

Actual Revenues Distributed Under the  
First Tier and Second Tier of the  
Local Government Tax Distribution Account (CTX)  
and Other Statistics Related to the  
CTX Revenue Distribution



Prepared by the  
Fiscal Analysis Division  
for the  
Legislative Commission's Subcommittee to  
Study the Allocation of Money Distributed from the  
Local Government Tax Distribution Account  
(Assembly Bill 71, 2011 Legislature)

March 2012



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Humboldt County .....	223
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Lander County .....	270
Lincoln County .....	270
Lyon County .....	270
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**SUMMARY TABLE 1 - FIRST TIER****Overview of the Distribution of the Six Revenue Sources Making Up the Local Government Tax Distribution Account Before the Creation of the CTX and Under the CTX**

Revenue Source	First-Tier Distribution of Revenue	
	Prior to Creation of CTX	Under CTX
<b>Supplemental City-County Relief Tax (SCCRT) (1)</b>	* Guaranteed counties receive a fixed monthly distribution of in-state and out-of-state SCCRT proceeds, based on statutory formulas. * Non-guaranteed counties received a monthly distribution of in-state and out-of-state SCCRT proceeds that remain after the guaranteed distributions are made, in proportion to that county's SCCRT revenue as a share of all non-guaranteed counties' SCCRT revenue.	No changes to the distribution of revenue were made at the first tier under the CTX.
<b>Basic City-County Relief Tax (BCCRT) (2)</b>	Proceeds from in-state collections are returned to the county in which the collections were generated. Proceeds from out-of-state collections are returned to the counties in proportion to each county's share of the statewide population.	No changes to the distribution of revenue were made at the first tier under the CTX.
<b>Governmental Services Tax (GST) (3)</b>	The proceeds generated from the tax are distributed in the county where the vehicle is registered. For vehicles registered as motor carriers pursuant to Chapter 706 of NRS, the amount distributed to each county is based upon percentages contained within NRS 482.181.	No changes to the distribution of revenue were made at the first tier under the CTX.
<b>Real Property Transfer Tax (RPTT) (4)</b>	The 55-cent rate levied for local governments is returned to the county where the transfer occurred.	No changes to the distribution of revenue were made at the first tier under the CTX.
<b>Cigarette Tax (5)</b>	Proceeds from 5 mills per cigarette (10 cents per pack) is distributed to each county in proportion to its share of the statewide population.	No changes to the distribution of revenue were made at the first tier under the CTX.
<b>Liquor Tax (6)</b>	Proceeds from 50 cents of the tax on liquor above 22 percent alcohol by volume is distributed to each county in proportion to its share of the statewide population.	No changes to the distribution of revenue were made at the first tier under the CTX.

**NOTES:**

(1) The SCCRT is a portion of the statewide sales and use tax rate, and is imposed at a rate of 1.75 percent upon all tangible personal property sold or used in the state.

(2) The BCCRT is a portion of the statewide sales and use tax rate, and is imposed at a rate of 0.5 percent upon all tangible personal property sold or used in the state.

(3) The GST is imposed at a rate of 4 percent of the determined value of a motor vehicle, and is paid annually when the vehicle is registered with the Department of Motor Vehicles.

(4) The RPTT is levied on the value of real property transferred from one person to another where the value of the transfer, exclusive of any encumbrance, exceeds \$100. The total RPTT rate varies by county, but 55 cents of the rate in all 17 counties is dedicated to the Local Government Tax Distribution Account.

(5) The cigarette tax is levied statewide at a rate of 40 mills per cigarette (80 cents per pack of 20). The portion dedicated to the Local Government Tax Distribution Account is 5 mills per cigarette (10 cents per pack of 20); the remaining 35 mills per cigarette (70 cents per pack) is distributed to the State General Fund.

(6) The liquor tax rates in the state depend on the type of liquor being imported or manufactured, and range from 16 cents per gallon (for malt liquor) to \$3.60 per gallon (for liquor whose alcohol by volume exceeds 22 percent). The Local Government Tax Distribution Account receives only the portion generated by 50 cents of the rate on liquor whose alcohol by volume exceeds 22 percent; the remaining amount (except for 10 cents of the rate on liquor whose alcohol by volume exceeds 22 percent, which is dedicated to the Tax on Liquor Program Account) is transferred to the State General Fund.



# SUMMARY TABLE 1 - SECOND TIER

Overview of the Distribution of the Six Revenue Sources Making Up the Local Government Tax Distribution Account Before the Creation of the CTX and Under the CTX

Revenue Source	Second-Tier Distribution of Revenue	
	Prior to Creation of CTX	Under CTX
<b>Supplemental City-County Relief Tax (SCCRT)</b>	Eligible entities receive their portion of the SCCRT revenue distributed to the county (based on the guaranteed/nonguaranteed formulas) in proportion to their share of the total property tax that would have been generated by their entity, based on the product of the current year's assessed value and the property tax rate imposed by that entity in FY 1981.	Enterprise districts, local governments and special districts receive monthly base allocations. Any excess revenue is distributed to local governments and special districts using either the one-plus or no one-plus distribution formula.
<b>Basic City-County Relief Tax (BCCRT)</b>	<p>* In counties with no incorporated cities, the proceeds are deposited in the county general fund.</p> <p>* In counties with one incorporated city, the proceeds are apportioned between the city and county general funds in proportion to each entity's population.</p> <p>* In counties with two or more incorporated cities, the proceeds are apportioned between each city's general fund in proportion to their respective populations.</p> <p>* In Carson City, the proceeds are deposited in the city general fund.</p>	Enterprise districts, local governments and special districts receive monthly base allocations. Any excess revenue is distributed to local governments and special districts using either the one-plus or no one-plus distribution formula.
<b>Governmental Services Tax (GST)</b>	The county school district and other local government entities in the county share GST revenue based on each entity's share of property tax revenue for the county. For school districts, their property tax revenue is calculated by multiplying the current year's assessed value times the combined operating and debt rates for the school district in FY 1979 (except that the school district can use a higher debt rate in any year where the debt rate is higher). For all other entities, the property tax revenue is the product of the current year's assessed value and the property tax rate for the entity from FY 1981.	The calculations used prior to the creation of the CTX, based on property tax, are still used to determine the share of the county's GST that is distributed to the school district. The portion remaining after the school district distribution is allocated to the Local Government Tax Distribution Account. For the portion of the GST dedicated to the Local Government Tax Distribution Account, enterprise districts, local governments and special districts receive monthly base allocations. Any excess revenue is distributed to local governments and special districts using the one-plus or no one-plus distribution formulas.
<b>Real Property Transfer Tax (RPTT)</b>	<p>In counties with no incorporated cities, the proceeds are deposited in the county's general fund.</p> <p>In counties with one or more incorporated cities, the county receives 25 percent of the revenue.</p> <p>* If the county has one incorporated city, the remaining 75 percent is distributed between the county and city general funds based on each entity's population.</p> <p>* If the county has two or more incorporated cities, the remaining 75 percent of the revenue is distributed among the cities based on their respective populations.</p>	Enterprise districts, local governments and special districts receive monthly base allocations. Any excess revenue is distributed to local governments and special districts using the one-plus or no one-plus distribution formulas.

# SUMMARY TABLE 1 - SECOND TIER

Overview of the Distribution of the Six Revenue Sources Making Up the Local Government Tax Distribution Account Before the Creation of the CTX and Under the CTX

Revenue Source	Second-Tier Distribution of Revenue	
	Prior to Creation of CTX	After CTX Creation
Cigarette Tax	<p><b>FOR COUNTIES WHOSE POPULATION IS 6,000 OR MORE:</b></p> <ul style="list-style-type: none"> <li>* In counties with no incorporated cities, the proceeds are deposited in the county general fund.</li> <li>* In counties with one incorporated city, the proceeds are apportioned between the city and county general funds in proportion to each entity's population.</li> <li>* In counties with two or more incorporated cities, the proceeds are apportioned between each city's general fund in proportion to their respective populations.</li> <li>* In Carson City, the proceeds are deposited in the city general fund.</li> </ul> <p><b>FOR COUNTIES WHOSE POPULATION IS LESS THAN 6,000:</b></p> <ul style="list-style-type: none"> <li>* In counties with no incorporated cities or unincorporated towns, the proceeds are deposited in the county general fund.</li> <li>* In counties with one incorporated city or one unincorporated town, the proceeds are apportioned between the city/town and county general funds in proportion to each entity's population.</li> <li>* In counties with two or more incorporated cities, unincorporated towns, or a combination of two or more cities and towns, the proceeds are apportioned between the city and town general funds in proportion to their respective populations.</li> </ul>	Enterprise districts, local governments and special districts receive monthly base allocations. Any excess revenue is distributed to local governments and special districts using either the one-plus or no one-plus distribution formula.
Liquor Tax	<ul style="list-style-type: none"> <li>* In counties with no incorporated cities, the proceeds are deposited in the county general fund.</li> <li>* In counties with one incorporated city, the proceeds are apportioned between the city and county general funds in proportion to each entity's population.</li> <li>* In counties with two or more incorporated cities, the proceeds are apportioned between each city's general fund in proportion to their respective populations.</li> <li>* In Carson City, the proceeds are deposited in the city general fund.</li> </ul>	Enterprise districts, local governments and special districts receive monthly base allocations. Any excess revenue is distributed to local governments and special districts using either the one-plus or no one-plus distribution formula.

**SUMMARY TABLE 2 - SECOND TIER**
**SUMMARY OF BASE AND EXCESS DISTRIBUTION UNDER THE SECOND TIER OF THE CTX PURSUANT TO NRS 360.680 AND 360.690**

TYPE OF ENTITY	BASE DISTRIBUTION AMOUNT (NRS 360.680)	EXCESS DISTRIBUTION (NRS 360.690) - Distribution Shares are Calculated under No 1-Plus unless the following conditions are met:						
		1-PLUS under NRS 360.690, Subsection 5			1-PLUS under NRS 360.690, subsection 6		MODIFIED 1-PLUS under NRS 360.690, subsection 7	
		Population Growth - 5 Year Average	Net Proceeds of Minerals (NPM) - 5 Year Average	Population Growth and Net Proceeds of Minerals (NPM) - 5 Year Average	Population Growth - 5 Year Average	Assessed Value Growth - 5 Year Average	Population Growth - 5 Year Average	Assessed Value Growth - 5 Year Average
ENTERPRISE DISTRICTS	Equal to Amount Distributed Last First Year with No Adjustment	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
LOCAL GOVERNMENTS	Equal to Actual Amount Distributed Last Fiscal Year, less Any Excess Distribution Amount, Adjusted for Inflation	Negative for the County			Both Population Growth and Assessed Value Growth Negative for <u>All</u> Local Governments		Both Population Growth and Assessed Value Growth Negative for <u>All</u> Local Governments	
			Equal to or Greater than \$50,000,000 for the county					
				Population Growth Negative for the County <u>AND</u> NPM equal to or greater than \$50,000,000 for the county				
SPECIAL DISTRICTS	Equal to Actual Amount Distributed Last Fiscal Year, less Any Excess Distribution Amount, Adjusted for Inflation					Assessed Value Growth Negative for <u>All</u> Special Districts		Assessed Value Growth Positive for <u>Any</u> Special District

**SUMMARY OF NO 1-PLUS FACTOR AND 1-PLUS FACTOR FOR EXCESS DISTRIBUTION UNDER THE SECOND TIER OF THE CTX PURSUANT TO NRS 360.690**

TYPE OF ENTITY	NO 1-PLUS FACTOR	1-PLUS FACTOR under NRS 360.690, Subsection 5	1-PLUS FACTOR under NRS 360.690, subsection 6	MODIFIED 1-PLUS FACTOR under NRS 360.690, subsection 7
LOCAL GOVERNMENTS	5-Year Average Growth in Population + 5-Year Average Growth in Assessed Value	1 + 5-Year Average Growth in Population + 5-Year Average Growth in Assessed Value	1 + 5-Year Average Growth in Population + 5-Year Average Growth in Assessed Value	1 + 5-Year Average Growth in Population + 5-Year Average Growth in Assessed Value
SPECIAL DISTRICTS	5-Year Average Growth in Assessed Value	1 + 5-Year Average Growth in Assessed Value	1 + 5-Year Average Growth in Assessed Value	1 + 5-Year Average Growth in Assessed Value + 5-Year Average Growth <u>(Decrease)</u> in the County Population

**SUMMARY OF EXCESS DISTRIBUTION SHARE CALCULATION USING NO 1-PLUS FACTOR OR 1-PLUS FACTOR UNDER THE SECOND TIER OF THE CTX PURSUANT TO NRS 360.690**

The excess CTX revenue distribution share for each local government and special district in a county is determined as follows:
1.) The No 1-Plus Factor or 1-Plus Factor, whichever is required under NRS 360.690, for each local government and special district is multiplied by its annual base allocation amount, determined pursuant NRS 360.680 for the fiscal year.
2.) The result obtained from the calculation in 1.) for each local government and special district is divided by the sum of the result from 1.) for all local governments and special districts in the county.
3.) The result obtained from 2.) is the proportion used to determine each local government's or special district's share of any excess CTX revenue distributed each month of a fiscal year.



**CTX FIRST TIER  
TABLES**



**TABLE 1 - FIRST TIER**

**FIRST-TIER DISTRIBUTION OF REVENUE SOURCES TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX) BY REVENUE SOURCE BY FISCAL YEAR (Millions of Dollars)**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Supplemental City-County Relief Tax (SCCRT)</b>	\$486.566	\$518.427	\$544.537	\$550.881	\$583.526	\$664.155	\$767.377	\$840.886	\$853.898	\$814.401	\$708.052	\$640.357	\$679.997
% Change: FY to FY		6.5%	5.0%	1.2%	5.9%	13.8%	15.5%	9.6%	1.5%	-4.6%	-13.1%	-9.6%	6.2%
% of FY Total	66.0%	65.5%	65.4%	64.6%	64.2%	63.7%	63.6%	63.8%	64.6%	64.9%	64.7%	64.7%	65.9%
<b>Basic City-County Relief Tax (BCCRT)</b>	\$139.020	\$148.130	\$155.591	\$157.407	\$166.734	\$189.826	\$219.311	\$240.334	\$244.042	\$232.834	\$202.459	\$182.990	\$194.355
% Change: FY to FY		6.6%	5.0%	1.2%	5.9%	13.8%	15.5%	9.6%	1.5%	-4.6%	-13.0%	-9.6%	6.2%
% of FY Total	18.9%	18.7%	18.7%	18.5%	18.4%	18.2%	18.2%	18.2%	18.5%	18.6%	18.5%	18.5%	18.8%
<b>Governmental Services Tax (GST)</b>	\$76.347	\$87.585	\$92.869	\$101.629	\$108.834	\$122.682	\$137.281	\$146.749	\$153.065	\$152.328	\$138.753	\$127.612	\$120.436
% Change: FY to FY		14.7%	6.0%	9.4%	7.1%	12.7%	11.9%	6.9%	4.3%	-0.5%	-8.9%	-8.0%	-5.6%
% of FY Total	10.4%	11.1%	11.2%	11.9%	12.0%	11.8%	11.4%	11.1%	11.6%	12.1%	12.7%	12.9%	11.7%
<b>Real Property Transfer Tax (RPTT)</b>	\$16.778	\$18.012	\$20.309	\$23.871	\$29.530	\$47.793	\$63.092	\$70.452	\$51.444	\$36.716	\$28.161	\$22.785	\$22.033
% Change: FY to FY		7.4%	12.8%	17.5%	23.7%	61.8%	32.0%	11.7%	-27.0%	-28.6%	-23.3%	-19.1%	-3.3%
% of FY Total	2.3%	2.3%	2.4%	2.8%	3.3%	4.6%	5.2%	5.3%	3.9%	2.9%	2.6%	2.3%	2.1%
<b>Cigarette Tax</b>	\$16.515	\$16.492	\$17.065	\$16.338	\$17.255	\$15.357	\$15.796	\$15.942	\$15.736	\$15.357	\$13.439	\$12.220	\$11.838
% Change: FY to FY		-0.1%	3.5%	-4.3%	5.6%	-11.0%	2.9%	0.9%	-1.3%	-2.4%	-12.5%	-9.1%	-3.1%
% of FY Total	2.2%	2.1%	2.0%	1.9%	1.9%	1.5%	1.3%	1.2%	1.2%	1.2%	1.2%	1.2%	1.1%
<b>Liquor Tax</b>	\$2.237	\$2.420	\$2.409	\$2.404	\$2.510	\$2.803	\$2.803	\$3.049	\$3.171	\$3.220	\$2.955	\$3.184	\$3.318
% Change: FY to FY		8.2%	-0.5%	-0.2%	4.4%	11.7%	0.0%	8.8%	4.0%	1.5%	-8.2%	7.8%	4.2%
% of FY Total	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.2%	0.2%	0.2%	0.3%	0.3%	0.3%	0.3%
<b>TOTAL</b>	\$737.464	\$791.066	\$832.781	\$852.529	\$908.388	\$1,042.616	\$1,205.661	\$1,317.411	\$1,321.356	\$1,254.856	\$1,093.819	\$989.148	\$1,031.978
% Change: FY to FY		7.3%	5.3%	2.4%	6.6%	14.8%	15.6%	9.3%	0.3%	-5.0%	-12.8%	-9.6%	4.3%

**NOTES:**

- 1.) Supplemental City-County Relief Tax (SCCRT): The SCCRT is a 1.75% sales and use tax rate imposed statewide and is governed by NRS Chapter 377. The proceeds from the SCCRT collected in all counties and from out-of-state businesses are distributed each month amongst the 17 counties according to the provisions in NRS 377.057.
- 2.) Basic City-County Relief Tax (BCCRT): The BCCRT is a 0.5% sales and use tax rate imposed statewide and is governed by NRS Chapter 377. The proceeds from the BCCRT are distributed each month amongst the 17 counties according to the provisions in NRS 377.055. BCCRT proceeds collected in each county are retained by the county. BCCRT proceeds collected from out-of-state businesses not maintaining a fixed place of business in the state are distributed to each county on a per-capita basis.
- 3.) Governmental Services Tax (GST): The GST is 4-cents on each \$1 of valuation of a vehicle (4%) imposed statewide on the annual registration of vehicles in the state as governed by NRS Chapter 371. The proceeds from the 4-cent Basic GST belong to the county in which the vehicle is registered and the portion allocated to the CTX is distributed to the school district and the county according to the provisions in NRS 482.181. Beginning in FY 2010 through FY 2013, a portion of the proceeds from the 4-cent Basic GST are distributed to the State General Fund and beginning in FY 2014, this portion is distributed to the State Highway Fund.
- 4.) Real Property Transfer Tax (RPTT): The county portion of the RPTT that is part of the CTX is 55 cents per \$500 of valuation and is governed by NRS Chapter 375. The proceeds from the 55-cent rate are retained by the county in which the real property transfer occurred.
- 5.) Cigarette Tax: The county portion of the Cigarette Tax that is part of the CTX is 5 mills per cigarette (10 cents per pack of 20 cigarettes) and is governed by NRS Chapter 370. The proceeds from the 10-cent rate are distributed each month amongst the 17 counties on a per-capita basis according to NRS 370.260 and NRS 360.285.
- 6.) Liquor Tax: The county portion of the Liquor Tax that is part of the CTX is 50 cents per gallon on liquor containing more than 22 percent alcohol by volume and is governed by NRS Chapter 369. The proceeds from the 50-cent rate are distributed each month amongst the 17 counties on a per-capita basis according to NRS 369.173 and NRS 360.285.



**TABLE 2 - FIRST TIER: CARSON CITY**

**FIRST-TIER DISTRIBUTION OF REVENUE SOURCES TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX) BY COUNTY BY REVENUE SOURCE BY FISCAL YEAR (Millions of Dollars)**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>CARSON CITY</b>													
<b>SCCRT</b>	\$12.765	\$12.881	\$14.262	\$15.398	\$14.894	\$15.895	\$17.190	\$17.978	\$17.439	\$15.743	\$13.300	\$11.555	\$12.454
% Change: FY to FY		0.91%	10.72%	7.97%	-3.27%	6.72%	8.15%	4.58%	-3.00%	-9.73%	-15.52%	-13.12%	7.78%
% of Carson City FY Total	67.18%	65.83%	66.75%	66.73%	65.93%	65.78%	66.07%	66.15%	66.24%	66.19%	65.66%	65.18%	67.12%
% of SCCRT Statewide FY Total	2.62%	2.48%	2.62%	2.80%	2.55%	2.39%	2.24%	2.14%	2.04%	1.93%	1.88%	1.80%	1.83%
% of Statewide FY Total	1.73%	1.63%	1.71%	1.81%	1.64%	1.52%	1.43%	1.36%	1.32%	1.25%	1.22%	1.17%	1.21%
<b>BCCRT</b>	\$3.758	\$3.804	\$4.191	\$4.508	\$4.395	\$4.627	\$4.974	\$5.212	\$5.090	\$4.631	\$3.938	\$3.445	\$3.657
% Change: FY to FY		1.23%	10.17%	7.57%	-2.51%	5.27%	7.50%	4.79%	-2.34%	-9.01%	-14.96%	-12.53%	6.17%
% of Carson City FY Total	19.78%	19.44%	19.62%	19.54%	19.45%	19.15%	19.12%	19.18%	19.33%	19.47%	19.44%	19.43%	19.71%
% of BCCRT Statewide FY Total	2.70%	2.57%	2.69%	2.86%	2.64%	2.44%	2.27%	2.17%	2.09%	1.99%	1.95%	1.88%	1.88%
% of Statewide FY Total	0.51%	0.48%	0.50%	0.53%	0.48%	0.44%	0.41%	0.40%	0.39%	0.37%	0.36%	0.35%	0.35%
<b>GST</b>	\$1.727	\$1.984	\$2.091	\$2.250	\$2.392	\$2.655	\$2.822	\$2.906	\$2.852	\$2.725	\$2.449	\$2.157	\$1.939
% Change: FY to FY		14.93%	5.37%	7.60%	6.33%	10.99%	6.30%	2.98%	-1.86%	-4.46%	-10.12%	-11.94%	-10.08%
% of Carson City FY Total	9.09%	10.14%	9.79%	9.75%	10.59%	10.99%	10.85%	10.69%	10.83%	11.46%	12.09%	12.16%	10.45%
% of GST Statewide FY Total	2.26%	2.27%	2.25%	2.21%	2.20%	2.16%	2.06%	1.98%	1.86%	1.79%	1.77%	1.69%	1.61%
% of Statewide FY Total	0.23%	0.25%	0.25%	0.26%	0.26%	0.25%	0.23%	0.22%	0.22%	0.22%	0.22%	0.22%	0.19%
<b>RPTT</b>	\$0.220	\$0.374	\$0.300	\$0.431	\$0.411	\$0.539	\$0.586	\$0.642	\$0.520	\$0.279	\$0.222	\$0.249	\$0.190
% Change: FY to FY		69.71%	-19.69%	43.33%	-4.50%	31.01%	8.83%	9.44%	-18.99%	-46.40%	-20.46%	12.20%	-23.55%
% of Carson City FY Total	1.16%	1.91%	1.41%	1.87%	1.82%	2.23%	2.25%	2.36%	1.97%	1.17%	1.09%	1.40%	1.02%
% of RPTT Statewide FY Total	1.31%	2.08%	1.48%	1.80%	1.39%	1.13%	0.93%	0.91%	1.01%	0.76%	0.79%	1.09%	0.86%
% of Statewide FY Total	0.03%	0.05%	0.04%	0.05%	0.05%	0.05%	0.05%	0.05%	0.04%	0.02%	0.02%	0.03%	0.02%
<b>CIGARETTE</b>	\$0.467	\$0.457	\$0.456	\$0.426	\$0.436	\$0.379	\$0.377	\$0.370	\$0.355	\$0.336	\$0.285	\$0.257	\$0.246
% Change: FY to FY		-1.95%	-0.23%	-6.55%	2.31%	-13.05%	-0.52%	-2.10%	-3.96%	-5.40%	-15.12%	-9.95%	-4.13%
% of Carson City FY Total	2.46%	2.34%	2.14%	1.85%	1.93%	1.57%	1.45%	1.36%	1.35%	1.41%	1.41%	1.45%	1.33%
% of Cigarette Statewide FY Total	2.83%	2.77%	2.67%	2.61%	2.53%	2.47%	2.39%	2.32%	2.26%	2.19%	2.12%	2.10%	2.08%
% of Statewide FY Total	0.06%	0.06%	0.05%	0.05%	0.05%	0.04%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.02%
<b>LIQUOR</b>	\$0.063	\$0.067	\$0.064	\$0.063	\$0.063	\$0.069	\$0.067	\$0.071	\$0.071	\$0.070	\$0.063	\$0.067	\$0.069
% Change: FY to FY		6.16%	-4.00%	-2.63%	1.22%	9.05%	-3.21%	5.45%	1.14%	-1.59%	-10.95%	6.72%	3.14%
% of Carson City FY Total	0.33%	0.34%	0.30%	0.27%	0.28%	0.29%	0.26%	0.26%	0.27%	0.30%	0.31%	0.38%	0.37%
% of Liquor Statewide FY Total	2.83%	2.77%	2.67%	2.61%	2.53%	2.47%	2.39%	2.32%	2.25%	2.18%	2.12%	2.10%	2.08%
% of Statewide FY Total	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
<b>TOTAL</b>	\$18.999	\$19.568	\$21.364	\$23.076	\$22.592	\$24.164	\$26.017	\$27.178	\$26.327	\$23.783	\$20.256	\$17.728	\$18.556
% Change: FY to FY		2.99%	9.18%	8.01%	-2.10%	6.96%	7.67%	4.46%	-3.13%	-9.66%	-14.83%	-12.48%	4.67%
% of Statewide FY Total	2.58%	2.47%	2.57%	2.71%	2.49%	2.32%	2.16%	2.06%	1.99%	1.90%	1.85%	1.79%	1.80%

**NOTES:**

- 1.) Proceeds from the SCCRT allocated to the CTX at the first-tier are distributed each month to guaranteed counties first based on a statutory rule and the amount remaining after distribution to guaranteed counties is distributed amongst the non-guaranteed counties based on each non-guaranteed county's monthly SCCRT proceeds as a share of the total monthly proceeds generated by all non-guaranteed counties.
- 2.) Proceeds from the BCCRT allocated to the CTX at the first-tier are distributed each month amongst the 17 counties with proceeds collected in each county retained by the county and proceeds collected from out-of-state businesses not maintaining a fixed place of business in the state distributed to each county on a per-capita basis.
- 3.) Proceeds from the GST allocated to the CTX at the first-tier are retained by the county in which the vehicle is registered and are distributed each month first to the school district and the remaining amount is distributed to the county. The school district share is based on a property tax formula using property tax rates from FY 1979 for the school district (current debt rate if higher) and from FY 1981 for local governments, enterprise districts, and special districts.
- 4.) Proceeds from the RPTT allocated to the CTX at the first-tier are retained by the county in which the real property transfer occurred.
- 5.) Proceeds from the portion of the Cigarette Tax and Liquor Tax allocated to the CTX at the first-tier are distributed each month amongst the 17 counties on a per-capita basis.

**TABLE 2 - FIRST TIER: CHURCHILL COUNTY****FIRST-TIER DISTRIBUTION OF REVENUE SOURCES TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX) BY COUNTY BY REVENUE SOURCE BY FISCAL YEAR (Millions of Dollars)**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>CHURCHILL COUNTY</b>													
<b>SCCRT</b>	\$3.516	\$3.627	\$3.626	\$3.516	\$3.724	\$3.972	\$4.731	\$5.594	\$5.298	\$4.900	\$4.940	\$3.487	\$3.733
% Change: FY to FY		3.17%	-0.05%	-3.01%	5.90%	6.66%	19.13%	18.22%	-5.29%	-7.52%	0.83%	-29.42%	7.07%
% of Churchill County FY Total	61.64%	59.81%	60.03%	58.61%	58.18%	58.43%	59.52%	60.40%	60.95%	60.40%	61.82%	57.21%	57.29%
% of SCCRT Statewide FY Total	0.72%	0.70%	0.67%	0.64%	0.64%	0.60%	0.62%	0.67%	0.62%	0.60%	0.70%	0.54%	0.55%
% of Statewide FY Total	0.48%	0.46%	0.44%	0.41%	0.41%	0.38%	0.39%	0.42%	0.40%	0.39%	0.45%	0.35%	0.36%
<b>BCCRT</b>	\$1.116	\$1.142	\$1.150	\$1.123	\$1.183	\$1.235	\$1.449	\$1.696	\$1.638	\$1.522	\$1.503	\$1.097	\$1.165
% Change: FY to FY		2.36%	0.66%	-2.35%	5.38%	4.36%	17.36%	17.07%	-3.46%	-7.06%	-1.22%	-27.03%	6.20%
% of Churchill County FY Total	19.56%	18.83%	19.04%	18.71%	18.48%	18.16%	18.23%	18.32%	18.84%	18.76%	18.81%	18.00%	17.88%
% of BCCRT Statewide FY Total	0.80%	0.77%	0.74%	0.71%	0.71%	0.65%	0.66%	0.71%	0.67%	0.65%	0.74%	0.60%	0.60%
% of Statewide FY Total	0.15%	0.14%	0.14%	0.13%	0.13%	0.12%	0.12%	0.13%	0.12%	0.12%	0.14%	0.11%	0.11%
<b>GST</b>	\$0.741	\$0.981	\$0.945	\$1.062	\$1.163	\$1.226	\$1.313	\$1.426	\$1.404	\$1.379	\$1.303	\$1.285	\$1.100
% Change: FY to FY		32.47%	-3.66%	12.36%	9.52%	5.42%	7.06%	8.64%	-1.55%	-1.77%	-5.55%	-1.33%	-14.45%
% of Churchill County FY Total	12.99%	16.18%	15.65%	17.70%	18.17%	18.04%	16.52%	15.40%	16.15%	17.00%	16.30%	21.09%	16.88%
% of GST Statewide FY Total	0.97%	1.12%	1.02%	1.05%	1.07%	1.00%	0.96%	0.97%	0.92%	0.91%	0.94%	1.01%	0.91%
% of Statewide FY Total	0.10%	0.12%	0.11%	0.12%	0.13%	0.12%	0.11%	0.11%	0.11%	0.11%	0.12%	0.13%	0.11%
<b>RPTT</b>	\$0.082	\$0.070	\$0.068	\$0.075	\$0.101	\$0.159	\$0.248	\$0.340	\$0.153	\$0.119	\$0.081	\$0.073	\$0.369
% Change: FY to FY		-14.71%	-2.12%	9.61%	34.95%	57.16%	56.54%	37.15%	-55.11%	-22.38%	-31.48%	-10.06%	404.12%
% of Churchill County FY Total	1.43%	1.15%	1.13%	1.25%	1.58%	2.33%	3.12%	3.68%	1.76%	1.46%	1.02%	1.20%	5.66%
% of RPTT Statewide FY Total	0.49%	0.39%	0.34%	0.31%	0.34%	0.33%	0.39%	0.48%	0.30%	0.32%	0.29%	0.32%	1.67%
% of Statewide FY Total	0.01%	0.01%	0.01%	0.01%	0.01%	0.02%	0.02%	0.03%	0.01%	0.01%	0.01%	0.01%	0.04%
<b>CIGARETTE</b>	\$0.220	\$0.213	\$0.220	\$0.195	\$0.201	\$0.174	\$0.176	\$0.172	\$0.166	\$0.159	\$0.134	\$0.120	\$0.117
% Change: FY to FY		-3.05%	2.95%	-11.08%	2.77%	-13.05%	1.04%	-2.48%	-3.55%	-4.04%	-15.68%	-10.15%	-3.09%
% of Churchill County FY Total	3.86%	3.52%	3.63%	3.25%	3.13%	2.57%	2.22%	1.86%	1.91%	1.96%	1.68%	1.98%	1.79%
% of Cigarette Statewide FY Total	1.33%	1.29%	1.29%	1.19%	1.16%	1.14%	1.12%	1.08%	1.05%	1.04%	1.00%	0.99%	0.99%
% of Statewide FY Total	0.03%	0.03%	0.03%	0.02%	0.02%	0.02%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
<b>LIQUOR</b>	\$0.030	\$0.031	\$0.031	\$0.029	\$0.029	\$0.032	\$0.031	\$0.033	\$0.033	\$0.033	\$0.029	\$0.031	\$0.033
% Change: FY to FY		4.95%	-0.96%	-7.35%	1.68%	9.05%	-1.69%	5.02%	1.61%	-0.23%	-11.54%	6.53%	4.24%
% of Churchill County FY Total	0.52%	0.52%	0.51%	0.48%	0.46%	0.47%	0.39%	0.35%	0.38%	0.41%	0.37%	0.52%	0.50%
% of Liquor Statewide FY Total	1.33%	1.29%	1.29%	1.19%	1.16%	1.14%	1.12%	1.08%	1.05%	1.03%	1.00%	0.99%	0.99%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>	\$5.704	\$6.065	\$6.039	\$6.000	\$6.401	\$6.797	\$7.949	\$9.261	\$8.692	\$8.112	\$7.991	\$6.094	\$6.516
% Change: FY to FY		6.33%	-0.42%	-0.65%	6.68%	6.20%	16.94%	16.51%	-6.15%	-6.67%	-1.49%	-23.74%	6.92%
% of Statewide FY Total	0.77%	0.77%	0.73%	0.70%	0.70%	0.65%	0.66%	0.70%	0.66%	0.65%	0.73%	0.62%	0.63%

## NOTES:

- 1.) Proceeds from the SCCRT allocated to the CTX at the first-tier are distributed each month to guaranteed counties first based on a statutory rule and the amount remaining after distribution to guaranteed counties is distributed amongst the non-guaranteed counties based on each non-guaranteed county's monthly SCCRT proceeds as a share of the total monthly proceeds generated by all non-guaranteed counties.
- 2.) Proceeds from the BCCRT allocated to the CTX at the first-tier are distributed each month amongst the 17 counties with proceeds collected in each county retained by the county and proceeds collected from out-of-state businesses not maintaining a fixed place of business in the state distributed to each county on a per-capita basis.
- 3.) Proceeds from the GST allocated to the CTX at the first-tier are retained by the county in which the vehicle is registered and are distributed each month first to the school district and the remaining amount is distributed to the county. The school district share is based on a property tax formula using property tax rates from FY 1979 for the school district (current debt rate if higher) and from FY 1981 for local governments, enterprise districts, and special districts.
- 4.) Proceeds from the RPTT allocated to the CTX at the first-tier are retained by the county in which the real property transfer occurred.
- 5.) Proceeds from the portion of the Cigarette Tax and Liquor Tax allocated to the CTX at the first-tier are distributed each month amongst the 17 counties on a per-capita basis.

TABLE 2 - FIRST TIER: CLARK COUNTY

## FIRST-TIER DISTRIBUTION OF REVENUE SOURCES TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX) BY COUNTY BY REVENUE SOURCE BY FISCAL YEAR (Millions of Dollars)

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>CLARK COUNTY</b>													
<b>SCCRT</b>	\$337.604	\$364.029	\$383.218	\$386.394	\$413.840	\$481.363	\$564.836	\$617.899	\$624.099	\$598.992	\$514.635	\$466.384	\$499.947
% Change: FY to FY		7.83%	5.27%	0.83%	7.10%	16.32%	17.34%	9.39%	1.00%	-4.02%	-14.08%	-9.38%	7.20%
% of Clark County FY Total	66.00%	65.64%	65.35%	64.46%	64.18%	63.73%	63.85%	64.00%	64.65%	64.97%	64.68%	64.75%	66.19%
% of SCCRT Statewide FY Total	69.39%	70.22%	70.38%	70.14%	70.92%	72.48%	73.61%	73.48%	73.09%	73.55%	72.68%	72.83%	73.52%
% of Statewide FY Total	45.78%	46.02%	46.02%	45.32%	45.56%	46.17%	46.85%	46.90%	47.23%	47.73%	47.05%	47.15%	48.45%
<b>BCCRT</b>	\$98.315	\$105.977	\$111.600	\$112.778	\$120.721	\$139.417	\$162.050	\$177.192	\$179.800	\$173.576	\$150.402	\$136.905	\$144.609
% Change: FY to FY		7.79%	5.31%	1.06%	7.04%	15.49%	16.23%	9.34%	1.47%	-3.46%	-13.35%	-8.97%	5.63%
% of Clark County FY Total	19.22%	19.11%	19.03%	18.82%	18.72%	18.46%	18.32%	18.35%	18.62%	18.83%	18.90%	19.01%	19.15%
% of BCCRT Statewide FY Total	70.72%	71.54%	71.73%	71.65%	72.40%	73.44%	73.89%	73.73%	73.68%	74.55%	74.29%	74.82%	74.40%
% of Statewide FY Total	13.33%	13.40%	13.40%	13.23%	13.29%	13.37%	13.44%	13.45%	13.61%	13.83%	13.75%	13.84%	14.01%
<b>GST</b>	\$50.639	\$58.876	\$63.154	\$69.366	\$73.764	\$84.052	\$94.992	\$101.384	\$106.539	\$106.388	\$96.206	\$87.653	\$82.716
% Change: FY to FY		16.27%	7.27%	9.84%	6.34%	13.95%	13.02%	6.73%	5.08%	-0.14%	-9.57%	-8.89%	-5.63%
% of Clark County FY Total	9.90%	10.62%	10.77%	11.57%	11.44%	11.13%	10.74%	10.50%	11.04%	11.54%	12.09%	12.17%	10.95%
% of GST Statewide FY Total	66.33%	67.22%	68.00%	68.25%	67.78%	68.51%	69.19%	69.09%	69.60%	69.84%	69.34%	68.69%	68.68%
% of Statewide FY Total	6.87%	7.44%	7.58%	8.14%	8.12%	8.06%	7.88%	7.70%	8.06%	8.48%	8.80%	8.86%	8.02%
<b>RPTT</b>	\$12.411	\$12.892	\$15.108	\$17.928	\$22.649	\$37.669	\$49.601	\$55.548	\$41.467	\$29.634	\$22.588	\$18.269	\$17.082
% Change: FY to FY		3.88%	17.19%	18.67%	26.33%	66.32%	31.67%	11.99%	-25.35%	-28.54%	-23.78%	-19.12%	-6.49%
% of Clark County FY Total	2.43%	2.32%	2.58%	2.99%	3.51%	4.99%	5.61%	5.75%	4.30%	3.21%	2.84%	2.54%	2.26%
% of RPTT Statewide FY Total	73.97%	71.58%	74.39%	75.11%	76.70%	78.82%	78.62%	78.85%	80.61%	80.71%	80.21%	80.18%	77.53%
% of Statewide FY Total	1.68%	1.63%	1.81%	2.10%	2.49%	3.61%	4.11%	4.22%	3.14%	2.36%	2.07%	1.85%	1.66%
<b>CIGARETTE</b>	\$11.083	\$11.173	\$11.653	\$11.272	\$12.043	\$10.798	\$11.166	\$11.348	\$11.227	\$10.988	\$9.661	\$8.783	\$8.529
% Change: FY to FY		0.82%	4.29%	-3.27%	6.84%	-10.34%	3.42%	1.62%	-1.06%	-2.13%	-12.08%	-9.09%	-2.89%
% of Clark County FY Total	2.17%	2.01%	1.99%	1.88%	1.87%	1.43%	1.26%	1.18%	1.16%	1.19%	1.21%	1.22%	1.13%
% of Cigarette Statewide FY Total	67.11%	67.75%	68.28%	68.99%	69.80%	70.31%	70.69%	71.18%	71.34%	71.55%	71.89%	71.87%	72.05%
% of Statewide FY Total	1.50%	1.41%	1.40%	1.32%	1.33%	1.04%	0.93%	0.86%	0.85%	0.88%	0.88%	0.89%	0.83%
<b>LIQUOR</b>	\$1.501	\$1.640	\$1.645	\$1.659	\$1.751	\$1.971	\$1.981	\$2.170	\$2.263	\$2.304	\$2.124	\$2.289	\$2.391
% Change: FY to FY		9.24%	0.32%	0.82%	5.58%	12.55%	0.51%	9.54%	4.27%	1.83%	-7.81%	7.74%	4.46%
% of Clark County FY Total	0.29%	0.30%	0.28%	0.28%	0.27%	0.26%	0.22%	0.22%	0.23%	0.25%	0.27%	0.32%	0.32%
% of Liquor Statewide FY Total	67.09%	67.75%	68.28%	69.00%	69.78%	70.31%	70.68%	71.18%	71.35%	71.56%	71.89%	71.88%	72.05%
% of Statewide FY Total	0.20%	0.21%	0.20%	0.19%	0.19%	0.19%	0.16%	0.16%	0.17%	0.18%	0.19%	0.23%	0.23%
<b>TOTAL</b>	\$511.552	\$554.587	\$586.378	\$599.396	\$644.767	\$755.270	\$884.625	\$965.541	\$965.394	\$921.883	\$795.616	\$720.281	\$755.274
% Change: FY to FY		8.41%	5.73%	2.22%	7.57%	17.14%	17.13%	9.15%	-0.02%	-4.51%	-13.70%	-9.47%	4.86%
% of Statewide FY Total	69.37%	70.11%	70.41%	70.31%	70.98%	72.44%	73.37%	73.29%	73.06%	73.47%	72.74%	72.82%	73.19%

## NOTES:

- 1.) Proceeds from the SCCRT allocated to the CTX at the first-tier are distributed each month to guaranteed counties first based on a statutory rule and the amount remaining after distribution to guaranteed counties is distributed amongst the non-guaranteed counties based on each non-guaranteed county's monthly SCCRT proceeds as a share of the total monthly proceeds generated by all non-guaranteed counties.
- 2.) Proceeds from the BCCRT allocated to the CTX at the first-tier are distributed each month amongst the 17 counties with proceeds collected in each county retained by the county and proceeds collected from out-of-state businesses not maintaining a fixed place of business in the state distributed to each county on a per-capita basis.
- 3.) Proceeds from the GST allocated to the CTX at the first-tier are retained by the county in which the vehicle is registered and are distributed each month first to the school district and the remaining amount is distributed to the county. The school district share is based on a property tax formula using property tax rates from FY 1979 for the school district (current debt rate if higher) and from FY 1981 for local governments, enterprise districts, and special districts.
- 4.) Proceeds from the RPTT allocated to the CTX at the first-tier are retained by the county in which the real property transfer occurred.
- 5.) Proceeds from the portion of the Cigarette Tax and Liquor Tax allocated to the CTX at the first-tier are distributed each month amongst the 17 counties on a per-capita basis.

