

NEVADA DEPARTMENT OF TAXATION

FISCAL YEAR 2003-2004
PROPERTY TAX RATES
FOR NEVADA LOCAL GOVERNMENTS



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

**PROPERTY TAX RATES, FY 2003-2004
TABLE OF CONTENTS**

	<u>Page Number</u>		<u>Page Number</u>
INTRODUCTION & GLOSSARY OF TERMS	I	C. PROPERTY TAX OVERRIDES; TAX IMPACT	
PROPERTY TAX DISTRIBUTION	III		
A. TOTAL PROPERTY TAX RATES BY TAXING UNIT		Carson City	C - 1
Carson City	A - 1	Churchill County	C - 1
Churchill County	A - 1	Clark County	C - 2
Clark County	A - 2	Douglas County	C - 3
Douglas County	A - 5	Elko County	C - 4
Elko County	A - 6	Esmeralda County	C - 4
Esmeralda County	A - 7	Eureka County	C - 5
Eureka County	A - 7	Humboldt County	C - 5
Humboldt County	A - 8	Lander County	C - 6
Lander County	A - 8	Lincoln County	C - 6
Lincoln County	A - 9	Lyon County	C - 7
Lyon County	A - 9	Mineral County	C - 8
Mineral County	A - 10	Nye County	C - 8
Nye County	A - 11	Pershing County	C - 9
Pershing County	A - 12	Storey County	C - 9
Storey County	A - 12	Washoe County	C - 10
Washoe County	A - 13	White Pine County	C - 11
White Pine County	A - 14		
B. COMBINED PROPERTY TAX RATES; BY COMPONENT; BY TAXING UNIT		D. OVERLAPPING TAXING DISTRICTS	
Carson City	B - 1	Carson City	D - 1
Churchill County	B - 1	Churchill County	D - 1
Clark County	B - 2	Clark County	D - 2
Douglas County	B - 4	Douglas County	D - 4
Elko County	B - 5	Elko County	D - 5
Esmeralda County	B - 6	Esmeralda County	D - 5
Eureka County	B - 6	Eureka County	D - 6
Humboldt County	B - 6	Humboldt County	D - 6
Lander County	B - 7	Lander County	D - 7
Lincoln County	B - 8	Lincoln County	D - 7
Lyon County	B - 8	Lyon County	D - 8
Mineral County	B - 9	Mineral County	D - 8
Nye County	B - 10	Nye County	D - 9
Pershing County	B - 11	Pershing County	D - 9
Storey County	B - 11	Storey County	D - 10
Washoe County	B - 12	Washoe County	D - 10
White Pine County	B - 13	White Pine County	D - 11

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

INTRODUCTION

Enclosed herewith are the Property Tax Rates for Nevada Local Governments for Fiscal Year 2003-2004. The publication has been prepared in four sections, noted below. **Senate Bill 507, enacted by the 2003 Legislature, added a total of 2 cents to the State of Nevada tax rate. One cent is added to the previous 15 cents for statewide capital improvements; while the other penny of tax rate will go toward the conservation of natural resources in the state. These additional levies are outside the statutory tax rate cap of \$3.64 per \$100 of assessed value.** Terms appearing below in *italics* are defined in the Glossary.

Section A – Total Property Tax Rates by Taxing Unit. Presents the *assessed valuation, net proceeds of minerals valuation* and total assessed valuation for each local government entity. Also presented are the combined tax rate, county tax rate, combined special district tax rate, school district operating tax rate and the **Total Property Tax Rate**.

Section B – Combined Property Tax Rates by Component; by Taxing Unit. Presents a breakdown of the different rates that comprise the combined tax rate, which include *maximum allowed and levied operating rates, voter approved override allowed and levied tax rates, legislatively allowed and levied tax rates* and *rates necessary to service debt* incurred by the entity.

Section C – Property Tax Overrides and Tax Impact. Presents details of current voter approved property tax overrides, including the entity collecting the override rate; the purpose for which the revenues generated are to be used; the tax rate or dollar amount approved; the date of the election; and the length of time in which the levy is to be imposed. Prior to the meeting of the 1993 Nevada Legislature, voter approved overrides could be imposed in perpetuity, unless rescinded by a vote of the people. In the 1993 session, legislation was enacted limiting the term of voter-approved overrides to no more than 30 years duration [pursuant to NRS 354.5982 (1)]. This section also takes a select number of entities within a county and presents the property tax bill that would be due on a home with an assessed value of \$100,000.

Section D – Overlapping Districts. Presents the details of the various district property tax rates which comprise the combined special district tax rates shown in column 7 in section A of this publication.

GLOSSARY

Listed below are governmental budget terms used throughout this publication. The majority of the definitions are taken from Understanding Nevada's Property Tax System, a publication of the Nevada Taxpayers Association. For further information, contact the Association in Carson City at (775) 882-2697 or in Las Vegas at (702) 457-8442.

Assessed Value – Taxable value times the level of assessment, currently thirty-five percent (35%).

Fiscal Year – In Nevada it is that period of time from July 1 of one calendar year to June 30 of the following calendar year. It is also the taxable year for purposes of property taxation.

Full Cash Value – The most probable price which property would bring in a competitive and open market under all conditions requisite for a fair sale.

GLOSSARY (continued)

Net proceeds of minerals – Nevada statutes (NRS 362.100-170) provide for the levy of a tax on the net production of minerals in lieu of a property tax relative to the extraction of minerals (ores, oil, gas and other hydrocarbons) within the state. Mining companies are allowed to deduct from the gross proceeds expenses directly tied to the production of the product. The tax liability is calculated using property tax rates.

Overlapping Tax Districts – Areas within a county with a combination of two or more tax rates for entities formed for specific purposes. Boundaries for taxing purposes are defined by resolution or a vote of the residents therein.

Personal Property – All property not permanently affixed to land, such as aircraft, business equipment, agricultural equipment, billboards, etc.; and mobile/manufactured homes not converted to real property.

Property Tax – The compulsory charge levied by a governmental unit to provide the revenues to support the budgets adopted by the elected governing boards. Expressed as \$ x.xxxx per \$100.00 of assessed valuation. In Nevada, the tax is levied on both personal and real property. The tax rate levied on net proceeds of minerals is the rate determined from the table at NRS 362.140 or the total tax rate for the county in which the mining operation is located, whichever rate is higher.

Real Property – Land, buildings and improvements which are not normally removable and mobile/manufactured homes that have been converted to real property.

Statutory Tax Rate Limit – The Nevada State Constitution caps the property tax rate at \$ 5.00 per \$100.00 of assessed value. NRS 361.453 has further capped the rate at \$ 3.64 per \$100.00 of assessed value.

Tax – A compulsory charge levied by a governmental unit against the wealth of a person, natural or corporate.

Tax Levy/Rate – The rate necessary to support the budgets as determined by the elected governing boards. Expressed as \$ x.xxxx per \$100.00 of assessed valuation.

Tax Override – An increase in the allowed property tax rate, either legislatively or voter approved and used for operating expenditures.

Taxable Value – For vacant land – full cash value. For improvements – replacement cost new less depreciation. Taxable value is not to exceed full cash value.

PROPERTY TAX DISTRIBUTION FOR FY 2003-2004

COUNTY	TOTAL ASSESSED VALUE *	PROPERTY TAX REVENUE DOLLARS PROJECTED							FY2003-04 AVERAGE CO. WIDE TAX RATE	FY02-03 AVERAGE CO. WIDE TAX RATE	% OF CHANGE 02-03 TO 03-04
		SCHOOLS	COUNTIES	CITIES	TOWNS	DISTRICTS	STATE	TOTAL			
Carson City	1,069,001,557	\$13,041,819	\$12,918,884	-	-	\$916,471	\$1,817,303	\$28,694,477	2.6842	2.6341	1.90%
Churchill	435,003,700	\$5,959,551	\$4,668,025	\$956,466	-	\$466,157	\$739,506	\$12,789,705	2.9401	2.9196	0.70%
Clark	44,679,769,201	\$582,356,112	\$290,507,859	\$172,589,042	\$45,425,279	\$203,781,452	\$75,955,608	\$1,370,615,352	3.0676	3.0321	1.17%
Douglas	1,858,253,871	\$17,709,159	\$10,857,777	-	\$1,340,352	\$11,426,754	\$3,159,032	\$44,493,074	2.3943	2.3626	1.34%
Elko	934,466,539	\$14,016,998	\$7,867,274	\$3,217,773	\$170,471	\$322,186	\$1,588,593	\$27,183,295	2.9090	2.8539	1.93%
Esmeralda	38,453,041	\$288,398	\$736,376	-	-	-	\$65,370	\$1,090,144	2.8350	2.8150	0.71%
Eureka	415,127,400	\$3,113,456	\$3,523,601	-	\$22,658	\$47,255	\$705,717	\$7,412,687	1.7856	1.7677	1.01%
Humboldt	473,582,391	\$4,191,204	\$3,486,514	\$1,098,027	-	\$1,984,791	\$805,090	\$11,565,626	2.4422	2.3005	6.16%
Lander	327,452,411	\$2,455,893	\$6,301,167	-	\$29,305	\$1,673,811	\$556,669	\$11,016,845	3.3644	3.1542	6.66%
Lincoln	111,896,970	\$1,088,869	\$1,482,523	\$78,972	\$60,955	\$335,922	\$190,225	\$3,237,466	2.8933	2.8716	0.75%
Lyon	810,879,187	\$10,839,022	\$6,770,841	\$596,173	-	\$4,242,636	\$1,378,495	\$23,827,167	2.9384	2.8208	4.17%
Mineral	73,108,979	\$986,971	\$960,652	-	-	\$603,880	\$124,285	\$2,675,788	3.6600	3.6400	0.55%
Nye	871,286,919	\$11,631,680	\$11,603,799	-	\$1,884,852	\$2,718,823	\$1,481,188	\$29,320,342	3.3652	3.3528	0.37%
Pershing	160,387,822	\$1,764,266	\$2,256,336	\$108,720	\$2,036	\$567,131	\$272,659	\$4,971,148	3.0995	3.0809	0.60%
Storey	161,418,345	\$1,444,210	\$3,030,791	-	\$80,474	-	\$274,411	\$4,829,886	2.9922	2.7701	8.02%
Washoe	10,408,837,428	\$118,504,614	\$143,818,907	\$59,688,823	-	\$30,808,214	\$17,695,024	\$370,515,582	3.5596	3.5511	0.24%
White Pine	129,929,629	\$1,669,336	\$2,163,198	-	-	\$701,620	\$220,880	\$4,755,034	3.6597	3.6400	0.54%
TOTALS	62,958,855,390	\$791,061,558	\$512,954,524	\$238,333,996	\$49,016,382	\$260,597,103	\$107,030,055	\$1,958,993,618			

GRAND TOTALS

3.1115 3.0758

* Includes net proceeds of minerals assessed value. Assessed value is equal to 35% of taxable value.

PURSUANT TO SB 507 (2003), 2¢ ADDED TO STATE TAX RATE - 1¢ FOR CAPITAL PROJECTS & 1¢ FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

SECTION A

**ASSESSED VALUES AND
TOTAL PROPERTY TAX RATES
BY TAXING UNIT**

CARSON CITY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2003-2004

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Carson City	1,069,001,557	-	1,069,001,557	1.2085		0.1316	1.2200	0.1700	2.7301
Carson City School District	1,069,001,557	-	1,069,001,557	1.2200					
Carson City Airport Authority	1,069,001,557	-	1,069,001,557	-					
Carson City Redevelopment Agency	20,253,388	-	20,253,388	2.4891					2.4891
Carson Truckee Water Conservancy District	1,069,001,557	-	1,069,001,557	0.0000					
Carson Valley Underground Water Basin	15,205,561	-	15,205,561	0.0033					
Carson Water Subconservancy District	1,067,636,559	-	1,067,636,559	0.0300					
Eagle Valley Underground Water Basin	991,812,446	-	991,812,446	0.0016					
Sierra Forest Fire Protection District	76,183,811	-	76,183,811	0.1000					
Tahoe Regional Planning Agency	1,550,855	-	1,550,855	-					
Nevada Commission - V & T Railway	1,069,001,557	-	1,069,001,557	-					

Assessed valuation for Carson City Redevelopment Agency \$ 20,253,388 is excluded from Carson City; and some portion or all of assessed valuation noted is excluded for the following entities: Carson City School District, Carson City Airport Authority, Carson-Truckee Water Conservancy, Carson Water Subconservancy, Eagle Valley Underground Water Basin and Nevada Commission for the Reconstruction of the V & T Railway.

The allocation of tax increment revenue to the respective redevelopment agencies and other local governments is prescribed by NRS 279.676 (1 c). 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 voters on or after 11/5/96.

