

NEVADA TAX COMMISSION

June 25, 2021

TOPIC: Certification of Combined Tax Rates for Nevada Local Governments pursuant to NRS 361.4547.

AUTHORITY: Subsequent to the approval of the final budgets for FY 2021-2022 for all local governments as defined in NRS 354.474, the Nevada Tax Commission shall certify to the board of county commissioners of each county the combined tax rate necessary to produce the amount of revenue required by the approved budgets.

EXPLANATION:

Process for Developing Budgets: Revenue Projections

The Local Government Finance Section of the Division of Local Government Services established the allowed ad valorem revenue pursuant to NRS 354.59811 on March 15, 2021. This statute allows for a six percent growth rate in the allowed ad valorem revenue for local governments over the previous fiscal year's allowed ad valorem revenue. It specifically requires the allowed revenue to be established based on the assessment roll *excluding* net proceeds of minerals.

In addition, property tax abatement legislation passed in 2005 requires the Department to produce a projection of the revenue each local government may receive for the upcoming fiscal year from ad valorem taxes after abatements on or before March 25th each year. (See NRS 361.4535). The report is a compilation of information from the following sources:

- Assessed value and revenue data for new and existing secured property generated by the offices of the county treasurers based on the current year assessed values and tax rates proposed by local government entities. The data reflects the effects of abatements required by NRS 361.4722, 361.4723, and 361.4724.
- Projected new property and existing unsecured property values from the March 2021 Segregation and Summary Report.
- Centrally assessed secured and unsecured property values and corresponding revenue data from the Department's Centrally Assessed billing program.

Calculating the Tax Rate

Once the allowed ad valorem revenue amounts are established, the maximum operating tax rate for each entity is determined by dividing the revenue amount required by the assessed valuation (excluding net proceeds of minerals), then multiplying by 100. Additional rates allowed outside the revenue limitation statutes, such as voter-approved, legislative-approved and debt service tax rates, are then added to create the overall rate allowed the local government.

Local governments received this information from the Department and proceeded to complete the preparation of their tentative budgets. The Department reviewed each budget for compliance with applicable law and administrative code, particularly to ensure that local governments do not propose to exceed the tax rates allowed by law. Proposed debt service tax rates were also reviewed to determine if sufficient revenue was produced to provide for the payment of scheduled debt service on general obligation (voter-approved) debt issues, as well as a reserve amount not in excess of one year's principal and interest.

AB 492 (2021) continued the increase in the State of Nevada's rate at \$0.17, with the additional \$.02 being outside the statutory \$3.64 cap. Pursuant to AB492 (2021), the 2cent levy has been continued with \$0.0118 added to the previous 15 cents for statewide capital improvements; while the remaining \$0.0082 will go to 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.

RECOMMENDATION: The Department requests the Commission certify the combined tax rates shown in Section B, column 9; and Section A, Column 5 of the Property Tax Rates for Nevada Local Governments Book.



NEVADA DEPARTMENT OF TAXATION
Division of Local Government Services

LOCAL GOVERNMENT FINANCE

PROPERTY TAX RATES FOR
NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 2021-2022

Division of Local Government Services

Property Tax Rates for Nevada Local Governments

FY 2021-2022

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Certified by the Nevada Tax Commission
June 25, 2021

Prepared by the Staff of the Local Government Finance Section
of the Division of Local Government Services

CONTENTS

PROPERTY TAX RATES – FY 2021-2022

INTRODUCTION & GLOSSARY OF TERMS.....I
PROPERTY TAX DISTRIBUTION.....III
COMPARISON OF PROJECTED AND ABATED REVENUES.....IV

A. TOTAL PROPERTY TAX RATES BY TAXING UNIT

CARSON CITY.....A-1
CHURCHILL COUNTY.....A-1
CLARK COUNTY.....A-2
DOUGLAS COUNTY.....A-4
ELKO COUNTY.....A-5
ESMERALDA COUNTY.....A-5
EUREKA COUNTY.....A-6
HUMBOLDT COUNTY.....A-6
LANDER COUNTY.....A-7
LINCOLN COUNTY.....A-7
LYON COUNTY.....A-8
MINERAL COUNTY.....A-9
NYE COUNTY.....A-9
PERSHING COUNTY.....A-10
STOREY COUNTY.....A-10
WASHOE COUNTY.....A-11
WHITE PINE COUNTY.....A-11

B. COMBINED PROPERTY TAX RATES; BY COMPONENT; BY TAXING UNIT

CARSON CITY.....B-1
CHURCHILL COUNTY.....B-1
CLARK COUNTY.....B-2
DOUGLAS COUNTY.....B-4

ELKO COUNTY.....B-5
ESMERALDA COUNTY.....B-5
EUREKA COUNTY.....B-6
HUMBOLDT COUNTY.....B-6
LANDER COUNTY.....B-7
LINCOLN COUNTY.....B-7
LYON COUNTY.....B-8
MINERAL COUNTY.....B-8
NYE COUNTY.....B-9
PERSHING COUNTY.....B-9
STOREY COUNTY.....B-10
WASHOE COUNTY.....B-10
WHITE PINE COUNTY.....B-11

C. PROPERTY TAX OVERRIDES; TAX IMPACT

CARSON CITY.....C-1
CHURCHILL COUNTY.....C-1
CLARK COUNTY.....C-2
DOUGLAS COUNTY.....C-3
ELKO COUNTY.....C-4
ESMERALDA COUNTY.....C-4
EUREKA COUNTY.....C-5
HUMBOLDT COUNTY.....C-5
LANDER COUNTY.....C-6
LINCOLN COUNTY.....C-6
LYON COUNTY.....C-7
MINERAL COUNTY.....C-8
NYE COUNTY.....C-8
PERSHING COUNTY.....C-9
STOREY COUNTY.....C-9
WASHOE COUNTY.....C-10
WHITE PINE COUNTY.....C-11

D. OVERLAPPING TAXING DISTRICTS

CARSON CITY.....D-1
CHURCHILL COUNTY.....D-1
CLARK COUNTY.....D-2
DOUGLAS COUNTY.....D-4
ELKO COUNTY.....D-5
ESMERALDA COUNTY.....D-5
EUREKA COUNTY.....D-6
HUMBOLDT COUNTY.....D-6
LANDER COUNTY.....D-7
LINCOLN COUNTY.....D-7
LYON COUNTY.....D-8
MINERAL COUNTY.....D-8
NYE COUNTY.....D-9
PERSHING COUNTY.....D-9
STOREY COUNTY.....D-10
WASHOE COUNTY.....D-10
WHITE PINE COUNTY.....D-11

E. OTHER INFORMATION

REDEVELOPMENT AGENCIES.....E-1
TAX CAP FACTORS.....E-3

INTRODUCTION

Enclosed herewith are the Property Tax Rates for Nevada Local Governments for Fiscal Year 2021-2022. The publication has been prepared in five sections, noted below. Senate Bill 507, enacted by the 2003 Legislature, added a total of 2 cents to the State of Nevada tax rate. Assembly Bill 492 enacted by the 2021 Legislature continues the 2 cent levy with \$0.00118 cents added to the previous 15 cents for statewide capital improvements; while the remaining \$0.0082 cents 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.

New Taxing Districts - Depending on when the new tax district is created, assessed values for centrally assessed properties are not available for approximately 6 to 18 months after the district is created because of statutory reporting timelines for centrally-assessed properties.

Section A – Total Property Tax Rates by Taxing Unit. Presents the *assessed valuation of all property including, 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 provides examples from 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.

Section E – Other Information. Presents information on redevelopment agencies.

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.

Abatement – Although there are many kinds of tax abatements, the most widespread type of tax liability reduction is provided by NRS 361.4722 and NRS 461.4723. These statutes abate a portion of property tax liability for single family residences and qualifying rental properties for taxes greater than the prior year's tax plus 3%. For all other types of property, a portion of property tax liability is abated for taxes greater than the prior year's tax plus up to 8%, depending on the county in which the property is located.

GLOSSARY (continued)

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.

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.

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.

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 2021-2022

COUNTY	TOTAL ASSESSED VALUE *	PROPERTY TAX REVENUE DOLLARS PROJECTED							FY 2021-22 AVERAGE CO. WIDE TAX RATE	FY 2020-21 AVERAGE CO. WIDE TAX RATE	% OF CHANGE 20-21 TO 21-22
		SCHOOLS	COUNTIES	CITIES	TOWNS	TOTAL COMBINED SPECIAL DISTRICTS	STATE	TOTAL			
Carson City	1,799,198,563	\$21,230,543	\$39,402,449	-	-	\$4,253,635	\$3,058,638	\$67,945,265	3.5429	3.5453	-0.069%
Churchill	926,262,132	\$12,041,408	\$11,883,017	\$1,717,165	-	\$987,684	\$1,574,646	\$28,203,920	3.0449	3.0505	-0.183%
Clark	103,215,191,148	\$1,345,306,801	\$675,130,565	\$410,875,795	\$106,450,838	\$518,441,957	\$175,465,825	\$3,231,671,781	3.0161	3.0969	-2.608%
Douglas	3,664,516,681	\$31,148,392	\$42,801,555	-	\$3,054,249	\$34,146,953	\$6,229,678	\$117,380,827	3.1192	3.1936	-2.331%
Elko	2,529,304,538	\$37,939,568	\$21,210,748	\$9,043,291	\$255,266	\$6,496,956	\$4,299,818	\$79,245,647	3.1117	3.0933	0.596%
Esmeralda	97,542,476	\$731,569	\$2,071,900	-	-	-	\$165,822	\$2,969,291	3.0441	3.0195	0.815%
Eureka	1,936,571,803	\$14,524,289	\$18,316,096	-	\$45,757	\$189,869	\$3,292,172	\$36,368,183	1.8780	1.8802	-0.116%
Humboldt	1,888,368,432	\$16,712,061	\$14,185,424	\$2,250,979	-	\$10,400,548	\$3,210,226	\$46,759,238	2.4762	2.5605	-3.293%
Lander	1,534,595,705	\$11,509,468	\$29,530,225	-	\$59,604	\$7,840,249	\$2,608,813	\$51,548,359	3.3591	3.3588	0.008%
Lincoln	304,038,163	\$2,958,595	\$4,066,510	\$172,034	\$160,971	\$1,444,785	\$516,865	\$9,319,760	3.0653	3.0637	0.053%
Lyon	2,417,992,311	\$32,321,303	\$22,455,895	\$6,713,957	-	\$17,220,699	\$4,110,587	\$82,822,441	3.4253	3.4200	0.155%
Mineral	259,850,454	\$2,598,505	\$5,950,575	-	-	\$519,701	\$441,746	\$9,510,527	3.6600	3.6600	0.000%
Nye	2,311,658,811	\$30,860,645	\$31,133,421	-	\$8,348,600	\$5,388,419	\$3,929,820	\$79,660,905	3.4460	3.4409	0.150%
Pershing	332,605,301	\$3,824,961	\$4,512,789	154,926	\$4,310	\$1,396,942	\$565,429	\$10,459,357	3.1447	3.1395	0.164%
Storey	1,798,426,195	\$16,090,519	\$33,296,063	-	-	\$9,794,229	\$3,057,325	\$62,238,136	3.4607	3.4607	0.000%
Washoe	20,550,253,841	\$233,964,640	\$285,997,883	\$130,881,260	-	\$65,893,672	\$34,935,432	\$751,672,887	3.5228	3.6377	-3.159%
White Pine	697,277,807	\$6,965,805	\$13,603,890	-	-	\$3,845,739	\$1,185,372	\$25,600,806	3.6591	3.6585	0.015%
TOTALS	146,263,654,361	\$1,820,729,072	\$1,255,549,005	\$561,809,407	\$118,379,595	\$688,262,037	\$248,648,214	\$4,693,377,330			

GRAND TOTALS

3.1037 3.1878

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

* Incremental value of the Redevelopment Authorities (4,956,051,681) is not included in the total assessed value, although the tax revenue is included in the Special Districts Column. The RDA Incremental Value is included in the Average Co. Wide Tax Rate for FY 21-22 above. (3.2088% without RDA)

PURSUANT TO AB 492 (2021), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES; BOTH ARE OUTSIDE THE TAX RATE CAP.

