

Nye County Tax Rate Study

Nye County Finance Department

2/19/2020

Property Tax in Nye County – An Overview

- What are property taxes?
 - Property tax is defined by the Nevada Department of Taxation as “The compulsory charge levied by a governmental unit to provide the revenues to support the budgets adopted by the elected governing boards”.
 - Both real property and personal property are subject to taxation in the state of Nevada.
 - Property tax includes land, improvements to land (e.g.: buildings), and other immovable attachments to property.
 - Personal property tax include items such as aircraft and business equipment.

Property Tax in Nye County – An Overview

- Counties serve as the point of departure for property taxation in the State, particularly with respect to collection and distribution of revenues.
 - Distributions made to other jurisdictions within the County's borders, and also to the State.
- Each County may contain other jurisdictions within its boundaries, such as schools, towns, and special districts that oftentimes overlap one another.
- The County Treasurer's Office bills and collects all tax on the real property roll, and apportion the proceeds amongst the local governments and allocate a portion to the state.

Property Tax in Nye County – An Overview

- Tax Caps
 - Nevada Constitution places a rate cap of 5 cents on one dollar of assessed valuation (I.E \$5.00 per \$100 of assessed valuation).
 - NRS 361.453 further caps property taxes at 3.64 cents on one dollar of assessed valuation (I.E \$3.64 per \$100). Plus 2 cents approved by the voters in 2002 for the protection and preservation of natural resources in Nevada.
 - Property tax in Nevada is assessed at 35 percent of its taxable value.
 - The tax cap applies to the combined tax rates for any entity levying a property tax.

Tax Rates

- The Board of County Commissioners can set the following rates:
 - Nye County general fund rate.
 - Districts within the County where the BoCC is the governing body (e.g. Beatty Town).
- Governing bodies with elected boards responsible for setting their own rates:
 - Towns: Amargosa Town, Round Mountain Town, Tonopah Town.
 - Library Districts: Amargosa, Beatty, Pahrump, Smoky Valley, Tonopah.
 - Special Districts: Northern Nye County Hospital Districts.
 - Others: State of Nevada, Nye County School District



Summary of all Nye County tax rates by jurisdiction.

With historical tax rates between FY13-FY20.

Administration, Jurisdictions, Entities, and Funds for Nye County, NV – FY13-FY20

Administration	Jurisdiction	Entity	Entity Tax Rate - FY20	Fund	Fund Tax Rate - FY20	Fund Tax Rate - FY19	Fund Tax Rate - FY18	Fund Tax Rate - FY17	Fund Tax Rate - FY16	Fund Tax Rate - FY15	Fund Tax Rate - FY14	Fund Tax Rate - FY13	
Nye County	County	Nye County	1.3468	Nye County General Operating - 10101	1.0599	1.0799	1.0799	1.0799	1.0534	1.0030	0.9996	0.9819	
				Nye County Road Fund - 10205	0.0000	0.0000	0.0000	0.0000	0.0000	0.0050	0.0050	0.0050	
				State Cooperative Extension (Ag Ext) - 10218	0.0200	0.0000	0.0000	0.0000	0.0100	0.0150	0.0150	0.0150	
				Medical & General Indigent (HHS) - 10283	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	
				Dedicated County Medical (50/50 Fund) - 10285	0.0201	0.0201	0.0202	0.0202	0.0202	0.0202	0.0202	0.0202	
				State Medical Indigent-Indigent Accident Fund-74712	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	
				Nye County Museum Fund - 10214	0.0079	0.0079	0.0079	0.0079	0.0079	0.0079	0.0117	0.0117	
				Nye County Juvenile Probation Fund - 10230	0.0733	0.0733	0.0733	0.0728	0.0728	0.1000	0.1000	0.1000	
				Nye County Health Clinics Fund - 10285	0.0109	0.0109	0.0109	0.0109	0.0244	0.0395	0.0395	0.0395	
				Nye County Capital - 10401	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0177	
				Nye County Special Capital - 10402	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	
				Nye County 911 Emergency Fund - 10213	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	
	Youth Service - 10230	0.0049	0.0049	0.0048	0.0053	0.0083	0.0064	0.0060	0.0060				
	Total County Property Tax Rate			1.3468	Total Property Tax Rate			1.3468	1.3468	1.3468	1.3468	1.3468	1.3468
	Schools	Nye County School District	1.3350	County School Maintenance & Operation - 71101		0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500
				County School Debt (Bonds) - 71391		0.5850	0.5850	0.5850	0.5850	0.5850	0.5850	0.5850	0.5850
	State	State of Nevada	0.1700	State of Nevada - 74711		0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700
	Minimum Property Tax Rate			2.8518	Total Property Tax Rate			2.8518	2.8518	2.8518	2.8518	2.8518	2.8518
	Tax Rates Set by Districts												
	Special Districts	Various	Varies	Amargosa Library - 46101		0.3100	0.3100	0.3100	0.3100	0.3100	0.3100	0.3100	0.3100
				Beatty Library - 44101		0.3200	0.3200	0.3200	0.3200	0.3200	0.3200	0.2741	0.2741
				Northern Nye County Hospital District - 74101		0.2000	0.2000	0.2000	0.2000	0.2000	0.0000	0.0000	0.0000
				Pahrump Library - 45101		0.1009	0.0998	0.1018	0.1011	0.1009	0.0984	0.0868	0.0781
				Smoky Valley Library - 42101		0.2918	0.2918	0.2918	0.2918	0.2918	0.2686	0.2686	0.2686
				Tonopah Library - 41101		0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000
	Tax Rates Set by Towns												
	Towns	Various	Varies	Amargosa Town - 26101		0.4949	0.4949	0.4949	0.4949	0.4949	0.4949	0.4949	0.4949
				Beatty Town - 24101		0.2105	0.2105	0.2105	0.2105	0.2105	0.2105	0.2105	0.2105
				Belmont Town (Tax district has never existed)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
				Gabbs Town - 23101		0.4846	0.4846	0.4846	0.4846	0.4846	0.4846	0.4846	0.4846
				Manhattan Town - 27101		0.3164	0.3164	0.3164	0.3164	0.3164	0.3164	0.3164	0.3164
				Pahrump Swimming Pool - 25274		0.0163	0.0163	0.0163	0.0163	0.0163	0.0163	0.0163	0.0145
Pahrump Town - 25101				0.4417	0.4417	0.4417	0.4795	0.4795	0.4795	0.4795	0.4308		
Round Mountain Town - 22101				0.3164	0.3164	0.3164	0.3164	0.3164	0.3164	0.3164	0.3164		
Tonopah Town - 21101				0.4082	0.4082	0.4082	0.4082	0.4082	0.6081	0.5881	0.5881		



Nye County tax rates by district.

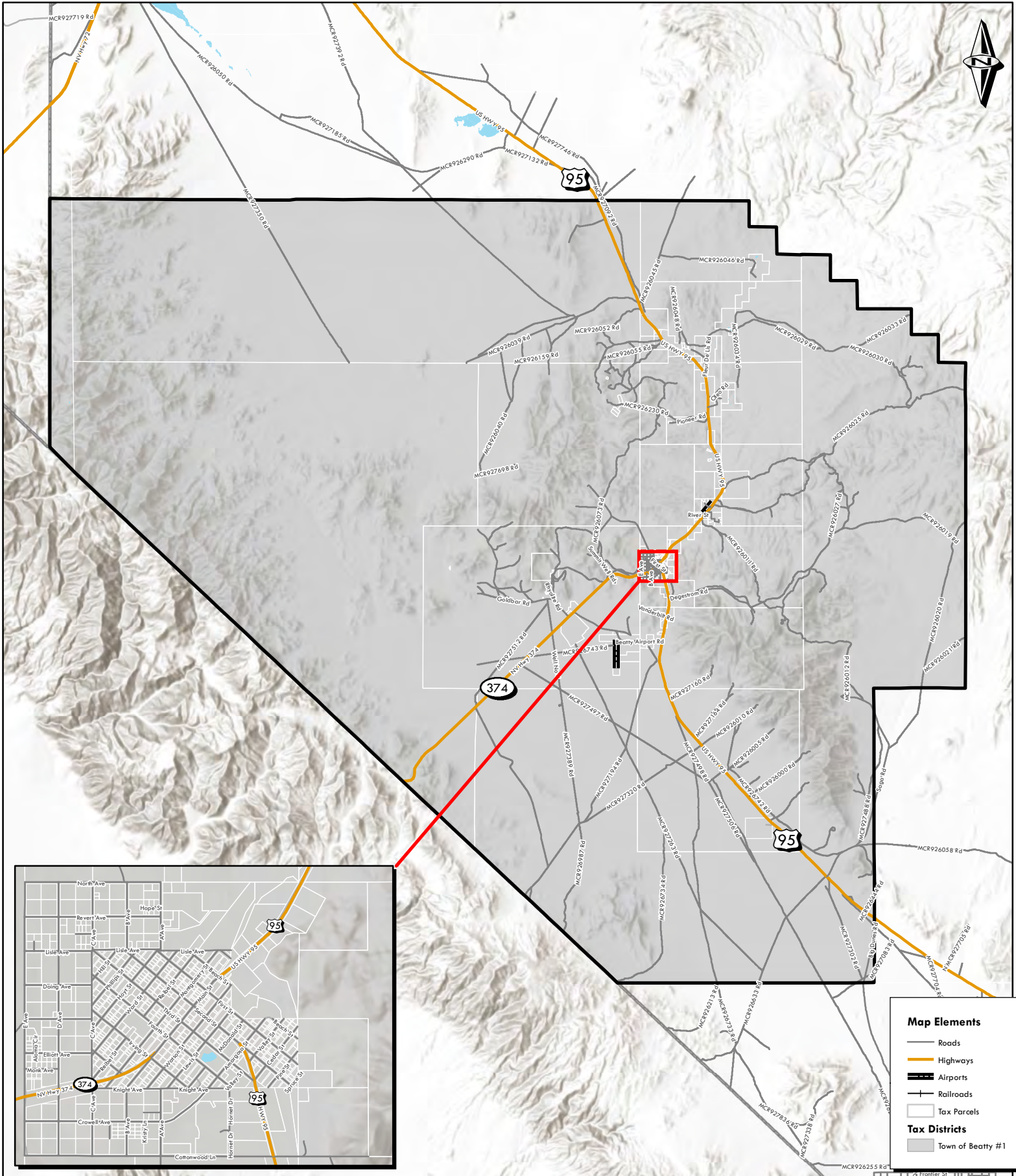
With historical tax rates between FY13-FY20.

Includes GIS maps of each district for reference.