**TABLE 2 - FIRST TIER: DOUGLAS COUNTY****FIRST-TIER DISTRIBUTION OF REVENUE SOURCES TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX) BY COUNTY BY REVENUE SOURCE BY FISCAL YEAR (Millions of Dollars)**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>DOUGLAS COUNTY</b>													
<b>SCCRT</b>	\$10.357	\$10.802	\$11.398	\$11.922	\$12.523	\$12.670	\$13.310	\$14.390	\$15.573	\$16.480	\$16.735	\$15.970	\$13.905
% Change: FY to FY		4.30%	5.52%	4.60%	5.04%	1.17%	5.05%	8.12%	8.22%	5.82%	1.55%	-4.57%	-12.93%
% of Douglas County FY Total	68.13%	66.80%	66.29%	66.67%	64.95%	61.92%	60.78%	62.76%	66.02%	69.36%	72.84%	73.51%	71.16%
% of SCCRT Statewide FY Total	2.13%	2.08%	2.09%	2.16%	2.15%	1.91%	1.73%	1.71%	1.82%	2.02%	2.36%	2.49%	2.04%
% of Statewide FY Total	1.40%	1.37%	1.37%	1.40%	1.38%	1.22%	1.10%	1.09%	1.18%	1.31%	1.53%	1.61%	1.35%
<b>BCCRT</b>	\$2.332	\$2.582	\$2.803	\$2.785	\$3.244	\$3.768	\$4.053	\$4.085	\$3.864	\$3.538	\$2.991	\$2.742	\$2.754
% Change: FY to FY		10.73%	8.53%	-0.63%	16.50%	16.13%	7.58%	0.77%	-5.41%	-8.43%	-15.45%	-8.32%	0.41%
% of Douglas County FY Total	15.34%	15.97%	16.30%	15.57%	16.83%	18.41%	18.51%	17.81%	16.38%	14.89%	13.02%	12.62%	14.09%
% of BCCRT Statewide FY Total	1.68%	1.74%	1.80%	1.77%	1.95%	1.98%	1.85%	1.70%	1.58%	1.52%	1.48%	1.50%	1.42%
% of Statewide FY Total	0.32%	0.33%	0.34%	0.33%	0.36%	0.36%	0.34%	0.31%	0.29%	0.28%	0.27%	0.28%	0.27%
<b>GST</b>	\$1.568	\$1.786	\$1.891	\$2.072	\$2.299	\$2.560	\$2.694	\$2.796	\$2.905	\$2.701	\$2.455	\$2.237	\$2.094
% Change: FY to FY		13.87%	5.90%	9.57%	10.93%	11.37%	5.25%	3.78%	3.88%	-7.00%	-9.13%	-8.88%	-6.41%
% of Douglas County FY Total	10.32%	11.04%	11.00%	11.59%	11.92%	12.51%	12.30%	12.20%	12.31%	11.37%	10.68%	10.30%	10.71%
% of GST Statewide FY Total	2.05%	2.04%	2.04%	2.04%	2.11%	2.09%	1.96%	1.91%	1.90%	1.77%	1.77%	1.75%	1.74%
% of Statewide FY Total	0.21%	0.23%	0.23%	0.24%	0.25%	0.25%	0.22%	0.21%	0.22%	0.22%	0.22%	0.23%	0.20%
<b>RPTT</b>	\$0.528	\$0.580	\$0.680	\$0.718	\$0.813	\$1.100	\$1.473	\$1.281	\$0.872	\$0.674	\$0.478	\$0.483	\$0.502
% Change: FY to FY		9.95%	17.14%	5.66%	13.17%	35.27%	33.98%	-13.03%	-31.93%	-22.69%	-29.05%	1.02%	3.93%
% of Douglas County FY Total	3.47%	3.59%	3.95%	4.02%	4.22%	5.37%	6.73%	5.59%	3.70%	2.84%	2.08%	2.22%	2.57%
% of RPTT Statewide FY Total	3.15%	3.22%	3.35%	3.01%	2.75%	2.30%	2.34%	1.82%	1.70%	1.84%	1.70%	2.12%	2.28%
% of Statewide FY Total	0.07%	0.07%	0.08%	0.08%	0.09%	0.11%	0.12%	0.10%	0.07%	0.05%	0.04%	0.05%	0.05%
<b>CIGARETTE</b>	\$0.368	\$0.366	\$0.369	\$0.337	\$0.350	\$0.307	\$0.314	\$0.316	\$0.313	\$0.302	\$0.258	\$0.232	\$0.222
% Change: FY to FY		-0.38%	0.88%	-8.89%	4.10%	-12.30%	2.06%	0.86%	-1.16%	-3.46%	-14.37%	-10.06%	-4.27%
% of Douglas County FY Total	2.42%	2.26%	2.15%	1.88%	1.82%	1.50%	1.43%	1.38%	1.33%	1.27%	1.12%	1.07%	1.14%
% of Cigarette Statewide FY Total	2.23%	2.22%	2.16%	2.06%	2.03%	2.00%	1.99%	1.98%	1.99%	1.97%	1.92%	1.90%	1.88%
% of Statewide FY Total	0.05%	0.05%	0.04%	0.04%	0.04%	0.03%	0.03%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
<b>LIQUOR</b>	\$0.050	\$0.054	\$0.052	\$0.050	\$0.051	\$0.056	\$0.056	\$0.060	\$0.063	\$0.063	\$0.057	\$0.061	\$0.062
% Change: FY to FY		7.90%	-2.94%	-5.05%	2.96%	10.01%	-0.78%	8.70%	4.14%	0.41%	-10.18%	6.61%	2.98%
% of Douglas County FY Total	0.33%	0.33%	0.30%	0.28%	0.26%	0.27%	0.25%	0.26%	0.27%	0.27%	0.25%	0.28%	0.32%
% of Liquor Statewide FY Total	2.23%	2.22%	2.16%	2.06%	2.03%	2.00%	1.99%	1.98%	1.99%	1.96%	1.92%	1.90%	1.88%
% of Statewide FY Total	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.01%	0.01%	0.01%	0.01%
<b>TOTAL</b>	\$15.202	\$16.170	\$17.193	\$17.884	\$19.281	\$20.461	\$21.900	\$22.929	\$23.590	\$23.758	\$22.975	\$21.726	\$19.540
% Change: FY to FY		6.37%	6.33%	4.02%	7.81%	6.12%	7.03%	4.70%	2.88%	0.72%	-3.30%	-5.44%	-10.06%
% of Statewide FY Total	2.06%	2.04%	2.06%	2.10%	2.12%	1.96%	1.82%	1.74%	1.79%	1.89%	2.10%	2.20%	1.89%

**NOTES:**

- 1.) Proceeds from the SCCRT allocated to the CTX at the first-tier are distributed each month to guaranteed counties first based on a statutory rule and the amount remaining after distribution to guaranteed counties is distributed amongst the non-guaranteed counties based on each non-guaranteed county's monthly SCCRT proceeds as a share of the total monthly proceeds generated by all non-guaranteed counties.
- 2.) Proceeds from the BCCRT allocated to the CTX at the first-tier are distributed each month amongst the 17 counties with proceeds collected in each county retained by the county and proceeds collected from out-of-state businesses not maintaining a fixed place of business in the state distributed to each county on a per-capita basis.
- 3.) Proceeds from the GST allocated to the CTX at the first-tier are retained by the county in which the vehicle is registered and are distributed each month first to the school district and the remaining amount is distributed to the county. The school district share is based on a property tax formula using property tax rates from FY 1979 for the school district (current debt rate if higher) and from FY 1981 for local governments, enterprise districts, and special districts.
- 4.) Proceeds from the RPTT allocated to the CTX at the first-tier are retained by the county in which the real property transfer occurred.
- 5.) Proceeds from the portion of the Cigarette Tax and Liquor Tax allocated to the CTX at the first-tier are distributed each month amongst the 17 counties on a per-capita basis.

TABLE 2 - FIRST TIER: ELKO COUNTY

## FIRST-TIER DISTRIBUTION OF REVENUE SOURCES TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX) BY COUNTY BY REVENUE SOURCE BY FISCAL YEAR (Millions of Dollars)

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>ELKO COUNTY</b>													
<b>SCCRT</b>	\$10.962	\$11.059	\$11.458	\$10.928	\$10.912	\$11.720	\$13.628	\$16.831	\$19.219	\$18.120	\$17.850	\$16.072	\$20.085
% Change: FY to FY		0.88%	3.61%	-4.63%	-0.15%	7.41%	16.28%	23.50%	14.19%	-5.72%	-1.49%	-9.96%	24.97%
% of Elko County FY Total	65.19%	64.81%	64.82%	65.04%	63.82%	63.74%	64.43%	65.76%	66.49%	65.58%	65.77%	65.13%	67.42%
% of SCCRT Statewide FY Total	2.25%	2.13%	2.10%	1.98%	1.87%	1.76%	1.78%	2.00%	2.25%	2.22%	2.52%	2.51%	2.95%
% of Statewide FY Total	1.49%	1.40%	1.38%	1.28%	1.20%	1.12%	1.13%	1.28%	1.45%	1.44%	1.63%	1.62%	1.95%
<b>BCCRT</b>	\$3.261	\$3.301	\$3.427	\$3.294	\$3.304	\$3.451	\$3.956	\$4.824	\$5.457	\$5.175	\$5.078	\$4.614	\$5.619
% Change: FY to FY		1.22%	3.81%	-3.86%	0.30%	4.43%	14.65%	21.95%	13.12%	-5.17%	-1.88%	-9.13%	21.77%
% of Elko County FY Total	19.40%	19.35%	19.39%	19.61%	19.32%	18.77%	18.70%	18.85%	18.88%	18.73%	18.71%	18.70%	18.86%
% of BCCRT Statewide FY Total	2.35%	2.23%	2.20%	2.09%	1.98%	1.82%	1.80%	2.01%	2.24%	2.22%	2.51%	2.52%	2.89%
% of Statewide FY Total	0.44%	0.42%	0.41%	0.39%	0.36%	0.33%	0.33%	0.37%	0.41%	0.41%	0.46%	0.47%	0.54%
<b>GST</b>	\$1.956	\$2.063	\$2.161	\$2.027	\$2.301	\$2.627	\$2.917	\$3.222	\$3.489	\$3.728	\$3.695	\$3.510	\$3.582
% Change: FY to FY		5.47%	4.76%	-6.20%	13.52%	14.19%	11.03%	10.45%	8.27%	6.84%	-0.88%	-5.00%	2.04%
% of Elko County FY Total	11.63%	12.09%	12.22%	12.06%	13.46%	14.29%	13.79%	12.59%	12.07%	13.49%	13.61%	14.22%	12.02%
% of GST Statewide FY Total	2.56%	2.36%	2.33%	1.99%	2.11%	2.14%	2.13%	2.20%	2.28%	2.45%	2.66%	2.75%	2.97%
% of Statewide FY Total	0.27%	0.26%	0.26%	0.24%	0.25%	0.25%	0.24%	0.24%	0.26%	0.30%	0.34%	0.35%	0.35%
<b>RPTT</b>	\$0.135	\$0.141	\$0.130	\$0.130	\$0.152	\$0.209	\$0.283	\$0.353	\$0.383	\$0.265	\$0.214	\$0.196	\$0.219
% Change: FY to FY		4.62%	-7.91%	-0.16%	16.92%	37.78%	35.42%	24.61%	8.41%	-30.77%	-19.12%	-8.60%	11.60%
% of Elko County FY Total	0.80%	0.83%	0.74%	0.77%	0.89%	1.14%	1.34%	1.38%	1.32%	0.96%	0.79%	0.79%	0.73%
% of RPTT Statewide FY Total	0.80%	0.78%	0.64%	0.54%	0.51%	0.44%	0.45%	0.50%	0.74%	0.72%	0.76%	0.86%	0.99%
% of Statewide FY Total	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.03%	0.03%	0.02%	0.02%	0.02%	0.02%
<b>CIGARETTE</b>	\$0.442	\$0.435	\$0.439	\$0.368	\$0.375	\$0.321	\$0.313	\$0.306	\$0.296	\$0.283	\$0.249	\$0.227	\$0.225
% Change: FY to FY		-1.50%	0.88%	-16.16%	1.82%	-14.40%	-2.45%	-2.12%	-3.38%	-4.27%	-12.07%	-9.06%	-0.91%
% of Elko County FY Total	2.63%	2.55%	2.48%	2.19%	2.19%	1.74%	1.48%	1.20%	1.02%	1.03%	0.92%	0.92%	0.75%
% of Cigarette Statewide FY Total	2.68%	2.64%	2.57%	2.25%	2.17%	2.09%	1.98%	1.92%	1.88%	1.85%	1.85%	1.85%	1.90%
% of Statewide FY Total	0.06%	0.06%	0.05%	0.04%	0.04%	0.03%	0.03%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
<b>LIQUOR</b>	\$0.060	\$0.064	\$0.062	\$0.054	\$0.055	\$0.059	\$0.056	\$0.059	\$0.060	\$0.059	\$0.055	\$0.059	\$0.063
% Change: FY to FY		6.67%	-2.94%	-12.65%	0.78%	7.30%	-5.07%	5.42%	1.76%	-0.35%	-7.81%	7.84%	6.54%
% of Elko County FY Total	0.36%	0.37%	0.35%	0.32%	0.32%	0.32%	0.26%	0.23%	0.21%	0.22%	0.20%	0.24%	0.21%
% of Liquor Statewide FY Total	2.68%	2.64%	2.57%	2.25%	2.17%	2.09%	1.98%	1.92%	1.88%	1.85%	1.85%	1.86%	1.90%
% of Statewide FY Total	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.01%	0.01%	0.01%
<b>TOTAL</b>	\$16.816	\$17.063	\$17.677	\$16.801	\$17.098	\$18.387	\$21.154	\$25.595	\$28.903	\$27.630	\$27.141	\$24.678	\$29.792
% Change: FY to FY		1.47%	3.60%	-4.95%	1.77%	7.54%	15.05%	21.00%	12.92%	-4.40%	-1.77%	-9.08%	20.72%
% of Statewide FY Total	2.28%	2.16%	2.12%	1.97%	1.88%	1.76%	1.75%	1.94%	2.19%	2.20%	2.48%	2.49%	2.89%

## NOTES:

- 1.) Proceeds from the SCCRT allocated to the CTX at the first-tier are distributed each month to guaranteed counties first based on a statutory rule and the amount remaining after distribution to guaranteed counties is distributed amongst the non-guaranteed counties based on each non-guaranteed county's monthly SCCRT proceeds as a share of the total monthly proceeds generated by all non-guaranteed counties.
- 2.) Proceeds from the BCCRT allocated to the CTX at the first-tier are distributed each month amongst the 17 counties with proceeds collected in each county retained by the county and proceeds collected from out-of-state businesses not maintaining a fixed place of business in the state distributed to each county on a per-capita basis.
- 3.) Proceeds from the GST allocated to the CTX at the first-tier are retained by the county in which the vehicle is registered and are distributed each month first to the school district and the remaining amount is distributed to the county. The school district share is based on a property tax formula using property tax rates from FY 1979 for the school district (current debt rate if higher) and from FY 1981 for local governments, enterprise districts, and special districts.
- 4.) Proceeds from the RPTT allocated to the CTX at the first-tier are retained by the county in which the real property transfer occurred.
- 5.) Proceeds from the portion of the Cigarette Tax and Liquor Tax allocated to the CTX at the first-tier are distributed each month amongst the 17 counties on a per-capita basis.

**TABLE 2 - FIRST TIER: ESMERALDA COUNTY****FIRST-TIER DISTRIBUTION OF REVENUE SOURCES TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX) BY COUNTY BY REVENUE SOURCE BY FISCAL YEAR (Millions of Dollars)**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>ESMERALDA COUNTY</b>													
<b>SCCRT</b>	\$0.768	\$0.768	\$0.843	\$0.868	\$0.912	\$0.922	\$0.932	\$1.013	\$1.134	\$1.150	\$1.168	\$1.114	\$0.970
% Change: FY to FY		0.00%	9.74%	2.94%	5.04%	1.17%	1.10%	8.68%	11.88%	1.43%	1.55%	-4.57%	-12.93%
% of Esmeralda County FY Total	81.15%	80.78%	85.45%	83.16%	83.52%	84.86%	83.65%	83.43%	82.47%	83.66%	84.84%	86.00%	82.32%
% of SCCRT Statewide FY Total	0.16%	0.15%	0.15%	0.16%	0.16%	0.14%	0.12%	0.12%	0.13%	0.14%	0.16%	0.17%	0.14%
% of Statewide FY Total	0.10%	0.10%	0.10%	0.10%	0.10%	0.09%	0.08%	0.08%	0.09%	0.09%	0.11%	0.11%	0.09%
<b>BCCRT</b>	\$0.056	\$0.055	\$0.032	\$0.032	\$0.033	\$0.036	\$0.038	\$0.045	\$0.085	\$0.064	\$0.050	\$0.031	\$0.060
% Change: FY to FY		-1.54%	-41.34%	-0.34%	1.08%	9.31%	7.26%	16.62%	90.46%	-24.58%	-22.47%	-38.32%	94.87%
% of Esmeralda County FY Total	5.92%	5.81%	3.28%	3.09%	2.99%	3.28%	3.43%	3.67%	6.18%	4.66%	3.61%	2.37%	5.07%
% of BCCRT Statewide FY Total	0.04%	0.04%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.03%	0.03%	0.02%	0.02%	0.03%
% of Statewide FY Total	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.01%	0.00%	0.00%	0.01%
<b>GST</b>	\$0.106	\$0.112	\$0.095	\$0.131	\$0.135	\$0.117	\$0.128	\$0.141	\$0.136	\$0.144	\$0.148	\$0.140	\$0.139
% Change: FY to FY		5.46%	-14.82%	37.59%	2.82%	-12.96%	9.50%	9.89%	-3.54%	6.19%	2.64%	-5.54%	-0.30%
% of Esmeralda County FY Total	11.18%	11.74%	9.64%	12.54%	12.32%	10.77%	11.50%	11.60%	9.89%	10.50%	10.76%	10.80%	11.83%
% of GST Statewide FY Total	0.14%	0.13%	0.10%	0.13%	0.12%	0.10%	0.09%	0.10%	0.09%	0.09%	0.11%	0.11%	0.12%
% of Statewide FY Total	0.01%	0.01%	0.01%	0.02%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
<b>RPTT</b>	\$0.001	\$0.001	\$0.001	\$0.003	\$0.003	\$0.003	\$0.007	\$0.006	\$0.011	\$0.007	\$0.003	\$0.004	\$0.003
% Change: FY to FY		6.11%	-28.19%	230.62%	-12.07%	-15.09%	158.94%	-5.13%	66.30%	-30.49%	-54.54%	16.14%	-32.27%
% of Esmeralda County FY Total	0.15%	0.15%	0.11%	0.33%	0.28%	0.24%	0.60%	0.53%	0.77%	0.54%	0.24%	0.30%	0.22%
% of RPTT Statewide FY Total	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.02%	0.02%	0.01%	0.02%	0.01%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>CIGARETTE</b>	\$0.013	\$0.013	\$0.013	\$0.008	\$0.008	\$0.008	\$0.008	\$0.008	\$0.008	\$0.007	\$0.006	\$0.006	\$0.005
% Change: FY to FY		-5.49%	4.30%	-39.76%	6.82%	-8.50%	-1.02%	1.92%	0.91%	-7.41%	-16.53%	-9.91%	-6.47%
% of Esmeralda County FY Total	1.41%	1.33%	1.34%	0.76%	0.78%	0.71%	0.69%	0.64%	0.57%	0.53%	0.44%	0.42%	0.44%
% of Cigarette Statewide FY Total	0.08%	0.08%	0.08%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.04%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LIQUOR</b>	\$0.002	\$0.002	\$0.002	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.002	\$0.002	\$0.001	\$0.001	\$0.001
% Change: FY to FY		2.25%	0.32%	-37.22%	5.47%	14.93%	-3.76%	9.84%	6.26%	-3.68%	-12.38%	6.70%	0.67%
% of Esmeralda County FY Total	0.19%	0.20%	0.19%	0.11%	0.11%	0.13%	0.12%	0.12%	0.12%	0.11%	0.10%	0.11%	0.12%
% of Liquor Statewide FY Total	0.08%	0.08%	0.08%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.04%	0.04%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>	\$0.947	\$0.951	\$0.987	\$1.044	\$1.092	\$1.087	\$1.115	\$1.215	\$1.375	\$1.375	\$1.376	\$1.296	\$1.179
% Change: FY to FY		0.45%	3.74%	5.77%	4.60%	-0.43%	2.56%	8.96%	13.19%	-0.01%	0.13%	-5.85%	-9.03%
% of Statewide FY Total	0.13%	0.12%	0.12%	0.12%	0.12%	0.10%	0.09%	0.09%	0.10%	0.11%	0.13%	0.13%	0.11%

**NOTES:**

- 1.) Proceeds from the SCCRT allocated to the CTX at the first-tier are distributed each month to guaranteed counties first based on a statutory rule and the amount remaining after distribution to guaranteed counties is distributed amongst the non-guaranteed counties based on each non-guaranteed county's monthly SCCRT proceeds as a share of the total monthly proceeds generated by all non-guaranteed counties.
- 2.) Proceeds from the BCCRT allocated to the CTX at the first-tier are distributed each month amongst the 17 counties with proceeds collected in each county retained by the county and proceeds collected from out-of-state businesses not maintaining a fixed place of business in the state distributed to each county on a per-capita basis.
- 3.) Proceeds from the GST allocated to the CTX at the first-tier are retained by the county in which the vehicle is registered and are distributed each month first to the school district and the remaining amount is distributed to the county. The school district share is based on a property tax formula using property tax rates from FY 1979 for the school district (current debt rate if higher) and from FY 1981 for local governments, enterprise districts, and special districts.
- 4.) Proceeds from the RPTT allocated to the CTX at the first-tier are retained by the county in which the real property transfer occurred.
- 5.) Proceeds from the portion of the Cigarette Tax and Liquor Tax allocated to the CTX at the first-tier are distributed each month amongst the 17 counties on a per-capita basis.

**TABLE 2 - FIRST TIER: EUREKA COUNTY**

**FIRST-TIER DISTRIBUTION OF REVENUE SOURCES TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX) BY COUNTY BY REVENUE SOURCE BY FISCAL YEAR (Millions of Dollars)**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>EUREKA COUNTY</b>													
<b>SCCRT</b>	\$2.463	\$2.966	\$2.223	\$2.206	\$2.338	\$2.457	\$3.354	\$4.667	\$7.200	\$4.777	\$4.414	\$4.095	\$4.789
% Change: FY to FY		20.41%	-25.06%	-0.74%	5.96%	5.10%	36.54%	39.12%	54.28%	-33.65%	-7.59%	-7.23%	16.95%
% of Eureka County FY Total	72.83%	74.79%	73.71%	72.73%	72.80%	73.83%	74.90%	75.75%	77.23%	75.87%	75.61%	75.21%	75.84%
% of SCCRT Statewide FY Total	0.51%	0.57%	0.41%	0.40%	0.40%	0.37%	0.44%	0.55%	0.84%	0.59%	0.62%	0.64%	0.70%
% of Statewide FY Total	0.33%	0.37%	0.27%	0.26%	0.26%	0.24%	0.28%	0.35%	0.54%	0.38%	0.40%	0.41%	0.46%
<b>BCCRT</b>	\$0.660	\$0.799	\$0.604	\$0.601	\$0.640	\$0.666	\$0.895	\$1.240	\$1.884	\$1.267	\$1.171	\$1.107	\$1.266
% Change: FY to FY		20.95%	-24.37%	-0.43%	6.46%	4.06%	34.34%	38.55%	51.88%	-32.72%	-7.61%	-5.43%	14.34%
% of Eureka County FY Total	19.52%	20.14%	20.03%	19.83%	19.94%	20.02%	19.99%	20.13%	20.21%	20.13%	20.06%	20.34%	20.05%
% of BCCRT Statewide FY Total	0.48%	0.54%	0.39%	0.38%	0.38%	0.35%	0.41%	0.52%	0.77%	0.54%	0.58%	0.61%	0.65%
% of Statewide FY Total	0.09%	0.10%	0.07%	0.07%	0.07%	0.06%	0.07%	0.09%	0.14%	0.10%	0.11%	0.11%	0.12%
<b>GST</b>	\$0.187	\$0.182	\$0.163	\$0.205	\$0.214	\$0.189	\$0.210	\$0.227	\$0.214	\$0.230	\$0.240	\$0.226	\$0.247
% Change: FY to FY		-2.87%	-10.48%	26.32%	4.36%	-11.99%	11.17%	8.10%	-5.44%	7.13%	4.33%	-5.74%	9.40%
% of Eureka County FY Total	5.53%	4.58%	5.39%	6.77%	6.67%	5.67%	4.68%	3.68%	2.30%	3.65%	4.10%	4.15%	3.91%
% of GST Statewide FY Total	0.24%	0.21%	0.18%	0.20%	0.20%	0.15%	0.15%	0.15%	0.14%	0.15%	0.17%	0.18%	0.21%
% of Statewide FY Total	0.03%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
<b>RPTT</b>	\$0.054	\$0.002	\$0.007	\$0.005	\$0.005	\$0.005	\$0.008	\$0.016	\$0.013	\$0.012	\$0.004	\$0.008	\$0.004
% Change: FY to FY		-95.47%	188.91%	-27.40%	0.48%	-9.91%	60.67%	107.96%	-14.78%	-12.05%	-61.83%	76.57%	-52.04%
% of Eureka County FY Total	1.61%	0.06%	0.24%	0.17%	0.16%	0.14%	0.17%	0.25%	0.14%	0.19%	0.08%	0.14%	0.06%
% of RPTT Statewide FY Total	0.32%	0.01%	0.04%	0.02%	0.02%	0.01%	0.01%	0.02%	0.03%	0.03%	0.02%	0.03%	0.02%
% of Statewide FY Total	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>CIGARETTE</b>	\$0.015	\$0.015	\$0.017	\$0.013	\$0.012	\$0.010	\$0.010	\$0.010	\$0.009	\$0.008	\$0.007	\$0.007	\$0.007
% Change: FY to FY		-2.61%	12.71%	-21.39%	-9.57%	-19.25%	1.57%	-0.19%	-5.68%	-7.55%	-14.39%	-4.43%	-1.39%
% of Eureka County FY Total	0.45%	0.37%	0.56%	0.43%	0.37%	0.29%	0.22%	0.16%	0.10%	0.13%	0.12%	0.13%	0.11%
% of Cigarette Statewide FY Total	0.09%	0.09%	0.10%	0.08%	0.07%	0.06%	0.06%	0.06%	0.06%	0.06%	0.05%	0.06%	0.06%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LIQUOR</b>	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002
% Change: FY to FY		5.47%	8.35%	-18.17%	-10.24%	1.04%	-1.25%	7.57%	-0.73%	-3.79%	-10.03%	13.13%	6.05%
% of Eureka County FY Total	0.06%	0.05%	0.08%	0.06%	0.05%	0.05%	0.04%	0.03%	0.02%	0.03%	0.03%	0.03%	0.03%
% of Liquor Statewide FY Total	0.09%	0.09%	0.10%	0.08%	0.07%	0.06%	0.06%	0.06%	0.06%	0.06%	0.05%	0.06%	0.06%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>	\$3.382	\$3.966	\$3.016	\$3.033	\$3.211	\$3.328	\$4.478	\$6.161	\$9.322	\$6.296	\$5.838	\$5.445	\$6.315
% Change: FY to FY		17.25%	-23.96%	0.59%	5.86%	3.63%	34.57%	37.57%	51.31%	-32.46%	-7.27%	-6.73%	15.98%
% of Statewide FY Total	0.46%	0.50%	0.36%	0.36%	0.35%	0.32%	0.37%	0.47%	0.71%	0.50%	0.53%	0.55%	0.61%

**NOTES:**

- 1.) Proceeds from the SCCRT allocated to the CTX at the first-tier are distributed each month to guaranteed counties first based on a statutory rule and the amount remaining after distribution to guaranteed counties is distributed amongst the non-guaranteed counties based on each non-guaranteed county's monthly SCCRT proceeds as a share of the total monthly proceeds generated by all non-guaranteed counties.
- 2.) Proceeds from the BCCRT allocated to the CTX at the first-tier are distributed each month amongst the 17 counties with proceeds collected in each county retained by the county and proceeds collected from out-of-state businesses not maintaining a fixed place of business in the state distributed to each county on a per-capita basis.
- 3.) Proceeds from the GST allocated to the CTX at the first-tier are retained by the county in which the vehicle is registered and are distributed each month first to the school district and the remaining amount is distributed to the county. The school district share is based on a property tax formula using property tax rates from FY 1979 for the school district (current debt rate if higher) and from FY 1981 for local governments, enterprise districts, and special districts.
- 4.) Proceeds from the RPTT allocated to the CTX at the first-tier are retained by the county in which the real property transfer occurred.
- 5.) Proceeds from the portion of the Cigarette Tax and Liquor Tax allocated to the CTX at the first-tier are distributed each month amongst the 17 counties on a per-capita basis.

**TABLE 2 - FIRST TIER: HUMBOLDT COUNTY****FIRST-TIER DISTRIBUTION OF REVENUE SOURCES TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX) BY COUNTY BY REVENUE SOURCE BY FISCAL YEAR (Millions of Dollars)**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>HUMBOLDT COUNTY</b>													
<b>SCCRT</b>	\$5.590	\$5.019	\$5.097	\$5.146	\$5.033	\$5.517	\$6.646	\$8.191	\$8.087	\$8.332	\$8.618	\$7.843	\$10.139
% Change: FY to FY		-10.22%	1.56%	0.96%	-2.20%	9.61%	20.47%	23.25%	-1.26%	3.02%	3.44%	-8.99%	29.27%
% of Humboldt County FY Total	67.01%	65.37%	66.35%	65.24%	64.60%	65.54%	66.68%	67.81%	67.43%	67.37%	68.23%	67.72%	70.19%
% of SCCRT Statewide FY Total	1.15%	0.97%	0.94%	0.93%	0.86%	0.83%	0.87%	0.97%	0.95%	1.02%	1.22%	1.22%	1.49%
% of Statewide FY Total	0.76%	0.63%	0.61%	0.60%	0.55%	0.53%	0.55%	0.62%	0.61%	0.66%	0.79%	0.79%	0.98%
<b>BCCRT</b>	\$1.610	\$1.466	\$1.494	\$1.512	\$1.489	\$1.587	\$1.883	\$2.297	\$2.270	\$2.340	\$2.403	\$2.211	\$2.781
% Change: FY to FY		-8.90%	1.91%	1.20%	-1.56%	6.58%	18.69%	22.00%	-1.21%	3.09%	2.70%	-8.01%	25.80%
% of Humboldt County FY Total	19.30%	19.10%	19.45%	19.17%	19.11%	18.85%	18.89%	19.02%	18.92%	18.92%	19.02%	19.09%	19.25%
% of BCCRT Statewide FY Total	1.16%	0.99%	0.96%	0.96%	0.89%	0.84%	0.86%	0.96%	0.93%	1.00%	1.19%	1.21%	1.43%
% of Statewide FY Total	0.22%	0.19%	0.18%	0.18%	0.16%	0.15%	0.16%	0.17%	0.17%	0.19%	0.22%	0.22%	0.27%
<b>GST</b>	\$0.933	\$0.960	\$0.868	\$1.034	\$1.075	\$1.078	\$1.210	\$1.335	\$1.388	\$1.461	\$1.427	\$1.365	\$1.367
% Change: FY to FY		2.90%	-9.52%	19.13%	3.91%	0.29%	12.29%	10.29%	3.96%	5.31%	-2.31%	-4.36%	0.14%
% of Humboldt County FY Total	11.18%	12.50%	11.30%	13.11%	13.79%	12.80%	12.14%	11.05%	11.57%	11.82%	11.30%	11.79%	9.46%
% of GST Statewide FY Total	1.22%	1.10%	0.93%	1.02%	0.99%	0.88%	0.88%	0.91%	0.91%	0.96%	1.03%	1.07%	1.14%
% of Statewide FY Total	0.13%	0.12%	0.10%	0.12%	0.12%	0.10%	0.10%	0.10%	0.11%	0.12%	0.13%	0.14%	0.13%
<b>RPTT</b>	\$0.026	\$0.052	\$0.043	\$0.046	\$0.045	\$0.103	\$0.095	\$0.125	\$0.119	\$0.108	\$0.075	\$0.062	\$0.059
% Change: FY to FY		101.37%	-16.43%	5.60%	-0.77%	128.77%	-7.85%	31.10%	-4.48%	-9.06%	-31.18%	-16.55%	-4.73%
% of Humboldt County FY Total	0.31%	0.67%	0.56%	0.58%	0.58%	1.23%	0.96%	1.03%	0.99%	0.88%	0.59%	0.54%	0.41%
% of RPTT Statewide FY Total	0.15%	0.29%	0.21%	0.19%	0.15%	0.22%	0.15%	0.18%	0.23%	0.30%	0.27%	0.27%	0.27%
% of Statewide FY Total	0.00%	0.01%	0.01%	0.01%	0.00%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
<b>CIGARETTE</b>	\$0.162	\$0.158	\$0.157	\$0.130	\$0.130	\$0.113	\$0.112	\$0.110	\$0.108	\$0.104	\$0.089	\$0.080	\$0.078
% Change: FY to FY		-2.32%	-0.89%	-16.94%	-0.17%	-13.25%	-0.39%	-1.98%	-2.22%	-3.88%	-13.96%	-9.93%	-3.19%
% of Humboldt County FY Total	1.94%	2.06%	2.04%	1.65%	1.67%	1.34%	1.13%	0.91%	0.90%	0.84%	0.71%	0.69%	0.54%
% of Cigarette Statewide FY Total	0.98%	0.96%	0.92%	0.80%	0.75%	0.73%	0.71%	0.69%	0.68%	0.67%	0.66%	0.66%	0.66%
% of Statewide FY Total	0.02%	0.02%	0.02%	0.02%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
<b>LIQUOR</b>	\$0.022	\$0.023	\$0.022	\$0.019	\$0.019	\$0.021	\$0.020	\$0.021	\$0.022	\$0.022	\$0.020	\$0.021	\$0.022
% Change: FY to FY		5.75%	-4.62%	-13.48%	-1.20%	8.79%	-3.07%	5.57%	3.01%	-0.01%	-9.76%	6.74%	4.17%
% of Humboldt County FY Total	0.26%	0.30%	0.29%	0.24%	0.24%	0.24%	0.20%	0.17%	0.18%	0.18%	0.16%	0.18%	0.15%
% of Liquor Statewide FY Total	0.98%	0.96%	0.92%	0.80%	0.75%	0.73%	0.71%	0.69%	0.68%	0.67%	0.66%	0.66%	0.66%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>	\$8.342	\$7.678	\$7.681	\$7.887	\$7.790	\$8.418	\$9.967	\$12.079	\$11.993	\$12.366	\$12.632	\$11.582	\$14.446
% Change: FY to FY		-7.96%	0.05%	2.68%	-1.23%	8.05%	18.40%	21.19%	-0.71%	3.11%	2.15%	-8.31%	24.72%
% of Statewide FY Total	1.13%	0.97%	0.92%	0.93%	0.86%	0.81%	0.83%	0.92%	0.91%	0.99%	1.15%	1.17%	1.40%

## NOTES:

- 1.) Proceeds from the SCCRT allocated to the CTX at the first-tier are distributed each month to guaranteed counties first based on a statutory rule and the amount remaining after distribution to guaranteed counties is distributed amongst the non-guaranteed counties based on each non-guaranteed county's monthly SCCRT proceeds as a share of the total monthly proceeds generated by all non-guaranteed counties.
- 2.) Proceeds from the BCCRT allocated to the CTX at the first-tier are distributed each month amongst the 17 counties with proceeds collected in each county retained by the county and proceeds collected from out-of-state businesses not maintaining a fixed place of business in the state distributed to each county on a per-capita basis.
- 3.) Proceeds from the GST allocated to the CTX at the first-tier are retained by the county in which the vehicle is registered and are distributed each month first to the school district and the remaining amount is distributed to the county. The school district share is based on a property tax formula using property tax rates from FY 1979 for the school district (current debt rate if higher) and from FY 1981 for local governments, enterprise districts, and special districts.
- 4.) Proceeds from the RPTT allocated to the CTX at the first-tier are retained by the county in which the real property transfer occurred.
- 5.) Proceeds from the portion of the Cigarette Tax and Liquor Tax allocated to the CTX at the first-tier are distributed each month amongst the 17 counties on a per-capita basis.

TABLE 2 - FIRST TIER: LANDER COUNTY

## FIRST-TIER DISTRIBUTION OF REVENUE SOURCES TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX) BY COUNTY BY REVENUE SOURCE BY FISCAL YEAR (Millions of Dollars)

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>LANDER COUNTY</b>													
<b>SCCRT</b>	\$2.324	\$2.364	\$2.418	\$2.435	\$2.461	\$2.461	\$2.461	\$2.579	\$2.740	\$2.881	\$2.926	\$2.792	\$2.431
% Change: FY to FY		1.74%	2.27%	0.72%	1.03%	0.00%	0.00%	4.82%	6.23%	5.16%	1.55%	-4.57%	-12.93%
% of Lander County FY Total	72.17%	73.67%	75.24%	75.13%	76.64%	76.63%	65.88%	65.26%	58.88%	64.78%	61.50%	60.22%	58.10%
% of SCCRT Statewide FY Total	0.48%	0.46%	0.44%	0.44%	0.42%	0.37%	0.32%	0.31%	0.32%	0.35%	0.41%	0.44%	0.36%
% of Statewide FY Total	0.32%	0.30%	0.29%	0.29%	0.27%	0.24%	0.20%	0.20%	0.21%	0.23%	0.27%	0.28%	0.24%
<b>BCCRT</b>	\$0.405	\$0.357	\$0.325	\$0.290	\$0.229	\$0.248	\$0.729	\$0.731	\$1.254	\$0.869	\$1.159	\$0.992	\$1.074
% Change: FY to FY		-11.93%	-8.85%	-10.92%	-20.98%	8.60%	193.25%	0.34%	71.54%	-30.68%	33.28%	-14.38%	8.28%
% of Lander County FY Total	12.57%	11.11%	10.11%	8.93%	7.13%	7.74%	19.51%	18.50%	26.95%	19.55%	24.35%	21.40%	25.67%
% of BCCRT Statewide FY Total	0.29%	0.24%	0.21%	0.18%	0.14%	0.13%	0.33%	0.30%	0.51%	0.37%	0.57%	0.54%	0.55%
% of Statewide FY Total	0.05%	0.05%	0.04%	0.03%	0.03%	0.02%	0.06%	0.06%	0.09%	0.07%	0.11%	0.10%	0.10%
<b>GST</b>	\$0.411	\$0.408	\$0.392	\$0.455	\$0.456	\$0.443	\$0.485	\$0.559	\$0.582	\$0.633	\$0.621	\$0.806	\$0.627
% Change: FY to FY		-0.83%	-3.81%	16.12%	0.07%	-2.67%	9.30%	15.31%	4.08%	8.88%	-1.87%	29.74%	-22.22%
% of Lander County FY Total	12.76%	12.70%	12.20%	14.04%	14.19%	13.81%	12.98%	14.14%	12.50%	14.24%	13.06%	17.39%	14.99%
% of GST Statewide FY Total	0.54%	0.47%	0.42%	0.45%	0.42%	0.36%	0.35%	0.38%	0.38%	0.42%	0.45%	0.63%	0.52%
% of Statewide FY Total	0.06%	0.05%	0.05%	0.05%	0.05%	0.04%	0.04%	0.04%	0.04%	0.05%	0.06%	0.08%	0.06%
<b>RPTT</b>	\$0.007	\$0.010	\$0.009	\$0.008	\$0.013	\$0.014	\$0.018	\$0.041	\$0.037	\$0.024	\$0.017	\$0.013	\$0.018
% Change: FY to FY		39.83%	-5.69%	-15.62%	67.52%	5.13%	34.48%	121.14%	-10.13%	-35.34%	-28.18%	-24.15%	41.04%
% of Lander County FY Total	0.22%	0.30%	0.29%	0.24%	0.41%	0.43%	0.49%	1.03%	0.79%	0.53%	0.36%	0.28%	0.43%
% of RPTT Statewide FY Total	0.04%	0.05%	0.05%	0.03%	0.04%	0.03%	0.03%	0.06%	0.07%	0.06%	0.06%	0.06%	0.08%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>CIGARETTE</b>	\$0.065	\$0.062	\$0.061	\$0.047	\$0.046	\$0.038	\$0.036	\$0.035	\$0.034	\$0.033	\$0.028	\$0.026	\$0.026
% Change: FY to FY		-4.38%	-1.79%	-23.00%	-1.87%	-17.31%	-5.07%	-2.03%	-2.82%	-3.89%	-13.66%	-7.27%	-0.89%
% of Lander County FY Total	2.01%	1.93%	1.89%	1.44%	1.43%	1.18%	0.97%	0.89%	0.74%	0.74%	0.60%	0.57%	0.63%
% of Cigarette Statewide FY Total	0.39%	0.38%	0.36%	0.29%	0.27%	0.25%	0.23%	0.22%	0.22%	0.21%	0.21%	0.22%	0.22%
% of Statewide FY Total	0.01%	0.01%	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LIQUOR</b>	\$0.009	\$0.009	\$0.009	\$0.007	\$0.007	\$0.007	\$0.006	\$0.007	\$0.007	\$0.007	\$0.006	\$0.007	\$0.007
% Change: FY to FY		3.47%	-5.48%	-19.80%	-2.77%	3.54%	-7.60%	5.51%	2.38%	-0.03%	-9.38%	9.92%	6.54%
% of Lander County FY Total	0.27%	0.28%	0.27%	0.21%	0.21%	0.22%	0.17%	0.17%	0.15%	0.16%	0.13%	0.15%	0.18%
% of Liquor Statewide FY Total	0.39%	0.38%	0.36%	0.29%	0.27%	0.25%	0.23%	0.22%	0.22%	0.21%	0.21%	0.22%	0.22%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>	\$3.220	\$3.209	\$3.214	\$3.242	\$3.211	\$3.211	\$3.735	\$3.952	\$4.653	\$4.447	\$4.758	\$4.637	\$4.184
% Change: FY to FY		-0.34%	0.14%	0.87%	-0.96%	0.01%	16.31%	5.82%	17.75%	-4.43%	6.98%	-2.54%	-9.76%
% of Statewide FY Total	0.44%	0.41%	0.39%	0.38%	0.35%	0.31%	0.31%	0.30%	0.35%	0.35%	0.43%	0.47%	0.41%

## NOTES:

- 1.) Proceeds from the SCCRT allocated to the CTX at the first-tier are distributed each month to guaranteed counties first based on a statutory rule and the amount remaining after distribution to guaranteed counties is distributed amongst the non-guaranteed counties based on each non-guaranteed county's monthly SCCRT proceeds as a share of the total monthly proceeds generated by all non-guaranteed counties.
- 2.) Proceeds from the BCCRT allocated to the CTX at the first-tier are distributed each month amongst the 17 counties with proceeds collected in each county retained by the county and proceeds collected from out-of-state businesses not maintaining a fixed place of business in the state distributed to each county on a per-capita basis.
- 3.) Proceeds from the GST allocated to the CTX at the first-tier are retained by the county in which the vehicle is registered and are distributed each month first to the school district and the remaining amount is distributed to the county. The school district share is based on a property tax formula using property tax rates from FY 1979 for the school district (current debt rate if higher) and from FY 1981 for local governments, enterprise districts, and special districts.
- 4.) Proceeds from the RPTT allocated to the CTX at the first-tier are retained by the county in which the real property transfer occurred.
- 5.) Proceeds from the portion of the Cigarette Tax and Liquor Tax allocated to the CTX at the first-tier are distributed each month amongst the 17 counties on a per-capita basis.

