



NEVADA DEPARTMENT OF TAXATION  
Division of Local Government Services

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## **LOCAL GOVERNMENT FINANCE**

PROPERTY TAX RATES FOR  
NEVADA LOCAL GOVERNMENTS

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FISCAL YEAR 2013-2014

Division of Local Government Services

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# Property Tax Rates for Nevada Local Governments

## FY 2013-2014

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Department of Taxation  
Division of Local Government Services  
1550 College Parkway, Suite 115  
Carson City, NV 89706  
Phone 775.684.2100 • Fax 775.684.2020

Certified by the Nevada Tax Commission  
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Prepared by the Staffs of the Local Government Finance Section  
of the Division of Local Government Services

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## INTRODUCTION

Enclosed herewith are the Property Tax Rates for Nevada Local Governments for Fiscal Year 2013-2014. The publication has been prepared in five sections, noted below. Senate Bill 507, enacted by the 2003 Legislature, added a total of 2 cents to the State of Nevada tax rate. Assembly Bill 505 enacted by the 2013 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 2013-2014

COUNTY	TOTAL ASSESSED VALUE *	PROPERTY TAX REVENUE DOLLARS PROJECTED							FY2013-14 AVERAGE CO. WIDE TAX RATE	FY2012-13 AVERAGE CO. WIDE TAX RATE	% OF CHANGE 12-13 TO 13-14
		SCHOOLS	COUNTIES	CITIES	TOWNS	SPECIAL DISTRICTS	STATE	TOTAL			
Carson City **	1,238,756,058	\$14,617,321	\$27,004,882	-	-	\$1,853,441	\$2,105,885	\$45,581,529	3.5435	3.5556	-0.34%
Churchill	695,624,777	\$9,043,122	\$8,506,795	\$1,544,150	-	\$745,382	\$1,182,562	\$21,022,011	3.0220	2.9969	0.84%
Clark	55,220,637,749	\$719,745,792	\$361,198,192	\$206,534,476	\$58,512,014	\$247,324,000	\$93,875,084	\$1,687,189,558	3.0554	3.0631	-0.25%
Douglas	2,521,699,000	\$21,434,441	\$29,453,444	-	\$1,909,530	\$22,186,911	\$4,286,888	\$79,271,214	3.1436	3.1428	0.02%
Elko	1,782,835,692	\$26,742,535	\$14,950,860	\$5,679,660	\$195,820	\$1,027,176	\$3,030,821	\$51,626,872	2.8958	2.9010	-0.18%
Esmeralda	73,996,871	\$554,977	\$1,553,564	-	-	-	\$125,795	\$2,234,336	3.0195	3.0195	0.00%
Eureka	1,956,639,844	\$14,674,799	\$16,549,260	-	\$37,513	\$185,398	\$3,326,288	\$34,773,258	1.7772	1.7767	0.03%
Humboldt	1,652,147,864	\$14,621,509	\$12,410,935	\$1,858,867	-	\$9,355,183	\$2,808,651	\$41,055,145	2.4850	2.5405	-2.19%
Lander	2,047,646,486	\$15,357,349	\$39,402,861	-	\$45,850	\$10,463,966	\$3,480,999	\$68,751,025	3.3576	3.3573	0.01%
Lincoln	270,623,516	\$2,633,437	\$3,619,590	\$126,729	\$94,227	\$1,394,666	\$460,060	\$8,328,709	3.0776	3.0941	-0.53%
Lyon	1,193,638,395	\$15,955,364	\$11,085,320	\$2,970,018	-	\$8,010,449	\$2,029,185	\$40,050,336	3.3553	3.2192	4.23%
Mineral	126,707,077	\$1,393,778	\$2,774,885	-	-	\$253,414	\$215,402	\$4,637,479	3.6600	3.6600	0.00%
Nye	1,311,933,924	\$17,514,318	\$17,669,126	-	\$4,651,604	\$1,687,916	\$2,230,288	\$43,753,252	3.3350	3.3145	0.62%
Pershing	325,501,979	\$3,743,273	\$4,416,411	273,349	\$68,521	\$1,367,108	\$553,353	\$10,422,015	3.2018	3.2335	-0.98%
Storey	497,587,121	\$4,451,912	\$11,922,187	-	-	-	\$845,898	\$17,219,997	3.4607	3.4607	0.00%
Washoe	12,317,952,550	\$140,239,890	\$171,428,946	\$75,303,904	-	\$31,701,141	\$20,940,519	\$439,614,400	3.5689	3.5794	-0.29%
White Pine	433,198,938	\$4,327,657	\$8,451,711	-	-	\$2,339,274	\$736,438	\$15,855,080	3.6600	3.6600	0.00%
<b>TOTALS</b>	<b>83,667,127,841</b>	<b>\$1,027,051,474</b>	<b>\$742,398,969</b>	<b>\$294,291,153</b>	<b>\$65,515,079</b>	<b>\$339,895,425</b>	<b>\$142,234,116</b>	<b>\$2,611,386,216</b>	<b>3.1212</b>	<b>3.1304</b>	

**GRAND TOTALS**

**3.1212      3.1304**

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

\*\* Incremental value of the Redevelopment Authority (\$47,576,211) is included in the total assessed value used for the calculation of the average countywide tax rate for Carson City.

**PURSUANT TO AB 505 (2013), 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 2013-2014  
 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	SPECIAL DISTRICTS PROJECTED	TOTAL COMBINED	TOTAL COMBINED SPECIAL DISTRICTS NET OF	STATE NET OF
										ABATEMENT	ABATEMENT	ABATEMENT
Carson City	15,105,143	14,274,041	27,906,413	24,236,510					383,604	2,123,027	2,176,170	2,062,869
Churchill	8,739,030	8,221,877	8,226,486	7,679,031	1,544,107	1,309,244			726,555	682,307	1,142,802	1,073,291
Clark	723,985,401	678,182,130	359,004,641	336,176,756	210,486,715	196,973,464	57,983,169	53,988,883	248,657,690	230,740,622	93,415,249	87,466,685
Douglas	21,976,850	20,500,519	30,201,062	24,241,149			1,910,309	1,866,341	20,700,915	19,890,189	4,395,370	4,096,330
Elko	12,195,495	11,651,413	13,636,181	13,018,847	5,731,019	5,588,739	196,234	191,020	560,396	649,084	2,764,304	2,641,530
Esmeralda	418,884	331,578	1,172,543	963,797							94,940	78,037
Eureka	4,797,630	4,693,286	5,410,441	5,308,008			37,516	35,998	54,375	53,346	1,087,462	1,066,875
Humboldt	8,363,484	7,631,007	7,099,025	6,477,226	1,858,786	1,764,692			4,290,096	3,925,569	1,606,547	1,465,845
Lander	3,937,204	3,842,534	10,101,814	9,858,815			45,868	43,082	2,684,569	2,619,844	892,434	870,975
Lincoln	2,632,151	1,846,819	3,617,820	2,538,204	126,741	121,843	94,819	90,385	1,395,007	990,513	459,835	322,639
Lyon	15,956,088	14,935,506	11,086,100	10,093,785	2,972,246	2,374,958			8,361,415	7,438,409	2,029,277	1,899,489
Mineral	1,301,861	1,166,513	2,267,327	1,993,653					216,983	191,391	184,435	162,681
Nye	15,136,652	13,629,111	15,270,488	13,744,752			4,252,070	3,657,299	1,362,910	1,184,527	1,927,484	1,735,510
Pershing	2,482,911	2,281,669	2,929,472	2,665,167	132,880	127,382	3,235	2,975	906,834	803,926	367,044	337,900
Storey	4,427,737	4,183,136	11,857,394	11,028,492							841,306	780,211
Washoe	142,025,338	137,945,630	173,567,715	168,075,616	76,692,555	74,212,504			26,170,734	33,109,414	21,201,678	20,535,618
White Pine	3,895,190	2,861,323	7,607,131	5,573,719					2,105,509	1,577,417	662,845	486,630
<b>TOTALS</b>	<b>\$987,377,049</b>	<b>928,178,092</b>	<b>\$690,962,053</b>	<b>\$643,673,527</b>	<b>\$299,545,049</b>	<b>\$282,472,826</b>	<b>\$64,523,222</b>	<b>\$59,875,983</b>	<b>\$318,577,591</b>	<b>\$305,979,584</b>	<b>\$135,249,182</b>	<b>127,083,117</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 2013-2014

COUNTY	MOVING AVERAGE GROWTH RATE	2 X 2011-12 CPI CHANGE	3.00% RES CAP	8.00% GENERAL CAP	RESIDENTIAL CAP FACTOR	GENERAL CAP FACTOR
CARSON CITY	1.9%	4.2%	3.0%	4.2%	1.030	1.042
CHURCHILL	5.2%	4.2%	3.0%	5.2%	1.030	1.052
CLARK	3.3%	4.2%	3.0%	4.2%	1.030	1.042
DOUGLAS	3.3%	4.2%	3.0%	4.2%	1.030	1.042
ELKO	7.9%	4.2%	3.0%	7.9%	1.030	1.079
ESMERALDA	8.1%	4.2%	3.0%	8.0%	1.030	1.080
EUREKA	21.2%	4.2%	3.0%	8.0%	1.030	1.080
HUMBOLDT	16.8%	4.2%	3.0%	8.0%	1.030	1.080
LANDER	37.1%	4.2%	3.0%	8.0%	1.030	1.080
LINCOLN	12.9%	4.2%	3.0%	8.0%	1.030	1.080
LYON	3.8%	4.2%	3.0%	4.2%	1.030	1.042
MINERAL	2.0%	4.2%	3.0%	4.2%	1.030	1.042
NYE	4.6%	4.2%	3.0%	4.6%	1.030	1.046
PERSHING	12.3%	4.2%	3.0%	8.0%	1.030	1.080
STOREY	13.7%	4.2%	3.0%	8.0%	1.030	1.080
WASHOE	1.7%	4.2%	3.0%	4.2%	1.030	1.042
WHITE PINE	26.0%	4.2%	3.0%	8.0%	1.030	1.080
STATEWIDE	3.5%	4.2%	3.0%	4.2%	1.030	1.042

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.