PROPERTY TAX DISTRIBUTION FOR FY 2021-2022
COMPARISON OF PROJECTED DISTRIBUTION TO DISTRIBUTION IMPACT OF TAX ABATEMENT

PROPERTY TAX REVENUE DOLLARS												
COUNTY	SCHOOLS		COUNTIES		CITIES		TOWNS		TOTAL	TOTAL	STATE	STATE
	PROJECTED	NET OF ABATEMENT	PROJECTED	NET OF ABATEMENT	PROJECTED	NET OF ABATEMENT	PROJECTED	NET OF ABATEMENT	COMBINED SPECIAL DISTRICTS	COMBINED SPECIAL DISTRICTS		
Carson City	22,512,489	18,817,818	41,783,180	32,627,282					571,783	3,534,938	3,142,241	2,609,218
Churchill	11,412,350	10,557,248	11,246,200	10,338,498	1,719,475	1,591,061			946,926	874,655	1,492,384	1,380,563
Clark	1,396,249,643	1,082,092,556	684,084,098	528,112,226	415,181,834	310,168,592	108,558,581	83,284,264	499,078,406	381,654,432	178,000,958	137,379,605
Douglas	31,952,368	27,988,337	43,910,538	34,459,402			3,054,282	2,722,199	32,181,542	26,796,824	7,110,352	6,286,804
Elko	31,490,920	29,975,134	17,605,566	16,691,760	9,211,026	8,440,213	258,908	213,012	4,472,287	4,495,204	3,568,956	3,386,393
Esmeralda	546,185	518,668	1,528,948	1,451,921							124,200	117,963
Eureka	6,316,768	5,744,387	7,965,870	7,233,003			45,508	44,923	71,589	65,223	1,433,586	1,306,251
Humboldt	8,959,249	8,749,766	7,604,735	7,426,871	2,251,238	2,151,210			4,527,886	4,422,703	1,720,989	1,680,749
Lander	5,086,230	4,952,181	13,049,889	12,705,939			59,605	56,725	3,464,738	3,373,424	1,152,883	1,122,495
Lincoln	2,957,979	2,518,545	4,067,968	3,473,524	172,132	163,555	162,143	151,115	1,432,597	1,217,273	516,756	439,987
Lyon	33,027,985	22,296,474	22,946,949	15,390,360	7,118,623	4,129,702			17,456,210	11,425,927	4,200,461	2,835,650
Mineral	2,202,162	1,882,901	4,994,651	4,266,039					440,431	376,579	374,447	313,805
Nye	27,871,364	22,092,684	28,122,615	22,229,213			7,632,704	5,818,733	4,309,650	3,408,826	3,547,459	2,813,954
Pershing	3,425,415	3,195,914	4,041,347	3,781,519	155,928	140,341	4,320	4,049	1,251,025	1,169,953	506,374	473,957
Storey	16,092,570	13,795,797	33,300,294	28,548,620					9,795,475	8,397,724	3,058,581	2,618,938
Washoe	238,289,422	203,751,354	290,439,547	246,736,398	133,654,724	112,346,279			56,046,061	58,491,328	35,478,004	30,152,817
White Pine	4,945,664	3,854,866	9,659,418	7,529,140					2,672,987	2,165,720	841,602	671,005
TOTALS	\$1,843,338,764	\$1,462,784,629	\$1,226,351,812	\$983,001,713	\$569,464,981	\$439,130,954	\$119,776,050	\$92,295,020	\$638,719,592	\$511,870,734	\$246,270,230	195,590,153

Note: NRS 361.4723 & 361.4724 provide for an abatement of property taxes on existing real and personal property when the tax liability is greater than 3% over the prior year for owner occupied single family residences and qualifying rental properties. The property taxes for all other types of property are also abated when the tax liability exceeds a rate based on a formula using a nine year average growth in assessed value, by county, and the consumer price index. The rate at which the abatement is calculated must not exceed 8% of the prior year's taxes (NRS 361.4722). **The General Cap Rate for FY 21/22 is 6.7%**

Net revenues allocated to the redevelopment agencies in Carson City, Clark County, Douglas County, Elko County, Washoe County & White Pine County have been included in the Special District Column.

Details of the abatement calculations may be obtained by contacting the Local Government Finance Section, Nevada Department of Taxation at (775) 684-2180

PROPERTY TAX RATES FOR NEVADA LOCAL GOVERNMENTS
FY2021-2022

Section A

ASSESSED VALUES AND
TOTAL PROPERTY TAX RATES
BY TAXING UNIT

TOTAL PROPERTY TAX RATES - FY 2021-2022
BY TAXING UNIT

CARSON CITY

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	1,799,198,563	-	1,799,198,563	2.1900		0.0300	1.1800	0.1700	3.5700
Carson City School District	1,799,198,563	-	1,799,198,563	1.1800					
Carson City Airport Authority	1,799,198,563	-	1,799,198,563	-					
Carson Truckee Water Conservancy District	1,799,198,563	-	1,799,198,563	0.0000					
Carson Water Subconservancy District	1,797,308,910	-	1,797,308,910	0.0300					
Nevada Commission - V & T Railway	1,799,198,563	-	1,799,198,563	-					
Tahoe Regional Planning Agency	11,441	-	11,441	-					

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	876,832,296	49,429,836	926,262,132	1.2829		0.1100	1.3000	0.1700	2.8629
Churchill County School District	876,832,296	49,429,836	926,262,132	1.3000					
Fallon	215,426,603	-	215,426,603	0.7971	1.2829	0.1100	1.3000	0.1700	3.6600
Carson Truckee Water Conservancy District	876,832,296	49,429,836	926,262,132	-					
Carson Water Subconservancy District	814,395,700	7,851,085	822,246,785	0.0300					
Churchill County Mosquito Abatement District	876,832,296	49,429,836	926,262,132	0.0800					

PURSUANT TO AB 492 (2021), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX CAP.

Assessed values in column 2 are from 3/15/21 Final Revenue Projections & will not agree with net assessed values from the pro-forma reports, which reflect the effects of property tax abatement.

TOTAL PROPERTY TAX RATES - FY 2021-2022
BY TAXING UNIT

CLARK 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
Clark County	103,210,551,824	4,639,324	103,215,191,148	0.6541		0.5989	1.3034	0.1700	2.7264
Clark County School District	103,210,551,824	4,639,324	103,215,191,148	1.3034					
Boulder City	881,829,534	-	881,829,534	0.2600	0.6541	0.2222	1.3034	0.1700	2.6097
Henderson	15,900,864,128	-	15,900,864,128	0.7708	0.6541	0.0620	1.3034	0.1700	2.9603
Las Vegas	22,246,535,827	-	22,246,535,827	0.7715	0.6541	0.3792	1.3034	0.1700	3.2782
Mesquite	1,015,706,707	-	1,015,706,707	0.5520	0.6541	0.0942	1.3034	0.1700	2.7737
North Las Vegas	9,388,146,391	-	9,388,146,391	1.1587	0.6541	0.0682	1.3034	0.1700	3.3544
Bunkerville Town	32,453,175	-	32,453,175	0.0200	0.6541	0.3742	1.3034	0.1700	2.5217
* Enterprise Town	12,293,306,773	-	12,293,306,773	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
Indian Springs Town	19,425,574	-	19,425,574	0.0200	0.6541	0.3792	1.3034	0.1700	2.5267
Laughlin Town	510,682,572	-	510,682,572	0.8416	0.6541	0.3792	1.3034	0.1700	3.3483
Moapa Town	69,691,855	-	69,691,855	0.1094	0.6541	0.3792	1.3034	0.1700	2.6161
Moapa Valley Town	199,830,713	4,500,000	204,330,713	0.0200	0.6541	0.3792	1.3034	0.1700	2.5267
Mt. Charleston Town	49,930,852	-	49,930,852	0.0200	0.6541	1.2555	1.3034	0.1700	3.4030
* Paradise Town	17,533,345,632	-	17,533,345,632	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
Searchlight Town	38,533,010	-	38,533,010	0.0200	0.6541	0.3742	1.3034	0.1700	2.5217
* Spring Valley Town	8,973,685,329	-	8,973,685,329	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
* Summerlin Town	3,708,069,080	-	3,708,069,080	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
* Sunrise Manor Town	4,049,398,427	-	4,049,398,427	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
* Whitney Town	1,092,186,724	-	1,092,186,724	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
* Winchester	1,772,370,176	-	1,772,370,176	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
Big Bend Water District	467,370,352	-	467,370,352	-					
Boulder City Library District	881,829,534	-	881,829,534	0.2222					
Boulder City Library District - Debt	571,936,289	-	571,936,289	-					
Clark County Fire Service Area	51,858,028,959	-	51,858,028,959	0.2197					
Clark County Flood Control District	103,029,751,824	4,639,324	103,034,391,148	-					
Henderson District Public Libraries	15,859,064,128	-	15,859,064,128	0.0620					
Kyle Canyon Water District	37,134,893	-	37,134,893	-					
Las Vegas Artesian Basin	93,167,790,567	-	93,167,790,567	-					
Las Vegas/Clark County Library District	76,919,611,770	4,639,324	76,924,251,094	0.0942					
Colorado River Ground Water Basin	502,693,996	-	502,693,996	-					
Coyote Springs Ground Water Basin	8,347,519	-	8,347,519	0.0000					
Las Vegas/Clark County Library - Debt	2,317,935,361	4,639,324	2,322,574,685	-					
** LV Metropolitan Police-Manpower (LV)	22,243,435,827	-	22,243,435,827	0.2800					
** LV Metropolitan Police-Manpower (Co)	53,635,069,237	4,639,324	53,639,708,561	0.2800					
** Las Vegas Metropolitan Police	75,904,305,063	4,639,324	75,908,944,387	-					

* NRS 354.59875 requires tax rate parity for seven unincorporated towns. The common levy for common services could be \$0.7931 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.

** Designates special taxing authority not additional taxing district.

PURSUANT TO AB AB492 (2021), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX CAP.

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TOTAL PROPERTY TAX RATES - FY 2021-2022
BY TAXING UNIT

CLARK COUNTY (Cont.)

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
** Las Vegas Metropolitan Police 911	74,897,181,603	4,639,324	74,901,820,927	0.0050					
Moapa Valley Fire Protection District	214,599,984	-	214,599,984	0.0000					
Moapa Valley Water District	211,219,728	-	211,219,728	-					
Mt. Charleston Fire Protection District	50,302,843	-	50,302,843	0.8813					
North Las Vegas Library District	9,323,846,391	-	9,323,846,391	0.0632					
** North Las Vegas 911	9,323,846,391	-	9,323,846,391	0.0050					

** Designates special taxing authority not additional taxing district.

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TOTAL PROPERTY TAX RATES - FY 2021-2022
BY TAXING UNIT

DOUGLAS 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
Douglas County	3,664,516,681	-	3,664,516,681	1.1680		0.6819	0.8500	0.1700	2.8699
Douglas County School District	3,664,516,681	-	3,664,516,681	0.8500					
Gardnerville Town	226,244,934	-	226,244,934	0.6677	1.1680	0.8043	0.8500	0.1700	3.6600
Genoa Town	16,181,576	-	16,181,576	0.6277	1.1680	0.6819	0.8500	0.1700	3.4976
Minden Town	215,971,251	-	215,971,251	0.6677	1.1680	0.8043	0.8500	0.1700	3.6600
Carson Truckee Water Conservancy District	3,534,991,388	-	3,534,991,388	0.0000					
Carson Water Subconservancy District	2,440,311,280	-	2,440,311,280	0.0300					
Cave Rock Estates GID	27,568,596	-	27,568,596	0.3980	1.1680	0.6731	0.8500	0.1700	3.2591
Douglas County Mosquito Abatement	2,274,777,645	-	2,274,777,645	0.0345					
Douglas County Lake Tahoe Sewer Authority	160,540,872	-	160,540,872	-					
East Fork Fire Protection District	2,364,191,882	-	2,364,191,882	0.4874	1.1680	0.1945	0.8500	0.1700	2.8699
East Fork Swimming Pool District	2,357,868,090	-	2,357,868,090	0.1300					
Elk Point Sanitation District	47,249,648	-	47,249,648	0.0095	1.1680	0.6381	0.8500	0.1700	2.8356
Gardnerville Ranchos GID	308,499,666	-	308,499,666	0.5500	1.1680	0.6819	0.8500	0.1700	3.4199
Indian Hills GID	148,643,356	-	148,643,356	0.7901	1.1680	0.6819	0.8500	0.1700	3.6600
Kingsbury GID	277,359,759	-	277,359,759	0.5571	1.1680	0.7026	0.8500	0.1700	3.4477
Lakeridge GID	30,240,411	-	30,240,411	0.1542	1.1680	0.6731	0.8500	0.1700	3.0153
Logan Creek Estates GID	7,398,989	-	7,398,989	0.7182	1.1680	0.6731	0.8500	0.1700	3.5793
Marla Bay GID	46,561,101	-	46,561,101	0.0000	1.1680	0.6731	0.8500	0.1700	2.8611
Minden-Gardnerville Sanitation District	439,453,105	-	439,453,105	0.1224					
Oliver Park GID	10,403,949	-	10,403,949	0.8339	1.1680	0.6381	0.8500	0.1700	3.6600
Round Hill GID	118,136,684	-	118,136,684	0.5525	1.1680	0.6381	0.8500	0.1700	3.3786
Sierra Estates GID	5,489,422	-	5,489,422	-	1.1680	0.6819	0.8500	0.1700	2.8699
Skyland GID	94,109,836	-	94,109,836	0.2231	1.1680	0.6731	0.8500	0.1700	3.0842
Tahoe Douglas Fire District	1,305,210,539	-	1,305,210,539	0.6381	1.1680	0.0300	0.8500	0.1700	2.8561
Tahoe Douglas Sewer District	699,542,963	-	699,542,963	0.0350	1.1680	0.6381	0.8500	0.1700	2.8611
Tahoe Regional Planning Agency	1,204,024,997	-	1,204,024,997	-					
Topaz Ranch Estates GID	32,677,351	-	32,677,351	0.8546	1.1680	0.6174	0.8500	0.1700	3.6600
Zephyr Cove GID	31,933,533	-	31,933,533	0.1000	1.1680	0.6731	0.8500	0.1700	2.9611
Zephyr Heights GID	44,864,436	-	44,864,436	0.2798	1.1680	0.6731	0.8500	0.1700	3.1409
Zephyr Knolls GID	9,560,410	-	9,560,410	0.5366	1.1680	0.6731	0.8500	0.1700	3.3977

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TOTAL PROPERTY TAX RATES - FY 2021-2022
BY TAXING UNIT

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	2,078,784,367	450,520,171	2,529,304,538	0.8386		0.3462	1.5000	0.1700	2.8548
Elko County School District	2,078,784,367	450,520,171	2,529,304,538	1.5000					
Carlin	39,970,577	-	39,970,577	1.1480	0.8386		1.5000	0.1700	3.6566
Elko	599,426,921	-	599,426,921	1.0977	0.8386	0.0537	1.5000	0.1700	3.6600
Wells	30,492,360	-	30,492,360	1.1514	0.8386		1.5000	0.1700	3.6600
West Wendover	143,601,734	-	143,601,734	1.1514	0.8386		1.5000	0.1700	3.6600
Jackpot Town	27,033,367	-	27,033,367	0.8481	0.8386	0.2925	1.5000	0.1700	3.6492
Jarbidge Town	-	-	-	0.0000	0.8386	0.2500	1.5000	0.1700	2.7586
Montello Town	2,036,761	-	2,036,761	0.8081	0.8386	0.2925	1.5000	0.1700	3.6092
Mountain City Town	2,194,006	-	2,194,006	0.4347	0.8386	0.2925	1.5000	0.1700	3.2358
Elko Convention & Visitors Authority	1,419,566,268	352,037,277	1,771,603,545	0.0392					
Elko County Recreation Board	354,234,490	450,520,171	804,754,661	-					
Elko Television District	1,303,702,275	351,235,428	1,654,937,703	0.0145					
Elko County Fire Protection District	1,265,292,776	450,520,171	1,715,812,947	0.2925					
West Wendover Recreation District	2,233,952	-	2,233,952	-					

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	72,824,476	24,718,000	97,542,476	2.1241			0.7500	0.1700	3.0441
Esmeralda County School District	72,824,476	24,718,000	97,542,476	0.7500					
Goldfield Town	7,019,947	-	7,019,947	0.0000	2.1241		0.7500	0.1700	3.0441
Silver Peak Town	8,782,156	-	8,782,156	0.0000	2.1241		0.7500	0.1700	3.0441

PURSUANT TO AB AB492 (2021), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX CAP.

