

NEVADA DEPARTMENT OF TAXATION

FISCAL YEAR 1998-99 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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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 DISTRICTS	CITIES	TOWNS	SPECIAL AD VALOREM DISTRICTS	MULTI- COUNTY ** DISTRICTS	FAIR AND RECREATION BOARDS	TOTAL
CARSON CITY *	1	1	0	0	2	4	1	9
CHURCHILL	1	1	1	0	1	1	0	5
CLARK	1	1	5	15	23	0	1	46
DOUGLAS	1	1	0	3	26	3	1	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	13	2	1	20
WHITE PINE	1	1	1	3	5	0	1	12
TOTAL	17	17	18	49	145	***	12	***
TOTAL AD VALOREM DISTRICTS					246			
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 9 UNDERGROUND
WATER BASIN DISTRICTS AND THE NEVADA TAHOE REGIONAL
PLANNING AGENCY. THEY ARE NOT LOCAL GOVERNMENTS AS
DEFINED BY CHAPTER 354 OF NEVADA REVISED STATUTES.

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

DIST- RICT CODE	LOCAL GOVERNMENT TAXING UNIT	FISCAL YEAR 1998-99																			
		ASSESSED VALUATION					OPERATING RATE														
		ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE					

CARSON CITY																			
0021	Carson City	883,733,920		883,733,920		0.8008				0.0500	0.1713	0.1513	0.0405	1.0426	0.0300 (A)	1.2700		0.1500	2.4926
0010														1.0426	0.0324 (B)	1.2700		0.1500	2.4950
0023	Carson City Airport Authority	883,733,920		883,733,920		0.0000							0.0000	0.0000	0.1300 (E)				
0015	Carson City Redevelopment	10,352,277		10,352,277		2.4950							0.0000	2.4950		0.0000	0.0000		2.4950
	Carson-Truckee Conservancy	883,683,873		883,683,873		0.0013		0.0000					0.0000	0.0000					
0027	Carson Valley Underground	12,640,104		12,640,104		0.0059							0.0000	0.0059	0.0300 (C)	1.2700	1.0426	0.1500	2.4985
	Carson Sub-Conservancy	883,386,000		883,386,000		0.0000					0.0300	0.0300	0.0000	0.0300					
0024	Eagle Valley Underground	817,893,317		817,893,317		0.0024							0.0000	0.0024	0.0300 (C)	1.2700	1.0426	0.1500	2.4950
0026	TRPA	522,500		522,500		0.0000							0.0000	0.0000	0.1000 (D)	1.2700	1.0426	0.1500	2.5626
	Tricounty Railway Comm	883,733,920		883,733,920		0.0000							0.0000	0.0000					
0025	Sierra Forest Fire	64,131,129		64,131,129		0.2351		0.1000					0.0000	0.1000	0.0324 (B)	1.2700	1.0426	0.1500	2.5950
	Carson City Schools	883,733,920		883,733,920		0.7500							0.5200	1.2700					

Assessed valuation of \$10,352,277 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	370,478,377	26,000,000	396,478,377		0.6218				0.1600	0.3750	0.1545	0.0000	0.9363	0.0600 (A)	1.3700		0.1500	2.5163
0010	Fallon	99,459,168		99,459,168		0.5795					0.2081	0.2081	0.0000	0.7876	0.0600 (A)	1.3700	0.9363	0.1500	3.3039
	Churchill Mosquito District	370,478,377	26,000,000	396,478,377		0.1295		0.0600			0.0086	0.0000	0.0000	0.0600					
	Carson-Truckee Water	370,478,377	26,000,000	396,478,377		0.0014		0.0000			0.0003		0.0000	0.0000					
	Churchill County Schools	370,478,377	26,000,000	396,478,377		0.7500							0.6200	1.3700					

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A. = 0.0000 + 0.0300 = 0.0300
B. = 0.0000 + 0.0024 + 0.0300 = 0.0324
C. = 0.0300
D. = 0.1000
E. = 0.0300 + 0.1000 = 0.1300

OVERLAPPING RATES - CARSON CITY

OVERLAP COMBINATION
(See Code Number)

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

OVERLAPPING RATES - CHURCHILL COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A. = 0.0000 + 0.0600 = 0.0600

OVERLAP COMBINATIONS
(See Code Number)

A. 1 + 2

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 NUMBER	ENTITY	ENTITY RATE
1.	CARSON-TRUCKEE WATER CONSERVANCY	0.0000
2.	EAGLE VALLEY UNDERGROUND WATER	0.0024
3.	CARSON WATER SUBCONSERVANCY	0.0300
4.	SIERRA FOREST FIRE PROTECTION DIST.	0.1000

OVERLAPPING RATES EXAMPLES

A. = .0000 + .0600 = .0600 or 1 + 2 composed
of Carson Truckee Water Conservancy (1) at
.0000 plus Churchill Mosquito District (2)
at .0600.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	CARSON-TRUCKEE WATER CONSERVANCY	0.0000
2.	CHURCHILL MOSQUITO DISTRICT	0.0600

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1998-1999
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

TYPE	LOCAL GOVERNMENT TAXING UNIT	ENTITY	ENTITY	ENTITY	COMBINED	COMBINED	COUNTY	COUNTY	COMBINED	STATE	TOTAL
		OPERATING RATE/ TAX \$	DEBT RATE/ TAX \$	COMBINED RATE/ TAX \$	SPECIAL DISTRICT RATE/ TAX \$ (1)	SCHOOL RATE/ TAX \$ (2)	OPERATING RATE/ TAX \$	DEBT RATE/ TAX \$	COUNTY RATE/ TAX \$	STATE RATE/ TAX \$	AD VALOREM TAX RATE TAX \$
CARSON CITY											
City / County	Carson City	\$			0.0300	1.2700	1.0021	0.0405	1.0426	0.1500	2.4926
					10.50	444.50	350.74	14.18	364.92	52.50	872.42
Overlap	Sierra Forest	0.1000	0.0000	0.1000	0.0324	1.2700	1.0021	0.0405	1.0426	0.1500	2.5950
	Fire Protection	\$ 35.00	0.00	35.00	11.34	444.50	350.74	14.18	364.92	52.50	908.26

CHURCHILL

County	Churchill County	\$			0.0600	1.3700	0.9363	0.0000	0.9363	0.1500	2.5163
					21.00	479.50	327.70	0.00	327.70	52.50	880.70
City	Fallon	\$	0.7876	0.0000	0.7876	1.3700	0.9363	0.0000	0.9363	0.1500	3.3039
			275.65	0.00	275.65	479.50	327.70	0.00	327.70	52.50	1,156.35

(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 1998-99			ASSESSED VALUATION		OPERATING RATE										TOTAL AD VALOREM TAX RATE	
DIST-RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERIDE RATE	LEGISLATIVE OVERIDE RATE APPROVED	DEBT RATE	COMBINED RATE	SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	
CLARK																
Clark County		26,339,735,246	8,000,000	26,347,735,246	0.4163			0.1842	0.1842	0.0648	0.6653		1.3034		0.1500	2.1187
0050	Boulder City	284,879,325		284,879,325	0.2022	0.2012				0.0000	0.2012	0.0766 (A)	1.3034	0.6653	0.1500	2.3965
0051											0.2012	0.0766 (B)	1.3034	0.6653	0.1500	2.3965
0052											0.0000	0.0000	1.3034	0.6653	0.1500	2.3199
0500	Henderson	3,317,911,472		3,317,911,472	0.1476	0.1476	0.2310			0.3295	0.7081	0.0500 (C)	1.3034	0.6653	0.1500	2.8768
0505											0.7081	0.0531 (D)	1.3034	0.6653	0.1500	2.8768
0507											0.7081	0.1058 (E)	1.3034	0.6653	0.1500	2.8799
0200	Las Vegas	7,463,279,675		7,463,279,675	0.7585	0.6465				0.0276	0.6741	0.2701 (H)	1.3034	0.6653	0.1500	2.9326
0205											0.6741	0.2701 (Y)	1.3034	0.6653	0.1500	3.0629
0206											0.6741	0.2670 (CY)	1.3034	0.6653	0.1500	3.0629
0208											0.6741	0.2620 (W)	1.3034	0.6653	0.1500	3.0598
0210											0.6741	0.2651 (X)	1.3034	0.6653	0.1500	3.0548
0211											0.6741	0.2670 (V)	1.3034	0.6653	0.1500	3.0579
0901	Mesquite	239,299,954		239,299,954	1.4143	0.1120				0.0000	0.1120	0.1027 (I)	1.3034	0.6653	0.1500	3.0598
0250	North Las Vegas	1,470,018,621		1,470,018,621	0.1949	0.1949	0.8300			0.1400	1.1649	0.0713 (J)	1.3034	0.6653	0.1500	2.3334
0251											1.1649	0.1108 (K)	1.3034	0.6653	0.1500	3.3549
0800	Bunkerville Town	35,494,081		35,494,081	0.1861	0.0200				0.0000	0.0200	0.2620 (DD)	1.3034	0.6653	0.1500	3.3944
0620	*Enterprise Town	463,261,637		463,261,637	0.3304	0.2064				0.0000	0.2064	0.2620 (L)	1.3034	0.6653	0.1500	2.4007
0621											0.2064	0.2670 (BW)	1.3034	0.6653	0.1500	2.5871
0625											0.2064	0.4701 (M)	1.3034	0.6653	0.1500	2.5921
0630											0.2064	0.2651 (DC)	1.3034	0.6653	0.1500	2.7952
0631											0.2064	0.2701 (CZ)	1.3034	0.6653	0.1500	2.5902
0635											0.2064	0.4732 (N)	1.3034	0.6653	0.1500	2.5952
0636											0.2064	0.4682 (DF)	1.3034	0.6653	0.1500	2.7983
0550	*Whitney	188,751,247		188,751,247	0.2020	0.2064				0.0000	0.2064	0.4701 (M)	1.3034	0.6653	0.1500	2.7933
0570											0.2064	0.4732 (N)	1.3034	0.6653	0.1500	2.7952
0760	Glendale Town	1,360,904		1,360,904	0.2620	0.0200				0.0000	0.0200	0.2620 (O)	1.3034	0.6653	0.1500	2.7983
0135	Indian Springs Town	6,509,914		6,509,914	0.4628	0.0200				0.0000	0.0200	0.2620 (L)	1.3034	0.6653	0.1500	2.4007
0105	Laughlin Town	408,565,846		408,565,846	1.4535	0.8416				0.0000	0.8416	0.2670 (BW)	1.3034	0.6653	0.1500	3.2273
0106											0.8416	0.2670 (DA)	1.3034	0.6653	0.1500	3.2273
0107											0.8416	0.2670 (DE)	1.3034	0.6653	0.1500	3.2273
0820	Moapa Town	77,753,231		77,753,231	0.3515	0.1094				0.1250	0.2344	0.2620 (O)	1.3034	0.6653	0.1500	2.6151
0828											0.2344	0.2620 (Q)	1.3034	0.6653	0.1500	2.6151
0810	Moapa Valley Town	91,627,163	6,509,000	98,136,163	0.1993	0.0200	0.0050			0.0000	0.0250	0.2620 (O)	1.3034	0.6653	0.1500	2.4057
0825											0.0250	0.2620 (Q)	1.3034	0.6653	0.1500	2.4057
0826											0.0250	0.2620 (L)	1.3034	0.6653	0.1500	2.4057
0110	Mt Charleston Town	21,631,235		21,631,235	0.2159	0.0200				0.0000	0.0200	1.1433 (R)	1.3034	0.6653	0.1500	3.2820
0112											0.0200	0.2620 (L)	1.3034	0.6653	0.1500	2.4007
0115											0.0200	1.2231 (S)	1.3034	0.6653	0.1500	2.4007
0470	*Paradise Town	6,128,999,085		6,128,999,085	0.3961	0.2064				0.0000	0.2064	0.4732 (N)	1.3034	0.6653	0.1500	3.3618
0700	Searchlight Town	25,146,611		25,146,611	0.3199	0.0600				0.0642	0.1242	0.2620 (L)	1.3034	0.6653	0.1500	2.7983

