



NEVADA DEPARTMENT OF TAXATION
Division of Local Government Services

LOCAL GOVERNMENT FINANCE
PROPERTY TAX RATES FOR
NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 2015-2016

Division of Local Government Services

Property Tax Rates for Nevada Local Governments

FY 2015-2016

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INTRODUCTION

Enclosed herewith are the Property Tax Rates for Nevada Local Governments for Fiscal Year 2015-2016. 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 491 enacted by the 2015 Legislature continues the 2 cent levy with \$0.0045 cents added to the previous 15 cents for statewide capital improvements; while the remaining \$0.0155 cents will go toward the conservation of natural resources in the state. These additional levies are outside the statutory tax rate cap of \$3.64 per \$100 of assessed value. Terms appearing below in *italics* are defined in the Glossary.

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

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

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

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 Prior to the meeting of the 1993 Nevada Legislature, voter approved overrides could be imposed in perpetuity, unless rescinded by a vote of the people.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

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

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

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

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

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

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

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

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

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

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

PROPERTY TAX DISTRIBUTION FOR FY 2015-2016

COUNTY	TOTAL ASSESSED VALUE *	PROPERTY TAX REVENUE DOLLARS PROJECTED							FY2015-16 AVERAGE CO. WIDE TAX RATE	FY2014-15 AVERAGE CO. WIDE TAX RATE	% OF CHANGE 14-15 TO 15-16
		SCHOOLS	COUNTIES	CITIES	TOWNS	TOTAL COMBINED SPECIAL DISTRICTS	STATE	TOTAL			
Carson City **	1,373,408,853	\$16,206,224	\$29,390,949	-	-	\$1,986,997	\$2,334,795	\$49,918,965	3.5039	3.5230	-0.54%
Churchill	734,347,493	\$9,546,517	\$9,200,640	\$1,384,434	-	\$789,885	\$1,248,391	\$22,169,867	3.0190	3.0305	-0.38%
Clark	69,266,468,466	\$902,819,150	\$453,071,970	\$264,660,339	\$72,238,189	\$323,246,586	\$117,752,996	\$2,133,789,230	3.0806	3.0562	0.80%
Douglas	2,727,497,704	\$23,183,730	\$31,857,173	-	\$2,294,064	\$25,016,484	\$4,636,746	\$86,988,197	3.1893	3.1648	0.77%
Elko	1,901,937,199	\$28,529,058	\$15,949,645	\$6,550,891	\$172,017	\$898,673	\$3,233,293	\$55,333,577	2.9093	2.8969	0.43%
Esmeralda	68,967,729	\$517,258	\$1,447,977	-	-	-	\$117,245	\$2,082,480	3.0195	3.0195	0.00%
Eureka	1,530,900,503	\$11,481,754	\$12,948,356	-	\$38,233	\$152,286	\$2,602,531	\$27,223,160	1.7782	1.7790	-0.04%
Humboldt	1,443,913,248	\$12,778,632	\$10,846,676	\$2,036,745	-	\$8,648,142	\$2,454,653	\$36,764,848	2.5462	2.5526	-0.25%
Lander	1,168,524,947	\$8,763,937	\$22,485,926	-	\$51,036	\$5,972,805	\$1,986,492	\$39,260,196	3.3598	3.3597	0.00%
Lincoln	340,585,201	\$3,314,235	\$4,555,327	\$134,279	\$119,727	\$1,721,946	\$578,995	\$10,424,509	3.0608	3.0650	-0.14%
Lyon	1,524,874,295	\$20,382,995	\$14,161,508	\$4,631,310	-	\$9,151,575	\$2,592,286	\$50,919,674	3.3393	3.3617	-0.67%
Mineral	166,510,772	\$1,715,061	\$3,763,143	-	-	\$333,022	\$283,068	\$6,094,294	3.6600	3.6229	1.02%
Nye	1,471,597,293	\$19,645,824	\$19,819,472	-	\$4,467,337	\$2,594,181	\$2,501,715	\$49,028,529	3.3317	3.2986	1.00%
Pershing	253,552,819	\$2,915,857	\$3,440,205	135,706	\$67,557	\$1,064,922	\$431,040	\$8,055,287	3.1770	3.2305	-1.66%
Storey	510,697,664	\$4,569,212	\$9,455,057	-	-	\$2,778,400	\$868,186	\$17,670,855	3.4601	3.4604	-0.01%
Washoe	14,342,710,925	\$163,291,764	\$199,607,508	\$89,166,817	-	\$24,724,256	\$24,382,609	\$501,172,954	3.4943	3.4959	-0.05%
White Pine	442,009,737	\$4,415,677	\$8,623,610	-	-	\$2,386,853	\$751,417	\$16,177,557	3.6600	3.6600	0.00%
TOTALS	99,268,504,848	\$1,234,076,885	\$850,625,142	\$368,700,521	\$79,448,159	\$411,467,013	\$168,756,458	\$3,113,074,178	3.1360	3.1232	

GRAND TOTALS

3.1360 3.1232

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

** Incremental value of the Redevelopment Authority (\$51,243,813) is included in the total assessed value used for the calculation of the average countywide tax rate for Carson City.

PURSUANT TO AB 491 (2015), 2¢ ADDED TO STATE TAX RATE; \$0.0155 FOR CAPITAL PROJECTS & \$0.0045 FOR CONSERVATION OF NATURAL RESOURCES; BOTH ARE OUTSIDE THE TAX RATE CAP.

**PROPERTY TAX DISTRIBUTION FOR FY 2015-2016
COMPARISON OF PROJECTED DISTRIBUTION TO DISTRIBUTION IMPACT OF TAX ABATEMENT**

PROPERTY TAX REVENUE DOLLARS												
COUNTY	SCHOOLS PROJECTED	SCHOOLS NET OF ABATEMENT	COUNTIES PROJECTED	COUNTIES NET OF ABATEMENT	CITIES PROJECTED	CITIES NET OF ABATEMENT	TOWNS PROJECTED	TOWNS NET OF ABATEMENT	TOTAL COMBINED SPECIAL DISTRICTS PROJECTED	TOTAL COMBINED SPECIAL DISTRICTS NET OF ABATEMENT	STATE PROJECTED	STATE NET OF ABATEMENT
Carson City	16,730,452	14,856,857	30,341,678	25,075,915					424,833	2,159,903	2,410,321	2,146,953
Churchill	9,397,665	8,761,857	9,057,229	8,324,824	1,384,593	1,288,664			780,469	726,738	1,228,926	1,145,781
Clark	930,826,537	747,666,329	460,270,502	368,877,838	265,825,793	211,215,703	74,111,956	59,326,476	321,319,451	255,596,677	119,795,566	96,004,723
Douglas	23,768,420	21,526,138	32,663,631	25,671,576			2,310,994	2,089,637	23,464,051	21,021,523	4,753,683	4,301,367
Elko	26,941,340	26,058,442	15,061,988	14,526,334	6,590,257	6,336,291	174,660	172,709	643,393	854,565	3,053,341	2,947,348
Esmeralda	485,900	453,881	1,360,199	1,305,109							110,136	105,676
Eureka	6,478,481	6,358,857	7,306,003	7,183,990			38,587	37,444	73,422	72,196	1,468,455	1,443,932
Humboldt	9,370,660	8,716,113	7,953,935	7,398,275	2,037,542	1,960,139			4,767,776	4,448,410	1,800,012	1,674,282
Lander	5,295,084	5,014,303	13,585,773	12,865,289			51,052	49,497	3,610,046	3,418,633	1,200,220	1,136,576
Lincoln	3,311,440	2,406,361	4,551,507	3,304,996	134,328	129,662	134,173	107,820	1,753,219	1,284,900	578,506	420,390
Lyon	20,388,164	16,176,259	14,165,182	11,043,275	4,635,073	2,602,124			10,019,876	7,960,890	2,592,946	2,057,282
Mineral	1,557,211	1,404,112	3,416,779	3,008,164					302,371	270,039	257,014	229,531
Nye	17,636,180	15,286,888	17,792,086	15,373,225			4,150,560	3,649,884	1,933,677	1,607,087	2,245,780	1,923,385
Pershing	2,709,096	2,593,882	3,196,273	3,047,292	135,706	134,427	3,541	3,406	989,400	920,577	400,474	384,570
Storey	4,566,668	4,414,231	9,449,795	9,023,267					2,779,709	2,654,120	867,702	828,263
Washoe	169,669,751	147,951,889	207,313,396	180,196,035	92,310,787	79,762,831			30,951,381	31,634,117	25,323,906	22,016,288
White Pine	4,254,778	2,890,569	8,309,403	5,640,998					2,299,878	1,590,433	724,034	465,314
TOTALS	\$1,253,387,825	\$1,032,536,968	\$845,795,357	\$701,866,401	\$373,054,078	\$303,429,840	\$80,975,524	\$65,436,872	\$406,112,952	\$336,220,809	\$168,811,024	139,231,659

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

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

PROPERTY TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FY 2015-2016

Section A

ASSESSED VALUES AND
TOTAL PROPERTY TAX RATES
BY TAXING UNIT

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2015-2016

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT

CARSON CITY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Carson City	1,373,408,853	-	1,373,408,853	2.1400		0.0300	1.1800	0.1700	3.5200
Carson City School District	1,373,408,853	-	1,373,408,853	1.1800					
Carson City Airport Authority	1,373,408,853	-	1,373,408,853	-					
Carson Truckee Water Conservancy District	1,373,408,853	-	1,373,408,853	0.0000					
Carson Valley Underground Water Basin	24,655,071	-	24,655,071	-					
Carson Water Subconservancy District	1,371,684,988	-	1,371,684,988	0.0300					
Nevada Commission - V & T Railway	1,373,408,853	-	1,373,408,853	-					
Tahoe Regional Planning Agency	1,532,514	-	1,532,514	-					

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	722,841,370	11,506,123	734,347,493	1.2529		0.1100	1.3000	0.1700	2.8329
Churchill County School District	722,841,370	11,506,123	734,347,493	1.3000					
Fallon	167,384,068	-	167,384,068	0.8271	1.2529	0.1100	1.3000	0.1700	3.6600
Carson Truckee Water Conservancy District	722,841,370	11,506,123	734,347,493	-					
Carson Water Subconservancy District	674,691,532	-	674,691,532	0.0300					
Churchill County Mosquito Abatement District	722,841,370	11,506,123	734,347,493	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	69,258,468,466	8,000,000	69,266,468,466	0.6541		0.5989	1.3034	0.1700	2.7264
Clark County School District	69,258,468,466	8,000,000	69,266,468,466	1.3034					
Boulder City	671,380,330	-	671,380,330	0.2600	0.6541	0.2039	1.3034	0.1700	2.5914
Henderson	10,630,915,219	-	10,630,915,219	0.7108	0.6541	0.0594	1.3034	0.1700	2.8977
Las Vegas	15,520,077,988	-	15,520,077,988	0.7715	0.6541	0.3792	1.3034	0.1700	3.2782

PURSUANT TO AB 491 (2015), 2¢ ADDED TO STATE TAX RATE; \$0.0045 FOR CAPITAL PROJECTS & \$0.0155 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX CAP.