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TOTAL PROPERTY TAX RATES - FY 2021-2022
BY TAXING UNIT

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	840,617,262	1,095,954,541	1,936,571,803	0.9458		0.0085	0.7500	0.1700	1.8743
Eureka County School District	840,617,262	1,095,954,541	1,936,571,803	0.7500					
Crescent Valley Town	5,248,518	-	5,248,518	0.2153	0.9458	0.0085	0.7500	0.1700	2.0896
Eureka Town	16,004,125	-	16,004,125	0.2153	0.9458	0.0085	0.7500	0.1700	2.0896
Devil's Gate GID	3,624,249	-	3,624,249	-					
Diamond Valley Rodent Control District	21,389,298	-	21,389,298	0.0400	0.9458	0.0866	0.7500	0.1700	1.9924
Diamond Valley Weed Control District	21,389,298	-	21,389,298	0.0781	0.9458	0.0485	0.7500	0.1700	1.9924
Eureka County Television District	840,617,262	1,095,954,541	1,936,571,803	0.0085					

HUMBOLDT 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
Humboldt County	1,012,207,440	876,160,992	1,888,368,432	0.7512		0.3954	0.8850	0.1700	2.2016
Humboldt County School District	1,012,207,440	876,160,992	1,888,368,432	0.8850					
Winnemucca	232,059,715	-	232,059,715	0.9700	0.7512	0.3954	0.8850	0.1700	3.1716
Golconda Fire Protection District	338,503,394	868,670,265	1,207,173,659	0.0290	0.7512	0.3954	0.8850	0.1700	2.2306
Humboldt County Fire District	38,421,048	-	38,421,048	0.1047	0.7512	0.3954	0.8850	0.1700	2.3063
Humboldt County Hospital District	1,012,207,440	876,160,992	1,888,368,432	0.3954					
Kings River GID	6,351,302	-	6,351,302	0.2000	0.7512	0.3954	0.8850	0.1700	2.4016
McDermitt Fire Protection District	4,681,101	-	4,681,101	0.4655	0.7512	0.3954	0.8850	0.1700	2.6671
Orovada Community Services District	27,174,956	-	27,174,956	0.0974	0.7512	0.5454	0.8850	0.1700	2.4490
Orovada Fire Protection District	27,174,956	-	27,174,956	0.1500	0.7512	0.4928	0.8850	0.1700	2.4490
Paradise Valley Fire District	42,015,575	-	42,015,575	0.1745	0.7512	0.3954	0.8850	0.1700	2.3761
Pueblo Fire Protection District	25,174,148	-	25,174,148	0.3500	0.7512	0.3954	0.8850	0.1700	2.5516
Winnemucca Rural Fire Protection District	117,687,594	-	117,687,594	0.1047	0.7512	0.3954	0.8850	0.1700	2.3063

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TOTAL PROPERTY TAX RATES - FY 2021-2022
BY TAXING UNIT

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	678,148,698	856,447,007	1,534,595,705	1.9243		0.5109	0.7500	0.1700	3.3552
Lander County School District	678,148,698	856,447,007	1,534,595,705	0.7500					
Austin Town	5,107,880	-	5,107,880	0.2890	1.9243	0.5109	0.7500	0.1700	3.6442
Battle Mountain Town	55,392,740	-	55,392,740	0.0500	1.9243	0.5109	0.7500	0.1700	3.4052
Kingston Town	5,625,401	-	5,625,401	0.3048	1.9243	0.5109	0.7500	0.1700	3.6600
Lander Co. Convention & Tourism Authority	678,148,698	856,447,007	1,534,595,705	-					
Lander County Hospital District	678,148,698	856,447,007	1,534,595,705	0.5109					

LINCOLN 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
Lincoln County	304,038,163	-	304,038,163	1.3375		0.4879	0.9731	0.1700	2.9685
Lincoln County School District	304,038,163	-	304,038,163	0.9731					
Caliente	18,873,722	-	18,873,722	0.9115	1.3375	0.2679	0.9731	0.1700	3.6600
Alamo Town	10,641,930	-	10,641,930	0.6481	1.3375	0.5313	0.9731	0.1700	3.6600
Panaca Town	14,670,609	-	14,670,609	0.2000	1.3375	0.4879	0.9731	0.1700	3.1685
Pioche Town	18,748,994	-	18,748,994	0.3342	1.3375	0.4679	0.9731	0.1700	3.2827
Lincoln County Fire District	196,365,836	-	196,365,836	0.2200					
Lincoln County Hospital District	304,038,163	-	304,038,163	0.2679					
Pahranagat Valley Fire District	35,109,572	-	35,109,572	0.2334	1.3375	0.2679	0.9731	0.1700	2.9819
Panaca Fire District	31,074,140	-	31,074,140	0.2200	1.3375	0.2679	0.9731	0.1700	2.9685
Pioche Fire Protection District	22,767,709	-	22,767,709	0.2000	1.3375	0.2679	0.9731	0.1700	2.9485
SE Lincoln Co Habitat Conservation GID	8,060,074	-	8,060,074	0.0300	1.3375	0.4879	0.9731	0.1700	2.9985

**Panaca Fire District absorbed by Lincoln County Fire District/Lincoln County Unincorporated (same tax rate)

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TOTAL PROPERTY TAX RATES - FY 2021-2022
BY TAXING UNIT

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	2,411,108,022	6,884,289	2,417,992,311	0.9287		0.5615	1.3367	0.1700	2.9969
Lyon County School District	2,411,108,022	6,884,289	2,417,992,311	1.3367					
Fernley	918,792,910	-	918,792,910	0.6751	0.9287	0.5055	1.3367	0.1700	3.6160
Yerington	126,405,995	-	126,405,995	0.4044	0.9287	0.8202	1.3367	0.1700	3.6600
North Lyon (non-city)	18,795,693	-	18,795,693	-	0.9287	0.5055	1.3367	0.1700	2.9409
Carson Truckee Water Conservancy District	1,924,137,534	-	1,924,137,534	0.0000					
Carson Water Subconservancy District	1,051,840,607	2,291,834	1,054,132,441	0.0300					
Central Lyon County Fire District	1,059,533,564	2,291,834	1,061,825,398	0.7011	0.9287	0.0900	1.3367	0.1700	3.2265
Central Lyon Vector Control District	1,043,501,174	2,291,834	1,045,793,008	0.0450					
Fernley Swimming Pool District	937,277,217	-	937,277,217	0.2000					
Mason Valley Fire Maintenance District	160,358,665	4,592,455	164,951,120	0.3888	0.9287	0.8202	1.3367	0.1700	3.6444
Mason Valley Mosquito District	286,764,669	4,592,455	291,357,124	0.0838					
Mason Valley Swimming Pool District	284,220,517	4,592,455	288,812,972	0.1749					
No. Lyon County Fire Maintenance District	941,041,403	-	941,041,403	0.3055					
Silver Springs GID	41,832,003	-	41,832,003	-					
Silver Springs-Stagecoach Hospital District	208,025,360	-	208,025,360	0.0450					
Smith Valley Artesian Basin	-	-	-	-					
Smith Valley Fire Maintenance District	96,142,208	-	96,142,208	0.5161	0.9287	0.5615	1.3367	0.1700	3.5130
South Lyon County Hospital District	397,648,636	4,592,455	402,241,091	0.5615					
Stagecoach GID	30,032,962	-	30,032,962	0.0000	0.9287	0.8211	1.3367	0.1700	3.2565
Walker River Weed Control District	58,759,300	-	58,759,300	-					
Willowcreek GID	6,106,632	-	6,106,632	0.0156	0.9287	1.2090	1.3367	0.1700	3.6600

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TOTAL PROPERTY TAX RATES - FY 2021-2022
BY TAXING UNIT

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	221,004,719	38,845,735	259,850,454	2.2900		0.2000	1.0000	0.1700	3.6600
Mineral County School District	221,004,719	38,845,735	259,850,454	1.0000					
Hawthorne Town	51,050,860	-	51,050,860	-	2.2900	0.2000	1.0000	0.1700	3.6600
Luning Town	1,444,919	-	1,444,919	-	2.2900	0.2000	1.0000	0.1700	3.6600
Mina Town	2,479,762	-	2,479,762	-	2.2900	0.2000	1.0000	0.1700	3.6600
Walker Lake Town	7,347,759	-	7,347,759	-	2.2900	0.2000	1.0000	0.1700	3.6600
Mineral County Fair & Recreation Board	221,004,719	38,845,735	259,850,454	-					
Mineral County Hospital District	221,004,719	38,845,735	259,850,454	0.2000					
Mineral County Television District	221,004,719	38,845,735	259,850,454	-					
Walker Lake GID	7,347,759	-	7,347,759	-					

NYE 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
Nye County	2,088,141,439	223,517,372	2,311,658,811	1.3468		0.2000	1.3350	0.1700	3.0518
Nye County School District	2,088,141,439	223,517,372	2,311,658,811	1.3350					
Amargosa Valley Town	54,594,284	3,416,011	58,010,295	0.4949	1.3468	0.3100	1.3350	0.1700	3.6567
Beatty Town	20,597,090	127,000	20,724,090	0.2105	1.3468	0.3200	1.3350	0.1700	3.3823
Gabbs Town	10,593,310	3,561,626	14,154,936	0.4846	1.3468	0.2000	1.3350	0.1700	3.5364
Manhattan Town	3,728,152	-	3,728,152	0.3164	1.3468	0.4918	1.3350	0.1700	3.6600
Pahrump Town	1,251,197,924	-	1,251,197,924	0.4417	1.3468	0.1165	1.3350	0.1700	3.4100
Round Mountain Town	278,653,233	214,876,277	493,529,510	0.3164	1.3468	0.4918	1.3350	0.1700	3.6600
Tonopah Town	208,089,919	-	208,089,919	0.4082	1.3468	0.4000	1.3350	0.1700	3.6600
Amargosa Library District	60,275,291	3,416,011	63,691,302	0.3100	1.3468	-	1.3350	0.1700	3.1618
Beatty GID	14,164,812	-	14,164,812	-					
Beatty Library District	26,057,690	127,000	26,184,690	0.3200	1.3468	-	1.3350	0.1700	3.1718
Beatty Water & Sanitation District	13,479,758	-	13,479,758	-					
No Nye County Hospital District	609,832,727	219,974,361	829,807,088	0.2000					
Pahrump Community Library District	1,251,197,924	-	1,251,197,924	0.1002					
Pahrump Swimming Pool District	1,251,197,924	-	1,251,197,924	0.0163					
Smoky Valley Library District	305,717,777	214,876,277	520,594,054	0.2918	1.3468	0.2000	1.3350	0.1700	3.3436
Tonopah Library District	235,416,073	-	235,416,073	0.2000	1.3468	0.2000	1.3350	0.1700	3.2518

PURSUANT TO AB AB492 (2021), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX CAP.

Assessed values in column 2 are from 3/15/21 Final Revenue Projections & will not agree with net assessed values from the pro-forma reports, which reflect the effects of property tax abatement.

TOTAL PROPERTY TAX RATES - FY 2021-2022
BY TAXING UNIT

PERSHING 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
Pershing County	297,565,592	35,039,709	332,605,301	1.3568		0.4200	1.1500	0.1700	3.0968
Pershing County School District	297,565,592	35,039,709	332,605,301	1.1500					
Lovelock	27,547,264	-	27,547,264	0.5624	1.3568	0.4200	1.1500	0.1700	3.6592
Imlay Town	2,873,403	-	2,873,403	0.1500	1.3568	0.4200	1.1500	0.1700	3.2468
Pershing County Hospital District	297,565,592	35,039,709	332,605,301	0.4200					

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	1,798,426,195	-	1,798,426,195	1.8514		0.5446	0.8947	0.1700	3.4607
Storey County School District	1,798,426,195	-	1,798,426,195	0.8947					
Carson Truckee Water Conservancy District	1,373,733,057	-	1,373,733,057	0.0000					
Canyon GID	20,546,968	-	20,546,968	-					
Storey County Fire Protection District	1,798,426,195	-	1,798,426,195	0.5446	1.8514		0.8947	0.1700	3.4607
Tahoe Reno Industrial GID	-	-	-	-					
Virginia City Convention & Visitors Authority	1,798,426,195	-	1,798,426,195	-					
Virginia Divide Sewer District	33,733,284	-	33,733,284	-					

PURSUANT TO AB AB492 (2021), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX CAP.