PROPERTY TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FY2013-2014

Section A

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ASSESSED VALUES AND  
TOTAL PROPERTY TAX RATES  
BY TAXING UNIT

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**CARSON CITY**

**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2013-2014  
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 City	1,238,756,058	-	1,238,756,058	2.1800		0.0300	1.1800	0.1700	<b>3.5600</b>
Carson City School District	1,238,756,058	-	1,238,756,058	1.1800					
Carson City Airport Authority	1,238,756,058	-	1,238,756,058	-					
Carson Truckee Water Conservancy District	1,238,756,058	-	1,238,756,058	0.0000					
Carson Water Subconservancy District	1,237,347,692	-	1,237,347,692	0.0300					
Nevada Commission - V & T Railway	1,238,756,058	-	1,238,756,058	-					
Tahoe Regional Planning Agency	1,187,924	-	1,187,924	-					

**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	672,577,889	23,046,888	695,624,777	1.2229		0.1100	1.3000	0.1700	<b>2.8029</b>
Churchill County School District	672,577,889	23,046,888	695,624,777	1.3000					
Fallon	184,464,262	-	184,464,262	0.8371	1.2229	0.1100	1.3000	0.1700	<b>3.6400</b>
Carson Truckee Water Conservancy District	672,577,889	23,046,888	695,624,777	-					
Carson Water Subconservancy District	629,606,970	-	629,606,970	0.0300					
Churchill County Mosquito Abatement District	672,577,889	23,046,888	695,624,777	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	55,218,017,749	2,620,000	55,220,637,749	0.6541		0.5989	1.3034	0.1700	<b>2.7264</b>
Clark County School District	55,218,017,749	2,620,000	55,220,637,749	1.3034					
Boulder City	528,726,970	-	528,726,970	0.2600	0.6541	0.2030	1.3034	0.1700	<b>2.5905</b>
Henderson	8,514,933,298	-	8,514,933,298	0.7108	0.6541	0.0585	1.3034	0.1700	<b>2.8968</b>
Las Vegas	12,251,484,406	-	12,251,484,406	0.7715	0.6541	0.3792	1.3034	0.1700	<b>3.2782</b>

# PURSUANT TO AB 505 (2013), 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 3/22/13 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 2013-2014

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	538,961,318	-	538,961,318	0.5520	0.6541	0.0942	1.3034	0.1700	2.7737
North Las Vegas	4,068,384,524	-	4,068,384,524	1.1587	0.6541	0.0682	1.3034	0.1700	3.3544
Bunkerville Town	26,301,913	-	26,301,913	0.0200	0.6541	0.3742	1.3034	0.1700	2.5217
* Enterprise Town	5,016,974,976	-	5,016,974,976	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
Indian Springs Town	11,914,735	-	11,914,735	0.0200	0.6541	0.3792	1.3034	0.1700	2.5267
Laughlin Town	338,301,788	-	338,301,788	0.8416	0.6541	0.3792	1.3034	0.1700	3.3483
Moapa Town	84,156,288	-	84,156,288	0.1094	0.6541	0.3792	1.3034	0.1700	2.6161
Moapa Valley Town	142,477,099	2,620,000	145,097,099	0.0200	0.6541	0.3792	1.3034	0.1700	2.5267
Mt. Charleston Town	38,847,966	-	38,847,966	0.0200	0.6541	1.2555	1.3034	0.1700	3.4030
* Paradise Town	12,129,885,719	-	12,129,885,719	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
Searchlight Town	26,079,928	-	26,079,928	0.0200	0.6541	0.3742	1.3034	0.1700	2.5217
* Spring Valley Town	4,532,441,009	-	4,532,441,009	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
* Summerlin Town	1,690,735,875	-	1,690,735,875	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
* Sunrise Manor Town	2,052,106,266	-	2,052,106,266	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
* Whitney Town	504,705,576	-	504,705,576	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
* Winchester	973,901,840	-	973,901,840	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
Big Bend Water District	318,714,720	-	318,714,720	-					
Boulder City Library District	528,726,970	-	528,726,970	0.1230					
Boulder City Library District - Debt	435,023,909	-	435,023,909	0.0800					
Clark County Fire Service Area	28,052,460,374	3,000	28,052,463,374	0.2197					
Clark County Flood Control District	55,218,017,749	2,620,000	55,220,637,749	-					
Henderson District Public Libraries	8,514,933,298	-	8,514,933,298	0.0585					
Kyle Canyon Water District	28,464,621	-	28,464,621	-					
Las Vegas/Clark County Library District	42,105,972,959	2,620,000	42,108,592,959	0.0942					
Las Vegas/Clark County Library - Debt	45,723,437,890	2,620,000	45,726,057,890	-					
** LV Metropolitan Police-Manpower (LV)	13,640,359,776	-	13,640,359,776	0.2800					
** LV Metropolitan Police-Manpower (Co)	27,925,402,931	2,620,000	27,928,022,931	0.2800					
** Las Vegas Metropolitan Police	39,692,538,301	-	39,692,538,301	-					

\* NRS 354.59875 requires tax rate parity for seven unincorporated towns. The common levy for common services could be \$0.6470 but the Board of County Commissioners has decided to levy \$0.2064. The rate shown in the "Combined Tax Rate" column above is the parity rate. The "Maximum Allowed Tax Rate" column in Part B shows the rate allowed prior to parity.

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

# PURSUANT TO AB 505 (2013), 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 2013-2014**

**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
** Las Vegas Metropolitan Police 911	41,422,514,757	752,000	41,423,266,757	0.0050					
Moapa Valley Fire Protection District	155,443,383	1,868,000	157,311,383	0.0000					
Moapa Valley Water District	151,401,040	1,868,000	153,269,040	-					
Mt. Charleston Fire Protection District	39,215,689	-	39,215,689	0.8813					
North Las Vegas Library District	4,068,384,524	-	4,068,384,524	0.0632					
** North Las Vegas 911	4,068,384,524	-	4,068,384,524	0.0050					
Virgin Valley Water District	552,847,949	-	552,847,949	-					

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

**DOUGLAS COUNTY**

**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2013-2014**

**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
Douglas County	2,521,699,000	-	2,521,699,000	1.1680		0.6819	0.8500	0.1700	<b>2.8699</b>
Douglas County School District	2,521,699,000	-	2,521,699,000	0.8500					
Gardnerville Town	147,634,655	-	147,634,655	0.6677	1.1680	0.8043	0.8500	0.1700	<b>3.6600</b>
Genoa Town	8,944,300	-	8,944,300	0.5133	1.1680	0.6819	0.8500	0.1700	<b>3.3832</b>
Minden Town	131,475,633	-	131,475,633	0.6677	1.1680	0.8043	0.8500	0.1700	<b>3.6600</b>
Carson Truckee Water Conservancy District	2,418,648,159	-	2,418,648,159	0.0000					
Carson Water Subconservancy District	1,516,314,530	-	1,516,314,530	0.0300					
Cave Rock Estates GID	23,702,899	-	23,702,899	0.3694	1.1680	0.6731	0.8500	0.1700	<b>3.2305</b>
Douglas County Mosquito Abatement	1,397,020,196	-	1,397,020,196	0.0345					
Douglas County Sewer District #1	163,475,376	-	163,475,376	-					
East Fork Fire Protection District	1,456,755,301	-	1,456,755,301	0.3282	1.1680	0.3537	0.8500	0.1700	<b>2.8699</b>
East Fork Paramedic District	1,456,755,301	-	1,456,755,301	0.1592					

