



DEPARTMENT OF TAXATION

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Division of Assessment Standards

Property Tax Rates for  
Nevada Local Governments  
Fiscal Year 2011-2012

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**PROPERTY TAX RATES, FY 2011-2012  
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## INTRODUCTION

Enclosed herewith are the Property Tax Rates for Nevada Local Governments for Fiscal Year 2011-2012. The publication has been prepared in five sections, noted below. Senate Bill 507, enacted by the 2003 Legislature, added a total of 2 cents to the State of Nevada tax rate. Senate Bill 504 enacted by the 2011 Legislature continues the 2 cent levy with \$0.0055 cents added to the previous 15 cents for statewide capital improvements; while the remaining \$0.0145 cents will go toward the conservation of natural resources in the state. These additional levies are outside the statutory tax rate cap of \$3.64 per \$100 of assessed value. Terms appearing below in *italics* are defined in the Glossary.

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

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

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

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

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

Section E – Other Information. Presents information on redevelopment agencies and underground water basins.

## GLOSSARY

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

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

## **GLOSSARY (continued)**

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

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

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.

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 2011-2012

COUNTY	TOTAL ASSESSED VALUE *	PROPERTY TAX REVENUE DOLLARS PROJECTED							FY2011-12 AVERAGE CO. WIDE TAX RATE	FY2010-11 AVERAGE CO. WIDE TAX RATE	% OF CHANGE 10-11 TO 11-12
		SCHOOLS	COUNTIES	CITIES	TOWNS	SPECIAL DISTRICTS	STATE	TOTAL			
Carson City	1,506,371,935	\$17,775,189	\$25,716,782	-	-	\$2,234,618	\$2,560,832	\$48,287,421	3.2055	3.1680	1.19%
Churchill	733,286,173	\$9,532,720	\$8,967,357	\$1,448,096	-	\$784,975	\$1,246,586	\$21,979,734	2.9974	3.0172	-0.66%
Clark	57,878,335,897	\$754,386,230	\$378,582,195	\$219,375,741	\$60,891,170	\$257,610,770	\$98,393,171	\$1,769,239,277	3.0568	3.0719	-0.49%
Douglas	2,765,187,468	\$23,504,093	\$31,343,400	-	\$2,049,984	\$24,941,223	\$4,700,819	\$86,539,519	3.1296	3.0956	1.10%
Elko	1,490,218,906	\$22,353,284	\$12,496,976	\$5,249,260	\$184,690	\$515,653	\$2,533,372	\$43,333,235	2.9078	2.9437	-1.22%
Esmeralda	48,586,553	\$364,399	\$1,020,075	-	-	-	\$82,597	\$1,467,071	3.0195	3.0195	0.00%
Eureka	1,982,723,227	\$14,870,424	\$16,769,873	-	\$30,019	\$186,136	\$3,370,629	\$35,227,081	1.7767	1.7777	-0.06%
Humboldt	974,870,092	\$8,627,600	\$7,323,224	\$1,545,790	-	\$6,117,481	\$1,657,279	\$25,271,374	2.5923	2.6409	-1.84%
Lander	2,088,782,993	\$15,665,872	\$40,194,451	-	\$40,699	\$10,673,998	\$3,550,931	\$70,125,951	3.3573	3.3587	-0.04%
Lincoln	191,879,480	\$1,867,179	\$2,566,388	\$119,000	\$105,589	\$1,037,213	\$326,195	\$6,021,564	3.1382	3.1611	-0.73%
Lyon	1,332,206,340	\$17,807,602	\$11,515,592	\$2,731,373	-	\$7,874,573	\$2,264,751	\$42,193,891	3.1672	3.0896	2.51%
Mineral	115,486,651	\$1,385,840	\$2,413,671	-	-	\$230,973	\$196,327	\$4,226,811	3.6600	3.6600	0.00%
Nye	1,267,120,685	\$16,916,061	\$17,065,581	-	\$3,940,229	\$1,476,799	\$2,154,105	\$41,552,775	3.2793	3.1800	3.12%
Pershing	206,416,225	\$2,373,787	\$2,800,655	252,782	\$56,346	\$866,948	\$350,908	\$6,701,426	3.2466	3.1559	2.87%
Storey	547,013,474	\$4,894,130	\$13,106,443	-	-	-	\$929,923	\$18,930,496	3.4607	3.4607	0.00%
Washoe	12,675,374,294	\$144,309,136	\$176,403,184	\$76,453,578	-	\$32,438,831	\$21,548,136	\$451,152,865	3.5593	3.5614	-0.06%
White Pine	433,066,572	\$4,326,335	\$8,449,129	-	-	\$2,338,559	\$736,213	\$15,850,236	3.6600	3.6600	0.00%
<b>TOTALS</b>	<b>86,236,926,965</b>	<b>\$1,060,959,881</b>	<b>\$756,734,976</b>	<b>\$307,175,620</b>	<b>\$67,298,728</b>	<b>\$349,328,750</b>	<b>\$146,602,774</b>	<b>\$2,688,100,729</b>	<b>3.1171</b>	<b>3.1320</b>	

GRAND TOTALS

3.1171 3.1320

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

PURSUANT TO SB 504 (2011), 2¢ ADDED TO STATE TAX RATE; \$0.0055 FOR CAPITAL PROJECTS & \$0.0145 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

PROPERTY TAX DISTRIBUTION FOR FY 2011-2012  
 COMPARISON OF PROJECTED DISTRIBUTION TO DISTRIBUTION IMPACT OF TAX ABATEMENT

PROPERTY TAX REVENUE DOLLARS												
COUNTY	SCHOOLS PROJECTED	SCHOOLS NET OF ABATEMENT	COUNTIES PROJECTED	COUNTIES NET OF ABATEMENT	CITIES PROJECTED	CITIES NET OF ABATEMENT	TOWNS PROJECTED	TOWNS NET OF ABATEMENT	TOTAL COMBINED	TOTAL COMBINED SPECIAL DISTRICTS	STATE	STATE NET OF ABATEMENT
									PROJECTED	NET OF ABATEMENT	PROJECTED	NET OF ABATEMENT
Carson City	18,398,084	16,801,190	26,618,055	20,768,246					618,104	2,278,855	2,650,569	2,429,026
Churchill	9,216,944	8,972,312	8,670,183	8,372,746	1,447,598	1,435,353			765,655	744,618	1,205,292	1,171,756
Clark	764,741,183	741,160,080	379,235,986	367,544,351	219,348,778	212,879,557	61,230,723	59,266,934	266,738,358	257,731,167	98,713,150	95,659,244
Douglas	24,116,628	21,561,270	32,236,339	22,644,397			2,065,335	1,983,458	23,500,067	20,419,797	4,823,321	4,308,311
Elko	17,930,168	16,994,674	10,024,137	9,472,290	5,276,597	5,125,519	184,980	178,926	539,938	581,773	2,032,075	1,924,336
Esmeralda	363,497	330,725	1,017,548	925,808							82,392	74,964
Eureka	4,396,568	4,350,779	4,958,155	4,905,789			30,019	29,374	49,829	49,302	996,555	986,030
Humboldt	5,566,447	5,323,227	4,724,864	4,518,355	1,545,818	1,483,944			2,811,398	2,684,560	1,069,259	1,022,539
Lander	2,730,001	2,628,899	7,004,454	6,744,948			40,701	37,877	1,862,087	1,792,914	618,800	595,884
Lincoln	1,860,220	1,698,334	2,556,823	2,333,506	119,181	112,673	105,310	89,443	1,027,869	940,383	324,979	296,697
Lyon	17,836,832	16,903,365	11,534,522	10,930,905	2,732,342	2,116,311			7,885,870	7,373,691	2,268,473	2,149,757
Mineral	1,113,741	1,017,090	1,939,744	1,727,794					185,624	166,766	157,779	141,750
Nye	14,346,846	13,758,730	14,473,772	13,880,228			3,505,109	3,250,747	1,119,270	1,032,818	1,826,920	1,752,029
Pershing	2,234,932	1,984,517	2,636,843	2,365,143	117,685	113,002	2,891	2,621	816,224	713,933	330,382	300,113
Storey	4,896,615	4,514,971	13,113,106	12,125,279							930,394	857,878
Washoe	146,705,688	143,448,638	179,301,042	174,880,950	78,384,140	76,060,195			31,678,258	30,025,655	21,902,008	21,366,907
White Pine	2,253,670	2,057,667	4,401,307	4,009,548					1,218,198	1,111,934	383,506	350,081
<b>TOTALS</b>	<b>\$1,038,708,065</b>	<b>1,003,506,468</b>	<b>\$704,446,881</b>	<b>\$668,150,284</b>	<b>\$308,972,138</b>	<b>\$299,326,553</b>	<b>\$67,165,069</b>	<b>\$64,839,380</b>	<b>\$340,816,748</b>	<b>\$327,648,167</b>	<b>\$140,315,855</b>	<b>\$135,387,304</b>

Note: NRS 361.471 through 361.4735 provide for an abatement of property taxes on existing real and personal property when the tax liability is greater the 3% over the prior year for owner occupied single family residences and qualifying rental properties. The property taxes for all other types of property are also abated when the tax liability exceeds a rate based on a formula using a nine year average growth in assessed value, by county, and the consumer price index. The rate at which the abatement is calculated must not exceed 8% of the prior year's taxes.

Net revenues allocated to the redevelopment agencies in Carson City, Clark County, Douglas County, Elko County, Washoe County & White Pine County have been included in the Special District Column. In Carson City, Douglas, Elko and White Pine Counties, the pre-abated tax revenue generated by the incremental value is part of the total pre-abated revenue of the entities within which redevelopment areas are located. Details of the abatement calculations may be obtained by contacting the Local Government Finance Section, Nevada Department of Taxation at (775) 684-2180.

NEVADA DEPARTMENT OF TAXATION  
 NRS 361.4722 TAX CAP FACTORS  
 FISCAL YEAR 2011 - 2012

COUNTY	MOVING AVERAGE GROWTH RATE	2 X 2009-10 CPI CHANGE	3.00% RES CAP	8.00% GENERAL CAP	RESIDENTIAL CAP FACTOR	GENERAL CAP FACTOR
CARSON CITY	4.8%	3.2%	3.0%	4.8%	1.030	1.048
CHURCHILL	6.0%	3.2%	3.0%	6.0%	1.030	1.060
CLARK	6.3%	3.2%	3.0%	6.3%	1.030	1.063
DOUGLAS	5.7%	3.2%	3.0%	5.7%	1.030	1.057
ELKO	5.4%	3.2%	3.0%	5.4%	1.030	1.054
ESMERALDA	1.9%	3.2%	3.0%	3.2%	1.030	1.032
EUREKA	23.2%	3.2%	3.0%	8.0%	1.030	1.080
HUMBOLDT	7.0%	3.2%	3.0%	7.0%	1.030	1.070
LANDER	31.9%	3.2%	3.0%	8.0%	1.030	1.080
LINCOLN	8.0%	3.2%	3.0%	8.0%	1.030	1.080
LYON	7.3%	3.2%	3.0%	7.3%	1.030	1.073
MINERAL	1.3%	3.2%	3.0%	3.2%	1.030	1.032
NYE	5.6%	3.2%	3.0%	5.6%	1.030	1.056
PERSHING	3.1%	3.2%	3.0%	3.2%	1.030	1.032
STOREY	15.5%	3.2%	3.0%	8.0%	1.030	1.080
WASHOE	4.0%	3.2%	3.0%	4.0%	1.030	1.040
WHITE PINE	18.5%	3.2%	3.0%	8.0%	1.030	1.080
STATEWIDE	6.2%	3.2%	3.0%	6.2%	1.030	1.062

Abatement – Although there are many kinds of tax abatements, the most widespread type of tax liability reduction is provided by NRS 361.4722 and NRS 461.4723. These statutes abate a portion of property tax liability for single family residences and qualifying rental properties for taxes greater than the prior year's tax plus 3%. For all other types of property, a portion of property tax liability is abated for taxes greater than the prior year's tax plus up to 8%, depending on the county in which the property is located. The tax factor is calculated by comparing a ten-year rolling average of the change in assessed valuation of all taxable property in the county; to twice the percentage of increase in the Consumer Price Index for all Urban Consumers, U.S. City Average (All Items) for the immediately preceding calendar year. The cap for all property other than residential is the higher number of the comparison.

