	0.0000	0.0000	0.0000	3.2615
1055	Reno Redevelopment Agency	77,001,202		77,001,202	3.2615					0.0000	3.2615	0.0000	0.0000	0.0000	0.0000	3.2615
1057	Reno Redevelopment Maintenance										3.2615	0.0781 (AE)	0.0000	0.0000	0.0000	3.3396
3000	Sierra Forest Fire Protection Dist	263,733,407	67,000	263,800,407	0.4662	0.3500		0.0113	0.0000	0.0000	0.3500	0.0050 (AD)	1.1135	1.2443	0.1500	2.8628
3005											0.3500	0.0052 (B)	1.1135	1.2443	0.1500	2.8630
3011											0.3500	0.0050 (L)	1.1135	1.2443	0.1500	2.8628
3016											0.3500	0.0052 (M)	1.1135	1.2443	0.1500	2.8630
											0.3500	0.5132 (N)	1.1135	1.2443	0.1500	3.3710
3040											0.3500	0.0050 (C)	1.1135	1.2443	0.1500	2.8628
3041											0.3500	0.0050 (O)	1.1135	1.2443	0.1500	2.8628
3140											0.3500	0.5132 (P)	1.1135	1.2443	0.1500	3.3710
4705	South Truckee Meadows Gen. Imp. Dist.	79,432,379		79,432,379	0.0000					0.3074	0.3074	0.4733 (Q)	1.1135	1.2443	0.1500	3.2885
9020	Sun Valley Water and Sanitation Dist.	76,962,940		76,962,940	0.0836			0.0044	0.0044	0.0640	0.1520	0.0050 (AD)	1.1135	1.2443	0.1500	2.6648
4025											0.1520	0.4733 (Q)	1.1135	1.2443	0.1500	3.1331
	Tahoe Regional Planning Agency	576,686,114		576,686,114	0.0000					0.0000	0.0000					

FISCAL YEAR 1994 – 95		ASSESSED VALUATION			OPERATING RATE												
DIST –												COMBINED	OTHER				
RICT													SPECIAL	COMBINED	COMBINED	STATE	COMBINED
CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE		DISTRICT RATE	RATE	RATE	RATE	UNIT RATE
4000	Truckee Meadows Fire Protection Dist.	931,569,020	640,000	932,209,020	0.4563	0.4541		0.0140	0.0140	0.0000	0.4681	0.0050 (AD)	1.1135	1.2443	0.1500	2.9809	
4005											0.4681	0.0052 (B)	1.1135	1.2443	0.1500	2.9811	
4011											0.4681	0.0050 (L)	1.1135	1.2443	0.1500	2.9809	
4016											0.4681	0.0052 (M)	1.1135	1.2443	0.1500	2.9811	
4025											0.4681	0.1572 (R)	1.1135	1.2443	0.1500	3.1331	
4040											0.4681	0.0050 (C)	1.1135	1.2443	0.1500	2.9809	
4400											0.4681	0.3311 (S)	1.1135	1.2443	0.1500	3.3070	
4540											0.4681	0.0050 (T)	1.1135	1.2443	0.1500	2.9809	
4705											0.4681	0.3126 (U)	1.1135	1.2443	0.1500	3.2885	
1005	Truckee Meadows Underground Water Bsn.	3,804,665,567	640,000	3,805,305,567	0.0002					0.0000	0.0002	0.7537 (F)	1.1135	1.2443	0.1500	3.2617	
2005											0.0002	0.8875 (V)	1.1135	1.2443	0.1500	3.3955	
3005											0.0002	0.3550 (G)	1.1135	1.2443	0.1500	2.8630	
3811											0.0002	0.3550 (H)	1.1135	1.2443	0.1500	2.8630	
4005											0.0002	0.4731 (J)	1.1135	1.2443	0.1500	2.9811	
4016											0.0002	0.4731 (W)	1.1135	1.2443	0.1500	2.9811	
4025											0.0002	0.6251 (X)	1.1135	1.2443	0.1500	3.1331	
4705											0.0002	0.7805 (Y)	1.1135	1.2443	0.1500	3.2885	
3011	Verdi TV District	103,850,983		103,850,983	0.0078	0.0000		0.0023	0.0000	0.0000	0.0000	0.3550 (G)	1.1135	1.2443	0.1500	2.8628	
3016											0.0000	0.3552 (Z)	1.1135	1.2443	0.1500	2.8630	
3811											0.0000	0.3550 (AA)	1.1135	1.2443	0.1500	2.8628	
4011											0.0000	0.4731 (J)	1.1135	1.2443	0.1500	2.9809	
4016											0.0000	0.4733 (Q)	1.1135	1.2443	0.1500	2.9811	
	Washoe Regional Water Planning Board	4,837,113,011	2,500,000	4,839,613,011	0.0050					0.0000	0.0050						
	Washoe County Schools	5,437,891,018	2,500,000	5,440,391,018	0.7500					0.3635	1.1135						