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1998-'99			ASSESSED VALUATION		OPERATING RATE												
DIST- RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE	LEGISLATIVE APPROVED RATE	DEBT RATE	COMBINED RATE	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE	
0701											0.1242	0.2620	(P)	1.3034	0.6653	0.1500	2.504
0417	*Spring Valley Town	2,034,248,827		2,034,248,827	0.1749	0.2064				0.0000	0.2064	0.4732	(N)	1.3034	0.6653	0.1500	2.798
0340	*Sunrise Manor Town	1,675,552,392		1,675,552,392	0.2197	0.2064				0.0000	0.2064	0.4732	(N)	1.3034	0.6653	0.1500	2.798
0420	*Summerlin	67,574,960		67,574,960	0.2400	0.2064				0.0000	0.2064	0.4732	(N)	1.3034	0.6653	0.1500	2.798
0421											0.2064	0.4701	(M)	1.3034	0.6653	0.1500	2.795
0410	*Winchester Town	1,099,952,474		1,099,952,474	0.5582	0.2064				0.0000	0.2064	0.4732	(N)	1.3034	0.6653	0.1500	2.798
0110	Mt. Charleston Fire Protection	25,275,959		25,275,959	0.8970	0.8813				0.0000	0.8813	0.2820	(T)	1.3034	0.6653	0.1500	3.282
0114											0.8813	0.2620	(L)	1.3034	0.6653	0.1500	3.262
0115											0.8813	0.3618	(U)	1.3034	0.6653	0.1500	3.361
0101	Clark County Fire Service	12,399,711,799	8,000	12,399,719,799	0.1943	0.1504	0.0527			0.0000	0.2031	0.2670	(V)	1.3034	0.6653	0.1500	2.588
0104											0.2031	0.2620	(W)	1.3034	0.6653	0.1500	2.583
0125											0.2031	0.2701	(Y)	1.3034	0.6653	0.1500	2.591
0340											0.2031	0.4765	(Z)	1.3034	0.6653	0.1500	2.798
0410											0.2031	0.4765	(AA)	1.3034	0.6653	0.1500	2.798
0417											0.2031	0.4765	(AB)	1.3034	0.6653	0.1500	2.798
0470											0.2031	0.4765	(AC)	1.3034	0.6653	0.1500	2.798
0515											0.2031	0.2143	(AD)	1.3034	0.6653	0.1500	2.536
0525											0.2031	0.2174	(AE)	1.3034	0.6653	0.1500	2.539
0550											0.2031	0.4734	(AF)	1.3034	0.6653	0.1500	2.795
0570											0.2031	0.4765	(AG)	1.3034	0.6653	0.1500	2.798
0140											0.2031	0.2620	(L)	1.3034	0.6653	0.1500	2.583
0141											0.2031	0.2670	(BW)	1.3034	0.6653	0.1500	2.588
0142											0.2031	0.2701	(CZ)	1.3034	0.6653	0.1500	2.591
0143											0.2031	0.2651	(DC)	1.3034	0.6653	0.1500	2.586
0050	Boulder City Library	303,289,819		303,289,819	0.0766					0.0000	0.0766	0.2012	(AH)	1.3034	0.6653	0.1500	2.396
0051											0.0766	0.2012	(AI)	1.3034	0.6653	0.1500	2.396
0060											0.0766	0.1593	(AJ)	1.3034	0.6653	0.1500	2.354
0061											0.0766	0.1593	(AK)	1.3034	0.6653	0.1500	2.354
0100	Clark County Flood Control	26,339,735,246	8,000,000	26,347,735,246	0.0000					0.0000	0.0000						
0101	Clark County Sanitation #1	0	8,000,000	0	0.0000					0.0000	0.0000						
0102	LV/Clark County Library	21,211,842,359	21,219,842,359		0.0655					0.0372	0.1027	0.1593	(AL)	1.3034	0.6653	0.1500	2.380
0103											0.1027	0.1593	(AM)	1.3034	0.6653	0.1500	2.380
0104											0.1027	0.1643	(AN)	1.3034	0.6653	0.1500	2.385
0105											0.1027	0.3624	(AO)	1.3034	0.6653	0.1500	2.583
											0.1027	1.0059	(AP)	1.3034	0.6653	0.1500	3.227

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

DIST- RICT CODE		LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION		OPERATING RATE				TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE
			ASSESSED VALUATION	NET PROCEEDS OF MINES	ASSESSED VALUATION	ALLOWED BY REVENUE LIMITATIONS															
0106																					
0108																					
0110																					
0112																					
0115																					
0120																					
0121																					
0125																					
0135																					
0200																					
0251																					
0340																					
0410																					
0417																					
0470																					
0507																					
0550																					
0570																					
0700																					
0701																					
0760																					
0800																					
0810																					
0815																					
0820																					
0825																					
0826																					
0827																					
0828																					
0901																					
0500	Henderson Library	3,380,746,852		3,380,746,852	0.0168		0.0332														
0505																					
0510																					
0515																					
0520																					
0525																					
0250	North Las Vegas Library	1,450,078,246		1,450,078,246	0.0632																
0120	Las Vegas Artesian Basin	24,350,601,460		24,350,601,460	0.0031																
0121																					
0125																					
0200																					
0250																					
0251																					
0340																					
0410																					
0417																					
0470																					
0505																					
0507																					
0520																					

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1998-99				ASSESSED VALUATION		OPERATING RATE										COMBINED				
DIST- RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE	LEGISLATIVE OVERRIDE RATE	DEBT RATE	COMBINED RATE	SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE				
0525																				
0570	Henderson Redevelopment	36,854,606		36,854,606	2.8799						0.0031	0.4174	1.3034	0.6653	0.1500	2.5392				
0203	Las Vegas Redevelopment	290,152,389		290,152,389	3.0629					0.0000	2.8799	0.0000	0.0000	0.0000	0.1500	2.7983				
0902	Mesquite Redevelopment	31,425,822		31,425,822	2.3334					0.0000	3.0629	0.0000	0.0000	0.0000	0.0000	3.0629				
0253	North LV Redevelopment	24,613,295		24,613,295	3.3549					0.0000	2.3334	0.0000	0.0000	0.0000	0.0000	2.3334				
0051	Colorado River Ground Water	423,607,207		423,607,207	0.0000					0.0000	3.3549	0.0000	0.0000	0.0000	0.0000	3.3549				
0061										0.0000	0.0000	0.2778	1.3034	0.6653	0.1500	2.3965				
0102										0.0000	0.0000	0.2359	1.3034	0.6653	0.1500	2.3546				
0106										0.0000	0.0000	0.2620	1.3034	0.6653	0.1500	2.3807				
0701										0.0000	0.0000	1.1086	1.3034	0.6653	0.1500	3.2273				
0115	Kyle Canyon Water	18,301,854		18,301,854	0.0000					0.0798	0.0798	0.3862	1.3034	0.6653	0.1500	2.5049				
0760	Moapa Valley Fire	175,912,823	6,509,000	182,421,823	0.0078	0.0000				0.0000	0.0798	1.1633	1.3034	0.6653	0.1500	3.3618				
0810										0.0000	0.0000	0.2820	1.3034	0.6653	0.1500	2.4007				
0815										0.0000	0.0000	0.2870	1.3034	0.6653	0.1500	2.4057				
0820										0.0000	0.0000	0.2620	1.3034	0.6653	0.1500	2.3807				
0825										0.0000	0.0000	0.4964	1.3034	0.6653	0.1500	2.6151				
0827										0.0000	0.0000	0.2870	1.3034	0.6653	0.1500	2.4057				
0828										0.0000	0.0000	0.2620	1.3034	0.6653	0.1500	2.3807				
	**LV Metropolitan Police 911	21,040,269,154	1,491,000	21,041,760,154				0.0050	0.0050	0.0000	0.0050	0.4964	1.3034	0.6653	0.1500	2.6151				
	**North Las Vegas 911	1,470,018,621		1,470,018,621				0.0050	0.0050	0.0000	0.0050									
	**LV Metro Manpower - LV	7,463,279,679		7,463,279,679				0.1593	0.1593	0.0000	0.1593									
	**LV Metro Manpower - Clark	13,586,796,523	8,000,000	13,594,796,523				0.1593	0.1593	0.0000	0.1593									
	**Clark County Fire Debt	12,331,679,278	8,000	12,331,687,278				0.1593	0.1593	0.0000	0.1593									
	Big Bend Water District	398,760,582		398,760,582	0.0000			0.0000	0.0000	0.0000	0.0000									
	Moapa Valley TV District	0		0	0.0000			0.0000	0.0000	0.0000	0.0000									
	Overton Power District #5	0		0	0.0000			0.0000	0.0000	0.0000	0.0000									
	Moapa Valley Water District	97,210,883		97,210,883	0.0000			0.0000	0.0000	0.0000	0.0000									
	Pahrump Artesian Basin	1,187,975		1,187,975	0.0000			0.0000	0.0000	0.0000	0.0000									
	Virgin Valley Water District	269,139,113		269,139,113	0.0000			0.0000	0.0000	0.0000	0.0000									
	Clark County Schools	26,339,735,246	8,000,000	26,347,735,246	0.7500			0.5534			1.3034									

Assessed valuation of \$290,152,389 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 \$24,613,295 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 \$36,854,606 for Henderson Redevelopment Agency is excluded from Clark County, Clark County School District, Henderson, Henderson Library and Las Vegas Artesian Basin.
Assessed valuation of \$11,425,822 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.

*NRS 354.59875 requires tax rate parity for seven unincorporated towns. The common levy for common services could be \$.3343 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.

** Designates special taxing authority not additional taxing district.

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A.=	0.0766	+	0.0000	=	0.0766
B.=	0.0766	+			
C.=	0.0500				
D.=	0.0500	+	0.0031	=	0.0531
E.=	Overlap Code not used for FY 1998-1999 Reserved for future use				
F.=	0.1027	+	0.0031	=	0.1058
G.=	Overlap Code not used for FY 1998-1999 Reserved for further use				
H.=	0.1027	+	0.0031	+	0.0050
I.=	0.1027	+	0.0000	=	0.1027
J.=	0.0031	+	0.0050	+	0.0632
K.=	0.1027	+	0.0031	+	0.0050
L.=	0.1027	+	0.1593	=	0.2620
M.=	0.1027	+	0.2031	+	0.0050
N.=	0.1027	+	0.2031	+	0.0031
O.=	0.1027	+	0.0000	+	0.1593
P.=	0.1027	+	0.0000	+	0.1593
Q.=	0.1027	+	0.0000	+	0.1593
R.=	0.1027	+	0.8813	+	0.1593
S.=	0.1027	+	0.8813	+	0.0798
T.=	0.0200	+	0.1027	+	0.1593
U.=	0.0200	+	0.1027	+	0.0798
V.=	0.1027	+	0.0050	+	0.1593
W.=	0.1027	+	0.1593	+	0.0000
X.=	0.1027	+	0.0031	+	0.1593
Y.=	0.1027	+	0.0031	+	0.0050
Z.=	0.2064	+	0.1027	+	0.0031
AA.=	0.2064	+	0.1593	+	0.0000
AB.=	0.2064	+	0.1593	+	0.0031
AC.=	0.2064	+	0.1593	+	0.0000
AD.=	0.0500	+	0.1593	+	0.0000
AE.=	0.0500	+	0.0050	+	0.1593
AF.=	0.2064	+	0.1027	+	0.0050

OVERLAPPING RATES - CLARK COUNTY

OVERLAP COMBINATIONS
(See Code Number)

A. 20	
B. 20 + 26	
C. 19	
D. 19 + 25	
F. 18 + 25	
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	
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	
AA. 17 + 18 + 25 + 27	
AB. 15 + 18 + 25 + 27	
AC. 13 + 18 + 25 + 27	
AD. 19 + 27 + 31 + 33	
AE. 19 + 25 + 27 + 31 + 33	
AF. 7 + 18 + 27 + 31 + 33	

OVERLAPPING RATES EXAMPLES

B. = .0766 + .0000 = .0766 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

CODE NUMBER	ENTITY	ENTITY RATE
1.	BOULDER CITY	0.2012
2.	HENDERSON	0.7081
3.	LAS VEGAS	0.6741
4.	NORTH LAS VEGAS	1.1649
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	0.1242
15.	SPRING VALLEY	0.2064
16.	SUNRISE MANOR	0.2064
17.	WINCHESTER	0.2064
18.	LAS VEGAS/CLARK CO. LIBRARY DIST.	0.1027
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	0.2031
24.	KYLE CANYON WATER	0.0798
25.	LAS VEGAS ARTESIAN BASIN	0.0031
26.	COLORADO RIVER GROUND WATER BASIN	0.0000

