

# **NEVADA DEPARTMENT OF TAXATION**

## **FISCAL YEAR 1997-98 AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS**



Prepared by: Nevada Department of Taxation  
Division of Assessment Standards  
Local Government Finance Section

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## DEPARTMENT OF TAXATION

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COMPILED BY LOCAL GOVERNMENT FINANCE SECTION  
DIVISION OF ASSESSMENT STANDARDS  
NEVADA DEPARTMENT OF TAXATION

## PART 1

## LISTING OF NEVADA'S LOCAL GOVERNMENTS BY TYPE

|                            | COUNTIES | SCHOOL<br>DISTRICTS | CITIES | TOWNS | SPECIAL<br>AD VALOREM<br>DISTRICTS | MULTI-<br>COUNTY **<br>DISTRICTS | FAIR AND<br>RECREATION<br>BOARDS | TOTAL |
|----------------------------|----------|---------------------|--------|-------|------------------------------------|----------------------------------|----------------------------------|-------|
| CARSON CITY *              | 1        | 1                   | 0      | 0     | 4                                  | 4                                | 1                                | 11    |
| CHURCHILL                  | 1        | 1                   | 1      | 0     | 1                                  | 1                                | 0                                | 5     |
| CLARK                      | 1        | 1                   | 5      | 15    | 19                                 | 0                                | 1                                | 42    |
| DOUGLAS                    | 1        | 1                   | 0      | 3     | 26                                 | 3                                | 0                                | 34    |
| ELKO                       | 1        | 1                   | 4      | 4     | 6                                  | 0                                | 2                                | 18    |
| ESMERALDA                  | 1        | 1                   | 0      | 2     | 3                                  | 0                                | 0                                | 7     |
| EUREKA                     | 1        | 1                   | 0      | 2     | 4                                  | 0                                | 0                                | 8     |
| HUMBOLDT                   | 1        | 1                   | 1      | 0     | 17                                 | 0                                | 1                                | 21    |
| LANDER                     | 1        | 1                   | 0      | 3     | 3                                  | 0                                | 1                                | 9     |
| LINCOLN                    | 1        | 1                   | 1      | 3     | 8                                  | 0                                | 0                                | 14    |
| LYON                       | 1        | 1                   | 1      | 1     | 13                                 | 3                                | 0                                | 20    |
| MINERAL                    | 1        | 1                   | 0      | 4     | 3                                  | 0                                | 1                                | 10    |
| NYE                        | 1        | 1                   | 1      | 6     | 12                                 | 0                                | 0                                | 21    |
| PERSHING                   | 1        | 1                   | 1      | 1     | 4                                  | 0                                | 1                                | 9     |
| STOREY                     | 1        | 1                   | 0      | 2     | 2                                  | 2                                | 1                                | 9     |
| WASHOE                     | 1        | 1                   | 2      | 0     | 12                                 | 2                                | 1                                | 19    |
| WHITE PINE                 | 1        | 1                   | 1      | 3     | 5                                  | 0                                | 1                                | 12    |
| TOTAL                      | 17       | 17                  | 18     | 49    | 142                                | ***                              | 11                               | ***   |
| TOTAL AD VALOREM DISTRICTS |          | 243                 |        |       |                                    |                                  |                                  |       |
| TOTAL LOCAL GOVERNMENTS    |          | 254                 |        |       |                                    |                                  |                                  |       |

\* CARSON CITY IS A CONSOLIDATED CITY-COUNTY ENTITY

\*\*MULTICOUNTY DISTRICTS:

1. CARSON TRUCKEE WATER CONSERVANCY DISTRICT
2. CARSON WATER SUB CONSERVANCY DISTRICT
3. SIERRA FOREST FIRE PROTECTION DISTRICT
4. TRICOUNTY RAILWAY COMMISSION

## EXPLANATION:

THE ABOVE FIGURES DO NOT INCLUDE 8 UNDERGROUND WATER BASIN DISTRICTS AND THE NEVADA TAHOE REGIONAL PLANNING AGENCY. THEY ARE NOT LOCAL GOVERNMENTS AS CREATED BY CHAPTER 354 OF NEVADA REVISED STATUTES.

**PART II**  
**TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS**

| FISCAL YEAR 1997-98                                                                                                                                                                                                                                                                                                                                                                 |                                                | ASSESSED VALUATION    |                             |                                | OPERATING RATE                                  |                                                 |                                |                                         |                                          |              |                  |                                         |  |                            |                            |               |                                 |  |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|-----------------------|-----------------------------|--------------------------------|-------------------------------------------------|-------------------------------------------------|--------------------------------|-----------------------------------------|------------------------------------------|--------------|------------------|-----------------------------------------|--|----------------------------|----------------------------|---------------|---------------------------------|--|--|--|
| DIST-<br>RICT<br>CODE                                                                                                                                                                                                                                                                                                                                                               | CERTIFIED 6-25-97<br>LEGISLATIVE ACTION 7-7-97 | ASSESSED<br>VALUATION | NET<br>PROCEEDS<br>OF MINES | TOTAL<br>ASSESSED<br>VALUATION | MAXIMUM<br>ALLOWED BY<br>REVENUE<br>LIMITATIONS | LOWER RATE<br>APPROVED BY<br>GOVERNING<br>BOARD | VOTER<br>APPROVED<br>OVERRIDES | LEGISLATIVE<br>OVERRIDE RATE<br>ALLOWED | LEGISLATIVE<br>OVERRIDE RATE<br>APPROVED | DEBT<br>RATE | COMBINED<br>RATE | COMBINED<br>SPECIAL<br>DISTRICT<br>RATE |  | COMBINED<br>SCHOOL<br>RATE | COMBINED<br>COUNTY<br>RATE | STATE<br>RATE | TOTAL<br>AD VALOREM<br>TAX RATE |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                     | LOCAL GOVERNMENT TAXING UNIT                   |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |  |                            |                            |               |                                 |  |  |  |
| CARSON CITY                                                                                                                                                                                                                                                                                                                                                                         |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |  |                            |                            |               |                                 |  |  |  |
| 0021<br>0010                                                                                                                                                                                                                                                                                                                                                                        | Carson City                                    | 830,547,850           |                             | 830,547,850                    | 0.7645                                          |                                                 | 0.0500                         | 0.1713                                  | 0.1713                                   | 0.0425       | 1.0283           | 0.0300 (A)                              |  | 1.3500                     |                            | 0.1500        | 2.5583                          |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                     | Carson City Airport Authority                  | 830,547,850           |                             | 830,547,850                    | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 1.0283           | 0.0326 (B)                              |  | 1.3500                     |                            | 0.1500        | 2.5609                          |  |  |  |
| 0015                                                                                                                                                                                                                                                                                                                                                                                | Carson City Redevelopment Agency               | 12,527,159            |                             | 12,527,159                     | 2.5609                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |  |                            |                            |               |                                 |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                     | Carson-Truckee Water Conservancy               | 830,397,709           |                             | 830,397,709                    | 0.0013                                          | 0.0000                                          |                                |                                         |                                          | 0.0000       | 2.5609           |                                         |  | 0.0000                     | 0.0000                     |               | 2.5609                          |  |  |  |
| 0027                                                                                                                                                                                                                                                                                                                                                                                | Carson Valley Underground Water Basin          | 12,342,390            |                             | 12,342,390                     | 0.0081                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |  |                            |                            |               |                                 |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                     | Carson Water Sub-Conservancy                   | 821,116,529           |                             | 821,116,529                    | 0.0300                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0081           | 0.0300 (C)                              |  | 1.3500                     | 1.0283                     | 0.1500        | 2.5664                          |  |  |  |
| 0024                                                                                                                                                                                                                                                                                                                                                                                | Eagle Valley Underground Water Basin           | 759,127,610           |                             | 759,127,610                    | 0.0026                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0300           |                                         |  |                            |                            |               |                                 |  |  |  |
| 0026                                                                                                                                                                                                                                                                                                                                                                                | Tahoe Regional Planning Agency                 | 559,339               |                             | 559,339                        | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0026           | 0.0300 (C)                              |  | 1.3500                     | 1.0283                     | 0.1500        | 2.5609                          |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                     | Tricounty Railway Commission                   | 832,366,770           |                             | 832,366,770                    | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           | 0.1000 (D)                              |  | 1.3500                     | 1.0283                     | 0.1500        | 2.6283                          |  |  |  |
| 0025                                                                                                                                                                                                                                                                                                                                                                                | Sierra Forest Fire Protection Dist.            | 61,400,808            |                             | 61,400,808                     | 0.2225                                          | 0.1000                                          |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |  |                            |                            |               |                                 |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                     | Carson City Schools                            | 830,547,850           |                             | 830,547,850                    | 0.7500                                          |                                                 |                                |                                         |                                          | 0.6000       | 0.1000           | 0.0326 (B)                              |  | 1.3500                     | 1.0283                     | 0.1500        | 2.6609                          |  |  |  |
| Assessed valuation of \$12,527,159 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,Eagle Valley Underground Water Basin and Tricounty Railway Commission.                                                                          |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |  |                            |                            |               |                                 |  |  |  |
| The allocation of tax increment revenues to the redevelopment agency and other local governments is prescribed by NRS 279.676 as amended by SB312 (1997). This section provides that redevelopment agencies are not entitled to revenues generated by the portion of the tax rate levied for bonds approved, or tax overrides approved, by the voters on or after November 5, 1996. |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |  |                            |                            |               |                                 |  |  |  |
| CHURCHILL                                                                                                                                                                                                                                                                                                                                                                           |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |  |                            |                            |               |                                 |  |  |  |
| 0020                                                                                                                                                                                                                                                                                                                                                                                | Churchill County                               | 350,744,384           | 45,000,000                  | 395,744,384                    | 0.5821                                          |                                                 | 0.1600                         | 0.1945                                  | 0.1345                                   | 0.0000       | 0.8766           | 0.0800 (A)                              |  | 1.3700                     |                            | 0.1500        | 2.4766                          |  |  |  |
| 0010                                                                                                                                                                                                                                                                                                                                                                                | Fallon                                         | 95,930,854            |                             | 95,930,854                     | 0.5389                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.5389           | 0.0800 (A)                              |  | 1.3700                     | 0.8766                     | 0.1500        | 3.0155                          |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                     | Churchill Mosquito District                    | 350,744,384           | 45,000,000                  | 395,744,384                    | 0.1212                                          | 0.0800                                          |                                |                                         |                                          | 0.0000       | 0.0800           |                                         |  |                            |                            |               |                                 |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                     | Carson-Truckee Water Conservancy               | 350,744,384           | 45,000,000                  | 395,744,384                    | 0.0014                                          | 0.0000                                          |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |  |                            |                            |               |                                 |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                     | Churchill County Schools                       | 350,744,384           | 45,000,000                  | 395,744,384                    | 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 + 0.0026 + 0.0300 = 0.0326  
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<br>NUMBER | ENTITY                              | ENTITY<br>RATE |
|----------------|-------------------------------------|----------------|
| -----          | -----                               | -----          |
| 1.             | CARSON-TRUCKEE WATER CONSERVANCY    | 0.0000         |
| 2.             | EAGLE VALLEY UNDERGROUND WATER      | 0.0026         |
| 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 + 0.0800 = 0.0800

OVERLAP COMBINATIONS  
(See Code Number)

-----

A. 1 + 2

OVERLAPPING RATES EXAMPLES

-----

A.= .0000 + .0800 = .0800 or 1 + 2 composed  
of Carson Truckee Water Conservancy (1) at  
.0000 plus Churchill Mosquito District (2)  
at .0800.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

-----

| CODE<br>NUMBER | ENTITY                           | ENTITY<br>RATE |
|----------------|----------------------------------|----------------|
| -----          | -----                            | -----          |
| 1.             | CARSON-TRUCKEE WATER CONSERVANCY | 0.0000         |
| 2.             | CHURCHILL MOSQUITO DISTRICT      | 0.0800         |

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1997-98  
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

| TYPE               | LOCAL GOVERNMENT<br>TAXING UNIT  | ENTITY<br>OPERATING<br>RATE/<br>TAX \$ | ENTITY<br>DEBT<br>RATE/<br>TAX \$ | ENTITY<br>COMBINED<br>RATE/<br>TAX \$ | COMBINED<br>SPECIAL<br>DISTRICT<br>RATE/<br>TAX \$ (1) | COMBINED<br>SCHOOL<br>RATE/<br>TAX \$ (2) | COUNTY<br>OPERATING<br>RATE/<br>TAX \$ | COUNTY<br>DEBT<br>RATE/<br>TAX \$ | COMBINED<br>COUNTY<br>RATE/<br>TAX \$ | STATE<br>RATE/<br>TAX \$ | TOTAL<br>AD VALOREM<br>TAX RATE<br>RATE/<br>TAX \$ |
|--------------------|----------------------------------|----------------------------------------|-----------------------------------|---------------------------------------|--------------------------------------------------------|-------------------------------------------|----------------------------------------|-----------------------------------|---------------------------------------|--------------------------|----------------------------------------------------|
| <u>CARSON CITY</u> |                                  |                                        |                                   |                                       |                                                        |                                           |                                        |                                   |                                       |                          |                                                    |
| City /<br>County   | Carson City                      | \$                                     |                                   |                                       | 0.0300<br>10.50                                        | 1.3500<br>472.50                          | 0.9858<br>345.03                       | 0.0425<br>14.88                   | 1.0283<br>359.91                      | 0.1500<br>52.50          | 2.5583<br>895.41                                   |
| Overlap            | Sierra Forest<br>Fire Protection | \$                                     | 0.1000<br>35.00                   | 0.0000<br>0.00                        | 0.1000<br>35.00                                        | 0.0326<br>11.41                           | 1.3500<br>472.50                       | 0.9858<br>345.03                  | 0.0425<br>14.88                       | 1.0283<br>359.91         | 2.6609<br>931.32                                   |
| <u>CHURCHILL</u>   |                                  |                                        |                                   |                                       |                                                        |                                           |                                        |                                   |                                       |                          |                                                    |
| County             | Churchill County                 | \$                                     |                                   |                                       | 0.0800<br>28.00                                        | 1.3700<br>479.50                          | 0.8766<br>306.81                       | 0.0000<br>0.00                    | 0.8766<br>306.81                      | 0.1500<br>52.50          | 2.4766<br>866.81                                   |
| City               | Fallon                           | \$                                     | 0.5389<br>188.62                  | 0.0000<br>0.00                        | 0.5389<br>188.62                                       | 0.0800<br>28.00                           | 1.3700<br>479.50                       | 0.8766<br>306.81                  | 0.0000<br>0.00                        | 0.8766<br>306.81         | 3.0155<br>1,055.43                                 |

(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 boundaries 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 and voter approved override, both having been approved by the voters.

PART II  
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

| FISCAL YEAR 1997-98   |                                                | ASSESSED VALUATION    |                             |                                | OPERATING RATE                                  |                                                 |                                |                                         |                                          |              |                  |                                         |        |                            |                            |               |                                 |
|-----------------------|------------------------------------------------|-----------------------|-----------------------------|--------------------------------|-------------------------------------------------|-------------------------------------------------|--------------------------------|-----------------------------------------|------------------------------------------|--------------|------------------|-----------------------------------------|--------|----------------------------|----------------------------|---------------|---------------------------------|
| DIST-<br>RICT<br>CODE | CERTIFIED 6-25-97<br>LEGISLATIVE ACTION 7-7-97 | ASSESSED<br>VALUATION | NET<br>PROCEEDS<br>OF MINES | TOTAL<br>ASSESSED<br>VALUATION | MAXIMUM<br>ALLOWED BY<br>REVENUE<br>LIMITATIONS | LOWER RATE<br>APPROVED BY<br>GOVERNING<br>BOARD | VOTER<br>APPROVED<br>OVERRIDES | LEGISLATIVE<br>OVERRIDE RATE<br>ALLOWED | LEGISLATIVE<br>OVERRIDE RATE<br>APPROVED | DEBT<br>RATE | COMBINED<br>RATE | COMBINED<br>SPECIAL<br>DISTRICT<br>RATE |        | COMBINED<br>SCHOOL<br>RATE | COMBINED<br>COUNTY<br>RATE | STATE<br>RATE | TOTAL<br>AD VALOREM<br>TAX RATE |
|                       | LOCAL GOVERNMENT TAXING UNIT                   |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |        |                            |                            |               |                                 |
| CLARK                 |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |        |                            |                            |               |                                 |
|                       | Clark County                                   | 23,591,894,583        | 8,000,000                   | 23,599,894,583                 | 0.4163                                          |                                                 |                                | 0.1842                                  | 0.1842                                   | 0.0780       | 0.6785           |                                         |        | 1.3034                     |                            | 0.1500        | 2.1319                          |
| 0050                  | Boulder City                                   | 262,928,323           |                             | 262,928,323                    | 0.2007                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.2007           | 0.0766 (A)                              | 1.3034 | 0.6785                     | 0.1500                     |               | 2.4092                          |
| 0051                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.2007           | 0.0766 (B)                              | 1.3034 | 0.6785                     | 0.1500                     |               | 2.4092                          |
| 0052                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.2007           | 0.0000                                  | 1.3034 | 0.6785                     | 0.1500                     |               | 2.3326                          |
| 0500                  | Henderson                                      | 2,797,295,954         |                             | 2,797,295,954                  | 0.1519                                          | 0.1430                                          | 0.2310                         |                                         |                                          | 0.3295       | 0.7035           | 0.0500 (C)                              | 1.3034 | 0.6785                     | 0.1500                     |               | 2.8854                          |
| 0505                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.7035           | 0.0534 (D)                              | 1.3034 | 0.6785                     | 0.1500                     |               | 2.8888                          |
| 0507                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.7035           | 0.1028 (F)                              | 1.3034 | 0.6785                     | 0.1500                     |               | 2.9382                          |
| 0200                  | Las Vegas                                      | 6,904,632,092         |                             | 6,904,632,092                  | 0.7302                                          | 0.6465                                          |                                |                                         |                                          | 0.0306       | 0.6771           | 0.2178 (H)                              | 1.3034 | 0.6785                     | 0.1500                     |               | 3.0268                          |
| 0205                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.6771           | 0.2305 (Y)                              | 1.3034 | 0.6785                     | 0.1500                     |               | 3.0395                          |
| 0206                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.6771           | 0.2144 (CY)                             | 1.3034 | 0.6785                     | 0.1500                     |               | 3.0234                          |
| 0208                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.6771           | 0.2221 (W)                              | 1.3034 | 0.6785                     | 0.1500                     |               | 3.0311                          |
| 0210                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.6771           | 0.2255 (X)                              | 1.3034 | 0.6785                     | 0.1500                     |               | 3.0345                          |
| 0211                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.6771           | 0.2271 (V)                              | 1.3034 | 0.6785                     | 0.1500                     |               | 3.0361                          |
| 0901                  | Mesquite                                       | 187,655,279           |                             | 187,655,279                    | 1.4606                                          | 0.1120                                          |                                |                                         |                                          | 0.0000       | 0.1120           | 0.0994 (I)                              | 1.3034 | 0.6785                     | 0.1500                     |               | 2.3433                          |
| 0250                  | North Las Vegas                                | 1,200,496,796         |                             | 1,200,496,796                  | 0.2053                                          | 0.1911                                          | 0.8000                         |                                         |                                          | 0.1700       | 1.1611           | 0.0716 (J)                              | 1.3034 | 0.6785                     | 0.1500                     |               | 3.3646                          |
| 0251                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 1.1611           | 0.1078 (K)                              | 1.3034 | 0.6785                     | 0.1500                     |               | 3.4008                          |
| 0800                  | Bunkerville Town                               | 30,434,934            |                             | 30,434,934                     | 0.1861                                          | 0.0200                                          |                                |                                         |                                          | 0.0000       | 0.0200           | 0.2094 (DD)                             | 1.3034 | 0.6785                     | 0.1500                     |               | 2.3613                          |
| 0620                  | *Enterprise Town                               | 361,460,766           |                             | 361,460,766                    | 0.0826                                          | 0.2064                                          |                                |                                         |                                          | 0.0000       | 0.2064           | 0.2094 (L)                              | 1.3034 | 0.6785                     | 0.1500                     |               | 2.5477                          |
| 0621                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.2064           | 0.2144 (BW)                             | 1.3034 | 0.6785                     | 0.1500                     |               | 2.5527                          |
| 0625                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.2064           | 0.4043 (M)                              | 1.3034 | 0.6785                     | 0.1500                     |               | 2.7426                          |
| 0630                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.2064           | 0.2128 (DC)                             | 1.3034 | 0.6785                     | 0.1500                     |               | 2.5511                          |
| 0631                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.2064           | 0.2178 (CZ)                             | 1.3034 | 0.6785                     | 0.1500                     |               | 2.5561                          |
| 0635                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.2064           | 0.4077 (N)                              | 1.3034 | 0.6785                     | 0.1500                     |               | 2.7460                          |
| 0636                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.2064           | 0.4027 (DF)                             | 1.3034 | 0.6785                     | 0.1500                     |               | 2.7410                          |
| 0550                  | *Whitney                                       | 161,554,347           |                             | 161,554,347                    | 0.2020                                          | 0.2064                                          |                                |                                         |                                          | 0.0000       | 0.2064           | 0.4043 (M)                              | 1.3034 | 0.6785                     | 0.1500                     |               | 2.7426                          |
| 0570                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.2064           | 0.4077 (N)                              | 1.3034 | 0.6785                     | 0.1500                     |               | 2.7460                          |
| 0760                  | Glendale Town                                  | 1,270,386             |                             | 1,270,386                      | 0.2467                                          | 0.0200                                          |                                |                                         |                                          | 0.0000       | 0.0200           | 0.2094 (O)                              | 1.3034 | 0.6785                     | 0.1500                     |               | 2.3613                          |
| 0135                  | Indian Springs Town                            | 5,163,419             |                             | 5,163,419                      | 0.4628                                          | 0.0200                                          |                                |                                         |                                          | 0.0000       | 0.0200           | 0.2094 (L)                              | 1.3034 | 0.6785                     | 0.1500                     |               | 2.3613                          |
| 0105                  | Laughlin Town                                  | 440,894,376           |                             | 440,894,376                    | 1.2380                                          | 0.8416                                          |                                |                                         |                                          | 0.0000       | 0.8416           | 0.2144 (BW)                             | 1.3034 | 0.6785                     | 0.1500                     |               | 3.1879                          |
| 0106                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.8416           | 0.2144 (DA)                             | 1.3034 | 0.6785                     | 0.1500                     |               | 3.1879                          |
| 0107                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.8416           | 0.2144 (DE)                             | 1.3034 | 0.6785                     | 0.1500                     |               | 3.1879                          |
| 0820                  | Moapa Town                                     | 78,371,256            |                             | 78,371,256                     | 0.3230                                          | 0.1094                                          |                                |                                         |                                          | 0.1250       | 0.2344           | 0.2094 (O)                              | 1.3034 | 0.6785                     | 0.1500                     |               | 2.5757                          |
| 0828                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.2344           | 0.2094 (Q)                              | 1.3034 | 0.6785                     | 0.1500                     |               | 2.5757                          |
| 0810                  | Moapa Valley Town                              | 62,306,727            | 6,509,000                   | 68,815,727                     | 0.1993                                          | 0.0200                                          | 0.0050                         |                                         |                                          | 0.0000       | 0.0250           | 0.2094 (O)                              | 1.3034 | 0.6785                     | 0.1500                     |               | 2.3663                          |
| 0825                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0250           | 0.2094 (Q)                              | 1.3034 | 0.6785                     | 0.1500                     |               | 2.3663                          |
| 0826                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0250           | 0.2094 (L)                              | 1.3034 | 0.6785                     | 0.1500                     |               | 2.3663                          |
| 0110                  | Mt Charleston Town                             | 20,361,412            |                             | 20,361,412                     | 0.2159                                          | 0.0200                                          |                                |                                         |                                          | 0.0000       | 0.0200           | 1.0907 (R)                              | 1.3034 | 0.6785                     | 0.1500                     |               | 3.2426                          |
| 0112                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0200           | 0.2094 (L)                              | 1.3034 | 0.6785                     | 0.1500                     |               | 2.3613                          |
| 0115                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0200           | 1.1727 (S)                              | 1.3034 | 0.6785                     | 0.1500                     |               | 3.3246                          |



