

NEVADA DEPARTMENT OF TAXATION

FISCAL YEAR 2004-2005  
PROPERTY TAX RATES  
FOR NEVADA LOCAL GOVERNMENTS



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

**PROPERTY TAX RATES, FY 2004-2005  
TABLE OF CONTENTS**

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

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

## INTRODUCTION

Enclosed herewith are the Property Tax Rates for Nevada Local Governments for Fiscal Year 2004-2005. The publication has been prepared in four sections, noted below. Senate Bill 507, enacted by the 2003 Legislature, added a total of 2 cents to the State of Nevada tax rate. One cent is added to the previous 15 cents for statewide capital improvements; while the other penny of tax rate will go toward the conservation of natural resources in the state. These additional levies are outside the statutory tax rate cap of \$3.64 per \$100 of assessed value. Terms appearing below in *italics* are defined in the Glossary.

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

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

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

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

## GLOSSARY

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

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

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

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

## **GLOSSARY (continued)**

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

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

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

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

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

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

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

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

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

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

**PROPERTY TAX DISTRIBUTION FOR FY 2004-2005**

COUNTY	TOTAL ASSESSED VALUE *	PROPERTY TAX REVENUE DOLLARS PROJECTED							FY2004-05 AVERAGE CO. WIDE TAX RATE	FY03-04 AVERAGE CO. WIDE TAX RATE	% OF CHANGE 03-04 TO 04-05
		SCHOOLS	COUNTIES	CITIES	TOWNS	DISTRICTS	STATE	TOTAL			
Carson City	1,125,818,236	\$13,734,982	\$13,757,499	-	-	\$953,199	\$1,913,891	\$30,359,571	2.6967	2.6842	0.46%
Churchill	441,486,591	\$6,048,366	\$4,790,130	\$956,079	-	\$473,746	\$750,527	\$13,018,848	2.9489	2.9401	0.30%
Clark	50,157,588,051	\$653,754,003	\$333,648,276	\$195,633,907	\$50,633,106	\$226,674,557	\$85,267,900	\$1,545,611,749	3.0815	3.0676	0.45%
Douglas	2,000,189,481	\$19,061,806	\$12,061,143	-	\$1,493,240	\$12,307,661	\$3,400,322	\$48,324,172	2.4160	2.3943	0.91%
Elko	969,494,077	\$14,542,411	\$8,162,171	\$3,570,943	\$170,308	\$354,400	\$1,648,140	\$28,448,373	2.9344	2.9090	0.87%
Esmeralda	38,121,689	\$285,913	\$800,174	-	-	-	\$64,807	\$1,150,894	3.0190	2.8350	6.49%
Eureka	578,937,046	\$4,342,028	\$4,896,650	-	\$23,054	\$61,551	\$984,193	\$10,307,476	1.7804	1.7856	-0.29%
Humboldt	524,677,674	\$4,643,397	\$3,862,677	\$1,122,267	-	\$3,141,676	\$891,952	\$13,661,969	2.6039	2.4422	6.62%
Lander	330,892,259	\$2,481,692	\$6,367,360	-	\$30,442	\$1,691,486	\$562,517	\$11,133,497	3.3647	3.3644	0.01%
Lincoln	105,111,325	\$1,022,838	\$1,392,620	\$80,510	\$62,889	\$317,345	\$178,689	\$3,054,891	2.9063	2.8933	0.45%
Lyon	897,681,383	\$11,999,307	\$7,759,558	\$630,782	-	\$4,674,585	\$1,526,058	\$26,590,290	2.9621	2.9384	0.81%
Mineral	71,515,013	\$965,453	\$1,387,391	-	-	\$143,030	\$121,576	\$2,617,450	3.6600	3.6600	0.00%
Nye	997,109,949	\$13,311,418	\$13,429,077	-	\$2,227,955	\$3,216,490	\$1,695,087	\$33,880,027	3.3978	3.3652	0.97%
Pershing	150,099,841	\$1,756,168	\$2,006,535	\$109,244	\$1,931	\$530,753	\$255,170	\$4,659,801	3.1045	3.0995	0.16%
Storey	174,822,909	\$1,564,141	\$4,316,378	-	-	-	\$297,199	\$6,177,718	3.5337	2.9922	18.10%
Washoe	11,016,258,259	\$125,420,100	\$153,313,266	\$64,229,098	-	\$28,302,884	\$18,727,639	\$389,992,987	3.5402	3.5596	-0.55%
White Pine	120,307,946	\$1,593,840	\$1,955,245	-	-	\$649,663	\$204,524	\$4,403,272	3.6600	3.6597	0.01%
<b>TOTALS</b>	<b>69,700,111,729</b>	<b>\$876,527,863</b>	<b>\$573,906,150</b>	<b>\$266,332,830</b>	<b>\$54,642,924</b>	<b>\$283,493,026</b>	<b>\$118,490,191</b>	<b>\$2,173,392,984</b>			

**GRAND TOTALS**

**3.1182      3.1115**

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

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

**SECTION A**

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

**CARSON CITY**

**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2004-2005**

**TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY**

**BY TAXING UNIT**

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Carson City	1,125,818,236	-	1,125,818,236	1.2220		0.1316	1.2200	0.1700	2.7436
Carson City School District	1,125,818,236	-	1,125,818,236	1.2200					
Carson City Airport Authority	1,125,818,236	-	1,125,818,236	-					
Carson City Redevelopment Agency	20,717,158	-	20,717,158	2.5078					2.5078
Carson Truckee Water Conservancy District	1,125,818,236	-	1,125,818,236	0.0000					
Carson Valley Underground Water Basin	18,637,890	-	18,637,890	0.0027					
Carson Water Subconservancy District	1,124,434,035	-	1,124,434,035	0.0300					
Eagle Valley Underground Water Basin	1,023,280,625	-	1,023,280,625	0.0016					
Sierra Forest Fire Protection District	79,951,508	-	79,951,508	0.1000					
Tahoe Regional Planning Agency	1,536,394	-	1,536,394	-					
Nevada Commission - V & T Railway	1,125,818,236	-	1,125,818,236	-					

The tax rate shown for the respective redevelopment agency represents the effective tax rate necessary to generate the revenue due to the agency.

Assessed valuation for Carson City Redevelopment Agency \$ 20,717,158 is excluded from Carson City; and some portion or all of assessed valuation noted is excluded for the following entities: Carson City School District, Carson City Airport Authority, Carson-Truckee Water Conservancy, Carson Water Subconservancy, Eagle Valley Underground Water Basin and Nevada Commission for the Reconstruction of the V & T Railway.

The allocation of tax increment revenue to the respective redevelopment agencies and other local governments is prescribed by NRS 279.676 (1 c). This section provides that redevelopment agencies are not entitled to revenues generated by the portion of the tax rate levied for bonds approved, or tax overrides approved, by voters on or after 11/5/96.

**CHURCHILL COUNTY**

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Churchill County	431,486,591	10,000,000	441,486,591	1.0850		0.1100	1.3700	0.1700	2.7350
Churchill County School District	431,486,591	10,000,000	441,486,591	1.3700					
Fallon	117,008,845	-	117,008,845	0.8171	1.0850	0.1100	1.3700	0.1700	3.5521
Carson Truckee Water Conservancy District	431,486,591	10,000,000	441,486,591	0.0000					
Carson Water Subconservancy District	401,854,499	-	401,854,499	0.0300					
Churchill County Mosquito Abatement District	431,486,591	10,000,000	441,486,591	0.0800					

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

CLARK COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2004-2005

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Clark County	50,154,588,051	3,000,000	50,157,588,051	0.6652		0.6021	1.3034	0.1700	2.7407
Clark County School District	50,154,588,051	3,000,000	50,157,588,051	1.3034					
Boulder City	491,676,848	-	491,676,848	0.2038	0.6652	0.1640	1.3034	0.1700	2.5064
Henderson	7,567,061,928	-	7,567,061,928	0.7108	0.6652	0.0974	1.3034	0.1700	2.9468
Las Vegas	12,717,378,524	-	12,717,378,524	0.7792	0.6652	0.3824	1.3034	0.1700	3.3002
Mesquite	357,603,051	-	357,603,051	0.5520	0.6652	0.0958	1.3034	0.1700	2.7864
North Las Vegas	3,318,379,189	-	3,318,379,189	1.1987	0.6652	0.0913	1.3034	0.1700	3.4286
Bunkerville Town	34,870,712	-	34,870,712	0.0200	0.6652	0.3758	1.3034	0.1700	2.5344
* Enterprise Town	3,031,123,239	-	3,031,123,239	0.2064	0.6652	0.6021	1.3034	0.1700	2.9471
Indian Springs Town	10,220,977	-	10,220,977	0.0200	0.6652	0.3808	1.3034	0.1700	2.5394
Laughlin Town	360,348,091	-	360,348,091	0.8416	0.6652	0.3808	1.3034	0.1700	3.3610
Moapa Town	67,240,366	-	67,240,366	0.2344	0.6652	0.4707	1.3034	0.1700	2.8437
Moapa Valley Town	130,040,654	2,138,000	132,178,654	0.0200	0.6652	0.3808	1.3034	0.1700	2.5394
Mt. Charleston Town	38,837,594	-	38,837,594	0.0200	0.6652	1.2985	1.3034	0.1700	3.4571
* Paradise Town	10,202,897,581	-	10,202,897,581	0.2064	0.6652	0.6021	1.3034	0.1700	2.9471
Searchlight Town	27,324,753	-	27,324,753	0.1172	0.6652	0.3758	1.3034	0.1700	2.6316
* Spring Valley Town	4,424,821,141	-	4,424,821,141	0.2064	0.6652	0.6021	1.3034	0.1700	2.9471
* Summerlin Town	1,167,941,044	-	1,167,941,044	0.2064	0.6652	0.6021	1.3034	0.1700	2.9471
* Sunrise Manor Town	2,528,891,973	-	2,528,891,973	0.2064	0.6652	0.6021	1.3034	0.1700	2.9471
* Whitney Town	387,303,324	-	387,303,324	0.2064	0.6652	0.6021	1.3034	0.1700	2.9471
* Winchester	1,206,420,417	-	1,206,420,417	0.2064	0.6652	0.6021	1.3034	0.1700	2.9471
Big Bend Water District	352,746,106	-	352,746,106	-					
Boulder City Library District	423,303,591	-	423,303,591	0.1640					
** Boulder City Redevelopment Agency	28,991,059	-	28,991,059	2.5064					2.5064

The tax rate shown for the respective redevelopment agency represents the effective tax rate necessary to generate the revenue due to the agency.

\*\* Assessed valuation for Boulder City Redevelopment Agency \$ 28,991,059 is excluded from Clark County; and some portion or all of the assessed valuation noted is excluded for the following entities: Clark County School District, Boulder City and Boulder City Library District.

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

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



CLARK COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2004-2005

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Clark County Fire Service Area	24,152,919,300	3,000	24,152,922,300	0.2197					
Clark County Flood Control District	50,154,588,051	3,000,000	50,157,588,051	-					
**Clark County Redevelopment Agency	63,845,793	-	63,845,793	2.9471					2.9471
Colorado River Ground Water Basin	413,395,769	-	413,395,769	-					
Coyote Springs Ground Water Basin	2,172,404	-	2,172,404	0.0575					
Henderson District Public Libraries	6,990,602,056	-	6,990,602,056	0.0533					
** Henderson Redevelopment Agency	91,863,923	-	91,863,923	2.9258					2.9258
Kyle Canyon Water District	34,732,102	-	34,732,102	0.0414					
Las Vegas Artesian Basin	46,666,309,628	-	46,666,309,628	0.0016					
Las Vegas/Clark County Library District	39,356,677,440	3,000,000	39,359,677,440	0.0743					
Las Vegas/Clark County Library - Debt	41,170,040,065	3,000,000	41,173,040,065	0.0215					
*** LV Metropolitan Police-Manpower (LV)	12,717,378,524	-	12,717,378,524	0.2800					
*** LV Metropolitan Police-Manpower (Co)	25,626,789,359	3,000,000	25,629,789,359	0.2800					
*** Las Vegas Metropolitan Police	38,328,429,223	-	38,328,429,223	-					
*** Las Vegas Metropolitan Police 911	37,429,174,941	862,000	37,430,036,941	0.0050					

The tax rate shown for the respective redevelopment agency represents the effective tax rate necessary to generate the revenue due to the agency.

