TAX DISTRICT BREAKDOWN & DESCRIPTION per NRS 361.480

TAX DISTRICT BREAKI	JOWN & DESCRI	PHON per NKS 36	1.480	
Taxing Entity	Statutory Authority	Year Authorized	Sunset Date (if Applicable)	Current Tax Rate (Per \$100/ Assessed Value)
State Of Nevada	Nevada Constitution	1864	N/A	\$ 0.1700
<u>Description:</u> The tax rate is required by the legislature and is acquisition for land purchases at Lake Tahoe which was approx			penditures, new state b	ouildings planned, and
Contact number: 775-684-2000				
Douglas County (combined rate)				\$ 1.1680
Douglas County General Fund	NRS 243.045 NRS 354	1861	N/A	\$ 0.8746
are made for services provided by the offices of Sheriff, Clerk, Principal sources of revenue include the property tax above alo Contact number : 775-782-9097				
Agriculture Extension	NRS 549	1969	N/A	\$ 0.0100
<u>Description</u> : To provide for continued extension work in agric <u>Contact number:</u> 775-782-9960	ulture, home econor	nics and rural welfar	e in conjunction with t	the University of Nevada.
Capital Improvements Fund	NRS 288	1978	N/A	\$ 0.0500
<u>Description:</u> Ordinance #78-40 establishes a special ad valorer capital assets including land, improvements to land and major normal recurring maintenance; c) The repayment of short-tended to the contact number: 775-782-9097	items of equipment; rm financing issued	b) The renovation	of existing governmen	nt facilities not including or b.
China Spring	NRS 63	1986	N/A	\$ 0.0039
Description: Pursuant to NRS 63.460 and NRS 244.2969 throin Douglas County to be known as the "China Spring Youth Ca of wards of the juvenile court in the county. Contact number: 775-265-5350				
<u>Contact number</u> . 773-203-3330	Voter approved	1990	N/A	\$ 0.0475
Description: The 911 taxing district was Voter Approved in a emergency in Douglas County. The emergency system uses 91 Contact number: 775-782-9990	Special Election in	1990, to provide a te	elephone system and n	<u> </u>
Self Insurance Reserve	NRS 354	1978	N/A	\$ 0.0075
<u>Description:</u> Per NRS and Ordinance 78R-04 the tax funds th insurance pool contribution is also funded through self insurance.		les and self insured e	xposures. The annual	insurance premium and

<u>Contact number</u>: 775-782-9097

TAX DISTRICT BREAKDOWN & DESCRIPTION per NRS 361.480

xing Entity	Statutory Authority	Year Authorized	Sunset Date (if Applicable)	Γax Rate (Per sessed Value)
Preventative Road Maintenance	NRS 243.045, NRS 354	2013	N/A	\$ 0.0563
<u>Description:</u> Commissioner approved to fund preventative road <u>Contact number</u> : 775-782-9097	d maintenance.			
Social Services	NRS 428	1974	N/A	\$ 0.0337
<u>Contact number</u> : 775-782-9825				
State Medical Assistance, Indigent	NRS 428.285	1985	N/A	\$ 0.0525
<u>Description:</u> The tax rate provides medical assistance to indicentary Contact number: 775-782-9825	gent persons.			
State Motor Vehicles Accident, Indigent	NRS 428.185	1983	N/A	\$ 0.0150
	m auto accidents for	indigent persons.		
<u>Description:</u> The tax rate provides hospital care resulting from <u>Contact number</u> : 775-782-9825		C 1		
	NRS 62.844	2001	N/A	\$ 0.0170

<u>Contact number</u>: 775-577-4200

TAX DISTRICT BREAKDOWN & DESCRIPTION per NRS 361.480

Taxing Entity	Statutory Authority	Year Authorized	Sunset Date (if Applicable)	Current Tax Rate (Per \$100/ Assessed Value)
<u>Towns</u>				
Town Of Gardnerville	NRS 269	1979	N/A	\$ 0.6677

<u>Description:</u> The Town of Gardnerville has three governmental funds (general, capital projects and special ad valorem fund) and one proprietary fund (trash enterprise). Gardnerville is an unincorporated town formalized by Douglas County Ordinance #311, (New County Code 18.06) September 1979 and NRS 269. An elected Town Board, 5 board members, which administer and govern the Town management. The town employes 14 full time, 1 part-time employee, 2 seasonal employees and paid consultants when required.