Assessed values in column 2 are from 3/15/15 amended final revenue projections & will not agree with net assessed values from the pro-forma reports, which reflect the effects of property tax abatement.

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2015-2016
 BY TAXING UNIT
 CLARK COUNTY

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	641,450,284	-	641,450,284	0.5520	0.6541	0.0942	1.3034	0.1700	2.7737
North Las Vegas	5,505,886,141	-	5,505,886,141	1.1637	0.6541	0.0632	1.3034	0.1700	3.3544
Bunkerville Town	26,923,649	-	26,923,649	0.0200	0.6541	0.3742	1.3034	0.1700	2.5217
* Enterprise Town	7,229,163,123	-	7,229,163,123	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
Indian Springs Town	11,890,789	-	11,890,789	0.0200	0.6541	0.3792	1.3034	0.1700	2.5267
Laughlin Town	379,711,500	-	379,711,500	0.8416	0.6541	0.3792	1.3034	0.1700	3.3483
Moapa Town	61,869,664	-	61,869,664	0.1094	0.6541	0.3792	1.3034	0.1700	2.6161
Moapa Valley Town	149,054,722	8,000,000	157,054,722	0.0200	0.6541	0.3792	1.3034	0.1700	2.5267
Mt. Charleston Town	37,861,379	-	37,861,379	0.0200	0.6541	1.2555	1.3034	0.1700	3.4030
* Paradise Town	13,649,350,695	-	13,649,350,695	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
Searchlight Town	30,475,371	-	30,475,371	0.0200	0.6541	0.3742	1.3034	0.1700	2.5217
* Spring Valley Town	5,754,411,488	-	5,754,411,488	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
* Summerlin Town	2,073,366,063	-	2,073,366,063	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
* Sunrise Manor Town	2,749,158,490	-	2,749,158,490	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
* Whitney Town	739,419,144	-	739,419,144	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
* Winchester	1,197,577,740	-	1,197,577,740	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
Big Bend Water District	358,997,478	-	358,997,478	-					
Boulder City Library District	671,380,330	-	671,380,330	0.1389					
Boulder City Library District - Debt	-	-	-	0.0650					
Clark County Fire Service Area	34,903,569,281	8,000	34,903,577,281	0.2197					
Clark County Flood Control District	69,258,468,466	8,000,000	69,266,468,466	-					
Henderson District Public Libraries	10,630,915,219	-	10,630,915,219	0.0594					
Kyle Canyon Water District	26,626,202	-	26,626,202	-					
Las Vegas Artesian Basin	64,407,769,234	-	64,407,769,234	-					
Las Vegas/Clark County Library District	52,369,637,009	8,000,000	52,377,637,009	0.0942					
Colorado River Ground Water Basin	402,041,166	-	402,041,166	-					
Coyote Springs Ground Water Basin	10,294,791	-	10,294,791	0.0000					
Las Vegas/Clark County Library - Debt	2,174,544,321	8,000,000	2,182,544,321	-					
** LV Metropolitan Police-Manpower (LV)	16,965,552,642	-	16,965,552,642	0.2800					
** LV Metropolitan Police-Manpower (Co)	34,762,634,083	8,000,000	34,770,634,083	0.2800					
** Las Vegas Metropolitan Police	49,787,738,913	-	49,787,738,913	-					

* NRS 354.59875 requires tax rate parity for seven unincorporated towns. The common levy for common services could be \$0.6841 but the Board of County Commissioners has decided to levy \$0.2064. The rate shown in the "Combined Tax Rate" column above is the parity rate. The "Maximum Allowed Tax Rate" column in Part B shows the rate allowed prior to parity.

** Designates special taxing authority not additional taxing district.

PURSUANT TO AB 491 (2015), 2¢ ADDED TO STATE TAX RATE; \$0.0045 FOR CAPITAL PROJECTS & \$0.0155 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX CAP.

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TOTAL PROPERTY TAX RATES - FISCAL YEAR 2015-2016

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT
CLARK COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
** Las Vegas Metropolitan Police 911	50,903,395,893	2,298,000	50,905,693,893	0.0050					
Lower Moapa Valley Ground Water Basin	-	-	-	0.0000					
Moapa Valley Fire Protection District	163,595,605	5,702,000	169,297,605	0.0000					
Moapa Valley Water District	160,193,001	5,702,000	165,895,001	-					
Mt. Charleston Fire Protection District	38,241,869	-	38,241,869	0.8813					
North Las Vegas Library District	5,505,886,141	-	5,505,886,141	0.0632					
** North Las Vegas 911	5,505,886,141	-	5,505,886,141	0.0000					

** Designates special taxing authority not additional taxing district.

DOUGLAS COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Douglas County	2,727,497,704	-	2,727,497,704	1.1680		0.6819	0.8500	0.1700	2.8699
Douglas County School District	2,727,497,704	-	2,727,497,704	0.8500					
Gardnerville Town	182,748,874	-	182,748,874	0.6677	1.1680	0.8043	0.8500	0.1700	3.6600
Genoa Town	9,181,190	-	9,181,190	0.5856	1.1680	0.6819	0.8500	0.1700	3.4555
Minden Town	152,775,842	-	152,775,842	0.6677	1.1680	0.8043	0.8500	0.1700	3.6600
Carson Truckee Water Conservancy District	2,616,072,181	-	2,616,072,181	0.0000					
Carson Water Subconservancy District	1,702,949,455	-	1,702,949,455	0.0300					
Cave Rock Estates GID	24,828,896	-	24,828,896	0.3747	1.1680	0.6731	0.8500	0.1700	3.2358
Douglas County Mosquito Abatement	1,570,178,972	-	1,570,178,972	0.0345					
**Douglas County Redevelopment Agency	94,011,655	-	94,011,655	2.8608					2.8608
Douglas County Sewer District #1	138,695,185	-	138,695,185	-					
East Fork Fire Protection District	1,637,445,745	-	1,637,445,745	0.4874	1.1680	0.1945	0.8500	0.1700	2.8699

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TOTAL PROPERTY TAX RATES - FISCAL YEAR 2015-2016

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT
DOUGLAS COUNTY con't

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	1,630,264,496	-	1,630,264,496	0.1300					
Elk Point Sanitation District	34,543,575	-	34,543,575	0.0095	1.1680	0.6381	0.8500	0.1700	2.8356
Gardnerville Ranchos GID	231,123,563	-	231,123,563	0.5500	1.1680	0.6819	0.8500	0.1700	3.4199
Indian Hills GID	103,610,892	-	103,610,892	0.7901	1.1680	0.6819	0.8500	0.1700	3.6600
Kingsbury GID	231,785,140	-	231,785,140	0.4520	1.1680	0.7026	0.8500	0.1700	3.3426
Lakeridge GID	25,488,661	-	25,488,661	0.1227	1.1680	0.6731	0.8500	0.1700	2.9838
Logan Creek Estates GID	7,017,472	-	7,017,472	0.6550	1.1680	0.6731	0.8500	0.1700	3.5161
Marla Bay GID	35,251,050	-	35,251,050	0.0000	1.1680	0.6731	0.8500	0.1700	2.8611
Minden-Gardnerville Sanitation District	335,605,711	-	335,605,711	0.1224					
Oliver Park GID	9,936,775	-	9,936,775	0.5838	1.1680	0.6381	0.8500	0.1700	3.4099
Round Hill GID	107,023,507	-	107,023,507	0.4129	1.1680	0.6381	0.8500	0.1700	3.2390
Sierra Estates GID	4,125,488	-	4,125,488	-	1.1680	0.6819	0.8500	0.1700	2.8699
Skyland GID	72,620,967	-	72,620,967	0.0731	1.1680	0.6731	0.8500	0.1700	2.9342
Tahoe Douglas Fire District	1,089,565,376	-	1,089,565,376	0.6381	1.1680	0.0300	0.8500	0.1700	2.8561
Tahoe Douglas Sewer District	571,452,144	-	571,452,144	0.0350	1.1680	0.6381	0.8500	0.1700	2.8611
Tahoe Regional Planning Agency	1,016,776,503	-	1,016,776,503	-					
Topaz Ranch Estates GID	22,454,607	-	22,454,607	0.8546	1.1680	0.6174	0.8500	0.1700	3.6600
Zephyr Cove GID	20,720,873	-	20,720,873	0.1000	1.1680	0.6731	0.8500	0.1700	2.9611
Zephyr Heights GID	38,525,792	-	38,525,792	0.2798	1.1680	0.6731	0.8500	0.1700	3.1409
Zephyr Knolls GID	8,695,496	-	8,695,496	0.5213	1.1680	0.6731	0.8500	0.1700	3.3824