\*\*Assessed valuation for Clark County Redevelopment Agency \$ 63,845,793 is excluded from Clark County; and some portion or all of the assessed valuation noted is excluded for the following entities: Clark County School District, Paradise Town, Sunrise Manor Town, Winchester Town, Las Vegas-Clark County Library District, Metropolitan Police (Communications and 911) and Las Vegas Artesian Basin.

\*\* Assessed valuation for Henderson Redevelopment Agency \$ 91,863,923 is excluded from Clark County; and some portion or all of the assessed valuation noted is excluded for the following entities: Clark County School District, Henderson, Henderson District Public Libraries and Las Vegas Artesian Basin.

The allocation of tax increment revenue to the respective redevelopment agencies and other local governments is prescribed by NRS 279.676 (1 c). This section provides that redevelopment agencies are not entitled to revenues generated by the portion of the tax rate levied for bonds approved, or tax overrides approved, by voters on or after 11/5/96.

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

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

**CLARK COUNTY**

**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2004-2005**

**TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY**

**BY TAXING UNIT**

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
** Las Vegas Redevelopment Agency	359,413,153	-	359,413,153	3.3002					3.3002
** Mesquite Redevelopment Agency	50,659,536	-	50,659,536	2.7864					2.7864
Moapa Valley Fire Protection District	149,243,919	2,138,000	151,381,919	0.0000					
Moapa Valley Water District	140,967,565	-	140,967,565	-					
Mt. Charleston Fire Protection District	44,277,122	-	44,277,122	0.8813					
Muddy River Springs Ground Water Basin	6,783,498	-	6,783,498	0.0899					
North Las Vegas Library District	3,318,379,189	-	3,318,379,189	0.0632					
*** North Las Vegas 911	3,318,379,189	-	3,318,379,189	0.0050					
** No. Las Vegas Redevelopment Agency	51,108,227	-	51,108,227	3.4071					3.4071
Virgin Valley Water District	392,487,159	-	392,487,159	-					

**The tax rate shown for the respective redevelopment agency represents the effective tax rate necessary to generate the revenue due to the agency.**

- \*\* Assessed valuation for Las Vegas Redevelopment Agency \$ 359,413,153 is excluded from Clark County; and some portion or all of the assessed valuation noted is excluded for the following entities: Clark County School District, Las Vegas, Las Vegas-Clark County Library District, Metropolitan Police (Communications and 911) and Las Vegas Artesian Basin.
- \*\* Assessed valuation for Mesquite Redevelopment Agency \$ 50,659,536 is excluded from Clark County; and some portion or all of the assessed valuation noted is excluded for the following entities: Clark County School District, Mesquite, Las Vegas-Clark County Library District and Virgin Valley Water District.
- \*\* Assessed valuation for No. Las Vegas Redevelopment Agency \$ 51,108,227 is excluded from Clark County; and some portion or all of the assessed valuation noted is excluded for the following entities: Clark County School District, North Las Vegas, North Las Vegas Library District and Las Vegas Artesian Basin.

The allocation of tax increment revenue to the respective redevelopment agencies and other local governments is prescribed by NRS 279.676 (1 c). This section provides that redevelopment agencies are not entitled to revenues generated by the portion of the tax rate levied for bonds approved, or tax overrides approved, by voters on or after 11/5/96.

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

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

DOUGLAS COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2004-2005

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Douglas County	2,000,154,481	35,000	2,000,189,481	0.6030		0.4553	0.9530	0.1700	2.1813
Douglas County School District	2,000,154,481	35,000	2,000,189,481	0.9530					
Gardnerville Town	124,557,715	-	124,557,715	0.6141	0.6030	0.5777	0.9530	0.1700	2.9178
Genoa Town	8,687,751	-	8,687,751	0.2165	0.6030	0.4553	0.9530	0.1700	2.3978
Minden Town	115,538,487	-	115,538,487	0.6141	0.6030	0.5777	0.9530	0.1700	2.9178
Carson Truckee Water Conservancy District	1,954,506,389	35,000	1,954,541,389	0.0000					
Carson Water Subconservancy District	1,271,172,238	-	1,271,172,238	0.0300					
Cave Rock Estates GID	13,461,597	-	13,461,597	0.6644	0.6030	0.4435	0.9530	0.1700	2.8339
Douglas County Mosquito Abatement	1,187,343,182	-	1,187,343,182	0.0040					
Douglas County Redevelopment Agency	37,050,765	-	37,050,765	2.3743					2.3743
Douglas County Sewer District #1	199,834,057	-	199,834,057	-					
Douglas County Water District	2,000,154,481	-	2,000,154,481	-					
East Fork Fire Protection District	1,093,413,849	-	1,093,413,849	0.1833					
East Fork Paramedic District	1,239,728,707	-	1,239,728,707	0.1580					
East Fork Swimming Pool District	1,233,899,333	-	1,233,899,333	0.0800					
Elk Point Sanitation District	16,199,337	-	16,199,337	0.0095	0.6030	0.4141	0.9530	0.1700	2.1496
Gardnerville Ranchos GID	211,598,637	-	211,598,637	0.3686	0.6030	0.4553	0.9530	0.1700	2.5499
Indian Hills GID	81,691,247	-	81,691,247	0.7500	0.6030	0.4922	0.9530	0.1700	2.9682
Kingsbury GID	142,666,799	-	142,666,799	0.2879	0.6030	0.4481	0.9530	0.1700	2.4620
Lakeridge GID	12,921,958	-	12,921,958	0.1174	0.6030	0.4435	0.9530	0.1700	2.2869
Logan Creek GID	3,627,457	-	3,627,457	0.6828	0.6030	0.4435	0.9530	0.1700	2.8523
Marla Bay GID	16,011,739	-	16,011,739	0.0000	0.6030	0.4435	0.9530	0.1700	2.1695
Minden-Gardnerville Sanitation District	239,565,034	-	239,565,034	0.1224					
Oliver Park GID	7,615,250	-	7,615,250	0.2786	0.6030	0.4141	0.9530	0.1700	2.4187

The tax rate shown for the respective redevelopment agency represents the effective tax rate necessary to generate the revenue due to the agency.

Assessed valuation for Douglas Co. Redevelopment Agency \$ 37,050,765 is excluded from Douglas County; and some portion or all of the assessed valuation noted is excluded for the following entities: Douglas Co. School District, Town of Genoa, Carson-Truckee Water Conservancy, Carson Water Subconservancy, East Fork Fire, Paramedic & Swimming Pool Districts, Douglas Co. Water District, Indian Hills GID, Sierra Forest Fire and Douglas Co. Mosquito District.

The allocation of tax increment revenue to the respective redevelopment agencies and other local governments is prescribed by NRS 279.676 (1 c). This section provides that redevelopment agencies are not entitled to revenues generated by the portion of the tax rate levied for bonds approved, or tax overrides approved, by voters on or after 11/5/96.

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

**DOUGLAS COUNTY**

**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2004-2005**

**BY TAXING UNIT**

**TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY**

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Round Hill GID	69,191,041	-	69,191,041	0.0000	0.6030	0.4141	0.9530	0.1700	2.1401
Sierra Estates GID	3,549,201	-	3,549,201	-	0.6030	0.4922	0.9530	0.1700	2.2182
Sierra Forest Fire Protection District	146,314,859	-	146,314,859	0.2202	0.6030	0.2720	0.9530	0.1700	2.2182
Skyland GID	51,626,802	-	51,626,802	0.0783	0.6030	0.4435	0.9530	0.1700	2.2478
Tahoe Douglas Fire District	758,819,854	-	758,819,854	0.4141	0.6030	0.0300	0.9530	0.1700	2.1701
Tahoe Douglas Sewer District	328,469,459	-	328,469,459	0.0294	0.6030	0.4141	0.9530	0.1700	2.1695
Tahoe Regional Planning Agency	690,679,793	-	690,679,793	-					
Topaz Ranch Estates GID	20,109,903	-	20,109,903	0.5585	0.6030	0.4213	0.9530	0.1700	2.7058
Zephyr Cove GID	10,533,536	-	10,533,536	0.1000	0.6030	0.4435	0.9530	0.1700	2.2695
Zephyr Heights GID	19,141,753	-	19,141,753	0.2798	0.6030	0.4435	0.9530	0.1700	2.4493
Zephyr Knolls GID	4,726,094	-	4,726,094	0.5067	0.6030	0.4435	0.9530	0.1700	2.6762

**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	869,494,077	100,000,000	969,494,077	0.8419		0.0648	1.5000	0.1700	2.5767
Elko County School District	869,494,077	100,000,000	969,494,077	1.5000					
Carlin	20,473,221	-	20,473,221	1.1481	0.8419		1.5000	0.1700	3.6600
Elko	296,187,696	20,000	296,207,696	0.8200	0.8419	0.0648	1.5000	0.1700	3.3967
Wells	16,244,624	-	16,244,624	0.9605	0.8419		1.5000	0.1700	3.4724
West Wendover	93,600,603	-	93,600,603	0.8023	0.8419		1.5000	0.1700	3.3142
Jackpot Town	27,703,819	-	27,703,819	0.5891	0.8419		1.5000	0.1700	3.1010
Jarbidge Town	-	-	-	0.0000	0.8419		1.5000	0.1700	2.5119
Montello Town	777,530	-	777,530	0.4858	0.8419		1.5000	0.1700	2.9977
Mountain City Town	765,485	-	765,485	0.4347	0.8419		1.5000	0.1700	2.9466
Carlin Television District	20,473,221	-	20,473,221	-					
Elko Convention & Visitors Authority	540,167,383	20,000	540,187,383	0.0394					
Elko Television District	557,216,754	131,000	557,347,754	0.0254					
Northeast Nevada Fire Protection District	869,494,077	100,000,000	969,494,077	-					

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

ELKO COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2004-2005

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Starr Valley Cemetery District	3,576,429	-	3,576,429	-					
Tuscarora Water District	174,300	-	174,300	-					
West Wendover Recreation District	93,600,603	-	93,600,603	-					

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	37,621,689	500,000	38,121,689	2.0990			0.7500	0.1700	3.0190
Esmeralda County School District	37,621,689	500,000	38,121,689	0.7500					
Goldfield Town	4,719,027	-	4,719,027	0.0000	2.0990		0.7500	0.1700	3.0190
Silver Peak Town	3,396,148	-	3,396,148	0.0000	2.0990		0.7500	0.1700	3.0190

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	353,937,046	225,000,000	578,937,046	0.8458		0.0085	0.7500	0.1700	1.7743
Eureka County School District	353,937,046	225,000,000	578,937,046	0.7500					
Crescent Valley Town	3,176,349	-	3,176,349	0.2153	0.8458	0.0085	0.7500	0.1700	1.9896
Eureka Town	7,531,369	-	7,531,369	0.2153	0.8458	0.0085	0.7500	0.1700	1.9896
Devil's Gate GID	1,492,560	-	1,492,560	-					
Diamond Valley Rodent Control District	10,450,211	-	10,450,211	0.0400	0.8458	0.0866	0.7500	0.1700	1.8924
Diamond Valley Weed Control District	10,450,211	-	10,450,211	0.0781	0.8458	0.0485	0.7500	0.1700	1.8924
Eureka County Television District	353,937,046	225,000,000	578,937,046	0.0085					

