



NEVADA DEPARTMENT OF TAXATION
Division of Local Government Services

LOCAL GOVERNMENT FINANCE

PROPERTY TAX RATES FOR
NEVADA LOCAL GOVERNMENTS

FISCAL YEAR 2025-2026

Division of Local Government Services

Property Tax Rates for Nevada Local Governments

FY 2025-2026

Department of Taxation
Division of Local Government Services
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Certified by the Nevada Tax Commission
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Prepared by the Staff of Local Government Finance

INTRODUCTION

Enclosed herewith are the Property Tax Rates for Nevada Local Governments for Fiscal Year 2025-2026. 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 502 enacted by the 2025, 35th Legislative Session, continues the 2-cent levy with \$0.0118 cents added to the previous 15 cents for statewide capital improvements, while the remaining \$0.0082 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 2025-2026

COUNTY	TOTAL ASSESSED VALUE *	PROPERTY TAX REVENUE DOLLARS PROJECTED							FY 2025-26 AVERAGE CO. WIDE TAX RATE	FY 2024-25 AVERAGE CO. WIDE TAX RATE	% OF CHANGE 24-25 TO 25-26
		SCHOOLS	COUNTIES	CITIES	TOWNS	TOTAL COMBINED SPECIAL DISTRICTS	STATE	TOTAL			
Carson City	2,608,605,932	\$30,781,550	\$57,128,470	-	-	\$6,870,546	\$4,434,630	\$99,215,196	3.5396	3.5396	0.000%
Churchill	1,224,164,907	\$15,914,144	\$15,704,812	\$2,531,247	-	\$1,313,722	\$2,081,080	\$37,545,005	3.0670	3.0680	-0.035%
Clark	152,571,071,908	\$1,988,611,351	\$997,967,381	\$616,850,035	\$153,317,135	\$782,746,099	\$259,370,822	\$4,798,862,823	3.1453	3.1538	-0.267%
Douglas	4,886,575,182	\$41,535,889	\$57,075,198	-	\$4,069,490	\$46,258,202	\$8,307,178	\$157,245,957	3.1140	3.1153	-0.041%
Elko	2,548,635,842	\$19,114,769	\$34,116,039	\$13,909,523	\$240,057	\$8,087,149	\$4,332,681	\$79,800,218	3.1311	3.0866	1.442%
Esmeralda	277,879,990	\$2,084,100	\$6,110,859	-	-	\$0	\$472,396	\$8,667,355	3.1191	3.1191	0.000%
Eureka	1,784,429,418	\$13,383,221	\$20,445,992	-	\$63,163	\$182,863	\$3,033,530	\$37,108,769	2.0796	2.0800	-0.018%
Humboldt	2,089,861,660	\$18,495,276	\$17,788,902	\$3,024,482	-	\$12,106,306	\$3,552,765	\$54,967,731	2.6302	2.5026	5.100%
Lander	1,758,189,304	\$13,186,420	\$33,832,837	-	\$73,970	\$8,982,589	\$2,988,922	\$59,064,738	3.3594	3.3609	-0.045%
Lincoln	422,824,219	\$4,114,502	\$5,655,274	\$218,031	\$217,943	\$2,012,679	\$718,801	\$12,937,230	3.0597	3.0780	-0.593%
Lyon	3,414,228,155	\$45,637,988	\$31,707,937	\$9,832,158	-	\$28,223,271	\$5,804,188	\$121,205,542	3.5500	3.5497	0.008%
Mineral	318,895,304	\$3,188,953	\$7,302,702	-	-	\$637,791	\$542,122	\$11,671,568	3.6600	3.6600	0.000%
Nye	2,516,930,712	\$33,601,025	\$33,898,023	-	\$9,175,439	\$4,428,133	\$4,278,782	\$85,381,402	3.3923	3.4031	-0.317%
Pershing	515,342,611	\$5,926,440	\$6,992,169	200,853	\$5,417	\$2,164,439	\$876,082	\$16,165,400	3.1368	3.1428	-0.191%
Storey	3,543,355,021	\$31,702,397	\$65,601,675	-	-	\$19,297,111	\$6,023,704	\$122,624,887	3.4607	3.4607	0.000%
Washoe	31,982,957,867	\$364,125,975	\$445,106,825	\$205,648,061	-	\$102,932,796	\$54,371,028	\$1,172,184,685	3.6650	3.6494	0.429%
White Pine	723,147,733	\$7,224,246	\$14,108,612	-	-	\$4,091,869	\$1,229,351	\$26,654,078	3.6581	3.6263	0.875%
TOTALS	213,187,095,765	\$2,638,628,246	\$1,850,543,707	\$852,214,390	\$167,162,614	\$1,030,335,564	\$362,418,062	\$6,901,302,583	3.1062	3.1095	

GRAND TOTALS

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

* Incremental value of the Redevelopment Authorities (8,994,277,626) is not included in the total assessed value, although the tax revenue is included in the Special Districts Column.

The RDA Incremental Value is included in the Average Co. Wide Tax Rate for FY 25-26 above. (3.2377% without RDA)

PURSUANT TO SB502 (2025, 35th Special Session), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

PROPERTY TAX DISTRIBUTION FOR FY 2025-2026
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	30,930,395	25,378,442	57,356,495	43,709,174					785,771	4,911,898	4,456,036	3,292,914
Churchill	15,382,154	13,533,069	15,147,682	13,235,415	2,524,886	2,253,171			1,277,836	1,121,906	2,011,510	1,769,707
Clark	2,039,266,476	1,580,809,234	1,002,239,602	775,733,050	619,365,902	460,778,836	153,164,216	119,272,652	764,469,933	589,380,747	260,826,865	201,732,988
Douglas	42,554,286	36,334,362	58,373,229	45,597,064			4,067,430	3,580,688	42,649,865	35,764,798	8,500,025	7,234,961
Elko	18,981,353	17,889,424	32,553,290	30,113,941	14,201,202	13,121,997	240,070	232,921	6,430,244	7,027,004	4,302,538	4,057,111
Esmeralda	1,038,851	1,026,542	3,046,045	3,006,447							235,465	232,675
Eureka	6,636,111	6,053,551	10,138,210	9,070,689			63,402	56,751	75,209	68,607	1,504,184	1,372,136
Humboldt	11,708,471	11,090,311	11,256,561	11,090,311	3,012,471	2,824,808			5,829,653	5,519,031	2,249,083	2,130,339
Lander	5,893,847	5,680,209	15,122,038	14,573,900			73,657	67,668	4,014,886	3,869,357	1,335,937	1,287,512
Lincoln	3,382,920	2,950,611	4,649,731	4,055,534	218,385	196,901	217,753	201,785	1,645,781	1,436,753	590,994	484,148
Lyon	45,270,572	4,072,335	31,816,928	22,505,012	9,834,185	6,439,628			27,908,437	19,595,761	5,757,461	4,072,335
Mineral	2,458,809	2,159,549	5,567,604	4,885,477					491,761	431,908	290,223	239,191
Nye	32,335,634	26,370,848	32,627,428	26,192,060			9,173,345	7,296,307	4,155,507	3,407,063	4,117,642	3,359,372
Pershing	8,506,147	8,279,598	10,035,741	9,767,507	198,786	180,807	5,421	5,225	3,106,591	3,023,523	1,257,433	1,223,939
Storey	31,613,250	29,704,838	65,417,174	61,468,106					19,242,845	18,081,205	6,006,767	5,644,154
Washoe	361,062,541	273,560,712	440,526,572	336,374,680	203,616,838	156,627,783			92,368,560	67,082,053	51,692,485	38,345,147
White Pine	6,251,646	4,965,905	12,209,139	9,364,622					3,379,263	2,591,943	1,063,842	828,094
TOTALS	\$2,663,273,465	\$2,049,859,540	\$1,808,083,469	\$1,420,742,990	\$852,972,655	\$642,423,931	\$167,005,294	\$130,713,996	\$977,832,140	\$763,313,556	\$356,198,490	277,306,722

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
FY2025-2026

Section A

ASSESSED VALUES AND
TOTAL PROPERTY TAX RATES
BY TAXING UNIT

TOTAL PROPERTY TAX RATES - FY 2025-2026
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	2,608,605,932	-	2,608,605,932	2.1900		0.0300	1.1800	0.1700	3.5700
Carson City School District	2,608,605,932	-	2,608,605,932	1.1800					
Carson City Airport Authority	2,608,605,932	-	2,608,605,932	-					
Carson Truckee Water Conservancy District	2,608,605,932	-	2,608,605,932	-					
Carson Water Subconservancy District	2,608,403,797	-	2,608,403,797	0.0300					
Nevada Commission - V & T Railway	2,608,605,932	-	2,608,605,932	-					

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	1,184,452,325	39,712,582	1,224,164,907	1.2829		0.1100	1.3000	0.1700	2.8629
Churchill County School District	1,184,452,325	39,712,582	1,224,164,907	1.3000					
Fallon	317,556,964	-	317,556,964	0.7971	1.2829	0.1100	1.3000	0.1700	3.6600
Carson Truckee Water Conservancy District	1,184,452,325	39,712,582	1,224,164,907	-					
Carson Water Subconservancy District	1,105,194,088	9,438,164	1,114,632,252	0.0300					
Churchill County Mosquito Abatement District	1,184,452,325	39,712,582	1,224,164,907	0.0800					

PURSUANT TO SB502 (2025, 35th Special Session), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