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**DOUGLAS COUNTY**

**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2013-2014  
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	1,449,659,594	-	1,449,659,594	0.1300					
Elk Point Sanitation District	33,229,435	-	33,229,435	0.0095	1.1680	0.6381	0.8500	0.1700	<b>2.8356</b>
Gardnerville Ranchos GID	185,271,216	-	185,271,216	0.3686	1.1680	0.6819	0.8500	0.1700	<b>3.2385</b>
Indian Hills GID	94,750,635	-	94,750,635	0.7901	1.1680	0.6819	0.8500	0.1700	<b>3.6600</b>
Kingsbury GID	212,824,870	-	212,824,870	0.4364	1.1680	0.7026	0.8500	0.1700	<b>3.3270</b>
Lakeridge GID	24,536,759	-	24,536,759	0.1172	1.1680	0.6731	0.8500	0.1700	<b>2.9783</b>
Logan Creek Estates GID	6,785,641	-	6,785,641	0.6467	1.1680	0.6731	0.8500	0.1700	<b>3.5078</b>
Marla Bay GID	33,833,869	-	33,833,869	0.0000	1.1680	0.6731	0.8500	0.1700	<b>2.8611</b>
Minden-Gardnerville Sanitation District	278,813,339	-	278,813,339	0.1224					
Oliver Park GID	9,320,818	-	9,320,818	0.5523	1.1680	0.6381	0.8500	0.1700	<b>3.3784</b>
Round Hill GID	102,537,952	-	102,537,952	0.0000	1.1680	0.6381	0.8500	0.1700	<b>2.8261</b>
Sierra Estates GID	3,852,285	-	3,852,285	-	1.1680	0.6819	0.8500	0.1700	<b>2.8699</b>
Skyland GID	70,712,859	-	70,712,859	0.0731	1.1680	0.6731	0.8500	0.1700	<b>2.9342</b>
Tahoe Douglas Fire District	1,064,943,699	-	1,064,943,699	0.6381	1.1680	0.0300	0.8500	0.1700	<b>2.8561</b>
Tahoe Douglas Sewer District	547,449,739	-	547,449,739	0.0350	1.1680	0.6381	0.8500	0.1700	<b>2.8611</b>
Tahoe Regional Planning Agency	995,322,052	-	995,322,052	-					
Topaz Ranch Estates GID	18,323,434	-	18,323,434	0.8546	1.1680	0.6174	0.8500	0.1700	<b>3.6600</b>
Zephyr Cove GID	18,559,255	-	18,559,255	0.1000	1.1680	0.6731	0.8500	0.1700	<b>2.9611</b>
Zephyr Heights GID	36,496,289	-	36,496,289	0.2798	1.1680	0.6731	0.8500	0.1700	<b>3.1409</b>
Zephyr Knolls GID	8,296,686	-	8,296,686	0.5190	1.1680	0.6731	0.8500	0.1700	<b>3.3801</b>

**ELKO COUNTY**

**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2013-2014  
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	1,620,208,475	162,627,217	1,782,835,692	0.8386		0.0537	1.5000	0.1700	<b>2.5623</b>
Elko County School District	1,620,208,475	162,627,217	1,782,835,692	1.5000					
Carlin	29,134,382	-	29,134,382	1.1481	0.8386		1.5000	0.1700	<b>3.6567</b>
Elko	427,764,045	33,000	427,797,045	0.9200	0.8386	0.0537	1.5000	0.1700	<b>3.4823</b>
Wells	23,699,539	-	23,699,539	0.9605	0.8386		1.5000	0.1700	<b>3.4691</b>

# PURSUANT TO AB 505 (2013), 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 2013-2014

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	126,260,772	-	126,260,772	0.9360	0.8386		1.5000	0.1700	3.4446
Jackpot Town	30,750,673	-	30,750,673	0.5891	0.8386		1.5000	0.1700	3.0977
Jarbridge Town	-	-	-	0.0000	0.8386		1.5000	0.1700	2.5086
Montello Town	1,259,826	-	1,259,826	0.4858	0.8386		1.5000	0.1700	2.9944
Mountain City Town	1,966,350	-	1,966,350	0.4347	0.8386		1.5000	0.1700	2.9433
Carlin Television District	29,134,382	-	29,134,382	-					
Elko Convention & Visitors Authority	1,085,826,624	33,000	1,085,859,624	0.0392					
Elko County Recreation Board	1,620,208,475	162,627,217	1,782,835,692	-					
Elko Television District	908,508,655	211,000	908,719,655	0.0145					
Northeast Nevada Fire Protection District	1,620,208,475	162,627,217	1,782,835,692	-					
West Wendover Recreation District	126,260,772	-	126,260,772	-					

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	55,630,265	18,366,606	73,996,871	2.0995			0.7500	0.1700	3.0195
Esmeralda County School District	55,630,265	18,366,606	73,996,871	0.7500					
Goldfield Town	5,709,821	-	5,709,821	0.0000	2.0995		0.7500	0.1700	3.0195
Silver Peak Town	4,085,376	-	4,085,376	0.0000	2.0995		0.7500	0.1700	3.0195

# PURSUANT TO AB 505 (2013), 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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**EUREKA COUNTY**

**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2013-2014**

**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	636,360,057	1,320,279,787	1,956,639,844	0.8458		0.0085	0.7500	0.1700	1.7743
Eureka County School District	636,360,057	1,320,279,787	1,956,639,844	0.7500					
Crescent Valley Town	4,116,191	-	4,116,191	0.2153	0.8458	0.0085	0.7500	0.1700	1.9896
Eureka Town	13,307,542	-	13,307,542	0.2153	0.8458	0.0085	0.7500	0.1700	1.9896
Devil's Gate GID	3,017,010	-	3,017,010	-					
Diamond Valley Rodent Control District	16,158,941	-	16,158,941	0.0400	0.8458	0.0866	0.7500	0.1700	1.8924
Diamond Valley Weed Control District	16,158,941	-	16,158,941	0.0781	0.8458	0.0485	0.7500	0.1700	1.8924
Eureka County Television District	636,360,057	1,320,279,787	1,956,639,844	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	944,947,727	707,200,137	1,652,147,864	0.7512		0.3954	0.8850	0.1700	2.2016
Humboldt County School District	944,947,727	707,200,137	1,652,147,864	0.8850					
Winnemucca	191,635,780	-	191,635,780	0.9700	0.7512	0.3954	0.8850	0.1700	3.1716
Golconda Fire Protection District	288,001,651	580,258,000	868,259,651	0.0290	0.7512	0.3954	0.8850	0.1700	2.2306
Humboldt County Fire District	27,548,778	-	27,548,778	0.1047	0.7512	0.3954	0.8850	0.1700	2.3063
Humboldt County Hospital District	944,947,727	707,200,137	1,652,147,864	0.3954					
Kings River GID	4,887,767	-	4,887,767	0.2000	0.7512	0.3954	0.8850	0.1700	2.4016
McDermitt Fire Protection District	4,558,771	-	4,558,771	0.4655	0.7512	0.3954	0.8850	0.1700	2.6671
Orovada Community Services District	39,789,979	-	39,789,979	0.0974	0.7512	0.5454	0.8850	0.1700	2.4490
Orovada Fire Protection District	39,789,979	-	39,789,979	0.1500	0.7512	0.4928	0.8850	0.1700	2.4490
Paradise Valley Fire District	47,230,574	-	47,230,574	0.1745	0.7512	0.3954	0.8850	0.1700	2.3761

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HUMBOLDT COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2013-2014

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
Pueblo Fire Protection District	36,355,987	-	36,355,987	0.3500	0.7512	0.3954	0.8850	0.1700	2.5516
Winnemucca Convention & Visitors Authority	-	707,200,137	707,200,137	-					
Winnemucca Rural Fire Protection District	97,387,130	-	97,387,130	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	524,862,037	1,522,784,449	2,047,646,486	1.9243		0.5109	0.7500	0.1700	3.3552
Lander County School District	524,862,037	1,522,784,449	2,047,646,486	0.7500					
Austin Town	3,752,698	-	3,752,698	0.2213	1.9243	0.5786	0.7500	0.1700	3.6442
Battle Mountain Town	41,105,584	-	41,105,584	0.0500	1.9243	0.5109	0.7500	0.1700	3.4052
Kingston Town	5,574,956	-	5,574,956	0.3048	1.9243	0.5109	0.7500	0.1700	3.6600
Lander Co. Convention & Tourism Authority	524,862,037	1,522,784,449	2,047,646,486	-					
Lander County Hospital District	524,862,037	1,522,784,449	2,047,646,486	0.5109					
Lander County Sewer & Water District #2	3,752,698	-	3,752,698	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	270,321,820	301,696	270,623,516	1.3375		0.5179	0.9731	0.1700	2.9985
Lincoln County School District	270,321,820	301,696	270,623,516	0.9731					
Caliente	13,903,400	-	13,903,400	0.9115	1.3375	0.2679	0.9731	0.1700	3.6600
Alamo Town	8,509,126	-	8,509,126	0.4508	1.3375	0.5313	0.9731	0.1700	3.4627
Panaca Town	12,365,513	-	12,365,513	0.0774	1.3375	0.4552	0.9731	0.1700	3.0132
Pioche Town	15,593,325	-	15,593,325	0.2969	1.3375	0.4142	0.9731	0.1700	3.1917

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LINCOLN COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2013-2014