**SECTION A**

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



CARSON CITY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2011-2012

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	1,506,371,935	-	1,506,371,935	1.7072		0.1300	1.1800	0.1700	3.1872
Carson City School District	1,506,371,935	-	1,506,371,935	1.1800					
Carson City Airport Authority	1,506,371,935	-	1,506,371,935	-					
Carson Truckee Water Conservancy District	1,506,371,935	-	1,506,371,935	0.0000					
Carson Water Subconservancy District	1,505,002,385	-	1,505,002,385	0.0300					
Nevada Commission - V & T Railway	1,506,371,935	-	1,506,371,935	-					
Sierra Forest Fire Protection District	121,122,801	-	121,122,801	0.1000					
Tahoe Regional Planning Agency	1,191,022	-	1,191,022	-					

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	708,612,795	24,673,378	733,286,173	1.2229		0.1100	1.3000	0.1700	2.8029
Churchill County School District	708,612,795	24,673,378	733,286,173	1.3000					
Fallon	172,989,635	-	172,989,635	0.8371	1.2229	0.1100	1.3000	0.1700	3.6400
Carson Truckee Water Conservancy District	708,612,795	24,673,378	733,286,173	-					
Carson Water Subconservancy District	661,152,713	-	661,152,713	0.0300					
Churchill County Mosquito Abatement District	708,612,795	24,673,378	733,286,173	0.0800					

CLARK COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Clark County	57,876,696,265	1,639,632	57,878,335,897	0.6541		0.5989	1.3034	0.1700	2.7264
Clark County School District	57,876,696,265	1,639,632	57,878,335,897	1.3034					
Boulder City	525,806,003	-	525,806,003	0.2600	0.6541	0.1755	1.3034	0.1700	2.5630
Henderson	8,941,510,959	-	8,941,510,959	0.7108	0.6541	0.0575	1.3034	0.1700	2.8958
Las Vegas	12,958,012,131	-	12,958,012,131	0.7715	0.6541	0.3792	1.3034	0.1700	3.2782

# PURSUANT TO SB 504 (2011), 2¢ ADDED TO STATE TAX RATE; \$0.0055 FOR CAPITAL PROJECTS & \$0.0145 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX CAP.

Assessed values in column 2 are from 5-13-11 amended final revenue projections & will not agree with net assessed values from the pro-forma reports, which reflect the effects of property tax abatement.

CLARK COUNTY  
TOTAL PROPERTY TAX RATES - FISCAL YEAR 2011-2012  
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
Mesquite	560,975,540	-	560,975,540	0.5520	0.6541	0.0942	1.3034	0.1700	2.7737
North Las Vegas	4,434,688,599	-	4,434,688,599	1.1587	0.6541	0.0682	1.3034	0.1700	3.3544
Bunkerville Town	27,657,312	-	27,657,312	0.0200	0.6541	0.3742	1.3034	0.1700	2.5217
* Enterprise Town	5,209,640,855	-	5,209,640,855	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
Indian Springs Town	13,143,010	-	13,143,010	0.0200	0.6541	0.3792	1.3034	0.1700	2.5267
Laughlin Town	389,604,258	-	389,604,258	0.8416	0.6541	0.3792	1.3034	0.1700	3.3483
Moapa Town	85,891,533	-	85,891,533	0.1094	0.6541	0.3792	1.3034	0.1700	2.6161
Moapa Valley Town	165,563,494	1,639,632	167,203,126	0.0200	0.6541	0.3792	1.3034	0.1700	2.5267
Mt. Charleston Town	49,500,566	-	49,500,566	0.0200	0.6541	1.2555	1.3034	0.1700	3.4030
* Paradise Town	12,421,302,087	-	12,421,302,087	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
Searchlight Town	27,334,259	-	27,334,259	0.0200	0.6541	0.3742	1.3034	0.1700	2.5217
* Spring Valley Town	4,828,582,331	-	4,828,582,331	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
* Summerlin Town	1,550,818,190	-	1,550,818,190	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
* Sunrise Manor Town	2,232,090,252	-	2,232,090,252	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
* Whitney Town	517,649,937	-	517,649,937	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
* Winchester	1,079,707,074	-	1,079,707,074	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
Big Bend Water District	372,255,370	-	372,255,370	-					
Boulder City Library District	525,806,003	-	525,806,003	0.0855					
<b>Boulder City Library District - Debt</b>	467,132,890	-	467,132,890	0.0900					
Clark County Fire Service Area	29,107,672,725	2,000	29,107,674,725	0.2197					
Clark County Flood Control District	57,876,696,265	1,639,632	57,878,335,897	-					
Henderson District Public Libraries	8,941,510,959	-	8,941,510,959	0.0575					
Kyle Canyon Water District	35,406,206	-	35,406,206	-					
Las Vegas/Clark County Library District	43,959,248,351	1,639,632	43,960,887,983	0.0942					
Las Vegas/Clark County Library - Debt	47,658,216,431	1,639,632	47,659,856,063	-					
** LV Metropolitan Police-Manpower (LV)	14,197,714,452	-	14,197,714,452	0.2800					
** LV Metropolitan Police-Manpower (Co)	29,188,958,771	1,639,632	29,190,598,403	0.2800					
** Las Vegas Metropolitan Police	41,737,652,816	-	41,737,652,816	-					

\* NRS 354.59875 requires tax rate parity for seven unincorporated towns. The common levy for common services could be \$ 0.6313 but the Board of County Commissioners has decided to levy \$0.2064. The rate shown in the "Combined Tax Rate" column above is the parity rate. The "Maximum Allowed Tax Rate" column in Part B shows the rate allowed prior to parity.

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

# PURSUANT TO SB 504 (2011), 2¢ ADDED TO STATE TAX RATE; \$0.0055 FOR CAPITAL PROJECTS & \$0.0145 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX CAP.

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**CLARK COUNTY**

**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2011-2012  
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	SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
** Las Vegas Metropolitan Police 911	42,754,626,968	471,000	42,755,097,968	0.0050					
Moapa Valley Fire Protection District	190,888,660	1,169,000	192,057,660	0.0000					
Moapa Valley Water District	186,114,053	1,169,000	187,283,053	-					
Mt. Charleston Fire Protection District	49,738,943	-	49,738,943	0.8813					
North Las Vegas Library District	4,434,688,599	-	4,434,688,599	0.0632					
** North Las Vegas 911	4,434,688,599	-	4,434,688,599	0.0050					
Virgin Valley Water District	580,719,908	-	580,719,908	-					

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

**DOUGLAS COUNTY**

**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2011-2012  
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	SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Douglas County	2,765,187,468	-	2,765,187,468	1.1335		0.7164	0.8500	0.1700	<b>2.8699</b>
Douglas County School District	2,765,187,468	-	2,765,187,468	0.8500					
Gardnerville Town	156,294,265	-	156,294,265	0.6677	1.1335	0.8388	0.8500	0.1700	<b>3.6600</b>
Genoa Town	9,244,137	-	9,244,137	0.3929	1.1335	0.7164	0.8500	0.1700	<b>3.2628</b>
Minden Town	145,287,921	-	145,287,921	0.6677	1.1335	0.8388	0.8500	0.1700	<b>3.6600</b>
Carson Truckee Water Conservancy District	2,645,424,463	-	2,645,424,463	0.0000					
Carson Water Subconservancy District	1,647,953,723	-	1,647,953,723	0.0300					
Cave Rock Estates GID	23,912,664	-	23,912,664	0.3824	1.1335	0.6731	0.8500	0.1700	<b>3.2090</b>
Douglas County Mosquito Abatement	1,520,959,059	-	1,520,959,059	0.0345					
Douglas County Sewer District #1	169,288,237	-	169,288,237	-					
East Fork Fire Protection District	1,603,101,050	-	1,603,101,050	0.3282	1.1335	0.3882	0.8500	0.1700	<b>2.8699</b>
East Fork Paramedic District	1,603,101,050	-	1,603,101,050	0.1592					

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**DOUGLAS COUNTY**

**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2011-2012  
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
East Fork Swimming Pool District	1,596,047,633	-	1,596,047,633	0.1645					
Elk Point Sanitation District	33,225,435	-	33,225,435	0.0095	1.1335	0.6381	0.8500	0.1700	2.8011
Gardnerville Ranchos GID	221,849,548	-	221,849,548	0.3686	1.1335	0.7164	0.8500	0.1700	3.2385
Indian Hills GID	103,298,005	-	103,298,005	0.7901	1.1335	0.7164	0.8500	0.1700	3.6600
Kingsbury GID	226,555,349	-	226,555,349	0.4258	1.1335	0.7026	0.8500	0.1700	3.2819
Lakeridge GID	24,378,433	-	24,378,433	0.1307	1.1335	0.6731	0.8500	0.1700	2.9573
Logan Creek Estates GID	6,405,229	-	6,405,229	0.6722	1.1335	0.6731	0.8500	0.1700	3.4988
Marla Bay GID	36,123,302	-	36,123,302	0.0000	1.1335	0.6731	0.8500	0.1700	2.8266
Minden-Gardnerville Sanitation District	301,891,721	-	301,891,721	0.1224					
Oliver Park GID	10,365,105	-	10,365,105	0.4864	1.1335	0.6381	0.8500	0.1700	3.2780
Round Hill GID	110,432,505	-	110,432,505	0.0000	1.1335	0.6381	0.8500	0.1700	2.7916
Sierra Estates GID	4,210,753	-	4,210,753	-	1.1335	0.7164	0.8500	0.1700	2.8699
Skyland GID	73,577,055	-	73,577,055	0.0731	1.1335	0.6731	0.8500	0.1700	2.8997
Tahoe Douglas Fire District	1,162,071,353	-	1,162,071,353	0.6381	1.1335	0.0300	0.8500	0.1700	2.8216
Tahoe Douglas Sewer District	616,642,451	-	616,642,451	0.0350	1.1335	0.6381	0.8500	0.1700	2.8266
Tahoe Regional Planning Agency	1,089,696,020	-	1,089,696,020	-					
Topaz Ranch Estates GID	33,002,324	-	33,002,324	0.7114	1.1335	0.6519	0.8500	0.1700	3.5168
Zephyr Cove GID	19,384,479	-	19,384,479	0.1000	1.1335	0.6731	0.8500	0.1700	2.9266
Zephyr Heights GID	38,270,126	-	38,270,126	0.2798	1.1335	0.6731	0.8500	0.1700	3.1064
Zephyr Knolls GID	9,269,221	-	9,269,221	0.5220	1.1335	0.6731	0.8500	0.1700	3.3486

**ELKO COUNTY**

**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2011-2012  
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
Elko County	1,192,226,529	297,992,377	1,490,218,906	0.8386		0.0537	1.5000	0.1700	2.5623
Elko County School District	1,192,226,529	297,992,377	1,490,218,906	1.5000					
Carlin	27,962,172	-	27,962,172	1.1481	0.8386		1.5000	0.1700	3.6567
Elko	386,249,054	60,000	386,309,054	0.9200	0.8386	0.0537	1.5000	0.1700	3.4823
Wells	23,044,332	-	23,044,332	0.9605	0.8386		1.5000	0.1700	3.4691

# PURSUANT TO SB 504 (2011), 2¢ ADDED TO STATE TAX RATE; \$0.0055 FOR CAPITAL PROJECTS & \$0.0145 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX CAP.

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**ELKO COUNTY**

**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2011-2012  
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
West Wendover	123,166,939	-	123,166,939	0.9360	0.8386		1.5000	0.1700	3.4446
Jackpot Town	29,145,598	-	29,145,598	0.5891	0.8386		1.5000	0.1700	3.0977
Jarbridge Town	-	-	-	0.0000	0.8386		1.5000	0.1700	2.5086
Montello Town	1,077,139	-	1,077,139	0.4858	0.8386		1.5000	0.1700	2.9944
Mountain City Town	1,785,225	-	1,785,225	0.4347	0.8386		1.5000	0.1700	2.9433
Carlin Television District	27,962,172	-	27,962,172	-					
Elko Convention & Visitors Authority	765,702,942	60,000	765,762,942	0.0392					
Elko County Recreation Board	1,192,226,529	297,992,377	1,490,218,906	-					
Elko Television District	822,484,982	387,000	822,871,982	0.0145					
Northeast Nevada Fire Protection District	1,192,226,529	297,992,377	1,490,218,906	-					
West Wendover Recreation District	123,166,939	-	123,166,939	-					

**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	48,464,553	122,000	48,586,553	2.0995			0.7500	0.1700	3.0195
Esmeralda County School District	48,464,553	122,000	48,586,553	0.7500					
Goldfield Town	6,057,207	-	6,057,207	0.0000	2.0995		0.7500	0.1700	3.0195
Silver Peak Town	2,667,229	-	2,667,229	0.0000	2.0995		0.7500	0.1700	3.0195

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**EUREKA COUNTY**

**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2011-2012  
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
Eureka County	586,205,076	1,396,518,151	1,982,723,227	0.8458		0.0085	0.7500	0.1700	1.7743
Eureka County School District	586,205,076	1,396,518,151	1,982,723,227	0.7500					
Crescent Valley Town	3,528,675	-	3,528,675	0.2153	0.8458	0.0085	0.7500	0.1700	1.9896
Eureka Town	10,414,210	-	10,414,210	0.2153	0.8458	0.0085	0.7500	0.1700	1.9896
Devil's Gate GID	2,458,613	-	2,458,613	-					
Diamond Valley Rodent Control District	14,906,357	-	14,906,357	0.0400	0.8458	0.0866	0.7500	0.1700	1.8924
Diamond Valley Weed Control District	14,906,357	-	14,906,357	0.0781	0.8458	0.0485	0.7500	0.1700	1.8924
Eureka County Television District	586,205,076	1,396,518,151	1,982,723,227	0.0085					