Assessed values in column 2 are from 3/15/25 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 2025-2026
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	152,562,633,220	8,438,688	152,571,071,908	0.6541		0.5989	1.3034	0.1700	2.7264
Clark County School District	152,562,633,220	8,438,688	152,571,071,908	1.3034					
Boulder City	1,104,331,848	-	1,104,331,848	0.2600	0.6541	0.2222	1.3034	0.1700	2.6097
Henderson	23,092,486,085	-	23,092,486,085	0.7708	0.6541	0.0628	1.3034	0.1700	2.9611
Las Vegas	31,407,895,470	-	31,407,895,470	0.7715	0.6541	0.3792	1.3034	0.1700	3.2782
Mesquite	1,577,173,562	-	1,577,173,562	0.5520	0.6541	0.0942	1.3034	0.1700	2.7737
North Las Vegas	15,963,060,110	-	15,963,060,110	1.1587	0.6541	0.0682	1.3034	0.1700	3.3544
Bunkerville Town	41,340,448	-	41,340,448	0.0200	0.6541	0.3742	1.3034	0.1700	2.5217
* Enterprise Town	18,412,128,588	-	18,412,128,588	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
Indian Springs Town	54,793,446	-	54,793,446	0.0200	0.6541	0.3792	1.3034	0.1700	2.5267
Laughlin Town	635,362,370	-	635,362,370	0.8416	0.6541	0.3792	1.3034	0.1700	3.3483
Moapa Town	84,339,599	-	84,339,599	0.1094	0.6541	0.3792	1.3034	0.1700	2.6161
Moapa Valley Town	268,237,130	8,438,688	276,675,818	0.0200	0.6541	0.3742	1.3034	0.1700	2.5217
Mt. Charleston Town	82,772,584	-	82,772,584	0.0200	0.6541	1.2555	1.3034	0.1700	3.4030
* Paradise Town	25,002,044,498	-	25,002,044,498	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
Searchlight Town	45,509,329	-	45,509,329	0.0200	0.6541	0.3742	1.3034	0.1700	2.5217
* Spring Valley Town	12,715,023,881	-	12,715,023,881	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
* Summerlin Town	5,993,521,477	-	5,993,521,477	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
* Sunrise Manor Town	5,495,258,112	-	5,495,258,112	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
* Whitney Town	1,407,337,735	-	1,407,337,735	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
* Winchester	2,572,282,583	-	2,572,282,583	0.2064	0.6541	0.5989	1.3034	0.1700	2.9328
Big Bend Water District	593,282,157	-	593,282,157	-					
Boulder City Library District	1,104,331,848	-	1,104,331,848	0.2222					
Clark County Fire Service Area	74,438,282,137	-	74,438,282,137	0.2197					
Clark County Flood Control District	152,562,633,220	8,438,688	152,571,071,908	-					
Henderson District Public Libraries	23,092,486,085	-	23,092,486,085	0.0628					
Kyle Canyon Water District	64,382,965	-	64,382,965	-					
Las Vegas Artesian Basin	134,546,530,950	-	134,546,530,950						
Las Vegas/Clark County Library District	110,803,255,177	8,438,688	110,811,693,865	0.0942					
Colorado River Ground Water Basin	641,757,663	-	641,757,663	-					
Coyote Springs Ground Water Basin	4,162,332	-	4,162,332	-					
Las Vegas/Clark County Library - Debt	2,545,095,163	8,438,688	2,553,533,851	-					
** LV Metropolitan Police-Manpower (LV)	31,407,895,470	8,438,688	31,416,334,158	0.2800					
** LV Metropolitan Police-Manpower (Co)	77,302,186,145	8,438,688	77,310,624,833	0.2800					
** Las Vegas Metropolitan Police	109,278,081,615	8,438,688	109,286,520,303	-					

* NRS 354.59875 requires tax rate parity for seven unincorporated towns. The common levy for common services could be **\$0.7931** 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 SB502 (2025, 35th Special Session), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

Assessed values in column 2 are from 3/15/25 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 2025-2026
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	106,932,019,593	8,438,688	106,940,458,281	0.0050					
Moapa Valley Fire Protection District	293,472,053	-	293,472,053	-					
Moapa Valley Water District	287,606,239	-	287,606,239	-					
Mt. Charleston Fire Protection District	83,520,319	-	83,520,319	0.8813					
North Las Vegas Library District	15,963,060,110	-	15,963,060,110	0.0632					
** North Las Vegas 911	15,963,060,110	-	15,963,060,110	0.0050					

** Designates special taxing authority not additional taxing district.

PURSUANT TO SB502 (2025, 35th Special Session), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

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TOTAL PROPERTY TAX RATES - FY 2025-2026
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	4,886,575,182	-	4,886,575,182	1.1680		0.6819	0.8500	0.1700	2.8699
Douglas County School District	4,886,575,182	-	4,886,575,182	0.8500					
Gardnerville Town	288,847,040	-	288,847,040	0.6677	1.1680	0.8043	0.8500	0.1700	3.6600
Genoa Town	21,945,426	-	21,945,426	0.6293	1.1680	0.6819	0.8500	0.1700	3.4992
Minden Town	299,948,404	-	299,948,404	0.6677	1.1680	0.8043	0.8500	0.1700	3.6600
Carson Truckee Water Conservancy District	4,730,993,738	-	4,730,993,738	-					
Carson Water Subconservancy District	3,367,065,974	-	3,367,065,974	0.0300					
Cave Rock Estates GID	33,205,724	-	33,205,724	0.4106	1.1680	0.6731	0.8500	0.1700	3.2717
Douglas County Mosquito Abatement	3,172,750,705	-	3,172,750,705	0.0345					
Douglas County Lake Tahoe Sewer Authority	189,407,886	-	189,407,886	-					
East Fork Fire Protection District	3,277,001,327	-	3,277,001,327	0.4874	1.1680	0.1945	0.8500	0.1700	2.8699
East Fork Swimming Pool District	3,271,655,672	-	3,271,655,672	0.1300					
Elk Point Sanitation District	58,877,981	-	58,877,981	0.0095	1.1680	0.6381	0.8500	0.1700	2.8356
Gardnerville Ranchos GID	391,651,096	-	391,651,096	0.5500	1.1680	0.6819	0.8500	0.1700	3.4199
Indian Hills GID	187,927,668	-	187,927,668	0.7901	1.1680	0.6819	0.8500	0.1700	3.6600
Kingsbury GID	336,040,739	-	336,040,739	0.6106	1.1680	0.7026	0.8500	0.1700	3.5012
Lakeridge GID	39,044,240	-	39,044,240	0.1604	1.1680	0.6731	0.8500	0.1700	3.0215
Logan Creek Estates GID	8,993,225	-	8,993,225	0.7286	1.1680	0.6731	0.8500	0.1700	3.5897
Marla Bay GID	58,871,607	-	58,871,607	-	1.1680	0.6731	0.8500	0.1700	2.8611
Minden-Gardnerville Sanitation District	588,795,444	-	588,795,444	0.1224					
Oliver Park GID	21,212,102	-	21,212,102	0.8339	1.1680	0.6381	0.8500	0.1700	3.6600
Round Hill GID	141,241,985	-	141,241,985	0.5774	1.1680	0.6381	0.8500	0.1700	3.4035
Sierra Estates GID	6,939,196	-	6,939,196	-	1.1680	0.6819	0.8500	0.1700	2.8699
Skyland GID	118,693,168	-	118,693,168	0.2598	1.1680	0.6731	0.8500	0.1700	3.1209
Tahoe Douglas Fire District	1,609,573,856	-	1,609,573,856	0.6381	1.1680	0.0300	0.8500	0.1700	2.8561
Tahoe Douglas Sewer District	884,656,618	-	884,656,618	0.0350	1.1680	0.6381	0.8500	0.1700	2.8611
Tahoe Regional Planning Agency	1,652,317,947	-	1,652,317,947	-					
Topaz Ranch Estates GID	42,567,205	-	42,567,205	0.8546	1.1680	0.6174	0.8500	0.1700	3.6600
Zephyr Cove GID	42,917,115	-	42,917,115	0.1000	1.1680	0.6731	0.8500	0.1700	2.9611
Zephyr Heights GID	55,473,485	-	55,473,485	0.2798	1.1680	0.6731	0.8500	0.1700	3.1409
Zephyr Knolls GID	11,959,305	-	11,959,305	0.5411	1.1680	0.6731	0.8500	0.1700	3.4022

PURSUANT TO SB502 (2025, 35th Special Session), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

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TOTAL PROPERTY TAX RATES - FY 2025-2026
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	2,456,922,152	91,713,690	2,548,635,842	1.3386		0.4184	0.7500	0.1700	2.6770
Elko County School District	2,456,922,152	91,713,690	2,548,635,842	0.7500					
Carlin	54,048,385	-	54,048,385	1.3480	1.3386		0.7500	0.1700	3.6066
Elko	791,798,449	-	791,798,449	1.2977	1.3386	0.1037	0.7500	0.1700	3.6600
Wells	41,392,648	-	41,392,648	1.3514	1.3386		0.7500	0.1700	3.6100
West Wendover	173,627,533	-	173,627,533	1.3514	1.3386		0.7500	0.1700	3.6100
Jackpot Town	36,362,273	-	36,362,273	0.5891	1.3386	0.3147	0.7500	0.1700	3.1624
Jarbridge Town	-	-	-	-	1.3386	0.3147	0.7500	0.1700	2.5733
Montello Town	2,393,649	-	2,393,649	0.6172	1.3386	0.3147	0.7500	0.1700	3.1905
Mountain City Town	2,547,325	-	2,547,325	0.4347	1.3386	0.3147	0.7500	0.1700	3.0080
Elko Convention & Visitors Authority	1,800,632,348	17,460,410	1,818,092,758	0.0392					
Elko County Recreation Board	-	-	-	-					
Elko Television District	1,799,274,363	16,661,005	1,815,935,368	0.0645					
Elko County Fire Protection District	1,516,082,224	91,713,690	1,607,795,914	0.3147					
West Wendover Recreation District	173,627,533	-	173,627,533	-					

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	134,719,906	143,160,084	277,879,990	2.1991			0.7500	0.1700	3.1191
Esmeralda County School District	134,719,906	143,160,084	277,879,990	0.7500					
Goldfield Town	10,007,340	-	10,007,340	-	2.1991		0.7500	0.1700	3.1191
Silver Peak Town	26,148,659	-	26,148,659	-	2.1991		0.7500	0.1700	3.1191

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TOTAL PROPERTY TAX RATES - FY 2025-2026
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	892,778,695	891,650,723	1,784,429,418	1.1458		0.0085	0.7500	0.1700	2.0743
Eureka County School District	892,778,695	891,650,723	1,784,429,418	0.7500					
Crescent Valley Town	7,975,878	-	7,975,878	0.2153	1.1458	0.0085	0.7500	0.1700	2.2896
Eureka Town	21,361,342	-	21,361,342	0.2153	1.1458	0.0085	0.7500	0.1700	2.2896
Devil's Gate GID	5,622,632	-	5,622,632	-					
Diamond Valley Rodent Control District	26,406,977	-	26,406,977	0.0400	1.1458	0.0866	0.7500	0.1700	2.1924
Diamond Valley Weed Control District	26,406,977	-	26,406,977	0.0781	1.1458	0.0485	0.7500	0.1700	2.1924
Eureka County Television District	892,778,695	891,650,723	1,784,429,418	0.0085					

