



NEVADA DEPARTMENT OF TAXATION
Division of Local Government Services

LOCAL GOVERNMENT FINANCE

PROPERTY TAX RATES FOR
NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 2017-2018

Division of Local Government Services

Property Tax Rates for Nevada Local Governments

FY 2017-2018

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INTRODUCTION

Enclosed herewith are the Property Tax Rates for Nevada Local Governments for Fiscal Year 2017-2018. The publication has been prepared in five sections, noted below. Senate Bill 507, enacted by the 2003 Legislature, added a total of 2 cents to the State of Nevada tax rate. Senate Bill 546 enacted by the 2017 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.

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 2017-2018

| COUNTY | TOTAL ASSESSED VALUE * | PROPERTY TAX REVENUE DOLLARS PROJECTED | | | | | | | FY2017-18 AVERAGE CO. WIDE TAX RATE | FY2016-17 AVERAGE CO. WIDE TAX RATE | % OF CHANGE 16-17 TO 17-18 |
|---------------|------------------------|--|----------------------|----------------------|---------------------|----------------------|----------------------|------------------------|-------------------------------------|-------------------------------------|----------------------------|
| | | SCHOOLS | COUNTIES | CITIES | TOWNS | SPECIAL DISTRICTS | STATE | TOTAL | | | |
| Carson City | 1,502,046,933 | \$17,724,154 | \$32,894,828 | - | - | \$2,848,480 | \$2,553,480 | \$56,020,942 | 3.5483 | 3.5003 | 1.37% |
| Churchill | 820,038,393 | \$10,660,499 | \$10,520,273 | \$1,610,816 | - | \$879,928 | \$1,394,065 | \$25,065,581 | 3.0566 | 3.0284 | 0.93% |
| Clark | 78,890,801,494 | \$1,028,262,707 | \$516,024,733 | \$301,287,420 | \$81,712,623 | \$363,658,320 | \$134,114,363 | \$2,425,060,166 | 3.0739 | 3.0676 | 0.21% |
| Douglas | 2,908,641,064 | \$24,723,449 | \$33,972,928 | - | \$2,495,513 | \$27,519,745 | \$4,944,690 | \$93,656,325 | 3.2199 | 3.2212 | -0.04% |
| Elko | 2,100,000,798 | \$31,500,012 | \$17,610,607 | \$6,926,901 | \$178,036 | \$1,134,504 | \$3,570,001 | \$60,920,061 | 2.9010 | 2.9083 | -0.25% |
| Esmeralda | 83,790,387 | \$628,428 | \$1,759,179 | - | - | - | \$142,444 | \$2,530,051 | 3.0195 | 3.0195 | 0.00% |
| Eureka | 1,034,728,897 | \$7,760,467 | \$9,786,466 | - | \$41,070 | \$112,177 | \$1,759,039 | \$19,459,219 | 1.8806 | 1.8794 | 0.06% |
| Humboldt | 1,331,495,805 | \$11,783,738 | \$10,002,196 | \$2,016,719 | - | \$8,224,731 | \$2,263,543 | \$34,290,927 | 2.5754 | 2.5772 | -0.07% |
| Lander | 1,465,577,371 | \$10,991,830 | \$28,202,105 | - | \$51,734 | \$7,490,631 | \$2,491,482 | \$49,227,782 | 3.3589 | 3.3602 | -0.04% |
| Lincoln | 286,580,877 | \$2,788,719 | \$3,833,019 | \$140,387 | \$131,752 | \$1,441,754 | \$487,187 | \$8,822,818 | 3.0786 | 3.0724 | 0.20% |
| Lyon | 1,682,761,005 | \$22,493,466 | \$15,627,801 | \$4,557,168 | - | \$11,996,667 | \$2,860,694 | \$57,535,796 | 3.4191 | 3.3727 | 1.38% |
| Mineral | 172,060,924 | \$1,720,609 | \$3,940,195 | - | - | \$344,122 | \$292,504 | \$6,297,430 | 3.6600 | 3.6600 | 0.00% |
| Nye | 1,910,358,824 | \$25,503,290 | \$25,728,713 | - | \$6,666,641 | \$4,468,484 | \$3,247,610 | \$65,614,738 | 3.4347 | 3.3852 | 1.46% |
| Pershing | 317,408,981 | \$3,650,203 | \$4,306,605 | 137,309 | \$4,060 | \$1,333,118 | \$539,595 | \$9,970,890 | 3.1413 | 3.1453 | -0.13% |
| Storey | 686,763,955 | \$6,144,477 | \$12,714,748 | - | - | \$2,685,624 | \$1,167,499 | \$22,712,348 | 3.3072 | 3.4607 | -4.44% |
| Washoe | 16,136,670,732 | \$183,715,996 | \$224,574,047 | \$101,007,196 | - | \$43,513,535 | \$27,432,340 | \$580,243,114 | 3.5958 | 3.5871 | 0.24% |
| White Pine | 454,121,947 | \$4,536,678 | \$8,859,919 | - | - | \$2,497,125 | \$772,007 | \$16,665,729 | 3.6592 | 3.6686 | -0.26% |
| TOTALS | 111,783,848,387 | \$1,394,588,722 | \$960,358,362 | \$417,683,916 | \$91,281,429 | \$480,148,943 | \$190,032,543 | \$3,534,093,915 | 3.1615 | 3.1500 | |

GRAND TOTALS

3.1615 3.1500

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

* Incremental value of the Redevelopment Authorities (2,943,888,431) is not included in the total assessed value, although the tax revenue is included in the Special Districts Column.

PURSUANT TO SB 546 (2017), 2¢ ADDED TO STATE TAX RATE; \$0.0045 FOR CAPITAL PROJECTS & \$0.0155 FOR CONSERVATION OF NATURAL RESOURCES; BOTH ARE OUTSIDE THE TAX RATE CAP.

PROPERTY TAX DISTRIBUTION FOR FY 2017-2018
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 | 18,531,893 | 15,702,962 | 34,394,072 | 26,383,632 | | | | | 470,585 | 2,081,572 | 2,669,850 | 2,235,961 |
| Churchill | 10,358,927 | 9,451,133 | 10,222,897 | 9,158,362 | 1,610,900 | 1,434,446 | | | 860,972 | 784,238 | 1,354,629 | 1,235,918 |
| Clark | 1,058,365,490 | 797,469,930 | 521,000,724 | 391,228,908 | 301,616,024 | 223,370,738 | 83,792,141 | 62,721,151 | 370,896,786 | 276,407,200 | 135,734,004 | 101,935,220 |
| Douglas | 25,559,216 | 22,590,416 | 35,124,381 | 27,032,053 | | | 2,517,173 | 2,195,665 | 25,369,853 | 22,154,862 | 5,111,842 | 4,489,973 |
| Elko | 28,594,061 | 27,405,864 | 15,985,970 | 15,277,930 | 7,017,408 | 6,832,766 | 181,154 | 176,229 | 680,984 | 907,135 | 3,240,653 | 3,099,272 |
| Esmeralda | 577,470 | 511,486 | 1,616,400 | 1,438,026 | | | | | | | 130,881 | 116,437 |
| Eureka | 5,913,414 | 5,789,948 | 7,457,221 | 7,271,462 | | | 41,070 | 40,385 | 67,019 | 65,727 | 1,340,373 | 1,314,534 |
| Humboldt | 8,845,874 | 8,629,710 | 7,508,481 | 7,324,945 | 2,017,496 | 1,936,995 | | | 4,515,260 | 4,405,435 | 1,699,208 | 1,657,680 |
| Lander | 4,844,171 | 4,799,880 | 12,428,848 | 12,315,156 | | | 50,584 | 49,253 | 3,302,804 | 3,272,530 | 1,098,013 | 1,087,974 |
| Lincoln | 2,876,482 | 2,177,292 | 3,953,667 | 2,990,742 | 140,374 | 132,744 | 131,822 | 117,149 | 1,488,515 | 1,126,210 | 502,519 | 380,372 |
| Lyon | 22,429,354 | 16,951,011 | 15,583,380 | 11,627,005 | 4,604,094 | 2,680,874 | | | 11,958,293 | 8,581,132 | 2,852,541 | 2,155,818 |
| Mineral | 1,665,702 | 1,402,562 | 3,814,512 | 3,201,336 | | | | | 333,154 | 279,974 | 283,181 | 237,977 |
| Nye | 23,316,181 | 16,686,437 | 23,522,239 | 16,681,516 | | | 6,514,819 | 4,425,386 | 3,675,722 | 2,408,566 | 2,969,075 | 2,039,244 |
| Pershing | 2,998,611 | 2,859,229 | 3,537,842 | 3,380,864 | 137,381 | 135,731 | 4,060 | 3,774 | 1,095,132 | 1,042,659 | 443,273 | 423,908 |
| Storey | 6,137,241 | 4,880,229 | 12,699,780 | 9,803,335 | | | | | 3,735,711 | 2,934,761 | 1,162,725 | 900,162 |
| Washoe | 185,466,598 | 160,678,206 | 226,418,784 | 195,520,562 | 102,492,790 | 87,320,811 | | | 32,986,283 | 33,399,077 | 27,657,677 | 23,894,458 |
| White Pine | 3,535,364 | 2,725,300 | 6,904,388 | 5,317,395 | | | | | 1,911,006 | 1,506,476 | 601,612 | 440,793 |
| TOTALS | \$1,410,016,049 | \$1,100,711,594 | \$942,173,586 | \$745,953,231 | \$419,636,468 | \$323,845,104 | \$93,232,824 | \$69,728,991 | \$463,348,079 | \$361,357,553 | \$188,852,056 | 147,645,703 |

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.

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

FY2017-2018

Section A

ASSESSED VALUES AND
TOTAL PROPERTY TAX RATES
BY TAXING UNIT

TOTAL PROPERTY TAX RATES - FY 2017-2018
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 | 1,502,046,933 | - | 1,502,046,933 | 2.1900 | | 0.0300 | 1.1800 | 0.1700 | 3.5700 |
| Carson City School District | 1,502,046,933 | - | 1,502,046,933 | 1.1800 | | | | | |
| Carson City Airport Authority | 1,502,046,933 | - | 1,502,046,933 | - | | | | | |
| Carson Truckee Water Conservancy District | 1,502,046,933 | - | 1,502,046,933 | 0.0000 | | | | | |
| Carson Water Subconservancy District | 1,500,162,297 | - | 1,500,162,297 | 0.0300 | | | | | |
| Nevada Commission - V & T Railway | 1,479,346,933 | - | 1,479,346,933 | - | | | | | |
| Tahoe Regional Planning Agency | 1,697,616 | - | 1,697,616 | - | | | | | |

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 | 796,491,030 | 23,547,363 | 820,038,393 | 1.2829 | | 0.1100 | 1.3000 | 0.1700 | 2.8629 |
| Churchill County School District | 796,491,030 | 23,547,363 | 820,038,393 | 1.3000 | | | | | |
| Fallon | 202,084,557 | - | 202,084,557 | 0.7971 | 1.2829 | 0.1100 | 1.3000 | 0.1700 | 3.6600 |
| Carson Truckee Water Conservancy District | 796,491,030 | 23,547,363 | 820,038,393 | - | | | | | |
| Carson Water Subconservancy District | 744,634,058 | 1,662,312 | 746,296,370 | 0.0300 | | | | | |
| Churchill County Mosquito Abatement District | 796,501,030 | 23,547,363 | 820,048,393 | 0.0800 | | | | | |

PURSUANT TO SB 546 (2017), 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 3/15/17 Final Revenue Projections & will not agree with net assessed values from the pro-forma reports, which reflect the effects of property tax abatement.