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

HUMBOLDT COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2004-2005

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Humboldt County	472,677,674	52,000,000	524,677,674	0.7362		0.4055	0.8850	0.1700	2.1967
Humboldt County School District	472,677,674	52,000,000	524,677,674	0.8850					
Winnemucca	115,697,650	-	115,697,650	0.9700	0.7362	0.4055	0.8850	0.1700	3.1667
Golconda Fire Protection District	171,777,373	42,668,000	214,445,373	0.0310	0.7362	0.4055	0.8850	0.1700	2.2277
Humboldt County Fire District	13,442,560	-	13,442,560	0.1128	0.7362	0.4055	0.8850	0.1700	2.3095
Humboldt County Hospital District	472,677,674	52,000,000	524,677,674	0.4055					
Kings River GID	3,085,159	-	3,085,159	0.2000	0.7362	0.4055	0.8850	0.1700	2.3967
McDermitt Fire Protection District	3,052,979	-	3,052,979	0.2500	0.7362	0.4055	0.8850	0.1700	2.4467
Orovada Community Services District	18,835,544	-	18,835,544	0.0992	0.7362	0.5555	0.8850	0.1700	2.4459
Orovada Fire Protection District	18,835,544	-	18,835,544	0.1500	0.7362	0.5047	0.8850	0.1700	2.4459
Paradise Valley Fire District	17,968,296	-	17,968,296	0.1745	0.7362	0.4055	0.8850	0.1700	2.3712
Pueblo Fire Protection District	3,635,335	-	3,635,335	0.2929	0.7362	0.4055	0.8850	0.1700	2.4896
Winnemucca Rural Fire Protection District	65,701,163	-	65,701,163	0.1128	0.7362	0.4055	0.8850	0.1700	2.3095

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	165,892,259	165,000,000	330,892,259	1.9243		0.5109	0.7500	0.1700	3.3552
Lander County School District	165,892,259	165,000,000	330,892,259	0.7500					
Austin Town	2,982,454	-	2,982,454	0.2213	1.9243	0.5430	0.7500	0.1700	3.6086
Battle Mountain Town	27,454,024	-	27,454,024	0.0500	1.9243	0.5109	0.7500	0.1700	3.4052
Kingston Town	3,318,373	-	3,318,373	0.3048	1.9243	0.5109	0.7500	0.1700	3.6600
Lander Co. Convention & Tourism Authority	165,892,259	165,000,000	330,892,259	-					
Lander County Hospital District	165,892,259	165,000,000	330,892,259	0.5109					
Lander County Sewer & Water District #2	2,982,454	-	2,982,454	0.0321					

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

LINCOLN COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2004-2005

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Lincoln County	105,061,325	50,000	105,111,325	1.3249		0.2679	0.9731	0.1700	2.7359
Lincoln County School District	105,061,325	50,000	105,111,325	0.9731					
Caliente	8,712,222	-	8,712,222	0.9241	1.3249	0.2679	0.9731	0.1700	3.6600
Alamo Town	5,812,924	-	5,812,924	0.3186	1.3249	0.4299	0.9731	0.1700	3.2165
Panaca Town	6,952,556	-	6,952,556	0.2647	1.3249	0.2679	0.9731	0.1700	3.0006
Pioche Town	8,745,444	-	8,745,444	0.2969	1.3249	0.4142	0.9731	0.1700	3.1791
Lincoln County Hospital District	105,061,325	50,000	105,111,325	0.2679					
Pahrnagat Valley Fire District	13,137,732	-	13,137,732	0.1620	1.3249	0.2679	0.9731	0.1700	2.8979
Pioche Fire Protection District	9,889,867	-	9,889,867	0.1463	1.3249	0.2679	0.9731	0.1700	2.8822

LYON COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE	TOTAL PROPERTY TAX RATE
Lyon County	897,481,383	200,000	897,681,383	0.8644		0.5615	1.3367	0.1700	2.9326
Lyon County School District	897,481,383	200,000	897,681,383	1.3367					
Fernley	303,180,006	-	303,180,006	0.1528	0.8644	0.3726	1.3367	0.1700	2.8965
Yerington	41,425,164	-	41,425,164	0.4044	0.8644	0.8202	1.3367	0.1700	3.5957
North Lyon (non-city)	20,682,643	-	20,682,643	-	0.8644	0.3726	1.3367	0.1700	2.7437
Carson Truckee Water Conservancy District	693,712,689	-	693,712,689	0.0000					
Carson Water Subconservancy District	363,653,957	-	363,653,957	0.0300					
Central Lyon County Fire District	370,681,364	-	370,681,364	0.3689	0.8644	0.0779	1.3367	0.1700	2.8179
Central Lyon Vector Control District	362,832,702	-	362,832,702	0.0479					
Fernley Swimming Pool District	323,086,274	-	323,086,274	0.2000					
Mason Valley Artesian Basin	89,101,371	-	89,101,371	-					

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

LYON COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2004-2005

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Mason Valley Fire Maintenance District	89,101,371	-	89,101,371	0.2138	0.8644	0.8202	1.3367	0.1700	3.4051
Mason Valley Mosquito District	130,763,884	-	130,763,884	0.0838					
Mason Valley Swimming Pool District	128,527,130	-	128,527,130	0.1749					
No. Lyon County Fire Maintenance District	323,086,274	-	323,086,274	0.1726					
Silver Springs GID	23,900,404	-	23,900,404	-					
Silver Springs-Stagecoach Hospital District	88,464,715	-	88,464,715	0.0300					
Smith Valley Artesian Basin	48,627,002	-	48,627,002	-					
Smith Valley Fire Maintenance District	48,627,002	-	48,627,002	0.2535	0.8644	0.5615	1.3367	0.1700	3.1861
South Lyon County Hospital District	203,774,646	200,000	203,974,646	0.5615					
Stagecoach GID	10,870,894	-	10,870,894	0.0000	0.8644	0.4768	1.3367	0.1700	2.8479
Walker River Weed Control District	40,691,841	-	40,691,841	-					
Willowcreek GID	2,754,490	-	2,754,490	0.0156	0.8644	1.0340	1.3367	0.1700	3.4207

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	70,515,013	1,000,000	71,515,013	1.9400		0.2000	1.3500	0.1700	3.6600
Mineral County School District	70,515,013	1,000,000	71,515,013	1.3500					
Hawthorne Town	31,919,875	-	31,919,875	0.0000	1.9400	0.2000	1.3500	0.1700	3.6600
Luning Town	432,048	-	432,048	0.0000	1.9400	0.2000	1.3500	0.1700	3.6600
Mina Town	1,560,280	-	1,560,280	0.0000	1.9400	0.2000	1.3500	0.1700	3.6600
Walker Lake Town	4,991,741	-	4,991,741	0.0000	1.9400	0.2000	1.3500	0.1700	3.6600
Mineral County Fair & Recreation Board	70,515,013	1,000,000	71,515,013	-					
Mineral County Hospital District	70,515,013	1,000,000	71,515,013	0.2000					
Mineral County Television District	62,626,492	-	62,626,492	-					
Walker Lake GID	4,991,741	-	4,991,741	-					

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



NYE COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2004-2005

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Nye County	872,109,949	125,000,000	997,109,949	1.3468		0.2994	1.3350	0.1700	3.1512
Nye County School District	872,109,949	125,000,000	997,109,949	1.3350					
Amargosa Town	24,652,220	3,380,000	28,032,220	0.4949	1.3468	0.3100	1.3350	0.1700	3.6567
Beatty Town	15,453,121	176,000	15,629,121	0.2105	1.3468	0.5735	1.3350	0.1700	3.6358
Gabbs Town	2,506,647	2,704,000	5,210,647	0.4846	1.3468	0.2994	1.3350	0.1700	3.6358
Manhattan Town	774,184	-	774,184	0.3164	1.3468	0.4680	1.3350	0.1700	3.6362
Pahrump Town	649,702,844	-	649,702,844	0.2280	1.3468	0.2773	1.3350	0.1700	3.3571
Round Mountain Town	64,343,583	81,248,000	145,591,583	0.3164	1.3468	0.4680	1.3350	0.1700	3.6362
Tonopah Town	25,145,039	-	25,145,039	0.3446	1.3468	0.4394	1.3350	0.1700	3.6358
Amargosa Library District	26,408,403	3,380,000	29,788,403	0.3100	1.3468	0.2994	1.3350	0.1700	3.4612
Beatty GID	14,818,968	-	14,818,968	-					
Beatty Library District	16,452,732	176,000	16,628,732	0.2741	1.3468	0.2994	1.3350	0.1700	3.4253
Beatty Water & Sanitation District	13,700,968	-	13,700,968	-					
Nye County Hospital District	197,587,410	125,000,000	322,587,410	0.2994					
Pahrump Community Hospital District	649,702,844	-	649,702,844	0.1276					
Pahrump Community Library District	649,702,844	-	649,702,844	0.1423					
Pahrump Swimming Pool District	649,702,844	-	649,702,844	0.0074					
Smoky Valley Library District	72,692,982	81,248,000	153,940,982	0.1686	1.3468	0.2994	1.3350	0.1700	3.3198
Smoky Valley Television District	70,742,162	81,248,000	151,990,162	-					
Tonopah Library District	36,835,437	-	36,835,437	0.1400	1.3468	0.2994	1.3350	0.1700	3.2912

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

PERSHING COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2004-2005

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Pershing County	142,099,841	8,000,000	150,099,841	1.3368		0.3536	1.1700	0.1700	3.0304
Pershing County School District	142,099,841	8,000,000	150,099,841	1.1700					
Lovelock	17,373,464	-	17,373,464	0.6288	1.3368	0.3536	1.1700	0.1700	3.6592
Imlay Town	1,287,587	-	1,287,587	0.1500	1.3368	0.3536	1.1700	0.1700	3.1804
Pershing County Tourism Authority Board	142,099,841	8,000,000	150,099,841	-					
Pershing County Hospital District	142,099,841	8,000,000	150,099,841	0.3536					

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	173,822,909	1,000,000	174,822,909	2.4690			0.8947	0.1700	3.5337
Storey County School District	173,822,909	1,000,000	174,822,909	0.8947					
Gold Hill Town	3,310,348	-	3,310,348	0.0000	2.4690		0.8947	0.1700	3.5337
Virginia City Town	15,477,802	-	15,477,802	0.0000	2.4690		0.8947	0.1700	3.5337
Carson Truckee Water Conservancy District	123,943,342	-	123,943,342	0.0000					
Canyon GID	12,925,823	-	12,925,823	-					
Tahoe Reno Industrial GID	53,171,606	-	53,171,606	-					
Nevada Commission - V & T Railway	173,822,909	1,000,000	174,822,909	-					
Virginia City Convention & Visitors Authority	173,822,909	1,000,000	174,822,909	-					
Virginia Divide Sewer District	16,221,960	-	16,221,960	-					