CHURCHILL COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Churchill County	421,003,700	14,000,000	435,003,700	1.0731		0.1100	1.3700	0.1700	2.7231
Churchill County School District	421,003,700	14,000,000	435,003,700	1.3700					
Fallon	112,910,583	-	112,910,583	0.8471	1.0731	0.1100	1.3700	0.1700	3.5702
Carson Truckee Water Conservancy District	421,003,700	14,000,000	435,003,700	0.0000					
Carson Water Subconservancy District	393,846,593	-	393,846,593	0.0300					
Churchill County Mosquito Abatement District	421,003,700	14,000,000	435,003,700	0.0800					

PURSUANT TO SB 507 (2003), 2¢ ADDED TO STATE TAX RATE - 1¢ FOR CAPITAL PROJECTS & 1¢ FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

CLARK COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2003-2004

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Clark County	44,675,769,201	4,000,000	44,679,769,201	0.6502		0.6042	1.3034	0.1700	2.7278
Clark County School District	44,675,769,201	4,000,000	44,679,769,201	1.3034					
Boulder City	466,198,152	-	466,198,152	0.2038	0.6502	0.1655	1.3034	0.1700	2.4929
Henderson	6,803,230,110	-	6,803,230,110	0.7108	0.6502	0.0995	1.3034	0.1700	2.9339
Las Vegas	11,479,811,435	-	11,479,811,435	0.7796	0.6502	0.3845	1.3034	0.1700	3.2877
Mesquite	333,497,506	-	333,497,506	0.3020	0.6502	0.0977	1.3034	0.1700	2.5233
North Las Vegas	2,734,445,463	-	2,734,445,463	1.1987	0.6502	0.0928	1.3034	0.1700	3.4151
Bunkerville Town	37,450,726	-	37,450,726	0.0200	0.6502	0.3777	1.3034	0.1700	2.5213
* Enterprise Town	2,259,077,802	-	2,259,077,802	0.2064	0.6502	0.6042	1.3034	0.1700	2.9342
Indian Springs Town	9,480,042	-	9,480,042	0.0200	0.6502	0.3827	1.3034	0.1700	2.5263
Laughlin Town	366,642,019	-	366,642,019	0.8416	0.6502	0.3827	1.3034	0.1700	3.3479
Moapa Town	73,713,974	-	73,713,974	0.2344	0.6502	0.4764	1.3034	0.1700	2.8344
Moapa Valley Town	123,685,446	2,851,000	126,536,446	0.0200	0.6502	0.3827	1.3034	0.1700	2.5263
Mt. Charleston Town	38,801,789	-	38,801,789	0.0200	0.6502	1.3007	1.3034	0.1700	3.4443
* Paradise Town	9,532,662,583	-	9,532,662,583	0.2064	0.6502	0.6042	1.3034	0.1700	2.9342
Searchlight Town	28,294,507	-	28,294,507	0.1153	0.6502	0.3777	1.3034	0.1700	2.6166
* Spring Valley Town	3,793,913,587	-	3,793,913,587	0.2064	0.6502	0.6042	1.3034	0.1700	2.9342
* Summerlin Town	862,883,203	-	862,883,203	0.2064	0.6502	0.6042	1.3034	0.1700	2.9342
* Sunrise Manor Town	2,413,678,038	-	2,413,678,038	0.2064	0.6502	0.6042	1.3034	0.1700	2.9342
* Whitney Town	325,718,456	-	325,718,456	0.2064	0.6502	0.6042	1.3034	0.1700	2.9342
* Winchester	1,205,359,608	-	1,205,359,608	0.2064	0.6502	0.6042	1.3034	0.1700	2.9342
Big Bend Water District	357,604,745	-	357,604,745	-					
Boulder City Library District	392,620,778	-	392,620,778	0.1655					
** Boulder City Redevelopment Agency	29,812,122	-	29,812,122	2.4929					2.4929

** Assessed valuation for Boulder City Redevelopment Agency \$ 29,812,122 is excluded from Clark County; and some portion or all of the assessed valuation noted is excluded for the following entities: Clark County School District, Boulder City and Boulder City Library District.

* NRS 354.59875 requires tax rate parity for seven unincorporated towns. The common levy for common services could be \$0.4321 but the Board of County Commissioners has decided to levy \$0.2064. The rate shown in the "Combined Tax Rate" column above is the parity rate. The "Maximum Allowed Tax Rate" column in Part B shows the rate allowed prior to parity.

PURSUANT TO SB 507 (2003), 2¢ ADDED TO STATE TAX RATE - 1¢ FOR CAPITAL PROJECTS & 1¢ FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

CLARK COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2003-2004

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Clark County Fire Service Area	21,570,970,521	4,000	21,570,974,521	0.2197					
Clark County Flood Control District	44,675,769,201	4,000,000	44,679,769,201	-					
Clark County Sanitation District #1	-	-	-	-					
Colorado River Ground Water Basin	418,638,107	-	418,638,107	-					
Coyote Springs Ground Water Basin	3,108,642	-	3,108,642	0.0402					
Henderson District Public Libraries	6,218,629,785	-	6,218,629,785	0.0535					
** Henderson Redevelopment Agency	82,014,248	-	82,014,248	2.8897					2.8897
Kyle Canyon Water District	34,504,681	-	34,504,681	0.0417					
Las Vegas Artesian Basin	41,713,815,593	-	41,713,815,593	0.0018					
Las Vegas/Clark County Library District	35,323,363,748	4,000,000	35,327,363,748	0.0749					
Las Vegas/Clark County Library - Debt	36,688,061,694	4,000,000	36,692,061,694	0.0228					
Las Vegas Convention & Visitors Authority	-	-	-	-					
*** LV Metropolitan Police-Manpower (LV)	11,479,811,435	-	11,479,811,435	0.2800					
*** LV Metropolitan Police-Manpower (Co)	22,808,482,071	4,000,000	22,812,482,071	0.2800					
*** Las Vegas Metropolitan Police	34,304,221,218	-	34,304,221,218	-					
*** Las Vegas Metropolitan Police 911	33,594,494,747	1,149,000	33,595,643,747	0.0050					
** Las Vegas Redevelopment Agency	328,272,308	-	328,272,308	3.2877					3.2877
Las Vegas Valley Water District	-	-	-	-					

** Assessed valuation for Henderson Redevelopment Agency \$ 82,014,248 is excluded from Clark County; and some portion or all of the assessed valuation noted is excluded for the following entities: Clark County School District, Henderson, Henderson District Public Libraries and Las Vegas Artesian Basin.

** Assessed valuation for Las Vegas Redevelopment Agency \$ 328,272,308 is excluded from Clark County; and some portion or all of the assessed valuation noted is excluded for the following entities: Clark County School District, Las Vegas, Las Vegas-Clark County Library District, Metropolitan Police (Communications and 911) and Las Vegas Artesian Basin.

The allocation of tax increment revenue to the respective redevelopment agencies and other local governments is prescribed by NRS 279.676 (1 c). 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 voters on or after 11/5/96.

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

PURSUANT TO SB 507 (2003), 2¢ ADDED TO STATE TAX RATE - 1¢ FOR CAPITAL PROJECTS & 1¢ FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

CLARK COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2003-2004

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
** Mesquite Redevelopment Agency	47,358,219	-	47,358,219	2.5233					2.5233
Moapa Valley Fire Protection District	211,839,883	2,851,000	214,690,883	0.0000					
Moapa Valley Water District	138,318,814	-	138,318,814	-					
Mt. Charleston Fire Protection District	44,349,326	-	44,349,326	0.8813					
Muddy River Springs Ground Water Basin	6,515,502	-	6,515,502	0.0937					
North Las Vegas Library District	2,734,445,463	-	2,734,445,463	0.0632					
*** North Las Vegas 911	2,734,445,463	-	2,734,445,463	0.0050					
** No. Las Vegas Redevelopment Agency	51,881,976	-	51,881,976	3.3923					3.3923
Virgin Valley Water District	371,433,066	-	371,433,066	-					

** Assessed valuation for Mesquite Redevelopment Agency \$ 47,358,219 is excluded from Clark County; and some portion or all of the assessed valuation noted is excluded for the following entities: Clark County School District, Mesquite, Las Vegas-Clark County Library District and Virgin Valley Water District.

** Assessed valuation for No. Las Vegas Redevelopment Agency \$ 51,881,976 is excluded from Clark County; and some portion or all of the assessed valuation noted is excluded for the following entities: Clark County School District, North Las Vegas, North Las Vegas Library District and Las Vegas Artesian Basin.

The allocation of tax increment revenue to the respective redevelopment agencies and other local governments is prescribed by NRS 279.676 (1 c). 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 voters on or after 11/5/96.

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

PURSUANT TO SB 507 (2003), 2¢ ADDED TO STATE TAX RATE - 1¢ FOR CAPITAL PROJECTS & 1¢ FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

DOUGLAS COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2003-2004

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Douglas County	1,858,228,871	25,000	1,858,253,871	0.5843		0.4847	0.9530	0.1700	2.1920
Douglas County School District	1,858,228,871	25,000	1,858,253,871	0.9530					
Gardnerville Town	113,998,648	-	113,998,648	0.5586	0.5843	0.6071	0.9530	0.1700	2.8730
Genoa Town	8,656,143	-	8,656,143	0.2165	0.5843	0.4847	0.9530	0.1700	2.4085
Minden Town	112,319,927	-	112,319,927	0.6097	0.5843	0.6071	0.9530	0.1700	2.9241
Carson Truckee Water Conservancy District	1,814,060,305	25,000	1,814,085,305	0.0000					
Carson Water Subconservancy District	1,142,023,271	-	1,142,023,271	0.0300					
Cave Rock Estates GID	13,447,680	-	13,447,680	0.6652	0.5843	0.4167	0.9530	0.1700	2.7892
Douglas County Mosquito Abatement	1,036,397,214	-	1,036,397,214	0.0050					
Douglas County Redevelopment Agency	25,683,493	-	25,683,493	2.4297					2.4297
Douglas County Sewer District #1	196,589,207	-	196,589,207	-					
Douglas County Water District	1,858,228,871	25,000	1,858,253,871	-					
East Fork Fire Protection District	978,217,096	-	978,217,096	0.1933					
East Fork Paramedic District	1,111,318,484	-	1,111,318,484	0.1568					
East Fork Swimming Pool District	1,108,875,237	-	1,108,875,237	0.0996					
Elk Point Sanitation District	16,186,288	-	16,186,288	0.0095	0.5843	0.3891	0.9530	0.1700	2.1059
Gardnerville Ranchos GID	180,907,793	-	180,907,793	0.3686	0.5843	0.4847	0.9530	0.1700	2.5606
Indian Hills GID	76,464,659	-	76,464,659	0.7962	0.5843	0.5116	0.9530	0.1700	3.0151
Kingsbury GID	140,861,187	-	140,861,187	0.3177	0.5843	0.4241	0.9530	0.1700	2.4491
Lakeridge GID	11,975,826	-	11,975,826	0.1182	0.5843	0.4167	0.9530	0.1700	2.2422
Logan Creek GID	3,622,543	-	3,622,543	0.6646	0.5843	0.4167	0.9530	0.1700	2.7886
Marla Bay GID	15,925,080	-	15,925,080	0.0000	0.5843	0.4167	0.9530	0.1700	2.1240
Minden-Gardnerville Sanitation District	226,447,888	-	226,447,888	0.1224					
Oliver Park GID	8,293,159	-	8,293,159	0.2863	0.5843	0.3891	0.9530	0.1700	2.3827

Assessed valuation for Douglas Co. Redevelopment Agency \$ 25,683,493 is excluded from Douglas County; and some portion or all of the assessed valuation noted is excluded for the following entities: Douglas Co. School District, Carson-Truckee Water Conservancy, Carson Water Subconservancy, East Fork Fire, Paramedic & Swimming Pool Districts, Douglas County Water District, Indian Hills GID, Sierra Forest Fire, Town of Genoa and Douglas Co. Mosquito District.

The allocation of tax increment revenue to the respective redevelopment agencies and other local governments is prescribed by NRS 279.676 (1 c). 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 voters on or after 11/5/96.

PURSUANT TO SB 507 (2003), 2¢ ADDED TO STATE TAX RATE - 1¢ FOR CAPITAL PROJECTS & 1¢ FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

DOUGLAS COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2003-2004

BY TAXING UNIT

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Round Hill GID	63,832,698	-	63,832,698	0.0000	0.5843	0.3891	0.9530	0.1700	2.0964
Sierra Estates GID	3,495,392	-	3,495,392	-	0.5843	0.5116	0.9530	0.1700	2.2189
Sierra Forest Fire Protection District	132,867,597	-	132,867,597	0.2202	0.5843	0.2914	0.9530	0.1700	2.2189
Skyland GID	51,763,457	-	51,763,457	0.0783	0.5843	0.4167	0.9530	0.1700	2.2023
Tahoe Douglas Fire District	744,134,390	-	744,134,390	0.3891	0.5843	0.0300	0.9530	0.1700	2.1264
Tahoe Douglas Sewer District	324,889,988	-	324,889,988	0.0276	0.5843	0.3891	0.9530	0.1700	2.1240
Tahoe Regional Planning Agency	691,715,939	-	691,715,939	-					
Topaz Ranch Estates GID	19,403,353	-	19,403,353	0.5836	0.5843	0.4497	0.9530	0.1700	2.7406
Zephyr Cove GID	10,450,904	-	10,450,904	0.1000	0.5843	0.4167	0.9530	0.1700	2.2240
Zephyr Heights GID	18,963,225	-	18,963,225	0.2798	0.5843	0.4167	0.9530	0.1700	2.4038
Zephyr Knolls GID	4,635,543	-	4,635,543	0.5115	0.5843	0.4167	0.9530	0.1700	2.6355

ELKO COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Elko County	864,466,539	70,000,000	934,466,539	0.8419		0.0643	1.5000	0.1700	2.5762
Elko County School District	864,466,539	70,000,000	934,466,539	1.5000					
Carlin	20,888,375	-	20,888,375	1.1481	0.8419		1.5000	0.1700	3.6600
Elko	297,619,553	14,000	297,633,553	0.7200	0.8419	0.0643	1.5000	0.1700	3.2962
Wells	16,969,184	-	16,969,184	0.9605	0.8419		1.5000	0.1700	3.4724
West Wendover	85,813,156	-	85,813,156	0.7831	0.8419		1.5000	0.1700	3.2950
Jackpot Town	27,764,004	-	27,764,004	0.5891	0.8419		1.5000	0.1700	3.1010
Jarbidge Town	-	-	-	0.0000	0.8419		1.5000	0.1700	2.5119
Montello Town	744,722	-	744,722	0.4858	0.8419		1.5000	0.1700	2.9977
Mountain City Town	758,166	-	758,166	0.4347	0.8419		1.5000	0.1700	2.9466
Carlin Television District	20,888,375	-	20,888,375	-					
Elko Convention & Visitors Authority	489,570,023	14,000	489,584,023	0.0394					
Elko County Recreation Board	-	70,000,000	70,000,000	-					
Elko Television District	519,146,412	91,000	519,237,412	0.0249					
Northeast Nevada Fire Protection District	864,466,539	70,000,000	934,466,539	-					

PURSUANT TO SB 507 (2003), 2¢ ADDED TO STATE TAX RATE - 1¢ FOR CAPITAL PROJECTS & 1¢ FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

ELKO COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2003-2004

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Starr Valley Cemetery District	3,354,324	-	3,354,324	-					
Tuscarora Water District	166,060	-	166,060	-					
West Wendover Recreation District	85,813,156	-	85,813,156	-					

ESMERALDA COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Esmeralda County	38,253,041	200,000	38,453,041	1.9150			0.7500	0.1700	2.8350
Esmeralda County School District	38,253,041	200,000	38,453,041	0.7500					
Goldfield Town	4,567,701	-	4,567,701	0.0000	1.9150		0.7500	0.1700	2.8350
Silver Peak Town	3,667,356	-	3,667,356	0.0000	1.9150		0.7500	0.1700	2.8350