Property Taxes by District

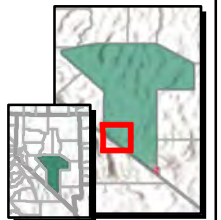
Beatty Town - District 1.0

Administration	Jurisdiction	Entity	Entity Tax Rate - FY20	Fund	Fund Tax Rate - FY20	Fund Tax Rate - FY19	Fund Tax Rate - FY18	Fund Tax Rate - FY17	Fund Tax Rate - FY16	Fund Tax Rate - FY15	Fund Tax Rate - FY14	Fund Tax Rate - FY13	
Nye County	County	Nye County	1.3468	Nye County General Operating - 10101	1.0599	1.0799	1.0799	1.0799	1.0534	1.0030	0.9996	0.9819	
				Nye County Road Fund - 10205	0.0000	0.0000	0.0000	0.0000	0.0000	0.0050	0.0050	0.0050	
				State Cooperative Extension (Ag Ext) - 10218	0.0200	0.0000	0.0000	0.0000	0.0100	0.0150	0.0150	0.0150	
				Medical & General Indigent (HHS) - 10283	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	
				Dedicated County Medical (50/50 Fund) - 10285	0.0201	0.0201	0.0202	0.0202	0.0202	0.0202	0.0202	0.0202	
				State Medical Indigent - Indigent Accident Fund - 74712	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	
				Nye County Museum Fund - 10214	0.0079	0.0079	0.0079	0.0079	0.0079	0.0079	0.0117	0.0117	
				Nye County Juvenile Probation Fund - 10230	0.0733	0.0733	0.0733	0.0728	0.0728	0.1000	0.1000	0.1000	
				Nye County Health Clinics Fund - 10285	0.0109	0.0109	0.0109	0.0109	0.0244	0.0395	0.0395	0.0395	
				Nye County Capital - 10401	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0177	
				Nye County Special Capital - 10402	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	
				Nye County 911 Emergency Fund - 10213	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	
				Youth Service - 10230	0.0049	0.0049	0.0048	0.0053	0.0083	0.0064	0.0060	0.0060	
	Total County Property Tax Rate		1.3468	Total Property Tax Rate		1.3468	1.3468	1.3468	1.3468	1.3468	1.3468	1.3468	
	Schools	Nye County School District	1.3350	County School Maintenance & Operation - 71101		0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500
				County School Debt (Bonds) - 71391		0.5850	0.5850	0.5850	0.5850	0.5850	0.5850	0.5850	0.5850
	State	State of Nevada	0.1700	State of Nevada - 74711		0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700
	Minimum Property Tax Rate		2.8518	Total Property Tax Rate		2.8518	2.8518	2.8518	2.8518	2.8518	2.8518	2.8518	2.8518
	District 1.0 Beatty												
	Towns	Beatty Town	0.5305	Beatty Town - 24101		0.2105	0.2105	0.2105	0.2105	0.2105	0.2105	0.2105	0.2105
				Beatty Library - 44101		0.3200	0.3200	0.3200	0.3200	0.3200	0.3200	0.2741	0.2741
				Total District Property Tax Rate		0.5305	0.5305	0.5305	0.5305	0.5305	0.5305	0.4846	0.4846
	Total District Property Tax Rate by FY		3.3823			3.3823	3.3823	3.3823	3.3823	3.3823	3.3823	3.3364	3.3364



Town of

Nye County, NV Beatty Tax Districts



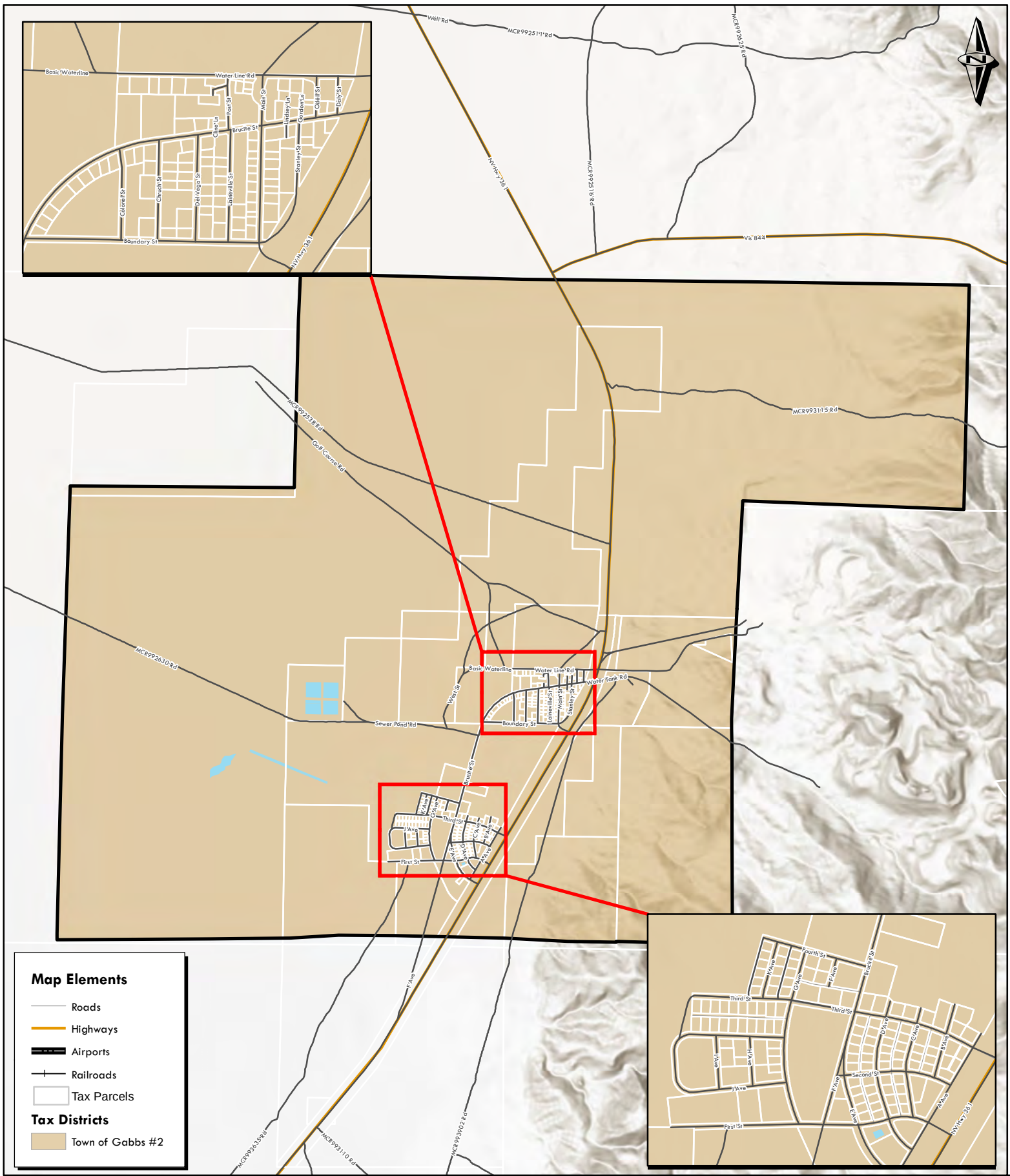
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Property Taxes by District

Gabbs Town - District 2.0

Gabbs Town - District 2.0													
Administration	Jurisdiction	Entity	Entity Tax Rate - FY20	Fund	Fund Tax Rate - FY20	Fund Tax Rate - FY19	Fund Tax Rate - FY18	Fund Tax Rate - FY17	Fund Tax Rate - FY16	Fund Tax Rate - FY15	Fund Tax Rate - FY14	Fund Tax Rate - FY13	
Nye County	County	Nye County	1.3468	Nye County General Operating - 10101	1.0599	1.0799	1.0799	1.0799	1.0534	1.0030	0.9996	0.9819	
				Nye County Road Fund - 10205	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0050	0.0050	0.0050
				State Cooperative Extension (Ag Ext) - 10218	0.0200	0.0000	0.0000	0.0000	0.0000	0.0100	0.0150	0.0150	0.0150
				Medical & General Indigent (HHS) - 10283	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798
				Dedicated County Medical (50/50 Fund) - 10285	0.0201	0.0201	0.0202	0.0202	0.0202	0.0202	0.0202	0.0202	0.0202
				State Medical Indigent - Indigent Accident Fund - 74712	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150
				Nye County Museum Fund - 10214	0.0079	0.0079	0.0079	0.0079	0.0079	0.0079	0.0079	0.0117	0.0117
				Nye County Juvenile Probation Fund - 10230	0.0733	0.0733	0.0733	0.0728	0.0728	0.1000	0.1000	0.1000	0.1000
				Nye County Health Clinics Fund - 10285	0.0109	0.0109	0.0109	0.0109	0.0244	0.0395	0.0395	0.0395	0.0395
				Nye County Capital - 10401	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0177
				Nye County Special Capital - 10402	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
				Nye County 911 Emergency Fund - 10213	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050
				Youth Service - 10230	0.0049	0.0049	0.0048	0.0053	0.0083	0.0064	0.0060	0.0060	0.0060
	Total County Property Tax Rate		1.3468	Total Property Tax Rate		1.3468	1.3468	1.3468	1.3468	1.3468	1.3468	1.3468	
	Schools	Nye County School District	1.3350	County School Maintenance & Operation - 71101		0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500
					County School Debt (Bonds) - 71391		0.5850	0.5850	0.5850	0.5850	0.5850	0.5850	0.5850
	State	State of Nevada	0.1700	State of Nevada - 74711		0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700
	Minimum Property Tax Rate		2.8518	Total Property Tax Rate		2.8518	2.8518	2.8518	2.8518	2.8518	2.8518	2.8518	2.8518
	District 2.0 Gabbs												
	Towns	Gabbs Town	0.6846	Gabbs Town - 23101		0.4846	0.4846	0.4846	0.4846	0.4846	0.4846	0.4846	0.4846
				Northern Nye County Hospital District - 74101		0.2000	0.2000	0.2000	0.2000	0.2000	0.0000	0.0000	0.0000
				Total District Property Tax Rate		0.6846	0.6846	0.6846	0.6846	0.6846	0.4846	0.4846	0.4846
	Total District Property Tax Rate by FY			3.5364			3.5364	3.5364	3.5364	3.5364	3.5364	3.3364	3.3364