PART II  
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

| FISCAL YEAR 1997-98   |                                                                                                                                                                                                                                                                                 | ASSESSED VALUATION    |                             |                                | OPERATING RATE                                  |                                                 |                                |                                         |                                          |              | COMBINED<br>RATE | COMBINED<br>SPECIAL<br>DISTRICT<br>RATE | COMBINED<br>SCHOOL<br>RATE | COMBINED<br>COUNTY<br>RATE | STATE<br>RATE | TOTAL<br>AD VALOREM<br>TAX RATE |
|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------------|--------------------------------|-------------------------------------------------|-------------------------------------------------|--------------------------------|-----------------------------------------|------------------------------------------|--------------|------------------|-----------------------------------------|----------------------------|----------------------------|---------------|---------------------------------|
| DIST-<br>RICT<br>CODE | CERTIFIED 6-25-97<br>LEGISLATIVE ACTION 7-7-97<br>LOCAL GOVERNMENT TAXING UNIT                                                                                                                                                                                                  | ASSESSED<br>VALUATION | NET<br>PROCEEDS<br>OF MINES | TOTAL<br>ASSESSED<br>VALUATION | MAXIMUM<br>ALLOWED BY<br>REVENUE<br>LIMITATIONS | LOWER RATE<br>APPROVED BY<br>GOVERNING<br>BOARD | VOTER<br>APPROVED<br>OVERRIDES | LEGISLATIVE<br>OVERRIDE RATE<br>ALLOWED | LEGISLATIVE<br>OVERRIDE RATE<br>APPROVED | DEBT<br>RATE |                  |                                         |                            |                            |               |                                 |
| 0470                  | *Paradise Town                                                                                                                                                                                                                                                                  | 5,424,668,181         |                             | 5,424,668,181                  | 0.3864                                          | 0.2064                                          |                                |                                         |                                          | 0.0000       | 0.2064           | 0.4077 (N)                              | 1.3034                     | 0.6785                     | 0.1500        | 2.7460                          |
| 0700                  | Searchlight Town                                                                                                                                                                                                                                                                | 27,993,841            |                             | 27,993,841                     | 0.2605                                          | 0.0600                                          |                                |                                         |                                          | 0.0558       | 0.1158           | 0.2094 (L)                              | 1.3034                     | 0.6785                     | 0.1500        | 2.4571                          |
| 0701                  |                                                                                                                                                                                                                                                                                 |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.1158           | 0.2094 (P)                              | 1.3034                     | 0.6785                     | 0.1500        | 2.4571                          |
| 0417                  | *Spring Valley Town                                                                                                                                                                                                                                                             | 1,787,932,524         |                             | 1,787,932,524                  | 0.1736                                          | 0.2064                                          |                                |                                         |                                          | 0.0000       | 0.2064           | 0.4077 (N)                              | 1.3034                     | 0.6785                     | 0.1500        | 2.7460                          |
| 0340                  | *Sunrise Manor Town                                                                                                                                                                                                                                                             | 1,547,708,731         |                             | 1,547,708,731                  | 0.2050                                          | 0.2064                                          |                                |                                         |                                          | 0.0000       | 0.2064           | 0.4077 (N)                              | 1.3034                     | 0.6785                     | 0.1500        | 2.7460                          |
| 0420                  | *Summerlin                                                                                                                                                                                                                                                                      | 31,054,053            |                             | 31,054,053                     | 0.1600                                          | 0.2064                                          |                                |                                         |                                          | 0.0000       | 0.2064           | 0.4077 (N)                              | 1.3034                     | 0.6785                     | 0.1500        | 2.7460                          |
| 0421                  |                                                                                                                                                                                                                                                                                 |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.2064           | 0.4043 (M)                              | 1.3034                     | 0.6785                     | 0.1500        | 2.7426                          |
| 0410                  | *Winchester Town                                                                                                                                                                                                                                                                | 1,012,677,048         |                             | 1,012,677,048                  | 0.5438                                          | 0.2064                                          |                                |                                         |                                          | 0.0000       | 0.2064           | 0.4077 (N)                              | 1.3034                     | 0.6785                     | 0.1500        | 2.7460                          |
|                       | *NRS 354.59875 requires tax rate parity for six unincorporated towns. The common levy for common services could be \$.3275 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. |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |                            |                            |               |                                 |
| 0110                  | Mt. Charleston Fire Protection Dist.                                                                                                                                                                                                                                            | 25,075,320            |                             | 25,075,320                     | 0.8970                                          | 0.8813                                          |                                |                                         |                                          | 0.0000       | 0.8813           | 0.2294 (T)                              | 1.3034                     | 0.6785                     | 0.1500        | 3.2426                          |
| 0114                  |                                                                                                                                                                                                                                                                                 |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.8813           | 0.2094 (L)                              | 1.3034                     | 0.6785                     | 0.1500        | 3.2226                          |
| 0115                  |                                                                                                                                                                                                                                                                                 |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.8813           | 0.3114 (U)                              | 1.3034                     | 0.6785                     | 0.1500        | 3.3246                          |
| 0101                  | Clark County Fire Service District                                                                                                                                                                                                                                              | 11,102,538,103        | 8,000                       | 11,102,546,103                 | 0.1879                                          | 0.1504                                          | 0.0268                         |                                         |                                          | 0.0000       | 0.1772           | 0.2271 (V)                              | 1.3034                     | 0.6785                     | 0.1500        | 2.5362                          |
| 0104                  |                                                                                                                                                                                                                                                                                 |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.1772           | 0.2221 (W)                              | 1.3034                     | 0.6785                     | 0.1500        | 2.5312                          |
| 0125                  |                                                                                                                                                                                                                                                                                 |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.1772           | 0.2305 (Y)                              | 1.3034                     | 0.6785                     | 0.1500        | 2.5396                          |
| 0340                  |                                                                                                                                                                                                                                                                                 |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.1772           | 0.4369 (Z)                              | 1.3034                     | 0.6785                     | 0.1500        | 2.7460                          |
| 0410                  |                                                                                                                                                                                                                                                                                 |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.1772           | 0.4369 (AA)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.7460                          |
| 0417                  |                                                                                                                                                                                                                                                                                 |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.1772           | 0.4369 (AB)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.7460                          |
| 0470                  |                                                                                                                                                                                                                                                                                 |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.1772           | 0.4369 (AC)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.7460                          |
| 0515                  |                                                                                                                                                                                                                                                                                 |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.1772           | 0.1777 (AD)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.4868                          |
| 0525                  |                                                                                                                                                                                                                                                                                 |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.1772           | 0.1811 (AE)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.4902                          |
| 0550                  |                                                                                                                                                                                                                                                                                 |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.1772           | 0.4335 (AF)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.7426                          |
| 0570                  |                                                                                                                                                                                                                                                                                 |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.1772           | 0.4369 (AG)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.7460                          |
| 0140                  |                                                                                                                                                                                                                                                                                 |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.1772           | 0.2094 (L)                              | 1.3034                     | 0.6785                     | 0.1500        | 2.5185                          |
| 0141                  |                                                                                                                                                                                                                                                                                 |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.1772           | 0.2144 (BW)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.5235                          |
| 0142                  |                                                                                                                                                                                                                                                                                 |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.1772           | 0.2178 (CZ)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.5269                          |
| 0143                  |                                                                                                                                                                                                                                                                                 |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.1772           | 0.2128 (DC)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.5219                          |
| 0050                  | Boulder City Library                                                                                                                                                                                                                                                            | 275,699,245           |                             | 275,699,245                    | 0.0766                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0766           | 0.2007 (AH)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.4092                          |
| 0051                  |                                                                                                                                                                                                                                                                                 |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0766           | 0.2007 (AI)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.4092                          |
| 0060                  |                                                                                                                                                                                                                                                                                 |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0766           | 0.1100 (AJ)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.3185                          |
| 0061                  |                                                                                                                                                                                                                                                                                 |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0766           | 0.1100 (AK)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.3185                          |
|                       | Clark County Flood Control District                                                                                                                                                                                                                                             | 23,591,894,583        | 8,000,000                   | 23,599,894,583                 | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | Clark County Sanitation #1                                                                                                                                                                                                                                                      | 0                     |                             | 0                              | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
| 0100                  | Las Vegas/Clark County Library Dist.                                                                                                                                                                                                                                            | 19,963,029,586        | 8,000,000                   | 19,971,029,586                 | 0.0605                                          |                                                 |                                |                                         |                                          | 0.0389       | 0.0994           | 0.1100 (AJ)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.3413                          |
| 0101                  |                                                                                                                                                                                                                                                                                 |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.3049 (AL)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.5362                          |
| 0102                  |                                                                                                                                                                                                                                                                                 |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.1100 (AK)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.3413                          |
| 0103                  |                                                                                                                                                                                                                                                                                 |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.1150 (AM)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.3463                          |
| 0104                  |                                                                                                                                                                                                                                                                                 |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.2999 (AN)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.5312                          |
| 0105                  |                                                                                                                                                                                                                                                                                 |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.9566 (AO)                             | 1.3034                     | 0.6785                     | 0.1500        | 3.1879                          |

PART II  
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

| FISCAL YEAR 1997-98   |                                                                                |                       | ASSESSED VALUATION          |                                | OPERATING RATE                                  |                                                 |                                |                                         |                                          |              | COMBINED<br>RATE | COMBINED<br>SPECIAL<br>DISTRICT<br>RATE | COMBINED<br>SCHOOL<br>RATE | COMBINED<br>COUNTY<br>RATE | STATE<br>RATE | TOTAL<br>AD VALOREM<br>TAX RATE |
|-----------------------|--------------------------------------------------------------------------------|-----------------------|-----------------------------|--------------------------------|-------------------------------------------------|-------------------------------------------------|--------------------------------|-----------------------------------------|------------------------------------------|--------------|------------------|-----------------------------------------|----------------------------|----------------------------|---------------|---------------------------------|
| DIST-<br>RICT<br>CODE | CERTIFIED 6-25-97<br>LEGISLATIVE ACTION 7-7-97<br>LOCAL GOVERNMENT TAXING UNIT | ASSESSED<br>VALUATION | NET<br>PROCEEDS<br>OF MINES | TOTAL<br>ASSESSED<br>VALUATION | MAXIMUM<br>ALLOWED BY<br>REVENUE<br>LIMITATIONS | LOWER RATE<br>APPROVED BY<br>GOVERNING<br>BOARD | VOTER<br>APPROVED<br>OVERRIDES | LEGISLATIVE<br>OVERRIDE RATE<br>ALLOWED | LEGISLATIVE<br>OVERRIDE RATE<br>APPROVED | DEBT<br>RATE |                  |                                         |                            |                            |               |                                 |
| 0106                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.9566 (AP)                             | 1.3034                     | 0.6785                     | 0.1500        | 3.1879                          |
| 0108                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.1100 (AQ)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.3413                          |
| 0110                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 1.0113 (AR)                             | 1.3034                     | 0.6785                     | 0.1500        | 3.2426                          |
| 0112                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.1300 (AS)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.3613                          |
| 0115                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 1.0933 (AT)                             | 1.3034                     | 0.6785                     | 0.1500        | 3.3246                          |
| 0120                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.1134 (AU)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.3447                          |
| 0121                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.1184 (AV)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.3497                          |
| 0125                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.3083 (AX)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.5396                          |
| 0135                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.1300 (AY)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.3613                          |
| 0200                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.7955 (AZ)                             | 1.3034                     | 0.6785                     | 0.1500        | 3.0268                          |
| 0251                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 1.1695 (BA)                             | 1.3034                     | 0.6785                     | 0.1500        | 3.4008                          |
| 0340                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.5147 (BB)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.7460                          |
| 0410                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.5147 (BC)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.7460                          |
| 0417                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.5147 (BD)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.7460                          |
| 0470                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.5147 (BE)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.7460                          |
| 0507                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.7069 (BF)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.9382                          |
| 0550                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.5113 (BH)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.7426                          |
| 0570                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.5147 (BI)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.7460                          |
| 0700                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.2258 (BJ)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.4571                          |
| 0701                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.2258 (BK)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.4571                          |
| 0760                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.1300 (BL)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.3613                          |
| 0800                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.1300 (BM)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.3613                          |
| 0810                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.1350 (BN)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.3663                          |
| 0815                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.1100 (BO)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.3413                          |
| 0820                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.3444 (BP)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.5757                          |
| 0825                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.1350 (BQ)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.3663                          |
| 0826                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.1350 (BR)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.3663                          |
| 0827                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.1100 (BS)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.3413                          |
| 0828                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.3444 (BT)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.5757                          |
| 0901                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0994           | 0.1120 (BU)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.3433                          |

PART II  
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

| FISCAL YEAR 1997-98   |                                                | ASSESSED VALUATION    |                             | OPERATING RATE                 |                                                 |                                                 |                                |                                         |                                          |              |                  |                             |                |                |               |                                 |
|-----------------------|------------------------------------------------|-----------------------|-----------------------------|--------------------------------|-------------------------------------------------|-------------------------------------------------|--------------------------------|-----------------------------------------|------------------------------------------|--------------|------------------|-----------------------------|----------------|----------------|---------------|---------------------------------|
| DIST-<br>RICT<br>CODE | CERTIFIED 6-25-97<br>LEGISLATIVE ACTION 7-7-97 | ASSESSED<br>VALUATION | NET<br>PROCEEDS<br>OF MINES | TOTAL<br>ASSESSED<br>VALUATION | MAXIMUM<br>ALLOWED BY<br>REVENUE<br>LIMITATIONS | LOWER RATE<br>APPROVED BY<br>GOVERNING<br>BOARD | VOTER<br>APPROVED<br>OVERRIDES | LEGISLATIVE<br>OVERRIDE RATE<br>ALLOWED | LEGISLATIVE<br>OVERRIDE RATE<br>APPROVED | DEBT<br>RATE | COMBINED<br>RATE | COMBINED                    |                |                |               |                                 |
|                       | LOCAL GOVERNMENT TAXING UNIT                   |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  | SPECIAL<br>DISTRICT<br>RATE | SCHOOL<br>RATE | COUNTY<br>RATE | STATE<br>RATE | TOTAL<br>AD VALOREM<br>TAX RATE |
| 0500                  | Henderson Library                              | 2,337,035,478         |                             | 2,337,035,478                  | 0.0168                                          |                                                 | 0.0332                         |                                         |                                          | 0.0000       | 0.0500           | 0.7035 (BV)                 | 1.3034         | 0.6785         | 0.1500        | 2.8854                          |
| 0505                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0500           | 0.7069 (BP)                 | 1.3034         | 0.6785         | 0.1500        | 2.8888                          |
| 0510                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0500           | 0.1100 (AJ)                 | 1.3034         | 0.6785         | 0.1500        | 2.2919                          |
| 0515                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0500           | 0.3049 (AL)                 | 1.3034         | 0.6785         | 0.1500        | 2.4868                          |
| 0520                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0500           | 0.1134 (AU)                 | 1.3034         | 0.6785         | 0.1500        | 2.2953                          |
| 0525                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0500           | 0.3083 (AX)                 | 1.3034         | 0.6785         | 0.1500        | 2.4902                          |
| 0250                  | North Las Vegas Library                        | 1,019,824,857         |                             | 1,019,824,857                  | 0.0632                                          |                                                 |                                | 0.0000                                  | 0.0000                                   | 0.0000       | 0.0632           |                             |                |                |               |                                 |
| 0120                  | Las Vegas Artesian Basin                       | 21,715,765,248        |                             | 21,715,765,248                 | 0.0034                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0034           | 0.2094 (L)                  | 1.3034         | 0.6785         | 0.1500        | 2.3447                          |
| 0121                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0034           | 0.2144 (BW)                 | 1.3034         | 0.6785         | 0.1500        | 2.3497                          |
| 0125                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0034           | 0.4043 (M)                  | 1.3034         | 0.6785         | 0.1500        | 2.5396                          |
| 0200                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0034           | 0.8915 (BY)                 | 1.3034         | 0.6785         | 0.1500        | 3.0268                          |
| 0250                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0034           | 1.2293 (BZ)                 | 1.3034         | 0.6785         | 0.1500        | 3.3646                          |
| 0251                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0034           | 1.2655 (CA)                 | 1.3034         | 0.6785         | 0.1500        | 3.4008                          |
| 0340                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0034           | 0.6107 (CB)                 | 1.3034         | 0.6785         | 0.1500        | 2.7460                          |
| 0410                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0034           | 0.6107 (CC)                 | 1.3034         | 0.6785         | 0.1500        | 2.7460                          |
| 0417                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0034           | 0.6107 (CD)                 | 1.3034         | 0.6785         | 0.1500        | 2.7460                          |
| 0470                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0034           | 0.6107 (CE)                 | 1.3034         | 0.6785         | 0.1500        | 2.7460                          |
| 0505                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0034           | 0.7535 (CF)                 | 1.3034         | 0.6785         | 0.1500        | 2.8888                          |
| 0507                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0034           | 0.8029 (CH)                 | 1.3034         | 0.6785         | 0.1500        | 2.9382                          |
| 0520                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0034           | 0.1600 (CJ)                 | 1.3034         | 0.6785         | 0.1500        | 2.2953                          |
| 0525                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0034           | 0.3549 (CK)                 | 1.3034         | 0.6785         | 0.1500        | 2.4902                          |
| 0570                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0034           | 0.6107 (CL)                 | 1.3034         | 0.6785         | 0.1500        | 2.7460                          |

PART II  
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

| FISCAL YEAR 1997-98   |                                                | ASSESSED VALUATION    |                             |                                | OPERATING RATE                                  |                                                 |                                |                                         |                                          |              |                  |                                         |                            |                            |               |                                 |
|-----------------------|------------------------------------------------|-----------------------|-----------------------------|--------------------------------|-------------------------------------------------|-------------------------------------------------|--------------------------------|-----------------------------------------|------------------------------------------|--------------|------------------|-----------------------------------------|----------------------------|----------------------------|---------------|---------------------------------|
| DIST-<br>RICT<br>CODE | CERTIFIED 6-25-97<br>LEGISLATIVE ACTION 7-7-97 | ASSESSED<br>VALUATION | NET<br>PROCEEDS<br>OF MINES | TOTAL<br>ASSESSED<br>VALUATION | MAXIMUM<br>ALLOWED BY<br>REVENUE<br>LIMITATIONS | LOWER RATE<br>APPROVED BY<br>GOVERNING<br>BOARD | VOTER<br>APPROVED<br>OVERRIDES | LEGISLATIVE<br>OVERRIDE RATE<br>ALLOWED | LEGISLATIVE<br>OVERRIDE RATE<br>APPROVED | DEBT<br>RATE | COMBINED<br>RATE | COMBINED<br>SPECIAL<br>DISTRICT<br>RATE | COMBINED<br>SCHOOL<br>RATE | COMBINED<br>COUNTY<br>RATE | STATE<br>RATE | TOTAL<br>AD VALOREM<br>TAX RATE |
|                       | LOCAL GOVERNMENT TAXING UNIT                   |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |                            |                            |               |                                 |
| 0503                  | Henderson Redevelopment Agency                 | 15,985,625            |                             | 15,985,625                     | 2.8888                                          |                                                 |                                |                                         |                                          | 0.0000       | 2.8888           | 0.0000                                  | 0.0000                     | 0.0000                     | 0.0000        | 2.8888                          |
| 0203                  | Las Vegas Redevelopment Agency                 | 320,829,159           |                             | 320,829,159                    | 3.0268                                          |                                                 |                                |                                         |                                          | 0.0000       | 3.0268           | 0.0000                                  | 0.0000                     | 0.0000                     | 0.0000        | 3.0268                          |
| 0902                  | Mesquite Redevelopment Agency                  | 26,935,767            |                             | 26,935,767                     | 2.3433                                          |                                                 |                                |                                         |                                          | 0.0000       | 2.3433           | 0.0000                                  | 0.0000                     | 0.0000                     | 0.0000        | 2.3433                          |
| 0253                  | North Las Vegas Redevelopment Agency           | 17,869,047            |                             | 17,869,047                     | 3.3646                                          |                                                 |                                |                                         |                                          | 0.0000       | 3.3646           | 0.0000                                  | 0.0000                     | 0.0000                     | 0.0000        | 3.3646                          |
| 0051                  | Colorado River Ground Water Basin              | 483,822,307           |                             | 483,822,307                    | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           | 0.2773 (CM)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.4092                          |
| 0061                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0000           | 0.1866 (CN)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.3185                          |
| 0102                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0000           | 0.2094 (L)                              | 1.3034                     | 0.6785                     | 0.1500        | 2.3413                          |
| 0106                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0000           | 1.0560 (CO)                             | 1.3034                     | 0.6785                     | 0.1500        | 3.1879                          |
| 0701                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0000           | 0.3252 (CP)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.4571                          |
| 0115                  | Kyle Canyon Water                              | 17,486,866            |                             | 17,486,866                     | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0820       | 0.0820           | 1.1107 (CQ)                             | 1.3034                     | 0.6785                     | 0.1500        | 3.3246                          |
| 0760                  | Moapa Valley Fire                              | 147,903,515           | 6,509,000                   | 154,412,515                    | 0.0078                                          | 0.0000                                          |                                |                                         |                                          | 0.0000       | 0.0000           | 0.2294 (CR)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.3613                          |
| 0810                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0000           | 0.2344 (CS)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.3663                          |
| 0815                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0000           | 0.2094 (CT)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.3413                          |
| 0820                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0000           | 0.4438 (CU)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.5757                          |
| 0825                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0000           | 0.2344 (CV)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.3663                          |
| 0827                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0000           | 0.2094 (L)                              | 1.3034                     | 0.6785                     | 0.1500        | 2.3413                          |
| 0828                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0000           | 0.4438 (CW)                             | 1.3034                     | 0.6785                     | 0.1500        | 2.5757                          |
|                       | **Las Vegas Metropolitan Police 911            | 18,455,829,576        | 1,491,000                   | 18,457,320,576                 |                                                 |                                                 |                                | 0.0050                                  | 0.0050                                   | 0.0000       | 0.0050           |                                         |                            |                            |               |                                 |
|                       | **North Las Vegas 911                          | 1,200,496,796         |                             | 1,200,496,796                  |                                                 |                                                 |                                | 0.0050                                  | 0.0050                                   | 0.0000       | 0.0050           |                                         |                            |                            |               |                                 |
|                       | **LV Metro Police Manpower - Las Vegas         | 6,904,632,007         |                             | 6,904,632,007                  |                                                 |                                                 |                                | 0.1100                                  | 0.1100                                   | 0.0000       | 0.1100           |                                         |                            |                            |               |                                 |
|                       | **LV Metro Police Manpower - Clark             | 12,260,874,342        | 8,000,000                   | 12,268,874,342                 |                                                 |                                                 |                                | 0.1100                                  | 0.1100                                   | 0.0000       | 0.1100           |                                         |                            |                            |               |                                 |
|                       | **Clark County Fire Debt                       | 10,989,957,836        | 8,000                       | 10,989,965,836                 |                                                 |                                                 |                                |                                         |                                          | 0.0127       | 0.0127           |                                         |                            |                            |               |                                 |
|                       | Big Bend Water District                        | 430,758,864           |                             | 430,758,864                    | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | Moapa Valley TV District                       | 0                     |                             | 0                              | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | Overton Power District #5                      | 0                     |                             | 0                              | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | Moapa Valley Water District                    | 68,832,916            |                             | 68,832,916                     | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | Pahrump Artesian Basin                         | 1,189,417             |                             | 1,189,417                      | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | Virgin Valley Water District                   | 197,908,131           |                             | 197,908,131                    | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | Clark County Schools                           | 23,591,894,583        | 8,000,000                   | 23,599,894,583                 | 0.7500                                          |                                                 |                                |                                         |                                          | 0.5534       | 1.3034           |                                         |                            |                            |               |                                 |

Assessed valuation of \$320,829,159 for Las Vegas Redevelopment Agency is excluded from Clark County, Las Vegas, Las Vegas/Clark County Library District, Clark County School District, Las Vegas Metropolitan Police (Communications and 911) and Las Vegas Artesian Basin.  
Assessed valuation of \$17,869,047 for North Las Vegas Redevelopment is excluded from Clark County, Clark County School, North Las Vegas, North Las Vegas Library and Las Vegas Artesian Basin.  
Assessed valuation of \$15,985,625 for Henderson Redevelopment Agency is excluded from Clark County, Clark County School District, Henderson, Henderson Library and Las Vegas Artesian Basin.  
Assessed valuation of \$26,935,767 for Mesquite Redevelopment District is excluded from Clark County, Clark County School District, Mesquite, and Las Vegas/Clark County Library District.

The allocation of tax increment revenues to the respective redevelopment agencies and other local governments is prescribed by NRS 279.676 as amended by SB312 (1997). This section provides that redevelopment agencies are not entitled to revenues generated by the portion of the tax rate levied for bonds approved, or tax overrides approved, by the voters on or after November 5, 1996.

\*\* Designates special taxing authority not additional taxing district.

OVERLAPPING RATES - CLARK COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING  
OTHER SPECIAL DISTRICT RATES

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|      |        |   |        |   |        |   |                          |
|------|--------|---|--------|---|--------|---|--------------------------|
| A.=  | 0.0766 |   |        |   |        |   |                          |
| B.=  | 0.0766 | + | 0.0000 | = | 0.0766 |   |                          |
| C.=  | 0.0500 |   |        |   |        |   |                          |
| D.=  | 0.0500 | + | 0.0034 | = | 0.0534 |   |                          |
| E.=  | 0.0500 | + | 0.0034 | = | 0.0534 |   |                          |
| F.=  | 0.0994 | + | 0.0034 | = | 0.1028 |   |                          |
| G.=  | 0.0994 | + | 0.0034 | + | 0.0127 | = | 0.1155                   |
| H.=  | 0.0994 | + | 0.0034 | + | 0.0050 | + | 0.1100 = 0.2178          |
| I.=  | 0.0994 | + | 0.0000 | = | 0.0994 |   |                          |
| J.=  | 0.0034 | + | 0.0050 | + | 0.0632 | = | 0.0716                   |
| K.=  | 0.0994 | + | 0.0034 | + | 0.0050 | = | 0.1078                   |
| L.=  | 0.0994 | + | 0.1100 | = | 0.2094 |   |                          |
| M.=  | 0.0994 | + | 0.1772 | + | 0.0050 | + | 0.1100 + 0.0127 = 0.4043 |
| N.=  | 0.0994 | + | 0.1772 | + | 0.0034 | + | 0.0050 + 0.4077          |
|      |        |   | 0.1100 | + | 0.0127 | = | 0.2094                   |
| O.=  | 0.0994 | + | 0.0000 | + | 0.1100 | + | 0.0000 = 0.2094          |
| P.=  | 0.0994 | + | 0.0000 | + | 0.1100 | = | 0.2094                   |
| Q.=  | 0.0994 | + | 0.0000 | + | 0.1100 | = | 0.2094                   |
| R.=  | 0.0994 | + | 0.8813 | + | 0.1100 | = | 1.0907                   |
| S.=  | 0.0994 | + | 0.8813 | + | 0.0820 | + | 0.1100 = 1.1727          |
| T.=  | 0.0200 | + | 0.0994 | + | 0.1100 | = | 0.2294                   |
| U.=  | 0.0200 | + | 0.0994 | + | 0.0820 | + | 0.1100 = 0.3114          |
| V.=  | 0.0994 | + | 0.0050 | + | 0.1100 | + | 0.0127 = 0.2271          |
| W.=  | 0.0994 | + | 0.1100 | + | 0.0127 | = | 0.2221                   |
| X.=  | 0.0994 | + | 0.0034 | + | 0.1100 | + | 0.0127 = 0.2255          |
| Y.=  | 0.0994 | + | 0.0034 | + | 0.0050 | + | 0.1100 + 0.0127 = 0.2305 |
| Z.=  | 0.2064 | + | 0.0994 | + | 0.0034 | + | 0.0050 + 0.4369          |
|      |        |   | 0.1100 | + | 0.0127 | = | 0.4369                   |
| AA.= | 0.2064 | + | 0.0994 | + | 0.0034 | + | 0.0050 + 0.4369          |
|      |        |   | 0.1100 | + | 0.0127 | = | 0.4369                   |
| AB.= | 0.2064 | + | 0.0994 | + | 0.0034 | + | 0.0050 + 0.4369          |
|      |        |   | 0.1100 | + | 0.0127 | = | 0.4369                   |
| AC.= | 0.2064 | + | 0.0994 | + | 0.0034 | + | 0.0050 + 0.4369          |
|      |        |   | 0.1100 | + | 0.0127 | = | 0.4369                   |
| AD.= | 0.0500 | + | 0.0050 | + | 0.1100 | + | 0.0127 = 0.1777          |
| AE.= | 0.0500 | + | 0.0034 | + | 0.0050 | + | 0.1100 + 0.0127 = 0.1811 |
| AF.= | 0.2064 | + | 0.0994 | + | 0.0050 | + | 0.1100 + 0.0127 = 0.4335 |

OVERLAP COMBINATIONS  
(See Code Number)

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|                                 |
|---------------------------------|
| 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 + 36                      |
| 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 + 34            |
| 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       |

OVERLAPPING RATES EXAMPLES

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B. = .0766 + .0000 = .0736 or 20 + 26 composed of Boulder City Library (20) at .0766 plus Colorado River Ground Water Basin (26) at .0000.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