EUREKA COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Eureka County	330,127,400	85,000,000	415,127,400	0.8488		0.0085	0.7500	0.1700	1.7773
Eureka County School District	330,127,400	85,000,000	415,127,400	0.7500					
Crescent Valley Town	3,209,582	-	3,209,582	0.2153	0.8488	0.0085	0.7500	0.1700	1.9926
Eureka Town	7,314,310	-	7,314,310	0.2153	0.8488	0.0085	0.7500	0.1700	1.9926
Devil's Gate GID	1,478,575	-	1,478,575	-					
Diamond Valley Rodent Control District	10,134,867	-	10,134,867	0.0400	0.8488	0.0866	0.7500	0.1700	1.8954
Diamond Valley Weed Control District	10,134,867	-	10,134,867	0.0781	0.8488	0.0485	0.7500	0.1700	1.8954
Eureka County Television District	330,127,400	85,000,000	415,127,400	0.0085					

PURSUANT TO SB 507 (2003), 2¢ ADDED TO STATE TAX RATE - 1¢ FOR CAPITAL PROJECTS & 1¢ FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

HUMBOLDT COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2003-2004

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Humboldt County	457,082,391	16,500,000	473,582,391	0.7362		0.2087	0.8850	0.1700	1.9999
Humboldt County School District	457,082,391	16,500,000	473,582,391	0.8850					
Winnemucca	113,198,692	-	113,198,692	0.9700	0.7362	0.2087	0.8850	0.1700	2.9699
Golconda Fire Protection District	158,526,780	13,538,000	172,064,780	0.0275	0.7362	0.2087	0.8850	0.1700	2.0274
Humboldt County Fire District	13,914,357	-	13,914,357	0.1301	0.7362	0.2087	0.8850	0.1700	2.1300
Humboldt County Hospital District	457,082,391	16,500,000	473,582,391	0.2087					
McDermitt Fire Protection District	3,075,355	-	3,075,355	0.2500	0.7362	0.2087	0.8850	0.1700	2.2499
Orovada Community Services District	16,235,157	-	16,235,157	0.0915	0.7362	0.3587	0.8850	0.1700	2.2414
Orovada Fire Protection District	16,235,157	-	16,235,157	0.1500	0.7362	0.3002	0.8850	0.1700	2.2414
Paradise Valley Fire District	17,936,088	-	17,936,088	0.1745	0.7362	0.2087	0.8850	0.1700	2.1744
Paradise Valley Weed District	6,599,621	-	6,599,621	-					
Pueblo Fire Protection District	3,496,195	-	3,496,195	0.2929	0.7362	0.2087	0.8850	0.1700	2.2928
Winnemucca Convention & Visitors Authority	101,514,616	16,500,000	118,014,616	-					
Winnemucca Rural Fire Protection District	62,581,254	-	62,581,254	0.1301	0.7362	0.2087	0.8850	0.1700	2.1300

LANDER COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Lander County	177,452,411	150,000,000	327,452,411	1.9243		0.5109	0.7500	0.1700	3.3552
Lander County School District	177,452,411	150,000,000	327,452,411	0.7500					
Austin Town	2,773,286	-	2,773,286	0.2213	1.9243	0.5418	0.7500	0.1700	3.6074
Battle Mountain Town	27,199,800	-	27,199,800	0.0500	1.9243	0.5109	0.7500	0.1700	3.4052
Kingston Town	3,138,941	-	3,138,941	0.3048	1.9243	0.5109	0.7500	0.1700	3.6600
Lander County Fair & Recreation Board	177,452,411	150,000,000	327,452,411	-					
Lander County GID #1	-	-	-	-					
Lander County Hospital District	177,452,411	150,000,000	327,452,411	0.5109					
Lander County Sewer & Water District #2	2,773,286	-	2,773,286	0.0309					

PURSUANT TO SB 507 (2003), 2¢ ADDED TO STATE TAX RATE - 1¢ FOR CAPITAL PROJECTS & 1¢ FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

LINCOLN COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2003-2004

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Lincoln County	111,846,970	50,000	111,896,970	1.3249		0.2679	0.9731	0.1700	2.7359
Lincoln County School District	111,846,970	50,000	111,896,970	0.9731					
Caliente	8,545,789	-	8,545,789	0.9241	1.3249	0.2679	0.9731	0.1700	3.6600
Alamo Town	5,626,966	-	5,626,966	0.3186	1.3249	0.4413	0.9731	0.1700	3.2279
Panaca Town	6,926,397	-	6,926,397	0.2647	1.3249	0.2679	0.9731	0.1700	3.0006
Pioche Town	8,317,116	-	8,317,116	0.2969	1.3249	0.4142	0.9731	0.1700	3.1791
Alamo Power District #3	-	-	-	-					
Alamo Sewer & Water District	-	-	-	-					
Lincoln County Hospital District	111,846,970	50,000	111,896,970	0.2679					
Lincoln County Power District #1	-	-	-	-					
Lincoln County Television District	-	-	-	-					
Pahrnagat Valley Fire District	12,851,154	-	12,851,154	0.1734	1.3249	0.2679	0.9731	0.1700	2.9093
Pahrnagat Valley Television District	-	-	-	-					
Pioche Fire Protection District	9,477,893	-	9,477,893	0.1463	1.3249	0.2679	0.9731	0.1700	2.8822

LYON COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE	TOTAL PROPERTY TAX RATE
Lyon County	810,679,187	200,000	810,879,187	0.8350		0.5615	1.3367	0.1700	2.9032
Lyon County School District	810,679,187	200,000	810,879,187	1.3367					
Fernley	279,452,986	-	279,452,986	0.1528	0.8350	0.3627	1.3367	0.1700	2.8572
Yerington	41,832,125	-	41,832,125	0.4044	0.8350	0.8202	1.3367	0.1700	3.5663
North Lyon (non-city)	18,271,339	-	18,271,339	0.0000	0.8350	0.3627	1.3367	0.1700	2.7044
Carson Truckee Water Conservancy District	610,035,799	-	610,035,799	0.0000					
Carson Water Subconservancy District	305,044,033	-	305,044,033	0.0300					
Central Lyon County Fire District	312,087,849	-	312,087,849	0.3689	0.8350	0.0779	1.3367	0.1700	2.7885
Central Lyon Vector Control District	304,817,328	-	304,817,328	0.0479					
Fernley Swimming Pool District	297,724,326	-	297,724,326	0.2000					
Mason Valley Artesian Basin	87,281,663	-	87,281,663	-					

PURSUANT TO SB 507 (2003), 2¢ ADDED TO STATE TAX RATE - 1¢ FOR CAPITAL PROJECTS & 1¢ FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

LYON COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2003-2004

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Mason Valley Fire Maintenance District	87,281,663	-	87,281,663	0.2053	0.8350	0.8202	1.3367	0.1700	3.3672
Mason Valley Mosquito District	129,113,788	-	129,113,788	0.0838					
Mason Valley Swimming Pool District	127,237,478	-	127,237,478	0.1749					
No. Lyon County Fire Maintenance District	297,724,326	-	297,724,326	0.1627					
Silver Springs GID	16,126,865	-	16,126,865	-					
Silver Springs-Stagecoach Hospital District	88,168,983	-	88,168,983	0.0300					
Smith Valley Artesian Basin	45,108,602	-	45,108,602	-					
Smith Valley Fire Maintenance District	45,108,602	-	45,108,602	0.2440	0.8350	0.5615	1.3367	0.1700	3.1472
South Lyon County Hospital District	200,533,679	200,000	200,733,679	0.5615					
Stagecoach GID	9,683,476	-	9,683,476	0.0000	0.8350	0.4768	1.3367	0.1700	2.8185
Nevada Commission - V & T Railway	72,655,693	200,000	72,855,693	-					
Walker River Weed Control District	39,828,640	-	39,828,640	-					
Willowcreek GID	2,673,769	-	2,673,769	0.0156	0.8350	1.0255	1.3367	0.1700	3.3828

MINERAL COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Mineral County	73,008,979	100,000	73,108,979	1.3140		0.8260	1.3500	0.1700	3.6600
Mineral County School District	73,008,979	100,000	73,108,979	1.3500					
Hawthorne Town	31,958,601	-	31,958,601	0.0000	1.3140	0.8260	1.3500	0.1700	3.6600
Luning Town	432,558	-	432,558	0.0000	1.3140	0.8260	1.3500	0.1700	3.6600
Mina Town	1,611,806	-	1,611,806	0.0000	1.3140	0.8260	1.3500	0.1700	3.6600
Walker Lake Town	5,028,368	-	5,028,368	0.0000	1.3140	0.8260	1.3500	0.1700	3.6600
Mineral County Fair & Recreation Board	73,008,979	100,000	73,108,979	-					
Mineral County Hospital District	73,008,979	100,000	73,108,979	0.8260					
Mineral County Television District	64,284,801	-	64,284,801	-					
Walker Lake GID	5,028,368	-	5,028,368	-					

PURSUANT TO SB 507 (2003), 2¢ ADDED TO STATE TAX RATE - 1¢ FOR CAPITAL PROJECTS & 1¢ FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

NYE COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2003-2004

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Nye County	816,286,919	55,000,000	871,286,919	1.3318		0.3236	1.3350	0.1700	3.1604
Nye County School District	816,286,919	55,000,000	871,286,919	1.3350					
Amargosa Town	23,277,848	1,487,000	24,764,848	0.4949	1.3318	0.3100	1.3350	0.1700	3.6417
Beatty Town	15,628,779	78,000	15,706,779	0.2105	1.3318	0.5977	1.3350	0.1700	3.6450
Gabbs Town	2,859,575	1,190,000	4,049,575	0.4846	1.3318	0.3236	1.3350	0.1700	3.6450
Manhattan Town	721,639	-	721,639	0.3164	1.3318	0.4918	1.3350	0.1700	3.6450
Pahrump Town	604,876,440	-	604,876,440	0.2134	1.3318	0.2780	1.3350	0.1700	3.3282
Round Mountain Town	68,301,143	35,749,000	104,050,143	0.3164	1.3318	0.4918	1.3350	0.1700	3.6450
Tonopah Town	25,333,599	-	25,333,599	0.3446	1.3318	0.4636	1.3350	0.1700	3.6450
Amargosa Library District	19,436,853	1,487,000	20,923,853	0.3100	1.3318	0.3236	1.3350	0.1700	3.4704
Beatty GID	14,071,186	-	14,071,186	-					
Beatty Library District	16,563,429	78,000	16,641,429	0.2741	1.3318	0.3236	1.3350	0.1700	3.4345
Beatty Water & Sanitation District	12,980,752	-	12,980,752	-					
Nye County Hospital District	157,680,259	55,000,000	212,680,259	0.3236					
Pahrump Community Hospital District	604,876,440	-	604,876,440	0.1294					
Pahrump Community Library District	604,876,440	-	604,876,440	0.1413					
Pahrump Swimming Pool District	604,876,440	-	604,876,440	0.0073					
Railroad Valley GID	3,271,667	3,049,000	6,320,667	-					
Smoky Valley Library District	76,120,268	35,749,000	111,869,268	0.1682	1.3318	0.3236	1.3350	0.1700	3.3286
Smoky Valley Television District	73,415,450	35,749,000	109,164,450	-					
Tonopah Library District	35,993,617	-	35,993,617	0.1400	1.3318	0.3236	1.3350	0.1700	3.3004

PURSUANT TO SB 507 (2003), 2¢ ADDED TO STATE TAX RATE - 1¢ FOR CAPITAL PROJECTS & 1¢ FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

PERSHING COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2003-2004

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Pershing County	152,387,822	8,000,000	160,387,822	1.4068		0.3536	1.1000	0.1700	3.0304
Pershing County School District	152,387,822	8,000,000	160,387,822	1.1000					
Lovelock	17,290,032	-	17,290,032	0.6288	1.4068	0.3536	1.1000	0.1700	3.6592
Imlay Town	1,357,431	-	1,357,431	0.1500	1.4068	0.3536	1.1000	0.1700	3.1804
Lovelock Meadows Water District	-	-	-	-					
Lovelock Valley Weed Control District	-	-	-	-					
Pershing County Tourism Authority Board	152,387,822	8,000,000	160,387,822	-					
Pershing County Hospital District	152,387,822	8,000,000	160,387,822	0.3536					
Pershing County Television District	-	-	-	-					

STOREY COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Storey County	160,918,345	500,000	161,418,345	1.8776			0.8947	0.1700	2.9423
Storey County School District	160,918,345	500,000	161,418,345	0.8947					
Gold Hill Town	3,172,070	-	3,172,070	0.4626	1.8776		0.8947	0.1700	3.4049
Virginia City Town	15,043,416	-	15,043,416	0.4374	1.8776		0.8947	0.1700	3.3797
Carson Truckee Water Conservancy District	110,571,650	-	110,571,650	0.0000					
Canyon GID	12,518,615	-	12,518,615	-					
Tahoe Reno Industrial GID	50,678,836	-	50,678,836	-					
Nevada Commission - V & T Railway	160,918,345	500,000	161,418,345	-					
Virginia City Convention & Visitors Authority	160,918,345	500,000	161,418,345	-					
Virginia Divide Sewer District	15,778,407	-	15,778,407	-					

PURSUANT TO SB 507 (2003), 2¢ ADDED TO STATE TAX RATE - 1¢ FOR CAPITAL PROJECTS & 1¢ FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

WASHOE COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2003-2004

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Washoe County	10,408,087,428	750,000	10,408,837,428	1.3817			1.1385	0.1700	2.6902
Washoe County School District	10,408,087,428	750,000	10,408,837,428	1.1385					
Reno	4,757,490,008	-	4,757,490,008	0.9456	1.3817	0.0022	1.1385	0.1700	3.6380
Sparks	1,604,846,399	-	1,604,846,399	0.9161	1.3817	0.0004	1.1385	0.1700	3.6067
Carson Truckee Water Conservancy District	10,408,087,428	750,000	10,408,837,428	0.0000					
Gerlach GID	2,245,510	-	2,245,510	-					
Grandview Terrace GID	1,595,073	-	1,595,073	-	1.3817	0.4835	1.1385	0.1700	3.1737
Incline Village GID	1,399,645,447	-	1,399,645,447	0.0741	1.3817	0.5227	1.1385	0.1700	3.2870
Lawton-Verdi GID	27,919,960	-	27,919,960	-					
Lemmon Valley Underground Water Basin	545,611,259	-	545,611,259	0.0022					
North Lake Tahoe Fire Protection District	1,405,789,422	-	1,405,789,422	0.5227	1.3817		1.1385	0.1700	3.2129
Palomino Valley GID	47,484,343	-	47,484,343	0.4230	1.3817	0.4813	1.1385	0.1700	3.5945
Regional Transportation Commission	10,408,087,428	750,000	10,408,837,428	-					
* Reno Increment District	60,420,317	-	60,420,317	3.2398					
** Reno Redevelopment Agency	121,147,556	-	121,147,556	3.2398					
Reno-Sparks Convention & Visitors Auth.	10,408,087,428	750,000	10,408,837,428	-					
Sierra Forest Fire Protection District	805,089,876	20,000	805,109,876	0.4200	1.3817	0.1011	1.1385	0.1700	3.2113
South Truckee Meadows GID	325,828,043	-	325,828,043	0.1007	1.3817	0.4817	1.1385	0.1700	3.2726
*** Sparks Redevelopment Agency	104,002,356	-	104,002,356	3.3514					3.3514
*** Sparks Redevelopment Agency #2	12,186,385	-	12,186,385	3.3514					
Sun Valley Water & Sanitation District	177,385,226	-	177,385,226	0.1243	1.3817	0.4817	1.1385	0.1700	3.2962
Tahoe Regional Planning Agency	1,407,218,217	-	1,407,218,217	-					
Truckee Meadows Fire Protection District	1,760,801,221	297,000	1,761,098,221	0.4813	1.3817	0.4230	1.1385	0.1700	3.5945
Truckee Meadows Underground Water	6,885,119,432	297,000	6,885,416,432	0.0004					
Verdi Television District	201,055,618	-	201,055,618	0.0000					
Airport Authority of Washoe County	10,408,087,428	750,000	10,408,837,428	-					

* Assessed valuation for Reno Increment District \$ 60,420,317 is excluded from Washoe County; and some portion or all of the assessed valuation noted is excluded for the following entities: Washoe County School District and Reno.