AG.= 0.2064 + 0.1027 + 0.0031 + 0.0050 +
AH.= 0.2012 0.1593 + 0.0000 = 0.4765
AI.= 0.2012 + 0.0000 = 0.2012
AJ.= 0.1593 0.1593 = 0.1593 +
AK.= 0.0000 + 0.1593 = 0.1593 0.0000 = 0.3674
AL.= 0.2031 + 0.0050 + 0.1593 = 0.1643
AM.= 0.0050 + 0.1593 + 0.0000 = 0.3624
AN.= 0.2031 + 0.1593 + 0.0050 = 1.0059
AO.= 0.8416 + 0.0050 + 0.1593 = 1.0059
AP.= 0.8416 + 0.0000 + 0.1593 = 1.0059
AQ.= 0.0000 + 0.1593 = 1.0606
AR.= 0.0200 + 0.813 + 0.1793 = 1.1404
AS.= 0.0200 + 0.1593 = 0.0798 + 0.1593 =
AT.= 0.0200 + 0.813 + 0.1593 = 0.1624
AU.= 0.0031 + 0.1593 = 0.1624
AV.= 0.0031 + 0.0050 + 0.1593 = 0.1674
AW.= OVERLAP CODE NOT USED FOR FY 1998-99. RESERVED FOR FUTURE USE.
AX.= 0.2031 + 0.0031 + 0.0050 + 0.1593 + 0.0000 = 0.3705
AY.= 0.0200 + 0.1593 = 0.1793 0.1593 = 0.8415
AZ.= 0.6741 + 0.0031 + 0.0050 + 0.1593 = 0.8415
BA.= 1.1649 + 0.0031 + 0.0050 = 1.1730
BB.= 0.2064 + 0.2031 + 0.0031 + 0.0050 + 0.1593 + 0.0000 = 0.5769
BC.= 0.2064 + 0.2031 + 0.0031 + 0.0050 + 0.1593 + 0.0000 = 0.5769
BD.= 0.2064 + 0.2031 + 0.0031 + 0.0050 + 0.1593 + 0.0000 = 0.5769
BE.= 0.2064 + 0.2031 + 0.0031 + 0.0050 + 0.1593 + 0.0000 = 0.5769
BF.= 0.7081 + 0.0031 = 0.7112
BG.= 0.7081 + 0.0031 + 0.0000 = 0.7112
BH.= 0.2064 + 0.2031 + 0.0050 + 0.1593 + 0.0000 = 0.5738
BI.= 0.2064 + 0.2031 + 0.0031 + 0.0050 + 0.1593 + 0.0000 = 0.5769
BJ.= 0.1242 + 0.1593 = 0.2835
BK.= 0.1242 + 0.0000 + 0.1593 = 0.2835
BL.= 0.0200 + 0.0000 + 0.1593 + 0.0000 = 0.1793
BM.= 0.0200 + 0.1593 + 0.0000 = 0.1793
BN.= 0.0250 + 0.0000 + 0.1593 + 0.0000 = 0.1843
BO.= 0.0000 + 0.1593 + 0.0000 = 0.1593
BP.= 0.0000 + 0.2344 + 0.1593 + 0.0000 = 0.3937
BQ.= 0.0250 + 0.0000 + 0.1593 = 0.1843
BR.= 0.0250 + 0.1593 = 0.1843
BS.= 0.0000 + 0.1593 = 0.1593
BT.= 0.0000 + 0.2344 + 0.1593 = 0.3937
BU.= 0.1120 + 0.0000 = 0.1120
BV.= 0.7081
BW.= 0.1027 + 0.0050 + 0.1593 = 0.2670
BX.= OVERLAP CODE NOT USED FOR FY 1998-99. RESERVED FOR FUTURE USE.
BY.= 0.6741 + 0.1027 + 0.0050 + 0.1593 = 0.9411
BZ.= 1.1649 + 0.0050 + 0.0632 = 1.2331
CA.= 1.1649 + 0.1027 + 0.0050 = 1.2726

AG. 7 + 18 + 25 + 27
AH. 1 + 31 + 33
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.
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
BK.
BY. 3 + 18 + 27 + 32
BZ. 4 + 28 + 35
CA. 4 + 18 + 28

27. LAS VEGAS METROPOLITAN POLICE 911 0.0050
28. NORTH LAS VEGAS 911 0.0050
29. MOAPA TOWN 0.2344
30. PAHRUMP ARTESTIAN BASIN 0.0000
31. LVMPD MANPOWER SUPPLEMENT-CLARK 0.1593
32. LVMPD MANPOWER SUPPLEMENT-L V 0.0000
33. CLARK COUNTY FIRE DIST. DEBT 0.0000
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

CB.=	0.2064	+	0.1027	+	0.2031	+	0.0050	+	0.1593	+	0.0000	=	0.6765
CC.=	0.2064	+	0.1027	+	0.2031	+	0.0050	+	0.1593	+	0.0000	=	0.6765
CD.=	0.2064	+	0.1027	+	0.2031	+	0.0050	+	0.1593	+	0.0000	=	0.6765
CE.=	0.2064	+	0.1027	+	0.2031	+	0.0050	+	0.1593	+	0.0000	=	0.6765
CF.=	0.7081	+	0.0500	=	0.7581								
CG.=	0.7081	+	0.0500	=	0.7581								
CH.=	0.7081	+	0.1027	=	0.8108								
CI.=	0.7081	+	0.1027	+	0.0000	=	0.8108						
CJ.=	0.0500	+	0.1593	=	0.2093								
CK.=	0.0500	+	0.2031	+	0.0050	+	0.1593	+	0.0000	=	0.4174		
CL.=	0.2064	+	0.1027	+	0.2031	+	0.0050	+	0.1593	+	0.0000	=	0.6765
CM.=	0.2012	+	0.0766	=	0.2778								
CN.=	0.0766	+	0.1593	=	0.2359								
CO.=	0.8416	+	0.1027	+	0.0050	+	0.1593	=	1.1086				
CP.=	0.1242	+	0.1027	+	0.1593	=	0.3862						
CQ.=	0.0200	+	0.1027	+	0.8813	+	0.1593	=	1.1633				
CR.=	0.0200	+	0.1027	+	0.1593	+	0.0000	=	0.2820				
CS.=	0.0250	+	0.1027	+	0.1593	+	0.0000	=	0.2870				
CT.=	0.1027	+	0.1593	+	0.0000	=	0.2620						
CU.=	0.1027	+	0.2344	+	0.1593	+	0.0000	=	0.4964				
CV.=	0.0250	+	0.1027	+	0.1593	=	0.2870						
CW.=	0.1027	+	0.2344	+	0.1593	=	0.4964						
CX.=	0.1027	+	0.0031	+	0.0050	+	0.0000	=	0.1108				
CY.=	0.1027	+	0.0050	+	0.1593	=	0.2670						
CZ.=	0.1027	+	0.0031	+	0.0050	+	0.1593	=	0.2701				
DA.=	0.1027	+	0.0000	+	0.0050	+	0.1593	=	0.2670				
DB.=	0.7081	+	0.0031	+	0.0000	=	0.7112						
DC.=	0.1027	+	0.0031	+	0.1593	=	0.2651						
DD.=	0.1027	+	0.1593	+	0.0000	=	0.2620						
DE.=	0.1027	+	0.0000	+	0.0050	+	0.1593	+	0.0000	=	0.2670		
DF.=	0.1027	+	0.2031	+	0.0031	+	0.1593	+	0.0000	=	0.4682		

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
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 1998-1999 TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

TYPE	LOCAL GOVERNMENT TAXING UNIT	ENTITY	ENTITY	ENTITY	COMBINED		COMBINED	COUNTY	COUNTY	COMBINED	STATE	TOTAL
		OPERATING RATE/ TAX \$	DEBT RATE/ TAX \$	SPECIAL DISTRICT RATE/ TAX \$	COMBINED SCHOOL RATE/ TAX \$ (1)	OPERATING RATE/ TAX \$	DEBT RATE/ TAX \$	COUNTY RATE/ TAX \$	STATE RATE/ TAX \$	AD VALOREM TAX RATE		
CLARK												
County	Clark County	\$										
City	Boulder City	\$	0.2012	0.0000	0.2012	0.0766	1.3034	0.6005	0.0648	0.6653	0.1500	2.1187
			70.42	0.00	70.42	26.81	456.19	210.18	22.68	232.86	52.50	741.55
City	Henderson	\$	0.3786	0.3295	0.7081	0.1058	1.3034	0.6005	0.0648	0.6653	0.1500	2.3965
			132.51	115.33	247.84	37.03	456.19	210.18	22.68	232.86	52.50	838.78
City	Las Vegas	\$	0.6465	0.0276	0.6741	0.2701	1.3034	0.6005	0.0648	0.6653	0.1500	3.0629
			226.28	9.66	235.94	94.53	456.19	210.18	22.68	232.86	52.50	1,072.01
City	North Las Vegas		1.0249	0.1400	1.1649	0.1108	1.3034	0.6005	0.0648	0.6653	0.1500	3.3944
			358.72	49.00	407.72	38.78	456.19	210.18	22.68	232.86	52.50	1,188.04
Town	Laughlin Town	\$	0.8416	0.0000	0.8416	0.2670	1.3034	0.6005	0.0648	0.6653	0.1500	3.2273
			294.56	0.00	294.56	93.45	456.19	210.18	22.68	232.86	52.50	1,129.55
Special District	Lv/CL Library Dist	\$	0.0655	0.0372	0.1027	1.1404	1.3034	0.6005	0.0648	0.6653	0.1500	3.3618
			22.92	13.02	35.94	399.14	456.19	210.18	22.68	232.86	52.50	1,176.63
Special District	Henderson Library	\$	0.0500	0.0000	0.0500	0.1593	1.3034	0.6005	0.0648	0.6653	0.1500	2.3280
			17.50	0.00	17.50	55.76	456.19	210.18	22.68	232.86	52.50	814.80

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1998-99				ASSESSED VALUATION				OPERATING RATE											
DIST-RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE	LEGISLATIVE OVERRIDE RATE	DEBT RATE	COMBINED RATE	COMBINED SPECIAL DISTRICT RATE		COMBINED SCHOOL RATE	COMBINED COUNTY RATE		STATE RATE	TOTAL AD VALOREM TAX RATE	
DOUGLAS																			
0500	Douglas County	1,370,894,871	40,000	1,370,934,871	0.3516		0.0475	0.4047	0.1421	0.0422	0.5834	0.4809	(J)	0.9805		0.5834	0.1500	2.1948	
0600											0.5834	0.4244	(H)	0.9805			0.1500	2.1383	
0521	Gardnerville Town	70,019,517		70,019,517	0.3305			0.1066	0.0000	0.0000	0.3305	0.6033	(I)	0.9805		0.5834	0.1500	2.6477	
0540	Genoa Town	7,601,343		7,601,343	0.1713			0.0405	0.0405	0.0000	0.2118	0.4809	(J)	0.9805		0.5834	0.1500	2.4066	
0510	Minden Town	91,845,731		91,845,731	0.3624			0.1078	0.1078	0.0000	0.4702	0.6033	(K)	0.9805		0.5834	0.1500	2.7874	
0220	Carson-Truckee Water	1,334,952,362	40,000	1,334,992,362	0.0011	0.0000		0.0005	0.0000	0.0000	0.0000								
0130	Carson Sub-Conservancy	831,409,415		831,409,415	0.0000			0.0300	0.0300	0.0000	0.0300								
	Cave Rock Estates GID	9,780,641		9,780,641	0.0087		0.9000	0.0484	0.0484	0.0000	0.9571	0.4706	(D)	0.9805		0.5834	0.1500	3.1416	
	Douglas Mosquito Abatement	761,419,060		761,419,060	0.0218			0.0047	0.0047	0.0000	0.0265								
	Douglas County Sewer #1	200,194,626		200,194,626	0.0000					0.0000	0.0000								
	Douglas County Paramedic	804,154,750		804,154,750	0.0581		0.0860	0.0000	0.0000	0.0000	0.1441	0.4391	(C)	0.9805		0.5834	0.1500	2.1530	
0210	Douglas County Weed	0		0	0.0000					0.0000	0.0000								
	Douglas Water District	1,370,894,889	40,000	1,370,934,889	0.0000					0.0000	0.0000								
	East Fork Fire District	647,269,231		647,269,231	0.2033			0.0588		0.0000	0.2033								
	East Fork Swimming Pool	798,964,298		798,964,298	0.1326	0.0514				0.0256	0.0770								
	Elk Point Sanitation	9,229,234		9,229,234	0.0085					0.0000	0.0085	0.4391	(C)	0.9805		0.5834	0.1500	2.1615	
0530	Gardnerville Ranchos GID	151,921,695		151,921,695	0.4373	0.3686		0.1360	0.1360	0.0000	0.3686	0.4809	(G)	0.9805		0.5834	0.1500	2.5634	
0350	Indian Hills GID	47,508,476		47,508,476	0.6022			0.1681	0.1681	0.0000	0.7703	0.5278	(F)	0.9805		0.5834	0.1500	3.0120	
0351											0.2816	0.4809	(G)	0.9805		0.5834	0.1500	2.9651	
0410	Kingsbury GID	115,602,011		115,602,011	0.1618			0.1198	0.1198	0.0000	0.2816	0.4391	(C)	0.9805		0.5834	0.1500	2.4346	
0430											0.2816	0.4691	(O)	0.9805		0.5834	0.1500	2.4646	
0450	Lakeridge GID	9,027,514		9,027,514	0.0566		0.2500	0.0496	0.0496	0.0000	0.3562	0.4956	(O)	0.9805		0.5834	0.1500	2.4911	
0140	Logan Creek GID	2,378,881		2,378,881	0.0985		0.4500	0.0827	0.0000	0.0000	0.5485	0.4706	(D)	0.9805		0.5834	0.1500	2.5407	
0120	Marla Bay GID	9,643,916		9,643,916	0.0324	0.0000		0.1454	0.0000	0.0000	0.0000	0.4706	(D)	0.9805		0.5834	0.1500	2.7330	
0190	Minden-Gardnerville Sanitation	160,472,330		160,472,330	0.1581	0.1224				0.0000	0.1224							2.1845	
0230	Oliver Park Gen. Imp. Dist.	8,916,896		8,916,896	0.1633			0.0557	0.0557	0.0000	0.2190	0.4391	(E)	0.9805		0.5834	0.1500	2.3720	
0200	Round Hill Gen. Imp. Dist.	40,479,816		40,479,816	0.0633	0.0000		0.2502	0.0000	0.0000	0.0000	0.4391	(C)	0.9805		0.5834	0.1500	2.1530	
0340	Sierra Estates Gen. Imp. Dist.	2,829,910		2,829,910	0.0000					0.0000	0.0000	0.5278	(F)	0.9805		0.5834	0.1500	2.2417	
0330	Sierra Forest Fire Protection	90,719,929		90,719,929	0.2607	0.2502		0.0824	0.0000	0.0000	0.2502	0.2776	(B)	0.9805		0.5834	0.1500	2.2417	
0300											0.2502	0.1441	(L)	0.9805		0.5834	0.1500	2.1082	
0302											0.2502	0.1756	(M)	0.9805		0.5834	0.1500	2.1397	
0320											0.2502	0.1741	(N)	0.9805		0.5834	0.1500	2.1382	
0150	Skyland Gen. Imp. Dist.	28,132,286		28,132,286	0.0163		0.1500	0.0703	0.0703	0.0000	0.1651	0.4706	(D)	0.9805		0.5834	0.1500	2.3496	
0101	Tahoe Douglas Fire	566,497,898		566,497,898	0.4233	0.3491	0.0900	0.1868		0.0000	0.4391	0.4706	(D)	0.9805		0.5834	0.1500	2.1530	
0440											0.4391	0.4300	(P)	0.9805		0.5834	0.1500	2.1830	
0110	Tahoe Douglas Sewer TRPA	201,097,647		201,097,647	0.0315					0.0000	0.0315	0.4391	(C)	0.9805		0.5834	0.1500	2.1845	
0610	Topaz Ranch Estates GID	564,914,096		564,914,096				0.1018	0.1018	0.0000	0.4817	0.4244	(H)	0.9805		0.5834	0.1500	2.6200	
0160	Zephyr Cove Gen. Imp. Dist.	17,438,984		17,438,984	0.4034	0.3799		0.1248	0.1248	0.0000	0.1506	0.4706	(D)	0.9805		0.5834	0.1500	2.3351	
0170	Zephyr Heights Gen. Imp. Dist.	14,639,597		14,639,597	0.3168	0.2798		0.1572		0.0000	0.2798	0.4706	(D)	0.9805		0.5834	0.1500	2.4643	
0180	Zephyr Knolls Gen. Imp. Dist.	3,737,325		3,737,325	0.0072		0.4800	0.0227	0.0227	0.0000	0.5099	0.4706	(D)	0.9805		0.5834	0.1500	2.6944	
Douglas County Schools		1,370,894,871	40,000	1,370,934,871	0.7500					0.2305	0.9805								