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| CODE<br>NUMBER | ENTITY                            | ENTITY<br>RATE |
|----------------|-----------------------------------|----------------|
| 1.             | BOULDER CITY                      | 0.2007         |
| 2.             | HENDERSON                         | 0.7035         |
| 3.             | LAS VEGAS                         | 0.6771         |
| 4.             | NORTH LAS VEGAS                   | 1.1611         |
| 5.             | MESQUITE CITY                     | 0.1120         |
| 6.             | BUNKERVILLE                       | 0.0200         |
| 7.             | WHITNEY                           | 0.2064         |
| 8.             | GLENDALE                          | 0.0200         |
| 9.             | INDIAN SPRINGS                    | 0.0200         |
| 10.            | LAUGHLIN                          | 0.8416         |
| 11.            | MOAPA VALLEY                      | 0.0250         |
| 12.            | MT. CHARLESTON TOWN               | 0.0200         |
| 13.            | PARADISE                          | 0.2064         |
| 14.            | SEARCHLIGHT                       | 0.1158         |
| 15.            | SPRING VALLEY                     | 0.2064         |
| 16.            | SUNRISE MANOR                     | 0.2064         |
| 17.            | WINCHESTER                        | 0.2064         |
| 18.            | LAS VEGAS/CLARK CO. LIBRARY DIST. | 0.0994         |
| 19.            | HENDERSON LIBRARY                 | 0.0500         |
| 20.            | BOULDER CITY LIBRARY              | 0.0766         |
| 21.            | MOAPA VALLEY FIRE DISTRICT        | 0.0000         |
| 22.            | MT. CHARLESTON FIRE DISTRICT      | 0.8813         |
| 23.            | CLARK COUNTY FIRE                 | 0.1772         |
| 24.            | KYLE CANYON WATER                 | 0.0820         |
| 25.            | LAS VEGAS ARTESIAN BASIN          | 0.0034         |
| 26.            | COLORADO RIVER GROUND WATER BASIN | 0.0000         |

|                                                                     |          |          |          |          |          |          |        |  |  |
|---------------------------------------------------------------------|----------|----------|----------|----------|----------|----------|--------|--|--|
| AG.=                                                                | 0.2064 + | 0.0994 + | 0.0034 + | 0.0050 + |          |          |        |  |  |
|                                                                     |          | 0.1100 + | 0.0127 = | 0.4369   |          |          |        |  |  |
| AH.=                                                                | 0.2007   |          |          |          |          |          |        |  |  |
| AI.=                                                                | 0.2007 + | 0.0000 = | 0.2007   |          |          |          |        |  |  |
| AJ.=                                                                | 0.1100   |          |          |          |          |          |        |  |  |
| AK.=                                                                | 0.0000 + | 0.1100 = | 0.1100   |          |          |          |        |  |  |
| AL.=                                                                | 0.1772 + | 0.0050 + | 0.1100 + | 0.0127 = | 0.3049   |          |        |  |  |
| AM.=                                                                | 0.0050 + | 0.1100 = | 0.1150   |          |          |          |        |  |  |
| AN.=                                                                | 0.1772 + | 0.1100 + | 0.0127 = | 0.2999   |          |          |        |  |  |
| AO.=                                                                | 0.8416 + | 0.0050 + | 0.1100 = | 0.9566   |          |          |        |  |  |
| AP.=                                                                | 0.8416 + | 0.0000 + | 0.0050 + | 0.1100 = | 0.9566   |          |        |  |  |
| AQ.=                                                                | 0.0000 + | 0.1100 = | 0.1100   |          |          |          |        |  |  |
| AR.=                                                                | 0.0200 + | 0.8813 + | 0.1100 = | 1.0113   |          |          |        |  |  |
| AS.=                                                                | 0.0200 + | 0.1100 = | 0.1300   |          |          |          |        |  |  |
| AT.=                                                                | 0.0200 + | 0.8813 + | 0.0820 + | 0.1100 = | 1.0933   |          |        |  |  |
| AU.=                                                                | 0.0034 + | 0.1100 = | 0.1134   |          |          |          |        |  |  |
| AV.=                                                                | 0.0034 + | 0.0050 + | 0.1100 = | 0.1184   |          |          |        |  |  |
| AW.= OVERLAP CODE NOT USED FOR FY 1997-98. RESERVED FOR FUTURE USE. |          |          |          |          |          |          |        |  |  |
| AX.=                                                                | 0.1772 + | 0.0034 + | 0.0050 + | 0.1100 + | 0.0127 = | 0.3083   |        |  |  |
| AY.=                                                                | 0.0200 + | 0.1100 = | 0.1300   |          |          |          |        |  |  |
| AZ.=                                                                | 0.6771 + | 0.0034 + | 0.0050 + | 0.1100 = | 0.7955   |          |        |  |  |
| BA.=                                                                | 1.1611 + | 0.0034 + | 0.0050 = | 1.1695   |          |          |        |  |  |
| BB.=                                                                | 0.2064 + | 0.1772 + | 0.0034 + | 0.0050 + | 0.1100 + | 0.0127 = | 0.5147 |  |  |
| BC.=                                                                | 0.2064 + | 0.1772 + | 0.0034 + | 0.0050 + | 0.1100 + | 0.0127 = | 0.5147 |  |  |
| BD.=                                                                | 0.2064 + | 0.1772 + | 0.0034 + | 0.0050 + | 0.1100 + | 0.0127 = | 0.5147 |  |  |
| BE.=                                                                | 0.2064 + | 0.1772 + | 0.0034 + | 0.0050 + | 0.1100 + | 0.0127 = | 0.5147 |  |  |
| BF.=                                                                | 0.7035 + | 0.0034 = | 0.7069   |          |          |          |        |  |  |
| BG.=                                                                | 0.7035 + | 0.0034 + | 0.0127 = | 0.7196   |          |          |        |  |  |
| BH.=                                                                | 0.2064 + | 0.1772 + | 0.0050 + | 0.1100 + | 0.0127 = | 0.5113   |        |  |  |
| BI.=                                                                | 0.2064 + | 0.1772 + | 0.0034 + | 0.0050 + | 0.1100 + | 0.0127 = | 0.5147 |  |  |
| BJ.=                                                                | 0.1158 + | 0.1100 = | 0.2258   |          |          |          |        |  |  |
| BK.=                                                                | 0.1158 + | 0.0000 + | 0.1100 = | 0.2258   |          |          |        |  |  |
| BL.=                                                                | 0.0200 + | 0.0000 + | 0.1100 + | 0.0000 = | 0.1300   |          |        |  |  |
| BM.=                                                                | 0.0200 + | 0.1100 + | 0.0000 = | 0.1300   |          |          |        |  |  |
| BN.=                                                                | 0.0250 + | 0.0000 + | 0.1100 + | 0.0000 = | 0.1350   |          |        |  |  |
| BO.=                                                                | 0.0000 + | 0.1100 + | 0.0000 = | 0.1100   |          |          |        |  |  |
| BP.=                                                                | 0.0000 + | 0.2344 + | 0.1100 + | 0.0000 = | 0.3444   |          |        |  |  |
| BQ.=                                                                | 0.0250 + | 0.0000 + | 0.1100 = | 0.1350   |          |          |        |  |  |
| BR.=                                                                | 0.0250 + | 0.1100 = | 0.1350   |          |          |          |        |  |  |
| BS.=                                                                | 0.0000 + | 0.1100 = | 0.1100   |          |          |          |        |  |  |
| BT.=                                                                | 0.0000 + | 0.2344 + | 0.1100 = | 0.3444   |          |          |        |  |  |
| BU.=                                                                | 0.1120 + | 0.0000 = | 0.1120   |          |          |          |        |  |  |
| BV.=                                                                | 0.7035   |          |          |          |          |          |        |  |  |
| BW.=                                                                | 0.0994 + | 0.0050 + | 0.1100 = | 0.2144   |          |          |        |  |  |
| BX.= OVERLAP CODE NOT USED FOR FY 1997-98. RESERVED FOR FUTURE USE. |          |          |          |          |          |          |        |  |  |
| BY.=                                                                | 0.6771 + | 0.0994 + | 0.0050 + | 0.1100 = | 0.8915   |          |        |  |  |
| BZ.=                                                                | 1.1611 + | 0.0050 + | 0.0632 = | 1.2293   |          |          |        |  |  |
| CA.=                                                                | 1.1611 + | 0.0994 + | 0.0050 = | 1.2655   |          |          |        |  |  |
| CB.=                                                                | 0.2064 + | 0.0994 + | 0.1772 + | 0.0050 + | 0.1100 + | 0.0127 = | 0.6107 |  |  |
| CC.=                                                                | 0.2064 + | 0.0994 + | 0.1772 + | 0.0050 + | 0.1100 + | 0.0127 = | 0.6107 |  |  |
| CD.=                                                                | 0.2064 + | 0.0994 + | 0.1772 + | 0.0050 + | 0.1100 + | 0.0127 = | 0.6107 |  |  |
| CE.=                                                                | 0.2064 + | 0.0994 + | 0.1772 + | 0.0050 + | 0.1100 + | 0.0127 = | 0.6107 |  |  |
| CF.=                                                                | 0.7035 + | 0.0500 = | 0.7535   |          |          |          |        |  |  |
| CG.=                                                                | 0.7035 + | 0.0500 = | 0.7535   |          |          |          |        |  |  |
| CH.=                                                                | 0.7035 + | 0.0994 = | 0.8029   |          |          |          |        |  |  |
| CI.=                                                                | 0.7035 + | 0.0994 + | 0.0127 = | 0.8156   |          |          |        |  |  |
| CJ.=                                                                | 0.0500 + | 0.1100 = | 0.1600   |          |          |          |        |  |  |
| CK.=                                                                | 0.0500 + | 0.1772 + | 0.0050 + | 0.1100 + | 0.0127 = | 0.3549   |        |  |  |
| CL.=                                                                | 0.2064 + | 0.0994 + | 0.1772 + | 0.0050 + | 0.1100 + | 0.0127 = | 0.6107 |  |  |

|                                |  |  |  |  |  |  |  |  |  |
|--------------------------------|--|--|--|--|--|--|--|--|--|
| AG. 7 + 18 + 25 + 27           |  |  |  |  |  |  |  |  |  |
| + 31 + 33                      |  |  |  |  |  |  |  |  |  |
| AH. 1                          |  |  |  |  |  |  |  |  |  |
| AI. 1 + 26                     |  |  |  |  |  |  |  |  |  |
| AJ. 31                         |  |  |  |  |  |  |  |  |  |
| 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 + 34                 |  |  |  |  |  |  |  |  |  |
| 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 + 36                      |  |  |  |  |  |  |  |  |  |
| 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                      |  |  |  |  |  |  |  |  |  |
| CI.19 + 30                     |  |  |  |  |  |  |  |  |  |
| CJ.19 + 31                     |  |  |  |  |  |  |  |  |  |
| CK.19 + 23 + 27 + 31 + 33      |  |  |  |  |  |  |  |  |  |
| CL.7 + 18 + 23 + 27 + 31 + 33  |  |  |  |  |  |  |  |  |  |

|                                       |        |
|---------------------------------------|--------|
| 27. LAS VEGAS METROPOLITAN POLICE 911 | 0.0050 |
| 28. NORTH LAS VEGAS 911               | 0.0050 |
| 29. MOAPA TOWN                        | 0.2344 |
| 30. PAHRUMP ARTESIAN BASIN            | 0.0000 |
| 31. LVMPD MANPOWER SUPPLEMENT-CLARK   | 0.1100 |
| 32. LVMPD MANPOWER SUPPLEMENT-L V     | 0.1100 |
| 33. CLARK COUNTY FIRE DIST. DEBT      | 0.0127 |
| 34. MOAPA VALLEY WATER DISTRICT       | 0.0000 |
| 35. NORTH LAS VEGAS LIBRARY DISTRICT  | 0.0632 |
| 36. VIRGIN VALLEY WATER DISTRICT      | 0.0000 |
| 37. BIG BEND WATER DISTRICT           | 0.0000 |

|      |        |   |        |   |        |   |        |   |                 |
|------|--------|---|--------|---|--------|---|--------|---|-----------------|
| CM.= | 0.2007 | + | 0.0766 | = | 0.2773 |   |        |   |                 |
| CN.= | 0.0766 | + | 0.1100 | = | 0.1866 |   |        |   |                 |
| CO.= | 0.8416 | + | 0.0994 | + | 0.0050 | + | 0.1100 | = | 1.0560          |
| CP.= | 0.1158 | + | 0.0994 | + | 0.1100 | = | 0.3252 |   |                 |
| CQ.= | 0.0200 | + | 0.0994 | + | 0.8813 | + | 0.1100 | = | 1.1107          |
| CR.= | 0.0200 | + | 0.0994 | + | 0.1100 | + | 0.0000 | = | 0.2294          |
| CS.= | 0.0250 | + | 0.0994 | + | 0.1100 | + | 0.0000 | = | 0.2344          |
| CT.= | 0.0994 | + | 0.1100 | + | 0.0000 | = | 0.2094 |   |                 |
| CU.= | 0.0994 | + | 0.2344 | + | 0.1100 | + | 0.0000 | = | 0.4438          |
| CV.= | 0.0250 | + | 0.0994 | + | 0.1100 | = | 0.2344 |   |                 |
| CW.= | 0.0994 | + | 0.2344 | + | 0.1100 | = | 0.4438 |   |                 |
| CX.= | 0.0994 | + | 0.0034 | + | 0.0050 | + | 0.0127 | = | 0.1205          |
| CY.= | 0.0994 | + | 0.0050 | + | 0.1100 | = | 0.2144 |   |                 |
| CZ.= | 0.0994 | + | 0.0034 | + | 0.0050 | + | 0.1100 | = | 0.2178          |
| DA.= | 0.0994 | + | 0.0000 | + | 0.0050 | + | 0.1100 | = | 0.2144          |
| DB.= | 0.7035 | + | 0.0034 | + | 0.0127 | = | 0.7196 |   |                 |
| DC.= | 0.0994 | + | 0.0034 | + | 0.1100 | = | 0.2128 |   |                 |
| DD.= | 0.0994 | + | 0.1100 | + | 0.0000 | = | 0.2094 |   |                 |
| DE.= | 0.0994 | + | 0.0000 | + | 0.0050 | + | 0.1100 | + | 0.0000 = 0.2144 |
| DF.= | 0.0994 | + | 0.1772 | + | 0.0034 | + | 0.1100 | + | 0.0127 = 0.4027 |

|       |   |    |   |    |   |    |   |    |  |
|-------|---|----|---|----|---|----|---|----|--|
| 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 | + | 25 | + | 27 | + | 31 |   |    |  |
| DA.18 | + | 26 | + | 27 | + | 31 |   |    |  |
| DB.2  | + | 25 | + | 33 |   |    |   |    |  |
| DC.18 | + | 25 | + | 31 |   |    |   |    |  |
| DD.18 | + | 31 | + | 36 |   |    |   |    |  |
| DE.18 | + | 26 | + | 28 | + | 31 | + | 37 |  |
| DF.18 | + | 23 | + | 25 | + | 31 | + | 33 |  |

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1997-98  
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

| TYPE                | LOCAL GOVERNMENT<br>TAXING UNIT | ENTITY<br>OPERATING<br>RATE/<br>TAX \$ | ENTITY<br>DEBT<br>RATE/<br>TAX \$ | ENTITY<br>COMBINED<br>RATE/<br>TAX \$ | COMBINED<br>SPECIAL<br>DISTRICT<br>RATE/<br>TAX \$ (1) | COMBINED<br>SCHOOL<br>RATE/<br>TAX \$ (2) | COUNTY<br>OPERATING<br>RATE/<br>TAX \$ | COUNTY<br>DEBT<br>RATE/<br>TAX \$ | COMBINED<br>COUNTY<br>RATE/<br>TAX \$ | STATE<br>RATE/<br>TAX \$ | TOTAL<br>AD VALOREM<br>TAX RATE<br>RATE/<br>TAX \$ |                    |
|---------------------|---------------------------------|----------------------------------------|-----------------------------------|---------------------------------------|--------------------------------------------------------|-------------------------------------------|----------------------------------------|-----------------------------------|---------------------------------------|--------------------------|----------------------------------------------------|--------------------|
| CLARK               |                                 |                                        |                                   |                                       |                                                        |                                           |                                        |                                   |                                       |                          |                                                    |                    |
| County              | Clark County                    | \$                                     |                                   |                                       |                                                        | 1.3034<br>456.19                          | 0.6005<br>210.18                       | 0.0780<br>27.30                   | 0.6785<br>237.48                      | 0.1500<br>52.50          | 2.1319<br>746.17                                   |                    |
| City                | Boulder City                    | \$                                     | 0.2007<br>70.25                   | 0.0000<br>0.00                        | 0.2007<br>70.25                                        | 0.0766<br>26.81                           | 1.3034<br>456.19                       | 0.6005<br>210.18                  | 0.0780<br>27.30                       | 0.6785<br>237.48         | 0.1500<br>52.50                                    | 2.4092<br>843.22   |
| City                | Henderson                       | \$                                     | 0.3740<br>130.90                  | 0.3295<br>115.33                      | 0.7035<br>246.23                                       | 0.1028<br>35.98                           | 1.3034<br>456.19                       | 0.6005<br>210.18                  | 0.0780<br>27.30                       | 0.6785<br>237.48         | 0.1500<br>52.50                                    | 2.9382<br>1,028.37 |
| City                | Las Vegas                       | \$                                     | 0.6465<br>226.28                  | 0.0306<br>10.71                       | 0.6771<br>236.99                                       | 0.2178<br>76.23                           | 1.3034<br>456.19                       | 0.6005<br>210.18                  | 0.0780<br>27.30                       | 0.6785<br>237.48         | 0.1500<br>52.50                                    | 3.0268<br>1,059.38 |
| City                | North Las Vegas                 |                                        | 0.9911<br>346.89                  | 0.1700<br>59.50                       | 1.1611<br>406.39                                       | 0.1078<br>37.73                           | 1.3034<br>456.19                       | 0.6005<br>210.18                  | 0.0780<br>27.30                       | 0.6785<br>237.48         | 0.1500<br>52.50                                    | 3.4008<br>1,190.28 |
| Town                | Laughlin Town                   | \$                                     | 0.8416<br>294.56                  | 0.0000<br>0.00                        | 0.8416<br>294.56                                       | 0.2144<br>75.04                           | 1.3034<br>456.19                       | 0.6005<br>210.18                  | 0.0780<br>27.30                       | 0.6785<br>237.48         | 0.1500<br>52.50                                    | 3.1879<br>1,115.77 |
| Special<br>District | LV/CL Library Dist              | \$                                     | 0.0605<br>21.18                   | 0.0389<br>13.62                       | 0.0994<br>34.79                                        | 1.0933<br>382.66                          | 1.3034<br>456.19                       | 0.6005<br>210.18                  | 0.0780<br>27.30                       | 0.6785<br>237.48         | 0.1500<br>52.50                                    | 3.3246<br>1,163.61 |
| Special<br>District | Henderson Library               | \$                                     | 0.0500<br>17.50                   | 0.0000<br>0.00                        | 0.0500<br>17.50                                        | 0.1100<br>38.50                           | 1.3034<br>456.19                       | 0.6005<br>210.18                  | 0.0780<br>27.30                       | 0.6785<br>237.48         | 0.1500<br>52.50                                    | 2.2919<br>802.17   |



PART II  
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

| FISCAL YEAR 1997-98          |                                                                                                                   | ASSESSED VALUATION                               |                             | OPERATING RATE                                   |                                                 |                                                 |                                |                                         |                                          |                                      |                                      |                                         |                            |                            |                            |                                      |
|------------------------------|-------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|-----------------------------|--------------------------------------------------|-------------------------------------------------|-------------------------------------------------|--------------------------------|-----------------------------------------|------------------------------------------|--------------------------------------|--------------------------------------|-----------------------------------------|----------------------------|----------------------------|----------------------------|--------------------------------------|
| DIST-<br>RICT<br>CODE        | CERTIFIED 6-25-97<br>LEGISLATIVE ACTION 7-7-97                                                                    | ASSESSED<br>VALUATION                            | NET<br>PROCEEDS<br>OF MINES | TOTAL<br>ASSESSED<br>VALUATION                   | MAXIMUM<br>ALLOWED BY<br>REVENUE<br>LIMITATIONS | LOWER RATE<br>APPROVED BY<br>GOVERNING<br>BOARD | VOTER<br>APPROVED<br>OVERRIDES | LEGISLATIVE<br>OVERRIDE RATE<br>ALLOWED | LEGISLATIVE<br>OVERRIDE RATE<br>APPROVED | DEBT<br>RATE                         | COMBINED<br>RATE                     | COMBINED<br>SPECIAL<br>DISTRICT<br>RATE | COMBINED<br>SCHOOL<br>RATE | COMBINED<br>COUNTY<br>RATE | STATE<br>RATE              | TOTAL<br>AD VALOREM<br>TAX RATE      |
|                              | LOCAL GOVERNMENT TAXING UNIT                                                                                      |                                                  |                             |                                                  |                                                 |                                                 |                                |                                         |                                          |                                      |                                      |                                         |                            |                            |                            |                                      |
|                              |                                                                                                                   |                                                  |                             |                                                  |                                                 |                                                 |                                |                                         |                                          |                                      |                                      |                                         |                            |                            |                            |                                      |
| DOUGLAS                      |                                                                                                                   |                                                  |                             |                                                  |                                                 |                                                 |                                |                                         |                                          |                                      |                                      |                                         |                            |                            |                            |                                      |
| 0500<br>0600                 | Douglas County                                                                                                    | 1,323,578,935                                    | 49,000                      | 1,323,627,935                                    | 0.3340                                          |                                                 | 0.0475                         | 0.1827                                  | 0.1426                                   | 0.0424                               | 0.5665 ✓<br>0.5665                   | 0.5170 (J)<br>0.4807 (H)                | 0.9750<br>0.9750           |                            | 0.1500<br>0.1500           | 2.2085<br>2.1722                     |
| 0521<br>0540<br>0510         | Gardnerville Town<br>Genoa Town<br>Minden Town                                                                    | 62,097,905<br>7,465,424<br>86,665,968            |                             | 62,097,905<br>7,465,424<br>86,665,968            | 0.3274<br>0.1699<br>0.3412                      |                                                 |                                |                                         |                                          | 0.0000<br>0.0000<br>0.0000           | 0.3274<br>0.0000<br>0.3412           | 0.6394 (I)<br>0.5170 (J)<br>0.6394 (K)  | 0.9750<br>0.9750<br>0.9750 | 0.5665<br>0.5665<br>0.5665 | 0.1500<br>0.1500<br>0.1500 | 2.6583<br>2.2085<br>2.6721           |
| 0130                         | Carson-Truckee Water Conservancy<br>Carson Water Sub-Conservancy<br>Cave Rock Estates Gen. Imp. Dist.             | 1,291,257,489<br>789,184,368<br>9,669,210        | 49,000                      | 1,291,306,489<br>789,184,368<br>9,669,210        | 0.0010<br>0.0300<br>0.0084                      | 0.0000                                          |                                |                                         |                                          | 0.0000<br>0.0000<br>0.0000           | 0.0000<br>0.0300<br>0.9084           |                                         |                            |                            |                            |                                      |
|                              | Douglas Mosquito Abatement<br>Douglas County Sewer #1<br>Douglas County Paramedic Dist.                           | 720,534,984<br>199,671,294<br>759,020,829        |                             | 720,534,984<br>199,671,294<br>759,020,829        | 0.0205<br>0.0000<br>0.0549                      | 0.0063                                          |                                |                                         |                                          | 0.0000<br>0.0000<br>0.0000           | 0.0063<br>0.0000<br>0.1409           | 0.4701 (D)<br>0.4391 (C)                | 0.9750<br>0.9750           | 0.5665<br>0.5665           | 0.1500<br>0.1500           | 3.0700<br>2.1306                     |
|                              | Douglas County Weed Control<br>Douglas Water District<br>East Fork Fire District<br>East Fork Swimming Pool Dist. | 0<br>1,323,578,935<br>620,494,124<br>754,033,612 | 0<br>49,000                 | 0<br>1,323,627,935<br>620,494,124<br>754,033,612 | 0.0000<br>0.0000<br>0.1892<br>0.1255            |                                                 |                                |                                         |                                          | 0.0000<br>0.0000<br>0.0000<br>0.0251 | 0.0000<br>0.0000<br>0.1892<br>0.1506 |                                         |                            |                            |                            |                                      |
| 0210<br>0530<br>0350<br>0351 | Elk Point Sanitation District<br>Gardnerville Ranchos Gen. Imp. Dist.<br>Indian Hills Gen. Imp. Dist.             | 9,221,538<br>148,935,905<br>43,040,636           |                             | 9,221,538<br>148,935,905<br>43,040,636           | 0.0083<br>0.4087<br>0.6022                      | 0.3686                                          |                                |                                         |                                          | 0.0000<br>0.0000<br>0.0000           | 0.0083<br>0.3686<br>0.6022           | 0.4391 (C)<br>0.5170 (G)<br>0.5778 (F)  | 0.9750<br>0.9750<br>0.9750 | 0.5665<br>0.5665<br>0.5665 | 0.1500<br>0.1500<br>0.1500 | 2.1389<br>2.5771<br>2.8715           |
| 0410<br>0430<br>0450         | Kingsbury Gen. Imp. Dist.                                                                                         | 116,500,640                                      |                             | 116,500,640                                      | 0.1496                                          |                                                 |                                |                                         |                                          | 0.0000                               | 0.1496<br>0.1496<br>0.1496           | 0.4391 (C)<br>0.4691 (O)<br>0.4754 (Q)  | 0.9750<br>0.9750<br>0.9750 | 0.5665<br>0.5665<br>0.5665 | 0.1500<br>0.1500<br>0.1500 | 2.8107<br>2.2802<br>2.3102<br>2.3165 |
| 0140<br>0120<br>0190         | Lakeridge Gen. Imp. Dist.<br>Logan Creek Gen. Imp. Dist.<br>Marla Bay Gen. Imp. Dist.                             | 9,004,143<br>2,380,764<br>9,620,389              |                             | 9,004,143<br>2,380,764<br>9,620,389              | 0.0546<br>0.0952<br>0.0324                      |                                                 | 0.2500<br>0.4500<br>0.0000     |                                         |                                          | 0.0000<br>0.0000<br>0.0000           | 0.3046<br>0.5452<br>0.0000           | 0.4701 (D)<br>0.4701 (D)<br>0.4701 (D)  | 0.9750<br>0.9750<br>0.9750 | 0.5665<br>0.5665<br>0.5665 | 0.1500<br>0.1500<br>0.1500 | 2.4662<br>2.7068<br>2.1616           |
| 0230                         | Minden-Gardnerville Sanitation<br>Oliver Park Gen. Imp. Dist.                                                     | 146,660,958<br>9,306,120                         |                             | 146,660,958<br>9,306,120                         | 0.1530<br>0.1471                                | 0.1224                                          |                                |                                         |                                          | 0.0000<br>0.0000                     | 0.1224<br>0.1471                     |                                         |                            |                            |                            | 2.2777                               |

PART II  
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

| FISCAL YEAR 1997-98   |                                                | ASSESSED VALUATION    |                             | OPERATING RATE                 |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |     |                            |                            |               |                                 |  |
|-----------------------|------------------------------------------------|-----------------------|-----------------------------|--------------------------------|-------------------------------------------------|-------------------------------------------------|--------------------------------|-----------------------------------------|------------------------------------------|--------------|------------------|-----------------------------------------|-----|----------------------------|----------------------------|---------------|---------------------------------|--|
| DIST-<br>RICT<br>CODE | CERTIFIED 6-25-97<br>LEGISLATIVE ACTION 7-7-97 | ASSESSED<br>VALUATION | NET<br>PROCEEDS<br>OF MINES | TOTAL<br>ASSESSED<br>VALUATION | MAXIMUM<br>ALLOWED BY<br>REVENUE<br>LIMITATIONS | LOWER RATE<br>APPROVED BY<br>GOVERNING<br>BOARD | VOTER<br>APPROVED<br>OVERRIDES | LEGISLATIVE<br>OVERRIDE RATE<br>ALLOWED | LEGISLATIVE<br>OVERRIDE RATE<br>APPROVED | DEBT<br>RATE | COMBINED<br>RATE | COMBINED<br>SPECIAL<br>DISTRICT<br>RATE |     | COMBINED<br>SCHOOL<br>RATE | COMBINED<br>COUNTY<br>RATE | STATE<br>RATE | TOTAL<br>AD VALOREM<br>TAX RATE |  |
|                       | LOCAL GOVERNMENT TAXING UNIT                   |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |     |                            |                            |               |                                 |  |
| 0200                  | Round Hill Gen. Imp. Dist.                     | 39,347,739            |                             | 39,347,739                     | 0.0599                                          | 0.0000                                          |                                |                                         |                                          | 0.0000       | 0.0000           | 0.4391                                  | (C) | 0.9750                     | 0.5665                     | 0.1500        | 2.1306                          |  |
| 0340                  | Sierra Estates Gen. Imp. Dist.                 | 2,806,289             |                             | 2,806,289                      | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           | 0.5778                                  | (F) | 0.9750                     | 0.5665                     | 0.1500        | 2.2693                          |  |
| 0330                  | Sierra Forest Fire Protection Dist             | 82,728,175            |                             | 82,728,175                     | 0.2502                                          | 0.2500                                          |                                |                                         |                                          | 0.0000       | 0.2500           | 0.3278                                  | (B) | 0.9750                     | 0.5665                     | 0.1500        | 2.2693                          |  |
| 0300                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.2500           | 0.1409                                  | (L) | 0.9750                     | 0.5665                     | 0.1500        | 2.0824                          |  |
| 0302                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.2500           | 0.1719                                  | (M) | 0.9750                     | 0.5665                     | 0.1500        | 2.1134                          |  |
| 0320                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.2500           | 0.1709                                  | (N) | 0.9750                     | 0.5665                     | 0.1500        | 2.1124                          |  |
| 0150                  | Skyland Gen. Imp. Dist.                        | 27,217,187            |                             | 27,217,187                     | 0.0161                                          | 0.0151                                          | 0.1500                         |                                         |                                          | 0.0000       | 0.1651           | 0.4701                                  | (D) | 0.9750                     | 0.5665                     | 0.1500        | 2.3267                          |  |
| 0101                  | Tahoe Douglas Fire                             | 565,622,044           |                             | 565,622,044                    | 0.3936                                          | 0.3491                                          | 0.0900                         |                                         |                                          | 0.0000       | 0.4391           |                                         |     | 0.9750                     | 0.5665                     | 0.1500        | 2.1306                          |  |
| 0440                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.4391           | 0.0300                                  | (P) | 0.9750                     | 0.5665                     | 0.1500        | 2.1606                          |  |
| 0110                  | Tahoe Douglas Sewer District                   | 201,794,548           |                             | 201,794,548                    | 0.0310                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0310           | 0.4391                                  | (C) | 0.9750                     | 0.5665                     | 0.1500        | 2.1616                          |  |
|                       | Tahoe Regional Planning Agency                 | 534,452,948           |                             | 534,452,948                    |                                                 |                                                 |                                |                                         |                                          |              | 0.0000           |                                         |     |                            |                            |               |                                 |  |
| 0610                  | Topaz Ranch Estates Gen. Imp. Dist.            | 16,702,847            |                             | 16,702,847                     | 0.4034                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.4034           | 0.4807                                  | (H) | 0.9750                     | 0.5665                     | 0.1500        | 2.5756                          |  |
| 0160                  | Zephyr Cove Gen. Imp. Dist.                    | 5,838,173             |                             | 5,838,173                      | 0.0258                                          | 0.0242                                          |                                |                                         |                                          | 0.0000       | 0.0242           | 0.4701                                  | (D) | 0.9750                     | 0.5665                     | 0.1500        | 2.1858                          |  |
| 0170                  | Zephyr Heights Gen. Imp. Dist.                 | 14,491,753            |                             | 14,491,753                     | 0.2980                                          | 0.2798                                          |                                |                                         |                                          | 0.0000       | 0.2798           | 0.4701                                  | (D) | 0.9750                     | 0.5665                     | 0.1500        | 2.4414                          |  |
| 0180                  | Zephyr Knolls Gen. Imp. Dist.                  | 3,709,346             |                             | 3,709,346                      | 0.0070                                          |                                                 | 0.4800                         |                                         |                                          | 0.0000       | 0.4870           | 0.4701                                  | (D) | 0.9750                     | 0.5665                     | 0.1500        | 2.6486                          |  |
|                       | Douglas County Schools                         | 1,323,578,935         | 49,000                      | 1,323,627,935                  | 0.7500                                          |                                                 |                                |                                         |                                          | 0.2250       | 0.9750           |                                         |     |                            |                            |               |                                 |  |