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

WASHOE COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2004-2005

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Washoe County	11,015,258,259	1,000,000	11,016,258,259	1.3917			1.1385	0.1700	2.7002
Washoe County School District	11,015,258,259	1,000,000	11,016,258,259	1.1385					
Reno	5,105,374,124	-	5,105,374,124	0.9456	1.3917	0.0020	1.1385	0.1700	3.6478
Sparks	1,741,368,873	-	1,741,368,873	0.9161	1.3917	0.0005	1.1385	0.1700	3.6168
Carson Truckee Water Conservancy District	11,015,258,259	1,000,000	11,016,258,259	0.0000					
Gerlach GID	2,262,913	-	2,262,913	-					
Grandview Terrace GID	1,721,043	-	1,721,043	-	1.3917	0.4733	1.1385	0.1700	3.1735
Incline Village GID	1,399,188,088	-	1,399,188,088	0.0730	1.3917	0.4746	1.1385	0.1700	3.2478
Lawton-Verdi GID	49,360,134	-	49,360,134	-					
Lemmon Valley Underground Water Basin	587,333,398	-	587,333,398	0.0020					
North Lake Tahoe Fire Protection District	1,404,834,299	-	1,404,834,299	0.4746	1.3917		1.1385	0.1700	3.1748
Palomino Valley GID	49,211,377	-	49,211,377	0.4353	1.3917	0.4713	1.1385	0.1700	3.6068
Regional Transportation Commission	11,015,258,259	1,000,000	11,016,258,259	-					
* Reno Increment District	60,420,317	-	60,420,317	3.2398					3.2398
** Reno Redevelopment Agency	66,162,098	-	66,162,098	3.2398					3.2398
Reno-Sparks Convention & Visitors Authority	11,015,258,259	1,000,000	11,016,258,259	-					
Sierra Forest Fire Protection District	811,180,110	26,000	811,206,110	0.4200	1.3917	0.0020	1.1385	0.1700	3.1222
South Truckee Meadows GID	344,386,808	-	344,386,808	-	1.3917	0.4718	1.1385	0.1700	3.1720
*** Sparks Redevelopment Agency	90,763,968	-	90,763,968	3.3514					3.3514
*** Sparks Redevelopment Agency #2	13,946,139	-	13,946,139	3.3514					3.3514
Sun Valley Water & Sanitation District	178,760,006	-	178,760,006	0.1329	1.3917	0.4718	1.1385	0.1700	3.3049
Tahoe Regional Planning Agency	1,405,729,129	396,000	1,406,125,129	-					
Truckee Meadows Fire Protection District	1,930,003,755	396,000	1,930,399,755	0.4713	1.3917	0.4353	1.1385	0.1700	3.6068
Truckee Meadows Underground Water	7,057,158,256	-	7,057,158,256	0.0005					
Verdi Television District	265,302,661	1,000,000	266,302,661	0.0000					
Airport Authority of Washoe County	11,015,258,259	-	11,015,258,259	-					

The tax rate shown for the respective redevelopment agency represents the effective tax rate necessary to generate the revenue due to the agency.

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

\*\* Assessed valuation for Reno Redevelopment Agency \$ 66,162,098 is excluded from Washoe County; and some portion or all of the assessed valuation noted is excluded for the following entities: Washoe County School District and Reno.

\*\*\* Assessed valuation for Sparks Redevelopment Agency \$ 104,710,107 is excluded from Washoe County; and some portion or all of the assessed valuation noted is excluded for the following entities: Washoe County School District and Sparks.

The allocation of tax increment revenue to the respective redevelopment agencies and other local governments is prescribed by NRS 279.676 (1 c). This section provides that redevelopment agencies are not entitled to revenues generated by the portion of the tax rate levied for bonds approved, or tax overrides approved, by voters on or after 11/5/96.

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

WHITE PINE COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2004-2005

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
White Pine County	119,107,946	1,200,000	120,307,946	1.6252		0.5400	1.3248	0.1700	<b>3.6600</b>
White Pine County School District	119,107,946	1,200,000	120,307,946	1.3248					
Ely	45,877,189	-	45,877,189	0.0000	1.6252	0.5400	1.3248	0.1700	<b>3.6600</b>
Lund Town	1,375,362	-	1,375,362	0.0000	1.6252	0.5400	1.3248	0.1700	<b>3.6600</b>
McGill Town	5,339,836	-	5,339,836	0.0000	1.6252	0.5400	1.3248	0.1700	<b>3.6600</b>
Ruth Town	1,821,490	-	1,821,490	0.0000	1.6252	0.5400	1.3248	0.1700	<b>3.6600</b>
White Pine Co. Tourism & Recreation Board	119,107,946	1,200,000	120,307,946	-					
White Pine County Hospital District	119,107,946	1,200,000	120,307,946	0.5400					

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

**SECTION B**

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

**CARSON CITY**  
**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2004-2005**  
**BY TAXING UNIT**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Carson City	1.1722	0.9634	0.0500	0.0500	0.2127	0.1765	0.0321	1.2220
Carson City School District	0.7500	0.7500	-	-	-	-	0.4700	1.2200
Carson City Airport Authority	-	-	-	-	-	-	-	-
Carson City Redevelopment Agency	-	2.5078	-	-	-	-	-	2.5078
Carson Truckee Water Conservancy District	0.0020	-	-	-	-	-	-	0.0000
Carson Valley Underground Water Basin	-	-	-	-	0.0027	0.0027	-	0.0027
Carson Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300
Eagle Valley Underground Water Basin	-	-	-	-	0.0016	0.0016	-	0.0016
Sierra Forest Fire Protection District	0.3189	0.1000	-	-	-	-	-	0.1000
Tahoe Regional Planning Agency	-	-	-	-	-	-	-	-
Nevada Commission - V & T Railway	-	-	-	-	-	-	-	-

**CHURCHILL COUNTY**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Churchill County	0.9973	0.8834	0.0400	0.0400	0.4499	0.1616	-	1.0850
Churchill County School District	0.7500	0.7500	-	-	-	-	0.6200	1.3700
Fallon	0.8542	0.8171	-	-	0.1578	-	-	0.8171
Carson Truckee Water Conservancy District	0.0023	-	-	-	0.0002	-	-	0.0000
Carson Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300
Churchill County Mosquito Abatement District	0.1500	0.0800	-	-	-	-	-	0.0800

**CLARK COUNTY**  
**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2004-2005**  
**BY TAXING UNIT**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Clark County	0.4163	0.4163	-	-	0.2742	0.2149	0.0340	0.6652
Clark County School District	0.7500	0.7500	-	-	-	-	0.5534	1.3034
Boulder City	0.2038	0.2038	-	-	0.1545	-	-	0.2038
Henderson	0.1448	0.1448	0.2310	0.2310	0.2212	0.1122	0.2228	0.7108
Las Vegas	0.8594	0.6765	0.0950	0.0950	0.2285	-	0.0077	0.7792
Mesquite	1.4248	0.5520	-	-	0.2758	-	-	0.5520
North Las Vegas	0.1991	0.1975	0.9078	0.9078	0.2500	0.0312	0.0622	1.1987
Bunkerville Town	0.3787	0.0200	-	-	0.1514	-	-	0.0200
* Enterprise Town	0.3304	0.2064	-	-	0.0744	-	-	0.2064
Indian Springs Town **	0.5014	0.0200	0.0050	-	-	-	-	0.0200
Laughlin Town	2.5032	0.8416	-	-	-	-	-	0.8416
Moapa Town #	0.6293	0.1094	0.0050	-	-	-	0.1250	0.2344
Moapa Valley Town **	0.1993	0.0200	0.0050	-	0.0787	-	-	0.0200
Mt. Charleston Town	0.2159	0.0200	-	-	-	-	-	0.0200
* Paradise Town	0.4641	0.2064	-	-	0.0485	-	-	0.2064
Searchlight Town	0.5167	0.0600	-	-	0.1266	-	0.0572	0.1172
* Spring Valley Town	0.1780	0.2064	-	-	0.0777	-	-	0.2064
* Summerlin Town	0.3200	0.2064	-	-	0.0192	-	-	0.2064
* Sunrise Manor Town	0.2666	0.2064	-	-	0.0365	-	-	0.2064
* Whitney Town	0.2020	0.2064	-	-	0.0347	-	-	0.2064
* Winchester	0.8262	0.2064	-	-	0.0709	-	-	0.2064
Big Bend Water District	-	-	-	-	-	-	-	-
Boulder City Library District	0.0917	0.0855	-	-	0.0064	-	0.0785	0.1640
Boulder City Redevelopment Agency	-	2.5064	-	-	-	-	-	2.5064

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

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

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

**CLARK COUNTY**  
**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2004-2005**  
**BY TAXING UNIT**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Clark County Fire Service Area	0.2027	0.1670	0.0527	0.0527	0.0175	-	-	0.2197
Clark County Flood Control District	-	-	-	-	-	-	-	-
Clark County Redevelopment Agency	-	2.9471	-	-	-	-	-	2.9471
Colorado River Ground Water Basin	-	-	-	-	-	-	-	-
Coyote Springs Ground Water Basin	-	-	-	-	0.0575	0.0575	-	0.0575
Henderson District Public Libraries	0.0168	0.0168	0.0332	0.0332	0.0033	0.0033	-	0.0533
Henderson Redevelopment Agency	-	2.9258	-	-	-	-	-	2.9258
Kyle Canyon Water District	-	-	-	-	-	-	0.0414	0.0414
Las Vegas Artesian Basin	-	-	-	-	0.0016	0.0016	-	0.0016
Las Vegas/Clark County Library District	0.0699	0.0699	-	-	0.0044	0.0044	-	0.0743
Las Vegas/Clark County Library District - Debt	-	-	-	-	-	-	0.0215	0.0215
*** Las Vegas Metropolitan Police-Manpower (LV)	-	-	0.2800	0.2800	-	-	-	0.2800
*** Las Vegas Metropolitan Police-Manpower (Co)	-	-	0.2800	0.2800	-	-	-	0.2800
*** Las Vegas Metropolitan Police	-	-	-	-	-	-	-	-
*** Las Vegas Metropolitan Police 911	0.0050	0.0050	-	-	-	-	-	0.0050
Las Vegas Redevelopment Agency	-	3.3002	-	-	-	-	-	3.3002
Mesquite Redevelopment Agency	-	2.7864	-	-	-	-	-	2.7864
Moapa Valley Fire Protection District	0.0149	-	-	-	0.0191	-	-	0.0000
Moapa Valley Water District	-	-	-	-	-	-	-	-
Mt. Charleston Fire Protection District	0.9234	0.8813	-	-	0.0401	-	-	0.8813
Muddy River Springs Ground Water Basin	-	-	-	-	0.0899	0.0899	-	0.0899
North Las Vegas Library District	0.0632	0.0632	-	-	-	-	-	0.0632
*** North Las Vegas 911	-	-	0.0050	0.0050	-	-	-	0.0050
North Las Vegas Redevelopment Agency	-	3.4071	-	-	-	-	-	3.4071
Virgin Valley Water District	-	-	-	-	-	-	-	-

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



**DOUGLAS COUNTY**  
**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2004-2005**  
**BY TAXING UNIT**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Douglas County	0.4074	0.4074	0.0475	0.0475	0.4963	0.1481	-	0.6030
Douglas County School District	0.7500	0.7500	-	-	-	-	0.2030	0.9530
Gardnerville Town	0.4080	0.4080	-	-	0.2151	0.2061	-	0.6141
Genoa Town	0.2429	0.2165	-	-	0.0237	-	-	0.2165
Minden Town	0.5036	0.5036	-	-	0.1105	0.1105	-	0.6141
Carson Truckee Water Conservancy District	0.0013	-	-	-	0.0005	-	-	0.0000
Carson Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300
Cave Rock Estates GID	0.0098	0.0098	0.6000	0.6000	0.0546	0.0546	-	0.6644
Douglas County Mosquito Abatement District	0.0269	0.0040	-	-	0.0057	-	-	0.0040
Douglas County Redevelopment Agency	-	2.3743	-	-	-	-	-	2.3743
Douglas County Sewer District #1	-	-	-	-	-	-	-	-
Douglas County Water District	-	-	-	-	-	-	-	-
East Fork Fire Protection District	0.2258	0.1833	-	-	0.0618	-	-	0.1833
East Fork Paramedic District	0.0720	0.0720	0.0860	0.0860	-	-	-	0.1580
East Fork Swimming Pool District	0.1645	0.0610	-	-	-	-	0.0190	0.0800
Elk Point Sanitation District	0.0095	0.0095	-	-	-	-	-	0.0095
Gardnerville Ranchos GID	0.5518	0.3686	-	-	0.1420	-	-	0.3686
Indian Hills GID	0.6280	0.6280	-	-	0.2101	0.1220	-	0.7500
Kingsbury GID	0.2003	0.2003	-	-	0.0876	0.0876	-	0.2879
Lakeridge GID	0.0628	0.0628	-	-	0.0546	0.0546	-	0.1174
Logan Creek GID	0.1122	0.1122	0.4500	0.4500	0.1206	0.1206	-	0.6828
Marla Bay GID	0.0360	-	-	-	0.2297	-	-	0.0000
Minden-Gardnerville Sanitation District	0.2077	0.1224	-	-	-	-	-	0.1224
Oliver Park GID	0.2786	0.2786	-	-	-	-	-	0.2786
Round Hill GID	0.0682	-	-	-	0.3259	-	-	0.0000
Sierra Estates GID	-	-	-	-	-	-	-	-
Sierra Forest Fire Protection District	0.3385	0.2202	-	-	0.1299	-	-	0.2202
Skyland GID	0.0183	0.0183	0.1500	0.0600	0.1267	-	-	0.0783
Tahoe Douglas Fire District	0.4981	0.3241	0.0900	0.0900	0.1825	-	-	0.4141