Assessed valuation of \$88,786,664 (from 1994 – 1995 Budget) for Sparks Town Center is excluded from Washoe County, Sparks and Washoe County Schools.
 Assessed valuation of \$60,420,317 for Reno Increment District and \$77,001,202 for Reno Redevelopment Agency (from 1994 – 1995 Budget) is excluded from Washoe County, Reno and Washoe County Schools.

OVERLAPPING RATES - WASHOE COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

A =	0.0000			
B =	0.0000 +	0.0002 +	0.0050 =	0.0052
C =	0.0000 +	0.0000 +	0.0050 =	0.0050
D =	0.0000 +	0.0555 =		0.0555
E =	0.0000 +	0.0633 =		0.0633
F =	0.0000 +	0.7487 +	0.0050 =	0.7537
G =	0.0000 +	0.3500 +	0.0050 =	0.3550
H =	0.0000 +	0.3500 +	0.0000 +	0.0050 = 0.3550
I =	0.0000 +	0.3500 +	0.5082 +	0.0050 = 0.8632
J =	0.0000 +	0.4681 +	0.0050 =	0.4731
K =	0.0000 +	0.0000 +	0.0050 =	0.0050
L =	0.0000 +	0.0000 +	0.0050 =	0.0050
M =	0.0000 +	0.0000 +	0.0002 +	0.0050 = 0.0052
N =	0.0000 +	0.5082 +	0.0050 =	0.5132
O =	0.0000 +	0.0000 +	0.0000 +	0.0050 = 0.0050
P =	0.0000 +	0.5082 +	0.0000 +	0.0050 = 0.5132
Q =	0.0000 +	0.4681 +	0.0002 +	0.0050 = 0.4733
R =	0.0000 +	0.1520 +	0.0002 +	0.0050 = 0.1572
S =	0.0000 +	0.3261 +	0.0050 =	0.3311
T =	0.0000 +	0.0000 +	0.0000 +	0.0050 = 0.0050
U =	0.0000 +	0.3074 +	0.0002 +	0.0050 = 0.3126
V =	0.0000 +	0.8825 +	0.0050 =	0.8875
W =	0.0000 +	0.4681 +	0.0000 +	0.0050 = 0.4731
X =	0.0000 +	0.1520 +	0.4681 +	0.0050 = 0.6251
Y =	0.0000 +	0.3074 +	0.4681 +	0.0050 = 0.7805
Z =	0.0000 +	0.3500 +	0.0002 +	0.0050 = 0.3552
AA =	0.0000 +	0.0000 +	0.3500 +	0.0050 = 0.3550
AB =	0.0000 +	0.0000 +	0.4681 +	0.0050 = 0.4731
AC =	0.0000 +	0.4924 =		0.4924
AD =	0.0000 +	0.0050 =		0.0050
AE =	0.0781			

OVERLAP COMBINATIONS (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
AE. 19