**TABLE 2 - FIRST TIER: LINCOLN COUNTY****FIRST-TIER DISTRIBUTION OF REVENUE SOURCES TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX) BY COUNTY BY REVENUE SOURCE BY FISCAL YEAR (Millions of Dollars)**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>LINCOLN COUNTY</b>													
<b>SCCRT</b>	\$1.031	\$1.067	\$1.112	\$1.181	\$1.181	\$1.195	\$1.195	\$1.258	\$1.322	\$1.389	\$1.411	\$1.346	\$1.172
% Change: FY to FY		3.55%	4.13%	6.28%	0.00%	1.17%	0.00%	5.25%	5.08%	5.09%	1.55%	-4.57%	-12.93%
% of Lincoln County FY Total	69.94%	69.14%	71.19%	69.94%	69.55%	69.61%	64.52%	63.10%	66.16%	68.69%	70.08%	70.58%	66.84%
% of SCCRT Statewide FY Total	0.21%	0.21%	0.20%	0.21%	0.20%	0.18%	0.16%	0.15%	0.15%	0.17%	0.20%	0.21%	0.17%
% of Statewide FY Total	0.14%	0.13%	0.13%	0.14%	0.13%	0.11%	0.10%	0.10%	0.10%	0.11%	0.13%	0.14%	0.11%
<b>BCCRT</b>	\$0.125	\$0.139	\$0.123	\$0.126	\$0.120	\$0.128	\$0.160	\$0.161	\$0.163	\$0.144	\$0.127	\$0.123	\$0.156
% Change: FY to FY		11.08%	-11.06%	2.21%	-4.65%	6.18%	25.68%	0.64%	1.28%	-11.97%	-11.54%	-3.11%	26.21%
% of Lincoln County FY Total	8.46%	8.98%	7.89%	7.46%	7.07%	7.43%	8.65%	8.09%	8.18%	7.11%	6.32%	6.46%	8.87%
% of BCCRT Statewide FY Total	0.09%	0.09%	0.08%	0.08%	0.07%	0.07%	0.07%	0.07%	0.07%	0.06%	0.06%	0.07%	0.08%
% of Statewide FY Total	0.02%	0.02%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.02%
<b>GST</b>	\$0.265	\$0.287	\$0.273	\$0.334	\$0.353	\$0.344	\$0.386	\$0.424	\$0.441	\$0.433	\$0.428	\$0.401	\$0.386
% Change: FY to FY		8.14%	-4.91%	22.38%	5.76%	-2.56%	12.11%	10.03%	4.00%	-1.92%	-1.10%	-6.39%	-3.77%
% of Lincoln County FY Total	18.00%	18.58%	17.47%	19.77%	20.79%	20.04%	20.82%	21.29%	22.09%	21.41%	21.27%	21.02%	22.00%
% of GST Statewide FY Total	0.35%	0.33%	0.29%	0.33%	0.32%	0.28%	0.28%	0.29%	0.29%	0.28%	0.31%	0.31%	0.32%
% of Statewide FY Total	0.04%	0.04%	0.03%	0.04%	0.04%	0.03%	0.03%	0.03%	0.03%	0.03%	0.04%	0.04%	0.04%
<b>RPTT</b>	\$0.010	\$0.009	\$0.012	\$0.010	\$0.008	\$0.019	\$0.081	\$0.120	\$0.042	\$0.028	\$0.022	\$0.012	\$0.016
% Change: FY to FY		-13.40%	36.19%	-16.67%	-13.53%	121.35%	332.12%	47.65%	-64.86%	-33.50%	-22.70%	-42.50%	26.22%
% of Lincoln County FY Total	0.68%	0.56%	0.75%	0.58%	0.50%	1.09%	4.38%	6.01%	2.11%	1.38%	1.07%	0.65%	0.90%
% of RPTT Statewide FY Total	0.06%	0.05%	0.06%	0.04%	0.03%	0.04%	0.13%	0.17%	0.08%	0.08%	0.08%	0.05%	0.07%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>CIGARETTE</b>	\$0.038	\$0.037	\$0.037	\$0.033	\$0.031	\$0.027	\$0.026	\$0.025	\$0.024	\$0.023	\$0.021	\$0.019	\$0.019
% Change: FY to FY		-2.68%	-0.26%	-9.72%	-6.70%	-14.22%	-3.74%	-1.89%	-3.73%	-3.38%	-11.15%	-6.55%	-1.77%
% of Lincoln County FY Total	2.58%	2.39%	2.36%	1.97%	1.83%	1.55%	1.38%	1.26%	1.21%	1.16%	1.03%	1.02%	1.09%
% of Cigarette Statewide FY Total	0.23%	0.22%	0.22%	0.20%	0.18%	0.17%	0.16%	0.16%	0.15%	0.15%	0.15%	0.16%	0.16%
% of Statewide FY Total	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LIQUOR</b>	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005
% Change: FY to FY		5.35%	-4.02%	-6.02%	-7.59%	7.53%	-6.33%	5.67%	1.41%	0.57%	-6.77%	10.66%	5.68%
% of Lincoln County FY Total	0.35%	0.35%	0.33%	0.29%	0.27%	0.28%	0.25%	0.24%	0.24%	0.24%	0.23%	0.27%	0.31%
% of Liquor Statewide FY Total	0.23%	0.22%	0.22%	0.20%	0.18%	0.17%	0.16%	0.16%	0.15%	0.15%	0.15%	0.16%	0.16%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>	\$1.474	\$1.544	\$1.561	\$1.689	\$1.699	\$1.717	\$1.852	\$1.993	\$1.998	\$2.022	\$2.013	\$1.907	\$1.754
% Change: FY to FY		4.74%	1.13%	8.18%	0.56%	1.08%	7.89%	7.61%	0.22%	1.22%	-0.45%	-5.26%	-8.06%
% of Statewide FY Total	0.20%	0.20%	0.19%	0.20%	0.19%	0.16%	0.15%	0.15%	0.15%	0.16%	0.18%	0.19%	0.17%

**NOTES:**

- 1.) Proceeds from the SCCRT allocated to the CTX at the first-tier are distributed each month to guaranteed counties first based on a statutory rule and the amount remaining after distribution to guaranteed counties is distributed amongst the non-guaranteed counties based on each non-guaranteed county's monthly SCCRT proceeds as a share of the total monthly proceeds generated by all non-guaranteed counties.
- 2.) Proceeds from the BCCRT allocated to the CTX at the first-tier are distributed each month amongst the 17 counties with proceeds collected in each county retained by the county and proceeds collected from out-of-state businesses not maintaining a fixed place of business in the state distributed to each county on a per-capita basis.
- 3.) Proceeds from the GST allocated to the CTX at the first-tier are retained by the county in which the vehicle is registered and are distributed each month first to the school district and the remaining amount is distributed to the county. The school district share is based on a property tax formula using property tax rates from FY 1979 for the school district (current debt rate if higher) and from FY 1981 for local governments, enterprise districts, and special districts.
- 4.) Proceeds from the RPTT allocated to the CTX at the first-tier are retained by the county in which the real property transfer occurred.
- 5.) Proceeds from the portion of the Cigarette Tax and Liquor Tax allocated to the CTX at the first-tier are distributed each month amongst the 17 counties on a per-capita basis.

**TABLE 2 - FIRST TIER: LYON COUNTY**

**FIRST-TIER DISTRIBUTION OF REVENUE SOURCES TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX) BY COUNTY BY REVENUE SOURCE BY FISCAL YEAR (Millions of Dollars)**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>LYON COUNTY</b>													
<b>SCCRT</b>	\$6.543	\$6.824	\$7.422	\$7.888	\$8.286	\$8.383	\$8.880	\$9.906	\$11.178	\$12.248	\$12.438	\$11.870	\$10.335
% Change: FY to FY		4.30%	8.76%	6.28%	5.04%	1.17%	5.93%	11.55%	12.84%	9.58%	1.55%	-4.57%	-12.93%
% of Lyon County FY Total	69.96%	69.09%	69.28%	68.18%	67.49%	63.33%	59.81%	59.01%	64.55%	67.96%	70.15%	71.61%	69.66%
% of SCCRT Statewide FY Total	1.34%	1.32%	1.36%	1.43%	1.42%	1.26%	1.16%	1.18%	1.31%	1.50%	1.76%	1.85%	1.52%
% of Statewide FY Total	0.89%	0.86%	0.89%	0.93%	0.91%	0.80%	0.74%	0.75%	0.85%	0.98%	1.14%	1.20%	1.00%
<b>BCCRT</b>	\$1.109	\$1.215	\$1.362	\$1.461	\$1.386	\$1.643	\$1.988	\$2.355	\$2.115	\$2.065	\$1.889	\$1.622	\$1.643
% Change: FY to FY		9.49%	12.10%	7.32%	-5.19%	18.58%	21.00%	18.45%	-10.21%	-2.34%	-8.52%	-14.15%	1.28%
% of Lyon County FY Total	11.86%	12.30%	12.71%	12.63%	11.29%	12.41%	13.39%	14.03%	12.21%	11.46%	10.65%	9.78%	11.07%
% of BCCRT Statewide FY Total	0.80%	0.82%	0.88%	0.93%	0.83%	0.87%	0.91%	0.98%	0.87%	0.89%	0.93%	0.89%	0.85%
% of Statewide FY Total	0.15%	0.15%	0.16%	0.17%	0.15%	0.16%	0.16%	0.18%	0.16%	0.16%	0.17%	0.16%	0.16%
<b>GST</b>	\$1.158	\$1.289	\$1.374	\$1.585	\$1.802	\$2.144	\$2.540	\$2.891	\$3.010	\$2.947	\$2.682	\$2.446	\$2.227
% Change: FY to FY		11.33%	6.54%	15.40%	13.66%	18.98%	18.49%	13.81%	4.10%	-2.09%	-8.97%	-8.80%	-8.95%
% of Lyon County FY Total	12.38%	13.06%	12.82%	13.70%	14.68%	16.20%	17.11%	17.22%	17.38%	16.35%	15.13%	14.76%	15.01%
% of GST Statewide FY Total	1.52%	1.47%	1.48%	1.56%	1.66%	1.75%	1.85%	1.97%	1.97%	1.93%	1.93%	1.92%	1.85%
% of Statewide FY Total	0.16%	0.16%	0.16%	0.19%	0.20%	0.21%	0.21%	0.22%	0.23%	0.23%	0.25%	0.25%	0.22%
<b>RPTT</b>	\$0.221	\$0.220	\$0.217	\$0.310	\$0.457	\$0.746	\$1.101	\$1.279	\$0.643	\$0.381	\$0.385	\$0.326	\$0.332
% Change: FY to FY		-0.51%	-1.50%	42.74%	47.66%	63.16%	47.60%	16.11%	-49.70%	-40.74%	0.93%	-15.34%	2.01%
% of Lyon County FY Total	2.37%	2.23%	2.03%	2.68%	3.72%	5.64%	7.42%	7.62%	3.71%	2.11%	2.17%	1.96%	2.24%
% of RPTT Statewide FY Total	1.32%	1.22%	1.07%	1.30%	1.55%	1.56%	1.75%	1.82%	1.25%	1.04%	1.37%	1.43%	1.51%
% of Statewide FY Total	0.03%	0.03%	0.03%	0.04%	0.05%	0.07%	0.09%	0.10%	0.05%	0.03%	0.04%	0.03%	0.03%
<b>CIGARETTE</b>	\$0.283	\$0.286	\$0.296	\$0.283	\$0.302	\$0.271	\$0.285	\$0.298	\$0.309	\$0.316	\$0.276	\$0.248	\$0.234
% Change: FY to FY		1.23%	3.50%	-4.53%	6.91%	-10.34%	5.31%	4.29%	3.64%	2.49%	-12.73%	-10.16%	-5.77%
% of Lyon County FY Total	3.02%	2.90%	2.76%	2.44%	2.46%	2.05%	1.92%	1.77%	1.78%	1.75%	1.56%	1.50%	1.57%
% of Cigarette Statewide FY Total	1.71%	1.74%	1.74%	1.73%	1.75%	1.76%	1.81%	1.87%	1.96%	2.06%	2.05%	2.03%	1.97%
% of Statewide FY Total	0.04%	0.04%	0.04%	0.03%	0.03%	0.03%	0.02%	0.02%	0.02%	0.03%	0.03%	0.03%	0.02%
<b>LIQUOR</b>	\$0.038	\$0.042	\$0.042	\$0.042	\$0.044	\$0.049	\$0.051	\$0.057	\$0.062	\$0.066	\$0.061	\$0.065	\$0.065
% Change: FY to FY		9.70%	-0.43%	-0.49%	5.66%	12.56%	2.29%	12.46%	9.38%	6.49%	-8.49%	6.43%	1.41%
% of Lyon County FY Total	0.41%	0.43%	0.39%	0.36%	0.36%	0.37%	0.34%	0.34%	0.36%	0.37%	0.34%	0.39%	0.44%
% of Liquor Statewide FY Total	1.71%	1.74%	1.74%	1.73%	1.75%	1.77%	1.81%	1.87%	1.96%	2.06%	2.05%	2.03%	1.97%
% of Statewide FY Total	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.01%	0.01%	0.01%	0.01%
<b>TOTAL</b>	\$9.353	\$9.877	\$10.713	\$11.569	\$12.277	\$13.237	\$14.846	\$16.785	\$17.316	\$18.024	\$17.731	\$16.576	\$14.836
% Change: FY to FY		5.60%	8.46%	7.99%	6.12%	7.82%	12.16%	13.06%	3.16%	4.09%	-1.62%	-6.51%	-10.50%
% of Statewide FY Total	1.27%	1.25%	1.29%	1.36%	1.35%	1.27%	1.23%	1.27%	1.31%	1.44%	1.62%	1.68%	1.44%

**NOTES:**

- 1.) Proceeds from the SCCRT allocated to the CTX at the first-tier are distributed each month to guaranteed counties first based on a statutory rule and the amount remaining after distribution to guaranteed counties is distributed amongst the non-guaranteed counties based on each non-guaranteed county's monthly SCCRT proceeds as a share of the total monthly proceeds generated by all non-guaranteed counties.
- 2.) Proceeds from the BCCRT allocated to the CTX at the first-tier are distributed each month amongst the 17 counties with proceeds collected in each county retained by the county and proceeds collected from out-of-state businesses not maintaining a fixed place of business in the state distributed to each county on a per-capita basis.
- 3.) Proceeds from the GST allocated to the CTX at the first-tier are retained by the county in which the vehicle is registered and are distributed each month first to the school district and the remaining amount is distributed to the county. The school district share is based on a property tax formula using property tax rates from FY 1979 for the school district (current debt rate if higher) and from FY 1981 for local governments, enterprise districts, and special districts.
- 4.) Proceeds from the RPTT allocated to the CTX at the first-tier are retained by the county in which the real property transfer occurred.
- 5.) Proceeds from the portion of the Cigarette Tax and Liquor Tax allocated to the CTX at the first-tier are distributed each month amongst the 17 counties on a per-capita basis.

**TABLE 2 - FIRST TIER: MINERAL COUNTY****FIRST-TIER DISTRIBUTION OF REVENUE SOURCES TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX) BY COUNTY BY REVENUE SOURCE BY FISCAL YEAR (Millions of Dollars)**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>MINERAL COUNTY</b>													
<b>SCCRT</b>	\$1.684	\$1.684	\$1.686	\$1.697	\$1.697	\$1.717	\$1.746	\$1.798	\$1.843	\$1.843	\$1.871	\$1.786	\$1.555
% Change: FY to FY		0.00%	0.13%	0.61%	0.00%	1.17%	1.72%	3.00%	2.46%	0.00%	1.55%	-4.57%	-12.93%
% of Mineral County FY Total	75.06%	74.09%	76.62%	76.23%	75.40%	75.96%	75.87%	75.23%	75.18%	74.68%	75.77%	76.16%	72.76%
% of SCCRT Statewide FY Total	0.35%	0.32%	0.31%	0.31%	0.29%	0.26%	0.23%	0.21%	0.22%	0.23%	0.26%	0.28%	0.23%
% of Statewide FY Total	0.23%	0.21%	0.20%	0.20%	0.19%	0.16%	0.14%	0.14%	0.14%	0.15%	0.17%	0.18%	0.15%
<b>BCCRT</b>	\$0.226	\$0.226	\$0.198	\$0.182	\$0.191	\$0.195	\$0.176	\$0.194	\$0.203	\$0.211	\$0.193	\$0.171	\$0.215
% Change: FY to FY		-0.15%	-12.37%	-7.96%	4.78%	2.14%	-9.39%	9.85%	4.83%	3.88%	-8.61%	-11.46%	25.76%
% of Mineral County FY Total	10.07%	9.92%	8.98%	8.18%	8.47%	8.62%	7.67%	8.11%	8.29%	8.55%	7.81%	7.28%	10.05%
% of BCCRT Statewide FY Total	0.16%	0.15%	0.13%	0.12%	0.11%	0.10%	0.08%	0.08%	0.08%	0.09%	0.10%	0.09%	0.11%
% of Statewide FY Total	0.03%	0.03%	0.02%	0.02%	0.02%	0.02%	0.01%	0.01%	0.02%	0.02%	0.02%	0.02%	0.02%
<b>GST</b>	\$0.257	\$0.291	\$0.249	\$0.292	\$0.310	\$0.300	\$0.328	\$0.347	\$0.355	\$0.368	\$0.370	\$0.350	\$0.338
% Change: FY to FY		12.89%	-14.18%	17.21%	6.22%	-3.52%	9.47%	5.88%	2.12%	3.73%	0.72%	-5.58%	-3.39%
% of Mineral County FY Total	11.47%	12.78%	11.33%	13.13%	13.80%	13.26%	14.25%	14.52%	14.47%	14.90%	15.00%	14.92%	15.81%
% of GST Statewide FY Total	0.34%	0.33%	0.27%	0.29%	0.29%	0.24%	0.24%	0.24%	0.23%	0.24%	0.27%	0.27%	0.28%
% of Statewide FY Total	0.03%	0.04%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.04%	0.03%
<b>RPTT</b>	\$0.005	\$0.006	\$0.004	\$0.008	\$0.009	\$0.011	\$0.013	\$0.015	\$0.016	\$0.015	\$0.009	\$0.013	\$0.004
% Change: FY to FY		30.01%	-40.48%	117.25%	7.01%	20.42%	27.86%	7.95%	12.43%	-7.67%	-42.71%	55.72%	-67.24%
% of Mineral County FY Total	0.22%	0.28%	0.17%	0.37%	0.39%	0.47%	0.59%	0.61%	0.67%	0.61%	0.35%	0.57%	0.21%
% of RPTT Statewide FY Total	0.03%	0.04%	0.02%	0.03%	0.03%	0.02%	0.02%	0.02%	0.03%	0.04%	0.03%	0.06%	0.02%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>CIGARETTE</b>	\$0.063	\$0.058	\$0.056	\$0.041	\$0.038	\$0.032	\$0.032	\$0.031	\$0.028	\$0.026	\$0.022	\$0.020	\$0.020
% Change: FY to FY		-7.56%	-3.56%	-27.47%	-6.27%	-14.72%	-1.59%	-4.07%	-7.00%	-10.20%	-15.40%	-8.81%	-1.07%
% of Mineral County FY Total	2.80%	2.55%	2.54%	1.82%	1.69%	1.44%	1.39%	1.28%	1.16%	1.04%	0.88%	0.84%	0.91%
% of Cigarette Statewide FY Total	0.38%	0.35%	0.33%	0.25%	0.22%	0.21%	0.20%	0.19%	0.18%	0.17%	0.16%	0.16%	0.16%
% of Statewide FY Total	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LIQUOR</b>	\$0.009	\$0.009	\$0.008	\$0.006	\$0.006	\$0.006	\$0.006	\$0.006	\$0.006	\$0.005	\$0.005	\$0.005	\$0.005
% Change: FY to FY		-0.06%	-7.17%	-24.49%	-7.14%	6.89%	-4.20%	3.29%	-2.18%	-6.48%	-11.22%	8.13%	6.36%
% of Mineral County FY Total	0.38%	0.37%	0.36%	0.27%	0.25%	0.26%	0.25%	0.24%	0.23%	0.22%	0.19%	0.22%	0.26%
% of Liquor Statewide FY Total	0.38%	0.35%	0.33%	0.25%	0.22%	0.21%	0.20%	0.19%	0.18%	0.17%	0.16%	0.16%	0.16%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>	\$2.244	\$2.273	\$2.201	\$2.226	\$2.250	\$2.260	\$2.301	\$2.390	\$2.451	\$2.468	\$2.470	\$2.345	\$2.137
% Change: FY to FY		1.32%	-3.17%	1.12%	1.10%	0.43%	1.85%	3.87%	2.53%	0.68%	0.08%	-5.06%	-8.86%
% of Statewide FY Total	0.30%	0.29%	0.26%	0.26%	0.25%	0.22%	0.19%	0.18%	0.19%	0.20%	0.23%	0.24%	0.21%

**NOTES:**

- 1.) Proceeds from the SCCRT allocated to the CTX at the first-tier are distributed each month to guaranteed counties first based on a statutory rule and the amount remaining after distribution to guaranteed counties is distributed amongst the non-guaranteed counties based on each non-guaranteed county's monthly SCCRT proceeds as a share of the total monthly proceeds generated by all non-guaranteed counties.
- 2.) Proceeds from the BCCRT allocated to the CTX at the first-tier are distributed each month amongst the 17 counties with proceeds collected in each county retained by the county and proceeds collected from out-of-state businesses not maintaining a fixed place of business in the state distributed to each county on a per-capita basis.
- 3.) Proceeds from the GST allocated to the CTX at the first-tier are retained by the county in which the vehicle is registered and are distributed each month first to the school district and the remaining amount is distributed to the county. The school district share is based on a property tax formula using property tax rates from FY 1979 for the school district (current debt rate if higher) and from FY 1981 for local governments, enterprise districts, and special districts.
- 4.) Proceeds from the RPTT allocated to the CTX at the first-tier are retained by the county in which the real property transfer occurred.
- 5.) Proceeds from the portion of the Cigarette Tax and Liquor Tax allocated to the CTX at the first-tier are distributed each month amongst the 17 counties on a per-capita basis.

**TABLE 2 - FIRST TIER: NYE COUNTY**

**FIRST-TIER DISTRIBUTION OF REVENUE SOURCES TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX) BY COUNTY BY REVENUE SOURCE BY FISCAL YEAR (Millions of Dollars)**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>NYE COUNTY</b>													
<b>SCCRT</b>	\$5.310	\$5.538	\$6.117	\$6.501	\$6.828	\$6.908	\$7.318	\$7.865	\$9.205	\$8.034	\$7.198	\$6.504	\$7.894
% Change: FY to FY		4.30%	10.44%	6.28%	5.04%	1.17%	5.93%	7.47%	17.04%	-12.72%	-10.40%	-9.65%	21.38%
% of Nye County FY Total	61.17%	61.03%	61.69%	62.24%	62.44%	57.90%	53.50%	52.19%	57.89%	56.62%	56.54%	56.62%	60.60%
% of SCCRT Statewide FY Total	1.09%	1.07%	1.12%	1.18%	1.17%	1.04%	0.95%	0.94%	1.08%	0.99%	1.02%	1.02%	1.16%
% of Statewide FY Total	0.72%	0.70%	0.73%	0.76%	0.75%	0.66%	0.61%	0.60%	0.70%	0.64%	0.66%	0.66%	0.76%
<b>BCCRT</b>	\$1.412	\$1.479	\$1.570	\$1.577	\$1.635	\$1.940	\$2.471	\$2.739	\$2.798	\$2.498	\$2.248	\$2.030	\$2.378
% Change: FY to FY		4.75%	6.15%	0.45%	3.67%	18.66%	27.37%	10.82%	2.17%	-10.73%	-10.01%	-9.70%	17.16%
% of Nye County FY Total	16.27%	16.30%	15.84%	15.10%	14.95%	16.26%	18.07%	18.17%	17.60%	17.60%	17.65%	17.67%	18.25%
% of BCCRT Statewide FY Total	1.02%	1.00%	1.01%	1.00%	0.98%	1.02%	1.13%	1.14%	1.15%	1.07%	1.11%	1.11%	1.22%
% of Statewide FY Total	0.19%	0.19%	0.19%	0.18%	0.18%	0.19%	0.20%	0.21%	0.21%	0.20%	0.21%	0.21%	0.23%
<b>GST</b>	\$1.485	\$1.525	\$1.688	\$1.852	\$1.996	\$2.285	\$2.633	\$2.959	\$3.081	\$2.982	\$2.714	\$2.454	\$2.284
% Change: FY to FY		2.67%	10.75%	9.66%	7.83%	14.47%	15.19%	12.38%	4.12%	-3.19%	-8.99%	-9.60%	-6.91%
% of Nye County FY Total	17.11%	16.80%	17.03%	17.73%	18.26%	19.16%	19.25%	19.63%	19.37%	21.02%	21.32%	21.36%	17.53%
% of GST Statewide FY Total	1.94%	1.74%	1.82%	1.82%	1.83%	1.86%	1.92%	2.02%	2.01%	1.96%	1.96%	1.92%	1.90%
% of Statewide FY Total	0.20%	0.19%	0.20%	0.22%	0.22%	0.22%	0.22%	0.22%	0.23%	0.24%	0.25%	0.25%	0.22%
<b>RPTT</b>	\$0.181	\$0.226	\$0.207	\$0.211	\$0.158	\$0.508	\$0.961	\$1.204	\$0.504	\$0.358	\$0.292	\$0.234	\$0.213
% Change: FY to FY		24.99%	-8.39%	1.71%	-25.02%	221.31%	89.03%	25.30%	-58.11%	-29.03%	-18.41%	-19.89%	-8.83%
% of Nye County FY Total	2.09%	2.50%	2.09%	2.02%	1.45%	4.26%	7.02%	7.99%	3.17%	2.52%	2.29%	2.04%	1.64%
% of RPTT Statewide FY Total	1.08%	1.26%	1.02%	0.88%	0.54%	1.06%	1.52%	1.71%	0.98%	0.97%	1.04%	1.03%	0.97%
% of Statewide FY Total	0.02%	0.03%	0.02%	0.02%	0.02%	0.05%	0.08%	0.09%	0.04%	0.03%	0.03%	0.02%	0.02%
<b>CIGARETTE</b>	\$0.258	\$0.267	\$0.291	\$0.265	\$0.277	\$0.244	\$0.252	\$0.254	\$0.260	\$0.262	\$0.229	\$0.211	\$0.202
% Change: FY to FY		3.63%	8.92%	-8.85%	4.57%	-11.97%	3.10%	0.93%	2.30%	0.86%	-12.47%	-8.07%	-4.46%
% of Nye County FY Total	2.97%	2.94%	2.93%	2.54%	2.54%	2.05%	1.84%	1.69%	1.63%	1.85%	1.80%	1.84%	1.55%
% of Cigarette Statewide FY Total	1.56%	1.62%	1.71%	1.62%	1.61%	1.59%	1.59%	1.59%	1.65%	1.71%	1.71%	1.73%	1.70%
% of Statewide FY Total	0.03%	0.03%	0.03%	0.03%	0.03%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
<b>LIQUOR</b>	\$0.035	\$0.039	\$0.041	\$0.039	\$0.040	\$0.045	\$0.045	\$0.049	\$0.052	\$0.055	\$0.050	\$0.055	\$0.056
% Change: FY to FY		12.39%	4.74%	-5.01%	3.41%	10.45%	0.24%	8.74%	7.91%	4.84%	-8.16%	8.88%	2.80%
% of Nye County FY Total	0.40%	0.43%	0.41%	0.37%	0.37%	0.37%	0.33%	0.32%	0.33%	0.39%	0.40%	0.48%	0.43%
% of Liquor Statewide FY Total	1.56%	1.62%	1.71%	1.62%	1.61%	1.59%	1.59%	1.59%	1.65%	1.71%	1.71%	1.73%	1.70%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.01%
<b>TOTAL</b>	\$8.681	\$9.075	\$9.915	\$10.445	\$10.936	\$11.931	\$13.679	\$15.068	\$15.900	\$14.189	\$12.732	\$11.487	\$13.028
% Change: FY to FY		4.54%	9.25%	5.35%	4.70%	9.10%	14.65%	10.16%	5.52%	-10.76%	-10.26%	-9.78%	13.41%
% of Statewide FY Total	1.18%	1.15%	1.19%	1.23%	1.20%	1.14%	1.13%	1.14%	1.20%	1.13%	1.16%	1.16%	1.26%

NOTES:

- 1.) Proceeds from the SCCRT allocated to the CTX at the first-tier are distributed each month to guaranteed counties first based on a statutory rule and the amount remaining after distribution to guaranteed counties is distributed amongst the non-guaranteed counties based on each non-guaranteed county's monthly SCCRT proceeds as a share of the total monthly proceeds generated by all non-guaranteed counties.
- 2.) Proceeds from the BCCRT allocated to the CTX at the first-tier are distributed each month amongst the 17 counties with proceeds collected in each county retained by the county and proceeds collected from out-of-state businesses not maintaining a fixed place of business in the state distributed to each county on a per-capita basis.
- 3.) Proceeds from the GST allocated to the CTX at the first-tier are retained by the county in which the vehicle is registered and are distributed each month first to the school district and the remaining amount is distributed to the county. The school district share is based on a property tax formula using property tax rates from FY 1979 for the school district (current debt rate if higher) and from FY 1981 for local governments, enterprise districts, and special districts.
- 4.) Proceeds from the RPTT allocated to the CTX at the first-tier are retained by the county in which the real property transfer occurred.
- 5.) Proceeds from the portion of the Cigarette Tax and Liquor Tax allocated to the CTX at the first-tier are distributed each month amongst the 17 counties on a per-capita basis.

**TABLE 2 - FIRST TIER: PERSHING COUNTY****FIRST-TIER DISTRIBUTION OF REVENUE SOURCES TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX) BY COUNTY BY REVENUE SOURCE BY FISCAL YEAR (Millions of Dollars)**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>PERSHING COUNTY</b>													
<b>SCCRT</b>	\$1.605	\$1.674	\$1.762	\$1.822	\$1.900	\$1.922	\$1.967	\$1.967	\$2.065	\$2.184	\$2.218	\$2.116	\$1.843
% Change: FY to FY		4.30%	5.31%	3.37%	4.29%	1.17%	2.33%	0.00%	4.99%	5.75%	1.55%	-4.57%	-12.93%
% of Pershing County FY Total	69.63%	66.81%	72.48%	71.25%	71.53%	73.41%	71.78%	69.88%	70.93%	71.62%	72.92%	73.75%	69.90%
% of SCCRT Statewide FY Total	0.33%	0.32%	0.32%	0.33%	0.33%	0.29%	0.26%	0.23%	0.24%	0.27%	0.31%	0.33%	0.27%
% of Statewide FY Total	0.22%	0.21%	0.21%	0.21%	0.21%	0.18%	0.16%	0.15%	0.16%	0.17%	0.20%	0.21%	0.18%
<b>BCCRT</b>	\$0.279	\$0.270	\$0.276	\$0.258	\$0.249	\$0.244	\$0.267	\$0.302	\$0.326	\$0.314	\$0.292	\$0.246	\$0.282
% Change: FY to FY		-3.16%	2.29%	-6.76%	-3.37%	-1.86%	9.47%	12.79%	8.25%	-3.90%	-7.02%	-15.84%	15.01%
% of Pershing County FY Total	12.10%	10.78%	11.36%	10.07%	9.37%	9.33%	9.76%	10.72%	11.21%	10.29%	9.59%	8.55%	10.71%
% of BCCRT Statewide FY Total	0.20%	0.18%	0.18%	0.16%	0.15%	0.13%	0.12%	0.13%	0.13%	0.13%	0.14%	0.13%	0.15%
% of Statewide FY Total	0.04%	0.03%	0.03%	0.03%	0.03%	0.02%	0.02%	0.02%	0.02%	0.03%	0.03%	0.02%	0.03%
<b>GST</b>	\$0.318	\$0.472	\$0.307	\$0.409	\$0.429	\$0.377	\$0.410	\$0.442	\$0.441	\$0.472	\$0.474	\$0.456	\$0.456
% Change: FY to FY		48.23%	-34.88%	32.95%	5.08%	-12.28%	8.91%	7.67%	-0.28%	7.19%	0.31%	-3.81%	0.13%
% of Pershing County FY Total	13.82%	18.85%	12.64%	15.98%	16.17%	14.39%	14.97%	15.69%	15.13%	15.49%	15.57%	15.88%	17.31%
% of GST Statewide FY Total	0.42%	0.54%	0.33%	0.40%	0.39%	0.31%	0.30%	0.30%	0.29%	0.31%	0.34%	0.36%	0.38%
% of Statewide FY Total	0.04%	0.06%	0.04%	0.05%	0.05%	0.04%	0.03%	0.03%	0.03%	0.04%	0.04%	0.05%	0.04%
<b>RPTT</b>	\$0.032	\$0.015	\$0.012	\$0.006	\$0.014	\$0.019	\$0.040	\$0.052	\$0.029	\$0.030	\$0.015	\$0.012	\$0.015
% Change: FY to FY		-52.14%	-23.32%	-45.05%	120.35%	29.42%	117.25%	30.39%	-44.62%	4.25%	-48.95%	-23.61%	26.14%
% of Pershing County FY Total	1.40%	0.62%	0.49%	0.25%	0.54%	0.71%	1.47%	1.86%	1.00%	0.99%	0.51%	0.41%	0.57%
% of RPTT Statewide FY Total	0.19%	0.09%	0.06%	0.03%	0.05%	0.04%	0.06%	0.07%	0.06%	0.08%	0.05%	0.05%	0.07%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>CIGARETTE</b>	\$0.062	\$0.064	\$0.065	\$0.054	\$0.055	\$0.048	\$0.047	\$0.044	\$0.042	\$0.041	\$0.035	\$0.032	\$0.031
% Change: FY to FY		3.80%	0.71%	-15.98%	1.77%	-13.30%	-1.96%	-7.22%	-3.70%	-3.41%	-13.70%	-8.32%	-2.92%
% of Pershing County FY Total	2.69%	2.56%	2.66%	2.13%	2.08%	1.83%	1.72%	1.55%	1.44%	1.33%	1.15%	1.12%	1.18%
% of Cigarette Statewide FY Total	0.37%	0.39%	0.38%	0.33%	0.32%	0.31%	0.30%	0.27%	0.27%	0.26%	0.26%	0.26%	0.26%
% of Statewide FY Total	0.01%	0.01%	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LIQUOR</b>	\$0.008	\$0.009	\$0.009	\$0.008	\$0.008	\$0.009	\$0.008	\$0.008	\$0.008	\$0.009	\$0.008	\$0.008	\$0.009
% Change: FY to FY		12.55%	-3.10%	-12.46%	0.70%	8.73%	-4.47%	-0.22%	1.46%	0.46%	-9.44%	8.64%	4.43%
% of Pershing County FY Total	0.36%	0.38%	0.38%	0.31%	0.30%	0.33%	0.31%	0.30%	0.29%	0.28%	0.25%	0.29%	0.33%
% of Liquor Statewide FY Total	0.37%	0.39%	0.38%	0.33%	0.32%	0.31%	0.30%	0.27%	0.27%	0.26%	0.26%	0.26%	0.26%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>	\$2.304	\$2.505	\$2.432	\$2.557	\$2.656	\$2.618	\$2.740	\$2.815	\$2.912	\$3.049	\$3.041	\$2.870	\$2.636
% Change: FY to FY		8.70%	-2.92%	5.15%	3.87%	-1.42%	4.65%	2.72%	3.44%	4.72%	-0.26%	-5.64%	-8.14%
% of Statewide FY Total	0.31%	0.32%	0.29%	0.30%	0.29%	0.25%	0.23%	0.21%	0.22%	0.24%	0.28%	0.29%	0.26%

## NOTES:

- 1.) Proceeds from the SCCRT allocated to the CTX at the first-tier are distributed each month to guaranteed counties first based on a statutory rule and the amount remaining after distribution to guaranteed counties is distributed amongst the non-guaranteed counties based on each non-guaranteed county's monthly SCCRT proceeds as a share of the total monthly proceeds generated by all non-guaranteed counties.
- 2.) Proceeds from the BCCRT allocated to the CTX at the first-tier are distributed each month amongst the 17 counties with proceeds collected in each county retained by the county and proceeds collected from out-of-state businesses not maintaining a fixed place of business in the state distributed to each county on a per-capita basis.
- 3.) Proceeds from the GST allocated to the CTX at the first-tier are retained by the county in which the vehicle is registered and are distributed each month first to the school district and the remaining amount is distributed to the county. The school district share is based on a property tax formula using property tax rates from FY 1979 for the school district (current debt rate if higher) and from FY 1981 for local governments, enterprise districts, and special districts.
- 4.) Proceeds from the RPTT allocated to the CTX at the first-tier are retained by the county in which the real property transfer occurred.
- 5.) Proceeds from the portion of the Cigarette Tax and Liquor Tax allocated to the CTX at the first-tier are distributed each month amongst the 17 counties on a per-capita basis.