**DOUGLAS COUNTY**  
**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2004-2005**  
**BY TAXING UNIT**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Tahoe Douglas Sewer District	0.0350	0.0294	-	-	-	-	-	0.0294
Tahoe Regional Planning Agency	-	-	-	-	-	-	-	-
Topaz Ranch Estates GID	0.5130	0.5130	-	-	0.0455	0.0455	-	0.5585
Zephyr Cove GID	0.0292	0.0292	-	-	0.2193	0.0708	-	0.1000
Zephyr Heights GID	0.3763	0.2798	-	-	0.1389	-	-	0.2798
Zephyr Knolls GID	0.0084	0.0084	0.4800	0.4800	0.0183	0.0183	-	0.5067

**ELKO COUNTY**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Elko County	0.9918	0.6363	0.0200	0.0200	0.2057	0.1856	-	0.8419
Elko County School District	0.7500	0.7500	0.7500	0.7500	-	-	-	1.5000
Carlin	2.8987	1.1481	-	-	-	-	-	1.1481
Elko	1.1429	0.7448	-	-	-	-	0.0752	0.8200
Wells	1.6311	0.9605	-	-	-	-	-	0.9605
West Wendover	0.8838	0.8023	-	-	-	-	-	0.8023
Jackpot Town	1.4652	0.5891	-	-	-	-	-	0.5891
Jarbidge Town	0.1500	-	-	-	-	-	-	0.0000
Montello Town	0.8037	0.4858	-	-	-	-	-	0.4858
Mountain City Town	0.8417	0.4347	-	-	-	-	-	0.4347
Carlin Television District	-	-	-	-	-	-	-	-
Elko Convention & Visitors Authority	0.0394	0.0394	-	-	-	-	-	0.0394
Elko Television District	0.0254	0.0254	-	-	-	-	-	0.0254
Northeast Nevada Fire Protection District	-	-	-	-	-	-	-	-
Starr Valley Cemetery District	-	-	-	-	-	-	-	-
Tuscarora Water District	-	-	-	-	-	-	-	-
West Wendover Recreation District	-	-	-	-	-	-	-	-

**ESMERALDA COUNTY**

**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2004-2005**

**BY TAXING UNIT**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Esmeralda County	7.7214	1.9815	-	-	0.1675	0.1175	-	2.0990
Esmeralda County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Goldfield Town	0.6162	-	-	-	-	-	-	0.0000
Silver Peak Town	1.0933	-	-	-	-	-	-	0.0000

**EUREKA COUNTY**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Eureka County	6.3435	0.7604	-	-	0.5190	0.0854	-	0.8458
Eureka County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Crescent Valley Town	0.3062	0.2153	-	-	0.0133	-	-	0.2153
Eureka Town	0.3109	0.2153	-	-	0.0141	-	-	0.2153
Devil's Gate GID	-	-	-	-	-	-	-	-
Diamond Valley Rodent Control District	0.0446	0.0400	-	-	0.0168	-	-	0.0400
Diamond Valley Weed Control District	0.0726	0.0726	-	-	0.0168	0.0055	-	0.0781
Eureka County Television District	0.0622	0.0085	-	-	-	-	-	0.0085

**HUMBOLDT COUNTY**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Humboldt County	1.6369	0.5962	0.0150	0.0150	0.2266	0.1250	-	0.7362
Humboldt County School District	0.7500	0.7500	-	-	-	-	0.1350	0.8850
Winnemucca	1.8370	0.9700	-	-	0.0876	-	-	0.9700
Golconda Fire Protection District	0.0262	0.0262	-	-	0.0048	0.0048	-	0.0310
Humboldt County Fire District	0.0910	0.0910	0.0155	0.0155	0.0063	0.0063	-	0.1128

**HUMBOLDT COUNTY**

**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2004-2005**

**BY TAXING UNIT**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Humboldt County Hospital District	0.4984	0.3004	-	-	0.0056	-	0.1051	0.4055
Kings River GID	-	-	0.2000	0.2000	-	-	-	0.2000
McDermitt Fire Protection District	0.2422	0.1000	0.1500	0.1500	0.0032	-	-	0.2500
Orovada Community Services District	0.0940	0.0940	-	-	0.0052	0.0052	-	0.0992
Orovada Fire Protection District	0.1048	-	0.1500	0.1500	0.0065	-	-	0.1500
Paradise Valley Fire District	0.2018	0.1745	-	-	0.0053	-	-	0.1745
Pueblo Fire Protection District	0.3336	0.2866	-	-	0.0063	0.0063	-	0.2929
Winnemucca Rural Fire Protection District	0.1047	0.1047	-	-	0.0081	0.0081	-	0.1128

**LANDER COUNTY**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Lander County	3.8184	1.6783	-	-	0.1710	0.1310	0.1150	1.9243
Lander County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Austin Town	0.9472	0.2213	-	-	-	-	-	0.2213
Battle Mountain Town	0.5855	0.0500	-	-	-	-	-	0.0500
Kingston Town	0.3459	0.3048	-	-	-	-	-	0.3048
Lander County Convention & Tourism Authority	-	-	-	-	-	-	-	-
Lander County Hospital District	1.7046	0.5109	-	-	-	-	-	0.5109
Lander County Sewer & Water District #2	0.0321	0.0321	-	-	-	-	-	0.0321

**LINCOLN COUNTY**  
**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2004-2005**  
**BY TAXING UNIT**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Lincoln County	1.6444	1.1565	-	-	0.1863	0.1684	-	1.3249
Lincoln County School District	0.7500	0.7500	-	-	-	-	0.2231	0.9731
Caliente	1.5839	0.9241	-	-	0.0167	-	-	0.9241
Alamo Town	0.3364	0.3186	-	-	0.0052	-	-	0.3186
Panaca Town	0.3079	0.2647	-	-	0.0040	-	-	0.2647
Pioche Town	0.6215	0.2969	-	-	-	-	-	0.2969
Lincoln County Hospital District	0.3293	0.2679	-	-	0.0014	-	-	0.2679
Pahrnagat Valley Fire District	0.1548	0.1548	-	-	0.0072	0.0072	-	0.1620
Pioche Fire Protection District	0.4215	0.1463	-	-	0.0029	-	-	0.1463

**LYON COUNTY**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Lyon County	1.2873	0.6992	-	-	0.3660	0.1652	-	0.8644
Lyon County School District	0.7500	0.7500	0.7500	-	-	-	0.5867	1.3367
Fernley	0.3356	0.1528	-	-	0.0076	-	-	0.1528
Yerington	0.5462	0.4044	-	-	0.0109	-	-	0.4044
North Lyon (non-city)	-	-	-	-	-	-	-	-
Carson Truckee Water Conservancy District	0.0017	-	-	-	0.0001	-	-	0.0000
Carson Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300
Central Lyon County Fire District	0.2914	0.2914	0.0700	0.0700	0.0086	0.0075	-	0.3689
Central Lyon Vector Control District	0.0976	0.0479	-	-	-	-	-	0.0479
Fernley Swimming Pool District	-	-	0.2000	0.2000	-	-	-	0.2000
Mason Valley Artesian Basin	-	-	-	-	-	-	-	-
Mason Valley Fire Maintenance District	0.1322	0.1322	0.0800	0.0800	0.0016	0.0016	-	0.2138
Mason Valley Mosquito District	0.1111	0.0538	0.0300	0.0300	0.0009	-	-	0.0838

**LYON COUNTY**  
**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2004-2005**  
**BY TAXING UNIT**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Mason Valley Swimming Pool District	0.2102	0.1749	-	-	-	-	-	0.1749
No. Lyon County Fire Maintenance District	0.1186	0.1186	0.0500	0.0500	0.0040	0.0040	-	0.1726
Silver Springs GID	-	-	-	-	-	-	-	-
Silver Springs-Stagecoach Hospital District	0.2825	0.0300	-	-	0.0036	-	-	0.0300
Smith Valley Artesian Basin	-	-	-	-	-	-	-	-
Smith Valley Fire Maintenance District	0.1984	0.1984	0.0500	0.0500	0.0051	0.0051	-	0.2535
South Lyon County Hospital District	0.3352	0.3115	0.2500	0.2500	0.0028	-	-	0.5615
Stagecoach GID	0.6658	-	-	-	-	-	-	0.0000
Walker River Weed Control District	-	-	-	-	-	-	-	-
Willowcreek GID	0.0773	0.0156	-	-	-	-	-	0.0156

**MINERAL COUNTY**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Mineral County	4.9753	1.7004	0.1000	0.1000	0.1796	0.1396	-	1.9400
Mineral County School District	0.7500	0.7500	-	-	-	-	0.6000	1.3500
Hawthorne Town	0.4254	-	-	-	-	-	-	0.0000
Luning Town	0.3300	-	-	-	-	-	-	0.0000
Mina Town	1.6140	-	-	-	-	-	-	0.0000
Walker Lake Town	0.2787	-	-	-	-	-	-	0.0000
Mineral County Fair & Recreation Board	-	-	-	-	-	-	-	-
Mineral County Hospital District	0.9378	0.2000	-	-	-	-	-	0.2000
Mineral County Television District	-	-	-	-	-	-	-	-
Walker Lake GID	-	-	-	-	-	-	-	-

**NYE COUNTY**  
**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2004-2005**  
**BY TAXING UNIT**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Nye County	1.7322	1.2319	0.0050	0.0050	0.4209	0.1099	-	1.3468
Nye County School District	0.7500	0.7500	-	-	-	-	0.5850	1.3350
Amargosa Town	1.1829	0.4949	-	-	0.0481	-	-	0.4949
Beatty Town	0.6285	0.2105	-	-	-	-	-	0.2105
Gabbs Town	6.6889	0.4846	-	-	-	-	-	0.4846
Manhattan Town	2.0309	0.3164	-	-	0.0532	-	-	0.3164
Pahrump Town	0.1901	0.1901	-	-	0.0379	0.0379	-	0.2280
Round Mountain Town	0.4045	0.2481	0.5039	0.0683	-	-	-	0.3164
Tonopah Town	0.6386	0.2241	0.1205	0.1205	-	-	-	0.3446
Amargosa Library District	0.9893	0.3100	-	-	0.0039	-	-	0.3100
Beatty GID	-	-	-	-	-	-	-	-
Beatty Library District	0.4714	0.2741	-	-	-	-	-	0.2741
Beatty Water & Sanitation District	-	-	-	-	-	-	-	-
Nye County Hospital District	0.6385	0.2994	-	-	-	-	-	0.2994
Pahrump Community Hospital District	-	-	0.1257	0.1257	0.0019	0.0019	-	0.1276
Pahrump Community Library District	0.0350	0.0350	-	-	0.0027	0.0027	0.1046	0.1423
Pahrump Swimming Pool District	0.0058	0.0058	-	-	0.0016	0.0016	-	0.0074
Smoky Valley Library District	0.4835	0.1682	-	-	0.0004	0.0004	-	0.1686
Smoky Valley Television District	-	-	-	-	-	-	-	-
Tonopah Library District	0.2446	0.1400	-	-	0.0005	-	-	0.1400