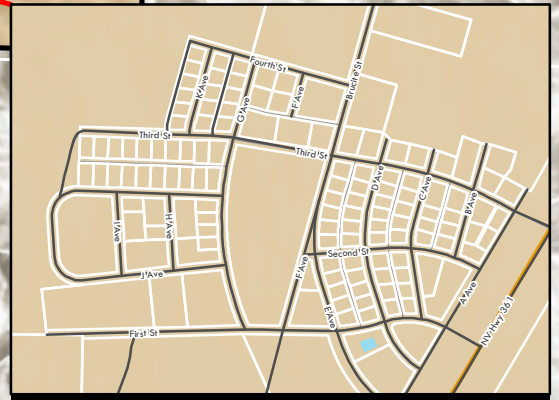


Map Elements

- Roads
- Highways
- Airports
- Railroads
- Tax Parcels

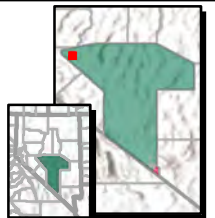
Tax Districts

- Town of Gabbs #2



Town of
Nye County, NV

Gabbs Tax Districts



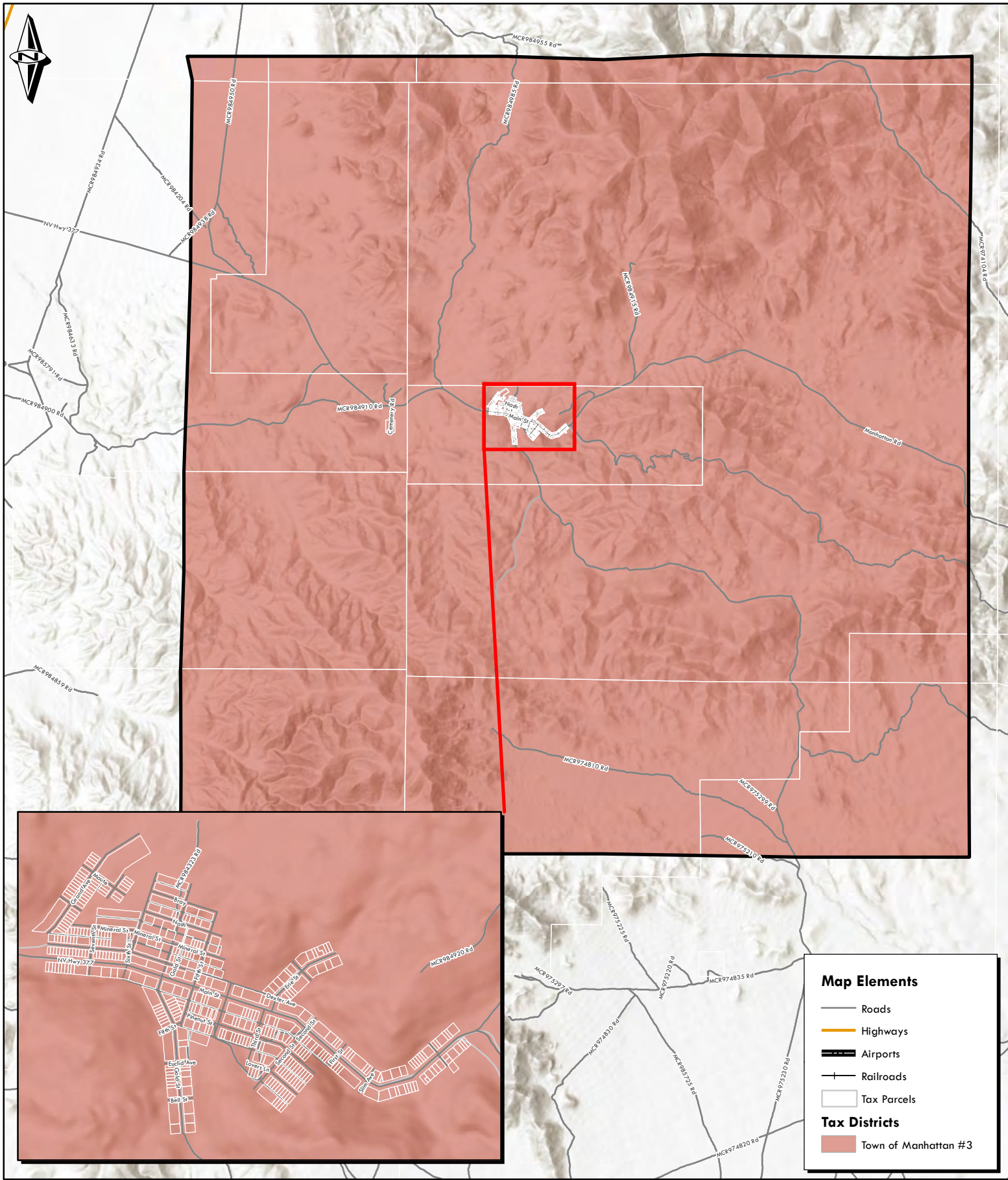
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Property Taxes by District

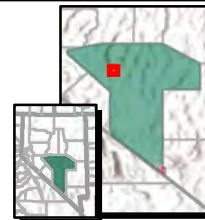
Manhattan Town - District 3.0

Manhattan Town - District 3.0												
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Nye County	County	Nye County	1.3468	Nye County General Operating - 10101	1.0599	1.0799	1.0799	1.0799	1.0534	1.0030	0.9996	0.9819
				Nye County Road Fund - 10205	0.0000	0.0000	0.0000	0.0000	0.0000	0.0050	0.0050	0.0050
				State Cooperative Extension (Ag Ext) - 10218	0.0200	0.0000	0.0000	0.0000	0.0100	0.0150	0.0150	0.0150
				Medical & General Indigent (HHS) - 10283	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798
				Dedicated County Medical (50/50 Fund) - 10285	0.0201	0.0201	0.0202	0.0202	0.0202	0.0202	0.0202	0.0202
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	District 3.0 Manhattan											
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				Total District Property Tax Rate		0.8082	0.8082	0.8082	0.8082	0.8082	0.5850	0.5850
	Total District Property Tax Rate by FY		3.6600			3.6600	3.6600	3.6600	3.6600	3.6600	3.4368	3.4368



Town of
Nye County, NV

ManhattanTax Districts



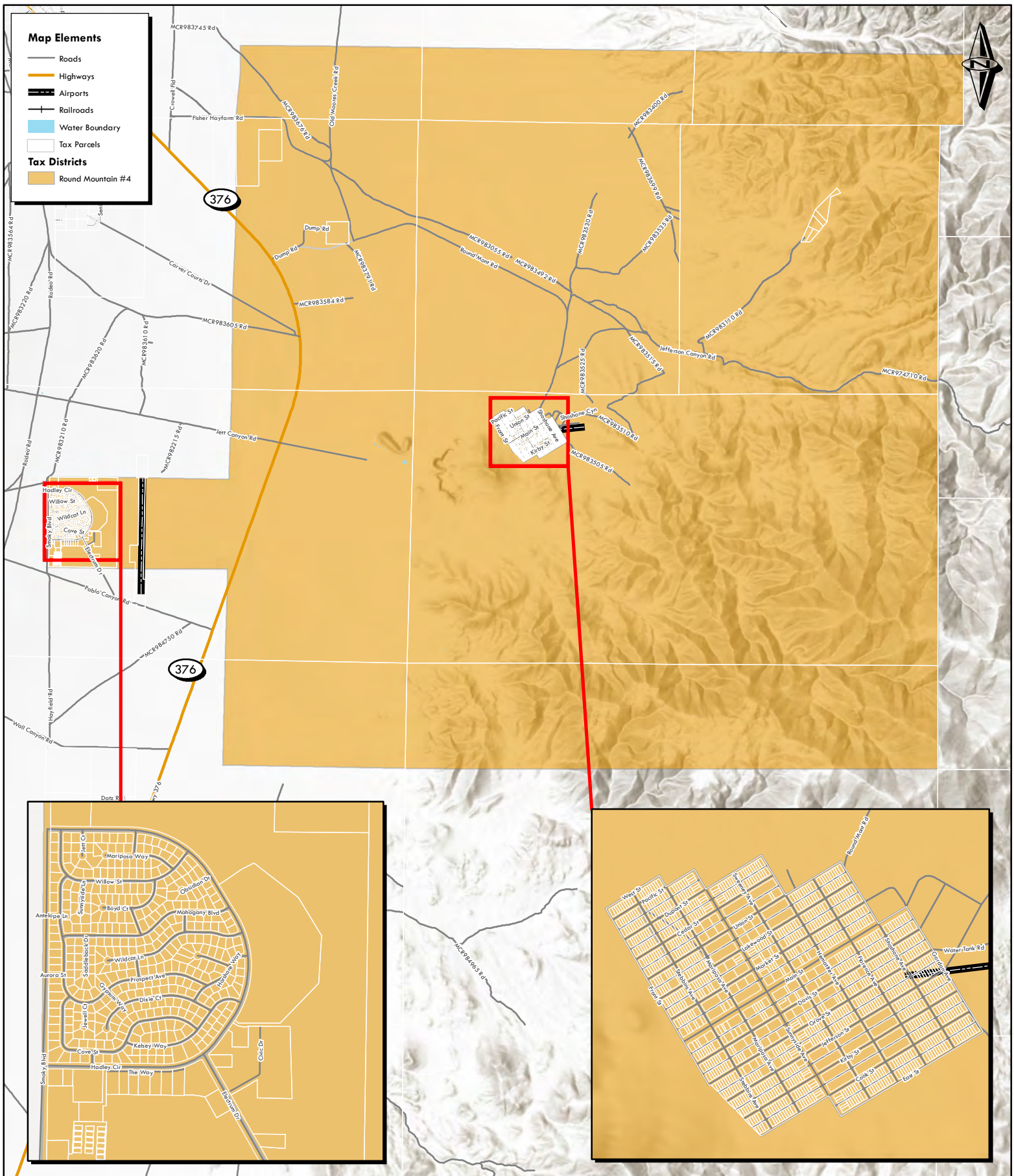
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Round Mountain Town - District 4.0

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				Nye County Health Clinics Fund - 10285	0.0109	0.0109	0.0109	0.0109	0.0244	0.0395	0.0395	0.0395	
				Nye County Capital - 10401	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0177	
				Nye County Special Capital - 10402	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	
				Nye County 911 Emergency Fund - 10213	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	
				Youth Service - 10230	0.0049	0.0049	0.0048	0.0053	0.0083	0.0064	0.0060	0.0060	
	Total County Property Tax Rate		1.3468	Total Property Tax Rate		1.3468	1.3468	1.3468	1.3468	1.3468	1.3468	1.3468	
	Schools	Nye County School District	1.3350	County School Maintenance & Operation - 71101		0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500
				County School Debt (Bonds) - 71391		0.5850	0.5850	0.5850	0.5850	0.5850	0.5850	0.5850	0.5850
	State	State of Nevada	0.1700	State of Nevada - 74711		0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700
	Minimum Property Tax Rate		2.8518	Total Property Tax Rate		2.8518	2.8518	2.8518	2.8518	2.8518	2.8518	2.8518	2.8518
	District 4.0 Round Mountain												
	Towns	Round Mountain Town	0.8082	Round Mountain Town - 22101		0.3164	0.3164	0.3164	0.3164	0.3164	0.3164	0.3164	0.3164
				Northern Nye County Hospital District - 74101		0.2000	0.2000	0.2000	0.2000	0.2000	0.0000	0.0000	0.0000
				Smoky Valley Library - 42101		0.2918	0.2918	0.2918	0.2918	0.2918	0.2686	0.2686	0.2686
				Total District Property Tax Rate		0.8082	0.8082	0.8082	0.8082	0.8082	0.5850	0.5850	0.5850
	Total District Property Tax Rate by FY		3.6600			3.6600	3.6600	3.6600	3.6600	3.6600	3.4368	3.4368	3.4368