**TABLE 2 - FIRST TIER: STOREY COUNTY**

**FIRST-TIER DISTRIBUTION OF REVENUE SOURCES TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX) BY COUNTY BY REVENUE SOURCE BY FISCAL YEAR (Millions of Dollars)**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>STOREY COUNTY</b>													
<b>SCCRT</b>	\$1.183	\$1.234	\$1.291	\$1.372	\$1.441	\$1.446	\$1.512	\$1.587	\$1.731	\$1.817	\$1.845	\$1.760	\$1.533
% Change: FY to FY		4.30%	4.61%	6.28%	5.04%	0.38%	4.57%	4.93%	9.07%	4.94%	1.55%	-4.57%	-12.93%
% of Storey County FY Total	70.68%	72.29%	69.94%	67.79%	72.97%	71.23%	66.89%	63.12%	66.65%	58.87%	71.55%	75.26%	71.85%
% of SCCRT Statewide FY Total	0.24%	0.24%	0.24%	0.25%	0.25%	0.22%	0.20%	0.19%	0.20%	0.22%	0.26%	0.27%	0.23%
% of Statewide FY Total	0.16%	0.16%	0.15%	0.16%	0.16%	0.14%	0.13%	0.12%	0.13%	0.14%	0.17%	0.18%	0.15%
<b>BCCRT</b>	\$0.224	\$0.194	\$0.275	\$0.362	\$0.194	\$0.217	\$0.308	\$0.442	\$0.397	\$0.778	\$0.294	\$0.224	\$0.276
% Change: FY to FY		-13.18%	41.43%	31.80%	-46.56%	12.34%	41.84%	43.38%	-10.11%	95.62%	-62.13%	-23.89%	22.94%
% of Storey County FY Total	13.37%	11.38%	14.89%	17.90%	9.80%	10.71%	13.64%	17.59%	15.30%	25.20%	11.42%	9.58%	12.92%
% of BCCRT Statewide FY Total	0.16%	0.13%	0.18%	0.23%	0.12%	0.11%	0.14%	0.18%	0.16%	0.33%	0.15%	0.12%	0.14%
% of Statewide FY Total	0.03%	0.02%	0.03%	0.04%	0.02%	0.02%	0.03%	0.03%	0.03%	0.06%	0.03%	0.02%	0.03%
<b>GST</b>	\$0.172	\$0.180	\$0.205	\$0.232	\$0.246	\$0.274	\$0.301	\$0.320	\$0.333	\$0.330	\$0.316	\$0.288	\$0.258
% Change: FY to FY		4.81%	13.60%	13.55%	6.06%	11.24%	9.75%	6.27%	4.10%	-0.67%	-4.38%	-8.77%	-10.42%
% of Storey County FY Total	10.27%	10.55%	11.08%	11.48%	12.48%	13.50%	13.30%	12.71%	12.81%	10.71%	12.26%	12.32%	12.11%
% of GST Statewide FY Total	0.23%	0.21%	0.22%	0.23%	0.23%	0.22%	0.22%	0.22%	0.22%	0.22%	0.23%	0.23%	0.21%
% of Statewide FY Total	0.02%	0.02%	0.02%	0.03%	0.03%	0.03%	0.02%	0.02%	0.03%	0.03%	0.03%	0.03%	0.03%
<b>RPTT</b>	\$0.058	\$0.061	\$0.038	\$0.025	\$0.060	\$0.063	\$0.109	\$0.136	\$0.106	\$0.132	\$0.097	\$0.042	\$0.043
% Change: FY to FY		5.94%	-37.64%	-33.96%	135.86%	5.19%	74.13%	24.00%	-21.81%	24.48%	-26.48%	-56.94%	2.12%
% of Storey County FY Total	3.47%	3.60%	2.08%	1.25%	3.02%	3.09%	4.84%	5.39%	4.08%	4.28%	3.76%	1.79%	2.00%
% of RPTT Statewide FY Total	0.35%	0.34%	0.19%	0.11%	0.20%	0.13%	0.17%	0.19%	0.21%	0.36%	0.34%	0.18%	0.19%
% of Statewide FY Total	0.01%	0.01%	0.00%	0.00%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.00%	0.00%
<b>CIGARETTE</b>	\$0.033	\$0.032	\$0.032	\$0.028	\$0.030	\$0.025	\$0.026	\$0.025	\$0.025	\$0.024	\$0.021	\$0.020	\$0.019
% Change: FY to FY		-0.81%	0.13%	-13.97%	6.49%	-14.98%	1.06%	-1.47%	-0.66%	-3.58%	-11.74%	-8.11%	-3.97%
% of Storey County FY Total	1.95%	1.90%	1.76%	1.38%	1.50%	1.24%	1.13%	1.00%	0.96%	0.78%	0.82%	0.84%	0.88%
% of Cigarette Statewide FY Total	0.20%	0.20%	0.19%	0.17%	0.17%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LIQUOR</b>	\$0.004	\$0.005	\$0.005	\$0.004	\$0.004	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005
% Change: FY to FY		7.42%	-3.65%	-10.32%	5.39%	6.55%	-1.68%	6.11%	4.66%	0.35%	-7.43%	8.85%	3.31%
% of Storey County FY Total	0.26%	0.28%	0.25%	0.20%	0.22%	0.23%	0.20%	0.19%	0.19%	0.16%	0.18%	0.22%	0.25%
% of Liquor Statewide FY Total	0.20%	0.20%	0.19%	0.17%	0.17%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>	\$1.674	\$1.707	\$1.845	\$2.024	\$1.975	\$2.031	\$2.261	\$2.514	\$2.597	\$3.086	\$2.578	\$2.339	\$2.133
% Change: FY to FY		1.98%	8.12%	9.65%	-2.42%	2.83%	11.35%	11.21%	3.29%	18.81%	-16.45%	-9.27%	-8.80%
% of Statewide FY Total	0.23%	0.22%	0.22%	0.24%	0.22%	0.19%	0.19%	0.19%	0.20%	0.25%	0.24%	0.24%	0.21%

**NOTES:**

- 1.) Proceeds from the SCCRT allocated to the CTX at the first-tier are distributed each month to guaranteed counties first based on a statutory rule and the amount remaining after distribution to guaranteed counties is distributed amongst the non-guaranteed counties based on each non-guaranteed county's monthly SCCRT proceeds as a share of the total monthly proceeds generated by all non-guaranteed counties.
- 2.) Proceeds from the BCCRT allocated to the CTX at the first-tier are distributed each month amongst the 17 counties with proceeds collected in each county retained by the county and proceeds collected from out-of-state businesses not maintaining a fixed place of business in the state distributed to each county on a per-capita basis.
- 3.) Proceeds from the GST allocated to the CTX at the first-tier are retained by the county in which the vehicle is registered and are distributed each month first to the school district and the remaining amount is distributed to the county. The school district share is based on a property tax formula using property tax rates from FY 1979 for the school district (current debt rate if higher) and from FY 1981 for local governments, enterprise districts, and special districts.
- 4.) Proceeds from the RPTT allocated to the CTX at the first-tier are retained by the county in which the real property transfer occurred.
- 5.) Proceeds from the portion of the Cigarette Tax and Liquor Tax allocated to the CTX at the first-tier are distributed each month amongst the 17 counties on a per-capita basis.

**TABLE 2 - FIRST TIER: WASHOE COUNTY****FIRST-TIER DISTRIBUTION OF REVENUE SOURCES TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX) BY COUNTY BY REVENUE SOURCE BY FISCAL YEAR (Millions of Dollars)**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>WASHOE COUNTY</b>													
<b>SCCRT</b>	\$80.460	\$84.385	\$87.989	\$88.989	\$92.941	\$102.961	\$114.980	\$124.547	\$122.758	\$112.342	\$93.264	\$82.589	\$84.534
% Change: FY to FY		4.88%	4.27%	1.14%	4.44%	10.78%	11.67%	8.32%	-1.44%	-8.48%	-16.98%	-11.45%	2.35%
% of Washoe County FY Total	64.90%	64.33%	64.25%	63.59%	63.05%	62.81%	62.85%	63.08%	63.57%	63.32%	62.36%	61.88%	62.75%
% of SCCRT Statewide FY Total	16.54%	16.28%	16.16%	16.15%	15.93%	15.50%	14.98%	14.81%	14.38%	13.79%	13.17%	12.90%	12.43%
% of Statewide FY Total	10.91%	10.67%	10.57%	10.44%	10.23%	9.88%	9.54%	9.45%	9.29%	8.95%	8.53%	8.35%	8.19%
<b>BCCRT</b>	\$23.606	\$24.710	\$25.795	\$26.142	\$27.329	\$30.002	\$33.297	\$36.055	\$35.788	\$33.022	\$27.750	\$24.669	\$25.040
% Change: FY to FY		4.68%	4.39%	1.35%	4.54%	9.78%	10.98%	8.28%	-0.74%	-7.73%	-15.97%	-11.10%	1.50%
% of Washoe County FY Total	19.04%	18.84%	18.84%	18.68%	18.54%	18.30%	18.20%	18.26%	18.53%	18.61%	18.55%	18.48%	18.59%
% of BCCRT Statewide FY Total	16.98%	16.68%	16.58%	16.61%	16.39%	15.80%	15.18%	15.00%	14.66%	14.18%	13.71%	13.48%	12.88%
% of Statewide FY Total	3.20%	3.12%	3.10%	3.07%	3.01%	2.88%	2.76%	2.74%	2.71%	2.63%	2.54%	2.49%	2.43%
<b>GST</b>	\$13.875	\$15.602	\$16.502	\$17.698	\$19.263	\$21.402	\$23.230	\$24.605	\$25.117	\$24.583	\$22.385	\$21.060	\$19.873
% Change: FY to FY		12.45%	5.77%	7.24%	8.85%	11.10%	8.54%	5.92%	2.08%	-2.12%	-8.94%	-5.92%	-5.64%
% of Washoe County FY Total	11.19%	11.89%	12.05%	12.65%	13.07%	13.06%	12.70%	12.46%	13.01%	13.86%	14.97%	15.78%	14.75%
% of GST Statewide FY Total	18.17%	17.81%	17.77%	17.41%	17.70%	17.44%	16.92%	16.77%	16.41%	16.14%	16.13%	16.50%	16.50%
% of Statewide FY Total	1.88%	1.97%	1.98%	2.08%	2.12%	2.05%	1.93%	1.87%	1.90%	1.96%	2.05%	2.13%	1.93%
<b>RPTT</b>	\$2.795	\$3.326	\$3.451	\$3.949	\$4.607	\$6.590	\$8.428	\$9.228	\$6.474	\$4.587	\$3.638	\$2.767	\$2.934
% Change: FY to FY		18.98%	3.77%	14.41%	16.66%	43.05%	27.89%	9.50%	-29.85%	-29.15%	-20.69%	-23.93%	6.01%
% of Washoe County FY Total	2.25%	2.54%	2.52%	2.82%	3.13%	4.02%	4.61%	4.67%	3.35%	2.59%	2.43%	2.07%	2.18%
% of RPTT Statewide FY Total	16.66%	18.46%	16.99%	16.54%	15.60%	13.79%	13.36%	13.10%	12.58%	12.49%	12.92%	12.15%	13.31%
% of Statewide FY Total	0.38%	0.42%	0.41%	0.46%	0.51%	0.63%	0.70%	0.70%	0.49%	0.37%	0.33%	0.28%	0.28%
<b>CIGARETTE</b>	\$2.847	\$2.758	\$2.807	\$2.764	\$2.848	\$2.501	\$2.556	\$2.531	\$2.475	\$2.389	\$2.069	\$1.889	\$1.818
% Change: FY to FY		-3.13%	1.80%	-1.55%	3.07%	-12.20%	2.21%	-0.98%	-2.24%	-3.46%	-13.41%	-8.70%	-3.74%
% of Washoe County FY Total	2.30%	2.10%	2.05%	1.97%	1.93%	1.53%	1.40%	1.28%	1.28%	1.35%	1.38%	1.42%	1.35%
% of Cigarette Statewide FY Total	17.24%	16.72%	16.45%	16.92%	16.51%	16.29%	16.18%	15.88%	15.73%	15.56%	15.39%	15.46%	15.36%
% of Statewide FY Total	0.39%	0.35%	0.34%	0.32%	0.31%	0.24%	0.21%	0.19%	0.19%	0.19%	0.19%	0.19%	0.18%
<b>LIQUOR</b>	\$0.386	\$0.405	\$0.396	\$0.407	\$0.414	\$0.457	\$0.454	\$0.484	\$0.499	\$0.501	\$0.455	\$0.492	\$0.510
% Change: FY to FY		4.86%	-2.06%	2.58%	1.95%	10.14%	-0.59%	6.68%	3.00%	0.42%	-9.15%	8.17%	3.57%
% of Washoe County FY Total	0.31%	0.31%	0.29%	0.29%	0.28%	0.28%	0.25%	0.25%	0.26%	0.28%	0.30%	0.37%	0.38%
% of Liquor Statewide FY Total	17.25%	16.72%	16.45%	16.91%	16.52%	16.28%	16.19%	15.88%	15.72%	15.55%	15.40%	15.45%	15.36%
% of Statewide FY Total	0.05%	0.05%	0.05%	0.05%	0.05%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.05%	0.05%
<b>TOTAL</b>	\$123.968	\$131.184	\$136.941	\$139.948	\$147.403	\$163.911	\$182.946	\$197.452	\$193.110	\$177.424	\$149.561	\$133.467	\$134.709
% Change: FY to FY		5.82%	4.39%	2.20%	5.33%	11.20%	11.61%	7.93%	-2.20%	-8.12%	-15.70%	-10.76%	0.93%
% of Statewide FY Total	16.81%	16.58%	16.44%	16.42%	16.23%	15.72%	15.17%	14.99%	14.61%	14.14%	13.67%	13.49%	13.05%

**NOTES:**

- 1.) Proceeds from the SCCRT allocated to the CTX at the first-tier are distributed each month to guaranteed counties first based on a statutory rule and the amount remaining after distribution to guaranteed counties is distributed amongst the non-guaranteed counties based on each non-guaranteed county's monthly SCCRT proceeds as a share of the total monthly proceeds generated by all non-guaranteed counties.
- 2.) Proceeds from the BCCRT allocated to the CTX at the first-tier are distributed each month amongst the 17 counties with proceeds collected in each county retained by the county and proceeds collected from out-of-state businesses not maintaining a fixed place of business in the state distributed to each county on a per-capita basis.
- 3.) Proceeds from the GST allocated to the CTX at the first-tier are retained by the county in which the vehicle is registered and are distributed each month first to the school district and the remaining amount is distributed to the county. The school district share is based on a property tax formula using property tax rates from FY 1979 for the school district (current debt rate if higher) and from FY 1981 for local governments, enterprise districts, and special districts.
- 4.) Proceeds from the RPTT allocated to the CTX at the first-tier are retained by the county in which the real property transfer occurred.
- 5.) Proceeds from the portion of the Cigarette Tax and Liquor Tax allocated to the CTX at the first-tier are distributed each month amongst the 17 counties on a per-capita basis.

TABLE 2 - FIRST TIER: WHITE PINE COUNTY

## FIRST-TIER DISTRIBUTION OF REVENUE SOURCES TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX) BY COUNTY BY REVENUE SOURCE BY FISCAL YEAR (Millions of Dollars)

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>WHITE PINE COUNTY</b>													
<b>SCCRT</b>	\$2.401	\$2.505	\$2.616	\$2.616	\$2.616	\$2.646	\$2.690	\$2.817	\$3.010	\$3.172	\$3.221	\$3.074	\$2.676
% Change: FY to FY		4.30%	4.43%	0.00%	0.00%	1.17%	1.66%	4.70%	6.85%	5.38%	1.55%	-4.57%	-12.93%
% of White Pine County FY Total	66.68%	68.73%	72.20%	70.54%	69.75%	69.83%	65.67%	62.84%	62.39%	64.15%	63.03%	65.52%	54.12%
% of SCCRT Statewide FY Total	0.49%	0.48%	0.48%	0.47%	0.45%	0.40%	0.35%	0.33%	0.35%	0.39%	0.45%	0.48%	0.39%
% of Statewide FY Total	0.33%	0.32%	0.31%	0.31%	0.29%	0.25%	0.22%	0.21%	0.23%	0.25%	0.29%	0.31%	0.26%
<b>BCCRT</b>	\$0.527	\$0.415	\$0.366	\$0.375	\$0.393	\$0.423	\$0.614	\$0.764	\$0.909	\$0.820	\$0.971	\$0.763	\$1.382
% Change: FY to FY		-21.35%	-11.77%	2.66%	4.75%	7.50%	45.23%	24.40%	19.06%	-9.84%	18.41%	-21.45%	81.18%
% of White Pine County FY Total	14.63%	11.37%	10.09%	10.13%	10.49%	11.16%	14.99%	17.04%	18.85%	16.59%	19.00%	16.26%	27.95%
% of BCCRT Statewide FY Total	0.38%	0.28%	0.24%	0.24%	0.24%	0.22%	0.28%	0.32%	0.37%	0.35%	0.48%	0.42%	0.71%
% of Statewide FY Total	0.07%	0.05%	0.04%	0.04%	0.04%	0.04%	0.05%	0.06%	0.07%	0.07%	0.09%	0.08%	0.13%
<b>GST</b>	\$0.550	\$0.589	\$0.510	\$0.624	\$0.635	\$0.610	\$0.683	\$0.765	\$0.781	\$0.823	\$0.839	\$0.778	\$0.803
% Change: FY to FY		7.16%	-13.45%	22.43%	1.73%	-3.96%	11.89%	12.09%	2.12%	5.30%	1.98%	-7.24%	3.12%
% of White Pine County FY Total	15.27%	16.17%	14.08%	16.84%	16.94%	16.10%	16.66%	17.07%	16.20%	16.64%	16.42%	16.59%	16.23%
% of GST Statewide FY Total	0.72%	0.67%	0.55%	0.61%	0.58%	0.50%	0.50%	0.52%	0.51%	0.54%	0.60%	0.61%	0.67%
% of Statewide FY Total	0.07%	0.07%	0.06%	0.07%	0.07%	0.06%	0.06%	0.06%	0.06%	0.07%	0.08%	0.08%	0.08%
<b>RPTT</b>	\$0.011	\$0.025	\$0.021	\$0.008	\$0.025	\$0.038	\$0.039	\$0.066	\$0.054	\$0.062	\$0.021	\$0.022	\$0.031
% Change: FY to FY		117.87%	-14.54%	-62.40%	213.94%	53.09%	1.25%	70.20%	-18.42%	16.01%	-66.39%	4.86%	39.44%
% of White Pine County FY Total	0.32%	0.68%	0.59%	0.21%	0.67%	1.01%	0.95%	1.47%	1.12%	1.26%	0.41%	0.47%	0.62%
% of RPTT Statewide FY Total	0.07%	0.14%	0.10%	0.03%	0.08%	0.08%	0.06%	0.09%	0.10%	0.17%	0.07%	0.10%	0.14%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>CIGARETTE</b>	\$0.098	\$0.097	\$0.097	\$0.074	\$0.071	\$0.061	\$0.060	\$0.059	\$0.058	\$0.056	\$0.047	\$0.043	\$0.042
% Change: FY to FY		-1.81%	-0.01%	-23.77%	-4.09%	-13.42%	-1.32%	-2.02%	-2.31%	-3.90%	-14.63%	-8.86%	-3.55%
% of White Pine County FY Total	2.73%	2.65%	2.67%	1.99%	1.89%	1.62%	1.47%	1.32%	1.20%	1.12%	0.93%	0.92%	0.84%
% of Cigarette Statewide FY Total	0.60%	0.59%	0.57%	0.45%	0.41%	0.40%	0.38%	0.37%	0.37%	0.36%	0.35%	0.35%	0.35%
% of Statewide FY Total	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LIQUOR</b>	\$0.013	\$0.014	\$0.014	\$0.011	\$0.010	\$0.011	\$0.011	\$0.011	\$0.012	\$0.012	\$0.010	\$0.011	\$0.012
% Change: FY to FY		6.32%	-3.79%	-20.63%	-5.05%	8.57%	-3.97%	5.52%	2.93%	-0.06%	-10.41%	7.99%	3.76%
% of White Pine County FY Total	0.37%	0.39%	0.38%	0.29%	0.27%	0.29%	0.26%	0.25%	0.24%	0.24%	0.20%	0.24%	0.24%
% of Liquor Statewide FY Total	0.60%	0.59%	0.57%	0.45%	0.41%	0.40%	0.38%	0.37%	0.37%	0.36%	0.35%	0.35%	0.35%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>	\$3.602	\$3.644	\$3.623	\$3.708	\$3.750	\$3.790	\$4.097	\$4.482	\$4.824	\$4.944	\$5.109	\$4.691	\$4.945
% Change: FY to FY		1.18%	-0.58%	2.35%	1.14%	1.06%	8.10%	9.41%	7.62%	2.49%	3.35%	-8.19%	5.41%
% of Statewide FY Total	0.49%	0.46%	0.44%	0.43%	0.41%	0.36%	0.34%	0.34%	0.37%	0.39%	0.47%	0.47%	0.48%

## NOTES:

- 1.) Proceeds from the SCCRT allocated to the CTX at the first-tier are distributed each month to guaranteed counties first based on a statutory rule and the amount remaining after distribution to guaranteed counties is distributed amongst the non-guaranteed counties based on each non-guaranteed county's monthly SCCRT proceeds as a share of the total monthly proceeds generated by all non-guaranteed counties.
- 2.) Proceeds from the BCCRT allocated to the CTX at the first-tier are distributed each month amongst the 17 counties with proceeds collected in each county retained by the county and proceeds collected from out-of-state businesses not maintaining a fixed place of business in the state distributed to each county on a per-capita basis.
- 3.) Proceeds from the GST allocated to the CTX at the first-tier are retained by the county in which the vehicle is registered and are distributed each month first to the school district and the remaining amount is distributed to the county. The school district share is based on a property tax formula using property tax rates from FY 1979 for the school district (current debt rate if higher) and from FY 1981 for local governments, enterprise districts, and special districts.
- 4.) Proceeds from the RPTT allocated to the CTX at the first-tier are retained by the county in which the real property transfer occurred.
- 5.) Proceeds from the portion of the Cigarette Tax and Liquor Tax allocated to the CTX at the first-tier are distributed each month amongst the 17 counties on a per-capita basis.



TABLE 3 - FIRST TIER

**FIRST-TIER DISTRIBUTION OF REVENUE SOURCES TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX):  
COUNTY SHARE OF EACH REVENUE SOURCE AS A SHARE OF THE TOTAL REVENUE SOURCE BY FISCAL YEAR**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>SUPPLEMENTAL CITY-COUNTY RELIEF TAX (SCCRT): COUNTY SCCRT AS A SHARE OF TOTAL SCCRT</b>													
Carson City	2.62%	2.48%	2.62%	2.80%	2.55%	2.39%	2.24%	2.14%	2.04%	1.93%	1.88%	1.80%	1.83%
Churchill	0.72%	0.70%	0.67%	0.64%	0.64%	0.60%	0.62%	0.67%	0.62%	0.60%	0.70%	0.54%	0.55%
Clark	69.39%	70.22%	70.38%	70.14%	70.92%	72.48%	73.61%	73.48%	73.09%	73.55%	72.68%	72.83%	73.52%
Douglas	2.13%	2.08%	2.09%	2.16%	2.15%	1.91%	1.73%	1.71%	1.82%	2.02%	2.36%	2.49%	2.04%
Elko	2.25%	2.13%	2.10%	1.98%	1.87%	1.76%	1.78%	2.00%	2.25%	2.22%	2.52%	2.51%	2.95%
Esmeralda	0.16%	0.15%	0.15%	0.16%	0.16%	0.14%	0.12%	0.12%	0.13%	0.14%	0.16%	0.17%	0.14%
Eureka	0.51%	0.57%	0.41%	0.40%	0.40%	0.37%	0.44%	0.55%	0.84%	0.59%	0.62%	0.64%	0.70%
Humboldt	1.15%	0.97%	0.94%	0.93%	0.86%	0.83%	0.87%	0.97%	0.95%	1.02%	1.22%	1.22%	1.49%
Lander	0.48%	0.46%	0.44%	0.44%	0.42%	0.37%	0.32%	0.31%	0.32%	0.35%	0.41%	0.44%	0.36%
Lincoln	0.21%	0.21%	0.20%	0.21%	0.20%	0.18%	0.16%	0.15%	0.15%	0.17%	0.20%	0.21%	0.17%
Lyon	1.34%	1.32%	1.36%	1.43%	1.42%	1.26%	1.16%	1.18%	1.31%	1.50%	1.76%	1.85%	1.52%
Mineral	0.35%	0.32%	0.31%	0.31%	0.29%	0.26%	0.23%	0.21%	0.22%	0.23%	0.26%	0.28%	0.23%
Nye	1.09%	1.07%	1.12%	1.18%	1.17%	1.04%	0.95%	0.94%	1.08%	0.99%	1.02%	1.02%	1.16%
Pershing	0.33%	0.32%	0.32%	0.33%	0.33%	0.29%	0.26%	0.23%	0.24%	0.27%	0.31%	0.33%	0.27%
Storey	0.24%	0.24%	0.24%	0.25%	0.25%	0.22%	0.20%	0.19%	0.20%	0.22%	0.26%	0.27%	0.23%
Washoe	16.54%	16.28%	16.16%	16.15%	15.93%	15.50%	14.98%	14.81%	14.38%	13.79%	13.17%	12.90%	12.43%
White Pine	0.49%	0.48%	0.48%	0.47%	0.45%	0.40%	0.35%	0.33%	0.35%	0.39%	0.45%	0.48%	0.39%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>BASIC CITY-COUNTY RELIEF TAX (BCCRT): COUNTY BCCRT AS A SHARE OF TOTAL BCCRT</b>													
Carson City	2.70%	2.57%	2.69%	2.86%	2.64%	2.44%	2.27%	2.17%	2.09%	1.99%	1.95%	1.88%	1.88%
Churchill	0.80%	0.77%	0.74%	0.71%	0.71%	0.65%	0.66%	0.71%	0.67%	0.65%	0.74%	0.60%	0.60%
Clark	70.72%	71.54%	71.73%	71.65%	72.40%	73.44%	73.89%	73.73%	73.68%	74.55%	74.29%	74.82%	74.40%
Douglas	1.68%	1.74%	1.80%	1.77%	1.95%	1.98%	1.85%	1.70%	1.58%	1.52%	1.48%	1.50%	1.42%
Elko	2.35%	2.23%	2.20%	2.09%	1.98%	1.82%	1.80%	2.01%	2.24%	2.22%	2.51%	2.52%	2.89%
Esmeralda	0.04%	0.04%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.03%	0.03%	0.02%	0.02%	0.03%
Eureka	0.48%	0.54%	0.39%	0.38%	0.38%	0.35%	0.41%	0.52%	0.77%	0.54%	0.58%	0.61%	0.65%
Humboldt	1.16%	0.99%	0.96%	0.96%	0.89%	0.84%	0.86%	0.96%	0.93%	1.00%	1.19%	1.21%	1.43%
Lander	0.29%	0.24%	0.21%	0.18%	0.14%	0.13%	0.33%	0.30%	0.51%	0.37%	0.57%	0.54%	0.55%
Lincoln	0.09%	0.09%	0.08%	0.08%	0.07%	0.07%	0.07%	0.07%	0.07%	0.06%	0.06%	0.07%	0.08%
Lyon	0.80%	0.82%	0.88%	0.93%	0.83%	0.87%	0.91%	0.98%	0.87%	0.89%	0.93%	0.89%	0.85%
Mineral	0.16%	0.15%	0.13%	0.12%	0.11%	0.10%	0.08%	0.08%	0.08%	0.09%	0.10%	0.09%	0.11%
Nye	1.02%	1.00%	1.01%	1.00%	0.98%	1.02%	1.13%	1.14%	1.15%	1.07%	1.11%	1.11%	1.22%
Pershing	0.20%	0.18%	0.18%	0.16%	0.15%	0.13%	0.12%	0.13%	0.13%	0.13%	0.14%	0.13%	0.15%
Storey	0.16%	0.13%	0.18%	0.23%	0.12%	0.11%	0.14%	0.18%	0.16%	0.33%	0.15%	0.12%	0.14%
Washoe	16.98%	16.68%	16.58%	16.61%	16.39%	15.80%	15.18%	15.00%	14.66%	14.18%	13.71%	13.48%	12.88%
White Pine	0.38%	0.28%	0.24%	0.24%	0.24%	0.22%	0.28%	0.32%	0.37%	0.35%	0.48%	0.42%	0.71%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

**TABLE 3 - FIRST TIER****FIRST-TIER DISTRIBUTION OF REVENUE SOURCES TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX):  
COUNTY SHARE OF EACH REVENUE SOURCE AS A SHARE OF THE TOTAL REVENUE SOURCE BY FISCAL YEAR**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>GOVERNMENTAL SERVICES TAX (GST): COUNTY GST AS A SHARE OF TOTAL GST</b>													
Carson City	2.26%	2.27%	2.25%	2.21%	2.20%	2.16%	2.06%	1.98%	1.86%	1.79%	1.77%	1.69%	1.61%
Churchill	0.97%	1.12%	1.02%	1.05%	1.07%	1.00%	0.96%	0.97%	0.92%	0.91%	0.94%	1.01%	0.91%
Clark	66.33%	67.22%	68.00%	68.25%	67.78%	68.51%	69.19%	69.09%	69.60%	69.84%	69.34%	68.69%	68.68%
Douglas	2.05%	2.04%	2.04%	2.04%	2.11%	2.09%	1.96%	1.91%	1.90%	1.77%	1.77%	1.75%	1.74%
Elko	2.56%	2.36%	2.33%	1.99%	2.11%	2.14%	2.13%	2.20%	2.28%	2.45%	2.66%	2.75%	2.97%
Esmeralda	0.14%	0.13%	0.10%	0.13%	0.12%	0.10%	0.09%	0.10%	0.09%	0.09%	0.11%	0.11%	0.12%
Eureka	0.24%	0.21%	0.18%	0.20%	0.20%	0.15%	0.15%	0.15%	0.14%	0.15%	0.17%	0.18%	0.21%
Humboldt	1.22%	1.10%	0.93%	1.02%	0.99%	0.88%	0.88%	0.91%	0.91%	0.96%	1.03%	1.07%	1.14%
Lander	0.54%	0.47%	0.42%	0.45%	0.42%	0.36%	0.35%	0.38%	0.38%	0.42%	0.45%	0.63%	0.52%
Lincoln	0.35%	0.33%	0.29%	0.33%	0.32%	0.28%	0.28%	0.29%	0.29%	0.28%	0.31%	0.31%	0.32%
Lyon	1.52%	1.47%	1.48%	1.56%	1.66%	1.75%	1.85%	1.97%	1.93%	1.93%	1.93%	1.92%	1.85%
Mineral	0.34%	0.33%	0.27%	0.29%	0.29%	0.24%	0.24%	0.24%	0.23%	0.24%	0.27%	0.27%	0.28%
Nye	1.94%	1.74%	1.82%	1.82%	1.83%	1.86%	1.92%	2.02%	2.01%	1.96%	1.96%	1.92%	1.90%
Pershing	0.42%	0.54%	0.33%	0.40%	0.39%	0.31%	0.30%	0.30%	0.29%	0.31%	0.34%	0.36%	0.38%
Storey	0.23%	0.21%	0.22%	0.23%	0.23%	0.22%	0.22%	0.22%	0.22%	0.22%	0.23%	0.23%	0.21%
Washoe	18.17%	17.81%	17.77%	17.41%	17.70%	17.44%	16.92%	16.77%	16.41%	16.14%	16.13%	16.50%	16.50%
White Pine	0.72%	0.67%	0.55%	0.61%	0.58%	0.50%	0.50%	0.52%	0.51%	0.54%	0.60%	0.61%	0.67%
<b>Total</b>	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
<b>REAL PROPERTY TRANSFER TAX (RPTT): COUNTY RPTT AS A SHARE OF TOTAL GST</b>													
Carson City	1.31%	2.08%	1.48%	1.80%	1.39%	1.13%	0.93%	0.91%	1.01%	0.76%	0.79%	1.09%	0.86%
Churchill	0.49%	0.39%	0.34%	0.31%	0.34%	0.33%	0.39%	0.48%	0.30%	0.32%	0.29%	0.32%	1.67%
Clark	73.97%	71.58%	74.39%	75.11%	76.70%	78.82%	78.62%	78.85%	80.61%	80.71%	80.21%	80.18%	77.53%
Douglas	3.15%	3.22%	3.35%	3.01%	2.75%	2.30%	2.34%	1.82%	1.70%	1.84%	1.70%	2.12%	2.28%
Elko	0.80%	0.78%	0.64%	0.54%	0.51%	0.44%	0.45%	0.50%	0.74%	0.72%	0.76%	0.86%	0.99%
Esmeralda	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.02%	0.02%	0.01%	0.02%	0.01%
Eureka	0.32%	0.01%	0.04%	0.02%	0.02%	0.01%	0.01%	0.02%	0.03%	0.03%	0.02%	0.03%	0.02%
Humboldt	0.15%	0.29%	0.21%	0.19%	0.15%	0.22%	0.15%	0.18%	0.23%	0.30%	0.27%	0.27%	0.27%
Lander	0.04%	0.05%	0.05%	0.03%	0.04%	0.03%	0.03%	0.06%	0.07%	0.06%	0.06%	0.06%	0.08%
Lincoln	0.06%	0.05%	0.06%	0.04%	0.03%	0.04%	0.13%	0.17%	0.08%	0.08%	0.08%	0.05%	0.07%
Lyon	1.32%	1.22%	1.07%	1.30%	1.55%	1.56%	1.75%	1.82%	1.25%	1.04%	1.37%	1.43%	1.51%
Mineral	0.03%	0.04%	0.02%	0.03%	0.03%	0.02%	0.02%	0.02%	0.03%	0.04%	0.03%	0.06%	0.02%
Nye	1.08%	1.26%	1.02%	0.88%	0.54%	1.06%	1.52%	1.71%	0.98%	0.97%	1.04%	1.03%	0.97%
Pershing	0.19%	0.09%	0.06%	0.03%	0.05%	0.04%	0.06%	0.07%	0.06%	0.08%	0.05%	0.05%	0.07%
Storey	0.35%	0.34%	0.19%	0.11%	0.20%	0.13%	0.17%	0.19%	0.21%	0.36%	0.34%	0.18%	0.19%
Washoe	16.66%	18.46%	16.99%	16.54%	15.60%	13.79%	13.36%	13.10%	12.58%	12.49%	12.92%	12.15%	13.31%
White Pine	0.07%	0.14%	0.10%	0.03%	0.08%	0.08%	0.06%	0.09%	0.10%	0.17%	0.07%	0.10%	0.14%
<b>Total</b>	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

TABLE 3 - FIRST TIER

**FIRST-TIER DISTRIBUTION OF REVENUE SOURCES TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX):**  
**COUNTY SHARE OF EACH REVENUE SOURCE AS A SHARE OF THE TOTAL REVENUE SOURCE BY FISCAL YEAR**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>CIGARETTE TAX: COUNTY CIGARETTE TAX AS SHARE OF TOTAL CIGARETTE TAX</b>													
Carson City	2.83%	2.77%	2.67%	2.61%	2.53%	2.47%	2.39%	2.32%	2.26%	2.19%	2.12%	2.10%	2.08%
Churchill	1.33%	1.29%	1.29%	1.19%	1.16%	1.14%	1.12%	1.08%	1.05%	1.04%	1.00%	0.99%	0.99%
Clark	67.11%	67.75%	68.28%	68.99%	69.80%	70.31%	70.69%	71.18%	71.34%	71.55%	71.89%	71.87%	72.05%
Douglas	2.23%	2.22%	2.16%	2.06%	2.03%	2.00%	1.99%	1.98%	1.99%	1.97%	1.92%	1.90%	1.88%
Elko	2.68%	2.64%	2.57%	2.25%	2.17%	2.09%	1.98%	1.92%	1.88%	1.85%	1.85%	1.85%	1.90%
Esmeralda	0.08%	0.08%	0.08%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.04%
Eureka	0.09%	0.09%	0.10%	0.08%	0.07%	0.06%	0.06%	0.06%	0.06%	0.06%	0.05%	0.06%	0.06%
Humboldt	0.98%	0.96%	0.92%	0.80%	0.75%	0.73%	0.71%	0.69%	0.68%	0.67%	0.66%	0.66%	0.66%
Lander	0.39%	0.38%	0.36%	0.29%	0.27%	0.25%	0.23%	0.22%	0.22%	0.21%	0.21%	0.22%	0.22%
Lincoln	0.23%	0.22%	0.22%	0.20%	0.18%	0.17%	0.16%	0.16%	0.15%	0.15%	0.15%	0.16%	0.16%
Lyon	1.71%	1.74%	1.74%	1.73%	1.75%	1.76%	1.81%	1.87%	1.96%	2.06%	2.05%	2.03%	1.97%
Mineral	0.38%	0.35%	0.33%	0.25%	0.22%	0.21%	0.20%	0.19%	0.18%	0.17%	0.16%	0.16%	0.16%
Nye	1.56%	1.62%	1.71%	1.62%	1.61%	1.59%	1.59%	1.59%	1.65%	1.71%	1.71%	1.73%	1.70%
Pershing	0.37%	0.39%	0.38%	0.33%	0.32%	0.31%	0.30%	0.27%	0.27%	0.26%	0.26%	0.26%	0.26%
Storey	0.20%	0.20%	0.19%	0.17%	0.17%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%
Washoe	17.24%	16.72%	16.45%	16.92%	16.51%	16.29%	16.18%	15.88%	15.73%	15.56%	15.39%	15.46%	15.36%
White Pine	0.60%	0.59%	0.57%	0.45%	0.41%	0.40%	0.38%	0.37%	0.37%	0.36%	0.35%	0.35%	0.35%
<b>Total</b>	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
<b>LIQUOR TAX: COUNTY LIQUOR TAX AS A SHARE OF TOTAL LIQUOR TAX</b>													
Carson City	2.83%	2.77%	2.67%	2.61%	2.53%	2.47%	2.39%	2.32%	2.25%	2.18%	2.12%	2.10%	2.08%
Churchill	1.33%	1.29%	1.29%	1.19%	1.16%	1.14%	1.12%	1.08%	1.05%	1.03%	1.00%	0.99%	0.99%
Clark	67.09%	67.75%	68.28%	69.00%	69.78%	70.31%	70.68%	71.18%	71.35%	71.56%	71.89%	71.88%	72.05%
Douglas	2.23%	2.22%	2.16%	2.06%	2.03%	2.00%	1.99%	1.98%	1.99%	1.96%	1.92%	1.90%	1.88%
Elko	2.68%	2.64%	2.57%	2.25%	2.17%	2.09%	1.98%	1.92%	1.88%	1.85%	1.85%	1.86%	1.90%
Esmeralda	0.08%	0.08%	0.08%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.04%	0.04%
Eureka	0.09%	0.09%	0.10%	0.08%	0.07%	0.06%	0.06%	0.06%	0.06%	0.06%	0.05%	0.06%	0.06%
Humboldt	0.98%	0.96%	0.92%	0.80%	0.75%	0.73%	0.71%	0.69%	0.68%	0.67%	0.66%	0.66%	0.66%
Lander	0.39%	0.38%	0.36%	0.29%	0.27%	0.25%	0.23%	0.22%	0.22%	0.21%	0.21%	0.22%	0.22%
Lincoln	0.23%	0.22%	0.22%	0.20%	0.18%	0.17%	0.16%	0.16%	0.15%	0.15%	0.15%	0.16%	0.16%
Lyon	1.71%	1.74%	1.74%	1.73%	1.75%	1.77%	1.81%	1.87%	1.96%	2.06%	2.05%	2.03%	1.97%
Mineral	0.38%	0.35%	0.33%	0.25%	0.22%	0.21%	0.20%	0.19%	0.18%	0.17%	0.16%	0.16%	0.16%
Nye	1.56%	1.62%	1.71%	1.62%	1.61%	1.59%	1.59%	1.59%	1.65%	1.71%	1.71%	1.73%	1.70%
Pershing	0.37%	0.39%	0.38%	0.33%	0.32%	0.31%	0.30%	0.27%	0.27%	0.26%	0.26%	0.26%	0.26%
Storey	0.20%	0.20%	0.19%	0.17%	0.17%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%
Washoe	17.25%	16.72%	16.45%	16.91%	16.52%	16.28%	16.19%	15.88%	15.72%	15.55%	15.40%	15.45%	15.36%
White Pine	0.60%	0.59%	0.57%	0.45%	0.41%	0.40%	0.38%	0.37%	0.37%	0.36%	0.35%	0.35%	0.35%
<b>Total</b>	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

**TABLE 3 - FIRST TIER**
**FIRST-TIER DISTRIBUTION OF REVENUE SOURCES TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX):**  
**COUNTY SHARE OF EACH REVENUE SOURCE AS A SHARE OF THE TOTAL REVENUE SOURCE BY FISCAL YEAR**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>TOTAL - ALL SIX REVENUES: COUNTY TOTAL - ALL SIX REVENUES AS A SHARE OF TOTAL - ALL SIX REVENUES</b>													
Carson City	2.58%	2.47%	2.57%	2.71%	2.49%	2.32%	2.16%	2.06%	1.99%	1.90%	1.85%	1.79%	1.80%
Churchill	0.77%	0.77%	0.73%	0.70%	0.70%	0.65%	0.66%	0.70%	0.66%	0.65%	0.73%	0.62%	0.63%
Clark	69.37%	70.11%	70.41%	70.31%	70.98%	72.44%	73.37%	73.29%	73.06%	73.47%	72.74%	72.82%	73.19%
Douglas	2.06%	2.04%	2.06%	2.10%	2.12%	1.96%	1.82%	1.74%	1.79%	1.89%	2.10%	2.20%	1.89%
Elko	2.28%	2.16%	2.12%	1.97%	1.88%	1.76%	1.75%	1.94%	2.19%	2.20%	2.48%	2.49%	2.89%
Esmeralda	0.13%	0.12%	0.12%	0.12%	0.12%	0.10%	0.09%	0.09%	0.10%	0.11%	0.13%	0.13%	0.11%
Eureka	0.46%	0.50%	0.36%	0.36%	0.35%	0.32%	0.37%	0.47%	0.71%	0.50%	0.53%	0.55%	0.61%
Humboldt	1.13%	0.97%	0.92%	0.93%	0.86%	0.81%	0.83%	0.92%	0.91%	0.99%	1.15%	1.17%	1.40%
Lander	0.44%	0.41%	0.39%	0.38%	0.35%	0.31%	0.31%	0.30%	0.35%	0.35%	0.43%	0.47%	0.41%
Lincoln	0.20%	0.20%	0.19%	0.20%	0.19%	0.16%	0.15%	0.15%	0.15%	0.16%	0.18%	0.19%	0.17%
Lyon	1.27%	1.25%	1.29%	1.36%	1.35%	1.27%	1.23%	1.27%	1.31%	1.44%	1.62%	1.68%	1.44%
Mineral	0.30%	0.29%	0.26%	0.26%	0.25%	0.22%	0.19%	0.18%	0.19%	0.20%	0.23%	0.24%	0.21%
Nye	1.18%	1.15%	1.19%	1.23%	1.20%	1.14%	1.13%	1.14%	1.20%	1.13%	1.16%	1.16%	1.26%
Pershing	0.31%	0.32%	0.29%	0.30%	0.29%	0.25%	0.23%	0.21%	0.22%	0.24%	0.28%	0.29%	0.26%
Storey	0.23%	0.22%	0.22%	0.24%	0.22%	0.19%	0.19%	0.19%	0.20%	0.25%	0.24%	0.24%	0.21%
Washoe	16.81%	16.58%	16.44%	16.42%	16.23%	15.72%	15.17%	14.99%	14.61%	14.14%	13.67%	13.49%	13.05%
White Pine	0.49%	0.46%	0.44%	0.43%	0.41%	0.36%	0.34%	0.34%	0.37%	0.39%	0.47%	0.47%	0.48%
<b>Total</b>	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

TABLE 4 - FIRST TIER

FIRST-TIER DISTRIBUTION OF REVENUE SOURCES TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX):