TOTAL PROPERTY TAX RATES - FY 2017-2018
BY TAXING UNIT

CLARK COUNTY

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|---|-----------------------|-------------------------------------|--------------------------------|---|--------------------|---|--------------------|------------------------|-------------------------------|
| LOCAL GOVERNMENT TAXING UNIT | ASSESSED VALUATION | EST. NET PROCEEDS OF MINERALS | TOTAL ASSESSED VALUATION | COMBINED TAX RATE (col 9, part B) | COUNTY TAX RATE | COMBINED SPECIAL DISTRICT TAX RATE | SCHOOL TAX RATE | STATE TAX RATE # | TOTAL PROPERTY TAX RATE |
| Clark County | 78,880,943,791 | 9,857,703 | 78,890,801,494 | 0.6541 | | 0.5989 | 1.3034 | 0.1700 | 2.7264 |
| Clark County School District | 78,880,943,791 | 9,857,703 | 78,890,801,494 | 1.3034 | | | | | |
| Boulder City | 750,952,133 | - | 750,952,133 | 0.2600 | 0.6541 | 0.2239 | 1.3034 | 0.1700 | 2.6114 |
| Henderson | 12,249,146,315 | - | 12,249,146,315 | 0.7108 | 0.6541 | 0.0604 | 1.3034 | 0.1700 | 2.8987 |
| Las Vegas | 17,398,113,297 | - | 17,398,113,297 | 0.7715 | 0.6541 | 0.3792 | 1.3034 | 0.1700 | 3.2782 |
| Mesquite | 717,650,917 | - | 717,650,917 | 0.5520 | 0.6541 | 0.0942 | 1.3034 | 0.1700 | 2.7737 |
| North Las Vegas | 6,393,383,561 | - | 6,393,383,561 | 1.1587 | 0.6541 | 0.0682 | 1.3034 | 0.1700 | 3.3544 |
| Bunkerville Town | 29,898,423 | - | 29,898,423 | 0.0200 | 0.6541 | 0.3742 | 1.3034 | 0.1700 | 2.5217 |
| * Enterprise Town | 8,662,031,054 | - | 8,662,031,054 | 0.2064 | 0.6541 | 0.5989 | 1.3034 | 0.1700 | 2.9328 |
| Indian Springs Town | 11,777,193 | - | 11,777,193 | 0.0200 | 0.6541 | 0.3792 | 1.3034 | 0.1700 | 2.5267 |
| Laughlin Town | 424,221,710 | - | 424,221,710 | 0.8416 | 0.6541 | 0.3792 | 1.3034 | 0.1700 | 3.3483 |
| Moapa Town | 27,631,619 | - | 27,631,619 | 0.1094 | 0.6541 | 0.3792 | 1.3034 | 0.1700 | 2.6161 |
| Moapa Valley Town | 174,346,045 | 9,383,000 | 183,729,045 | 0.0200 | 0.6541 | 0.3792 | 1.3034 | 0.1700 | 2.5267 |
| Mt. Charleston Town | 44,316,833 | - | 44,316,833 | 0.0200 | 0.6541 | 1.2555 | 1.3034 | 0.1700 | 3.4030 |
| * Paradise Town | 14,396,408,603 | - | 14,396,408,603 | 0.2064 | 0.6541 | 0.5989 | 1.3034 | 0.1700 | 2.9328 |
| Searchlight Town | 35,424,176 | - | 35,424,176 | 0.0200 | 0.6541 | 0.3742 | 1.3034 | 0.1700 | 2.5217 |
| * Spring Valley Town | 6,848,358,625 | - | 6,848,358,625 | 0.2064 | 0.6541 | 0.5989 | 1.3034 | 0.1700 | 2.9328 |
| * Summerlin Town | 2,616,424,599 | - | 2,616,424,599 | 0.2064 | 0.6541 | 0.5989 | 1.3034 | 0.1700 | 2.9328 |
| * Sunrise Manor Town | 3,160,211,777 | - | 3,160,211,777 | 0.2064 | 0.6541 | 0.5989 | 1.3034 | 0.1700 | 2.9328 |
| * Whitney Town | 837,733,269 | - | 837,733,269 | 0.2064 | 0.6541 | 0.5989 | 1.3034 | 0.1700 | 2.9328 |
| * Winchester | 1,294,294,813 | - | 1,294,294,813 | 0.2064 | 0.6541 | 0.5989 | 1.3034 | 0.1700 | 2.9328 |
| Big Bend Water District | 401,905,481 | - | 401,905,481 | - | | | | | |
| Boulder City Library District | 750,952,133 | - | 750,952,133 | 0.1389 | | | | | |
| Boulder City Library District - Debt | - | - | - | 0.0850 | | | | | |
| Clark County Fire Service Area | 39,536,087,862 | - | 39,536,087,862 | 0.2197 | | | | | |
| Clark County Flood Control District | 78,880,943,791 | 9,857,703 | 78,890,801,494 | - | | | | | |
| Henderson District Public Libraries | 12,249,146,315 | - | 12,249,146,315 | 0.0604 | | | | | |
| Kyle Canyon Water District | 32,426,627 | - | 32,426,627 | - | | | | | |
| Las Vegas Artesian Basin | 73,119,838,813 | - | 73,119,838,813 | | | | | | |
| Las Vegas/Clark County Library District | 59,483,661,782 | 9,857,703 | 59,493,519,485 | 0.0942 | | | | | |
| Colorado River Ground Water Basin | 438,880,001 | - | 438,880,001 | - | | | | | |
| Coyote Springs Ground Water Basin | 13,002,487 | - | 13,002,487 | 0.0000 | | | | | |
| Las Vegas/Clark County Library - Debt | 2,225,895,628 | 9,857,703 | 2,235,753,331 | - | | | | | |
| ** LV Metropolitan Police-Manpower (LV) | 17,398,113,297 | - | 17,398,113,297 | 0.2800 | | | | | |
| ** LV Metropolitan Police-Manpower (Co) | 41,366,097,568 | 9,857,703 | 41,375,955,271 | 0.2800 | | | | | |
| ** Las Vegas Metropolitan Police | 56,766,876,106 | - | 56,766,876,106 | - | | | | | |

* 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 SB 546 (2017), 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 3/15/17 Final Revenue Projections & will not agree with net assessed values from the pro-forma reports, which reflect the effects of property tax abatement.

TOTAL PROPERTY TAX RATES - FY 2017-2018
BY TAXING UNIT

CLARK COUNTY (Cont.)

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|---|-----------------------|-------------------------------------|--------------------------------|---|--------------------|---|--------------------|------------------------|-------------------------------|
| LOCAL GOVERNMENT TAXING UNIT | ASSESSED VALUATION | EST. NET PROCEEDS OF MINERALS | TOTAL ASSESSED VALUATION | COMBINED TAX RATE (col 9, part B) | COUNTY TAX RATE | COMBINED SPECIAL DISTRICT TAX RATE | SCHOOL TAX RATE | STATE TAX RATE # | TOTAL PROPERTY TAX RATE |
| ** Las Vegas Metropolitan Police 911 | 57,871,858,722 | 9,857,703 | 57,881,716,425 | 0.0050 | | | | | |
| Moapa Valley Fire Protection District | 187,028,334 | - | 187,028,334 | 0.0000 | | | | | |
| Moapa Valley Water District | 183,729,020 | - | 183,729,020 | - | | | | | |
| Mt. Charleston Fire Protection District | 44,691,941 | - | 44,691,941 | 0.8813 | | | | | |
| North Las Vegas Library District | 6,393,383,561 | - | 6,393,383,561 | 0.0632 | | | | | |
| ** North Las Vegas 911 | 6,393,383,561 | - | 6,393,383,561 | 0.0050 | | | | | |

** Designates special taxing authority not additional taxing district.

PURSUANT TO SB 546 (2017), 2¢ ADDED TO STATE TAX RATE; \$0.0045 FOR CAPITAL PROJECTS & \$0.0155 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PRC

Assessed values in column 2 are from 3/15/17 Final Revenue Projections & will not agree with net assessed values from the pro-forma reports, which reflect the effects

TOTAL PROPERTY TAX RATES - FY 2017-2018
BY TAXING UNIT

DOUGLAS COUNTY

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|---|-----------------------|-------------------------------------|--------------------------------|---|--------------------|---|--------------------|------------------------|-------------------------------|
| LOCAL GOVERNMENT TAXING UNIT | ASSESSED VALUATION | EST. NET PROCEEDS OF MINERALS | TOTAL ASSESSED VALUATION | COMBINED TAX RATE (col 9, part B) | COUNTY TAX RATE | COMBINED SPECIAL DISTRICT TAX RATE | SCHOOL TAX RATE | STATE TAX RATE # | TOTAL PROPERTY TAX RATE |
| Douglas County | 2,908,641,064 | - | 2,908,641,064 | 1.1680 | | 0.6819 | 0.8500 | 0.1700 | 2.8699 |
| Douglas County School District | 2,908,641,064 | - | 2,908,641,064 | 0.8500 | | | | | |
| Gardnerville Town | 196,671,348 | - | 196,671,348 | 0.6677 | 1.1680 | 0.8043 | 0.8500 | 0.1700 | 3.6600 |
| Genoa Town | 9,349,508 | - | 9,349,508 | 0.6496 | 1.1680 | 0.6819 | 0.8500 | 0.1700 | 3.5195 |
| Minden Town | 167,980,306 | - | 167,980,306 | 0.6677 | 1.1680 | 0.8043 | 0.8500 | 0.1700 | 3.6600 |
| Carson Truckee Water Conservancy District | 2,788,829,762 | - | 2,788,829,762 | 0.0000 | | | | | |
| Carson Water Subconservancy District | 1,824,220,990 | - | 1,824,220,990 | 0.0300 | | | | | |
| Cave Rock Estates GID | 25,130,775 | - | 25,130,775 | 0.3788 | 1.1680 | 0.6731 | 0.8500 | 0.1700 | 3.2399 |
| Douglas County Mosquito Abatement | 1,682,649,230 | - | 1,682,649,230 | 0.0345 | | | | | |
| Douglas County Sewer District #1 | 151,770,824 | - | 151,770,824 | - | | | | | |
| East Fork Fire Protection District | 1,755,196,448 | - | 1,755,196,448 | 0.4874 | 1.1680 | 0.1945 | 0.8500 | 0.1700 | 2.8699 |
| East Fork Swimming Pool District | 1,748,735,576 | - | 1,748,735,576 | 0.1300 | | | | | |
| Elk Point Sanitation District | 38,581,729 | - | 38,581,729 | 0.0095 | 1.1680 | 0.6381 | 0.8500 | 0.1700 | 2.8356 |
| Gardnerville Ranchos GID | 252,965,372 | - | 252,965,372 | 0.5500 | 1.1680 | 0.6819 | 0.8500 | 0.1700 | 3.4199 |
| Indian Hills GID | 114,414,553 | - | 114,414,553 | 0.7901 | 1.1680 | 0.6819 | 0.8500 | 0.1700 | 3.6600 |
| Kingsbury GID | 243,294,876 | - | 243,294,876 | 0.4789 | 1.1680 | 0.7026 | 0.8500 | 0.1700 | 3.3695 |
| Lakeridge GID | 26,933,610 | - | 26,933,610 | 0.1306 | 1.1680 | 0.6731 | 0.8500 | 0.1700 | 2.9917 |
| Logan Creek Estates GID | 6,970,342 | - | 6,970,342 | 0.6645 | 1.1680 | 0.6731 | 0.8500 | 0.1700 | 3.5256 |
| Marla Bay GID | 39,128,682 | - | 39,128,682 | 0.0000 | 1.1680 | 0.6731 | 0.8500 | 0.1700 | 2.8611 |
| Minden-Gardnerville Sanitation District | 363,901,851 | - | 363,901,851 | 0.1224 | | | | | |
| Oliver Park GID | 10,069,664 | - | 10,069,664 | 0.6511 | 1.1680 | 0.6381 | 0.8500 | 0.1700 | 3.4772 |
| Round Hill GID | 109,379,484 | - | 109,379,484 | 0.4403 | 1.1680 | 0.6381 | 0.8500 | 0.1700 | 3.2664 |
| Sierra Estates GID | 4,424,800 | - | 4,424,800 | - | 1.1680 | 0.6819 | 0.8500 | 0.1700 | 2.8699 |
| Skyland GID | 77,942,861 | - | 77,942,861 | 0.0731 | 1.1680 | 0.6731 | 0.8500 | 0.1700 | 2.9342 |
| Tahoe Douglas Fire District | 1,156,603,660 | - | 1,156,603,660 | 0.6381 | 1.1680 | 0.0300 | 0.8500 | 0.1700 | 2.8561 |
| Tahoe Douglas Sewer District | 604,569,000 | - | 604,569,000 | 0.0350 | 1.1680 | 0.6381 | 0.8500 | 0.1700 | 2.8611 |
| Tahoe Regional Planning Agency | 1,107,219,739 | - | 1,107,219,739 | - | | | | | |
| Topaz Ranch Estates GID | 27,257,441 | - | 27,257,441 | 0.8546 | 1.1680 | 0.6174 | 0.8500 | 0.1700 | 3.6600 |
| Zephyr Cove GID | 22,394,872 | - | 22,394,872 | 0.1000 | 1.1680 | 0.6731 | 0.8500 | 0.1700 | 2.9611 |
| Zephyr Heights GID | 39,432,236 | - | 39,432,236 | 0.2798 | 1.1680 | 0.6731 | 0.8500 | 0.1700 | 3.1409 |
| Zephyr Knolls GID | 8,753,965 | - | 8,753,965 | 0.5252 | 1.1680 | 0.6731 | 0.8500 | 0.1700 | 3.3863 |

PURSUANT TO SB 546 (2017), 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 - FY 2017-2018
BY TAXING UNIT

ELKO COUNTY

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|---|-----------------------|-------------------------------------|--------------------------------|---|--------------------|---|--------------------|------------------------|-------------------------------|
| LOCAL GOVERNMENT TAXING UNIT | ASSESSED VALUATION | EST. NET PROCEEDS OF MINERALS | TOTAL ASSESSED VALUATION | COMBINED TAX RATE (col 9, part B) | COUNTY TAX RATE | COMBINED SPECIAL DISTRICT TAX RATE | SCHOOL TAX RATE | STATE TAX RATE # | TOTAL PROPERTY TAX RATE |
| Elko County | 1,890,418,337 | 209,582,461 | 2,100,000,798 | 0.8386 | | 0.0537 | 1.5000 | 0.1700 | 2.5623 |
| Elko County School District | 1,890,418,337 | 209,582,461 | 2,100,000,798 | 1.5000 | | | | | |
| Carlin | 37,903,242 | - | 37,903,242 | 1.1480 | 0.8386 | | 1.5000 | 0.1700 | 3.6566 |
| Elko | 513,303,111 | 34,689 | 513,337,800 | 0.9200 | 0.8386 | 0.0537 | 1.5000 | 0.1700 | 3.4823 |
| Wells | 28,283,574 | - | 28,283,574 | 0.9605 | 0.8386 | | 1.5000 | 0.1700 | 3.4691 |
| West Wendover | 130,050,366 | - | 130,050,366 | 1.1514 | 0.8386 | | 1.5000 | 0.1700 | 3.6600 |
| Jackpot Town | 27,250,687 | - | 27,250,687 | 0.5891 | 0.8386 | | 1.5000 | 0.1700 | 3.0977 |
| Jarbidge Town | - | - | - | 0.0000 | 0.8386 | | 1.5000 | 0.1700 | 2.5086 |
| Montello Town | 1,827,898 | - | 1,827,898 | 0.4858 | 0.8386 | | 1.5000 | 0.1700 | 2.9944 |
| Mountain City Town | 1,983,458 | - | 1,983,458 | 0.4347 | 0.8386 | | 1.5000 | 0.1700 | 2.9433 |
| Elko Convention & Visitors Authority | 1,301,607,328 | 104,235,307 | 1,405,842,635 | 0.0392 | | | | | |
| Elko County Recreation Board | 403,431,988 | 209,582,461 | 613,014,449 | - | | | | | |
| Elko Television District | 1,125,324,591 | 97,585,080 | 1,222,909,671 | 0.0145 | | | | | |
| Northeast Nevada Fire Protection District | 403,431,988 | 209,582,461 | 613,014,449 | - | | | | | |
| West Wendover Recreation District | 2,307,610 | - | 2,307,610 | - | | | | | |