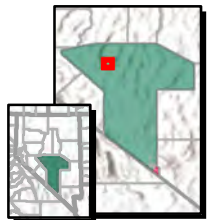
Town of

Nye County, NV

Round Mountain Tax Districts

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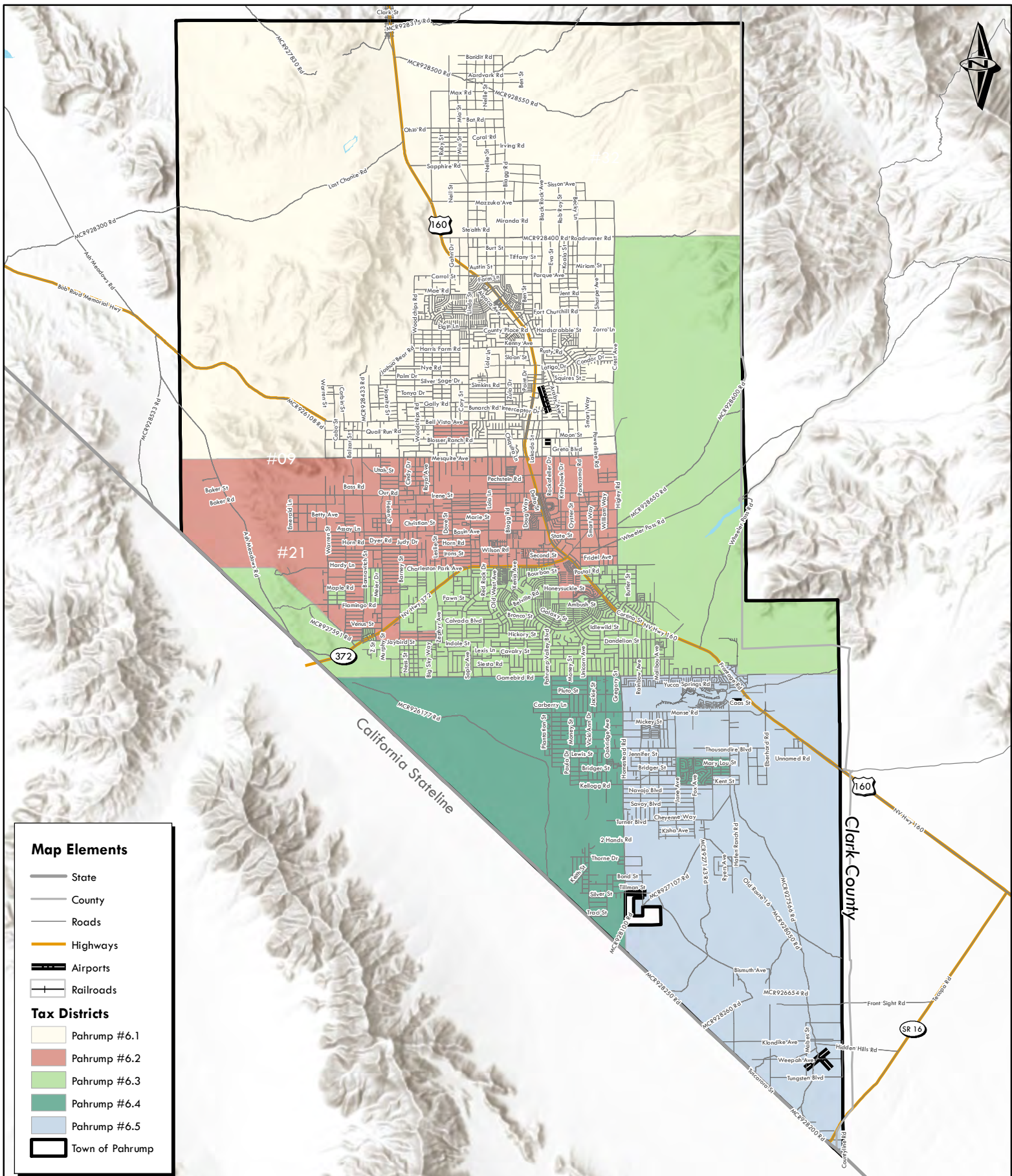
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Property Taxes by District

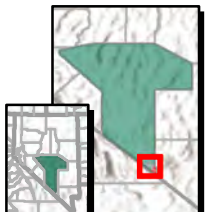
Pahrump Town - District 6.0-6.5

Administration	Jurisdiction	Entity	Entity Tax Rate - FY20	Fund	Fund Tax Rate - FY20	Fund Tax Rate - FY19	Fund Tax Rate - FY18	Fund Tax Rate - FY17	Fund Tax Rate - FY16	Fund Tax Rate - FY15	Fund Tax Rate - FY14	Fund Tax Rate - FY13	
Nye County	County	Nye County	1.3468	Nye County General Operating - 10101	1.0599	1.0799	1.0799	1.0799	1.0534	1.0030	0.9996	0.9819	
				Nye County Road Fund - 10205	0.0000	0.0000	0.0000	0.0000	0.0000	0.0050	0.0050	0.0050	
				State Cooperative Extension (Ag Ext) - 10218	0.0200	0.0000	0.0000	0.0000	0.0100	0.0150	0.0150	0.0150	
				Medical & General Indigent (HHS) - 10283	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	
				Dedicated County Medical (50/50 Fund) - 10285	0.0201	0.0201	0.0202	0.0202	0.0202	0.0202	0.0202	0.0202	
				State Medical Indigent - Indigent Accident Fund - 74712	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	
				Nye County Museum Fund - 10214	0.0079	0.0079	0.0079	0.0079	0.0079	0.0079	0.0117	0.0117	
				Nye County Juvenile Probation Fund - 10230	0.0733	0.0733	0.0733	0.0728	0.0728	0.1000	0.1000	0.1000	
				Nye County Health Clinics Fund - 10285	0.0109	0.0109	0.0109	0.0109	0.0244	0.0395	0.0395	0.0395	
				Nye County Capital - 10401	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0177	
				Nye County Special Capital - 10402	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	
				Nye County 911 Emergency Fund - 10213	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	
	Youth Service - 10230	0.0049	0.0049	0.0048	0.0053	0.0083	0.0064	0.0060	0.0060				
	Total County Property Tax Rate		1.3468	Total Property Tax Rate		1.3468	1.3468	1.3468	1.3468	1.3468	1.3468	1.3468	
	Schools	Nye County School District	1.3350	County School Maintenance & Operation - 71101		0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500
					County School Debt (Bonds) - 71391	0.5850	0.5850	0.5850	0.5850	0.5850	0.5850	0.5850	0.5850
	State	State of Nevada	0.1700	State of Nevada - 74711		0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700
	Minimum Property Tax Rate		2.8518	Total Property Tax Rate		2.8518	2.8518	2.8518	2.8518	2.8518	2.8518	2.8518	2.8518
	District 6.0-6.5 - Pahrump												
	Towns	Pahrump Town	0.5589	Pahrump Town - 25101		0.4417	0.4417	0.4417	0.4795	0.4795	0.4795	0.4795	0.4308
				Pahrump Library - 45101		0.1009	0.0998	0.1018	0.1011	0.1009	0.0984	0.0868	0.0781
				Pahrump Swimming Pool - 25274		0.0163	0.0163	0.0163	0.0163	0.0163	0.0163	0.0163	0.0145
				Total District Property Tax Rate		0.5589	0.5578	0.5598	0.5969	0.5967	0.5942	0.5826	0.5234
	Total District Property Tax Rate by FY		3.4107			3.4107	3.4096	3.4116	3.4487	3.4485	3.4460	3.4344	3.3752



Nye County, NV

Town of Pahrump Tax Districts

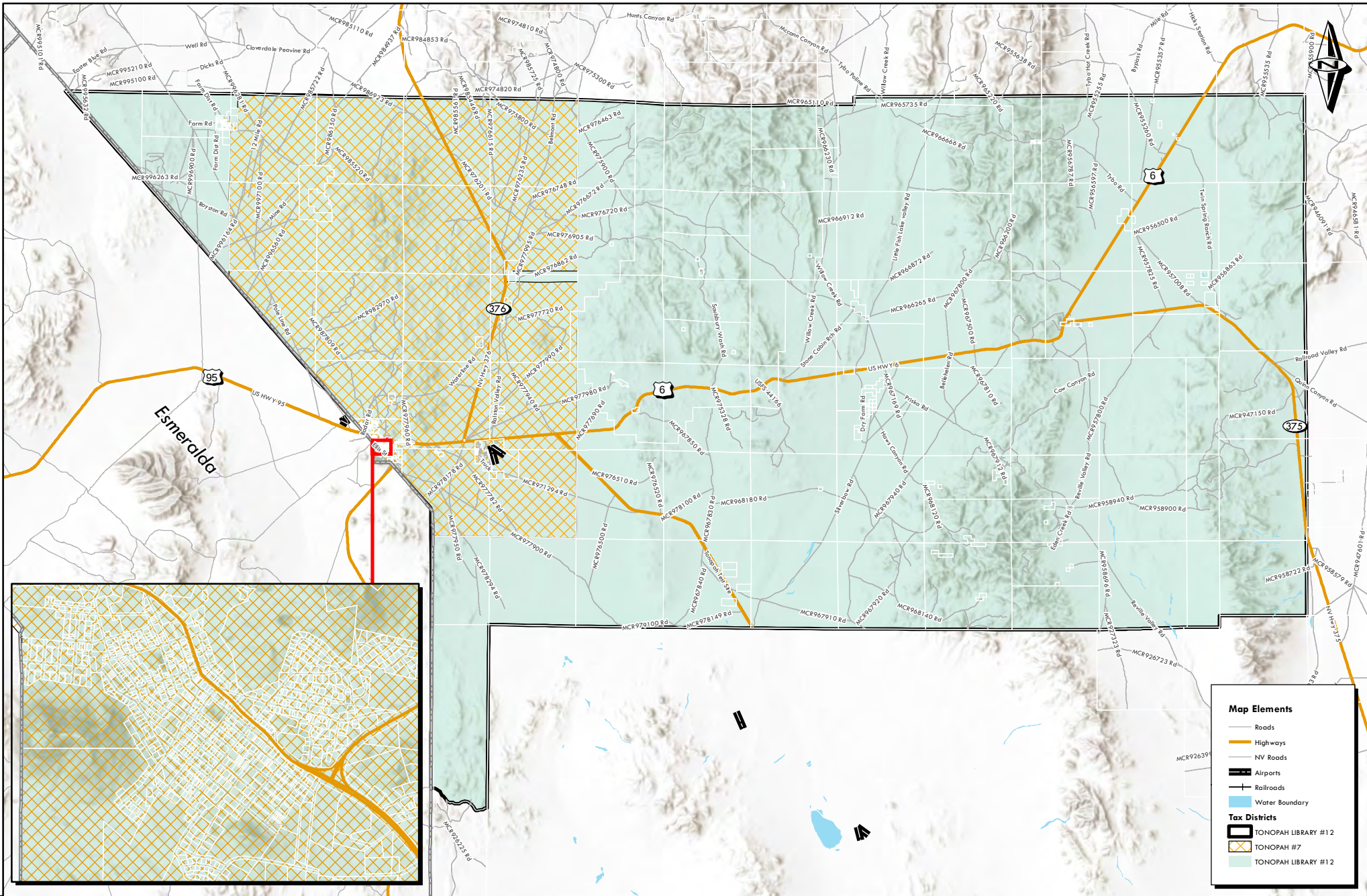


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Property Taxes by District

Tonopah Town - District 7.0

Administration	Jurisdiction	Entity	Entity Tax Rate - FY20	Fund	Fund Tax Rate - FY20	Fund Tax Rate - FY19	Fund Tax Rate - FY18	Fund Tax Rate - FY17	Fund Tax Rate - FY16	Fund Tax Rate - FY15	Fund Tax Rate - FY14	Fund Tax Rate - FY13	
Nye County	County	Nye County	1.3468	Nye County General Operating - 10101	1.0599	1.0799	1.0799	1.0799	1.0534	1.0030	0.9996	0.9819	
				Nye County Road Fund - 10205	0.0000	0.0000	0.0000	0.0000	0.0000	0.0050	0.0050	0.0050	
				State Cooperative Extension (Ag Ext) - 10218	0.0200	0.0000	0.0000	0.0000	0.0100	0.0150	0.0150	0.0150	
				Medical & General Indigent (HHS) - 10283	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	
				Dedicated County Medical (50/50 Fund) - 10285	0.0201	0.0201	0.0202	0.0202	0.0202	0.0202	0.0202	0.0202	
				State Medical Indigent - Indigent Accident Fund - 74712	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	
				Nye County Museum Fund - 10214	0.0079	0.0079	0.0079	0.0079	0.0079	0.0079	0.0117	0.0117	
				Nye County Juvenile Probation Fund - 10230	0.0733	0.0733	0.0733	0.0728	0.0728	0.1000	0.1000	0.1000	
				Nye County Health Clinics Fund - 10285	0.0109	0.0109	0.0109	0.0109	0.0244	0.0395	0.0395	0.0395	
				Nye County Capital - 10401	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0177	
				Nye County Special Capital - 10402	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	
				Nye County 911 Emergency Fund - 10213	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	
				Youth Service - 10230	0.0049	0.0049	0.0048	0.0053	0.0083	0.0064	0.0060	0.0060	
	Total County Property Tax Rate		1.3468	Total Property Tax Rate		1.3468	1.3468	1.3468	1.3468	1.3468	1.3468	1.3468	
	Schools	Nye County School District	1.3350	County School Maintenance & Operation - 71101		0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500
					County School Debt (Bonds) - 71391		0.5850	0.5850	0.5850	0.5850	0.5850	0.5850	0.5850
	State	State of Nevada	0.1700	State of Nevada - 74711		0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700
	Minimum Property Tax Rate		2.8518	Total Property Tax Rate		2.8518	2.8518	2.8518	2.8518	2.8518	2.8518	2.8518	2.8518
	District 7.0 - Tonopah												
	Towns	Tonopah Town	0.8082	Tonopah Town - 21101		0.4082	0.4082	0.4082	0.4082	0.4082	0.6081	0.5881	0.5881
				Tonopah Library - 41101		0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000
				Northern Nye County Hospital District - 74101		0.2000	0.2000	0.2000	0.2000	0.2000	0.0000	0.0000	0.0000
				Total District Property Tax Rate		0.8082	0.8082	0.8082	0.8082	0.8082	0.8081	0.7881	0.7881
	Total District Property Tax Rate by FY		3.6600			3.6600	3.6600	3.6600	3.6600	3.6600	3.6599	3.6399	3.6399