OVERLAPPING RATES EXAMPLES

AD = .0000 + .0050 = .0050 or 4 + 18 composed of Carson Truckee Water Conservancy (4) at .0000 plus Washoe Regional Planning Board (18) at .0050.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBE	ENTITY	ENTITY RATE
1.	RENO	0.7487
2.	SPARKS	0.8825
3.	GRANDVIEW TERRACE G. I. D.	0.0000
4.	CARSON TRUCKEE WATER CONSERVANCY	0.0000
5.	CRYSTAL BAY G. I. D.	0.0555
6.	GERLACH G. I. D.	0.0000
7.	HORIZON HILLS G. I. D.	0.5082
8.	INCLINE VILLAGE G. I. D.	0.0633
9.	LEMMON VALLEY UNDERGROUND WATER	0.0000
10.	NORTH LAKE TAHOE FIRE DIST.	0.4924
11.	PALOMINO VALLEY G. I. D.	0.3261
12.	SIERRA FOREST FIRE PROTECTION DIST.	0.3500
13.	SO. TRUCKEE MEADOWS G. I. D.	0.3074
14.	SUN VALLEY WATER AND SANITATION	0.1520
15.	TRUCKEE MEADOWS FIRE PROTECTION	0.4681
16.	TRUCKEE MEADOWS UNDRGRND WATER	0.0002
17.	VERDI TV DISTRICT	0.0000
18.	WASHOE REGIONAL WATER PLANNING BRD	0.0050
19.	RENO REDEVELOPMENT MAINT. DIST.	0.0781

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS
 BASED ON THE FISCAL YEAR 1994-95 TAX RATES
 AS APPLIED TO AN INDIVIDUAL'S HOME WITH A
 TAXABLE VALUE OF \$100,000.

LOCAL GOVERNMENT FINANCE
 DEPARTMENT OF TAXATION
 DATE: JUNE 27, 1994

TYPE	LOCAL GOVERNMENT TAXING UNIT		ENTITY OPERATING RATE/ TAX \$	ENTITY DEBT RATE/ TAX \$	ENTITY COMBINED RATE/ TAX \$	COMBINED OTHER	COMBINED SCHOOL RATE/ TAX \$ (2)	COUNTY OPERATING RATE/ TAX \$	COUNTY DEBT RATE/ TAX \$	COMBINED COUNTY RATE/ TAX \$	STATE RATE/ TAX \$	TOTAL
						SPECIAL DISTRICT RATE/ TAX \$ (1)						COMBINED UNIT RATE/ TAX \$

	WASHOE											

County	Washoe County					0.0000	1.1135	1.1602	0.0841	1.2443	0.1500	2.5078
		\$				0.00	389.73	406.07	29.44	435.51	52.50	877.73
City	Reno		0.5644	0.1843	0.7487	0.0050	1.1135	1.1602	0.0841	1.2443	0.1500	3.2615
		\$	197.54	64.51	262.05	1.75	389.73	406.07	29.44	435.51	52.50	1,141.53
City	Sparks		0.5529	0.3296	0.8825	0.0050	1.1135	1.1602	0.0841	1.2443	0.1500	3.3953
		\$	193.52	115.36	308.88	1.75	389.73	406.07	29.44	435.51	52.50	1,188.36
Special District	Gerlach General Improvement District		0.0000	0.0000	0.0000	0.0000	1.1135	1.1602	0.0841	1.2443	0.1500	2.5078
		\$	0.00	0.00	0.00	0.00	389.73	406.07	29.44	435.51	52.50	877.73
Special District	South Truckee Meadows General Improv. Dist.		0.0000	0.3074	0.3074	0.4733	1.1135	1.1602	0.0841	1.2443	0.1500	3.2885
		\$	0.00	107.59	107.59	165.66	389.73	406.07	29.44	435.51	52.50	1,150.98