HUMBOLDT COUNTY

1	2	3	4	5	6	7	8	9	10
LOCAL GOVERNMENT TAXING UNIT	ASSESSED VALUATION	EST. NET PROCEEDS OF MINERALS	TOTAL ASSESSED VALUATION	COMBINED TAX RATE (col 9, part B)	COUNTY TAX RATE	COMBINED SPECIAL DISTRICT TAX RATE	SCHOOL TAX RATE	STATE TAX RATE #	TOTAL PROPERTY TAX RATE
Humboldt County	1,377,229,068	712,632,592	2,089,861,660	0.8512		0.3954	0.8850	0.1700	2.3016
Humboldt County School District	1,377,229,068	712,632,592	2,089,861,660	0.8850					
Winnemucca	311,802,309	-	311,802,309	0.9700	0.8512	0.3954	0.8850	0.1700	3.2716
Golconda Fire Protection District	478,743,051	712,632,592	1,191,375,643	0.0290	0.8512	0.3954	0.8850	0.1700	2.3306
Humboldt County Fire District	70,973,025	-	70,973,025	0.1047	0.8512	0.3954	0.8850	0.1700	2.4063
Humboldt County Hospital District	1,377,229,068	712,632,592	2,089,861,660	0.3954					
Kings River GID	8,864,409	-	8,864,409	0.2000	0.8512	0.3954	0.8850	0.1700	2.5016
McDermitt Fire Protection District	6,483,027	-	6,483,027	0.4655	0.8512	0.3954	0.8850	0.1700	2.7671
Orovada Community Services District	29,711,310	-	29,711,310	0.0974	0.8512	0.5454	0.8850	0.1700	2.5490
Orovada Fire Protection District	29,711,310	-	29,711,310	0.1500	0.8512	0.4928	0.8850	0.1700	2.5490
Paradise Valley Fire District	44,716,562	-	44,716,562	0.1745	0.8512	0.3954	0.8850	0.1700	2.4761
Pueblo Fire Protection District	19,685,167	-	19,685,167	0.3500	0.8512	0.3954	0.8850	0.1700	2.6516
Winnemucca Rural Fire Protection District	159,669,165	-	159,669,165	0.1047	0.8512	0.3954	0.8850	0.1700	2.4063

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TOTAL PROPERTY TAX RATES - FY 2025-2026
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	788,110,783	970,078,522	1,758,189,304	1.9243		0.5109	0.7500	0.1700	3.3552
Lander County School District	788,110,783	970,078,522	1,758,189,304	0.7500					
Austin Town	6,104,422	-	6,104,422	0.2890	1.9243	0.5109	0.7500	0.1700	3.6442
Battle Mountain Town	69,421,449	-	69,421,449	0.0500	1.9243	0.5109	0.7500	0.1700	3.4052
Kingston Town	7,092,298	-	7,092,298	0.3048	1.9243	0.5109	0.7500	0.1700	3.6600
Lander Co. Convention & Tourism Authority	788,110,783	970,078,522	1,758,189,304	-					
Lander County Hospital District	788,110,783	970,078,522	1,758,189,304	0.5109					

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	422,822,250	1,970	422,824,219	1.3375		0.4879	0.9731	0.1700	2.9685
Lincoln County School District	422,822,250	1,970	422,824,219	0.9731					
Caliente	23,920,005	-	23,920,005	0.9115	1.3375	0.2679	0.9731	0.1700	3.6600
Alamo Town	14,747,558	-	14,747,558	0.6481	1.3375	0.5013	0.9731	0.1700	3.6300
Panaca Town	18,942,187	-	18,942,187	0.2000	1.3375	0.4879	0.9731	0.1700	3.1685
Pioche Town	24,543,725	-	24,543,725	0.3442	1.3375	0.4679	0.9731	0.1700	3.2927
Lincoln County Fire District	326,124,161	-	326,124,161	0.2200					
Lincoln County Hospital District	422,822,250	1,970	422,824,219	0.2679					
Pahranagat Valley Fire District	43,763,719	-	43,763,719	0.2334	1.3375	0.2679	0.9731	0.1700	2.9819
Panaca Fire Dist (absorbed by Lincon Co. Fire Dist)									-
Pioche Fire Protection District	29,014,366	-	29,014,366	0.2000	1.3375	0.2679	0.9731	0.1700	2.9485
SE Lincoln Co Habitat Conservation GID	7,622,565	-	7,622,565	0.0300	1.3375	0.4879	0.9731	0.1700	2.9985

**Panaca Fire District absorbed by Lincoln County Fire District/Lincoln County Unincorporated (same tax rate)

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TOTAL PROPERTY TAX RATES - FY 2025-2026
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	3,413,692,158	535,997	3,414,228,155	0.9287		0.5615	1.3367	0.1700	2.9969
Lyon County School District	3,413,692,158	535,997	3,414,228,155	1.3367					
Fernley	1,351,203,751	-	1,351,203,751	0.6763	0.9287	0.5462	1.3367	0.1700	3.6579
Yerington	171,604,199	-	171,604,199	0.4044	0.9287	0.8202	1.3367	0.1700	3.6600
North Lyon (non-city)	36,509,363	-	36,509,363	-	0.9287	0.5462	1.3367	0.1700	2.9816
Carson Truckee Water Conservancy District	2,744,600,382	-	2,744,600,382	-					
Carson Water Subconservancy District	1,449,471,745	535,997	1,450,007,742	0.0300					
Central Lyon County Fire District	1,457,738,319	535,997	1,458,274,316	0.9371	0.9287	0.0900	1.3367	0.1700	3.4625
Central Lyon Vector Control District	1,438,899,345	535,997	1,439,435,342	0.0450					
Fernley Swimming Pool District	1,387,713,114	-	1,387,713,114	0.2000					
Mason Valley Fire Maintenance District	208,853,933	-	208,853,933	0.3888	0.9287	0.8202	1.3367	0.1700	3.6444
Mason Valley Mosquito District	380,458,131	-	380,458,131	0.0838					
Mason Valley Swimming Pool District	377,328,520	-	377,328,520	0.1749					
No. Lyon County Fire Maintenance District	1,390,221,532	-	1,390,221,532	0.3462					
Silver Springs GID	54,426,265	-	54,426,265	-					
Silver Springs-Stagecoach Hospital District	272,119,330	-	272,119,330	0.0450					
Smith Valley Artesian Basin	-	-	-	-					
Smith Valley Fire Maintenance District	153,008,236	-	153,008,236	0.5197	0.9287	0.5615	1.3367	0.1700	3.5166
South Lyon County Hospital District	565,732,307	-	565,732,307	0.5615					
Stagecoach GID	39,716,322	-	39,716,322	-	0.9287	1.0571	1.3367	0.1700	3.4925
Walker River Weed Control District	104,692,866	-	104,692,866	-					
Willowcreek GID	10,518,113	-	10,518,113	0.0156	0.9287	1.2090	1.3367	0.1700	3.6600

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TOTAL PROPERTY TAX RATES - FY 2025-2026
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	269,757,641	49,137,663	318,895,304	2.2900		0.2000	1.0000	0.1700	3.6600
Mineral County School District	269,757,641	49,137,663	318,895,304	1.0000					
Hawthorne Town	58,609,317	-	58,609,317	-	2.2900	0.2000	1.0000	0.1700	3.6600
Luning Town	2,694,911	-	2,694,911	-	2.2900	0.2000	1.0000	0.1700	3.6600
Mina Town	2,867,573	-	2,867,573	-	2.2900	0.2000	1.0000	0.1700	3.6600
Walker Lake Town	9,162,530	-	9,162,530	-	2.2900	0.2000	1.0000	0.1700	3.6600
Mineral County Fair & Recreation Board	269,757,641	49,137,663	318,895,304	-					
Mineral County Hospital District	269,757,641	49,137,663	318,895,304	0.2000					
Mineral County Television District	269,757,641	49,137,663	318,895,304	-					
Walker Lake GID	9,162,530	-	9,162,530	-					

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	2,483,291,179	33,639,533	2,516,930,712	1.3468		0.2000	1.3350	0.1700	3.0518
Nye County School District	2,483,291,179	33,639,533	2,516,930,712	1.3350					
Amargosa Valley Town	74,753,112	1,462,123	76,215,235	0.4949	1.3468	0.3100	1.3350	0.1700	3.6567
Beatty Town	27,913,554	-	27,913,554	0.2105	1.3468	0.3200	1.3350	0.1700	3.3823
Gabbs Town	13,892,753	2,022,006	15,914,759	0.4846	1.3468	0.2000	1.3350	0.1700	3.5364
Manhattan Town	3,470,275	-	3,470,275	0.3164	1.3468	0.4918	1.3350	0.1700	3.6600
Pahrump Town	1,712,884,199	-	1,712,884,199	0.4417	1.3468	0.1157	1.3350	0.1700	3.4092
Round Mountain Town	173,557,639	24,480,185	198,037,824	0.3164	1.3468	0.4918	1.3350	0.1700	3.6600
Tonopah Town	112,441,780	-	112,441,780	0.4082	1.3468	0.4000	1.3350	0.1700	3.6600
Amargosa Library District	86,942,417	1,462,123	88,404,540	0.3100	1.3468	-	1.3350	0.1700	3.1618
Beatty GID	19,182,546	-	19,182,546	-					
Beatty Library District	32,794,962	-	32,794,962	0.3200	1.3468	-	1.3350	0.1700	3.1718
Beatty Water & Sanitation District	15,860,757	-	15,860,757	-					
No Nye County Hospital District	538,421,446	32,177,410	570,598,856	0.2000					
Pahrump Community Library District	1,712,884,199	-	1,712,884,199	0.0994					
Pahrump Swimming Pool District	1,712,884,199	-	1,712,884,199	0.0163					
Smoky Valley Library District	206,276,235	24,480,185	230,756,420	0.2918	1.3468	0.2000	1.3350	0.1700	3.3436
Tonopah Library District	126,391,761	-	126,391,761	0.2000	1.3468	0.2000	1.3350	0.1700	3.2518