** Assessed valuation for Reno Redevelopment Agency \$ 121,147,556 is excluded from Washoe County; and some portion or all of the assessed valuation noted is excluded for the following entities: Washoe County School District and Reno.

*** Assessed valuation for Sparks Redevelopment Agency \$ 116,188,741 is excluded from Washoe County; and some portion or all of the assessed valuation noted is excluded for the following entities: Washoe County School District and Sparks.

The allocation of tax increment revenue to the respective redevelopment agencies and other local governments is prescribed by NRS 279.676 (1 c). 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 voters on or after 11/5/96.

PURSUANT TO SB 507 (2003), 2¢ ADDED TO STATE TAX RATE - 1¢ FOR CAPITAL PROJECTS & 1¢ FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

WHITE PINE COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2003-2004

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
White Pine County	121,929,629	8,000,000	129,929,629	1.6649		0.5400	1.2848	0.1700	3.6597
White Pine County School District	121,929,629	8,000,000	129,929,629	1.2848					
Ely	44,381,062	-	44,381,062	0.0000	1.6649	0.5400	1.2848	0.1700	3.6597
Lund Town	1,373,452	-	1,373,452	0.0000	1.6649	0.5400	1.2848	0.1700	3.6597
McGill Town	5,326,829	-	5,326,829	0.0000	1.6649	0.5400	1.2848	0.1700	3.6597
Ruth Town	1,811,530	-	1,811,530	0.0000	1.6649	0.5400	1.2848	0.1700	3.6597
Baker Water & Sewer GID	-	-	-	-					
McGill-Ruth Water & Sanitation GID	-	-	-	-					
White Pine Co. Tourism & Recreation Board	121,929,629	8,000,000	129,929,629	-					
White Pine County Hospital District	121,929,629	8,000,000	129,929,629	0.5400					

PURSUANT TO SB 507 (2003), 2¢ ADDED TO STATE TAX RATE - 1¢ FOR CAPITAL PROJECTS & 1¢ FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

SECTION B

**PROPERTY TAX RATES
BY COMPONENT; BY TAXING UNIT**

CARSON CITY
TOTAL PROPERTY TAX RATES - FISCAL YEAR 2003-2004
BY TAXING UNIT

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Carson City	1.1151	0.9634	0.0500	0.0500	0.2144	0.1620	0.0331	1.2085
Carson City School District	0.7500	0.7500	-	-	-	-	0.4700	1.2200
Carson City Airport Authority	-	-	-	-	-	-	-	-
Carson City Convention & Visitors Authority	-	-	-	-	-	-	-	-
Carson City Redevelopment Agency	-	2.4891	-	-	-	-	-	2.4891
Carson Truckee Water Conservancy District	0.0019	-	-	-	-	-	-	0.0000
Carson Valley Underground Water Basin	-	-	-	-	0.0033	0.0033	-	0.0033
Carson Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300
Eagle Valley Underground Water Basin	-	-	-	-	0.0016	0.0016	-	0.0016
Sierra Forest Fire Protection District	0.3081	0.1000	-	-	-	-	-	0.1000
Tahoe Regional Planning Agency	-	-	-	-	-	-	-	-
Nevada Commission - V & T Railway	-	-	-	-	-	-	-	-

CHURCHILL COUNTY

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Churchill County	0.9156	0.8884	0.0400	0.0400	0.4808	0.1447	-	1.0731
Churchill County School District	0.7500	0.7500	-	-	-	-	0.6200	1.3700
Fallon	0.8072	0.8072	-	-	0.2370	0.0399	-	0.8471
Carson Truckee Water Conservancy District	0.0021	-	-	-	0.0003	-	-	0.0000
Carson Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300
Churchill County Mosquito Abatement District	0.1500	0.0800	-	-	-	-	-	0.0800

CLARK COUNTY
TOTAL PROPERTY TAX RATES - FISCAL YEAR 2003-2004
BY TAXING UNIT

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Clark County	0.4163	0.4163	-	-	0.2665	0.1960	0.0379	0.6502
Clark County School District	0.7500	0.7500	-	-	-	-	0.5534	1.3034
Boulder City	0.2038	0.2038	-	-	0.2091	-	-	0.2038
Henderson	0.1439	0.1439	0.2310	0.2310	0.1843	0.1137	0.2222	0.7108
Las Vegas	0.8556	0.6765	0.0950	0.0950	0.2271	-	0.0081	0.7796
Mesquite	1.4128	0.3020	-	-	0.2569	-	-	0.3020
North Las Vegas	0.1975	0.1975	0.8930	0.8930	0.2137	0.0312	0.0770	1.1987
Bunkerville Town	0.3230	0.0200	-	-	0.1937	-	-	0.0200
* Enterprise Town	0.3304	0.2064	-	-	0.0535	-	-	0.2064
Indian Springs Town **	0.4951	0.0200	0.0050	-	-	-	-	0.0200
Laughlin Town	2.2707	0.8416	-	-	0.0883	-	-	0.8416
Moapa Town #	0.5365	0.1094	0.0050	-	-	-	0.1250	0.2344
Moapa Valley Town **	0.1993	0.0200	0.0050	-	0.0774	-	-	0.0200
Mt. Charleston Town	0.2159	0.0200	-	-	-	-	-	0.0200
* Paradise Town	0.4545	0.2064	-	-	0.0653	-	-	0.2064
Searchlight Town	0.4616	0.0600	-	-	0.0944	-	0.0553	0.1153
* Spring Valley Town	0.1780	0.2064	-	-	0.0646	-	-	0.2064
* Summerlin Town	0.3200	0.2064	-	-	0.0141	-	-	0.2064
* Sunrise Manor Town	0.2573	0.2064	-	-	0.0383	-	-	0.2064
* Whitney Town	0.2020	0.2064	-	-	0.0289	-	-	0.2064
* Winchester	0.7538	0.2064	-	-	0.0696	-	-	0.2064
Big Bend Water District	-	-	-	-	-	-	-	-
Boulder City Library District	0.0916	0.0855	-	-	0.0111	-	0.0800	0.1655
Boulder City Redevelopment Agency	-	2.4929	-	-	-	-	-	2.4929

* NRS 354.59875 requires tax rate parity for seven unincorporated towns. The common levy for common services could be \$0.4321 but the Board of County Commissioners has decided to levy \$0.2064. The rate shown in the "Combined Tax Rate" column above is the parity rate. The "Maximum Allowed Tax Rate" in column 2 above shows the rate allowed prior to parity.

** Effective July 1, 2000, E-911 service for these two towns (& the accompanying \$0.005 rate) has been incorporated into the Clark County E-911 system.

Effective July 1, 2003, E-911 service for Moapa Town (& the accompanying \$0.005 rate) has been incorporated into the Clark County E-911 system.

CLARK COUNTY
TOTAL PROPERTY TAX RATES - FISCAL YEAR 2003-2004
BY TAXING UNIT

	1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)	
Clark County Fire Service Area	0.2027	0.1670	0.0527	0.0527	0.0207	-	-	0.2197	
Clark County Flood Control District	-	-	-	-	-	-	-	-	
Clark County Sanitation District #1	-	-	-	-	-	-	-	-	
Colorado River Ground Water Basin	-	-	-	-	-	-	-	-	
Coyote Springs Ground Water Basin	-	-	-	-	0.0402	0.0402	-	0.0402	
Henderson District Public Libraries	0.0168	0.0168	0.0332	0.0332	0.0035	0.0035	-	0.0535	
Henderson Redevelopment Agency	-	2.8897	-	-	-	-	-	2.8897	
Kyle Canyon Water District	-	-	-	-	-	-	0.0417	0.0417	
Las Vegas Artesian Basin	-	-	-	-	0.0018	0.0018	-	0.0018	
Las Vegas/Clark County Library District	0.0699	0.0699	-	-	0.0050	0.0050	-	0.0749	
Las Vegas/Clark County Library District - Debt	-	-	-	-	-	-	0.0228	0.0228	
Las Vegas Convention & Visitors Authority	-	-	-	-	-	-	-	-	
*** Las Vegas Metropolitan Police-Manpower (LV)	-	-	0.2800	0.2800	-	-	-	0.2800	
*** Las Vegas Metropolitan Police-Manpower (Co)	-	-	0.2800	0.2800	-	-	-	0.2800	
*** Las Vegas Metropolitan Police	-	-	-	-	-	-	-	-	
*** Las Vegas Metropolitan Police 911	0.0050	0.0050	-	-	-	-	-	0.0050	
Las Vegas Redevelopment Agency	-	3.2877	-	-	-	-	-	3.2877	
Las Vegas Valley Water District	-	-	-	-	-	-	-	-	
Mesquite Redevelopment Agency	-	2.5233	-	-	-	-	-	2.5233	
Moapa Valley Fire Protection District	0.0096	-	-	-	0.0241	-	-	0.0000	
Moapa Valley Television District	-	-	-	-	-	-	-	-	
Moapa Valley Water District	-	-	-	-	-	-	-	-	
Mt. Charleston Fire Protection District	0.9234	0.8813	-	-	0.0352	-	-	0.8813	
Muddy River Springs Ground Water Basin	-	-	-	-	0.0937	0.0937	-	0.0937	
North Las Vegas Library District	0.0632	0.0632	-	-	-	-	-	0.0632	
*** North Las Vegas 911	-	-	0.0050	0.0050	-	-	-	0.0050	
North Las Vegas Redevelopment Agency	-	3.3923	-	-	-	-	-	3.3923	
Overton Power District #5	-	-	-	-	-	-	-	-	
Overton Water District	-	-	-	-	-	-	-	-	
Pahrump Artesian Water Basin	-	-	-	-	-	-	-	-	
Virgin Valley Water District	-	-	-	-	-	-	-	-	

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

DOUGLAS COUNTY
TOTAL PROPERTY TAX RATES - FISCAL YEAR 2003-2004
BY TAXING UNIT

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Douglas County	0.3962	0.3962	0.0475	0.0475	0.4679	0.1406	-	0.5843
Douglas County School District	0.7500	0.7500	-	-	-	-	0.2030	0.9530
Gardnerville Town	0.3910	0.3910	-	-	0.1696	0.1676	-	0.5586
Genoa Town	0.2250	0.2165	-	-	0.0472	-	-	0.2165
Minden Town	0.4786	0.4786	-	-	0.1311	0.1311	-	0.6097
Carson Truckee Water Conservancy District	0.0013	-	-	-	0.0005	-	-	0.0000
Carson Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300
Cave Rock Estates GID	0.0098	0.0098	0.6000	0.6000	0.0554	0.0554	-	0.6652
Douglas County Mosquito Abatement District	0.0269	0.0050	-	-	0.0051	-	-	0.0050
Douglas County Redevelopment Agency	-	2.4297	-	-	-	-	-	2.4297
Douglas County Sewer District #1	-	-	-	-	-	-	-	-
Douglas County Water District	-	-	-	-	-	-	-	-
East Fork Fire Protection District	0.2234	0.1933	-	-	0.0658	-	-	0.1933
East Fork Paramedic District	0.0708	0.0708	0.0860	0.0860	-	-	-	0.1568
East Fork Swimming Pool District	0.1615	0.0786	-	-	-	-	0.0210	0.0996
Elk Point Sanitation District	0.0095	0.0095	-	-	-	-	-	0.0095
Gardnerville Ranchos GID	0.5518	0.3686	-	-	0.1312	-	-	0.3686
Indian Hills GID	0.6022	0.6022	-	-	0.1940	0.1940	-	0.7962
Kingsbury GID	0.1947	0.1947	-	-	0.1230	0.1230	-	0.3177
Lakeridge GID	0.0628	0.0628	-	-	0.0554	0.0554	-	0.1182
Logan Creek GID	0.1122	0.1122	0.4500	0.4500	0.1024	0.1024	-	0.6646
Marla Bay GID	0.0360	-	-	-	0.1893	-	-	0.0000
Minden-Gardnerville Sanitation District	0.1978	0.1224	-	-	-	-	-	0.1224
Oliver Park GID	0.2396	0.2396	-	-	0.0467	0.0467	-	0.2863
Round Hill GID	0.0678	-	-	-	0.3010	-	-	0.0000
Sierra Estates GID	-	-	-	-	-	-	-	-
Sierra Forest Fire Protection District	0.3326	0.2202	-	-	0.1034	-	-	0.2202
Skyland GID	0.0183	0.0183	0.1500	0.0600	0.0958	-	-	0.0783
Tahoe Douglas Fire District	0.4771	0.2991	0.0900	0.0900	0.2057	-	-	0.3891