ELKO COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Elko County	1,786,375,922	115,561,277	1,901,937,199	0.8386		0.0537	1.5000	0.1700	2.5623
Elko County School District	1,786,375,922	115,561,277	1,901,937,199	1.5000					
Carlin	34,150,020	-	34,150,020	1.1480	0.8386		1.5000	0.1700	3.6566
Elko	482,366,245	23,000	482,389,245	0.9200	0.8386	0.0537	1.5000	0.1700	3.4823
Wells	25,619,103	-	25,619,103	0.9605	0.8386		1.5000	0.1700	3.4691

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**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2015-2016
BY TAXING UNIT
ELKO COUNTY**

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	128,087,199	-	128,087,199	1.1514	0.8386		1.5000	0.1700	3.6600
Jackpot Town	26,529,538	-	26,529,538	0.5891	0.8386		1.5000	0.1700	3.0977
Jarbridge Town	-	-	-	0.0000	0.8386		1.5000	0.1700	2.5086
Montello Town	1,516,042	-	1,516,042	0.4858	0.8386		1.5000	0.1700	2.9944
Mountain City Town	1,924,664	-	1,924,664	0.4347	0.8386		1.5000	0.1700	2.9433
Elko Convention & Visitors Authority	1,251,615,730	23,000	1,251,638,730	0.0392					
Elko County Recreation Board	645,622,533	115,561,277	761,183,810	-					
Elko Television District	1,018,095,002	150,000	1,018,245,002	0.0145					
Northeast Nevada Fire Protection District	1,786,375,922	115,561,277	1,901,937,199	-					
West Wendover Recreation District	21,635,919	-	21,635,919	-					

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	64,697,729	4,270,000	68,967,729	2.0995			0.7500	0.1700	3.0195
Esmeralda County School District	64,697,729	4,270,000	68,967,729	0.7500					
Goldfield Town	5,893,547	-	5,893,547	0.0000	2.0995		0.7500	0.1700	3.0195
Silver Peak Town	3,904,388	-	3,904,388	0.0000	2.0995		0.7500	0.1700	3.0195

PURSUANT TO AB 491 (2015), 2¢ ADDED TO STATE TAX RATE; \$0.0045 FOR CAPITAL PROJECTS & \$0.0155 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX CAP.

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TOTAL PROPERTY TAX RATES - FISCAL YEAR 2015-2016

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT
EUREKA COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Eureka County	863,783,668	667,116,835	1,530,900,503	0.8458		0.0085	0.7500	0.1700	1.7743
Eureka County School District	863,783,668	667,116,835	1,530,900,503	0.7500					
Crescent Valley Town	3,968,368	-	3,968,368	0.2153	0.8458	0.0085	0.7500	0.1700	1.9896
Eureka Town	13,789,778	-	13,789,778	0.2153	0.8458	0.0085	0.7500	0.1700	1.9896
Devil's Gate GID	3,007,899	-	3,007,899	-					
Diamond Valley Rodent Control District	18,763,153	-	18,763,153	0.0400	0.8458	0.0866	0.7500	0.1700	1.8924
Diamond Valley Weed Control District	18,763,153	-	18,763,153	0.0781	0.8458	0.0485	0.7500	0.1700	1.8924
Eureka County Television District	863,783,668	667,116,835	1,530,900,503	0.0085					

HUMBOLDT COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Humboldt County	1,058,724,518	385,188,730	1,443,913,248	0.7512		0.3954	0.8850	0.1700	2.2016
Humboldt County School District	1,058,724,518	385,188,730	1,443,913,248	0.8850					
Winnemucca	209,973,695	-	209,973,695	0.9700	0.7512	0.3954	0.8850	0.1700	3.1716
Golconda Fire Protection District	378,590,156	316,047,000	694,637,156	0.0290	0.7512	0.3954	0.8850	0.1700	2.2306
Humboldt County Fire District	31,690,316	-	31,690,316	0.1047	0.7512	0.3954	0.8850	0.1700	2.3063
Humboldt County Hospital District	1,058,724,518	385,188,730	1,443,913,248	0.3954					
Kings River GID	5,599,943	-	5,599,943	0.2000	0.7512	0.3954	0.8850	0.1700	2.4016
McDermitt Fire Protection District	4,917,324	-	4,917,324	0.4655	0.7512	0.3954	0.8850	0.1700	2.6671
Orovada Community Services District	38,650,055	-	38,650,055	0.0974	0.7512	0.5454	0.8850	0.1700	2.4490
Orovada Fire Protection District	38,650,055	-	38,650,055	0.1500	0.7512	0.4928	0.8850	0.1700	2.4490
Paradise Valley Fire District	46,802,935	-	46,802,935	0.1745	0.7512	0.3954	0.8850	0.1700	2.3761
Pueblo Fire Protection District	32,312,941	-	32,312,941	0.3500	0.7512	0.3954	0.8850	0.1700	2.5516
Winnemucca Convention & Visitors Authority	-	385,188,730	385,188,730	-					
Winnemucca Rural Fire Protection District	108,579,877	-	108,579,877	0.1047		1.1466	0.8850	0.1700	2.3063

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TOTAL PROPERTY TAX RATES - FISCAL YEAR 2015-2016

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

**BY TAXING UNIT
LANDER COUNTY**

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Lander County	705,976,617	462,548,330	1,168,524,947	1.9243		0.5109	0.7500	0.1700	3.3552
Lander County School District	705,976,617	462,548,330	1,168,524,947	0.7500					
Austin Town	4,476,151	-	4,476,151	0.2213	1.9243	0.5786	0.7500	0.1700	3.6442
Battle Mountain Town	48,209,863	-	48,209,863	0.0500	1.9243	0.5109	0.7500	0.1700	3.4052
Kingston Town	5,585,621	-	5,585,621	0.3048	1.9243	0.5109	0.7500	0.1700	3.6600
Lander Co. Convention & Tourism Authority	705,976,617	462,548,330	1,168,524,947	-					
Lander County Hospital District	705,976,617	462,548,330	1,168,524,947	0.5109					
Lander County Sewer & Water District #2	4,151,849	-	4,151,849	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	340,283,401	301,800	340,585,201	1.3375		0.5179	0.9731	0.1700	2.9985
Lincoln County School District	340,283,401	301,800	340,585,201	0.9731					
Caliente	14,731,606	-	14,731,606	0.9115	1.3375	0.2679	0.9731	0.1700	3.6600
Alamo Town	10,273,332	-	10,273,332	0.5085	1.3375	0.5313	0.9731	0.1700	3.5204
Panaca Town	12,589,221	-	12,589,221	0.0974	1.3375	0.4552	0.9731	0.1700	3.0332
Pioche Town	18,059,309	-	18,059,309	0.3058	1.3375	0.4142	0.9731	0.1700	3.2006
Coyote Springs GID	10,233,797	-	10,233,797	0.6000	1.3375	0.2679	0.9731	0.1700	3.3485
Lincoln County Fire District	241,776,402	-	241,776,402	0.2500					
Lincoln County Hospital District	340,283,401	301,800	340,585,201	0.2679					
Pahrnagat Valley Fire District	26,097,699	-	26,097,699	0.2334	1.3375	0.2679	0.9731	0.1700	2.9819
Panaca Fire District	26,872,459	-	26,872,459	0.1873	1.3375	0.2679	0.9731	0.1700	2.9358
Pioche Fire Protection District	20,218,637	-	20,218,637	0.1463	1.3375	0.2679	0.9731	0.1700	2.8948
SE Lincoln Co Habitat Conservation GID	9,502,563	-	9,502,563	0.0300	1.3375	0.5179	0.9731	0.1700	3.0285

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TOTAL PROPERTY TAX RATES - FISCAL YEAR 2015-2016

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT
LYON COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Lyon County	1,524,382,122	492,173	1,524,874,295	0.9287		0.5615	1.3367	0.1700	2.9969
Lyon County School District	1,524,382,122	492,173	1,524,874,295	1.3367					
Fernley	654,969,102	-	654,969,102	0.6695	0.9287	0.5001	1.3367	0.1700	3.6050
Yerington	60,903,135	-	60,903,135	0.4044	0.9287	0.8202	1.3367	0.1700	3.6600
North Lyon (non-city)	13,434,799	-	13,434,799	-	0.9287	0.5001	1.3367	0.1700	2.9355
Carson Truckee Water Conservancy District	1,061,139,636	-	1,061,139,636	0.0000					
Carson Water Subconservancy District	558,160,773	-	558,160,773	0.0300					
Central Lyon County Fire District	563,286,790	-	563,286,790	0.5968	0.9287	0.0800	1.3367	0.1700	3.1122
Central Lyon Vector Control District	549,242,916	-	549,242,916	0.0350					
Fernley Swimming Pool District	668,403,901	-	668,403,901	0.2000					
Mason Valley Fire Maintenance District	127,513,262	-	127,513,262	0.3536	0.9287	0.8202	1.3367	0.1700	3.6092
Mason Valley Mosquito District	188,416,397	-	188,416,397	0.0838					
Mason Valley Swimming Pool District	185,648,047	-	185,648,047	0.1749					
Nevada Commission - V & T Railway	-	-	-	-					
No. Lyon County Fire Maintenance District	669,703,932	-	669,703,932	0.3001					
Silver Springs GID	21,683,817	-	21,683,817	-					
Silver Springs-Stagecoach Hospital District	114,647,180	-	114,647,180	0.0450					
Smith Valley Fire Maintenance District	76,066,568	-	76,066,568	0.4277	0.9287	0.5615	1.3367	0.1700	3.4246
South Lyon County Hospital District	291,391,400	492,173	291,883,573	0.5615					
Stagecoach GID	14,966,359	-	14,966,359	0.0000	0.9287	0.7068	1.3367	0.1700	3.1422
Walker River Weed Control District	44,930,374	-	44,930,374	-					
Willowcreek GID	4,028,649	-	4,028,649	0.0156	0.9287	1.1738	1.3367	0.1700	3.6248