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	10,070,513	-	10,070,513	0.9115	1.3375	0.2679	0.9731	0.1700	3.6600
Lincoln County Fire District	177,151,279	-	177,151,279	0.2500					
Lincoln County Hospital District	270,321,820	301,696	270,623,516	0.2679					
Pahrnagat Valley Fire District	23,978,999	-	23,978,999	0.2334	1.3375	0.2679	0.9731	0.1700	2.9819
Panaca Fire District	26,708,357	-	26,708,357	0.1873	1.3375	0.2679	0.9731	0.1700	2.9358
Pioche Fire Protection District	17,756,667	-	17,756,667	0.1463	1.3375	0.2679	0.9731	0.1700	2.8948
SE Lincoln Co Habitat Conservation GID	10,083,592	-	10,083,592	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	1,192,776,765	861,630	1,193,638,395	0.9287		0.5615	1.3367	0.1700	2.9969
Lyon County School District	1,192,776,765	861,630	1,193,638,395	1.3367					
Fernley	444,251,962	-	444,251,962	0.6169	0.9287	0.4974	1.3367	0.1700	3.5497
Yerington	56,732,755	-	56,732,755	0.4044	0.9287	0.8202	1.3367	0.1700	3.6600
North Lyon (non-city)	12,544,272	-	12,544,272	-	0.9287	0.4974	1.3367	0.1700	2.9328
Carson Truckee Water Conservancy District	860,304,588	-	860,304,588	0.0000					
Carson Water Subconservancy District	470,387,537	-	470,387,537	0.0300					
Central Lyon County Fire District	474,988,736	-	474,988,736	0.5968	0.9287	0.0800	1.3367	0.1700	3.1122
Central Lyon Vector Control District	459,837,074	-	459,837,074	0.0350					
Fernley Swimming Pool District	457,235,616	-	457,235,616	0.2000					
Mason Valley Fire Maintenance District	114,440,983	-	114,440,983	0.3276	0.9287	0.8202	1.3367	0.1700	3.5832
Mason Valley Mosquito District	171,173,738	-	171,173,738	0.0838					

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LYON COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2013-2014

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	169,087,481	-	169,087,481	0.1749					
No. Lyon County Fire Maintenance District	458,207,466	-	458,207,466	0.2974					
Silver Springs GID	20,271,588	-	20,271,588	-					
Silver Springs-Stagecoach Hospital District	102,559,688	-	102,559,688	0.0450					
Smith Valley Fire Maintenance District	72,679,740	-	72,679,740	0.3761	0.9287	0.5615	1.3367	0.1700	<b>3.3730</b>
South Lyon County Hospital District	259,580,563	861,630	260,442,193	0.5615					
Stagecoach GID	12,852,867	-	12,852,867	0.0000	0.9287	0.7068	1.3367	0.1700	<b>3.1422</b>
Walker River Weed Control District	48,638,996	-	48,638,996	-					
Willowcreek GID	3,250,258	-	3,250,258	0.0156	0.9287	1.1478	1.3367	0.1700	<b>3.5988</b>

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	108,680,698	18,026,379	126,707,077	2.1900		0.2000	1.1000	0.1700	<b>3.6600</b>
Mineral County School District	108,680,698	18,026,379	126,707,077	1.1000					
Hawthorne Town	43,209,846	-	43,209,846	0.0000	2.1900	0.2000	1.1000	0.1700	<b>3.6600</b>
Luning Town	630,108	-	630,108	0.0000	2.1900	0.2000	1.1000	0.1700	<b>3.6600</b>
Mina Town	1,871,700	-	1,871,700	0.0000	2.1900	0.2000	1.1000	0.1700	<b>3.6600</b>
Walker Lake Town	7,371,702	-	7,371,702	0.0000	2.1900	0.2000	1.1000	0.1700	<b>3.6600</b>
Mineral County Fair & Recreation Board	108,680,698	18,026,379	126,707,077	-					
Mineral County Hospital District	108,680,698	18,026,379	126,707,077	0.2000					
Mineral County Television District	108,680,698	18,026,379	126,707,077	-					
Walker Lake GID	7,371,702	-	7,371,702	-					

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**NYE COUNTY**

**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2013-2014**

**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	1,133,221,281	178,712,643	1,311,933,924	1.3468		-	1.3350	0.1700	<b>2.8518</b>
Nye County School District	1,133,221,281	178,712,643	1,311,933,924	1.3350					
Amargosa Town	35,088,299	4,832,000	39,920,299	0.4949	1.3468	0.3100	1.3350	0.1700	<b>3.6567</b>
Beatty Town	21,747,699	252,000	21,999,699	0.2105	1.3468	0.2741	1.3350	0.1700	<b>3.3364</b>
Gabbs Town	8,367,737	3,866,000	12,233,737	0.4846	1.3468	-	1.3350	0.1700	<b>3.3364</b>
Manhattan Town	2,439,979	-	2,439,979	0.3164	1.3468	0.2686	1.3350	0.1700	<b>3.4368</b>
Pahrump Town	694,927,503	-	694,927,503	0.4795	1.3468	0.1031	1.3350	0.1700	<b>3.4344</b>
Round Mountain Town	109,456,839	116,160,000	225,616,839	0.3164	1.3468	0.2686	1.3350	0.1700	<b>3.3368</b>
Tonopah Town	50,109,734	-	50,109,734	0.5881	1.3468	0.2000	1.3350	0.1700	<b>3.6399</b>
Amargosa Library District	36,967,727	4,832,000	41,799,727	0.3100	1.3468	-	1.3350	0.1700	<b>3.1618</b>
Beatty GID	15,106,457	-	15,106,457	-					
Beatty Library District	24,746,460	252,000	24,998,460	0.2741	1.3468	-	1.3350	0.1700	<b>3.1259</b>
Beatty Water & Sanitation District	11,058,934	-	11,058,934	-					
Pahrump Community Library District	694,927,503	-	694,927,503	0.0868					
Pahrump Swimming Pool District	694,927,503	-	694,927,503	0.0163					
Smoky Valley Library District	124,344,537	116,160,000	240,504,537	0.2686	1.3468	-	1.3350	0.1700	<b>3.1204</b>
Smoky Valley Television District	121,718,752	116,160,000	237,878,752	-					
Tonopah Library District	63,675,373	-	63,675,373	0.2000	1.3468	-	1.3350	0.1700	<b>3.0518</b>

**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	216,495,334	109,006,645	325,501,979	1.3568		0.4200	1.1500	0.1700	<b>3.0968</b>
Pershing County School District	216,495,334	109,006,645	325,501,979	1.1500					
Lovelock	23,619,883	-	23,619,883	0.5624	1.3568	0.4200	1.1500	0.1700	<b>3.6592</b>
Imlay Town	2,155,532	-	2,155,532	0.1500	1.3568	0.4200	1.1500	0.1700	<b>3.2468</b>

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PERSHING COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2013-2014

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	216,495,334	109,006,645	325,501,979	0.4200					
Pershing County Tourism Authority Board	216,495,334	109,006,645	325,501,979	-					

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	495,854,589	1,732,532	497,587,121	2.3960			0.8947	0.1700	3.4607
Storey County School District	495,854,589	1,732,532	497,587,121	0.8947					
Gold Hill Town	9,525,385	-	9,525,385	0.0000	2.3960		0.8947	0.1700	3.4607
Virginia City Town	31,558,345	-	31,558,345	0.0000	2.3960		0.8947	0.1700	3.4607
Carson Truckee Water Conservancy District	320,998,805	-	320,998,805	0.0000					
Canyon GID	13,492,207	-	13,492,207	-					
Nevada Commission - V & T Railway	495,854,589	1,732,532	497,587,121	-					
Tahoe Reno Industrial GID	217,249,758	-	217,249,758	-					
Virginia City Convention & Visitors Authority	495,854,589	1,732,532	497,587,121	-					
Virginia Divide Sewer District	24,278,320	-	24,278,320	-					

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	12,313,372,516	4,580,034	12,317,952,550	1.3917			1.1385	0.1700	2.7002
Washoe County School District	12,313,372,516	4,580,034	12,317,952,550	1.1385					
Reno	5,921,583,096	-	5,921,583,096	0.9598	1.3917	0.0000	1.1385	0.1700	3.6600
Sparks	2,015,997,058	-	2,015,997,058	0.9161	1.3917	0.0000	1.1385	0.1700	3.6163

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WASHOE COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2013-2014

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
Grandview Terrace GID	1,668,674	-	1,668,674	-	1.3917	0.5400	1.1385	0.1700	
Gerlach GID	3,758,122	-	3,758,122	0.2998					
Palomino Valley GID	57,644,286	-	57,644,286	0.4198	1.3917	0.5400	1.1385	0.1700	3.6600
Sun Valley Water & Sanitation District	144,740,760		144,740,760	0.1836	1.3917	0.5400	1.1385	0.1700	3.4238
Verdi Television District	437,293,354		437,293,354	-					-
South Truckee Meadows GID	440,511,540	-	440,511,540	-	1.3917	0.5400	1.1385	0.1700	3.2402
Sierra Fire Protection District	906,703,516	121,000	906,824,516	0.5400	1.3917	0.0000	1.1385	0.1700	
Tahoe Regional Planning Agency	1,384,673,730		1,384,673,730	-					
Incline Village GID	1,392,531,036	-	1,392,531,036	0.1105	1.3917	0.6291	1.1385	0.1700	
North Lake Tahoe Fire Protection District	1,395,738,551	-	1,395,738,551	0.6291	1.3917		1.1385	0.1700	3.3293
Truckee Meadows Fire Protection District	1,920,776,304	1,815,000	1,922,591,304	0.5400	1.3917	0.4198	1.1385	0.1700	3.6600
Carson Truckee Water Conservancy District	12,313,372,516	4,580,034	12,317,952,550	0.0000					-
Regional Transportation Commission	12,313,372,516	-	12,313,372,516	-					-
Reno-Sparks Convention & Visitors Authority	12,313,372,516	4,580,034	12,317,952,550	-					-
Airport Authority of Washoe County	12,313,372,516	4,580,034	12,317,952,550	-					-