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1998-1999
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

TYPE	LOCAL GOVERNMENT TAXING UNIT	ENTITY		COMBINED		COUNTY		COMBINED		STATE		TOTAL	
		OPERATING RATE/ TAX \$	DEBT RATE/ TAX \$	SPECIAL DISTRICT RATE/ TAX \$ (1)	SCHOOL RATE/ TAX \$ (2)	OPERATING RATE/ TAX \$	DEBT RATE/ TAX \$	COUNTY RATE/ TAX \$	STATE RATE/ TAX \$	AD VALOREM TAX RATE	TAX \$		
DOUGLAS													
County	Douglas County	\$		0.4809 168.32	0.9805 343.18	0.5412 189.42	0.0422 14.77	0.5834 204.19	0.1500 52.50			2.1948 768.18	
Town	Gardnerville Town	\$	0.3305 115.69	0.0000 0.00	0.3305 115.69	0.9805 343.18	0.5412 189.42	0.0422 14.77	0.5834 204.19	0.1500 52.50		2.6477 926.70	
Special District	Round Hill General Improvement District	\$	0.0000 0.00	0.0000 0.00	0.0000 0.00	0.9805 343.18	0.5412 189.42	0.0422 14.77	0.5834 204.19	0.1500 52.50		2.1530 753.55	
Special District	Indian Hills General Improvement District	\$	0.7703 269.61	0.0000 0.00	0.7703 269.61	0.9805 343.18	0.5412 189.42	0.0422 14.77	0.5834 204.19	0.1500 52.50		3.0120 1,054.20	

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1998-99		ASSESSED VALUATION		OPERATING RATE										COMBINED					TOTAL
DIST-RICT	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE	LEGISLATIVE APPROVED RATE	DEBT RATE	COMBINED RATE	SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	AD VALOREM TAX RATE			
ELKO																			
0001	Elko County	786,991,056	130,000,000	916,991,056	0.6035	0.5438	0.0200	0.2080	0.1704	0.0420	0.7762	0.0000 (F)	1.5125		0.1500	2.4387			
0010	Carlin	20,136,417		20,136,417	1.9933	1.1572				0.0000	1.1572	0.0000 (G)	1.5125	0.7762	0.1500	3.5959			
0011	Elko	263,888,126	237,470	264,125,596	0.7115	0.4595				0.0798	0.5393	0.0475 (A)	1.5125	0.7762	0.1500	3.0255			
0012	Wells	16,534,582		16,534,582	1.0274	0.8605				0.0000	0.8605	0.0000 (F)	1.5125	0.7762	0.1500	3.2992			
0023	West Wendover	68,767,382		68,767,382	0.6481	0.6481				0.0000	0.6481	0.0000 (F)	1.5125	0.7762	0.1500	3.0868			
0020	Jackpot Town	26,777,231		26,777,231	0.8375	0.5891				0.0000	0.5891	0.0000 (F)	1.5125	0.7762	0.1500	3.0278			
	Jarbridge Town	0		0	0.1500	0.0000				0.0000	0.0000	0.0000 (F)	1.5125	0.7762	0.1500	2.4387			
0021	Montello Town	729,271		729,271	0.5652	0.4858				0.0000	0.4858	0.0000 (F)	1.5125	0.7762	0.1500	2.9245			
0022	Mountain City Town	933,412		933,412	0.4705	0.4347				0.0000	0.4347	0.0000 (F)	1.5125	0.7762	0.1500	2.8734			
	Carlin TV District	20,136,417		20,136,417	0.0000					0.0000	0.0000								
0003	Elko Convention/Visitors	400,369,857	237,470	400,607,327	0.0298	0.0298				0.0000	0.0298	0.0177 (B)	1.5125	0.7762	0.1500	2.4862			
0011	Elko TV District	459,949,456	107,302,000	567,251,456	0.0177	0.0177				0.0000	0.0177	0.5570 (C)	1.5125	0.7762	0.1500	3.0255			
0002	Northeast Fire Protection	786,991,056	130,000,000	916,991,056	0.0000					0.0000	0.0000	0.0177 (E)	1.5125	0.7762	0.1500	2.4564			
	Starr Valley Cemetary Dist	3,084,565		3,084,565	0.0000					0.0000	0.0000					3.0255			
0011	Tuscarora Water District	148,650		148,650	0.0000					0.0000	0.0000								
	Elko County Schools	786,991,056	130,000,000	916,991,056	0.7500		0.7500			0.0125	1.5125								

OVERLAPPING RATES - ELKO COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A. =	0.0000	+	0.0298	+	0.0177	=	0.0475
B. =	0.0000	+	0.0177	=	0.0177		
C. =	0.0000	+	0.5393	+	0.0177	=	0.5570
D. =	Overlap Code Not used for FY 1998-99 Reserved for future use						
E. =	0.0000	+	0.0298	+	0.5393	=	0.5691
F. =	0.0000						
G. =	0.0000	+	0.0000	=	0.0000		

OVERLAP COMBINATIONS
(See Code Number)

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

OVERLAPPING RATES EXAMPLES

B. = .0000 + .0177 = .0177 or 1 + 4 composed
of Northeast Nevada Fire Protection (1) at
.0000 plus Elko TV (4) at .0177.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	NORTHEAST NEVADA FIRE PROTECTION	0.0000
2.	ELKO CONVENTION AND VISITORS AUTH	0.0298
3.	ELKO	0.5393
4.	ELKO TV	0.0177
5.	CARLIN TV	0.0000

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1998-1999
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

TYPE	LOCAL GOVERNMENT TAXING UNIT	ENTITY	ENTITY	ENTITY	COMBINED		COMBINED		COUNTY	COUNTY	COMBINED	STATE	TOTAL
		OPERATING RATE/ TAX \$	DEBT RATE/ TAX \$	COMBINED RATE/ TAX \$	SPECIAL DISTRICT RATE/ TAX \$ (1)	SCHOOL RATE/ TAX \$ (2)	OPERATING RATE/ TAX \$	DEBT RATE/ TAX \$	COUNTY RATE/ TAX \$	STATE RATE/ TAX \$	AD VALOREM TAX RATE RATE/ TAX \$		
ELKO													
County	Elko County	\$			0.0000		1.5125	0.7342	0.0420	0.7762	0.1500	2.4387	
					0.00		529.38	256.97	14.70	271.67	52.50	853.55	
City	Elko	\$	0.4595	0.0798	0.5393	0.0475	1.5125	0.7342	0.0420	0.7762	0.1500	3.0255	
			160.83	27.93	188.76	16.63	529.38	256.97	14.70	271.67	52.50	1,058.93	
Town	Jackpot Town	\$	0.5891	0.0000	0.5891	0.0000	1.5125	0.7342	0.0420	0.7762	0.1500	3.0278	
			206.19	0.00	206.19	0.00	529.38	256.97	14.70	271.67	52.50	1,059.73	
Special District	Elko City/County Civic Auditorium	\$	0.0298	0.0000	0.0298	0.5570	1.5125	0.7342	0.0420	0.7762	0.1500	3.0255	
			10.43	0.00	10.43	194.35	529.38	256.97	14.70	271.67	52.50	1,058.93	
Special District	Elko TV	\$	0.0177	0.0000	0.0177	0.0000	1.5125	0.7342	0.0420	0.7762	0.1500	2.4564	
			6.20	0.00	6.20	0.00	529.38	256.97	14.70	271.67	52.50	859.74	

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1998-99		ASSESSED VALUATION				OPERATING RATE													
DIST-RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE			
ESMERALDA																			
0060	Esmeralda County	42,358,031	250,000	42,608,031	3.8549	1.9000		0.1667	0.0150	0.0000	1.9150		0.7500		0.1500		2.8150		
0010	Goldfield Town	4,291,562		4,291,562	0.4285	0.0000				0.0932	0.0932	0.0000	0.7500	1.9150	0.1500		2.9082		
0020	Silver Peak Town	4,462,535		4,462,535	0.4260	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	42,358,031	250,000	42,608,031	0.7500					0.0000	0.7500								
EUREKA																			
0040	Eureka County	441,288,287	200,000,000	641,288,287	2.0507	0.7181		0.8574	0.0707	0.0000	0.7888	0.0085 (A)	0.7500		0.1500		1.6973		
0020	Crescent Valley Town	2,913,765		2,913,765	0.2052	0.1589		0.0417	0.0000	0.0000	0.1589	0.0085 (A)	0.7500	0.7888	0.1500		1.8562		
0010	Eureka Town	5,816,063		5,816,063	0.2569	0.1577		0.0472	0.0000	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	8,501,580		8,501,580	0.0312	0.0288		0.0500	0.0000	0.0000	0.0288	0.0554 (C)	0.7500	0.7888	0.1500		1.7730		
0030	Diamond Valley Weed	8,501,580		8,501,580	0.0509	0.0469		0.0500	0.0000	0.0000	0.0469	0.0373 (B)	0.7500	0.7888	0.1500		1.7730		
	Eureka County TV District	441,288,287	200,000,000	641,288,287	0.0201	0.0085				0.0000	0.0085		0.7500	0.7888	0.1500		1.6973		
	Eureka County Schools	441,288,287	200,000,000	641,288,287	0.7500					0.0000	0.7500								

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

OVERLAPPING RATES - EUREKA COUNTY

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 NUMBER	ENTITY	ENTITY 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 1998-1999
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

TYPE	LOCAL GOVERNMENT TAXING UNIT	ENTITY	ENTITY	ENTITY	COMBINED	COMBINED	COUNTY	COUNTY	COMBINED	STATE	TOTAL
		OPERATING RATE/ TAX \$	DEBT RATE/ TAX \$	COMBINED RATE/ TAX \$	SPECIAL DISTRICT RATE/ TAX \$ (1)	SCHOOL RATE/ TAX \$ (2)	OPERATING RATE/ TAX \$	DEBT RATE/ TAX \$	COUNTY RATE/ TAX \$	STATE RATE/ TAX \$	AD VALOREM TAX RATE RATE/ TAX \$
ESMERALDA											
County	Esmeralda County	\$				0.7500	1.9150	0.0000	1.9150	0.1500	2.8150
						262.50	670.25	0.00	670.25	52.50	985.25
Town	Goldfield Town	\$	0.0000	0.0932	0.0932	0.7500	1.9150	0.0000	1.9150	0.1500	2.9082
			0.00	32.62	32.62	262.50	670.25	0.00	670.25	52.50	1,017.87
EUREKA											
County	Eureka County	\$				0.7500	0.7888	0.0000	0.7888	0.1500	1.6973
						262.50	276.08	0.00	276.08	52.50	594.06
Town	Crescent Valley Town	\$	0.2006	0.0000	0.2006	0.7500	0.7888	0.0000	0.7888	0.1500	1.8979
			70.21	0.00	70.21	262.50	276.08	0.00	276.08	52.50	664.26
Overlap	Diamond Valley Rodent and Weed Control Dist.	\$	0.0788	0.0000	0.0788	0.7500	0.7888	0.0000	0.7888	0.1500	1.8230
			27.60	0.00	27.60	262.50	276.08	0.00	276.08	52.50	638.07