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TOTAL PROPERTY TAX RATES - FISCAL YEAR 2015-2016

TOTAL PROPERTY TAX RATE SHOWN IS HIGHEST RATE FOR ENTITY

BY TAXING UNIT
MINERAL COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Mineral County	151,173,470	15,337,302	166,510,772	2.2600		0.2000	1.0300	0.1700	3.6600
Mineral County School District	151,173,470	15,337,302	166,510,772	1.0300					
Hawthorne Town	43,924,905	-	43,924,905	0.0000	2.2600	0.2000	1.0300	0.1700	3.6600
Luning Town	1,715,309	-	1,715,309	0.0000	2.2600	0.2000	1.0300	0.1700	3.6600
Mina Town	733,382	-	733,382	0.0000	2.2600	0.2000	1.0300	0.1700	3.6600
Walker Lake Town	6,835,097	-	6,835,097	0.0000	2.2600	0.2000	1.0300	0.1700	3.6600
Mineral County Fair & Recreation Board	151,173,470	15,337,302	166,510,772	-					
Mineral County Hospital District	151,173,470	15,337,302	166,510,772	0.2000					
Mineral County Television District	151,173,470	15,337,302	166,510,772	-					
Walker Lake GID	6,835,097	-	6,835,097	-					

NYE COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Nye County	1,334,377,490	137,219,803	1,471,597,293	1.3468		0.2000	1.3350	0.1700	3.0518
Nye County School District	1,334,377,490	137,219,803	1,471,597,293	1.3350					
Amargosa Town	29,732,133	3,710,000	33,442,133	0.4949	1.3468	0.3100	1.3350	0.1700	3.6567
Beatty Town	15,129,002	193,000	15,322,002	0.2105	1.3468	0.3200	1.3350	0.1700	3.3823
Gabbs Town	7,277,974	2,968,000	10,245,974	0.4846	1.3468	0.2000	1.3350	0.1700	3.5364
Manhattan Town	2,220,984	-	2,220,984	0.3164	1.3468	0.4918	1.3350	0.1700	3.6600
Pahrump Town	723,070,039	-	723,070,039	0.4795	1.3468	0.1172	1.3350	0.1700	3.4485
Round Mountain Town	106,136,642	89,190,000	195,326,642	0.3164	1.3468	0.4918	1.3350	0.1700	3.6600
Tonopah Town	31,299,639	-	31,299,639	0.4082	1.3468	0.4000	1.3350	0.1700	3.6600
Amargosa Library District	34,643,744	3,710,000	38,353,744	0.3100	1.3468	-	1.3350	0.1700	3.1618
Beatty GID	12,054,863	-	12,054,863	-					
Beatty Library District	20,918,708	193,000	21,111,708	0.3200	1.3468	-	1.3350	0.1700	3.1718
Beatty Water & Sanitation District	10,383,051	-	10,383,051	-					
No Nye County Hospital District	227,713,083	-	227,713,083	0.2000					
Pahrump Community Library District	709,515,729	-	709,515,729	0.1009					
Pahrump Swimming Pool District	709,515,729	-	709,515,729	0.0163					
Smoky Valley Library District	126,837,657	89,190,000	216,027,657	0.2918	1.3468	0.2000	1.3350	0.1700	3.3436
Tonopah Library District	245,189,683	-	245,189,683	0.2000	1.3468	0.2000	1.3350	0.1700	3.2518

PURSUANT TO AB 491 (2015), 2¢ ADDED TO STATE TAX RATE; \$0.0045 FOR CAPITAL PROJECTS & \$0.0155 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX CAP.

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TOTAL PROPERTY TAX RATES - FISCAL YEAR 2015-2016

BY TAXING UNIT

PERSHING COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Pershing County	235,516,076	18,036,743	253,552,819	1.3568		0.4200	1.1500	0.1700	3.0968
Pershing County School District	235,516,076	18,036,743	253,552,819	1.1500					
Lovelock	24,129,837	-	24,129,837	0.5624	1.3568	0.4200	1.1500	0.1700	3.6592
Imlay Town	2,360,639	-	2,360,639	0.1500	1.3568	0.4200	1.1500	0.1700	3.2468
Pershing County Hospital District	235,516,076	18,036,743	253,552,819	0.4200					

STOREY COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Storey County	510,172,664	525,000	510,697,664	1.8514			0.8947	0.1700	2.9161
Storey County School District	510,172,664	525,000	510,697,664	0.8947					
Carson Truckee Water Conservancy District	353,970,232	-	353,970,232	0.0000					
Canyon GID	18,008,851	-	18,008,851	-					
Nevada Commission - V & T Railway	510,172,664	525,000	510,697,664	-					
Storey County Fire Protection District	510,172,664	-	510,172,664	0.5446	1.8514		0.8947	0.1700	3.4607
Tahoe Reno Industrial GID	231,260,215	-	231,260,215	-					
Virginia City Convention & Visitors Authority	510,172,664	525,000	510,697,664	-					
Virginia Divide Sewer District	25,121,514	-	25,121,514	-					

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**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2015-2016
BY TAXING UNIT
WASHOE COUNTY**

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Washoe County	14,339,377,327	3,333,598	14,342,710,925	1.3917			1.1385	0.1700	2.7002
Washoe County School District	14,339,377,327	3,333,598	14,342,710,925	1.1385					
Reno	6,820,220,723	-	6,820,220,723	0.9598	1.3917	0.0000	1.1385	0.1700	3.6600
Sparks	2,469,924,856	-	2,469,924,856	0.9598	1.3917	0.0000	1.1385	0.1700	3.6600
Carson Truckee Water Conservancy District	14,339,377,327	3,333,598	14,342,710,925	0.0000					-
Gerlach GID	4,120,368	-	4,120,368	0.2998	1.3917		1.1385	0.1700	3.0000
Grandview Terrace GID	1,964,669	-	1,964,669	-	1.3917	0.5400	1.1385	0.1700	3.2402
Incline Village GID	1,484,624,556	-	1,484,624,556	0.1269	1.3917	0.6291	1.1385	0.1700	3.4562
North Lake Tahoe Fire Protection District	1,485,269,766	-	1,485,269,766	0.6291	1.3917		1.1385	0.1700	3.3293
Palomino Valley GID	62,686,811	-	62,686,811	0.4198	1.3917	0.5400	1.1385	0.1700	3.6600
Regional Transportation Commission	14,339,377,327	3,333,598	14,342,710,925	-					-
Reno-Sparks Convention & Visitors Authority	14,339,377,327	3,333,598	14,342,710,925	-					-
Sierra Fire Protection District	1,087,979,988	-	1,087,979,988	0.5400	1.3917		1.1385		
Sun Valley Water & Sanitation District	187,604,190		187,604,190	0.1836	1.3917	0.5400	1.1385	0.1700	3.4238
Tahoe Regional Planning Agency	1,470,082,909		1,470,082,909	-					
Truckee Meadows Fire Protection District	2,278,621,188	1,321,000	2,279,942,188	0.5400	1.3917	0.4198	1.1385	0.1700	3.6600
Verdi Television District	566,604,763		566,604,763	-				0.1700	

PURSUANT TO AB 491 (2015), 2¢ ADDED TO STATE TAX RATE; \$0.0045 FOR CAPITAL PROJECTS & \$0.0155 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX CAP.

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TOTAL PROPERTY TAX RATES - FISCAL YEAR 2015-2016
 BY TAXING UNIT
 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	424,821,359	17,188,378	442,009,737	1.9510		0.5400	0.9990	0.1700	3.6600
White Pine County School District	424,821,359	17,188,378	442,009,737	0.9990					
Ely	61,456,921	-	61,456,921	0.0000	1.9510	0.5400	0.9990	0.1700	3.6600
Lund Town	2,291,877	-	2,291,877	0.0000	1.9510	0.5400	0.9990	0.1700	3.6600
McGill Town	8,601,901	-	8,601,901	0.0000	1.9510	0.5400	0.9990	0.1700	3.6600
Ruth Town	3,309,917	-	3,309,917	0.0000	1.9510	0.5400	0.9990	0.1700	3.6600
White Pine County Fire District	-	-	-	-					
White Pine County Hospital District	424,821,359	17,188,378	442,009,737	0.5400					
White Pine Co. Tourism & Recreation Board	83,190,756	17,188,378	100,379,134	-					

PURSUANT TO AB 491 (2015), 2¢ ADDED TO STATE TAX RATE; \$0.0045 FOR CAPITAL PROJECTS & \$0.0155 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX CAP.