**PERSHING COUNTY**

**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2004-2005**

**BY TAXING UNIT**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Pershing County	3.8223	1.1705	0.0090	0.0035	0.1728	0.1628	-	1.3368
Pershing County School District	0.7500	0.7500	-	-	-	-	0.4200	1.1700
Lovelock	1.2408	0.6288	-	-	-	-	-	0.6288
Imlay Town	0.5234	0.1500	-	-	-	-	-	0.1500
Pershing County Tourism Authority Board	-	-	-	-	-	-	-	-
Pershing County Hospital District	0.9860	0.3400	0.0800	0.0136	-	-	-	0.3536

**STOREY COUNTY**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Storey County	3.3083	2.2965	-	-	0.5221	0.1725	-	2.4690
Storey County School District	0.7500	0.7500	-	-	-	-	0.1447	0.8947
Gold Hill Town	0.4783	-	-	-	-	-	-	0.0000
Virginia City Town	0.4659	-	-	-	-	-	-	0.0000
Carson Truckee Water Conservancy District	0.0028	-	-	-	0.0006	-	-	0.0000
Canyon GID	-	-	-	-	-	-	-	-
Tahoe Reno Industrial GID	-	-	-	-	-	-	-	-
Nevada Commission - V & T Railway	-	-	-	-	-	-	-	-
Virginia City Convention & Visitors Authority	-	-	-	-	-	-	-	-
Virginia Divide Sewer District	-	-	-	-	-	-	-	-



WASHOE COUNTY  
TOTAL PROPERTY TAX RATES - FISCAL YEAR 2004-2005  
BY TAXING UNIT

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Washoe County	1.2041	0.9231	0.1000	0.1000	0.4195	0.2971	0.0715	1.3917
Washoe County School District	0.7500	0.7500	-	-	-	-	0.3885	1.1385
Reno	0.4865	0.3852	0.4450	0.4450	0.1308	0.0253	0.0901	0.9456
Sparks	0.7034	0.6272	0.1105	0.1105	0.1943	0.1284	0.0500	0.9161
Carson Truckee Water Conservancy District	0.0021	-	-	-	0.0001	-	-	0.0000
Gerlach GID	-	-	-	-	-	-	-	-
Grandview Terrace GID	-	-	-	-	-	-	-	-
Incline Village GID	0.0598	0.0598	-	-	0.0132	0.0132	-	0.0730
Lawton-Verdi GID	-	-	-	-	-	-	-	-
Lemmon Valley Underground Water Basin	-	-	-	-	0.0020	0.0020	-	0.0020
North Lake Tahoe Fire Protection District	0.1736	0.1646	0.3100	0.3100	0.0360	-	-	0.4746
Palomino Valley GID	0.3956	0.3956	-	-	0.0397	0.0397	-	0.4353
Regional Transportation Commission	-	-	-	-	-	-	-	-
Reno Increment District	-	-	-	-	-	-	3.2398	3.2398
Reno Redevelopment Agency	-	-	-	-	-	-	3.2398	3.2398
Reno-Sparks Convention & Visitors Authority	-	-	-	-	-	-	-	-
Sierra Forest Fire Protection District	0.6215	0.4200	-	-	0.0291	-	-	0.4200
South Truckee Meadows GID	-	-	-	-	-	-	-	-
Sparks Redevelopment Agency	-	0.6024	-	-	-	-	2.7490	3.3514
Sparks Redevelopment Agency #2	-	1.4312	-	-	-	-	1.9202	3.3514
Sun Valley Water & Sanitation District	0.1329	0.1329	-	-	-	-	-	0.1329
Tahoe Regional Planning Agency	-	-	-	-	-	-	-	-
Truckee Meadows Fire Protection District	0.6533	0.4713	-	-	0.0328	-	-	0.4713
Truckee Meadows Underground Water District	-	-	-	-	0.0005	0.0005	-	0.0005
Verdi Television District	0.0104	-	-	-	-	-	-	0.0000
Airport Authority of Washoe County	-	-	-	-	-	-	-	-

**WHITE PINE COUNTY**  
**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2004-2005**  
**BY TAXING UNIT**

	1	2	3	4	5	6	7	8	9
<b>LOCAL GOVERNMENT TAXING UNIT</b>	<b>MAXIMUM ALLOWED TAX RATE</b>	<b>ACTUAL RATE IMPOSED</b>	<b>VOTER ALLOWED TAX RATE</b>	<b>IMPOSED VOTER TAX RATE</b>	<b>LEGISLATIVE ALLOWED TAX RATE</b>	<b>IMPOSED LEGISLATIVE TAX RATE</b>	<b>DEBT SERVICE TAX RATE</b>	<b>COMBINED TAX RATE (col 5, part A)</b>	
White Pine County	3.2577	1.4492	0.0550	0.0550	0.1810	0.1210	-	1.6252	
White Pine County School District	0.7500	0.7500	-	-	-	-	0.5748	1.3248	
Ely	0.9351	-	-	-	-	-	-	0.0000	
Lund Town	0.5260	-	-	-	-	-	-	0.0000	
McGill Town	0.7467	-	-	-	-	-	-	0.0000	
Ruth Town	1.3498	-	-	-	-	-	-	0.0000	
White Pine Co. Tourism & Recreation Board	-	-	-	-	-	-	-	-	
White Pine County Hospital District	1.0934	0.5400	-	-	-	-	-	0.5400	

## **SECTION C**

### **PROPERTY TAX OVERRIDES, TAX IMPACT & PROPERTY TAX RANGES**

**CARSON CITY  
PROPERTY TAX RATES - FISCAL YEAR 2004-2005  
VOTER APPROVED OVERRIDES; TAX IMPACT**

**VOTER APPROVED OVERRIDES**

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

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

ENTITY	TOTAL TAX RATE	TAX BILL
Carson City	2.6447	\$ 925.65

**CHURCHILL COUNTY**

**VOTER APPROVED OVERRIDES**

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

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

ENTITY	TOTAL TAX RATE	TAX BILL
Churchill County	2.7350	\$ 957.25
Fallon	3.5521	\$ 1,243.24

**CLARK COUNTY  
PROPERTY TAX RATES - FISCAL YEAR 2004-2005  
VOTER APPROVED OVERRIDES; TAX IMPACT**

**VOTER APPROVED OVERRIDES**

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

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

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

ENTITY	TOTAL TAX RATE	TAX BILL
Clark County	2.7407	\$ 959.25
Boulder City	2.5064	\$ 877.24
Henderson	2.9468	\$ 1,031.38
Las Vegas	3.3002	\$ 1,155.07
Mesquite	2.7864	\$ 975.24
North Las Vegas	3.4286	\$ 1,200.01
Enterprise Town	2.9471	\$ 1,031.49
Laughlin Town	3.3610	\$ 1,176.35

**DOUGLAS COUNTY  
PROPERTY TAX RATES - FISCAL YEAR 2004-2005  
VOTER APPROVED OVERRIDES; TAX IMPACT**

**VOTER APPROVED OVERRIDES**

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

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

ENTITY	TOTAL TAX RATE	TAX BILL
Douglas County	2.1813	\$ 763.46
Gardnerville Town	2.9178	\$ 1,021.23
Genoa Town	2.3978	\$ 839.23
Minden Town	2.9178	\$ 1,021.23
Indian Hills GID	2.9682	\$ 1,038.87
Round Hill GID	2.1401	\$ 749.04

**ELKO COUNTY  
PROPERTY TAX RATES - FISCAL YEAR 2004-2005  
VOTER APPROVED OVERRIDES; TAX IMPACT**

**VOTER APPROVED OVERRIDES**

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

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

ENTITY	TOTAL TAX RATE	TAX BILL
Elko County	2.5767	\$ 901.85
Carlin	3.6600	\$ 1,281.00
Elko	3.3967	\$ 1,188.85
Wells	3.4724	\$ 1,215.34
West Wendover	3.3142	\$ 1,159.97
Jackpot Town	3.1010	\$ 1,085.35

**ESMERALDA COUNTY**

**VOTER APPROVED OVERRIDES**

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

ENTITY	TOTAL TAX RATE	TAX BILL
Esmeralda County	3.0190	\$ 1,056.65
Goldfield Town	3.0190	\$ 1,056.65

**EUREKA COUNTY  
PROPERTY TAX RATES - FISCAL YEAR 2004-2005  
VOTER APPROVED OVERRIDES; TAX IMPACT**

**VOTER APPROVED OVERRIDES**

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

ENTITY	TOTAL TAX RATE	TAX BILL
Eureka County	1.7743	\$ 621.01
Crescent Valley Town	1.9896	\$ 696.36
Eureka Town	1.9896	\$ 696.36
Diamond Valley Weed Control	1.8924	\$ 662.34

**HUMBOLDT COUNTY**

**VOTER APPROVED OVERRIDES**

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

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

ENTITY	TOTAL TAX RATE	TAX BILL
Humboldt County	2.1967	\$ 768.85
Winnemucca	3.1667	\$ 1,108.35
Golconda Fire Protection	2.2277	\$ 779.70
McDermitt Fire Protection District	2.4467	\$ 856.35



LANDER COUNTY  
 PROPERTY TAX RATES - FISCAL YEAR 2004-2005  
 VOTER APPROVED OVERRIDES; TAX IMPACT

**VOTER APPROVED OVERRIDES**

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

ENTITY	TOTAL TAX RATE	TAX BILL
Lander County	3.3552	\$ 1,174.32
Austin Town	3.6086	\$ 1,263.01
Battle Mountain Town	3.4052	\$ 1,191.82
Kingston Town	3.6600	\$ 1,281.00

LINCOLN COUNTY

**VOTER APPROVED OVERRIDES**

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

ENTITY	TOTAL TAX RATE	TAX BILL
Lincoln County	2.7359	\$ 957.57
Caliente	3.6600	\$ 1,281.00
Alamo Town	3.2165	\$ 1,125.78
Panaca Town	3.0006	\$ 1,050.21
Pioche Town	3.1791	\$ 1,112.69
Pahrnagat Valley Fire	2.8979	\$ 1,014.27

**LYON COUNTY  
PROPERTY TAX RATES - FISCAL YEAR 2004-2005  
VOTER APPROVED OVERRIDES; TAX IMPACT**

**VOTER APPROVED OVERRIDES**

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

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

ENTITY	TOTAL TAX RATE	TAX BILL
Lyon County	2.9326	\$ 1,026.41
Fernley	2.8965	\$ 1,013.78
Yerington	3.5957	\$ 1,258.50
Central Lyon Fire Protection Dist	2.8179	\$ 986.27
Willowcreek GID	3.4207	\$ 1,197.25

**MINERAL COUNTY  
PROPERTY TAX RATES - FISCAL YEAR 2004-2005  
VOTER APPROVED OVERRIDES; TAX IMPACT**

**VOTER APPROVED OVERRIDES**

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

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

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

**NYE COUNTY**

**VOTER APPROVED OVERRIDES**

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

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

ENTITY	TOTAL TAX RATE	TAX BILL
Nye County	3.1512	\$ 1,102.92
Amargosa Town	3.6567	\$ 1,279.85
Beatty Town	3.6358	\$ 1,272.53
Pahrump Town	3.3571	\$ 1,174.99
Round Mountain Town	3.6362	\$ 1,272.67
Tonopah Town	3.6358	\$ 1,272.53

**PERSHING COUNTY  
PROPERTY TAX RATES - FISCAL YEAR 2004-2005  
VOTER APPROVED OVERRIDES; TAX IMPACT**

**VOTER APPROVED OVERRIDES**

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

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

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

**STOREY COUNTY**

**VOTER APPROVED OVERRIDES**

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

ENTITY	TOTAL TAX RATE	TAX BILL
Storey County	3.5337	\$ 1,236.80

**WASHOE COUNTY  
PROPERTY TAX RATES - FISCAL YEAR 2004-2005  
VOTER APPROVED OVERRIDES; TAX IMPACT**

**VOTER APPROVED OVERRIDES**

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

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

ENTITY	TOTAL TAX RATE	BILL
Washoe County	2.7002	\$ 945.07
Reno	3.6478	\$ 1,276.73
Sparks	3.6168	\$ 1,265.88
Palomino Valley GID	3.6068	\$ 1,262.38
So. Truckee Meadows GID	3.1720	\$ 1,110.20