OVERLAPPING RATES - DOUGLAS COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING  
OTHER SPECIAL DISTRICT RATES

|     |        |   |        |   |        |   |        |   |        |   |        |   |        |  |  |  |  |  |  |
|-----|--------|---|--------|---|--------|---|--------|---|--------|---|--------|---|--------|--|--|--|--|--|--|
| A.= | 0.0000 | + | 0.0063 | + | 0.0000 | = | 0.0063 |   |        |   |        |   |        |  |  |  |  |  |  |
| B.= | 0.0000 | + | 0.0300 | + | 0.0063 | + | 0.1409 | + | 0.1506 | + | 0.0000 | = | 0.3278 |  |  |  |  |  |  |
| C.= | 0.0000 | + | 0.4391 | + | 0.0000 | = | 0.4391 |   |        |   |        |   |        |  |  |  |  |  |  |
| D.= | 0.0000 | + | 0.4391 | + | 0.0310 | + | 0.0000 | = | 0.4701 |   |        |   |        |  |  |  |  |  |  |
| E.= | 0.0000 | + | 0.0000 | + | 0.4391 | + | 0.0000 | = | 0.4391 |   |        |   |        |  |  |  |  |  |  |
| F.= | 0.0000 | + | 0.0300 | + | 0.2500 | + | 0.0063 | + | 0.1409 | + |        |   |        |  |  |  |  |  |  |
|     | 0.1506 | + | 0.0000 | = | 0.5778 |   |        |   |        |   |        |   |        |  |  |  |  |  |  |
| G.= | 0.0000 | + | 0.0300 | + | 0.1892 | + | 0.0063 | + | 0.1409 | + |        |   |        |  |  |  |  |  |  |
|     | 0.1506 | + | 0.0000 | = | 0.5170 |   |        |   |        |   |        |   |        |  |  |  |  |  |  |
| H.= | 0.1892 | + | 0.1409 | + | 0.1506 | + | 0.0000 | = | 0.4807 |   |        |   |        |  |  |  |  |  |  |
| I.= | 0.0000 | + | 0.0300 | + | 0.1892 | + | 0.0063 | + | 0.1224 | + |        |   |        |  |  |  |  |  |  |
|     | 0.1409 | + | 0.1506 | + | 0.0000 | = | 0.6394 |   |        |   |        |   |        |  |  |  |  |  |  |
| J.= | 0.0000 | + | 0.0300 | + | 0.1892 | + | 0.0063 | + | 0.1409 | + |        |   |        |  |  |  |  |  |  |
|     | 0.1506 | + | 0.0000 | = | 0.5170 |   |        |   |        |   |        |   |        |  |  |  |  |  |  |
| K.= | 0.0000 | + | 0.0300 | + | 0.1892 | + | 0.0063 | + | 0.1224 |   |        |   |        |  |  |  |  |  |  |
|     | 0.1409 | + | 0.1506 | + | 0.0000 | = | 0.6394 |   |        |   |        |   |        |  |  |  |  |  |  |
| L.= | 0.0000 | + | 0.1409 | + | 0.0000 | = | 0.1409 |   |        |   |        |   |        |  |  |  |  |  |  |
| M.= | 0.0000 | + | 0.0310 | + | 0.1409 | + | 0.0000 | = | 0.1719 |   |        |   |        |  |  |  |  |  |  |
| N.= | 0.0000 | + | 0.0300 | + | 0.1409 | + | 0.0000 | = | 0.1709 |   |        |   |        |  |  |  |  |  |  |
| O.= | 0.0000 | + | 0.0300 | + | 0.4391 | + | 0.0000 | = | 0.4691 |   |        |   |        |  |  |  |  |  |  |
| P.= | 0.0000 | + | 0.0300 | + | 0.0000 | = | 0.0300 |   |        |   |        |   |        |  |  |  |  |  |  |
| Q.= | 0.0000 | + | 0.0300 | + | 0.0063 | + | 0.4391 | + | 0.0000 | = | 0.4754 |   |        |  |  |  |  |  |  |

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<br>+ 12 + 13   |
| G. 1 + 2 + 4 + 7 + 11<br>+ 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<br>9 + 11 + 12 + 13 |
| L. 1 + 11 + 13                       |
| M. 1 + 10 + 11 + 13                  |
| N. 1 + 2 + 11 + 13                   |
| O. 1 + 5 + 8 + 13                    |
| P. 1 + 2 + 13                        |
| Q. 1 + 2 + 7 + 8 + 13                |

OVERLAPPING RATES EXAMPLES

A = .0000 + .0.0063 + .0000 =.0042 or 1 + 7 + 13  
composed of Carson-Truckee Water Conservancy  
(1) at .0000 plus Douglas Mosquito Abatement  
(7) at .0063 plus Douglas Water Dist.(13) at  
.0000.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

| CODE<br>NUMBER | ENTITY                           | ENTITY<br>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        | 0.1892         |
| 5.             | SIERRA FOREST FIRE               | 0.2500         |
| 6.             | TOPAZ RANCH ESTATES              | 0.4034         |
| 7.             | DOUGLAS MOSQUITO ABATEMENT       | 0.0063         |
| 8.             | TAHOE DOUGLAS FIRE               | 0.4391         |
| 9.             | MINDEN-GARDNERVILLE SANITATION   | 0.1224         |
| 10.            | TAHOE DOUGLAS SEWER              | 0.0310         |
| 11.            | DOUGLAS PARAMEDIC AMBULANCE      | 0.1409         |
| 12.            | EAST FORK SWIMMING POOL          | 0.1506         |
| 13.            | DOUGLAS WATER DISTRICT           | 0.0000         |

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1997-98  
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

| TYPE                | LOCAL GOVERNMENT<br>TAXING UNIT              | ENTITY<br>OPERATING<br>RATE/<br>TAX \$ | ENTITY<br>DEBT<br>RATE/<br>TAX \$ | ENTITY<br>COMBINED<br>RATE/<br>TAX \$ | COMBINED<br>SPECIAL<br>DISTRICT<br>RATE/<br>TAX \$ (1) | COMBINED<br>SCHOOL<br>RATE/<br>TAX \$ (2) | COUNTY<br>OPERATING<br>RATE/<br>TAX \$ | COUNTY<br>DEBT<br>RATE/<br>TAX \$ | COMBINED<br>COUNTY<br>RATE/<br>TAX \$ | STATE<br>RATE/<br>TAX \$ | TOTAL<br>AD VALOREM<br>TAX RATE<br>RATE/<br>TAX \$ |
|---------------------|----------------------------------------------|----------------------------------------|-----------------------------------|---------------------------------------|--------------------------------------------------------|-------------------------------------------|----------------------------------------|-----------------------------------|---------------------------------------|--------------------------|----------------------------------------------------|
| <u>DOUGLAS</u>      |                                              |                                        |                                   |                                       |                                                        |                                           |                                        |                                   |                                       |                          |                                                    |
| County              | Douglas County                               |                                        |                                   |                                       | 0.5170                                                 | 0.9750                                    | 0.5241                                 | 0.0424                            | 0.5665                                | 0.1500                   | 2.2085                                             |
|                     | \$                                           |                                        |                                   |                                       | 180.95                                                 | 341.25                                    | 183.44                                 | 14.84                             | 198.28                                | 52.50                    | 772.98                                             |
| Town                | Gardnerville Town                            | 0.3274                                 | 0.0000                            | 0.3274                                | 0.6394                                                 | 0.9750                                    | 0.5241                                 | 0.0424                            | 0.5665                                | 0.1500                   | 2.6583                                             |
|                     | \$                                           | 114.59                                 | 0.00                              | 114.59                                | 223.79                                                 | 341.25                                    | 183.44                                 | 14.84                             | 198.28                                | 52.50                    | 930.41                                             |
| Special<br>District | Round Hill General<br>Improvement District   | 0.0000                                 | 0.0000                            | 0.0000                                | 0.4391                                                 | 0.9750                                    | 0.5241                                 | 0.0424                            | 0.5665                                | 0.1500                   | 2.1306                                             |
|                     | \$                                           | 0.00                                   | 0.00                              | 0.00                                  | 153.69                                                 | 341.25                                    | 183.44                                 | 14.84                             | 198.28                                | 52.50                    | 745.71                                             |
| Special<br>District | Indian Hills General<br>Improvement District | 0.6022                                 | 0.0000                            | 0.6022                                | 0.5778                                                 | 0.9750                                    | 0.5241                                 | 0.0424                            | 0.5665                                | 0.1500                   | 2.8715                                             |
|                     | \$                                           | 210.77                                 | 0.00                              | 210.77                                | 202.23                                                 | 341.25                                    | 183.44                                 | 14.84                             | 198.28                                | 52.50                    | 1,005.03                                           |

PART II  
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

| FISCAL YEAR 1997-98   |                                                | ASSESSED VALUATION    |                             | OPERATING RATE                 |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |     |                            |                            |               |                                 |
|-----------------------|------------------------------------------------|-----------------------|-----------------------------|--------------------------------|-------------------------------------------------|-------------------------------------------------|--------------------------------|-----------------------------------------|------------------------------------------|--------------|------------------|-----------------------------------------|-----|----------------------------|----------------------------|---------------|---------------------------------|
| DIST-<br>RICT<br>CODE | CERTIFIED 6-25-97<br>LEGISLATIVE ACTION 7-7-97 | ASSESSED<br>VALUATION | NET<br>PROCEEDS<br>OF MINES | TOTAL<br>ASSESSED<br>VALUATION | MAXIMUM<br>ALLOWED BY<br>REVENUE<br>LIMITATIONS | LOWER RATE<br>APPROVED BY<br>GOVERNING<br>BOARD | VOTER<br>APPROVED<br>OVERRIDES | LEGISLATIVE<br>OVERRIDE RATE<br>ALLOWED | LEGISLATIVE<br>OVERRIDE RATE<br>APPROVED | DEBT<br>RATE | COMBINED<br>RATE | COMBINED<br>SPECIAL<br>DISTRICT<br>RATE |     | COMBINED<br>SCHOOL<br>RATE | COMBINED<br>COUNTY<br>RATE | STATE<br>RATE | TOTAL<br>AD VALOREM<br>TAX RATE |
|                       | LOCAL GOVERNMENT TAXING UNIT                   |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |     |                            |                            |               |                                 |
| ELKO                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |     |                            |                            |               |                                 |
| 0001                  | Elko County                                    | 755,146,300           | 75,000,000                  | 830,146,300                    | 0.5478                                          | 0.5437                                          | 0.0200                         | 0.2163                                  | 0.1837                                   | 0.0654       | 0.8128           | 0.0000                                  | (F) | 1.5189                     |                            | 0.1500        | 2.4817                          |
| 0010                  | Carlin                                         | 16,581,435            |                             | 16,581,435                     | 1.9933                                          | 1.1583                                          |                                |                                         |                                          | 0.0000       | 1.1583           | 0.0000                                  | (G) | 1.5189                     | 0.8128                     | 0.1500        | 3.6400                          |
| 0011                  | Elko                                           | 247,881,803           | 137,000                     | 248,018,803                    | 0.6703                                          | 0.5393                                          |                                |                                         |                                          | 0.0000       | 0.5393           | 0.0468                                  | (A) | 1.5189                     | 0.8128                     | 0.1500        | 3.0678                          |
| 0012                  | Wells                                          | 16,014,556            |                             | 16,014,556                     | 0.9528                                          | 0.8605                                          |                                |                                         |                                          | 0.0000       | 0.8605           | 0.0000                                  | (F) | 1.5189                     | 0.8128                     | 0.1500        | 3.3422                          |
| 0023                  | West Wendover                                  | 61,124,242            |                             | 61,124,242                     | 0.6070                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.6070           | 0.0000                                  | (F) | 1.5189                     | 0.8128                     | 0.1500        | 3.0887                          |
| 0020                  | Jackpot Town                                   | 25,320,834            |                             | 25,320,834                     | 0.7898                                          | 0.5891                                          |                                |                                         |                                          | 0.0000       | 0.5891           | 0.0000                                  | (F) | 1.5189                     | 0.8128                     | 0.1500        | 3.0708                          |
|                       | Jarbridge Town                                 | 0                     |                             | 0                              | 0.1500                                          | 0.0000                                          |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |     | 1.5189                     | 0.8128                     | 0.1500        | 2.4817                          |
| 0021                  | Montello Town                                  | 574,687               |                             | 574,687                        | 0.5652                                          | 0.4858                                          |                                |                                         |                                          | 0.0000       | 0.4858           | 0.0000                                  | (F) | 1.5189                     | 0.8128                     | 0.1500        | 2.9675                          |
| 0022                  | Mountain City Town                             | 898,372               |                             | 898,372                        | 0.4584                                          | 0.4347                                          |                                |                                         |                                          | 0.0000       | 0.4347           | 0.0000                                  | (F) | 1.5189                     | 0.8128                     | 0.1500        | 2.9164                          |
|                       | Carlin TV District                             | 16,581,435            |                             | 16,581,435                     | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |     |                            |                            |               |                                 |
| 0003                  | Elko Convention/Visitors Authority             | 356,629,660           | 137,000                     | 356,766,660                    | 0.0295                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0295           | 0.0173                                  | (B) | 1.5189                     | 0.8128                     | 0.1500        | 2.5285                          |
| 0011                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0295           | 0.5566                                  | (C) | 1.5189                     | 0.8128                     | 0.1500        | 3.0678                          |
| 0002                  | Elko TV District                               | 414,347,145           | 61,905,000                  | 476,252,145                    | 0.0173                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0173           |                                         |     | 1.5189                     | 0.8128                     | 0.1500        | 2.4990                          |
| 0011                  |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0173           | 0.5688                                  | (B) | 1.5189                     | 0.8128                     | 0.1500        | 3.0678                          |
|                       | Northeast Fire Protection Dist.                | 755,146,300           | 75,000,000                  | 830,146,300                    | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |     |                            |                            |               |                                 |
|                       | Starr Valley Cemetary District                 | 1,518                 |                             | 1,518                          | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |     |                            |                            |               |                                 |
|                       | Tuscarora Water District                       | 147,380               |                             | 147,380                        | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |     |                            |                            |               |                                 |
|                       | Elko County Schools                            | 755,146,300           | 75,000,000                  | 830,146,300                    | 0.7500                                          |                                                 | 0.7500                         |                                         |                                          | 0.0189       | 1.5189           |                                         |     |                            |                            |               |                                 |

OVERLAPPING RATES - ELKO COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING  
OTHER SPECIAL DISTRICT RATES

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|      |        |   |        |   |        |   |        |
|------|--------|---|--------|---|--------|---|--------|
| A. = | 0.0000 | + | 0.0295 | + | 0.0173 | = | 0.0468 |
| B. = | 0.0000 | + | 0.0173 | = | 0.0173 |   |        |
| C. = | 0.0000 | + | 0.5393 | + | 0.0173 | = | 0.5566 |
| D. = | 0.0000 | + | 0.0295 | = | 0.0295 |   |        |
| E. = | 0.0000 | + | 0.0295 | + | 0.5393 | = | 0.5688 |
| F. = | 0.0000 |   |        |   |        |   |        |
| G. = | 0.0000 | + | 0.0000 | = | 0.0000 |   |        |

OVERLAP COMBINATIONS  
(See Code Number)

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|              |
|--------------|
| 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

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B. = .0000 + .0173 = .0173 or 1 + 4 composed  
of Northeast Nevada Fire Protection (1) at  
.0000 plus Elko TV (4) at .0173.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

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| CODE<br>NUMBER | ENTITY                            | ENTITY<br>RATE |
|----------------|-----------------------------------|----------------|
| -----          | -----                             | -----          |
| 1.             | NORTHEAST NEVADA FIRE PROTECTION  | 0.0000         |
| 2.             | ELKO CONVENTION AND VISITORS AUTH | 0.0295         |
| 3.             | ELKO                              | 0.5393         |
| 4.             | ELKO TV                           | 0.0173         |
| 5.             | CARLIN TV                         | 0.0000         |

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1997-98  
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

| TYPE                | LOCAL GOVERNMENT<br>TAXING UNIT      | ENTITY<br>OPERATING<br>RATE/<br>TAX \$ | ENTITY<br>DEBT<br>RATE/<br>TAX \$ | ENTITY<br>COMBINED<br>RATE/<br>TAX \$ | COMBINED<br>SPECIAL<br>DISTRICT<br>RATE/<br>TAX \$ (1) | COMBINED<br>SCHOOL<br>RATE/<br>TAX \$ (2) | COUNTY<br>OPERATING<br>RATE/<br>TAX \$ | COUNTY<br>DEBT<br>RATE/<br>TAX \$ | COMBINED<br>COUNTY<br>RATE/<br>TAX \$ | STATE<br>RATE/<br>TAX \$ | TOTAL<br>AD VALOREM<br>TAX RATE<br>TAX \$ |
|---------------------|--------------------------------------|----------------------------------------|-----------------------------------|---------------------------------------|--------------------------------------------------------|-------------------------------------------|----------------------------------------|-----------------------------------|---------------------------------------|--------------------------|-------------------------------------------|
| <u>ELKO</u>         |                                      |                                        |                                   |                                       |                                                        |                                           |                                        |                                   |                                       |                          |                                           |
| County              | Elko County                          |                                        |                                   |                                       | 0.0000                                                 | 1.5189                                    | 0.7474                                 | 0.0654                            | 0.8128                                | 0.1500                   | 2.4817                                    |
|                     | \$                                   |                                        |                                   |                                       | 0.00                                                   | 531.62                                    | 261.59                                 | 22.89                             | 284.48                                | 52.50                    | 868.60                                    |
| City                | Elko                                 | 0.5393                                 | 0.0000                            | 0.5393                                | 0.0468                                                 | 1.5189                                    | 0.7474                                 | 0.0654                            | 0.8128                                | 0.1500                   | 3.0678                                    |
|                     | \$                                   | 188.76                                 | 0.00                              | 188.76                                | 16.38                                                  | 531.62                                    | 261.59                                 | 22.89                             | 284.48                                | 52.50                    | 1,073.73                                  |
| Town                | Jackpot Town                         | 0.5891                                 | 0.0000                            | 0.5891                                | 0.0000                                                 | 1.5189                                    | 0.7474                                 | 0.0654                            | 0.8128                                | 0.1500                   | 3.0708                                    |
|                     | \$                                   | 206.19                                 | 0.00                              | 206.19                                | 0.00                                                   | 531.62                                    | 261.59                                 | 22.89                             | 284.48                                | 52.50                    | 1,074.78                                  |
| Special<br>District | Elko City/County<br>Civic Auditorium | 0.0295                                 | 0.0000                            | 0.0295                                | 0.5566                                                 | 1.5189                                    | 0.7474                                 | 0.0654                            | 0.8128                                | 0.1500                   | 3.0678                                    |
|                     | \$                                   | 10.33                                  | 0.00                              | 10.33                                 | 194.81                                                 | 531.62                                    | 261.59                                 | 22.89                             | 284.48                                | 52.50                    | 1,073.73                                  |
| Special<br>District | Elko TV                              | 0.0173                                 | 0.0000                            | 0.0173                                | 0.0000                                                 | 1.5189                                    | 0.7474                                 | 0.0654                            | 0.8128                                | 0.1500                   | 2.4990                                    |
|                     | \$                                   | 6.06                                   | 0.00                              | 6.06                                  | 0.00                                                   | 531.62                                    | 261.59                                 | 22.89                             | 284.48                                | 52.50                    | 874.65                                    |

PART II  
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

| FISCAL YEAR 1997-98   |                               | ASSESSED VALUATION    |                             |                                | OPERATING RATE                                  |                                                 |                                |                                         |                                          |              |                  |                                         |                            |                            |               |                                 |
|-----------------------|-------------------------------|-----------------------|-----------------------------|--------------------------------|-------------------------------------------------|-------------------------------------------------|--------------------------------|-----------------------------------------|------------------------------------------|--------------|------------------|-----------------------------------------|----------------------------|----------------------------|---------------|---------------------------------|
| DIST-<br>RICT<br>CODE | CERTIFIED 6-25-97             | ASSESSED<br>VALUATION | NET<br>PROCEEDS<br>OF MINES | TOTAL<br>ASSESSED<br>VALUATION | MAXIMUM<br>ALLOWED BY<br>REVENUE<br>LIMITATIONS | LOWER RATE<br>APPROVED BY<br>GOVERNING<br>BOARD | VOTER<br>APPROVED<br>OVERRIDES | LEGISLATIVE<br>OVERRIDE RATE<br>ALLOWED | LEGISLATIVE<br>OVERRIDE RATE<br>APPROVED | DEBT<br>RATE | COMBINED<br>RATE | COMBINED<br>SPECIAL<br>DISTRICT<br>RATE | COMBINED<br>SCHOOL<br>RATE | COMBINED<br>COUNTY<br>RATE | STATE<br>RATE | TOTAL<br>AD VALOREM<br>TAX RATE |
|                       | LEGISLATIVE ACTION 7-7-97     |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |                            |                            |               |                                 |
|                       | LOCAL GOVERNMENT TAXING UNIT  |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |                            |                            |               |                                 |
| ESMERALDA             |                               |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |                            |                            |               |                                 |
| 0060                  | Esmeralda County              | 47,613,158            | 250,000                     | 47,863,158                     | 3.0824                                          | 1.9000                                          |                                | 0.1664                                  | 0.0150                                   | 0.0000       | 1.9150           |                                         | 0.7500                     |                            | 0.1500        | 2.8150                          |
| 0010                  | Goldfield Town                | 4,315,573             |                             | 4,315,573                      | 0.3917                                          | 0.0000                                          |                                |                                         |                                          | 0.0927       | 0.0927           | 0.0000                                  | 0.7500                     | 1.9150                     | 0.1500        | 2.9077                          |
| 0020                  | Silver Peak Town              | 5,990,835             |                             | 5,990,835                      | 0.4000                                          | 0.0000                                          |                                |                                         |                                          | 0.0000       | 0.0000           | 0.0000                                  | 0.7500                     | 1.9150                     | 0.1500        | 2.8150                          |
|                       | Fish Lake Valley TV District  | 0                     |                             | 0                              | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | Goldfield TV District         | 0                     |                             | 0                              | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | Silver Peak TV District       | 0                     |                             | 0                              | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | Esmeralda County Schools      | 47,613,158            | 250,000                     | 47,863,158                     | 0.7500                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.7500           |                                         |                            |                            |               |                                 |
| EUREKA                |                               |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |                            |                            |               |                                 |
| 0040                  | Eureka County                 | 442,427,183           | 300,000,000                 | 742,427,183                    | 1.7372                                          | 0.7181                                          |                                | 0.1715                                  | 0.0707                                   | 0.0000       | 0.7888           | 0.0085 (A)                              | 0.7500                     |                            | 0.1500        | 1.6973                          |
| 0020                  | Crescent Valley Town          | 2,374,890             |                             | 2,374,890                      | 0.2052                                          | 0.1589                                          |                                |                                         |                                          | 0.0000       | 0.1589           | 0.0085 (A)                              | 0.7500                     | 0.7888                     | 0.1500        | 1.8562                          |
| 0010                  | Eureka Town                   | 5,025,266             |                             | 5,025,266                      | 0.2569                                          | 0.1577                                          |                                |                                         |                                          | 0.0000       | 0.1577           | 0.0085 (A)                              | 0.7500                     | 0.7888                     | 0.1500        | 1.8550                          |
|                       | Devils Gate Gen. Imp. Dist.   | 0                     |                             | 0                              | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
| 0030                  | Diamond Valley Rodent Control | 8,468,536             |                             | 8,468,536                      | 0.0288                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0288           | 0.0554 (C)                              | 0.7500                     | 0.7888                     | 0.1500        | 1.7730                          |
| 0030                  | Diamond Valley Weed Control   | 8,468,536             |                             | 8,468,536                      | 0.0469                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0469           | 0.0373 (B)                              | 0.7500                     | 0.7888                     | 0.1500        | 1.7730                          |
|                       | Eureka County TV District     | 442,427,183           | 300,000,000                 | 742,427,183                    | 0.0170                                          | 0.0085                                          |                                |                                         |                                          | 0.0000       | 0.0085           |                                         | 0.7500                     | 0.7888                     | 0.1500        | 1.6973                          |
|                       | Eureka County Schools         | 442,427,183           | 300,000,000                 | 742,427,183                    | 0.7500                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.7500           |                                         |                            |                            |               |                                 |



OVERLAPPING RATES - EUREKA COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING  
OTHER SPECIAL DISTRICT RATES

-----

A. = 0.0085  
B. = 0.0085 + 0.0288 = 0.0373  
C. = 0.0085 + 0.0469 = 0.0554

OVERLAP COMBINATIONS  
(See Code Number)

-----

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

OVERLAPPING RATES EXAMPLES

-----

B. = .0085 + .0288 = .0373 or 1 + 2 composed  
of Eureka TV (1) at .0085 plus Diamond Valley  
Rodent (2) at .0288.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

-----

| CODE<br>NUMBER | ENTITY                | ENTITY<br>RATE |
|----------------|-----------------------|----------------|
| -----          | -----                 | -----          |
| 1.             | EUREKA TV             | 0.0085         |
| 2.             | DIAMOND VALLEY RODENT | 0.0288         |
| 3.             | DIAMOND VALLEY WEED   | 0.0469         |