**HUMBOLDT COUNTY**

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Humboldt County	628,969,539	345,900,553	974,870,092	0.7512		0.3954	0.8850	0.1700	2.2016
Humboldt County School District	628,969,539	345,900,553	974,870,092	0.8850					
Winnemucca	159,359,833	-	159,359,833	0.9700	0.7512	0.3954	0.8850	0.1700	3.1716
Golconda Fire Protection District	208,484,584	283,811,000	492,295,584	0.0290	0.7512	0.3954	0.8850	0.1700	2.2306
Humboldt County Fire District	25,014,720	-	25,014,720	0.1047	0.7512	0.3954	0.8850	0.1700	2.3063
Humboldt County Hospital District	628,969,539	345,900,553	974,870,092	0.3954					
Kings River GID	4,148,211	-	4,148,211	0.2000	0.7512	0.3954	0.8850	0.1700	2.4016
McDermitt Fire Protection District	4,029,435	-	4,029,435	0.4655	0.7512	0.3954	0.8850	0.1700	2.6671
Orovada Community Services District	21,691,610	-	21,691,610	0.0974	0.7512	0.5454	0.8850	0.1700	2.4490
Orovada Fire Protection District	21,691,610	-	21,691,610	0.1500	0.7512	0.4928	0.8850	0.1700	2.4490
Paradise Valley Fire District	23,853,548	-	23,853,548	0.1745	0.7512	0.3954	0.8850	0.1700	2.3761

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HUMBOLDT COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2011-2012  
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
Pueblo Fire Protection District	4,662,729	-	4,662,729	0.3500	0.7512	0.3954	0.8850	0.1700	2.5516
Winnemucca Convention & Visitors Authority	-	345,900,553	345,900,553	-					
Winnemucca Rural Fire Protection District	93,869,049	-	93,869,049	0.1047	0.7512	0.3954	0.8850	0.1700	2.3063

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	364,420,737	1,724,362,256	2,088,782,993	1.9243		0.5109	0.7500	0.1700	3.3552
Lander County School District	364,420,737	1,724,362,256	2,088,782,993	0.7500					
Austin Town	3,553,410	-	3,553,410	0.2213	1.9243	0.5786	0.7500	0.1700	3.6442
Battle Mountain Town	35,257,014	-	35,257,014	0.0500	1.9243	0.5109	0.7500	0.1700	3.4052
Kingston Town	4,989,265	-	4,989,265	0.3048	1.9243	0.5109	0.7500	0.1700	3.6600
Lander Co. Convention & Tourism Authority	364,420,737	1,724,362,256	2,088,782,993	-					
Lander County Hospital District	364,420,737	1,724,362,256	2,088,782,993	0.5109					
Lander County Sewer & Water District #2	3,553,410	-	3,553,410	0.0677					

LINCOLN COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Lincoln County	191,808,030	71,450	191,879,480	1.3375		0.5179	0.9731	0.1700	2.9985
Lincoln County School District	191,808,030	71,450	191,879,480	0.9731					
Caliente	13,055,412	-	13,055,412	0.9115	1.3375	0.2679	0.9731	0.1700	3.6600
Alamo Town	10,119,136	-	10,119,136	0.4380	1.3375	0.5313	0.9731	0.1700	3.4499
Panaca Town	11,927,602	-	11,927,602	0.0774	1.3375	0.4552	0.9731	0.1700	3.0132
Pioche Town	17,526,313	-	17,526,313	0.2969	1.3375	0.4142	0.9731	0.1700	3.1917

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LINCOLN COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2011-2012  
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
Coyote Springs GID	17,117,718	-	17,117,718	0.9115	1.3375	0.2679	0.9731	0.1700	3.6600
Lincoln County Fire District	91,757,767	-	91,757,767	0.2500					
Lincoln County Hospital District	191,808,030	71,450	191,879,480	0.2679					
Pahrnagat Valley Fire District	24,684,585	-	24,684,585	0.2334	1.3375	0.2679	0.9731	0.1700	2.9819
Panaca Fire District	25,133,359	-	25,133,359	0.1873	1.3375	0.2679	0.9731	0.1700	2.9358
Pioche Fire Protection District	19,741,675	-	19,741,675	0.1463	1.3375	0.2679	0.9731	0.1700	2.8948
SE Lincoln Co Habitat Conservation GID	13,916,463	-	13,916,463	0.0300	1.3375	0.5179	0.9731	0.1700	3.0285

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	1,332,045,833	160,507	1,332,206,340	0.8644		0.5615	1.3367	0.1700	2.9326
Lyon County School District	1,332,045,833	160,507	1,332,206,340	1.3367					
Fernley	458,273,479	-	458,273,479	0.5469	0.8644	0.4567	1.3367	0.1700	3.3747
Yerington	55,656,691	-	55,656,691	0.4044	0.8644	0.8202	1.3367	0.1700	3.5957
North Lyon (non-city)	11,231,973	-	11,231,973	-	0.8644	0.4567	1.3367	0.1700	2.8278
Carson Truckee Water Conservancy District	1,002,173,913	-	1,002,173,913	0.0000					
Carson Water Subconservancy District	572,374,571	-	572,374,571	0.0300					
Central Lyon County Fire District	580,566,275	-	580,566,275	0.4568	0.8644	0.0800	1.3367	0.1700	2.9079
Central Lyon Vector Control District	566,714,430	-	566,714,430	0.0350					
Fernley Swimming Pool District	469,711,040	-	469,711,040	0.2000					
Mason Valley Fire Maintenance District	121,762,204	-	121,762,204	0.2886	0.8644	0.8202	1.3367	0.1700	3.4799
Mason Valley Mosquito District	177,418,895	-	177,418,895	0.0838					

# PURSUANT TO SB 504 (2011), 2¢ ADDED TO STATE TAX RATE; \$0.0055 FOR CAPITAL PROJECTS & \$0.0145 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX CAP.

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LYON COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2011-2012  
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
Mason Valley Swimming Pool District	174,761,577	-	174,761,577	0.1749					
No. Lyon County Fire Maintenance District	470,686,766	-	470,686,766	0.2567					
Silver Springs GID	27,525,762	-	27,525,762	-					
Silver Springs-Stagecoach Hospital District	153,783,132	-	153,783,132	0.0450					
Smith Valley Fire Maintenance District	82,232,392	-	82,232,392	0.3074	0.8644	0.5615	1.3367	0.1700	3.2400
South Lyon County Hospital District	280,584,715	160,507	280,745,222	0.5615					
Stagecoach GID	19,834,323	-	19,834,323	0.0000	0.8644	0.5668	1.3367	0.1700	2.9379
Walker River Weed Control District	60,629,041	-	60,629,041	-					
Willowcreek GID	4,477,228	-	4,477,228	0.0156	0.8644	1.1088	1.3367	0.1700	3.4955

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	92,761,194	22,725,457	115,486,651	2.0900		0.2000	1.2000	0.1700	3.6600
Mineral County School District	92,761,194	22,725,457	115,486,651	1.2000					
Hawthorne Town	41,703,061	-	41,703,061	0.0000	2.0900	0.2000	1.2000	0.1700	3.6600
Luning Town	725,659	-	725,659	0.0000	2.0900	0.2000	1.2000	0.1700	3.6600
Mina Town	1,793,229	-	1,793,229	0.0000	2.0900	0.2000	1.2000	0.1700	3.6600
Walker Lake Town	7,349,758	-	7,349,758	0.0000	2.0900	0.2000	1.2000	0.1700	3.6600
Mineral County Fair & Recreation Board	92,761,194	22,725,457	115,486,651	-					
Mineral County Hospital District	92,761,194	22,725,457	115,486,651	0.2000					
Mineral County Television District	37,761,194	22,725,457	60,486,651	-					
Walker Lake GID	7,349,758	-	7,349,758	-					

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**NYE COUNTY**

**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2011-2012  
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
Nye County	1,070,307,749	196,812,936	1,267,120,685	1.3468		-	1.3350	0.1700	2.8518
Nye County School District	1,070,307,749	196,812,936	1,267,120,685	1.3350					
Amargosa Town	34,390,932	5,322,000	39,712,932	0.4949	1.3468	0.3100	1.3350	0.1700	3.6567
Beatty Town	18,500,236	278,000	18,778,236	0.2105	1.3468	0.2741	1.3350	0.1700	3.3364
Gabbs Town	6,433,164	4,257,000	10,690,164	0.4846	1.3468	-	1.3350	0.1700	3.3364
Manhattan Town	2,101,624	-	2,101,624	0.3164	1.3468	0.2686	1.3350	0.1700	3.4368
Pahrump Town	755,825,260	-	755,825,260	0.3704	1.3468	0.0793	1.3350	0.1700	3.3015
Round Mountain Town	83,855,387	127,924,000	211,779,387	0.3164	1.3468	0.2686	1.3350	0.1700	3.4368
Tonopah Town	29,937,165	-	29,937,165	0.5881	1.3468	0.2000	1.3350	0.1700	3.6399
Amargosa Library District	36,189,056	5,322,000	41,511,056	0.3100	1.3468	-	1.3350	0.1700	3.1618
Beatty GID	12,233,492	-	12,233,492	-					
Beatty Library District	20,278,897	278,000	20,556,897	0.2741	1.3468	-	1.3350	0.1700	3.1259
Beatty Water & Sanitation District	10,971,624	-	10,971,624	-					
Pahrump Community Hospital District	755,825,260	-	755,825,260						
Pahrump Community Library District	755,825,260	-	755,825,260	0.0662					
Pahrump Swimming Pool District	755,825,260	-	755,825,260	0.0131					
Smoky Valley Library District	99,938,695	127,924,000	227,862,695	0.2686	1.3468	-	1.3350	0.1700	3.1204
Smoky Valley Television District	96,963,252	127,924,000	224,887,252	-					
Tonopah Library District	40,179,801	-	40,179,801	0.2000	1.3468	-	1.3350	0.1700	3.0518

**PERSHING COUNTY**

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Pershing County	193,990,446	12,425,779	206,416,225	1.3568		0.4200	1.1500	0.1700	3.0968
Pershing County School District	193,990,446	12,425,779	206,416,225	1.1500					
Lovelock	20,975,000	-	20,975,000	0.5624	1.3568	0.4200	1.1500	0.1700	3.6592
Imlay Town	1,927,999	-	1,927,999	0.1500	1.3568	0.4200	1.1500	0.1700	3.2468

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PERSHING COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2011-2012

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 Hospital District	193,990,446	12,425,779	206,416,225	0.4200					
Pershing County Tourism Authority Board	193,990,446	12,425,779	206,416,225	-					

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	547,013,474	-	547,013,474	2.3960			0.8947	0.1700	3.4607
Storey County School District	547,013,474	-	547,013,474	0.8947					
Gold Hill Town	9,888,550	-	9,888,550	0.0000	2.3960		0.8947	0.1700	3.4607
Virginia City Town	33,120,637	-	33,120,637	0.0000	2.3960		0.8947	0.1700	3.4607
Carson Truckee Water Conservancy District	411,498,495	-	411,498,495	0.0000					
Canyon GID	16,623,016	-	16,623,016	-					
Nevada Commission - V & T Railway	547,013,474	-	547,013,474	-					
Tahoe Reno Industrial GID	212,638,211	-	212,638,211	-					
Virginia City Convention & Visitors Authority	547,013,474	-	547,013,474	-					
Virginia Divide Sewer District	24,467,764	-	24,467,764	-					

WASHOE COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Washoe County	12,675,216,318	157,976	12,675,374,294	1.3917			1.1385	0.1700	2.7002
Washoe County School District	12,675,216,318	157,976	12,675,374,294	1.1385					
Reno	6,046,671,279	-	6,046,671,279	0.9456	1.3917	0.0000	1.1385	0.1700	3.6458
Sparks	2,104,164,855	-	2,104,164,855	0.9161	1.3917	0.0000	1.1385	0.1700	3.6163

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WASHOE COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2011-2012