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1998-99		ASSESSED VALUATION		OPERATING RATE						COMBINED						
DIST-RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE
HUMBOLDT																
0020	Humboldt County	610,512,600	5,000,000	615,512,600	0.8067	0.4916	0.0150	0.1884	0.1296	0.0000	0.6362	0.3388 (C)	1.0500		0.1500	2.1750
0010	Winemucca	108,762,989		108,762,989	1.2189	0.9700		0.0395	0.0000	0.0000	0.9700	0.3388 (C)	1.0500	0.6362	0.1500	3.1450
0040	Denio TV District	0		0	0.0000					0.0000	0.0000					
	Golconda Fire Protection	286,638,289	3,932,860	290,571,149	0.0114			0.0015	0.0015	0.0000	0.0129	0.3388 (C)	1.0500	0.6362	0.1500	2.1879
0090	Golconda Water District	0		0	0.0000					0.0000	0.0000					
	Humboldt Fire District	15,247,510		15,247,510	0.0910		0.0143	0.0024	0.0024	0.0000	0.1077	0.3388 (C)	1.0500	0.6362	0.1500	2.2827
0080	McDermitt Fire Protection	3,540,137		3,540,137	0.1304	0.1000	0.1500	0.0010	0.0010	0.0000	0.2500	0.3388 (C)	1.0500	0.6362	0.1500	2.4250
	McDermitt Sanitation	0		0	0.0000					0.0000	0.0000					
0070	Orovada Community	21,263,091		21,263,091	0.0484			0.0017	0.0017	0.0000	0.0501	0.4888 (A)	1.0500	0.6362	0.1500	2.3751
	Orovada Water GID	0		0	0.0000					0.0000	0.0000					
0070	Orovada Fire Protection	21,263,091		21,263,091	0.1048		0.1500	0.0021	0.0000	0.0000	0.1500	0.3889 (B)	1.0500	0.6362	0.1500	2.3751
	Orovada Rodent Control	0		0	0.0000	0.0000				0.0000	0.0000					
0050	Paradise Valley Fire	16,230,678		16,230,678	0.1197			0.0021	0.0021	0.0000	0.1218	0.3388 (C)	1.0500	0.6362	0.1500	2.2968
	Paradise Valley Sewer	0		0	0.0000					0.0000	0.0000					
0060	Paradise Valley Weed	5,965,677		5,965,677	0.0000					0.0000	0.0000					
	Pueblo Fire Protection	2,959,207		2,959,207	0.2301			0.0028	0.0028	0.0000	0.2329	0.3388 (C)	1.0500	0.6362	0.1500	2.4079
0030	Quinn River TV District	0		0	0.0000					0.0000	0.0000					
	Winemucca Rural Fire	58,603,024		58,603,024	0.1047		0.0030	0.0030	0.0030	0.0000	0.1077					
	Humboldt County Hospital	610,512,600	5,000,000	615,512,600	0.2439			0.0019	0.0019	0.0930	0.3388	0.3388 (C)	1.0500	0.6362	0.1500	2.2827
	Humboldt County Schools	610,512,600	5,000,000	615,512,600	0.7500		0.2000			0.1000	1.0500					

OVERLAPPING RATES - HUMBOLDT COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A. =	0.1500	+	0.3388	=	0.4888
B. =	0.0501	+	0.3388	=	0.3889
C. =	0.3388				

OVERLAP COMBINATIONS
(See Code Number)

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

OVERLAPPING RATES EXAMPLES

A. = .1500 + .3388 = .4888 or 1 + 3 composed
of Orovada Fire Protection (1) at .1500 plus
Humboldt County Hospital (3) at .3388.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	OROVADA FIRE PROTECTION	0.1500
2.	OROVADA COMM SVCS	0.0501
3.	HUMBOLDT COUNTY HOSPITAL	0.3388

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1998-1999
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

TYPE	LOCAL GOVERNMENT TAXING UNIT	ENTITY OPERATING RATE/ TAX \$	ENTITY DEBT RATE/ TAX \$	ENTITY COMBINED RATE/ TAX \$	COMBINED		COUNTY OPERATING RATE/ TAX \$	COUNTY DEBT RATE/ TAX \$	COMBINED COUNTY RATE/ TAX \$	STATE RATE/ TAX \$	TOTAL AD VALOREM TAX RATE TAX \$
					SPECIAL DISTRICT RATE/ TAX \$ (1)	COMBINED SCHOOL RATE/ TAX \$ (2)					
HUMBOLDT											
County	Humboldt County	\$			0.3388 118.58	1.0500 367.50	0.6362 222.67	0.0000 0.00	0.6362 222.67	0.1500 52.50	2.1750 761.25
City	Winnemucca	\$	0.9700 339.50	0.0000 0.00	0.9700 339.50	1.0500 367.50	0.6362 222.67	0.0000 0.00	0.6362 222.67	0.1500 52.50	3.1450 1,100.75
Special District	Golconda Fire Protection District	\$	0.0129 4.52	0.0000 0.00	0.0129 4.52	1.0500 367.50	0.6362 222.67	0.0000 0.00	0.6362 222.67	0.1500 52.50	2.1879 765.77
Special District	McDermitt Fire Protection District	\$	0.2500 87.50	0.0000 0.00	0.2500 87.50	1.0500 367.50	0.6362 222.67	0.0000 0.00	0.6362 222.67	0.1500 52.50	2.4250 848.75

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1998-99		ASSESSED VALUATION		OPERATING RATE												
DIST- RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE
LINCOLN																
0050	Lincoln County	84,342,793	70,000	84,412,793	1.1512	1.1512		0.1731	0.1331	0.0000	1.2843	0.2306 (E)	0.9731		0.1500	2.6380
0030	Caliente	7,033,596		7,033,596	1.1316	1.0020				0.0000	1.0020	0.2306 (E)	0.9731	1.2843	0.1500	3.6400
0040	Alamo Town	4,055,424		4,055,424	0.2917	0.1579				0.0000	0.1579	0.3668 (A)	0.9731	1.2843	0.1500	2.9321
0020	Panaca Town	5,351,628		5,351,628	0.2647	0.2647				0.0000	0.2647	0.2306 (E)	0.9731	1.2843	0.1500	2.9027
0010	Pioche Town	6,660,275		6,660,275	0.5018	0.2969				0.0000	0.2969	0.3769 (B)	0.9731	1.2843	0.1500	3.0812
	Alamo Power District #3	0		0	0.0000					0.0000	0.0000					
	Alamo Sewer & Water	0		0	0.0000					0.0000	0.0000					
	Lincoln County Power #1	0		0	0.0000					0.0000	0.0000					
	Lincoln County TV District	0		0	0.0000					0.0000	0.0000					
0060	Pahrnagat Valley Fire Prctcn	8,548,988		8,548,988	0.1362					0.0000	0.1362	0.2306 (E)	0.9731	1.2843	0.1500	2.7742
	Pahrnagat Valley TV	0		0	0.0000					0.0000	0.0000	0.3885 (C)	0.9731	1.2843	0.1500	2.9321
0070	Pioche Fire Protection	7,532,041		7,532,041	0.3421	0.1463				0.0000	0.1463	0.2306 (E)	0.9731	1.2843	0.1500	2.7843
	Lincoln County Hospital	84,342,793	70,000	84,412,793	0.2306					0.0000	0.2306	0.5275 (D)	0.9731	1.2843	0.1500	3.0812
	Lincoln County Schools	84,342,793	70,000	84,412,793	0.7500					0.2231	0.9731					

OVERLAPPING RATES - LINCOLN COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A. =	0.1362	+	0.2306	=	0.3668
B. =	0.1463	+	0.2306	=	0.3769
C. =	0.1579	+	0.2306	=	0.3885
D. =	0.2969	+	0.2306	=	0.5275
E. =	0.2306				

OVERLAP COMBINATIONS
(See Code Number)

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

OVERLAPPING RATES EXAMPLES

A. = .1362 + .2306 = .3668 or 1 + 5 composed
of Pahranaagat Valley Fire (1) at .1362 plus
Lincoln Hospital (5) at .2306.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	PAHRANAGAT VALLEY FIRE	0.1362
2.	PIOCHE FIRE PROTECTION	0.1463
3.	ALAMO TOWN	0.1579
4.	PIOCHE TOWN	0.2969
5.	LINCOLN HOSPITAL	0.2306

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1998-1999
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

TYPE	LOCAL GOVERNMENT TAXING UNIT	ENTITY	ENTITY	ENTITY	COMBINED	COMBINED	COUNTY	COUNTY	COMBINED	STATE	TOTAL
		OPERATING RATE/ TAX \$	DEBT RATE/ TAX \$	COMBINED RATE/ TAX \$	SPECIAL DISTRICT RATE/ TAX \$ (1)	SCHOOL RATE/ TAX \$ (2)	OPERATING RATE/ TAX \$	DEBT RATE/ TAX \$	COUNTY RATE/ TAX \$	RATE/ TAX \$	AD VALOREM TAX RATE TAX \$
LINCOLN											
County	Lincoln County	\$			0.2306	0.9731	1.2843	0.0000	1.2843	0.1500	2.6380
					80.71	340.59	449.51	0.00	449.51	52.50	923.30
City	Caliente	\$	1.0020	0.0000	1.0020	0.9731	1.2843	0.0000	1.2843	0.1500	3.6400
			350.70	0.00	350.70	340.59	449.51	0.00	449.51	52.50	1,274.00
Town	Pioche Town	\$	0.2969	0.0000	0.2969	0.9731	1.2843	0.0000	1.2843	0.1500	3.0812
			103.92	0.00	103.92	340.59	449.51	0.00	449.51	52.50	1,078.42
Special District	Pahrnagat Valley Fire Protection District	\$	0.1362	0.0000	0.1362	0.9731	1.2843	0.0000	1.2843	0.1500	2.7742
			47.66	0.00	47.66	340.59	449.51	0.00	449.51	52.50	970.96
Special District	Pioche Fire Protection District	\$	0.1463	0.0000	0.1463	0.9731	1.2843	0.0000	1.2843	0.1500	3.0812
			51.21	0.00	51.21	340.59	449.51	0.00	449.51	52.50	1,078.42

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

DIST- RICT CODE	LOCAL GOVERNMENT TAXING UNIT	FISCAL YEAR 1998-99		ASSESSED VALUATION		OPERATING RATE				COMBINED						TOTAL AD VALOREM TAX RATE	
		ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE		
LYON																	
0500	Lyon County	553,401,955	90,000	553,491,955 ✓	0.8814	0.6057		0.1721	0.1222	0.0000	0.7279	0.4231 (K)	1.5400		0.1500	2.4179	
0100	Yerington	36,990,742		36,990,742	0.2944					0.0000	0.2944	0.6011 (F)	1.5400	0.7279	0.1500	3.3134	
0600	Fernley Town	151,402,451		151,402,451	0.2271	0.1528				0.0000	0.1528	0.3355 (A)	1.5400	0.7279	0.1500	2.9062	
0860	Carson-Truckee Water	380,359,930		380,359,930	0.0012	0.0000				0.0000	0.0000						
	Carson Sub-Conservancy	225,276,941		225,276,941	0.0000					0.0000	0.0300	0.0300					
0700	Central Lyon County Fire	229,616,506		229,616,506	0.2179		0.0700			0.0000	0.2879	0.0879 (G)	1.5400	0.7279	0.1500	2.7937	
0840											0.2879	0.0879 (J)	1.5400	0.7279	0.1500	2.7937	
0200	Central Lyon County Vector	221,755,799		221,755,799	0.0735	0.0579				0.0000	0.0579						
	Fernley Swimming Pool	151,402,451		151,402,451	0.0000		0.2000			0.0000	0.2000						
0200	Mason Valley Swimming Pool	111,554,345		111,554,345	0.1297	0.1142				0.0000	0.1142						
	Mason Valley Fire	76,307,137		76,307,137	0.0859		0.0800			0.0000	0.1659	0.6011 (I)	1.5400	0.7279	0.1500	3.1849	
0220											0.1659	0.4869 (M)	1.5400	0.7279	0.1500	3.0707	
0400	Mason Valley Artesian Basin	76,307,137		76,307,137	0.0000					0.0000	0.0000						
	Mason Valley Mosquito	113,421,308		113,421,308	0.0688	0.0338				0.0000	0.0638						
0810	North Lyon Fire Maintenance	151,402,451		151,402,451	0.0855		0.0300			0.0000	0.1355	0.3528 (C)	1.5400	0.7279	0.1500	2.9062	
	Silver Springs/Stagcoach Hosp	64,847,250		64,847,250	0.2032	0.0300				0.0000	0.0300	0.3758 (L)	1.5400	0.7279	0.1500	2.8237	
0400	Smith Valley Fire Maint	34,588,473		34,588,473	0.1411		0.0500			0.0000	0.1911	0.4231 (D)	1.5400	0.7279	0.1500	3.0321	
	Smith Valley Artesian	34,588,473		34,588,473	0.0000					0.0000	0.0000						
0900	South Lyon Hospital District	171,564,570	90,000	171,654,570	0.2073	0.1731	0.2500			0.0000	0.4231						
	Stagcoach Gen. Imp. Dist.	5,815,110		5,815,110	0.6356	0.5253				0.0000	0.5253	0.4058 (H)	1.5400	0.7279	0.1500	3.3490	
0300	Tricounty Railway Commission	64,669,298	90,000	64,779,298	0.0000					0.0000	0.0000						
	Walker River Weed Control	34,463,703		34,463,703	0.0000					0.0000	0.0000						
	Willow Creek Gen. Imp. Dist.	2,085,228		2,085,228	0.0619	0.0156				0.0000	0.0156	0.7670 (B)	1.5400	0.7279	0.1500	3.2005	
	Lyon County Schools	553,401,955	90,000	553,491,955	0.7500					0.7900	1.5400						