EACH REVENUE SOURCE AS A SHARE OF THE COUNTY'S TOTAL FIRST-TIER REVENUE FROM ALL REVENUE SOURCES BY FISCAL YEAR

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>SUPPLEMENTAL CITY-COUNTY RELIEF TAX (SCCRT): COUNTY SCCRT AS A SHARE OF COUNTY TOTAL FIRST-TIER REVENUE FROM SIX REVENUE SOURCES</b>													
Carson City	67.18%	65.83%	66.75%	66.73%	65.93%	65.78%	66.07%	66.15%	66.24%	66.19%	65.66%	65.18%	67.12%
Churchill	61.64%	59.81%	60.03%	58.61%	58.18%	58.43%	59.52%	60.40%	60.95%	60.40%	61.82%	57.21%	57.29%
Clark	66.00%	65.64%	65.35%	64.46%	64.18%	63.73%	63.85%	64.00%	64.65%	64.97%	64.68%	64.75%	66.19%
Douglas	68.13%	66.80%	66.29%	66.67%	64.95%	61.92%	60.78%	62.76%	66.02%	69.36%	72.84%	73.51%	71.16%
Elko	65.19%	64.81%	64.82%	65.04%	63.82%	63.74%	64.43%	65.76%	66.49%	65.58%	65.77%	65.13%	67.42%
Esmeralda	81.15%	80.78%	85.45%	83.16%	83.52%	84.86%	83.65%	83.43%	82.47%	83.66%	84.84%	86.00%	82.32%
Eureka	72.83%	74.79%	73.71%	72.73%	72.80%	73.83%	74.90%	75.75%	77.23%	75.87%	75.61%	75.21%	75.84%
Humboldt	67.01%	65.37%	66.35%	65.24%	64.60%	65.54%	66.68%	67.81%	67.43%	67.37%	68.23%	67.72%	70.19%
Lander	72.17%	73.67%	75.24%	75.13%	76.64%	76.63%	65.88%	65.26%	58.88%	64.78%	61.50%	60.22%	58.10%
Lincoln	69.94%	69.14%	71.19%	69.94%	69.55%	69.61%	64.52%	63.10%	66.16%	68.69%	70.08%	70.58%	66.84%
Lyon	69.96%	69.09%	69.28%	68.18%	67.49%	63.33%	59.81%	59.01%	64.55%	67.96%	70.15%	71.61%	69.66%
Mineral	75.06%	74.09%	76.62%	76.23%	75.40%	75.96%	75.87%	75.23%	75.18%	74.68%	75.77%	76.16%	72.76%
Nye	61.17%	61.03%	61.69%	62.24%	62.44%	57.90%	53.50%	52.19%	57.89%	56.62%	56.54%	56.62%	60.60%
Pershing	69.63%	66.81%	72.48%	71.25%	71.53%	73.41%	71.78%	69.88%	70.93%	71.62%	72.92%	73.75%	69.90%
Storey	70.68%	72.29%	69.94%	67.79%	72.97%	71.23%	66.89%	63.12%	66.65%	58.87%	71.55%	75.26%	71.85%
Washoe	64.90%	64.33%	64.25%	63.59%	63.05%	62.81%	62.85%	63.08%	63.57%	63.32%	62.36%	61.88%	62.75%
White Pine	66.68%	68.73%	72.20%	70.54%	69.75%	69.83%	65.67%	62.84%	62.39%	64.15%	63.03%	65.52%	54.12%
<b>Total</b>	<b>65.98%</b>	<b>65.54%</b>	<b>65.39%</b>	<b>64.62%</b>	<b>64.24%</b>	<b>63.70%</b>	<b>63.65%</b>	<b>63.83%</b>	<b>64.62%</b>	<b>64.90%</b>	<b>64.73%</b>	<b>64.74%</b>	<b>65.89%</b>
<b>BASIC CITY-COUNTY RELIEF TAX (BCCRT): COUNTY BCCRT AS A SHARE OF COUNTY TOTAL FIRST-TIER REVENUE FROM SIX REVENUE SOURCES</b>													
Carson City	19.78%	19.44%	19.62%	19.54%	19.45%	19.15%	19.12%	19.18%	19.33%	19.47%	19.44%	19.43%	19.71%
Churchill	19.56%	18.83%	19.04%	18.71%	18.48%	18.16%	18.23%	18.32%	18.84%	18.76%	18.81%	18.00%	17.88%
Clark	19.22%	19.11%	19.03%	18.82%	18.72%	18.46%	18.32%	18.35%	18.62%	18.83%	18.90%	19.01%	19.15%
Douglas	15.34%	15.97%	16.30%	15.57%	16.83%	18.41%	18.51%	17.81%	16.38%	14.89%	13.02%	12.62%	14.09%
Elko	19.40%	19.35%	19.39%	19.61%	19.32%	18.77%	18.70%	18.85%	18.88%	18.73%	18.71%	18.70%	18.86%
Esmeralda	5.92%	5.81%	3.28%	3.09%	2.99%	3.28%	3.43%	3.67%	6.18%	4.66%	3.61%	2.37%	5.07%
Eureka	19.52%	20.14%	20.03%	19.83%	19.94%	20.02%	19.99%	20.13%	20.21%	20.13%	20.06%	20.34%	20.05%
Humboldt	19.30%	19.10%	19.45%	19.17%	19.11%	18.85%	18.89%	19.02%	18.92%	18.92%	19.02%	19.09%	19.25%
Lander	12.57%	11.11%	10.11%	8.93%	7.13%	7.74%	19.51%	18.50%	26.95%	19.55%	24.35%	21.40%	25.67%
Lincoln	8.46%	8.98%	7.89%	7.46%	7.07%	7.43%	8.65%	8.09%	8.18%	7.11%	6.32%	6.46%	8.87%
Lyon	11.86%	12.30%	12.71%	12.63%	11.29%	12.41%	13.39%	14.03%	12.21%	11.46%	10.65%	9.78%	11.07%
Mineral	10.07%	9.92%	8.98%	8.18%	8.47%	8.62%	7.67%	8.11%	8.29%	8.55%	7.81%	7.28%	10.05%
Nye	16.27%	16.30%	15.84%	15.10%	14.95%	16.26%	18.07%	18.17%	17.60%	17.60%	17.65%	17.67%	18.25%
Pershing	12.10%	10.78%	11.36%	10.07%	9.37%	9.33%	9.76%	10.72%	11.21%	10.29%	9.59%	8.55%	10.71%
Storey	13.37%	11.38%	14.89%	17.90%	9.80%	10.71%	13.64%	17.59%	15.30%	25.20%	11.42%	9.58%	12.92%
Washoe	19.04%	18.84%	18.84%	18.68%	18.54%	18.30%	18.20%	18.26%	18.53%	18.61%	18.55%	18.48%	18.59%
White Pine	14.63%	11.37%	10.09%	10.13%	10.49%	11.16%	14.99%	17.04%	18.85%	16.59%	19.00%	16.26%	27.95%
<b>TOTAL</b>	<b>18.85%</b>	<b>18.73%</b>	<b>18.68%</b>	<b>18.46%</b>	<b>18.35%</b>	<b>18.21%</b>	<b>18.19%</b>	<b>18.24%</b>	<b>18.47%</b>	<b>18.55%</b>	<b>18.51%</b>	<b>18.50%</b>	<b>18.83%</b>

**TABLE 4 - FIRST TIER****FIRST-TIER DISTRIBUTION OF REVENUE SOURCES TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX):****EACH REVENUE SOURCE AS A SHARE OF THE COUNTY'S TOTAL FIRST-TIER REVENUE FROM ALL REVENUE SOURCES BY FISCAL YEAR**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>GOVERNMENTAL SERVICES TAX (GST): COUNTY GST AS A SHARE OF COUNTY TOTAL FIRST-TIER REVENUE FROM SIX REVENUE SOURCES</b>													
Carson City	9.09%	10.14%	9.79%	9.75%	10.59%	10.99%	10.85%	10.69%	10.83%	11.46%	12.09%	12.16%	10.45%
Churchill	12.99%	16.18%	15.65%	17.70%	18.17%	18.04%	16.52%	15.40%	16.15%	17.00%	16.30%	21.09%	16.88%
Clark	9.90%	10.62%	10.77%	11.57%	11.44%	11.13%	10.74%	10.50%	11.04%	11.54%	12.09%	12.17%	10.95%
Douglas	10.32%	11.04%	11.00%	11.59%	11.92%	12.51%	12.30%	12.20%	12.31%	11.37%	10.68%	10.30%	10.71%
Elko	11.63%	12.09%	12.22%	12.06%	13.46%	14.29%	13.79%	12.59%	12.07%	13.49%	13.61%	14.22%	12.02%
Esmeralda	11.18%	11.74%	9.64%	12.54%	12.32%	10.77%	11.50%	11.60%	9.89%	10.50%	10.76%	10.80%	11.83%
Eureka	5.53%	4.58%	5.39%	6.77%	6.67%	5.67%	4.68%	3.68%	2.30%	3.65%	4.10%	4.15%	3.91%
Humboldt	11.18%	12.50%	11.30%	13.11%	13.79%	12.80%	12.14%	11.05%	11.57%	11.82%	11.30%	11.79%	9.46%
Lander	12.76%	12.70%	12.20%	14.04%	14.19%	13.81%	12.98%	14.14%	12.50%	14.24%	13.06%	17.39%	14.99%
Lincoln	18.00%	18.58%	17.47%	19.77%	20.79%	20.04%	20.82%	21.29%	22.09%	21.41%	21.27%	21.02%	22.00%
Lyon	12.38%	13.06%	12.82%	13.70%	14.68%	16.20%	17.11%	17.22%	17.38%	16.35%	15.13%	14.76%	15.01%
Mineral	11.47%	12.78%	11.33%	13.13%	13.80%	13.26%	14.25%	14.52%	14.47%	14.90%	15.00%	14.92%	15.81%
Nye	17.11%	16.80%	17.03%	17.73%	18.26%	19.16%	19.25%	19.63%	19.37%	21.02%	21.32%	21.36%	17.53%
Pershing	13.82%	18.85%	12.64%	15.98%	16.17%	14.39%	14.97%	15.69%	15.13%	15.49%	15.57%	15.88%	17.31%
Storey	10.27%	10.55%	11.08%	11.48%	12.48%	13.50%	13.30%	12.71%	12.81%	10.71%	12.26%	12.32%	12.11%
Washoe	11.19%	11.89%	12.05%	12.65%	13.07%	13.06%	12.70%	12.46%	13.01%	13.86%	14.97%	15.78%	14.75%
White Pine	15.27%	16.17%	14.08%	16.84%	16.94%	16.10%	16.66%	17.07%	16.20%	16.64%	16.42%	16.59%	16.23%
<b>TOTAL</b>	<b>10.35%</b>	<b>11.07%</b>	<b>11.15%</b>	<b>11.92%</b>	<b>11.98%</b>	<b>11.77%</b>	<b>11.39%</b>	<b>11.14%</b>	<b>11.58%</b>	<b>12.14%</b>	<b>12.69%</b>	<b>12.90%</b>	<b>11.67%</b>
<b>REAL PROPERTY TRANSFER TAX (RPTT): COUNTY RPTT AS A SHARE OF COUNTY TOTAL FIRST-TIER REVENUE FROM SIX REVENUE SOURCES</b>													
Carson City	1.16%	1.91%	1.41%	1.87%	1.82%	2.23%	2.25%	2.36%	1.97%	1.17%	1.09%	1.40%	1.02%
Churchill	1.43%	1.15%	1.13%	1.25%	1.58%	2.33%	3.12%	3.68%	1.76%	1.46%	1.02%	1.20%	5.66%
Clark	2.43%	2.32%	2.58%	2.99%	3.51%	4.99%	5.61%	5.75%	4.30%	3.21%	2.84%	2.54%	2.26%
Douglas	3.47%	3.59%	3.95%	4.02%	4.22%	5.37%	6.73%	5.59%	3.70%	2.84%	2.08%	2.22%	2.57%
Elko	0.80%	0.83%	0.74%	0.77%	0.89%	1.14%	1.34%	1.38%	1.32%	0.96%	0.79%	0.79%	0.73%
Esmeralda	0.15%	0.15%	0.11%	0.33%	0.28%	0.24%	0.60%	0.53%	0.77%	0.54%	0.24%	0.30%	0.22%
Eureka	1.61%	0.06%	0.24%	0.17%	0.16%	0.14%	0.17%	0.25%	0.14%	0.19%	0.08%	0.14%	0.06%
Humboldt	0.31%	0.67%	0.56%	0.58%	0.58%	1.23%	0.96%	1.03%	0.99%	0.88%	0.59%	0.54%	0.41%
Lander	0.22%	0.30%	0.29%	0.24%	0.41%	0.43%	0.49%	1.03%	0.79%	0.53%	0.36%	0.28%	0.43%
Lincoln	0.68%	0.56%	0.75%	0.58%	0.50%	1.09%	4.38%	6.01%	2.11%	1.38%	1.07%	0.65%	0.90%
Lyon	2.37%	2.23%	2.03%	2.68%	3.72%	5.64%	7.42%	7.62%	3.71%	2.11%	2.17%	1.96%	2.24%
Mineral	0.22%	0.28%	0.17%	0.37%	0.39%	0.47%	0.59%	0.61%	0.67%	0.61%	0.35%	0.57%	0.21%
Nye	2.09%	2.50%	2.09%	2.02%	1.45%	4.26%	7.02%	7.99%	3.17%	2.52%	2.29%	2.04%	1.64%
Pershing	1.40%	0.62%	0.49%	0.25%	0.54%	0.71%	1.47%	1.86%	1.00%	0.99%	0.51%	0.41%	0.57%
Storey	3.47%	3.60%	2.08%	1.25%	3.02%	3.09%	4.84%	5.39%	4.08%	4.28%	3.76%	1.79%	2.00%
Washoe	2.25%	2.54%	2.52%	2.82%	3.13%	4.02%	4.61%	4.67%	3.35%	2.59%	2.43%	2.07%	2.18%
White Pine	0.32%	0.68%	0.59%	0.21%	0.67%	1.01%	0.95%	1.47%	1.12%	1.26%	0.41%	0.47%	0.62%
<b>TOTAL</b>	<b>2.28%</b>	<b>2.28%</b>	<b>2.44%</b>	<b>2.80%</b>	<b>3.25%</b>	<b>4.58%</b>	<b>5.23%</b>	<b>5.35%</b>	<b>3.89%</b>	<b>2.93%</b>	<b>2.57%</b>	<b>2.30%</b>	<b>2.14%</b>

TABLE 4 - FIRST TIER

FIRST-TIER DISTRIBUTION OF REVENUE SOURCES TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX):

EACH REVENUE SOURCE AS A SHARE OF THE COUNTY'S TOTAL FIRST-TIER REVENUE FROM ALL REVENUE SOURCES BY FISCAL YEAR

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>CIGARETTE TAX: COUNTY CIGARETTE TAX AS A SHARE OF COUNTY TOTAL FIRST-TIER REVENUE FROM SIX REVENUE SOURCES</b>													
Carson City	2.46%	2.34%	2.14%	1.85%	1.93%	1.57%	1.45%	1.36%	1.35%	1.41%	1.41%	1.45%	1.33%
Churchill	3.86%	3.52%	3.63%	3.25%	3.13%	2.57%	2.22%	1.86%	1.91%	1.96%	1.68%	1.98%	1.79%
Clark	2.17%	2.01%	1.99%	1.88%	1.87%	1.43%	1.26%	1.18%	1.16%	1.19%	1.21%	1.22%	1.13%
Douglas	2.42%	2.26%	2.15%	1.88%	1.82%	1.50%	1.43%	1.38%	1.33%	1.27%	1.12%	1.07%	1.14%
Elko	2.63%	2.55%	2.48%	2.19%	2.19%	1.74%	1.48%	1.20%	1.02%	1.03%	0.92%	0.92%	0.75%
Esmeralda	1.41%	1.33%	1.34%	0.76%	0.78%	0.71%	0.69%	0.64%	0.57%	0.53%	0.44%	0.42%	0.44%
Eureka	0.45%	0.37%	0.56%	0.43%	0.37%	0.29%	0.22%	0.16%	0.10%	0.13%	0.12%	0.13%	0.11%
Humboldt	1.94%	2.06%	2.04%	1.65%	1.67%	1.34%	1.13%	0.91%	0.90%	0.84%	0.71%	0.69%	0.54%
Lander	2.01%	1.93%	1.89%	1.44%	1.43%	1.18%	0.97%	0.89%	0.74%	0.74%	0.60%	0.57%	0.63%
Lincoln	2.58%	2.39%	2.36%	1.97%	1.83%	1.55%	1.38%	1.26%	1.21%	1.16%	1.03%	1.02%	1.09%
Lyon	3.02%	2.90%	2.76%	2.44%	2.46%	2.05%	1.92%	1.77%	1.78%	1.75%	1.56%	1.50%	1.57%
Mineral	2.80%	2.55%	2.54%	1.82%	1.69%	1.44%	1.39%	1.28%	1.16%	1.04%	0.88%	0.84%	0.91%
Nye	2.97%	2.94%	2.93%	2.54%	2.54%	2.05%	1.84%	1.69%	1.63%	1.85%	1.80%	1.84%	1.55%
Pershing	2.69%	2.56%	2.66%	2.13%	2.08%	1.83%	1.72%	1.55%	1.44%	1.33%	1.15%	1.12%	1.18%
Storey	1.95%	1.90%	1.76%	1.38%	1.50%	1.24%	1.13%	1.00%	0.96%	0.78%	0.82%	0.84%	0.88%
Washoe	2.30%	2.10%	2.05%	1.97%	1.93%	1.53%	1.40%	1.28%	1.28%	1.35%	1.38%	1.42%	1.35%
White Pine	2.73%	2.65%	2.67%	1.99%	1.89%	1.62%	1.47%	1.32%	1.20%	1.12%	0.93%	0.92%	0.84%
<b>TOTAL</b>	<b>2.24%</b>	<b>2.08%</b>	<b>2.05%</b>	<b>1.92%</b>	<b>1.90%</b>	<b>1.47%</b>	<b>1.31%</b>	<b>1.21%</b>	<b>1.19%</b>	<b>1.22%</b>	<b>1.23%</b>	<b>1.24%</b>	<b>1.15%</b>
<b>LIQUOR TAX: COUNTY LIQUOR TAX AS A SHARE OF COUNTY TOTAL FIRST-TIER REVENUE FROM SIX REVENUE SOURCES</b>													
Carson City	0.33%	0.34%	0.30%	0.27%	0.28%	0.29%	0.26%	0.26%	0.27%	0.30%	0.31%	0.38%	0.37%
Churchill	0.52%	0.52%	0.51%	0.48%	0.46%	0.47%	0.39%	0.35%	0.38%	0.41%	0.37%	0.52%	0.50%
Clark	0.29%	0.30%	0.28%	0.28%	0.27%	0.26%	0.22%	0.22%	0.23%	0.25%	0.27%	0.32%	0.32%
Douglas	0.33%	0.33%	0.30%	0.28%	0.26%	0.27%	0.25%	0.26%	0.27%	0.27%	0.25%	0.28%	0.32%
Elko	0.36%	0.37%	0.35%	0.32%	0.32%	0.32%	0.26%	0.23%	0.21%	0.22%	0.20%	0.24%	0.21%
Esmeralda	0.19%	0.20%	0.19%	0.11%	0.11%	0.13%	0.12%	0.12%	0.12%	0.11%	0.10%	0.11%	0.12%
Eureka	0.06%	0.05%	0.08%	0.06%	0.05%	0.05%	0.04%	0.03%	0.02%	0.03%	0.03%	0.03%	0.03%
Humboldt	0.26%	0.30%	0.29%	0.24%	0.24%	0.24%	0.20%	0.17%	0.18%	0.18%	0.16%	0.18%	0.15%
Lander	0.27%	0.28%	0.27%	0.21%	0.21%	0.22%	0.17%	0.17%	0.15%	0.16%	0.13%	0.15%	0.18%
Lincoln	0.35%	0.35%	0.33%	0.29%	0.27%	0.28%	0.25%	0.24%	0.24%	0.24%	0.23%	0.27%	0.31%
Lyon	0.41%	0.43%	0.39%	0.36%	0.36%	0.37%	0.34%	0.34%	0.36%	0.37%	0.34%	0.39%	0.44%
Mineral	0.38%	0.37%	0.36%	0.27%	0.25%	0.26%	0.25%	0.24%	0.23%	0.22%	0.19%	0.22%	0.26%
Nye	0.40%	0.43%	0.41%	0.37%	0.37%	0.37%	0.33%	0.32%	0.33%	0.39%	0.40%	0.48%	0.43%
Pershing	0.36%	0.38%	0.38%	0.31%	0.30%	0.33%	0.31%	0.30%	0.29%	0.28%	0.25%	0.29%	0.33%
Storey	0.26%	0.28%	0.25%	0.20%	0.22%	0.23%	0.20%	0.19%	0.19%	0.16%	0.18%	0.22%	0.25%
Washoe	0.31%	0.31%	0.29%	0.29%	0.28%	0.28%	0.25%	0.25%	0.26%	0.28%	0.30%	0.37%	0.38%
White Pine	0.37%	0.39%	0.38%	0.29%	0.27%	0.29%	0.26%	0.25%	0.24%	0.24%	0.20%	0.24%	0.24%
<b>TOTAL</b>	<b>0.30%</b>	<b>0.31%</b>	<b>0.29%</b>	<b>0.28%</b>	<b>0.28%</b>	<b>0.27%</b>	<b>0.23%</b>	<b>0.23%</b>	<b>0.24%</b>	<b>0.26%</b>	<b>0.27%</b>	<b>0.32%</b>	<b>0.32%</b>



TABLE 5 - FIRST TIER

**FIRST-TIER DISTRIBUTION OF SUPPLEMENTAL CITY-COUNTY RELIEF TAX (SCCRT) REVENUE TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT:  
NON-GUARANTEED COUNTY VERSUS GUARANTEED COUNTY (Millions of Dollars)**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>SUPPLEMENTAL CITY-COUNTY RELIEF TAX (SCCRT): FIRST-TIER DISTRIBUTION AMOUNT</b>													
Carson City	\$12.765	\$12.881	\$14.262	\$15.398	\$14.894	\$15.895	\$17.190	\$17.978	\$17.439	\$15.743	\$13.300	\$11.555	\$12.454
% Change: FY to FY		0.91%	10.72%	7.97%	-3.27%	6.72%	8.15%	4.58%	-3.00%	-9.73%	-15.52%	-13.12%	7.78%
% of SCCRT FY Total	2.6%	2.5%	2.6%	2.8%	2.6%	2.4%	2.2%	2.1%	2.0%	1.9%	1.9%	1.8%	1.8%
Churchill	\$3.516	\$3.627	\$3.626	\$3.516	\$3.724	\$3.972	\$4.731	\$5.594	\$5.298	\$4.900	\$4.940	\$3.487	\$3.733
% Change: FY to FY		3.17%	-0.05%	-3.01%	5.90%	6.66%	19.13%	18.22%	-5.29%	-7.52%	0.83%	-29.42%	7.07%
% of SCCRT FY Total	0.7%	0.7%	0.7%	0.6%	0.6%	0.6%	0.6%	0.7%	0.6%	0.6%	0.7%	0.5%	0.5%
Clark	\$337.604	\$364.029	\$383.218	\$386.394	\$413.840	\$481.363	\$564.836	\$617.899	\$624.099	\$598.992	\$514.635	\$466.384	\$499.947
% Change: FY to FY		7.83%	5.27%	0.83%	7.10%	16.32%	17.34%	9.39%	1.00%	-4.02%	-14.08%	-9.38%	7.20%
% of SCCRT FY Total	69.4%	70.2%	70.4%	70.1%	70.9%	72.5%	73.6%	73.5%	73.1%	73.6%	72.7%	72.8%	73.5%
Douglas	\$10.357	\$10.802	\$11.398	\$11.922	\$12.523	\$12.670	\$13.310	\$14.390	\$15.573	\$16.480	\$16.735	\$15.970	\$13.905
% Change: FY to FY		4.30%	5.52%	4.60%	5.04%	1.17%	5.05%	8.12%	8.22%	5.82%	1.55%	-4.57%	-12.93%
% of SCCRT FY Total	2.1%	2.1%	2.1%	2.2%	2.1%	1.9%	1.7%	1.7%	1.8%	2.0%	2.4%	2.5%	2.0%
Elko	\$10.962	\$11.059	\$11.458	\$10.928	\$10.912	\$11.720	\$13.628	\$16.831	\$19.219	\$18.120	\$17.850	\$16.072	\$20.085
% Change: FY to FY		0.88%	3.61%	-4.63%	-0.15%	7.41%	16.28%	23.50%	14.19%	-5.72%	-1.49%	-9.96%	24.97%
% of SCCRT FY Total	2.3%	2.1%	2.1%	2.0%	1.9%	1.8%	1.8%	2.0%	2.3%	2.2%	2.5%	2.5%	3.0%
Esmeralda	\$0.768	\$0.768	\$0.843	\$0.868	\$0.912	\$0.922	\$0.932	\$1.013	\$1.134	\$1.150	\$1.168	\$1.114	\$0.970
% Change: FY to FY		0.00%	9.74%	2.94%	5.04%	1.17%	1.10%	8.68%	11.88%	1.43%	1.55%	-4.57%	-12.93%
% of SCCRT FY Total	0.2%	0.1%	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%	0.1%
Eureka	\$2.463	\$2.966	\$2.223	\$2.206	\$2.338	\$2.457	\$3.354	\$4.667	\$7.200	\$4.777	\$4.414	\$4.095	\$4.789
% Change: FY to FY		20.41%	-25.06%	-0.74%	5.96%	5.10%	36.54%	39.12%	54.28%	-33.65%	-7.59%	-7.23%	16.95%
% of SCCRT FY Total	0.5%	0.6%	0.4%	0.4%	0.4%	0.4%	0.4%	0.6%	0.8%	0.6%	0.6%	0.6%	0.7%
Humboldt	\$5.590	\$5.019	\$5.097	\$5.146	\$5.033	\$5.517	\$6.646	\$8.191	\$8.087	\$8.332	\$8.618	\$7.843	\$10.139
% Change: FY to FY		-10.22%	1.56%	0.96%	-2.20%	9.61%	20.47%	23.25%	-1.26%	3.02%	3.44%	-8.99%	29.27%
% of SCCRT FY Total	1.1%	1.0%	0.9%	0.9%	0.9%	0.8%	0.9%	1.0%	0.9%	1.0%	1.2%	1.2%	1.5%
Lander	\$2.324	\$2.364	\$2.418	\$2.435	\$2.461	\$2.461	\$2.461	\$2.579	\$2.740	\$2.881	\$2.926	\$2.792	\$2.431
% Change: FY to FY		1.74%	2.27%	0.72%	1.03%	0.00%	0.00%	4.82%	6.23%	5.16%	1.55%	-4.57%	-12.93%
% of SCCRT FY Total	0.5%	0.5%	0.4%	0.4%	0.4%	0.4%	0.3%	0.3%	0.3%	0.4%	0.4%	0.4%	0.4%
Lincoln	\$1.031	\$1.067	\$1.112	\$1.181	\$1.181	\$1.195	\$1.195	\$1.258	\$1.322	\$1.389	\$1.411	\$1.346	\$1.172
% Change: FY to FY		3.55%	4.13%	6.28%	0.00%	1.17%	0.00%	5.25%	5.08%	5.09%	1.55%	-4.57%	-12.93%
% of SCCRT FY Total	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%
Lyon	\$6.543	\$6.824	\$7.422	\$7.888	\$8.286	\$8.383	\$8.880	\$9.906	\$11.178	\$12.248	\$12.438	\$11.870	\$10.335
% Change: FY to FY		4.30%	8.76%	6.28%	5.04%	1.17%	5.93%	11.55%	12.84%	9.58%	1.55%	-4.57%	-12.93%
% of SCCRT FY Total	1.3%	1.3%	1.4%	1.4%	1.4%	1.3%	1.2%	1.2%	1.3%	1.5%	1.8%	1.9%	1.5%
Mineral	\$1.684	\$1.684	\$1.686	\$1.697	\$1.697	\$1.717	\$1.746	\$1.798	\$1.843	\$1.843	\$1.871	\$1.786	\$1.555
% Change: FY to FY		0.00%	0.13%	0.61%	0.00%	1.17%	1.72%	3.00%	2.46%	0.00%	1.55%	-4.57%	-12.93%
% of SCCRT FY Total	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.2%	0.2%	0.2%	0.2%	0.3%	0.3%	0.2%
Nye	\$5.310	\$5.538	\$6.117	\$6.501	\$6.828	\$6.908	\$7.318	\$7.865	\$9.205	\$8.034	\$7.198	\$6.504	\$7.894
% Change: FY to FY		4.30%	10.44%	6.28%	5.04%	1.17%	5.93%	7.47%	17.04%	-12.72%	-10.40%	-9.65%	21.38%
% of SCCRT FY Total	1.1%	1.1%	1.1%	1.2%	1.2%	1.0%	1.0%	0.9%	1.1%	1.0%	1.0%	1.0%	1.2%
Pershing	\$1.605	\$1.674	\$1.762	\$1.822	\$1.900	\$1.922	\$1.967	\$1.967	\$2.065	\$2.184	\$2.218	\$2.116	\$1.843
% Change: FY to FY		4.30%	5.31%	3.37%	4.29%	1.17%	2.33%	0.00%	4.99%	5.75%	1.55%	-4.57%	-12.93%
% of SCCRT FY Total	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.2%	0.2%	0.3%	0.3%	0.3%	0.3%

**TABLE 5 - FIRST TIER****FIRST-TIER DISTRIBUTION OF SUPPLEMENTAL CITY-COUNTY RELIEF TAX (SCCRT) REVENUE TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT:****NON-GUARANTEED COUNTY VERSUS GUARANTEED COUNTY (Millions of Dollars)**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Storey	\$1.183	\$1.234	\$1.291	\$1.372	\$1.441	\$1.446	\$1.512	\$1.587	\$1.731	\$1.817	\$1.845	\$1.760	\$1.533
% Change: FY to FY		4.30%	4.61%	6.28%	5.04%	0.38%	4.57%	4.93%	9.07%	4.94%	1.55%	-4.57%	-12.93%
% of SCCRT FY Total	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.3%	0.3%	0.2%
Washoe	\$80.460	\$84.385	\$87.989	\$88.989	\$92.941	\$102.961	\$114.980	\$124.547	\$122.758	\$112.342	\$93.264	\$82.589	\$84.534
% Change: FY to FY		4.88%	4.27%	1.14%	4.44%	10.78%	11.67%	8.32%	-1.44%	-8.48%	-16.98%	-11.45%	2.35%
% of SCCRT FY Total	16.5%	16.3%	16.2%	16.2%	15.9%	15.5%	15.0%	14.8%	14.4%	13.8%	13.2%	12.9%	12.4%
White Pine	\$2.401	\$2.505	\$2.616	\$2.616	\$2.616	\$2.646	\$2.690	\$2.817	\$3.010	\$3.172	\$3.221	\$3.074	\$2.676
% Change: FY to FY		4.30%	4.43%	0.00%	0.00%	1.17%	1.66%	4.70%	6.85%	5.38%	1.55%	-4.57%	-12.93%
% of SCCRT FY Total	0.5%	0.5%	0.5%	0.5%	0.4%	0.4%	0.4%	0.3%	0.4%	0.4%	0.5%	0.5%	0.4%
TOTAL	\$486.566	\$518.427	\$544.537	\$550.881	\$583.526	\$664.155	\$767.377	\$840.886	\$853.898	\$814.401	\$708.052	\$640.357	\$679.997
% Change: FY to FY		6.55%	5.04%	1.16%	5.93%	13.82%	15.54%	9.58%	1.55%	-4.63%	-13.06%	-9.56%	6.19%

**NOTES:**

- 1.) The SCCRT is a 1.75% sales and use tax rate imposed statewide and is governed by NRS Chapter 377. The SCCRT was initially established during the 1981 Session, effective for FY 1982, with the proceeds distributed amongst the 17 counties according to a statutory formula based on assessed value and did not involve guaranteed and non-guaranteed counties.
- 2.) During the 1991 Session, the SCCRT was amended to establish what are referred to as "guaranteed" counties and "non-guaranteed" counties for the purpose of distributing the proceeds from the SCCRT beginning in FY 1992. An initial annual amount was established in 1991 legislation beginning in FY 1992 for the guaranteed counties and was adjusted for FY 1993 based on a statutory formula. Adjustments were made to the annual amounts to the guaranteed counties for FY 1994 and FY 1995 in 1993 legislation and the annual guaranteed amount for each county is adjusted each fiscal year based on a statutory formula.
- 3.) The SCCRT proceeds remaining after the required distribution to the guaranteed counties are distributed each month to the non-guarantee counties in the proportion that the SCCRT collected in each non-guaranteed county for the month bears to the total SCCRT collected for the month in all the non-guaranteed counties.
- 4.) Initially, the following 10 counties were established as guaranteed counties beginning in FY 1992 based on 1991 legislation: Douglas, Esmeralda, Eureka, Lincoln, Lyon, Mineral, Nye, Pershing, Storey, and White Pine. Lander was added as a guaranteed county beginning in FY 1994 based on 1993 legislation. Based on the statutory provisions in NRS 377.057, subsection 2, that require a county to exit guaranteed status if the specified criterion is met, Eureka became a non-guaranteed county beginning in FY 1993 and Nye became a non-guaranteed county beginning in FY 2007.
- 5.) The annual amount distributed to each guaranteed county in a fiscal year is calculated by adjusting the amount from the prior fiscal year by the lesser of: 1.) the percentage change in total statewide SCCRT proceeds in the prior fiscal year compared to the fiscal year preceding the prior fiscal year; or 2.) the sum of the percentage change in the population of the guaranteed county and the percentage change in Consumer Price Index for the calendar year preceding the fiscal year of distribution.
- 6.) Beginning in FY 1994, a minimum amount that must be distributed each month to each guaranteed county was established in NRS 377.057, subsection 5.
- 7.) NRS 377.057, subsection 2, establishes conditions under which a guaranteed county is required to become a non-guaranteed county. If the actual amount of SCCRT collected in a guaranteed county for the 12 most recent months for which information is available on February 15 of any year exceeds the actual amount of SCCRT distributed to the guaranteed county for the same 12-month period by more than 10 percent (10 percent rule), the county must exit guaranteed status and the SCCRT proceeds will be distributed to this county in all subsequent fiscal years as a non-guaranteed county, unless a waiver is requested and granted pursuant to the provisions in NRS 377.057, subsection 3. These provisions were initially established in 1991 legislation beginning in FY 1992, but the initial 12-month reference period was a fiscal year, and the current 12-month reference period was established in 1993 legislation beginning in FY 1994.
- 8.) A guaranteed county, which is required to begin receiving SCCRT proceeds as a non-guaranteed county under the 10 percent rule, may request a waiver from the Nevada Tax Commission to remain a guaranteed county under NRS 377.057, subsection 3. If the Commission determines that the increase in the actual SCCRT collected in the guaranteed county was primarily caused by: 1.) nonrecurring taxable sales, it shall grant the request for a waiver; or 2.) normal or sustainable growth in taxable sales, it shall deny the waiver request. A county granted a waiver is not required to request a waiver in any subsequent fiscal year to continue to be treated as a guaranteed county, unless the actual amount of SCCRT collected in the county meets the 10 percent rule. The waiver provisions were established in 1993 legislation effective for FY 1994.

TABLE 6 - FIRST TIER

## COUNTY POPULATION: ESTIMATE USED TO DETERMINE FIRST-TIER DISTRIBUTION OF CIGARETTE TAX, LIQUOR TAX, AND BCCRT OUT-OF-STATE SALES TAX COLLECTIONS

Source: Department of Taxation and Applied Analysis

Population Estimate for:	July 1, 1997	July 1, 1998	July 1, 1999	July 1, 2000	July 1, 2001	July 1, 2002	July 1, 2003	July 1, 2004	July 1, 2005	July 1, 2006	July 1, 2007	July 1, 2008	July 1, 2009	July 1, 2010
	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Carson City</b>	50,410	51,860	52,620	52,457	54,171	54,844	55,220	56,146	57,104	57,701	57,723	57,600	56,506	55,850
% Change: FY to FY	3.2%	2.9%	1.5%	-0.3%	3.3%	1.2%	0.7%	1.7%	1.7%	1.0%	0.0%	-0.2%	-1.9%	-1.2%
% of Statewide	2.83%	2.79%	2.67%	2.63%	2.54%	2.49%	2.40%	2.33%	2.27%	2.20%	2.12%	2.10%	2.08%	2.05%
<b>Churchill</b>	23,860	24,020	25,310	23,982	24,928	25,116	25,808	26,106	26,585	27,371	27,190	26,981	26,859	26,360
% Change: FY to FY	5.7%	0.7%	5.4%	-5.2%	3.9%	0.8%	2.8%	1.2%	1.8%	3.0%	-0.7%	-0.8%	-0.5%	-1.9%
% of Statewide	1.34%	1.29%	1.29%	1.20%	1.17%	1.14%	1.12%	1.08%	1.06%	1.04%	1.00%	0.99%	0.99%	0.97%
<b>Clark</b>	1,192,200	1,255,200	1,343,540	1,375,765	1,485,855	1,549,657	1,620,748	1,715,337	1,796,380	1,874,837	1,954,319	1,967,716	1,952,040	1,968,831
% Change: FY to FY	6.8%	5.3%	7.0%	2.4%	8.0%	4.3%	4.6%	5.8%	4.7%	4.4%	4.2%	0.7%	-0.8%	0.9%
% of Statewide	66.98%	67.64%	68.28%	68.85%	69.68%	70.25%	70.57%	71.15%	71.32%	71.48%	71.89%	71.85%	72.00%	72.26%
<b>Douglas</b>	39,590	41,420	42,590	41,259	43,450	44,212	45,603	47,803	50,108	51,770	52,386	52,131	51,390	49,242
% Change: FY to FY	5.6%	4.6%	2.8%	-3.1%	5.3%	1.8%	3.1%	4.8%	4.8%	3.3%	1.2%	-0.5%	-1.4%	-4.2%
% of Statewide	2.22%	2.23%	2.16%	2.06%	2.04%	2.00%	1.99%	1.98%	1.99%	1.97%	1.93%	1.90%	1.90%	1.81%
<b>Elko</b>	47,710	49,230	50,620	45,291	46,668	46,577	45,805	46,499	47,586	48,339	50,434	50,561	51,325	52,097
% Change: FY to FY	4.6%	3.2%	2.8%	-10.5%	3.0%	-0.2%	-1.7%	1.5%	2.3%	1.6%	4.3%	0.3%	1.5%	1.5%
% of Statewide	2.68%	2.65%	2.57%	2.27%	2.19%	2.11%	1.99%	1.93%	1.89%	1.84%	1.86%	1.85%	1.89%	1.91%
<b>Esmeralda</b>	1,460	1,420	1,520	971	1,038	1,125	1,116	1,176	1,276	1,262	1,236	1,240	1,187	1,145
% Change: FY to FY	-2.0%	-2.7%	7.0%	-36.1%	6.9%	8.4%	-0.8%	5.4%	8.5%	-1.1%	-2.1%	0.3%	-4.3%	-3.5%
% of Statewide	0.08%	0.08%	0.08%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.04%	0.04%
<b>Eureka</b>	1,660	1,640	1,930	1,651	1,506	1,384	1,420	1,484	1,485	1,460	1,458	1,553	1,562	1,609
% Change: FY to FY	0.6%	-1.2%	17.7%	-14.5%	-8.8%	-8.1%	2.6%	4.5%	0.1%	-1.7%	-0.1%	6.5%	0.6%	3.0%
% of Statewide	0.09%	0.09%	0.10%	0.08%	0.07%	0.06%	0.06%	0.06%	0.06%	0.06%	0.05%	0.06%	0.06%	0.06%
<b>Humboldt</b>	17,520	17,970	18,090	16,106	16,164	16,308	16,457	16,692	17,293	17,751	18,052	18,014	17,690	18,364
% Change: FY to FY	6.4%	2.6%	0.7%	-11.0%	0.4%	0.9%	0.9%	1.4%	3.6%	2.6%	1.7%	-0.2%	-1.8%	3.8%
% of Statewide	0.98%	0.97%	0.92%	0.81%	0.76%	0.74%	0.72%	0.69%	0.69%	0.68%	0.66%	0.66%	0.65%	0.67%
<b>Lander</b>	7,030	7,040	7,010	5,794	5,761	5,547	5,277	5,357	5,509	5,655	5,747	5,891	6,003	5,992
% Change: FY to FY	4.8%	0.1%	-0.4%	-17.3%	-0.6%	-3.7%	-4.9%	1.5%	2.8%	2.7%	1.6%	2.5%	1.9%	-0.2%
% of Statewide	0.39%	0.38%	0.36%	0.29%	0.27%	0.25%	0.23%	0.22%	0.22%	0.22%	0.21%	0.22%	0.22%	0.22%
<b>Lincoln</b>	4,110	4,190	4,250	4,165	3,861	3,879	3,749	3,822	3,886	3,987	4,184	4,352	4,317	4,631
% Change: FY to FY	2.2%	1.9%	1.4%	-2.0%	-7.3%	0.5%	-3.4%	1.9%	1.7%	2.6%	4.9%	4.0%	-0.8%	7.3%
% of Statewide	0.23%	0.23%	0.22%	0.21%	0.18%	0.18%	0.16%	0.16%	0.15%	0.15%	0.15%	0.16%	0.16%	0.17%
<b>Lyon</b>	30,370	32,200	34,150	34,501	37,329	38,777	41,244	44,646	48,860	54,031	55,903	55,820	53,825	52,334
% Change: FY to FY	6.6%	6.0%	6.1%	1.0%	8.2%	3.9%	6.4%	8.2%	9.4%	10.6%	3.5%	-0.1%	-3.6%	-2.8%
% of Statewide	1.71%	1.74%	1.74%	1.73%	1.75%	1.76%	1.80%	1.85%	1.94%	2.06%	2.06%	2.04%	1.99%	1.92%
<b>Mineral</b>	6,860	6,620	6,450	5,071	4,743	4,695	4,687	4,673	4,629	4,399	4,377	4,401	4,474	4,471
% Change: FY to FY	0.7%	-3.5%	-2.6%	-21.4%	-6.5%	-1.0%	-0.2%	-0.3%	-0.9%	-5.0%	-0.5%	0.5%	1.7%	-0.1%
% of Statewide	0.39%	0.36%	0.33%	0.25%	0.22%	0.21%	0.20%	0.19%	0.18%	0.17%	0.16%	0.16%	0.17%	0.16%

**TABLE 6 - FIRST TIER****COUNTY POPULATION: ESTIMATE USED TO DETERMINE FIRST-TIER DISTRIBUTION OF CIGARETTE TAX, LIQUOR TAX, AND BCCRT OUT-OF-STATE SALES TAX COLLECTIONS**

Source: Department of Taxation and Applied Analysis

Population Estimate for:	July 1, 1997	July 1, 1998	July 1, 1999	July 1, 2000	July 1, 2001	July 1, 2002	July 1, 2003	July 1, 2004	July 1, 2005	July 1, 2006	July 1, 2007	July 1, 2008	July 1, 2009	July 1, 2010
	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Nye</b>	27,610	29,730	33,550	32,485	34,384	35,039	36,651	38,181	41,302	44,795	46,308	47,370	46,360	45,459
% Change: FY to FY	9.4%	7.7%	12.8%	-3.2%	5.8%	1.9%	4.6%	4.2%	8.2%	8.5%	3.4%	2.3%	-2.1%	-1.9%
% of Statewide	1.55%	1.60%	1.71%	1.63%	1.61%	1.59%	1.60%	1.58%	1.64%	1.71%	1.70%	1.73%	1.71%	1.67%
<b>Pershing</b>	6,600	7,270	7,460	6,693	6,873	6,937	6,967	6,631	6,736	6,955	7,075	7,192	7,149	7,133
% Change: FY to FY	5.4%	10.2%	2.6%	-10.3%	2.7%	0.9%	0.4%	-4.8%	1.6%	3.3%	1.7%	1.7%	-0.6%	-0.2%
% of Statewide	0.37%	0.39%	0.38%	0.33%	0.32%	0.31%	0.30%	0.28%	0.27%	0.27%	0.26%	0.26%	0.26%	0.26%
<b>Storey</b>	3,520	3,670	3,740	3,399	3,714	3,639	3,736	3,797	4,012	4,110	4,293	4,384	4,317	4,234
% Change: FY to FY	6.0%	4.3%	1.9%	-9.1%	9.3%	-2.0%	2.7%	1.6%	5.7%	2.4%	4.5%	2.1%	-1.5%	-1.9%
% of Statewide	0.20%	0.20%	0.19%	0.17%	0.17%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%
<b>Washoe</b>	308,700	311,350	323,670	339,486	353,271	359,423	373,233	383,453	396,844	409,085	418,061	423,833	416,632	417,379
% Change: FY to FY	1.8%	0.9%	4.0%	4.9%	4.1%	1.7%	3.8%	2.7%	3.5%	3.1%	2.2%	1.4%	-1.7%	0.2%
% of Statewide	17.34%	16.78%	16.45%	16.99%	16.57%	16.29%	16.25%	15.91%	15.75%	15.60%	15.38%	15.48%	15.37%	15.32%
<b>White Pine</b>	10,640	10,960	11,150	9,181	8,783	8,863	8,842	8,966	9,275	9,542	9,590	9,694	9,570	9,503
% Change: FY to FY	2.3%	3.0%	1.7%	-17.7%	-4.3%	0.9%	-0.2%	1.4%	3.4%	2.9%	0.5%	1.1%	-1.3%	-0.7%
% of Statewide	0.60%	0.59%	0.57%	0.46%	0.41%	0.40%	0.39%	0.37%	0.37%	0.36%	0.35%	0.35%	0.35%	0.35%
<b>Statewide</b>	1,779,850	1,855,790	1,967,650	1,998,257	2,132,499	2,206,022	2,296,563	2,410,769	2,518,870	2,623,050	2,718,336	2,738,733	2,711,206	2,724,634
% Change: FY to FY	5.7%	4.3%	6.0%	1.6%	6.7%	3.4%	4.1%	5.0%	4.5%	4.1%	3.6%	0.8%	-1.0%	0.5%

**NOTES:**

- The proceeds from the Cigarette Tax, Liquor Tax, and BCCRT Out-of-State sales are distributed to the counties under the first-tier of the CTX on a per-capita basis each month. The certification and application of the population estimates prepared by the State Demographer and used by the Department of Taxation are governed by NRS 360.285. On or before March 1 of each year, the Governor certifies a population estimate for July 1 of the preceding calendar year for each county, city, town, and township in the state.
- NRS 360.285 Certification of population by Governor.
  - For the purposes of this title, the Governor shall, on or before March 1 of each year, certify the population of each town, township, city and county in this state from the determination submitted to the Governor by the Department.
  - Where any tax is collected by the Department for apportionment in whole or in part to any political subdivision and the basis of the apportionment is the population of the political subdivision, the Department shall use the populations certified by the Governor. The transition from one such certification to the next must be made on July 1 following the certification for use in the fiscal year beginning then. Every payment before that date must be based upon the earlier certification and every payment on or after that date must be based upon the later certification.
- Based on the Department of Taxation's application of the provisions of subsection 2 of NRS 360.285, the population estimate certified by the Governor on March 1 before each fiscal year for the July 1 preceding the beginning of each fiscal year is used to determine the per-capita distribution shares for 10 months of the fiscal year. The population estimate certified by the Governor on March 1 during the fiscal year for the July 1 beginning date for the fiscal year is used to determine the per-capita shares for the last 2 months of the fiscal year. For example, the population estimate certified on March 1, 1998, for July 1, 1997, was used to determine the per-capita shares for the first 10 months of FY 1999 and the population estimate certified on March 1, 1999, for July 1, 1998, was used to determine the per-capita shares for the last 2 months of FY 1999.
- Per-capita first-tier distribution of cigarette tax, liquor tax, and BCCRT out-of-state sale tax collections are governed by: 1.) Cigarette Tax: NRS 370.260, subsection 3; 2.) Liquor Tax: NRS 369.173; and 3.) BCCRT Out-of-State Sales: NRS 377.055, subsection 2.
- Under NRS 377.057, subsection 1, paragraph (a), the county population estimates certified under NRS 360.285 are used in the formula to determine the adjustment to the SCCRT amount each fiscal year for the guaranteed counties under the first-tier distribution of SCCRT collections to each county.