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

**VOTER APPROVED OVERRIDES**

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

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

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

**SECTION D**  
**OVERLAPPING DISTRICTS**

**CARSON CITY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Carson City	1.0, 1.5, 2.4	10+20+100+301+303	2.6436
	2.1	10+20+100+301	2.6420
	2.6	10+20+100+304	2.7120
	2.3, 2.8	10+20+100+301+304	2.7420
	2.5	10+20+100+301+303+304	2.7436
	2.7	10+20+100+301+302	2.6447

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Carson City School District	1.2200
100	Carson City	1.2220
301	Carson Water Subconservancy District	0.0300
302	Carson Valley Underground Water Basin	0.0027
303	Eagle Valley Underground Water Basin	0.0016
304	Sierra Forest Fire Protection District	0.1000

**CHURCHILL COUNTY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Fallon	100	10+20+100+200+300+301	3.5521
Churchill County (unincorporated)	200	10+20+100+300+301	2.7350
Churchill County (unincorporated)	300	10+20+100+300	2.7050

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Churchill County School District	1.3700
100	Churchill County	1.0850
200	Fallon	0.8171
300	Churchill Co. Mosquito Abatement District	0.0800
301	Carson Water Subconservancy District	0.0300

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



**CLARK COUNTY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Boulder City	50, 51, 58	10+20+50+100+301	2.5064
	52, 59	10+20+50+100	2.3424
	55	10+20+50+100+303	2.3957
	56, 57	10+20+50+100+308	2.4382
Clark County (unincorporated)	60, 61	10+20+100+301+306	2.5826
	100,102	10+20+100+306+308	2.5144
	101	10+20+100+302+306+307+308	2.7391
	103	10+20+100+306+307+308	2.5194
	104	10+20+100+302+306+308	2.7341
	120	10+20+100+305+306+308	2.5160
	121	10+20+100+305+306+307+308	2.5210
	123	10+20+100+305+306+307+308+312	2.5287
	125	10+20+100+302+305+306+307+308	2.7407
	143	10+20+100+302+305+306+308	2.7357
	145	10+20+100+306+308+832	2.6043
	146	10+20+100+306+308+830	2.5719
Henderson	500	10+20+100+303+500	2.9027
	503, 505	10+20+100+303+305+500	2.9043
	507	10+20+100+305+308+500	2.9468
	514	10+20+100+303+308B+500	2.9242
	512, 513, 516	10+20+100+303+305+308B+500	2.9258
	517	10+20+100+305+308A+500	2.9253
Library Dist. (Non-City)	510	10+20+100+303+306	2.4719
Library Dist. (Non-City)	515	10+20+100+302+303+306+307	2.6966
Library Dist. (Non-City)	520	10+20+100+303+305+306	2.4735
Library Dist. (Non-City)	525	10+20+100+302+303+305+306+307	2.6982
Las Vegas	200, 203, 204, 207	10+20+100+200+305+306+307+308	3.3002
	206	10+20+100+200+306+307+308	3.2986
	208	10+20+100+200+306+308	3.2936
	210	10+20+100+200+305+306+308	3.2952
Mesquite	901, 902, 903	10+20+100+308+901	2.7864
North Las Vegas	250, 253, 255	10+20+100+250+305+310+311	3.4071
	254	10+20+100+250+305+308B+310+311	3.4286

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Clark County School District	1.3034
50	Boulder City	0.2038
100	Clark County (unincorporated)	0.6652
105	Laughlin Town	0.8416
110	Mt. Charleston Town	0.0200
135	Indian Springs Town	0.0200
200	Las Vegas	0.7792
250	North Las Vegas	1.1987
301	Boulder City Library	0.1640
302	Clark County Fire Service Area	0.2197
303	Henderson District Public Libraries	0.0533
304	Kyle Canyon Water District	0.0414
305	Las Vegas Artesian Basin	0.0016
306	Las Vegas Metro Police -Manpower	0.2800
307	Las Vegas Metropolitan Police 911	0.0050
308A	Las Vegas/Clark County Library District	0.0743
308B	Las Vegas/Clark Co. Library District-Debt	0.0215
309	Mt. Charleston Fire Service District	0.8813
310	North Las Vegas 911	0.0050
311	North Las Vegas Library District	0.0632
312	Las Vegas - Debt	0.0077
340	Sunrise Manor Town	0.2064
410	Winchester Town	0.2064
417	Spring Valley Town	0.2064
420	Summerlin Town	0.2064
470	Paradise Town	0.2064
500	Henderson	0.7108
550	Whitney Town	0.2064
620	Enterprise Town	0.2064
700	Searchlight Town	0.1172
800	Bunkerville Town	0.0200
810	Moapa Valley Town	0.0200
820	Moapa Town	0.2344
830	Coyote Springs Ground Water Basin	0.0575
832	Muddy River Springs Ground Water Basin	0.0899
901	Mesquite	0.5520

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

**CLARK COUNTY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Bunkerville Town	800	10+20+100+306+308+800	2.5344
Enterprise Town	620	10+20+100+306+308+620	2.7208
	621	10+20+100+306+307+308+620	2.7258
	625	10+20+100+302+306+307+308+620	2.9455
	630	10+20+100+305+306+308+620	2.7224
	631	10+20+100+305+306+307+308+620	2.7274
	635	10+20+100+302+305+306+307+308+620	2.9471
	636	10+20+100+302+305+306+308+620	2.9421
Indian Springs Town	135	10+20+100+135+306+307+308	2.5394
Laughlin Town	105, 106, 107	10+20+100+105+306+307+308	3.3610
Moapa Town	820, 828	10+20+100+306+307+308+820	2.7538
	830	10+20+100+306+307+308+820+830	2.8113
	831, 832	10+20+100+306+307+308+820+832	2.8437
Moapa Valley Town	810, 825, 826	10+20+100+306+307+308+810	2.5394
	815, 827	10+20+100+306+308	2.5144
Mt. Charleston Town	110	10+20+100+110+306+308+309	3.4157
	112	10+20+100+110+306+308	2.5344
	114	10+20+100+306+308+309	3.3957
	115	10+20+100+110+304+306+308+309	3.4571
Paradise Town	470, 471	10+20+100+302+305+306+307+308+470	2.9471
Searchlight Town	700, 701	10+20+100+306+308+700	2.6316
Spring Valley Town	417	10+20+100+302+305+306+307+308+417	2.9471
Summerlin Town	420	10+20+100+302+305+306+307+308+420	2.9471
	421	10+20+100+302+306+307+308+420	2.9455
Sunrise Manor Town	340, 341	10+20+100+302+305+306+307+308+340	2.9471
Whitney Town	550	10+20+100+302+306+307+308+550	2.9455
	570	10+20+100+302+305+306+307+308+550	2.9471
Winchester Town	410, 411	10+20+100+302+305+306+307+308+410	2.9471

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Clark County School District	1.3034
50	Boulder City	0.2038
100	Clark County (unincorporated)	0.6652
105	Laughlin Town	0.8416
110	Mt. Charleston Town	0.0200
135	Indian Springs Town	0.0200
200	Las Vegas	0.7792
250	North Las Vegas	1.1987
301	Boulder City Library	0.1640
302	Clark County Fire Service Area	0.2197
303	Henderson District Public Libraries	0.0533
304	Kyle Canyon Water District	0.0414
305	Las Vegas Artesian Basin	0.0016
306	Las Vegas Metro Police -Manpower	0.2800
307	Las Vegas Metropolitan Police 911	0.0050
308A	Las Vegas/Clark County Library District	0.0743
308B	Las Vegas/Clark Co. Library District-Debt	0.0215
309	Mt. Charleston Fire Service District	0.8813
310	North Las Vegas 911	0.0050
311	North Las Vegas Library District	0.0632
312	Las Vegas - Debt	0.0077
340	Sunrise Manor Town	0.2064
410	Winchester Town	0.2064
417	Spring Valley Town	0.2064
420	Summerlin Town	0.2064
470	Paradise Town	0.2064
500	Henderson	0.7108
550	Whitney Town	0.2064
620	Enterprise Town	0.2064
700	Searchlight Town	0.1172
800	Bunkerville Town	0.0200
810	Moapa Valley Town	0.0200
820	Moapa Town	0.2344
830	Coyote Springs Ground Water Basin	0.0575
832	Muddy River Springs Ground Water Basin	0.0899
901	Mesquite	0.5520

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

**DOUGLAS COUNTY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Tahoe Douglas Fire	101	10+20+100+318	2.1401
	440	10+20+100+301+318	2.1701
Tahoe Douglas Sewer	110	10+20+100+318+319	2.1695
Logan Creek GID	120	10+20+100+313+318+319	2.8523
Cave Rock Estates GID	130	10+20+100+303+318+319	2.8339
Lakeridge GID	140	10+20+100+312+318+319	2.2869
Skyland GID	150	10+20+100+317+318+319	2.2478
Zephyr Cove GID	160	10+20+100+318+319+322	2.2695
Zephyr Heights GID	170	10+20+100+318+319+323	2.4493
Zephyr Knolls GID	180	10+20+100+318+319+324	2.6762
Marla Bay GID	190	10+20+100+318+319+326	2.1695
Round Hill GID	200	10+20+100+318+327	2.1401
Elk Point Sanitation District	210	10+20+100+308+318	2.1496
Douglas County Sewer #1	220	10+20+100+318	2.1401
Oliver Park GID	230	10+20+100+315+318	2.4187
Sierra Forest Fire Protection District	300	10+20+100+305+316	2.1042
	302	10+20+100+305+316+319	2.1336
	320	10+20+100+301+305+316	2.1342
	330, 335	10+20+100+301+304+305+307+316	2.2182
Sierra Estates GID	340	10+20+100+301+304+305+307+316+328	2.2182
Indian Hills GID	350, 355	10+20+100+301+304+305+307+310+316	2.9682
	351	10+20+100+301+304+305+306+307+310	2.9313
Kingsbury GID	410	10+20+100+311+318	2.4280
	421	10+20+100+311+318+325	2.4280
	430	10+20+100+301+311+318	2.4580
	450	10+20+100+301+304+311+318	2.4620
Douglas County (unincorporated)	500, 505	10+20+100+301+304+305+306+307	2.1813
	600	10+20+100+305+306+307	2.1473
Minden Town	510	10+20+100+203+301+304 to 307+314	2.9178
Gardnerville Town	521	10+20+100+201+301+304 to 307+314	2.9178
Gardnerville Ranchos GID	530	10+20+100+301+304+305+306+307+309	2.5499
Genoa Town	540, 545	10+20+100+202+301+304+305+306+307	2.3978
Topaz Ranch Estates GID	610	10+20+100+305+306+307+321	2.7058

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Douglas County School District	0.9530
100	Douglas County	0.6030
201	Gardnerville Town	0.6141
202	Genoa Town	0.2165
203	Minden Town	0.6141
301	Carson Water Subconservancy District	0.0300
303	Cave Rock Estates GID	0.6644
304	Douglas County Mosquito Abatement Dist	0.0040
305	East Fork Paramedic District	0.1580
306	East Fork Fire Protection District	0.1833
307	East Fork Swimming Pool District	0.0800
308	Elk Point Sanitation District	0.0095
309	Gardnerville Ranchos GID	0.3686
310	Indian Hills GID	0.7500
311	Kingsbury GID	0.2879
312	Lakeridge GID	0.1174
313	Logan Creek GID	0.6828
314	Minden-Gardnerville Sanitation District	0.1224
315	Oliver Park GID	0.2786
316	Sierra Forest Fire Protection District	0.2202
317	Skyland GID	0.0783
318	Tahoe Douglas Fire District	0.4141
319	Tahoe Douglas Sewer District	0.0294
321	Topaz Ranch Estates GID	0.5585
322	Zephyr Cove GID	0.1000
323	Zephyr Heights GID	0.2798
324	Zephyr Knolls GID	0.5067
325	Douglas County Sewer District #1	0.0000
326	Marla Bay GID	0.0000
327	Round Hill GID	0.0000
328	Sierra Estates GID	0.0000