OVERLAPPING RATES - LYON COUNTY

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A.=	0.1355	+	0.0000	+	0.2000	=	0.3355		
B.=	0.1659	+	0.0000	+	0.4231	+	0.0638	+	
C.=	0.1528	+	0.0000	+	0.2000	=	0.3528		0.1142 = 0.7670
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.=	0.2879	+	0.0000	+	0.0300	+	0.0300	+	0.0579 = 0.4058
I.=	0.0000	+	0.4231	+	0.0638	+	0.1142	=	
J.=	0.0000	+	0.0300	+	0.0579	=	0.0879		0.6011
K.=	0.4231								
L.=	0.0000	+	0.2879	+	0.0300	+	0.0579	=	0.3758
M.=	0.0000	+	0.4231	+	0.0638	=	0.4869		

OVERLAP COMBINATIONS
(See Code Number)

A. 1 + 2 + 14
B. 3 + 4 + 9 + 10 + 16
C. 5 + 2 + 14
D. 6 + 9
E. 2 + 13
F. 9 + 10 + 16
G. 2 + 11 + 17
H. 2 + 7 + 11 + 13 + 17
I. 4 + 9 + 10 + 16
J. 2 + 13 + 17
K. 9
L. 2 + 7 + 13 + 17
M. 4 + 9 + 10

OVERLAPPING RATES EXAMPLES

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

CODE NUMBER	ENTITY	ENTITY RATE
1.	NORTH LYON FIRE	0.1355
2.	CARSON-TRUCKEE WATER CONSERVANCY	0.0000
3.	MASON VALLEY FIRE	0.1659
4.	MASON VALLEY ARTESIAN	0.0000
5.	PERINLEY TOWN	0.1528
6.	SMITH VALLEY ARTESIAN	0.0000
7.	CENTRAL LYON FIRE	0.2879
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.	PERINLEY SWIMMING POOL DIST.	0.2000
15.	SMITH VALLEY FIRE	0.1911
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 1998-1999
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

ENTITY TYPE	LOCAL GOVERNMENT TAXING UNIT	ENTITY OPERATING		ENTITY DEBT		ENTITY COMBINED		COMBINED SPECIAL DISTRICT		COMBINED SCHOOL		COUNTY OPERATING		COUNTY DEBT		COMBINED COUNTY		STATE		AD VALOREM	
		RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$ (1)	RATE/ TAX \$ (2)	RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$		
LYON																					
County	Lyon County	\$																			
City	Yerington	\$	0.2944 103.04	0.0000 0.00	0.2944 103.04	0.6011 210.39	1.5400 539.00	0.7279 254.77	0.0000 0.00	0.7279 254.77	0.1500 52.50	3.3134 1,159.69									
Town	Fernley Town	\$	0.1528 53.48	0.0000 0.00	0.1528 53.48	0.3355 117.43	1.5400 539.00	0.7279 254.77	0.0000 0.00	0.7279 254.77	0.1500 52.50	2.9062 1,017.17									
Special District	Central Lyon Fire Protection District	\$	0.2879 100.76	0.0000 0.00	0.2879 100.76	0.0300 10.50	1.5400 539.00	0.7279 254.77	0.0000 0.00	0.7279 254.77	0.1500 52.50	2.7358 957.52									
Special District	Willowcreek General Improvement District	\$	0.0156 5.46	0.0000 0.00	0.0156 5.46	0.7670 268.44	1.5400 539.00	0.7279 254.77	0.0000 0.00	0.7279 254.77	0.1500 52.50	3.2005 1,120.17									

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1998-99		ASSESSED VALUATION		OPERATING RATE														
DIST- RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE		
MINERAL																		
0020	Mineral County	103,843,538	7,000,000	110,843,538	2.0459	1.4176	0.1200	0.2144	0.2143	0.0000	1.7519	0.3881 *	1.3500		0.1500	3.6400		
0010	Hawthorne Town	33,141,668		33,141,668	0.2719	0.0000				0.0000	0.0000	0.3881 *	1.3500	1.7519	0.1500	3.6400		
0120	Luning Town	527,847		527,847	0.1685	0.0000				0.0000	0.0000	0.3881 *	1.3500	1.7519	0.1500	3.6400		
0130	Mina Town	1,812,142		1,812,142	0.8491	0.0000				0.0000	0.0000	0.3881 *	1.3500	1.7519	0.1500	3.6400		
	Walker Lake Town	4,914,429		4,914,429	0.1713	0.0000				0.0000	0.0000	0.3881 *	1.3500	1.7519	0.1500	3.6400		
	Walker Lake GID	4,909,976		4,909,976	0.0000					0.0000	0.0000							
	Mineral County TV District	94,695,256		94,695,256	0.0000					0.0000	0.0000							
	Mineral Hospital District	103,843,538	7,000,000	110,843,538	0.3856			0.0025	0.0025	0.0000	0.3881							
	Mineral County Schools	103,843,538	7,000,000	110,843,538	0.7500					0.6000	1.3500							
* The Hospital District is the only overlapping district in the county																		

* The Hospital District is the only overlapping district in the county

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1998-1999
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

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

MINERAL

County	Mineral County												
	\$	0.3881	1.3500	1.7519	0.0000	1.7519	0.1500	3.6400					
		135.83	472.50	613.17	0.00	613.17	52.50	1,274.00					

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1998-99			ASSESSED VALUATION		OPERATING RATE													
DIST- RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE	LEGISLATIVE OVERRIDE RATE	DEBT RATE	COMBINED RATE	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE		
NYE																		
0005	Nye County	584,889,982	30,000,000	614,889,982	1.2986	1.2056	0.0050	0.4048	0.0871	0.0000	1.2977		1.3350		0.1500	2.7827		
0002	Gabbs	3,315,690	180,000	3,495,690	2.8831	0.5337		0.3110	0.0000	0.0000	0.5337	0.3236 (F)	1.3350	1.2977	0.1500	3.6400		
0008	Amargosa Town	23,989,877		23,989,877	0.5824	0.4971		0.0605	0.0000	0.0000	0.4971	0.3333 (E)	1.3350	1.2977	0.1500	3.6131		
0001	Beatty Town	38,168,920	6,000,000	44,168,920	0.1550	0.1334	0.0000	0.1013	0.0000	0.0000	0.1334	0.4470 (A)	1.3350	1.2977	0.1500	3.3633		
0003	Manhattan Town	605,158		605,158	1.3933	0.3164		0.0778	0.0000	0.0000	0.3164	0.5109 (C)	1.3350	1.2977	0.1500	3.6100		
0006	Pahrump Town	369,622,304		369,622,304	0.1638			0.0262	0.0262	0.0000	0.1900	0.1985 (B)	1.3350	1.2977	0.1500	3.1712		
0004	Round Mountain Town	50,174,508	18,000,000	68,174,508	0.2481	0.2481	0.0983	0.0463	0.0000	0.0000	0.3464	0.5109 (C)	1.3350	1.2977	0.1500	3.6400		
0007	Tonopah Town	27,454,989		27,454,989	0.3606	0.3437	0.0500	0.1331	0.0000	0.0000	0.3937	0.4636 (D)	1.3350	1.2977	0.1500	3.6400		
	Amargosa Library District	24,875,921		24,875,921	0.4150	0.3333		0.0042	0.0000	0.0000	0.3333							
	Beatty Gen. Imp. Dist.	10,803,692		10,803,692	0.0000					0.0000	0.0000							
	Beatty Library District	39,235,626	6,330,000	45,565,626	0.1218			0.0016	0.0016	0.0000	0.1234							
	Beatty Water & Sanitation	9,641,390		9,641,390	0.0000					0.0000	0.0000							
	Pahrump Library District	369,622,304		369,622,304	0.0302			0.0019	0.0019	0.0000	0.0321							
	Pahrump Swimming Pool Dist	369,622,304		369,622,304	0.0050			0.0033	0.0033	0.0000	0.0083							
	Railroad Valley Gen. Imp. Dist	3,972,353	1,560,000	5,532,353	0.0000					0.0000	0.0000							
	Smoky Valley Library District	56,734,194	18,000,000	74,734,194	0.3060	0.1873		0.0038	0.0000	0.0000	0.1873							
	Smoky Valley TV District	54,644,471	18,000,000	72,644,471	0.0000					0.0000	0.0000							
	Tonopah Library District	30,258,265		30,258,265	0.1527	0.1400		0.0009	0.0000	0.0000	0.1400							
	Nye Hospital District	160,213,416	30,000,000	190,213,416	0.3547	0.2994		0.0139	0.0023	0.0242	0.3236							
	Pahrump Hospital District	369,622,304		369,622,304	0.0000		0.1558	0.0023	0.0023		0.1581							
	Nye County Schools	584,889,982	30,000,000	614,889,982	0.7500					0.5850	1.3350							

FOOTNOTED CALCULATION OF OVERLAPPING
OTHER SPECIAL DISTRICT RATES

A. =	0.3236	+	0.1234	=	0.4470	
B. =	0.1581	+	0.0321	+	0.0083	=
C. =	0.3236	+	0.1873	=	0.5109	0.1985
D. =	0.3236	+	0.1400	=	0.4636	
E. =	0.3333					
F. =	0.3236					

OVERLAPPING RATES - NYE COUNTY

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. = .1581 + .0321 + .0083 = .1985 or 4 + 5 + 6 composed
of Pahrump Hospital District(4) at .1581 plus Pahrump
Library(5) at .0321 plus Pahrump Swimming Pool(6) at
.0083.

SPECIFIC DISTRICT RATES WHICH MAY BE COMBINED

CODE NUMBER	ENTITY	ENTITY RATE
1.	AMARGOSA LIBRARY DISTRICT	0.3333
2.	BEATTY LIBRARY DISTRICT	0.1234
3.	NYE HOSPITAL	0.3236
4.	PAHRUMP HOSPITAL DISTRICT	0.1581
5.	PAHRUMP LIBRARY	0.0321
6.	PAHRUMP SWIMMING POOL	0.0083
7.	SMOKY VALLEY LIBRARY DISTRICT	0.1873
8.	TONOPAH LIBRARY DISTRICT	0.1400

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1998-1999
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

TYPE	LOCAL GOVERNMENT TAXING UNIT	ENTITY	ENTITY	ENTITY	COMBINED	COMBINED	COUNTY	COUNTY	COMBINED	STATE	TOTAL	
		OPERATING RATE/ TAX \$	DEBT RATE/ TAX \$	COMBINED RATE/ TAX \$	SPECIAL DISTRICT RATE/ TAX \$ (1)	SCHOOL RATE/ TAX \$ (2)	OPERATING RATE/ TAX \$	DEBT RATE/ TAX \$	COUNTY RATE/ TAX \$	STATE RATE/ TAX \$	AD VALOREM TAX RATE TAX \$	
NYE												
County	Nye County	\$				1.3350 467.25	1.2977 454.20	0.0000 0.00	1.2977 454.20	0.1500 52.50	2.7827 973.95	
City	Gabbs	\$	0.5337 186.80	0.0000 0.00	0.5337 186.80	0.3236 113.26	1.3350 467.25	1.2977 454.20	0.0000 0.00	1.2977 454.20	0.1500 52.50	3.6400 1,274.00
Town	Round Mtn. Town	\$	0.3464 121.24	0.0000 0.00	0.3464 121.24	0.5109 178.82	1.3350 467.25	1.2977 454.20	0.0000 0.00	1.2977 454.20	0.1500 52.50	3.6400 1,274.00
Town	Pahrump Town	\$	0.1900 66.50	0.0000 0.00	0.1900 66.50	0.1985 69.46	1.3350 467.25	1.2977 454.20	0.0000 0.00	1.2977 454.20	0.1500 52.50	3.1712 1,109.91