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TOTAL PROPERTY TAX RATES - FY 2021-2022
BY TAXING UNIT

WASHOE 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
Washoe County	20,544,732,233	5,521,608	20,550,253,841	1.3917			1.1385	0.1700	2.7002
Washoe County School District	20,544,732,233	5,521,608	20,550,253,841	1.1385					
Reno	10,111,719,650	-	10,111,719,650	0.9598	1.3917		1.1385	0.1700	3.6600
Sparks	3,524,585,790	-	3,524,585,790	0.9598	1.3917		1.1385	0.1700	3.6600
Carson Truckee Water Conservancy District	20,544,732,233	5,521,608	20,550,253,841	0.0000					-
Gerlach GID	5,233,292	-	5,233,292	0.2998	1.3917		1.1385	0.1700	3.0000
Grandview Terrace GID	3,383,096	-	3,383,096	-	1.3917	0.5400	1.1385	0.1700	3.2402
Incline Village GID	1,902,632,649	-	1,902,632,649	0.1328	1.3917	0.6480	1.1385	0.1700	3.4810
North Lake Tahoe Fire Protection District	1,902,692,124	-	1,902,692,124	0.6480	1.3917		1.1385	0.1700	3.3482
Palomino Valley GID (Fire District)	84,944,052	-	84,944,052	0.4198	1.3917	0.5400	1.1385	0.1700	3.6600
Regional Transportation Commission	20,544,732,233	5,521,608	20,550,253,841	-					-
Reno-Sparks Convention & Visitors Authority	20,544,732,233	5,521,608	20,550,253,841	-					-
Sun Valley Water & Sanitation District	299,646,489		299,646,489	0.2112	1.3917	0.5400	1.1385	0.1700	3.4514
Truckee Meadows Fire Protection District	4,863,673,998	5,437,890	4,869,111,888	0.5400	1.3917	0.4198	1.1385	0.1700	3.6600
Verdi Television District	930,261,764		930,261,764	-					

WHITE PINE 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
White Pine County	493,535,220	203,742,587	697,277,807	1.9510		0.5400	0.9990	0.1700	3.6600
White Pine County School District	493,535,220	203,742,587	697,277,807	0.9990					
Ely	71,830,219	-	71,830,219	0.0000	1.9510	0.5400	0.9990	0.1700	3.6600
Lund Town	1,023,386	-	1,023,386	0.0000	1.9510	0.5400	0.9990	0.1700	3.6600
McGill Town	8,442,800	-	8,442,800	0.0000	1.9510	0.5400	0.9990	0.1700	3.6600
Ruth Town	1,958,649	-	1,958,649	0.0000	1.9510	0.5400	0.9990	0.1700	3.6600
White Pine County Fire District	-	-	-	-					
White Pine County Hospital District	493,472,220	203,742,587	697,214,807	0.5400					
White Pine Co. Tourism & Recreation Board	64,986,824	203,742,587	268,729,411	-					

PURSUANT TO AB AB492 (2021), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX CAP.

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PROPERTY TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FY2021-2022

Section B

PROPERTY TAX RATES BY COMPONENT;
BY TAXING UNIT

TOTAL PROPERTY TAX RATES - FY 2021-2022
BY TAXING ENTITY

CARSON CITY

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	2.8542	1.9168	0.0500	0.0500	0.2232	0.2232	-	2.1900
Carson City School District	0.7500	0.7500	-	-	-	-	0.4300	1.1800
Carson City Airport Authority	-	-	-	-	-	-	-	-
Carson City Convention & Visitors Authority	-	-	-	-	-	-	-	-
Carson Truckee Water Conservancy District	0.0045	-	-	-	-	-	-	0.0000
Carson Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300

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	3.4885	1.0560	0.0300	0.0300	0.4882	0.1969	-	1.2829
Churchill County School District	0.7500	0.7500	-	-	-	-	0.5500	1.3000
Fallon	2.2411	0.7971	-	-	0.3004	-	-	0.7971
Carson Truckee Water Conservancy District	0.0083	-	-	-	0.0004	-	-	0.0000
Carson Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300
Churchill County Mosquito Abatement District	0.1500	0.0800	-	-	-	-	-	0.0800

TOTAL PROPERTY TAX RATES - FY 2021-2022
BY TAXING ENTITY

CLARK 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)
Clark County	0.7587	0.4699	-	-	0.3266	0.1842	-	0.6541
Clark County School District	0.7500	0.7500	-	-	-	-	0.5534	1.3034
Boulder City	0.5371	0.2600	-	-	0.3343	-	-	0.2600
Henderson	0.2761	0.2740	0.2310	0.2310	0.2854	0.1458	0.1200	0.7708
Las Vegas	1.8328	0.6765	0.0950	0.0950	0.4533	-	-	0.7715
Mesquite	2.4041	0.5520	-	-	0.4785	-	-	0.5520
North Las Vegas	0.3698	0.1937	0.9700	0.9650	0.2831	-	-	1.1587
Bunkerville Town	1.8037	0.0200	-	-	0.2300	-	-	0.0200
* Enterprise Town	0.3304	0.2064	-	-	0.0240	-	-	0.2064
Indian Springs Town **	1.5787	0.0200	0.0050	-	-	-	-	0.0200
Laughlin Town **	6.5527	0.8416	0.0050	-	0.5253	-	-	0.8416
Moapa Town #	4.6320	0.0200	0.0894	0.0894	0.3216	-	-	0.1094
Moapa Valley Town **	0.4813	0.0200	0.0050	-	-	-	-	0.0200
Mt. Charleston Town	0.4240	0.0200	-	-	-	-	-	0.0200
* Paradise Town	1.1551	0.2064	-	-	0.1096	-	-	0.2064
Searchlight Town	1.8817	0.0200	-	-	0.2256	-	-	0.0200
* Spring Valley Town	0.3287	0.2064	-	-	0.1225	-	-	0.2064
* Summerlin Town	0.3200	0.2064	-	-	0.0025	-	-	0.2064
* Sunrise Manor Town	0.6363	0.2064	-	-	0.1010	-	-	0.2064
* Whitney Town	0.3471	0.2064	-	-	0.0369	-	-	0.2064
* Winchester	1.9141	0.2064	-	-	0.3518	-	-	0.2064
Boulder City Library District	0.2164	0.2092	-	-	0.0194	0.0130	-	0.2222
Boulder City Library District - Debt	-	-	-	-	-	-	-	-
Clark County Fire Service Area	0.4200	0.2197	-	-	0.0314	-	-	0.2197
Henderson District Public Libraries	0.0238	0.0238	0.0332	0.0332	0.0050	0.0050	-	0.0620

* NRS 354.59875 requires tax rate parity for seven unincorporated towns. The common levy for common services could be **\$0.6841** 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 three 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.

TOTAL PROPERTY TAX RATES - FY 2021-2022
BY TAXING ENTITY

CLARK COUNTY (con't)

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)
Las Vegas/Clark County Library District	0.1512	0.0856	-	-	0.0086	0.0086	-	0.0942
*** 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 911	-	-	0.0050	0.0050	-	-	-	0.0050
Moapa Valley Fire Protection District	0.0402	-	-	-	0.0869	-	-	0.0000
Mt. Charleston Fire Protection District	2.2739	0.8813	-	-	0.0738	-	-	0.8813
North Las Vegas Library District	0.0956	0.0632	-	-	-	-	-	0.0632
*** North Las Vegas 911	-	-	0.0050	0.0050	-	-	-	0.0050

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

TOTAL PROPERTY TAX RATES - FY 2021-2022
BY TAXING ENTITY

DOUGLAS 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)
Douglas County	0.6838	0.6153	0.0475	0.0475	0.6262	0.5052	-	1.1680
Douglas County School District	0.7500	0.7500	-	-	-	-	0.1000	0.8500
Gardnerville Town	0.9662	0.5190	-	-	0.1550	0.1487	-	0.6677
Genoa Town	0.5395	0.5381	-	-	0.0906	0.0896	-	0.6277
Minden Town	1.1061	0.4508	-	-	0.2223	0.2169	-	0.6677
Carson Truckee Water Conservancy District	0.0027	-	-	-	0.0009	-	-	0.0000
Carson Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300
Cave Rock Estates GID	0.0129	0.0129	0.3000	0.3000	0.0851	0.0851	-	0.3980
Douglas County Mosquito Abatement District	0.0585	0.0345	-	-	0.0079	-	-	0.0345
East Fork Fire Protection District	0.6797	0.4014	0.0860	0.0860	0.0958	-	-	0.4874
East Fork Swimming Pool District	0.3578	0.1300	-	-	-	-	-	0.1300
Elk Point Sanitation District	0.0095	0.0095	-	-	-	-	-	0.0095
Gardnerville Ranchos GID	1.1504	0.5500	-	-	0.3358	-	-	0.5500
Indian Hills GID	1.1942	0.7901	-	-	0.2388	-	-	0.7901
Kingsbury GID	0.3060	0.3060	-	-	0.2511	0.2511	-	0.5571
Lakeridge GID	0.0805	0.0805	-	-	0.0737	0.0737	-	0.1542
Logan Creek Estates GID	0.1402	0.1402	0.4500	0.4500	0.1280	0.1280	-	0.7182
Marla Bay GID	0.0360	-	-	-	0.1513	-	-	0.0000
Minden-Gardnerville Sanitation District	0.4805	0.1224	-	-	-	-	-	0.1224
Oliver Park GID	0.5942	0.4825	-	-	0.3514	0.3514	-	0.8339
Round Hill GID	0.1225	0.1225	-	-	0.4300	0.4300	-	0.5525
Skyland GID	0.0219	0.0219	0.1500	0.1500	0.1057	0.0512	-	0.2231
Tahoe Douglas Fire District	0.8804	0.4981	0.1400	0.1400	0.4146	-	-	0.6381
Tahoe Douglas Sewer District	0.0407	0.0350	-	-	-	-	-	0.0350
Topaz Ranch Estates GID	1.0697	0.8546	-	-	0.2688	-	-	0.8546
Zephyr Cove GID	0.0292	0.0292	-	-	0.1200	0.0708	-	0.1000
Zephyr Heights GID	0.5121	0.2798	-	-	0.2562	-	-	0.2798
Zephyr Knolls GID	0.0129	0.0129	0.4800	0.4800	0.0437	0.0437	-	0.5366

TOTAL PROPERTY TAX RATES - FY 2021-2022
BY TAXING ENTITY

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	3.2201	0.6655	0.0200	0.0200	0.1819	0.1531	-	0.8386
Elko County School District	0.7500	0.7500	0.7500	0.7500	-	-	-	1.5000
Carlin	12.0403	1.1480	-	-	-	-	-	1.1480
Elko	3.9315	1.0977	-	-	-	-	-	1.0977
Wells	5.3890	1.1514	-	-	-	-	-	1.1514
West Wendover	3.2035	1.1514	-	-	-	-	-	1.1514
Jackpot Town	9.7779	0.8481	-	-	-	-	-	0.8481
Jarbridge Town	0.1500	-	-	-	-	-	-	0.0000
Montello Town	1.6292	0.8081	-	-	-	-	-	0.8081
Mountain City Town	1.6085	0.4347	-	-	-	-	-	0.4347
Elko Convention & Visitors Authority	0.1123	0.0392	-	-	-	-	-	0.0392
Elko Television District	0.0679	0.0145	-	-	-	-	-	0.0145
Elko County Fire Protection District	0.2926	0.2925	-	-	-	-	-	0.2925

ESMERALDA 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)
Esmeralda County	32.6422	2.0981	-	-	0.1669	0.0260	-	2.1241
Esmeralda County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Goldfield Town	1.7083	-	-	-	-	-	-	0.0000
Silver Peak Town	8.8584	-	-	-	-	-	-	0.0000

TOTAL PROPERTY TAX RATES - FY 2021-2022
BY TAXING ENTITY

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	54.9689	0.8675	-	-	0.4332	0.0783	-	0.9458
Eureka County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Crescent Valley Town	1.2040	0.2153	-	-	0.0251	-	-	0.2153
Eureka Town	0.7043	0.2153	-	-	0.0207	-	-	0.2153
Diamond Valley Rodent Control District	0.1151	0.0400	-	-	0.0234	-	-	0.0400
Diamond Valley Weed Control District	0.1869	0.0781	-	-	0.0234	-	-	0.0781
Eureka County Television District	0.5405	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	3.6321	0.6748	0.0150	0.0150	0.1747	0.0614	-	0.7512
Humboldt County School District	0.7500	0.7500	-	-	-	-	0.1350	0.8850
Winnemucca	4.0171	0.9700	-	-	0.0208	-	-	0.9700
Golconda Fire Protection District	0.0704	0.0290	-	-	0.0004	-	-	0.0290
Humboldt County Fire District	0.0910	0.0910	0.1124	0.0137	0.0010	-	-	0.1047
Humboldt County Hospital District	1.1122	0.3954	-	-	0.0007	-	-	0.3954
Kings River GID	-	-	0.2000	0.2000	0.0009	-	-	0.2000
McDermitt Fire Protection District	0.7641	0.3155	0.1500	0.1500	0.0009	-	-	0.4655
Orovada Community Services District	0.2485	0.0974	-	-	0.0015	-	-	0.0974
Orovada Fire Protection District	0.1048	-	0.1500	0.1500	0.0019	-	-	0.1500
Paradise Valley Fire District	0.3996	0.1745	-	-	0.0010	-	-	0.1745
Pueblo Fire Protection District	0.6017	0.3500	-	-	0.0005	-	-	0.3500
Winnemucca Rural Fire Protection District	0.2025	0.1047	-	-	0.0019	-	-	0.1047