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PROPERTY TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FY2015-2016

Section B

PROPERTY TAX RATES BY COMPONENT;
BY TAXING UNIT

**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2015-2016
BY TAXING UNIT
CARSON CITY**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Carson City	2.3004	1.8525	0.0500	0.0500	0.2375	0.2375	-	2.1400
Carson City School District	0.7500	0.7500	-	-	-	-	0.4300	1.1800
Carson City Airport Authority	-	-	-	-	-	-	-	-
Carson City Convention & Visitors Authority	-	-	-	-	-	-	-	-
Carson City Redevelopment Agency	-	3.0745	-	-	-	-	-	3.0745
Carson Truckee Water Conservancy District	0.0037	-	-	-	-	-	-	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	2.3814	1.0260	0.0300	0.0300	0.6234	0.1969	-	1.2529
Churchill County School District	0.7500	0.7500	-	-	-	-	0.5500	1.3000
Fallon	1.8012	0.8271	-	-	0.4614	-	-	0.8271
Carson Truckee Water Conservancy District	0.0057	-	-	-	0.0006	-	-	0.0000
Carson Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300
Churchill County Mosquito Abatement District	0.1500	0.0800	-	-	0.0192	-	-	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	0.7148	0.4570	-	-	0.2571	0.1842	0.0129	0.6541
Clark County School District	0.7500	0.7500	-	-	-	-	0.5534	1.3034
Boulder City	0.3449	0.2600	-	-	0.2036	-	-	0.2600

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2015-2016
 BY TAXING UNIT
 CLARK COUNTY con't

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Henderson	0.2761	0.2716	0.2310	0.2310	0.1324	0.0507	0.1575	0.7108
Las Vegas	1.8328	0.6765	0.0950	0.0950	0.2691	-	-	0.7715
Mesquite	2.3236	0.5520	-	-	0.0212	-	-	0.5520
North Las Vegas	0.3698	0.1937	0.9700	0.9700	0.1782	-	-	1.1637
Bunkerville Town	1.3523	0.0200	-	-	-	-	-	0.0200
* Enterprise Town	0.3304	0.2064	-	-	0.0167	-	-	0.2064
Indian Springs Town **	1.2163	0.0200	0.0050	-	-	-	-	0.0200
Laughlin Town **	5.5311	0.8416	0.0050	-	0.2609	-	-	0.8416
Moapa Town #	1.7587	0.1094	0.0050	-	-	-	-	0.1094
Moapa Valley Town **	0.3899	0.0200	0.0050	-	0.0132	-	-	0.0200
Mt. Charleston Town	0.3666	0.0200	-	-	-	-	-	0.0200
* Paradise Town	0.8657	0.2064	-	-	0.0488	-	-	0.2064
Searchlight Town	1.2933	0.0200	-	-	-	-	-	0.0200
* Spring Valley Town	0.3287	0.2064	-	-	0.0621	-	-	0.2064
* Summerlin Town	0.3200	0.2064	-	-	0.0013	-	-	0.2064
* Sunrise Manor Town	0.6363	0.2064	-	-	0.0860	-	-	0.2064
* Whitney Town	0.3471	0.2064	-	-	0.0320	-	-	0.2064
* Winchester	1.9141	0.2064	-	-	0.0163	-	-	0.2064
Big Bend Water District	-	-	-	-	-	-	-	-
Boulder City Library District	0.1389	0.1389	-	-	0.0137	-	-	0.1389
Boulder City Library District - Debt	-	-	-	-	-	-	0.0650	0.0650
Boulder City Redevelopment Agency	-	2.0138	-	-	-	-	-	2.0138
Clark County Fire Service Area	0.3906	0.1670	0.0527	0.0527	0.0144	-	-	0.2197
Clark County Flood Control District	-	-	-	-	-	-	-	-
Henderson District Public Libraries	0.0238	0.0238	0.0332	0.0332	0.0024	0.0024	-	0.0594

* NRS 354.59875 requires tax rate parity for seven unincorporated towns. The common levy for common services could be **\$0.6841** but the Board of County Commissioners has decided to levy \$0.2064. The rate shown in the "Combined Tax Rate" column above is the parity rate. The "Maximum Allowed Tax Rate" in column 2 above shows the rate allowed prior to parity.

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

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

**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2015-2016
BY TAXING UNIT
CLARK COUNTY con't**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Kyle Canyon Water District	-	-	-	-	-	-	-	-
Las Vegas/Clark County Library District	0.1431	0.0901	-	-	0.0041	0.0041	-	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	0.0318	-	-	-	0.0283	-	-	0.0000
Moapa Valley Water District	-	-	-	-	-	-	-	-
Mt. Charleston Fire Protection District	1.8318	0.8813	-	-	0.0239	-	-	0.8813
North Las Vegas Library District	0.0956	0.0632	-	-	-	-	-	0.0632
*** North Las Vegas 911	-	-	-	-	-	-	-	-
Pahrump Artesian Water Basin	-	-	-	-	-	-	-	-
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	0.6632	0.6258	0.0475	0.0475	0.5721	0.4947	-	1.1680
Douglas County School District	0.7500	0.7500	-	-	-	-	0.1000	0.8500
Gardnerville Town	0.7496	0.6677	-	-	0.1327	-	-	0.6677
Genoa Town	0.4840	0.4840	-	-	0.1016	0.1016	-	0.5856
Minden Town	0.8911	0.6677	-	-	0.1986	-	-	0.6677
Carson Truckee Water Conservancy District	0.0024	-	-	-	0.0008	-	-	0.0000

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2015-2016
BY TAXING UNIT
DOUGLAS COUNTY con't

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Carson Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300
Cave Rock Estates GID	0.0099	0.0099	0.3000	0.3000	0.0648	0.0648	-	0.3747
Douglas County Mosquito Abatement District	0.0503	0.0345	-	-	0.0074	-	-	0.0345
Douglas County Redevelopment Agency	-	2.8608	-	-	-	-	-	2.8608
Douglas County Sewer District #1	-	-	-	-	-	-	-	-
East Fork Fire Protection District	0.5854	0.4014	0.0860	0.0860	0.0894	-	-	0.4874
East Fork Swimming Pool District	0.3087	0.1300	-	-	-	-	-	0.1300
Elk Point Sanitation District	0.0095	0.0095	-	-	-	-	-	0.0095
Gardnerville Ranchos GID	1.0679	0.5500	-	-	0.2945	-	-	0.5500
Indian Hills GID	1.1538	0.7901	-	-	0.2227	-	-	0.7901
Kingsbury GID	0.2521	0.2521	-	-	0.1999	0.1999	-	0.4520
Lakeridge GID	0.0642	0.0642	-	-	0.0585	0.0585	-	0.1227
Logan Creek Estates GID	0.1122	0.1122	0.4500	0.4500	0.0928	0.0928	-	0.6550
Marla Bay GID	0.0360	-	-	-	0.1282	-	-	0.0000
Minden-Gardnerville Sanitation District	0.3814	0.1224	-	-	-	-	-	0.1224
Oliver Park GID	0.4137	0.4137	-	-	0.1701	0.1701	-	0.5838
Round Hill GID	0.0916	0.0916	-	-	0.3213	0.3213	-	0.4129
Sierra Estates GID	-	-	-	-	-	-	-	-
Skyland GID	0.0195	0.0195	0.1500	-	0.0883	0.0536	-	0.0731
Tahoe Douglas Fire District	0.7127	0.4981	0.1400	0.1400	0.3235	-	-	0.6381
Tahoe Douglas Sewer District	0.0350	0.0350	-	-	-	-	-	0.0350
Tahoe Regional Planning Agency	-	-	-	-	-	-	-	-
Topaz Ranch Estates GID	1.0633	0.8546	-	-	0.2428	-	-	0.8546
Zephyr Cove GID	0.0292	0.0292	-	-	0.1166	0.0708	-	0.1000
Zephyr Heights GID	0.3874	0.2798	-	-	0.1976	-	-	0.2798
Zephyr Knolls GID	0.0095	0.0095	0.4800	0.4800	0.0318	0.0318	-	0.5213

**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2015-2016
BY TAXING UNIT
ELKO COUNTY**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Elko County	1.7821	0.6617	0.0200	0.0200	0.1869	0.1569	-	0.8386
Elko County School District	0.7500	0.7500	0.7500	0.7500	-	-	-	1.5000
Carlin	6.3281	1.1480	-	-	-	-	-	1.1480
Elko	2.3281	0.8200	-	-	-	-	0.1000	0.9200
Wells	3.1760	0.9605	-	-	-	-	-	0.9605
West Wendover	1.9347	1.1514	-	-	-	-	-	1.1514
Jackpot Town	4.9197	0.5891	-	-	-	-	-	0.5891
Jarbidge Town	0.1500	-	-	-	-	-	-	0.0000
Montello Town	1.2177	0.4858	-	-	-	-	-	0.4858
Mountain City Town	1.0567	0.4347	-	-	-	-	-	0.4347
Elko Convention & Visitors Authority	0.0608	0.0392	-	-	-	-	-	0.0392
Elko County Recreation Board	-	-	-	-	-	-	-	-
Elko Television District	0.0456	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	19.7612	2.0735	-	-	0.1668	0.0260	-	2.0995
Esmeralda County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Goldfield Town	1.2420	-	-	-	-	-	-	0.0000
Silver Peak Town	5.9848	-	-	-	-	-	-	0.0000

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2015-2016

BY TAXING UNIT

EUREKA COUNTY

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Eureka County	16.1211	0.7675	-	-	0.5720	0.0783	-	0.8458
Eureka County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Crescent Valley Town	0.8272	0.2153	-	-	0.0394	-	-	0.2153
Eureka Town	0.4666	0.2153	-	-	0.0290	-	-	0.2153
Devil's Gate GID	-	-	-	-	-	-	-	-
Diamond Valley Rodent Control District	0.0747	0.0400	-	-	0.0297	-	-	0.0400
Diamond Valley Weed Control District	0.1213	0.0781	-	-	0.0297	-	-	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	0.1690	0.0594	-	0.7512
Humboldt County School District	0.7500	0.7500	-	-	-	-	0.1350	0.8850
Winnemucca	2.6987	0.9700	-	-	-	-	-	0.9700
Golconda Fire Protection District	0.0337	0.0290	-	-	-	-	-	0.0290
Humboldt County Fire District	0.0910	0.0910	0.0419	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	0.4248	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