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1997-98  
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

| TYPE             | LOCAL GOVERNMENT<br>TAXING UNIT                 |    | ENTITY          | ENTITY          | ENTITY          | COMBINED            | COMBINED            | COUNTY           | COUNTY          | COMBINED         | STATE           | TOTAL              |
|------------------|-------------------------------------------------|----|-----------------|-----------------|-----------------|---------------------|---------------------|------------------|-----------------|------------------|-----------------|--------------------|
|                  |                                                 |    | OPERATING       | DEBT            | COMBINED        | SPECIAL             | SCHOOL              | OPERATING        | DEBT            | COUNTY           |                 | AD VALOREM         |
|                  |                                                 |    | RATE/<br>TAX \$ | RATE/<br>TAX \$ | RATE/<br>TAX \$ | RATE/<br>TAX \$ (1) | RATE/<br>TAX \$ (2) | RATE/<br>TAX \$  | RATE/<br>TAX \$ | RATE/<br>TAX \$  |                 | TAX RATE<br>TAX \$ |
| <u>ESMERALDA</u> |                                                 |    |                 |                 |                 |                     |                     |                  |                 |                  |                 |                    |
| County           | Esmeralda County                                | \$ |                 |                 |                 |                     | 0.7500<br>262.50    | 1.9150<br>670.25 | 0.0000<br>0.00  | 1.9150<br>670.25 | 0.1500<br>52.50 | 2.8150<br>985.25   |
| Town             | Goldfield Town                                  | \$ | 0.0000<br>0.00  | 0.0927<br>32.45 | 0.0927<br>32.45 | 0.0000<br>0.00      | 0.7500<br>262.50    | 1.9150<br>670.25 | 0.0000<br>0.00  | 1.9150<br>670.25 | 0.1500<br>52.50 | 2.9077<br>1,017.70 |
| <u>EUREKA</u>    |                                                 |    |                 |                 |                 |                     |                     |                  |                 |                  |                 |                    |
| County           | Eureka County                                   | \$ |                 |                 |                 | 0.0085<br>2.98      | 0.7500<br>262.50    | 0.7888<br>276.08 | 0.0000<br>0.00  | 0.7888<br>276.08 | 0.1500<br>52.50 | 1.6973<br>594.06   |
| Town             | Crescent Valley Town                            | \$ | 0.1589<br>55.62 | 0.0000<br>0.00  | 0.1589<br>55.62 | 0.0085<br>2.98      | 0.7500<br>262.50    | 0.7888<br>276.08 | 0.0000<br>0.00  | 0.7888<br>276.08 | 0.1500<br>52.50 | 1.8562<br>649.67   |
| Overlap          | Diamond Valley Rodent<br>and Weed Control Dist. | \$ | 0.0288<br>10.08 | 0.0000<br>0.00  | 0.0288<br>10.08 | 0.0554<br>19.39     | 0.7500<br>262.50    | 0.7888<br>276.08 | 0.0000<br>0.00  | 0.7888<br>276.08 | 0.1500<br>52.50 | 1.7730<br>620.55   |

PART II  
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

| FISCAL YEAR 1997-98   |                                        | ASSESSED VALUATION    |                             | OPERATING RATE                 |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |     |                            |                            |               |                                 |
|-----------------------|----------------------------------------|-----------------------|-----------------------------|--------------------------------|-------------------------------------------------|-------------------------------------------------|--------------------------------|-----------------------------------------|------------------------------------------|--------------|------------------|-----------------------------------------|-----|----------------------------|----------------------------|---------------|---------------------------------|
| DIST-<br>RICT<br>CODE | CERTIFIED 6-25-97                      | ASSESSED<br>VALUATION | NET<br>PROCEEDS<br>OF MINES | TOTAL<br>ASSESSED<br>VALUATION | MAXIMUM<br>ALLOWED BY<br>REVENUE<br>LIMITATIONS | LOWER RATE<br>APPROVED BY<br>GOVERNING<br>BOARD | VOTER<br>APPROVED<br>OVERRIDES | LEGISLATIVE<br>OVERRIDE RATE<br>ALLOWED | LEGISLATIVE<br>OVERRIDE RATE<br>APPROVED | DEBT<br>RATE | COMBINED<br>RATE | COMBINED<br>SPECIAL<br>DISTRICT<br>RATE |     | COMBINED<br>SCHOOL<br>RATE | COMBINED<br>COUNTY<br>RATE | STATE<br>RATE | TOTAL<br>AD VALOREM<br>TAX RATE |
|                       | LEGISLATIVE ACTION 7-7-97              |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |     |                            |                            |               |                                 |
|                       | LOCAL GOVERNMENT TAXING UNIT           |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |     |                            |                            |               |                                 |
| HUMBOLDT              |                                        |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |     |                            |                            |               |                                 |
| 0020                  | Humboldt County                        | 488,281,524           | 7,000,000                   | 495,281,524                    | 0.8067                                          | 0.5825                                          | 0.0150                         | 0.1700                                  | 0.0400                                   | 0.0000       | 0.6375           | 0.3600                                  | (C) | 1.1000                     |                            | 0.1500        | 2.2475                          |
| 0010                  | Winnemucca                             | 106,331,095           |                             | 106,331,095                    | 1.1002                                          | 0.9700                                          |                                |                                         |                                          | 0.0000       | 0.9700           | 0.3600                                  | (C) | 1.1000                     | 0.6375                     | 0.1500        | 3.2175                          |
| 0040                  | Denio TV District                      | 0                     |                             | 0                              | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |     |                            |                            |               |                                 |
|                       | Golconda Fire Protection District      | 193,324,248           | 7,000,000                   | 200,324,248                    | 0.0114                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0114           | 0.3600                                  | (C) | 1.1000                     | 0.6375                     | 0.1500        | 2.2589                          |
|                       | Golconda Water District                | 0                     |                             | 0                              | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |     |                            |                            |               |                                 |
| 0090                  | Humboldt Fire District                 | 10,433,821            |                             | 10,433,821                     | 0.0910                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0910           | 0.3600                                  | (C) | 1.1000                     | 0.6375                     | 0.1500        | 2.3385                          |
| 0080                  | McDermitt Fire Protection District     | 3,320,761             |                             | 3,320,761                      | 0.1255                                          | 0.1000                                          | 0.1500                         |                                         |                                          | 0.0000       | 0.2500           | 0.3600                                  | (C) | 1.1000                     | 0.6375                     | 0.1500        | 2.4975                          |
|                       | McDermitt Sanitation District          | 0                     |                             | 0                              | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |     |                            |                            |               |                                 |
| 0070                  | Orovada Community Services District    | 19,347,151            |                             | 19,347,151                     | 0.0484                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0484           | 0.5100                                  | (A) | 1.1000                     | 0.6375                     | 0.1500        | 2.4459                          |
|                       | Orovada Water Gen. Imp. District       | 0                     |                             | 0                              | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |     |                            |                            |               |                                 |
| 0070                  | Orovada Fire Protection District       | 19,347,151            |                             | 19,347,151                     | 0.1048                                          | 0.0000                                          | 0.1500                         |                                         |                                          | 0.0000       | 0.1500           | 0.4084                                  | (B) | 1.1000                     | 0.6375                     | 0.1500        | 2.4459                          |
|                       | Orovada Rodent Control                 | 12,483,164            |                             | 12,483,164                     | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |     |                            |                            |               |                                 |
| 0050                  | Paradise Valley Fire Protection Dist.  | 16,237,072            |                             | 16,237,072                     | 0.1055                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.1055           | 0.3600                                  | (C) | 1.1000                     | 0.6375                     | 0.1500        | 2.3530                          |
|                       | Paradise Valley Sewer District         | 0                     |                             | 0                              | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |     |                            |                            |               |                                 |
|                       | Paradise Valley Weed Control           | 6,902,825             |                             | 6,902,825                      | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |     |                            |                            |               |                                 |
| 0060                  | Pueblo Fire Protection District        | 2,951,503             |                             | 2,951,503                      | 0.2076                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.2076           | 0.3600                                  | (C) | 1.1000                     | 0.6375                     | 0.1500        | 2.4551                          |
|                       | Quinn River TV District                | 0                     |                             | 0                              | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |     |                            |                            |               |                                 |
| 0030                  | Winnemucca Rural Fire Protection Dist. | 52,668,627            |                             | 52,668,627                     | 0.1047                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.1047           | 0.3600                                  | (C) | 1.1000                     | 0.6375                     | 0.1500        | 2.3522                          |
|                       | Humboldt County Hospital               | 488,281,524           | 7,000,000                   | 495,281,524                    | 0.2439                                          |                                                 |                                |                                         |                                          | 0.1161       | 0.3600           |                                         |     |                            |                            |               |                                 |
|                       | Humboldt County Schools                | 488,281,524           | 7,000,000                   | 495,281,524                    | 0.7500                                          |                                                 | 0.2000                         |                                         |                                          | 0.1500       | 1.1000           |                                         |     |                            |                            |               |                                 |

OVERLAPPING RATES - HUMBOLDT COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING  
OTHER SPECIAL DISTRICT RATES

-----

|     |        |   |        |   |        |
|-----|--------|---|--------|---|--------|
| A.= | 0.1500 | + | 0.3600 | = | 0.5100 |
| B.= | 0.0484 | + | 0.3600 | = | 0.4084 |
| C.= | 0.3600 |   |        |   |        |

OVERLAP COMBINATIONS  
(See Code Number)

-----

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

OVERLAPPING RATES EXAMPLES

-----

A. = .1500 + .3600 = .4100 or 1 + 3 composed  
of Orovada Fire Protection (1) at .1500 plus  
Humboldt County Hospital (3) at .3600.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

-----

| CODE<br>NUMBER | ENTITY                   | ENTITY<br>RATE |
|----------------|--------------------------|----------------|
| -----          | -----                    | -----          |
| 1.             | OROVADA FIRE PROTECTION  | 0.1500         |
| 2.             | OROVADA CEMETERY         | 0.0484         |
| 3.             | HUMBOLDT COUNTY HOSPITAL | 0.3600         |

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1997-98  
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

| TYPE            | LOCAL GOVERNMENT<br>TAXING UNIT |    | ENTITY    | ENTITY | ENTITY   | COMBINED   | COMBINED   | COUNTY    | COUNTY | COMBINED | STATE  | TOTAL      |
|-----------------|---------------------------------|----|-----------|--------|----------|------------|------------|-----------|--------|----------|--------|------------|
|                 |                                 |    | OPERATING | DEBT   | COMBINED | SPECIAL    | SCHOOL     | OPERATING | DEBT   | COUNTY   | RATE/  | AD VALOREM |
|                 |                                 |    | RATE/     | RATE/  | RATE/    | DISTRICT   | RATE/      | RATE/     | RATE/  | RATE/    | RATE/  | TAX RATE   |
|                 |                                 |    | TAX \$    | TAX \$ | TAX \$   | TAX \$ (1) | TAX \$ (2) | TAX \$    | TAX \$ | TAX \$   | TAX \$ | TAX \$     |
| <u>HUMBOLDT</u> |                                 |    |           |        |          |            |            |           |        |          |        |            |
| County          | Humboldt County                 |    |           |        |          | 0.3600     | 1.1000     | 0.6375    | 0.0000 | 0.6375   | 0.1500 | 2.2475     |
|                 |                                 | \$ |           |        |          | 126.00     | 385.00     | 223.13    | 0.00   | 223.13   | 52.50  | 786.63     |
| City            | Winnemucca                      |    | 0.9700    | 0.0000 | 0.9700   | 0.3600     | 1.1000     | 0.6375    | 0.0000 | 0.6375   | 0.1500 | 3.2175     |
|                 |                                 | \$ | 339.50    | 0.00   | 339.50   | 126.00     | 385.00     | 223.13    | 0.00   | 223.13   | 52.50  | 1,126.13   |
| Special         | Golconda Fire                   |    | 0.0114    | 0.0000 | 0.0114   | 0.3600     | 1.1000     | 0.6375    | 0.0000 | 0.6375   | 0.1500 | 2.2589     |
| District        | Protection District             | \$ | 3.99      | 0.00   | 3.99     | 126.00     | 385.00     | 223.13    | 0.00   | 223.13   | 52.50  | 790.62     |
| Special         | McDermitt Fire                  |    | 0.2500    | 0.0000 | 0.2500   | 0.3600     | 1.1000     | 0.6375    | 0.0000 | 0.6375   | 0.1500 | 2.4975     |
| District        | Protection District             | \$ | 87.50     | 0.00   | 87.50    | 126.00     | 385.00     | 223.13    | 0.00   | 223.13   | 52.50  | 874.13     |

PART II  
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

| FISCAL YEAR 1997-98   |                                                | ASSESSED VALUATION    |                             | OPERATING RATE                 |                                                 |                                                 |                                |                                         |                                          |              |                  |                                 |     |                            |                            |               |                                 |
|-----------------------|------------------------------------------------|-----------------------|-----------------------------|--------------------------------|-------------------------------------------------|-------------------------------------------------|--------------------------------|-----------------------------------------|------------------------------------------|--------------|------------------|---------------------------------|-----|----------------------------|----------------------------|---------------|---------------------------------|
| DIST-<br>RICT<br>CODE | CERTIFIED 6-25-97<br>LEGISLATIVE ACTION 7-7-97 | ASSESSED<br>VALUATION | NET<br>PROCEEDS<br>OF MINES | TOTAL<br>ASSESSED<br>VALUATION | MAXIMUM<br>ALLOWED BY<br>REVENUE<br>LIMITATIONS | LOWER RATE<br>APPROVED BY<br>GOVERNING<br>BOARD | VOTER<br>APPROVED<br>OVERRIDES | LEGISLATIVE<br>OVERRIDE RATE<br>ALLOWED | LEGISLATIVE<br>OVERRIDE RATE<br>APPROVED | DEBT<br>RATE | COMBINED<br>RATE | COMBINED<br>SPECIAL<br>DISTRICT |     | COMBINED<br>SCHOOL<br>RATE | COMBINED<br>COUNTY<br>RATE | STATE<br>RATE | TOTAL<br>AD VALOREM<br>TAX RATE |
|                       | LOCAL GOVERNMENT TAXING UNIT                   |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                 |     |                            |                            |               |                                 |
|                       | LANDER                                         |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                 |     |                            |                            |               |                                 |
| 0070<br>0060          | Lander County                                  | 192,096,926           | 40,000,000                  | 232,096,926                    | 1.6136                                          | 1.4700                                          |                                | 0.1700                                  | 0.0700                                   | 0.1980       | 1.7380           | 0.5109                          | (A) | 0.9924                     |                            | 0.1500        | 3.3913                          |
|                       |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 1.7380           | 0.5109                          | (A) | 0.9924                     |                            | 0.1500        | 3.3913                          |
| 0010<br>0020<br>0030  | Austin Town                                    | 2,441,369             |                             | 2,441,369                      | 0.6020                                          | 0.1623                                          |                                |                                         |                                          | 0.0000       | 0.1623           | 0.5313                          | (B) | 0.9924                     | 1.7380                     | 0.1500        | 3.5740                          |
|                       | Battle Mountain Town                           | 27,748,200            |                             | 27,748,200                     | 0.3031                                          | 0.0457                                          |                                |                                         |                                          | 0.0000       | 0.0457           | 0.5109                          | (A) | 0.9924                     | 1.7380                     | 0.1500        | 3.4370                          |
|                       | Kingston Town                                  | 2,423,675             |                             | 2,423,675                      | 0.2509                                          | 0.2487                                          |                                |                                         |                                          | 0.0000       | 0.2487           | 0.5109                          | (A) | 0.9924                     | 1.7380                     | 0.1500        | 3.6400                          |
|                       | Battle Mountain General Hospital Dist.         | 192,096,926           | 40,000,000                  | 232,096,926                    | 0.7138                                          | 0.5109                                          |                                |                                         |                                          | 0.0000       | 0.5109           |                                 |     |                            |                            |               |                                 |
|                       | Lander County Sewer & Water Dist. #2           | 2,441,369             |                             | 2,441,369                      | 0.0204                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0204           |                                 |     |                            |                            |               |                                 |
|                       | Lander County GID                              | 0                     |                             | 0                              | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                 |     |                            |                            |               |                                 |
|                       | Lander County Schools                          | 192,096,926           | 40,000,000                  | 232,096,926                    | 0.7500                                          |                                                 |                                |                                         |                                          | 0.2424       | 0.9924           |                                 |     |                            |                            |               |                                 |

OVERLAPPING RATES - LANDER COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING  
OTHER SPECIAL DISTRICT RATES

-----  
A. =        0.5109  
B. =        0.5109 +        0.0204 =        0.5313

OVERLAP COMBINATIONS  
(See Code Number)

-----  
A. 1  
B. 1 + 2

OVERLAPPING RATES EXAMPLES

-----  
B. = .5109 + .0204 = .5313 or 1 + 2 composed  
of Battle Mtn. Hospital Dist. (1) at .5109 plus  
Lander Sewer and Water District (2) at .0204.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

| CODE<br>NUMBER | ENTITY                       | ENTITY<br>RATE |
|----------------|------------------------------|----------------|
| -----          | -----                        | -----          |
| 1.             | BATTLE MTN. GENERAL HOSPITAL | 0.5109         |
| 2.             | LANDER SEWER AND WATER #2    | 0.0204         |

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1997-98  
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

| TYPE          | LOCAL GOVERNMENT<br>TAXING UNIT | ENTITY<br>OPERATING<br>RATE/<br>TAX \$ | ENTITY<br>DEBT<br>RATE/<br>TAX \$ | ENTITY<br>COMBINED<br>RATE/<br>TAX \$ | COMBINED<br>SPECIAL<br>DISTRICT<br>RATE/<br>TAX \$ (1) | COMBINED<br>SCHOOL<br>RATE/<br>TAX \$ (2) | COUNTY<br>OPERATING<br>RATE/<br>TAX \$ | COUNTY<br>DEBT<br>RATE/<br>TAX \$ | COMBINED<br>COUNTY<br>RATE/<br>TAX \$ | STATE<br>RATE/<br>TAX \$ | TOTAL<br>AD VALOREM<br>TAX RATE<br>RATE/<br>TAX \$ |
|---------------|---------------------------------|----------------------------------------|-----------------------------------|---------------------------------------|--------------------------------------------------------|-------------------------------------------|----------------------------------------|-----------------------------------|---------------------------------------|--------------------------|----------------------------------------------------|
| <u>LANDER</u> |                                 |                                        |                                   |                                       |                                                        |                                           |                                        |                                   |                                       |                          |                                                    |
| County        | Lander County                   |                                        |                                   |                                       | 0.5109                                                 | 0.9924                                    | 1.5400                                 | 0.1980                            | 1.7380                                | 0.1500                   | 3.3913                                             |
|               | \$                              |                                        |                                   |                                       | 178.82                                                 | 347.34                                    | 539.00                                 | 69.30                             | 608.30                                | 52.50                    | 1,186.96                                           |
| Town          | Battle Mountain Town            | 0.0457                                 | 0.0000                            | 0.0457                                | 0.5109                                                 | 0.9924                                    | 1.5400                                 | 0.1980                            | 1.7380                                | 0.1500                   | 3.4370                                             |
|               | \$                              | 16.00                                  | 0.00                              | 16.00                                 | 178.82                                                 | 347.34                                    | 539.00                                 | 69.30                             | 608.30                                | 52.50                    | 1,202.95                                           |



PART II  
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

| FISCAL YEAR 1997-98   |                                                | ASSESSED VALUATION    |                             | OPERATING RATE                 |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |                            |                            |               |                                 |
|-----------------------|------------------------------------------------|-----------------------|-----------------------------|--------------------------------|-------------------------------------------------|-------------------------------------------------|--------------------------------|-----------------------------------------|------------------------------------------|--------------|------------------|-----------------------------------------|----------------------------|----------------------------|---------------|---------------------------------|
| DIST-<br>RICT<br>CODE | CERTIFIED 6-25-97<br>LEGISLATIVE ACTION 7-7-97 | ASSESSED<br>VALUATION | NET<br>PROCEEDS<br>OF MINES | TOTAL<br>ASSESSED<br>VALUATION | MAXIMUM<br>ALLOWED BY<br>REVENUE<br>LIMITATIONS | LOWER RATE<br>APPROVED BY<br>GOVERNING<br>BOARD | VOTER<br>APPROVED<br>OVERRIDES | LEGISLATIVE<br>OVERRIDE RATE<br>ALLOWED | LEGISLATIVE<br>OVERRIDE RATE<br>APPROVED | DEBT<br>RATE | COMBINED<br>RATE | COMBINED<br>SPECIAL<br>DISTRICT<br>RATE | COMBINED<br>SCHOOL<br>RATE | COMBINED<br>COUNTY<br>RATE | STATE<br>RATE | TOTAL<br>AD VALOREM<br>TAX RATE |
|                       | LOCAL GOVERNMENT TAXING UNIT                   |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |                            |                            |               |                                 |
| LINCOLN               |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |                            |                            |               |                                 |
| 0050                  | Lincoln County                                 | 80,539,286            | 50,000                      | 80,589,286                     | 1.1109                                          | 1.0758                                          |                                | 0.1735                                  | 0.1335                                   | 0.0000       | 1.2093           | 0.2225 (E)                              | 0.9731                     |                            | 0.1500        | 2.5549                          |
| 0030                  | Caliente                                       | 7,094,698             |                             | 7,094,698                      | 1.0261                                          |                                                 |                                |                                         |                                          | 0.0000       | 1.0261           | 0.2225 (E)                              | 0.9731                     | 1.2093                     | 0.1500        | 3.5810                          |
| 0040                  | Alamo Town                                     | 3,977,262             |                             | 3,977,262                      | 0.2722                                          | 0.1579                                          |                                |                                         |                                          | 0.0000       | 0.1579           | 0.3551 (A)                              | 0.9731                     | 1.2093                     | 0.1500        | 2.8454                          |
| 0020                  | Panaca Town                                    | 4,626,437             |                             | 4,626,437                      | 0.2647                                          | 0.2356                                          |                                |                                         |                                          | 0.0000       | 0.2356           | 0.2225 (E)                              | 0.9731                     | 1.2093                     | 0.1500        | 2.7905                          |
| 0010                  | Pioche Town                                    | 4,897,202             |                             | 4,897,202                      | 0.4393                                          | 0.2683                                          |                                |                                         |                                          | 0.0000       | 0.2683           | 0.3688 (B)                              | 0.9731                     | 1.2093                     | 0.1500        | 2.9695                          |
|                       | Alamo Power District #3                        | 0                     |                             | 0                              | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | Alamo Sewer & Water District                   | 0                     |                             | 0                              | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | Lincoln County Power District #1               | 0                     |                             | 0                              | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | Lincoln County TV District                     | 0                     |                             | 0                              | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
| 0060                  | Pahranagat Valley Fire Prtctn Dist.            | 8,125,317             |                             | 8,125,317                      | 0.1326                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.1326           | 0.2225 (E)                              | 0.9731                     | 1.2093                     | 0.1500        | 2.6875                          |
|                       | Pahranagat Valley TV District                  | 0                     |                             | 0                              | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           | 0.3804 (C)                              | 0.9731                     | 1.2093                     | 0.1500        | 2.8454                          |
| 0070                  | Pioche Fire Protection District                | 7,942,130             |                             | 7,942,130                      | 0.2988                                          | 0.1463                                          |                                |                                         |                                          | 0.0000       | 0.1463           | 0.2225 (E)                              | 0.9731                     | 1.2093                     | 0.1500        | 2.7012                          |
|                       | Lincoln County Hospital District               | 80,539,286            | 50,000                      | 80,589,286                     | 0.2225                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.2225           | 0.4908 (D)                              | 0.9731                     | 1.2093                     | 0.1500        | 2.9695                          |
|                       | Lincoln County Schools                         | 79,712,208            | 50,000                      | 79,762,208                     | 0.7500                                          |                                                 |                                |                                         |                                          | 0.2231       | 0.9731           |                                         |                            |                            |               |                                 |

# OVERLAPPING RATES - LINCOLN COUNTY

## FOOTNOTED CALCULATION OF OVERLAPPING OTHER SPECIAL DISTRICT RATES

|      |        |   |        |   |        |
|------|--------|---|--------|---|--------|
| A. = | 0.1326 | + | 0.2225 | = | 0.3551 |
| B. = | 0.1463 | + | 0.2225 | = | 0.3688 |
| C. = | 0.1579 | + | 0.2225 | = | 0.3804 |
| D. = | 0.2683 | + | 0.2225 | = | 0.4908 |
| E. = | 0.2225 |   |        |   |        |

## OVERLAP COMBINATIONS (See Code Number)

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

## OVERLAPPING RATES EXAMPLES

A. = .1326 + .2225 = .3551 or 1 + 5 composed  
of Pahrnagat Valley Fire (1) at .1326 plus  
Lincoln Hospital (5) at .2225.

## SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

| CODE<br>NUMBER | ENTITY                 | ENTITY<br>RATE |
|----------------|------------------------|----------------|
| 1.             | PAHRANAGAT VALLEY FIRE | 0.1326         |
| 2.             | PIOCHE FIRE PROTECTION | 0.1463         |
| 3.             | ALAMO TOWN             | 0.1579         |
| 4.             | PIOCHE TOWN            | 0.2683         |
| 5.             | LINCOLN HOSPITAL       | 0.2225         |

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1997-98  
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

| TYPE                | LOCAL GOVERNMENT<br>TAXING UNIT              | ENTITY<br>OPERATING<br>RATE/<br>TAX \$ | ENTITY<br>DEBT<br>RATE/<br>TAX \$ | ENTITY<br>COMBINED<br>RATE/<br>TAX \$ | COMBINED<br>SPECIAL<br>DISTRICT<br>RATE/<br>TAX \$ (1) | COMBINED<br>SCHOOL<br>RATE/<br>TAX \$ (2) | COUNTY<br>OPERATING<br>RATE/<br>TAX \$ | COUNTY<br>DEBT<br>RATE/<br>TAX \$ | COMBINED<br>COUNTY<br>RATE/<br>TAX \$ | STATE<br>RATE/<br>TAX \$ | TOTAL<br>AD VALOREM<br>TAX RATE<br>RATE/<br>TAX \$ |
|---------------------|----------------------------------------------|----------------------------------------|-----------------------------------|---------------------------------------|--------------------------------------------------------|-------------------------------------------|----------------------------------------|-----------------------------------|---------------------------------------|--------------------------|----------------------------------------------------|
| <u>LINCOLN</u>      |                                              |                                        |                                   |                                       |                                                        |                                           |                                        |                                   |                                       |                          |                                                    |
| County              | Lincoln County                               |                                        |                                   |                                       | 0.2225                                                 | 0.9731                                    | 1.2093                                 | 0.0000                            | 1.2093                                | 0.1500                   | 2.5549                                             |
|                     | \$                                           |                                        |                                   |                                       | 77.88                                                  | 340.59                                    | 423.26                                 | 0.00                              | 423.26                                | 52.50                    | 894.22                                             |
| City                | Caliente                                     | 1.0261                                 | 0.0000                            | 1.0261                                | 0.2225                                                 | 0.9731                                    | 1.2093                                 | 0.0000                            | 1.2093                                | 0.1500                   | 3.5810                                             |
|                     | \$                                           | 359.14                                 | 0.00                              | 359.14                                | 77.88                                                  | 340.59                                    | 423.26                                 | 0.00                              | 423.26                                | 52.50                    | 1,253.35                                           |
| Town                | Pioche Town                                  | 0.2683                                 | 0.0000                            | 0.2683                                | 0.3688                                                 | 0.9731                                    | 1.2093                                 | 0.0000                            | 1.2093                                | 0.1500                   | 2.9695                                             |
|                     | \$                                           | 93.91                                  | 0.00                              | 93.91                                 | 129.08                                                 | 340.59                                    | 423.26                                 | 0.00                              | 423.26                                | 52.50                    | 1,039.33                                           |
| Special<br>District | Pahrnagat Valley Fire<br>Protection District | 0.1326                                 | 0.0000                            | 0.1326                                | 0.2225                                                 | 0.9731                                    | 1.2093                                 | 0.0000                            | 1.2093                                | 0.1500                   | 2.6875                                             |
|                     | \$                                           | 46.41                                  | 0.00                              | 46.41                                 | 77.88                                                  | 340.59                                    | 423.26                                 | 0.00                              | 423.26                                | 52.50                    | 940.63                                             |
| Special<br>District | Pioche Fire Protection<br>District           | 0.1463                                 | 0.0000                            | 0.1463                                | 0.4908                                                 | 0.9731                                    | 1.2093                                 | 0.0000                            | 1.2093                                | 0.1500                   | 2.9695                                             |
|                     | \$                                           | 51.21                                  | 0.00                              | 51.21                                 | 171.78                                                 | 340.59                                    | 423.26                                 | 0.00                              | 423.26                                | 52.50                    | 1,039.33                                           |

PART II  
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

| FISCAL YEAR 1997-98   |                                                                                | ASSESSED VALUATION    |                             | OPERATING RATE                 |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |                            |                            |               |                                 |
|-----------------------|--------------------------------------------------------------------------------|-----------------------|-----------------------------|--------------------------------|-------------------------------------------------|-------------------------------------------------|--------------------------------|-----------------------------------------|------------------------------------------|--------------|------------------|-----------------------------------------|----------------------------|----------------------------|---------------|---------------------------------|
| DIST-<br>RICT<br>CODE | CERTIFIED 6-25-97<br>LEGISLATIVE ACTION 7-7-97<br>LOCAL GOVERNMENT TAXING UNIT | ASSESSED<br>VALUATION | NET<br>PROCEEDS<br>OF MINES | TOTAL<br>ASSESSED<br>VALUATION | MAXIMUM<br>ALLOWED BY<br>REVENUE<br>LIMITATIONS | LOWER RATE<br>APPROVED BY<br>GOVERNING<br>BOARD | VOTER<br>APPROVED<br>OVERRIDES | LEGISLATIVE<br>OVERRIDE RATE<br>ALLOWED | LEGISLATIVE<br>OVERRIDE RATE<br>APPROVED | DEBT<br>RATE | COMBINED<br>RATE | COMBINED<br>SPECIAL<br>DISTRICT<br>RATE | COMBINED<br>SCHOOL<br>RATE | COMBINED<br>COUNTY<br>RATE | STATE<br>RATE | TOTAL<br>AD VALOREM<br>TAX RATE |
| LYON                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |                            |                            |               |                                 |
| 0500                  | Lyon County                                                                    | 506,321,553           | 100,000                     | 506,421,553                    | 0.8353                                          | 0.6047                                          |                                | 0.1722                                  | 0.1222                                   | 0.0000       | 0.7269           |                                         |                            | 1.5400                     | 0.1500        | 2.4169                          |
| 0100                  | Yerington                                                                      | 36,483,187            |                             | 36,483,187                     | 0.2578                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.2578           | 0.4231 (K)                              | 1.5400                     |                            | 0.1500        | 2.8400                          |
|                       |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  | 0.6011 (F)                              | 1.5400                     | 0.7269                     | 0.1500        | 3.2758                          |
| 0600                  | Fernley Town                                                                   | 114,851,624           |                             | 114,851,624                    | 0.2271                                          | 0.1528                                          |                                |                                         |                                          | 0.0000       | 0.1528           | 0.3355 (A)                              | 1.5400                     | 0.7269                     | 0.1500        | 2.9052                          |
|                       | Carson-Truckee Water Conservancy                                               | 332,235,139           |                             | 332,235,139                    | 0.0012                                          | 0.0000                                          |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | Carson Water Sub-Conservancy                                                   | 213,149,520           |                             | 213,149,520                    | 0.0300                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0300           |                                         |                            |                            |               |                                 |
| 0860                  | Central Lyon County Fire District                                              | 217,283,514           |                             | 217,283,514                    | 0.1995                                          |                                                 | 0.0700                         |                                         |                                          | 0.0000       | 0.2695           | 0.0300 (E)                              | 1.5400                     | 0.7269                     | 0.1500        | 2.7164                          |
| 0700                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.2695           | 0.0879 (G)                              | 1.5400                     | 0.7269                     | 0.1500        | 2.7743                          |
| 0840                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.2695           | 0.0879 (J)                              | 1.5400                     | 0.7269                     | 0.1500        | 2.7743                          |
|                       | Central Lyon County Vector Control                                             | 211,645,386           |                             | 211,645,386                    | 0.0671                                          | 0.0579                                          |                                |                                         |                                          | 0.0000       | 0.0579           |                                         |                            |                            |               |                                 |
|                       | Fernley Swimming Pool District                                                 | 114,851,624           |                             | 114,851,624                    | 0.0000                                          |                                                 | 0.2000                         |                                         |                                          | 0.0000       | 0.2000           |                                         |                            |                            |               |                                 |
|                       | Mason Valley Swimming Pool District                                            | 111,354,547           |                             | 111,354,547                    | 0.1142                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.1142           |                                         |                            |                            |               |                                 |
| 0200                  | Mason Valley Fire Maintenance                                                  | 75,691,381            |                             | 75,691,381                     | 0.0768                                          |                                                 | 0.0800                         |                                         |                                          | 0.0000       | 0.1568           | 0.6011 (I)                              | 1.5400                     | 0.7269                     | 0.1500        | 3.1748                          |
| 0220                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.1568           | 0.4869 (M)                              | 1.5400                     | 0.7269                     | 0.1500        | 3.0606                          |
|                       | Mason Valley Artesian Basin                                                    | 75,691,381            |                             | 75,691,381                     | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | Mason Valley Mosquito District                                                 | 112,987,058           |                             | 112,987,058                    | 0.0607                                          | 0.0338                                          | 0.0300                         |                                         |                                          | 0.0000       | 0.0638           |                                         |                            |                            |               |                                 |
|                       | North Lyon Fire Maintenance                                                    | 114,851,624           |                             | 114,851,624                    | 0.0855                                          |                                                 | 0.0500                         |                                         |                                          | 0.0000       | 0.1355           | 0.3528 (C)                              | 1.5400                     | 0.7269                     | 0.1500        | 2.9052                          |
| 0810                  | Silver Springs/Stagecoach Hospital                                             | 61,006,332            |                             | 61,006,332                     | 0.1898                                          | 0.0300                                          |                                |                                         |                                          | 0.0000       | 0.0300           | 0.3574 (L)                              | 1.5400                     | 0.7269                     | 0.1500        | 2.8043                          |
| 0400                  | Smith Valley Fire Maintenance                                                  | 34,163,601            |                             | 34,163,601                     | 0.1256                                          |                                                 | 0.0500                         |                                         |                                          | 0.0000       | 0.1756           | 0.4231 (D)                              | 1.5400                     | 0.7269                     | 0.1500        | 3.0156                          |
|                       | Smith Valley Artesian Basin                                                    | 34,163,601            |                             | 34,163,601                     | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | South Lyon Hospital District                                                   | 174,086,415           | 100,000                     | 174,186,415                    | 0.1795                                          | 0.1731                                          | 0.2500                         |                                         |                                          | 0.0000       | 0.4231           |                                         |                            |                            |               |                                 |
| 0900                  | Stagecoach Gen. Imp. Dist.                                                     | 5,427,278             |                             | 5,427,278                      | 0.5973                                          | 0.5253                                          |                                |                                         |                                          | 0.0000       | 0.5253           | 0.3874 (H)                              | 1.5400                     | 0.7269                     | 0.1500        | 3.3296                          |
|                       | Tricounty Railway Commission                                                   | 71,847,299            | 100,000                     | 71,947,299                     | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | Walker River Weed Control                                                      | 34,123,334            |                             | 34,123,334                     | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
| 0300                  | Willow Creek Gen. Imp. Dist.                                                   | 2,018,973             |                             | 2,018,973                      | 0.0619                                          | 0.0156                                          |                                |                                         |                                          | 0.0000       | 0.0156           | 0.7579 (B)                              | 1.5400                     | 0.7269                     | 0.1500        | 3.1904                          |
|                       | Lyon County Schools                                                            | 506,321,553           | 100,000                     | 506,421,553                    | 0.7500                                          |                                                 |                                |                                         |                                          | 0.7900       | 1.5400           |                                         |                            |                            |               |                                 |

OVERLAPPING RATES - LYON COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING  
OTHER SPECIAL DISTRICT RATES

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|      |        |   |        |   |        |   |        |   |        |   |        |
|------|--------|---|--------|---|--------|---|--------|---|--------|---|--------|
| A. = | 0.1355 | + | 0.0000 | + | 0.2000 | = | 0.3355 |   |        |   |        |
| B. = | 0.1568 | + | 0.0000 | + | 0.4231 | + | 0.0638 | + | 0.1142 | = | 0.7579 |
| C. = | 0.1528 | + | 0.0000 | + | 0.2000 | = | 0.3528 |   |        |   |        |
| D. = | 0.0000 | + | 0.4231 | = | 0.4231 |   |        |   |        |   |        |
| E. = | 0.0000 | + | 0.0300 | = | 0.0300 |   |        |   |        |   |        |
| F. = | 0.4231 | + | 0.0638 | + | 0.1142 | = | 0.6011 |   |        |   |        |
| G. = | 0.0000 | + | 0.0300 | + | 0.0579 | = | 0.0879 |   |        |   |        |
| H. = | 0.2695 | + | 0.0000 | + | 0.0300 | + | 0.0300 | + | 0.0579 | = | 0.3874 |
| I. = | 0.0000 | + | 0.4231 | + | 0.0638 | + | 0.1142 | = | 0.6011 |   |        |
| J. = | 0.0000 | + | 0.0300 | + | 0.0579 | = | 0.0879 |   |        |   |        |
| K. = | 0.4231 |   |        |   |        |   |        |   |        |   |        |
| L. = | 0.0000 | + | 0.2695 | + | 0.0300 | + | 0.0579 | = | 0.3574 |   |        |
| P. = | 0.0000 | + | 0.4231 | + | 0.0638 | = | 0.4869 |   |        |   |        |

OVERLAP COMBINATIONS  
(See Code Number)

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|                         |
|-------------------------|
| 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 + 17          |
| H. 7 + 2 + 11 + 13 + 17 |
| I. 4 + 9 + 10 + 16      |
| J. 2 + 13 + 17          |
| K. 9                    |
| L. 2 + 7 + 13 + 17      |
| G. 4 + 9 + 10           |

OVERLAPPING RATES EXAMPLES

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D. = .0000 + .4231 = .4231 or 6 + 9  
composed of Smith Valley Artesian at .0000 plus  
South Lyon Hospital (9) at .4231.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

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| CODE<br>NUMBER | ENTITY                             | ENTITY<br>RATE |
|----------------|------------------------------------|----------------|
| -----          | -----                              | -----          |
| 1.             | NORTH LYON FIRE                    | 0.1355         |
| 2.             | CARSON-TRUCKEE WATER CONSERVANCY   | 0.0000         |
| 3.             | MASON VALLEY FIRE                  | 0.1568         |
| 4.             | MASON VALLEY ARTESIAN              | 0.0000         |
| 5.             | PERNLEY TOWN                       | 0.1528         |
| 6.             | SMITH VALLEY ARTESIAN              | 0.0000         |
| 7.             | CENTRAL LYON FIRE                  | 0.2695         |
| 8.             | WILLOW CREEK GEN. IMP. DIST.       | 0.0156         |
| 9.             | SOUTH LYON HOSPITAL                | 0.4231         |
| 10.            | MASON VALLEY MOSQUITO DIST.        | 0.0638         |
| 11.            | SILVER SPRINGS/STAGECOACH HOSPITAL | 0.0300         |
| 12.            | STAGECOACH GEN. IMP. DIST.         | 0.5253         |
| 13.            | CARSON WATER SUBCONSERVANCY        | 0.0300         |
| 14.            | PERNLEY SWIMMING POOL DIST.        | 0.2000         |
| 15.            | SMITH VALLEY FIRE                  | 0.1756         |
| 16.            | MASON VALLEY SWIMMING POOL         | 0.1142         |
| 17.            | CENTRAL LYON VECTOR                | 0.0579         |

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1997-98  
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

| TYPE                | LOCAL GOVERNMENT<br>TAXING UNIT             | ENTITY<br>OPERATING | ENTITY<br>DEBT  | ENTITY<br>COMBINED | COMBINED<br>SPECIAL<br>DISTRICT | COMBINED<br>SCHOOL  | COUNTY<br>OPERATING | COUNTY<br>DEBT  | COMBINED<br>COUNTY | STATE           | TOTAL<br>AD VALOREM |
|---------------------|---------------------------------------------|---------------------|-----------------|--------------------|---------------------------------|---------------------|---------------------|-----------------|--------------------|-----------------|---------------------|
|                     |                                             | RATE/<br>TAX \$     | RATE/<br>TAX \$ | RATE/<br>TAX \$    | RATE/<br>TAX \$ (1)             | RATE/<br>TAX \$ (2) | RATE/<br>TAX \$     | RATE/<br>TAX \$ | RATE/<br>TAX \$    | RATE/<br>TAX \$ | TAX RATE<br>TAX \$  |
| LYON                |                                             |                     |                 |                    |                                 |                     |                     |                 |                    |                 |                     |
| County              | Lyon County                                 |                     |                 |                    |                                 | 1.5400              | 0.7269              | 0.0000          | 0.7269             | 0.1500          | 2.4169              |
|                     |                                             | \$                  |                 |                    |                                 | 539.00              | 254.42              | 0.00            | 254.42             | 52.50           | 845.92              |
| City                | Yerington                                   | 0.2578              | 0.0000          | 0.2578             | 0.6011                          | 1.5400              | 0.7269              | 0.0000          | 0.7269             | 0.1500          | 3.2758              |
|                     |                                             | \$                  | 90.23           | 0.00               | 90.23                           | 210.39              | 539.00              | 254.42          | 0.00               | 254.42          | 52.50               |
| Town                | Fernley Town                                | 0.1528              | 0.0000          | 0.1528             | 0.3355                          | 1.5400              | 0.7269              | 0.0000          | 0.7269             | 0.1500          | 2.9052              |
|                     |                                             | \$                  | 53.48           | 0.00               | 53.48                           | 117.43              | 539.00              | 254.42          | 0.00               | 254.42          | 52.50               |
| Special<br>District | Central Lyon Fire<br>Protection District    | 0.2695              | 0.0000          | 0.2695             | 0.0300                          | 1.5400              | 0.7269              | 0.0000          | 0.7269             | 0.1500          | 2.7164              |
|                     |                                             | \$                  | 94.33           | 0.00               | 94.33                           | 10.50               | 539.00              | 254.42          | 0.00               | 254.42          | 52.50               |
| Special<br>District | Willowcreek General<br>Improvement District | 0.0156              | 0.0000          | 0.0156             | 0.7579                          | 1.5400              | 0.7269              | 0.0000          | 0.7269             | 0.1500          | 3.1904              |
|                     |                                             | \$                  | 5.46            | 0.00               | 5.46                            | 265.27              | 539.00              | 254.42          | 0.00               | 254.42          | 52.50               |

PART II  
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

| FISCAL YEAR 1997-98   |                                                | ASSESSED VALUATION    |                             |                                | OPERATING RATE                                  |                                                 |                                |                                         |                                          |              |                  |                                         |                            |                            |               |                                 |
|-----------------------|------------------------------------------------|-----------------------|-----------------------------|--------------------------------|-------------------------------------------------|-------------------------------------------------|--------------------------------|-----------------------------------------|------------------------------------------|--------------|------------------|-----------------------------------------|----------------------------|----------------------------|---------------|---------------------------------|
| DIST-<br>RICT<br>CODE | CERTIFIED 6-25-97<br>LEGISLATIVE ACTION 7-7-97 | ASSESSED<br>VALUATION | NET<br>PROCBEDS<br>OF MINES | TOTAL<br>ASSESSED<br>VALUATION | MAXIMUM<br>ALLOWED BY<br>REVENUE<br>LIMITATIONS | LOWER RATE<br>APPROVED BY<br>GOVERNING<br>BOARD | VOTER<br>APPROVED<br>OVERRIDES | LEGISLATIVE<br>OVERRIDE RATE<br>ALLOWED | LEGISLATIVE<br>OVERRIDE RATE<br>APPROVED | DEBT<br>RATE | COMBINED<br>RATE | COMBINED<br>SPECIAL<br>DISTRICT<br>RATE | COMBINED<br>SCHOOL<br>RATE | COMBINED<br>COUNTY<br>RATE | STATE<br>RATE | TOTAL<br>AD VALOREM<br>TAX RATE |
|                       | LOCAL GOVERNMENT TAXING UNIT                   |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |                            |                            |               |                                 |
| MINERAL               |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |                            |                            |               |                                 |
| 0020                  | Mineral County                                 | 109,946,509           | 14,500,000                  | 124,446,509                    | 1.7177                                          | 1.5757                                          | 0.1200                         | 0.1706                                  | 0.1706                                   | 0.0000       | 1.8663           | 0.3237 *                                | 1.3000                     |                            | 0.1500        | 3.6400                          |
| 0010                  | Hawthorne Town                                 | 33,497,565            |                             | 33,497,565                     | 0.2485                                          | 0.0000                                          |                                |                                         |                                          | 0.0000       | 0.0000           | 0.3237 *                                | 1.3000                     | 1.8663                     | 0.1500        | 3.6400                          |
| 0120                  | Luning Town                                    | 539,705               |                             | 539,705                        | 0.1503                                          | 0.0000                                          |                                |                                         |                                          | 0.0000       | 0.0000           | 0.3237 *                                | 1.3000                     | 1.8663                     | 0.1500        | 3.6400                          |
| 0130                  | Mina Town                                      | 1,843,218             |                             | 1,843,218                      | 0.7690                                          | 0.0000                                          |                                |                                         |                                          | 0.0000       | 0.0000           | 0.3237 *                                | 1.3000                     | 1.8663                     | 0.1500        | 3.6400                          |
|                       | Walker Lake Town                               | 4,851,197             |                             | 4,851,197                      | 0.1620                                          | 0.0000                                          |                                |                                         |                                          | 0.0000       | 0.0000           | 0.3237 *                                | 1.3000                     | 1.8663                     | 0.1500        | 3.6400                          |
|                       | Walker Lake General Imp District               | 0                     |                             | 0                              | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | Mineral County TV District                     | 79,913,228            |                             | 79,913,228                     | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | Mineral Hospital District*                     | 109,946,509           | 14,500,000                  | 124,446,509                    | 0.3237                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.3237           |                                         |                            |                            |               |                                 |
|                       | Mineral County Schools                         | 109,946,509           | 14,500,000                  | 124,446,509                    | 0.7500                                          |                                                 |                                |                                         |                                          | 0.5500       | 1.3000           |                                         |                            |                            |               |                                 |

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1997-98  
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

| TYPE           | LOCAL GOVERNMENT<br>TAXING UNIT | ENTITY<br>OPERATING<br>RATE/<br>TAX \$ | ENTITY<br>DEBT<br>RATE/<br>TAX \$ | ENTITY<br>COMBINED<br>RATE/<br>TAX \$ | COMBINED<br>SPECIAL<br>DISTRICT<br>RATE/<br>TAX \$ (1) | COMBINED<br>SCHOOL<br>RATE/<br>TAX \$ (2) | COUNTY<br>OPERATING<br>RATE/<br>TAX \$ | COUNTY<br>DEBT<br>RATE/<br>TAX \$ | COMBINED<br>COUNTY<br>RATE/<br>TAX \$ | STATE<br>RATE/<br>TAX \$ | TOTAL<br>AD VALOREM<br>TAX RATE<br>TAX \$ |
|----------------|---------------------------------|----------------------------------------|-----------------------------------|---------------------------------------|--------------------------------------------------------|-------------------------------------------|----------------------------------------|-----------------------------------|---------------------------------------|--------------------------|-------------------------------------------|
| <u>MINERAL</u> |                                 |                                        |                                   |                                       |                                                        |                                           |                                        |                                   |                                       |                          |                                           |
| County         | Mineral County                  |                                        |                                   |                                       | 0.3237                                                 | 1.3000                                    | 1.8663                                 | 0.0000                            | 1.8663                                | 0.1500                   | 3.6400                                    |
|                |                                 | \$                                     |                                   |                                       | 113.30                                                 | 455.00                                    | 653.21                                 | 0.00                              | 653.21                                | 52.50                    | 1,274.00                                  |



PART II  
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

| FISCAL YEAR 1997-98   |                                                | ASSESSED VALUATION    |                             |                                | OPERATING RATE                                  |                                                 |                                |                                         |                                          |              |                  |                                         |                            |                            |               |                                 |
|-----------------------|------------------------------------------------|-----------------------|-----------------------------|--------------------------------|-------------------------------------------------|-------------------------------------------------|--------------------------------|-----------------------------------------|------------------------------------------|--------------|------------------|-----------------------------------------|----------------------------|----------------------------|---------------|---------------------------------|
| DIST-<br>RICT<br>CODE | CERTIFIED 6-25-97<br>LEGISLATIVE ACTION 7-7-97 | ASSESSED<br>VALUATION | NET<br>PROCEEDS<br>OF MINES | TOTAL<br>ASSESSED<br>VALUATION | MAXIMUM<br>ALLOWED BY<br>REVENUE<br>LIMITATIONS | LOWER RATE<br>APPROVED BY<br>GOVERNING<br>BOARD | VOTER<br>APPROVED<br>OVERRIDES | LEGISLATIVE<br>OVERRIDE RATE<br>ALLOWED | LEGISLATIVE<br>OVERRIDE RATE<br>APPROVED | DEBT<br>RATE | COMBINED<br>RATE | COMBINED<br>SPECIAL<br>DISTRICT<br>RATE | COMBINED<br>SCHOOL<br>RATE | COMBINED<br>COUNTY<br>RATE | STATE<br>RATE | TOTAL<br>AD VALOREM<br>TAX RATE |
|                       | LOCAL GOVERNMENT TAXING UNIT                   |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |                            |                            |               |                                 |
|                       |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |                            |                            |               |                                 |
| NYE                   |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |                            |                            |               |                                 |
| 0005                  | Nye County                                     | 552,165,303           | 53,000,000                  | 605,165,303                    | 1.2059                                          |                                                 | 0.0050                         | 0.1701                                  | 0.0868                                   | 0.0000       | 1.2977           |                                         |                            | 1.3350                     | 0.1500        | 2.7827                          |
| 0002                  | Gabbs                                          | 3,754,862             | 318,000                     | 4,072,862                      | 2.6871                                          | 0.5337                                          |                                |                                         |                                          | 0.0000       | 0.5337           | 0.3236 (F)                              | 1.3350                     | 1.2977                     | 0.1500        | 3.6400                          |
| 0008                  | Amargosa Town                                  | 23,981,191            |                             | 23,981,191                     | 0.4971                                          | 0.4681                                          |                                |                                         |                                          | 0.0000       | 0.4681           | 0.3507 (E)                              | 1.3350                     | 1.2977                     | 0.1500        | 3.6015                          |
| 0001                  | Beatty Town                                    | 37,748,765            | 10,600,000                  | 48,348,765                     | 0.1334                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.1334           | 0.4282 (A)                              | 1.3350                     | 1.2977                     | 0.1500        | 3.3443                          |
| 0003                  | Manhattan Town                                 | 606,029               |                             | 606,029                        | 1.2619                                          | 0.3164                                          |                                |                                         |                                          | 0.0000       | 0.3164           | 0.5409 (C)                              | 1.3350                     | 1.2977                     | 0.1500        | 3.6400                          |
| 0006                  | Pahrump Town                                   | 326,002,629           |                             | 326,002,629                    | 0.1632                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.1632           | 0.2016 (B)                              | 1.3350                     | 1.2977                     | 0.1500        | 3.1475                          |
| 0004                  | Round Mountain Town                            | 57,100,416            | 31,800,000                  | 88,900,416                     | 0.1903                                          |                                                 | 0.1261                         |                                         |                                          | 0.0000       | 0.3164           | 0.5409 (C)                              | 1.3350                     | 1.2977                     | 0.1500        | 3.6400                          |
| 0007                  | Tonopah Town                                   | 26,561,892            |                             | 26,561,892                     | 0.3393                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.3393           | 0.4667 (D)                              | 1.3350                     | 1.2977                     | 0.1500        | 3.5887                          |
|                       | Amargosa Library District                      | 25,204,891            |                             | 25,204,891                     | 0.3507                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.3507           |                                         |                            |                            |               |                                 |
|                       | Beatty Gen. Imp. Dist.                         | 10,677,973            |                             | 10,677,973                     | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | Beatty Library District                        | 38,868,191            | 11,183,000                  | 50,051,191                     | 0.1046                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.1046           |                                         |                            |                            |               |                                 |
|                       | Beatty Water & Sanitation                      | 9,566,106             |                             | 9,566,106                      | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | Pahrump Library District                       | 326,002,629           |                             | 326,002,629                    | 0.0301                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0301           |                                         |                            |                            |               |                                 |
|                       | Pahrump Swimming Pool District                 | 326,002,629           |                             | 326,002,629                    | 0.0049                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0049           |                                         |                            |                            |               |                                 |
|                       | Railroad Valley Gen. Imp. Dist.                | 4,368,289             | 2,756,000                   | 7,124,289                      | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | Smoky Valley Library District                  | 63,997,937            | 31,800,000                  | 95,797,937                     | 0.2373                                          | 0.2173                                          |                                |                                         |                                          | 0.0000       | 0.2173           |                                         |                            |                            |               |                                 |
|                       | Smoky Valley TV District                       | 61,710,050            | 31,800,000                  | 93,510,050                     | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | Tonopah Library District                       | 29,467,546            |                             | 29,467,546                     | 0.1431                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.1431           |                                         |                            |                            |               |                                 |
|                       | Nye Hospital District                          | 166,846,187           | 53,000,000                  | 219,846,187                    | 0.2994                                          |                                                 |                                |                                         |                                          | 0.0242       | 0.3236           |                                         |                            |                            |               |                                 |
|                       | Pahrump Hospital District                      | 326,002,629           |                             | 326,002,629                    | 0.0000                                          |                                                 | 0.1666                         |                                         |                                          | 0.0000       | 0.1666           |                                         |                            |                            |               |                                 |
|                       | Nye County Schools                             | 552,165,303           | 53,000,000                  | 605,165,303                    | 0.7500                                          |                                                 |                                |                                         |                                          | 0.5850       | 1.3350           |                                         |                            |                            |               |                                 |

OVERLAPPING RATES - NYE COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING  
OTHER SPECIAL DISTRICT RATES

-----

A.= 0.3236 + 0.1046 = 0.4282  
B.= 0.1666 + 0.0301 + 0.0049 = 0.2016  
C.= 0.3236 + 0.2173 = 0.5409  
D.= 0.3236 + 0.1431 = 0.4667  
E.= 0.3507  
F.= 0.3236

OVERLAP COMBINATIONS  
(See Code Number)

-----

A. 2 + 3  
B. 4 + 5 + 6  
C. 3 + 7  
D. 3 + 8  
E. 1  
F. 3

OVERLAPPING RATES EXAMPLES

-----

B. = .1666 + .0301 + .0049 = .2016 or 4 + 5 + 6 com  
of Pahrump Hospital District(4) at .1666 plus Pahr  
Library(5) at .0301 plus Pahrump Swimming Pool(6) a  
.0049.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