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 | 76,792,948 | 6,997,439 | 83,790,387 | 2.0995 | | | 0.7500 | 0.1700 | 3.0195 |
| Esmeralda County School District | 76,792,948 | 6,997,439 | 83,790,387 | 0.7500 | | | | | |
| Goldfield Town | 6,642,012 | - | 6,642,012 | 0.0000 | 2.0995 | | 0.7500 | 0.1700 | 3.0195 |
| Silver Peak Town | 4,121,620 | - | 4,121,620 | 0.0000 | 2.0995 | | 0.7500 | 0.1700 | 3.0195 |

PURSUANT TO SB 546 (2017), 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 - FY 2017-2018
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 | 788,391,654 | 246,337,243 | 1,034,728,897 | 0.9458 | | 0.0085 | 0.7500 | 0.1700 | 1.8743 |
| Eureka County School District | 788,391,654 | 246,337,243 | 1,034,728,897 | 0.7500 | | | | | |
| Crescent Valley Town | 4,616,776 | - | 4,616,776 | 0.2153 | 0.9458 | 0.0085 | 0.7500 | 0.1700 | 2.0896 |
| Eureka Town | 14,459,108 | - | 14,459,108 | 0.2153 | 0.9458 | 0.0085 | 0.7500 | 0.1700 | 2.0896 |
| Devil's Gate GID | 3,050,377 | - | 3,050,377 | - | | | | | |
| Diamond Valley Rodent Control District | 20,512,313 | - | 20,512,313 | 0.0400 | 0.9458 | 0.0866 | 0.7500 | 0.1700 | 1.9924 |
| Diamond Valley Weed Control District | 20,512,313 | - | 20,512,313 | 0.0781 | 0.9458 | 0.0485 | 0.7500 | 0.1700 | 1.9924 |
| Eureka County Television District | 788,391,654 | 246,337,243 | 1,034,728,897 | 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 | 998,684,275 | 332,811,530 | 1,331,495,805 | 0.7512 | | 0.3954 | 0.8850 | 0.1700 | 2.2016 |
| Humboldt County School District | 998,684,275 | 332,811,530 | 1,331,495,805 | 0.8850 | | | | | |
| Winnemucca | 207,909,215 | - | 207,909,215 | 0.9700 | 0.7512 | 0.3954 | 0.8850 | 0.1700 | 3.1716 |
| Golconda Fire Protection District | 324,643,430 | 331,385,174 | 656,028,604 | 0.0290 | 0.7512 | 0.3954 | 0.8850 | 0.1700 | 2.2306 |
| Humboldt County Fire District | 31,913,018 | - | 31,913,018 | 0.1047 | 0.7512 | 0.3954 | 0.8850 | 0.1700 | 2.3063 |
| Humboldt County Hospital District | 998,684,275 | 332,811,530 | 1,331,495,805 | 0.3954 | | | | | |
| Kings River GID | 6,435,436 | - | 6,435,436 | 0.2000 | 0.7512 | 0.3954 | 0.8850 | 0.1700 | 2.4016 |
| McDermitt Fire Protection District | 4,993,025 | - | 4,993,025 | 0.4655 | 0.7512 | 0.3954 | 0.8850 | 0.1700 | 2.6671 |
| Orovada Community Services District | 36,999,776 | - | 36,999,776 | 0.0974 | 0.7512 | 0.5454 | 0.8850 | 0.1700 | 2.4490 |
| Orovada Fire Protection District | 36,999,776 | - | 36,999,776 | 0.1500 | 0.7512 | 0.4928 | 0.8850 | 0.1700 | 2.4490 |
| Paradise Valley Fire District | 47,674,733 | - | 47,674,733 | 0.1745 | 0.7512 | 0.3954 | 0.8850 | 0.1700 | 2.3761 |
| Pueblo Fire Protection District | 32,888,330 | - | 32,888,330 | 0.3500 | 0.7512 | 0.3954 | 0.8850 | 0.1700 | 2.5516 |
| Winnemucca Rural Fire Protection District | 104,462,233 | - | 104,462,233 | 0.1047 | 0.7512 | 0.3954 | 0.8850 | 0.1700 | 2.3063 |

PURSUANT TO SB 546 (2017), 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 - FY 2017-2018
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 | 656,532,782 | 809,044,589 | 1,465,577,371 | 1.9243 | | 0.5109 | 0.7500 | 0.1700 | 3.3552 |
| Lander County School District | 656,532,782 | 809,044,589 | 1,465,577,371 | 0.7500 | | | | | |
| Austin Town | 4,426,246 | - | 4,426,246 | 0.2213 | 1.9243 | 0.5786 | 0.7500 | 0.1700 | 3.6442 |
| Battle Mountain Town | 48,225,558 | - | 48,225,558 | 0.0500 | 1.9243 | 0.5109 | 0.7500 | 0.1700 | 3.4052 |
| Kingston Town | 5,848,428 | - | 5,848,428 | 0.3048 | 1.9243 | 0.5109 | 0.7500 | 0.1700 | 3.6600 |
| Lander Co. Convention & Tourism Authority | 656,532,782 | 809,044,589 | 1,465,577,371 | - | | | | | |
| Lander County Hospital District | 656,532,782 | 809,044,589 | 1,465,577,371 | 0.5109 | | | | | |
| Lander County Sewer & Water District #2 | 4,426,246 | - | 4,426,246 | 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 | 286,577,877 | 3,000 | 286,580,877 | 1.3375 | | 0.5179 | 0.9731 | 0.1700 | 2.9985 |
| Lincoln County School District | 286,577,877 | 3,000 | 286,580,877 | 0.9731 | | | | | |
| Caliente | 15,398,808 | 3,000 | 15,401,808 | 0.9115 | 1.3375 | 0.2679 | 0.9731 | 0.1700 | 3.6600 |
| Alamo Town | 9,930,969 | - | 9,930,969 | 0.6481 | 1.3375 | 0.5313 | 0.9731 | 0.1700 | 3.6600 |
| Panaca Town | 12,747,078 | - | 12,747,078 | 0.0974 | 1.3375 | 0.4552 | 0.9731 | 0.1700 | 3.0332 |
| Pioche Town | 16,940,989 | - | 16,940,989 | 0.3245 | 1.3375 | 0.4142 | 0.9731 | 0.1700 | 3.2193 |
| Coyote Springs GID | 10,089,028 | - | 10,089,028 | 0.6000 | 1.3375 | 0.2679 | 0.9731 | 0.1700 | 3.3485 |
| Lincoln County Fire District | 182,088,142 | - | 182,088,142 | 0.2500 | | | | | |
| Lincoln County Hospital District | 286,577,877 | 3,000 | 286,580,877 | 0.2679 | | | | | |
| Pahrnagat Valley Fire District | 32,766,008 | - | 32,766,008 | 0.2334 | 1.3375 | 0.2679 | 0.9731 | 0.1700 | 2.9819 |
| Panaca Fire District | 27,147,292 | - | 27,147,292 | 0.1873 | 1.3375 | 0.2679 | 0.9731 | 0.1700 | 2.9358 |
| Pioche Fire Protection District | 19,129,520 | - | 19,129,520 | 0.1463 | 1.3375 | 0.2679 | 0.9731 | 0.1700 | 2.8948 |
| SE Lincoln Co Habitat Conservation GID | 9,799,016 | - | 9,799,016 | 0.0300 | 1.3375 | 0.5179 | 0.9731 | 0.1700 | 3.0285 |

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TOTAL PROPERTY TAX RATES - FY 2017-2018
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 | 1,678,550,218 | 4,210,787 | 1,682,761,005 | 0.9287 | | 0.5615 | 1.3367 | 0.1700 | 2.9969 |
| Lyon County School District | 1,678,550,218 | 4,210,787 | 1,682,761,005 | 1.3367 | | | | | |
| Fernley | 640,186,442 | - | 640,186,442 | 0.6713 | 0.9287 | 0.5018 | 1.3367 | 0.1700 | 3.6085 |
| Yerington | 64,193,011 | - | 64,193,011 | 0.4044 | 0.9287 | 0.8202 | 1.3367 | 0.1700 | 3.6600 |
| North Lyon (non-city) | 15,941,408 | - | 15,941,408 | 0.3018 | 0.9287 | 0.2000 | 1.3367 | 0.1700 | 2.9372 |
| Carson Truckee Water Conservancy District | 1,306,158,550 | - | 1,306,158,550 | 0.0000 | | | | | |
| Carson Water Subconservancy District | 700,121,859 | 4,210,787 | 704,332,646 | 0.0300 | | | | | |
| Central Lyon County Fire District | 705,773,095 | 4,210,787 | 709,983,882 | 0.6910 | 0.9287 | 0.0900 | 1.3367 | 0.1700 | 3.2164 |
| Central Lyon Vector Control District | 691,446,126 | 4,210,787 | 695,656,913 | 0.0450 | | | | | |
| Fernley Swimming Pool District | 656,127,850 | - | 656,127,850 | 0.2000 | | | | | |
| Mason Valley Fire Maintenance District | 137,644,369 | - | 137,644,369 | 0.3806 | 0.9287 | 0.8202 | 1.3367 | 0.1700 | 3.6362 |
| Mason Valley Mosquito District | 201,837,380 | - | 201,837,380 | 0.0838 | | | | | |
| Mason Valley Swimming Pool District | 199,104,245 | - | 199,104,245 | 0.1749 | | | | | |
| No. Lyon County Fire Maintenance District | 657,894,481 | - | 657,894,481 | 0.3018 | | | | | |
| Silver Springs GID | 29,539,426 | - | 29,539,426 | - | | | | | |
| Silver Springs-Stagecoach Hospital District | 155,058,315 | - | 155,058,315 | 0.0450 | | | | | |
| Smith Valley Artesian Basin | 10,089,028 | - | 10,089,028 | - | | | | | |
| Smith Valley Fire Maintenance District | 86,398,404 | - | 86,398,404 | 0.4040 | 0.9287 | 0.5615 | 1.3367 | 0.1700 | 3.4009 |
| South Lyon County Hospital District | 313,392,380 | - | 313,392,380 | 0.5615 | | | | | |
| Stagecoach GID | 19,259,171 | - | 19,259,171 | 0.0000 | 0.9287 | 0.8110 | 1.3367 | 0.1700 | 3.2464 |
| Walker River Weed Control District | 52,136,743 | - | 52,136,743 | - | | | | | |
| Willowcreek GID | 4,289,260 | - | 4,289,260 | 0.0156 | 0.9287 | 1.2008 | 1.3367 | 0.1700 | 3.6518 |

PURSUANT TO SB 546 (2017), 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 3/15/17 Final Revenue Projections & will not agree with net assessed values from the pro-forma reports, which reflect the effects of property tax abatement.

TOTAL PROPERTY TAX RATES - FY 2017-2018
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 | 166,330,859 | 5,730,065 | 172,060,924 | 2.2900 | | 0.2000 | 1.0000 | 0.1700 | 3.6600 |
| Mineral County School District | 166,330,859 | 5,730,065 | 172,060,924 | 1.0000 | | | | | |
| Hawthorne Town | 44,913,764 | - | 44,913,764 | 0.0000 | 2.2900 | 0.2000 | 1.0000 | 0.1700 | 3.6600 |
| Luning Town | 552,350 | - | 552,350 | 0.0000 | 2.2900 | 0.2000 | 1.0000 | 0.1700 | 3.6600 |
| Mina Town | 1,846,277 | - | 1,846,277 | 0.0000 | 2.2900 | 0.2000 | 1.0000 | 0.1700 | 3.6600 |
| Walker Lake Town | 6,934,959 | - | 6,934,959 | 0.0000 | 2.2900 | 0.2000 | 1.0000 | 0.1700 | 3.6600 |
| Mineral County Fair & Recreation Board | 166,330,859 | 5,730,065 | 172,060,924 | - | | | | | |
| Mineral County Hospital District | 166,330,859 | 5,730,065 | 172,060,924 | 0.2000 | | | | | |
| Mineral County Television District | 166,330,859 | 5,730,065 | 172,060,924 | - | | | | | |
| Walker Lake GID | 6,934,959 | - | 6,934,959 | - | | | | | |

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 | 1,741,705,916 | 168,652,908 | 1,910,358,824 | 1.3468 | | 0.2000 | 1.3350 | 0.1700 | 3.0518 |
| Nye County School District | 1,741,705,916 | 168,652,908 | 1,910,358,824 | 1.3350 | | | | | |
| Amargosa Valley Town | 32,964,980 | 1,492,444 | 34,457,424 | 0.4949 | 1.3468 | 0.3100 | 1.3350 | 0.1700 | 3.6567 |
| Beatty Town | 17,260,859 | - | 17,260,859 | 0.2105 | 1.3468 | 0.3200 | 1.3350 | 0.1700 | 3.3823 |
| Gabbs Town | 7,574,154 | 1,937,630 | 9,511,784 | 0.4846 | 1.3468 | 0.2000 | 1.3350 | 0.1700 | 3.5364 |
| Manhattan Town | 2,751,195 | - | 2,751,195 | 0.3164 | 1.3468 | 0.4918 | 1.3350 | 0.1700 | 3.6600 |
| Pahrump Town | 947,023,240 | - | 947,023,240 | 0.4417 | 1.3468 | 0.1181 | 1.3350 | 0.1700 | 3.4116 |
| Round Mountain Town | 184,814,825 | 162,068,329 | 346,883,154 | 0.3164 | 1.3468 | 0.4918 | 1.3350 | 0.1700 | 3.6600 |
| Tonopah Town | 275,462,681 | - | 275,462,681 | 0.4082 | 1.3468 | 0.4000 | 1.3350 | 0.1700 | 3.6600 |
| Amargosa Library District | 39,162,342 | 1,492,444 | 40,654,786 | 0.3100 | 1.3468 | - | 1.3350 | 0.1700 | 3.1618 |
| Beatty GID | 13,568,534 | - | 13,568,534 | - | | | | | |
| Beatty Library District | 23,931,761 | 12,021 | 23,943,782 | 0.3200 | 1.3468 | - | 1.3350 | 0.1700 | 3.1718 |
| Beatty Water & Sanitation District | 11,319,023 | - | 11,319,023 | - | | | | | |
| No Nye County Hospital District | 568,574,024 | 167,148,443 | 735,722,467 | 0.2000 | | | | | |
| Pahrump Community Library District | 947,023,240 | - | 947,023,240 | 0.1018 | | | | | |
| Pahrump Swimming Pool District | 947,023,240 | - | 947,023,240 | 0.0163 | | | | | |
| Smoky Valley Library District | 207,827,813 | 162,068,329 | 369,896,142 | 0.2918 | 1.3468 | 0.2000 | 1.3350 | 0.1700 | 3.3436 |
| Tonopah Library District | 298,298,717 | - | 298,298,717 | 0.2000 | 1.3468 | 0.2000 | 1.3350 | 0.1700 | 3.2518 |

PURSUANT TO SB 546 (2017), 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 3/15/17 Final Revenue Projections & will not agree with net assessed values from the pro-forma reports, which reflect the effects of property tax abatement.