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
Carson Truckee Water Conservancy District	12,675,216,318	157,976	12,675,374,294	0.0000					
Gerlach GID	3,513,068	-	3,513,068	0.2998					
Grandview Terrace GID	1,895,130	-	1,895,130	-	1.3917	0.4713	1.1385	0.1700	3.1715
Incline Village GID	1,368,961,464	-	1,368,961,464	0.1129	1.3917	0.5525	1.1385	0.1700	3.3656
North Lake Tahoe Fire Protection District	1,372,090,599	-	1,372,090,599	0.5525	1.3917		1.1385	0.1700	3.2527
Palomino Valley GID	56,875,295	-	56,875,295	0.4885	1.3917	0.4713	1.1385	0.1700	3.6600
Regional Transportation Commission	12,675,216,318	157,976	12,675,374,294	-					
Reno-Sparks Convention & Visitors Authority	12,675,216,318	157,976	12,675,374,294	-					
Airport Authority of Washoe County	12,675,216,318	157,976	12,675,374,294	-					
Sierra Fire Protection District	938,303,178	4,000	938,307,178	0.5200	1.3917	0.0000	1.1385	0.1700	3.2202
South Truckee Meadows GID	445,368,797	-	445,368,797	-	1.3917	0.4713	1.1385	0.1700	3.1715
Sun Valley Water & Sanitation District	156,295,521		156,295,521	0.1736	1.3917	0.4713	1.1385	0.1700	3.3451
Tahoe Regional Planning Agency	1,361,364,779		1,361,364,779	-					-
Truckee Meadows Fire Protection District	2,111,638,639	63,000	2,111,701,639	0.4713	1.3917	0.4885	1.1385	0.1700	3.6600
Verdi Television District	445,300,621		445,300,621	-					

WHITE PINE COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
White Pine County	225,451,763	207,614,809	433,066,572	1.9510		0.5400	0.9990	0.1700	3.6600
White Pine County School District	225,451,763	207,614,809	433,066,572	0.9990					
Ely	59,310,074	-	59,310,074	0.0000	1.9510	0.5400	0.9990	0.1700	3.6600
Lund Town	1,885,190	-	1,885,190	0.0000	1.9510	0.5400	0.9990	0.1700	3.6600
McGill Town	7,427,670	-	7,427,670	0.0000	1.9510	0.5400	0.9990	0.1700	3.6600
Ruth Town	2,982,963	-	2,982,963	0.0000	1.9510	0.5400	0.9990	0.1700	3.6600
White Pine County Fire District	225,451,763	207,614,809	433,066,572	-					
White Pine County Hospital District	225,451,763	207,614,809	433,066,572	0.5400					
White Pine Co. Tourism & Recreation Board	225,451,763	207,614,809	433,066,572	-					

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**SECTION B**

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

**CARSON CITY**  
**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2011-2012**  
**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	1.5435	1.2102	0.0500	0.0500	0.5438	0.4470	-	1.7072
Carson City School District	0.7500	0.7500	-	-	-	-	0.4300	1.1800
Carson City Airport Authority	-	-	-	-	-	-	-	-
Carson Truckee Water Conservancy District	0.0026	-	-	-	0.0004	-	-	0.0000
Carson Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300
Nevada Commission - V & T Railway	-	-	-	-	-	-	-	-
Sierra Forest Fire Protection District	0.3768	0.1000	-	-	0.0528	-	-	0.1000
Tahoe Regional Planning Agency	-	-	-	-	-	-	-	-

**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	1.4941	0.9960	0.0300	0.0300	0.6896	0.1969	-	1.2229
Churchill County School District	0.7500	0.7500	-	-	-	-	0.5500	1.3000
Fallon	1.2293	0.8371	-	-	0.5470	-	-	0.8371
Carson Truckee Water Conservancy District	0.0035	-	-	-	0.0007	-	-	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**

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	0.6274	0.4570	-	-	0.2899	0.1842	0.0129	0.6541
Clark County School District	0.7500	0.7500	-	-	-	-	0.5534	1.3034
Boulder City	0.3035	0.2600	-	-	0.3596	-	-	0.2600

CLARK COUNTY  
TOTAL PROPERTY TAX RATES - FISCAL YEAR 2011-2012  
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)
Henderson	0.2259	0.2259	0.2310	0.2310	0.1925	0.0939	0.1600	0.7108
Las Vegas	1.5201	0.6765	0.0950	0.0950	0.3690	-	-	0.7715
Mesquite	1.9113	0.5520	-	-	0.3154	-	-	0.5520
North Las Vegas	0.2906	0.1937	0.9700	0.9400	0.1935	-	0.0250	1.1587
Bunkerville Town	0.9273	0.0200	-	-	0.4284	-	-	0.0200
* Enterprise Town	0.3304	0.2064	-	-	0.0147	-	-	0.2064
Indian Springs Town **	0.8228	0.0200	0.0050	-	-	-	-	0.0200
Laughlin Town	4.0319	0.8416	-	-	0.3480	-	-	0.8416
Moapa Town #	0.9669	0.0200	0.0944	0.0894	-	-	-	0.1094
Moapa Valley Town **	0.2661	0.0200	0.0050	-	0.1019	-	-	0.0200
Mt. Charleston Town	0.2159	0.0200	-	-	-	-	-	0.0200
* Paradise Town	0.7149	0.2064	-	-	0.1051	-	-	0.2064
Searchlight Town	1.0590	0.0200	-	-	0.3057	-	-	0.0200
* Spring Valley Town	0.2707	0.2064	-	-	0.0732	-	-	0.2064
* Summerlin Town	0.3200	0.2064	-	-	0.0020	-	-	0.2064
* Sunrise Manor Town	0.5161	0.2064	-	-	0.0756	-	-	0.2064
* Whitney Town	0.2925	0.2064	-	-	0.0284	-	-	0.2064
* Winchester	1.5284	0.2064	-	-	0.2742	-	-	0.2064
Big Bend Water District	-	-	-	-	-	-	-	-
Boulder City Library District	0.1222	0.0855	-	-	0.0220	-	-	0.0855
<b>Boulder City Library District - Debt</b>	-	-	-	-	-	-	0.0900	0.0900
Clark County Fire Service Area	0.3283	0.1670	0.0527	0.0527	0.0303	-	-	0.2197
Clark County Flood Control District	-	-	-	-	-	-	-	-
Henderson District Public Libraries	0.0199	0.0199	0.0332	0.0332	0.0044	0.0044	-	0.0575

\* NRS 354.59875 requires tax rate parity for seven unincorporated towns. The common levy for common services could be \$ **0.6313** 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 2011-2012**  
**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)
Kyle Canyon Water District	-	-	-	-	-	-	-	-
Las Vegas/Clark County Library District	0.1197	0.0865	-	-	0.0082	0.0077	-	0.0942
Las Vegas - Debt	-	-	-	-	-	-	-	-
*** Las Vegas Metropolitan Police-Manpower (LV)	-	-	0.2800	0.2800	-	-	-	0.2800
*** Las Vegas Metropolitan Police-Manpower (Co)	-	-	0.2800	0.2800	-	-	-	0.2800
*** Las Vegas Metropolitan Police 911	-	-	0.0050	0.0050	-	-	-	0.0050
Moapa Valley Fire Protection District	0.0210	-	-	-	0.0825	-	-	0.0000
Moapa Valley Water District	-	-	-	-	-	-	-	-
Mt. Charleston Fire Protection District	1.0741	0.8813	-	-	0.0566	-	-	0.8813
North Las Vegas Library District	0.0769	0.0632	-	-	-	-	-	0.0632
*** North Las Vegas 911	-	-	0.0050	0.0050	-	-	-	0.0050
Virgin Valley Water District	-	-	-	-	-	-	-	-

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

**DOUGLAS COUNTY**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Douglas County	0.4996	0.4996	0.0475	0.0475	0.6064	0.5864	-	1.1335
Douglas County School District	0.7500	0.7500	-	-	-	-	0.1000	0.8500
Gardnerville Town	0.6129	0.5065	-	-	0.1612	0.1612	-	0.6677
Genoa Town	0.3737	0.2802	-	-	0.1127	0.1127	-	0.3929
Minden Town	0.6949	0.4326	-	-	0.2351	0.2351	-	0.6677
Carson Truckee Water Conservancy District	0.0019	-	-	-	0.0009	-	-	0.0000



**DOUGLAS COUNTY**  
**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2011-2012**  
**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 Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300
Cave Rock Estates GID	0.0098	0.0098	0.3000	0.3000	0.0726	0.0726	-	0.3824
Douglas County Mosquito Abatement District	0.0387	0.0345	-	-	0.0084	-	-	0.0345
Douglas County Sewer District #1	-	-	-	-	-	-	-	-
East Fork Fire Protection District	0.3433	0.2249	-	-	0.1033	0.1033	-	0.3282
East Fork Paramedic District	0.1031	0.0732	0.0860	0.0860	-	-	-	0.1592
East Fork Swimming Pool District	0.2356	0.1645	-	-	-	-	-	0.1645
Elk Point Sanitation District	0.0095	0.0095	-	-	-	-	-	0.0095
Gardnerville Ranchos GID	0.7869	0.3686	-	-	0.3273	-	-	0.3686
Indian Hills GID	0.9029	0.7901	-	-	0.2449	-	-	0.7901
Kingsbury GID	0.2003	0.2003	-	-	0.2255	0.2255	-	0.4258
Lakeridge GID	0.0628	0.0628	-	-	0.0679	0.0679	-	0.1307
Logan Creek Estates GID	0.1122	0.1122	0.4500	0.4500	0.1100	0.1100	-	0.6722
Marla Bay GID	0.0360	-	-	-	0.1392	-	-	0.0000
Minden-Gardnerville Sanitation District	0.3057	0.1224	-	-	-	-	-	0.1224
Oliver Park GID	0.3107	0.3107	-	-	0.1757	0.1757	-	0.4864
Round Hill GID	0.0694	-	-	-	0.3443	-	-	0.0000
Sierra Estates GID	-	-	-	-	-	-	-	-
Skyland GID	0.0183	0.0183	0.1500	-	0.0953	0.0548	-	0.0731
Tahoe Douglas Fire District	0.5163	0.4981	0.1400	0.1400	0.3369	-	-	0.6381
Tahoe Douglas Sewer District	0.0350	0.0350	-	-	-	-	-	0.0350
Tahoe Regional Planning Agency	-	-	-	-	-	-	-	-
Topaz Ranch Estates GID	0.5136	0.5136	-	-	0.1978	0.1978	-	0.7114
Zephyr Cove GID	0.0292	0.0292	-	-	0.1355	0.0708	-	0.1000
Zephyr Heights GID	0.3763	0.2798	-	-	0.2200	-	-	0.2798
Zephyr Knolls GID	0.0084	0.0084	0.4800	0.4800	0.0336	0.0336	-	0.5220

**ELKO COUNTY**  
**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2011-2012**  
**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)
Elko County	1.5598	0.6826	0.0200	0.0200	0.1922	0.1360	-	0.8386
Elko County School District	0.7500	0.7500	0.7500	0.7500	-	-	-	1.5000
Carlin	4.4480	1.1481	-	-	-	-	-	1.1481
Elko	1.7915	0.8500	-	-	-	-	0.0700	0.9200
Wells	2.3735	0.9605	-	-	-	-	-	0.9605
West Wendover	1.3703	0.9360	-	-	-	-	-	0.9360
Jackpot Town	2.8301	0.5891	-	-	-	-	-	0.5891
Jarbidge Town	0.1500	-	-	-	-	-	-	0.0000
Montello Town	1.0904	0.4858	-	-	-	-	-	0.4858
Mountain City Town	1.0567	0.4347	-	-	-	-	-	0.4347
Carlin Television District	-	-	-	-	-	-	-	-
Elko Convention & Visitors Authority	0.0560	0.0392	-	-	-	-	-	0.0392
Elko County Recreation Board	-	-	-	-	-	-	-	-
Elko Television District	0.0358	0.0145	-	-	-	-	-	0.0145
Northeast Nevada Fire Protection District	-	-	-	-	-	-	-	-
West Wendover Recreation District	-	-	-	-	-	-	-	-

**ESMERALDA COUNTY**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Esmeralda County	14.5198	2.0225	-	-	0.1673	0.0770	-	2.0995
Esmeralda County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Goldfield Town	0.8823	-	-	-	-	-	-	0.0000
Silver Peak Town	3.2566	-	-	-	-	-	-	0.0000

**EUREKA COUNTY**  
**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2011-2012**  
**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)
Eureka County	12.4502	0.7581	-	-	0.2697	0.0877	-	0.8458
Eureka County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Crescent Valley Town	0.5697	0.2153	-	-	0.0132	-	-	0.2153
Eureka Town	0.4176	0.2153	-	-	0.0112	-	-	0.2153
Devil's Gate GID	-	-	-	-	-	-	-	-
Diamond Valley Rodent Control District	0.0628	0.0400	-	-	0.0126	-	-	0.0400
Diamond Valley Weed Control District	0.1022	0.0781	-	-	0.0126	-	-	0.0781
Eureka County Television District	0.1224	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	2.2828	0.6755	0.0150	0.0150	0.1706	0.0607	-	0.7512
Humboldt County School District	0.7500	0.7500	-	-	-	-	0.1350	0.8850
Winnemucca	2.4899	0.9700	-	-	-	-	-	0.9700
Golconda Fire Protection District	0.0337	0.0290	-	-	-	-	-	0.0290
Humboldt County Fire District	0.0910	0.0910	0.0182	0.0137	-	-	-	0.1047
Humboldt County Hospital District	0.6974	0.3954	-	-	-	-	-	0.3954
Kings River GID	-	-	0.2000	0.2000	-	-	-	0.2000
McDermitt Fire Protection District	0.3662	0.3155	0.1500	0.1500	-	-	-	0.4655
Orovada Community Services District	0.1414	0.0974	-	-	-	-	-	0.0974
Orovada Fire Protection District	0.1048	-	0.1500	0.1500	-	-	-	0.1500
Paradise Valley Fire District	0.3143	0.1745	-	-	-	-	-	0.1745
Pueblo Fire Protection District	0.6017	0.3500	-	-	-	-	-	0.3500