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2015-2016

BY TAXING UNIT

HUMBOLDT COUNTY con't

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Winnemucca Convention & Visitors Authority	-	-	-	-	-	-	-	-
Winnemucca Rural Fire Protection District	0.1329	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	20.4504	1.8110	-	-	0.5340	0.1133	-	1.9243
Lander County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Austin Town	2.9991	0.2213	-	-	0.3260	-	-	0.2213
Battle Mountain Town	1.3031	0.0500	-	-	0.5304	-	-	0.0500
Kingston Town	0.6637	0.3048	-	-	0.3262	-	-	0.3048
Lander County Convention & Tourism Authority	-	-	-	-	-	-	-	-
Lander County Hospital District	9.2043	0.5109	-	-	0.0706	-	-	0.5109
Lander County Sewer & Water District #2	0.1099	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	2.5031	1.1783	-	-	0.7911	0.1592	-	1.3375
Lincoln County School District	0.7500	0.7500	-	-	-	-	0.2231	0.9731
Caliente	2.3881	0.9115	-	-	1.4100	-	-	0.9115
Alamo Town	0.5085	0.5085	-	-	0.3216	-	-	0.5085
Panaca Town	0.4104	0.0974	-	-	0.4693	-	-	0.0974
Pioche Town	0.8085	0.3058	-	-	0.4331	-	-	0.3058

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2015-2016
BY TAXING UNIT
LINCOLN COUNTY con't

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Coyote Springs GID	4.7587	0.6000	-	-	-	-	-	0.6000
Lincoln County Fire District	0.2500	0.2500	-	-	-	-	-	0.2500
Lincoln County Hospital District	0.5012	0.2679	-	-	0.0635	-	-	0.2679
Pahrangat Valley Fire District	0.2133	0.2133	-	-	0.2812	0.0201	-	0.2334
Panaca Fire District	0.2106	0.1873	-	-	-	-	-	0.1873
Pioche Fire Protection District	0.5527	0.1463	-	-	0.2115	-	-	0.1463
SE Lincoln Co Habitat Conservation GID	0.0791	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	-	-	0.6336	0.1700	-	0.9287
Lyon County School District	0.7500	0.7500	-	-	-	-	0.5867	1.3367
Fernley	0.6589	0.6589	-	-	0.0106	0.0106	-	0.6695
Yerington	1.0825	0.4044	-	-	0.2900	-	-	0.4044
North Lyon (non-city)	-	-	-	-	-	-	-	-
Carson Truckee Water Conservancy District	0.0037	-	-	-	0.0004	-	-	0.0000
Carson Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300
Central Lyon County Fire District	0.5813	0.5268	0.0700	0.0700	0.0407	-	-	0.5968
Central Lyon Vector Control District	0.1923	0.0350	-	-	-	-	-	0.0350
Fernley Swimming Pool District	-	-	0.2000	0.2000	-	-	-	0.2000
Mason Valley Fire Maintenance District	0.2466	0.2466	0.0800	0.0800	0.0270	0.0270	-	0.3536
Mason Valley Mosquito District	0.2110	0.0538	0.0300	0.0300	0.0160	-	-	0.0838
Mason Valley Swimming Pool District	0.3998	0.1749	0.0300	-	-	-	-	0.1749
Nevada Commission - V & T Railway	-	-	-	-	-	-	-	-
No. Lyon County Fire Maintenance District	0.2394	0.2394	0.0500	0.0500	0.0107	0.0107	-	0.3001
Silver Springs GID	-	-	-	-	-	-	-	-

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2015-2016
BY TAXING UNIT
LYON COUNTY con't

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Silver Springs-Stagecoach Hospital District	0.5784	0.0450	-	-	0.0315	-	-	0.0450
Smith Valley Fire Maintenance District	0.3468	0.3468	0.0500	0.0500	0.0309	0.0309	-	0.4277
South Lyon County Hospital District	0.6499	0.3115	0.2500	0.2500	0.0424	-	-	0.5615
Stagecoach GID	1.2412	-	-	-	-	-	-	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	2.0502	0.0600	0.0600	0.3160	0.1498	-	2.2600
Mineral County School District	0.7500	0.7500	-	-	-	-	0.2800	1.0300
Hawthorne Town	0.6984	-	-	-	-	-	-	0.0000
Luning Town	0.6739	-	-	-	-	-	-	0.0000
Mina Town	9.0050	-	-	-	-	-	-	0.0000
Walker Lake Town	0.4725	-	-	-	-	-	-	0.0000
Mineral County Fair & Recreation Board	-	-	-	-	-	-	-	-
Mineral County Hospital District	1.4880	0.2000	-	-	0.0094	-	-	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	5.5285	1.2502	0.0050	0.0050	0.5622	0.0916	-	1.3468
Nye County School District	0.7500	0.7500	-	-	-	-	0.5850	1.3350
Amargosa Town	2.9449	0.4949	-	-	0.1633	-	-	0.4949

TOTAL PROPERTY TAX RATES - FISCAL YEAR 2015-2016
 BY TAXING UNIT
 NYE COUNTY con't

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Beatty Town	2.1904	0.2105	-	-	1.2842	-	-	0.2105
Gabbs Town	13.5341	0.4846	-	-	0.4437	-	-	0.4846
Manhattan Town	3.8324	0.3164	-	-	0.1183	-	-	0.3164
Pahrump Town	0.5038	0.4459	-	-	0.0475	0.0336	-	0.4795
Round Mountain Town	0.9737	0.3164	-	-	0.0701	-	-	0.3164
Tonopah Town	2.0213	0.4082	-	-	0.5460	-	-	0.4082
Amargosa Library District	1.9459	0.3100	-	-	0.0115	-	-	0.3100
Beatty GID	-	-	-	-	-	-	-	-
Beatty Library District	1.6045	0.3200	-	-	0.0159	-	-	0.3200
Beatty Water & Sanitation District	-	-	-	-	-	-	-	-
No Nye County Hospital District	0.2000	0.2000	-	-	-	-	-	0.2000
Pahrump Community Library District	0.0943	0.0943	-	-	0.0066	0.0066	-	0.1009
Pahrump Swimming Pool District	0.0156	0.0136	-	-	0.0038	0.0027	-	0.0163
Smoky Valley Library District	1.0486	0.2918	-	-	0.0063	-	-	0.2918
Tonopah Library District	0.4815	0.2000	-	-	0.0008	-	-	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	9.4284	1.2238	0.0090	0.0035	0.4386	0.1295	-	1.3568
Pershing County School District	0.7500	0.7500	-	-	-	-	0.4000	1.1500
Lovelock	2.6870	0.5624	-	-	0.5138	-	-	0.5624
Imlay Town	1.6331	0.1500	-	-	-	-	-	0.1500
Pershing County Hospital District	2.4418	0.4200	0.0800	-	0.0355	-	-	0.4200

**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2015-2016
BY TAXING UNIT
STOREY COUNTY**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Storey County	6.9180	1.7719	-	-	1.0149	0.0795	-	1.8514
Storey County School District	0.7500	0.7500	-	-	-	-	0.1447	0.8947
Carson Truckee Water Conservancy District	0.0057	-	-	-	0.0004	-	-	0.0000
Canyon GID	-	-	-	-	-	-	-	-
Nevada Commission - V & T Railway	-	-	-	-	-	-	-	-
Storey County Fire Protection District	0.5654	0.5446	-	-	-	-	-	0.5446
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	2.3887	0.9993	0.1000	0.1000	0.4784	0.2575	0.0349	1.3917
Washoe County School District	0.7500	0.7500	-	-	-	-	0.3885	1.1385
Reno *	1.0008	0.3948	0.5351	0.5351	0.2562	0.0299	-	0.9598
Sparks	1.4385	0.7109	0.1105	0.1105	0.2648	0.1384	-	0.9598
Carson Truckee Water Conservancy District	0.0043	-	-	-	0.0004	-	-	-
Gerlach GID	0.4021	0.2998	-	-	-	-	-	0.2998
Grandview Terrace GID	-	-	-	-	-	-	-	-
Incline Village GID	0.1009	0.1009	-	-	0.0260	0.0260	-	0.1269
North Lake Tahoe Fire Protection District	0.2945	0.2480	0.3100	0.3100	0.0711	0.0711	-	0.6291
Palomino Valley GID	0.7200	0.4198	-	-	0.0407	-	-	0.4198
Regional Transportation Commission	-	-	-	-	-	-	-	-
Reno-Sparks Convention & Visitors Authority	-	-	-	-	-	-	-	-
Sierra Fire Protection District	1.1722	0.5400	-	-	0.0478	-	-	0.5400

**TOTAL PROPERTY TAX RATES - FISCAL YEAR 2015-2016
BY TAXING UNIT
WASHOE COUNTY con't**

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Sun Valley Water & Sanitation District	0.3065	0.1836	-	-	-	-	-	0.1836
Tahoe Regional Planning Agency	-	-	-	-	-	-	-	-
Truckee Meadows Fire Protection District	1.3866	0.5400	-	-	0.0368	-	-	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	8.7992	1.6958	0.0850	0.0850	0.5124	0.1702	-	1.9510
White Pine County School District	0.7500	0.7500	-	-	-	-	0.2490	0.9990
Ely	2.6007	-	-	-	0.7406	-	-	0.0000
Lund Town	1.4507	-	-	-	0.3247	-	-	0.0000
McGill Town	1.1920	-	-	-	0.2773	-	-	0.0000
Ruth Town	2.2237	-	-	-	0.2438	-	-	0.0000
White Pine County Hospital District	2.9532	0.5400	-	-	0.0412	-	-	0.5400
White Pine County Tourism & Recreation Board	-	-	-	-	-	-	-	-

PROPERTY TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FY 2015-2016

Section C

PROPERTY TAX OVERRIDES,
TAX IMPACT & PROPERTY TAX RANGES

PROPERTY TAX RATES - FISCAL YEAR 2015-2016
 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	3.5200	\$ 1,232.00

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	7/1/15 renewed additional 6yrs 6/30/2021	\$ 10.50

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

ENTITY	TOTAL TAX RATE	TAX BILL
Churchill County	2.8329	\$ 991.52
Fallon	3.6600	\$ 1,281.00