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TOTAL PROPERTY TAX RATES - FY 2025-2026
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	479,644,214	35,698,397	515,342,611	1.3568		0.4200	1.1500	0.1700	3.0968
Pershing County School District	479,644,214	35,698,397	515,342,611	1.1500					
Lovelock	35,713,502	-	35,713,502	0.5624	1.3568	0.4200	1.1500	0.1700	3.6592
Imlay Town	3,611,218	-	3,611,218	0.1500	1.3568	0.4200	1.1500	0.1700	3.2468
Pershing County Hospital District	479,644,214	35,698,397	515,342,611	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	3,543,355,021	-	3,543,355,021	1.8514		0.5446	0.8947	0.1700	3.4607
Storey County School District	3,543,355,021	-	3,543,355,021	0.8947					
Carson Truckee Water Conservancy District	3,337,998,631	-	3,337,998,631	-					
Canyon GID	29,823,834	-	29,823,834	-					
Storey County Fire Protection District	3,543,355,021	-	3,543,355,021	0.5446	1.8514		0.8947	0.1700	3.4607
Tahoe Reno Industrial GID	3,129,643,766	-	3,129,643,766	-					
Virginia City Convention & Visitors Authority	3,543,355,021	-	3,543,355,021	-					
Virginia Divide Sewer District	41,516,026	-	41,516,026	-					

PURSUANT TO SB502 (2025, 35th Special Session), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

Assessed values in column 2 are from 3/15/25 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 2025-2026
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	31,977,127,540	5,830,327	31,982,957,867	1.3917			1.1385	0.1700	2.7002
Washoe County School District	31,977,127,540	5,830,327	31,982,957,867	1.1385					
Reno	15,765,465,120	-	15,765,465,120	0.9598	1.3917		1.1385	0.1700	3.6600
Sparks	5,660,671,699	-	5,660,671,699	0.9598	1.3917		1.1385	0.1700	3.6600
Carson Truckee Water Conservancy District	31,977,127,540	5,830,327	31,982,957,867	-					-
Gerlach GID	5,642,807	-	5,642,807	0.2998	1.3917		1.1385	0.1700	3.0000
Grandview Terrace GID	5,194,808	-	5,194,808	-	1.3917	0.5400	1.1385	0.1700	3.2402
Incline Village GID	2,769,257,441	-	2,769,257,441	0.1468	1.3917	0.6748	1.1385	0.1700	3.5218
North Lake Tahoe Fire Protection District	2,794,033,740	-	2,794,033,740	0.6748	1.3917		1.1385	0.1700	3.3750
Palomino Valley GID (Fire District)	125,679,207	-	125,679,207	0.4198	1.3917	0.5400	1.1385	0.1700	3.6600
Regional Transportation Commission	31,977,127,540	5,830,327	31,982,957,867	-					-
Reno-Sparks Convention & Visitors Authority	31,890,591,821	5,830,327	31,896,422,147	-					-
Sun Valley Water & Sanitation District	439,936,957		439,936,957	0.2296	1.3917	0.5400	1.1385	0.1700	3.4698
Truckee Meadows Fire Protection District	7,470,904,783	4,085,607	7,474,990,389	0.5400	1.3917	0.4198	1.1385	0.1700	3.6600
Verdi Television District	1,434,037,116		1,434,037,116	-					

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	629,210,681	93,937,052	723,147,733	1.9510		0.5400	0.9990	0.1700	3.6600
White Pine County School District	629,210,682	93,937,052	723,147,734	0.9990					
Ely	97,936,229	-	97,936,229	-	1.9510	0.5400	0.9990	0.1700	3.6600
Lund Town	4,345,744	-	4,345,744	-	1.9510	0.5400	0.9990	0.1700	3.6600
McGill Town	13,788,772	-	13,788,772	-	1.9510	0.5400	0.9990	0.1700	3.6600
Ruth Town	5,164,140	-	5,164,140	-	1.9510	0.5400	0.9990	0.1700	3.6600
White Pine County Hospital District	629,210,682	93,937,052	723,147,734	0.5400					
White Pine Co. Tourism & Recreation Board	68,217,607	93,937,052	162,154,659	-					

PURSUANT TO SB502 (2025, 35th Special Session), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

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PROPERTY TAX RATES FOR NEVADA LOCAL GOVERNMENTS
FY2025-2026

Section B

PROPERTY TAX RATES BY COMPONENT;
BY TAXING UNIT

TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

CARSON CITY

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Carson City	2.8542	1.9196	0.0500	0.0500	0.2205	0.2204	-	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	0.0045	-	-	-	-	-	-	-
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	3.8162	1.0560	0.0300	0.0300	0.6188	0.1969	-	1.2829
Churchill County School District	0.7500	0.7500	-	-	-	-	0.5500	1.3000
Fallon	2.2411	0.7971	-	-	0.4233	-	-	0.7971
Carson Truckee Water Conservancy District	0.0090	-	-	-	0.0006	-	-	-
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 2025-2026
BY TAXING UNIT

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	0.7587	0.4699	-	-	0.3315	0.1842	-	0.6541
Clark County School District	0.7500	0.7500	-	-	-	-	0.5534	1.3034
Boulder City	0.5723	0.2600	-	-	0.2879	-	-	0.2600
Henderson	0.2761	0.2741	0.2310	0.2310	0.3288	0.1457	0.1200	0.7708
Las Vegas	1.8328	0.6765	0.0950	0.0950	0.4819	-	-	0.7715
Mesquite	2.4041	0.5520	-	-	0.3712	-	-	0.5520
North Las Vegas	0.3698	0.1937	0.9650	0.9650	0.3156	-	-	1.1587
Bunkerville Town	1.9668	0.0200	-	-	0.2705	-	-	0.0200
* Enterprise Town	0.3304	0.2064	-	-	0.0239	-	-	0.2064
Indian Springs Town **	1.5787	0.0200	0.0050	-	-	-	-	0.0200
Laughlin Town **	6.8501	0.8416	0.0050	-	0.2155	-	-	0.8416
Moapa Town #	4.6320	0.0200	0.0894	0.0894	-	-	-	0.1094
Moapa Valley Town	0.4866	0.0200	-	-	0.6870	-	-	0.0200
Mt. Charleston Town	0.4240	0.0200	-	-	-	-	-	0.0200
* Paradise Town	1.1551	0.2064	-	-	0.1061	-	-	0.2064
Searchlight Town	2.2441	0.0200	-	-	0.3345	-	-	0.0200
* Spring Valley Town	0.3287	0.2064	-	-	0.0952	-	-	0.2064
* Summerlin Town	0.3200	0.2064	-	-	0.0023	-	-	0.2064
* Sunrise Manor Town	0.6363	0.2064	-	-	0.0844	-	-	0.2064
* Whitney Town	0.3471	0.2064	-	-	0.0290	-	-	0.2064
* Winchester	1.9141	0.2064	-	-	0.3483	-	-	0.2064
Boulder City Library District	0.2306	0.2003	-	-	0.0219	0.0219	-	0.2222
Clark County Fire Service Area	0.4200	0.2197	-	-	0.0331	-	-	0.2197
Henderson District Public Libraries	0.0238	0.0238	0.0332	0.0332	0.0058	0.0058	-	0.0628

* 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 2025-2026
BY TAXING UNIT

CLARK COUNTY (con't)

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Las Vegas/Clark County Library District	0.1512	0.0849	-	-	0.0093	0.0093	-	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	0.0403	-	-	-	0.1111	-	-	-
Mt. Charleston Fire Protection District	2.2739	0.8813	-	-	0.0970	-	-	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 2025-2026
BY TAXING UNIT

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	0.6153	0.0475	0.0475	0.6409	0.5052	-	1.1680
Douglas County School District	0.7500	0.7500	-	-	-	-	0.1000	0.8500
Gardnerville Town	1.0199	0.5789	-	-	0.1639	0.0888	-	0.6677
Genoa Town	0.5395	0.5395	-	-	0.0908	0.0898	-	0.6293
Minden Town	1.1903	0.4582	-	-	0.2221	0.2095	-	0.6677
Carson Truckee Water Conservancy District	0.0030	-	-	-	0.0009	-	-	-
Carson Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300
Cave Rock Estates GID	0.0135	0.0135	0.3000	0.3000	0.0971	0.0971	-	0.4106
Douglas County Mosquito Abatement District	0.0606	0.0345	-	-	0.0077	-	-	0.0345
East Fork Fire Protection District	0.7088	0.4014	0.0860	0.0860	0.0940	-	-	0.4874
East Fork Swimming Pool District	0.3727	0.1300	-	-	-	-	-	0.1300
Elk Point Sanitation District	0.0095	0.0095	-	-	-	-	-	0.0095
Gardnerville Ranchos GID	1.2106	0.5500	-	-	0.3552	-	-	0.5500
Indian Hills GID	1.2504	0.7901	-	-	0.2537	-	-	0.7901
Kingsbury GID	0.3294	0.3294	-	-	0.2812	0.2812	-	0.6106
Lakeridge GID	0.0814	0.0814	-	-	0.0790	0.0790	-	0.1604
Logan Creek Estates GID	0.1466	0.1402	0.4500	0.4500	0.1444	0.1384	-	0.7286
Marla Bay GID	0.0360	-	-	-	0.1615	-	-	-
Minden-Gardnerville Sanitation District	0.5088	0.1224	-	-	-	-	-	0.1224
Oliver Park GID	0.6763	0.6219	-	-	0.2120	0.2120	-	0.8339
Round Hill GID	0.1310	0.1310	-	-	0.4898	0.4464	-	0.5774
Skyland GID	0.0224	0.0224	0.1500	0.1500	0.1132	0.0874	-	0.2598
Tahoe Douglas Fire District	0.9329	0.4981	0.1400	0.1400	0.4528	-	-	0.6381
Tahoe Douglas Sewer District	0.0416	0.0350	-	-	-	-	-	0.0350
Topaz Ranch Estates GID	1.0960	0.8546	-	-	0.2788	-	-	0.8546
Zephyr Cove GID	0.0292	0.0292	-	-	0.1202	0.0708	-	0.1000
Zephyr Heights GID	0.5378	0.2798	-	-	0.2813	-	-	0.2798
Zephyr Knolls GID	0.0133	0.0133	0.4800	0.4800	0.0478	0.0478	-	0.5411

TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

ELKO COUNTY

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Elko County	4.2487	0.9667	0.0200	0.0200	0.1820	0.1519	0.2000	1.3386
Elko County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Carlin	13.4150	1.3480	-	-	-	-	-	1.3480
Elko	4.6284	1.2977	-	-	-	-	-	1.2977
Wells	6.2025	1.3514	-	-	-	-	-	1.3514
West Wendover	3.9112	1.3514	-	-	-	-	-	1.3514
Jackpot Town	11.5626	0.5891	-	-	-	-	-	0.5891
Jarbridge Town	0.1500	-	-	-	-	-	-	-
Montello Town	1.9137	0.6172	-	-	-	-	-	0.6172
Mountain City Town	2.3381	0.4347	-	-	-	-	-	0.4347
Elko Convention & Visitors Authority	0.1402	0.0392	-	-	-	-	-	0.0392
Elko Television District	0.0731	0.0645	-	-	-	-	-	0.0645
Elko County Fire Protection District	0.3836	0.3147	-	-	-	-	-	0.3147

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	35.2701	2.1481	-	-	0.1684	0.0510	-	2.1991
Esmeralda County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Goldfield Town	1.7083	-	-	-	0.0017	-	-	-
Silver Peak Town	8.8584	-	-	-	0.0005	-	-	-

TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

EUREKA COUNTY

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Eureka County	89.6294	1.0675	-	-	0.2645	0.0783	-	1.1458
Eureka County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Crescent Valley Town	1.3786	0.2153	-	-	0.0058	-	-	0.2153
Eureka Town	0.7439	0.2153	-	-	0.0052	-	-	0.2153
Diamond Valley Rodent Control District	0.1352	0.0400	-	-	0.0065	-	-	0.0400
Diamond Valley Weed Control District	0.2197	0.0781	-	-	0.0065	-	-	0.0781
Eureka County Television District	0.8813	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	4.8592	0.7748	0.0150	0.0150	0.2349	0.0614	-	0.8512
Humboldt County School District	0.7500	0.7500	-	-	-	-	0.1350	0.8850
Winnemucca	4.4634	0.9700	-	-	0.1714	-	-	0.9700
Golconda Fire Protection District	0.1311	0.0290	-	-	0.0044	-	-	0.0290
Humboldt County Fire District	0.0910	0.0910	0.1375	0.0137	0.0067	-	-	0.1047
Humboldt County Hospital District	1.4891	0.3954	-	-	0.0071	-	-	0.3954
Kings River GID	-	-	0.2000	0.2000	0.0074	-	-	0.2000
McDermitt Fire Protection District	0.8063	0.3155	0.1500	0.1500	0.0074	-	-	0.4655
Orovada Community Services District	0.3523	0.0974	-	-	0.0155	-	-	0.0974
Orovada Fire Protection District	0.1048	-	0.1500	0.1500	0.0194	-	-	0.1500
Paradise Valley Fire District	0.5356	0.1745	-	-	0.0104	-	-	0.1745
Pueblo Fire Protection District	0.6017	0.3500	-	-	0.0062	-	-	0.3500
Winnemucca Rural Fire Protection District	0.2197	0.1047	-	-	0.0155	-	-	0.1047

TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

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	89.0643	1.8138	-	-	0.3082	0.1105	-	1.9243
Lander County School District	0.7500	0.7500	-	-	-	-	-	0.7500
Austin Town	7.1906	0.2890	-	-	0.2490	-	-	0.2890
Battle Mountain Town	2.5946	0.0500	-	-	0.2254	-	-	0.0500
Kingston Town	1.2390	0.3048	-	-	0.2007	-	-	0.3048
Lander County Hospital District	40.0981	0.5109	-	-	0.0276	-	-	0.5109

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	5.0454	1.2585	-	-	0.7759	0.0790	-	1.3375
Lincoln County School District	0.7500	0.7500	-	-	-	-	0.2231	0.9731
Caliente	3.4056	0.9115	-	-	1.2041	-	-	0.9115
Alamo Town	0.8950	0.6481	-	-	0.3017	-	-	0.6481
Panaca Town	0.5912	0.2000	-	-	0.4249	-	-	0.2000
Pioche Town	1.2765	0.3442	-	-	0.4555	-	-	0.3442
Lincoln County Fire District	0.2500	0.2200	-	-	-	-	-	0.2200
Lincoln County Hospital District	1.0103	0.2679	-	-	0.0652	-	-	0.2679
Pahranagat Valley Fire District	0.3222	0.2309	-	-	0.2338	0.0025	-	0.2334
Pioche Fire Protection District	0.8409	0.2000	-	-	0.2017	-	-	0.2000
SE Lincoln Co Habitat Conservation GID	0.1788	0.0300	-	-	-	-	-	0.0300

TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

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	2.6723	0.8537	-	-	0.8672	0.0750	-	0.9287
Lyon County School District	0.7500	0.7500	-	-	-	-	0.5867	1.3367
Fernley	0.6589	0.6589	-	-	0.0174	0.0174	-	0.6763
Yerington	1.6728	0.4044	-	-	0.4090	-	-	0.4044
Carson Truckee Water Conservancy District	0.0037	-	-	-	0.0006	-	-	-
Carson Water Subconservancy District	-	-	-	-	0.0300	0.0300	-	0.0300
Central Lyon County Fire District	0.5813	0.5813	0.3000	0.3000	0.0558	0.0558	-	0.9371
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	0.3958	0.3088	0.0800	0.0800	0.0563	-	-	0.3888
Mason Valley Mosquito District	0.3340	0.0538	0.0300	0.0300	0.0284	-	-	0.0838
Mason Valley Swimming Pool District	0.6320	0.1749	-	-	-	-	-	0.1749
No. Lyon County Fire District	0.2394	0.2394	0.0900	0.0900	0.0168	0.0168	-	0.3462
Silver Springs-Stagecoach Hospital District	0.5784	0.0450	-	-	0.0487	-	-	0.0450
Smith Valley Fire Maintenance District	0.4631	0.4631	-	-	0.0566	0.0566	-	0.5197
South Lyon County Hospital District	0.9690	0.3115	0.2500	0.2500	0.0782	-	-	0.5615
Stagecoach GID	1.2412	-	-	-	-	-	-	-
Willowcreek GID	0.1548	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	11.5271	2.0617	0.0600	0.0600	0.5140	0.1683	-	2.2900
Mineral County School District	0.7500	0.7500	-	-	-	-	0.2500	1.0000
Hawthorne Town	1.1888	-	-	-	-	-	-	-
Luning Town	0.8690	-	-	-	-	-	-	-
Mina Town	9.0050	-	-	-	-	-	-	-
Walker Lake Town	0.6959	-	-	-	-	-	-	-
Mineral County Hospital District	2.1650	0.2000	-	-	0.0204	-	-	0.2000

TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

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	13.3124	1.2757	0.0050	0.0050	0.5716	0.0661	-	1.3468
Nye County School District	0.7500	0.7500	-	-	-	-	0.5850	1.3350
Amargosa Town	6.2030	0.4949	-	-	0.1489	-	-	0.4949
Beatty Town	4.3601	0.2105	-	-	1.1655	-	-	0.2105
Gabbs Town	51.8223	0.4846	-	-	0.5063	-	-	0.4846
Manhattan Town	20.7568	0.3164	-	-	0.1078	-	-	0.3164
Pahrump Town	0.5750	0.4417	-	-	0.0389	-	-	0.4417
Round Mountain Town	8.7169	0.3164	-	-	0.1040	-	-	0.3164
Tonopah Town	2.0322	0.4082	-	-	0.4143	-	-	0.4082
Amargosa Library District	3.7548	0.3100	-	-	0.0097	-	-	0.3100
Beatty Library District	4.1948	0.3200	-	-	0.0163	-	-	0.3200
No Nye County Hospital District	0.3877	0.2000	-	-	-	-	-	0.2000
Pahrump Community Library District	0.1060	0.0994	-	-	0.0052	-	-	0.0994
Pahrump Swimming Pool District	0.0175	0.0163	-	-	0.0030	-	-	0.0163
Smoky Valley Library District	7.7863	0.2918	-	-	0.0090	-	-	0.2918
Tonopah Library District	2.3078	0.2000	-	-	0.0020	-	-	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	30.1317	1.2268	0.0090	0.0035	0.7687	0.1265	-	1.3568
Pershing County School District	0.7500	0.7500	-	-	-	-	0.4000	1.1500
Lovelock	4.4769	0.5624	-	-	2.0663	-	-	0.5624
Imlay Town	2.6888	0.1500	-	-	-	-	-	0.1500
Pershing County Hospital District	7.8120	0.3400	0.0800	0.0800	0.0779	-	-	0.4200

TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

STOREY COUNTY

1	2	3	4	5	6	7	8	9
LOCAL GOVERNMENT TAXING UNIT	MAXIMUM ALLOWED TAX RATE	ACTUAL RATE IMPOSED	VOTER ALLOWED TAX RATE	IMPOSED VOTER TAX RATE	LEGISLATIVE ALLOWED TAX RATE	IMPOSED LEGISLATIVE TAX RATE	DEBT SERVICE TAX RATE	COMBINED TAX RATE (col 5, part A)
Storey County	7.3496	1.7719	-	-	1.1928	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	-	-	-
Storey County Fire Protection District	0.6007	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	3.2643	1.0516	0.0800	0.0800	0.5235	0.2544	0.0057	1.3917
Washoe County School District	0.7500	0.7500	-	-	-	-	0.3885	1.1385
Reno *	1.4056	0.3948	0.5351	0.5351	0.3014	0.0299	-	0.9598
Sparks	2.0535	0.7523	0.1105	0.1105	0.3290	0.0970	-	0.9598
Carson Truckee Water Conservancy District	0.0061	-	-	-	0.0004	-	-	-
Gerlach GID	0.9288	0.2998	-	-	-	-	-	0.2998
Incline Village GID	0.1249	0.1249	-	-	0.0219	0.0219	-	0.1468
North Lake Tahoe Fire Protection District	0.3648	0.3648	0.3100	0.3100	0.0579	-	-	0.6748
Palomino Valley GID	0.8966	0.4198	-	-	0.1961	-	-	0.4198
Sun Valley Water & Sanitation District	0.3065	0.2296	-	-	-	-	-	0.2296
Truckee Meadows Fire Protection District	1.6361	0.5400	-	-	0.0577	-	-	0.5400
Verdi Television District	0.0179	-	-	-	-	-	-	-

* 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 2025-2026
BY TAXING UNIT

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	29.3410	1.7649	0.0550	0.0550	0.2351	0.1311	-	1.9510
White Pine County School District	0.7500	0.7500	-	-	-	-	0.2490	0.9990
Ely	4.0850	-	-	-	0.2002	-	-	-
Lund Town	6.7903	-	-	-	0.0783	-	-	-
McGill Town	1.8640	-	-	-	0.1079	-	-	-
Ruth Town	6.2120	-	-	-	0.1515	-	-	-
White Pine County Hospital District	9.8636	0.5400	-	-	0.0080	-	-	0.5400

PROPERTY TAX RATES FOR NEVADA LOCAL GOVERNMENTS
FY2025-2026

Section C

PROPERTY TAX OVERRIDES,
TAX IMPACT & PROPERTY TAX RANGES

TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

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 & 7/1/21 renewed 6yrs 6/30/2027	\$ 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

TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

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	11/8/1988	40 years; expires FYE 6/30/2029	Determined Annually
		+4% annual increase			
Moapa Town #	Emergency 911 System	0.0050	11/5/2002	30 years; expires FYE 6/30/2033	\$ 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 6/30/2057	\$ 70.00
North Las Vegas ^	Street Improvements	0.2350	6/11/2024	30 years; expires FYE 6/30/2055	\$ 82.25

* Effective July 1, 2000, E-911 service Indian Springs, Laughlin & Moapa Valley Town has been incorporated into the Clark County E-911 system as of 6/30/25 the rate of \$0.005 expired for Moapa Valley Town.