Contact number: 775-782-7134

Town Of Genoa NRS 269 1979 N/A \$ 0.6277

<u>Description</u>: The Town of Genoa has three governmental funds (General, Ad Valorem Capital, and Construction Reserve). Genoa is an unincorporated Town formalized by Douglas County Ordinance #351, 1980 and NRS 269. An elected Town Board, 5 board members, administers and governs the Town management. The Town employs 2 full time and paid contractors, as well as part time help as needed.

Contact number: 775-782-8696

Town Of Minden NRS 269 1979 N/A \$ 0.6677

<u>Description</u>: The Town of Minden (Town) is an unincorporated town formalized by Douglas County Ordinance #310, in September 1979. An elected Town Board (Board) administers and governs the Town's management through a Town Manager. The Town Manager administers the day-to-day operations through a combination of permanent staff, paid consultants, and part time and seasonal staff.

The Town has three governmental funds (general, capital projects and special ad valorem capital projects) and three proprietary funds (retail water service, wholesale water service, and trash removal service).

Contact number: 775-782-5976

TAX DISTRICT BREAKDOWN & DESCRIPTION per NRS 361.480

Taxing Entity	Statutory Authority	Year Authorized	Sunset Date (if Applicable)	Current Tax Rate (Per \$100/ Assessed Value)
Douglas County School District				
Douglas County School Operating Rate	Nevada Constitution	1864	N/A	\$ 0.7500

<u>Description:</u> To fund operations of the schools in Douglas County.

Historical Notes: A bill that passed in the Territory of Nevada on November 29, 1861 titled "An Act Establishing A Common School System for the Territory of Nevada" established a school fund that came from the sale of land in the Territory of Nevada. This fund was for "the purpose of establishing and maintaining common schools." The County Commissioners had a duty to "set apart annually ten percent of all moneys paid into the county treasury, received as taxes upon the property contained in each county; and the said money so appropriated, shall be paid over to the county treasurer, to be appropriated for the hire of school teachers in the several school districts, to be drawn in the manner hereinafter prescribed." Sec. 5 of this bill stated that "All school moneys due each county in the territory, shall be paid over by the territorial treasurer to the county treasurers on the first day of May and the first day of November of each year, or as soon thereafter as the county treasurers may apply for the same, upon the warrant of the territorial auditor, drawn in conformity with the apportionment of the superintendent of public instruction, as provided for in section second of this chapter."

Article XI, Section 1 of the Nevada Constitution passed in 1864 provides for "assessment and taxation" "of all property, real, personal, and possessory, excepting mines and mining claims, the proceeds of which alone shall be taxed, and also excepting such property as may be exempted by law for municipal, educational, literary, scientific, religious, or charitable purposes"

Article XI, Section 2 of the Nevada Constitution passed in 1864 states that the Legislature "shall provide for a uniform system of common schools, by which a school shall be established and maintained in each school district at least six months in every year."

The "First Annual Report of the Sup't of Public Instruction, of the State of Nevada for the School Year Ending August 31, 1865, shows that Douglas County was apportioned \$87.30 in November 1864 and \$274.26 in July 1865 for schools. This same report lists 4 districts in Douglas County. A. T. Hawley, Superintendent, gives a brief report on schools in Douglas County stating that "The school in District No. 1 is in a flourishing condition. There is no school in District No. 2 at present, but efforts are being made to secure a competent teacher. In District No. 3 the Trustees are erecting a fine frame building for school purposes." (Info. located/provided by Joyce Cox; Nevada State Library & Archives.)