TOTAL PROPERTY TAX RATES - FY 2017-2018
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 | 260,472,445 | 56,936,536 | 317,408,981 | 1.3568 | | 0.4200 | 1.1500 | 0.1700 | 3.0968 |
| Pershing County School District | 260,472,445 | 56,936,536 | 317,408,981 | 1.1500 | | | | | |
| Lovelock | 24,414,860 | - | 24,414,860 | 0.5624 | 1.3568 | 0.4200 | 1.1500 | 0.1700 | 3.6592 |
| Imlay Town | 2,706,393 | - | 2,706,393 | 0.1500 | 1.3568 | 0.4200 | 1.1500 | 0.1700 | 3.2468 |
| Pershing County Hospital District | 260,472,445 | 56,936,536 | 317,408,981 | 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 | 685,845,173 | 918,782 | 686,763,955 | 1.8514 | | 0.5446 | 0.8947 | 0.1700 | 3.4607 |
| Storey County School District | 685,845,173 | 918,782 | 686,763,955 | 0.8947 | | | | | |
| Carson Truckee Water Conservancy District | 685,845,173 | - | 685,845,173 | 0.0000 | | | | | |
| Canyon GID | 685,845,173 | 918,782 | 686,763,955 | - | | | | | |
| Storey County Fire Protection District | 492,258,024 | 879,000 | 493,137,024 | 0.5446 | 1.8514 | | 0.8947 | 0.1700 | 3.4607 |
| Tahoe Reno Industrial GID | 19,100,633 | - | 19,100,633 | - | | | | | |
| Virginia City Convention & Visitors Authority | 685,845,173 | 918,782 | 686,763,955 | - | | | | | |
| Virginia Divide Sewer District | 29,372,155 | - | 29,372,155 | - | | | | | |

PURSUANT TO SB 546 (2017), 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 - FY 2017-2018
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 | 16,132,375,866 | 4,294,866 | 16,136,670,732 | 1.3917 | | | 1.1385 | 0.1700 | 2.7002 |
| Washoe County School District | 16,132,375,866 | 4,294,866 | 16,136,670,732 | 1.1385 | | | | | |
| Reno | 7,746,360,878 | 13,107 | 7,746,373,985 | 0.9598 | 1.3917 | | 1.1385 | 0.1700 | 3.6600 |
| Sparks | 2,777,401,409 | - | 2,777,401,409 | 0.9598 | 1.3917 | | 1.1385 | 0.1700 | 3.6600 |
| Carson Truckee Water Conservancy District | 16,132,375,866 | 4,294,866 | 16,136,670,732 | 0.0000 | | | | | - |
| Gerlach GID | 4,474,314 | - | 4,474,314 | 0.2998 | 1.3917 | - | 1.1385 | 0.1700 | 3.0000 |
| Grandview Terrace GID | 2,409,619 | - | 2,409,619 | - | 1.3917 | 0.5400 | 1.1385 | 0.1700 | 3.2402 |
| Incline Village GID | 1,623,315,601 | - | 1,623,315,601 | 0.1182 | 1.3917 | 0.6291 | 1.1385 | 0.1700 | 3.4475 |
| North Lake Tahoe Fire Protection District | 1,623,638,484 | - | 1,623,638,484 | 0.6291 | 1.3917 | | 1.1385 | 0.1700 | 3.3293 |
| Palomino Valley GID (Fire District) | 71,126,041 | - | 71,126,041 | 0.4198 | 1.3917 | 0.5400 | 1.1385 | 0.1700 | 3.6600 |
| Regional Transportation Commission | 16,132,375,866 | 4,294,866 | 16,136,670,732 | - | | | | | - |
| Reno-Sparks Convention & Visitors Authority | 16,132,375,866 | 4,294,866 | 16,136,670,732 | - | | | | | - |
| Sun Valley Water & Sanitation District | 219,590,952 | | 219,590,952 | 0.1928 | 1.3917 | 0.5400 | 1.1385 | 0.1700 | 3.4330 |
| Tahoe Regional Planning Agency | - | | - | - | | | | | |
| Truckee Meadows Fire Protection District | 3,762,709,137 | 1,299,484 | 3,764,008,621 | 0.5400 | 1.3917 | 0.4198 | 1.1385 | 0.1700 | 3.6600 |
| Verdi Television District | 662,849,268 | | 662,849,268 | - | | | | | |

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 | 352,472,759 | 101,649,188 | 454,121,947 | 1.9510 | | 0.5400 | 0.9990 | 0.1700 | 3.6600 |
| White Pine County School District | 352,472,759 | 101,649,188 | 454,121,947 | 0.9990 | | | | | |
| Ely | 64,081,022 | - | 64,081,022 | 0.0000 | 1.9510 | 0.5400 | 0.9990 | 0.1700 | 3.6600 |
| Lund Town | 2,528,509 | - | 2,528,509 | 0.0000 | 1.9510 | 0.5400 | 0.9990 | 0.1700 | 3.6600 |
| McGill Town | 9,496,312 | - | 9,496,312 | 0.0000 | 1.9510 | 0.5400 | 0.9990 | 0.1700 | 3.6600 |
| Ruth Town | 3,594,228 | - | 3,594,228 | 0.0000 | 1.9510 | 0.5400 | 0.9990 | 0.1700 | 3.6600 |
| White Pine County Fire District | 352,472,759 | 101,649,188 | 454,121,947 | - | | | | | |
| White Pine County Hospital District | 352,472,759 | 101,649,188 | 454,121,947 | 0.5400 | | | | | |
| White Pine Co. Tourism & Recreation Board | 352,472,759 | 101,649,188 | 454,121,947 | - | | | | | |

PURSUANT TO SB 546 (2017), 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

FY2017-2018

Section B

PROPERTY TAX RATES BY COMPONENT;
BY TAXING UNIT

TOTAL PROPERTY TAX RATES - FY 2017-2018
BY TAXING ENTITY

CARSON CITY

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|--------------------------------|---------------------------|------------------------------|------------------------------|------------------------------------|------------------------------------|-----------------------------|---|
| LOCAL GOVERNMENT TAXING UNIT | MAXIMUM ALLOWED TAX RATE | ACTUAL RATE IMPOSED | VOTER ALLOWED TAX RATE | IMPOSED VOTER TAX RATE | LEGISLATIVE ALLOWED TAX RATE | IMPOSED LEGISLATIVE TAX RATE | DEBT SERVICE TAX RATE | COMBINED TAX RATE (col 5, part A) |
| Carson City | 2.4404 | 1.9149 | 0.0500 | 0.0500 | 0.2251 | 0.2251 | - | 2.1900 |
| Carson City School District | 0.7500 | 0.7500 | - | - | - | - | 0.4300 | 1.1800 |
| Carson City Airport Authority | - | - | - | - | - | - | - | - |
| Carson City Convention & Visitors Authority | - | - | - | - | - | - | - | - |
| Carson Truckee Water Conservancy District | 0.0039 | - | - | - | - | - | - | 0.0000 |
| Carson Water Subconservancy District | - | - | - | - | 0.0300 | 0.0300 | - | 0.0300 |

CHURCHILL COUNTY

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|--|--------------------------------|---------------------------|------------------------------|------------------------------|------------------------------------|------------------------------------|-----------------------------|---|
| LOCAL GOVERNMENT TAXING UNIT | MAXIMUM ALLOWED TAX RATE | ACTUAL RATE IMPOSED | VOTER ALLOWED TAX RATE | IMPOSED VOTER TAX RATE | LEGISLATIVE ALLOWED TAX RATE | IMPOSED LEGISLATIVE TAX RATE | DEBT SERVICE TAX RATE | COMBINED TAX RATE (col 5, part A) |
| Churchill County | 2.6028 | 1.0560 | 0.0300 | 0.0300 | 0.6405 | 0.1969 | - | 1.2829 |
| Churchill County School District | 0.7500 | 0.7500 | - | - | - | - | 0.5500 | 1.3000 |
| Fallon | 1.8012 | 0.7971 | - | - | 0.4664 | - | - | 0.7971 |
| Carson Truckee Water Conservancy District | 0.0062 | - | - | - | 0.0006 | - | - | 0.0000 |
| Carson Water Subconservancy District | - | - | - | - | 0.0300 | 0.0300 | - | 0.0300 |
| Churchill County Mosquito Abatement District | 0.1500 | 0.0800 | - | - | - | - | - | 0.0800 |

TOTAL PROPERTY TAX RATES - FY 2017-2018
BY TAXING ENTITY

CLARK COUNTY

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|--------------------------------------|--------------------------------|---------------------------|------------------------------|------------------------------|------------------------------------|------------------------------------|-----------------------------|---|
| LOCAL GOVERNMENT TAXING UNIT | MAXIMUM ALLOWED TAX RATE | ACTUAL RATE IMPOSED | VOTER ALLOWED TAX RATE | IMPOSED VOTER TAX RATE | LEGISLATIVE ALLOWED TAX RATE | IMPOSED LEGISLATIVE TAX RATE | DEBT SERVICE TAX RATE | COMBINED TAX RATE (col 5, part A) |
| Clark County | 0.7148 | 0.4699 | - | - | 0.2733 | 0.1842 | - | 0.6541 |
| Clark County School District | 0.7500 | 0.7500 | - | - | - | - | 0.5534 | 1.3034 |
| Boulder City | 0.4181 | 0.2600 | - | - | 0.2669 | - | - | 0.2600 |
| Henderson | 0.2724 | 0.2724 | 0.2310 | 0.2310 | 0.1838 | 0.0474 | 0.1600 | 0.7108 |
| Las Vegas | 1.8276 | 0.6765 | 0.0950 | 0.0950 | 0.3078 | - | - | 0.7715 |
| Mesquite | 2.3908 | 0.5520 | - | - | 0.2016 | - | - | 0.5520 |
| North Las Vegas | 0.3645 | 0.1937 | 0.9650 | 0.9650 | 0.1794 | - | - | 1.1587 |
| Bunkerville Town | 1.4241 | 0.0200 | - | - | 0.1892 | - | - | 0.0200 |
| * Enterprise Town | 0.3304 | 0.2064 | - | - | 0.0168 | - | - | 0.2064 |
| Indian Springs Town ** | 1.4419 | 0.0200 | 0.0050 | - | - | - | - | 0.0200 |
| Laughlin Town ** | 5.7783 | 0.8416 | 0.0050 | - | 0.2726 | - | - | 0.8416 |
| Moapa Town # | 4.6320 | 0.0200 | 0.0944 | 0.0894 | - | - | - | 0.1094 |
| Moapa Valley Town ** | 0.3969 | 0.0200 | 0.0050 | - | - | - | - | 0.0200 |
| Mt. Charleston Town | 0.3743 | 0.0200 | - | - | - | - | - | 0.0200 |
| * Paradise Town | 0.9842 | 0.2064 | - | - | 0.0457 | - | - | 0.2064 |
| Searchlight Town | 1.4085 | 0.0200 | - | - | 0.0091 | - | - | 0.0200 |
| * Spring Valley Town | 0.3287 | 0.2064 | - | - | 0.0827 | - | - | 0.2064 |
| * Summerlin Town | 0.3200 | 0.2064 | - | - | 0.0017 | - | - | 0.2064 |
| * Sunrise Manor Town | 0.6363 | 0.2064 | - | - | 0.0792 | - | - | 0.2064 |
| * Whitney Town | 0.3471 | 0.2064 | - | - | 0.0295 | - | - | 0.2064 |
| * Winchester | 1.9141 | 0.2064 | - | - | 0.1469 | - | - | 0.2064 |
| Boulder City Library District | 0.1684 | 0.1389 | - | - | 0.0146 | - | - | 0.1389 |
| Boulder City Library District - Debt | - | - | - | - | - | - | 0.0850 | 0.0850 |
| Clark County Fire Service Area | 0.3906 | 0.2197 | - | - | 0.0190 | - | - | 0.2197 |
| Henderson District Public Libraries | 0.0238 | 0.0238 | 0.0332 | 0.0332 | 0.0034 | 0.0034 | - | 0.0604 |

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

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

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

TOTAL PROPERTY TAX RATES - FY 2017-2018
BY TAXING ENTITY

CLARK COUNTY (con't)

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|--------------------------------|---------------------------|------------------------------|------------------------------|------------------------------------|------------------------------------|-----------------------------|---|
| LOCAL GOVERNMENT TAXING UNIT | MAXIMUM ALLOWED TAX RATE | ACTUAL RATE IMPOSED | VOTER ALLOWED TAX RATE | IMPOSED VOTER TAX RATE | LEGISLATIVE ALLOWED TAX RATE | IMPOSED LEGISLATIVE TAX RATE | DEBT SERVICE TAX RATE | COMBINED TAX RATE (col 5, part A) |
| Las Vegas/Clark County Library District | 0.1431 | 0.0888 | - | - | 0.0054 | 0.0054 | - | 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 | 0.0331 | - | - | - | 0.0356 | - | - | 0.0000 |
| Mt. Charleston Fire Protection District | 1.8714 | 0.8813 | - | - | 0.0233 | - | - | 0.8813 |
| North Las Vegas Library District | 0.0956 | 0.0632 | - | - | - | - | - | 0.0632 |
| *** North Las Vegas 911 | - | - | 0.0050 | 0.0050 | - | - | - | 0.0050 |