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	2.6097	\$ 913.40
Henderson	2.9611	\$ 1,036.39
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

TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

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	3.4992	\$ 1,224.72
Minden Town	3.6600	\$ 1,281.00
Indian Hills GID	3.6600	\$ 1,281.00
Round Hill GID	3.4035	\$ 1,191.23

TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

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

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

ENTITY	TOTAL TAX RATE	TAX BILL
Elko County	2.6770	\$ 936.95
Carlin	3.6066	\$ 1,262.31
Elko	3.6600	\$ 1,281.00
Wells	3.6100	\$ 1,263.50
West Wendover	3.6100	\$ 1,263.50
Jackpot Town	3.1624	\$ 1,106.84

ESMERALDA COUNTY

VOTER APPROVED OVERRIDES

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

ENTITY	TOTAL TAX RATE	TAX BILL
Esmeralda County	3.1191	\$ 1,091.69
Goldfield Town	3.1191	\$ 1,091.69

TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

EUREKA COUNTY

VOTER APPROVED OVERRIDES

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

ENTITY	TOTAL TAX RATE	TAX BILL
Eureka County	2.0743	\$ 726.01
Crescent Valley Town	2.2896	\$ 801.36
Eureka Town	2.2896	\$ 801.36
Diamond Valley Weed Control	2.1924	\$ 767.34

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	2.3016	\$ 805.56
Winnemucca	3.2716	\$ 1,145.06
Golconda Fire Protection	2.3306	\$ 815.71
McDermitt Fire Protection Dist	2.7671	\$ 968.49

TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

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	2.9685	\$ 1,038.98
Caliente	3.6600	\$ 1,281.00
Alamo Town	3.6300	\$ 1,270.50
Panaca Town	3.1685	\$ 1,108.98
Pioche Town	3.2927	\$ 1,152.45
Pahranagat Valley Fire	2.9819	\$ 1,043.67

TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

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	11/5/2024	30 years; expires FYE 6/30/2055	\$	24.50
Central Lyon County Fire District	Paramedics/Firefighters	0.2300	11/8/2022	30 years; expires FYE 6/30/2053	\$	80.50
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 Distric	Fire Protection	0.0500	11/5/2024	30 years; expires FYE 6/30/2055	\$	17.50
North Lyon Fire Maintenance Distric	Fire Protection	0.0400	11/8/2022	30 years; expires FYE 6/30/2053	\$	14.00
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	3.6579	\$ 1,280.27
Yerington	3.6600	\$ 1,281.00
Central LY Fire Protection Dist	3.4625	\$ 1,211.88
Willowcreek GID	3.6600	\$ 1,281.00

TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

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	7/1/21 renewed 8yrs 6/30/2029	\$ 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	3.4092	\$ 1,193.22
Round Mountain Town	3.6600	\$ 1,281.00
Tonopah Town	3.6600	\$ 1,281.00

TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

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

TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

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	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

TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

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
FY2025-2026

Section D

OVERLAPPING DISTRICTS

TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

**CARSON CITY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE	ENTITY CODE	ENTITY	ENTITY RATE
Carson City	1.0, 1.5, 1.6, 2.4	10+20+100+301	3.5700	10	State of Nevada #	0.1700
	2.1	10+20+100+301	3.5700	20	Carson City School District	1.1800
	2.6	10+20+100	3.5400	100	Carson City	2.1900
	2.3, 2.8	10+20+100+301	3.5700	301	Carson Water Subconservancy District	0.0300
	1.7, 2.5	10+20+100+301	3.5700			
	2.7	10+20+100+301	3.5700			

**CHURCHILL COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE	ENTITY CODE	ENTITY	ENTITY RATE
Fallon	100	10+20+100+200+300+301	3.6600	10	State of Nevada #	0.1700
Churchill County (unincorporated)	200	10+20+100+300+301	2.8629	20	Churchill County School District	1.3000
	300	10+20+100+300	2.8329	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 SB502 (2025, 35th Special Session), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

CLARK COUNTY
OVERLAPPING TAXING DISTRICTS

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE	ENTITY CODE	ENTITY	ENTITY RATE
Boulder City	50, 51, 58	10+20+50+100+301A+301B	2.6097	10	State of Nevada #	0.1700
	52, 57, 59	10+20+50+100+301A+308B	2.6097	20	Clark County School District	1.3034
	55	10+20+50+100+301A	2.6097	50	Boulder City	0.2600
	60, 61	10+20+100+301B+306+308A	2.5017	100	Clark County (unincorporated)	0.6541
Clark County (unincorporated)	100, 102	10+20+100+306+308	2.5017	105	Laughlin Town	0.8416
	101	10+20+100+302+306+307+308	2.7264	110	Mt. Charleston Town	0.0200
	103	10+20+100+306+307+308	2.5067	135	Indian Springs Town	0.0200
	104	10+20+100+302+306+308	2.7214	200	Las Vegas	0.7715
	120	10+20+100+306+308	2.5017	250	North Las Vegas	1.1587
	121	10+20+100+306+307+308	2.5067	301A	Boulder City Library	0.2222
	125	10+20+100+302+306+307+308	2.7264	301B	Boulder City Library - Debt	0.0000
	143	10+20+100+302+306+308	2.7214	302	Clark County Fire Service Area	0.2197
	145	10+20+100+306+308	2.5017	303	Henderson District Public Libraries	0.0628
	146	10+20+100+306+308	2.5017	304	Kyle Canyon Water District	0.0000
Henderson	500, 524	10+20+100+303+500	2.9611	306A & B	Las Vegas Metro Police -Manpower	0.2800
	503, 505, 518, 521, 528, 529	10+20+100+303+500	2.9611	307	Las Vegas Metropolitan Police 911	0.0050
	514	10+20+100+303+308B+500	2.9611	308A	Las Vegas/Clark County Library District	0.0942
	512, 513, 516, 522, 523	10+20+100+303+308B+500	2.9611	308B	Las Vegas/Clark Co. Library District-Debt	0.0000
Library Dist. (Non-City)	510	10+20+100+306+308A	2.5017	309	Mt. Charleston Fire Service District	0.8813
Library Dist. (Non-City)	515	10+20+100+302+306+307+308A	2.7264	310	North Las Vegas 911	0.0050
Library Dist. (Non-City)	520	10+20+100+306+308A	2.5017	311	North Las Vegas Library District	0.0632
Library Dist. (Non-City)	525	10+20+100+302+306+307+308A	2.7264	340	Sunrise Manor Town	0.2064
Las Vegas	200, 203, 204, 207, 212, 213	10+20+100+200+306+307+308	3.2782	410	Winchester Town	0.2064
	206, 214	10+20+100+200+306+307+308	3.2782	417	Spring Valley Town	0.2064
	208	10+20+100+200+306+308	3.2732	420	Summerlin Town	0.2064
	210	10+20+100+200+306+308	3.2732	470	Paradise Town	0.2064
Mesquite	901, 902, 903	10+20+100+308+901	2.7737	500	Henderson	0.7708
North Las Vegas	250, 253, 255, 256	10+20+100+250+310+311	3.3544	550	Whitney Town	0.2064
	254	10+20+100+250+308B+310+311	3.3544	620	Enterprise Town	0.2064
	257	10+20+100+250+308B+310+311	3.3544	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

*Note Entity Code 308 in Overlapping Districts column above denotes BOTH 308A and 308B

PURSUANT TO SB502 (2025, 35th Special Session), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

**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	2.6161
	831, 832	10+20+100+306+307+308+820A+820B	2.6161
	836, 839	10+20+100+306+307+308+820A+820B	2.6161
	844	10+20+100+306+307+308+820A	2.5267
	842, 848, 849	10+20+100+306+308+820A	2.5217
	843, 846, 847	10+20+100+306+308+820A	2.5217
Moapa Valley Town	810, 825, 826	10+20+100+306+308+810	2.5217
	827	10+20+100+306+308	2.5017
	834, 837	10+20+100+306+308+810	2.5217
	838	10+20+100+306+308	2.5017
	840	10+20+100+306+308+810	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, 472, 473	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, 418, 419	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, 571	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	0.2222
301B	Boulder City Library - Debt	0.0000
302	Clark County Fire Service Area	0.2197
303	Henderson District Public Libraries	0.0628
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	0.7708
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 SB502 (2025, 35th Special Session), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.
Pursuant to NRS 244A.785 the voter approved override rate of .0894 for Moapa Town is not included in all Moapa Town overlapping rates.