Town and Library

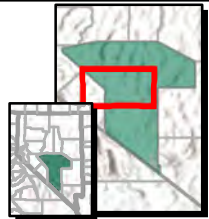
Nye County, NV

Tonopah Tax Districts

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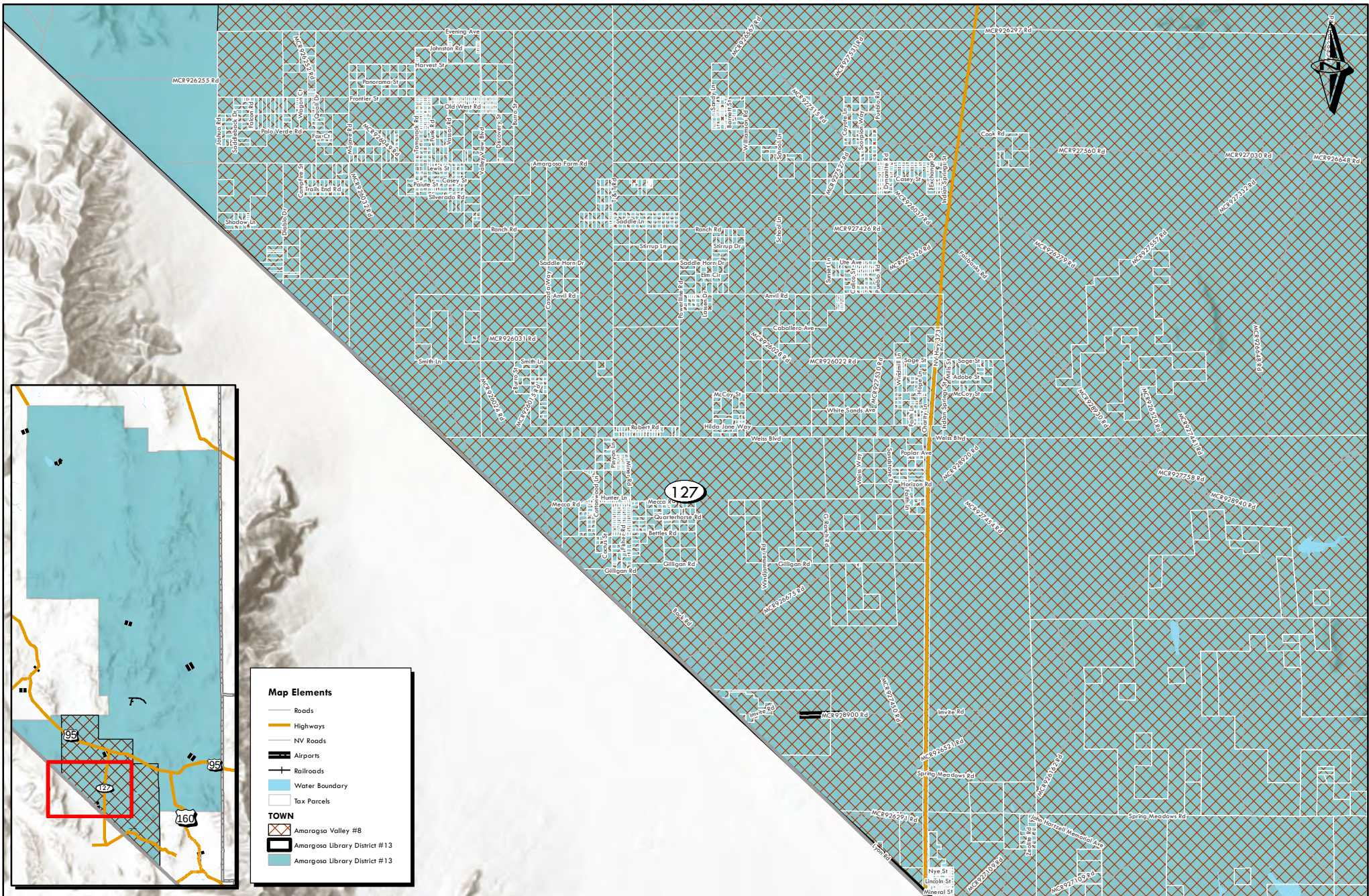
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Property Taxes by District

Amargosa Town - District 8.0

Administration	Jurisdiction	Entity	Entity Tax Rate - FY20	Fund	Fund Tax Rate - FY20	Fund Tax Rate - FY19	Fund Tax Rate - FY18	Fund Tax Rate - FY17	Fund Tax Rate - FY16	Fund Tax Rate - FY15	Fund Tax Rate - FY14	Fund Tax Rate - FY13	
Nye County	County	Nye County	1.3468	Nye County General Operating - 10101	1.0599	1.0799	1.0799	1.0799	1.0534	1.0030	0.9996	0.9819	
				Nye County Road Fund - 10205	0.0000	0.0000	0.0000	0.0000	0.0000	0.0050	0.0050	0.0050	
				State Cooperative Extension (Ag Ext) - 10218	0.0200	0.0000	0.0000	0.0000	0.0100	0.0150	0.0150	0.0150	
				Medical & General Indigent (HHS) - 10283	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	
				Dedicated County Medical (50/50 Fund) - 10285	0.0201	0.0201	0.0202	0.0202	0.0202	0.0202	0.0202	0.0202	
				State Medical Indigent - Indigent Accident Fund - 74712	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	
				Nye County Museum Fund - 10214	0.0079	0.0079	0.0079	0.0079	0.0079	0.0079	0.0117	0.0117	
				Nye County Juvenile Probation Fund - 10230	0.0733	0.0733	0.0733	0.0728	0.0728	0.1000	0.1000	0.1000	
				Nye County Health Clinics Fund - 10285	0.0109	0.0109	0.0109	0.0109	0.0244	0.0395	0.0395	0.0395	
				Nye County Capital - 10401	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0177	
				Nye County Special Capital - 10402	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	
				Nye County 911 Emergency Fund - 10213	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	
				Youth Service - 10230	0.0049	0.0049	0.0048	0.0053	0.0083	0.0064	0.0060	0.0060	
	Total County Property Tax Rate		1.3468	Total Property Tax Rate		1.3468	1.3468	1.3468	1.3468	1.3468	1.3468	1.3468	
	Schools	Nye County School District	1.3350	County School Maintenance & Operation - 71101	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	
				County School Debt (Bonds) - 71391	0.5850	0.5850	0.5850	0.5850	0.5850	0.5850	0.5850	0.5850	
	State	State of Nevada	0.1700	State of Nevada - 74711	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	
	Minimum Property Tax Rate		2.8518	Total Property Tax Rate		2.8518	2.8518	2.8518	2.8518	2.8518	2.8518	2.8518	2.8518
	District 8.0 Amargosa												
	Towns	Amargosa Town	0.8049	Amargosa Town - 26101	0.4949	0.4949	0.4949	0.4949	0.4949	0.4949	0.4949	0.4949	0.4949
				Amargosa Library - 46101	0.3100	0.3100	0.3100	0.3100	0.3100	0.3100	0.3100	0.3100	
				Total District Property Tax Rate	0.8049	0.8049	0.8049	0.8049	0.8049	0.8049	0.8049	0.8049	
	Total District Property Tax Rate by FY		3.6567			3.6567	3.6567	3.6567	3.6567	3.6567	3.6567	3.6567	3.6567