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

TOTAL PROPERTY TAX RATES - FY 2017-2018
BY TAXING ENTITY

DOUGLAS COUNTY

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|--|--------------------------------|---------------------------|------------------------------|------------------------------|------------------------------------|------------------------------------|-----------------------------|---|
| LOCAL GOVERNMENT TAXING UNIT | MAXIMUM ALLOWED TAX RATE | ACTUAL RATE IMPOSED | VOTER ALLOWED TAX RATE | IMPOSED VOTER TAX RATE | LEGISLATIVE ALLOWED TAX RATE | IMPOSED LEGISLATIVE TAX RATE | DEBT SERVICE TAX RATE | COMBINED TAX RATE (col 5, part A) |
| Douglas County | 0.6838 | 0.6264 | 0.0475 | 0.0475 | 0.5840 | 0.4941 | - | 1.1680 |
| Douglas County School District | 0.7500 | 0.7500 | - | - | - | - | 0.1000 | 0.8500 |
| Gardnerville Town | 0.8201 | 0.6677 | - | - | 0.1322 | - | - | 0.6677 |
| Genoa Town | 0.5395 | 0.5395 | - | - | 0.1101 | 0.1101 | - | 0.6496 |
| Minden Town | 0.9594 | 0.6677 | - | - | 0.2016 | - | - | 0.6677 |
| Carson Truckee Water Conservancy District | 0.0026 | - | - | - | 0.0008 | - | - | 0.0000 |
| Carson Water Subconservancy District | - | - | - | - | 0.0300 | 0.0300 | - | 0.0300 |
| Cave Rock Estates GID | 0.0112 | 0.0112 | 0.3000 | 0.3000 | 0.0676 | 0.0676 | - | 0.3788 |
| Douglas County Mosquito Abatement District | 0.0551 | 0.0345 | - | - | 0.0075 | - | - | 0.0345 |
| East Fork Fire Protection District | 0.6400 | 0.4014 | 0.0860 | 0.0860 | 0.0909 | - | - | 0.4874 |
| East Fork Swimming Pool District | 0.3373 | 0.1300 | - | - | - | - | - | 0.1300 |
| Elk Point Sanitation District | 0.0095 | 0.0095 | - | - | - | - | - | 0.0095 |
| Gardnerville Ranchos GID | 1.0679 | 0.5500 | - | - | 0.2932 | - | - | 0.5500 |
| Indian Hills GID | 1.1942 | 0.7901 | - | - | 0.2217 | - | - | 0.7901 |
| Kingsbury GID | 0.2723 | 0.2723 | - | - | 0.2066 | 0.2066 | - | 0.4789 |
| Lakeridge GID | 0.0704 | 0.0704 | - | - | 0.0602 | 0.0602 | - | 0.1306 |
| Logan Creek Estates GID | 0.1148 | 0.1148 | 0.4500 | 0.4500 | 0.0997 | 0.0997 | - | 0.6645 |
| Marla Bay GID | 0.0360 | - | - | - | 0.1295 | - | - | 0.0000 |
| Minden-Gardnerville Sanitation District | 0.4143 | 0.1224 | - | - | - | - | - | 0.1224 |
| Oliver Park GID | 0.4726 | 0.4726 | - | - | 0.1785 | 0.1785 | - | 0.6511 |
| Round Hill GID | 0.1029 | 0.1029 | - | - | 0.3374 | 0.3374 | - | 0.4403 |
| Skyland GID | 0.0206 | 0.0206 | 0.1500 | - | 0.0909 | 0.0525 | - | 0.0731 |
| Tahoe Douglas Fire District | 0.7664 | 0.4981 | 0.1400 | 0.1400 | 0.3326 | - | - | 0.6381 |
| Tahoe Douglas Sewer District | 0.0362 | 0.0350 | - | - | - | - | - | 0.0350 |
| Topaz Ranch Estates GID | 1.0633 | 0.8546 | - | - | 0.2384 | - | - | 0.8546 |
| Zephyr Cove GID | 0.0292 | 0.0292 | - | - | 0.1197 | 0.0708 | - | 0.1000 |
| Zephyr Heights GID | 0.4316 | 0.2798 | - | - | 0.2085 | - | - | 0.2798 |
| Zephyr Knolls GID | 0.0107 | 0.0107 | 0.4800 | 0.4800 | 0.0345 | 0.0345 | - | 0.5252 |

TOTAL PROPERTY TAX RATES - FY 2017-2018
BY TAXING ENTITY

ELKO COUNTY

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|--------------------------------------|--------------------------------|---------------------------|------------------------------|------------------------------|------------------------------------|------------------------------------|-----------------------------|---|
| LOCAL GOVERNMENT TAXING UNIT | MAXIMUM ALLOWED TAX RATE | ACTUAL RATE IMPOSED | VOTER ALLOWED TAX RATE | IMPOSED VOTER TAX RATE | LEGISLATIVE ALLOWED TAX RATE | IMPOSED LEGISLATIVE TAX RATE | DEBT SERVICE TAX RATE | COMBINED TAX RATE (col 5, part A) |
| Elko County | 2.1887 | 0.6626 | 0.0200 | 0.0200 | 0.1854 | 0.1560 | - | 0.8386 |
| Elko County School District | 0.7500 | 0.7500 | 0.7500 | 0.7500 | - | - | - | 1.5000 |
| Carlin | 7.8193 | 1.1480 | - | - | - | - | - | 1.1480 |
| Elko | 2.7763 | 0.9200 | - | - | - | - | - | 0.9200 |
| Wells | 3.7070 | 0.9605 | - | - | - | - | - | 0.9605 |
| West Wendover | 2.3008 | 1.1514 | - | - | - | - | - | 1.1514 |
| Jackpot Town | 6.1494 | 0.5891 | - | - | - | - | - | 0.5891 |
| Jarbidge Town | 0.1500 | - | - | - | - | - | - | 0.0000 |
| Montello Town | 1.2767 | 0.4858 | - | - | - | - | - | 0.4858 |
| Mountain City Town | 1.0962 | 0.4347 | - | - | - | - | - | 0.4347 |
| Elko Convention & Visitors Authority | 0.0765 | 0.0392 | - | - | - | - | - | 0.0392 |
| Elko Television District | 0.0515 | 0.0145 | - | - | - | - | - | 0.0145 |

ESMERALDA COUNTY

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|----------------------------------|--------------------------------|---------------------------|------------------------------|------------------------------|------------------------------------|------------------------------------|-----------------------------|---|
| LOCAL GOVERNMENT TAXING UNIT | MAXIMUM ALLOWED TAX RATE | ACTUAL RATE IMPOSED | VOTER ALLOWED TAX RATE | IMPOSED VOTER TAX RATE | LEGISLATIVE ALLOWED TAX RATE | IMPOSED LEGISLATIVE TAX RATE | DEBT SERVICE TAX RATE | COMBINED TAX RATE (col 5, part A) |
| Esmeralda County | 20.7547 | 2.0735 | - | - | 0.1666 | 0.0260 | - | 2.0995 |
| Esmeralda County School District | 0.7500 | 0.7500 | - | - | - | - | - | 0.7500 |
| Goldfield Town | 1.3150 | - | - | - | - | - | - | 0.0000 |
| Silver Peak Town | 7.1119 | - | - | - | - | - | - | 0.0000 |

TOTAL PROPERTY TAX RATES - FY 2017-2018
BY TAXING ENTITY

EUREKA COUNTY

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|--|--------------------------------|---------------------------|------------------------------|------------------------------|------------------------------------|------------------------------------|-----------------------------|---|
| LOCAL GOVERNMENT TAXING UNIT | MAXIMUM ALLOWED TAX RATE | ACTUAL RATE IMPOSED | VOTER ALLOWED TAX RATE | IMPOSED VOTER TAX RATE | LEGISLATIVE ALLOWED TAX RATE | IMPOSED LEGISLATIVE TAX RATE | DEBT SERVICE TAX RATE | COMBINED TAX RATE (col 5, part A) |
| Eureka County | 27.4704 | 0.8675 | - | - | 0.6779 | 0.0783 | - | 0.9458 |
| Eureka County School District | 0.7500 | 0.7500 | - | - | - | - | - | 0.7500 |
| Crescent Valley Town | 0.9131 | 0.2153 | - | - | 0.0282 | - | - | 0.2153 |
| Eureka Town | 0.5435 | 0.2153 | - | - | 0.0240 | - | - | 0.2153 |
| Diamond Valley Rodent Control District | 0.0831 | 0.0400 | - | - | 0.0246 | - | - | 0.0400 |
| Diamond Valley Weed Control District | 0.1349 | 0.0781 | - | - | 0.0246 | - | - | 0.0781 |
| Eureka County Television District | 0.2701 | 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 | 2.4442 | 0.6748 | 0.0150 | 0.0150 | 0.3471 | 0.0614 | - | 0.7512 |
| Humboldt County School District | 0.7500 | 0.7500 | - | - | - | - | 0.1350 | 0.8850 |
| Winnemucca | 3.2158 | 0.9700 | - | - | 0.4201 | - | - | 0.9700 |
| Golconda Fire Protection District | 0.0392 | 0.0290 | - | - | 0.0133 | - | - | 0.0290 |
| Humboldt County Fire District | 0.0910 | 0.0910 | 0.0891 | 0.0137 | 0.0227 | - | - | 0.1047 |
| Humboldt County Hospital District | 0.7479 | 0.3954 | - | - | 0.0190 | - | - | 0.3954 |
| Kings River GID | - | - | 0.2000 | 0.2000 | - | - | - | 0.2000 |
| McDermitt Fire Protection District | 0.5070 | 0.3155 | 0.1500 | 0.1500 | 0.0161 | - | - | 0.4655 |
| Orovada Community Services District | 0.1414 | 0.0974 | - | - | 0.0237 | - | - | 0.0974 |
| Orovada Fire Protection District | 0.1048 | - | 0.1500 | 0.1500 | 0.0296 | - | - | 0.1500 |
| Paradise Valley Fire District | 0.3143 | 0.1745 | - | - | 0.0192 | - | - | 0.1745 |
| Pueblo Fire Protection District | 0.6017 | 0.3500 | - | - | 0.0093 | - | - | 0.3500 |
| Winnemucca Rural Fire Protection District | 0.1644 | 0.1047 | - | - | 0.0384 | - | - | 0.1047 |

TOTAL PROPERTY TAX RATES - FY 2017-2018
BY TAXING ENTITY

LANDER COUNTY

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|--------------------------------|---------------------------|------------------------------|------------------------------|------------------------------------|------------------------------------|-----------------------------|---|
| LOCAL GOVERNMENT TAXING UNIT | MAXIMUM ALLOWED TAX RATE | ACTUAL RATE IMPOSED | VOTER ALLOWED TAX RATE | IMPOSED VOTER TAX RATE | LEGISLATIVE ALLOWED TAX RATE | IMPOSED LEGISLATIVE TAX RATE | DEBT SERVICE TAX RATE | COMBINED TAX RATE (col 5, part A) |
| Lander County | 31.4057 | 1.8120 | - | - | 0.4303 | 0.1123 | - | 1.9243 |
| Lander County School District | 0.7500 | 0.7500 | - | - | - | - | - | 0.7500 |
| Austin Town | 4.2285 | 0.2213 | - | - | 0.3356 | - | - | 0.2213 |
| Battle Mountain Town | 1.7279 | 0.0500 | - | - | 0.4777 | - | - | 0.0500 |
| Kingston Town | 0.7536 | 0.3048 | - | - | 0.3409 | - | - | 0.3048 |
| Lander County Hospital District | 14.1367 | 0.5109 | - | - | 0.0511 | - | - | 0.5109 |
| Lander County Sewer & Water District #2 | 0.1437 | 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 | 3.5298 | 1.1783 | - | - | 0.7280 | 0.1592 | - | 1.3375 |
| Lincoln County School District | 0.7500 | 0.7500 | - | - | - | - | 0.2231 | 0.9731 |
| Caliente | 2.6999 | 0.9115 | - | - | 1.1179 | - | - | 0.9115 |
| Alamo Town | 0.6188 | 0.5650 | - | - | 0.2669 | 0.0831 | - | 0.6481 |
| Panaca Town | 0.4733 | 0.0974 | - | - | 0.3664 | - | - | 0.0974 |
| Pioche Town | 0.9841 | 0.3245 | - | - | 0.3264 | - | - | 0.3245 |
| Coyote Springs GID | 5.4742 | 0.6000 | - | - | - | - | - | 0.6000 |
| Lincoln County Fire District | 0.2500 | 0.2500 | - | - | - | - | - | 0.2500 |
| Lincoln County Hospital District | 0.7068 | 0.2679 | - | - | 0.0591 | - | - | 0.2679 |
| Pahrnagat Valley Fire District | 0.2309 | 0.2309 | - | - | 0.1946 | 0.0025 | - | 0.2334 |
| Panaca Fire District | 0.2441 | 0.1873 | - | - | - | - | - | 0.1873 |
| Pioche Fire Protection District | 0.6698 | 0.1463 | - | - | 0.1653 | - | - | 0.1463 |
| SE Lincoln Co Habitat Conservation GID | 0.0867 | 0.0300 | - | - | - | - | - | 0.0300 |