Contact number: 775-782-5134 Website: http://www.dcsd.k12.nv.us/

Douglas County School Debt Service	NRS 387.3285	1992, 1998, 2003	N/A	\$	0.1000
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<u>Description:</u> To pay bonds which were approved by the voters of Douglas County to build schools. Contact number: 775-782-5134

TAX DISTRICT BREAKDOWN & DESCRIPTION per NRS 361.480

Taxing Entity	Statutory Authority	Year Authorized	Sunset Date (if Applicable)	Current Tax Rate (Per \$100/ Assessed Value)
Special Districts				
Carson Water Subconservancy District	NRS 541	1959	N/A	\$ 0.0300

Description: After the Bureau of Reclamation withdrew its interest in constructing the Watasheamu Dam, the CWSD was re-established by the Nevada State Legislature under Chapter 621 Statutes of Nevada in 1989, with the responsibility of "management and development of the water resources in the upper Carson River to alleviate reductions and loss of water supply, of the fragmented responsibilities for conservation and supply of water, and of any threats to the health, safety and welfare of the people of the upper Carson River Basin." Since that time, CWSD has expanded to include Churchill County, NV in 1999 and, by Joint Powers Agreement, to include Alpine County, CA in 2001. Storey County, NV was invited to participate on the CWSD Carson River Watershed Committee in 2018, giving voice to every county within the Carson River Watershed. In its regional coordination capacity, CWSD assists in acquiring and administering grant funding for river repairs and maintenance, water quality and quantity studies/remediation, flood preparedness and repairs, public education about the watershed, and regional planning.

Contact number: 775-887-7450

Cave Rock Estates GID NRS 318 1975 N/A \$ 0.3968

<u>Description:</u> The Cave Rock Estates GID was created in October 1975 by Ordinance numbered CR-2 pursuant to NRS 318.010. There are 5 elected Board members that administer and govern the district. The general purposes of the District are to acquire, construct, reconstruct, grade, improve, extend or better a works, system or facility; including but not limited to, paving, curbs, gutters, sidewalks, drainage, lighting, water, sewer, garbage and refuse.

Contact number: 775-720-5153 trustees@caverockgid.com

East Fork Fire Pro	otection District	NRS 474	1981	N/A	\$ 0.4874

Description: The East Fork Fire Protection District was created on April 16, 1981, by Ordinance 371 and under NRS 474.460. On April 17, 2008, Ordinance 2008-1248 was adopted and the Sierra Forest Fire Protection District of Douglas County was annexed into the East Fork Fire Protection District. On December 4, 2014, Ordinance 2014-1427 was adopted, effective July 1, 2015, the East Fork Paramedic District was annexed into the East Fork Fire Protection District. After 35 years of operation under NRS 474.460 the Douglas County Board of Commissioners, on July 7, 2016, passed Ordinance 2016-1466, effective January 1, 2017, thus allowing the District to exist as a totally independent fire protection district under NRS 474.010 and to exist into perpetuity as if they were formed by election. A separate governing body was initially appointed with members subject to election in 2018 and 2020. The District provides emergency services to a resident population of 45,000 persons with seasonal increase to 60,000. East Fork covers 675 square miles or 97% of Douglas County, including lands within the Tahoe Basin. The district provides all hazard response, with the majority of response being emergency medical services.

East Fork protects vast areas of urban interface and supports both the BLM and USFS. Services are also provided to the Washoe Tribe of Nevada and California and contract Medical service to Alpine County California. The district employs 84 personnel which are supported by 50 volunteer personnel working from 12 stations throughout the District. The East Fork Fire Protection District also serves as the contractor agent for Douglas County Emergency Management and the District Fire Chief serves as Douglas County's Emergency Manager.

The East Fork Fire Protection District receives funding from the property tax above, the State Consolidated Tax Distribution, Ambulance User Fees, Plan Review Fees, and contract services.