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

**ELKO COUNTY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Elko County (unincorporated)	0001	10+20+100	2.5119
Carlin	0010	10+20+100+201	3.6600
Elko County (TV)	0002	10+20+100+302	2.5373
Elko County (TV and ECVA)	0003	10+20+100+301+302	2.5767
Elko (city)	0011	10+20+100+202+301+302	3.3967
Wells	0012	10+20+100+203	3.4724
Jackpot Town	0020	10+20+100+251	3.1010
Montello Town	0021	10+20+100+252	2.9977
Mountain City Town	0022	10+20+100+253	2.9466
West Wendover	0023	10+20+100+204	3.3142

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Elko County School District	1.5000
100	Elko County	0.8419
201	Carlin	1.1481
202	Elko (city)	0.8200
203	Wells	0.9605
204	West Wendover	0.8023
251	Jackpot Town	0.5891
252	Montello Town	0.4858
253	Mountain City Town	0.4347
301	Elko Convention & Visitors Authority (EVCA)	0.0394
302	Elko Television District (TV)	0.0254

**ESMERALDA COUNTY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Goldfield Town	0010	10+20+100+201	3.0190
Silver Peak Town	0020	10+20+100+202	3.0190
Esmeralda County (unincorporated)	0060	10+20+100	3.0190

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Esmeralda County School District	0.7500
100	Esmeralda County	2.0990
201	Goldfield Town	0.0000
202	Silver Peak Town	0.0000

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

**EUREKA COUNTY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Eureka Town	0010	10+20+100+202+303	1.9896
Crescent Valley Town	0020	10+20+100+201+303	1.9896
Diamond Valley Rodent Control Dist.	0030	10+20+100+301+302+303	1.8924
Diamond Valley Weed Control Dist.	0030	10+20+100+301+302+303	1.8924
Eureka County (unincorporated)	0040	10+20+100+303	1.7743

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Eureka County School District	0.7500
100	Eureka County	0.8458
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	3.1667
Humboldt County (unincorporated)	0020	10+20+100+302	2.1967
Winnemucca Rural Fire District	0030	10+20+100+302+309	2.3095
Golconda Fire Protection	0040	10+20+100+301+302	2.2277
Paradise Valley Fire Protection	0050	10+20+100+302+307	2.3712
Pueblo Fire Protection District	0060	10+20+100+302+308	2.4896
Orovada Community Services	0070	10+20+100+302+305+306	2.4459
Orovada Fire Protection District	0070	10+20+100+302+305+306	2.4459
McDermitt Fire Protection District	0080	10+20+100+302+304	2.4467
Humboldt Fire District	0090	10+20+100+302+303	2.3095
Kings River GID	0100	10+20+100+302+310	2.3967

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Humboldt County School District	0.8850
100	Humboldt County	0.7362
201	Winnemucca	0.9700
301	Golconda Fire Protection District	0.0310
302	Humboldt County Hospital District	0.4055
303	Humboldt Fire District	0.1128
304	McDermitt Fire Protection District	0.2500
305	Orovada Community Services	0.0992
306	Orovada Fire Protection District	0.1500
307	Paradise Valley Fire District	0.1745
308	Pueblo Fire Protection District	0.2929
309	Winnemucca Rural Fire District	0.1128
310	Kings River GID	0.2000

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

**LANDER COUNTY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Austin Town	0010	10+20+100+201+301+302	3.6086
Battle Mountain Town	0020	10+20+100+202+301	3.4052
Kingston Town	0030	10+20+100+203+301	3.6600
Lander County (unincorporated)	0060, 0070	10+20+100+301	3.3552

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Lander County School District	0.7500
100	Lander County	1.9243
201	Austin Town	0.2213
202	Battle Mountain Town	0.0500
203	Kingston Town	0.3048
301	Lander County Hospital District	0.5109
302	Lander County Sewer & Water District #2	0.0321

**LINCOLN COUNTY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Pioche Town	0010	10+20+100+253+301+303	3.1791
Panaca Town	0020	10+20+100+252+301	3.0006
Caliente	0030	10+20+100+201+301	3.6600
Alamo Town	0040	10+20+100+251+301+302	3.2165
Lincoln County (unincorporated)	0050	10+20+100+301	2.7359
Pahranagat Valley Fire Protection	0060	10+20+100+301+302	2.8979
Pioche Fire Protection District	0070	10+20+100+301+303	2.8822

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Lincoln County School District	0.9731
100	Lincoln County	1.3249
201	Caliente	0.9241
251	Alamo Town	0.3186
252	Panaca Town	0.2647
253	Pioche Town	0.2969
301	Lincoln County Hospital District	0.2679
302	Pahranagat Valley Fire Protection District	0.1620
303	Pioche Fire Protection District	0.1463

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

**LYON COUNTY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Yerington	100	10+20+100+201+306+307+311	3.5957
Mason Valley Fire Maintenance District	200, 210	10+20+100+305+306+307+311	3.4051
	220	10+20+100+305+306+311	3.2302
Willowcreek GID	300, 310	10+20+100+305+306+307+311+313	3.4207
Smith Valley Fire Maintenance District	400	10+20+100+310+311	3.1861
Lyon County (unincorporated)	500, 510	10+20+100+311	2.9326
	515	10+20+100	2.3711
Fernley	600	10+20+100+251+304+308	2.8965
North Lyon (non-city)	610	10+20+100+304+308	2.7437
Central Lyon Co. Fire Protection District	700	10+20+100+302+303+309	2.8179
	840, 850, 870, 880	10+20+100+301+302+303	2.8179
	910	10+20+100+301+302	2.7700
Silver Springs/Stagecoach Hospital	810, 820, 830, 920	10+20+100+301+302+303+309	2.8479
Stagecoach GID	900	10+20+100+301+302+303+309+312	2.8479

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Lyon County School District	1.3367
100	Lyon County	0.8644
201	Yerington	0.4044
251	Fernley	0.1528
301	Carson Water Subconservancy District	0.0300
302	Central Lyon Co. Fire Protection District	0.3689
303	Central Lyon Co. Vector Control District	0.0479
304	Fernley Swimming Pool District	0.2000
305	Mason Valley Fire Maintenance District	0.2138
306	Mason Valley Mosquito District	0.0838
307	Mason Valley Swimming Pool District	0.1749
308	North Lyon Fire Maintenance District	0.1726
309	Silver Springs/Stagecoach Hospital Dist.	0.0300
310	Smith Valley Fire Maintenance District	0.2535
311	South Lyon County Hospital District	0.5615
312	Stagecoach GID	0.0000
313	Willowcreek GID	0.0156

**MINERAL COUNTY  
OVERLAPPING TAXING DISTRICTS**

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

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Mineral County School District	1.3500
100	Mineral County	1.9400
201	Mineral County Hospital District	0.2000

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

**NYE COUNTY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Beatty Town	0001, 0016, 0017	10+20+100+252+302+303	3.6358
Gabbs Town	0002	10+20+100+201+303	3.6358
Manhattan Town	0003	10+20+100+253+303+307	3.6362
Round Mountain Town	0004	10+20+100+255+303+307	3.6362
Nye County (unincorporated)	0005, 0009	10+20+100+303	3.1512
Pahrump Town	0006	10+20+100+254+304+305+306	3.3571
Tonopah Town	0007	10+20+100+256+303+308	3.6358
Amargosa Town	0008	10+20+100+251+301	3.6567
Smoky Valley Library District	0010, 0011	10+20+100+303+307	3.3198
Tonopah Library District	0012	10+20+100+303+308	3.2912
Amargosa Valley Library District	0013	10+20+100+301+303	3.4612
Beatty Library District	0015	10+20+100+302+303	3.4253

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	0.2280
255	Round Mountain Town	0.3164
256	Tonopah Town	0.3446
301	Amargosa Valley Library District	0.3100
302	Beatty Library District	0.2741
303	Nye County Hospital District	0.2994
304	Pahrump Hospital District	0.1276
305	Pahrump Library District	0.1423
306	Pahrump Swimming Pool District	0.0074
307	Smoky Valley Library District	0.1686
308	Tonopah Library District	0.1400

**PERSHING COUNTY  
OVERLAPPING TAXING DISTRICTS**

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

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Pershing County School District	1.1700
100	Pershing County	1.3368
201	Lovelock	0.6288
251	Imlay Town	0.1500
301	Pershing County Hospital District	0.3536

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



**STOREY COUNTY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Storey County (unincorporated)	0010	10+20+100	3.5337
Virginia City Town	0020	10+20+100+252	3.5337
Gold Hill Town	0040	10+20+100+251	3.5337
Canyon GID	0112	10+20+100+253	3.5337
Carson Truckee Water Conservancy	0062	10+20+100+254	3.5337

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Storey County School District	0.8947
100	Storey County	2.4690
251	Gold Hill Town	0.0000
252	Virginia City Town	0.0000
253	Canyon GID	0.0000
254	Carson Truckee Water Conservancy Dist.	0.0000

**WASHOE COUNTY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Reno	1000, 1011, 1012, 1811	10+20+100+201	3.6458
	1040	10+20+100+201+309	3.6478
	1005, 1015, 1016, 1017, 1055	10+20+100+201+308	3.6463
	1155, 1157, 1165, 1705, 1805	10+20+100+201+308	3.6463
Sparks	2000, 2010	10+20+100+202	3.6163
	2005-06, 2008, 2015-16, 2018	10+20+100+202+308	3.6168
Sierra Forest Fire Protection District	3000, 3002, 3011-12, 3811-12	10+20+100+304	3.1202
	3040, 3041	10+20+100+304+309	3.1222
	3005, 3015, 3016	10+20+100+304+308	3.1207
	3705, 3715	10+20+100+304+305+308	3.1207
	3700	10+20+100+304+305	3.1202
Truckee Meadows Fire Protection	4000, 4010, 4011	10+20+100+307	3.1715
	4005, 4015-17, 4805	10+20+100+307+308	3.1720
	4020	10+20+100+306+307	3.3044
	4025	10+20+100+306+307+308	3.3049
	4400	10+20+100+303+307	3.6068
	4700	10+20+100+305+307	3.1715
Grandview Terrace GID/Lemmon Valley	4040, 4540	10+20+100+307+309	3.1735
South Truckee Meadows GID	4705, 4715	10+20+100+305+307+308	3.1720
North Lake Tahoe Fire Protection	5000	10+20+100+302	3.1748
Incline Village GID	5200	10+20+100+301+302	3.2478
Washoe County (unincorporated)	9000	10+20+100	2.7002
Palomino Valley GID (non-fire district)	9400	10+20+100+303	3.1355
Gerlach GID	9601	10+20+100	2.7002

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	0.9456
202	Sparks	0.9161
301	Incline Village GID	0.0730
302	North Lake Tahoe Fire Protection District	0.4746
303	Palomino Valley GID	0.4353
304	Sierra Forest Fire Protection District	0.4200
305	South Truckee Meadows GID	0.0000
306	Sun Valley Water & Sanitation District	0.1329
307	Truckee Meadows Fire Protection District	0.4713
308	Truckee Meadows Underground Water	0.0005
309	Lemmon Valley Underground Water Basin	0.0020

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

**WHITE PINE COUNTY  
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Ely	0010	10+20+100+201+301	3.6600
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	1.3248
100	White Pine County	1.6252
201	Ely	0.0000
251	Lund Town	0.0000
252	McGill Town	0.0000
253	Ruth Town	0.0000
301	White Pine County Hospital District	0.5400

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