FISCAL YEAR 1994 - 95		ASSESSED VALUATION			OPERATING RATE					COMBINED OTHER SPECIAL DISTRICT RATE		COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	COMBINED UNIT RATE
DIST-RICT	CODELOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE				
WHITE PINE															
0050	White Pine County	\$101,156,232	7,000,000	108,156,232	0.8295		0.1050	0.2598	0.2598	0.0000	1.1943	0.2886 *	1.7500	0.1500	3.3829
0010	Ely	34,777,502		34,777,502	0.6154	0.2075		0.0496	0.0496	0.0000	0.2571	0.2886 *	1.7500	1.1943	3.6400
0030	Lund Town	1,241,023		1,241,023	0.2535	0.2073		0.0498	0.0498	0.0000	0.2571	0.2886 *	1.7500	1.1943	3.6400
0020	McGill Town	4,206,926		4,206,926	0.4829	0.2067		0.0504	0.0504	0.0000	0.2571	0.2886 *	1.7500	1.1943	3.6400
0040	Ruth Town	1,472,509		1,472,509	0.9311	0.2073		0.0498	0.0498	0.0000	0.2571	0.2886 *	1.7500	1.1943	3.6400
	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	0		0	0.0000					0.0000	0.0000				
	White Pine Hospital District*	101,156,232	7,000,000	108,156,232	0.2784			0.0102	0.0102	0.0000	0.2886				
	White Pine County Schools	101,156,232	7,000,000	108,156,232	0.7500		0.4500			0.5500	1.7500				

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS
 BASED ON THE FISCAL YEAR 1994-95 TAX RATES
 AS APPLIED TO AN INDIVIDUAL'S HOME WITH A
 TAXABLE VALUE OF \$100,000.

LOCAL GOVERNMENT FINANCE
 DEPARTMENT OF TAXATION
 DATE: JUNE 27, 1994

TYPE	LOCAL GOVERNMENT TAXING UNIT		ENTITY OPERATING RATE/ TAX \$	ENTITY DEBT RATE/ TAX \$	ENTITY COMBINED RATE/ TAX \$	COMBINED OTHER SPECIAL	COMBINED SCHOOL RATE/ TAX \$ (2)	COUNTY OPERATING RATE/ TAX \$	COUNTY DEBT RATE/ TAX \$	COMBINED COUNTY RATE/ TAX \$	STATE RATE/ TAX \$	TOTAL
						DISTRICT RATE/ TAX \$ (1)						COMBINED UNIT RATE/ TAX \$

	WHITE PINE											
County	White Pine County					0.2886	1.7500	1.1943	0.0000	1.1943	0.1500	3.3829
		\$				101.01	612.50	418.01	0.00	418.01	52.50	1,184.02
City	Ely		0.2571	0.0000	0.2571	0.2886	1.7500	1.1943	0.0000	1.1943	0.1500	3.6400
		\$	89.99	0.00	89.99	101.01	612.50	418.01	0.00	418.01	52.50	1,274.00
Town	Ruth Town		0.2571	0.0000	0.2571	0.2886	1.7500	1.1943	0.0000	1.1943	0.1500	3.6400
		\$	89.99	0.00	89.99	101.01	612.50	418.01	0.00	418.01	52.50	1,274.00

PART III

FAIR AND RECREATION BOARD BUDGET SUMMARIES

The main source of revenue for the following eleven (11) Local Government Districts is Room Tax collected and imposed under local ordinance and NRS 244.335. These districts do not impose an Ad Valorem tax rate. Below is a summary of the total budgeted revenue for such districts.