Town and Library

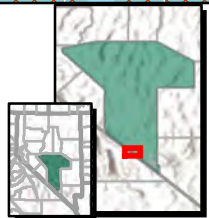
Nye County, NV

Amargosa Tax Districts

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Property Taxes by District

Smoky Valley Library - District 10.0

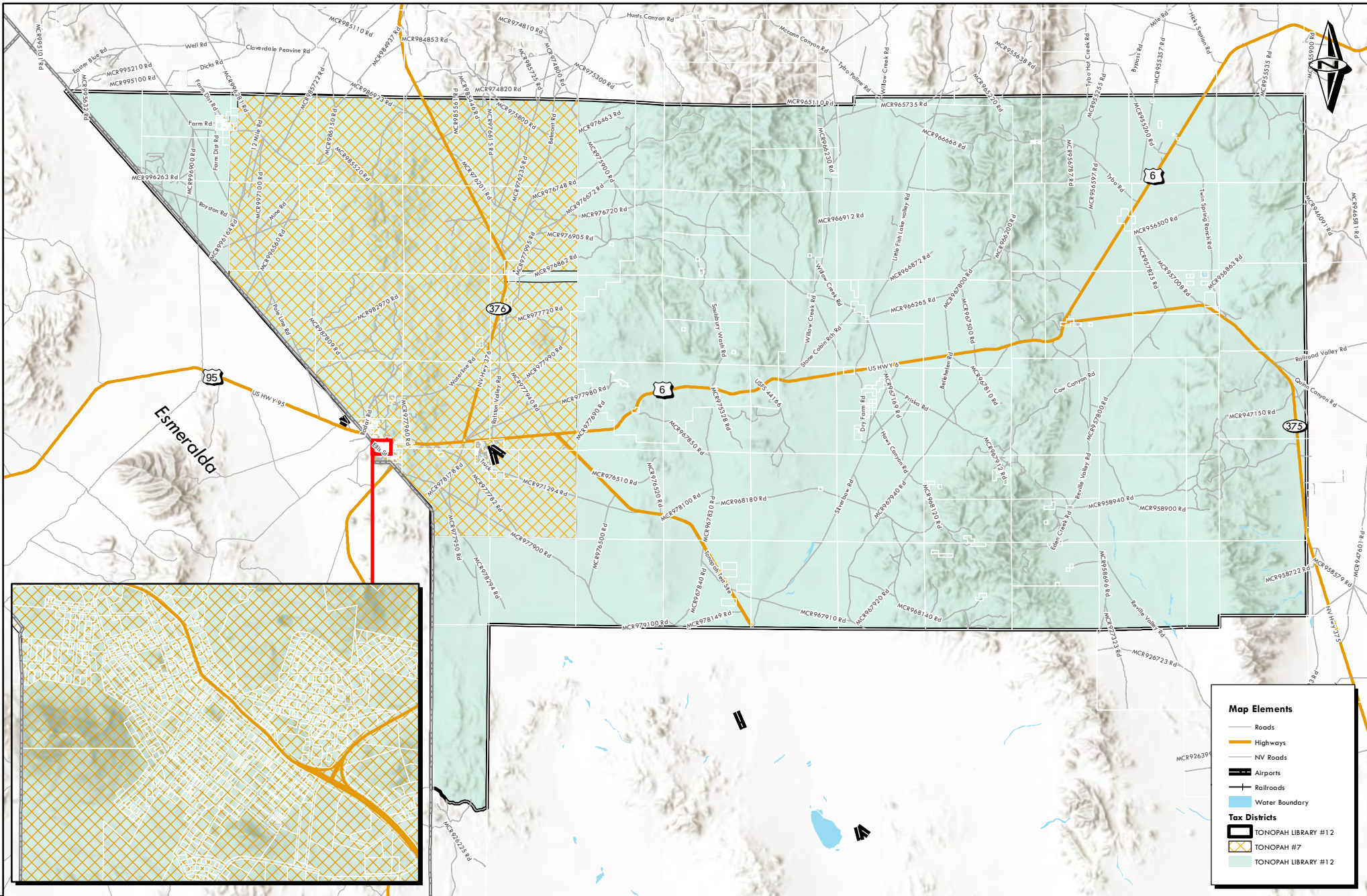
Smoky Valley Library - District 10.0												
Administration	Jurisdiction	Entity	Entity Tax Rate - FY20	Fund	Fund Tax Rate - FY20	Fund Tax Rate - FY19	Fund Tax Rate - FY18	Fund Tax Rate - FY17	Fund Tax Rate - FY16	Fund Tax Rate - FY15	Fund Tax Rate - FY14	Fund Tax Rate - FY13
Nye County	County	Nye County	1.3468	Nye County General Operating - 10101	1.0599	1.0799	1.0799	1.0799	1.0534	1.0030	0.9996	0.9819
				Nye County Road Fund - 10205	0.0000	0.0000	0.0000	0.0000	0.0000	0.0050	0.0050	0.0050
				State Cooperative Extension (Ag Ext) - 10218	0.0200	0.0000	0.0000	0.0000	0.0100	0.0150	0.0150	0.0150
				Medical & General Indigent (HHS) - 10283	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798
				Dedicated County Medical (50/50 Fund) - 10285	0.0201	0.0201	0.0202	0.0202	0.0202	0.0202	0.0202	0.0202
				State Medical Indigent - Indigent Accident Fund - 74712	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150
				Nye County Museum Fund - 10214	0.0079	0.0079	0.0079	0.0079	0.0079	0.0079	0.0117	0.0117
				Nye County Juvenile Probation Fund - 10230	0.0733	0.0733	0.0733	0.0728	0.0728	0.1000	0.1000	0.1000
				Nye County Health Clinics Fund - 10285	0.0109	0.0109	0.0109	0.0109	0.0244	0.0395	0.0395	0.0395
				Nye County Capital - 10401	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0177
				Nye County Special Capital - 10402	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
				Nye County 911 Emergency Fund - 10213	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050
	Youth Service - 10230	0.0049	0.0049	0.0048	0.0053	0.0083	0.0064	0.0060	0.0060			
	Total County Property Tax Rate		1.3468	Total Property Tax Rate	1.3468	1.3468	1.3468	1.3468	1.3468	1.3468	1.3468	1.3468
	Schools	Nye County School District	1.3350	County School Maintenance & Operation - 71101	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500
				County School Debt (Bonds) - 71391	0.5850	0.5850	0.5850	0.5850	0.5850	0.5850	0.5850	0.5850
	State	State of Nevada	0.1700	State of Nevada - 74711	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700
	Minimum Property Tax Rate		2.8518	Total Property Tax Rate	2.8518	2.8518	2.8518	2.8518	2.8518	2.8518	2.8518	2.8518
District 10.0 Smoky Valley Library												
Special District	Smoky Valley Library	0.4918	Smoky Valley Library - 42101	0.2918	0.2918	0.2918	0.2918	0.2918	0.2686	0.2686	0.2686	
			Northern Nye County Hospital District - 74101	0.2000	0.2000	0.2000	0.2000	0.2000	0.0000	0.0000	0.0000	
			Total District Property Tax Rate	0.4918	0.4918	0.4918	0.4918	0.4918	0.2686	0.2686	0.2686	
Total District Property Tax Rate by FY		3.3436		3.3436	3.3436	3.3436	3.3436	3.3436	3.1204	3.1204	3.1204	



Property Taxes by District

Tonopah Library - District 12.0

Administration	Jurisdiction	Entity	Entity Tax Rate - FY20	Fund	Fund Tax Rate - FY20	Fund Tax Rate - FY19	Fund Tax Rate - FY18	Fund Tax Rate - FY17	Fund Tax Rate - FY16	Fund Tax Rate - FY15	Fund Tax Rate - FY14	Fund Tax Rate - FY13	
Nye County	County	Nye County	1.3468	Nye County General Operating - 10101	1.0599	1.0799	1.0799	1.0799	1.0534	1.0030	0.9996	0.9819	
				Nye County Road Fund - 10205	0.0000	0.0000	0.0000	0.0000	0.0000	0.0050	0.0050	0.0050	
				State Cooperative Extension (Ag Ext) - 10218	0.0200	0.0000	0.0000	0.0000	0.0100	0.0150	0.0150	0.0150	
				Medical & General Indigent (HHS) - 10283	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	
				Dedicated County Medical (50/50 Fund) - 10285	0.0201	0.0201	0.0202	0.0202	0.0202	0.0202	0.0202	0.0202	
				State Medical Indigent - Indigent Accident Fund - 74712	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	
				Nye County Museum Fund - 10214	0.0079	0.0079	0.0079	0.0079	0.0079	0.0079	0.0117	0.0117	
				Nye County Juvenile Probation Fund - 10230	0.0733	0.0733	0.0733	0.0728	0.0728	0.1000	0.1000	0.1000	
				Nye County Health Clinics Fund - 10285	0.0109	0.0109	0.0109	0.0109	0.0244	0.0395	0.0395	0.0395	
				Nye County Capital - 10401	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0177	
				Nye County Special Capital - 10402	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	
				Nye County 911 Emergency Fund - 10213	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	
	Youth Service - 10230	0.0049	0.0049	0.0048	0.0053	0.0083	0.0064	0.0060	0.0060				
	Total County Property Tax Rate		1.3468	Total Property Tax Rate		1.3468	1.3468	1.3468	1.3468	1.3468	1.3468	1.3468	
	Schools	Nye County School District	1.3350	County School Maintenance & Operation - 71101		0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500
				County School Debt (Bonds) - 71391		0.5850	0.5850	0.5850	0.5850	0.5850	0.5850	0.5850	0.5850
	State	State of Nevada	0.1700	State of Nevada - 74711		0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700
	Minimum Property Tax Rate		2.8518	Total Property Tax Rate		2.8518	2.8518	2.8518	2.8518	2.8518	2.8518	2.8518	2.8518
	District 12.0 Tonopah Library												
	Special District	Tonopah Library	0.4000	Tonopah Library - 41101		0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000
				Northern Nye County Hospital District - 74101		0.2000	0.2000	0.2000	0.2000	0.2000	0.0000	0.0000	0.0000
				Total District Property Tax Rate		0.4000	0.4000	0.4000	0.4000	0.4000	0.2000	0.2000	0.2000
	Total District Property Tax Rate by FY		3.2518			3.2518	3.2518	3.2518	3.2518	3.2518	3.0518	3.0518	3.0518



Town and Library

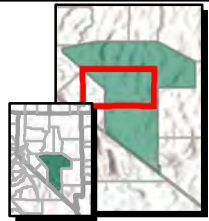
Nye County, NV

Tonopah Tax Districts

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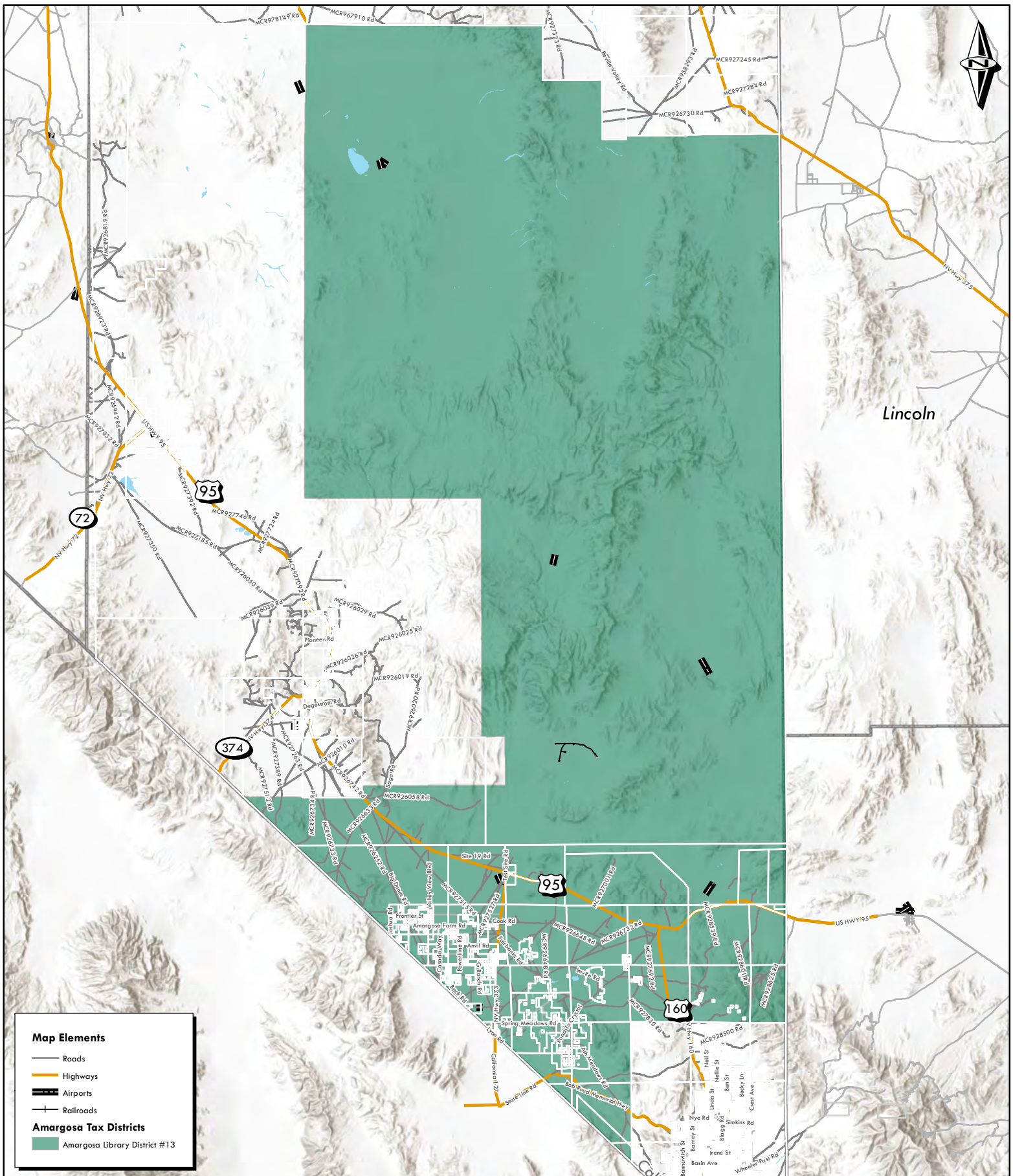
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Property Taxes by District