<u>Contact Number</u>: 775-782-9040 Website: eastforkfire.org

TAX DISTRICT BREAKDOWN & DESCRIPTION per NRS 361.480

Taxing Entity	Statutory Authority	Year Authorized	Sunset Date (if Applicable)	Current Tax Rate (Pe \$100/ Assessed Value
East Fork Swimming Pool	Voter Approved	1986	N/A	\$ 0.130
Description: The voters Carson Valley and Topaz approved elected board of five, (who serve a four year term), administer Contact number: 775-782-8840 Website: www.cvswim.com Elk Point Sanitation District		-	-	he swimming center. An
Description: The Elk Point Sanitation District was created in that administers and governs the district. The District was for (a) To acquire, construct, reconstruct, improve, extend, bette without limiting the generality of the foregoing, mains, lateral (b) To sell any product or by-product thereof, and to acquire sewer lines of the District thereto. (c) In connection with the said basic power, the Board shall basic power, including, without limiting the generality of the	er, operate, maintain a alls, wyes, tees, meters e appropriate outlets a have and exercise all	wer of furnishing san and repair a sanitary s and collection, treatn and rights of disposal	sewer system or any prenent and disposal plane	as follows: part thereof, including, nts. District and to extend the
Contact number: 775-287-0972 Gardnerville Ranchos GID	NRS 318	1965	N/A	\$ 0.550
Description: The Gardnerville Ranchos GID was created un Gardnerville Ranchos GID has 5 elected Board members that employees. The general purposes of the District are to acquire including but not limited to, paving streets, curbs, gutters, sid Parks and Recreation. Contact number: 775-265-2048	t administers and gove e, construct, reconstru	erns the district. Gard act, grade, improve, ex	dnerville Ranchos GI xtend or better a work	D has 8 full time ks, system or facility;
ndian Hills GID	NRS 318	1973	N/A	\$ 0.790
<u>Description:</u> The Indian Hills GID was created June 1973 by elected Board members that administers and governs the distr improve, extend or better a works, system or facility; including garbage and refuse. <u>Contact number</u> : 775-267-2805	rict. The general purp	poses of the District a	re to acquire, constru	ct, reconstruct, grade,
Kingsbury GID	NRS 318	1964	N/A	\$ 0.4789

Contact number: 775-588-3548

TAX DISTRICT BREAKDOWN & DESCRIPTION per NRS 361.480

Taxing Entity	Statutory Authority	Year Authorized	Sunset Date (if Applicable)	Current Tax \$100/ Assess	
Lakeridge GID	NRS 318	1964	N/A	\$	0.1508
<u>Description:</u> The Lakeridge GID was created in 1964 be administer and govern the district. The general purposes system or facility; including but not limited to, paving, carea. Lakeridge GID is working with TRPA and State CID is working with TRPA and State CID is working with TRPA and Stat	of the District are to acquurbs, gutters, sidewalks, d	iire, construct, recons rainage, lighting, wat	struct, grade, improve ter, sewer, garbage, re	e, extend or bett	er a works
Contact number: 775-790-7476 Logan Creek Estates GID	NRS 318	1965	N/A	I \$	0.7026
Description: The Logan Creek Estates GID was created members that administer and govern the district. The ge which include roads, water system, erosion control system.	neral purpose of the Distri	ct is to acquire, cons	truct, maintain, and i	mprove District	assets
Contact number: 775-749-1116 Minden/ Gardnerville Sanitation District	Organized by Court Order under NRS 311. Reorganized under NRS 318	1964	N/A	\$	0.1224
<u>Description:</u> The Minden-Gardnerville Sanitation Distr 318. There is a 5 member elected Board that administer sewer facilities, as follows:	s and governs the district.	The District was for	med for the basic pov	wer of furnishin	g sanitary
(a) To acquire, construct, reconstruct, improve, extend, without limiting the generality of the foregoing, mains, l(b) To sell any product or by-product thereof, and to ac sewer lines of the District thereto.	aterals, wyes, tees, meters	and collection, treatr	nent and disposal pla	nts.	-
(c) In connection with the said basic power, the Board basic power, including, without limiting the generality of		rights and powers ne	ecessary or incidental	to or implied fr	om said
Contact number: 775-782-3546 Mosquito Abatement District	NRS 318	1969	N/A	\$	0.0345
Description: The Mosquito Abatement was created Ma mosquitoes, chemicals, spraying and salary for 2 full tim Contact number: 775-782-4642	rch 1969 under NRS 318 a	and County Ordinanc	e 69.1. These funds p		
Oliver Park GID	NRS 318	1969	N/A	\$	0.8339
Description: The Oliver Park GID was created in 1969 administer and govern the district. The general purposes system or facility; including but not limited to, streets, h	by Ordinance OP-2 pursus of the District are to acqu	ant to NRS 318.010. tire, construct, recons	There are 5 elected latruct, grade, improve	Board members e, extend or bett	that er a works,