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1998-99		ASSESSED VALUATION		OPERATING RATE													
DIST- RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE ALLOWED	LEGISLATIVE OVERRIDE RATE APPROVED	DEBT RATE	COMBINED RATE	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE	
PERSHING																	
0002	Pershing County	153,830,737	35,000,000	188,830,737	1.9496	1.1175	0.0036	0.3339	0.1287	0.0000	1.2498	0.3536	*	1.2570	0.1500	3.0104	
0001	Lovelock	16,379,929		16,379,929	0.7611	0.6288		0.3165		0.0000	0.6288	0.3536	*	1.2570	1.2498	3.6392	
	Imlay Town	1,233,278		1,233,278	0.3058	0.1500				0.0000	0.1500	0.3536	*	1.2570	1.2498	3.1604	
	Pershing County TV District	0		0	0.0000					0.0000	0.0000						
	Lovelock Meadows Water	0		0	0.0000					0.0000	0.0000						
	Lovelock Valley Weed	0		0	0.0000					0.0000	0.0000						
	Pershing Hospital District*	153,830,737	35,000,000	188,830,737	0.5006	0.3400	0.0136	0.0207		0.0000	0.3536						
	Pershing County Schools	153,830,737	35,000,000	188,830,737	0.7500					0.5070	1.2570						
* The Hospital District is the only overlapping district in the county																	
STOREY																	
0010	Storey County	160,476,171	600,000	161,076,171	1.7305	1.4356		0.6161	0.1607	0.0000	1.5963	0.0000		0.7500	0.1500	2.4963	
0040	Gold Hill Town	3,970,608		3,970,608	0.2463	0.0626				0.0000	0.0626			0.7500	1.5963	2.5589	
0020	Virginia City Town	20,130,121		20,130,121	0.2073	0.0236				0.0000	0.0236			0.7500	1.5963	2.5199	
	Canyon GID	10,091,016		10,091,016	0.0000					0.0000	0.0000						
	Carson-Truckee Water	56,870,587		56,870,587	0.0022	0.0000		0.0004	0.0000	0.0000	0.0000						
	Tricounty Railway Commission	160,013,846	600,000	160,613,846	0.0000					0.0000	0.0000						
	Virginia-Divide Sewer Imp	20,649,692		20,649,692	0.0000					0.0000	0.0000						
	Storey County Schools	160,476,171	600,000	161,076,171	0.7500					0.0000	0.7500						

TAX IMPACT ON \$100,000 HOME

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1998-1999
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

TYPE	LOCAL GOVERNMENT TAXING UNIT	ENTITY	ENTITY	ENTITY	COMBINED	COMBINED	COUNTY	COUNTY	COMBINED	STATE	AD VALOREM
		OPERATING	DEBT	COMBINED	SPECIAL	SCHOOL	OPERATING	DEBT	COUNTY	STATE	TAX RATE
		RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$	DISTRICT RATE/ TAX \$ (1)	RATE/ TAX \$ (2)	RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$	RATE/ TAX \$	TAX RATE
PERSHING											
County	Pershing County				0.3536 123.76	1.2570 439.95	1.2498 437.43	0.0000 0.00	1.2498 437.43	0.1500 52.50	3.0104 1,053.64
City	Lovelock	0.6288 220.08	0.0000 0.00	0.6288 220.08	0.3536 123.76	1.2570 439.95	1.2498 437.43	0.0000 0.00	1.2498 437.43	0.1500 52.50	3.6392 1,273.72
STOREY											
County	Storey County				0.0000 0.00	0.7500 262.50	1.5963 558.71	0.0000 0.00	1.5963 558.71	0.1500 52.50	2.4963 873.71

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1998-99			ASSESSED VALUATION		OPERATING RATE					COMBINED					TOTAL	
DIST- RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDE	LEGISLATIVE RATE OVERRIDE	LEGISLATIVE RATE APPROVED	DEBT RATE	COMBINED RATE	SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	AD VALOREM TAX RATE
WASHOE																
9001	Washoe County	7,500,157,034	700,000	7,500,857,034	0.9077	0.8266	0.0700	0.3633	0.2934	0.0595	1.2495	0.0000	1.0985	0.1500		2.4980
1000	Reno	3,504,566,723		3,504,566,723	0.3367		0.3986	0.0840	0.0358	0.1365	0.9076	0.0000	1.0985	1.2495	0.1500	3.4056
1005											0.9076	0.0000	1.0985	1.2495	0.1500	3.4056
1040											0.8106	0.0000	1.0985	1.2495	0.1500	3.3086
2000	Sparks	1,213,473,000		1,213,473,000	0.4866		0.1105	0.1035	0.1035	0.1100	0.8106	0.0006	1.0985	1.2495	0.1500	3.3092
2005											0.0000	0.4813	1.0985	1.2495	0.1500	2.9793
4540	Grandview Terrace GID	1,209,592		1,209,592	0.0000			0.0001	0.0000	0.0000	0.0000	0.0000	1.0985	1.2495	0.1500	2.4980
9601	Carson-Truckee Water	7,500,157,034	700,000	7,500,857,034	0.0015	0.0000				0.0000	0.0000	0.0000	1.0985	1.2495	0.1500	3.0584
5200	Getlach Gen. Imp. Dist.	2,090,897		2,090,897	0.0000			0.0081		0.0000	0.0588	0.5016	1.0985	1.2495	0.1500	2.9793
	Incline Village GID	886,255,838		886,255,838	0.0588					0.0000	0.0000	0.0000	1.0985	1.2495	0.1500	2.4980
	Lawton-Verdi GID	36,424,041		36,424,041	0.0000					0.0000	0.0000	0.4813	1.0985	1.2495	0.1500	2.9793
1040	Lemmon Valley Underground	350,764,015		350,764,015	0.0046	0.0000				0.0000	0.0000	0.9076	1.0985	1.2495	0.1500	3.4056
3040											0.0000	0.3800	1.0985	1.2495	0.1500	2.8780
3041											0.0000	0.3800	1.0985	1.2495	0.1500	2.8780
3140											0.0000	0.0000	1.0985	1.2495	0.1500	2.4980
4040											0.0000	0.4813	1.0985	1.2495	0.1500	2.9793
5000	North Lake Tahoe Fire	892,096,896		892,096,896	0.1694		0.3100	0.0222	0.0222	0.0000	0.5016	0.0000	1.0985	1.2495	0.1500	2.9996
5200											0.5016	0.0588	1.0985	1.2495	0.1500	3.0584
9400	Palomino Valley GID	36,427,056		36,427,056	0.3273	0.3273		0.0288	0.0288	0.0000	0.3561	0.0000	1.0985	1.2495	0.1500	2.8541
2008	Redevelopment - Sparks	146,144,874		146,144,874	3.3092					0.0000	3.3092	0.0000	0.0000	0.0000	0.0000	3.3092
	Reno Increment District	60,420,317		60,420,317	3.4062					0.0000	3.4062	0.0000	0.0000	0.0000	0.0000	3.4062
1055	Reno Redevelopment	172,814,622		172,814,622	3.4062					0.0000	3.4062	0.0000	0.0000	0.0000	0.0000	3.4062
3000	Sierra Forest Fire	441,114,747	18,900	441,133,647	0.4998	0.3800		0.0188	0.0000	0.0000	0.3800	0.0006	1.0985	1.2495	0.1500	2.8780
3005											0.3800	0.0000	1.0985	1.2495	0.1500	2.8780
3011											0.3800	0.0000	1.0985	1.2495	0.1500	2.8780
3016											0.3800	0.0006	1.0985	1.2495	0.1500	2.8780
3016											0.3800	0.1155	1.0985	1.2495	0.1500	2.9935
3040											0.3800	0.0000	1.0985	1.2495	0.1500	2.8780
3041											0.3800	0.0000	1.0985	1.2495	0.1500	2.8780
3140											0.3800	0.0000	1.0985	1.2495	0.1500	2.8780
4705	S Truckee Meadows GID	187,107,573		187,107,573	0.0000					0.1149	0.1149	0.4819	1.0985	1.2495	0.1500	3.0948
9020	Sun Valley Water & Sanitation	133,175,523		133,175,523	0.0890					0.0000	0.0890	0.0000	1.0985	1.2495	0.1500	2.5870
4025											0.0890	0.4819	1.0985	1.2495	0.1500	3.0689
4000	TRPA	897,950,702		897,950,702	0.0000					0.0000	0.0000	0.0000	1.0985	1.2495	0.1500	2.9793
4005	Truckee Meadows Fire	1,310,501,027	179,200	1,310,680,227	0.5123	0.4813		0.0265	0.0000	0.0000	0.4813	0.0006	1.0985	1.2495	0.1500	2.9799
4011											0.4813	0.0000	1.0985	1.2495	0.1500	2.9793

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1998-99			ASSESSED VALUATION		OPERATING RATE													
DIST- RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE	LEGISLATIVE OVERRIDE RATE	LEGISLATIVE OVERRIDE RATE	DEBT RATE	COMBINED RATE	COMBINED				TOTAL AD VALOREM TAX RATE	
													SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE		
4016												0.4813	0.0006	(L)	1.0985	1.2495	0.1500	2.9799
4025												0.4813	0.0896	(P)	1.0985	1.2495	0.1500	3.0689
4040												0.4813	0.0000	(C)	1.0985	1.2495	0.1500	2.9793
4400												0.4813	0.3561	(Q)	1.0985	1.2495	0.1500	3.3354
4540												0.4813	0.0000	(R)	1.0985	1.2495	0.1500	2.9793
4705												0.4813	0.1155	(S)	1.0985	1.2495	0.1500	3.0948
1005	Truckee Meadows Underground	5,056,288,134	179,200	5,056,467,334	0.0006	0.0006					0.0000	0.0006	0.9076	(E)	1.0985	1.2495	0.1500	3.4062
2005												0.0006	0.8106	(T)	1.0985	1.2495	0.1500	3.3092
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	0.5703	(V)	1.0985	1.2495	0.1500	3.0689
4705												0.0006	0.5962	(W)	1.0985	1.2495	0.1500	3.0948
1011	Verdi TV District	123,562,335		123,562,335	0.0093	0.0000					0.0000	0.0000	0.9076	(E)	1.0985	1.2495	0.1500	3.4056
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																		
		7,500,157,034	700,000	7,500,857,034	0.7500						0.3485	1.0985						

Assessed valuation of \$146,144,874 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 \$172,814,622 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	+	0.0006	=	0.0006
B.=	0.0000	+	0.0000	=	0.0000
C.=	0.0000	+	0.0000	=	0.0000
D.=	0.0000	+	0.0588	=	0.0588
E.=	0.0000	+	0.9076	=	0.9076
F.=	0.0000	+	0.3800	=	0.3800
G.=	0.0000	+	0.3800	+	0.0000 = 0.3800
H.=	Overlap Code Not Used for FY 1998-99 Reserved for Future Use				
I.=	0.0000	+	0.4813	=	0.4813
J.=	Overlap Code Not Used for FY 1998-99 Reserved for Future Use				
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	+	0.0890	+	0.0006 = 0.0896
Q.=	0.0000	+	0.3561	=	0.3561
R.=	0.0000	+	0.0000	+	0.0000 = 0.0000
S.=	0.0000	+	0.1149	+	0.0006 = 0.1155
T.=	0.0000	+	0.8106	=	0.8106
U.=	0.0000	+	0.4813	+	0.0000 = 0.4813
V.=	0.0000	+	0.0890	+	0.4813 = 0.5703
W.=	0.0000	+	0.1149	+	0.4813 = 0.5962
X.=	0.0000	+	0.3800	+	0.0006 = 0.3806
Y.=	Overlap Code Not Used for FY 1998-99 Reserved for Future Use				
Z.=	0.0000	+	0.0000	+	0.4813 = 0.4813
AA.=	0.0000	+	0.5016	=	0.5016

OVERLAP COMBINATIONS
(See Code Number)

A. 4
B. 4 + 14
C. 4 + 7
D. 4 + 6
E. 4 + 1
F. 4 + 10
G. 4 + 10 + 15
H.
I. 4 + 13
J.
K. 4 + 15
L. 4 + 14 + 15
M. 4 + 7 + 15
N. 4 + 7
O. 4 + 13 + 14
P. 4 + 12 + 14
Q. 4 + 9
R. 3 + 4 + 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.
Z. 3 + 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 NUMBER	ENTITY	ENTITY RATE
1. RENO		0.9076
2. SPARKS		0.8106
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.		0.5016
9. PALOMINO VALLEY G. I. D.		0.3561
10. SIERRA FOREST FIRE PROTECTION DIST.		0.3800
11. SO. TRUCKEE MEADOWS G. I. D.		0.1149
12. SUN VALLEY WATER AND SANITATION		0.0890
13. TRUCKEE MEADOWS FIRE PROTECTION		0.4813
14. TRUCKEE MEADOWS UNDERGRND 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 1998-1999
TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