**CTX SECOND TIER  
TABLES**



TABLE 1 - SECOND TIER

**SECOND-TIER DISTRIBUTION OF REVENUE FROM THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX):  
EXCESS DISTRIBUTION FACTORS BY COUNTY: 1-PLUS, NO 1-PLUS, OR INTERLOCAL AGREEMENT**

Source: Department of Taxation

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>FACTOR USED TO DETERMINE SECOND-TIER EXCESS CTX REVENUE DISTRIBUTION SHARE</b>														
Carson City	1 Plus	1 Plus	1 Plus	75%-1 Plus; 25%-No 1-Plus	50%-1 Plus; 50%-No 1-Plus	25%-1 Plus; 75%-No 1-Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	1 Plus - Subsec. 5
Churchill	1 Plus	1 Plus	1 Plus	75%-1 Plus; 25%-No 1-Plus	50%-1 Plus; 50%-No 1-Plus	25%-1 Plus; 75%-No 1-Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	1 Plus - Subsec. 5
Clark	1 Plus	1 Plus	1 Plus	75%-1 Plus; 25%-No 1-Plus	50%-1 Plus; 50%-No 1-Plus	25%-1 Plus; 75%-No 1-Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	Interlocal Agreement
Douglas	1 Plus	1 Plus	1 Plus	75%-1 Plus; 25%-No 1-Plus	50%-1 Plus; 50%-No 1-Plus	25%-1 Plus; 75%-No 1-Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	1 Plus - Subsec. 5
Elko	1 Plus	1 Plus	1 Plus	75%-1 Plus; 25%-No 1-Plus	50%-1 Plus; 50%-No 1-Plus	25%-1 Plus; 75%-No 1-Plus	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5
Esmeralda	1 Plus	1 Plus	1 Plus	75%-1 Plus; 25%-No 1-Plus	50%-1 Plus; 50%-No 1-Plus	25%-1 Plus; 75%-No 1-Plus	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5	No 1 Plus	No 1 Plus	No 1 Plus	1 Plus - Subsec. 5
Eureka	1 Plus	1 Plus	1 Plus	75%-1 Plus; 25%-No 1-Plus	50%-1 Plus; 50%-No 1-Plus	25%-1 Plus; 75%-No 1-Plus	1 Plus - Subsec. 7	1 Plus - Subsec. 7	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5
Humboldt	1 Plus	1 Plus	1 Plus	75%-1 Plus; 25%-No 1-Plus	50%-1 Plus; 50%-No 1-Plus	25%-1 Plus; 75%-No 1-Plus	1 Plus - Subsec. 7	1 Plus - Subsec. 7	1 Plus - Subsec. 7	1 Plus - Subsec. 5	No 1 Plus	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5
Lander	1 Plus	1 Plus	1 Plus	75%-1 Plus; 25%-No 1-Plus	50%-1 Plus; 50%-No 1-Plus	25%-1 Plus; 75%-No 1-Plus	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5
Lincoln	1 Plus	1 Plus	1 Plus	75%-1 Plus; 25%-No 1-Plus	50%-1 Plus; 50%-No 1-Plus	25%-1 Plus; 75%-No 1-Plus	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus
Lyon	1 Plus	1 Plus	1 Plus	75%-1 Plus; 25%-No 1-Plus	50%-1 Plus; 50%-No 1-Plus	25%-1 Plus; 75%-No 1-Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus
Mineral	1 Plus	1 Plus	1 Plus	75%-1 Plus; 25%-No 1-Plus	50%-1 Plus; 50%-No 1-Plus	25%-1 Plus; 75%-No 1-Plus	1 Plus - Subsec. 6	1 Plus - Subsec. 6	1 Plus - Subs. 5 & 6	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5
Nye	1 Plus	1 Plus	1 Plus	75%-1 Plus; 25%-No 1-Plus	50%-1 Plus; 50%-No 1-Plus	25%-1 Plus; 75%-No 1-Plus	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5	1 Plus - Subsec. 5
Pershing	1 Plus	1 Plus	1 Plus	75%-1 Plus; 25%-No 1-Plus	50%-1 Plus; 50%-No 1-Plus	25%-1 Plus; 75%-No 1-Plus	1 Plus - Subsec. 6	1 Plus - Subsec. 6	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus
Storey	1 Plus	1 Plus	1 Plus	75%-1 Plus; 25%-No 1-Plus	50%-1 Plus; 50%-No 1-Plus	25%-1 Plus; 75%-No 1-Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus
Washoe	1 Plus	1 Plus	1 Plus	75%-1 Plus; 25%-No 1-Plus	50%-1 Plus; 50%-No 1-Plus	25%-1 Plus; 75%-No 1-Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus
White Pine	1 Plus	1 Plus	Interlocal Agreement	Interlocal Agreement	Interlocal Agreement	Interlocal Agreement	Interlocal Agreement	Interlocal Agreement	Interlocal Agreement	Interlocal Agreement	Interlocal Agreement	Interlocal Agreement	Interlocal Agreement	Interlocal Agreement

## NOTES:

1.) At the second-tier of the CTX, the revenue allocated each month to each county at the first-tier is first distributed as a base allocation amount to the enterprise districts, local governments, and special districts in the county, and as an excess amount, which is any money remaining after the required base allocation, that is distributed to local governments and special districts based on statutory rules referred to as No 1-Plus and 1-Plus.

**TABLE 1 - SECOND TIER****SECOND-TIER DISTRIBUTION OF REVENUE FROM THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX):  
EXCESS DISTRIBUTION FACTORS BY COUNTY: 1-PLUS, NO 1-PLUS, OR INTERLOCAL AGREEMENT**

Source: Department of Taxation

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
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2.) The fiscal year base amount for enterprise districts, local governments, and special districts is determined by NRS 360.680 as follows: 1.) the fiscal year base amount for enterprise districts is equal to the amount the enterprise district received in the prior fiscal year, which means that an enterprise district's fiscal year base amount is equal to the amount initially established when the CTX was created beginning in FY 1999 or an enterprise district is allowed to receive money from the CTX and was established an initial fiscal year base amount; and 2.) the fiscal year base amount for each local government and special district in a county is equal to the actual amount distributed in the prior fiscal year, minus any excess amount, multiplied by 1 plus the percentage change in the Consumer Price Index for the year ending December 31 preceding the fiscal year in which the base amount will be distributed. Initial fiscal year base amounts for FY 1999 were established for local governments and special districts based on a statutory formula in the 1997 legislation creating the CTX.

3.) The fiscal year base allocation amount estimated pursuant to NRS 360.680, is required to be distributed each month to enterprise districts, local governments, and special districts in an amount equal to 1/12 of the fiscal year base allocation amount, but the actual base allocation amount distributed each month to local governments and special districts depends on the actual amount of CTX revenue available for distribution in the county at the second-tier.

a.) If the actual CTX revenue for a month that remains after making the required monthly base allocation to the enterprise districts (1/12 of their fiscal year base allocation amount) is less than the amount needed to make the monthly base allocation to the local governments and special districts (1/12 of each local government and special district fiscal year base allocation amount), the actual amount remaining after the enterprise district allocation is distributed to each local government and special district on a prorated basis equal to its fiscal year base allocation amount as a share of the total fiscal year base allocation amount for all local governments and special districts in the county.

b.) If the actual CTX revenue for a month that remains after making the required monthly base allocation to the enterprise districts (1/12 of their fiscal year base allocation amount) is greater than the amount needed to make the monthly base allocation to the local governments and special districts (1/12 of each local government and special district fiscal year base allocation amount), the actual amount remaining after the enterprise district allocation is distributed to each local government and special district in an amount equal to the monthly base allocation amount (1/12 of the local governments and special districts fiscal year base allocation amount). Any CTX remaining after making the full base monthly allocation to the local governments and special districts must be distributed as follows:

i.) Determine whether local governments and special districts in the county did not receive the full base allocation amount in any month of the fiscal year preceding the current distribution month. If so, then the revenue must first be allocated to local governments and special districts to true-up their monthly base allocation shortfalls from the preceding months of the fiscal year. Any revenue remaining after this true-up against base allocation shortfalls is deemed to be "excess" available for distribution to local governments and special districts based on shares derived from the application of No 1-Plus Factor and 1-Plus Factor rules, whichever is appropriate according to the provisions in NRS 360.690.

ii.) If no true-up against base allocation shortfalls is required, then the amount remaining after the base allocation to local governments and special districts is deemed to be "excess" available for distribution to local governments and special districts based on shares derived from the application of No 1-Plus Factor and 1-Plus Factor rules, whichever is appropriate according to the provisions in NRS 360.690.

4.) The 5-year average percentage change in population and/or the 5-year average percentage change in assessed value are used to compute a No 1-Plus Factor or 1-Plus Factor that is used to determine the share of any excess second-tier CTX revenue to be distributed each month during a fiscal year to each local government and special district in a county. The factor rule displayed in the table for each county would apply to all the local governments and special districts in the county, since different factor rules cannot be applied to subsets of the local governments and special districts in a county.

5.) The following is used for local governments and special districts in a county under the No 1-Plus Factor rule: 1.) for each local government (county, city, or town), the sum of the 5-year average percentage change in population of the local government and the 5-year average percentage change in the assessed value of the local government; and 2.) for each special district in the county, the 5-year average percentage change in the assessed value of the special district. The factor rule for special districts is based on the growth in assessed value only as no population estimates are available for special districts. For example, if the 5-year average percentage change in population is 2.0 percent (.02) and the 5-year average percentage change in assessed value is 5.0 percent (.05) for a local government, then the No 1-Plus Factor is .07 (.02 + .05) for the local government. If the 5-year average percentage change in assessed value for a special district is 5.0 percent (.05), then the No 1-Plus Factor is .05 for the special district.

6.) The following is used for local governments and special districts in a county under the 1-Plus Factor rule: 1.) for each local government (county, city, or town), 1 plus the sum of the 5-year average percentage change in population of the local government and the 5-year average percentage change in the assessed value of the local government; and 2.) for each special district in the county, 1 plus the 5-year average percentage change in the assessed value of the special district. The factor rule for special districts is based on the growth in assessed value only as no population estimates are available for special districts. For example, if the 5-year average percentage change in population is 2.0 percent (.02) and the 5-year average percentage change in assessed value is 5.0 percent (.05) for a local government, then the 1-Plus Factor is 1.07 (1 + .02 + .05) for the local government. If the 5-year average percentage change in assessed value for a special district is 5.0 percent (.05), then the 1-Plus Factor is 1.05 (1 + .05) for the special district.

7.) The 5-year average percentage change in population is based on the population of each local government over the 5 years preceding the fiscal year in which the distribution is made based on the estimates certified by the Governor pursuant to NRS 360.285. The 5-year average percentage change in assessed value for each local government and special district is based on the estimate, prepared by the Department of Taxation, for assessed value for the fiscal year in which the distribution is made and the 4 years preceding the fiscal year. The assessed value number for each local government and special district includes assessed value attributable to a redevelopment agency, but excludes the portion attributable to the net proceeds of minerals.

**TABLE 1 - SECOND TIER**

**SECOND-TIER DISTRIBUTION OF REVENUE FROM THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX):  
EXCESS DISTRIBUTION FACTORS BY COUNTY: 1-PLUS, NO 1-PLUS, OR INTERLOCAL AGREEMENT**

Source: Department of Taxation

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
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8.) When the CTX was created by the 1997 legislation, the only rule established was the 1-Plus Factor for determining the distribution shares of any excess CTX revenue to local governments and special districts in a county at the second-tier. Legislation from the 2001 Session created the No 1-Plus Factor but required a 4-year phase-in period from FY 2002 to FY 2005 to transition from the 1-Plus Factor to the No 1-Plus Factor. Based on issues brought forth regarding the application of the No 1-Plus Factor rule for the distribution shares of excess CTX revenue, amendments were made during the 2003 and 2005 sessions to require the use of the 1-Plus Factor rule when certain conditions are met by the local governments and special districts in a county.

9.) The provisions for determining whether the No 1-Plus Factor or 1-Plus Factor should be used in determining the distribution shares of excess CTX revenue in a county are established in subsections 4, 5, 6, and 7 of NRS 360.690. The default condition is to use the No 1-Plus Factor rule established in subsection 4, unless certain conditions are met as established in subsections 5, 6, and 7, as follows:

Subsection 5: The 1-Plus Factor rule is required to be used if: 1.) the 5-year average in net proceeds of minerals over the fiscal years preceding fiscal year in which distribution is made in the county is equal to or at least \$50 million; or 2.) the 5-year average percentage change in population in the county is a negative number; or 3.) the 5-year average in net proceeds of minerals over the fiscal years preceding fiscal year in which distribution is made in the county is equal to or at least \$50 million and the 5-year average percentage change in population in the county is a negative number.

Subsection 6: The 1-Plus Factor rule is required to be used if: 1.) the sum of the 5-year average percentage change in population and the 5-year average percentage change in assessed value for each local government (county, city, town) in the county is a negative number; and 2.) the 5-year average percentage change in assessed value for each special district in the county is a negative number.

Subsection 7: A modified 1-Plus Factor rule is required to be used if: 1.) the sum of the 5-year average percentage change in population and the 5-year average percentage change in assessed value for each local government (county, city, town) in the county is a negative number; and 2.) the 5-year average percentage change in assessed value for any special district in the county is a positive number. The modification to the 1-Plus Factor rule is that the 5-year average percentage change in population for the county must be added to the 5-year average percentage change in assessed value of each special district when determining the 1-Plus Factor for each special district in the county.

10.) The excess CTX revenue distribution share is determined for each local government and special district in a county by multiplying each entity's No 1-Plus Factor or 1-Plus Factor, whichever is required, times the local government's or special district's estimated annual base allocation amount (determined pursuant to NRS 360.680) and calculating each local government's and special district's product from this multiplication in proportion to the sum of the product from this multiplication for all local governments and special districts in the county.

11.) Under NRS 360.730, the governing bodies of two or more local governments or special districts, or any combination thereof, may enter into a cooperative agreement that establishes an alternative formula for the second-tier distribution of the CTX revenue amongst the parties entering into the agreement. The governing bodies of each local government or special district that is a party to the agreement must approve the alternative formula by a majority vote. A cooperative agreement may not be terminated unless the governing body of each party to the agreement agrees to terminate the agreement.



**TABLE 2 - SECOND TIER****CONSUMER PRICE INDEX USED TO DETERMINE BASE ESTIMATE AMOUNT FOR SECOND-TIER DISTRIBUTION TO LOCAL GOVERNMENTS AND SPECIAL DISTRICTS UNDER NRS 360.680****Consumer Price Index - All Urban Consumer (All Items, U.S. City Average) for December**

Source: Bureau of Labor Statistics of the U.S. Department of Labor

Consumer Price Index for:	Dec. 1, 1997	Dec. 1, 1998	Dec. 1, 1999	Dec. 1, 2000	Dec. 1, 2001	Dec. 1, 2002	Dec. 1, 2003	Dec. 1, 2004	Dec. 1, 2005	Dec. 1, 2006	Dec. 1, 2007	Dec. 1, 2008	Dec. 1, 2009	Dec. 1, 2010
Used for Calculation in:	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>CPI</b>	161.3	163.9	168.3	174.0	176.7	180.9	184.3	190.3	196.8	201.8	210.0	210.2	215.9	219.2
<b>% Change: FY to FY</b>	1.7%	1.6%	2.7%	3.4%	1.6%	2.4%	1.9%	3.3%	3.4%	2.5%	4.1%	0.1%	2.7%	1.5%

**NOTES:**

1. Under NRS 360.680, subsection 2, the Consumer Price Index is used to determine the annual adjustment to the base estimate amount for each fiscal year for the second-tier allocation to each local government and special district in each county.
2. Under NRS 377.057, subsection 1, paragraph (a), the Consumer Price Index is used in the formula to determine the adjustment to the SCCRT amount each fiscal year for the guaranteed counties under the first-tier distribution of SCCRT collections to each county.



**TABLE 3 - SECOND TIER**
**Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations**

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>CARSON CITY</b>													
<b><u>Enterprise Districts</u></b>													
None													
<b><u>Local Governments</u></b>													
Carson City													
Total: (Base Actual + Excess Actual)	\$18.730	\$19.291	\$21.062	\$22.752	\$22.277	\$23.832	\$25.666	\$26.813	\$25.949	\$23.446	\$19.970	\$17.477	\$18.286
% Change: FY to FY		3.0%	9.2%	8.0%	-2.1%	7.0%	7.7%	4.5%	-3.2%	-9.6%	-14.8%	-12.5%	4.6%
Base Estimate per NRS 360.680	\$16.549	\$19.030	\$19.812	\$20.485	\$20.813	\$21.313	\$21.717	\$22.434	\$23.197	\$23.777	\$24.408	\$19.990	\$17.949
Excess Actual	\$2.181	\$0.350	\$1.250	\$2.267	\$1.463	\$2.520	\$3.948	\$4.379	\$2.752	\$0.453			\$0.488
Base Actual less Base Estimate										(\$0.330)	(\$4.438)	(\$2.512)	
Difference as a % of Base Estimate										-1.4%	-18.2%	-12.6%	
<b><u>Special Districts</u></b>													
Carson-Truckee Water Conservancy													
Total: (Base Actual + Excess Actual)	\$0.024	\$0.025	\$0.027	\$0.029	\$0.029	\$0.030	\$0.032	\$0.034	\$0.033	\$0.030	\$0.026	\$0.023	\$0.024
% Change: FY to FY		2.9%	9.1%	7.2%	-2.5%	5.8%	6.3%	4.3%	-1.3%	-8.1%	-14.8%	-12.5%	4.6%
Base Estimate per NRS 360.680	\$0.022	\$0.025	\$0.026	\$0.027	\$0.027	\$0.028	\$0.028	\$0.029	\$0.030	\$0.031	\$0.032	\$0.026	\$0.023
Excess Actual	\$0.003	\$0.000	\$0.002	\$0.003	\$0.002	\$0.003	\$0.004	\$0.004	\$0.003	\$0.001			\$0.001
Base Actual less Base Estimate										(\$0.000)	(\$0.006)	(\$0.003)	
Difference as a % of Base Estimate										-1.6%	-18.2%	-12.6%	
Sierra Forest Fire Protection													
Total: (Base Actual + Excess Actual)	\$0.245	\$0.252	\$0.275	\$0.295	\$0.287	\$0.302	\$0.319	\$0.332	\$0.345	\$0.306	\$0.261	\$0.228	\$0.246
% Change: FY to FY		2.9%	9.1%	7.3%	-2.9%	5.3%	5.7%	4.0%	4.0%	-11.2%	-14.8%	-12.5%	7.7%
Base Estimate per NRS 360.680	\$0.217	\$0.249	\$0.259	\$0.268	\$0.272	\$0.279	\$0.284	\$0.293	\$0.303	\$0.311	\$0.319	\$0.261	\$0.235
Excess Actual	\$0.028	\$0.004	\$0.016	\$0.027	\$0.015	\$0.023	\$0.035	\$0.038	\$0.042	\$0.006			\$0.013
Base Actual less Base Estimate										(\$0.004)	(\$0.058)	(\$0.033)	
Difference as a % of Base Estimate										-1.4%	-18.2%	-12.6%	
<b><u>Carson City Summary</u></b>													
Enterprise Districts - Total	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
% Change: FY to FY													
Local Governments - Total	\$18.730	\$19.291	\$21.062	\$22.752	\$22.277	\$23.832	\$25.666	\$26.813	\$25.949	\$23.446	\$19.970	\$17.477	\$18.286
% Change: FY to FY		3.0%	9.2%	8.0%	-2.1%	7.0%	7.7%	4.5%	-3.2%	-9.6%	-14.8%	-12.5%	4.6%
Special Districts - Total	\$0.269	\$0.277	\$0.302	\$0.324	\$0.315	\$0.332	\$0.351	\$0.365	\$0.378	\$0.337	\$0.287	\$0.251	\$0.270
% Change: FY to FY		2.9%	9.1%	7.3%	-2.8%	5.3%	5.7%	4.1%	3.5%	-10.9%	-14.8%	-12.5%	7.4%
<b><u>Carson City - Total All Entities</u></b>	\$18.999	\$19.568	\$21.364	\$23.076	\$22.592	\$24.164	\$26.017	\$27.178	\$26.327	\$23.783	\$20.256	\$17.728	\$18.556
% Change: FY to FY		3.0%	9.2%	8.0%	-2.1%	7.0%	7.7%	4.5%	-3.1%	-9.7%	-14.8%	-12.5%	4.7%

(Amounts Shown in Millions)

[illegible]

**TABLE 3 - SECOND TIER****Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations**

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b><u>Churchill County Summary</u></b>													
Enterprise Districts - Total	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
% Change: FY to FY													
Local Governments - Total	\$5.484	\$5.831	\$5.807	\$5.769	\$6.156	\$6.541	\$7.668	\$8.920	\$8.373	\$7.809	\$7.689	\$5.860	\$6.267
% Change: FY to FY		6.3%	-0.4%	-0.7%	6.7%	6.2%	17.2%	16.3%	-6.1%	-6.7%	-1.5%	-23.8%	6.9%
Special Districts - Total	\$0.220	\$0.234	\$0.233	\$0.231	\$0.245	\$0.256	\$0.281	\$0.342	\$0.319	\$0.303	\$0.302	\$0.235	\$0.249
% Change: FY to FY		6.3%	-0.4%	-0.7%	5.8%	4.9%	9.6%	21.5%	-6.7%	-4.9%	-0.5%	-22.3%	6.3%
<b><u>Churchill County - Total All Entities</u></b>	\$5.704	\$6.065	\$6.039	\$6.000	\$6.401	\$6.797	\$7.949	\$9.261	\$8.692	\$8.112	\$7.991	\$6.094	\$6.516
% Change: FY to FY		6.3%	-0.4%	-0.7%	6.7%	6.2%	16.9%	16.5%	-6.2%	-6.7%	-1.5%	-23.7%	6.9%

### Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
CLARK COUNTY													
Enterprise Districts													
Kyle Canyon Water District: Total Actual	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010
Local Governments													
Clark County													
Total: (Base Actual + Excess Actual)	\$180.001	\$194.114	\$204.364	\$207.486	\$223.508	\$264.091	\$313.643	\$341.791	\$340.102	\$324.869	\$277.392	\$249.384	\$262.887
% Change: FY to FY		7.8%	5.3%	1.5%	7.7%	18.2%	18.8%	9.0%	-0.5%	-4.5%	-14.6%	-10.1%	5.4%
Base Estimate per NRS 360.680	\$154.146	\$181.783	\$199.355	\$206.133	\$209.433	\$214.460	\$218.534	\$225.746	\$233.421	\$239.257	\$249.066	\$249.315	\$256.047
Excess Actual	\$25.855	\$12.331	\$5.008	\$1.335	\$14.064	\$49.632	\$95.108	\$116.045	\$106.681	\$85.612	\$28.325	\$1.235	\$6.840
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
Boulder City													
Total: (Base Actual + Excess Actual)	\$5.537	\$5.953	\$6.258	\$6.355	\$6.805	\$7.818	\$8.301	\$8.635	\$8.818	\$8.499	\$8.046	\$7.630	\$7.935
% Change: FY to FY		7.5%	5.1%	1.5%	7.1%	14.9%	6.2%	4.0%	2.1%	-3.6%	-5.3%	-5.2%	4.0%
Base Estimate per NRS 360.680	\$4.813	\$5.595	\$6.114	\$6.322	\$6.423	\$6.577	\$6.702	\$6.923	\$7.158	\$7.337	\$7.638	\$7.646	\$7.836
Excess Actual	\$0.723	\$0.358	\$0.144	\$0.037	\$0.384	\$1.241	\$1.600	\$1.712	\$1.660	\$1.162	\$0.407	\$0.020	\$0.099
Base Actual less Base Estimate												(\$0.015)	
Difference as a % of Base Estimate												-0.2%	
Henderson													
Total: (Base Actual + Excess Actual)	\$46.839	\$50.678	\$53.466	\$58.405	\$63.897	\$78.291	\$96.688	\$102.988	\$99.587	\$92.537	\$77.752	\$70.111	\$73.965
% Change: FY to FY		8.2%	5.5%	9.2%	9.4%	22.5%	23.5%	6.5%	-3.3%	-7.1%	-16.0%	-9.8%	5.5%
Base Estimate per NRS 360.680	\$39.533	\$47.279	\$52.047	\$57.952	\$58.880	\$60.293	\$61.438	\$63.466	\$65.624	\$67.264	\$70.022	\$70.092	\$71.984
Excess Actual	\$7.306	\$3.399	\$1.419	\$0.443	\$4.996	\$17.998	\$35.249	\$39.522	\$33.964	\$25.273	\$7.730	\$0.346	\$1.981
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
Las Vegas													
Total: (Base Actual + Excess Actual)	\$145.731	\$157.090	\$165.285	\$167.791	\$179.330	\$206.944	\$238.041	\$264.253	\$263.250	\$250.914	\$219.965	\$201.519	\$207.962
% Change: FY to FY		7.8%	5.2%	1.5%	6.9%	15.4%	15.0%	11.0%	-0.4%	-4.7%	-12.3%	-8.4%	3.2%
Base Estimate per NRS 360.680	\$124.772	\$147.175	\$161.332	\$166.817	\$169.486	\$173.554	\$176.851	\$182.688	\$188.899	\$193.621	\$201.560	\$201.761	\$206.960
Excess Actual	\$20.959	\$9.916	\$3.953	\$1.002	\$9.865	\$33.390	\$61.189	\$81.566	\$74.351	\$57.293	\$18.405	\$0.701	\$1.003
Base Actual less Base Estimate												(\$0.243)	
Difference as a % of Base Estimate												-0.1%	
Mesquite													
Total: (Base Actual + Excess Actual)	\$4.499	\$4.926	\$5.216	\$5.282	\$5.744	\$6.562	\$7.622	\$8.398	\$9.109	\$8.914	\$7.254	\$6.347	\$7.047
% Change: FY to FY		9.5%	5.9%	1.3%	8.7%	14.2%	16.2%	10.2%	8.5%	-2.1%	-18.6%	-12.5%	11.0%
Base Estimate per NRS 360.680	\$3.659	\$4.535	\$5.059	\$5.231	\$5.315	\$5.442	\$5.546	\$5.729	\$5.923	\$6.071	\$6.320	\$6.327	\$6.498
Excess Actual	\$0.840	\$0.390	\$0.157	\$0.038	\$0.425	\$1.120	\$2.077	\$2.670	\$3.185	\$2.842	\$0.933	\$0.049	\$0.549
Base Actual less Base Estimate													
Difference as a % of Base Estimate													

**TABLE 3 - SECOND TIER**
**Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations**

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>North Las Vegas</b>													
Total: (Base Actual + Excess Actual)	\$24.470	\$26.550	\$27.992	\$28.411	\$31.000	\$37.622	\$47.362	\$53.721	\$52.956	\$50.200	\$39.643	\$34.179	\$36.539
% Change: FY to FY		8.5%	5.4%	1.5%	9.1%	21.4%	25.9%	13.4%	-1.4%	-5.2%	-21.0%	-13.8%	6.9%
Base Estimate per NRS 360.680	\$20.692	\$24.702	\$27.267	\$28.194	\$28.645	\$29.333	\$29.890	\$30.877	\$31.926	\$32.725	\$34.066	\$34.100	\$35.021
Excess Actual	\$3.779	\$1.848	\$0.725	\$0.198	\$2.345	\$8.289	\$17.471	\$22.844	\$21.029	\$17.475	\$5.577	\$0.238	\$1.518
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Bunkerville</b>													
Total: (Base Actual + Excess Actual)	\$0.346	\$0.378	\$0.397	\$0.404	\$0.435	\$0.516	\$0.537	\$0.557	\$0.590	\$0.563	\$0.514	\$0.485	\$0.515
% Change: FY to FY		9.4%	5.0%	1.6%	7.7%	18.8%	4.0%	3.8%	5.9%	-4.6%	-8.8%	-5.5%	6.1%
Base Estimate per NRS 360.680	\$0.298	\$0.349	\$0.389	\$0.402	\$0.408	\$0.418	\$0.426	\$0.440	\$0.455	\$0.466	\$0.486	\$0.486	\$0.499
Excess Actual	\$0.048	\$0.029	\$0.009	\$0.002	\$0.027	\$0.098	\$0.111	\$0.117	\$0.135	\$0.097	\$0.028	\$0.002	\$0.017
Base Actual less Base Estimate												(\$0.001)	
Difference as a % of Base Estimate												-0.1%	
<b>Enterprise</b>													
Total: (Base Actual + Excess Actual)	\$0.835	\$1.736	\$2.304	\$2.338	\$2.755	\$4.419	\$7.191	\$7.448	\$6.279	\$5.307	\$3.580	\$2.809	\$3.200
% Change: FY to FY		108.0%	32.7%	1.5%	17.8%	60.4%	62.7%	3.6%	-15.7%	-15.5%	-32.5%	-21.5%	13.9%
Base Estimate per NRS 360.680	\$0.720	\$1.687	\$2.229	\$2.304	\$2.341	\$2.397	\$2.443	\$2.523	\$2.609	\$2.675	\$2.784	\$2.787	\$2.862
Excess Actual	\$0.115	\$0.050	\$0.076	\$0.025	\$0.409	\$2.022	\$4.748	\$4.925	\$3.669	\$2.632	\$0.796	\$0.035	\$0.338
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Glendale</b>													
Total: (Base Actual + Excess Actual)	\$0.002	\$0.002	\$0.002	\$0.002									
% Change: FY to FY		9.1%	4.9%	1.7%									
Base Estimate per NRS 360.680	\$0.001	\$0.001	\$0.002	\$0.002									
Excess Actual	\$0.000	\$0.000	\$0.000	\$0.000									
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Laughlin</b>													
Total: (Base Actual + Excess Actual)	\$3.961	\$4.247	\$4.451	\$4.521	\$4.702	\$4.908	\$4.782	\$5.389	\$5.913	\$6.698	\$5.985	\$5.456	\$5.747
% Change: FY to FY		7.2%	4.8%	1.6%	4.0%	4.4%	-2.6%	12.7%	9.7%	13.3%	-10.6%	-8.8%	5.3%
Base Estimate per NRS 360.680	\$3.440	\$4.002	\$4.362	\$4.510	\$4.583	\$4.693	\$4.782	\$4.940	\$5.108	\$5.235	\$5.450	\$5.455	\$5.603
Excess Actual	\$0.521	\$0.246	\$0.089	\$0.019	\$0.124	\$0.215		\$0.450	\$0.806	\$1.463	\$0.535	\$0.026	\$0.144
Base Actual less Base Estimate							(\$0.000)						
Difference as a % of Base Estimate							0.0%						

### Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations

(Amounts Shown in Millions)

[illegible]

**TABLE 3 - SECOND TIER**
**Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations**

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Sunrise Manor</b>													
Total: (Base Actual + Excess Actual)	\$5.273	\$5.686	\$5.978	\$6.071	\$6.499	\$7.454	\$8.347	\$8.737	\$8.967	\$8.649	\$7.827	\$7.286	\$7.483
% Change: FY to FY		7.8%	5.1%	1.5%	7.1%	14.7%	12.0%	4.7%	2.6%	-3.5%	-9.5%	-6.9%	2.7%
Base Estimate per NRS 360.680	\$4.528	\$5.326	\$5.839	\$6.038	\$6.134	\$6.281	\$6.401	\$6.612	\$6.837	\$7.008	\$7.295	\$7.302	\$7.483
Excess Actual	\$0.745	\$0.360	\$0.139	\$0.036	\$0.366	\$1.173	\$1.946	\$2.125	\$2.130	\$1.641	\$0.532	\$0.018	
Base Actual less Base Estimate												(\$0.017)	
Difference as a % of Base Estimate												-0.2%	
<b>Whitney</b>													
Total: (Base Actual + Excess Actual)	\$0.412	\$0.444	\$0.467	\$0.475	\$0.515	\$0.623	\$0.783	\$0.850	\$0.919	\$0.884	\$0.681	\$0.572	\$0.641
% Change: FY to FY		7.8%	5.3%	1.6%	8.5%	21.0%	25.7%	8.6%	8.1%	-3.7%	-23.0%	-16.0%	12.0%
Base Estimate per NRS 360.680	\$0.354	\$0.416	\$0.456	\$0.471	\$0.479	\$0.490	\$0.500	\$0.516	\$0.534	\$0.547	\$0.570	\$0.570	\$0.585
Excess Actual	\$0.058	\$0.028	\$0.011	\$0.003	\$0.036	\$0.132	\$0.283	\$0.334	\$0.385	\$0.337	\$0.111	\$0.005	\$0.056
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Winchester</b>													
Total: (Base Actual + Excess Actual)	\$8.523	\$9.060	\$9.509	\$9.650	\$10.158	\$10.715	\$12.001	\$13.265	\$13.802	\$14.075	\$12.992	\$11.658	\$12.509
% Change: FY to FY		6.3%	5.0%	1.5%	5.3%	5.5%	12.0%	10.5%	4.0%	2.0%	-7.7%	-10.3%	7.3%
Base Estimate per NRS 360.680	\$7.371	\$8.613	\$9.305	\$9.621	\$9.775	\$10.009	\$10.200	\$10.536	\$10.894	\$11.167	\$11.625	\$11.636	\$11.950
Excess Actual	\$1.151	\$0.447	\$0.204	\$0.041	\$0.391	\$0.706	\$1.801	\$2.729	\$2.907	\$2.908	\$1.367	\$0.076	\$0.558
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Special Districts</b>													
<b>Boulder Library District</b>													
Total: (Base Actual + Excess Actual)	\$0.333	\$0.357	\$0.375	\$0.381	\$0.403	\$0.442	\$0.459	\$0.508	\$0.524	\$0.530	\$0.488	\$0.458	\$0.480
% Change: FY to FY		7.3%	5.0%	1.5%	5.7%	9.7%	3.9%	10.6%	3.2%	1.1%	-7.9%	-6.1%	4.7%
Base Estimate per NRS 360.680	\$0.289	\$0.336	\$0.367	\$0.380	\$0.386	\$0.395	\$0.402	\$0.416	\$0.430	\$0.441	\$0.459	\$0.459	\$0.471
Excess Actual	\$0.044	\$0.021	\$0.008	\$0.002	\$0.017	\$0.047	\$0.057	\$0.092	\$0.094	\$0.089	\$0.030	\$0.001	\$0.009
Base Actual less Base Estimate												(\$0.001)	
Difference as a % of Base Estimate												-0.2%	
<b>Clark County Fire Protection District</b>													
Total: (Base Actual + Excess Actual)	\$26.314	\$28.310	\$29.763	\$30.222	\$32.246	\$36.868	\$40.760	\$44.558	\$46.343	\$45.325	\$39.907	\$36.353	\$38.232
% Change: FY to FY		7.6%	5.1%	1.5%	6.7%	14.3%	10.6%	9.3%	4.0%	-2.2%	-12.0%	-8.9%	5.2%
Base Estimate per NRS 360.680	\$22.749	\$26.584	\$29.075	\$30.063	\$30.544	\$31.277	\$31.872	\$32.923	\$34.043	\$34.894	\$36.324	\$36.361	\$37.335
Excess Actual	\$3.565	\$1.726	\$0.688	\$0.174	\$1.710	\$5.591	\$8.889	\$11.634	\$12.301	\$10.432	\$3.583	\$0.162	\$0.898
Base Actual less Base Estimate												(\$0.008)	
Difference as a % of Base Estimate												0.0%	

