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NEVADA PROPERTY TAX SCENARIOS Fiscal Year 2001-2002

[Alternative 4-Taxable Value Set at 100% of FY 2005-06 Taxable Value]

CURRENT NEVADA LAW

County	Assessed Value Projected to FY 2007- 08	Average Operating Tax Rate	Estimated Property Tax Revenues
Carson City	1,215,201,360	1.9364	23,531,765
Churchill	459,729,889	2.1531	9,898,666
Clark	61,629,333,579	2.1889	1,348,997,107
Douglas	2,223,635,693	1.9644	43,681,100
Elko	933,909,405	2.7093	25,302,095
Esmeralda	36,738,221	2.6650	979,073
Eureka	317,054,355	2.0574	6,523,010
Humboldt	438,981,928	1.9279	8,462,952
Lander	179,064,211	2.9507	5,283,699
Lincoln	130,632,260	2.4988	3,284,252
Lyon	1,067,792,647	2.0841	22,254,259
Mineral	70,117,823	2.8900	2,026,406
Nye	995,705,560	2.4775	24,668,140
Pershing	163,247,981	2.6344	4,300,535
Storey	197,833,702	2.4755	4,897,331
Washoe	13,140,823,644	2.7540	361,892,048
White Pine	117,101,216	2.9549	3,460,223
STATE TOTALS	83,316,903,474		1,899,422,661

*Assessed value, which is the amount upon which the tax rate is applied, is equal to 35% of taxable value, excluding net proceeds of mines.

NOTE: AJR 19 envisions market value of properties while current assessment practices appears to reflect a lower amount. Other factors are also different and would affect the preciseness of information contained in this table.

Prepared by Fiscal Analysis Division
May 19, 2003

PROPOSED UNDER AJR 19

County	Taxable Value Projected to FY 2005-06**	Maximum Tax Rate	Potential Property Tax Revenues	Change in Estimated Property Tax Revenues
Carson City	3,256,456,251	1.0000	32,564,563	9,032,798
Churchill	1,256,973,984	1.0000	12,569,740	2,671,074
Clark	152,726,212,872	1.0000	1,527,262,129	178,265,021
Douglas	5,807,823,044	1.0000	58,078,230	14,397,130
Elko	2,567,192,433	1.0000	25,671,924	369,829
Esmeralda	107,108,515	1.0000	1,071,085	92,012
Eureka	924,356,720	1.0000	9,243,567	2,720,557
Humboldt	1,279,830,695	1.0000	12,798,307	4,335,355
Lander	509,304,256	1.0000	5,093,043	(190,656)
Lincoln	345,357,814	1.0000	3,453,578	189,326
Lyon	2,658,275,143	1.0000	26,582,751	4,328,493
Mineral	204,425,141	1.0000	2,044,251	17,845
Nye	2,575,839,746	1.0000	25,758,397	1,090,257
Pershing	450,641,305	1.0000	4,506,413	205,878
Storey	509,782,441	1.0000	5,097,824	200,494
Washoe	33,414,018,977	1.0000	334,140,190	(27,751,858)
White Pine	341,402,961	1.0000	3,414,030	(46,194)
STATE TOTALS	208,935,002,278		2,089,350,023	189,927,362

**Taxable value is equal to 100% of FY 2005-06 taxable value under current law, excluding net proceeds of mines.

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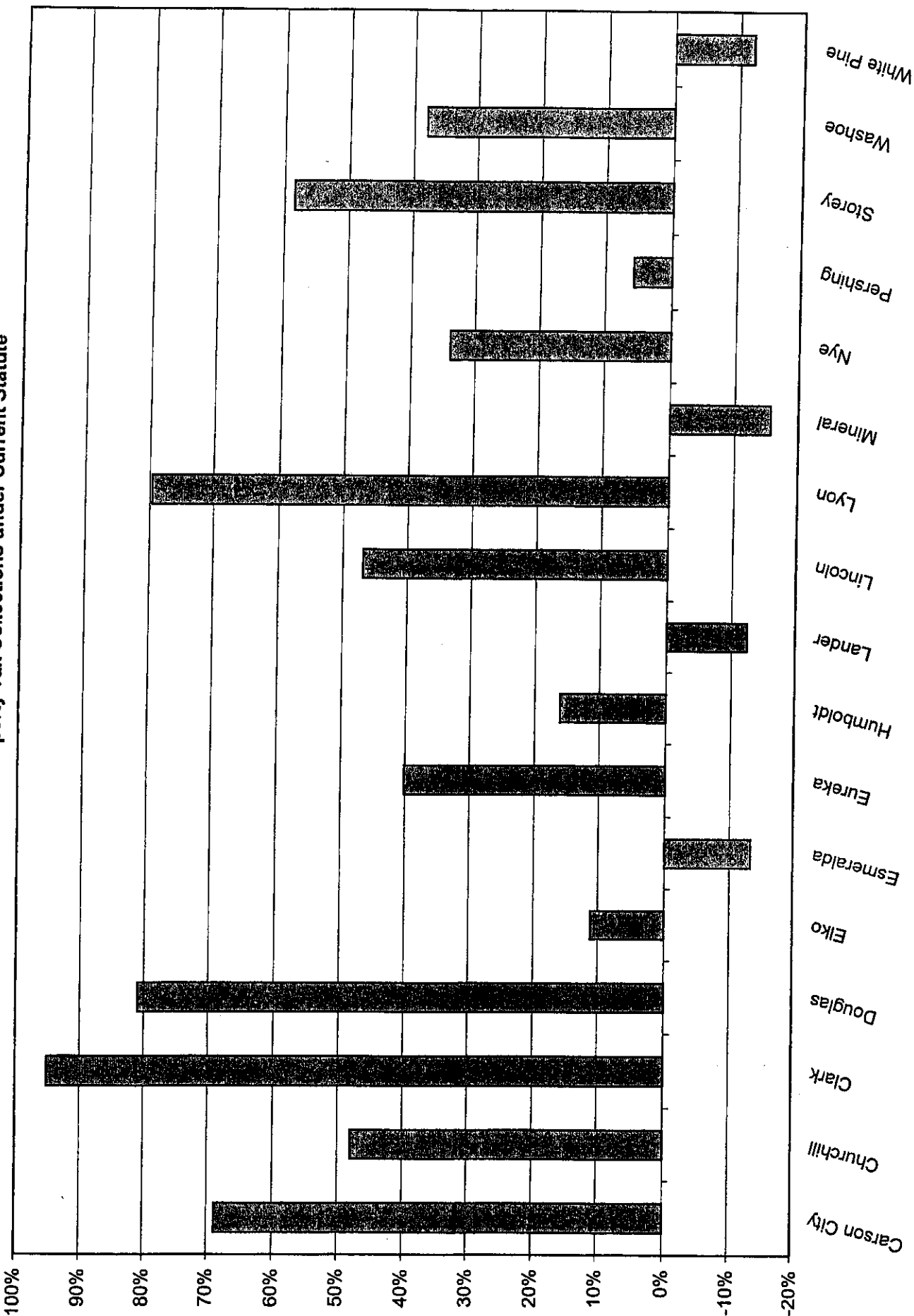
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Growth in Property Tax Collections: FY 2005-06 (AJR 19) compared to FY 2001-02 (Current Statute)
 Comparison of FY 2007-08 Potential Property Tax Collections under AJR 19 to
 Estimated FY 2001-02 Property Tax Collections under Current Statute



Difference Between Property Tax Collections Under AJR 19 and Current Statute for FY 2007-08