TYPE	LOCAL GOVERNMENT TAXING UNIT	ENTITY	ENTITY	ENTITY	COMBINED	COMBINED	COUNTY	COUNTY	COMBINED	STATE	TOTAL
		OPERATING RATE/ TAX \$	DEBT RATE/ TAX \$	COMBINED RATE/ TAX \$	SPECIAL DISTRICT RATE/ TAX \$ (1)	SCHOOL RATE/ TAX \$ (2)	OPERATING RATE/ TAX \$	DEBT RATE/ TAX \$	COUNTY RATE/ TAX \$	RATE/ TAX \$	AD VALOREM TAX RATE
WASHOE											
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	\$	0.7711	0.1365	0.9076	0.0000	1.1900	0.0595	1.2495	0.1500	3.4056
			269.88	47.78	317.65	0.00	416.50	20.83	437.33	52.50	1,191.95
City	Sparks	\$	0.7006	0.1100	0.8106	0.0000	1.1900	0.0595	1.2495	0.1500	3.3086
			245.22	38.50	283.72	0.00	416.50	20.83	437.33	52.50	1,158.02
Special District	Gerlach General Improvement District	\$	0.0000	0.0000	0.0000	0.0000	1.1900	0.0595	1.2495	0.1500	2.4980
			0.00	0.00	0.00	0.00	416.50	20.83	437.33	52.50	874.30
Special District	South Truckee Meadows General Improv. Dist.	\$	0.0000	0.1149	0.1149	0.4819	1.1900	0.0595	1.2495	0.1500	3.0948
			0.00	40.22	40.22	168.67	416.50	20.83	437.33	52.50	1,083.18

PART II
TOTAL AD VALOREM TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 1998-99		ASSESSED VALUATION		OPERATING RATE												
DIST- RICT CODE	LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	NET PROCEEDS OF MINES	TOTAL ASSESSED VALUATION	MAXIMUM ALLOWED BY REVENUE LIMITATIONS	LOWER RATE APPROVED BY GOVERNING BOARD	VOTER APPROVED OVERRIDES	LEGISLATIVE OVERRIDE RATE	LEGISLATIVE OVERRIDE RATE	DEBT RATE	COMBINED RATE	COMBINED SPECIAL DISTRICT RATE	COMBINED SCHOOL RATE	COMBINED COUNTY RATE	STATE RATE	TOTAL AD VALOREM TAX RATE
WHITE PINE																
0050	White Pine County	172,444,183	7,000,000	179,444,183	1.4287		0.0550	0.1717	0.1600	0.0000	1.6437	0.4795 *	1.0959		0.1500	3.3691
0010	Ely	42,172,790		42,172,790	0.6617	0.2709				0.0000	0.2709	0.4795 *	1.0959	1.6437	0.1500	3.6400
0030	Lund Town	1,337,315		1,337,315	0.3473	0.2709				0.0000	0.2709	0.4795 *	1.0959	1.6437	0.1500	3.6400
0020	McGill Town	4,854,722		4,854,722	0.5491	0.2709				0.0000	0.2709	0.4795 *	1.0959	1.6437	0.1500	3.6400
0040	Ruth Town	1,727,127		1,727,127	0.9709	0.2709				0.0000	0.2709	0.4795 *	1.0959	1.6437	0.1500	3.6400
	Baker TV	0		0	0.0000					0.0000	0.0000					
	Baker Water & Sewer	0		0	0.0000					0.0000	0.0000					
	McGill Ruth Water & Sanit	0		0	0.0000					0.0000	0.0000					
	White Pine TV District	0		0	0.0000					0.0000	0.0000					
	White Pine Hospital District*	172,444,183	7,000,000	179,444,183	0.4795					0.0000	0.4795					
	White Pine County Schools	172,444,183	7,000,000	179,444,183	0.7500					0.3459	1.0959					
* The Hospital District is the only overlapping district in the county																

* The Hospital District is the only overlapping district in the county

EXAMPLES OF AD VALOREM TAX REQUIREMENTS BASED ON THE FISCAL YEAR 1998-1999 TAX RATES AS APPLIED TO AN INDIVIDUAL'S HOME WITH A TAXABLE VALUE OF \$100,000.

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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.

1998-99		1998-99	
ESTIMATED		ESTIMATED	
REVENUES		REVENUES	
SPECIAL DISTRICT		SPECIAL DISTRICT	
CARSON CITY		MINERAL	
CARSON CITY CONVENTION & VISITORS BUREAU	\$479,532	MINERAL COUNTY FAIR & RECREATION BOARD	\$58,570
CLARK		PERSHING	
LAS VEGAS CONVENTION & VISITORS AUTHORITY	\$122,980,000	PERSHING COUNTY FAIR & RECREATION BOARD	\$163,906
DOUGLAS COUNTY		STOREY	
Douglas County Convention & Vistors Authority	\$614,800	VIRGINIA CITY VISITORS & CONVENTION AUTHORITY	\$162,712
ELKO		WASHOE	
ELKO COUNTY FAIR & RECREATION BOARD	\$505,400	RENO-SPARKS CONVENTION & VISITORS AUTHORITY	\$23,248,245
WEST WENDOVER RECREATION DISTRICT	\$1,861,282	WHITE PINE	
HUMBOLDT		WHITE PINE COUNTY FAIR & RECREATION BOARD	\$352,600
WINNEMUCCA CONVENTION & VISITORS AUTHORITY	\$879,000		
LANDER			
LANDER COUNTY FAIR & RECREATION BOARD	\$196,000		

PART IV
VOTER APPROVED AD VALOREM LEVIES

PURSUANT TO NRS 354.5982 AND NRS 387.3285

COUNTIES AND ENTITIES WITH TAX OVERRIDES	PURPOSE OF FUNDS	RATE OR DOLLAR AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY
CARSON CITY: CARSON CITY	SENIOR CITIZENS CENTER	.0500	09-04-84	PERPETUITY
CHURCHILL: CHURCHILL COUNTY CHURCHILL COUNTY CHURCHILL COUNTY	SENIOR CITIZENS CENTER HOSPITAL OPERATION FIRE EQUIPMENT PURCHASES	.0200 .1200 .0200	09-03-96 09-03-96 09-01-92	4 YEARS; EXPIRES FY2000-01 4 YEARS; EXPIRES FY2000-01 7 YEARS; EXPIRES FY1999-2000
CLARK: CLARK COUNTY FIRE HENDERSON HENDERSON LIBRARY MOAPA VALLEY TOWN NORTH LAS VEGAS NORTH LAS VEGAS NORTH LAS VEGAS NORTH LAS VEGAS	PUBLIC SAFETY PUBLIC SAFETY OPERATING REVENUE EMERGENCY 911 PUBLIC SAFETY PUBLIC SAFETY PUBLIC SAFETY STREET IMPROVEMENTS	.0527 .2310 .0332 .0050 .1800 .3500 .2000	06-06-95 11-08-88 05-07-91 11-08-94 11-04-86 05-02-89 11-05-96 06-08-93	20 YEARS; EXPIRES FY2016-17 PERPETUITY PERPETUITY 30 YEARS; EXPIRES FY2024-25 PERPETUITY PERPETUITY 30 YEARS; EXPIRES FY2026-27 20 YEARS; EXPIRES FY2014-15
DOUGLAS: CAVE ROCK GID CAVE ROCK GID DOUGLAS CO. AMB. & PARAMEDIC DOUGLAS COUNTY "911" LAKEBRIDGE GID LOGAN CREEK GID SKYLAND GID TAHOE DOUGLAS FIRE TAHOE DOUGLAS FIRE ZEPHYR KNOLLS GID	ROAD REPAIR; MAINT; OPERATIONS BEAUTIFICATION AND STABILIZATION BUILDING AND EQUIPMENT COMMUNICATIONS SYSTEM ROAD REPAIR; ASPHALT OVERLAYS ROAD REPAIR; MAINT; SNOW REMOVAL STREET REPAVING; CAPITAL IMPROV. PARAMEDIC PROGRAM CAPITAL PROJECTS SNOW REMOVAL; ROAD MAINT.	.3000 .6000 .0860 .0475 .2500 .4500 .1500 .0600 .0300 .4800	06-18-96 02-13-90 05-01-90 05-01-90 12-21-93 11-04-86 11-04-86 11-06-84 05-02-89 11-06-84	10 YEARS; EXPIRES FY2005-2006 10 YEARS; INCREASES IN 96-97, EXP. FY1999-2000 PERPETUITY PERPETUITY 8 YEARS; EXPIRES FY2001-02 PERPETUITY PERPETUITY PERPETUITY PERPETUITY PERPETUITY PERPETUITY

PART IV
VOTER APPROVED AD VALOREM LEVIES

PURSUANT TO NRS 354.5982 AND NRS 387.3285

COUNTIES AND ENTITIES WITH TAX OVERRIDES	PURPOSE OF FUNDS	RATE OR DOLLAR AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY
ELKO:				
ELKO COUNTY	SENIOR CITIZENS CENTER	.0200	11-08-88	PERPETUITY
ELKO SCHOOL DISTRICT	CAPITAL PROJECTS	.7500	11-12-91	10 YEARS; EXPIRES FY2001-02
HUMBOLDT:				
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
LYON:				
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
MINERAL:				
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
NYE:				
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 WITH TAX OVERRIDES	PURPOSE OF FUNDS	RATE OR DOLLAR AMOUNT APPROVED	DATE 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		11-05-96	30 YEARS; EXPIRES FY 2026-27
SPARKS	PUBLIC SAFETY		09-02-86 ✓	PERPETUITY
WASHOE COUNTY	SENIOR CITIZENS CENTER		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 <i>Don A</i>
WHITE PINE COUNTY	FUND OPPOSITION TO L.V.V.W.D.	.0500	07-07-92	5 YEARS; EXPIRES FY97-98 <i>Don A</i>
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

AD VALOREM TAX DISTRIBUTION FOR 1998-99

	ASSESSED				TOTAL DISTRICTS	STATE	TOTAL	FY 98-99		FY 97-98		PERCENTAGE OF CHANGE 97-98 TO 98-99
	VALUE	SCHOOLS	COUNTIES	CITIES				TOWNS	AVERAGE	TAX RATE	AVERAGE	
CARSON CITY	883,733,920	11,223,421	9,213,944	0	607,813	1,325,601	22,370,778	2.5314	2.6065	-2.88%		
CHURCHILL	396,478,377	5,431,754	3,712,181	783,312	237,887	594,718	10,759,851	2.7139	2.6072	4.09%		
CLARK	26,347,735,246	343,416,381	175,291,483	91,769,539	96,984,993	39,521,603	774,736,323	2.9404	2.9106	1.02%		
DOUGLAS	1,370,934,871	13,442,016	7,997,903	0	8,125,278	2,056,402	32,301,011	2.3561	2.3254	1.32%		
ELKO	916,991,056	13,869,490	7,117,685	2,245,409	219,784	1,375,487	24,993,200	2.7256	2.7686	-1.55%		
ESMERALDA	42,608,031	319,560	815,944	0	0	63,912	1,203,416	2.8244	2.8234	0.03%		
EUREKA	641,288,287	4,809,662	5,058,482	0	60,945	961,932	10,904,824	1.7005	1.6997	0.04%		
HUMBOLDT	615,512,600	6,462,882	3,915,891	1,055,001	2,280,437	923,269	14,637,481	2.3781	2.4875	-4.40%		
LANDER	205,374,817	2,058,883	3,548,671	0	1,049,810	308,062	6,991,131	3.4041	3.4013	0.08%		
LINCOLN	84,412,793	821,421	1,084,114	70,477	217,291	126,619	2,360,265	2.7961	2.7007	3.53%		
MINERAL	110,843,538	1,496,388	1,941,868	0	430,180	166,265	4,034,701	3.6400	3.6400	0.00%		
NYE	614,889,982	8,208,781	7,979,427	18,656	1,670,448	922,335	20,026,428	3.2569	3.2559	0.03%		
PERSHING	188,830,737	2,373,602	2,360,007	102,997	667,705	283,246	5,789,407	3.0659	3.0695	-0.12%		
STOREY	161,076,171	1,208,071	2,571,259	0	51,500	241,614	4,123,945	2.5602	2.3042	11.11%		
WASHOE	7,500,857,034	82,396,915	93,723,209	41,643,168	26,254,709	11,251,286	255,269,286	3.4032	3.3675	1.06%		
WHITE PINE	179,444,183	1,966,529	2,949,556	114,246	860,450	269,166	6,181,400	3.4447	3.5731	-3.59%		

TOTALS	40,814,503,598	508,029,532	333,310,490	137,911,705	30,213,857	142,253,207	61,221,755	1,212,940,547	2.9718	2.9443	
PERCENTAGE OF GRAND TOTAL		41.88%	27.48%	11.37%	2.49%	11.73%	5.05%	100.00%			
AVERAGE STATEWIDE TAX RATE			\$2.9718								