**TABLE 3 - SECOND TIER****Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations**

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Henderson Library District</b>													
Total: (Base Actual + Excess Actual)	\$1.182	\$1.279	\$1.347	\$1.368	\$1.479	\$1.693	\$1.930	\$2.283	\$2.266	\$2.124	\$1.808	\$1.642	\$1.726
% Change: FY to FY		8.2%	5.3%	1.5%	8.1%	14.4%	14.0%	18.3%	-0.8%	-6.3%	-14.9%	-9.2%	5.1%
Base Estimate per NRS 360.680	\$1.005	\$1.193	\$1.314	\$1.358	\$1.380	\$1.413	\$1.440	\$1.488	\$1.538	\$1.577	\$1.641	\$1.643	\$1.687
Excess Actual	\$0.177	\$0.086	\$0.033	\$0.009	\$0.099	\$0.280	\$0.490	\$0.796	\$0.728	\$0.547	\$0.167	\$0.007	\$0.039
Base Actual less Base Estimate												(\$0.000)	
Difference as a % of Base Estimate												0.0%	
<b>Las Vegas Library District</b>													
Total: (Base Actual + Excess Actual)	\$10.888	\$11.703	\$12.300	\$12.489	\$13.266	\$15.080	\$16.823	\$18.309	\$18.761	\$18.402	\$16.353	\$15.018	\$15.623
% Change: FY to FY		7.5%	5.1%	1.5%	6.2%	13.7%	11.6%	8.8%	2.5%	-1.9%	-11.1%	-8.2%	4.0%
Base Estimate per NRS 360.680	\$9.422	\$11.001	\$12.019	\$12.428	\$12.627	\$12.930	\$13.175	\$13.610	\$14.073	\$14.425	\$15.016	\$15.031	\$15.423
Excess Actual	\$1.466	\$0.703	\$0.281	\$0.069	\$0.644	\$2.151	\$3.648	\$4.699	\$4.688	\$3.977	\$1.337	\$0.057	\$0.200
Base Actual less Base Estimate												(\$0.014)	
Difference as a % of Base Estimate												-0.1%	
<b>Moapa Fire Protection District</b>													
Total: (Base Actual + Excess Actual)	\$0.460	\$0.492	\$0.517	\$0.525	\$0.553	\$0.594	\$0.616	\$0.736	\$0.674	\$0.726	\$0.670	\$0.631	\$0.649
% Change: FY to FY		7.1%	4.9%	1.5%	5.5%	7.3%	3.7%	19.5%	-8.4%	7.8%	-7.8%	-5.7%	2.7%
Base Estimate per NRS 360.680	\$0.400	\$0.465	\$0.506	\$0.523	\$0.531	\$0.544	\$0.554	\$0.573	\$0.592	\$0.607	\$0.632	\$0.632	\$0.648
Excess Actual	\$0.059	\$0.028	\$0.011	\$0.002	\$0.022	\$0.050	\$0.061	\$0.163	\$0.082	\$0.119	\$0.038	\$0.002	\$0.000
Base Actual less Base Estimate												(\$0.001)	
Difference as a % of Base Estimate												-0.2%	
<b>Mt Charleston Fire Protection District</b>													
Total: (Base Actual + Excess Actual)	\$0.087	\$0.094	\$0.099	\$0.100	\$0.107	\$0.124	\$0.143	\$0.130	\$0.151	\$0.143	\$0.129	\$0.120	\$0.126
% Change: FY to FY		7.4%	5.2%	1.5%	6.6%	15.8%	15.6%	-9.0%	16.4%	-5.2%	-10.1%	-6.7%	4.6%
Base Estimate per NRS 360.680	\$0.076	\$0.088	\$0.096	\$0.100	\$0.101	\$0.104	\$0.106	\$0.109	\$0.113	\$0.116	\$0.120	\$0.120	\$0.124
Excess Actual	\$0.012	\$0.005	\$0.002	\$0.001	\$0.006	\$0.020	\$0.037	\$0.021	\$0.039	\$0.028	\$0.009	\$0.000	\$0.002
Base Actual less Base Estimate												(\$0.000)	
Difference as a % of Base Estimate												-0.1%	
<b>Clark County Summary</b>													
Enterprise Districts - Total	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010
% Change: FY to FY		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Local Governments - Total	\$472.277	\$512.341	\$541.967	\$554.301	\$596.703	\$700.459	\$823.884	\$899.006	\$896.665	\$854.621	\$736.250	\$666.047	\$698.429
% Change: FY to FY		8.5%	5.8%	2.3%	7.6%	17.4%	17.6%	9.1%	-0.3%	-4.7%	-13.9%	-9.5%	4.9%
Special Districts - Total	\$39.264	\$42.236	\$44.401	\$45.084	\$48.054	\$54.800	\$60.731	\$66.524	\$68.719	\$67.251	\$59.355	\$54.223	\$56.835
% Change: FY to FY		7.6%	5.1%	1.5%	6.6%	14.0%	10.8%	9.5%	3.3%	-2.1%	-11.7%	-8.6%	4.8%
<b>Clark County - Total All Entities</b>	\$511.552	\$554.587	\$586.378	\$599.396	\$644.767	\$755.270	\$884.625	\$965.541	\$965.394	\$921.883	\$795.616	\$720.281	\$755.274
% Change: FY to FY		8.4%	5.7%	2.2%	7.6%	17.1%	17.1%	9.1%	0.0%	-4.5%	-13.7%	-9.5%	4.9%

### TABLE 3 - SECOND TIER

#### Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>DOUGLAS COUNTY</b>													
<b><u>Enterprise Districts</u></b>													
Douglas County Sewer GID: Total Actual	\$0.138	\$0.138	\$0.138	\$0.138	\$0.138	\$0.138	\$0.138	\$0.138	\$0.138	\$0.138	\$0.138	\$0.138	\$0.138
Elk Point Sanitation GID: Total Actual	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007
Minden/Gardnerville Sanitation GID: Total Actual	\$0.135	\$0.135	\$0.135	\$0.135	\$0.135	\$0.135	\$0.135	\$0.135	\$0.135	\$0.135	\$0.135	\$0.135	\$0.135
Tahoe Douglas Sewer GID: Total Actual	\$0.438	\$0.438	\$0.438	\$0.438	\$0.438	\$0.438	\$0.438	\$0.438	\$0.438	\$0.438	\$0.438	\$0.438	\$0.438
<b><u>Local Governments</u></b>													
<b>Douglas County</b>													
Total: (Base Actual + Excess Actual)	\$8.008	\$8.550	\$9.119	\$9.514	\$10.340	\$11.032	\$11.954	\$12.508	\$12.903	\$12.984	\$12.449	\$11.659	\$10.414
% Change: FY to FY		6.8%	6.7%	4.3%	8.7%	6.7%	8.4%	4.6%	3.2%	0.6%	-4.1%	-6.4%	-10.7%
Base Estimate per NRS 360.680	\$6.922	\$8.136	\$8.781	\$9.079	\$9.224	\$9.446	\$9.625	\$9.943	\$10.281	\$10.538	\$10.970	\$10.981	\$11.278
Excess Actual	\$1.086	\$0.414	\$0.338	\$0.434	\$1.116	\$1.586	\$2.329	\$2.565	\$2.622	\$2.446	\$1.479	\$0.678	
Base Actual less Base Estimate													(\$0.863)
Difference as a % of Base Estimate													-7.7%
<b>Gardnerville</b>													
Total: (Base Actual + Excess Actual)	\$0.191	\$0.205	\$0.220	\$0.232	\$0.263	\$0.296	\$0.335	\$0.329	\$0.331	\$0.325	\$0.302	\$0.281	\$0.250
% Change: FY to FY		7.2%	7.1%	5.6%	13.2%	12.8%	13.3%	-2.1%	0.6%	-1.6%	-7.1%	-6.9%	-11.3%
Base Estimate per NRS 360.680	\$0.165	\$0.194	\$0.211	\$0.218	\$0.221	\$0.227	\$0.231	\$0.238	\$0.247	\$0.253	\$0.263	\$0.263	\$0.270
Excess Actual	\$0.027	\$0.011	\$0.009	\$0.014	\$0.041	\$0.070	\$0.105	\$0.090	\$0.084	\$0.073	\$0.039	\$0.018	
Base Actual less Base Estimate													(\$0.021)
Difference as a % of Base Estimate													-7.7%
<b>Genoa</b>													
Total: (Base Actual + Excess Actual)	\$0.008	\$0.008	\$0.009	\$0.009	\$0.010	\$0.010	\$0.010	\$0.011	\$0.011	\$0.012	\$0.012	\$0.011	\$0.010
% Change: FY to FY		6.9%	6.7%	4.2%	6.5%	5.0%	-1.8%	8.3%	2.9%	4.5%	-2.0%	-3.6%	-9.3%
Base Estimate per NRS 360.680	\$0.007	\$0.008	\$0.009	\$0.009	\$0.009	\$0.009	\$0.009	\$0.010	\$0.010	\$0.010	\$0.011	\$0.011	\$0.011
Excess Actual	\$0.001	\$0.000	\$0.000	\$0.000	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.002	\$0.001	\$0.000	
Base Actual less Base Estimate													(\$0.001)
Difference as a % of Base Estimate													-7.7%
<b>Minden</b>													
Total: (Base Actual + Excess Actual)	\$0.254	\$0.272	\$0.290	\$0.303	\$0.328	\$0.345	\$0.356	\$0.362	\$0.383	\$0.397	\$0.390	\$0.370	\$0.331
% Change: FY to FY		7.0%	6.7%	4.3%	8.3%	5.2%	3.2%	1.7%	5.8%	3.7%	-1.9%	-5.2%	-10.4%
Base Estimate per NRS 360.680	\$0.219	\$0.258	\$0.279	\$0.289	\$0.293	\$0.300	\$0.306	\$0.316	\$0.327	\$0.335	\$0.349	\$0.349	\$0.359
Excess Actual	\$0.035	\$0.014	\$0.011	\$0.014	\$0.034	\$0.044	\$0.050	\$0.046	\$0.056	\$0.062	\$0.041	\$0.020	
Base Actual less Base Estimate													(\$0.027)
Difference as a % of Base Estimate													-7.7%

[illegible]

**TABLE 3 - SECOND TIER**
**Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations**

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Inidan Hills GID</b>													
Total: (Base Actual + Excess Actual)	\$0.192	\$0.206	\$0.221	\$0.231	\$0.254	\$0.278	\$0.299	\$0.298	\$0.297	\$0.304	\$0.291	\$0.276	\$0.251
% Change: FY to FY		7.5%	7.1%	4.8%	9.7%	9.4%	7.8%	-0.5%	-0.1%	2.5%	-4.4%	-5.1%	-9.1%
Base Estimate per NRS 360.680	\$0.163	\$0.195	\$0.212	\$0.219	\$0.222	\$0.228	\$0.232	\$0.240	\$0.248	\$0.254	\$0.264	\$0.265	\$0.272
Excess Actual	\$0.028	\$0.011	\$0.009	\$0.012	\$0.031	\$0.050	\$0.067	\$0.058	\$0.049	\$0.050	\$0.027	\$0.012	
Base Actual less Base Estimate													(\$0.021)
Difference as a % of Base Estimate													-7.7%
<b>Kingsbury GID</b>													
Total: (Base Actual + Excess Actual)	\$0.388	\$0.413	\$0.439	\$0.454	\$0.483	\$0.501	\$0.513	\$0.551	\$0.614	\$0.601	\$0.590	\$0.563	\$0.503
% Change: FY to FY		6.5%	6.5%	3.4%	6.3%	3.8%	2.4%	7.4%	11.3%	-2.0%	-1.8%	-4.6%	-10.8%
Base Estimate per NRS 360.680	\$0.338	\$0.394	\$0.424	\$0.438	\$0.445	\$0.456	\$0.465	\$0.480	\$0.496	\$0.509	\$0.529	\$0.530	\$0.544
Excess Actual	\$0.049	\$0.019	\$0.016	\$0.016	\$0.038	\$0.045	\$0.049	\$0.071	\$0.117	\$0.093	\$0.061	\$0.033	
Base Actual less Base Estimate													(\$0.042)
Difference as a % of Base Estimate													-7.7%
<b>Lakeridge GID</b>													
Total: (Base Actual + Excess Actual)	\$0.012	\$0.013	\$0.014	\$0.015	\$0.016	\$0.017	\$0.018	\$0.020	\$0.020	\$0.020	\$0.019	\$0.018	\$0.016
% Change: FY to FY		6.5%	6.5%	4.1%	7.6%	4.7%	6.7%	12.0%	0.6%	-0.6%	-2.2%	-5.3%	-12.0%
Base Estimate per NRS 360.680	\$0.011	\$0.013	\$0.014	\$0.014	\$0.014	\$0.015	\$0.015	\$0.015	\$0.016	\$0.016	\$0.017	\$0.017	\$0.018
Excess Actual	\$0.002	\$0.001	\$0.001	\$0.001	\$0.002	\$0.002	\$0.003	\$0.004	\$0.004	\$0.003	\$0.002	\$0.001	
Base Actual less Base Estimate													(\$0.001)
Difference as a % of Base Estimate													-7.7%
<b>Logan Creek GID</b>													
Total: (Base Actual + Excess Actual)	\$0.005	\$0.006	\$0.006	\$0.006	\$0.007	\$0.008	\$0.008	\$0.009	\$0.008	\$0.008	\$0.008	\$0.008	\$0.007
% Change: FY to FY		6.6%	6.6%	4.8%	9.6%	7.6%	8.3%	5.8%	-2.4%	0.2%	-2.3%	-4.7%	-11.2%
Base Estimate per NRS 360.680	\$0.005	\$0.005	\$0.006	\$0.006	\$0.006	\$0.006	\$0.006	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.008
Excess Actual	\$0.001	\$0.000	\$0.000	\$0.000	\$0.001	\$0.001	\$0.002	\$0.002	\$0.002	\$0.001	\$0.001	\$0.000	
Base Actual less Base Estimate													(\$0.001)
Difference as a % of Base Estimate													-7.7%
<b>Marla Bay GID</b>													
Total: (Base Actual + Excess Actual)	\$0.039	\$0.041	\$0.044	\$0.046	\$0.051	\$0.056	\$0.061	\$0.068	\$0.067	\$0.067	\$0.063	\$0.059	\$0.050
% Change: FY to FY		6.6%	6.5%	5.3%	10.8%	8.8%	9.1%	11.8%	-0.8%	-0.9%	-5.4%	-7.2%	-14.4%
Base Estimate per NRS 360.680	\$0.034	\$0.039	\$0.042	\$0.044	\$0.044	\$0.046	\$0.046	\$0.048	\$0.050	\$0.051	\$0.053	\$0.053	\$0.054
Excess Actual	\$0.005	\$0.002	\$0.002	\$0.002	\$0.007	\$0.010	\$0.014	\$0.020	\$0.018	\$0.016	\$0.010	\$0.006	
Base Actual less Base Estimate													(\$0.004)
Difference as a % of Base Estimate													-7.7%

### Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations

(Amounts Shown in Millions)

[illegible]

**TABLE 3 - SECOND TIER**
**Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations**

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Topaz Ranch GID</b>													
Total: (Base Actual + Excess Actual)	\$0.048	\$0.051	\$0.055	\$0.056	\$0.059	\$0.060	\$0.061	\$0.066	\$0.075	\$0.081	\$0.076	\$0.072	\$0.062
% Change: FY to FY		6.6%	6.5%	3.3%	4.5%	2.6%	1.3%	7.9%	13.8%	7.1%	-5.9%	-4.8%	-13.5%
Base Estimate per NRS 360.680	\$0.042	\$0.049	\$0.053	\$0.054	\$0.055	\$0.057	\$0.058	\$0.060	\$0.062	\$0.063	\$0.066	\$0.066	\$0.068
Excess Actual	\$0.006	\$0.002	\$0.002	\$0.002	\$0.004	\$0.004	\$0.004	\$0.006	\$0.014	\$0.017	\$0.010	\$0.006	
Base Actual less Base Estimate													(\$0.005)
Difference as a % of Base Estimate													-7.7%
<b>Zephyr Cove GID</b>													
Total: (Base Actual + Excess Actual)	\$0.020	\$0.022	\$0.023	\$0.024	\$0.027	\$0.030	\$0.033	\$0.037	\$0.034	\$0.033	\$0.032	\$0.030	\$0.026
% Change: FY to FY		6.6%	6.5%	5.6%	12.1%	10.0%	11.3%	11.3%	-9.5%	-0.9%	-3.9%	-5.8%	-12.6%
Base Estimate per NRS 360.680	\$0.018	\$0.021	\$0.022	\$0.023	\$0.023	\$0.024	\$0.024	\$0.025	\$0.026	\$0.027	\$0.028	\$0.028	\$0.029
Excess Actual	\$0.003	\$0.001	\$0.001	\$0.001	\$0.004	\$0.006	\$0.009	\$0.012	\$0.008	\$0.007	\$0.004	\$0.002	
Base Actual less Base Estimate													(\$0.002)
Difference as a % of Base Estimate													-7.7%
<b>Zephyr Heights GID</b>													
Total: (Base Actual + Excess Actual)	\$0.064	\$0.068	\$0.073	\$0.075	\$0.081	\$0.084	\$0.087	\$0.095	\$0.105	\$0.104	\$0.101	\$0.095	\$0.083
% Change: FY to FY		6.5%	6.5%	3.9%	7.1%	4.4%	3.3%	9.7%	9.9%	-0.6%	-3.5%	-5.8%	-12.5%
Base Estimate per NRS 360.680	\$0.056	\$0.065	\$0.070	\$0.072	\$0.073	\$0.075	\$0.077	\$0.079	\$0.082	\$0.084	\$0.087	\$0.087	\$0.090
Excess Actual	\$0.008	\$0.003	\$0.003	\$0.003	\$0.007	\$0.009	\$0.010	\$0.016	\$0.023	\$0.020	\$0.013	\$0.007	
Base Actual less Base Estimate													(\$0.007)
Difference as a % of Base Estimate													-7.7%
<b>Zephyr Knolls GID</b>													
Total: (Base Actual + Excess Actual)	\$0.002	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.004	\$0.004	\$0.004	\$0.003	\$0.003
% Change: FY to FY		6.5%	6.5%	3.7%	6.4%	4.0%	3.3%	10.5%	8.9%	-0.7%	-2.7%	-5.5%	-12.1%
Base Estimate per NRS 360.680	\$0.002	\$0.002	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003
Excess Actual	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.001	\$0.001	\$0.001	\$0.000	\$0.000	
Base Actual less Base Estimate													(\$0.000)
Difference as a % of Base Estimate													-7.7%
<b><u>Douglas County Summary</u></b>													
Enterprise Districts - Total	\$0.718	\$0.718	\$0.718	\$0.718	\$0.718	\$0.718	\$0.718	\$0.718	\$0.718	\$0.718	\$0.718	\$0.718	\$0.718
% Change: FY to FY		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Local Governments - Total	\$8.461	\$9.035	\$9.638	\$10.058	\$10.941	\$11.683	\$12.656	\$13.210	\$13.627	\$13.718	\$13.153	\$12.321	\$11.005
% Change: FY to FY		6.8%	6.7%	4.4%	8.8%	6.8%	8.3%	4.4%	3.2%	0.7%	-4.1%	-6.3%	-10.7%
Special Districts - Total	\$6.02	\$6.42	\$6.84	\$7.11	\$7.62	\$8.06	\$8.53	\$9.00	\$9.24	\$9.32	\$9.10	\$8.69	\$7.82
% Change: FY to FY		6.5%	6.6%	4.0%	7.2%	5.7%	5.8%	5.6%	2.7%	0.8%	-2.3%	-4.6%	-10.0%
<b><u>Douglas County - Total All Entities</u></b>	\$15.202	\$16.170	\$17.193	\$17.884	\$19.281	\$20.461	\$21.900	\$22.929	\$23.590	\$23.758	\$22.975	\$21.726	\$19.540
% Change: FY to FY		6.4%	6.3%	4.0%	7.8%	6.1%	7.0%	4.7%	2.9%	0.7%	-3.3%	-5.4%	-10.1%

Source: Department of Taxation and Applied Analysis  
(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>ELKO COUNTY</b>													
<b>Enterprise Districts</b>													
Elko Convention/Visitors Authority: Total Actual	\$0.391	\$0.391	\$0.391	\$0.391	\$0.391	\$0.391	\$0.391	\$0.391	\$0.391	\$0.391	\$0.391	\$0.391	\$0.391
Elko Television District: Total Actual	\$0.163	\$0.163	\$0.163	\$0.163	\$0.163	\$0.163	\$0.163	\$0.163	\$0.163	\$0.163	\$0.163	\$0.163	\$0.163
<b>Local Governments</b>													
<b>Elko County</b>													
Total: (Base Actual + Excess Actual)	\$6.779	\$6.885	\$7.141	\$6.776	\$6.897	\$7.354	\$7.936	\$10.411	\$11.814	\$11.270	\$11.091	\$10.074	\$12.226
% Change: FY to FY		1.6%	3.7%	-5.1%	1.8%	6.6%	7.9%	31.2%	13.5%	-4.6%	-1.6%	-9.2%	21.4%
Base Estimate per NRS 360.680	\$7.394	\$6.888	\$7.071	\$7.312	\$6.884	\$7.049	\$7.183	\$7.420	\$7.672	\$7.864	\$8.187	\$8.195	\$8.416
Excess Actual		\$0.266	\$0.168	\$0.009	\$0.043	\$0.305	\$0.753	\$2.991	\$4.141	\$3.405	\$2.905	\$1.879	\$3.810
Base Actual less Base Estimate	(\$0.615)	(\$0.002)		(\$0.536)									
Difference as a % of Base Estimate	-8.3%	0.0%		-7.3%									
<b>Carlin</b>													
Total: (Base Actual + Excess Actual)	\$0.856	\$0.868	\$0.900	\$0.854	\$0.868	\$0.900	\$0.997	\$1.309	\$1.485	\$1.412	\$1.394	\$1.270	\$1.531
% Change: FY to FY		1.4%	3.6%	-5.1%	1.6%	3.7%	10.8%	31.3%	13.5%	-4.9%	-1.3%	-8.9%	20.6%
Base Estimate per NRS 360.680	\$0.934	\$0.870	\$0.892	\$0.922	\$0.867	\$0.888	\$0.905	\$0.935	\$0.967	\$0.991	\$1.032	\$1.033	\$1.060
Excess Actual		\$0.032	\$0.021	\$0.001	\$0.004	\$0.012	\$0.092	\$0.374	\$0.518	\$0.421	\$0.362	\$0.238	\$0.471
Base Actual less Base Estimate	(\$0.078)	(\$0.002)		(\$0.068)									
Difference as a % of Base Estimate	-8.3%	-0.2%		-7.4%									
<b>Elko City</b>													
Total: (Base Actual + Excess Actual)	\$6.138	\$6.229	\$6.458	\$6.128	\$6.227	\$6.562	\$7.176	\$9.428	\$10.680	\$10.232	\$10.027	\$9.089	\$11.016
% Change: FY to FY		1.5%	3.7%	-5.1%	1.6%	5.4%	9.4%	31.4%	13.3%	-4.2%	-2.0%	-9.4%	21.2%
Base Estimate per NRS 360.680	\$6.695	\$6.236	\$6.397	\$6.615	\$6.226	\$6.375	\$6.496	\$6.710	\$6.939	\$7.112	\$7.404	\$7.411	\$7.611
Excess Actual		\$0.235	\$0.149	\$0.008	\$0.028	\$0.187	\$0.680	\$2.718	\$3.742	\$3.120	\$2.624	\$1.677	\$3.405
Base Actual less Base Estimate	(\$0.557)	(\$0.007)		(\$0.487)									
Difference as a % of Base Estimate	-8.3%	-0.1%		-7.4%									
<b>Wells</b>													
Total: (Base Actual + Excess Actual)	\$0.552	\$0.560	\$0.581	\$0.551	\$0.559	\$0.581	\$0.644	\$0.844	\$0.963	\$0.923	\$0.897	\$0.818	\$0.995
% Change: FY to FY		1.5%	3.6%	-5.1%	1.5%	3.9%	10.8%	31.2%	14.0%	-4.1%	-2.9%	-8.8%	21.6%
Base Estimate per NRS 360.680	\$0.602	\$0.561	\$0.575	\$0.595	\$0.560	\$0.572	\$0.583	\$0.603	\$0.623	\$0.639	\$0.665	\$0.665	\$0.683
Excess Actual		\$0.021	\$0.013	\$0.001	\$0.002	\$0.008	\$0.060	\$0.242	\$0.340	\$0.285	\$0.232	\$0.152	\$0.311
Base Actual less Base Estimate	(\$0.050)	(\$0.000)		(\$0.044)	(\$0.001)								
Difference as a % of Base Estimate	-8.3%	-0.1%		-7.4%	-0.1%								
<b>West Wendover</b>													
Total: (Base Actual + Excess Actual)	\$1.259	\$1.280	\$1.330	\$1.263	\$1.302	\$1.646	\$2.752	\$2.003	\$2.226	\$2.125	\$2.089	\$1.879	\$2.275
% Change: FY to FY		1.7%	3.9%	-5.0%	3.1%	26.5%	67.2%	-27.2%	11.1%	-4.6%	-1.7%	-10.0%	21.1%
Base Estimate per NRS 360.680	\$1.373	\$1.279	\$1.315	\$1.359	\$1.283	\$1.314	\$1.339	\$1.383	\$1.430	\$1.466	\$1.526	\$1.528	\$1.569
Excess Actual		\$0.051	\$0.034	\$0.003	\$0.024	\$0.332	\$1.413	\$0.620	\$0.796	\$0.659	\$0.563	\$0.351	\$0.706
Base Actual less Base Estimate	(\$0.114)			(\$0.096)									
Difference as a % of Base Estimate	-8.3%			-7.1%									

**TABLE 3 - SECOND TIER**
**Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations**

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Jackpot</b>													
Total: (Base Actual + Excess Actual)	\$0.669	\$0.677	\$0.705	\$0.668	\$0.683	\$0.781	\$1.085	\$1.033	\$1.166	\$1.101	\$1.076	\$0.982	\$1.179
% Change: FY to FY		1.2%	4.1%	-5.2%	2.2%	14.3%	39.0%	-4.8%	12.9%	-5.6%	-2.2%	-8.8%	20.1%
Base Estimate per NRS 360.680	\$0.729	\$0.680	\$0.695	\$0.719	\$0.679	\$0.695	\$0.708	\$0.732	\$0.756	\$0.775	\$0.807	\$0.808	\$0.830
Excess Actual		\$0.024	\$0.019	\$0.001	\$0.007	\$0.086	\$0.376	\$0.301	\$0.410	\$0.325	\$0.269	\$0.174	\$0.350
Base Actual less Base Estimate	(\$0.061)	(\$0.003)		(\$0.051)									
Difference as a % of Base Estimate	-8.3%	-0.4%		-7.1%									
<b>Montello</b>													
Total: (Base Actual + Excess Actual)	\$0.004	\$0.004	\$0.005	\$0.004	\$0.004	\$0.005	\$0.005	\$0.007	\$0.008	\$0.007	\$0.007	\$0.006	\$0.008
% Change: FY to FY		1.7%	3.0%	-5.0%	2.1%	3.3%	11.1%	34.7%	10.4%	-5.3%	-1.8%	-9.0%	20.4%
Base Estimate per NRS 360.680	\$0.005	\$0.004	\$0.005	\$0.005	\$0.004	\$0.004	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005
Excess Actual		\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.002	\$0.003	\$0.002	\$0.002	\$0.001	\$0.002
Base Actual less Base Estimate	(\$0.000)			(\$0.000)									
Difference as a % of Base Estimate	-8.3%			-7.9%									
<b>Mountain City</b>													
Total: (Base Actual + Excess Actual)	\$0.003	\$0.003	\$0.004	\$0.003	\$0.003	\$0.004	\$0.004	\$0.005	\$0.006	\$0.006	\$0.006	\$0.005	\$0.007
% Change: FY to FY		1.2%	3.6%	-5.1%	1.5%	3.7%	10.5%	28.9%	27.0%	-7.7%	1.5%	-10.6%	26.1%
Base Estimate per NRS 360.680	\$0.004	\$0.003	\$0.004	\$0.004	\$0.003	\$0.003	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004
Excess Actual		\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.001	\$0.003	\$0.002	\$0.002	\$0.001	\$0.003
Base Actual less Base Estimate	(\$0.000)	(\$0.000)		(\$0.000)	(\$0.000)								
Difference as a % of Base Estimate	-8.3%	-0.4%		-7.5%	-0.1%								
<b>Special Districts</b>													
None													
<b>Elko County Summary</b>													
Enterprise Districts - Total	\$0.555	\$0.555	\$0.555	\$0.555	\$0.555	\$0.555	\$0.555	\$0.555	\$0.555	\$0.555	\$0.555	\$0.555	\$0.555
% Change: FY to FY		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Local Governments - Total	\$16.261	\$16.508	\$17.122	\$16.246	\$16.543	\$17.832	\$20.599	\$25.040	\$28.348	\$27.075	\$26.586	\$24.123	\$29.237
% Change: FY to FY		1.5%	3.7%	-5.1%	1.8%	7.8%	15.5%	21.6%	13.2%	-4.5%	-1.8%	-9.3%	21.2%
Special Districts - Total	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
% Change: FY to FY													
<b>Elko County - Total All Entities</b>													
Total: (Base Actual + Excess Actual)	\$16.816	\$17.063	\$17.677	\$16.801	\$17.098	\$18.387	\$21.154	\$25.595	\$28.903	\$27.630	\$27.141	\$24.678	\$29.792
% Change: FY to FY		1.5%	3.6%	-5.0%	1.8%	7.5%	15.0%	21.0%	12.9%	-4.4%	-1.8%	-9.1%	20.7%

**TABLE 3 - SECOND TIER****Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations**

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>ESMERALDA COUNTY</b>													
<b><u>Enterprise Districts</u></b>													
None													
<b><u>Local Governments</u></b>													
Esmeralda County													
Total: (Base Actual + Excess Actual)	\$0.912	\$0.916	\$0.951	\$1.005	\$1.020	\$1.047	\$1.069	\$1.170	\$1.325	\$1.325	\$1.330	\$1.249	\$1.136
% Change: FY to FY		0.5%	3.7%	5.8%	1.5%	2.6%	2.1%	9.4%	13.2%	0.0%	0.4%	-6.0%	-9.1%
Base Estimate per NRS 360.680	\$0.911	\$0.927	\$0.941	\$0.973	\$0.989	\$1.012	\$1.032	\$1.066	\$1.102	\$1.129	\$1.176	\$1.177	\$1.209
Excess Actual	\$0.002		\$0.010	\$0.032	\$0.031	\$0.035	\$0.038	\$0.105	\$0.223	\$0.196	\$0.154	\$0.073	
Base Actual less Base Estimate		(\$0.010)											(\$0.073)
Difference as a % of Base Estimate		-1.1%											-6.0%
Goldfield													
Total: (Base Actual + Excess Actual)	\$0.020	\$0.020	\$0.021	\$0.022	\$0.055	\$0.023	\$0.028	\$0.026	\$0.029	\$0.029	\$0.028	\$0.026	\$0.025
% Change: FY to FY		0.5%	3.7%	5.9%	151.1%	-58.5%	22.9%	-8.5%	12.9%	-1.2%	-3.8%	-4.3%	-6.3%
Base Estimate per NRS 360.680	\$0.020	\$0.020	\$0.020	\$0.021	\$0.022	\$0.022	\$0.022	\$0.023	\$0.024	\$0.025	\$0.026	\$0.026	\$0.026
Excess Actual	\$0.000		\$0.000	\$0.001	\$0.033	\$0.001	\$0.006	\$0.002	\$0.005	\$0.004	\$0.002	\$0.001	
Base Actual less Base Estimate		(\$0.000)											(\$0.002)
Difference as a % of Base Estimate		-1.1%											-6.0%
Silver Peak													
Total: (Base Actual + Excess Actual)	\$0.015	\$0.015	\$0.015	\$0.016	\$0.016	\$0.017	\$0.017	\$0.019	\$0.021	\$0.021	\$0.019	\$0.020	\$0.018
% Change: FY to FY		0.5%	3.9%	5.5%	1.4%	2.6%	1.9%	9.1%	12.1%	-0.6%	-9.2%	5.4%	-8.3%
Base Estimate per NRS 360.680	\$0.015	\$0.015	\$0.015	\$0.016	\$0.016	\$0.016	\$0.017	\$0.017	\$0.018	\$0.018	\$0.019	\$0.019	\$0.019
Excess Actual	\$0.000		\$0.000	\$0.001	\$0.000	\$0.001	\$0.001	\$0.002	\$0.003	\$0.003		\$0.001	
Base Actual less Base Estimate		(\$0.000)											(\$0.001)
Difference as a % of Base Estimate		-1.1%											-6.0%
<b><u>Special Districts</u></b>													
None													
<b><u>Esmeralda County Summary</u></b>													
Enterprise Districts - Total	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
% Change: FY to FY													
Local Governments - Total	\$0.947	\$0.951	\$0.987	\$1.044	\$1.092	\$1.087	\$1.115	\$1.215	\$1.375	\$1.375	\$1.376	\$1.296	\$1.179
% Change: FY to FY		0.5%	3.7%	5.8%	4.6%	-0.4%	2.6%	9.0%	13.2%	0.0%	0.1%	-5.9%	-9.0%
Special Districts - Total	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
% Change: FY to FY													
<b><u>Esmeralda County - Total All Entities</u></b>													
% Change: FY to FY		0.5%	3.7%	5.8%	4.6%	-0.4%	2.6%	9.0%	13.2%	0.0%	0.1%	-5.9%	-9.0%

**TABLE 3 - SECOND TIER**
**Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations**

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>EUREKA COUNTY</b>													
<b><u>Enterprise Districts</u></b>													
Eureka Television District: Total Actual	\$0.055	\$0.055	\$0.055	\$0.055	\$0.055	\$0.055	\$0.055	\$0.055	\$0.055	\$0.055	\$0.055	\$0.055	\$0.055
<b><u>Local Governments</u></b>													
Eureka County													
Total: (Base Actual + Excess Actual)	\$3.318	\$3.900	\$2.952	\$2.970	\$3.082	\$3.133	\$4.411	\$6.088	\$9.241	\$6.224	\$5.767	\$5.375	\$6.243
% Change: FY to FY		17.5%	-24.3%	0.6%	3.8%	1.7%	40.8%	38.0%	51.8%	-32.6%	-7.3%	-6.8%	16.1%
Base Estimate per NRS 360.680	\$4.416	\$3.371	\$4.005	\$3.053	\$3.017	\$3.090	\$3.149	\$3.252	\$3.363	\$3.447	\$3.588	\$3.592	\$3.689
Excess Actual		\$0.548		\$0.022	\$0.065	\$0.043	\$1.262	\$2.835	\$5.878	\$2.777	\$2.179	\$1.783	\$2.554
Base Actual less Base Estimate	(\$1.098)		(\$1.053)	(\$0.083)									
Difference as a % of Base Estimate	-24.9%		-26.3%	-2.7%									
Crescent Valley													
Total: (Base Actual + Excess Actual)	\$0.001	\$0.001	\$0.001	\$0.001	\$0.009	\$0.001	\$0.001	\$0.002	\$0.002	\$0.001	\$0.001	\$0.001	\$0.001
% Change: FY to FY		22.2%	-24.3%	2.2%	1058.9%	-90.9%	39.8%	40.3%	46.4%	-34.2%	-7.1%	-7.5%	14.2%
Base Estimate per NRS 360.680	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001
Excess Actual		\$0.000		\$0.000	\$0.008	\$0.000	\$0.000	\$0.001	\$0.001	\$0.001	\$0.000	\$0.000	\$0.001
Base Actual less Base Estimate	(\$0.000)		(\$0.000)	(\$0.000)									
Difference as a % of Base Estimate	-24.9%		-26.3%	-1.1%									
Eureka													
Total: (Base Actual + Excess Actual)	\$0.002	\$0.002	\$0.002	\$0.002	\$0.024	\$0.024	\$0.003	\$0.004	\$0.006	\$0.004	\$0.003	\$0.003	\$0.004
% Change: FY to FY		19.9%	-24.3%	2.0%	1243.2%	0.2%	-88.9%	42.5%	49.3%	-36.7%	-6.0%	-6.9%	14.0%
Base Estimate per NRS 360.680	\$0.003	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002
Excess Actual		\$0.000		\$0.000	\$0.022	\$0.022	\$0.001	\$0.002	\$0.004	\$0.002	\$0.001	\$0.001	\$0.001
Base Actual less Base Estimate	(\$0.001)		(\$0.001)	(\$0.000)									
Difference as a % of Base Estimate	-24.9%		-26.3%	-1.3%									
<b><u>Special Districts</u></b>													
Diamond Valley Rodent													
Total: (Base Actual + Excess Actual)	\$0.003	\$0.004	\$0.003	\$0.003	\$0.020	\$0.057	\$0.004	\$0.006	\$0.009	\$0.006	\$0.005	\$0.005	\$0.006
% Change: FY to FY		18.4%	-24.3%	1.4%	603.2%	179.5%	-92.4%	44.4%	45.3%	-35.6%	-7.2%	-6.7%	15.2%
Base Estimate per NRS 360.680	\$0.004	\$0.003	\$0.004	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.004	\$0.004	\$0.004
Excess Actual		\$0.001		\$0.000	\$0.018	\$0.054	\$0.001	\$0.003	\$0.006	\$0.003	\$0.002	\$0.002	\$0.002
Base Actual less Base Estimate	(\$0.001)		(\$0.001)	(\$0.000)									
Difference as a % of Base Estimate	-24.9%		-26.3%	-1.9%									

**TABLE 3 - SECOND TIER****Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations**

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Diamond Valley Weed													
Total: (Base Actual + Excess Actual)	\$0.003	\$0.004	\$0.003	\$0.003	\$0.020	\$0.057	\$0.004	\$0.006	\$0.009	\$0.006	\$0.005	\$0.005	\$0.006
% Change: FY to FY		18.4%	-24.3%	1.4%	603.2%	179.5%	-92.4%	44.4%	45.3%	-35.6%	-7.2%	-6.7%	15.2%
Base Estimate per NRS 360.680	\$0.004	\$0.003	\$0.004	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.004	\$0.004	\$0.004
Excess Actual		\$0.001		\$0.000	\$0.018	\$0.054	\$0.001	\$0.003	\$0.006	\$0.003	\$0.002	\$0.002	\$0.002
Base Actual less Base Estimate	(\$0.001)		(\$0.001)	(\$0.000)									
Difference as a % of Base Estimate	-24.9%		-26.3%	-1.9%									
<b><u>Eureka County Summary</u></b>													
Enterprise Districts - Total	\$0.055	\$0.055	\$0.055	\$0.055	\$0.055	\$0.055	\$0.055	\$0.055	\$0.055	\$0.055	\$0.055	\$0.055	\$0.055
% Change: FY to FY		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Local Governments - Total	\$3.321	\$3.903	\$2.955	\$2.972	\$3.115	\$3.158	\$4.415	\$6.093	\$9.249	\$6.229	\$5.772	\$5.379	\$6.248
% Change: FY to FY		17.5%	-24.3%	0.6%	4.8%	1.4%	39.8%	38.0%	51.8%	-32.7%	-7.3%	-6.8%	16.1%
Special Districts - Total	\$0.01	\$0.01	\$0.01	\$0.01	\$0.04	\$0.11	\$0.01	\$0.01	\$0.02	\$0.01	\$0.01	\$0.01	\$0.01
% Change: FY to FY		18.4%	-24.3%	1.4%	603.2%	179.5%	-92.4%	44.4%	45.3%	-35.6%	-7.2%	-6.7%	15.2%
<b><u>Eureka County - Total All Entities</u></b>													
Total	\$3.382	\$3.966	\$3.016	\$3.033	\$3.211	\$3.328	\$4.478	\$6.161	\$9.322	\$6.296	\$5.838	\$5.445	\$6.315
% Change: FY to FY		17.3%	-24.0%	0.6%	5.9%	3.6%	34.6%	37.6%	51.3%	-32.5%	-7.3%	-6.7%	16.0%

**TABLE 3 - SECOND TIER****Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations**

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>HUMBOLDT COUNTY</b>													
<b><u>Enterprise Districts</u></b>													
None													
<b><u>Local Governments</u></b>													
Humboldt County													
Total: (Base Actual + Excess Actual)	\$5.343	\$4.918	\$4.920	\$5.051	\$4.991	\$5.386	\$6.367	\$7.713	\$7.660	\$7.910	\$8.087	\$7.416	\$9.257
% Change: FY to FY		-8.0%	0.0%	2.7%	-1.2%	7.9%	18.2%	21.1%	-0.7%	3.3%	2.2%	-8.3%	24.8%
Base Estimate per NRS 360.680	\$6.905	\$5.428	\$5.050	\$5.087	\$5.132	\$5.111	\$5.208	\$5.380	\$5.563	\$5.702	\$5.935	\$5.941	\$6.102
Excess Actual				\$0.001	\$0.032	\$0.275	\$1.159	\$2.334	\$2.097	\$2.208	\$2.151	\$1.475	\$3.155
Base Actual less Base Estimate	(\$1.562)	(\$0.511)	(\$0.130)	(\$0.036)	(\$0.141)								
Difference as a % of Base Estimate	-22.6%	-9.4%	-2.6%	-0.7%	-2.7%								
Winnemucca													
Total: (Base Actual + Excess Actual)	\$2.059	\$1.895	\$1.896	\$1.946	\$1.918	\$2.077	\$2.466	\$2.992	\$2.981	\$3.062	\$3.212	\$2.855	\$3.552
% Change: FY to FY		-8.0%	0.0%	2.7%	-1.5%	8.3%	18.8%	21.3%	-0.4%	2.7%	4.9%	-11.1%	24.4%
Base Estimate per NRS 360.680	\$2.661	\$2.092	\$1.946	\$1.960	\$1.977	\$1.964	\$2.001	\$2.067	\$2.137	\$2.191	\$2.281	\$2.283	\$2.344
Excess Actual				\$0.000	\$0.007	\$0.113	\$0.465	\$0.925	\$0.844	\$0.871	\$0.932	\$0.573	\$1.208
Base Actual less Base Estimate	(\$0.602)	(\$0.197)	(\$0.050)	(\$0.014)	(\$0.060)								
Difference as a % of Base Estimate	-22.6%	-9.4%	-2.6%	-0.7%	-3.0%								
<b><u>Special Districts</u></b>													
Golconda Fire Protection													
Total: (Base Actual + Excess Actual)	\$0.200	\$0.184	\$0.184	\$0.189	\$0.187	\$0.202	\$0.237	\$0.286	\$0.283	\$0.293	\$0.282	\$0.277	\$0.346
% Change: FY to FY		-8.0%	0.0%	2.7%	-0.7%	7.7%	17.4%	20.7%	-0.9%	3.3%	-3.7%	-1.6%	25.0%
Base Estimate per NRS 360.680	\$0.258	\$0.203	\$0.189	\$0.190	\$0.192	\$0.192	\$0.196	\$0.202	\$0.209	\$0.214	\$0.223	\$0.223	\$0.229
Excess Actual				\$0.000	\$0.002	\$0.010	\$0.041	\$0.084	\$0.074	\$0.078	\$0.059	\$0.054	\$0.117
Base Actual less Base Estimate	(\$0.058)	(\$0.019)	(\$0.005)	(\$0.001)	(\$0.004)								
Difference as a % of Base Estimate	-22.6%	-9.4%	-2.6%	-0.7%	-2.2%								
Humboldt Fire Protection													
Total: (Base Actual + Excess Actual)	\$0.017	\$0.015	\$0.015	\$0.016	\$0.016	\$0.017	\$0.020	\$0.025	\$0.024	\$0.025	\$0.031	\$0.024	\$0.029
% Change: FY to FY		-8.0%	0.0%	2.7%	0.0%	8.1%	19.3%	21.8%	-1.9%	2.9%	23.2%	-23.0%	24.7%
Base Estimate per NRS 360.680	\$0.021	\$0.017	\$0.016	\$0.016	\$0.016	\$0.016	\$0.016	\$0.017	\$0.018	\$0.018	\$0.019	\$0.019	\$0.019
Excess Actual				\$0.000	\$0.000	\$0.001	\$0.004	\$0.008	\$0.007	\$0.007	\$0.012	\$0.005	\$0.010
Base Actual less Base Estimate	(\$0.005)	(\$0.002)	(\$0.000)	(\$0.000)	(\$0.000)								
Difference as a % of Base Estimate	-22.6%	-9.4%	-2.6%	-0.7%	-1.6%								