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	388,748,225	44,450,713	433,198,938	1.9510		0.5400	0.9990	0.1700	3.6600
White Pine County School District	388,748,225	44,450,713	433,198,938	0.9990					
Ely	60,705,678	-	60,705,678	0.0000	1.9510	0.5400	0.9990	0.1700	3.6600
Lund Town	1,968,150	-	1,968,150	0.0000	1.9510	0.5400	0.9990	0.1700	3.6600
McGill Town	8,500,699	-	8,500,699	0.0000	1.9510	0.5400	0.9990	0.1700	3.6600
Ruth Town	3,235,619	-	3,235,619	0.0000	1.9510	0.5400	0.9990	0.1700	3.6600
White Pine County Fire District	-	-	-	-					
White Pine County Hospital District	388,748,225	44,450,713	433,198,938	0.5400					
White Pine Co. Tourism & Recreation Board	388,748,225	44,450,713	433,198,938	-					

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PROPERTY TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FY2013-2014

Section B

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PROPERTY TAX RATES BY COMPONENT;  
BY TAXING UNIT

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**CARSON CITY**  
**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2013-2014**  
**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	2.1633	1.8858	0.0500	0.0500	0.2479	0.2442	-	2.1800
Carson City School District	0.7500	0.7500	-	-	-	-	0.4300	1.1800
Carson City Airport Authority	-	-	-	-	-	-	-	-
Carson Truckee Water Conservancy District	0.0036	-	-	-	-	-	-	0.0000
Carson Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300
Nevada Commission - V & T Railway	-	-	-	-	-	-	-	-
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	2.1103	0.9960	0.0300	0.0300	0.6138	0.1969	-	1.2229
Churchill County School District	0.7500	0.7500	-	-	-	-	0.5500	1.3000
Fallon	1.4168	0.8371	-	-	0.4055	-	-	0.8371
Carson Truckee Water Conservancy District	0.0050	-	-	-	0.0006	-	-	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	0.7481	0.4470	-	-	0.2261	0.1942	0.0129	0.6541
Clark County School District	0.7500	0.7500	-	-	-	-	0.5534	1.3034
Boulder City	0.3449	0.2600	-	-	0.1122	-	-	0.2600

CLARK COUNTY  
TOTAL PROPERTY TAX RATES - FISCAL YEAR 2013-2014  
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	0.2761	0.2716	0.2310	0.2310	0.0828	0.0528	0.1554	0.7108
Las Vegas	1.8328	0.6765	0.0950	0.0950	0.1278	-	-	0.7715
Mesquite	2.3236	0.5520	-	-	0.0345	-	-	0.5520
North Las Vegas	0.3698	0.1937	0.9475	0.9475	0.1023	-	0.0175	1.1587
Bunkerville Town	1.2015	0.0200	-	-	-	-	-	0.0200
* Enterprise Town	0.3304	0.2064	-	-	0.0100	-	-	0.2064
Indian Springs Town **	1.0434	0.0200	0.0050	-	-	-	-	0.0200
Laughlin Town **	5.3238	0.8416	0.0050	-	0.0977	-	-	0.8416
Moapa Town #	1.1279	0.0200	0.0944	0.0894	-	-	-	0.1094
Moapa Valley Town **	0.3558	0.0200	0.0050	-	-	-	-	0.0200
Mt. Charleston Town	0.3100	0.0200	-	-	-	-	-	0.0200
* Paradise Town	0.8378	0.2064	-	-	0.0325	-	-	0.2064
Searchlight Town	1.2933	0.0200	-	-	-	-	-	0.0200
* Spring Valley Town	0.3287	0.2064	-	-	0.0381	-	-	0.2064
* Summerlin Town	0.3200	0.2064	-	-	0.0004	-	-	0.2064
* Sunrise Manor Town	0.6363	0.2064	-	-	0.0367	-	-	0.2064
* Whitney Town	0.3471	0.2064	-	-	0.0156	-	-	0.2064
* Winchester	1.9141	0.2064	-	-	-	-	-	0.2064
Big Bend Water District	-	-	-	-	-	-	-	-
Boulder City Library District	0.1389	0.1230	-	-	0.0069	-	-	0.1230
Boulder City Library District - Debt	-	-	-	-	-	-	0.0800	0.0800
Clark County Fire Service Area	0.3906	0.1670	0.0527	0.0527	0.0103	-	-	0.2197
Clark County Flood Control District	-	-	-	-	-	-	-	-
Henderson District Public Libraries	0.0238	0.0238	0.0332	0.0332	0.0015	0.0015	-	0.0585

\* NRS 354.59875 requires tax rate parity for seven unincorporated towns. The common levy for common services could be \$0.6653 but the Board of County Commissioners has decided to levy \$0.2064. The rate shown in the "Combined Tax Rate" column above is the parity rate. The "Maximum Allowed Tax Rate" in column 2 above shows the rate allowed prior to parity.

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

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



CLARK COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2013-2014

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	0.1431	0.0914	-	-	0.0028	0.0028	-	0.0942
*** Las Vegas Metropolitan Police-Manpower (LV)	-	-	0.2800	0.2800	-	-	-	0.2800
*** Las Vegas Metropolitan Police-Manpower (Co)	-	-	0.2800	0.2800	-	-	-	0.2800
*** Las Vegas Metropolitan Police 911	-	-	0.0050	0.0050	-	-	-	0.0050
Moapa Valley Fire Protection District	0.0292	-	-	-	0.0318	-	-	0.0000
Moapa Valley Water District	-	-	-	-	-	-	-	-
Mt. Charleston Fire Protection District	1.5494	0.8813	-	-	0.0243	-	-	0.8813
North Las Vegas Library District	0.0956	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	0.6248	0.6222	0.0475	0.0475	0.5620	0.4983	-	1.1680
Douglas County School District	0.7500	0.7500	-	-	-	-	0.1000	0.8500
Gardnerville Town	0.7496	0.6677	-	-	0.1406	-	-	0.6677
Genoa Town	0.4369	0.4369	-	-	0.0922	0.0764	-	0.5133
Minden Town	0.8850	0.6677	-	-	0.2050	-	-	0.6677
Carson Truckee Water Conservancy District	0.0023	-	-	-	0.0008	-	-	0.0000

DOUGLAS COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2013-2014

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	0.0596	0.0596	-	0.3694
Douglas County Mosquito Abatement District	0.0485	0.0345	-	-	0.0074	-	-	0.0345
Douglas County Sewer District #1	-	-	-	-	-	-	-	-
East Fork Fire Protection District	0.4351	0.3282	-	-	0.0897	-	-	0.3282
East Fork Paramedic District	0.1306	0.0732	0.0860	0.0860	-	-	-	0.1592
East Fork Swimming Pool District	0.2984	0.1300	-	-	-	-	-	0.1300
Elk Point Sanitation District	0.0095	0.0095	-	-	-	-	-	0.0095
Gardnerville Ranchos GID	1.0679	0.3686	-	-	0.3262	-	-	0.3686
Indian Hills GID	1.1108	0.7901	-	-	0.2187	-	-	0.7901
Kingsbury GID	0.2414	0.2414	-	-	0.1950	0.1950	-	0.4364
Lakeridge GID	0.0628	0.0628	-	-	0.0544	0.0544	-	0.1172
Logan Creek Estates GID	0.1122	0.1122	0.4500	0.4500	0.0845	0.0845	-	0.6467
Marla Bay GID	0.0360	-	-	-	0.1225	-	-	0.0000
Minden-Gardnerville Sanitation District	0.3814	0.1224	-	-	-	-	-	0.1224
Oliver Park GID	0.3897	0.3897	-	-	0.1626	0.1626	-	0.5523
Round Hill GID	0.0844	-	-	-	0.2994	-	-	0.0000
Sierra Estates GID	-	-	-	-	-	-	-	-
Skyland GID	0.0183	0.0183	0.1500	-	0.0830	0.0548	-	0.0731
Tahoe Douglas Fire District	0.6407	0.4981	0.1400	0.1400	0.3003	-	-	0.6381
Tahoe Douglas Sewer District	0.0350	0.0350	-	-	-	-	-	0.0350
Tahoe Regional Planning Agency	-	-	-	-	-	-	-	-
Topaz Ranch Estates GID	1.0633	0.8546	-	-	0.2811	-	-	0.8546
Zephyr Cove GID	0.0292	0.0292	-	-	0.1174	0.0708	-	0.1000
Zephyr Heights GID	0.3763	0.2798	-	-	0.1876	-	-	0.2798
Zephyr Knolls GID	0.0087	0.0087	0.4800	0.4800	0.0303	0.0303	-	0.5190

ELKO COUNTY  
TOTAL PROPERTY TAX RATES - FISCAL YEAR 2013-2014  
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	1.6153	0.6912	0.0200	0.0200	0.1883	0.1274	-	0.8386
Elko County School District	0.7500	0.7500	0.7500	0.7500	-	-	-	1.5000
Carlin	5.5079	1.1481	-	-	-	-	-	1.1481
Elko	2.0555	0.8500	-	-	-	-	0.0700	0.9200
Wells	2.8133	0.9605	-	-	-	-	-	0.9605
West Wendover	1.6088	0.9360	-	-	-	-	-	0.9360
Jackpot Town	3.3596	0.5891	-	-	-	-	-	0.5891
Jarbidge Town	0.1500	-	-	-	-	-	-	0.0000
Montello Town	1.1316	0.4858	-	-	-	-	-	0.4858
Mountain City Town	1.0567	0.4347	-	-	-	-	-	0.4347
Carlin Television District	-	-	-	-	-	-	-	-
Elko Convention & Visitors Authority	0.0570	0.0392	-	-	-	-	-	0.0392
Elko County Recreation Board	-	-	-	-	-	-	-	-
Elko Television District	0.0406	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)
TAXING UNIT	TAX RATE	IMPOSED	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	(col 5, part A)
Esmeralda County	17.5461	2.0735	-	-	0.1665	0.0260	-	2.0995
Esmeralda County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Goldfield Town	1.0995	-	-	-	-	-	-	0.0000
Silver Peak Town	4.1800	-	-	-	-	-	-	0.0000