TOTAL PROPERTY TAX RATES - FY 2017-2018
BY TAXING ENTITY

LYON COUNTY

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|--------------------------------|---------------------------|------------------------------|------------------------------|------------------------------------|------------------------------------|-----------------------------|---|
| LOCAL GOVERNMENT TAXING UNIT | MAXIMUM ALLOWED TAX RATE | ACTUAL RATE IMPOSED | VOTER ALLOWED TAX RATE | IMPOSED VOTER TAX RATE | LEGISLATIVE ALLOWED TAX RATE | IMPOSED LEGISLATIVE TAX RATE | DEBT SERVICE TAX RATE | COMBINED TAX RATE (col 5, part A) |
| Lyon County | 2.5641 | 0.7727 | - | - | 0.6662 | 0.1560 | - | 0.9287 |
| Lyon County School District | 0.7500 | 0.7500 | - | - | - | - | 0.5867 | 1.3367 |
| Fernley | 0.6589 | 0.6589 | - | - | 0.0124 | 0.0124 | - | 0.6713 |
| Yerington | 1.2550 | 0.4044 | - | - | 0.3247 | - | - | 0.4044 |
| 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 | 0.5813 | 0.0700 | 0.0700 | 0.0397 | 0.0397 | - | 0.6910 |
| Central Lyon Vector Control District | 0.1923 | 0.0450 | - | - | - | - | - | 0.0450 |
| Fernley Swimming Pool District | - | - | 0.2000 | 0.2000 | - | - | - | 0.2000 |
| Mason Valley Fire Maintenance District | 0.2711 | 0.2711 | 0.0800 | 0.0800 | 0.0295 | 0.0295 | - | 0.3806 |
| Mason Valley Mosquito District | 0.2358 | 0.0538 | 0.0300 | 0.0300 | 0.0176 | - | - | 0.0838 |
| Mason Valley Swimming Pool District | 0.4466 | 0.1749 | - | - | - | - | - | 0.1749 |
| No. Lyon County Fire Maintenance District | 0.2394 | 0.2394 | 0.0500 | 0.0500 | 0.0124 | 0.0124 | - | 0.3018 |
| Silver Springs-Stagecoach Hospital District | 0.5784 | 0.0450 | - | - | 0.0295 | - | - | 0.0450 |
| Smith Valley Fire Maintenance District | 0.3713 | 0.3713 | - | - | 0.0327 | 0.0327 | - | 0.4040 |
| South Lyon County Hospital District | 0.7264 | 0.3115 | 0.2500 | 0.2500 | 0.0468 | - | - | 0.5615 |
| Stagecoach GID | 1.2412 | - | - | - | - | - | - | 0.0000 |
| 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 | 2.0597 | 0.0600 | 0.0600 | 0.3815 | 0.1703 | - | 2.2900 |
| Mineral County School District | 0.7500 | 0.7500 | - | - | - | - | 0.2500 | 1.0000 |
| Hawthorne Town | 0.7921 | - | - | - | - | - | - | 0.0000 |
| Luning Town | 0.7872 | - | - | - | - | - | - | 0.0000 |
| Mina Town | 9.0050 | - | - | - | - | - | - | 0.0000 |
| Walker Lake Town | 0.5278 | - | - | - | - | - | - | 0.0000 |
| Mineral County Hospital District | 1.4880 | 0.2000 | - | - | 0.0123 | - | - | 0.2000 |

TOTAL PROPERTY TAX RATES - FY 2017-2018
BY TAXING ENTITY

NYE COUNTY

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|------------------------------------|--------------------------------|---------------------------|------------------------------|------------------------------|------------------------------------|------------------------------------|-----------------------------|---|
| LOCAL GOVERNMENT TAXING UNIT | MAXIMUM ALLOWED TAX RATE | ACTUAL RATE IMPOSED | VOTER ALLOWED TAX RATE | IMPOSED VOTER TAX RATE | LEGISLATIVE ALLOWED TAX RATE | IMPOSED LEGISLATIVE TAX RATE | DEBT SERVICE TAX RATE | COMBINED TAX RATE (col 5, part A) |
| Nye County | 5.5285 | 1.2518 | 0.0050 | 0.0050 | 0.6164 | 0.0900 | - | 1.3468 |
| Nye County School District | 0.7500 | 0.7500 | - | - | - | - | 0.5850 | 1.3350 |
| Amargosa Town | 3.2460 | 0.4949 | - | - | 0.2169 | - | - | 0.4949 |
| Beatty Town | 2.4227 | 0.2105 | - | - | 1.3598 | - | - | 0.2105 |
| Gabbs Town | 17.0097 | 0.4846 | - | - | 0.6313 | - | - | 0.4846 |
| Manhattan Town | 4.0543 | 0.3164 | - | - | 0.1295 | - | - | 0.3164 |
| Pahrump Town | 0.5038 | 0.4417 | - | - | 0.0556 | - | - | 0.4417 |
| Round Mountain Town | 1.1316 | 0.3164 | - | - | 0.0576 | - | - | 0.3164 |
| Tonopah Town | 2.0322 | 0.4082 | - | - | 0.1926 | - | - | 0.4082 |
| Amargosa Library District | 2.1584 | 0.3100 | - | - | 0.0149 | - | - | 0.3100 |
| Beatty Library District | 1.8284 | 0.3200 | - | - | 0.0174 | - | - | 0.3200 |
| No Nye County Hospital District | 0.2000 | 0.2000 | - | - | - | - | - | 0.2000 |
| Pahrump Community Library District | 0.0943 | 0.0943 | - | - | 0.0075 | 0.0075 | - | 0.1018 |
| Pahrump Swimming Pool District | 0.0156 | 0.0156 | - | - | 0.0044 | 0.0007 | - | 0.0163 |
| Smoky Valley Library District | 1.2024 | 0.2918 | - | - | 0.0053 | - | - | 0.2918 |
| Tonopah Library District | 0.4815 | 0.2000 | - | - | 0.0010 | - | - | 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 | 11.3640 | 1.2248 | 0.0090 | 0.0035 | 0.4391 | 0.1285 | - | 1.3568 |
| Pershing County School District | 0.7500 | 0.7500 | - | - | - | - | 0.4000 | 1.1500 |
| Lovelock | 3.1419 | 0.5624 | - | - | 0.6363 | - | - | 0.5624 |
| Imlay Town | 1.7210 | 0.1500 | - | - | - | - | - | 0.1500 |
| Pershing County Hospital District | 2.9440 | 0.3400 | 0.0800 | 0.0800 | 0.0354 | - | - | 0.4200 |

TOTAL PROPERTY TAX RATES - FY 2017-2018
BY TAXING ENTITY

STOREY COUNTY

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|--------------------------------|---------------------------|------------------------------|------------------------------|------------------------------------|------------------------------------|-----------------------------|---|
| LOCAL GOVERNMENT TAXING UNIT | MAXIMUM ALLOWED TAX RATE | ACTUAL RATE IMPOSED | VOTER ALLOWED TAX RATE | IMPOSED VOTER TAX RATE | LEGISLATIVE ALLOWED TAX RATE | IMPOSED LEGISLATIVE TAX RATE | DEBT SERVICE TAX RATE | COMBINED TAX RATE (col 5, part A) |
| Storey County | 6.9996 | 1.7719 | - | - | 1.0934 | 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 |
| Storey County Fire Protection District | 0.5721 | 0.5446 | - | - | - | - | - | 0.5446 |

WASHOE COUNTY

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|--------------------------------|---------------------------|------------------------------|------------------------------|------------------------------------|------------------------------------|-----------------------------|---|
| LOCAL GOVERNMENT TAXING UNIT | MAXIMUM ALLOWED TAX RATE | ACTUAL RATE IMPOSED | VOTER ALLOWED TAX RATE | IMPOSED VOTER TAX RATE | LEGISLATIVE ALLOWED TAX RATE | IMPOSED LEGISLATIVE TAX RATE | DEBT SERVICE TAX RATE | COMBINED TAX RATE (col 5, part A) |
| Washoe County | 2.5861 | 1.0204 | 0.1000 | 0.1000 | 0.4517 | 0.2563 | 0.0150 | 1.3917 |
| Washoe County School District | 0.7500 | 0.7500 | - | - | - | - | 0.3885 | 1.1385 |
| Reno * | 1.0917 | 0.3948 | 0.5351 | 0.5351 | 0.2013 | 0.0299 | - | 0.9598 |
| Sparks | 1.5371 | 0.7109 | 0.1105 | 0.1105 | 0.2226 | 0.1384 | - | 0.9598 |
| Carson Truckee Water Conservancy District | 0.0047 | - | - | - | 0.0003 | - | - | - |
| Gerlach GID | 0.4996 | 0.2998 | - | - | - | - | - | 0.2998 |
| Incline Village GID | 0.1061 | 0.1061 | - | - | 0.0121 | 0.0121 | - | 0.1182 |
| North Lake Tahoe Fire Protection District | 0.3099 | 0.3099 | 0.3100 | 0.3100 | 0.0330 | 0.0092 | - | 0.6291 |
| Palomino Valley GID | 0.7816 | 0.4198 | - | - | 0.0963 | - | - | 0.4198 |
| Sun Valley Water & Sanitation District | 0.3065 | 0.1928 | - | - | - | - | - | 0.1928 |
| Truckee Meadows Fire Protection District | 1.3866 | 0.5400 | - | - | 0.0477 | - | - | 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.

TOTAL PROPERTY TAX RATES - FY 2017-2018
BY TAXING ENTITY

WHITE PINE COUNTY

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|-------------------------------------|--------------------------------|---------------------------|------------------------------|------------------------------|------------------------------------|------------------------------------|-----------------------------|---|
| LOCAL GOVERNMENT TAXING UNIT | MAXIMUM ALLOWED TAX RATE | ACTUAL RATE IMPOSED | VOTER ALLOWED TAX RATE | IMPOSED VOTER TAX RATE | LEGISLATIVE ALLOWED TAX RATE | IMPOSED LEGISLATIVE TAX RATE | DEBT SERVICE TAX RATE | COMBINED TAX RATE (col 5, part A) |
| White Pine County | 13.4970 | 1.7649 | 0.0550 | 0.0550 | 0.3406 | 0.1311 | - | 1.9510 |
| White Pine County School District | 0.7500 | 0.7500 | - | - | - | - | 0.2490 | 0.9990 |
| Ely | 3.0167 | - | - | - | 0.4875 | - | - | 0.0000 |
| Lund Town | 1.8525 | - | - | - | 0.1662 | - | - | 0.0000 |
| McGill Town | 1.2792 | - | - | - | 0.2547 | - | - | 0.0000 |
| Ruth Town | 2.4845 | - | - | - | 0.3241 | - | - | 0.0000 |
| White Pine County Hospital District | 4.5299 | 0.5400 | - | - | 0.0198 | - | - | 0.5400 |

PROPERTY TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FY2017-2018

Section C

PROPERTY TAX OVERRIDES,
TAX IMPACT & PROPERTY TAX RANGES

**PROPERTY TAX RATES - FISCAL YEAR 2017-2018
VOTER APPROVED OVERRIDES; TAX IMPACT**

CARSON CITY

VOTER APPROVED OVERRIDES

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

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

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

CHURCHILL COUNTY

VOTER APPROVED OVERRIDES

| ENTITY | PURPOSE OF FUNDS | RATE OR \$ AMOUNT APPROVED | DATE PASSED | DURATION OF LEVY | PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE |
|------------------|------------------|----------------------------|-------------|-------------------------------------|--|
| Churchill County | Fire Equipment | 0.0300 | 11/4/2008 | 7/1/15 renewed add'l 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 | 2.8629 | \$ 1,002.02 |
| Fallon | 3.6600 | \$ 1,281.00 |

**PROPERTY TAX RATES - FISCAL YEAR 2017-2018
VOTER APPROVED OVERRIDES; TAX IMPACT**

CLARK COUNTY

VOTER APPROVED OVERRIDES

| ENTITY | PURPOSE OF FUNDS | RATE OR \$ AMOUNT APPROVED | DATE PASSED | DURATION OF LEVY | PREABATEMENT TAX IMPACT OF OVERRIDE ON A HOME WITH \$100,000 TAXABLE VALUE |
|-------------------------------------|------------------------------|------------------------------------|-------------|---------------------------------|--|
| Henderson | Public Safety | 0.2310 | 11/8/1988 | Perpetuity | \$ 80.85 |
| Henderson District Public 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 | 2.6114 | \$ 913.99 |
| Henderson | 2.8987 | \$ 1,014.55 |
| 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 2017-2018
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 | 3.5195 | \$ 1,231.83 |
| Minden Town | 3.6600 | \$ 1,281.00 |
| Indian Hills GID | 3.6600 | \$ 1,281.00 |
| Round Hill GID | 3.2664 | \$ 1,143.24 |

**PROPERTY TAX RATES - FISCAL YEAR 2017-2018
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 2017-2018
VOTER APPROVED OVERRIDES; TAX IMPACT**

EUREKA COUNTY

VOTER APPROVED OVERRIDES

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

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

HUMBOLDT COUNTY

VOTER APPROVED OVERRIDES

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

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

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

**PROPERTY TAX RATES - FISCAL YEAR 2017-2018
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 | 3.6600 | \$ 1,281.00 |
| Panaca Town | 3.0332 | \$ 1,061.62 |
| Pioche Town | 3.2193 | \$ 1,126.76 |
| Coyote Springs GID | 3.3485 | \$ 1,171.98 |
| Pahrnagat Valley Fire | 2.9819 | \$ 1,043.67 |

**PROPERTY TAX RATES - FISCAL YEAR 2017-2018
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 District | Fire Protection | 0.0500 | 11/8/1994 | 30 years; expires FYE 6/30/2025 | \$ 17.50 |
| South Lyon Hospital District | Hospital Expenses | 0.2500 | 11/4/2008 | Extend to 30 yrs; expires FYE 6/30/44 | \$ 87.50 |

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

| ENTITY | TOTAL TAX RATE | TAX BILL |
|---------------------------------|----------------|-------------|
| Lyon County | 2.9969 | \$ 1,048.92 |
| Fernley | 3.6085 | \$ 1,262.98 |
| Yerington | 3.6600 | \$ 1,281.00 |
| Central LY Fire Protection Dist | 3.2164 | \$ 1,125.74 |
| Willowcreek GID | 3.6518 | \$ 1,278.13 |