TAX DISTRICT BREAKDOWN & DESCRIPTION per NRS 361.480

Statutory Authority	Year Authorized	Sunset Date (if Applicable)	Current Tax Rate (Per \$100/ Assessed Value)
NRS 318	1964	N/A	\$ 0.5225
	Authority	Authority Year Authorized	Authority Year Authorized Applicable)

<u>Description:</u> Round Hill GID was created in 1964 pursuant to NRS 318.010- NRS 318.510 as amended, by Ordinance # 134 and is governed by a five member elected Board consisting of Round Hill residents. The District has the responsibility to maintain roads, streets and sidewalks within the District; to install and maintain storm sewer and other drainage; to construct and maintain a sewer collection system; to treat and supply potable water to our residents and to supply facilities for street lights.

<u>Contact number</u>: 775-588-2571 Website: www.rhgid.org

Skyland GID NRS 318 1964 N/A \$ 0.2231

<u>Description:</u> The Skyland GID was created in 1964 by Ordinance #135 pursuant to NRS 318.010. There are 5 elected Board members that administer and govern the district. The general purposes of the District are to acquire, construct, reconstruct, grade, improve, extend or better a works, system or facility; including but not limited to, streets, highways, roads, curbs, gutters, sidewalks, drainage, lighting, water, sewer, garbage and refuse.

Contact number: 775-588-2598

Tahoe Douglas Fire Protection District				
Tahoe Douglas Fire Protection District	NRS 318	1980	N/A	\$ 0.5881

<u>Description:</u> Authorized under NRS 318 and Ordinance #325, the Tahoe Douglas Fire Protection District (TDFPD) is district located on the south/east shore of Lake Tahoe. TDFPD is the largest fire department in the Lake Tahoe basin, serving the Douglas County Nevada portion of Lake Tahoe, covering 17.3 square miles (the shaded area along the east shore of the map). Although the community has a permanent population of approximately 4,500 residents, it is estimated that the average daily population could be as many as 50,000 people with peak periods exceeding 100,000 people in the district.

The Tahoe Douglas service area includes high rise hotel/casinos; extensive time share and condominium developments that also include low and high rise buildings; commercial and warehouse centers; high, medium and low density residential areas including large apartment complexes; several large estates; and an extensive urban wildlife interface/intermix problem with many areas built near and among dense forest areas.

Contact number: 775-588-3591 Website: http://www.tahoefire.com/

Tahoe Douglas Fire 5 Cent Levy NRS 354.5982 2008 2038 \$ 0.0500

<u>Description:</u> Passed by the voters in November 2008, the Tahoe-Douglas Fire Protection District was authorized to levy an additional property tax rate for wild-land fire protection purposes (including, without limitation, eliminating and removing fire hazards, acquiring fire protection equipment, and acquiring, constructing, improving, operating and maintaining fire protection facilities) in the amount of up to 5 cents per \$100 assessed valuation for a period of 30 years? The cost for the owner of a new \$100,000 home is estimated to be approximately \$17.50 per year. The property tax levied is outside of the caps on an individual's liability for property taxes established by the legislature in the 2005 legislative session.