SPECIAL DISTRICT	1994-95 ESTIMATED REVENUES	SPECIAL DISTRICT	1994-95 ESTIMATED REVENUES
CARSON CITY		MINERAL	
CARSON CITY CONVENTION AND VISITORS BUREAU	\$483,752	MINERAL COUNTY FAIR AND RECREATION BOARD	\$57,000
CLARK		NYE	
LAS VEGAS CONVENTION AUTHORITY	\$84,133,193	BEATTY GENERAL IMPROVEMENT DISTRICT	\$83,500
ELKO		PERSHING	
ELKO COUNTY FAIR AND RECREATION BOARD	\$461,950	PERSHING COUNTY FAIR AND RECREATION BOARD	\$138,525
WEST WENDOVER RECREATION DISTRICT	\$1,482,935	STOREY	
HUMBOLDT		VIRGINIA CITY VISITORS AND CONVENTION AUTHORITY	\$107,000
HUMBOLDT COUNTY FAIR AND RECREATION BOARD	\$821,219	WASHOE	
LANDER		RENO-SPARKS CONVENTION AUTHORITY	\$30,186,400
LANDER COUNTY FAIR AND RECREATION BOARD	\$134,500	WHITE PINE	
		WHITE PINE COUNTY FAIR AND RECREATION BOARD	\$300,500

PART IV
VOTER APPROVED AD VALOREM LEVIES
PURSUANT TO NRS 354.5982 AND NRS 387.3285

COUNTIES AND ENTITIES WITH TAX OVERRIDES	PURPOSE OF FUNDS	RATE OR DOLLAR AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY
CARSON CITY: CARSON CITY	SENIOR CITIZENS CENTER	.0500	09-04-84	PERPETUITY
CHURCHILL: CHURCHILL COUNTY	SENIOR CITIZENS CENTER	.0100	09-01-92	4 YEARS; EXPIRES FY96-97
CHURCHILL COUNTY	HOSPITAL OPERATION	.1500	09-01-92	4 YEARS; EXPIRES FY96-97
CHURCHILL COUNTY	FIRE EQUIPMENT PURCHASES	.0200	09-01-92	7 YEARS; EXPIRES FY1999-2000
CLARK: HENDERSON	PUBLIC SAFETY	.2310 (.1540 in FY89-90)	11-08-88	PERPETUITY
NORTH LAS VEGAS	PUBLIC SAFETY	.1800	11-04-86	PERPETUITY
NORTH LAS VEGAS	PUBLIC SAFETY	VARIABLE DEPENDING ON DEBT RATE	05-02-89	PERPETUITY (NOT TO EXCEED .3500)
MOAPA TOWN	PARK AND RECREATION SERVICES	\$80,000 + 4 % ANNUAL INCREASE	11-08-88	40 YEARS; EXPIRES FY2029-30
HENDERSON LIBRARY	OPERATING REVENUE	.0332	05-07-91	PERPETUITY
DOUGLAS: CAVE ROCK GID	ROAD REPAIR; MAINT; OPERATIONS	.3000	05-19-87	10 YEARS; EXPIRES FY96-97
CAVE ROCK GID	BEAUTIFICATION AND STABILIZATION	.3000	02-13-90	10 YEARS; INCREASES IN 96-97, EXP. FY2000-2001
DOUGLAS CO. AMB. & PARAMEDIC	BUILDING AND EQUIPMENT	.0860	05-01-90	PERPETUITY
DOUGLAS COUNTY "911"	COMMUNICATIONS SYSTEM	.0475	05-01-90	PERPETUITY
LAKERIDGE GID	ROAD REPAIR; ASPHALT OVERLAYS	.2500	12-21-93	8 YEARS; EXPIRES FY2002-03
LOGAN CREEK GID	ROAD REPAIR; MAINT; SNOW REMOVAL	.4500	11-04-86	PERPETUITY
SKYLAND	STREET REPAVING; CAPITAL IMPROV.	.1500	11-04-86	PERPETUITY
TAHOE DOUGLAS FIRE	PARAMEDIC PROGRAM	.0600	11-06-84	PERPETUITY
TAHOE DOUGLAS FIRE	CAPITAL PROJECTS	.0300 (.0500 in FY 90, 91 & 92)	05-02-89	PERPETUITY
ZEPHYR KNOLLS GID	SNOW REMOVAL; ROAD MAINT.	.4800	11-06-84	PERPETUITY
ELKO: ELKO COUNTY	SENIOR CITIZENS CENTER	.0200	11-08-88	PERPETUITY
ELKO SCHOOL DISTRICT	CAPITAL PROJECTS	.7500	11-12-91	10 YEARS; EXPIRES FY2002-03
HUMBOLDT: HUMBOLDT COUNTY	SENIOR CITIZENS CENTER	.0150	11-04-86	PERPETUITY
HUMBOLDT COUNTY SCHOOL	CAPITAL PROJECTS	.2000	11-07-89	5 YEARS; EXPIRES FY95-96
MCDERMITT FIRE DIST.	PUBLIC SAFETY	.1500	11-04-86	PERPETUITY
ORVADA FIRE DIST.	FIRE EQUIPMENT	.1500	11-04-86	PERPETUITY
LANDER LANDER SCHOOL DISTRICT	CAPITAL PROJECTS	.2500	06-20-89	5 YEARS; EXPIRES FY94-95