TOTAL PROPERTY TAX RATES - FY 2021-2022
BY TAXING ENTITY

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	53.3416	1.8138	-	-	0.4282	0.1105	-	1.9243
Lander County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Austin Town	5.6794	0.2890	-	-	0.3908	-	-	0.2890
Battle Mountain Town	2.2248	0.0500	-	-	0.4475	-	-	0.0500
Kingston Town	1.1243	0.3048	-	-	0.3860	-	-	0.3048
Lander County Hospital District	24.0135	0.5109	-	-	0.0509	-	-	0.5109

LINCOLN 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)
Lincoln County	4.4561	1.1783	-	-	0.7115	0.1592	-	1.3375
Lincoln County School District	0.7500	0.7500	-	-	-	-	0.2231	0.9731
Caliente	3.0004	0.9115	-	-	1.0310	-	-	0.9115
Alamo Town	0.7706	0.6481	-	-	0.2750	-	-	0.6481
Panaca Town	0.5563	0.2000	-	-	0.3566	-	-	0.2000
Pioche Town	1.2051	0.3342	-	-	0.3730	-	-	0.3342
Lincoln County Fire District	0.2500	0.2200	-	-	-	-	-	0.2200
Lincoln County Hospital District	0.8923	0.2679	-	-	0.0566	-	-	0.2679
Pahrnagat Valley Fire District	0.2576	0.2309	-	-	0.1967	0.0025	-	0.2334
Panaca Fire District (absorbed by Lincoln Co. Fire Dist)	0.2978	0.2200	-	-	-	-	-	0.2200
Pioche Fire Protection District	0.7837	0.2000	-	-	0.1682	-	-	0.2000
SE Lincoln Co Habitat Conservation GID	0.1332	0.0300	-	-	-	-	-	0.0300

TOTAL PROPERTY TAX RATES - FY 2021-2022
BY TAXING ENTITY

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	2.5867	0.8137	-	-	0.8013	0.1150	-	0.9287
Lyon County School District	0.7500	0.7500	-	-	-	-	0.5867	1.3367
Fernley	0.6589	0.6589	-	-	0.0162	0.0162	-	0.6751
Yerington	1.4539	0.4044	-	-	0.3400	-	-	0.4044
Carson Truckee Water Conservancy District	0.0037	-	-	-	0.0005	-	-	0.0000
Carson Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300
Central Lyon County Fire District	0.5813	0.5813	0.0700	0.0700	0.0498	0.0498	-	0.7011
Central Lyon Vector Control District	0.1923	0.0450	-	-	-	-	-	0.0450
Fernley Swimming Pool District	-	-	0.2000	0.2000	-	-	-	0.2000
Mason Valley Fire Maintenance District	0.3530	0.3088	0.0800	0.0800	0.0439	-	-	0.3888
Mason Valley Mosquito District	0.2939	0.0538	0.0300	0.0300	0.0228	-	-	0.0838
Mason Valley Swimming Pool District	0.5559	0.1749	-	-	-	-	-	0.1749
No. Lyon County Fire Maintenance District	0.2394	0.2394	0.0500	0.0500	0.0161	0.0161	-	0.3055
Silver Springs-Stagecoach Hospital District	0.5784	0.0450	-	-	0.0409	-	-	0.0450
Smith Valley Fire Maintenance District	0.4631	0.4631	-	-	0.0530	0.0530	-	0.5161
South Lyon County Hospital District	0.9136	0.3115	0.2500	0.2500	0.0664	-	-	0.5615
Stagecoach GID	1.2412	-	-	-	-	-	-	0.0000
Willowcreek GID	0.1548	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	8.2578	2.0610	0.0600	0.0600	0.4983	0.1690	-	2.2900
Mineral County School District	0.7500	0.7500	-	-	-	-	0.2500	1.0000
Hawthorne Town	0.9856	-	-	-	-	-	-	0.0000
Luning Town	0.8690	-	-	-	-	-	-	0.0000
Mina Town	9.0050	-	-	-	-	-	-	0.0000
Walker Lake Town	0.6476	-	-	-	-	-	-	0.0000
Mineral County Hospital District	1.5510	0.2000	-	-	0.0192	-	-	0.2000

TOTAL PROPERTY TAX RATES - FY 2021-2022
BY TAXING ENTITY

NYE 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)
Nye County	8.7201	1.1667	0.0050	0.0050	0.5088	0.1751	-	1.3468
Nye County School District	0.7500	0.7500	-	-	-	-	0.5850	1.3350
Amargosa Town	4.1685	0.4949	-	-	0.1368	-	-	0.4949
Beatty Town	3.6125	0.2105	-	-	1.1691	-	-	0.2105
Gabbs Town	26.5144	0.4846	-	-	0.3988	-	-	0.4846
Manhattan Town	9.2117	0.3164	-	-	0.0914	-	-	0.3164
Pahrump Town	0.5139	0.4085	-	-	0.0410	0.0332	-	0.4417
Round Mountain Town	1.8985	0.3164	-	-	0.0416	-	-	0.3164
Tonopah Town	2.0322	0.4082	-	-	0.3095	-	-	0.4082
Amargosa Library District	2.8774	0.3100	-	-	0.0098	-	-	0.3100
Beatty Library District	3.0667	0.3200	-	-	0.0154	-	-	0.3200
No Nye County Hospital District	0.2000	0.2000	-	-	-	-	-	0.2000
Pahrump Community Library District	0.0947	0.0947	-	-	0.0055	0.0055	-	0.1002
Pahrump Swimming Pool District	0.0157	0.0156	-	-	0.0032	0.0007	-	0.0163
Smoky Valley Library District	2.0013	0.2918	-	-	0.0039	-	-	0.2918
Tonopah Library District	0.7693	0.2000	-	-	0.0007	-	-	0.2000

PERSHING 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)
Pershing County	19.2246	1.2247	0.0090	0.0035	0.4920	0.1286	-	1.3568
Pershing County School District	0.7500	0.7500	-	-	-	-	0.4000	1.1500
Lovelock	4.0301	0.5624	-	-	0.7277	-	-	0.5624
Imlay Town	2.2521	0.1500	-	-	-	-	-	0.1500
Pershing County Hospital District	4.9829	0.3400	0.0800	0.0800	0.0419	-	-	0.4200

TOTAL PROPERTY TAX RATES - FY 2021-2022
BY TAXING ENTITY

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	7.3496	1.7719	-	-	1.2306	0.0795	-	1.8514
Storey County School District	0.7500	0.7500	-	-	-	-	0.1447	0.8947
Carson Truckee Water Conservancy District	-	-	-	-	-	-	-	0.0000
Storey County Fire Protection District	0.6007	0.5446	-	-	0.0005	-	-	0.5446

WASHOE 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)
Washoe County	3.0527	1.0188	0.1000	0.1000	0.4419	0.2559	0.0170	1.3917
Washoe County School District	0.7500	0.7500	0.7500	-	-	-	0.3885	1.1385
Reno *	1.2885	0.3948	0.5351	0.5351	0.1954	0.0299	-	0.9598
Sparks	1.8730	0.7109	0.1105	0.1105	0.2224	0.1384	-	0.9598
Carson Truckee Water Conservancy District	0.0057	-	-	-	0.0002	-	-	-
Gerlach GID	0.6694	0.2998	-	-	-	-	-	0.2998
Incline Village GID	0.1203	0.1203	-	-	0.0125	0.0125	-	0.1328
North Lake Tahoe Fire Protection District	0.3515	0.3380	0.3100	0.3100	-	-	-	0.6480
Palomino Valley GID	0.8902	0.4198	-	-	0.1296	-	-	0.4198
Sun Valley Water & Sanitation District	0.3065	0.2112	-	-	-	-	-	0.2112
Truckee Meadows Fire Protection District	1.5674	0.5400	-	-	0.0373	-	-	0.5400
Verdi Television District	0.0169	-	-	-	-	-	-	-

* The voter approved property tax rate in column 4 is a combination of voter approved rates for fire facilities; fire equipment; public safety and road/street improvements. The road/street component is a variable rate tied to the City's debt rate, and is calculated each year depending on revenue requirements.

TOTAL PROPERTY TAX RATES - FY 2021-2022
BY TAXING ENTITY

WHITE PINE 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)
White Pine County	18.0518	1.7649	0.0550	0.0550	0.4079	0.1311	-	1.9510
White Pine County School District	0.7500	0.7500	-	-	-	-	0.2490	0.9990
Ely	3.8724	-	-	-	0.9621	-	-	0.0000
Lund Town	6.7903	-	-	-	0.7215	-	-	0.0000
McGill Town	1.8640	-	-	-	0.5753	-	-	0.0000
Ruth Town	6.2120	-	-	-	1.1323	-	-	0.0000
White Pine County Hospital District	6.0586	0.5400	-	-	0.0281	-	-	0.5400

PROPERTY TAX RATES FOR NEVADA LOCAL GOVERNMENTS
FY2021-2022

Section C

PROPERTY TAX OVERRIDES,
TAX IMPACT & PROPERTY TAX RANGES

**PROPERTY TAX RATES - FISCAL YEAR 2021-2022
VOTER APPROVED OVERRIDES; TAX IMPACT**

CARSON CITY

VOTER APPROVED OVERRIDES

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
Carson City	Senior Citizens Center	0.0500	9/4/1984	Perpetuity	\$ 17.50

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

ENTITY	TOTAL TAX RATE	TAX BILL
Carson City	3.5700	\$ 1,249.50

CHURCHILL COUNTY

VOTER APPROVED OVERRIDES

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
Churchill County	Fire Equipment	0.0300	11/4/2008	7/1/15 & 7/1/21 renewed 6yrs 6/30/2027	\$ 10.50

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

ENTITY	TOTAL TAX RATE	TAX BILL
Churchill County	2.8629	\$ 1,002.02
Fallon	3.6600	\$ 1,281.00

**PROPERTY TAX RATES - FISCAL YEAR 2021-2022
VOTER APPROVED OVERRIDES; TAX IMPACT**

CLARK COUNTY

VOTER APPROVED OVERRIDES

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
Henderson	Public Safety	0.2310	11/8/1988	Perpetuity	\$ 80.85
Henderson District Public Librarie:	Operating Revenue	0.0332	5/7/1991	Perpetuity	\$ 11.62
Indian Springs Town *	Emergency 911 System	0.0050	11/3/1998	30 years; expires FYE 6/30/2029	\$ 1.75
Las Vegas	Fire Eqpt; facilities; staff	0.0950	11/7/2000	30 years; expires FYE 6/30/2031	\$ 33.25
Las Vegas Metropolitan Police	Manpower	0.0800	11/8/1988	Perpetuity	\$ 28.00
Las Vegas Metropolitan Police	Manpower	0.2000	11/5/1996	30 years; expires FYE 6/30/2027	\$ 70.00
Laughlin Town *	Emergency 911 System	0.0050	3/10/1992	Perpetuity	\$ 1.75
Moapa Town	Park and Recreation Services	\$80,000/yr +4% annual increase	11/8/1988	40 years; expires FYE 6/30/2029	Determined Annually
Moapa Town #	Emergency 911 System	0.0050	11/5/2002	30 years; expires FYE 6/30/2033	\$ 1.75
Moapa Valley Town *	Emergency 911 System	0.0050	11/8/1994	30 years; expires FYE 6/30/2025	\$ 1.75
North Las Vegas	Emergency 911 System	0.0050	11/6/1984	Perpetuity	\$ 1.75
North Las Vegas	Public Safety	0.1800	11/4/1986	Perpetuity	\$ 63.00
North Las Vegas	Public Safety	0.3500	5/2/1989	Perpetuity	\$ 122.50
North Las Vegas	Public Safety	0.2000	11/5/1996	30 years; expires FYE 6/30/2027	\$ 70.00
North Las Vegas ^	Street Improvements	0.2350	6/5/1995	30 years; expires FYE 6/30/2025	\$ 82.25

* Effective July 1, 2000, E-911 service for these three 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.

^ \$0.2400 override rate is first applied to ad valorem debt; remainder used for street improvements. 6-05-01 amended to include parks & fire stations. Amended to \$0.2350 on 05-05-07

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

ENTITY	TOTAL TAX RATE	TAX BILL
Clark County	2.7264	\$ 954.24
Boulder City	2.6097	\$ 913.40
Henderson	2.9603	\$ 1,036.11
Las Vegas	3.2782	\$ 1,147.37
Mesquite	2.7737	\$ 970.80
North Las Vegas	3.3544	\$ 1,174.04
Enterprise Town	2.9328	\$ 1,026.48
Laughlin Town	3.3483	\$ 1,171.91

**PROPERTY TAX RATES - FISCAL YEAR 2021-2022
VOTER APPROVED OVERRIDES; TAX IMPACT**

DOUGLAS COUNTY

VOTER APPROVED OVERRIDES

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
Cave Rock Estates GID	Snow removal and Road maintenance	0.3000	6/19/2000	30 years; expires FY 6/30/2030	\$ 105.00
Douglas County "911"	Communications System	0.0475	5/1/1990	Perpetuity	\$ 16.63
East Fork Paramedic District	Building & Equipment	0.0860	5/1/1990	Perpetuity	\$ 30.10
Logan Creek GID	Road Repair; Maintenance & Snow Removal	0.4500	11/4/1986	Perpetuity	\$ 157.50
Skyland GID	Street Repaving & Capital Improvements	0.1500	11/4/1986	Perpetuity	\$ 52.50
Tahoe Douglas Fire District	Paramedic Program	0.0600	11/6/1984	Perpetuity	\$ 21.00
Tahoe Douglas Fire District	Capital Projects	0.0300	5/2/1989	Perpetuity	\$ 10.50
Tahoe Douglas Fire District	Wildland Fire Protection Eqpt	0.0500	11/4/2008	30 years; expires FY 6/30/2039	
Zephyr Knolls GID	Snow Removal and Road Maintenance	0.4800	11/6/1984	Perpetuity	\$ 168.00