DOUGLAS COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2003-2004

BY TAXING UNIT

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Tahoe Douglas Sewer District	0.0350	0.0276	-	-	-	-	-	0.0276
Tahoe Regional Planning Agency	-	-	-	-	-	-	-	-
Topaz Ranch Estates GID	0.4934	0.4934	-	-	0.0902	0.0902	-	0.5836
Zephyr Cove GID	0.0292	0.0292	-	-	0.1678	0.0708	-	0.1000
Zephyr Heights GID	0.3537	0.2798	-	-	0.1695	-	-	0.2798
Zephyr Knolls GID	0.0081	0.0081	0.4800	0.4800	0.0234	0.0234	-	0.5115

ELKO COUNTY

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Elko County	0.9015	0.6498	0.0200	0.0200	0.2142	0.1721	-	0.8419
Elko County School District	0.7500	0.7500	0.7500	0.7500	-	-	-	1.5000
Carlin	2.6556	1.1481	-	-	-	-	-	1.1481
Elko	1.0527	0.6448	-	-	-	-	0.0752	0.7200
Wells	1.4424	0.9605	-	-	-	-	-	0.9605
West Wendover	0.8668	0.7831	-	-	-	-	-	0.7831
Jackpot Town	1.3742	0.5891	-	-	-	-	-	0.5891
Jarbidge Town	0.1500	0.0000	-	-	-	-	-	0.0000
Montello Town	0.7882	0.4858	-	-	-	-	-	0.4858
Mountain City Town	0.8000	0.4347	-	-	-	-	-	0.4347
Carlin Television District	-	-	-	-	-	-	-	-
Elko Convention & Visitors Authority	0.0394	0.0394	-	-	-	-	-	0.0394
Elko County Recreation Board	-	-	-	-	-	-	-	-
Elko Television District	0.0252	0.0249	-	-	-	-	-	0.0249
Northeast Nevada Fire Protection District	-	-	-	-	-	-	-	-
Starr Valley Cemetery District	-	-	-	-	-	-	-	-
Tuscarora Water District	-	-	-	-	-	-	-	-
West Wendover Recreation District	-	-	-	-	-	-	-	-

ESMERALDA COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2003-2004

BY TAXING UNIT

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Esmeralda County	6.8794	1.8150	-	-	0.1676	0.1000	-	1.9150
Esmeralda County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Goldfield Town	0.5878	-	-	-	-	-	-	0.0000
Silver Peak Town	0.9239	-	-	-	-	-	-	0.0000

EUREKA COUNTY

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Eureka County	6.3435	0.7604	-	-	0.3712	0.0884	-	0.8488
Eureka County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Crescent Valley Town	0.2769	0.2153	-	-	0.0066	-	-	0.2153
Eureka Town	0.2963	0.2153	-	-	1.8895	-	-	0.2153
Devil's Gate GID	-	-	-	-	-	-	-	-
Diamond Valley Rodent Control District	0.0416	0.0400	-	-	3.2813	-	-	0.0400
Diamond Valley Weed Control District	0.0677	0.0677	-	-	3.2813	0.0104	-	0.0781
Eureka County Television District	0.0622	0.0085	-	-	-	-	-	0.0085

HUMBOLDT COUNTY

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Humboldt County	1.5595	0.6349	0.0150	0.0150	0.1908	0.0863	-	0.7362
Humboldt County School District	0.7500	0.7500	-	-	-	-	0.1350	0.8850
Winnemucca	1.7312	0.9700	-	-	0.0270	-	-	0.9700
Denio Television District	-	-	-	-	-	-	-	-
Golconda Fire Protection District	0.0262	0.0262	-	-	0.0016	0.0013	-	0.0275
Golconda Water District	-	-	-	-	-	-	-	-
Humboldt County Fire District	0.0910	0.0910	0.1453	0.0373	0.0018	0.0018	-	0.1301

HUMBOLDT COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2003-2004

BY TAXING UNIT

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Humboldt County Hospital District	0.4745	0.1004	-	-	0.0017	-	0.1083	0.2087
McDermitt Fire Protection District	0.2227	0.1000	0.1500	0.1500	0.0009	-	-	0.2500
McDermitt Sanitation District	-	-	-	-	-	-	-	-
Orovada Community Services District	0.0940	0.0915	-	-	0.0016	-	-	0.0915
Orovada Fire Protection District	0.1048	-	0.1500	0.1500	0.0020	-	-	0.1500
Orovada Rodent Control District	-	-	-	-	-	-	-	-
Orovada Water District	-	-	-	-	-	-	-	-
Paradise Valley Fire District	0.1817	0.1745	-	-	0.1200	-	-	0.1745
Paradise Valley Sewer District	-	-	-	-	-	-	-	-
Paradise Valley Weed District	-	-	-	-	-	-	-	-
Pueblo Fire Protection District	0.3095	0.2762	-	-	0.4340	0.0167	-	0.2929
Quinn River Television District	-	-	-	-	-	-	-	-
Winnemucca Convention & Visitors Authority	-	-	-	-	-	-	-	-
Winnemucca Rural Fire Protection District	0.1047	0.1047	-	-	0.1334	0.0254	-	0.1301

LANDER COUNTY

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Lander County	3.1715	1.6888	-	-	0.1703	0.1155	0.1200	1.9243
Lander County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Austin Town	0.9116	0.2213	-	-	-	-	-	0.2213
Battle Mountain Town	0.5476	0.0500	-	-	-	-	-	0.0500
Kingston Town	0.3237	0.3048	-	-	-	-	-	0.3048
Lander County Fair & Recreation Board	-	-	-	-	-	-	-	-
Lander County GID #1	-	-	-	-	-	-	-	-
Lander County Hospital District	1.4143	0.5109	-	-	-	-	-	0.5109
Lander County Sewer & Water District #2	0.0309	0.0309	-	-	-	-	-	0.0309

LINCOLN COUNTY
TOTAL PROPERTY TAX RATES - FISCAL YEAR 2003-2004
BY TAXING UNIT

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Lincoln County	1.4240	1.1728	-	-	0.2337	0.1521	-	1.3249
Lincoln County School District	0.7500	0.7500	-	-	-	-	0.2231	0.9731
Caliente	1.4901	0.9241	-	-	0.0895	-	-	0.9241
Alamo Town	0.3191	0.3186	-	-	0.0337	-	-	0.3186
Panaca Town	0.2880	0.2647	-	-	0.0534	-	-	0.2647
Pioche Town	0.6043	0.2969	-	-	0.0265	-	-	0.2969
Alamo Power District #3	-	-	-	-	-	-	-	-
Alamo Sewer & Water District	-	-	-	-	-	-	-	-
Lincoln County Hospital District	0.2852	0.2679	-	-	0.0066	-	-	0.2679
Lincoln County Power District #1	-	-	-	-	-	-	-	-
Lincoln County Television District	-	-	-	-	-	-	-	-
Pahranagat Valley Fire District	0.1463	0.1463	-	-	0.0271	0.0271	-	0.1734
Pahranagat Valley Television District	-	-	-	-	-	-	-	-
Pioche Fire Protection District	0.4067	0.1463	-	-	0.0150	-	-	0.1463

LYON COUNTY

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Lyon County	1.2343	0.6590	-	-	0.3319	0.1760	-	0.8350
Lyon County School District	0.7500	0.7500	-	-	-	-	0.5867	1.3367
Fernley	0.3094	0.1528	-	-	0.0047	-	-	0.1528
Yerington	0.4885	0.4044	-	-	0.0321	-	-	0.4044
North Lyon (non-city)	-	-	-	-	-	-	-	0.0000
Carson Truckee Water Conservancy District	0.0017	-	-	-	0.0001	-	-	0.0000
Carson Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300
Central Lyon County Fire District	0.2914	0.2914	0.0700	0.0700	0.0075	0.0075	-	0.3689
Central Lyon Vector Control District	0.0976	0.0479	-	-	-	-	-	0.0479
Fernley Swimming Pool District	-	-	0.2000	0.2000	-	-	-	0.2000
Mason Valley Artesian Basin	-	-	-	-	-	-	-	-
Mason Valley Fire Maintenance District	0.1223	0.1223	0.0800	0.0800	0.0030	0.0030	-	0.2053
Mason Valley Mosquito District	0.1018	0.0538	0.0300	0.0300	0.0018	-	-	0.0838

LYON COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2003-2004

BY TAXING UNIT

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Mason Valley Swimming Pool District	0.1921	0.1749	-	-	-	-	-	0.1749
No. Lyon County Fire Maintenance District	0.1094	0.1094	0.0500	0.0500	0.0033	0.0033	-	0.1627
Silver Springs GID	-	-	-	-	-	-	-	-
Silver Springs-Stagecoach Hospital District	0.2560	0.0300	-	-	0.0044	-	-	0.0300
Smith Valley Artesian Basin	-	-	-	-	-	-	-	-
Smith Valley Fire Maintenance District	0.1889	0.1889	0.0500	0.0500	0.0051	0.0051	-	0.2440
South Lyon County Hospital District	0.3065	0.3065	0.2500	0.2500	0.0050	0.0050	-	0.5615
Stagecoach GID	0.6658	-	-	-	-	-	-	0.0000
Nevada Commission - V & T Railway	-	-	-	-	-	-	-	-
Walker River Weed Control District	-	-	-	-	-	-	-	-
Willowcreek GID	0.0720	0.0156	-	-	-	-	-	0.0156

MINERAL COUNTY

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Mineral County	4.3823	1.0894	0.1000	0.1000	0.1796	0.1246	-	1.3140
Mineral County School District	0.7500	0.7500	-	-	-	-	0.6000	1.3500
Hawthorne Town	0.3962	-	-	-	-	-	-	0.0000
Luning Town	0.3044	-	-	-	-	-	-	0.0000
Mina Town	1.4486	-	-	-	-	-	-	0.0000
Walker Lake Town	0.2587	-	-	-	-	-	-	0.0000
Mineral County Fair & Recreation Board	-	-	-	-	-	-	-	-
Mineral County Hospital District	0.8260	0.8260	-	-	-	-	-	0.8260
Mineral County Television District	-	-	-	-	-	-	-	-
Walker Lake GID	-	-	-	-	-	-	-	-

NYE COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2003-2004

BY TAXING UNIT

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Nye County	1.6621	1.2319	0.0050	0.0050	0.4206	0.0949	-	1.3318
Nye County School District	0.7500	0.7500	-	-	-	-	0.5850	1.3350
Amargosa Town	1.1168	0.4949	-	-	0.0509	-	-	0.4949
Beatty Town	0.5697	0.2105	-	-	0.1544	-	-	0.2105
Gabbs Town	5.2343	0.4846	-	-	0.1787	-	-	0.4846
Manhattan Town	1.9138	0.3164	-	-	0.0780	-	-	0.3164
Pahrump Town	0.1834	0.1834	-	-	0.0300	0.0300	-	0.2134
Round Mountain Town	0.3379	0.2481	0.5039	0.0683	0.0300	-	-	0.3164
Tonopah Town	0.5886	0.2250	0.1196	0.1196	0.0978	-	-	0.3446
Amargosa Library District	0.9893	0.3100	-	-	0.0034	-	-	0.3100
Beatty GID	-	-	-	-	-	-	-	-
Beatty Library District	0.4298	0.2741	-	-	0.0026	-	-	0.2741
Beatty Water & Sanitation District	-	-	-	-	-	-	-	-
Nye County Hospital District	0.6385	0.2994	-	-	-	-	0.0242	0.3236
Pahrump Community Hospital District	-	-	0.1274	0.1274	0.0020	0.0020	-	0.1294
Pahrump Community Library District	0.0338	0.0338	-	-	0.0029	0.0029	0.1046	0.1413
Pahrump Swimming Pool District	0.0056	0.0056	-	-	0.0017	0.0017	-	0.0073
Railroad Valley GID	-	-	-	-	-	-	-	-
Smoky Valley Library District	0.4116	0.1682	-	-	0.0031	-	-	0.1682
Smoky Valley Television District	-	-	-	-	-	-	-	-
Tonopah Library District	0.2300	0.1400	-	-	0.0008	-	-	0.1400

PERSHING COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2003-2004

BY TAXING UNIT

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Pershing County	3.2523	1.2663	0.0090	0.0031	0.1724	0.1374	-	1.4068
Pershing County School District	0.7500	0.7500	-	-	-	-	0.3500	1.1000
Lovelock	1.1582	0.6288	-	-	-	-	-	0.6288
Imlay Town	0.4625	0.1500	-	-	-	-	-	0.1500
Lovelock Meadows Water District	-	-	-	-	-	-	-	-
Lovelock Valley Weed Control District	-	-	-	-	-	-	-	-
Pershing County Tourism Authority Board	-	-	-	-	-	-	-	-
Pershing County Hospital District	0.8385	0.3400	0.0800	0.0136	-	-	-	0.3536
Pershing County Television District	-	-	-	-	-	-	-	-

STOREY COUNTY

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Storey County	3.1985	1.6765	-	-	0.4916	0.2011	-	1.8776
Storey County School District	0.7500	0.7500	-	-	-	-	0.1447	0.8947
Gold Hill Town	0.4626	0.4626	-	-	-	-	-	0.4626
Virginia City Town	0.4374	0.4374	-	-	-	-	-	0.4374
Carson Truckee Water Conservancy District	0.0028	-	-	-	0.0004	-	-	0.0000
Canyon GID	-	-	-	-	-	-	-	-
Tahoe Reno Industrial GID	-	-	-	-	-	-	-	-
Nevada Commission - V & T Railway	-	-	-	-	-	-	-	-
Virginia City Convention & Visitors Authority	-	-	-	-	-	-	-	-
Virginia Divide Sewer District	-	-	-	-	-	-	-	-