PART IV
VOTER APPROVED AD VALOREM LEVIES
PURSUANT TO NRS 354.5982 AND NRS 387.3285

COUNTIES AND ENTITIES WITH TAX OVERRIDES	PURPOSE OF FUNDS	RATE OR DOLLAR AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY
LINCOLN: LINCOLN COUNTY HOSPITAL	MAINTAIN MEDICAL CLINICS	.1950	06-04-91	4 YEARS; EXPIRES FY94-95
LYON: FERNLEY SWIMMING POOL	SWIMMING POOL	.2000	11-04-86	PERPETUITY
MASON VALLEY FIRE DIST.	FIRE PROTECTION	.0800	11-06-90	PERPETUITY
MASON VALLEY MOSQUITO	MOSQUITO CONTROL	.0300	04-14-87	PERPETUITY
NORTH LYON FIRE DIST.	FIRE PROTECTION	.0500	11-07-89	5 YEARS; EXPIRES FY95-96
SOUTH LYON HOSPITAL	HOSPITAL EXPENSES	.2500	11-03-92	20 YEARS; EXPIRES FY2013-14
MINERAL: MINERAL COUNTY	SENIOR CITIZENS CENTER	.0400	11-08-88	8 YEARS; EXPIRES FY96-97
MINERAL COUNTY	FIRE EQUIPMENT	.0300	11-08-88	7 YEARS; EXPIRES FY95-96
NYE: NYE COUNTY	911	.0050	11-06-90	PERPETUITY
PAHRUMP HOSPITAL DISTRICT	OPERATING REVENUE	.2000	06-02-94	30 YEARS; EXPIRES FY2024-25
ROUND MOUNTAIN	OPERATING REVENUE	.5039	12-28-93	3 YEARS; EXPIRES FY96-97
PERSHING: PERSHING HOSPITAL	OPERATING REVENUE	.0800	05-02-89	PERPETUITY
PERSHING COUNTY	911	.0025	11-06-90	PERPETUITY
PERSHING COUNTY	911	.0065	11-06-90	PERPETUITY
WASHOE COUNTY	SENIOR CITIZENS CENTER	.0100	06-04-85	PERPETUITY
WASHOE COUNTY	CHILD PROTECTION	.0400	11-04-86	PERPETUITY
WASHOE COUNTY	FIRE DEPT. UPGRADE & EQUIPMENT	.0654	05-05-87	PERPETUITY
RENO	PUBLIC SAFETY	.1684	05-17-88	PERPETUITY
RENO	ROAD AND STREET IMPROVEMENT	VARIABLE DEPENDING ON DEBT RATE	06-08-93	14 YEARS; EXPIRES FY2007-08
RENO	PUBLIC SAFETY	.1105	09-02-86	PERPETUITY
SPARKS	PUBLIC SAFETY	.1105	09-02-86	PERPETUITY
NORTH LAKE TAHOE FIRE	FIRE DIST UPGRADE & EQUIPMENT	.3100	03-30-82	PERPETUITY
WHITE PINE WHITE PINE SCHOOL DISTRICT	CAPITAL PROJECTS	.5000	11-08-88	10 YEARS; EXPIRES FY99-2000
WHITE PINE COUNTY	FUND OPPOSITION TO L.V.V.W.D.	.0500	07-07-92	5 YEARS; EXPIRES FY97-98
WHITE PINE COUNTY	SENIOR CITIZENS CENTER	.0200	07-07-92	PERPETUITY
WHITE PINE COUNTY	FUNDING FOR E.M.T. SERVICES	.0350	07-07-92	PERPETUITY