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

ENTITY	TOTAL TAX RATE	TAX BILL
Douglas County	2.8699	\$ 1,004.47
Gardnerville Town	3.6600	\$ 1,281.00
Genoa Town	3.4976	\$ 1,224.16
Minden Town	3.6600	\$ 1,281.00
Indian Hills GID	3.6600	\$ 1,281.00
Round Hill GID	3.3786	\$ 1,182.51

**PROPERTY TAX RATES - FISCAL YEAR 2021-2022
VOTER APPROVED OVERRIDES; TAX IMPACT**

ELKO COUNTY

VOTER APPROVED OVERRIDES

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
Elko County	Senior Citizens Center	0.0200	11/8/1988	Perpetuity	\$ 7.00
Elko County School District	Capital Projects	0.7500	11/2/2010	10 years; expires FYE 6/30/2022	\$ 262.50

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

ENTITY	TOTAL TAX RATE	TAX BILL
Elko County	2.8548	\$ 999.18
Carlin	3.6566	\$ 1,279.81
Elko	3.6600	\$ 1,281.00
Wells	3.6600	\$ 1,281.00
West Wendover	3.6600	\$ 1,281.00
Jackpot Town	3.6492	\$ 1,277.22

ESMERALDA COUNTY

VOTER APPROVED OVERRIDES

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

ENTITY	TOTAL TAX RATE	TAX BILL
Esmeralda County	3.0441	\$ 1,065.44
Goldfield Town	3.0441	\$ 1,065.44

**PROPERTY TAX RATES - FISCAL YEAR 2021-2022
VOTER APPROVED OVERRIDES; TAX IMPACT**

EUREKA COUNTY

VOTER APPROVED OVERRIDES

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

ENTITY	TOTAL TAX RATE	TAX BILL
Eureka County	1.8743	\$ 656.01
Crescent Valley Town	2.0896	\$ 731.36
Eureka Town	2.0896	\$ 731.36
Diamond Valley Weed Control	1.9924	\$ 697.34

HUMBOLDT COUNTY

VOTER APPROVED OVERRIDES

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
Humboldt County	Senior Citizens Center	0.0150	11/4/1986	Perpetuity	\$ 5.25
Humboldt County Fire District	Public Safety	Variable	11/4/1986	Perpetuity: Total allowed rate to equal Winnemucca Fire's total combined rate	
Kings River GID	Community Center	0.2000	7/1/2004	30 years; expires FYE 6/30/2034	\$ 70.00
McDermitt Fire District	Public Safety	0.1500	11/4/1986	Perpetuity	\$ 52.50
Orovada Fire District	Fire Equipment	0.1500	11/4/1986	Perpetuity	\$ 52.50

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

ENTITY	TOTAL TAX RATE	TAX BILL
Humboldt County	2.2016	\$ 770.56
Winnemucca	3.1716	\$ 1,110.06
Golconda Fire Protection	2.2306	\$ 780.71
McDermitt Fire Protection Dist	2.6671	\$ 933.49

**PROPERTY TAX RATES - FISCAL YEAR 2021-2022
VOTER APPROVED OVERRIDES; TAX IMPACT**

LANDER COUNTY

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	3.6442	\$ 1,275.47
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	2.9685	\$ 1,038.98
Caliente	3.6600	\$ 1,281.00
Alamo Town	3.6600	\$ 1,281.00
Panaca Town	3.1685	\$ 1,108.98
Pioche Town	3.2827	\$ 1,148.95
Pahrnagat Valley Fire	2.9819	\$ 1,043.67

**PROPERTY TAX RATES - FISCAL YEAR 2021-2022
VOTER APPROVED OVERRIDES; TAX IMPACT**

LYON COUNTY

VOTER APPROVED OVERRIDES

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
Central Lyon County Fire District	Paramedics/Firefighters	0.0700	11/8/1994	30 years; expires FYE 6/30/2025	\$ 24.50
Fernley Swimming Pool District	Swimming Pool	0.2000	11/4/1986	Perpetuity	\$ 70.00
Mason Valley Fire District	Fire Protection	0.0800	11/6/1990	Perpetuity	\$ 28.00
Mason Valley Mosquito District	Mosquito Control	0.0300	4/14/1987	Perpetuity	\$ 10.50
North Lyon Fire Maintenance Dist	Fire Protection	0.0500	11/8/1994	30 years; expires FYE 6/30/2025	\$ 17.50
South Lyon Hospital District	Hospital Expenses	0.2500	11/4/2008	Extend to 30 yrs; expires FYE 6/30/44	\$ 87.50

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

ENTITY	TOTAL TAX RATE	TAX BILL
Lyon County	2.9969	\$ 1,048.92
Fernley	3.6160	\$ 1,265.60
Yerington	3.6600	\$ 1,281.00
Central LY Fire Protection Dist	3.2265	\$ 1,129.28
Willowcreek GID	3.6600	\$ 1,281.00

**PROPERTY TAX RATES - FISCAL YEAR 2021-2022
VOTER APPROVED OVERRIDES; TAX IMPACT**

MINERAL COUNTY

VOTER APPROVED OVERRIDES

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
Mineral County	Senior Citizens' Center	0.0600	11/6/2012	7/1/21 renewed 8yrs 6/30/2029	\$ 21.00

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	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
Nye County	Emergency 911 System	0.0050	11/6/1990	Perpetuity	\$ 1.75

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

ENTITY	TOTAL TAX RATE	TAX BILL
Nye County	3.0518	\$ 1,068.13
Amargosa Town	3.6567	\$ 1,279.85
Beatty Town	3.3823	\$ 1,183.81
Pahrump Town	3.4100	\$ 1,193.50
Round Mountain Town	3.6600	\$ 1,281.00
Tonopah Town	3.6600	\$ 1,281.00

**PROPERTY TAX RATES - FISCAL YEAR 2021-2022
VOTER APPROVED OVERRIDES; TAX IMPACT**

PERSHING COUNTY

VOTER APPROVED OVERRIDES

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
Pershing County Hospital Dist	Operating Revenue	0.0800	5/2/1989	Perpetuity	\$ 28.00
Pershing County	Emergency 911 System	0.0025	11/6/1990	Perpetuity	\$ 0.88
Pershing County	Emergency 911 System	0.0065	11/6/1990	Perpetuity	\$ 2.28

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

ENTITY	TOTAL TAX RATE	TAX BILL
Pershing County	3.0968	\$ 1,083.88
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	3.4607	\$ 1,211.25

**PROPERTY TAX RATES - FISCAL YEAR 2021-2022
VOTER APPROVED OVERRIDES; TAX IMPACT**

WASHOE COUNTY

VOTER APPROVED OVERRIDES

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
No. Lake Tahoe Fire Protection	Fire Dist. Upgrade & Equipment	0.3100	3/30/1982	Perpetuity	\$ 108.50
Reno	Fire Dept. Upgrade & Equipment	0.0654	5/5/1987	Perpetuity	\$ 22.89
Reno	Public Safety	0.1684	5/17/1988	Perpetuity	\$ 58.94
Reno	Road & Street Improvements	0.2298	11/2/2004	30 years; expires FYE 6/30/2038	\$ 80.43
Reno	Fire Facilities; Equipment	0.0715	11/5/1996	30 years; expires FYE 6/30/2027	\$ 25.03
Sparks	Public Safety	0.1105	9/2/1986	Perpetuity	\$ 38.68
Washoe County	Senior Citizens Center	0.0100	6/4/1985	Perpetuity	\$ 3.50
Washoe County	Child Protection	0.0400	11/4/1986	Perpetuity	\$ 14.00
Washoe County	Libraries	0.0200	11/8/1994	30 years; expires FYE 6/30/2025	\$ 7.00
Washoe County	Animal Shelter Operations	0.0300	11/5/2002	30 years; expires FYE 6/30/2033	\$ 10.50

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

ENTITY	TOTAL TAX RATE	BILL
Washoe County	2.7002	\$ 945.07
Reno	3.6600	\$ 1,281.00
Sparks	3.6600	\$ 1,281.00
Palomino Valley GID	3.6600	\$ 1,281.00

**PROPERTY TAX RATES - FISCAL YEAR 2021-2022
VOTER APPROVED OVERRIDES; TAX IMPACT**

WHITE PINE COUNTY

VOTER APPROVED OVERRIDES

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE	
White Pine County	Senior Citizens Center	0.0200	7/7/1992	Perpetuity	\$	7.00
White Pine County	Funding for EMT Services	0.0350	7/7/1992	Perpetuity	\$	12.25

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

ENTITY	TOTAL TAX RATE	TAX BILL
White Pine County	3.6600	\$ 1,281.00
Ely	3.6600	\$ 1,281.00
All Towns	3.6600	\$ 1,281.00

PROPERTY TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FY2021-2022

Section D

OVERLAPPING DISTRICTS

PROPERTY TAX RATES
FISCAL YEAR 2021-2022
OVERLAPPING TAXING DISTRICTS

**CARSON CITY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Carson City	1.0, 1.5, 1.6, 2.4	10+20+100+301	3.5700
	2.1	10+20+100+301	3.5700
	2.6	10+20+100	3.5400
	2.3, 2.8	10+20+100+301	3.5700
	1.7, 2.5	10+20+100+301	3.5700
	2.7	10+20+100+301	3.5700

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Carson City School District	1.1800
100	Carson City	2.1900
301	Carson Water Subconservancy District	0.0300

**CHURCHILL COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Fallon	100	10+20+100+200+300+301	3.6600
Churchill County (unincorporated)	200	10+20+100+300+301	2.8629
	300	10+20+100+300	2.8329

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Churchill County School District	1.3000
100	Churchill County	1.2829
200	Fallon	0.7971
300	Churchill Co. Mosquito Abatement District	0.0800
301	Carson Water Subconservancy District	0.0300

PURSUANT TO AB492 (2021), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

PROPERTY TAX RATES
FISCAL YEAR 2021-2022
OVERLAPPING TAXING DISTRICTS

**CLARK COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Boulder City	50, 51, 58	10+20+50+100+301A+301B	2.6097
	52, 57, 59	10+20+50+100+301A+308B	2.6097
	55	10+20+50+100+301A	2.6097
	60, 61	10+20+100+301B+306+308A	2.5017
Clark County (unincorporated)	100, 102	10+20+100+306+308	2.5017
	101	10+20+100+302+306+307+308	2.7264
	103	10+20+100+306+307+308	2.5067
	104	10+20+100+302+306+308	2.7214
	120	10+20+100+306+308	2.5017
	121	10+20+100+306+307+308	2.5067
	125	10+20+100+302+306+307+308	2.7264
	143	10+20+100+302+306+308	2.7214
	145	10+20+100+306+308	2.5017
	146	10+20+100+306+308	2.5017
Henderson	500, 524	10+20+100+303+500	2.9603
	503, 505, 518, 521, 528	10+20+100+303+500	2.9603
	514	10+20+100+303+308B+500	2.9603
	512, 513, 516, 522, 523	10+20+100+303+308B+500	2.9603
Library Dist. (Non-City)	510	10+20+100+306+308A	2.5017
Library Dist. (Non-City)	515	10+20+100+302+306+307+308A	2.7264
Library Dist. (Non-City)	520	10+20+100+306+308A	2.5017
Library Dist. (Non-City)	525	10+20+100+302+306+307+308A	2.7264
Las Vegas	200, 203, 204, 207, 212, 213	10+20+100+200+306+307+308	3.2782
	206, 214	10+20+100+200+306+307+308	3.2782
	208	10+20+100+200+306+308	3.2732
	210	10+20+100+200+306+308	3.2732
Mesquite	901, 902, 903	10+20+100+308+901	2.7737
North Las Vegas	250, 253, 255, 256	10+20+100+250+310+311	3.3544
	254	10+20+100+250+308B+310+311	3.3544
	257	10+20+100+250+308B+310+311	3.3544

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Clark County School District	1.3034
50	Boulder City	0.2600
100	Clark County (unincorporated)	0.6541
105	Laughlin Town	0.8416
110	Mt. Charleston Town	0.0200
135	Indian Springs Town	0.0200
200	Las Vegas	0.7715
250	North Las Vegas	1.1587
301A	Boulder City Library	0.2222
301B	Boulder City Library - Debt	0.0000
302	Clark County Fire Service Area	0.2197
303	Henderson District Public Libraries	0.0620
304	Kyle Canyon Water District	0.0000
306	Las Vegas Metro Police -Manpower	0.2800
307	Las Vegas Metropolitan Police 911	0.0050
308A	Las Vegas/Clark County Library District	0.0942
308B	Las Vegas/Clark Co. Library District-Debt	0.0000
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	0.7708
550	Whitney Town	0.2064
620	Enterprise Town	0.2064
700	Searchlight Town	0.0200
800	Bunkerville Town	0.0200
810	Moapa Valley Town	0.0200
820A	Moapa Town	0.0200
820B	Moapa Town - Voter Override - Parks	0.0894
901	Mesquite	0.5520

*Note Entity Code 308 in Overlapping Districts column above denotes BOTH 308A and 308B