**HUMBOLDT COUNTY**

**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2011-2012**

**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)
Winnemucca Convention & Visitors Authority	-	-	-	-	-	-	-	-
Winnemucca Rural Fire Protection District	0.1092	0.1047	-	-	-	-	-	0.1047

**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	9.4712	1.8129	-	-	0.2405	0.1114	-	1.9243
Lander County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Austin Town	2.2521	0.2213	-	-	0.1712	-	-	0.2213
Battle Mountain Town	0.9000	0.0500	-	-	0.2654	-	-	0.0500
Kingston Town	0.5252	0.3048	-	-	0.1790	-	-	0.3048
Lander County Convention & Tourism Authority	-	-	-	-	-	-	-	-
Lander County Hospital District	4.2577	0.5109	-	-	0.0143	-	-	0.5109
Lander County Sewer & Water District #2	0.0761	0.0677	-	-	-	-	-	0.0677

**LINCOLN COUNTY**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Lincoln County	2.2657	1.1748	-	-	0.6060	0.1627	-	1.3375
Lincoln County School District	0.7500	0.7500	-	-	-	-	0.2231	0.9731
Caliente	1.9172	0.9115	-	-	0.6500	-	-	0.9115
Alamo Town	0.3440	0.3390	-	-	0.1984	0.0990	-	0.4380
Panaca Town	0.3146	0.0774	-	-	0.2412	-	-	0.0774
Pioche Town	0.6286	0.2969	-	-	0.3462	-	-	0.2969

**LINCOLN COUNTY**  
**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2011-2012**  
**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)
Coyote Springs GID	2.2109	0.9115	-	-	-	-	-	0.9115
Lincoln County Fire District	0.2500	0.2500	-	-	-	-	-	0.2500
Lincoln County Hospital District	0.4537	0.2679	-	-	0.0253	-	-	0.2679
Pahranagat Valley Fire District	0.1573	0.1573	-	-	0.1509	0.0761	-	0.2334
Panaca Fire District	0.1873	0.1873	-	-	-	-	-	0.1873
Pioche Fire Protection District	0.4306	0.1463	-	-	0.1159	-	-	0.1463
SE Lincoln Co Habitat Conservation GID	0.0423	0.0300	-	-	-	-	-	0.0300

**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	1.9253	0.7084	-	-	0.6159	0.1560	-	0.8644
Lyon County School District	0.7500	0.7500	-	-	-	-	0.5867	1.3367
Fernley	0.5349	0.5349	-	-	0.0120	0.0120	-	0.5469
Yerington	0.8041	0.4044	-	-	0.2687	-	-	0.4044
North Lyon (non-city)	-	-	-	-	-	-	-	-
Carson Truckee Water Conservancy District	0.0027	-	-	-	0.0004	-	-	0.0000
Carson Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300
Central Lyon County Fire District	0.3996	0.3868	0.0700	0.0700	0.0338	-	-	0.4568
Central Lyon Vector Control District	0.1337	0.0350	-	-	-	-	-	0.0350
Fernley Swimming Pool District	-	-	0.2000	0.2000	-	-	-	0.2000
Mason Valley Fire Maintenance District	0.1846	0.1846	0.0800	0.0800	0.0240	0.0240	-	0.2886
Mason Valley Mosquito District	0.1575	0.0538	0.0300	0.0300	0.0144	-	-	0.0838
Mason Valley Swimming Pool District	0.2982	0.1749	-	-	-	-	-	0.1749
No. Lyon County Fire Maintenance District	0.1950	0.1950	0.0500	0.0500	0.0117	0.0117	-	0.2567
Silver Springs GID	-	-	-	-	-	-	-	-

**LYON COUNTY**  
**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2011-2012**  
**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)
Silver Springs-Stagecoach Hospital District	0.3130	0.0450	-	-	0.0220	-	-	0.0450
Smith Valley Fire Maintenance District	0.2332	0.2332	0.0500	0.0500	0.0242	0.0242	-	0.3074
South Lyon County Hospital District	0.4782	0.3115	0.2500	0.2500	0.0369	-	-	0.5615
Stagecoach GID	0.6932	-	-	-	-	-	-	0.0000
Walker River Weed Control District	-	-	-	-	-	-	-	-
Willowcreek GID	0.0936	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	7.4109	1.8770	0.0600	0.0600	0.1730	0.1530	-	2.0900
Mineral County School District	0.7500	0.7500	-	-	-	-	0.4500	1.2000
Hawthorne Town	0.5502	-	-	-	-	-	-	0.0000
Luning Town	0.4738	-	-	-	-	-	-	0.0000
Mina Town	2.4835	-	-	-	-	-	-	0.0000
Walker Lake Town	0.3390	-	-	-	-	-	-	0.0000
Mineral County Fair & Recreation Board	-	-	-	-	-	-	-	-
Mineral County Hospital District	1.3968	0.2000	-	-	-	-	-	0.2000
Mineral County Television District	-	-	-	-	-	-	-	-
Walker Lake GID	-	-	-	-	-	-	-	-

**NYE COUNTY**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Nye County	2.8620	1.2504	0.0050	0.0050	0.5317	0.0914	-	1.3468
Nye County School District	0.7500	0.7500	-	-	-	-	0.5850	1.3350
Amargosa Town	1.7494	0.4949	-	-	0.1192	-	-	0.4949

**NYE COUNTY**  
**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2011-2012**  
**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)
Beatty Town	1.1553	0.2105	-	-	0.7719	-	-	0.2105
Gabbs Town	11.2720	0.4846	-	-	0.3957	-	-	0.4846
Manhattan Town	2.5083	0.3164	-	-	0.1111	-	-	0.3164
Pahrump Town	0.3316	0.3316	-	-	0.0388	0.0388	-	0.3704
Round Mountain Town	0.6804	0.3164	-	-	0.0487	-	-	0.3164
Tonopah Town	0.9264	0.5881	-	-	0.4058	-	-	0.5881
Amargosa Library District	1.2533	0.3100	-	-	0.0089	-	-	0.3100
Beatty GID	-	-	-	-	-	-	-	-
Beatty Library District	0.8831	0.2741	-	-	0.0121	-	-	0.2741
Beatty Water & Sanitation District	-	-	-	-	-	-	-	-
Pahrump Community Hospital District	-	-	-	-	-	-	-	0.0000
Pahrump Community Library District	0.0611	0.0611	-	-	0.0051	0.0051	-	0.0662
Pahrump Swimming Pool District	0.0101	0.0101	-	-	0.0030	0.0030	-	0.0131
Smoky Valley Library District	0.7577	0.2686	-	-	0.0045	-	-	0.2686
Smoky Valley Television District	-	-	-	-	-	-	-	-
Tonopah Library District	0.4195	0.2000	-	-	0.0025	-	-	0.2000

**PERSHING COUNTY**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Pershing County	6.2910	1.2127	0.0090	0.0035	0.3726	0.1406	-	1.3568
Pershing County School District	0.7500	0.7500	-	-	-	-	0.4000	1.1500
Lovelock	1.9195	0.5624	-	-	0.3535	-	-	0.5624
Imlay Town	0.6712	0.1500	-	-	-	-	-	0.1500
Pershing County Hospital District	1.6276	0.3400	0.0800	0.0800	0.0260	-	-	0.4200
Pershing County Tourism Authority Board	-	-	-	-	-	-	-	-

**STOREY COUNTY**

**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2011-2012**

**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)
Storey County	4.1437	2.3165	-	-	1.1195	0.0795	-	2.3960
Storey County School District	0.7500	0.7500	-	-	-	-	0.1447	0.8947
Gold Hill Town	0.4995	-	-	-	-	-	-	0.0000
Virginia City Town	0.4841	-	-	-	-	-	-	0.0000
Carson Truckee Water Conservancy District	0.0032	-	-	-	0.0004	-	-	0.0000
Canyon GID	-	-	-	-	-	-	-	-
Nevada Commission - V & T Railway	-	-	-	-	-	-	-	-
Tahoe Reno Industrial GID	-	-	-	-	-	-	-	-
Virginia City Convention & Visitors Authority	-	-	-	-	-	-	-	-
Virginia Divide Sewer District	-	-	-	-	-	-	-	-

**WASHOE COUNTY**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Washoe County	1.9559	0.9806	0.1000	0.1000	0.5381	0.2726	0.0385	1.3917
Washoe County School District	0.7500	0.7500	-	-	-	-	0.3885	1.1385
Reno *	0.8053	0.3806	0.5351	0.5351	0.2864	0.0299	-	0.9456
Sparks	1.1653	0.6672	0.1105	0.1105	0.3501	0.1384	-	0.9161
Carson Truckee Water Conservancy District	0.0036	-	-	-	0.0005	-	-	-
Gerlach GID	0.2998	0.2998	-	-	-	-	-	0.2998
Grandview Terrace GID	-	-	-	-	-	-	-	-
Incline Village GID	0.0833	0.0833	-	-	0.0296	0.0296	-	0.1129
North Lake Tahoe Fire Protection District	0.2425	0.2425	0.3100	0.3100	0.0815	-	-	0.5525
Palomino Valley GID	0.5872	0.4885	-	-	0.1087	-	-	0.4885
Regional Transportation Commission	-	-	-	-	-	-	-	-
Reno-Sparks Convention & Visitors Authority	-	-	-	-	-	-	-	-
Airport Authority of Washoe County	-	-	-	-	-	-	-	-
Sierra Fire Protection District	0.9764	0.5200	-	-	0.0495	-	-	0.5200



**WASHOE COUNTY**

**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2011-2012**

**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)
South Truckee Meadows GID	-	-	-	-	-	-	-	-
Sun Valley Water & Sanitation District	0.2467	0.1736	-	-	-	-	-	0.1736
Tahoe Regional Planning Agency	-	-	-	-	-	-	-	-
Truckee Meadows Fire Protection District	1.0890	0.4713	-	-	0.0957	-	-	0.4713
Verdi Television District	0.0136	-	-	-	-	-	-	0.0000

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

**WHITE PINE COUNTY**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
White Pine County	5.7784	1.6954	0.0850	0.0850	0.1928	0.1706	-	1.9510
White Pine County School District	0.7500	0.7500	-	-	-	-	0.2490	0.9990
Ely	1.7564	-	-	-	0.0549	-	-	0.0000
Lund Town	0.7509	-	-	-	0.0252	-	-	0.0000
McGill Town	0.8992	-	-	-	0.0218	-	-	0.0000
Ruth Town	1.6653	-	-	-	0.0200	-	-	0.0000
White Pine County Hospital District	1.9394	0.5400	-	-	0.0027	-	-	0.5400
White Pine County Tourism & Recreation Board	-	-	-	-	-	-	-	-

## **SECTION C**

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

**PROPERTY TAX RATES - FISCAL YEAR 2011-2012  
 VOTER APPROVED OVERRIDES; TAX IMPACT  
 CARSON CITY**

**VOTER APPROVED OVERRIDES**

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

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

ENTITY	TOTAL TAX RATE	TAX BILL
Carson City	3.1872	\$ 1,115.52

**CHURCHILL COUNTY**

**VOTER APPROVED OVERRIDES**

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
Churchill County	Fire Equipment	0.0300	11/4/2008	6 years; expires FYE 6/30/2015	\$ 10.50

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

ENTITY	TOTAL TAX RATE	TAX BILL
Churchill County	2.8029	\$ 981.02
Fallon	3.6400	\$ 1,274.00

**PROPERTY TAX RATES - FISCAL YEAR 2011-2012  
VOTER APPROVED OVERRIDES; TAX IMPACT  
CLARK COUNTY**

**VOTER APPROVED OVERRIDES**

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
Clark County Fire Service Area	Public Safety	0.0527	6/6/1995	20 years; expires FYE 6/30/2017	\$ 18.45
Henderson	Public Safety	0.2310	11/8/1988	Perpetuity	\$ 80.85
Henderson District Public Libraries	Operating Revenue	0.0332	5/7/1991	Perpetuity	\$ 11.62
Indian Springs Town *	Emergency 911 System	0.0050	11/3/1998	30 years; expires FYE 6/30/2020	\$ 1.75
Las Vegas	Fire Eqpt; facilities; staff	0.0950	11/7/2000	30 years; expires FYE 6/30/2031	\$ 33.25
Las Vegas Metropolitan Police	Manpower	0.0800	11/8/1988	Perpetuity	\$ 28.00
Las Vegas Metropolitan Police	Manpower	0.2000	11/5/1996	30 years; expires FYE 6/30/2027	\$ 70.00
Moapa Town	Park and Recreation Services	\$80,000/yr +4% annual increase	11/8/1988	40 years; expires FYE 6/30/2029	Determined Annually
Moapa Town #	Emergency 911 System	0.0050	11/5/2002	30 years; expires FYE 6/30/2033	\$ 1.75
Moapa Valley Town *	Emergency 911 System	0.0050	11/8/1994	30 years; expires FYE 6/30/2025	\$ 1.75
North Las Vegas	Emergency 911 System	0.0050	11/6/1984	Perpetuity	\$ 1.75
North Las Vegas	Public Safety	0.1800	11/4/1986	Perpetuity	\$ 63.00
North Las Vegas	Public Safety	0.3500	5/2/1989	Perpetuity	\$ 122.50
North Las Vegas	Public Safety	0.2000	11/5/1996	30 years; expires FYE 6/30/2027	\$ 70.00
North Las Vegas ^	Street Improvements	<b>0.2400</b>	<b>6/5/1995</b>	<b>30 years; expires FYE 6/30/2025</b>	<b>\$ 84.00</b>

\* 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.