**PROPERTY TAX RATES - FISCAL YEAR 2015-2016
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 6/30/2029	\$ 1.75
Las Vegas	Fire Eqpt; facilities; staff	0.0950	11/7/2000	30 years; expires FYE 6/30/2031	\$ 33.25
Las Vegas Metropolitan Police	Manpower	0.0800	11/8/1988	Perpetuity	\$ 28.00
Las Vegas Metropolitan Police	Manpower	0.2000	11/5/1996	30 years; expires FYE 6/30/2027	\$ 70.00
Laughlin Town *	Emergency 911 System	0.0050	3/10/1992	Perpetuity	\$ 1.75
Moapa Town	Park and Recreation Services	\$80,000/yr +4% annual increase	11/8/1988	40 years; expires FYE 6/30/2029	Determined Annually
Moapa Town #	Emergency 911 System	0.0050	11/5/2002	30 years; expires FYE 6/30/2033	\$ 1.75
Moapa Valley Town *	Emergency 911 System	0.0050	11/8/1994	30 years; expires FYE 6/30/2025	\$ 1.75
North Las Vegas	Emergency 911 System	0.0050	11/6/1984	Perpetuity	\$ 1.75
North Las Vegas	Public Safety	0.1800	11/4/1986	Perpetuity	\$ 63.00
North Las Vegas	Public Safety	0.3500	5/2/1989	Perpetuity	\$ 122.50
North Las Vegas	Public Safety	0.2000	11/5/1996	30 years; expires FYE 6/30/2027	\$ 70.00
North Las Vegas ^	Street Improvements	0.2350	6/5/1995	30 years; expires FYE 6/30/2025	\$ 82.25

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

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

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

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

ENTITY	TOTAL TAX RATE	TAX BILL
Clark County	2.7264	\$ 954.24
Boulder City	2.5914	\$ 906.99
Henderson	2.8977	\$ 1,014.20
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 2015-2016
 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	3.4555	\$ 1,209.43
Minden Town	3.6600	\$ 1,281.00
Indian Hills GID	3.6600	\$ 1,281.00
Round Hill GID	3.2390	\$ 1,133.65

**PROPERTY TAX RATES - FISCAL YEAR 2015-2016
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	3.6566	\$ 1,279.81
Elko	3.4823	\$ 1,218.81
Wells	3.4691	\$ 1,214.19
West Wendover	3.6600	\$ 1,281.00
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 2015-2016
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 2015-2016
 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	3.5204	\$ 1,232.14
Panaca Town	3.0332	\$ 1,061.62
Pioche Town	3.2006	\$ 1,120.21
Coyote Springs GID	3.3485	\$ 1,171.98
Pahrnagat Valley Fire	2.9819	\$ 1,043.67

**PROPERTY TAX RATES - FISCAL YEAR 2015-2016
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	3.6050	\$ 1,261.75
Yerington	3.6600	\$ 1,281.00
Central LY Fire Protection Dist	3.1122	\$ 1,089.27
Willowcreek GID	3.6248	\$ 1,268.68

**PROPERTY TAX RATES - FISCAL YEAR 2015-2016
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	3.0518	\$ 1,068.13
Amargosa Town	3.6567	\$ 1,279.85
Beatty Town	3.3823	\$ 1,183.81
Pahrump Town	3.4485	\$ 1,206.98
Round Mountain Town	3.6600	\$ 1,281.00
Tonopah Town	3.6600	\$ 1,281.00

**PROPERTY TAX RATES - FISCAL YEAR 2015-2016
 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	2.9161	\$ 1,020.64

**PROPERTY TAX RATES - FISCAL YEAR 2015-2016
 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	3.6600	\$ 1,281.00
Palomino Valley GID	3.6600	\$ 1,281.00

**PROPERTY TAX RATES - FISCAL YEAR 2015-2016
 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

FY 2015-2016

Section D

OVERLAPPING DISTRICTS

PROPERTY TAX RATES - FISCAL YEAR 2015-2016

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	3.5200
	2.1	10+20+100+301	3.5200
	2.6	10+20+100	3.4900
	2.3, 2.8	10+20+100+301	3.5200
	1.7, 2.5	10+20+100+301+303	3.5200
	2.7	10+20+100+301+302	3.5200

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Carson City School District	1.1800
100	Carson City	2.1400
301	Carson Water Subconservancy District	0.0300
302	Carson Valley Underground Water Basin	0.0000
303	Eagle Valley Underground Water Basin	0.0000

CHURCHILL COUNTY

OVERLAPPING TAXING DISTRICTS

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Fallon	100	10+20+100+200+300+301	3.6600
Churchill County (unincorporated)	200	10+20+100+300+301	2.8329
Churchill County (unincorporated)	300	10+20+100+300	2.8029

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Churchill County School District	1.3000
100	Churchill County	1.2529
200	Fallon	0.8271
300	Churchill Co. Mosquito Abatement District	0.0800
301	Carson Water Subconservancy District	0.0300

PURSUANT TO AB 491 (2015), 2¢ ADDED TO STATE TAX RATE; \$0.0045 FOR CAPITAL PROJECTS & \$0.0155 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

PROPERTY TAX RATES - FISCAL YEAR 2015-2016
CLARK COUNTY
OVERLAPPING TAXING DISTRICTS

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Boulder City	50, 51, 58	10+20+50+100+301A+301B	2.5914
	52, 57, 59	10+20+50+100+301A+308B	2.5264
	55	10+20+50+100+301A	2.5264
Clark County (unincorporated)	60, 61	10+20+100+301B+306+308A	2.5667
	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	2.8977
	503, 505, 518, 521, 528	10+20+100+303+305+500	2.8977
	514	10+20+100+303+308B+500	2.8977
	512, 513, 516, 522, 523	10+20+100+303+305+308B+500	2.8977
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	1.1637
301A	Boulder City Library	0.1389
301B	Boulder City Library - Debt	0.0650
302	Clark County Fire Service Area	0.2197
303	Henderson District Public Libraries	0.0594
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	0.0000
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 491 (2015), 2¢ ADDED TO STATE TAX RATE; \$0.0045 FOR CAPITAL PROJECTS & \$0.0155 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

PROPERTY TAX RATES - FISCAL YEAR 2015-2016

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+820A+820B	2.6161
	830	10+20+100+306+307+308+820A+820B+830	2.6161
	831, 832	10+20+100+306+307+308+820A+820B+832	2.6161
	836, 839	10+20+100+306+307+308+820A+820B+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
	570	10+20+100+302+305+306+307+308+550	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	1.1637
301A	Boulder City Library	0.1389
301B	Boulder City Library - Debt	0.0650
302	Clark County Fire Service Area	0.2197
303	Henderson District Public Libraries	0.0594
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	0.0000
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 2015-2016
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	3.5161
Cave Rock Estates GID	130	10+20+100+303+318+319	3.2358
Lakeridge GID	140	10+20+100+312+318+319	2.9838
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	3.3824
Marla Bay GID	190	10+20+100+318+319+326	2.8611
Round Hill GID	200	10+20+100+318+327	3.2390
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	3.4099
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	3.2781
	421	10+20+100+311+318+325	3.2781
	430	10+20+100+301+311+318	3.3081
	450	10+20+100+301+304+311+318	3.3426
Douglas County (unincorporated)	500, 505	10+20+100+301+304+305+306+307	2.8699
	600	10+20+100+305+306+307	2.8054
Minden Town	510	10+20+100+203+301+304 to 307+314	3.6600
Gardnerville Town	521	10+20+100+201+301+304 to 307+314	3.6600
Gardnerville Ranchos GID	530	10+20+100+301+304+305+306+307+309	3.4199
Genoa Town	540, 545	10+20+100+202+301+304+305+306+307	3.4555
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	0.5856
203	Minden Town	0.6677
301	Carson Water Subconservancy District	0.0300
303	Cave Rock Estates GID	0.3747
304	Douglas County Mosquito Abatement Dist	0.0345
305	East Fork Paramedic District	0.0000
306	East Fork Fire Protection District	0.4874
307	East Fork Swimming Pool District	0.1300
308	Elk Point Sanitation District	0.0095
309	Gardnerville Ranchos GID	0.5500
310	Indian Hills GID	0.7901
311	Kingsbury GID	0.4520
312	Lakeridge GID	0.1227
313	Logan Creek Estates GID	0.6550
314	Minden-Gardnerville Sanitation District	0.1224
315	Oliver Park GID	0.5838
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	0.5213
325	Douglas County Sewer District #1	0.0000
326	Marla Bay GID	0.0000
327	Round Hill GID	0.4129
328	Sierra Estates GID	0.0000

PURSUANT TO AB 491 (2015), 2¢ ADDED TO STATE TAX RATE; \$0.0045 FOR CAPITAL PROJECTS & \$0.0155 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

PROPERTY TAX RATES - FISCAL YEAR 2015-2016

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	3.6566
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	3.6600

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Elko County School District	1.5000
100	Elko County	0.8386
201	Carlin	1.1480
202	Elko (city)	0.9200
203	Wells	0.9605
204	West Wendover	1.1514
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 491 (2015), 2¢ ADDED TO STATE TAX RATE; \$0.0045 FOR CAPITAL PROJECTS & \$0.0155 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

PROPERTY TAX RATES - FISCAL YEAR 2015-2016

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 2015-2016

LANDER COUNTY

OVERLAPPING TAXING DISTRICTS

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Austin Town	0010	10+20+100+201+301+302	3.6442
Battle Mountain Town	0020	10+20+100+202+301	3.4052
Kingston Town	0030	10+20+100+203+301	3.6600
Lander County (unincorporated)	0040 - 0080	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	3.2006
Panaca Town	0020	10+20+100+252+301+305	3.0332
Caliente	0030	10+20+100+201+301	3.6600
Alamo Town	0040	10+20+100+251+301+302	3.4904
	0041	10+20+100+251+301+302+307	3.5204
Pahrnagat 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	3.3485
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	0.5085
252	Panaca Town	0.0974
253	Pioche Town	0.3058
301	Lincoln County Hospital District	0.2679
302	Pahrnagat Valley Fire Protection District	0.2334
303	Pioche Fire Protection District	0.1463
304	Coyote Springs GID	0.6000
305	Panaca Fire District	0.1873
306	Lincoln County Fire District	0.2500
307	SE Lincoln Co Habitat Conservation GID	0.0300