PURSUANT TO AB492 (2021), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

PROPERTY TAX RATES
FISCAL YEAR 2021-2022
OVERLAPPING TAXING DISTRICTS

**CLARK COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Bunkerville Town	800, 845	10+20+100+306+308+800	2.5217
Enterprise Town	620	10+20+100+306+308+620	2.7081
	621	10+20+100+306+307+308+620	2.7131
	625	10+20+100+302+306+307+308+620	2.9328
	630	10+20+100+306+308+620	2.7081
	631	10+20+100+306+307+308+620	2.7131
	635	10+20+100+302+306+307+308+620	2.9328
	636	10+20+100+302+306+308+620	2.9278
Indian Springs Town	135	10+20+100+135+306+307+308	2.5267
Laughlin Town	105, 106, 107	10+20+100+105+306+307+308	3.3483
Moapa Town	820, 828	10+20+100+306+307+308+820A+820B	2.6161
	830	10+20+100+306+307+308+820A+820B	2.6161
	831, 832	10+20+100+306+307+308+820A+820B	2.6161
	836, 839	10+20+100+306+307+308+820A+820B	2.6161
	844	10+20+100+306+307+308+820A	2.5267
	842, 848, 849	10+20+100+306+308+820A	2.5217
	843, 846, 847	10+20+100+306+308+820A	2.5217
Moapa Valley Town	810, 825, 826	10+20+100+306+307+308+810	2.5267
	827	10+20+100+306+308	2.5017
	834, 837	10+20+100+306+307+308+810	2.5267
	838	10+20+100+306+308	2.5017
	840	10+20+100+306+308+810	2.5217
	841, 851	10+20+100+306+308+810	2.5217
Mt. Charleston Town	109	10+20+100+306+308+309	3.3830
	110	10+20+100+110+306+308+309	3.4030
	115	10+20+100+110+306+308+309	3.4030
Paradise Town	470, 471	10+20+100+302+306+307+308+470	2.9328
Searchlight Town	700, 701	10+20+100+306+308+700	2.5217
Spring Valley Town	417	10+20+100+302+306+307+308+417	2.9328
Summerlin Town	420	10+20+100+302+306+307+308+420	2.9328
	421	10+20+100+302+306+307+308+420	2.9328
Sunrise Manor Town	340, 341	10+20+100+302+306+307+308+340	2.9328
Whitney Town	550	10+20+100+302+306+307+308+550	2.9328
	570	10+20+100+302+306+307+308+550	2.9328
Winchester Town	410, 411	10+20+100+302+306+307+308+410	2.9328

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Clark County School District	1.3034
50	Boulder City	0.2600
100	Clark County (unincorporated)	0.6541
105	Laughlin Town	0.8416
110	Mt. Charleston Town	0.0200
135	Indian Springs Town	0.0200
200	Las Vegas	0.7715
250	North Las Vegas	1.1587
301A	Boulder City Library	0.2222
301B	Boulder City Library - Debt	0.0000
302	Clark County Fire Service Area	0.2197
303	Henderson District Public Libraries	0.0620
304	Kyle Canyon Water District	0.0000
306	Las Vegas Metro Police -Manpower	0.2800
307	Las Vegas Metropolitan Police 911	0.0050
308A	Las Vegas/Clark County Library District	0.0942
308B	Las Vegas/Clark Co. Library District-Debt	0.0000
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	0.7708
550	Whitney Town	0.2064
620	Enterprise Town	0.2064
700	Searchlight Town	0.0200
800	Bunkerville Town	0.0200
810	Moapa Valley Town	0.0200
820A	Moapa Town	0.0200
820B	Moapa Town - Voter Override - Parks	0.0894
901	Mesquite	0.5520

PURSUANT TO AB492 (2021), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

Pursuant to NRS 244A.785 the voter approved override rate of .0894 for Moapa Town is not included in all Moapa Town overlapping rates.

*Note Entity Code 308 in Overlapping Districts column above denotes BOTH 308A and 308B

PROPERTY TAX RATES
FISCAL YEAR 2021-2022
OVERLAPPING TAXING DISTRICTS

**DOUGLAS COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Tahoe Douglas Fire	101	10+20+100+318	2.8261
	440	10+20+100+301+318	2.8561
Tahoe Douglas Sewer	110, 115	10+20+100+318+319	2.8611
Logan Creek GID	120	10+20+100+313+318+319	3.5793
Cave Rock Estates GID	130	10+20+100+303+318+319	3.2591
Lakeridge GID	140	10+20+100+312+318+319	3.0153
Skyland GID	150	10+20+100+317+318+319	3.0842
Zephyr Cove GID	160	10+20+100+318+319+322	2.9611
Zephyr Heights GID	170	10+20+100+318+319+323	3.1409
Zephyr Knolls GID	180	10+20+100+318+319+324	3.3977
Marla Bay GID	190	10+20+100+318+319+326	2.8611
Round Hill GID	200	10+20+100+318+327	3.3786
Elk Point Sanitation District	210	10+20+100+308+318	2.8356
Douglas County Sewer #1	220, 225	10+20+100+318+325	2.8261
Oliver Park GID	230, 235	10+20+100+315+318	3.6600
East Fork Fire Protection District	300	10+20+100+305+306	2.6754
	302	10+20+100+305+306+319	2.7104
	320	10+20+100+301+305+306	2.7054
	330, 335	10+20+100+301+304+305+307+306	2.8699
Sierra Estates GID	340	10+20+100+301+304+305+307+306+328	2.8699
Indian Hills GID	350, 355	10+20+100+301+304+305+307+310+306	3.6600
	351, 356	10+20+100+301+304+305+306+307+310	3.6600
Kingsbury GID	410	10+20+100+311+318	3.3832
	421	10+20+100+311+318+325	3.3832
	430	10+20+100+301+311+318	3.4132
	450	10+20+100+301+304+311+318	3.4477
Douglas County (unincorporated)	500, 505	10+20+100+301+304+305+306+307	2.8699
	600	10+20+100+305+306+307	2.8054
Minden Town	510	10+20+100+203+301+304 to 307+314	3.6600
Gardnerville Town	521	10+20+100+201+301+304 to 307+314	3.6600
Gardnerville Ranchos GID	530	10+20+100+301+304+305+306+307+309	3.4199
Genoa Town	540, 545	10+20+100+202+301+304+305+306+307	3.4976
Topaz Ranch Estates GID	610	10+20+100+305+306+307+321	3.6600

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Douglas County School District	0.8500
100	Douglas County	1.1680
201	Gardnerville Town	0.6677
202	Genoa Town	0.6277
203	Minden Town	0.6677
301	Carson Water Subconservancy District	0.0300
303	Cave Rock Estates GID	0.3980
304	Douglas County Mosquito Abatement Dist	0.0345
305	East Fork Paramedic District	0.0000
306	East Fork Fire Protection District	0.4874
307	East Fork Swimming Pool District	0.1300
308	Elk Point Sanitation District	0.0095
309	Gardnerville Ranchos GID	0.5500
310	Indian Hills GID	0.7901
311	Kingsbury GID	0.5571
312	Lakeridge GID	0.1542
313	Logan Creek Estates GID	0.7182
314	Minden-Gardnerville Sanitation District	0.1224
315	Oliver Park GID	0.8339
317	Skyland GID	0.2231
318	Tahoe Douglas Fire District	0.6381
319	Tahoe Douglas Sewer District	0.0350
321	Topaz Ranch Estates GID	0.8546
322	Zephyr Cove GID	0.1000
323	Zephyr Heights GID	0.2798
324	Zephyr Knolls GID	0.5366
325	Douglas County Sewer District #1	0.0000
326	Marla Bay GID	0.0000
327	Round Hill GID	0.5525
328	Sierra Estates GID	0.0000

PURSUANT TO AB492 (2021), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

PROPERTY TAX RATES
FISCAL YEAR 2021-2022
OVERLAPPING TAXING DISTRICTS

**ELKO COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Elko County (unincorporated)	0001	10+20+100+303	2.8011
Carlin	0010	10+20+100+201	3.6566
Elko County (TV)	0002	10+20+100+302+303	2.8156
Elko County (TV and ECVA)	0003	10+20+100+301+302+303	2.8548
Elko County (ECVA)	0004	10+20+100+301+303	2.8403
Elko (city)	0011, 0011.5	10+20+100+202+301+302	3.6600
Elko (city; no ECVA)	0011.1	10+20+100+202+302	3.6208
Wells	0012, 0012.5	10+20+100+203	3.6600
Jackpot Town	0020	10+20+100+251+303	3.6492
Montello Town	0021	10+20+100+252+303	3.6092
Mountain City Town	0022	10+20+100+253+303	3.2358
West Wendover	0023	10+20+100+204	3.6600

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Elko County School District	1.5000
100	Elko County	0.8386
201	Carlin	1.1480
202	Elko (city)	1.0977
203	Wells	1.1514
204	West Wendover	1.1514
251	Jackpot Town	0.8481
252	Montello Town	0.8081
253	Mountain City Town	0.4347
301	Elko Convention & Visitors Authority (ECVA)	0.0392
302	Elko Television District (TV)	0.0145
303	Elko County Fire Protection District	0.2925

**ESMERALDA COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Goldfield Town	0010	10+20+100+201	3.0441
Silver Peak Town	0020	10+20+100+202	3.0441
Esmeralda County (unincorporated)	0060	10+20+100	3.0441

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Esmeralda County School District	0.7500
100	Esmeralda County	2.1241
201	Goldfield Town	0.0000
202	Silver Peak Town	0.0000

PURSUANT TO AB492 (2021), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

PROPERTY TAX RATES
FISCAL YEAR 2021-2022
OVERLAPPING TAXING DISTRICTS

**EUREKA COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Eureka Town	0010	10+20+100+202+303	2.0896
Crescent Valley Town	0020	10+20+100+201+303	2.0896
Diamond Valley Rodent Control Dist.	0030	10+20+100+301+302+303	1.9924
Diamond Valley Weed Control Dist.	0030	10+20+100+301+302+303	1.9924
Eureka County (unincorporated)	0040	10+20+100+303	1.8743

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Eureka County School District	0.7500
100	Eureka County	0.9458
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	3.1716
Humboldt County (unincorporated)	0020	10+20+100+302	2.2016
Winnemucca Rural Fire District	0030	10+20+100+302+309	2.3063
Golconda Fire Protection	0040	10+20+100+301+302	2.2306
Paradise Valley Fire Protection	0050	10+20+100+302+307	2.3761
Pueblo Fire Protection District	0060	10+20+100+302+308	2.5516
Orovada Community Services	0070	10+20+100+302+305+306	2.4490
Orovada Fire Protection District	0070	10+20+100+302+305+306	2.4490
McDermitt Fire Protection District	0080	10+20+100+302+304	2.6671
Humboldt Fire District	0090	10+20+100+302+303	2.3063
Kings River GID	0100	10+20+100+302+310	2.4016

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Humboldt County School District	0.8850
100	Humboldt County	0.7512
201	Winnemucca	0.9700
301	Golconda Fire Protection District	0.0290
302	Humboldt County Hospital District	0.3954
303	Humboldt Fire District	0.1047
304	McDermitt Fire Protection District	0.4655
305	Orovada Community Services	0.0974
306	Orovada Fire Protection District	0.1500
307	Paradise Valley Fire District	0.1745
308	Pueblo Fire Protection District	0.3500
309	Winnemucca Rural Fire District	0.1047
310	Kings River GID	0.2000

PURSUANT TO AB492 (2021), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

PROPERTY TAX RATES
FISCAL YEAR 2021-2022
OVERLAPPING TAXING DISTRICTS

**LANDER COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Austin Town	0010	10+20+100+201+301	3.6442
Battle Mountain Town	0020	10+20+100+202+301	3.4052
Kingston Town	0030	10+20+100+203+301	3.6600
Lander County (unincorporated)	0040 - 0080	10+20+100+301	3.3552

**Lander Co Sewer & Water District #2 was Disolved effective Dec 2019, now part of Austin Town

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	0.2890
202	Battle Mountain Town	0.0500
203	Kingston Town	0.3048
301	Lander County Hospital District	0.5109

**LINCOLN COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Pioche Town	0010	10+20+100+253+301+303	3.2827
Panaca Town	0020	10+20+100+252+301+305	3.1685
Caliente	0030	10+20+100+201+301	3.6600
Alamo Town	0040	10+20+100+251+301+302	3.6300
	0041	10+20+100+251+301+302+307	3.6600
Pahranagat Valley Fire Protection	0060	10+20+100+301+302	2.9819
Pioche Fire Protection District	0070	10+20+100+301+303	2.9485
SE LN Co Habitat Conservation	0051	10+20+100+301+306+307	2.9985
Lincoln County (unincorporated)	0050	10+20+100+301+306	2.9685

**Panaca fire District eliminated and absorbed into Lincon County Fire District/Lincoln County Uninc. Tax District 0050

**Coyote Springs GID - Taxing District eliminated & absorbed into Lincoln County Taxing district 0050

Tax District -0090 and District 0080 have both been dislolved

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Lincoln County School District	0.9731
100	Lincoln County	1.3375
201	Caliente	0.9115
251	Alamo Town	0.6481
252	Panaca Town	0.2000
253	Pioche Town	0.3342
301	Lincoln County Hospital District	0.2679
302	Pahranagat Valley Fire Protection District	0.2334
303	Pioche Fire Protection District	0.2000
305	Panaca Fire District	0.2200
306	Lincoln County Fire District	0.2200
307	SE Lincoln Co Habitat Conservation GID	0.0300

Entities 304 absorbed into Lincoln County; #305 absorb into 306 (T

PURSUANT TO AB492 (2021), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

PROPERTY TAX RATES
FISCAL YEAR 2021-2022
OVERLAPPING TAXING DISTRICTS

**LYON COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Yerington	100	10+20+100+201+306+307+311	3.6600
Mason Valley Fire Maintenance District	200, 210	10+20+100+305+306+307+311	3.6444
	220	10+20+100+305+306+311	3.4695
Willowcreek GID	300, 310	10+20+100+305+306+307+311+313	3.6600
Smith Valley Fire Maintenance District	400	10+20+100+310+311	3.5130
Lyon County (unincorporated)	500, 510	10+20+100+311	2.9969
Fernley	600	10+20+100+251+304+308	3.6160
North Lyon Fire (non-city)	610	10+20+100+304+308	2.9409
General County (Fernley Area)	620	10+20+100+308	2.7409
Central Lyon Co. Fire Protection District	700	10+20+100+302+303+309	3.2265
	840, 850, 870, 880	10+20+100+301+302+303	3.2115
	910	10+20+100+301+302	3.1665
Silver Springs/Stagecoach Hospital	810, 820, 830, 920	10+20+100+301+302+303+309	3.2565
Stagecoach GID	900	10+20+100+301+302+303+309+312	3.2565