**PROPERTY TAX RATES - FISCAL YEAR 2017-2018
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 | 3.4116 | \$ 1,194.06 |
| Round Mountain Town | 3.6600 | \$ 1,281.00 |
| Tonopah Town | 3.6600 | \$ 1,281.00 |

**PROPERTY TAX RATES - FISCAL YEAR 2017-2018
VOTER APPROVED OVERRIDES; TAX IMPACT**

PERSHING COUNTY

VOTER APPROVED OVERRIDES

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

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

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

STOREY COUNTY

VOTER APPROVED OVERRIDES

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

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

**PROPERTY TAX RATES - FISCAL YEAR 2017-2018
VOTER APPROVED OVERRIDES; TAX IMPACT**

WASHOE COUNTY

VOTER APPROVED OVERRIDES

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

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

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

**PROPERTY TAX RATES - FISCAL YEAR 2017-2018
VOTER APPROVED OVERRIDES; TAX IMPACT**

WHITE PINE COUNTY

VOTER APPROVED OVERRIDES

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

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

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

PROPERTY TAX RATES FOR NEVADA LOCAL GOVERNMENTS

FY2017-2018

Section D

OVERLAPPING DISTRICTS

PROPERTY TAX RATES
FISCAL YEAR 2017-2018
OVERLAPPING TAXING DISTRICTS

**CARSON CITY
OVERLAPPING TAXING DISTRICTS**

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

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

**CHURCHILL COUNTY
OVERLAPPING TAXING DISTRICTS**

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

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

PURSUANT TO SB 546 (2017), 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 2017-2018
OVERLAPPING TAXING DISTRICTS

**CLARK COUNTY
OVERLAPPING TAXING DISTRICTS**

| ENTITY | TAXING DISTRICT | OVERLAPPING DISTRICTS | TOTAL PROPERTY TAX RATE |
|-------------------------------|------------------------------|----------------------------|-------------------------|
| Boulder City | 50, 51, 58 | 10+20+50+100+301 | 2.6114 |
| | 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 | 2.5867 |
| | 100, 102 | 10+20+100+306+308 | 2.5017 |
| | 101 | 10+20+100+302+306+307+308 | 2.7264 |
| | 103 | 10+20+100+306+307+308 | 2.5067 |
| | 104 | 10+20+100+302+306+308 | 2.7214 |
| | 120 | 10+20+100+306+308 | 2.5017 |
| | 121 | 10+20+100+306+307+308 | 2.5067 |
| | 125 | 10+20+100+302+306+307+308 | 2.7264 |
| | 143 | 10+20+100+302+306+308 | 2.7214 |
| | 145 | 10+20+100+306+308 | 2.5017 |
| | 146 | 10+20+100+306+308 | 2.5017 |
| Henderson | 500, 524 | 10+20+100+303+500 | 2.8987 |
| | 503, 505, 518, 521, 528 | 10+20+100+303+500 | 2.8987 |
| | 514 | 10+20+100+303+308B+500 | 2.8987 |
| | 512, 513, 516, 522, 523 | 10+20+100+303+308B+500 | 2.8987 |
| Library Dist. (Non-City) | 510 | 10+20+100+306+308A | 2.5017 |
| Library Dist. (Non-City) | 515 | 10+20+100+302+306+307+308A | 2.7264 |
| Library Dist. (Non-City) | 520 | 10+20+100+306+308A | 2.5017 |
| Library Dist. (Non-City) | 525 | 10+20+100+302+306+307+308A | 2.7264 |
| Las Vegas | 200, 203, 204, 207, 212, 213 | 10+20+100+200+306+307+308 | 3.2782 |
| | 206, 214 | 10+20+100+200+306+307+308 | 3.2782 |
| | 208 | 10+20+100+200+306+308 | 3.2732 |
| | 210 | 10+20+100+200+306+308 | 3.2732 |
| Mesquite | 901, 902, 903 | 10+20+100+308+901 | 2.7737 |
| North Las Vegas | 250, 253, 255, 256 | 10+20+100+250+310+311 | 3.3544 |
| | 254 | 10+20+100+250+308B+310+311 | 3.3544 |
| | 257 | 10+20+100+250+308B+310+311 | 3.3544 |

| ENTITY CODE | ENTITY | ENTITY RATE |
|-------------|---|-------------|
| 10 | State of Nevada # | 0.1700 |
| 20 | Clark County School District | 1.3034 |
| 50 | Boulder City | 0.2600 |
| 100 | Clark County (unincorporated) | 0.6541 |
| 105 | Laughlin Town | 0.8416 |
| 110 | Mt. Charleston Town | 0.0200 |
| 135 | Indian Springs Town | 0.0200 |
| 200 | Las Vegas | 0.7715 |
| 250 | North Las Vegas | 1.1587 |
| 301A | Boulder City Library | 0.1389 |
| 301B | Boulder City Library - Debt | 0.0850 |
| 302 | Clark County Fire Service Area | 0.2197 |
| 303 | Henderson District Public Libraries | 0.0604 |
| 304 | Kyle Canyon Water District | 0.0000 |
| 306 | Las Vegas Metro Police -Manpower | 0.2800 |
| 307 | Las Vegas Metropolitan Police 911 | 0.0050 |
| 308A | Las Vegas/Clark County Library District | 0.0942 |
| 308B | Las Vegas/Clark Co. Library District-Debt | 0.0000 |
| 309 | Mt. Charleston Fire Service District | 0.8813 |
| 310 | North Las Vegas 911 | 0.0050 |
| 311 | North Las Vegas Library District | 0.0632 |
| 340 | Sunrise Manor Town | 0.2064 |
| 410 | Winchester Town | 0.2064 |
| 417 | Spring Valley Town | 0.2064 |
| 420 | Summerlin Town | 0.2064 |
| 470 | Paradise Town | 0.2064 |
| 500 | Henderson | 0.7108 |
| 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 |
| 901 | Mesquite | 0.5520 |

PURSUANT TO SB 546 (2017), 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 2017-2018
OVERLAPPING TAXING DISTRICTS

**CLARK COUNTY
OVERLAPPING TAXING DISTRICTS**

| ENTITY | TAXING DISTRICT | OVERLAPPING DISTRICTS | TOTAL PROPERTY TAX RATE |
|---------------------|-----------------|-------------------------------------|-------------------------|
| Bunkerville Town | 800, 845 | 10+20+100+306+308+800 | 2.5217 |
| Enterprise Town | 620 | 10+20+100+306+308+620 | 2.7081 |
| | 621 | 10+20+100+306+307+308+620 | 2.7131 |
| | 625 | 10+20+100+302+306+307+308+620 | 2.9328 |
| | 630 | 10+20+100+306+308+620 | 2.7081 |
| | 631 | 10+20+100+306+307+308+620 | 2.7131 |
| | 635 | 10+20+100+302+306+307+308+620 | 2.9328 |
| | 636 | 10+20+100+302+306+308+620 | 2.9278 |
| Indian Springs Town | 135 | 10+20+100+135+306+307+308 | 2.5267 |
| Laughlin Town | 105, 106, 107 | 10+20+100+105+306+307+308 | 3.3483 |
| Moapa Town | 820, 828 | 10+20+100+306+307+308+820A+820B | 2.6161 |
| | 830 | 10+20+100+306+307+308+820A+820B+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+306+308+309 | 3.4030 |
| Paradise Town | 470, 471 | 10+20+100+302+306+307+308+470 | 2.9328 |
| Searchlight Town | 700, 701 | 10+20+100+306+308+700 | 2.5217 |
| Spring Valley Town | 417 | 10+20+100+302+306+307+308+417 | 2.9328 |
| Summerlin Town | 420 | 10+20+100+302+306+307+308+420 | 2.9328 |
| | 421 | 10+20+100+302+306+307+308+420 | 2.9328 |
| Sunrise Manor Town | 340, 341 | 10+20+100+302+306+307+308+340 | 2.9328 |
| Whitney Town | 550 | 10+20+100+302+306+307+308+550 | 2.9328 |
| | 570 | 10+20+100+302+306+307+308+550 | 2.9328 |
| Winchester Town | 410, 411 | 10+20+100+302+306+307+308+410 | 2.9328 |

| ENTITY CODE | ENTITY | ENTITY RATE |
|-------------|---|-------------|
| 10 | State of Nevada # | 0.1700 |
| 20 | Clark County School District | 1.3034 |
| 50 | Boulder City | 0.2600 |
| 100 | Clark County (unincorporated) | 0.6541 |
| 105 | Laughlin Town | 0.8416 |
| 110 | Mt. Charleston Town | 0.0200 |
| 135 | Indian Springs Town | 0.0200 |
| 200 | Las Vegas | 0.7715 |
| 250 | North Las Vegas | 1.1587 |
| 301A | Boulder City Library | 0.1389 |
| 301B | Boulder City Library - Debt | 0.0850 |
| 302 | Clark County Fire Service Area | 0.2197 |
| 303 | Henderson District Public Libraries | 0.0604 |
| 304 | Kyle Canyon Water District | 0.0000 |
| 306 | Las Vegas Metro Police -Manpower | 0.2800 |
| 307 | Las Vegas Metropolitan Police 911 | 0.0050 |
| 308A | Las Vegas/Clark County Library District | 0.0942 |
| 308B | Las Vegas/Clark Co. Library District-Debt | 0.0000 |
| 309 | Mt. Charleston Fire Service District | 0.8813 |
| 310 | North Las Vegas 911 | 0.0050 |
| 311 | North Las Vegas Library District | 0.0632 |
| 340 | Sunrise Manor Town | 0.2064 |
| 410 | Winchester Town | 0.2064 |
| 417 | Spring Valley Town | 0.2064 |
| 420 | Summerlin Town | 0.2064 |
| 470 | Paradise Town | 0.2064 |
| 500 | Henderson | 0.7108 |
| 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 |
| 901 | Mesquite | 0.5520 |

PURSUANT TO SB 546 (2017), 2¢ ADDED TO STATE TAX RATE; \$0.0045 FOR CAPITAL PROJECTS & \$0.0155 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE 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 2017-2018
OVERLAPPING TAXING DISTRICTS

**DOUGLAS COUNTY
OVERLAPPING TAXING DISTRICTS**

| ENTITY | TAXING DISTRICT | OVERLAPPING DISTRICTS | TOTAL PROPERTY TAX RATE |
|------------------------------------|-----------------|-----------------------------------|-------------------------|
| Tahoe Douglas Fire | 101 | 10+20+100+318 | 2.8261 |
| | 440 | 10+20+100+301+318 | 2.8561 |
| Tahoe Douglas Sewer | 110, 115 | 10+20+100+318+319 | 2.8611 |
| Logan Creek GID | 120 | 10+20+100+313+318+319 | 3.5256 |
| Cave Rock Estates GID | 130 | 10+20+100+303+318+319 | 3.2399 |
| Lakeridge GID | 140 | 10+20+100+312+318+319 | 2.9917 |
| 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 | 3.3863 |
| Marla Bay GID | 190 | 10+20+100+318+319+326 | 2.8611 |
| Round Hill GID | 200 | 10+20+100+318+327 | 3.2664 |
| Elk Point Sanitation District | 210 | 10+20+100+308+318 | 2.8356 |
| Douglas County Sewer #1 | 220, 225 | 10+20+100+318+325 | 2.8261 |
| Oliver Park GID | 230, 235 | 10+20+100+315+318 | 3.4772 |
| 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 | 3.3050 |
| | 421 | 10+20+100+311+318+325 | 3.3050 |
| | 430 | 10+20+100+301+311+318 | 3.3350 |
| | 450 | 10+20+100+301+304+311+318 | 3.3695 |
| 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 | 3.5195 |
| 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 | 0.6496 |
| 203 | Minden Town | 0.6677 |
| 301 | Carson Water Subconservancy District | 0.0300 |
| 303 | Cave Rock Estates GID | 0.3788 |
| 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 | 0.4789 |
| 312 | Lakeridge GID | 0.1306 |
| 313 | Logan Creek Estates GID | 0.6645 |
| 314 | Minden-Gardnerville Sanitation District | 0.1224 |
| 315 | Oliver Park GID | 0.6511 |
| 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 | 0.5252 |
| 325 | Douglas County Sewer District #1 | 0.0000 |
| 326 | Marla Bay GID | 0.0000 |
| 327 | Round Hill GID | 0.4403 |
| 328 | Sierra Estates GID | 0.0000 |

PURSUANT TO SB 546 (2017), 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 2017-2018
OVERLAPPING TAXING DISTRICTS

**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 |

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PROPERTY TAX RATES
FISCAL YEAR 2017-2018
OVERLAPPING TAXING DISTRICTS

**EUREKA COUNTY
OVERLAPPING TAXING DISTRICTS**

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

| ENTITY CODE | ENTITY | ENTITY RATE |
|-------------|--|-------------|
| 10 | State of Nevada # | 0.1700 |
| 20 | Eureka County School District | 0.7500 |
| 100 | Eureka County | 0.9458 |
| 201 | Crescent Valley Town | 0.2153 |
| 202 | Eureka Town | 0.2153 |
| 301 | Diamond Valley Rodent Control District | 0.0400 |
| 302 | Diamond Valley Weed Control District | 0.0781 |
| 303 | Eureka Television District | 0.0085 |

**HUMBOLDT COUNTY
OVERLAPPING TAXING DISTRICTS**

| ENTITY | TAXING DISTRICT | OVERLAPPING DISTRICTS | TOTAL PROPERTY TAX RATE |
|------------------------------------|-----------------|-----------------------|-------------------------|
| Winnemucca | 0010 | 10+20+100+201+302 | 3.1716 |
| Humboldt County (unincorporated) | 0020 | 10+20+100+302 | 2.2016 |
| Winnemucca Rural Fire District | 0030 | 10+20+100+302+309 | 2.3063 |
| Golconda Fire Protection | 0040 | 10+20+100+301+302 | 2.2306 |
| Paradise Valley Fire Protection | 0050 | 10+20+100+302+307 | 2.3761 |
| Pueblo Fire Protection District | 0060 | 10+20+100+302+308 | 2.5516 |
| Orovada Community Services | 0070 | 10+20+100+302+305+306 | 2.4490 |
| Orovada Fire Protection District | 0070 | 10+20+100+302+305+306 | 2.4490 |
| McDermitt Fire Protection District | 0080 | 10+20+100+302+304 | 2.6671 |
| Humboldt Fire District | 0090 | 10+20+100+302+303 | 2.3063 |
| Kings River GID | 0100 | 10+20+100+302+310 | 2.4016 |