PART V

AD VALOREM TAX DISTRIBUTION FOR 1994-95

	ASSESSED VALUE	SCHOOLS	COUNTIES	CITIES	TOWNS	TOTAL DISTRICTS	STATE	TOTAL	1994-95 AVERAGE COUNTY WIDE TAX RATE	1993-94 AVERAGE COUNTY WIDE TAX RATE	PERCENTAGE OF CHANGE 93-94 TO 94-95
CARSON CITY	682,666,699	9,557,334	7,155,712	0	0	468,803	1,024,000	18,205,849	2.6669	2.7010	-1.26%
CHURCHILL	335,837,494	4,600,974	2,613,487	390,895	0	47,017	503,756	8,156,130	2.4286	2.3896	1.63%
CLARK	17,107,694,601	204,180,335	121,994,970	56,604,775	19,770,633	52,695,346	25,661,542	480,907,601	2.8111 ✓	2.8043	0.24%
DOUGLAS	1,043,991,818	10,961,914	6,238,895	0	357,340	6,772,028	1,565,988	25,896,165	2.4805	2.4282	2.15%
ELKO	636,817,517	9,654,154	4,763,395	1,667,635	145,243	338,727	955,226	17,524,379	2.7519	2.7756	-0.86%
ESMERALDA	34,698,838	260,241	629,784	0	3,998	0	52,048	946,072	2.7265	2.3650	15.29%
EUREKA	779,229,302	5,844,220	5,679,023	0	8,498	71,069	1,168,844	12,771,653	1.6390	1.6394	-0.02%
HUMBOLDT	490,770,286	6,478,168	3,545,815	814,413	0	1,626,799	736,155	13,201,350	2.6899	2.6901	-0.01%
LANDER	234,898,339	2,369,889	3,155,154	0	80,601	1,200,630	352,348	7,158,622	3.0475	2.9423	3.58%
LINCOLN	73,624,982	730,949	784,695	57,449	20,775	304,571	110,437	2,008,876	2.7285	2.7312	-0.10%
LYON	398,510,823	6,137,067	2,685,564	60,218	135,086	1,438,771	597,766	11,054,473	2.7739	2.7509	0.84%
MINERAL	143,711,330	1,077,835	2,310,734	0	75,898	364,308	215,567	4,044,343	2.8142	2.8504	-1.27%
NYE	568,082,125	7,583,896	6,914,696	29,212	1,144,866	1,351,898	852,123	17,876,691	3.1468	3.0195	4.22%
PERSHING	149,312,852	1,953,759	1,761,593	82,223	1,639	502,886	223,969	4,526,068	3.0313	3.1491	-3.74%
STOREY	66,311,529	980,748	860,923	0	0	0	99,467	1,941,137	2.9273	2.9194	0.27%
WASHOE	5,440,391,018	60,578,754	67,694,785	27,872,721	0	16,666,440	8,160,587	180,973,287	3.3265 ✓	3.2863	1.22%
WHITE PINE	108,156,232	1,892,734	1,291,710	89,413	17,792	312,139	162,234	3,766,023	3.4820	3.4975	-0.44%
TOTALS	28,294,705,785	334,842,969	240,080,937	87,668,953	21,762,369	84,161,431	42,442,059	810,958,718	2.8661	2.8550	
PERCENTAGE OF GRAND TOTAL		41.29%	29.60%	10.81%	2.68%	10.38%	5.23%	100.00%			
AVERAGE STATEWIDE TAX RATE			\$2.8661								
AVERAGE STATEWIDE PERCENT OF CHANGE			0.39%								

14 = \$2,829,470