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Lyon County School District	1.3367
100	Lyon County	0.9287
201	Yerington	0.4044
251	Fernley	0.6751
301	Carson Water Subconservancy District	0.0300
302	Central Lyon Co. Fire Protection District	0.7011
303	Central Lyon Co. Vector Control District	0.0450
304	Fernley Swimming Pool District	0.2000
305	Mason Valley Fire Maintenance District	0.3888
306	Mason Valley Mosquito District	0.0838
307	Mason Valley Swimming Pool District	0.1749
308	North Lyon Fire Maintenance District	0.3055
309	Silver Springs/Stagecoach Hospital Dist.	0.0450
310	Smith Valley Fire Maintenance District	0.5161
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	200	10+20+100+201	3.6600

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Mineral County School District	1.0000
100	Mineral County	2.2900
201	Mineral County Hospital District	0.2000

PURSUANT TO AB492 (2021), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

PROPERTY TAX RATES
FISCAL YEAR 2021-2022
OVERLAPPING TAXING DISTRICTS

**NYE COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Beatty Town	0001, 0016, 0017	10+20+100+252+302	3.3823
Gabbs Town	0002	10+20+100+201+309	3.5364
Manhattan Town	0003	10+20+100+253+307+309	3.6600
Round Mountain Town	0004	10+20+100+255+307+309	3.6600
Nye County (unincorporated)	0005	10+20+100+309	3.0518
	0009	10+20+100	2.8518
Pahrump Town	0006	10+20+100+254+305+306	3.4100
Tonopah Town	0007	10+20+100+256+308+309	3.6600
Amargosa Town	0008	10+20+100+251+301	3.6567
Smoky Valley Library District	0010	10+20+100+307+309	3.3436
Tonopah Library District	0012	10+20+100+308+309	3.2518
Amargosa Valley Library District	0013	10+20+100+301	3.1618
Beatty Library District	0015	10+20+100+302	3.1718

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Nye County School District	1.3350
100	Nye County	1.3468
201	Gabbs Town	0.4846
251	Amargosa Town	0.4949
252	Beatty Town	0.2105
253	Manhattan Town	0.3164
254	Pahrump Town	0.4417
255	Round Mountain Town	0.3164
256	Tonopah Town	0.4082
301	Amargosa Valley Library District	0.3100
302	Beatty Library District	0.3200
305	Pahrump Library District	0.1002
306	Pahrump Swimming Pool District	0.0163
307	Smoky Valley Library District	0.2918
308	Tonopah Library District	0.2000
309	Northern Nye County Hospital District	0.2000

**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	3.0968
Imlay Town	0003	10+20+100+251+301	3.2468

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Pershing County School District	1.1500
100	Pershing County	1.3568
201	Lovelock	0.5624
251	Imlay Town	0.1500
301	Pershing County Hospital District	0.4200

PURSUANT TO AB492 (2021), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

PROPERTY TAX RATES
FISCAL YEAR 2021-2022
OVERLAPPING TAXING DISTRICTS

**STOREY COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Storey County (unincorporated)	0010	10+20+100+255	3.4607
Canyon GID	0112	10+20+100+253+255	3.4607
Carson Truckee Water Conservancy	0062	10+20+100+254+255	3.4607

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Storey County School District	0.8947
100	Storey County	1.8514
253	Canyon GID	0.0000
254	Carson Truckee Water Conservancy Dist.	0.0000
255	Storey County Fire Protection District	0.5446

**WASHOE COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Reno	1000, 1001, 1002, 1011, 1030, 1800, 1811, 1831	10+20+100+201	3.6600
Sparks	2000, 2001, 2002, 2020	10+20+100+202	3.6600
Truckee Meadows Fire Protection	4000, 4011, 4500, 4811	10+20+100+307	3.2402
	4020	10+20+100+306+307	3.4514
	4400	10+20+100+303+307	3.6600
North Lake Tahoe Fire Protection	5000	10+20+100+302	3.3482
Incline Village GID	5200	10+20+100+301+302	3.4810
Washoe County (unincorporated)	9000	10+20+100	2.7002
Palomino Valley GID (non-fire district)	9400	10+20+100+303	3.1200
Gerlach GID	9601	10+20+100+310	3.0000
Grandview Terrace	4030	10+20+100+307	3.2402

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Washoe County School District	1.1385
100	Washoe County	1.3917
201	Reno	0.9598
202	Sparks	0.9598
301	Incline Village GID	0.1328
302	North Lake Tahoe Fire Protection District	0.6480
303	Palomino Valley GID	0.4198
306	Sun Valley Water & Sanitation District	0.2112
307	Truckee Meadows Fire Protection District	0.5400
310	Gerlach GID	0.2998

PURSUANT TO AB492 (2021), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

PROPERTY TAX RATES
FISCAL YEAR 2021-2022
OVERLAPPING TAXING DISTRICTS

WHITE PINE COUNTY
OVERLAPPING TAXING DISTRICTS

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Ely	0010, 0011, 0012, 0013, 0014	10+20+100+201+301	3.6600
McGill Town	0020	10+20+100+252+301	3.6600
Lund Town	0030	10+20+100+251+301	3.6600
Ruth Town	0040	10+20+100+253+301	3.6600
White Pine County (unincorporated)	0050	10+20+100+301	3.6600

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	White Pine County School District	0.9990
100	White Pine County	1.9510
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 AB492 (2021), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

PROPERTY TAX RATES FOR NEVADA LOCAL GOVERNMENTS
FY2021-2022

Section E

OTHER INFORMATION

PROPERTY TAX RATES FY 2021-2022
REDEVELOPMENT AGENCIES

ENTITY	YEAR CREATED	INCREMENTAL VALUE FY2021-2022	EFFECTIVE TAX RATE
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Carson City Redevelopment Agency	1986	118,604,075	3.1318
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Boulder City Redevelopment Agency	1999	64,018,408	2.0481
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Clark County Redevelopment Agency	2004	644,135,335	2.3712
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City of Henderson Redevelopment Agency	1994	1,399,724,394	2.2787
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City of Las Vegas Redevelopment Agency	1985	1,534,914,800	2.7166
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City of Mesquite Redevelopment Agency	1995	175,651,317	2.2121
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City of North Las Vegas Redevelopment Agency	1999	113,563,590	2.7928
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EXCLUSIONS

Incremental value is excluded from Carson City; and some portion or all 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 NV Commission for the Reconstruction of the V & T Railway.

Incremental value is excluded from Clark County; and some portion or all valuation noted is excluded for the following entities: Clark County School District, Boulder City, and Boulder City Library District.

Incremental value is excluded from Clark County; and some portion or all valuation noted is excluded for the following entities: Clark County School District, Paradise Town, Sunrise Manor Town, Winchester Town, Las Vegas-Clark County Library District, Metropolitan Police (Communications & 911) and Las Vegas Artesian Basin. **Effective July 1, 2010, this agency suspended operations. They have been reactivated effective 7/1/21**

Incremental value is excluded from Clark County; and some portion or all valuation noted is excluded for the following entities: Clark County School District, Henderson, Henderson District Public Libraries & Las Vegas Artesian Basin.

Incremental value is excluded from Clark County; and some portion or all valuation noted is excluded for the following entities: Clark County School District, Las Vegas, Las Vegas-Clark County Library District, Metropolitan Police (Communications & 911) and Las Vegas Artesian Basin.

Incremental value is excluded from Clark County; and some portion or all valuation noted is excluded for the following entities: Clark County School District, Mesquite, Las Vegas-Clark County Library District and Virgin Valley Water District.

Incremental value is excluded from Clark County; and some portion or all valuation noted is excluded for the following entities: Clark County School District, Mesquite, North Las Vegas Library District and Las Vegas Artesian Basin.

PROPERTY TAX RATES FY 2021-2022
REDEVELOPMENT AGENCIES

ENTITY	YEAR CREATED	INCREMENTAL VALUE FY2021-2022	EFFECTIVE TAX RATE
Douglas County Redevelopment Agency	2016	98,652,593	2.9018
City of Wells Redevelopment Agency	2019	2,484,804	3.6518
City of Elko Redevelopment Agency	2008	14,890,420	3.6518
City of Reno Redevelopment Agency - #1	1984	208,899,799	2.8878
City of Reno Redevelopment Agency - #2	2005	242,557,911	2.8878
City of Sparks Redevelopment Agency - #1	1978	156,818,940	3.1891
City of Sparks Redevelopment Agency - #2	1999	178,761,407	3.1891
City of Ely Redevelopment Agency	2005	2,373,888	3.4028

EXCLUSIONS

Incremental value is excluded from Douglas County; and some portion or all valuation noted is excluded for the following entities: Douglas County School District, Town of Genoa, Carson-Truckee Water Conservancy, Carson Water Subconservancy, Douglas County Mosquito District, Douglas County Water District, East Fork Fire, Paramedic & Swimming Pool Districts, Indian Hills GID and Sierra Forest Fire Protection District.

Incremental value is excluded from Elko County; and some portion or all valuation noted is excluded for the following entities: Elko County School District, City of Wells,

Incremental value is excluded from Elko County; and some portion or all valuation noted is excluded for the following entities: Elko County School District, City of Elko, Elko Convention & Visitors Authority and Elko Television District.

Incremental value is excluded from Washoe County; and some portion or all valuation noted is excluded for the following entities: Washoe County School District and the City of Reno.

Incremental value is excluded from Washoe County; and some portion or all valuation noted is excluded for the following entities: Washoe County School District and the City of Reno.

Incremental value is excluded from Washoe County; and some portion or all valuation noted is excluded for the following entities: Washoe County School District and the City of Sparks.

Incremental value is excluded from Washoe County; and some portion or all valuation noted is excluded for the following entities: Washoe County School District and the City of Sparks.

Incremental value is excluded from White Pine County; and some portion or all valuation noted is excluded for the following entities: White Pine County School District, City of Ely and White Pine County Hospital District.

NRS 279 provides for the creation of redevelopment areas for the rehabilitation of depressed areas throughout the state. The statutes provide for development of a plan for the redevelopment of an identified area along with the procedures for raising revenues and providing funding to those persons or companies wishing to improve properties within the redevelopment areas. Property tax is levied each fiscal year on the incremental growth in each area over and above the base year assessed value. The allocation of tax increment revenue to the respective redevelopment agencies and other local governments is prescribed by NRS 279.676 (1c). 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 November 5, 1996.

Note: The highest district rate is used in the Boulder City, Henderson, Las Vegas, Mesquite and North Las Vegas Redevelopment Areas due to various district rates.

Nevada Department of Taxation
Division of Local Government Services

FINAL NRS 361.4722 TAX CAP FACTORS FISCAL 2021-22

Tax cap may be no higher than:			3.00%	8.00%		
COUNTY	MOVING AVERAGE GROWTH RATE	2 X 1.2%	RESIDENTIAL CAP	GENERAL CAP	RESIDENTIAL CAP FACTOR	GENERAL CAP FACTOR
CARSON CITY	3.7%	2.4%	3.0%	3.7%	1.030	1.037
CHURCHILL	3.6%	2.4%	3.0%	3.6%	1.030	1.036
CLARK	7.7%	2.4%	3.0%	7.7%	1.030	1.077
DOUGLAS	3.4%	2.4%	3.0%	3.4%	1.030	1.034
ELKO	5.6%	2.4%	3.0%	5.6%	1.030	1.056
ESMERALDA	2.9%	2.4%	2.9%	2.9%	1.029	1.029
EUREKA	-0.7%	2.4%	2.4%	2.4%	1.024	1.024
HUMBOLDT	4.7%	2.4%	3.0%	4.7%	1.030	1.047
LANDER	-1.8%	2.4%	2.4%	2.4%	1.024	1.024
LINCOLN	4.6%	2.4%	3.0%	4.6%	1.030	1.046
LYON	8.4%	2.4%	3.0%	8.0%	1.030	1.080
MINERAL	7.8%	2.4%	3.0%	7.8%	1.030	1.078
NYE	4.2%	2.4%	3.0%	4.2%	1.030	1.042
PERSHING	0.2%	2.4%	2.4%	2.4%	1.024	1.024
STOREY	21.5%	2.4%	3.0%	8.0%	1.030	1.080
WASHOE	6.3%	2.4%	3.0%	6.3%	1.030	1.063
WHITE PINE	5.5%	2.4%	3.0%	5.5%	1.030	1.055
STATEWIDE	6.7%	2.4%	3.0%	6.7%	1.030	1.067

Note (1) : The General Tax Cap is calculated by taking the greater of the moving average growth rate or twice the CPI, up to a maximum of 8%. See NRS 361.4722(1)(b).

Note (2): The Residential Tax Cap is 3% unless the General Tax Cap is less than 3%. If the General Tax Cap is less than 3%, then the Residential Tax Cap must equal the General Tax Cap. See NRS 361.4723(2)(b).

Note (3): The Consumer Price Index (CPI) used is All Urban Consumers, Series ID CUUR0000SA0, Not Seasonally Adjusted, U.S. City Average All Items, Annual Average. Source: Bureau of Labor Statistics. (This year, the CPI annual average for 2021 is 1.2% & Twice the CPI is therefore 2.4%)

Note (4): The Moving Average Growth Rate is based on data from the Statistical Analysis of the Roll from 2012-13 through 2019-20 published by the Department of Taxation; the October 2020 Segregation Report for the 2020-21 Secured and Unsecured Rolls; and the January 2021 Preliminary Projected Segregation Report for 2021-22 Secured and Unsecured Rolls reported by County Assessors.