EUREKA COUNTY  
TOTAL PROPERTY TAX RATES - FISCAL YEAR 2013-2014  
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	16.1211	0.7680	-	-	0.2372	0.0778	-	0.8458
Eureka County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Crescent Valley Town	0.6534	0.2153	-	-	0.0084	-	-	0.2153
Eureka Town	0.4666	0.2153	-	-	0.0067	-	-	0.2153
Devil's Gate GID	-	-	-	-	-	-	-	-
Diamond Valley Rodent Control District	0.0708	0.0400	-	-	0.0079	-	-	0.0400
Diamond Valley Weed Control District	0.1151	0.0781	-	-	0.0079	-	-	0.0781
Eureka County Television District	0.1585	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	0.6768	0.0150	0.0150	0.1685	0.0594	-	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	0.0335	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	0.3823	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 2013-2014

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	0.1245	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	12.7162	1.8133	-	-	0.3032	0.1110	-	1.9243
Lander County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Austin Town	2.6495	0.2213	-	-	0.2680	-	-	0.2213
Battle Mountain Town	0.9608	0.0500	-	-	0.4054	-	-	0.0500
Kingston Town	0.5732	0.3048	-	-	0.2262	-	-	0.3048
Lander County Convention & Tourism Authority	-	-	-	-	-	-	-	-
Lander County Hospital District	5.7208	0.5109	-	-	0.0264	-	-	0.5109
Lander County Sewer & Water District #2	0.0895	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	2.4234	1.1783	-	-	0.7306	0.1592	-	1.3375
Lincoln County School District	0.7500	0.7500	-	-	-	-	0.2231	0.9731
Caliente	2.1068	0.9115	-	-	1.1177	-	-	0.9115
Alamo Town	0.5014	0.4508	-	-	0.2882	-	-	0.4508
Panaca Town	0.3576	0.0774	-	-	0.3687	-	-	0.0774
Pioche Town	0.7780	0.2969	-	-	0.3635	-	-	0.2969

LINCOLN COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2013-2014

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	4.2292	0.9115	-	-	-	-	-	0.9115
Lincoln County Fire District	0.2500	0.2500	-	-	-	-	-	0.2500
Lincoln County Hospital District	0.4853	0.2679	-	-	0.0567	-	-	0.2679
Pahrnagat Valley Fire District	0.1946	0.1573	-	-	0.2297	0.0761	-	0.2334
Panaca Fire District	0.1873	0.1873	-	-	-	-	-	0.1873
Pioche Fire Protection District	0.5287	0.1463	-	-	0.1734	-	-	0.1463
SE Lincoln Co Habitat Conservation GID	0.0657	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	2.5463	0.7587	-	-	0.5053	0.1700	-	0.9287
Lyon County School District	0.7500	0.7500	-	-	-	-	0.5867	1.3367
Fernley	0.6589	0.6169	-	-	0.0079	-	-	0.6169
Yerington	0.9556	0.4044	-	-	0.1691	-	-	0.4044
North Lyon (non-city)	-	-	-	-	-	-	-	-
Carson Truckee Water Conservancy District	0.0037	-	-	-	0.0003	-	-	0.0000
Carson Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300
Central Lyon County Fire District	0.5738	0.5268	0.0700	0.0700	0.0270	-	-	0.5968
Central Lyon Vector Control District	0.1918	0.0350	-	-	-	-	-	0.0350
Fernley Swimming Pool District	-	-	0.2000	0.2000	-	-	-	0.2000
Mason Valley Fire Maintenance District	0.2311	0.2311	0.0800	0.0800	0.0165	0.0165	-	0.3276
Mason Valley Mosquito District	0.1940	0.0538	0.0300	0.0300	0.0096	-	-	0.0838
Mason Valley Swimming Pool District	0.3664	0.1749	-	-	-	-	-	0.1749
No. Lyon County Fire Maintenance District	0.2394	0.2394	0.0500	0.0500	0.0080	0.0080	-	0.2974
Silver Springs GID	-	-	-	-	-	-	-	-

LYON COUNTY  
TOTAL PROPERTY TAX RATES - FISCAL YEAR 2013-2014  
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	0.5497	0.0450	-	-	0.0207	-	-	0.0450
Smith Valley Fire Maintenance District	0.3077	0.3077	0.0500	0.0500	0.0184	0.0184	-	0.3761
South Lyon County Hospital District	0.6114	0.3115	0.2500	0.2500	0.0262	-	-	0.5615
Stagecoach GID	1.2121	-	-	-	-	-	-	0.0000
Walker River Weed Control District	-	-	-	-	-	-	-	-
Willowcreek GID	0.1467	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	7.8948	1.9583	0.0600	0.0600	0.1717	0.1717	-	2.1900
Mineral County School District	0.7500	0.7500	-	-	-	-	0.3500	1.1000
Hawthorne Town	0.6135	-	-	-	-	-	-	0.0000
Luning Town	0.6140	-	-	-	-	-	-	0.0000
Mina Town	2.7661	-	-	-	-	-	-	0.0000
Walker Lake Town	0.3881	-	-	-	-	-	-	0.0000
Mineral County Fair & Recreation Board	-	-	-	-	-	-	-	-
Mineral County Hospital District	1.4880	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	3.8181	1.2506	0.0050	0.0050	0.4468	0.0912	-	1.3468
Nye County School District	0.7500	0.7500	-	-	-	-	0.5850	1.3350
Amargosa Town	2.0603	0.4949	-	-	0.0914	-	-	0.4949

NYE COUNTY

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2013-2014

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	1.2407	0.2105	-	-	0.5673	-	-	0.2105
Gabbs Town	11.2720	0.4846	-	-	0.2603	-	-	0.4846
Manhattan Town	2.5083	0.3164	-	-	0.0707	-	-	0.3164
Pahrump Town	0.4459	0.4459	-	-	0.0336	0.0336	-	0.4795
Round Mountain Town	0.6804	0.3164	-	-	0.0380	-	-	0.3164
Tonopah Town	1.0607	0.5881	-	-	0.2238	-	-	0.5881
Amargosa Library District	1.4880	0.3100	-	-	0.0071	-	-	0.3100
Beatty GID	-	-	-	-	-	-	-	-
Beatty Library District	1.0107	0.2741	-	-	0.0085	-	-	0.2741
Beatty Water & Sanitation District	-	-	-	-	-	-	-	-
Pahrump Community Library District	0.0822	0.0822	-	-	0.0046	0.0046	-	0.0868
Pahrump Swimming Pool District	0.0136	0.0136	-	-	0.0027	0.0027	-	0.0163
Smoky Valley Library District	0.7577	0.2686	-	-	0.0035	-	-	0.2686
Smoky Valley Television District	-	-	-	-	-	-	-	-
Tonopah Library District	0.4542	0.2000	-	-	0.0014	-	-	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	8.1417	1.2258	0.0090	0.0035	0.3230	0.1275	-	1.3568
Pershing County School District	0.7500	0.7500	-	-	-	-	0.4000	1.1500
Lovelock	2.0175	0.5624	-	-	0.3775	-	-	0.5624
Imlay Town	0.7602	0.1500	-	-	-	-	-	0.1500
Pershing County Hospital District	2.1079	0.3400	0.0800	0.0800	0.0201	-	-	0.4200
Pershing County Tourism Authority Board	-	-	-	-	-	-	-	-



**STOREY COUNTY**

**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2013-2014**

**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	5.3500	2.3165	-	-	1.0711	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	0.5298	-	-	-	-	-	-	0.0000
Carson Truckee Water Conservancy District	0.0046	-	-	-	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	2.3564	1.0037	0.1000	0.1000	0.4732	0.2550	0.0330	1.3917
Washoe County School District	0.7500	0.7500	-	-	-	-	0.3885	1.1385
Reno *	0.9707	0.3948	0.5351	0.5351	0.2389	0.0299	-	0.9598
Sparks	1.4385	0.6672	0.1105	0.1105	0.2299	0.1384	-	0.9161
Carson Truckee Water Conservancy District	0.0043	-	-	-	0.0003	-	-	-
Gerlach GID	0.3967	0.2998	-	-	-	-	-	0.2998
Grandview Terrace GID	-	-	-	-	-	-	-	-
Incline Village GID	0.0937	0.0937	-	-	0.0168	0.0168	-	0.1105
North Lake Tahoe Fire Protection District	0.2728	0.2728	0.3100	0.3100	0.0463	0.0463	-	0.6291
Palomino Valley GID	0.6681	0.4198	-	-	0.0610	-	-	0.4198
Regional Transportation Commission	-	-	-	-	-	-	-	-
Reno-Sparks Convention & Visitors Authority	-	-	-	-	-	-	-	-
Airport Authority of Washoe County	-	-	-	-	-	-	-	-
Sierra Fire Protection District	1.1722	0.5400	-	-	0.0293	-	-	0.5400