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

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

ENTITY	TOTAL TAX RATE	TAX BILL
Clark County	2.7264	\$ 954.24
Boulder City	2.5630	\$ 897.05
Henderson	2.8958	\$ 1,013.53
Las Vegas	3.2782	\$ 1,147.37
Mesquite	2.7737	\$ 970.80
North Las Vegas	3.3544	\$ 1,174.04
Enterprise Town	2.9328	\$ 1,026.48
Laughlin Town	3.3483	\$ 1,171.91

**PROPERTY TAX RATES - FISCAL YEAR 2011-2012  
 VOTER APPROVED OVERRIDES; TAX IMPACT  
 DOUGLAS COUNTY**

**VOTER APPROVED OVERRIDES**

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

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

ENTITY	TOTAL TAX RATE	TAX BILL
Douglas County	2.8699	\$ 1,004.47
Gardnerville Town	3.6600	\$ 1,281.00
Genoa Town	3.2628	\$ 1,141.98
Minden Town	3.6600	\$ 1,281.00
Indian Hills GID	3.6600	\$ 1,281.00
Round Hill GID	2.7916	\$ 977.06

**PROPERTY TAX RATES - FISCAL YEAR 2011-2012  
 VOTER APPROVED OVERRIDES; TAX IMPACT  
 ELKO COUNTY**

**VOTER APPROVED OVERRIDES**

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

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

ENTITY	TOTAL TAX RATE	TAX BILL
Elko County	2.5623	\$ 896.81
Carlin	3.6567	\$ 1,279.85
Elko	3.4823	\$ 1,218.81
Wells	3.4691	\$ 1,214.19
West Wendover	3.4446	\$ 1,205.61
Jackpot Town	3.0977	\$ 1,084.20

**ESMERALDA COUNTY**

**VOTER APPROVED OVERRIDES**

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

ENTITY	TOTAL TAX RATE	TAX BILL
Esmeralda County	3.0195	\$ 1,056.83
Goldfield Town	3.0195	\$ 1,056.83

**PROPERTY TAX RATES - FISCAL YEAR 2011-2012  
VOTER APPROVED OVERRIDES; TAX IMPACT  
EUREKA COUNTY**

**VOTER APPROVED OVERRIDES**

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

ENTITY	TOTAL TAX RATE	TAX BILL
Eureka County	1.7743	\$ 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	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
Humboldt County	Senior Citizens Center	0.0150	11/4/1986	Perpetuity	\$ 5.25
Humboldt County Fire District	Public Safety	Variable	11/4/1986	Perpetuity: Total allowed rate to equal Winnemucca Fire's total combined rate	Determined Annually
Kings River GID	Community Center	0.2000	7/1/2004	30 years; expires FYE 6/30/2034	\$ 70.00
McDermitt Fire District	Public Safety	0.1500	11/4/1986	Perpetuity	\$ 52.50
Orovada Fire District	Fire Equipment	0.1500	11/4/1986	Perpetuity	\$ 52.50

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

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

PROPERTY TAX RATES - FISCAL YEAR 2011-2012  
 VOTER APPROVED OVERRIDES; TAX IMPACT  
 LANDER COUNTY

VOTER APPROVED OVERRIDES

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

ENTITY	TOTAL TAX RATE	TAX BILL
Lander County	3.3552	\$ 1,174.32
Austin Town	3.6442	\$ 1,275.47
Battle Mountain Town	3.4052	\$ 1,191.82
Kingston Town	3.6600	\$ 1,281.00

LINCOLN COUNTY

VOTER APPROVED OVERRIDES

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

ENTITY	TOTAL TAX RATE	TAX BILL
Lincoln County	2.9985	\$ 1,049.48
Caliente	3.6600	\$ 1,281.00
Alamo Town	3.4499	\$ 1,207.47
Panaca Town	3.0132	\$ 1,054.62
Pioche Town	3.1917	\$ 1,117.10
Coyote Springs GID	3.6600	\$ 1,281.00
Pahrangat Valley Fire	2.9819	\$ 1,043.67



**PROPERTY TAX RATES - FISCAL YEAR 2011-2012  
 VOTER APPROVED OVERRIDES; TAX IMPACT  
 LYON COUNTY**

**VOTER APPROVED OVERRIDES**

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
Central Lyon County Fire District	Paramedics/Firefighters	0.0700	11/8/1994	30 years; expires FYE 6/30/2025	\$ 24.50
Fernley Swimming Pool District	Swimming Pool	0.2000	11/4/1986	Perpetuity	\$ 70.00
Mason Valley Fire District	Fire Protection	0.0800	11/6/1990	Perpetuity	\$ 28.00
Mason Valley Mosquito District	Mosquito Control	0.0300	4/14/1987	Perpetuity	\$ 10.50
North Lyon Fire Maintenance Distr	Fire Protection	0.0500	11/8/1994	30 years; expires FYE 6/30/2025	\$ 17.50
Smith Valley Fire District	Public Safety	0.0500	11/5/1996	20 years; expires FYE 6/30/2017	\$ 17.50
South Lyon Hospital District	Hospital Expenses	0.2500	11/4/2008	Extend to 30 yrs; expires FYE 6/30/44	\$ 87.50

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

ENTITY	TOTAL TAX RATE	TAX BILL
Lyon County	2.9326	\$ 1,026.41
Fernley	3.3747	\$ 1,181.15
Yerington	3.5957	\$ 1,258.50
Central LY Fire Protection Dist	2.9079	\$ 1,017.77
Willowcreek GID	3.4955	\$ 1,223.43

**PROPERTY TAX RATES - FISCAL YEAR 2011-2012  
 VOTER APPROVED OVERRIDES; TAX IMPACT  
 MINERAL COUNTY**

**VOTER APPROVED OVERRIDES**

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
Mineral County	Senior Citizens' Center	0.0600	9/7/2004	8 years; expires FYE 6/30/2013	\$ 21.00

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

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

**NYE COUNTY**

**VOTER APPROVED OVERRIDES**

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
Nye County	Emergency 911 System	0.0050	11/6/1990	Perpetuity	\$ 1.75

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

ENTITY	TOTAL TAX RATE	TAX BILL
Nye County	2.8518	\$ 998.13
Amargosa Town	3.6567	\$ 1,279.85
Beatty Town	3.3364	\$ 1,167.74
Pahrump Town	3.3015	\$ 1,155.53
Round Mountain Town	3.4368	\$ 1,202.88
Tonopah Town	3.6399	\$ 1,273.97

**PROPERTY TAX RATES - FISCAL YEAR 2011-2012  
 VOTER APPROVED OVERRIDES; TAX IMPACT  
 PERSHING COUNTY**

**VOTER APPROVED OVERRIDES**

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

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

ENTITY	TOTAL TAX RATE	TAX BILL
Pershing County	3.0968	\$ 1,083.88
Lovelock	3.6592	\$ 1,280.72

**STOREY COUNTY**

**VOTER APPROVED OVERRIDES**

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

ENTITY	TOTAL TAX RATE	TAX BILL
Storey County	3.4607	\$ 1,211.25

**PROPERTY TAX RATES - FISCAL YEAR 2011-2012  
 VOTER APPROVED OVERRIDES; TAX IMPACT  
 WASHOE COUNTY**

**VOTER APPROVED OVERRIDES**

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

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

ENTITY	TOTAL TAX RATE	BILL
Washoe County	2.7002	\$ 945.07
Reno	3.6458	\$ 1,276.03
Sparks	3.6163	\$ 1,265.71
Palomino Valley GID	3.6600	\$ 1,281.00
So. Truckee Meadows GID	3.1715	\$ 1,110.03

**PROPERTY TAX RATES - FISCAL YEAR 2011-2012  
 VOTER APPROVED OVERRIDES; TAX IMPACT  
 WHITE PINE COUNTY**

**VOTER APPROVED OVERRIDES**

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
White Pine County	Senior Citizens Center	0.0200	7/7/1992	Perpetuity	\$ 7.00
White Pine County	Funding for EMT Services	0.0350	7/7/1992	Perpetuity	\$ 12.25
<b>White Pine County</b>	<b>Senior Citizens Center</b>	<b>0.0300</b>	<b>11/2/2010</b>	<b>5 years; expires FYE 6-30-2016</b>	<b>\$ 10.50</b>

**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**

**PROPERTY TAX RATES - FISCAL YEAR 2011-2012**

**CARSON CITY**

**OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Carson City	1.0, 1.5, 1.6, 2.4	10+20+100+301+303	3.0872
	2.1	10+20+100+301	3.0872
	2.6	10+20+100+304	3.1572
	2.3, 2.8	10+20+100+301+304	3.1872
	1.7, 2.5	10+20+100+301+303+304	3.1872
	2.7	10+20+100+301+302	3.0872

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Carson City School District	1.1800
100	Carson City	1.7072
301	Carson Water Subconservancy District	0.0300
302	Carson Valley Underground Water Basin	0.0000
303	Eagle Valley Underground Water Basin	0.0000
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	3.6400
Churchill County (unincorporated)	200	10+20+100+300+301	2.8029
Churchill County (unincorporated)	300	10+20+100+300	2.7729

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Churchill County School District	1.3000
100	Churchill County	1.2229
200	Fallon	0.8371
300	Churchill Co. Mosquito Abatement District	0.0800
301	Carson Water Subconservancy District	0.0300

# PURSUANT TO SB 504 (2011), 2¢ ADDED TO STATE TAX RATE; \$0.0055 FOR CAPITAL PROJECTS & \$0.0145 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

PROPERTY TAX RATES - FISCAL YEAR 2011-2012  
 CLARK COUNTY  
 OVERLAPPING TAXING DISTRICTS

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Boulder City	50, 51, 58	10+20+50+100+301	2.5630
	52, 57, 59	10+20+50+100+301A+308B	2.4730
	55	10+20+50+100+301A	2.4730
Clark County (unincorporated)	60, 61	10+20+100+301B+306+308A	2.5917
	100, 102	10+20+100+306+308	2.5017
	101	10+20+100+302+306+307+308	2.7264
	103	10+20+100+306+307+308	2.5067
	104	10+20+100+302+306+308	2.7214
	120	10+20+100+305+306+308	2.5017
	121	10+20+100+305+306+307+308	2.5067
	125	10+20+100+302+305+306+307+308	2.7264
	143	10+20+100+302+305+306+308	2.7214
	145	10+20+100+306+308+832	2.5017
	146	10+20+100+306+308+830	2.5017
Henderson	500, 524	10+20+100+303+500	2.8958
	503, 505, 518, 521	10+20+100+303+305+500	2.8958
	514	10+20+100+303+308B+500	2.8958
	512, 513, 516, 522, 523	10+20+100+303+305+308B+500	2.8958
Library Dist. (Non-City)	510	10+20+100+306+308A	2.5017
Library Dist. (Non-City)	515	10+20+100+302+306+307+308A	2.7264
Library Dist. (Non-City)	520	10+20+100+305+306+308A	2.5017
Library Dist. (Non-City)	525	10+20+100+302+305+306+307+308A	2.7264
Las Vegas	200, 203, 204, 207, 212	10+20+100+200+305+306+307+308	3.2782
	206	10+20+100+200+306+307+308	3.2782
	208	10+20+100+200+306+308	3.2732
	210	10+20+100+200+305+306+308	3.2732
Mesquite	901, 902, 903	10+20+100+308+901	2.7737
North Las Vegas	250, 253, 255, 256	10+20+100+250+305+310+311	3.3544
	254	10+20+100+250+305+308B+310+311	3.3544
	257	10+20+100+250+308B+310+311	3.3544

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Clark County School District	1.3034
50	Boulder City	0.2600
100	Clark County (unincorporated)	0.6541
105	Laughlin Town	0.8416
110	Mt. Charleston Town	0.0200
135	Indian Springs Town	0.0200
200	Las Vegas	0.7715
250	North Las Vegas	1.1587
301A	Boulder City Library	0.0855
301B	Boulder City Library - Debt	0.0900
302	Clark County Fire Service Area	0.2197
303	Henderson District Public Libraries	0.0575
304	Kyle Canyon Water District	0.0000
305	Las Vegas Artesian Basin	0.0000
306	Las Vegas Metro Police -Manpower	0.2800
307	Las Vegas Metropolitan Police 911	0.0050
308A	Las Vegas/Clark County Library District	0.0942
308B	Las Vegas/Clark Co. Library District-Debt	0.0000
309	Mt. Charleston Fire Service District	0.8813
310	North Las Vegas 911	0.0050
311	North Las Vegas Library District	0.0632
340	Sunrise Manor Town	0.2064
410	Winchester Town	0.2064
417	Spring Valley Town	0.2064
420	Summerlin Town	0.2064
470	Paradise Town	0.2064
500	Henderson	0.7108
550	Whitney Town	0.2064
620	Enterprise Town	0.2064
700	Searchlight Town	0.0200
800	Bunkerville Town	0.0200
810	Moapa Valley Town	0.0200
820A	Moapa Town	0.0200
820B	Moapa Town - Voter Override - Parks	0.0894
830	Coyote Springs Ground Water Basin	0.0000
832	Muddy River Springs Ground Water Basin	0.0000
833	Lower Moapa Valley Ground Water Basin	0.0000
901	Mesquite	0.5520

# PURSUANT TO SB 504 (2011), 2¢ ADDED TO STATE TAX RATE; \$0.0055 FOR CAPITAL PROJECTS & \$0.0145 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.