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

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PROPERTY TAX RATES
FISCAL YEAR 2017-2018
OVERLAPPING TAXING DISTRICTS

**LANDER COUNTY
OVERLAPPING TAXING DISTRICTS**

| ENTITY | TAXING DISTRICT | OVERLAPPING DISTRICTS | TOTAL PROPERTY TAX RATE |
|--------------------------------|--------------------|-----------------------|-------------------------|
| Austin Town | 0010 | 10+20+100+201+301+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 | 3.2193 |
| 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 | 3.6300 |
| | 0041 | 10+20+100+251+301+302+307 | 3.6600 |
| Pahranagat Valley Fire Protection | 0060 | 10+20+100+301+302 | 2.9819 |
| Pioche Fire Protection District | 0070 | 10+20+100+301+303 | 2.8948 |
| 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 | 0.6481 |
| 252 | Panaca Town | 0.0974 |
| 253 | Pioche Town | 0.3245 |
| 301 | Lincoln County Hospital District | 0.2679 |
| 302 | Pahranagat Valley Fire Protection District | 0.2334 |
| 303 | Pioche Fire Protection District | 0.1463 |
| 304 | Coyote Springs GID | 0.6000 |
| 305 | Panaca Fire District | 0.1873 |
| 306 | Lincoln County Fire District | 0.2500 |
| 307 | SE Lincoln Co Habitat Conservation GID | 0.0300 |

PURSUANT TO SB 546 (2017), 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 2017-2018
OVERLAPPING TAXING DISTRICTS

**LYON COUNTY
OVERLAPPING TAXING DISTRICTS**

| ENTITY | TAXING DISTRICT | OVERLAPPING DISTRICTS | TOTAL PROPERTY TAX RATE |
|---|--------------------|-------------------------------|-------------------------|
| Yerington | 100 | 10+20+100+201+306+307+311 | 3.6600 |
| Mason Valley Fire Maintenance District | 200, 210 | 10+20+100+305+306+307+311 | 3.6362 |
| | 220 | 10+20+100+305+306+311 | 3.4613 |
| Willowcreek GID | 300, 310 | 10+20+100+305+306+307+311+313 | 3.6518 |
| Smith Valley Fire Maintenance District | 400 | 10+20+100+310+311 | 3.4009 |
| Lyon County (unincorporated) | 500, 510 | 10+20+100+311 | 2.9969 |
| Fernley | 600 | 10+20+100+251+304+308 | 3.6085 |
| North Lyon Fire (non-city) | 610 | 10+20+100+304+308 | 2.9372 |
| General County (Fernley Area) | 620 | 10+20+100+308 | 2.7372 |
| Central Lyon Co. Fire Protection District | 700 | 10+20+100+302+303+309 | 3.2164 |
| | 840, 850, 870, 880 | 10+20+100+301+302+303 | 3.2014 |
| | 910 | 10+20+100+301+302 | 3.1564 |
| Silver Springs/Stagecoach Hospital | 810, 820, 830, 920 | 10+20+100+301+302+303+309 | 3.2464 |
| Stagecoach GID | 900 | 10+20+100+301+302+303+309+312 | 3.2464 |

| 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 | 0.6713 |
| 301 | Carson Water Subconservancy District | 0.0300 |
| 302 | Central Lyon Co. Fire Protection District | 0.6910 |
| 303 | Central Lyon Co. Vector Control District | 0.0450 |
| 304 | Fernley Swimming Pool District | 0.2000 |
| 305 | Mason Valley Fire Maintenance District | 0.3806 |
| 306 | Mason Valley Mosquito District | 0.0838 |
| 307 | Mason Valley Swimming Pool District | 0.1749 |
| 308 | North Lyon Fire Maintenance District | 0.3018 |
| 309 | Silver Springs/Stagecoach Hospital Dist. | 0.0450 |
| 310 | Smith Valley Fire Maintenance District | 0.4040 |
| 311 | South Lyon County Hospital District | 0.5615 |
| 312 | Stagecoach GID | 0.0000 |
| 313 | Willowcreek GID | 0.0156 |

**MINERAL COUNTY
OVERLAPPING TAXING DISTRICTS**

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

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

PURSUANT TO SB 546 (2017), 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 2017-2018
OVERLAPPING TAXING DISTRICTS

**NYE COUNTY
OVERLAPPING TAXING DISTRICTS**

| ENTITY | TAXING DISTRICT | OVERLAPPING DISTRICTS | TOTAL PROPERTY TAX RATE |
|----------------------------------|------------------|-----------------------|-------------------------|
| Beatty Town | 0001, 0016, 0017 | 10+20+100+252+302 | 3.3823 |
| Gabbs Town | 0002 | 10+20+100+201+309 | 3.5364 |
| Manhattan Town | 0003 | 10+20+100+253+307+309 | 3.6600 |
| Round Mountain Town | 0004 | 10+20+100+255+307+309 | 3.6600 |
| Nye County (unincorporated) | 0005 | 10+20+100+309 | 3.0518 |
| | 0009 | 10+20+100 | 2.8518 |
| Pahrump Town | 0006 | 10+20+100+254+305+306 | 3.4116 |
| 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 | 0.4417 |
| 255 | Round Mountain Town | 0.3164 |
| 256 | Tonopah Town | 0.4082 |
| 301 | Amargosa Valley Library District | 0.3100 |
| 302 | Beatty Library District | 0.3200 |
| 305 | Pahrump Library District | 0.1018 |
| 306 | Pahrump Swimming Pool District | 0.0163 |
| 307 | Smoky Valley Library District | 0.2918 |
| 308 | Tonopah Library District | 0.2000 |
| 309 | Northern Nye County Hospital District | 0.2000 |

**PERSHING COUNTY
OVERLAPPING TAXING DISTRICTS**

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

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

PURSUANT TO SB 546 (2017), 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 2017-2018
OVERLAPPING TAXING DISTRICTS

**STOREY COUNTY
OVERLAPPING TAXING DISTRICTS**

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

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

**WASHOE COUNTY
OVERLAPPING TAXING DISTRICTS**

| ENTITY | TAXING DISTRICT | OVERLAPPING DISTRICTS | TOTAL PROPERTY TAX RATE |
|---|-------------------------------|-----------------------|-------------------------|
| Reno | 1000, 1001, 1002, 1011, 1030, | 10+20+100+201 | 3.6600 |
| | 1800, 1811, 1831 | 10+20+100+201 | 3.6600 |
| Sparks | 2000, 2001, 2002, 2020 | 10+20+100+202 | 3.6600 |
| Truckee Meadows Fire Protection | 4000, 4011, 4500, 4811 | 10+20+100+307 | 3.2402 |
| | 4020 | 10+20+100+306+307 | 3.4330 |
| | 4400 | 10+20+100+303+307 | 3.6600 |
| North Lake Tahoe Fire Protection | 5000 | 10+20+100+302 | 3.3293 |
| Incline Village GID | 5200 | 10+20+100+301+302 | 3.4475 |
| Washoe County (unincorporated) | 9000 | 10+20+100 | 2.7002 |
| Palomino Valley GID (non-fire district) | 9400 | 10+20+100+303 | 3.1200 |
| Gerlach GID | 9601 | 10+20+100+310 | 3.0000 |
| Grandview Terrace | 4030 | 10+20+100+307 | 3.2402 |

| ENTITY CODE | ENTITY | ENTITY RATE |
|-------------|---|-------------|
| 10 | State of Nevada # | 0.1700 |
| 20 | Washoe County School District | 1.1385 |
| 100 | Washoe County | 1.3917 |
| 201 | Reno | 0.9598 |
| 202 | Sparks | 0.9598 |
| 301 | Incline Village GID | 0.1182 |
| 302 | North Lake Tahoe Fire Protection District | 0.6291 |
| 303 | Palomino Valley GID | 0.4198 |
| 306 | Sun Valley Water & Sanitation District | 0.1928 |
| 307 | Truckee Meadows Fire Protection District | 0.5400 |
| 310 | Gerlach GID | 0.2998 |

PURSUANT TO SB 546 (2017), 2¢ ADDED TO STATE TAX RATE; \$0.0045 FOR CAPITAL PROJECTS & \$0.0155 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CA

PROPERTY TAX RATES
FISCAL YEAR 2017-2018
OVERLAPPING TAXING DISTRICTS

**WHITE PINE COUNTY
OVERLAPPING TAXING DISTRICTS**

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

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

PURSUANT TO SB 546 (2017), 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 FOR NEVADA LOCAL GOVERNMENTS

FY2017-2018

Section E

OTHER INFORMATION

PROPERTY TAX RATES FY 2017-2018
REDEVELOPMENT AGENCIES

| ENTITY | YEAR CREATED | INCREMENTAL VALUE FY2017-2018 | EFFECTIVE TAX RATE |
|--|-----------------|-------------------------------------|-----------------------|
| Carson City Redevelopment Agency | 1986 | 76,762,096 | 3.1245 |
| Boulder City Redevelopment Agency | 1999 | 36,617,223 | 1.9575 |
| Clark County Redevelopment Agency | 2004 | 451,910,995 | - |
| City of Henderson Redevelopment Agency | 1994 | 765,632,251 | 2.2571 |
| City of Las Vegas Redevelopment Agency | 1985 | 968,684,483 | 1.9022 |
| City of Mesquite Redevelopment Agency | 1995 | 119,852,738 | 1.6036 |
| City of North Las Vegas Redevelopment Agency | 1999 | 72,632,068 | 2.4112 |

| |
|-------------------|
| 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 FY 2017-2018
REDEVELOPMENT AGENCIES

| ENTITY | YEAR CREATED | INCREMENTAL VALUE FY2017-2018 | EFFECTIVE TAX RATE |
|--|--------------|-------------------------------|--------------------|
| Douglas County Redevelopment Agency | 1998 | 101,532,015 | 2.8266 |
| City of Elko Redevelopment Agency | 2008 | 11,713,737 | 3.4668 |
| City of Reno Redevelopment Agency - #1 | 1984 | 84,288,066 | 2.8825 |
| City of Reno Redevelopment Agency - #2 | 2005 | 54,200,128 | 2.8825 |
| City of Sparks Redevelopment Agency - #1 | 1978 | 99,720,343 | 3.1838 |
| City of Sparks Redevelopment Agency - #2 | 1999 | 99,020,928 | 3.1838 |
| City of Ely Redevelopment Agency | 2005 | 1,321,360 | 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.

Nevada Department of Taxation
Division of Local Government Services

FINAL NRS 361.4722 TAX CAP FACTORS FISCAL 2017 - 2018

Tax cap may be no higher than:

3.00%

8.00%

| COUNTY | MOVING AVERAGE GROWTH RATE | 2 X 1.3% CPI CHANGE | RESIDENTIAL CAP | GENERAL CAP | RESIDENTIAL CAP FACTOR | GENERAL CAP FACTOR |
|-------------|----------------------------|---------------------|-----------------|-------------|------------------------|--------------------|
| CARSON CITY | -2.0% | 2.6% | 2.6% | 2.6% | 1.026 | 1.026 |
| CHURCHILL | 1.2% | 2.6% | 2.6% | 2.6% | 1.026 | 1.026 |
| CLARK | -2.8% | 2.6% | 2.6% | 2.6% | 1.026 | 1.026 |
| DOUGLAS | -1.8% | 2.6% | 2.6% | 2.6% | 1.026 | 1.026 |
| ELKO | 5.9% | 2.6% | 3.0% | 5.9% | 1.030 | 1.059 |
| ESMERALDA | 5.6% | 2.6% | 3.0% | 5.6% | 1.030 | 1.056 |
| EUREKA | -1.0% | 2.6% | 2.6% | 2.6% | 1.026 | 1.026 |
| HUMBOLDT | 6.6% | 2.6% | 3.0% | 6.6% | 1.030 | 1.066 |
| LANDER | 25.3% | 2.6% | 3.0% | 8.0% | 1.030 | 1.080 |
| LINCOLN | 6.0% | 2.6% | 3.0% | 6.0% | 1.030 | 1.060 |
| LYON | -0.5% | 2.6% | 2.6% | 2.6% | 1.026 | 1.026 |
| MINERAL | 6.2% | 2.6% | 3.0% | 6.2% | 1.030 | 1.062 |
| NYE | -0.2% | 2.6% | 2.6% | 2.6% | 1.026 | 1.026 |
| PERSHING | 4.8% | 2.6% | 3.0% | 4.8% | 1.030 | 1.048 |
| STOREY | 3.0% | 2.6% | 3.0% | 3.0% | 1.030 | 1.030 |
| WASHOE | -0.7% | 2.6% | 2.6% | 2.6% | 1.026 | 1.026 |
| WHITE PINE | 3.1% | 2.6% | 3.0% | 3.1% | 1.030 | 1.031 |
| STATEWIDE | -2.3% | 2.6% | 2.6% | 2.6% | 1.026 | 1.026 |

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

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

Note (3): The Consumer Price Index (CPI) used is All Urban Consumers, Series ID CUUR0000SA0, Not Seasonally Adjusted, U.S. City Average All Items, Annual Average. Source: Bureau of Labor Statistics. This year, the CPI annual average for 2016 is 1.3%. Twice the CPI is therefore 2.6%

Note (4): The Moving Average Growth Rate is based on data from the Statistical Analysis of the Roll from 2008-09 through 2015-16 published by the Department of Taxation; the October 2016 Segregation Report for the 2016-17 Secured and Unsecured Rolls; and the March 2017 Segregation Report for 2017-18 Secured and Unsecured Rolls reported by County Assessors.