-----

| CODE<br>NUMBER | ENTITY                        | ENTITY<br>RATE |
|----------------|-------------------------------|----------------|
| -----          | -----                         | -----          |
| 1.             | AMARGOSA LIBRARY DISTRICT     | 0.3507         |
| 2.             | BEATTY LIBRARY DISTRICT       | 0.1046         |
| 3.             | NYE HOSPITAL                  | 0.3236         |
| 4.             | PAHRUMP HOSPITAL DISTRICT     | 0.1666         |
| 5.             | PAHRUMP LIBRARY               | 0.0301         |
| 6.             | PAHRUMP SWIMMING POOL         | 0.0049         |
| 7.             | SMOKY VALLEY LIBRARY DISTRICT | 0.2173         |
| 8.             | TONOPAH LIBRARY DISTRICT      | 0.1431         |

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1997-98  
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

| TYPE       | LOCAL GOVERNMENT<br>TAXING UNIT | ENTITY<br>OPERATING<br>RATE/<br>TAX \$ | ENTITY<br>DEBT<br>RATE/<br>TAX \$ | ENTITY<br>COMBINED<br>RATE/<br>TAX \$ | COMBINED<br>SPECIAL<br>DISTRICT<br>RATE/<br>TAX \$ (1) | COMBINED<br>SCHOOL<br>RATE/<br>TAX \$ (2) | COUNTY<br>OPERATING<br>RATE/<br>TAX \$ | COUNTY<br>DEBT<br>RATE/<br>TAX \$ | COMBINED<br>COUNTY<br>RATE/<br>TAX \$ | STATE<br>RATE/<br>TAX \$ | TOTAL<br>AD VALOREM<br>TAX RATE<br>RATE/<br>TAX \$ |
|------------|---------------------------------|----------------------------------------|-----------------------------------|---------------------------------------|--------------------------------------------------------|-------------------------------------------|----------------------------------------|-----------------------------------|---------------------------------------|--------------------------|----------------------------------------------------|
| <u>NYE</u> |                                 |                                        |                                   |                                       |                                                        |                                           |                                        |                                   |                                       |                          |                                                    |
| County     | Nye County                      |                                        |                                   |                                       |                                                        | 1.3350                                    | 1.2977                                 | 0.0000                            | 1.2977                                | 0.1500                   | 2.7827                                             |
|            | \$                              |                                        |                                   |                                       |                                                        | 467.25                                    | 454.20                                 | 0.00                              | 454.20                                | 52.50                    | 973.95                                             |
| City       | Gabbs                           | 0.5337                                 | 0.0000                            | 0.5337                                | 0.3236                                                 | 1.3350                                    | 1.2977                                 | 0.0000                            | 1.2977                                | 0.1500                   | 3.6400                                             |
|            | \$                              | 186.80                                 | 0.00                              | 186.80                                | 113.26                                                 | 467.25                                    | 454.20                                 | 0.00                              | 454.20                                | 52.50                    | 1,274.00                                           |
| Town       | Round Mtn. Town                 | 0.3164                                 | 0.0000                            | 0.3164                                | 0.5409                                                 | 1.3350                                    | 1.2977                                 | 0.0000                            | 1.2977                                | 0.1500                   | 3.6400                                             |
|            | \$                              | 110.74                                 | 0.00                              | 110.74                                | 189.32                                                 | 467.25                                    | 454.20                                 | 0.00                              | 454.20                                | 52.50                    | 1,274.00                                           |
| Town       | Pahrump Town                    | 0.1632                                 | 0.0000                            | 0.1632                                | 0.2016                                                 | 1.3350                                    | 1.2977                                 | 0.0000                            | 1.2977                                | 0.1500                   | 3.1475                                             |
|            | \$                              | 57.12                                  | 0.00                              | 57.12                                 | 70.56                                                  | 467.25                                    | 454.20                                 | 0.00                              | 454.20                                | 52.50                    | 1,101.63                                           |

PART II  
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

| FISCAL YEAR 1997-98   |                                                | ASSESSED VALUATION    |                             | OPERATING RATE                 |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |                            |                            |               |                                 |
|-----------------------|------------------------------------------------|-----------------------|-----------------------------|--------------------------------|-------------------------------------------------|-------------------------------------------------|--------------------------------|-----------------------------------------|------------------------------------------|--------------|------------------|-----------------------------------------|----------------------------|----------------------------|---------------|---------------------------------|
| DIST-<br>RICT<br>CODE | CERTIFIED 6-25-97<br>LEGISLATIVE ACTION 7-7-97 | ASSESSED<br>VALUATION | NET<br>PROCEEDS<br>OF MINES | TOTAL<br>ASSESSED<br>VALUATION | MAXIMUM<br>ALLOWED BY<br>REVENUE<br>LIMITATIONS | LOWER RATE<br>APPROVED BY<br>GOVERNING<br>BOARD | VOTER<br>APPROVED<br>OVERRIDES | LEGISLATIVE<br>OVERRIDE RATE<br>ALLOWED | LEGISLATIVE<br>OVERRIDE RATE<br>APPROVED | DEBT<br>RATE | COMBINED<br>RATE | COMBINED<br>SPECIAL<br>DISTRICT<br>RATE | COMBINED<br>SCHOOL<br>RATE | COMBINED<br>COUNTY<br>RATE | STATE<br>RATE | TOTAL<br>AD VALOREM<br>TAX RATE |
|                       | LOCAL GOVERNMENT TAXING UNIT                   |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |                            |                            |               |                                 |
| PERSHING              |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |                            |                            |               |                                 |
| 0002                  | Pershing County                                | 149,307,692           | 25,000,000                  | 174,307,692                    | 1.7095                                          | 1.1575                                          | 0.0039                         | 0.1687                                  | 0.0884                                   | 0.0000       | 1.2498           | 0.3536 *                                | 1.2570                     |                            | 0.1500        | 3.0104                          |
| 0001                  | Lovelock                                       | 16,115,930            |                             | 16,115,930                     | 0.7010                                          | 0.6288                                          |                                |                                         |                                          | 0.0000       | 0.6288           | 0.3536 *                                | 1.2570                     | 1.2498                     | 0.1500        | 3.6392                          |
|                       | Imlay Town                                     | 1,101,638             |                             | 1,101,638                      | 0.3039                                          | 0.1500                                          |                                |                                         |                                          | 0.0000       | 0.1500           | 0.3536 *                                | 1.2570                     | 1.2498                     | 0.1500        | 3.1604                          |
|                       | Pershing County TV District                    | 0                     |                             | 0                              | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | Lovelock Meadows Water District                | 0                     |                             | 0                              | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | Lovelock Valley Weed Control                   | 0                     |                             | 0                              | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | Pershing Hospital District*                    | 149,307,692           | 25,000,000                  | 174,307,692                    | 0.4383                                          | 0.3400                                          | 0.0136                         |                                         |                                          | 0.0000       | 0.3536           |                                         |                            |                            |               |                                 |
|                       | Pershing County Schools                        | 149,307,692           | 25,000,000                  | 174,307,692                    | 0.7500                                          |                                                 |                                |                                         |                                          | 0.5070       | 1.2570           |                                         |                            |                            |               |                                 |
| STOREY                |                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |                            |                            |               |                                 |
| 0010                  | Storey County                                  | 174,509,677           | 600,000                     | 175,109,677                    | 1.7305                                          | 1.2519                                          |                                | 0.1975                                  | 0.1523                                   | 0.0000       | 1.4042           | 0.0000                                  | 0.7500                     |                            | 0.1500        | 2.3042                          |
| 0040                  | Gold Hill Town                                 | 4,304,500             |                             | 4,304,500                      | 0.2326                                          | 0.0000                                          |                                |                                         |                                          | 0.0000       | 0.0000           |                                         | 0.7500                     | 1.4042                     | 0.1500        | 2.3042                          |
| 0020                  | Virginia City Town                             | 21,928,174            |                             | 21,928,174                     | 0.2004                                          | 0.0000                                          |                                |                                         |                                          | 0.0000       | 0.0000           |                                         | 0.7500                     | 1.4042                     | 0.1500        | 2.3042                          |
|                       | Canyon General Improvement Dist.               | 8,682,319             |                             | 8,682,319                      | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | Carson-Truckee Water Conservancy               | 48,354,770            |                             | 48,354,770                     | 0.0023                                          | 0.0000                                          |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | Tricounty Railway Commission                   | 174,509,677           | 600,000                     | 175,109,677                    | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | Virginia-Divide Sewer Imp. Dist.               | 22,436,510            |                             | 22,436,510                     | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
|                       | Storey County Schools                          | 174,509,677           | 600,000                     | 175,109,677                    | 0.7500                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.7500           |                                         |                            |                            |               |                                 |

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1997-98  
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

| TYPE            | LOCAL GOVERNMENT<br>TAXING UNIT | ENTITY<br>OPERATING<br>RATE/<br>TAX \$ | ENTITY<br>DBBT<br>RATE/<br>TAX \$ | ENTITY<br>COMBINED<br>RATE/<br>TAX \$ | COMBINED<br>SPECIAL<br>DISTRICT<br>RATE/<br>TAX \$ (1) | COMBINED<br>SCHOOL<br>RATE/<br>TAX \$ (2) | COUNTY<br>OPERATING<br>RATE/<br>TAX \$ | COUNTY<br>DEBT<br>RATE/<br>TAX \$ | COMBINED<br>COUNTY<br>RATE/<br>TAX \$ | STATE<br>RATE/<br>TAX \$ | TOTAL<br>AD VALOREM<br>TAX RATE<br>TAX \$ |
|-----------------|---------------------------------|----------------------------------------|-----------------------------------|---------------------------------------|--------------------------------------------------------|-------------------------------------------|----------------------------------------|-----------------------------------|---------------------------------------|--------------------------|-------------------------------------------|
| <u>PERSHING</u> |                                 |                                        |                                   |                                       |                                                        |                                           |                                        |                                   |                                       |                          |                                           |
| County          | Pershing County                 |                                        |                                   |                                       | 0.3536<br>123.76                                       | 1.2570<br>439.95                          | 1.2498<br>437.43                       | 0.0000<br>0.00                    | 1.2498<br>437.43                      | 0.1500<br>52.50          | 3.0104<br>1,053.64                        |
| City            | Lovelock                        | 0.6288<br>220.08                       | 0.0000<br>0.00                    | 0.6288<br>220.08                      | 0.3536<br>123.76                                       | 1.2570<br>439.95                          | 1.2498<br>437.43                       | 0.0000<br>0.00                    | 1.2498<br>437.43                      | 0.1500<br>52.50          | 3.6392<br>1,273.72                        |
| <u>STOREY</u>   |                                 |                                        |                                   |                                       |                                                        |                                           |                                        |                                   |                                       |                          |                                           |
| County          | Storey County                   |                                        |                                   |                                       | 0.0000<br>0.00                                         | 0.7500<br>262.50                          | 1.4042<br>491.47                       | 0.0000<br>0.00                    | 1.4042<br>491.47                      | 0.1500<br>52.50          | 2.3042<br>806.47                          |

PART II  
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

| FISCAL YEAR 1997-98   |                                                                                | ASSESSED VALUATION    |                             |                                | OPERATING RATE                                  |                                                 |                                |                                         |                                          |              |                  | COMBINED<br>SPECIAL<br>DISTRICT<br>RATE | COMBINED<br>SCHOOL<br>RATE | COMBINED<br>COUNTY<br>RATE | STATE<br>RATE | TOTAL<br>AD VALOREM<br>TAX RATE |
|-----------------------|--------------------------------------------------------------------------------|-----------------------|-----------------------------|--------------------------------|-------------------------------------------------|-------------------------------------------------|--------------------------------|-----------------------------------------|------------------------------------------|--------------|------------------|-----------------------------------------|----------------------------|----------------------------|---------------|---------------------------------|
| DIST-<br>RICT<br>CODE | CERTIFIED 6-25-97<br>LEGISLATIVE ACTION 7-7-97<br>LOCAL GOVERNMENT TAXING UNIT | ASSESSED<br>VALUATION | NET<br>PROCBEDS<br>OF MINES | TOTAL<br>ASSESSED<br>VALUATION | MAXIMUM<br>ALLOWED BY<br>REVENUE<br>LIMITATIONS | LOWER RATE<br>APPROVED BY<br>GOVERNING<br>BOARD | VOTER<br>APPROVED<br>OVERRIDES | LEGISLATIVE<br>OVERRIDE RATE<br>ALLOWED | LEGISLATIVE<br>OVERRIDE RATE<br>APPROVED | DEBT<br>RATE | COMBINED<br>RATE |                                         |                            |                            |               |                                 |
| WASHOE                |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |                            |                            |               |                                 |
| 9001                  | Washoe County                                                                  | 6,947,775,738         | 1,000,000                   | 6,948,775,738                  | 0.8637                                          | 0.8266                                          | 0.0700                         | 0.2934                                  | 0.2934                                   | 0.0595       | 1.2495           | 0.0000 (A)                              | 1.0985                     |                            | 0.1500        | 2.4980                          |
| 1000                  | Reno                                                                           | 3,222,244,414         |                             | 3,222,244,414                  | 0.3195                                          |                                                 | 0.3804                         |                                         |                                          | 0.1547       | 0.8546           | 0.0000 (A)                              | 1.0985                     | 1.2495                     | 0.1500        | 3.3526                          |
| 1005                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.8546           | 0.0006 (B)                              | 1.0985                     | 1.2495                     | 0.1500        | 3.3532                          |
| 1040                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.8546           | 0.0000 (C)                              | 1.0985                     | 1.2495                     | 0.1500        | 3.3526                          |
| 2000                  | Sparks                                                                         | 1,097,832,871         |                             | 1,097,832,871                  | 0.4667                                          | 0.4370                                          | 0.1105                         |                                         |                                          | 0.1596       | 0.7071           | 0.0000 (A)                              | 1.0985                     | 1.2495                     | 0.1500        | 3.2051                          |
| 2005                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.7071           | 0.0006 (B)                              | 1.0985                     | 1.2495                     | 0.1500        | 3.2057                          |
| 4540                  | Grandview Terrace Gen. Imp. Dist.                                              | 1,147,792             |                             | 1,147,792                      | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           | 0.4813 (Z)                              | 1.0985                     | 1.2495                     | 0.1500        | 2.9793                          |
|                       | Carson-Truckee Water Conservancy                                               | 6,947,775,738         | 1,000,000                   | 6,948,775,738                  | 0.0015                                          | 0.0000                                          |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
| 9601                  | Gerlach Gen. Imp. Dist.                                                        | 1,761,147             |                             | 1,761,147                      | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           | 0.0000 (A)                              | 1.0985                     | 1.2495                     | 0.1500        | 2.4980                          |
| 5200                  | Incline Village Gen. Imp. Dist.                                                | 725,547,124           |                             | 725,547,124                    | 0.0588                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0588           | 0.4794 (AA)                             | 1.0985                     | 1.2495                     | 0.1500        | 3.0362                          |
|                       | Lawton-Verdi Gen. Imp. Dist.                                                   | 36,116,071            |                             | 36,116,071                     | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
| 1040                  | Lemmon Valley Underground Water Bsn.                                           | 350,002,164           |                             | 350,002,164                    | 0.0046                                          | 0.0000                                          |                                |                                         |                                          | 0.0000       | 0.0000           | 0.8546 (E)                              | 1.0985                     | 1.2495                     | 0.1500        | 3.3526                          |
| 3040                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0000           | 0.3800 (F)                              | 1.0985                     | 1.2495                     | 0.1500        | 2.8780                          |
| 3041                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0000           | 0.3800 (G)                              | 1.0985                     | 1.2495                     | 0.1500        | 2.8780                          |
| 3140                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0000           | 0.3800 (F)                              | 1.0985                     | 1.2495                     | 0.1500        | 2.8780                          |
| 4040                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0000           | 0.4813 (I)                              | 1.0985                     | 1.2495                     | 0.1500        | 2.9793                          |
| 5000                  | North Lake Tahoe Fire District                                                 | 730,286,590           |                             | 730,286,590                    | 0.1694                                          |                                                 | 0.3100                         |                                         |                                          | 0.0000       | 0.4794           | 0.0000 (A)                              | 1.0985                     | 1.2495                     | 0.1500        | 2.9774                          |
| 5200                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.4794           | 0.0588 (D)                              | 1.0985                     | 1.2495                     | 0.1500        | 3.0362                          |
| 9400                  | Palomino Valley Gen. Imp. Dist.                                                | 34,054,803            |                             | 34,054,803                     | 0.3273                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.3273           | 0.0000 (A)                              | 1.0985                     | 1.2495                     | 0.1500        | 2.8253                          |
| 2008                  | Redevelopment Agency - Sparks                                                  | 141,207,600           |                             | 141,207,600                    | 3.2057                                          |                                                 |                                |                                         |                                          | 0.0000       | 3.2057           | 0.0000                                  | 0.0000                     | 0.0000                     | 0.0000        | 3.2057                          |
|                       | Reno Increment District                                                        | 60,420,317            |                             | 60,420,317                     | 3.3532                                          |                                                 |                                |                                         |                                          | 0.0000       | 3.3532           | 0.0000                                  | 0.0000                     | 0.0000                     | 0.0000        | 3.3532                          |
| 1055                  | Reno Redevelopment Agency                                                      | 200,970,031           |                             | 200,970,031                    | 3.3532                                          |                                                 |                                |                                         |                                          | 0.0000       | 3.3532           | 0.0000                                  | 0.0000                     | 0.0000                     | 0.0000        | 3.3532                          |
| 3000                  | Sierra Forest Fire Protection Dist.                                            | 362,354,953           | 27,000                      | 362,381,953                    | 0.4998                                          | 0.3800                                          |                                |                                         |                                          | 0.0000       | 0.3800           |                                         | 1.0985                     | 1.2495                     | 0.1500        | 2.8780                          |
| 3005                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.3800           | 0.0006 (B)                              | 1.0985                     | 1.2495                     | 0.1500        | 2.8786                          |
| 3011                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.3800           | 0.0000 (K)                              | 1.0985                     | 1.2495                     | 0.1500        | 2.8780                          |
| 3016                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.3800           | 0.0006 (L)                              | 1.0985                     | 1.2495                     | 0.1500        | 2.8786                          |
| 3705                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.3800           | 0.1521 (S)                              | 1.0985                     | 1.2495                     | 0.1500        | 3.0301                          |
| 3040                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.3800           | 0.0000 (C)                              | 1.0985                     | 1.2495                     | 0.1500        | 2.8780                          |
| 3041                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.3800           | 0.0000 (M)                              | 1.0985                     | 1.2495                     | 0.1500        | 2.8780                          |
| 3140                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.3800           | 0.0000 (C)                              | 1.0985                     | 1.2495                     | 0.1500        | 2.8780                          |
| 4705                  | South Truckee Meadows Gen. Imp. Dist.                                          | 161,253,791           |                             | 161,253,791                    | 0.0000                                          |                                                 |                                |                                         |                                          | 0.1515       | 0.1515           | 0.4819 (O)                              | 1.0985                     | 1.2495                     | 0.1500        | 3.1314                          |
| 9020                  | Sun Valley Water and Sanitation Dist.                                          | 128,933,719           |                             | 128,933,719                    | 0.0846                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0846           | 0.0000 (A)                              | 1.0985                     | 1.2495                     | 0.1500        | 2.5826                          |
| 4025                  |                                                                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0846           | 0.4819 (O)                              | 1.0985                     | 1.2495                     | 0.1500        | 3.0645                          |
|                       | Tahoe Regional Planning Agency                                                 | 734,982,677           |                             | 734,982,677                    | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |
| 4000                  | Truckee Meadows Fire Protection Dist.                                          | 1,253,055,718         | 256,000                     | 1,253,311,718                  | 0.4813                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.4813           | 0.0000 (A)                              | 1.0985                     | 1.2495                     | 0.1500        | 2.9793                          |

**PART II**  
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

| FISCAL YEAR 1997-98   |                                        | ASSESSED VALUATION    |                             |                                | OPERATING RATE                                  |                                                 |                                |                                         |                                          |              |                  |          |                            |                            |               |                                 |        |
|-----------------------|----------------------------------------|-----------------------|-----------------------------|--------------------------------|-------------------------------------------------|-------------------------------------------------|--------------------------------|-----------------------------------------|------------------------------------------|--------------|------------------|----------|----------------------------|----------------------------|---------------|---------------------------------|--------|
| DIST-<br>RICT<br>CODE | CERTIFIED 6-25-97                      | ASSESSED<br>VALUATION | NET<br>PROCEEDS<br>OF MINES | TOTAL<br>ASSESSED<br>VALUATION | MAXIMUM<br>ALLOWED BY<br>REVENUE<br>LIMITATIONS | LOWER RATE<br>APPROVED BY<br>GOVERNING<br>BOARD | VOTER<br>APPROVED<br>OVERRIDES | LEGISLATIVE<br>OVERRIDE RATE<br>ALLOWED | LEGISLATIVE<br>OVERRIDE RATE<br>APPROVED | DEBT<br>RATE | COMBINED<br>RATE | COMBINED | COMBINED<br>SCHOOL<br>RATE | COMBINED<br>COUNTY<br>RATE | STATE<br>RATE | TOTAL<br>AD VALOREM<br>TAX RATE |        |
|                       | LEGISLATIVE ACTION 7-7-97              |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  | SPECIAL  |                            |                            |               |                                 |        |
|                       | LOCAL GOVERNMENT TAXING UNIT           |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  | DISTRICT |                            |                            |               |                                 |        |
| 4005                  |                                        |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.4813           | 0.0006   | (B)                        | 1.0985                     | 1.2495        | 0.1500                          | 2.9799 |
| 4011                  |                                        |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.4813           | 0.0000   | (K)                        | 1.0985                     | 1.2495        | 0.1500                          | 2.9793 |
| 4016                  |                                        |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.4813           | 0.0006   | (L)                        | 1.0985                     | 1.2495        | 0.1500                          | 2.9799 |
| 4025                  |                                        |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.4813           | 0.0852   | (P)                        | 1.0985                     | 1.2495        | 0.1500                          | 3.0645 |
| 4040                  |                                        |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.4813           | 0.0000   | (C)                        | 1.0985                     | 1.2495        | 0.1500                          | 2.9793 |
| 4400                  |                                        |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.4813           | 0.3273   | (Q)                        | 1.0985                     | 1.2495        | 0.1500                          | 3.3066 |
| 4540                  |                                        |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.4813           | 0.0000   | (R)                        | 1.0985                     | 1.2495        | 0.1500                          | 2.9793 |
| 4705                  |                                        |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.4813           | 0.1521   | (S)                        | 1.0985                     | 1.2495        | 0.1500                          | 3.1314 |
| 1005                  | Truckee Meadows Underground Water Bsn. | 4,738,534,294         | 256,000                     | 4,738,790,294                  | 0.0006                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0006           | 0.8546   | (E)                        | 1.0985                     | 1.2495        | 0.1500                          | 3.3532 |
| 2005                  |                                        |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0006           | 0.7071   | (T)                        | 1.0985                     | 1.2495        | 0.1500                          | 3.2057 |
| 3005                  |                                        |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0006           | 0.3800   | (F)                        | 1.0985                     | 1.2495        | 0.1500                          | 2.8786 |
| 3017                  |                                        |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0006           | 0.3800   | (G)                        | 1.0985                     | 1.2495        | 0.1500                          | 2.8786 |
| 4005                  |                                        |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0006           | 0.4813   | (I)                        | 1.0985                     | 1.2495        | 0.1500                          | 2.9799 |
| 4016                  |                                        |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0006           | 0.4813   | (U)                        | 1.0985                     | 1.2495        | 0.1500                          | 2.9799 |
| 4025                  |                                        |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0006           | 0.5659   | (V)                        | 1.0985                     | 1.2495        | 0.1500                          | 3.0645 |
| 4705                  |                                        |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0006           | 0.6328   | (W)                        | 1.0985                     | 1.2495        | 0.1500                          | 3.1314 |
| 1011                  | Verdi TV District                      | 126,138,987           |                             | 126,138,987                    | 0.0083                                          | 0.0000                                          |                                |                                         |                                          | 0.0000       | 0.0000           | 0.8546   | (E)                        | 1.0985                     | 1.2495        | 0.1500                          | 3.3526 |
| 3016                  |                                        |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0000           | 0.3806   | (X)                        | 1.0985                     | 1.2495        | 0.1500                          | 2.8786 |
| 3811                  |                                        |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0000           | 0.3800   | (F)                        | 1.0985                     | 1.2495        | 0.1500                          | 2.8780 |
| 4011                  |                                        |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0000           | 0.4813   | (I)                        | 1.0985                     | 1.2495        | 0.1500                          | 2.9793 |
| 4016                  |                                        |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              | 0.0000           | 0.4819   | (D)                        | 1.0985                     | 1.2495        | 0.1500                          | 2.9799 |
|                       | Washoe County Schools                  | 6,947,775,738         | 1,000,000                   | 6,948,775,738                  | 0.7500                                          |                                                 |                                |                                         |                                          | 0.3485       | 1.0985           |          |                            |                            |               |                                 |        |

Assessed valuation of \$141,207,600 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 \$200,970,031 for Reno Redevelopment Agency is excluded from Washoe County,  
Reno and Washoe County Schools.

The allocation of tax increment revenues to the respective redevelopment agencies and other local governments is prescribed by NRS 279.676 as amended by SB312 (1997). This section provides that redevelopment agencies are not entitled to revenues generated by the portion of the tax rate levied for bonds approved, or tax overrides approved, by the voters on or after November 5, 1996.