WASHOE COUNTY
TOTAL PROPERTY TAX RATES - FISCAL YEAR 2003-2004
BY TAXING UNIT

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Washoe County	1.1389	0.9167	0.1000	0.1000	0.4345	0.2872	0.0778	1.3817
Washoe County School District	0.7500	0.7500	-	-	-	-	0.3885	1.1385
Reno	0.4600	0.3852	0.4243	0.4243	0.1609	0.0253	0.1108	0.9456
Sparks	0.6772	0.6172	0.1105	0.1105	0.2095	0.1284	0.0600	0.9161
Carson Truckee Water Conservancy District	0.0020	-	-	-	0.0002	-	-	0.0000
Gerlach GID	-	-	-	-	-	-	-	-
Grandview Terrace GID	-	-	-	-	-	-	-	-
Incline Village GID	0.0598	0.0598	-	-	0.0143	0.0143	-	0.0741
Lawton-Verdi GID	-	-	-	-	-	-	-	-
Lemmon Valley Underground Water Basin	-	-	-	-	0.0022	0.0022	-	0.0022
North Lake Tahoe Fire Protection District	0.1736	0.1736	0.3100	0.3100	0.0391	0.0391	-	0.5227
Palomino Valley GID	0.3755	0.3755	-	-	0.0475	0.0475	-	0.4230
Regional Transportation Commission	-	-	-	-	-	-	-	-
Reno Increment District	-	0.5330	-	-	-	-	2.7068	3.2398
Reno Redevelopment Agency	-	0.5330	-	-	-	-	2.7068	3.2398
Reno-Sparks Convention & Visitors Authority	-	-	-	-	-	-	-	-
Sierra Forest Fire Protection District	0.5881	0.4200	-	-	0.0325	-	-	0.4200
South Truckee Meadows GID	-	-	-	-	-	-	0.1007	0.1007
Sparks Redevelopment Agency	-	0.6024	-	-	-	-	2.7490	3.3514
Sparks Redevelopment Agency #2	-	1.4312	-	-	-	-	1.9202	3.3514
Sun Valley Water & Sanitation District	0.1243	0.1243	-	-	-	-	-	0.1243
Tahoe Regional Planning Agency	-	-	-	-	-	-	-	-
Truckee Meadows Fire Protection District	0.6168	0.4813	-	-	0.0438	-	-	0.4813
Truckee Meadows Underground Water District	-	-	-	-	0.0004	0.0004	-	0.0004
Verdi Television District	0.0104	-	-	-	-	-	-	0.0000
Airport Authority of Washoe County	-	-	-	-	-	-	-	-

WHITE PINE COUNTY
TOTAL PROPERTY TAX RATES - FISCAL YEAR 2003-2004
BY TAXING UNIT

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
White Pine County	2.9488	1.4449	0.0550	0.0550	0.1800	0.1650	-	1.6649
White Pine County School District	0.7500	0.7500	-	-	-	-	0.5348	1.2848
Ely	0.8972	-	-	-	-	-	-	0.0000
Lund Town	0.4920	-	-	-	-	-	-	0.0000
McGill Town	0.7002	-	-	-	-	-	-	0.0000
Ruth Town	1.2752	-	-	-	-	-	-	0.0000
Baker Water & Sewer GID	-	-	-	-	-	-	-	-
Baker Television District	-	-	-	-	-	-	-	-
McGill-Ruth Water & Sanitation GID	-	-	-	-	-	-	-	-
White Pine Co. Tourism & Recreation Board	-	-	-	-	-	-	-	-
White Pine County Hospital District	0.9897	0.5400	-	-	-	-	-	0.5400

SECTION C

PROPERTY TAX OVERRIDES, TAX IMPACT & PROPERTY TAX RANGES

CARSON CITY
PROPERTY TAX RATES - FISCAL YEAR 2003-2004
VOTER APPROVED OVERRIDES; TAX IMPACT

VOTER APPROVED OVERRIDES

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY
Carson City	Senior Citizens Center	0.0500	9/4/1984	Perpetuity

PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE

ENTITY	TOTAL TAX RATE	TAX BILL
Carson City	2.7301	\$ 955.54

CHURCHILL COUNTY

VOTER APPROVED OVERRIDES

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY
Churchill County	Fire Equipment Purchases	0.0200	11/7/2000	7 years; expires FYE 6/30/2007
Churchill County	Senior Citizens Center	0.0200	11/7/2000	4 years; expires FYE 6/30/2005

PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE

ENTITY	TOTAL TAX RATE	TAX BILL
Churchill County	2.7231	\$ 953.09
Fallon	3.5702	\$ 1,249.57

**CLARK COUNTY
PROPERTY TAX RATES - FISCAL YEAR 2003-2004
VOTER APPROVED OVERRIDES; TAX IMPACT**

VOTER APPROVED OVERRIDES

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY
Clark County Fire Service Area	Public Safety	0.0527	6/6/1995	20 years; expires FYE 6/30/2017
Henderson	Public Safety	0.2310	11/8/1988	Perpetuity
Henderson District Public Libraries	Operating Revenue	0.0332	5/7/1991	Perpetuity
Indian Springs Town *	Emergency 911 System	0.0050	11/3/1998	30 years; expires FYE 6/30/2020
Las Vegas	Fire Eqpt; facilities; staff	0.0950	11/7/2000	30 years; expires FYE 6/30/2031
Las Vegas Metropolitan Police	Manpower	0.0800	11/8/1988	Perpetuity
Las Vegas Metropolitan Police	Manpower	0.2000	11/5/1996	30 years; expires FYE 6/30/2027
Moapa Town #	Emergency 911 System	0.0050	11/5/2002	30 years; expires FYE 6/30/2033
Moapa Valley Town *	Emergency 911 System	0.0050	11/8/1994	30 years; expires FYE 6/30/2025
North Las Vegas	Emergency 911 System	0.0050	11/6/1984	Perpetuity
North Las Vegas	Public Safety	0.1800	11/4/1986	Perpetuity
North Las Vegas	Public Safety	0.3500	5/2/1989	Perpetuity
North Las Vegas	Public Safety	0.2000	11/5/1996	30 years; expires FYE 6/30/2027
North Las Vegas	Street Improvements	Variable-Tied to Debt Rate	6/8/1993	20 years; expires FYE 6/30/2015

* Effective July 1, 2000, E-911 service for these two towns (& the accompanying \$0.005 rate) has been incorporated into the Clark County E-911 system.
Effective July 1, 2003, E-911 service for Moapa Town (& the accompanying \$0.005 rate) has been incorporated into the Clark County E-911 system.

PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE

ENTITY	TOTAL TAX RATE	TAX BILL
Clark County	2.7278	\$ 954.73
Boulder City	2.4929	\$ 872.52
Henderson	2.9339	\$ 1,026.87
Las Vegas	3.2877	\$ 1,150.70
Mesquite	2.5233	\$ 883.16
North Las Vegas	3.4151	\$ 1,195.29
Enterprise Town	2.9342	\$ 1,026.97
Laughlin Town	3.3479	\$ 1,171.77

**DOUGLAS COUNTY
PROPERTY TAX RATES - FISCAL YEAR 2003-2004
VOTER APPROVED OVERRIDES; TAX IMPACT**

VOTER APPROVED OVERRIDES

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY
Cave Rock Estates GID	Road Repair; Maintenance and Operations	0.3000	6/18/1996	10 years; expires FYE 6/30/2006
Cave Rock Estates GID	Snow removal and Road maintenance	0.3000	6/19/2000	30 years; expires FY 6/30/2030
Douglas County "911"	Communications System	0.0475	5/1/1990	Perpetuity
East Fork Paramedic District	Building & Equipment	0.0860	5/1/1990	Perpetuity
Logan Creek GID	Road Repair; Maintenance Snow Removal	0.4500	11/4/1986	Perpetuity
Skyland GID	Street Repaving & Capital Improvements	0.1500	11/4/1986	Perpetuity
Tahoe Douglas Fire District	Paramedic Program	0.0600	11/6/1984	Perpetuity
Tahoe Douglas Fire District	Capital Projects	0.0300	5/2/1989	Perpetuity
Zephyr Knolls GID	Snow Removal and Road Maintenance	0.4800	11/6/1984	Perpetuity

PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE

ENTITY	TOTAL TAX RATE	TAX BILL
Douglas County	2.1920	\$ 767.20
Gardnerville Town	2.8730	\$ 1,005.55
Genoa Town	2.4085	\$ 842.98
Minden Town	2.9241	\$ 1,023.44
Indian Hills GID	3.0151	\$ 1,055.29
Round Hill GID	2.0964	\$ 733.74

**ELKO COUNTY
PROPERTY TAX RATES - FISCAL YEAR 2003-2004
VOTER APPROVED OVERRIDES; TAX IMPACT**

VOTER APPROVED OVERRIDES

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY
Elko County	Senior Citizens Center	0.0200	11/8/1988	Perpetuity
Elko County School District	Capital Projects	0.7500	6/5/2001	10 years; expires FYE 6/30/2012

PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE

ENTITY	TOTAL TAX RATE	TAX BILL
Elko County	2.5762	\$ 901.67
Carlin	3.6600	\$ 1,281.00
Elko	3.2962	\$ 1,153.67
Wells	3.4724	\$ 1,215.34
West Wendover	3.2950	\$ 1,153.25
Jackpot Town	3.1010	\$ 1,085.35

ESMERALDA COUNTY

VOTER APPROVED OVERRIDES

PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE

ENTITY	TOTAL TAX RATE	TAX BILL
Esmeralda County	2.8350	\$ 992.25
Goldfield Town	2.8350	\$ 992.25

**EUREKA COUNTY
PROPERTY TAX RATES - FISCAL YEAR 2003-2004
VOTER APPROVED OVERRIDES; TAX IMPACT**

VOTER APPROVED OVERRIDES

PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE

ENTITY	TOTAL TAX RATE	TAX BILL
Eureka County	1.7773	\$ 622.06
Crescent Valley Town	1.9926	\$ 697.41
Eureka Town	1.9926	\$ 697.41
Diamond Valley Weed Control	1.8954	\$ 663.39

HUMBOLDT COUNTY

VOTER APPROVED OVERRIDES

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY
Humboldt County	Senior Citizens Center	0.0150	11/4/1986	Perpetuity
Humboldt County Fire District	Public Safety	Variable	11/4/1986	Perpetuity: Total allowed rate to equal Winnemucca Fire's total combined rate
McDermitt Fire District	Public Safety	0.1500	11/4/1986	Perpetuity
Orovada Fire District	Fire Equipment	0.1500	11/4/1986	Perpetuity

PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE

ENTITY	TOTAL TAX RATE	TAX BILL
Humboldt County	1.9999	\$ 699.97
Winnemucca	2.9699	\$ 1,039.47
Golconda Fire Protection	2.0274	\$ 709.59
McDermitt Fire Protection District	2.2499	\$ 787.47

LANDER COUNTY
 PROPERTY TAX RATES - FISCAL YEAR 2003-2004
 VOTER APPROVED OVERRIDES; TAX IMPACT

VOTER APPROVED OVERRIDES

PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE

ENTITY	TOTAL TAX RATE	TAX BILL
Lander County	3.3552	\$ 1,174.32
Austin Town	3.6074	\$ 1,262.59
Battle Mountain Town	3.4052	\$ 1,191.82
Kingston Town	3.6600	\$ 1,281.00

LINCOLN COUNTY

VOTER APPROVED OVERRIDES

PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE

ENTITY	TOTAL TAX RATE	TAX BILL
Lincoln County	2.7359	\$ 957.57
Caliente	3.6600	\$ 1,281.00
Alamo Town	3.2279	\$ 1,129.77
Panaca Town	3.0006	\$ 1,050.21
Pioche Town	3.1791	\$ 1,112.69
Pahrnagat Valley Fire	2.9093	\$ 1,018.26

**LYON COUNTY
PROPERTY TAX RATES - FISCAL YEAR 2003-2004
VOTER APPROVED OVERRIDES; TAX IMPACT**

VOTER APPROVED OVERRIDES

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY
Central Lyon County Fire District	Paramedics/Firefighters	0.0700	11/8/1994	30 years; expires FYE 6/30/2025
Fernley Swimming Pool District	Swimming Pool	0.2000	11/4/1986	Perpetuity
Mason Valley Fire District	Fire Protection	0.0800	11/6/1990	Perpetuity
Mason Valley Mosquito District	Mosquito Control	0.0300	4/14/1987	Perpetuity
North Lyon Fire Maintenance District	Fire Protection	0.0500	11/8/1994	30 years; expires FYE 6/30/2025
Smith Valley Fire District	Public Safety	0.0500	11/5/1996	20 years; expires FYE 6/30/2017
South Lyon Hospital District	Hospital Expenses	0.2500	11/3/1992	20 years; expires FYE 6/30/2014

PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE

ENTITY	TOTAL TAX RATE	TAX BILL
Lyon County	2.9032	\$ 1,016.12
Fernley	2.8572	\$ 1,000.02
Yerington	3.5663	\$ 1,248.21
Central Lyon Fire Protection Dist	2.7885	\$ 975.98
Willowcreek GID	3.3828	\$ 1,183.98

**MINERAL COUNTY
PROPERTY TAX RATES - FISCAL YEAR 2003-2004
VOTER APPROVED OVERRIDES; TAX IMPACT**

VOTER APPROVED OVERRIDES

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY
Mineral County	Senior Citizens Center	0.0600	9/3/1996	8 years; expires FYE 6/30/2005
Mineral County	Legal action-Walker Lake Water	0.0400	11/7/2000	5 years; expires FYE 6/30/2007

PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE

ENTITY	TOTAL TAX RATE	TAX BILL
Mineral County	3.6600	\$ 1,281.00
All Towns	3.6600	\$ 1,281.00

NYE COUNTY

VOTER APPROVED OVERRIDES

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY
Nye County	Emergency 911 System	0.0050	11/6/1990	Perpetuity
Pahrump Hospital District	Operating Revenue	Base + 6% annual increase	6/2/1994	30 years; expires FYE 6/30/2025
Round Mountain Town	Operating Revenue	0.5039	9/3/1996	12 years; eff. 7/1/98; expires FYE 6/30/2010
Tonopah Town	Parks and Recreation	\$30,300/year	11/5/1996	8 years; expires FYE 6/30/2005

PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE

ENTITY	TOTAL TAX RATE	TAX BILL
Nye County	3.1604	\$ 1,106.14
Amargosa Town	3.6417	\$ 1,274.60
Beatty Town	3.6450	\$ 1,275.75
Pahrump Town	3.3282	\$ 1,164.87
Round Mountain Town	3.6450	\$ 1,275.75
Tonopah Town	3.6450	\$ 1,275.75

**PERSHING COUNTY
PROPERTY TAX RATES - FISCAL YEAR 2003-2004
VOTER APPROVED OVERRIDES; TAX IMPACT**

VOTER APPROVED OVERRIDES

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY
Pershing County Hospital District	Operating Revenue	0.0800	5/2/1989	Perpetuity
Pershing County	Emergency 911 System	0.0025	11/6/1990	Perpetuity
Pershing County	Emergency 911 System	0.0065	11/6/1990	Perpetuity

PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE

ENTITY	TOTAL TAX RATE	TAX BILL
Pershing County	3.0304	\$ 1,060.64
Lovelock	3.6592	\$ 1,280.72

STOREY COUNTY

VOTER APPROVED OVERRIDES

PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE

ENTITY	TOTAL TAX RATE	TAX BILL
Storey County	2.9423	\$ 1,029.81

**WASHOE COUNTY
PROPERTY TAX RATES - FISCAL YEAR 2003-2004
VOTER APPROVED OVERRIDES; TAX IMPACT**

VOTER APPROVED OVERRIDES

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY
No. Lake Tahoe Fire Protection Dist	Fire Dist. Upgrade & Equipment	0.3100	3/30/1982	Perpetuity
Reno	Fire Dept. Upgrade & Equipment	0.0654	5/5/1987	Perpetuity
Reno	Public Safety	0.1684	5/17/1988	Perpetuity
Reno	Road & Street Improvements	Variable-Tied to Debt Rate	6/8/1993	14 years; expires FYE 6/30/2008
Reno	Fire Facilities; Equipment	0.0715	11/5/1996	30 years; expires FYE 6/30/2027
Sparks	Public Safety	0.1105	9/2/1986	Perpetuity
Washoe County	Senior Citizens Center	0.0100	6/4/1985	Perpetuity
Washoe County	Child Protection	0.0400	11/4/1986	Perpetuity
Washoe County	Libraries	0.0200	11/8/1994	30 years; expires FYE 6/30/2025
Washoe County	Animal Shelter Operations	0.0300	11/5/2002	30 years; expires FYE 6/30/2033

PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE

ENTITY	TOTAL TAX RATE	BILL
Washoe County	2.6902	\$ 941.57
Reno	3.638	\$ 1,273.30
Sparks	3.6067	\$ 1,262.35
Palomino Valley GID	3.5945	\$ 1,258.08
So. Truckee Meadows GID	3.2726	\$ 1,145.41

**WHITE PINE COUNTY
PROPERTY TAX RATES - FISCAL YEAR 2003-2004
VOTER APPROVED OVERRIDES; TAX IMPACT**

VOTER APPROVED OVERRIDES

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY
White Pine County	Senior Citizens Center	0.0200	7/7/1992	Perpetuity
White Pine County	Funding for EMT Services	0.0350	7/7/1992	Perpetuity

PROPERTY TAX IMPACT ON A HOME WITH \$100,000 TAXABLE VALUE

ENTITY	TOTAL TAX RATE	TAX BILL
White Pine County	3.6597	\$ 1,280.90
Ely	3.6597	\$ 1,280.90
All Towns	3.6597	\$ 1,280.90

SECTION D
OVERLAPPING DISTRICTS

**CARSON CITY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Carson City	1.0, 1.5	10+20+100	2.5985
	2.4	10+20+100+301+303	2.6301
	2.1	10+20+100+301	2.6285
	2.6	10+20+100+304	2.6985
	2.3, 2.8	10+20+100+301+304	2.7285
	2.5	10+20+100+301+303+304	2.7301
	2.7	10+20+100+301+302	2.6318

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Carson City School District	1.2200
100	Carson City	1.2085
301	Carson Water Subconservancy District	0.0300
302	Carson Valley Underground Water Basin	0.0033
303	Eagle Valley Underground Water Basin	0.0016
304	Sierra Forest Fire Protection District	0.1000

**CHURCHILL COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Fallon	100	10+20+100+200+300+301	3.5702
Churchill County (unincorporated)	200	10+20+100+300+301	2.7231
Churchill County (unincorporated)	300	10+20+100+300	2.6931

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Churchill County School District	1.3700
100	Churchill County	1.0731
200	Fallon	0.8471
300	Churchill Co. Mosquito Abatement District	0.0800
301	Carson Water Subconservancy District	0.0300

PURSUANT TO SB 507 (2003), 2¢ ADDED TO STATE TAX RATE - 1¢ FOR CAPITAL PROJECTS & 1¢ FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

**CLARK COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Boulder City	50, 51, 58	10+20+50+100+301	2.4929
	52, 59	10+20+50+100	2.3274
	55	10+20+50+100+303	2.3809
	56, 57	10+20+50+100+308	2.4251
Clark County (unincorporated)	60, 61	10+20+100+301+306	2.5691
	100,102	10+20+100+306+308	2.5013
	101	10+20+100+302+306+307+308	2.7260
	103	10+20+100+306+307+308	2.5063
	104	10+20+100+302+306+308	2.7210
	120	10+20+100+305+306+308	2.5031
	121	10+20+100+305+306+307+308	2.5081
	125	10+20+100+302+305+306+307+308	2.7278
	143	10+20+100+302+305+306+308	2.7228
	145	10+20+100+306+308+832	2.5950
	146	10+20+100+306+308+830	2.5415
Henderson	500	10+20+100+303+500	2.8879
	503, 505	10+20+100+303+305+500	2.8897
	507	10+20+100+305+308+500	2.9339
	510	10+20+100+303+306	2.4571
	514	10+20+100+303+308B+500	2.9107
	515	10+20+100+302+303+306+307	2.6818
	512, 513, 516	10+20+100+303+305+308B+500	2.9125
	517	10+20+100+305+308A+500	2.9111
	520	10+20+100+303+305+306	2.4589
	525	10+20+100+302+303+305+306+307	2.6836
Las Vegas	200, 203, 204, 207	10+20+100+200+305+306+307+308	3.2877
	206	10+20+100+200+306+307+308	3.2859
	208	10+20+100+200+306+308	3.2809
	210	10+20+100+200+305+306+308	3.2827
Mesquite	901, 902, 903	10+20+100+308+901	2.5233
North Las Vegas	250, 253, 255	10+20+100+250+305+310+311	3.3923
	254	10+20+100+250+305+308B+310+311	3.4151

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Clark County School District	1.3034
50	Boulder City	0.2038
100	Clark County (unincorporated)	0.6502
105	Laughlin Town	0.8416
110	Mt. Charleston Town	0.0200
135	Indian Springs Town	0.0200
200	Las Vegas	0.7796
250	North Las Vegas	1.1987
301	Boulder City Library	0.1655
302	Clark County Fire Service Area	0.2197
303	Henderson District Public Libraries	0.0535
304	Kyle Canyon Water District	0.0417
305	Las Vegas Artesian Basin	0.0018
306	Las Vegas Metro Police -Manpower	0.2800
307	Las Vegas Metropolitan Police 911	0.0050
308A	Las Vegas/Clark County Library District	0.0749
308B	Las Vegas/Clark Co. Library District-Debt	0.0228
309	Mt. Charleston Fire Service District	0.8813
310	North Las Vegas 911	0.0050
311	North Las Vegas Library District	0.0632
340	Sunrise Manor Town	0.2064
410	Winchester Town	0.2064
417	Spring Valley Town	0.2064
420	Summerlin Town	0.2064
470	Paradise Town	0.2064
500	Henderson	0.7108
550	Whitney Town	0.2064
620	Enterprise Town	0.2064
700	Searchlight Town	0.1153
800	Bunkerville Town	0.0200
810	Moapa Valley Town	0.0200
820	Moapa Town	0.2344
830	Coyote Springs Ground Water Basin	0.0402
832	Muddy River Springs Ground Water Basin	0.0937
901	Mesquite	0.3020

PURSUANT TO SB 507 (2003), 2¢ ADDED TO STATE TAX RATE - 1¢ FOR CAPITAL PROJECTS & 1¢ FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

**CLARK COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Bunkerville Town	800	10+20+100+306+308+800	2.5213
Enterprise Town	620	10+20+100+306+308+620	2.7077
	621	10+20+100+306+307+308+620	2.7127
	625	10+20+100+302+306+307+308+620	2.9324
	630	10+20+100+305+306+308+620	2.7095
	631	10+20+100+305+306+307+308+620	2.7145
	635	10+20+100+302+305+306+307+308+620	2.9342
	636	10+20+100+302+305+306+308+620	2.9292
Indian Springs Town	135	10+20+100+135+306+307+308	2.5263
Laughlin Town	105, 106, 107	10+20+100+105+306+307+308	3.3479
Moapa Town	820, 828	10+20+100+306+307+308+820	2.7407
	830	10+20+100+306+307+308+820+830	2.7809
	831, 832	10+20+100+306+307+308+820+832	2.8344
Moapa Valley Town	810, 825, 826	10+20+100+306+307+308+810	2.5263
	815, 827	10+20+100+306+308	2.5013
Mt. Charleston Town	110	10+20+100+110+306+308+309	3.4026
	112	10+20+100+110+306+308	2.5213
	114	10+20+100+306+308+309	3.3826
	115	10+20+100+110+304+306+308+309	3.4443
Paradise Town	470	10+20+100+302+305+306+307+308+470	2.9342
Searchlight Town	700, 701	10+20+100+306+308+700	2.6166
Spring Valley Town	417	10+20+100+302+305+306+307+308+417	2.9342
Summerlin Town	420	10+20+100+302+305+306+307+308+420	2.9342
	421	10+20+100+302+306+307+308+420	2.9324
Sunrise Manor Town	340	10+20+100+302+305+306+307+308+340	2.9342
Whitney Town	550	10+20+100+302+306+307+308+550	2.9324
	570	10+20+100+302+305+306+307+308+550	2.9342
Winchester Town	410	10+20+100+302+305+306+307+308+410	2.9342

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Clark County School District	1.3034
50	Boulder City	0.2038
100	Clark County (unincorporated)	0.6502
105	Laughlin Town	0.8416
110	Mt. Charleston Town	0.0200
135	Indian Springs Town	0.0200
200	Las Vegas	0.7796
250	North Las Vegas	1.1987
301	Boulder City Library	0.1655
302	Clark County Fire Service Area	0.2197
303	Henderson District Public Libraries	0.0535
304	Kyle Canyon Water District	0.0417
305	Las Vegas Artesian Basin	0.0018
306	Las Vegas Metro Police -Manpower	0.2800
307	Las Vegas Metropolitan Police 911	0.0050
308A	Las Vegas/Clark County Library District	0.0749
308B	Las Vegas/Clark Co. Library District-Debt	0.0228
309	Mt. Charleston Fire Service District	0.8813
310	North Las Vegas 911	0.0050
311	North Las Vegas Library District	0.0632
340	Sunrise Manor Town	0.2064
410	Winchester Town	0.2064
417	Spring Valley Town	0.2064
420	Summerlin Town	0.2064
470	Paradise Town	0.2064
500	Henderson	0.7108
550	Whitney Town	0.2064
620	Enterprise Town	0.2064
700	Searchlight Town	0.1153
800	Bunkerville Town	0.0200
810	Moapa Valley Town	0.0200
820	Moapa Town	0.2344
830	Coyote Springs Ground Water Basin	0.0402
832	Muddy River Springs Ground Water Basin	0.0937
901	Mesquite	0.3020

PURSUANT TO SB 507 (2003), 2¢ ADDED TO STATE TAX RATE - 1¢ FOR CAPITAL PROJECTS & 1¢ FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

**DOUGLAS COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Tahoe Douglas Fire	101	10+20+100+318	2.0964
	440	10+20+100+301+318	2.1264
Tahoe Douglas Sewer	110	10+20+100+318+319	2.1240
Logan Creek GID	120	10+20+100+313+318+319	2.7886
Cave Rock Estates GID	130	10+20+100+303+318+319	2.7892
Lakeridge GID	140	10+20+100+312+318+319	2.2422
Skyland GID	150	10+20+100+317+318+319	2.2023
Zephyr Cove GID	160	10+20+100+318+319+322	2.2240
Zephyr Heights GID	170	10+20+100+318+319+323	2.4038
Zephyr Knolls GID	180	10+20+100+318+319+324	2.6355
Marla Bay GID	190	10+20+100+318+319+326	2.1240
Round Hill GID	200	10+20+100+318+327	2.0964
Elk Point Sanitation District	210	10+20+100+308+318	2.1059
Douglas County Sewer #1	220	10+20+100+318	2.0964
Oliver Park GID	230	10+20+100+315+318	2.3827
Sierra Forest Fire Protection District	300	10+20+100+305+316	2.0843
	302	10+20+100+305+316+319	2.1119
	320	10+20+100+301+305+316	2.1143
	330, 335	10+20+100+301+304+305+307+316	2.2189
Sierra Estates GID	340	10+20+100+301+304+305+307+316+328	2.2189
Indian Hills GID	350, 355	10+20+100+301+304+305+307+310+316	3.0151
	351	10+20+100+301+304+305+306+307+310	2.9882
Kingsbury GID	410	10+20+100+311+318	2.4141
	421	10+20+100+311+318+325	2.4141
	430	10+20+100+301+311+318	2.4441
	450	10+20+100+301+304+311+318	2.4491
Douglas County (unincorporated)	500, 505	10+20+100+301+304+305+306+307	2.1920
	600	10+20+100+305+306+307	2.1570
Minden Town	510	10+20+100+203+301+304 to 307+314	2.9241
Gardnerville Town	521	10+20+100+201+301+304 to 307+314	2.8730
Gardnerville Ranchos GID	530	10+20+100+301+304+305+306+307+309	2.5606
Genoa Town	540, 545	10+20+100+202+301+304+305+306+307	2.4085
Topaz Ranch Estates GID	610	10+20+100+305+306+307+321	2.7406

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Douglas County School District	0.9530
100	Douglas County	0.5843
201	Gardnerville Town	0.5586
202	Genoa Town	0.2165
203	Minden Town	0.6097
301	Carson Water Subconservancy District	0.0300
303	Cave Rock Estates GID	0.6652
304	Douglas County Mosquito Abatement Dist	0.0050
305	East Fork Paramedic District	0.1568
306	East Fork Fire Protection District	0.1933
307	East Fork Swimming Pool District	0.0996
308	Elk Point Sanitation District	0.0095
309	Gardnerville Ranchos GID	0.3686
310	Indian Hills GID	0.7962
311	Kingsbury GID	0.3177
312	Lakeridge GID	0.1182
313	Logan Creek GID	0.6646
314	Minden-Gardnerville Sanitation District	0.1224
315	Oliver Park GID	0.2863
316	Sierra Forest Fire Protection District	0.2202
317	Skyland GID	0.0783
318	Tahoe Douglas Fire District	0.3891
319	Tahoe Douglas Sewer District	0.0276
321	Topaz Ranch Estates GID	0.5836
322	Zephyr Cove GID	0.1000
323	Zephyr Heights GID	0.2798
324	Zephyr Knolls GID	0.5115
325	Douglas County Sewer District #1	0.0000
326	Marla Bay GID	0.0000
327	Round Hill GID	0.0000
328	Sierra Estates GID	0.0000