Contact number: 775-588-3591 Website: http://www.tahoefire.com/

TAX DISTRICT BREAKDOWN & DESCRIPTION per NRS 361.480

Taxing Entity	Statutory Authority	Year Authorized	Sunset Date (if Applicable)		Tax Rate (Per sessed Value)
Tahoe Douglas District	NRS 318	1969	N/A	\$	0.0350
<u>Description:</u> The Tahoe Douglas Sanitation District was creations as the "Lakeside Sewer Improvement District". There is formed for the basic power of furnishing sanitary sewer facility	s a 5 member elected				
(a) To acquire, construct, reconstruct, improve, extend, bette without limiting the generality of the foregoing, mains, lateral	•		• • •		including,
(b) To sell any product or by-product thereof, and to acquire sewer lines of the District thereto.	appropriate outlets	and rights of disposal	within or without the	District and	d to extend the
(c) In connection with the said basic power, the Board shall basic power, including, without limiting the generality of the		l rights and powers ne	ecessary or incidental	to or implie	ed from said
Contact number: 775-588-5641 Copaz Ranch Estates GID	NRS 318	1971	N/A	l s	0.8546
seasonal workers when needed. The general purposes of the Ω system or facility; including but not limited to, streets, draina		, construct, reconstru	ct, grade, improve, ex	itelia or bett	ci u works,
	ge and water.				
<u>Contact number</u> : 775-266-3000	NRS 318	1964	N/A	\$	0.1000
Contact number: 775-266-3000 ephyr Cove GID Description: The Zephyr Cove GID was created in 1964 by administer and govern the district. The general purposes of the system or facility; including but not limited to, streets, highway Contact number: 775-690-3089	NRS 318 Ordinance #141 purs ne District are to acq ays, roads, curbs, gu	suant to NRS 318.010 uire, construct, recons tters, sidewalks, drain	There are 5 elected struct, grade, improve age, lighting, water,	Board memb e, extend or l sewer, garba	pers that better a works, age and refuse.
Contact number: 775-266-3000 ephyr Cove GID Description: The Zephyr Cove GID was created in 1964 by administer and govern the district. The general purposes of the system or facility; including but not limited to, streets, highway Contact number: 775-690-3089	NRS 318 Ordinance #141 pursue District are to acq	uant to NRS 318.010 uire, construct, recons	. There are 5 elected struct, grade, improve	Board membe, extend or l	pers that
Contact number: 775-266-3000 Description: The Zephyr Cove GID was created in 1964 by administer and govern the district. The general purposes of the system or facility; including but not limited to, streets, highwaystem or facility; including but not limited to, streets, highwaystem or facility; including but not limited to, streets, highwaystem Heights GID Description: The Zephyr Heights GID was created in 1960 by administer and govern the district. The general purposes for the curbs, gutters, sidewalks, snow removal, storm drainage and streets.	NRS 318 Ordinance #141 purs ne District are to acq ays, roads, curbs, gu NRS 318 Dy Ordinance ZH-2 purche District are the miles.	uant to NRS 318.010 uire, construct, reconstructs, sidewalks, drain 1960 ursuant to NRS 318.0 aking of certain impression	There are 5 elected struct, grade, improve age, lighting, water, N/A	Board membe, extend or lesewer, garba	pers that better a works, age and refuse. 0.2798 tembers that
Contact number: 775-266-3000 Description: The Zephyr Cove GID was created in 1964 by administer and govern the district. The general purposes of the system or facility; including but not limited to, streets, highway Contact number: 775-690-3089 Description: The Zephyr Heights GID was created in 1960 by administer and govern the district. The general purposes for the system.	NRS 318 Ordinance #141 purs ne District are to acq ays, roads, curbs, gu NRS 318 Dy Ordinance ZH-2 purche District are the miles.	uant to NRS 318.010 uire, construct, reconstructs, sidewalks, drain 1960 ursuant to NRS 318.0 aking of certain impression	There are 5 elected struct, grade, improve age, lighting, water, N/A	Board membe, extend or lesewer, garba	pers that better a works, age and refuse. 0.2798 tembers that