Amargosa Library - District 13.0

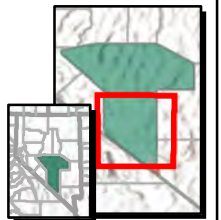
Amargosa Library - District 13.0													
Administration	Jurisdiction	Entity	Entity Tax Rate - FY20	Fund	Fund Tax Rate - FY20	Fund Tax Rate - FY19	Fund Tax Rate - FY18	Fund Tax Rate - FY17	Fund Tax Rate - FY16	Fund Tax Rate - FY15	Fund Tax Rate - FY14	Fund Tax Rate - FY13	
Nye County	County	Nye County	1.3468	Nye County General Operating - 10101	1.0599	1.0799	1.0799	1.0799	1.0534	1.0030	0.9996	0.9819	
				Nye County Road Fund - 10205	0.0000	0.0000	0.0000	0.0000	0.0000	0.0050	0.0050	0.0050	
				State Cooperative Extension (Ag Ext) - 10218	0.0200	0.0000	0.0000	0.0000	0.0100	0.0150	0.0150	0.0150	
				Medical & General Indigent (HHS) - 10283	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	
				Dedicated County Medical (50/50 Fund) - 10285	0.0201	0.0201	0.0202	0.0202	0.0202	0.0202	0.0202	0.0202	
				State Medical Indigent - Indigent Accident Fund - 74712	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	
				Nye County Museum Fund - 10214	0.0079	0.0079	0.0079	0.0079	0.0079	0.0079	0.0117	0.0117	
				Nye County Juvenile Probation Fund - 10230	0.0733	0.0733	0.0733	0.0728	0.0728	0.1000	0.1000	0.1000	
				Nye County Health Clinics Fund - 10285	0.0109	0.0109	0.0109	0.0109	0.0244	0.0395	0.0395	0.0395	
				Nye County Capital - 10401	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0177	
				Nye County Special Capital - 10402	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	
				Nye County 911 Emergency Fund - 10213	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	
	Youth Service - 10230	0.0049	0.0049	0.0048	0.0053	0.0083	0.0064	0.0060	0.0060				
	Total County Property Tax Rate		1.3468	Total Property Tax Rate		1.3468	1.3468	1.3468	1.3468	1.3468	1.3468	1.3468	
	Schools	Nye County School District	1.3350	County School Maintenance & Operation - 71101		0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500
				County School Debt (Bonds) - 71391		0.5850	0.5850	0.5850	0.5850	0.5850	0.5850	0.5850	0.5850
	State	State of Nevada	0.1700	State of Nevada - 74711		0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700
	Minimum Property Tax Rate		2.8518	Total Property Tax Rate		2.8518	2.8518	2.8518	2.8518	2.8518	2.8518	2.8518	2.8518
District 13.0 Amargosa Library													
Special District	Amargosa Library	0.3100	Amargosa Library - 46101		0.3100	0.3100	0.3100	0.3100	0.3100	0.3100	0.3100	0.3100	
			Total District Property Tax Rate		0.3100	0.3100	0.3100	0.3100	0.3100	0.3100	0.3100	0.3100	
Total District Property Tax Rate by FY		3.1618			3.1618	3.1618	3.1618	3.1618	3.1618	3.1618	3.1618	3.1618	



Library

Nye County, NV

Amargosa Tax Districts

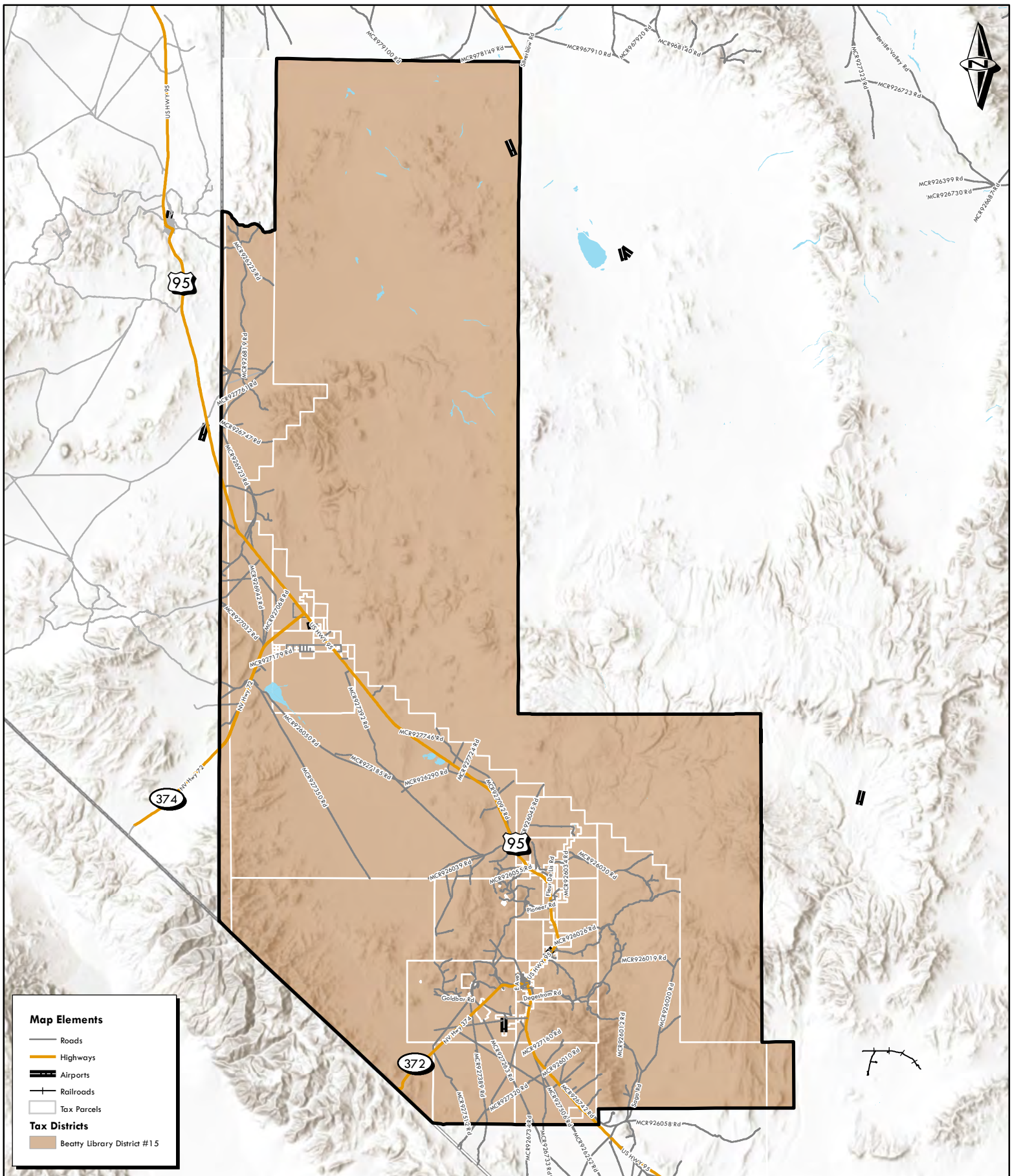


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Property Taxes by District

Beatty Library - District 15.0

Administration	Jurisdiction	Entity	Entity Tax Rate - FY20	Fund	Fund Tax Rate - FY20	Fund Tax Rate - FY19	Fund Tax Rate - FY18	Fund Tax Rate - FY17	Fund Tax Rate - FY16	Fund Tax Rate - FY15	Fund Tax Rate - FY14	Fund Tax Rate - FY13	
Nye County	County	Nye County	1.3468	Nye County General Operating - 10101	1.0599	1.0799	1.0799	1.0799	1.0534	1.0030	0.9996	0.9819	
				Nye County Road Fund - 10205	0.0000	0.0000	0.0000	0.0000	0.0000	0.0050	0.0050	0.0050	
				State Cooperative Extension (Ag Ext) - 10218	0.0200	0.0000	0.0000	0.0000	0.0100	0.0150	0.0150	0.0150	
				Medical & General Indigent (HHS) - 10283	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	
				Dedicated County Medical (50/50 Fund) - 10285	0.0201	0.0201	0.0202	0.0202	0.0202	0.0202	0.0202	0.0202	
				State Medical Indigent - Indigent Accident Fund - 74712	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	
				Nye County Museum Fund - 10214	0.0079	0.0079	0.0079	0.0079	0.0079	0.0079	0.0117	0.0117	
				Nye County Juvenile Probation Fund - 10230	0.0733	0.0733	0.0733	0.0728	0.0728	0.1000	0.1000	0.1000	
				Nye County Health Clinics Fund - 10285	0.0109	0.0109	0.0109	0.0109	0.0244	0.0395	0.0395	0.0395	
				Nye County Capital - 10401	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0177	
				Nye County Special Capital - 10402	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	
				Nye County 911 Emergency Fund - 10213	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	
	Youth Service - 10230	0.0049	0.0049	0.0048	0.0053	0.0083	0.0064	0.0060	0.0060				
	Total County Property Tax Rate			1.3468	Total Property Tax Rate			1.3468	1.3468	1.3468	1.3468	1.3468	1.3468
	Schools	Nye County School District	1.3350	County School Maintenance & Operation - 71101		0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500
				County School Debt (Bonds) - 71391		0.5850	0.5850	0.5850	0.5850	0.5850	0.5850	0.5850	0.5850
	State	State of Nevada	0.1700	State of Nevada - 74711		0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700
	Minimum Property Tax Rate			2.8518	Total Property Tax Rate			2.8518	2.8518	2.8518	2.8518	2.8518	2.8518
	District 15.0 Beatty Library												
	Special District	Beatty Library	0.3200	Beatty Library - 44101		0.3200	0.3200	0.3200	0.3200	0.3200	0.3200	0.2741	0.2741
					Total District Property Tax Rate			0.3200	0.3200	0.3200	0.3200	0.2741	0.2741
	Total District Property Tax Rate by FY			3.1718				3.1718	3.1718	3.1718	3.1718	3.1259	3.1259