PURSUANT TO SB 507 (2003), 2¢ ADDED TO STATE TAX RATE - 1¢ FOR CAPITAL PROJECTS & 1¢ FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

**ELKO COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Elko County (unincorporated)	0001	10+20+100	2.5119
Carlin	0010	10+20+100+201	3.6600
Elko County (TV)	0002	10+20+100+302	2.5368
Elko County (TV and ECVA)	0003	10+20+100+301+302	2.5762
Elko (city)	0011	10+20+100+202+301+302	3.2962
Wells	0012	10+20+100+203	3.4724
Jackpot Town	0020	10+20+100+251	3.1010
Montello Town	0021	10+20+100+252	2.9977
Mountain City Town	0022	10+20+100+253	2.9466
West Wendover	0023	10+20+100+204	3.2950

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Elko County School District	1.5000
100	Elko County	0.8419
201	Carlin	1.1481
202	Elko (city)	0.7200
203	Wells	0.9605
204	West Wendover	0.7831
251	Jackpot Town	0.5891
252	Montello Town	0.4858
253	Mountain City Town	0.4347
301	Elko Convention & Visitors Authority (EVCA)	0.0394
302	Elko Television District (TV)	0.0249

**ESMERALDA COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Goldfield Town	0010	10+20+100+201	2.8350
Silver Peak Town	0020	10+20+100+202	2.8350
Esmeralda County (unincorporated)	0060	10+20+100	2.8350

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Esmeralda County School District	0.7500
100	Esmeralda County	1.9150
201	Goldfield Town	0.0000
202	Silver Peak Town	0.0000

PURSUANT TO SB 507 (2003), 2¢ ADDED TO STATE TAX RATE - 1¢ FOR CAPITAL PROJECTS & 1¢ FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

**EUREKA COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Eureka Town	0010	10+20+100+202+303	1.9926
Crescent Valley Town	0020	10+20+100+201+303	1.9926
Diamond Valley Rodent Control Dist.	0030	10+20+100+301+302+303	1.8954
Diamond Valley Weed Control Dist.	0030	10+20+100+301+302+303	1.8954
Eureka County (unincorporated)	0040	10+20+100+303	1.7773

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Eureka County School District	0.7500
100	Eureka County	0.8488
201	Crescent Valley Town	0.2153
202	Eureka Town	0.2153
301	Diamond Valley Rodent Control District	0.0400
302	Diamond Valley Weed Control District	0.0781
303	Eureka Television District	0.0085

**HUMBOLDT COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Winnemucca	0010	10+20+100+201+302	2.9699
Humboldt County (unincorporated)	0020	10+20+100+302	1.9999
Winnemucca Rural Fire District	0030	10+20+100+302+309	2.1300
Golconda Fire Protection	0040	10+20+100+301+302	2.0274
Paradise Valley Fire Protection	0050	10+20+100+302+307	2.1744
Pueblo Fire Protection District	0060	10+20+100+302+308	2.2928
Orovada Community Services	0070	10+20+100+302+305+306	2.2414
Orovada Fire Protection District	0070	10+20+100+302+305+306	2.2414
McDermitt Fire Protection District	0080	10+20+100+302+304	2.2499
Humboldt Fire District	0090	10+20+100+302+303	2.1300

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Humboldt County School District	0.8850
100	Humboldt County	0.7362
201	Winnemucca	0.9700
301	Golconda Fire Protection District	0.0275
302	Humboldt County Hospital District	0.2087
303	Humboldt Fire District	0.1301
304	McDermitt Fire Protection District	0.2500
305	Orovada Community Services	0.0915
306	Orovada Fire Protection District	0.1500
307	Paradise Valley Fire District	0.1745
308	Pueblo Fire Protection District	0.2929
309	Winnemucca Rural Fire District	0.1301

PURSUANT TO SB 507 (2003), 2¢ ADDED TO STATE TAX RATE - 1¢ FOR CAPITAL PROJECTS & 1¢ FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

**LANDER COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Austin Town	0010	10+20+100+201+301+302	3.6074
Battle Mountain Town	0020	10+20+100+202+301	3.4052
Kingston Town	0030	10+20+100+203+301	3.6600
Lander County (unincorporated)	0060, 0070	10+20+100+301	3.3552

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Lander County School District	0.7500
100	Lander County	1.9243
201	Austin Town	0.2213
202	Battle Mountain Town	0.0500
203	Kingston Town	0.3048
301	Lander County Hospital District	0.5109
302	Lander County Sewer & Water District #2	0.0309

**LINCOLN COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Pioche Town	0010	10+20+100+253+301+303	3.1791
Panaca Town	0020	10+20+100+252+301	3.0006
Caliente	0030	10+20+100+201+301	3.6600
Alamo Town	0040	10+20+100+251+301+302	3.2279
Lincoln County (unincorporated)	0050	10+20+100+301	2.7359
Pahranagat Valley Fire Protection	0060	10+20+100+301+302	2.9093
Pioche Fire Protection District	0070	10+20+100+301+303	2.8822

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Lincoln County School District	0.9731
100	Lincoln County	1.3249
201	Caliente	0.9241
251	Alamo Town	0.3186
252	Panaca Town	0.2647
253	Pioche Town	0.2969
301	Lincoln County Hospital District	0.2679
302	Pahranagat Valley Fire Protection District	0.1734
303	Pioche Fire Protection District	0.1463

PURSUANT TO SB 507 (2003), 2¢ ADDED TO STATE TAX RATE - 1¢ FOR CAPITAL PROJECTS & 1¢ FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

**LYON COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Yerington	100	10+20+100+201+306+307+311	3.5663
Mason Valley Fire Maintenance District	200, 210	10+20+100+305+306+307+311	3.3672
	220	10+20+100+305+306+311	3.1923
Willowcreek GID	300, 310	10+20+100+305+306+307+311+313	3.3828
Smith Valley Fire Maintenance District	400	10+20+100+310+311	3.1472
Lyon County (unincorporated)	500, 510	10+20+100+311	2.9032
	515	10+20+100	2.3417
Fernley	600	10+20+100+251+304+308	2.8572
North Lyon (non-city)	610	10+20+100+304+308	2.7044
Central Lyon Co. Fire Protection District	700	10+20+100+302+303+309	2.7885
	840, 850, 870, 880	10+20+100+301+302+303	2.7885
	910	10+20+100+301+302	2.7406
Silver Springs/Stagecoach Hospital	810, 820, 830, 920	10+20+100+301+302+303+309	2.8185
Stagecoach GID	900	10+20+100+301+302+303+309+312	2.8185

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Lyon County School District	1.3367
100	Lyon County	0.8350
201	Yerington	0.4044
251	Fernley	0.1528
301	Carson Water Subconservancy District	0.0300
302	Central Lyon Co. Fire Protection District	0.3689
303	Central Lyon Co. Vector Control District	0.0479
304	Fernley Swimming Pool District	0.2000
305	Mason Valley Fire Maintenance District	0.2053
306	Mason Valley Mosquito District	0.0838
307	Mason Valley Swimming Pool District	0.1749
308	North Lyon Fire Maintenance District	0.1627
309	Silver Springs/Stagecoach Hospital Dist.	0.0300
310	Smith Valley Fire Maintenance District	0.2440
311	South Lyon County Hospital District	0.5615
312	Stagecoach GID	0.0000
313	Willowcreek GID	0.0156

**MINERAL COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Hawthorne Town	0100	10+20+100+201	3.6600
Mineral County (unincorporated)	0150	10+20+100+201	3.6600
Luning Town	0120	10+20+100+201	3.6600
Mina Town	0130, 0140	10+20+100+201	3.6600
Walker Lake Town	0200	10+20+100+201	3.6600

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Mineral County School District	1.3500
100	Mineral County	1.3140
201	Mineral County Hospital District	0.8260

PURSUANT TO SB 507 (2003), 2¢ ADDED TO STATE TAX RATE - 1¢ FOR CAPITAL PROJECTS & 1¢ FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

**NYE COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Beatty Town	0001, 0016, 0017	10+20+100+252+302+303	3.6450
Gabbs Town	0002	10+20+100+201+303	3.6450
Manhattan Town	0003	10+20+100+253+303+307	3.6450
Round Mountain Town	0004	10+20+100+255+303+307	3.6450
Nye County (unincorporated)	0005, 0009, 0014	10+20+100+303	3.1604
Pahrump Town	0006	10+20+100+254+304+305+306	3.3282
Tonopah Town	0007	10+20+100+256+303+308	3.6450
Amargosa Town	0008	10+20+100+251+301	3.6417
Smoky Valley Library District	0010, 0011	10+20+100+303+307	3.3286
Tonopah Library District	0012	10+20+100+303+308	3.3004
Amargosa Valley Library District	0013	10+20+100+301+303	3.4704
Beatty Library District	0015	10+20+100+302+303	3.4345

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Nye County School District	1.3350
100	Nye County	1.3318
201	Gabbs Town	0.4846
251	Amargosa Town	0.4949
252	Beatty Town	0.2105
253	Manhattan Town	0.3164
254	Pahrump Town	0.2134
255	Round Mountain Town	0.3164
256	Tonopah Town	0.3446
301	Amargosa Valley Library District	0.3100
302	Beatty Library District	0.2741
303	Nye County Hospital District	0.3236
304	Pahrump Hospital District	0.1294
305	Pahrump Library District	0.1413
306	Pahrump Swimming Pool District	0.0073
307	Smoky Valley Library District	0.1682
308	Tonopah Library District	0.1400

**PERSHING COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Lovelock	0001	10+20+100+201+301	3.6592
Pershing County (unincorporated)	0002	10+20+100+301	3.0304
Imlay Town	0003	10+20+100+251+301	3.1804

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Pershing County School District	1.1000
100	Pershing County	1.4068
201	Lovelock	0.6288
251	Imlay Town	0.1500
301	Pershing County Hospital District	0.3536

PURSUANT TO SB 507 (2003), 2¢ ADDED TO STATE TAX RATE - 1¢ FOR CAPITAL PROJECTS & 1¢ FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

**STOREY COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Storey County (unincorporated)	0010	10+20+100	2.9423
Virginia City Town	0020	10+20+100+252	3.3797
Gold Hill Town	0040	10+20+100+251	3.4049
Canyon GID	0112	10+20+100+253	2.9423
Carson Truckee Water Conservancy	0062	10+20+100+254	2.9423

ENTITY CODE	ENTITY	ENTITY RATE
-------------	--------	-------------

10	State of Nevada #	0.1700
20	Storey County School District	0.8947
100	Storey County	1.8776
251	Gold Hill Town	0.4626
252	Virginia City Town	0.4374
253	Canyon GID	0.0000
254	Carson Truckee Water Conservancy Dist.	0.0000

**WASHOE COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
--------	-----------------	-----------------------	-------------------------

ENTITY CODE	ENTITY	ENTITY RATE
-------------	--------	-------------

Reno	1000, 1011	10+20+100+201	3.6358
	1040	10+20+100+201+309	3.6380
	1005, 1015, 1016, 1017, 1055	10+20+100+201+308	3.6362
	1155, 1157, 1165, 1805	10+20+100+201+308	3.6362
Sparks	2000, 2010	10+20+100+202	3.6063
	2005-06, 2008, 2015-16, 2018	10+20+100+202+308	3.6067
Sierra Forest Fire Protection District	3000, 3002, 3011-12, 3811-12	10+20+100+304	3.1102
	3040, 3041	10+20+100+304+309	3.1124
	3005, 3015, 3016	10+20+100+304+308	3.1106
	3705, 3715	10+20+100+304+305+308	3.2113
	3700	10+20+100+304+305	3.2109
Truckee Meadows Fire Protection	4000, 4010, 4011	10+20+100+307	3.1715
	4005, 4015-17, 4805	10+20+100+307+308	3.1719
	4020	10+20+100+306+307	3.2958
	4025	10+20+100+306+307+308	3.2962
	4400	10+20+100+303+307	3.5945
	4700	10+20+100+305+307	3.2722
Grandview Terrace GID/Lemmon Valley	4040, 4540	10+20+100+307+309	3.1737
South Truckee Meadows GID	4705, 4715	10+20+100+305+307+308	3.2726
North Lake Tahoe Fire Protection	5000	10+20+100+302	3.2129
Incline Village GID	5200	10+20+100+301+302	3.2870
Washoe County (unincorporated)	9000	10+20+100	2.6902
Palomino Valley GID (non-fire district)	9400	10+20+100+303	3.1132
Gerlach GID	9601	10+20+100	2.6902

10	State of Nevada #	0.1700
20	Washoe County School District	1.1385
100	Washoe County	1.3817
201	Reno	0.9456
202	Sparks	0.9161
301	Incline Village GID	0.0741
302	North Lake Tahoe Fire Protection District	0.5227
303	Palomino Valley GID	0.4230
304	Sierra Forest Fire Protection District	0.4200
305	South Truckee Meadows GID	0.1007
306	Sun Valley Water & Sanitation District	0.1243
307	Truckee Meadows Fire Protection District	0.4813
308	Truckee Meadows Underground Water	0.0004
309	Lemmon Valley Underground Water Basin	0.0022

PURSUANT TO SB 507 (2003), 2¢ ADDED TO STATE TAX RATE - 1¢ FOR CAPITAL PROJECTS & 1¢ FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

**WHITE PINE COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Ely	0010	10+20+100+201+301	3.6597
McGill Town	0020	10+20+100+252+301	3.6597
Lund Town	0030	10+20+100+251+301	3.6597
Ruth Town	0040	10+20+100+253+301	3.6597
White Pine County (unincorporated)	0050	10+20+100+301	3.6597

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	White Pine County School District	1.2848
100	White Pine County	1.6649
201	Ely	0.0000
251	Lund Town	0.0000
252	McGill Town	0.0000
253	Ruth Town	0.0000
301	White Pine County Hospital District	0.5400

PURSUANT TO SB 507 (2003), 2¢ ADDED TO STATE TAX RATE - 1¢ FOR CAPITAL PROJECTS & 1¢ FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.