*Note Entity Code 308 in Overlapping Districts column above denotes BOTH 308A and 308B

TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

**DOUGLAS COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE	ENTITY CODE	ENTITY	ENTITY RATE
Tahoe Douglas Fire	101	10+20+100+318	2.8261	10	State of Nevada #	0.1700
	440	10+20+100+301+318	2.8561	20	Douglas County School District	0.8500
Tahoe Douglas Sewer	110, 115	10+20+100+318+319	2.8611	100	Douglas County	1.1680
Logan Creek GID	120	10+20+100+313+318+319	3.5897	201	Gardnerville Town	0.6677
Cave Rock Estates GID	130	10+20+100+303+318+319	3.2717	202	Genoa Town	0.6293
Lakeridge GID	140	10+20+100+312+318+319	3.0215	203	Minden Town	0.6677
Skyland GID	150	10+20+100+317+318+319	3.1209	301	Carson Water Subconservancy District	0.0300
Zephyr Cove GID	160	10+20+100+318+319+322	2.9611	303	Cave Rock Estates GID	0.4106
Zephyr Heights GID	170	10+20+100+318+319+323	3.1409	304	Douglas County Mosquito Abatement Dist	0.0345
Zephyr Knolls GID	180	10+20+100+318+319+324	3.4022	305	East Fork Paramedic District	0.0000
Marla Bay GID	190	10+20+100+318+319+326	2.8611	306	East Fork Fire Protection District	0.4874
Round Hill GID	200	10+20+100+318+327	3.4035	307	East Fork Swimming Pool District	0.1300
Elk Point Sanitation District	210	10+20+100+308+318	2.8356	308	Elk Point Sanitation District	0.0095
Douglas County Sewer #1	220, 225	10+20+100+318+325	2.8261	309	Gardnerville Ranchos GID	0.5500
Oliver Park GID	230, 235	10+20+100+315+318	3.6600	310	Indian Hills GID	0.7901
East Fork Fire Protection District	300	10+20+100+305+306	2.6754	311	Kingsbury GID	0.6106
	302	10+20+100+305+306+319	2.7104	312	Lakeridge GID	0.1604
	320	10+20+100+301+305+306	2.7054	313	Logan Creek Estates GID	0.7286
	330, 335	10+20+100+301+304+305+307+306	2.8699	314	Minden-Gardnerville Sanitation District	0.1224
Sierra Estates GID	340	10+20+100+301+304+305+307+306+328	2.8699	315	Oliver Park GID	0.8339
Indian Hills GID	350, 355	10+20+100+301+304+305+307+310+306	3.6600	317	Skyland GID	0.2598
	351, 356	10+20+100+301+304+305+306+307+310	3.6600	318	Tahoe Douglas Fire District	0.6381
Kingsbury GID	410	10+20+100+311+318	3.4367	319	Tahoe Douglas Sewer District	0.0350
	421	10+20+100+311+318+325	3.4367	321	Topaz Ranch Estates GID	0.8546
	430	10+20+100+301+311+318	3.4667	322	Zephyr Cove GID	0.1000
	450	10+20+100+301+304+311+318	3.5012	323	Zephyr Heights GID	0.2798
Douglas County (unincorporated)	500, 505	10+20+100+301+304+305+306+307	2.8699	324	Zephyr Knolls GID	0.5411
	600	10+20+100+305+306+307	2.8054	325	Douglas County Sewer District #1	0.0000
Minden Town	510	10+20+100+203+301+304 to 307+314	3.6600	326	Marla Bay GID	0.0000
Gardnerville Town	521	10+20+100+201+301+304 to 307+314	3.6600	327	Round Hill GID	0.5774
Gardnerville Ranchos GID	530	10+20+100+301+304+305+306+307+309	3.4199	328	Sierra Estates GID	0.0000
Genoa Town	540, 545	10+20+100+202+301+304+305+306+307	3.4992			
Topaz Ranch Estates GID	610	10+20+100+305+306+307+321	3.6600			

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TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

**ELKO COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE	ENTITY CODE	ENTITY	ENTITY RATE
Elko County (unincorporated)	0001	10+20+100+303	2.5733	10	State of Nevada #	0.1700
Carlin	0010	10+20+100+201	3.6066	20	Elko County School District	0.7500
Elko County (TV)	0002	10+20+100+302+303	2.6378	100	Elko County	1.3386
Elko County (TV and ECVA)	0003	10+20+100+301+302+303	2.6770	201	Carlin	1.3480
Elko County (ECVA)	0004	10+20+100+301+303	2.6125	202	Elko (city)	1.2977
Elko (city)	0011, 0011.5	10+20+100+202+301+302	3.6600	203	Wells	1.3514
Elko (city; no ECVA)	0011.1	10+20+100+202+302	3.6208	204	West Wendover	1.3514
Wells	0012, 0012.5	10+20+100+203	3.6100	251	Jackpot Town	0.5891
Jackpot Town	0020	10+20+100+251+303	3.1624	252	Montello Town	0.6172
Montello Town	0021	10+20+100+252+303	3.1905	253	Mountain City Town	0.4347
Mountain City Town	0022	10+20+100+253+303	3.0080	301	Elko Convention & Visitors Authority (ECVA)	0.0392
West Wendover	0023	10+20+100+204	3.6100	302	Elko Television District (TV)	0.0645
				303	Elko County Fire Protection District	0.3147

**ESMERALDA COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE	ENTITY CODE	ENTITY	ENTITY RATE
Goldfield Town	0010	10+20+100+201	3.1191	10	State of Nevada #	0.1700
Silver Peak Town	0020	10+20+100+202	3.1191	20	Esmeralda County School District	0.7500
Esmeralda County (unincorporated)	0060	10+20+100	3.1191	100	Esmeralda County	2.1991
				201	Goldfield Town	0.0000
				202	Silver Peak Town	0.0000

PURSUANT TO SB502 (2025, 35th Special Session), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

**EUREKA COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE	ENTITY CODE	ENTITY	ENTITY RATE
Eureka Town	0010	10+20+100+202+303	2.2896	10	State of Nevada #	0.1700
Crescent Valley Town	0020	10+20+100+201+303	2.2896	20	Eureka County School District	0.7500
Diamond Valley Rodent Control Dist.	0030	10+20+100+301+302+303	2.1924	100	Eureka County	1.1458
Diamond Valley Weed Control Dist.	0030	10+20+100+301+302+303	2.1924	201	Crescent Valley Town	0.2153
Eureka County (unincorporated)	0040	10+20+100+303	2.0743	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	ENTITY CODE	ENTITY	ENTITY RATE
Winnemucca	0010	10+20+100+201+302	3.2716	10	State of Nevada #	0.1700
Humboldt County (unincorporated)	0020	10+20+100+302	2.3016	20	Humboldt County School District	0.8850
Winnemucca Rural Fire District	0030	10+20+100+302+309	2.4063	100	Humboldt County	0.8512
Golconda Fire Protection	0040	10+20+100+301+302	2.3306	201	Winnemucca	0.9700
Paradise Valley Fire Protection	0050	10+20+100+302+307	2.4761	301	Golconda Fire Protection District	0.0290
Pueblo Fire Protection District	0060	10+20+100+302+308	2.6516	302	Humboldt County Hospital District	0.3954
Orovada Community Services	0070	10+20+100+302+305+306	2.5490	303	Humboldt Fire District	0.1047
Orovada Fire Protection District	0070	10+20+100+302+305+306	2.5490	304	McDermitt Fire Protection District	0.4655
McDermitt Fire Protection District	0080	10+20+100+302+304	2.7671	305	Orovada Community Services	0.0974
Humboldt Fire District	0090	10+20+100+302+303	2.4063	306	Orovada Fire Protection District	0.1500
Kings River GID	0100	10+20+100+302+310	2.5016	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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TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

**LANDER COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE	ENTITY CODE	ENTITY	ENTITY RATE
Austin Town	0010	10+20+100+201+301	3.6442	10	State of Nevada #	0.1700
Battle Mountain Town	0020	10+20+100+202+301	3.4052	20	Lander County School District	0.7500
Kingston Town	0030	10+20+100+203+301	3.6600	100	Lander County	1.9243
Lander County (unincorporated)	0040 - 0080	10+20+100+301	3.3552	201	Austin Town	0.2890
				202	Battle Mountain Town	0.0500
				203	Kingston Town	0.3048
				301	Lander County Hospital District	0.5109

**LINCOLN COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE	ENTITY CODE	ENTITY	ENTITY RATE
Pioche Town	0010	10+20+100+253+301+303	3.2927	10	State of Nevada #	0.1700
Panaca Town	0020	10+20+100+252+301+306	3.1685	20	Lincoln County School District	0.9731
Caliente	0030	10+20+100+201+301	3.6600	100	Lincoln County	1.3375
Alamo Town	0040	10+20+100+251+301+302	3.6300	201	Caliente	0.9115
	0041	10+20+100+251+301+302+307	3.6600	251	Alamo Town	0.6481
Pahranagat Valley Fire Protection	0060	10+20+100+301+302	2.9819	252	Panaca Town	0.2000
Pioche Fire Protection District	0070	10+20+100+301+303	2.9485	253	Pioche Town	0.3442
SE LN Co Habitat Conservation	0051	10+20+100+301+306+307	2.9985	301	Lincoln County Hospital District	0.2679
Lincoln County (unincorporated)	0050	10+20+100+301+306	2.9685	302	Pahranagat Valley Fire Protection District	0.2334
				303	Pioche Fire Protection District	0.2000
				306	Lincoln County Fire District	0.2200
				307	SE Lincoln Co Habitat Conservation GID	0.0300

PURSUANT TO SB502 (2025, 35th Special Session), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