PROPERTY TAX RATES - FISCAL YEAR 2011-2012  
 CLARK COUNTY  
 OVERLAPPING TAXING DISTRICTS

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Bunkerville Town	800, 845	10+20+100+306+308+800	2.5217
Enterprise Town	620	10+20+100+306+308+620	2.7081
	621	10+20+100+306+307+308+620	2.7131
	625	10+20+100+302+306+307+308+620	2.9328
	630	10+20+100+305+306+308+620	2.7081
	631	10+20+100+305+306+307+308+620	2.7131
	635	10+20+100+302+305+306+307+308+620	2.9328
	636	10+20+100+302+305+306+308+620	2.9278
Indian Springs Town	135	10+20+100+135+306+307+308	2.5267
Laughlin Town	105, 106, 107	10+20+100+105+306+307+308	3.3483
Moapa Town	820, 828	10+20+100+306+307+308+820	2.6161
	830	10+20+100+306+307+308+820+830	2.6161
	831, 832	10+20+100+306+307+308+820+832	2.6161
	836, 839	10+20+100+306+307+308+820+833	2.6161
	844	10+20+100+306+307+308+820A+833	2.5267
	842, 848, 849	10+20+100+306+308+820A+833	2.5217
	843, 846, 847	10+20+100+306+308+820A	2.5217
Moapa Valley Town	810, 825, 826	10+20+100+306+307+308+810	2.5267
	815, 827	10+20+100+306+308	2.5017
	834, 837	10+20+100+306+307+308+810+833	2.5267
	835, 838	10+20+100+306+308+833	2.5017
	840	10+20+100+306+308+810+833	2.5217
	841, 851	10+20+100+306+308+810	2.5217
Mt. Charleston Town	109	10+20+100+306+308+309	3.3830
	110	10+20+100+110+306+308+309	3.4030
	115	10+20+100+110+304+306+308+309	3.4030
Paradise Town	470, 471	10+20+100+302+305+306+307+308+470	2.9328
Searchlight Town	700, 701	10+20+100+306+308+700	2.5217
Spring Valley Town	417	10+20+100+302+305+306+307+308+417	2.9328
Summerlin Town	420	10+20+100+302+305+306+307+308+420	2.9328
	421	10+20+100+302+306+307+308+420	2.9328
Sunrise Manor Town	340, 341	10+20+100+302+305+306+307+308+340	2.9328
Whitney Town	550	10+20+100+302+306+307+308+550	2.9328
	570	10+20+100+302+305+306+307+308+550	2.9328
Winchester Town	410, 411	10+20+100+302+305+306+307+308+410	2.9328

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Clark County School District	1.3034
50	Boulder City	0.2600
100	Clark County (unincorporated)	0.6541
105	Laughlin Town	0.8416
110	Mt. Charleston Town	0.0200
135	Indian Springs Town	0.0200
200	Las Vegas	0.7715
250	North Las Vegas	1.1587
301A	Boulder City Library	0.0855
301B	Boulder City Library - Debt	0.0900
302	Clark County Fire Service Area	0.2197
303	Henderson District Public Libraries	0.0575
304	Kyle Canyon Water District	0.0000
305	Las Vegas Artesian Basin	0.0000
306	Las Vegas Metro Police -Manpower	0.2800
307	Las Vegas Metropolitan Police 911	0.0050
308A	Las Vegas/Clark County Library District	0.0942
308B	Las Vegas/Clark Co. Library District-Debt	0.0000
309	Mt. Charleston Fire Service District	0.8813
310	North Las Vegas 911	0.0050
311	North Las Vegas Library District	0.0632
340	Sunrise Manor Town	0.2064
410	Winchester Town	0.2064
417	Spring Valley Town	0.2064
420	Summerlin Town	0.2064
470	Paradise Town	0.2064
500	Henderson	0.7108
550	Whitney Town	0.2064
620	Enterprise Town	0.2064
700	Searchlight Town	0.0200
800	Bunkerville Town	0.0200
810	Moapa Valley Town	0.0200
820A	Moapa Town	0.0200
820B	Moapa Town - Voter Override - Parks	0.0894
830	Coyote Springs Ground Water Basin	0.0000
832	Muddy River Springs Ground Water Basin	0.0000
833	Lower Moapa Valley Ground Water Basin	0.0000
901	Mesquite	0.5520

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

**PROPERTY TAX RATES - FISCAL YEAR 2011-2012**  
**DOUGLAS COUNTY**  
**OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Tahoe Douglas Fire	101	10+20+100+318	2.7916
	440	10+20+100+301+318	2.8216
Tahoe Douglas Sewer	110	10+20+100+318+319	2.8266
Logan Creek GID	120	10+20+100+313+318+319	3.4988
Cave Rock Estates GID	130	10+20+100+303+318+319	3.2090
Lakeridge GID	140	10+20+100+312+318+319	2.9573
Skyland GID	150	10+20+100+317+318+319	2.8997
Zephyr Cove GID	160	10+20+100+318+319+322	2.9266
Zephyr Heights GID	170	10+20+100+318+319+323	3.1064
Zephyr Knolls GID	180	10+20+100+318+319+324	3.3486
Marla Bay GID	190	10+20+100+318+319+326	2.8266
Round Hill GID	200	10+20+100+318+327	2.7916
Elk Point Sanitation District	210	10+20+100+308+318	2.8011
Douglas County Sewer #1	220	10+20+100+318+325	2.7916
Oliver Park GID	230	10+20+100+315+318	3.2780
East Fork Fire Protection District	300	10+20+100+305+306	2.6409
	302	10+20+100+305+306+319	2.6759
	320	10+20+100+301+305+306	2.6709
	330, 335	10+20+100+301+304+305+307+306	2.8699
Sierra Estates GID	340	10+20+100+301+304+305+307+306+328	2.8699
Indian Hills GID	350, 355	10+20+100+301+304+305+307+310+306	3.6600
	351, 356	10+20+100+301+304+305+306+307+310	3.6600
Kingsbury GID	410	10+20+100+311+318	3.2174
	421	10+20+100+311+318+325	3.2174
	430	10+20+100+301+311+318	3.2474
	450	10+20+100+301+304+311+318	3.2819
Douglas County (unincorporated)	500, 505	10+20+100+301+304+305+306+307	2.8699
	600	10+20+100+305+306+307	2.8054
Minden Town	510	10+20+100+203+301+304 to 307+314	3.6600
Gardnerville Town	521	10+20+100+201+301+304 to 307+314	3.6600
Gardnerville Ranchos GID	530	10+20+100+301+304+305+306+307+309	3.2385
Genoa Town	540, 545	10+20+100+202+301+304+305+306+307	3.2628
Topaz Ranch Estates GID	610	10+20+100+305+306+307+321	3.5168

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Douglas County School District	0.8500
100	Douglas County	1.1335
201	Gardnerville Town	0.6677
202	Genoa Town	0.3929
203	Minden Town	0.6677
301	Carson Water Subconservancy District	0.0300
303	Cave Rock Estates GID	0.3824
304	Douglas County Mosquito Abatement Dist	0.0345
305	East Fork Paramedic District	0.1592
306	East Fork Fire Protection District	0.3282
307	East Fork Swimming Pool District	0.1645
308	Elk Point Sanitation District	0.0095
309	Gardnerville Ranchos GID	0.3686
310	Indian Hills GID	0.7901
311	Kingsbury GID	0.4258
312	Lakeridge GID	0.1307
313	Logan Creek Estates GID	0.6722
314	Minden-Gardnerville Sanitation District	0.1224
315	Oliver Park GID	0.4864
316	Sierra Forest Fire Protection District	0.0000
317	Skyland GID	0.0731
318	Tahoe Douglas Fire District	0.6381
319	Tahoe Douglas Sewer District	0.0350
321	Topaz Ranch Estates GID	0.7114
322	Zephyr Cove GID	0.1000
323	Zephyr Heights GID	0.2798
324	Zephyr Knolls GID	0.5220
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 504 (2011), 2¢ ADDED TO STATE TAX RATE; \$0.0055 FOR CAPITAL PROJECTS & \$0.0145 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

**PROPERTY TAX RATES - FISCAL YEAR 2011-2012**

**ELKO COUNTY**

**OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Elko County (unincorporated)	0001	10+20+100	2.5086
Carlin	0010	10+20+100+201	3.6567
Elko County (TV)	0002	10+20+100+302	2.5231
Elko County (TV and ECVA)	0003	10+20+100+301+302	2.5623
Elko County (ECVA)	0004	10+20+100+301	2.5478
Elko (city)	0011, 0011.5	10+20+100+202+301+302	3.4823
Elko (city; no ECVA)	0011.1	10+20+100+202+302	3.4431
Wells	0012	10+20+100+203	3.4691
Jackpot Town	0020	10+20+100+251	3.0977
Montello Town	0021	10+20+100+252	2.9944
Mountain City Town	0022	10+20+100+253	2.9433
West Wendover	0023	10+20+100+204	3.4446

ENTITY CODE	ENTITY	ENTITY RATE
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10	State of Nevada #	0.1700
20	Elko County School District	1.5000
100	Elko County	0.8386
201	Carlin	1.1481
202	Elko (city)	0.9200
203	Wells	0.9605
204	West Wendover	0.9360
251	Jackpot Town	0.5891
252	Montello Town	0.4858
253	Mountain City Town	0.4347
301	Elko Convention & Visitors Authority (ECVA)	0.0392
302	Elko Television District (TV)	0.0145

**ESMERALDA COUNTY**

**OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Goldfield Town	0010	10+20+100+201	3.0195
Silver Peak Town	0020	10+20+100+202	3.0195
Esmeralda County (unincorporated)	0060	10+20+100	3.0195

ENTITY CODE	ENTITY	ENTITY RATE
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10	State of Nevada #	0.1700
20	Esmeralda County School District	0.7500
100	Esmeralda County	2.0995
201	Goldfield Town	0.0000
202	Silver Peak Town	0.0000

# PURSUANT TO SB 504 (2011), 2¢ ADDED TO STATE TAX RATE; \$0.0055 FOR CAPITAL PROJECTS & \$0.0145 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

**PROPERTY TAX RATES - FISCAL YEAR 2011-2012**

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

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

# PURSUANT TO SB 504 (2011), 2¢ ADDED TO STATE TAX RATE; \$0.0055 FOR CAPITAL PROJECTS & \$0.0145 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

**PROPERTY TAX RATES - FISCAL YEAR 2011-2012**

**LANDER COUNTY**

**OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Austin Town	0010	10+20+100+201+301+302	3.6442
Battle Mountain Town	0020	10+20+100+202+301	3.4052
Kingston Town	0030	10+20+100+203+301	3.6600
Lander County (unincorporated)	0060, 0070	10+20+100+301	3.3552

ENTITY CODE	ENTITY	ENTITY RATE
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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	0.0677

**LINCOLN COUNTY**

**OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Pioche Town	0010	10+20+100+253+301+303	3.1917
Panaca Town	0020	10+20+100+252+301+305	3.0132
Caliente	0030	10+20+100+201+301	3.6600
Alamo Town	0040	10+20+100+251+301+302	3.4199
	0041	10+20+100+251+301+302+307	3.4499
Pahranagat Valley Fire Protection	0060	10+20+100+301+302	2.9819
Pioche Fire Protection District	0070	10+20+100+301+303	2.8948
Coyote Springs GID	0080	10+20+100+301+304	3.6600
Panaca Fire District	0090	10+20+100+301+305	2.9358
SE LN Co Habitat Conservation	0051	10+20+100+301+306+307	3.0285
Lincoln County (unincorporated)	0050	10+20+100+301+306	2.9985