**WASHOE COUNTY**

**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2013-2014**

**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	0.3065	0.1836	-	-	-	-	-	0.1836
Tahoe Regional Planning Agency	-	-	-	-	-	-	-	-
Truckee Meadows Fire Protection District	1.3729	0.5400	-	-	0.0602	-	-	0.5400
Verdi Television District	0.0164	-	-	-	-	-	-	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	6.6620	1.6958	0.0850	0.0850	0.4774	0.1702	-	1.9510
White Pine County School District	0.7500	0.7500	-	-	-	-	0.2490	0.9990
Ely	2.0525	-	-	-	0.6620	-	-	0.0000
Lund Town	0.8967	-	-	-	0.3166	-	-	0.0000
McGill Town	0.9068	-	-	-	0.2480	-	-	0.0000
Ruth Town	1.8391	-	-	-	0.2417	-	-	0.0000
White Pine County Hospital District	2.2359	0.5400	-	-	0.0371	-	-	0.5400
White Pine County Tourism & Recreation Board	-	-	-	-	-	-	-	-

PROPERTY TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FY2013-2014

Section C

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PROPERTY TAX OVERRIDES,  
TAX IMPACT & PROPERTY TAX RANGES

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**PROPERTY TAX RATES - FISCAL YEAR 2013-2014  
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	3.5600	\$ 1,246.00

**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 2013-2014  
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
Laughlin Town *	Emergency 911 System	0.0050	3/10/1992	Perpetuity	\$ 1.75
Moapa Town	Park and Recreation Services	\$80,000/yr +4% annual increase	11/8/1988	40 years; expires FYE 6/30/2029	Determined Annually
Moapa Town #	Emergency 911 System	0.0050	11/5/2002	30 years; expires FYE 6/30/2033	\$ 1.75
Moapa Valley Town *	Emergency 911 System	0.0050	11/8/1994	30 years; expires FYE 6/30/2025	\$ 1.75
North Las Vegas	Emergency 911 System	0.0050	11/6/1984	Perpetuity	\$ 1.75
North Las Vegas	Public Safety	0.1800	11/4/1986	Perpetuity	\$ 63.00
North Las Vegas	Public Safety	0.3500	5/2/1989	Perpetuity	\$ 122.50
North Las Vegas	Public Safety	0.2000	11/5/1996	30 years; expires FYE 6/30/2027	\$ 70.00
North Las Vegas ^	Street Improvements	0.2400	6/5/1995	30 years; expires FYE 6/30/2025	\$ 84.00

\* Effective July 1, 2000, E-911 service for these three towns (& the accompanying \$0.005 rate) has been incorporated into the Clark County E-911 system.  
# Effective July 1, 2003, E-911 service for Moapa Town (& the accompanying \$0.005 rate) has been incorporated into the Clark County E-911 system.  
^ \$0.2400 override rate is first applied to ad valorem debt; remainder used for street improvements. 6-05-01 amended to include parks & fire stations.

**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	2.5905	\$ 906.68
Henderson	2.8968	\$ 1,013.88
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 2013-2014  
 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	3.3832	\$ 1,184.12
Minden Town	3.6600	\$ 1,281.00
Indian Hills GID	3.6600	\$ 1,281.00
Round Hill GID	2.8261	\$ 989.14

**PROPERTY TAX RATES - FISCAL YEAR 2013-2014  
VOTER APPROVED OVERRIDES; TAX IMPACT  
ELKO COUNTY**

**VOTER APPROVED OVERRIDES**

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

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

ENTITY	TOTAL TAX RATE	TAX BILL
Elko County	2.5623	\$ 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 2013-2014  
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 2013-2014  
 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	3.4627	\$ 1,211.95
Panaca Town	3.0132	\$ 1,054.62
Pioche Town	3.1917	\$ 1,117.10
Coyote Springs GID	3.6600	\$ 1,281.00
Pahrnagat Valley Fire	2.9819	\$ 1,043.67

**PROPERTY TAX RATES - FISCAL YEAR 2013-2014  
 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	2.9969	\$ 1,048.92
Fernley	3.5497	\$ 1,242.40
Yerington	3.6600	\$ 1,281.00
Central LY Fire Protection Dist	3.1122	\$ 1,089.27
Willowcreek GID	3.5988	\$ 1,259.58

**PROPERTY TAX RATES - FISCAL YEAR 2013-2014  
VOTER APPROVED OVERRIDES; TAX IMPACT  
MINERAL COUNTY**

**VOTER APPROVED OVERRIDES**

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
Mineral County	Senior Citizens' Center	0.0600	11/6/2012	8 years; expires FYE 6/30/2021	\$ 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	3.4344	\$ 1,202.04
Round Mountain Town	3.4368	\$ 1,202.88
Tonopah Town	3.6399	\$ 1,273.97

**PROPERTY TAX RATES - FISCAL YEAR 2013-2014  
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 2013-2014  
VOTER APPROVED OVERRIDES; TAX IMPACT  
WASHOE COUNTY**

**VOTER APPROVED OVERRIDES**

ENTITY	PURPOSE OF FUNDS	RATE OR \$ AMOUNT APPROVED	DATE PASSED	DURATION OF LEVY	PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE
No. Lake Tahoe Fire Protection	Fire Dist. Upgrade & Equipment	0.3100	3/30/1982	Perpetuity	\$ 108.50
Reno	Fire Dept. Upgrade & Equipment	0.0654	5/5/1987	Perpetuity	\$ 22.89
Reno	Public Safety	0.1684	5/17/1988	Perpetuity	\$ 58.94
Reno	Road & Street Improvements	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	3.6600	\$ 1,281.00
Sparks	3.6163	\$ 1,265.71
Palomino Valley GID	3.6600	\$ 1,281.00
So. Truckee Meadows GID	3.2402	\$ 1,134.07

**PROPERTY TAX RATES - FISCAL YEAR 2013-2014  
 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
White Pine County	Senior Citizens Center	0.0300	11/2/2010	5 years; expires FYE 6/30/2016	\$ 10.50

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

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

PROPERTY TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FY2013-2014

Section D

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OVERLAPPING DISTRICTS

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**PROPERTY TAX RATES - FISCAL YEAR 2013-2014**  
**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	3.5600
	2.1	10+20+100+301	3.5600
	2.6	10+20+100+304	3.5300
	2.3, 2.8	10+20+100+301+304	3.5600
	1.7, 2.5	10+20+100+301+303+304	3.5600
	2.7	10+20+100+301+302	3.5600

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Carson City School District	1.1800
100	Carson City	2.1800
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	0.0000

**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 AB 505 (2013), 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 2013-2014  
 CLARK COUNTY  
 OVERLAPPING TAXING DISTRICTS

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Boulder City	50, 51, 58	10+20+50+100+301	2.5905
	52, 57, 59	10+20+50+100+301A+308B	2.5105
	55	10+20+50+100+301A	2.5105
Clark County (unincorporated)	60, 61	10+20+100+301B+306+308A	2.5817
	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	2.8968
	503, 505, 518, 521, 528	10+20+100+303+305+500	2.8968
	514	10+20+100+303+308B+500	2.8968
	512, 513, 516, 522, 523	10+20+100+303+305+308B+500	2.8968
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, 213	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	0.1230
301B	Boulder City Library - Debt	0.0800
302	Clark County Fire Service Area	0.2197
303	Henderson District Public Libraries	0.0585
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 AB 505 (2013), 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 2013-2014  
 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	0.1230
301B	Boulder City Library - Debt	0.0800
302	Clark County Fire Service Area	0.2197
303	Henderson District Public Libraries	0.0585
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 2013-2014**  
**DOUGLAS COUNTY**  
**OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Tahoe Douglas Fire	101	10+20+100+318	2.8261
	440	10+20+100+301+318	2.8561
Tahoe Douglas Sewer	110	10+20+100+318+319	2.8611
Logan Creek GID	120	10+20+100+313+318+319	3.5078
Cave Rock Estates GID	130	10+20+100+303+318+319	3.2305
Lakeridge GID	140	10+20+100+312+318+319	2.9783
Skyland GID	150	10+20+100+317+318+319	2.9342
Zephyr Cove GID	160	10+20+100+318+319+322	2.9611
Zephyr Heights GID	170	10+20+100+318+319+323	3.1409
Zephyr Knolls GID	180	10+20+100+318+319+324	3.3801
Marla Bay GID	190	10+20+100+318+319+326	2.8611
Round Hill GID	200	10+20+100+318+327	2.8261
Elk Point Sanitation District	210	10+20+100+308+318	2.8356
Douglas County Sewer #1	220	10+20+100+318+325	2.8261
Oliver Park GID	230	10+20+100+315+318	3.3784
East Fork Fire Protection District	300	10+20+100+305+306	2.6754
	302	10+20+100+305+306+319	2.7104
	320	10+20+100+301+305+306	2.7054
	330, 335	10+20+100+301+304+305+307+306	2.8699
Sierra Estates GID	340	10+20+100+301+304+305+307+306+328	2.8699
Indian Hills GID	350, 355	10+20+100+301+304+305+307+310+306	3.6600
	351, 356	10+20+100+301+304+305+306+307+310	3.6600
Kingsbury GID	410	10+20+100+311+318	3.2625
	421	10+20+100+311+318+325	3.2625
	430	10+20+100+301+311+318	3.2925
	450	10+20+100+301+304+311+318	3.3270
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	3.3832
Topaz Ranch Estates GID	610	10+20+100+305+306+307+321	3.6600