**LYON COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE	ENTITY CODE	ENTITY	ENTITY RATE
Yerington	100	10+20+100+201+306+307+311	3.6600	10	State of Nevada #	0.1700
Mason Valley Fire Maintenance District	200, 210	10+20+100+305+306+307+311	3.6444	20	Lyon County School District	1.3367
	220	10+20+100+305+306+311	3.4695	100	Lyon County	0.9287
Willowcreek GID	300, 310	10+20+100+305+306+307+311+313	3.6600	201	Yerington	0.4044
Smith Valley Fire Maintenance District	400	10+20+100+310+311	3.5166	251	Fernley	0.6763
Lyon County (unincorporated)	500, 510	10+20+100+311	2.9969	301	Carson Water Subconservancy District	0.0300
Fernley	600	10+20+100+251+304+308	3.6579	302	Central Lyon Co. Fire Protection District	0.9371
North Lyon Fire (non-city)	610	10+20+100+304+308	2.9816	303	Central Lyon Co. Vector Control District	0.0450
General County (Fernley Area)	620	10+20+100+308	2.7816	304	Fernley Swimming Pool District	0.2000
Central Lyon Co. Fire Protection District	700	10+20+100+302+303+309	3.4625	305	Mason Valley Fire Maintenance District	0.3888
	840, 850, 870, 880	10+20+100+301+302+303	3.4475	306	Mason Valley Mosquito District	0.0838
	910	10+20+100+301+302	3.4025	307	Mason Valley Swimming Pool District	0.1749
Silver Springs/Stagecoach Hospital	810, 820, 830, 920	10+20+100+301+302+303+309	3.4925	308	North Lyon Fire Maintenance District	0.3462
Stagecoach GID	900	10+20+100+301+302+303+309+312	3.4925	309	Silver Springs/Stagecoach Hospital Dist.	0.0450
				310	Smith Valley Fire Maintenance District	0.5197
				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	ENTITY CODE	ENTITY	ENTITY RATE
Hawthorne Town	0100	10+20+100+201	3.6600	10	State of Nevada #	0.1700
Mineral County (unincorporated)	0150	10+20+100+201	3.6600	20	Mineral County School District	1.0000
Luning Town	0120	10+20+100+201	3.6600	100	Mineral County	2.2900
Mina Town	0130, 0140	10+20+100+201	3.6600	201	Mineral County Hospital District	0.2000
Walker Lake Town	200	10+20+100+201	3.6600			

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TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

**NYE COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE	ENTITY CODE	ENTITY	ENTITY RATE
Beatty Town	0001, 0016, 0017	10+20+100+252+302	3.3823	10	State of Nevada #	0.1700
Gabbs Town	0002	10+20+100+201+309	3.5364	20	Nye County School District	1.3350
Manhattan Town	0003	10+20+100+253+307+309	3.6600	100	Nye County	1.3468
Round Mountain Town	0004	10+20+100+255+307+309	3.6600	201	Gabbs Town	0.4846
Nye County (unincorporated)	0005	10+20+100+309	3.0518	251	Amargosa Town	0.4949
	0009	10+20+100	2.8518	252	Beatty Town	0.2105
Pahrump Town	0006	10+20+100+254+305+306	3.4092	253	Manhattan Town	0.3164
Tonopah Town	0007	10+20+100+256+308+309	3.6600	254	Pahrump Town	0.4417
Amargosa Town	0008	10+20+100+251+301	3.6567	255	Round Mountain Town	0.3164
Smoky Valley Library District	0010	10+20+100+307+309	3.3436	256	Tonopah Town	0.4082
Tonopah Library District	0012	10+20+100+308+309	3.2518	301	Amargosa Valley Library District	0.3100
Amargosa Valley Library District	0013	10+20+100+301	3.1618	302	Beatty Library District	0.3200
Beatty Library District	0015	10+20+100+302	3.1718	305	Pahrump Library District	0.0994
				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	ENTITY CODE	ENTITY	ENTITY RATE
Lovelock	0001	10+20+100+201+301	3.6592	10	State of Nevada #	0.1700
Pershing County (unincorporated)	0002	10+20+100+301	3.0968	20	Pershing County School District	1.1500
Imlay Town	0003	10+20+100+251+301	3.2468	100	Pershing County	1.3568
				201	Lovelock	0.5624
				251	Imlay Town	0.1500
				301	Pershing County Hospital District	0.4200

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TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

**STOREY COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE	ENTITY CODE	ENTITY	ENTITY RATE
Storey County (unincorporated)	0010	10+20+100+255	3.4607	10	State of Nevada #	0.1700
Canyon GID	0112	10+20+100+253+255	3.4607	20	Storey County School District	0.8947
Carson Truckee Water Conservancy	0062	10+20+100+254+255	3.4607	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	ENTITY CODE	ENTITY	ENTITY RATE
Reno	1000, 1001, 1002, 1011, 1030,	10+20+100+201	3.6600	10	State of Nevada #	0.1700
	1800, 1811, 1831	10+20+100+201	3.6600	20	Washoe County School District	1.1385
Sparks	2000, 2002, 2020	10+20+100+202	3.6600	100	Washoe County	1.3917
Truckee Meadows Fire Protection	4000, 4011, 4500, 4811	10+20+100+307	3.2402	201	Reno	0.9598
	4020	10+20+100+306+307	3.4698	202	Sparks	0.9598
	4400	10+20+100+303+307	3.6600	301	Incline Village GID	0.1468
North Lake Tahoe Fire Protection	5000	10+20+100+302	3.3750	302	North Lake Tahoe Fire Protection District	0.6748
Incline Village GID	5200	10+20+100+301+302	3.5218	303	Palomino Valley GID	0.4198
Washoe County (unincorporated)	9000	10+20+100	2.7002	306	Sun Valley Water & Sanitation District	0.2296
Palomino Valley GID (non-fire district)	9400	10+20+100+303	3.1200	307	Truckee Meadows Fire Protection District	0.5400
Gerlach GID	9601	10+20+100+310	3.0000	310	Gerlach GID	0.2998
Grandview Terrace	4030	10+20+100+307	3.2402			

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TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

**WHITE PINE COUNTY
OVERLAPPING TAXING DISTRICTS**

ENTITY	TAXING DISTRICT	OVERLAPPING DISTRICTS	TOTAL PROPERTY TAX RATE	ENTITY CODE	ENTITY	ENTITY RATE
Ely	0010 - 0015	10+20+100+201+301	3.6600	10	State of Nevada #	0.1700
McGill Town	0020	10+20+100+252+301	3.6600	20	White Pine County School District	0.9990
Lund Town	0030	10+20+100+251+301	3.6600	100	White Pine County	1.9510
Ruth Town	0040	10+20+100+253+301	3.6600	201	Ely	0.0000
White Pine County (unincorporated)	0050	10+20+100+301	3.6600	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 SB502 (2025, 35th Special Session), 2¢ ADDED TO STATE TAX RATE; \$0.0118 FOR CAPITAL PROJECTS & \$0.0082 FOR CONSERVATION OF NATURAL RESOURCES. OUTSIDE PROPERTY TAX RATE CAP.

PROPERTY TAX RATES FOR NEVADA LOCAL GOVERNMENTS
FY2025-2026

Section E

OTHER INFORMATION

TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

ENTITY	YEAR CREATED	INCREMENTAL VALUE FY2025-2026	EFFECTIVE TAX RATE
Carson City Redevelopment Agency	1986	194,393,802	3.1318
Boulder City Redevelopment Agency	1999	106,250,746	2.0481
Clark County Redevelopment Agency	2004	1,527,154,464	2.4428
City of Henderson Redevelopment Agency	1994	2,898,325,428	2.3126
City of Las Vegas Redevelopment Agency	1985	2,329,499,897	2.5327
City of Mesquite Redevelopment Agency	1995	254,579,009	2.2121
City of North Las Vegas Redevelopment Agency	1999	190,503,439	2.7928

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.
Clark Co suspended operations in 2010 and have been reactivated effective 7/1/21

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.

TOTAL PROPERTY TAX RATES - FY 2025-2026
BY TAXING UNIT

ENTITY	YEAR CREATED	INCREMENTAL VALUE FY2025-2026	EFFECTIVE TAX RATE
Douglas County Redevelopment Agency	2016	163,013,431	2.9071
City of Wells Redevelopment Agency	2019	7,773,286	3.6518
City of Elko Redevelopment Agency	2008	33,126,028	3.4518
City of Reno Redevelopment Agency - #1	1984	388,281,931	2.8991
City of Reno Redevelopment Agency - #2	2005	608,942,742	2.8991
City of Sparks Redevelopment Agency - #1	1978	EXPIRED	EXPIRED
City of Sparks Redevelopment Agency - #2	1999	286,941,747	3.2004
City of Ely Redevelopment Agency	2005	5,491,676	3.4028

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 Wells,

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

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

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

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

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

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

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

Note: The highest district rate is used in the Boulder City, Henderson, Las Vegas, Mesquite and North Las Vegas Redevelopment Areas due to various district rates.

Nevada Department of Taxation
Division of Local Government Services

FINAL NRS 361.4722 TAX CAP FACTORS

FISCAL 2025-26

Tax cap may be no higher than:

3.00%

8.00%

COUNTY	MOVING AVERAGE GROWTH RATE	2 X 2.9% CPI CHANGE	RESIDENTIAL CAP	GENERAL CAP	RESIDENTIAL CAP FACTOR	GENERAL CAP FACTOR
CARSON CITY	7.1%	5.8%	3.0%	7.1%	1.030	1.071
CHURCHILL	5.4%	5.8%	3.0%	5.8%	1.030	1.058
CLARK	8.5%	5.8%	3.0%	8.0%	1.030	1.800
DOUGLAS	6.1%	5.8%	3.0%	6.1%	1.030	1.061
ELKO	4.4%	5.8%	3.0%	5.8%	1.030	1.058
ESMERALDA	15.7%	5.8%	3.0%	8.0%	1.030	1.080
EUREKA	1.6%	5.8%	3.0%	5.8%	1.030	1.058
HUMBOLDT	4.1%	5.8%	3.0%	5.8%	1.030	1.058
LANDER	8.1%	5.8%	3.0%	8.0%	1.030	1.080
LINCOLN	4.4%	5.8%	3.0%	5.8%	1.030	1.058
LYON	9.0%	5.8%	3.0%	8.0%	1.030	1.080
MINERAL	8.8%	5.8%	3.0%	8.0%	1.030	1.080
NYE	4.3%	5.8%	3.0%	5.8%	1.030	1.058
PERSHING	11.4%	5.8%	3.0%	8.0%	1.030	1.080
STOREY	27.4%	5.8%	3.0%	8.0%	1.030	1.080
WASHOE	8.7%	5.8%	3.0%	8.0%	1.030	1.080
WHITE PINE	10.7%	5.8%	3.0%	8.0%	1.030	1.080
STATEWIDE	8.3%	5.8%	3.0%	8.0%	1.030	1.080

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 2025 is 2.9% & Twice the CPI is therefore 5.8%)

Note (4): The Moving Average Growth Rate is based on data from the Statistical Analysis of the Roll from 2016-17 through 2023-24 published by the Department of Taxation; the October 2024 Segregation Report for the 2024-25 Secured and Unsecured Rolls; and the March 2025 Projected Segregation Report for 2025-26 Secured and Unsecured Rolls reported by the County Assessors.