OVERLAPPING RATES - WASHOE COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING  
OTHER SPECIAL DISTRICT RATES

|      |          |          |          |        |
|------|----------|----------|----------|--------|
| A.=  | 0.0000   |          |          |        |
| B.=  | 0.0000 + | 0.0006 = | 0.0006   |        |
| C.=  | 0.0000 + | 0.0000 = | 0.0000   |        |
| D.=  | 0.0000 + | 0.0588 = | 0.0588   |        |
| E.=  | 0.0000 + | 0.8546 = | 0.8546   |        |
| F.=  | 0.0000 + | 0.3800 = | 0.3800   |        |
| G.=  | 0.0000 + | 0.3800 + | 0.0000 = | 0.3800 |
| H.=  | 0.0000 + | 0.3800 = | 0.3800   |        |
| I.=  | 0.0000 + | 0.4813 = | 0.4813   |        |
| J.=  | 0.0000 + | 0.0000 = | 0.0000   |        |
| K.=  | 0.0000 + | 0.0000 = | 0.0000   |        |
| L.=  | 0.0000 + | 0.0000 + | 0.0006 = | 0.0006 |
| M.=  | 0.0000 + | 0.0000 + | 0.0000 = | 0.0000 |
| N.=  | 0.0000 + | 0.0000 = | 0.0000   |        |
| O.=  | 0.0000 + | 0.4813 + | 0.0006 = | 0.4819 |
| P.=  | 0.0000 + | 0.0846 + | 0.0006 = | 0.0852 |
| Q.=  | 0.0000 + | 0.3273 = | 0.3273   |        |
| R.=  | 0.0000 + | 0.0000 + | 0.0000 = | 0.0000 |
| S.=  | 0.0000 + | 0.1515 + | 0.0006 = | 0.1521 |
| T.=  | 0.0000 + | 0.7071 = | 0.7071   |        |
| U.=  | 0.0000 + | 0.4813 + | 0.0000 = | 0.4813 |
| V.=  | 0.0000 + | 0.0846 + | 0.4813 = | 0.5659 |
| W.=  | 0.0000 + | 0.1515 + | 0.4813 = | 0.6328 |
| X.=  | 0.0000 + | 0.3800 + | 0.0006 = | 0.3806 |
| Y.=  | 0.0000 + | 0.0000 + | 0.3800 = | 0.3800 |
| Z.=  | 0.0000 + | 0.0000 + | 0.4813 = | 0.4813 |
| AA.= | 0.0000 + | 0.4794 = | 0.4794   |        |

OVERLAP COMBINATIONS  
(See Code Number)

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

OVERLAPPING RATES EXAMPLES

D.= .0000 + .0000 = .0000 or 4 + 7 composed  
of Carson Truckee Water Conservancy (4) at .0000  
plus Lemmon Valley Underground Water (7)  
at .0000.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

| CODE<br>NUMBER | ENTITY                              | ENTITY<br>RATE |
|----------------|-------------------------------------|----------------|
| 1.             | RENO                                | 0.8546         |
| 2.             | SPARKS                              | 0.7071         |
| 3.             | GRANDVIEW TERRACE G. I. D.          | 0.0000         |
| 4.             | CARSON TRUCKEE WATER CONSERVANCY    | 0.0000         |
| 5.             | GERLACH G. I. D.                    | 0.0000         |
| 6.             | INCLINE VILLAGE G. I. D.            | 0.0588         |
| 7.             | LEMMON VALLEY UNDERGROUND WATER     | 0.0000         |
| 8.             | NORTH LAKE TAHOE FIRE DIST.         | 0.4794         |
| 9.             | PALOMINO VALLEY G. I. D.            | 0.3273         |
| 10.            | SIERRA FOREST FIRE PROTECTION DIST. | 0.3800         |
| 11.            | SO. TRUCKEE MEADOWS G. I. D.        | 0.1515         |
| 12.            | SUN VALLEY WATER AND SANITATION     | 0.0846         |
| 13.            | TRUCKEE MEADOWS FIRE PROTECTION     | 0.4813         |
| 14.            | TRUCKEE MEADOWS UNDRGRND WATER      | 0.0006         |
| 15.            | VERDI TV DISTRICT                   | 0.0000         |



TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1997-98  
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

| TYPE                | LOCAL GOVERNMENT<br>TAXING UNIT                | ENTITY<br>OPERATING<br>RATE/<br>TAX \$ | ENTITY<br>DEBT<br>RATE/<br>TAX \$ | ENTITY<br>COMBINED<br>RATE/<br>TAX \$ | COMBINED<br>SPECIAL<br>DISTRICT<br>RATE/<br>TAX \$ (1) | COMBINED<br>SCHOOL<br>RATE/<br>TAX \$ (2) | COUNTY<br>OPERATING<br>RATE/<br>TAX \$ | COUNTY<br>DEBT<br>RATE/<br>TAX \$ | COMBINED<br>COUNTY<br>RATE/<br>TAX \$ | STATE<br>RATE/<br>TAX \$ | TOTAL<br>AD VALOREM<br>TAX RATE<br>RATE/<br>TAX \$ |
|---------------------|------------------------------------------------|----------------------------------------|-----------------------------------|---------------------------------------|--------------------------------------------------------|-------------------------------------------|----------------------------------------|-----------------------------------|---------------------------------------|--------------------------|----------------------------------------------------|
| <u>WASHOE</u>       |                                                |                                        |                                   |                                       |                                                        |                                           |                                        |                                   |                                       |                          |                                                    |
| County              | Washoe County                                  |                                        |                                   |                                       | 0.0000                                                 | 1.0985                                    | 1.1900                                 | 0.0595                            | 1.2495                                | 0.1500                   | 2.4980                                             |
|                     | \$                                             |                                        |                                   |                                       | 0.00                                                   | 384.48                                    | 416.50                                 | 20.83                             | 437.33                                | 52.50                    | 874.30                                             |
| City                | Reno                                           | 0.6999                                 | 0.1547                            | 0.8546                                | 0.0000                                                 | 1.0985                                    | 1.1900                                 | 0.0595                            | 1.2495                                | 0.1500                   | 3.3526                                             |
|                     | \$                                             | 244.97                                 | 54.15                             | 299.11                                | 0.00                                                   | 384.48                                    | 416.50                                 | 20.83                             | 437.33                                | 52.50                    | 1,173.41                                           |
| City                | Sparks                                         | 0.5475                                 | 0.1596                            | 0.7071                                | 0.0000                                                 | 1.0985                                    | 1.1900                                 | 0.0595                            | 1.2495                                | 0.1500                   | 3.2051                                             |
|                     | \$                                             | 191.63                                 | 55.86                             | 247.49                                | 0.00                                                   | 384.48                                    | 416.50                                 | 20.83                             | 437.33                                | 52.50                    | 1,121.79                                           |
| Special<br>District | Gerlach General<br>Improvement District        | 0.0000                                 | 0.0000                            | 0.0000                                | 0.0000                                                 | 1.0985                                    | 1.1900                                 | 0.0595                            | 1.2495                                | 0.1500                   | 2.4980                                             |
|                     | \$                                             | 0.00                                   | 0.00                              | 0.00                                  | 0.00                                                   | 384.48                                    | 416.50                                 | 20.83                             | 437.33                                | 52.50                    | 874.30                                             |
| Special<br>District | South Truckee Meadows<br>General Improv. Dist. | 0.0000                                 | 0.1515                            | 0.1515                                | 0.4819                                                 | 1.0985                                    | 1.1900                                 | 0.0595                            | 1.2495                                | 0.1500                   | 3.1314                                             |
|                     | \$                                             | 0.00                                   | 53.03                             | 53.03                                 | 168.67                                                 | 384.48                                    | 416.50                                 | 20.83                             | 437.33                                | 52.50                    | 1,095.99                                           |

PART II  
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

| FISCAL YEAR 1997-98   |                                | ASSESSED VALUATION    |                             |                                | OPERATING RATE                                  |                                                 |                                |                                         |                                          |              |                  |                                         |                            |                            |               |                                 |  |  |  |  |
|-----------------------|--------------------------------|-----------------------|-----------------------------|--------------------------------|-------------------------------------------------|-------------------------------------------------|--------------------------------|-----------------------------------------|------------------------------------------|--------------|------------------|-----------------------------------------|----------------------------|----------------------------|---------------|---------------------------------|--|--|--|--|
| DIST-<br>RICT<br>CODE | CERTIFIED 6-25-97              | ASSESSED<br>VALUATION | NET<br>PROCBEDS<br>OF MINES | TOTAL<br>ASSESSED<br>VALUATION | MAXIMUM<br>ALLOWED BY<br>REVENUE<br>LIMITATIONS | LOWER RATE<br>APPROVED BY<br>GOVERNING<br>BOARD | VOTER<br>APPROVED<br>OVERRIDES | LEGISLATIVE<br>OVERRIDE RATE<br>ALLOWED | LEGISLATIVE<br>OVERRIDE RATE<br>APPROVED | DEBT<br>RATE | COMBINED<br>RATE | COMBINED<br>SPECIAL<br>DISTRICT<br>RATE | COMBINED<br>SCHOOL<br>RATE | COMBINED<br>COUNTY<br>RATE | STATE<br>RATE | TOTAL<br>AD VALOREM<br>TAX RATE |  |  |  |  |
|                       | LEGISLATIVE ACTION 7-7-97      |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |                            |                            |               |                                 |  |  |  |  |
|                       | LOCAL GOVERNMENT TAXING UNIT   |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |                            |                            |               |                                 |  |  |  |  |
| WHITE PINE            |                                |                       |                             |                                |                                                 |                                                 |                                |                                         |                                          |              |                  |                                         |                            |                            |               |                                 |  |  |  |  |
| 0050                  | White Pine County              | 195,418,476           | 6,000,000                   | 201,418,476                    | 1.1721                                          |                                                 | 0.1050                         | 0.1709                                  | 0.1310                                   | 0.0000       | 1.4081           | 0.3934 *                                | 1.6005                     |                            | 0.1500        | 3.5520                          |  |  |  |  |
| 0010                  | Ely                            | 40,285,447            |                             | 40,285,447                     | 0.6358                                          | 0.0880                                          |                                |                                         |                                          | 0.0000       | 0.0880           | 0.3934 *                                | 1.6005                     | 1.4081                     | 0.1500        | 3.6400                          |  |  |  |  |
| 0030                  | Lund Town                      | 1,347,475             |                             | 1,347,475                      | 0.3183                                          | 0.0880                                          |                                |                                         |                                          | 0.0000       | 0.0880           | 0.3934 *                                | 1.6005                     | 1.4081                     | 0.1500        | 3.6400                          |  |  |  |  |
| 0020                  | McGill Town                    | 4,893,509             |                             | 4,893,509                      | 0.5078                                          | 0.0880                                          |                                |                                         |                                          | 0.0000       | 0.0880           | 0.3934 *                                | 1.6005                     | 1.4081                     | 0.1500        | 3.6400                          |  |  |  |  |
| 0040                  | Ruth Town                      | 1,716,841             |                             | 1,716,841                      | 0.9311                                          | 0.0880                                          |                                |                                         |                                          | 0.0000       | 0.0880           | 0.3934 *                                | 1.6005                     | 1.4081                     | 0.1500        | 3.6400                          |  |  |  |  |
|                       | Baker TV                       | 0                     |                             | 0                              | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |  |  |  |  |
|                       | Baker Water & Sewer District   | 0                     |                             | 0                              | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |  |  |  |  |
|                       | McGill Ruth Water & Sanitation | 0                     |                             | 0                              | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |  |  |  |  |
|                       | White Pine TV District         | 0                     |                             | 0                              | 0.0000                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.0000           |                                         |                            |                            |               |                                 |  |  |  |  |
|                       | White Pine Hospital District*  | 195,418,476           | 6,000,000                   | 201,418,476                    | 0.3934                                          |                                                 |                                |                                         |                                          | 0.0000       | 0.3934           |                                         |                            |                            |               |                                 |  |  |  |  |
|                       | White Pine County Schools      | 195,418,476           | 6,000,000                   | 201,418,476                    | 0.7500                                          |                                                 | 0.5000                         |                                         |                                          | 0.3505       | 1.6005           |                                         |                            |                            |               |                                 |  |  |  |  |

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1997-98  
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

| TYPE       | LOCAL GOVERNMENT<br>TAXING UNIT | ENTITY<br>OPERATING | ENTITY<br>DEBT  | ENTITY<br>COMBINED | COMBINED<br>SPECIAL<br>DISTRICT | COMBINED<br>SCHOOL  | COUNTY<br>OPERATING | COUNTY<br>DEBT  | COMBINED<br>COUNTY | STATE           | TOTAL<br>AD VALOREM |
|------------|---------------------------------|---------------------|-----------------|--------------------|---------------------------------|---------------------|---------------------|-----------------|--------------------|-----------------|---------------------|
|            |                                 | RATE/<br>TAX \$     | RATE/<br>TAX \$ | RATE/<br>TAX \$    | RATE/<br>TAX \$ (1)             | RATE/<br>TAX \$ (2) | RATE/<br>TAX \$     | RATE/<br>TAX \$ | RATE/<br>TAX \$    | RATE/<br>TAX \$ | TAX RATE<br>TAX \$  |
| WHITE PINE |                                 |                     |                 |                    |                                 |                     |                     |                 |                    |                 |                     |
| County     | White Pine County               |                     |                 |                    | 0.3934                          | 1.6005              | 1.4081              | 0.0000          | 1.4081             | 0.1500          | 3.5520              |
|            |                                 | \$                  |                 |                    | 137.69                          | 560.18              | 492.84              | 0.00            | 492.84             | 52.50           | 1,243.20            |
| City       | Ely                             | 0.0880              | 0.0000          | 0.0880             | 0.3934                          | 1.6005              | 1.4081              | 0.0000          | 1.4081             | 0.1500          | 3.6400              |
|            |                                 | \$                  | 30.80           | 0.00               | 30.80                           | 137.69              | 560.18              | 492.84          | 0.00               | 492.84          | 52.50               |
| Town       | Ruth Town                       | 0.0880              | 0.0000          | 0.0880             | 0.3934                          | 1.6005              | 1.4081              | 0.0000          | 1.4081             | 0.1500          | 3.6400              |
|            |                                 | \$                  | 30.80           | 0.00               | 30.80                           | 137.69              | 560.18              | 492.84          | 0.00               | 492.84          | 52.50               |

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                           | 1997-98<br>ESTIMATED<br>REVENUES | SPECIAL DISTRICT                              | 1997-98<br>ESTIMATED<br>REVENUES |
|--------------------------------------------|----------------------------------|-----------------------------------------------|----------------------------------|
| CARSON CITY                                |                                  | MINERAL                                       |                                  |
| CARSON CITY CONVENTION & VISITORS BUREAU   | \$482,007                        | MINERAL COUNTY FAIR & RECREATION BOARD        | \$54,070                         |
| CLARK                                      |                                  | PERSHING                                      |                                  |
| LAS VEGAS CONVENTION & VISITORS AUTHORITY  | \$125,528,675                    | PERSHING COUNTY FAIR & RECREATION BOARD       | \$156,900                        |
| ELKO                                       |                                  | STOREY                                        |                                  |
| ELKO COUNTY FAIR & RECREATION BOARD        | \$506,400                        | VIRGINIA CITY VISITORS & CONVENTION AUTHORITY | \$162,712                        |
| WEST WENDOVER RECREATION DISTRICT          | \$1,979,289                      | WASHOE                                        |                                  |
| HUMBOLDT                                   |                                  | RENO-SPARKS CONVENTION & VISITORS AUTHORITY   | \$30,057,948                     |
| WINNEMUCCA CONVENTION & VISITORS AUTHORITY | \$1,014,000                      | WHITE PINE                                    |                                  |
| LANDER                                     |                                  | WHITE PINE COUNTY FAIR & RECREATION BOARD     | \$374,700                        |
| LANDER COUNTY FAIR & RECREATION BOARD      | \$198,500                        |                                               |                                  |

PART IV  
VOTER APPROVED AD VALOREM LEVIES

PURSUANT TO NRS 354.5982 AND NRS 387.3285

| COUNTIES AND ENTITIES<br>WITH TAX OVERRIDES | PURPOSE OF FUNDS                 | RATE OR DOLLAR<br>AMOUNT APPROVED | DATE<br>PASSED | DURATION OF LEVY                               |
|---------------------------------------------|----------------------------------|-----------------------------------|----------------|------------------------------------------------|
| -----                                       | -----                            | -----                             | -----          | -----                                          |
| CARSON CITY:                                |                                  |                                   |                |                                                |
| CARSON CITY                                 | SENIOR CITIZENS CENTER           | .0500                             | 09-04-84       | PERPETUITY                                     |
| CHURCHILL:                                  |                                  |                                   |                |                                                |
| CHURCHILL COUNTY                            | SENIOR CITIZENS CENTER           | .0200                             | 09-03-96       | 4 YEARS; EXPIRES FY2000-01                     |
| CHURCHILL COUNTY                            | HOSPITAL OPERATION               | .1200                             | 09-03-96       | 4 YEARS; EXPIRES FY2000-01                     |
| CHURCHILL COUNTY                            | FIRE EQUIPMENT PURCHASES         | .0200                             | 09-01-92       | 7 YEARS; EXPIRES FY1999-2000                   |
| CLARK:                                      |                                  |                                   |                |                                                |
| CLARK COUNTY FIRE                           | PUBLIC SAFETY                    | .0527                             | 06-06-95       | 20 YEARS; EXPIRES FY2016-17                    |
| HENDERSON                                   | PUBLIC SAFETY                    | .2310                             | 11-08-88       | PERPETUITY                                     |
| HENDERSON LIBRARY                           | OPERATING REVENUE                | .0332                             | 05-07-91       | PERPETUITY                                     |
| MOAPA VALLEY TOWN                           | EMERGENCY 911                    | .0050                             | 11-08-94       | 30 YEARS; EXPIRES FY2024-25                    |
| NORTH LAS VEGAS                             | PUBLIC SAFETY                    | .1800                             | 11-04-86       | PERPETUITY                                     |
| NORTH LAS VEGAS                             | PUBLIC SAFETY                    | .3500                             | 05-02-89       | PERPETUITY                                     |
| NORTH LAS VEGAS                             | PUBLIC SAFETY                    | .2000                             | 11-05-96       | 30 YEARS; EXPIRES FY2026-27                    |
| NORTH LAS VEGAS                             | STREET IMPROVEMENTS              | VARIABLE DEPENDING ON DEBT RATE   | 06-08-93       | 20 YEARS; EXPIRES FY2014-15                    |
| DOUGLAS:                                    |                                  |                                   |                |                                                |
| CAVE ROCK GID                               | ROAD REPAIR; MAINT; OPERATIONS   | .3000                             | 06-18-96       | 10 YEARS; EXPIRES FY2005-2006                  |
| CAVE ROCK GID                               | BEAUTIFICATION AND STABILIZATION | .6000                             | 02-13-90       | 10 YEARS; INCREASES IN 96-97, EXP. FY1999-2000 |
| 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 FY2001-02                     |
| LOGAN CREEK GID                             | ROAD REPAIR; MAINT; SNOW REMOVAL | .4500                             | 11-04-86       | PERPETUITY                                     |
| SKYLAND GID                                 | 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                             | 05-02-89       | PERPETUITY                                     |
| ZEPHYR KNOLLS GID                           | SNOW REMOVAL; ROAD MAINT.        | .4800                             | 11-06-84       | PERPETUITY                                     |

PART IV  
VOTER APPROVED AD VALOREM LEVIES

PURSUANT TO NRS 354.5982 AND NRS 387.3285

| COUNTIES AND ENTITIES<br>WITH TAX OVERRIDES | PURPOSE OF FUNDS                 | RATE OR DOLLAR<br>AMOUNT APPROVED | DATE<br>PASSED | DURATION OF LEVY                         |
|---------------------------------------------|----------------------------------|-----------------------------------|----------------|------------------------------------------|
| <b>ELKO:</b>                                |                                  |                                   |                |                                          |
| ✓ ELKO COUNTY                               | SENIOR CITIZENS CENTER           | .0200                             | 11-08-88       | PERPETUITY                               |
| ✓ ELKO SCHOOL DISTRICT                      | CAPITAL PROJECTS                 | .7500                             | 11-12-91       | 10 YEARS; EXPIRES FY2001-02              |
| <b>HUMBOLDT:</b>                            |                                  |                                   |                |                                          |
| ✓ HUMBOLDT COUNTY                           | SENIOR CITIZENS CENTER           | .0150                             | 11-04-86       | PERPETUITY                               |
| HUMBOLDT COUNTY SCHOOL                      | CAPITAL PROJECTS                 | .2000                             | 11-08-94       | 5 YEARS; EXPIRES FY1999-2000             |
| ✓ MCDERMITT FIRE DISTRICT                   | PUBLIC SAFETY                    | .1500                             | 11-04-86       | PERPETUITY                               |
| ✓ OROVADA FIRE DISTRICT                     | FIRE EQUIPMENT                   | .1500                             | 11-04-86       | PERPETUITY                               |
| <b>LYON:</b>                                |                                  |                                   |                |                                          |
| ✓ CENTRAL LYON FIRE DISTRICT                | PARAMEDIC/FIREFIGHTER SERVICE    | .0700                             | 11-08-94       | 30 YEARS; EXPIRES FY2024-25              |
| ✓ FERNLEY SWIMMING POOL                     | SWIMMING POOL                    | .2000                             | 11-04-86       | PERPETUITY                               |
| ✓ MASON VALLEY FIRE DISTRICT                | FIRE PROTECTION                  | .0800                             | 11-06-90       | PERPETUITY                               |
| ✓ MASON VALLEY MOSQUITO                     | MOSQUITO CONTROL                 | .0300                             | 04-14-87       | PERPETUITY                               |
| ✓ NORTH LYON FIRE DISTRICT                  | FIRE PROTECTION                  | .0500                             | 11-08-94       | 30 YEARS; EXPIRES FY2024-25              |
| ✓ SMITH VALLEY FIRE DISTRICT                | PUBLIC SAFETY                    | .0500                             | 11-05-96       | 20 YEARS; EXPIRES FY2016-17              |
| ✓ SOUTH LYON HOSPITAL                       | HOSPITAL EXPENSES                | .2500                             | 11-03-92       | 20 YEARS; EXPIRES FY2013-14              |
| <b>MINERAL:</b>                             |                                  |                                   |                |                                          |
| ✓ MINERAL COUNTY                            | SENIOR CITIZENS CENTER           | .0600                             | 09-03-96       | 8 YEARS; EXPIRES FY2004-05               |
| ✓ MINERAL COUNTY                            | FIRE FIGHTING EQUIPMENT          | .0200                             | 11-05-96       | 6 YEARS; EXPIRES FY2002-03               |
| ✓ MINERAL COUNTY                            | LEGAL ACTION - WALKER LAKE WATER | .0400                             | 11-05-96       | 5 YEARS; EXPIRES FY2001-02               |
| <b>NYE:</b>                                 |                                  |                                   |                |                                          |
| ✓ NYE COUNTY                                | 911                              | .0050                             | 11-06-90       | PERPETUITY                               |
| ✓ PAHRUMP HOSPITAL DISTRICT                 | OPERATING REVENUE                | BASE + 6% ANNUAL INCREASE         | 06-02-94       | 30 YEARS; EXPIRES FY2024-25              |
| ✓ ROUND MOUNTAIN                            | OPERATING REVENUE                | .5039                             | 11-05-96       | 8 YEARS; EXPIRES FY2004-05               |
| TONOPAH                                     | PARKS AND RECREATION             | \$30,300/YEAR                     | 09-03-96       | 12 YEARS; EFF.7/01/98; EXPIRES FY2009-10 |

PART IV  
VOTER APPROVED AD VALOREM LEVIES

PURSUANT TO NRS 354.5982 AND NRS 387.3285

| COUNTIES AND ENTITIES<br>WITH TAX OVERRIDES | PURPOSE OF FUNDS               | RATE OR DOLLAR<br>AMOUNT APPROVED | DATE<br>PASSED | DURATION OF LEVY             |
|---------------------------------------------|--------------------------------|-----------------------------------|----------------|------------------------------|
| -----                                       | -----                          | -----                             | -----          | -----                        |
| 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                               |                                |                                   |                |                              |
| NORTH LAKE TAHOE FIRE                       | FIRE DIST UPGRADE & EQUIPMENT  | .3100                             | 03-30-82       | PERPETUITY                   |
| RENO                                        | 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                                        | FIRE FACILITIES; EQUIPMENT     | .0715                             | 11-05-96       | 30 YEARS; EXPIRES FY 2026-27 |
| SPARKS                                      | PUBLIC SAFETY                  | .1105                             | 09-02-86       | PERPETUITY                   |
| ^WASHOE COUNTY                              | SENIOR CITIZENS CENTER         | .0100                             | 06-04-85       | PERPETUITY                   |
| ^WASHOE COUNTY                              | CHILD PROTECTION               | .0400                             | 11-04-86       | PERPETUITY                   |
| ^WASHOE COUNTY                              | LIBRARY                        | .0200                             | 11-08-94       | 30 YEARS; EXPIRES FY 2024-25 |
| WHITE PINE                                  |                                |                                   |                |                              |
| WHITE PINE SCHOOL DISTRICT                  | CAPITAL PROJECTS               | .5000                             | 11-08-88       | 10 YEARS; EXPIRES FY98-99    |
| 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 1997-98

|                                     | ASSESSED<br>VALUE | SCHOOLS     | COUNTIES    | CITIES      | TOWNS      | TOTAL<br>DISTRICTS | STATE      | TOTAL         | FY 97-98<br>AVERAGE<br>COUNTY WIDE<br>TAX RATE | FY 96-97<br>AVERAGE<br>COUNTY WIDE<br>TAX RATE | PERCENTAGE<br>OF<br>CHANGE<br>96-97 TO 97-98 |
|-------------------------------------|-------------------|-------------|-------------|-------------|------------|--------------------|------------|---------------|------------------------------------------------|------------------------------------------------|----------------------------------------------|
| CARSON CITY                         | 830,547,850       | 11,212,396  | 8,540,524   | 0           | 0          | 649,281            | 1,245,822  | 21,648,022    | 2.6065                                         | 2.5908                                         | 0.61%                                        |
| CHURCHILL                           | 395,744,384       | 5,421,698   | 3,469,095   | 516,971     | 0          | 316,596            | 593,617    | 10,317,977    | 2.6072                                         | 2.6000                                         | 0.28%                                        |
| CLARK                               | 23,599,894,583    | 307,601,026 | 160,125,285 | 81,107,080  | 25,270,379 | 77,397,343         | 35,399,842 | 686,900,955   | 2.9106                                         | 2.7881                                         | 4.39%                                        |
| DOUGLAS                             | 1,323,627,935     | 12,905,372  | 7,498,352   | 0           | 499,013    | 7,891,185          | 1,985,442  | 30,779,364    | 2.3254                                         | 2.3810                                         | -2.34%                                       |
| ELKO                                | 830,146,300       | 12,609,092  | 6,747,429   | 2,038,458   | 155,862    | 187,638            | 1,245,219  | 22,983,698    | 2.7686                                         | 2.8022                                         | -1.20%                                       |
| ESMERALDA                           | 47,863,158        | 358,974     | 916,579     | 0           | 4,001      | 0                  | 71,795     | 1,351,348     | 2.8234                                         | 2.8234                                         | 0.00%                                        |
| EUREKA                              | 742,427,183       | 5,568,204   | 5,856,266   | 0           | 11,699     | 69,517             | 1,113,641  | 12,619,326    | 1.6997                                         | 1.6892                                         | 0.62%                                        |
| HUMBOLDT                            | 495,281,524       | 5,448,097   | 3,157,420   | 1,031,412   | 0          | 1,940,433          | 742,922    | 12,320,284    | 2.4875                                         | 2.5810                                         | -3.62%                                       |
| LANDER                              | 232,096,926       | 2,303,330   | 4,033,845   | 0           | 22,671     | 1,186,281          | 348,145    | 7,894,272     | 3.4013                                         | 3.2459                                         | 4.79%                                        |
| LINCOLN                             | 80,589,286        | 776,166     | 974,566     | 72,799      | 30,319     | 201,705            | 120,884    | 2,176,439     | 2.7007                                         | 2.6860                                         | 0.55%                                        |
| LYON                                | 506,421,553       | 7,798,892   | 3,681,178   | 94,054      | 175,493    | 2,319,431          | 759,632    | 14,828,680    | 2.9281                                         | 2.9111                                         | 0.58%                                        |
| MINERAL                             | 124,446,509       | 1,617,805   | 2,322,545   | 0           | 0          | 402,833            | 186,670    | 4,529,853     | 3.6400                                         | 2.7382                                         | 32.93%                                       |
| NYE                                 | 605,165,303       | 8,078,957   | 7,853,230   | 21,737      | 1,082,112  | 1,759,728          | 907,748    | 19,703,512    | 3.2559                                         | 3.1836                                         | 2.27%                                        |
| PERSHING                            | 174,307,692       | 2,191,048   | 2,178,498   | 101,337     | 1,652      | 616,352            | 261,462    | 5,350,348     | 3.0695                                         | 3.1385                                         | -2.20%                                       |
| STOREY                              | 175,109,677       | 1,313,323   | 2,458,890   | 0           | 0          | 0                  | 262,665    | 4,034,877     | 2.3042                                         | 3.0032                                         | -23.28%                                      |
| WASHOE                              | 6,948,775,738     | 76,332,301  | 86,824,953  | 35,300,077  | 0          | 25,121,761         | 10,423,164 | 234,002,256   | 3.3675                                         | 3.3545                                         | 0.39%                                        |
| WHITE PINE                          | 201,418,476       | 3,223,703   | 2,836,174   | 35,451      | 7,003      | 792,380            | 302,128    | 7,196,838     | 3.5731                                         | 3.1524                                         | 13.34%                                       |
| TOTALS                              | 37,313,864,077    | 464,760,383 | 309,474,828 | 120,319,375 | 27,260,204 | 120,852,463        | 55,970,796 | 1,098,638,050 | 2.9443                                         | 2.8580                                         |                                              |
| PERCENTAGE OF GRAND TOTAL           |                   | 42.30%      | 28.17%      | 10.95%      | 2.48%      | 11.00%             | 5.09%      | 100.00%       |                                                |                                                |                                              |
| AVERAGE STATEWIDE TAX RATE          |                   |             | \$2.9443    |             |            |                    |            |               |                                                |                                                |                                              |
| AVERAGE STATEWIDE PERCENT OF CHANGE |                   |             | 3.02%       |             |            |                    |            |               |                                                |                                                |                                              |