ENTITY CODE	ENTITY	ENTITY RATE
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10	State of Nevada #	0.1700
20	Lincoln County School District	0.9731
100	Lincoln County	1.3375
201	Caliente	0.9115
251	Alamo Town	0.4380
252	Panaca Town	0.0774
253	Pioche Town	0.2969
301	Lincoln County Hospital District	0.2679
302	Pahranagat Valley Fire Protection District	0.2334
303	Pioche Fire Protection District	0.1463
304	Coyote Springs GID	0.9115
305	Panaca Fire District	0.1873
306	Lincoln County Fire District	0.2500
307	SE Lincoln Co Habitat Conservation GID	0.0300

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**PROPERTY TAX RATES - FISCAL YEAR 2011-2012**

**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	3.4799
	220	10+20+100+305+306+311	3.3050
Willowcreek GID	300, 310	10+20+100+305+306+307+311+313	3.4955
Smith Valley Fire Maintenance District	400	10+20+100+310+311	3.2400
Lyon County (unincorporated)	500, 510	10+20+100+311	2.9326
Fernley	600	10+20+100+251+304+308	3.3747
North Lyon (non-city)	610	10+20+100+304+308	2.8278
General County ( Fernley Area )	620	10+20+100+308	2.6278
Central Lyon Co. Fire Protection District	700	10+20+100+302+303+309	2.9079
	840, 850, 870, 880	10+20+100+301+302+303	2.8929
	910	10+20+100+301+302	2.8579
Silver Springs/Stagecoach Hospital	810, 820, 830, 920	10+20+100+301+302+303+309	2.9379
Stagecoach GID	900	10+20+100+301+302+303+309+312	2.9379

ENTITY CODE	ENTITY	ENTITY RATE
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10	State of Nevada #	0.1700
20	Lyon County School District	1.3367
100	Lyon County	0.8644
201	Yerington	0.4044
251	Fernley	0.5469
301	Carson Water Subconservancy District	0.0300
302	Central Lyon Co. Fire Protection District	0.4568
303	Central Lyon Co. Vector Control District	0.0350
304	Fernley Swimming Pool District	0.2000
305	Mason Valley Fire Maintenance District	0.2886
306	Mason Valley Mosquito District	0.0838
307	Mason Valley Swimming Pool District	0.1749
308	North Lyon Fire Maintenance District	0.2567
309	Silver Springs/Stagecoach Hospital Dist.	0.0450
310	Smith Valley Fire Maintenance District	0.3074
311	South Lyon County Hospital District	0.5615
312	Stagecoach GID	0.0000
313	Willowcreek GID	0.0156

**MINERAL COUNTY**

**OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Hawthorne Town	0100	10+20+100+201	3.6600
Mineral County (unincorporated)	0150	10+20+100+201	3.6600
Luning Town	0120	10+20+100+201	3.6600
Mina Town	0130, 0140	10+20+100+201	3.6600
Walker Lake Town	200	10+20+100+201	3.6600

ENTITY CODE	ENTITY	ENTITY RATE
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10	State of Nevada #	0.1700
20	Mineral County School District	1.2000
100	Mineral County	2.0900
201	Mineral County Hospital District	0.2000

# PURSUANT TO SB 504 (2011), 2¢ ADDED TO STATE TAX RATE; \$0.0055 FOR CAPITAL PROJECTS & \$0.0145 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

**PROPERTY TAX RATES - FISCAL YEAR 2011-2012**

**NYE COUNTY**

**OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Beatty Town	0001, 0016, 0017	10+20+100+252+302	3.3364
Gabbs Town	0002	10+20+100+201	3.3364
Manhattan Town	0003	10+20+100+253+307	3.4368
Round Mountain Town	0004	10+20+100+255+307	3.4368
Nye County (unincorporated)	0005, 0009	10+20+100	2.8518
Pahrump Town	0006	10+20+100+254+305+306	3.3015
Tonopah Town	0007	10+20+100+256+308	3.6399
Amargosa Town	0008	10+20+100+251+301	3.6567
Smoky Valley Library District	0010, 0011	10+20+100+307	3.1204
Tonopah Library District	0012	10+20+100+308	3.0518
Amargosa Valley Library District	0013	10+20+100+301	3.1618
Beatty Library District	0015	10+20+100+302	3.1259

ENTITY CODE	ENTITY	ENTITY RATE
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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	0.3704
255	Round Mountain Town	0.3164
256	Tonopah Town	0.5881
301	Amargosa Valley Library District	0.3100
302	Beatty Library District	0.2741
305	Pahrump Library District	0.0662
306	Pahrump Swimming Pool District	0.0131
307	Smoky Valley Library District	0.2686
308	Tonopah Library District	0.2000

**PERSHING COUNTY**

**OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Lovelock	0001	10+20+100+201+301	3.6592
Pershing County (unincorporated)	0002	10+20+100+301	3.0968
Imlay Town	0003	10+20+100+251+301	3.2468

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

# PURSUANT TO SB 504 (2011), 2¢ ADDED TO STATE TAX RATE; \$0.0055 FOR CAPITAL PROJECTS & \$0.0145 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

**PROPERTY TAX RATES - FISCAL YEAR 2011-2012**

**STOREY COUNTY**

**OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Storey County (unincorporated)	0010	10+20+100	3.4607
Virginia City Town	0020	10+20+100+252	3.4607
Gold Hill Town	0040	10+20+100+251	3.4607
Canyon GID	0112	10+20+100+253	3.4607
Carson Truckee Water Conservancy	0062	10+20+100+254	3.4607

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Storey County School District	0.8947
100	Storey County	2.3960
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, 1011-12, 1031, 1811, 1831	10+20+100+201	3.6458
	1040	10+20+100+201+309	3.6458
	1005, 1015-17, 1025, 1035, 1055	10+20+100+201+308	3.6458
	1155, 1157, 1165, 1705, 1805	10+20+100+201+308	3.6458
Sparks	2000, 2010, 2020	10+20+100+202	3.6163
	2005-06, 2008, 2015-16, 2018	10+20+100+202+308	3.6163
Sierra Fire Protection District	6000, 6002, 6011-12, 6811-12	10+20+100+304	3.2202
	6040, 6041	10+20+100+304+309	3.2202
	6005, 6015, 6016	10+20+100+304+308	3.2202
	6705, 6715	10+20+100+304+305+308	3.2202
	6700	10+20+100+304+305	3.2202
Truckee Meadows Fire Protection	4000, 4010, 4011	10+20+100+307	3.1715
	4005, 4015-17, 4805	10+20+100+307+308	3.1715
	4020	10+20+100+306+307	3.3451
	4025	10+20+100+306+307+308	3.3451
	4400	10+20+100+303+307	3.6600
	4700	10+20+100+305+307	3.1715
Grandview Terrace GID/Lemmon Valley	4040, 4540	10+20+100+307+309	3.1715
South Truckee Meadows GID	4705, 4715	10+20+100+305+307+308	3.1715
North Lake Tahoe Fire Protection	5000	10+20+100+302	3.2527
Incline Village GID	5200	10+20+100+301+302	3.3656
Washoe County (unincorporated)	9000	10+20+100	2.7002
Palomino Valley GID (non-fire district)	9400	10+20+100+303	3.1887
Gerlach GID	9601	10+20+100+310	3.0000

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	0.1129
302	North Lake Tahoe Fire Protection District	0.5525
303	Palomino Valley GID	0.4885
304	Sierra Fire Protection District	0.5200
305	South Truckee Meadows GID	0.0000
306	Sun Valley Water & Sanitation District	0.1736
307	Truckee Meadows Fire Protection District	0.4713
308	Truckee Meadows Underground Water	0.0000
309	Lemmon Valley Underground Water Basin	0.0000
310	Gerlach GID	0.2998

# PURSUANT TO SB 504 (2011), 2¢ ADDED TO STATE TAX RATE; \$0.0055 FOR CAPITAL PROJECTS & \$0.0145 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.



PROPERTY TAX RATES - FISCAL YEAR 2011-2012

WHITE PINE COUNTY

OVERLAPPING TAXING DISTRICTS

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

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	White Pine County School District	0.9990
100	White Pine County	1.9510
201	Ely	0.0000
251	Lund Town	0.0000
252	McGill Town	0.0000
253	Ruth Town	0.0000
301	White Pine County Hospital District	0.5400

# PURSUANT TO SB 504 (2011), 2¢ ADDED TO STATE TAX RATE; \$0.0055 FOR CAPITAL PROJECTS & \$0.0145 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

**SECTION E**

**OTHER INFORMATION**

**PROPERTY TAX RATES - FISCAL YEAR 2011-2012  
REDEVELOPMENT AGENCIES**

ENTITY	YEAR CREATED	INCREMENTAL VALUE FY2011-12	EFFECTIVE TAX RATE
Carson City Redevelopment Agency	1986	60,597,033	2.7427
Boulder City Redevelopment Agency	1999	35,297,588	1.9781
Clark County Redevelopment Agency	2004	184,793,999	-
City of Henderson Redevelopment Agency	1994	222,483,231	2.2477
City of Las Vegas Redevelopment Agency	1985	557,511,057	1.8526
City of Mesquite Redevelopment Agency	1995	122,683,749	1.8504
City of North Las Vegas Redevelopment Agency	1999	53,729,631	2.3706

EXCLUSIONS
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Incremental value is excluded from Carson City; and some portion or all valuation noted is excluded for the following entities: Carson City School District, Carson City Airport Authority, Carson-Truckee Water Conservancy, Carson Water Subconservancy, Eagle Valley Underground Water Basin and NV Commission for the Reconstruction of the V & T Railway.

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

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

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

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

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

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

**PROPERTY TAX RATES - FISCAL YEAR 2011-2012  
REDEVELOPMENT AGENCIES**

ENTITY	YEAR CREATED	INCREMENTAL VALUE FY2011-12	EFFECTIVE TAX RATE
Douglas County Redevelopment Agency	1998	73,758,625	2.9836
City of Elko Redevelopment Agency	2008	3,538,068	2.7178
City of Reno Redevelopment Agency - #1	1984	65,450,526	3.0916
City of Reno Redevelopment Agency - #2	2005	18,379,523	3.0916
City of Sparks Redevelopment Agency - #1	1978	84,157,961	3.1336
City of Sparks Redevelopment Agency - #2	1999	85,916,044	3.1336
City of Ely Redevelopment Agency	2005	316,651	3.3965

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

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

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

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

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

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

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

NRS 279 provides for the creation of redevelopment areas for the rehabilitation of depressed areas throughout the state. The statutes provide for development of a plan for the redevelopment of an identified area along with the procedures for raising revenues and providing funding to those persons or companies wishing to improve properties within the redevelopment areas. Property tax is levied each fiscal year on the incremental growth in each area over and above the base year assessed value. The allocation of tax increment revenue to the respective redevelopment agencies and other local governments is prescribed by NRS 279.676 (1c). This section provides that redevelopment agencies are not entitled to revenues generated by the portion of the tax rate levied for bonds approved, or tax overrides approved, by voters on or after November 5, 1996.

**Note - Due to an administrative change the effective rates for the Reno Redevelopment agencies were adjusted from 3.1631 to 3.0916.**

**PROPERTY TAX RATES - FISCAL YEAR 2011-2012  
UNDERGROUND WATER BASINS**

<b>ENTITY (BY COUNTY)</b>	<b>ASSESSED VALUE FY2011-2012</b>	<b>ASSESSMENT FY2011-2012</b>	<b>ALLOCATION FACTOR</b>
<b>Carson City</b>			
Carson Valley	\$ 29,515,475	\$ 750.00	0.002541 *
Eagle Valley	\$ 1,375,497,022	\$ 14,000.00	0.001018 *
<b>Clark County</b>			
Colorado River	\$ 421,414,413		
Coyote Springs	\$ 14,636,839		
Las Vegas Artesian	\$ 53,815,047,964	\$ 850,000.00	0.001580 *
Lower Moapa Valley	\$ 164,241,374	\$ 1,456.28	0.000887 *
Muddy River Springs	\$ 6,957,243	\$ 8,713.00	
<b>Washoe County</b>			
Lemmon Valley	\$ 673,920,277	\$ 11,000.00	
Truckee Meadows	\$ 8,076,166,194	\$ 35,000.00	0.000433 *

\* Water basins that levied a rate for FY2010-2011.

Source of Assessment: Division of Water Resources, Department of Conservation & Natural Resources

NRS 534.040 provides that the board of county commissioners shall levy a special assessment annually, or at such time as the assessment if needed, upon all taxable property situated within the confines of the area designated by the State Engineer to come under the provisions of this chapter, in an amount necessary to cover the expenses of maintaining the water resources. In designated areas within which the use of groundwater is predominantly for agricultural purposes, the levy must be charged against each water user who has a permit to appropriate water or a perfected water right, and the charge against each water user must be based upon the proportion which his or her water right bears to the aggregate water rights in the designated area. The minimum charge is \$1.00.