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PROPERTY TAX RATES - FISCAL YEAR 2015-2016

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	3.6092
	220	10+20+100+305+306+311	3.4343
Willowcreek GID	300, 310	10+20+100+305+306+307+311+313	3.6248
Smith Valley Fire Maintenance District	400	10+20+100+310+311	3.4246
Lyon County (unincorporated)	500, 510	10+20+100+311	2.9969
Fernley	600	10+20+100+251+304+308	3.6050
North Lyon (non-city)	610	10+20+100+304+308	2.9355
General County (Fernley Area)	620	10+20+100+308	2.7355
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	0.6695
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	0.3536
306	Mason Valley Mosquito District	0.0838
307	Mason Valley Swimming Pool District	0.1749
308	North Lyon Fire Maintenance District	0.3001
309	Silver Springs/Stagecoach Hospital Dist.	0.0450
310	Smith Valley Fire Maintenance District	0.4277
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	1.0300
100	Mineral County	2.2600
201	Mineral County Hospital District	0.2000

PURSUANT TO AB 491 (2015), 2¢ ADDED TO STATE TAX RATE; \$0.0045 FOR CAPITAL PROJECTS & \$0.0155 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

PROPERTY TAX RATES - FISCAL YEAR 2015-2016

NYE COUNTY

OVERLAPPING TAXING DISTRICTS

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Beatty Town	0001, 0016, 0017	10+20+100+252+302	3.3823
Gabbs Town	0002	10+20+100+201+309	3.5364
Manhattan Town	0003	10+20+100+253+307+309	3.6600
Round Mountain Town	0004	10+20+100+255+307+309	3.6600
Nye County (unincorporated)	0005, 0009	10+20+100+309	3.0518
Pahrump Town	0006	10+20+100+254+305+306	3.4485
Tonopah Town	0007	10+20+100+256+308+309	3.6600
Amargosa Town	0008	10+20+100+251+301	3.6567
Smoky Valley Library District	0010, 0011	10+20+100+307+309	3.3436
Tonopah Library District	0012	10+20+100+308+309	3.2518
Amargosa Valley Library District	0013	10+20+100+301	3.1618
Beatty Library District	0015	10+20+100+302	3.1718

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Nye County School District	1.3350
100	Nye County	1.3468
201	Gabbs Town	0.4846
251	Amargosa Town	0.4949
252	Beatty Town	0.2105
253	Manhattan Town	0.3164
254	Pahrump Town	0.4795
255	Round Mountain Town	0.3164
256	Tonopah Town	0.4082
301	Amargosa Valley Library District	0.3100
302	Beatty Library District	0.3200
305	Pahrump Library District	0.1009
306	Pahrump Swimming Pool District	0.0163
307	Smoky Valley Library District	0.2918
308	Tonopah Library District	0.2000
309	Northern Nye County Hospital District	0.2000

PERSHING COUNTY

OVERLAPPING TAXING DISTRICTS

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

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

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PROPERTY TAX RATES - FISCAL YEAR 2015-2016

STOREY COUNTY

OVERLAPPING TAXING DISTRICTS

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

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

WASHOE COUNTY

OVERLAPPING TAXING DISTRICTS

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
Reno	1000, 1011, 1031, 1811, 1831	10+20+100+201	3.6600
	1040	10+20+100+201+309	3.6600
	1005, 1016, 1025, 1055	10+20+100+201+308	3.6600
	1,805	10+20+100+201+308	3.6600
Sparks	2000, 2020	10+20+100+202	3.6600
	2005, 2006, 2008	10+20+100+202+308	3.6600
Sierra Fire Protection District	6000, 6002, 6011, 6811	10+20+100+304	3.2402
	6040, 6041	10+20+100+304+309	3.2402
	6005, 6016	10+20+100+304+308	3.2402
Truckee Meadows Fire Protection	4000, 4011	10+20+100+307	3.2402
	4005, 4016, 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
Grandview Terrace GID/Lemmon Valley	4040, 4540	10+20+100+307+309	3.2402

ENTITY CODE	ENTITY	ENTITY RATE
10	State of Nevada #	0.1700
20	Washoe County School District	1.1385
100	Washoe County	1.3917
201	Reno	0.9598
202	Sparks	0.9598
301	Incline Village GID	0.1269
302	North Lake Tahoe Fire Protection District	0.6291
303	Palomino Valley GID	0.4198
304	Sierra Fire Protection District	0.5400
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 491 (2015), 2¢ ADDED TO STATE TAX RATE; \$0.0045 FOR CAPITAL PROJECTS & \$0.0155 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

PROPERTY TAX RATES - FISCAL YEAR 2015-2016

WASHOE COUNTY

OVERLAPPING TAXING DISTRICTS

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE
North Lake Tahoe Fire Protection	5000	10+20+100+302	3.3293
Incline Village GID	5200	10+20+100+301+302	3.4562
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	0.9598
301	Incline Village GID	0.1269
302	North Lake Tahoe Fire Protection District	0.6291
303	Palomino Valley GID	0.4198
304	Sierra Fire Protection District	0.5400
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

PROPERTY TAX RATES - FISCAL YEAR 2015-2016

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

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PROPERTY TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FY2015-2016

Section E

OTHER INFORMATION

**PROPERTY TAX RATES - FISCAL YEAR 2015-2016
REDEVELOPMENT AGENCIES**

ENTITY	YEAR CREATED	INCREMENTAL VALUE FY2015-2016	EFFECTIVE TAX RATE
Carson City Redevelopment Agency	1986	51,243,813	3.0745
Boulder City Redevelopment Agency	1999	30,096,116	2.0138
Clark County Redevelopment Agency	2004	423,420,797	-
City of Henderson Redevelopment Agency	1994	423,187,906	2.5273
City of Las Vegas Redevelopment Agency	1985	738,640,089	3.2788
City of Mesquite Redevelopment Agency	1995	110,560,272	1.5908
City of North Las Vegas Redevelopment Agency	1999	62,879,587	2.3448

EXCLUSIONS

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

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

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

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 2015-2016
REDEVELOPMENT AGENCIES**

ENTITY	YEAR CREATED	INCREMENTAL VALUE FY2015-2016	EFFECTIVE TAX RATE
Douglas County Redevelopment Agency	1998	72,376,761	2.8608
City of Elko Redevelopment Agency	2008	9,950,517	2.6168
City of Reno Redevelopment Agency - #1	1984	34,730,321	2.9072
City of Reno Redevelopment Agency - #2	2005	17,742,139	2.9072
City of Sparks Redevelopment Agency - #1	1978	79,964,169	3.2085
City of Sparks Redevelopment Agency - #2	1999	90,319,684	3.2085
City of Ely Redevelopment Agency	2005	1,032,135	3.3955

EXCLUSIONS

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

Incremental value is excluded from Elko County; and some portion or all valuation noted is excluded for the following entities: Elko County School District, City of 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 2015-2016
UNDERGROUND WATER BASINS**

ENTITY (BY COUNTY)	ASSESSED VALUE FY2015-2016	ASSESSMENT FY2015-2016	ALLOCATION FACTOR FY2015-2016
Carson City			
Carson Valley	\$ 24,655,071	\$ 1,500.00	0.006184 *
Eagle Valley	\$ 1,255,311,514	\$ 18,000.00	0.001434 *
Clark County			
Coyote Springs	\$ -	-	0.000000 *
Las Vegas Artesian	\$ 64,407,769,234	\$ 1,150,000.00	0.001785 *
Lower Moapa Valley	\$ 148,706,400	\$ 1,496.63	0.001006 *
Washoe County			
Truckee Meadows	\$ 8,445,674,485	\$ 45,000.00	0.000633 *

* 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.

NEVADA DEPARTMENT OF TAXATION
 FINAL NRS 361.4722 TAX CAP FACTORS
 FISCAL 2015 - 2016

COUNTY	MOVING AVERAGE GROWTH RATE	2 X 2013-14 CPI CHANGE	3.00% RES CAP	8.00% GENERAL CAP	RESIDENTIAL CAP FACTOR	GENERAL CAP FACTOR
CARSON CITY	0.0%	3.2%	3.0%	3.2%	1.030	1.032
CHURCHILL	3.1%	3.2%	3.0%	3.2%	1.030	1.032
CLARK	-1.8%	3.2%	3.0%	3.2%	1.030	1.032
DOUGLAS	-1.1%	3.2%	3.0%	3.2%	1.030	1.032
ELKO	7.5%	3.2%	3.0%	7.5%	1.030	1.075
ESMERALDA	9.8%	3.2%	3.0%	8.0%	1.030	1.080
EUREKA	9.5%	3.2%	3.0%	8.0%	1.030	1.080
HUMBOLDT	10.9%	3.2%	3.0%	8.0%	1.030	1.080
LANDER	25.8%	3.2%	3.0%	8.0%	1.030	1.080
LINCOLN	8.5%	3.2%	3.0%	8.0%	1.030	1.080
LYON	1.7%	3.2%	3.0%	3.2%	1.030	1.032
MINERAL	8.5%	3.2%	3.0%	8.0%	1.030	1.080
NYE	1.8%	3.2%	3.0%	3.2%	1.030	1.032
PERSHING	3.9%	3.2%	3.0%	3.9%	1.030	1.039
STOREY	5.9%	3.2%	3.0%	5.9%	1.030	1.059
WASHOE	0.6%	3.2%	3.0%	3.2%	1.030	1.032
WHITE PINE	1.5%	3.2%	3.0%	3.2%	1.030	1.032
STATEWIDE	-1.0%	3.2%	3.0%	3.2%	1.030	1.032