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Douglas County School District	0.8500
100	Douglas County	1.1680
201	Gardnerville Town	0.6677
202	Genoa Town	0.5133
203	Minden Town	0.6677
301	Carson Water Subconservancy District	0.0300
303	Cave Rock Estates GID	0.3694
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	0.1300
308	Elk Point Sanitation District	0.0095
309	Gardnerville Ranchos GID	0.3686
310	Indian Hills GID	0.7901
311	Kingsbury GID	0.4364
312	Lakeridge GID	0.1172
313	Logan Creek Estates GID	0.6467
314	Minden-Gardnerville Sanitation District	0.1224
315	Oliver Park GID	0.5523
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	0.8546
322	Zephyr Cove GID	0.1000
323	Zephyr Heights GID	0.2798
324	Zephyr Knolls GID	0.5190
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 AB 505 (2013), 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 2013-2014**

**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
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
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 AB 505 (2013), 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 2013-2014  
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

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PROPERTY TAX RATES - FISCAL YEAR 2013-2014  
 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
<b>Gilman Springs</b>	<b>0040</b>	10+20+100+301	3.3552
<b>Antelope Reese Road</b>	<b>0050</b>	10+20+100+301	3.3552
Lander County (unincorporated)	0060, 0070	10+20+100+301	3.3552
<b>Battle Mountain Road Special</b>	<b>0800</b>	10+20+100+301	3.3552

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Lander County School District	0.7500
100	Lander County	1.9243
201	Austin Town	0.2213
202	Battle Mountain Town	0.0500
203	Kingston Town	0.3048
301	Lander County Hospital District	0.5109
302	Lander County Sewer & Water District #2	0.0677

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	3.4327
	0041	10+20+100+251+301+302+307	3.4627
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
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	0.4508
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

# PURSUANT TO AB 505 (2013), 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 2013-2014**  
**LYON COUNTY**  
**OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Yerington	100	10+20+100+201+306+307+311	3.6600
Mason Valley Fire Maintenance District	200, 210	10+20+100+305+306+307+311	3.5832
	220	10+20+100+305+306+311	3.4083
Willowcreek GID	300, 310	10+20+100+305+306+307+311+313	3.5988
Smith Valley Fire Maintenance District	400	10+20+100+310+311	3.3730
Lyon County (unincorporated)	500, 510	10+20+100+311	2.9969
Fernley	600	10+20+100+251+304+308	3.5497
North Lyon (non-city)	610	10+20+100+304+308	2.9328
General County ( Fernley Area )	620	10+20+100+308	2.7328
Central Lyon Co. Fire Protection District	700	10+20+100+302+303+309	3.1122
	840, 850, 870, 880	10+20+100+301+302+303	3.0972
	910	10+20+100+301+302	3.0622
Silver Springs/Stagecoach Hospital	810, 820, 830, 920	10+20+100+301+302+303+309	3.1422
Stagecoach GID	900	10+20+100+301+302+303+309+312	3.1422

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Lyon County School District	1.3367
100	Lyon County	0.9287
201	Yerington	0.4044
251	Fernley	0.6169
301	Carson Water Subconservancy District	0.0300
302	Central Lyon Co. Fire Protection District	0.5968
303	Central Lyon Co. Vector Control District	0.0350
304	Fernley Swimming Pool District	0.2000
305	Mason Valley Fire Maintenance District	0.3276
306	Mason Valley Mosquito District	0.0838
307	Mason Valley Swimming Pool District	0.1749
308	North Lyon Fire Maintenance District	0.2974
309	Silver Springs/Stagecoach Hospital Dist.	0.0450
310	Smith Valley Fire Maintenance District	0.3761
311	South Lyon County Hospital District	0.5615
312	Stagecoach GID	0.0000
313	Willowcreek GID	0.0156

**MINERAL COUNTY**  
**OVERLAPPING TAXING DISTRICTS**

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

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Mineral County School District	1.1000
100	Mineral County	2.1900
201	Mineral County Hospital District	0.2000

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**PROPERTY TAX RATES - FISCAL YEAR 2013-2014**  
**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	3.4344
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
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	0.4795
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	0.0868
306	Pahrump Swimming Pool District	0.0163
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
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 AB 505 (2013), 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 2013-2014**

**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	3.6600
	1040	10+20+100+201+309	3.6600
	1005, 1015-17, 1025, 1035, 1055	10+20+100+201+308	3.6600
	1155, 1157, 1165, 1705, 1805	10+20+100+201+308	3.6600
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	3.2402
	6040, 6041	10+20+100+304+309	3.2402
	6005, 6015, 6016	10+20+100+304+308	3.2402
	6705, 6715	10+20+100+304+305+308	3.2402
	6700	10+20+100+304+305	3.2402
Truckee Meadows Fire Protection	4000, 4010, 4011	10+20+100+307	3.2402
	4005, 4015-17, 4805	10+20+100+307+308	3.2402
	4020	10+20+100+306+307	3.4238
	4025	10+20+100+306+307+308	3.4238
	4400	10+20+100+303+307	3.6600
	4700	10+20+100+305+307	3.2402
Grandview Terrace GID/Lemmon Valley	4040, 4540	10+20+100+307+309	3.2402
South Truckee Meadows GID	4705, 4715	10+20+100+305+307+308	3.2402
North Lake Tahoe Fire Protection	5000	10+20+100+302	3.3293
Incline Village GID	5200	10+20+100+301+302	3.4398
Washoe County (unincorporated)	9000	10+20+100	2.7002
Palomino Valley GID (non-fire district)	9400	10+20+100+303	3.1200
Gerlach GID	9601	10+20+100+310	3.0000

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Washoe County School District	1.1385
100	Washoe County	1.3917
201	Reno	0.9598
202	Sparks	0.9161
301	Incline Village GID	0.1105
302	North Lake Tahoe Fire Protection District	0.6291
303	Palomino Valley GID	0.4198
304	Sierra Fire Protection District	0.5400
305	South Truckee Meadows GID	0.0000
306	Sun Valley Water & Sanitation District	0.1836
307	Truckee Meadows Fire Protection District	0.5400
308	Truckee Meadows Underground Water	0.0000
309	Lemmon Valley Underground Water Basin	0.0000
310	Gerlach GID	0.2998

# PURSUANT TO AB 505 (2013), 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 2013-2014**  
**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 AB 505 (2013), 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 FOR NEVADA LOCAL GOVERNMENTS

FY2013-2014

Section E

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OTHER INFORMATION

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PROPERTY TAX RATES - FISCAL YEAR 2013-2014  
REDEVELOPMENT AGENCIES

ENTITY	YEAR CREATED	INCREMENTAL VALUE FY2013-2014	EFFECTIVE TAX RATE
Carson City Redevelopment Agency	1986	47,576,211	3.1155
Boulder City Redevelopment Agency	1999	27,429,163	2.0157
Clark County Redevelopment Agency	2004	136,562,458	-
City of Henderson Redevelopment Agency	1994	199,709,309	2.2258
City of Las Vegas Redevelopment Agency	1985	568,564,713	1.9038
City of Mesquite Redevelopment Agency	1995	100,789,805	1.6015
City of North Las Vegas Redevelopment Agency	1999	43,154,691	2.3809

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. **Effective July 1, 2010, this agency suspended operations.**

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 2013-2014  
REDEVELOPMENT AGENCIES**

ENTITY	YEAR CREATED	INCREMENTAL VALUE FY2013-14	EFFECTIVE TAX RATE
Douglas County Redevelopment Agency	1998	69,757,265	2.8525
City of Elko Redevelopment Agency	2008	17,284,388	2.7178
City of Reno Redevelopment Agency - #1	1984	13,371,092	3.0960
City of Reno Redevelopment Agency - #2	2005	10,990,623	3.0960
City of Sparks Redevelopment Agency - #1	1978	72,628,310	3.1238
City of Sparks Redevelopment Agency - #2	1999	81,982,027	3.1238
City of Ely Redevelopment Agency	2005	1,249,191	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.

**PROPERTY TAX RATES - FISCAL YEAR 2013-2014  
UNDERGROUND WATER BASINS**

<b>ENTITY (BY COUNTY)</b>	<b>ASSESSED VALUE FY2013-2014</b>	<b>ASSESSMENT FY2013-2014</b>	<b>ALLOCATION FACTOR</b>
<b>Carson City</b>			
Carson Valley	\$ 19,538,722	\$ 1,125.00	0.005858 *
Eagle Valley	\$ 1,140,625,426	\$ 16,000.00	0.001403 *
<b>Clark County</b>			
Coyote Springs	\$ 10,540,798	-	0.000000 *
Las Vegas Artesian	\$ 51,313,218,952	\$ 1,000,000.00	0.001949 *
Lower Moapa Valley	\$ 142,635,160	\$ -	0.000000 *
<b>Washoe County</b>			
Truckee Meadows	\$ 7,761,549,249	\$ 40,000.00	0.000615 *

\* 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.