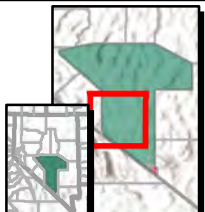




Library

Nye County, NV

Beatty Tax Districts

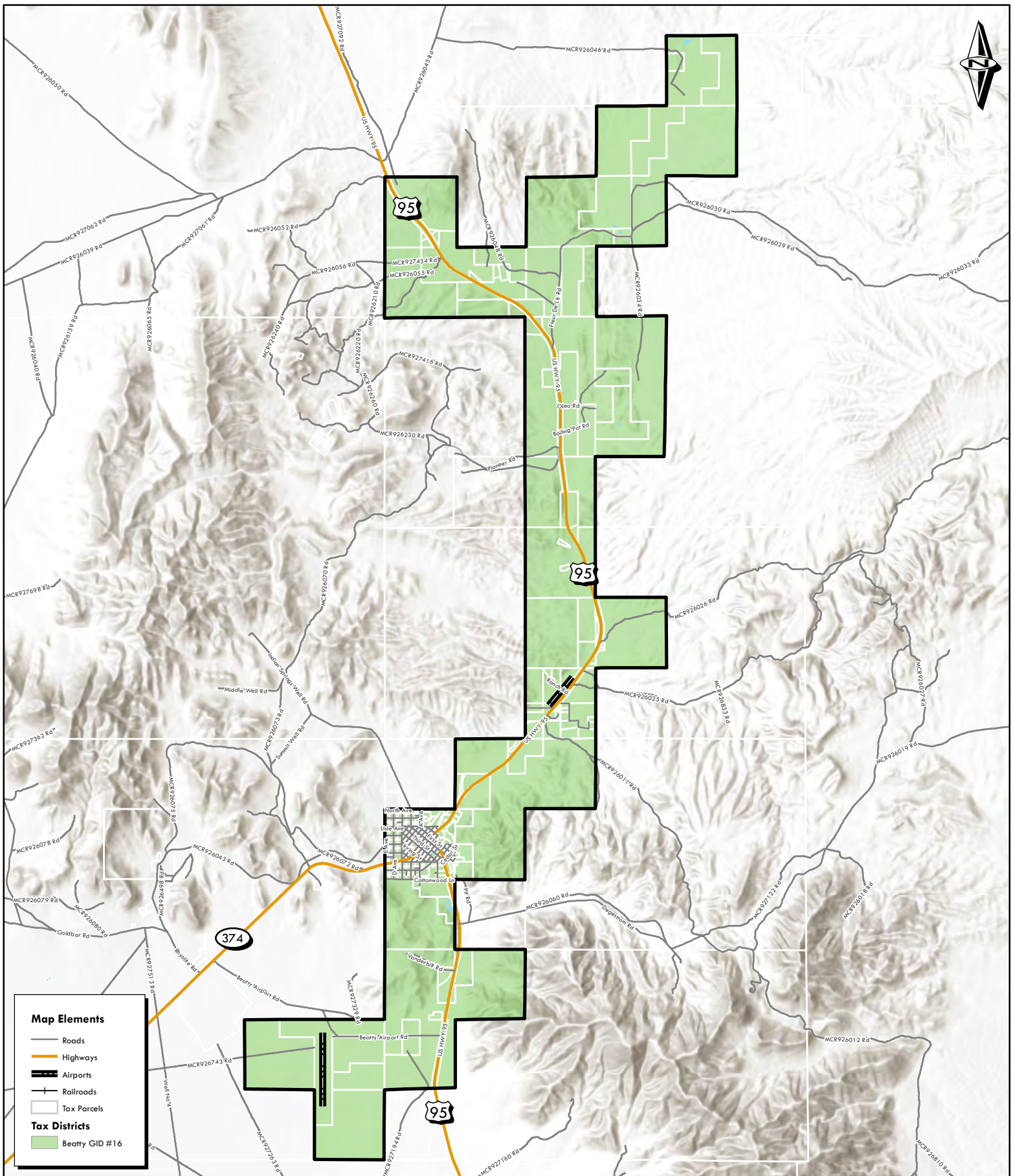


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Property Taxes by District

Beatty GID/Water & Sanitation - District 16.0-17.0

Administration	Jurisdiction	Entity	Entity Tax Rate - FY20	Fund	Fund Tax Rate - FY20	Fund Tax Rate - FY19	Fund Tax Rate - FY18	Fund Tax Rate - FY17	Fund Tax Rate - FY16	Fund Tax Rate - FY15	Fund Tax Rate - FY14	Fund Tax Rate - FY13	
Nye County	County	Nye County	1.3468	Nye County General Operating - 10101	1.0599	1.0799	1.0799	1.0799	1.0534	1.0030	0.9996	0.9819	
				Nye County Road Fund - 10205	0.0000	0.0000	0.0000	0.0000	0.0000	0.0050	0.0050	0.0050	
				State Cooperative Extension (Ag Ext) - 10218	0.0200	0.0000	0.0000	0.0000	0.0100	0.0150	0.0150	0.0150	
				Medical & General Indigent (HHS) - 10283	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	0.0798	
				Dedicated County Medical (50/50 Fund) - 10285	0.0201	0.0201	0.0202	0.0202	0.0202	0.0202	0.0202	0.0202	
				State Medical Indigent - Indigent Accident Fund - 74712	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	
				Nye County Museum Fund - 10214	0.0079	0.0079	0.0079	0.0079	0.0079	0.0079	0.0117	0.0117	
				Nye County Juvenile Probation Fund - 10230	0.0733	0.0733	0.0733	0.0728	0.0728	0.1000	0.1000	0.1000	
				Nye County Health Clinics Fund - 10285	0.0109	0.0109	0.0109	0.0109	0.0244	0.0395	0.0395	0.0395	
				Nye County Capital - 10401	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0177	
				Nye County Special Capital - 10402	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	
				Nye County 911 Emergency Fund - 10213	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	
	Youth Service - 10230	0.0049	0.0049	0.0048	0.0053	0.0083	0.0064	0.0060	0.0060				
	Total County Property Tax Rate		1.3468	Total Property Tax Rate		1.3468	1.3468	1.3468	1.3468	1.3468	1.3468	1.3468	
	Schools	Nye County School District	1.3350	County School Maintenance & Operation - 71101		0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500	0.7500
				County School Debt (Bonds) - 71391		0.5850	0.5850	0.5850	0.5850	0.5850	0.5850	0.5850	0.5850
	State	State of Nevada	0.1700	State of Nevada - 74711		0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700
	Minimum Property Tax Rate		2.8518	Total Property Tax Rate		2.8518	2.8518	2.8518	2.8518	2.8518	2.8518	2.8518	2.8518
	District 16.0-17.0 Beatty GID/Beatty Water & Sanitation												
	Special District	Beatty Town	0.5305	Beatty Town - 24101		0.2105	0.2105	0.2105	0.2105	0.2105	0.2105	0.2105	0.2105
				Beatty Library - 44101		0.3200	0.3200	0.3200	0.3200	0.3200	0.3200	0.2741	0.2741
				Total District Property Tax Rate		0.5305	0.5305	0.5305	0.5305	0.5305	0.5305	0.4846	0.4846
	Total District Property Tax Rate by FY		3.3823			3.3823	3.3823	3.3823	3.3823	3.3823	3.3823	3.3364	3.3364

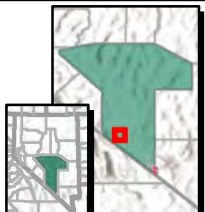




GID

Nye County, NV

Beatty Tax Districts



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Nye County General Fund FY21 Tax Allocation

Nevada Department of Taxation – Local Government Division requested preliminary tax rates provided by BoCC no later than 2/24/2020.

Recommended General Fund Tax Allocation for FY21

- **Net effect to tax payor = \$0.00.**
 - This is not a rate increase, only a re-allocation of existing tax rates.
- Preliminary recommendation to re-allocate Nye County General Fund tax rate:
 - Reassigned (new) tax rate for fund: 10209
 - Increased tax rates for funds: 10230, 10285, 10401
 - Reduced tax rates for funds: 10101, 10218, 10283, 10214, 10402

Next steps:

- Discuss and deliberate regarding preliminarily recommended tax rate for FY21 for response to Nevada Department of Taxation – Local Government Finance Division.
- Provide direction to staff regarding additional tax related items, questions, or presentation requests to bring forward at Budget Workshop on April 22, 2020.
- BoCC has authority to amend property tax rates until final budget hearing and final budget approval.

Entity	Fund	Recommended Property Tax Rate - FY21	Property Tax Rate - FY20	Net Change	FY21 Property Tax Revenue Based on New Rate*	FY20 Projected Property Tax Revenues by FYE**	Variance: FY20- FY21	Reason for Request
Nye County - General Fund Tax Rate	Nye County General Operating - 10101	1.0470	1.0599	(0.0129)	\$ 17,529,472	\$ 16,988,562	\$ 540,910	Reduce GF rate to cover cost sharing items moved to other funds.
	Nye County Airport Fund - 10209	0.0015	-	0.0015	\$ 25,114	\$ -	\$ 25,114	Airport subsidized by NC-GF each year, this tax rate removes the need for a subsidy. Airport fund realizing proportionate share of costs for insurance.
	State Cooperative Extension (Ag Ext) - 10218	0.0150	0.0200	(0.0050)	\$ 251,139	\$ 317,253	\$ (66,114)	Ag extension tax rate was approved at 200% of the requested rate from UNR-Ag Extension. Property tax rate adjustment requested to allocate taxes to mandatory programs.
	Medical & General Indigent (HHS) - 10283	0.0790	0.0798	(0.0008)	\$ 1,322,663	\$ 1,188,588	\$ 134,075	Relocating fraction of property tax rate to Health Clinics to eliminate future deficit EBF.
	Dedicated County Medical (50/50 Fund) - 10284	0.0201	0.0201	-	\$ 336,526	\$ 261,408	\$ 75,118	Legislative override, required minimum rate. No proposed change to tax rate. NRS 428.285.
	State Medical Indigent - Indigent Accident Fund - 74712	0.0150	0.0150	-	\$ 251,139	\$ 237,345	\$ 13,794	Legislative override, required min tax rate. No proposed change to tax rate. NRS 428.185.
	Nye County Museum Fund - 10214	0.0065	0.0079	(0.0014)	\$ 108,867	\$ 121,135	\$ (12,268)	County Museums generate external funding from their own operations and use the County's tax rate to subsidize operations. Property tax rate adjustment requested to allocate taxes to mandatory programs.
	Nye County Juvenile Probation Fund - 10230	0.0800	0.0733	0.0067	\$ 1,339,406	\$ 1,184,226	\$ 155,180	JPO fund realizing proportionate costs for OPEB and insurance costs, tax rate to reduce burden on the fund. Additionally, due to past years tax rate adjustments the fund has struggled with EFB, program costs exceeding received revenues, timing of cash due to primary revenue type of property taxes, and other operational difficulties. Fund is projecting deficit fund balance in April 2020, and again in June 2020.
	Nye County Health Clinics Fund - 10285	0.0117	0.0109	0.0008	\$ 195,888	\$ 166,634	\$ 29,254	Health Clinics program costs run about \$195-\$200k annually and currently generates only \$175k in revenues, future deficit projected. Increase from 10284 tax rate.
	Nye County Capital (Project Cost >\$100k)- 10401	0.0350	-	0.0350	\$ 585,990	\$ -	\$ 585,990	County assets have massive capital needs due to deferred maintenance, tax rate reinstatement to fund needs.
	Nye County Special Capital (Project Cost <\$100k)- 10402	0.0250	0.0500	(0.0250)	\$ 418,564	\$ 785,355	\$ (366,791)	Relocate portion of tax rate to 10401 for allocation of capital based on upcoming projects.
	Nye County 911 Emergency Fund - 10213 (Voter approved rate - debt service)	0.0050	0.0050	-	\$ 83,713	\$ 94,162	\$ (10,449)	No proposed change to tax rate. This rate was approved specifically for this fund and its debt service.
	Youth Service - 10230	0.0060	0.0049	0.0011	\$ 100,455	\$ 79,164	\$ 21,291	Unfunded mandate from the State has increased year over year with no additional tax rate associated to relieve the mandate. NRS 62B.150, 62B.160.
Totals:		1.3468	1.3468	(0.0000)	\$ 22,548,936	\$ 21,423,832	\$ 1,125,104	

*Preliminary revenue projections from Finance, not confirmed by State.

**Revenue projections as of 2/8/20 and are subject to change.



Questions and Answers

References:

- Understanding Nevada's Property Tax Systems PDF available here:
 - <https://nevadataxpayers.org/wp-content/uploads/2016/10/property-tax-2015.pdf>
- Property Taxes in Nevada – An Overview Policy Report available here:
 - <https://www.leg.state.nv.us/Session/79th2017/Exhibits/Assembly/TAX/ATAX1294P.pdf>

Understanding Nevada's Property Tax System

2015-2016 Edition