**TABLE 3 - SECOND TIER****Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations**

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Humboldt Hospital</b>													
Total: (Base Actual + Excess Actual)	\$0.567	\$0.522	\$0.522	\$0.536	\$0.530	\$0.572	\$0.678	\$0.823	\$0.810	\$0.835	\$0.775	\$0.784	\$0.979
% Change: FY to FY		-8.0%	0.0%	2.7%	-1.2%	8.0%	18.5%	21.3%	-1.6%	3.1%	-7.2%	1.3%	24.8%
Base Estimate per NRS 360.680	\$0.733	\$0.576	\$0.536	\$0.540	\$0.545	\$0.542	\$0.553	\$0.571	\$0.590	\$0.605	\$0.630	\$0.631	\$0.648
Excess Actual				\$0.000	\$0.004	\$0.030	\$0.125	\$0.252	\$0.219	\$0.230	\$0.145	\$0.154	\$0.331
Base Actual less Base Estimate	(\$0.166)	(\$0.054)	(\$0.014)	(\$0.004)	(\$0.015)								
Difference as a % of Base Estimate	-22.6%	-9.4%	-2.6%	-0.7%	-2.7%								
<b>McDermitt Fire Protection</b>													
Total: (Base Actual + Excess Actual)	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.003	\$0.003	\$0.003	\$0.004	\$0.003	\$0.003
% Change: FY to FY		-8.0%	0.0%	2.7%	-1.5%	8.2%	19.5%	22.3%	1.9%	0.2%	29.9%	-28.1%	24.5%
Base Estimate per NRS 360.680	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002
Excess Actual				\$0.000	\$0.000	\$0.000	\$0.000	\$0.001	\$0.001	\$0.001	\$0.002	\$0.001	\$0.001
Base Actual less Base Estimate	(\$0.001)	(\$0.000)	(\$0.000)	(\$0.000)	(\$0.000)								
Difference as a % of Base Estimate	-22.6%	-9.4%	-2.6%	-0.7%	-3.1%								
<b>Orovada Community Services GID</b>													
Total: (Base Actual + Excess Actual)	\$0.019	\$0.017	\$0.017	\$0.018	\$0.017	\$0.019	\$0.023	\$0.028	\$0.027	\$0.028	\$0.028	\$0.026	\$0.032
% Change: FY to FY		-8.0%	0.0%	2.7%	-1.5%	8.1%	20.4%	22.2%	-1.4%	1.6%	2.2%	-9.0%	24.5%
Base Estimate per NRS 360.680	\$0.024	\$0.019	\$0.018	\$0.018	\$0.018	\$0.018	\$0.018	\$0.019	\$0.019	\$0.020	\$0.021	\$0.021	\$0.021
Excess Actual				\$0.000	\$0.000	\$0.001	\$0.004	\$0.009	\$0.008	\$0.008	\$0.008	\$0.005	\$0.011
Base Actual less Base Estimate	(\$0.005)	(\$0.002)	(\$0.000)	(\$0.000)	(\$0.001)								
Difference as a % of Base Estimate	-22.6%	-9.4%	-2.6%	-0.7%	-3.1%								
<b>Orovada Fire Protection</b>													
Total: (Base Actual + Excess Actual)	\$0.023	\$0.021	\$0.021	\$0.022	\$0.022	\$0.023	\$0.028	\$0.034	\$0.034	\$0.034	\$0.035	\$0.032	\$0.040
% Change: FY to FY		-8.0%	0.0%	2.7%	-1.5%	8.1%	20.4%	22.2%	-1.4%	1.6%	2.2%	-9.0%	24.5%
Base Estimate per NRS 360.680	\$0.030	\$0.024	\$0.022	\$0.022	\$0.022	\$0.022	\$0.023	\$0.023	\$0.024	\$0.025	\$0.026	\$0.026	\$0.026
Excess Actual				\$0.000	\$0.000	\$0.001	\$0.006	\$0.011	\$0.010	\$0.010	\$0.009	\$0.006	\$0.013
Base Actual less Base Estimate	(\$0.007)	(\$0.002)	(\$0.001)	(\$0.000)	(\$0.001)								
Difference as a % of Base Estimate	-22.6%	-9.4%	-2.6%	-0.7%	-3.1%								
<b>Paradise Fire Protection</b>													
Total: (Base Actual + Excess Actual)	\$0.018	\$0.017	\$0.017	\$0.017	\$0.017	\$0.019	\$0.022	\$0.027	\$0.026	\$0.027	\$0.027	\$0.025	\$0.032
% Change: FY to FY		-8.0%	0.0%	2.7%	-1.2%	8.4%	19.6%	21.5%	-2.9%	4.0%	-1.1%	-5.3%	24.2%
Base Estimate per NRS 360.680	\$0.024	\$0.019	\$0.017	\$0.017	\$0.018	\$0.017	\$0.018	\$0.018	\$0.019	\$0.020	\$0.020	\$0.020	\$0.021
Excess Actual				\$0.000	\$0.000	\$0.001	\$0.004	\$0.009	\$0.007	\$0.008	\$0.007	\$0.005	\$0.011
Base Actual less Base Estimate	(\$0.005)	(\$0.002)	(\$0.000)	(\$0.000)	(\$0.000)								
Difference as a % of Base Estimate	-22.6%	-9.4%	-2.6%	-0.7%	-2.8%								

**TABLE 3 - SECOND TIER**
**Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations**

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Pueblo Fire Protection</b>													
Total: (Base Actual + Excess Actual)	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.005	\$0.006	\$0.007	\$0.007	\$0.010	\$0.006	\$0.008
% Change: FY to FY		-8.0%	0.0%	2.7%	-1.0%	8.7%	19.9%	22.6%	3.8%	-0.7%	47.1%	-37.1%	27.9%
Base Estimate per NRS 360.680	\$0.006	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005
Excess Actual				\$0.000	\$0.000	\$0.000	\$0.001	\$0.002	\$0.002	\$0.002	\$0.005	\$0.001	\$0.003
Base Actual less Base Estimate	(\$0.001)	(\$0.000)	(\$0.000)	(\$0.000)	(\$0.000)								
Difference as a % of Base Estimate	-22.6%	-9.4%	-2.6%	-0.7%	-2.6%								
<b>Winnemucca Rural Fire Protection</b>													
Total: (Base Actual + Excess Actual)	\$0.091	\$0.083	\$0.083	\$0.087	\$0.087	\$0.098	\$0.118	\$0.142	\$0.139	\$0.143	\$0.142	\$0.133	\$0.167
% Change: FY to FY		-8.0%	0.0%	4.0%	0.3%	12.1%	21.1%	20.2%	-2.3%	3.2%	-0.9%	-6.0%	24.8%
Base Estimate per NRS 360.680	\$0.117	\$0.092	\$0.086	\$0.089	\$0.090	\$0.092	\$0.094	\$0.097	\$0.100	\$0.103	\$0.107	\$0.107	\$0.110
Excess Actual				\$0.000	\$0.001	\$0.005	\$0.024	\$0.045	\$0.039	\$0.041	\$0.035	\$0.026	\$0.057
Base Actual less Base Estimate	(\$0.026)	(\$0.009)	(\$0.002)	(\$0.002)	(\$0.003)								
Difference as a % of Base Estimate	-22.6%	-9.4%	-2.6%	-2.0%	-3.2%								
<b><u>Humboldt County Summary</u></b>													
Enterprise Districts - Total	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
% Change: FY to FY													
Local Governments - Total	\$7.401	\$6.812	\$6.816	\$6.997	\$6.909	\$7.462	\$8.833	\$10.706	\$10.641	\$10.972	\$11.299	\$10.272	\$12.810
% Change: FY to FY		-8.0%	0.0%	2.7%	-1.3%	8.0%	18.4%	21.2%	-0.6%	3.1%	3.0%	-9.1%	24.7%
Special Districts - Total	\$0.94	\$0.87	\$0.87	\$0.89	\$0.88	\$0.96	\$1.13	\$1.37	\$1.35	\$1.39	\$1.33	\$1.31	\$1.64
% Change: FY to FY		-8.0%	0.0%	2.8%	-0.9%	8.3%	18.7%	21.1%	-1.5%	3.1%	-4.4%	-1.7%	24.8%
<b><u>Humboldt County - Total All Entities</u></b>													
% Change: FY to FY		-8.0%	0.0%	2.7%	-1.2%	8.1%	18.4%	21.2%	-0.7%	3.1%	2.1%	-8.3%	24.7%

**TABLE 3 - SECOND TIER****Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations**

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>LANDER COUNTY</b>													
<b>Enterprise Districts</b>													
Lander County Sewer Improvement #2: Total Actual	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004
<b>Local Governments</b>													
Lander County													
Total: (Base Actual + Excess Actual)	\$2.538	\$2.529	\$2.533	\$2.555	\$2.530	\$2.530	\$2.882	\$3.111	\$3.672	\$3.508	\$3.755	\$3.661	\$3.301
% Change: FY to FY		-0.3%	0.1%	0.9%	-1.0%	0.0%	13.9%	7.9%	18.0%	-4.5%	7.0%	-2.5%	-9.9%
Base Estimate per NRS 360.680	\$2.531	\$2.578	\$2.597	\$2.619	\$2.595	\$2.591	\$2.578	\$2.664	\$2.754	\$2.823	\$2.939	\$2.942	\$3.021
Excess Actual	\$0.007						\$0.303	\$0.447	\$0.918	\$0.685	\$0.816	\$0.720	\$0.279
Base Actual less Base Estimate		(\$0.049)	(\$0.065)	(\$0.064)	(\$0.065)	(\$0.060)							
Difference as a % of Base Estimate		-1.9%	-2.5%	-2.4%	-2.5%	-2.3%							
Austin													
Total: (Base Actual + Excess Actual)	\$0.011	\$0.011	\$0.011	\$0.011	\$0.011	\$0.011	\$0.012	\$0.013	\$0.015	\$0.015	\$0.015	\$0.015	\$0.014
% Change: FY to FY		-0.3%	0.1%	0.9%	-1.0%	0.0%	14.4%	8.7%	16.5%	-5.2%	5.7%	-2.6%	-8.8%
Base Estimate per NRS 360.680	\$0.011	\$0.011	\$0.011	\$0.011	\$0.011	\$0.011	\$0.011	\$0.011	\$0.012	\$0.012	\$0.012	\$0.012	\$0.013
Excess Actual	\$0.000						\$0.001	\$0.002	\$0.004	\$0.003	\$0.003	\$0.003	\$0.001
Base Actual less Base Estimate		(\$0.000)	(\$0.000)	(\$0.000)	(\$0.000)	(\$0.000)							
Difference as a % of Base Estimate		-1.9%	-2.5%	-2.4%	-2.5%	-2.3%							
Battle Mountain													
Total: (Base Actual + Excess Actual)	\$0.158	\$0.158	\$0.158	\$0.159	\$0.158	\$0.158	\$0.179	\$0.194	\$0.223	\$0.216	\$0.230	\$0.224	\$0.204
% Change: FY to FY		-0.3%	0.1%	0.9%	-1.0%	0.0%	13.3%	8.3%	15.2%	-3.3%	6.8%	-2.8%	-8.8%
Base Estimate per NRS 360.680	\$0.158	\$0.161	\$0.162	\$0.163	\$0.162	\$0.162	\$0.161	\$0.166	\$0.172	\$0.176	\$0.183	\$0.184	\$0.188
Excess Actual	\$0.000						\$0.018	\$0.028	\$0.051	\$0.040	\$0.047	\$0.040	\$0.016
Base Actual less Base Estimate		(\$0.003)	(\$0.004)	(\$0.004)	(\$0.004)	(\$0.004)							
Difference as a % of Base Estimate		-1.9%	-2.5%	-2.4%	-2.5%	-2.3%							
Kingston													
Total: (Base Actual + Excess Actual)	\$0.014	\$0.014	\$0.014	\$0.014	\$0.014	\$0.014	\$0.092	\$0.018	\$0.021	\$0.020	\$0.021	\$0.020	\$0.019
% Change: FY to FY		-0.3%	0.1%	0.9%	-1.0%	0.0%	542.9%	-80.5%	16.1%	-5.0%	7.4%	-3.7%	-9.2%
Base Estimate per NRS 360.680	\$0.014	\$0.015	\$0.015	\$0.015	\$0.015	\$0.015	\$0.015	\$0.015	\$0.016	\$0.016	\$0.017	\$0.017	\$0.017
Excess Actual	\$0.000						\$0.077	\$0.003	\$0.005	\$0.004	\$0.005	\$0.004	\$0.001
Base Actual less Base Estimate		(\$0.000)	(\$0.000)	(\$0.000)	(\$0.000)	(\$0.000)							
Difference as a % of Base Estimate		-1.9%	-2.5%	-2.4%	-2.5%	-2.3%							

**TABLE 3 - SECOND TIER****Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations**

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b><u>Special Districts</u></b>													
Lander Hospital District													
Total: (Base Actual + Excess Actual)	\$0.496	\$0.494	\$0.495	\$0.499	\$0.494	\$0.494	\$0.566	\$0.612	\$0.719	\$0.686	\$0.732	\$0.713	\$0.644
% Change: FY to FY		-0.3%	0.1%	0.9%	-1.0%	0.0%	14.6%	8.1%	17.4%	-4.6%	6.8%	-2.7%	-9.7%
Base Estimate per NRS 360.680	\$0.494	\$0.504	\$0.507	\$0.512	\$0.507	\$0.506	\$0.504	\$0.520	\$0.538	\$0.551	\$0.574	\$0.575	\$0.590
Excess Actual	\$0.001						\$0.063	\$0.092	\$0.181	\$0.134	\$0.158	\$0.138	\$0.054
Base Actual less Base Estimate		(\$0.010)	(\$0.013)	(\$0.013)	(\$0.013)	(\$0.012)							
Difference as a % of Base Estimate		-1.9%	-2.5%	-2.4%	-2.5%	-2.3%							
<b><u>Lander County Summary</u></b>													
Enterprise Districts - Total	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004
% Change: FY to FY		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Local Governments - Total	\$2.721	\$2.712	\$2.715	\$2.739	\$2.713	\$2.713	\$3.165	\$3.336	\$3.931	\$3.758	\$4.022	\$3.921	\$3.537
% Change: FY to FY		-0.3%	0.1%	0.9%	-1.0%	0.0%	16.6%	5.4%	17.8%	-4.4%	7.0%	-2.5%	-9.8%
Special Districts - Total	\$0.496	\$0.494	\$0.495	\$0.499	\$0.494	\$0.494	\$0.566	\$0.612	\$0.719	\$0.686	\$0.732	\$0.713	\$0.644
% Change: FY to FY		-0.3%	0.1%	0.9%	-1.0%	0.0%	14.6%	8.1%	17.4%	-4.6%	6.8%	-2.7%	-9.7%
<b><u>Lander County - Total All Entities</u></b>													
% Change: FY to FY	\$3.220	\$3.209	\$3.214	\$3.242	\$3.211	\$3.211	\$3.735	\$3.952	\$4.653	\$4.447	\$4.758	\$4.637	\$4.184
		-0.3%	0.1%	0.9%	-1.0%	0.0%	16.3%	5.8%	17.8%	-4.4%	7.0%	-2.5%	-9.8%

### TABLE 3 - SECOND TIER

### Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>LINCOLN COUNTY</b>													
<b><u>Enterprise Districts</u></b>													
None													
<b><u>Local Governments</u></b>													
Lincoln County													
Total: (Base Actual + Excess Actual)	\$1.078	\$1.128	\$1.141	\$1.232	\$1.239	\$1.252	\$1.348	\$1.456	\$1.460	\$1.478	\$1.472	\$1.393	\$1.281
% Change: FY to FY		4.7%	1.1%	8.0%	0.6%	1.1%	7.6%	8.0%	0.3%	1.2%	-0.4%	-5.4%	-8.1%
Base Estimate per NRS 360.680	\$1.014	\$1.095	\$1.158	\$1.179	\$1.198	\$1.227	\$1.250	\$1.292	\$1.336	\$1.369	\$1.425	\$1.426	\$1.431
Excess Actual	\$0.064	\$0.033		\$0.052	\$0.041	\$0.025	\$0.097	\$0.164	\$0.125	\$0.109	\$0.050		
Base Actual less Base Estimate			(\$0.018)									(\$0.033)	(\$0.150)
Difference as a % of Base Estimate			-1.5%									-2.3%	-10.5%
Caliente													
Total: (Base Actual + Excess Actual)	\$0.121	\$0.127	\$0.128	\$0.138	\$0.140	\$0.141	\$0.154	\$0.163	\$0.163	\$0.165	\$0.163	\$0.156	\$0.144
% Change: FY to FY		5.0%	1.1%	8.1%	1.0%	0.8%	9.0%	6.3%	-0.1%	1.1%	-1.0%	-4.2%	-8.1%
Base Estimate per NRS 360.680	\$0.114	\$0.122	\$0.130	\$0.132	\$0.134	\$0.138	\$0.140	\$0.145	\$0.150	\$0.154	\$0.160	\$0.160	\$0.161
Excess Actual	\$0.007	\$0.004		\$0.006	\$0.005	\$0.003	\$0.013	\$0.018	\$0.013	\$0.011	\$0.004		
Base Actual less Base Estimate			(\$0.002)									(\$0.004)	(\$0.017)
Difference as a % of Base Estimate			-1.5%									-2.3%	-10.5%
Alamo													
Total: (Base Actual + Excess Actual)	\$0.018	\$0.019	\$0.019	\$0.021	\$0.021	\$0.022	\$0.024	\$0.025	\$0.025	\$0.025	\$0.025	\$0.024	\$0.022
% Change: FY to FY		5.4%	1.1%	10.5%	-0.3%	2.0%	8.4%	5.2%	-0.4%	1.6%	-1.3%	-4.5%	-8.1%
Base Estimate per NRS 360.680	\$0.017	\$0.019	\$0.020	\$0.020	\$0.020	\$0.021	\$0.021	\$0.022	\$0.023	\$0.023	\$0.024	\$0.024	\$0.024
Excess Actual	\$0.001	\$0.001		\$0.001	\$0.001	\$0.001	\$0.002	\$0.003	\$0.002	\$0.002	\$0.001		
Base Actual less Base Estimate			(\$0.000)									(\$0.001)	(\$0.003)
Difference as a % of Base Estimate			-1.5%									-2.3%	-10.5%
Panaca													
Total: (Base Actual + Excess Actual)	\$0.033	\$0.035	\$0.035	\$0.040	\$0.040	\$0.040	\$0.042	\$0.045	\$0.045	\$0.045	\$0.045	\$0.043	\$0.040
% Change: FY to FY		6.0%	1.1%	13.1%	-0.1%	-0.3%	5.1%	7.4%	0.2%	1.4%	-0.9%	-4.7%	-8.1%
Base Estimate per NRS 360.680	\$0.031	\$0.033	\$0.036	\$0.036	\$0.037	\$0.038	\$0.039	\$0.040	\$0.041	\$0.042	\$0.044	\$0.044	\$0.044
Excess Actual	\$0.002	\$0.001		\$0.003	\$0.003	\$0.002	\$0.003	\$0.005	\$0.004	\$0.003	\$0.001		
Base Actual less Base Estimate			(\$0.001)									(\$0.001)	(\$0.005)
Difference as a % of Base Estimate			-1.5%									-2.3%	-10.5%
Pioche													
Total: (Base Actual + Excess Actual)	\$0.044	\$0.046	\$0.047	\$0.051	\$0.050	\$0.051	\$0.054	\$0.060	\$0.060	\$0.061	\$0.062	\$0.057	\$0.053
% Change: FY to FY		5.5%	1.1%	8.5%	-1.2%	1.9%	5.1%	10.6%	0.4%	1.8%	1.2%	-7.1%	-8.1%
Base Estimate per NRS 360.680	\$0.041	\$0.045	\$0.048	\$0.049	\$0.049	\$0.050	\$0.051	\$0.053	\$0.055	\$0.056	\$0.059	\$0.059	\$0.059
Excess Actual	\$0.003	\$0.002		\$0.002	\$0.001	\$0.001	\$0.002	\$0.007	\$0.005	\$0.005	\$0.003		
Base Actual less Base Estimate			(\$0.001)									(\$0.001)	(\$0.006)
Difference as a % of Base Estimate			-1.5%									-2.3%	-10.5%

**TABLE 3 - SECOND TIER**
**Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations**

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b><u>Special Districts</u></b>													
Lincoln County Hospital District													
Total: (Base Actual + Excess Actual)	\$0.114	\$0.119	\$0.120	\$0.130	\$0.131	\$0.133	\$0.145	\$0.154	\$0.154	\$0.156	\$0.155	\$0.147	\$0.135
% Change: FY to FY		4.6%	1.1%	7.9%	0.9%	1.2%	9.3%	6.2%	0.2%	1.1%	-0.8%	-5.0%	-8.1%
Base Estimate per NRS 360.680	\$0.107	\$0.116	\$0.122	\$0.124	\$0.126	\$0.129	\$0.132	\$0.136	\$0.141	\$0.144	\$0.150	\$0.150	\$0.151
Excess Actual	\$0.007	\$0.003		\$0.005	\$0.005	\$0.003	\$0.013	\$0.018	\$0.013	\$0.011	\$0.005		
Base Actual less Base Estimate			(\$0.002)									(\$0.004)	(\$0.016)
Difference as a % of Base Estimate			-1.5%									-2.3%	-10.5%
Pahranagat Valley Fire Protection District													
Total: (Base Actual + Excess Actual)	\$0.043	\$0.045	\$0.045	\$0.050	\$0.050	\$0.050	\$0.056	\$0.058	\$0.058	\$0.059	\$0.058	\$0.055	\$0.051
% Change: FY to FY		4.7%	1.1%	9.5%	0.5%	0.8%	11.7%	3.4%	-0.4%	1.2%	-1.0%	-4.6%	-8.1%
Base Estimate per NRS 360.680	\$0.040	\$0.043	\$0.046	\$0.047	\$0.048	\$0.049	\$0.050	\$0.051	\$0.053	\$0.054	\$0.057	\$0.057	\$0.057
Excess Actual	\$0.003	\$0.001		\$0.003	\$0.002	\$0.002	\$0.007	\$0.007	\$0.005	\$0.004	\$0.002		
Base Actual less Base Estimate			(\$0.001)									(\$0.001)	(\$0.006)
Difference as a % of Base Estimate			-1.5%									-2.3%	-10.5%
Pioche Fire Protection District													
Total: (Base Actual + Excess Actual)	\$0.024	\$0.025	\$0.026	\$0.028	\$0.028	\$0.028	\$0.031	\$0.033	\$0.033	\$0.033	\$0.033	\$0.031	\$0.029
% Change: FY to FY		4.8%	1.1%	7.5%	0.5%	1.6%	9.1%	6.6%	0.1%	1.4%	0.3%	-6.0%	-8.1%
Base Estimate per NRS 360.680	\$0.023	\$0.025	\$0.026	\$0.027	\$0.027	\$0.028	\$0.028	\$0.029	\$0.030	\$0.031	\$0.032	\$0.032	\$0.032
Excess Actual	\$0.001	\$0.001		\$0.001	\$0.001	\$0.001	\$0.003	\$0.004	\$0.003	\$0.002	\$0.001		
Base Actual less Base Estimate			(\$0.000)									(\$0.001)	(\$0.003)
Difference as a % of Base Estimate			-1.5%									-2.3%	-10.5%
<b><u>Lincoln County Summary</u></b>													
Enterprise Districts - Total	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
% Change: FY to FY													
Local Governments - Total	\$1.293	\$1.355	\$1.370	\$1.482	\$1.490	\$1.506	\$1.621	\$1.749	\$1.753	\$1.774	\$1.767	\$1.674	\$1.539
% Change: FY to FY		4.8%	1.1%	8.2%	0.5%	1.1%	7.6%	7.9%	0.2%	1.2%	-0.4%	-5.3%	-8.1%
Special Districts - Total	\$0.181	\$0.189	\$0.191	\$0.207	\$0.209	\$0.211	\$0.232	\$0.245	\$0.245	\$0.248	\$0.246	\$0.234	\$0.215
% Change: FY to FY		4.6%	1.1%	8.2%	0.8%	1.2%	9.9%	5.6%	0.0%	1.1%	-0.7%	-5.0%	-8.1%
<b><u>Lincoln County - Total All Entities</u></b>													
Total: (Base Actual + Excess Actual)	\$1.474	\$1.544	\$1.561	\$1.689	\$1.699	\$1.717	\$1.852	\$1.993	\$1.998	\$2.022	\$2.013	\$1.907	\$1.754
% Change: FY to FY		4.7%	1.1%	8.2%	0.6%	1.1%	7.9%	7.6%	0.2%	1.2%	-0.5%	-5.3%	-8.1%

### Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations

(Amounts Shown in Millions)

[illegible]

**TABLE 3 - SECOND TIER****Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations**

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Central Lyon Fire Protection</b>													
Total: (Base Actual + Excess Actual)	\$0.315	\$0.332	\$0.359	\$0.383	\$0.396	\$0.416	\$0.456	\$0.506	\$0.536	\$0.558	\$0.562	\$0.522	\$0.481
% Change: FY to FY		5.3%	8.1%	6.7%	3.6%	4.9%	9.7%	10.9%	5.9%	4.2%	0.6%	-7.1%	-7.9%
Base Estimate per NRS 360.680	\$0.265	\$0.320	\$0.341	\$0.352	\$0.358	\$0.367	\$0.374	\$0.386	\$0.399	\$0.409	\$0.426	\$0.426	\$0.437
Excess Actual	\$0.050	\$0.012	\$0.018	\$0.030	\$0.038	\$0.049	\$0.083	\$0.120	\$0.137	\$0.149	\$0.136	\$0.096	\$0.043
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Mason Valley Fire Protection</b>													
Total: (Base Actual + Excess Actual)	\$0.046	\$0.049	\$0.053	\$0.056	\$0.057	\$0.058	\$0.059	\$0.061	\$0.065	\$0.069	\$0.072	\$0.071	\$0.070
% Change: FY to FY		5.3%	8.0%	6.1%	2.0%	2.5%	0.2%	4.4%	6.8%	5.3%	4.4%	-1.5%	-1.6%
Base Estimate per NRS 360.680	\$0.039	\$0.047	\$0.050	\$0.052	\$0.053	\$0.054	\$0.055	\$0.057	\$0.059	\$0.060	\$0.063	\$0.063	\$0.064
Excess Actual	\$0.007	\$0.002	\$0.003	\$0.004	\$0.004	\$0.005	\$0.004	\$0.004	\$0.007	\$0.009	\$0.009	\$0.008	\$0.005
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Mason Valley Mosquito Abatement</b>													
Total: (Base Actual + Excess Actual)	\$0.041	\$0.043	\$0.046	\$0.049	\$0.050	\$0.051	\$0.051	\$0.053	\$0.058	\$0.060	\$0.063	\$0.062	\$0.061
% Change: FY to FY		5.4%	8.0%	5.9%	2.1%	2.4%	-0.2%	4.6%	7.7%	4.8%	4.3%	-0.8%	-1.6%
Base Estimate per NRS 360.680	\$0.034	\$0.041	\$0.044	\$0.045	\$0.046	\$0.047	\$0.048	\$0.050	\$0.051	\$0.053	\$0.055	\$0.055	\$0.056
Excess Actual	\$0.006	\$0.002	\$0.002	\$0.004	\$0.004	\$0.004	\$0.003	\$0.004	\$0.006	\$0.008	\$0.008	\$0.007	\$0.005
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>North Lyon Fire Protection</b>													
Total: (Base Actual + Excess Actual)	\$0.089	\$0.094	\$0.103	\$0.112	\$0.121	\$0.130	\$0.140	\$0.157	\$0.158	\$0.167	\$0.163	\$0.153	\$0.135
% Change: FY to FY		5.7%	8.7%	9.2%	7.8%	7.5%	7.8%	12.2%	0.4%	6.1%	-2.6%	-6.2%	-11.5%
Base Estimate per NRS 360.680	\$0.075	\$0.091	\$0.097	\$0.100	\$0.102	\$0.104	\$0.106	\$0.110	\$0.114	\$0.116	\$0.121	\$0.121	\$0.124
Excess Actual	\$0.015	\$0.004	\$0.006	\$0.012	\$0.019	\$0.026	\$0.034	\$0.047	\$0.044	\$0.051	\$0.042	\$0.032	\$0.011
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Silver Springs Stagecoach Hospital</b>													
Total: (Base Actual + Excess Actual)	\$0.052	\$0.055	\$0.060	\$0.064	\$0.066	\$0.069	\$0.070	\$0.075	\$0.079	\$0.089	\$0.091	\$0.089	\$0.083
% Change: FY to FY		5.3%	8.1%	6.9%	4.0%	4.3%	1.8%	7.4%	5.2%	12.0%	2.5%	-1.9%	-6.8%
Base Estimate per NRS 360.680	\$0.045	\$0.053	\$0.057	\$0.058	\$0.059	\$0.061	\$0.062	\$0.064	\$0.066	\$0.068	\$0.071	\$0.071	\$0.073
Excess Actual	\$0.007	\$0.002	\$0.003	\$0.005	\$0.007	\$0.008	\$0.008	\$0.011	\$0.013	\$0.021	\$0.020	\$0.019	\$0.011
Base Actual less Base Estimate													
Difference as a % of Base Estimate													

**TABLE 3 - SECOND TIER****Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations**

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Smith Valley Fire Protection													
Total: (Base Actual + Excess Actual)	\$0.033	\$0.035	\$0.037	\$0.040	\$0.041	\$0.043	\$0.045	\$0.053	\$0.058	\$0.058	\$0.058	\$0.055	\$0.052
% Change: FY to FY		5.4%	8.1%	6.6%	2.9%	4.5%	5.8%	17.3%	9.2%	-0.8%	0.0%	-4.3%	-6.5%
Base Estimate per NRS 360.680	\$0.028	\$0.033	\$0.036	\$0.037	\$0.037	\$0.038	\$0.039	\$0.040	\$0.042	\$0.043	\$0.045	\$0.045	\$0.046
Excess Actual	\$0.005	\$0.001	\$0.002	\$0.003	\$0.004	\$0.005	\$0.006	\$0.013	\$0.017	\$0.015	\$0.013	\$0.011	\$0.006
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
South Lyon Hospital District													
Total: (Base Actual + Excess Actual)	\$0.168	\$0.177	\$0.191	\$0.202	\$0.207	\$0.213	\$0.214	\$0.231	\$0.248	\$0.256	\$0.263	\$0.259	\$0.252
% Change: FY to FY		5.4%	8.0%	6.0%	2.2%	3.0%	0.4%	8.2%	7.3%	3.2%	2.5%	-1.4%	-2.6%
Base Estimate per NRS 360.680	\$0.141	\$0.170	\$0.182	\$0.188	\$0.191	\$0.195	\$0.199	\$0.206	\$0.213	\$0.218	\$0.227	\$0.227	\$0.233
Excess Actual	\$0.026	\$0.006	\$0.009	\$0.015	\$0.016	\$0.018	\$0.015	\$0.026	\$0.036	\$0.039	\$0.036	\$0.032	\$0.019
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b><u>Lyon County Summary</u></b>													
Enterprise Districts - Total	\$0.021	\$0.021	\$0.021	\$0.021	\$0.021	\$0.021	\$0.021	\$0.021	\$0.021	\$0.021	\$0.021	\$0.021	\$0.021
% Change: FY to FY		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Local Governments - Total	\$8.582	\$9.065	\$9.836	\$10.635	\$11.310	\$12.227	\$13.780	\$15.616	\$16.082	\$16.734	\$16.428	\$15.333	\$13.672
% Change: FY to FY		5.6%	8.5%	8.1%	6.3%	8.1%	12.7%	13.3%	3.0%	4.1%	-1.8%	-6.7%	-10.8%
Special Districts - Total	\$0.750	\$0.791	\$0.855	\$0.913	\$0.946	\$0.989	\$1.044	\$1.148	\$1.213	\$1.269	\$1.282	\$1.221	\$1.143
% Change: FY to FY		5.4%	8.1%	6.8%	3.6%	4.5%	5.6%	9.9%	5.7%	4.6%	1.0%	-4.7%	-6.4%
<b><u>Lyon County - Total All Entities</u></b>	\$9.353	\$9.877	\$10.713	\$11.569	\$12.277	\$13.237	\$14.846	\$16.785	\$17.316	\$18.024	\$17.731	\$16.576	\$14.836
% Change: FY to FY		5.6%	8.5%	8.0%	6.1%	7.8%	12.2%	13.1%	3.2%	4.1%	-1.6%	-6.5%	-10.5%

**TABLE 3 - SECOND TIER**
**Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations**

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>MINERAL COUNTY</b>													
<b><u>Enterprise Districts</u></b>													
None													
<b><u>Local Governments</u></b>													
Mineral County													
Total: (Base Actual + Excess Actual)	\$2.120	\$2.148	\$2.080	\$2.103	\$2.126	\$2.135	\$2.175	\$2.259	\$2.316	\$2.331	\$2.333	\$2.215	\$2.019
% Change: FY to FY		1.3%	-3.2%	1.1%	1.1%	0.4%	1.8%	3.9%	2.5%	0.7%	0.1%	-5.1%	-8.9%
Base Estimate per NRS 360.680	\$2.063	\$2.154	\$2.206	\$2.150	\$2.136	\$2.177	\$2.176	\$2.246	\$2.323	\$2.374	\$2.427	\$2.336	\$2.275
Excess Actual	\$0.057							\$0.012					
Base Actual less Base Estimate		(\$0.006)	(\$0.126)	(\$0.047)	(\$0.011)	(\$0.042)	(\$0.001)		(\$0.007)	(\$0.042)	(\$0.094)	(\$0.120)	(\$0.256)
Difference as a % of Base Estimate		-0.3%	-5.7%	-2.2%	-0.5%	-1.9%	-0.1%		-0.3%	-1.8%	-3.9%	-5.2%	-11.3%
<b><u>Special Districts</u></b>													
Mineral County Hospital District													
Total: (Base Actual + Excess Actual)	\$0.124	\$0.125	\$0.121	\$0.123	\$0.124	\$0.125	\$0.127	\$0.132	\$0.135	\$0.136	\$0.136	\$0.129	\$0.118
% Change: FY to FY		1.3%	-3.2%	1.1%	1.1%	0.4%	1.8%	3.9%	2.5%	0.7%	0.1%	-5.1%	-8.9%
Base Estimate per NRS 360.680	\$0.120	\$0.126	\$0.129	\$0.126	\$0.125	\$0.127	\$0.127	\$0.131	\$0.136	\$0.139	\$0.142	\$0.136	\$0.133
Excess Actual	\$0.003							\$0.001					
Base Actual less Base Estimate		(\$0.000)	(\$0.007)	(\$0.003)	(\$0.001)	(\$0.002)	(\$0.000)		(\$0.000)	(\$0.002)	(\$0.005)	(\$0.007)	(\$0.015)
Difference as a % of Base Estimate		-0.3%	-5.7%	-2.2%	-0.5%	-1.9%	-0.1%		-0.3%	-1.8%	-3.9%	-5.2%	-11.3%
<b><u>Mineral County Summary</u></b>													
Enterprise Districts - Total	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
% Change: FY to FY													
Local Governments - Total	\$2.120	\$2.148	\$2.080	\$2.103	\$2.126	\$2.135	\$2.175	\$2.259	\$2.316	\$2.331	\$2.333	\$2.215	\$2.019
% Change: FY to FY		1.3%	-3.2%	1.1%	1.1%	0.4%	1.8%	3.9%	2.5%	0.7%	0.1%	-5.1%	-8.9%
Special Districts - Total	\$0.124	\$0.125	\$0.121	\$0.123	\$0.124	\$0.125	\$0.127	\$0.132	\$0.135	\$0.136	\$0.136	\$0.129	\$0.118
% Change: FY to FY		1.3%	-3.2%	1.1%	1.1%	0.4%	1.8%	3.9%	2.5%	0.7%	0.1%	-5.1%	-8.9%
<b><u>Mineral County - Total All Entities</u></b>	\$2.244	\$2.273	\$2.201	\$2.226	\$2.250	\$2.260	\$2.301	\$2.390	\$2.451	\$2.468	\$2.470	\$2.345	\$2.137
% Change: FY to FY		1.3%	-3.2%	1.1%	1.1%	0.4%	1.8%	3.9%	2.5%	0.7%	0.1%	-5.1%	-8.9%

Source: Department of Taxation and Applied Analysis  
(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>NYE COUNTY</b>													
<b><u>Enterprise Districts</u></b>													
None													
<b><u>Local Governments</u></b>													
Nye County													
Total: (Base Actual + Excess Actual)	\$7.181	\$7.627	\$8.348	\$8.796	\$9.234	\$10.108	\$11.614	\$12.728	\$13.495	\$12.037	\$10.782	\$9.717	\$11.026
% Change: FY to FY		6.2%	9.4%	5.4%	5.0%	9.5%	14.9%	9.6%	6.0%	-10.8%	-10.4%	-9.9%	13.5%
Base Estimate per NRS 360.680	\$5.921	\$7.296	\$7.833	\$8.099	\$8.229	\$8.427	\$8.587	\$8.870	\$9.172	\$9.401	\$9.786	\$9.796	\$9.980
Excess Actual	\$1.260	\$0.331	\$0.515	\$0.697	\$1.005	\$1.681	\$3.027	\$3.858	\$4.323	\$2.636	\$0.995	\$0.043	\$1.047
Base Actual less Base Estimate												(\$0.079)	
Difference as a % of Base Estimate												-0.8%	
Gabbs													
Total: (Base Actual + Excess Actual)	\$0.057	\$0.060	\$0.066	\$0.068	\$0.069	\$0.069	\$0.078	\$0.098	\$0.103	\$0.091	\$0.084	\$0.077	\$0.087
% Change: FY to FY		5.5%	9.0%	4.2%	0.6%	0.8%	11.9%	25.8%	5.8%	-12.1%	-7.1%	-9.0%	14.1%
Base Estimate per NRS 360.680	\$0.048	\$0.058	\$0.062	\$0.064	\$0.065	\$0.066	\$0.068	\$0.070	\$0.072	\$0.074	\$0.077	\$0.077	\$0.079
Excess Actual	\$0.009	\$0.002	\$0.004	\$0.004	\$0.004	\$0.003	\$0.010	\$0.028	\$0.031	\$0.017	\$0.007	\$0.000	\$0.009
Base Actual less Base Estimate												(\$0.001)	
Difference as a % of Base Estimate												-0.8%	
Amargosa													
Total: (Base Actual + Excess Actual)	\$0.070	\$0.075	\$0.081	\$0.086	\$0.086	\$0.090	\$0.107	\$0.124	\$0.130	\$0.116	\$0.105	\$0.095	\$0.108
% Change: FY to FY		6.4%	8.6%	5.6%	0.6%	4.1%	18.4%	16.3%	4.9%	-11.1%	-9.3%	-9.0%	13.4%
Base Estimate per NRS 360.680	\$0.057	\$0.072	\$0.077	\$0.080	\$0.081	\$0.083	\$0.084	\$0.087	\$0.090	\$0.092	\$0.096	\$0.096	\$0.098
Excess Actual	\$0.013	\$0.003	\$0.004	\$0.006	\$0.006	\$0.007	\$0.022	\$0.037	\$0.040	\$0.023	\$0.009	\$0.000	\$0.010
Base Actual less Base Estimate												(\$0.001)	
Difference as a % of Base Estimate												-0.8%	
Beatty													
Total: (Base Actual + Excess Actual)	\$0.236	\$0.249	\$0.269	\$0.281	\$0.280	\$0.285	\$0.314	\$0.382	\$0.418	\$0.378	\$0.347	\$0.317	\$0.356
% Change: FY to FY		5.6%	8.1%	4.3%	-0.2%	1.6%	10.3%	21.6%	9.4%	-9.7%	-8.2%	-8.4%	12.1%
Base Estimate per NRS 360.680	\$0.197	\$0.240	\$0.256	\$0.265	\$0.269	\$0.276	\$0.281	\$0.290	\$0.300	\$0.307	\$0.320	\$0.320	\$0.326
Excess Actual	\$0.039	\$0.010	\$0.013	\$0.016	\$0.011	\$0.009	\$0.033	\$0.092	\$0.118	\$0.070	\$0.027	\$0.001	\$0.030
Base Actual less Base Estimate												(\$0.003)	
Difference as a % of Base Estimate												-0.9%	
Manhattan													
Total: (Base Actual + Excess Actual)	\$0.003	\$0.003	\$0.004	\$0.004	\$0.004	\$0.004	\$0.005	\$0.005	\$0.006	\$0.005	\$0.005	\$0.004	\$0.005
% Change: FY to FY		5.1%	7.8%	5.7%	2.0%	3.5%	15.1%	18.0%	3.9%	-10.0%	-7.9%	-9.6%	14.1%
Base Estimate per NRS 360.680	\$0.003	\$0.003	\$0.003	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004
Excess Actual	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.001	\$0.002	\$0.002	\$0.001	\$0.000	\$0.000	\$0.000
Base Actual less Base Estimate												(\$0.000)	
Difference as a % of Base Estimate												-0.8%	

**TABLE 3 - SECOND TIER**
**Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations**

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Pahrump</b>													
Total: (Base Actual + Excess Actual)	\$0.464	\$0.493	\$0.544	\$0.573	\$0.615	\$0.699	\$0.816	\$0.834	\$0.884	\$0.786	\$0.699	\$0.628	\$0.715
% Change: FY to FY		6.4%	10.3%	5.3%	7.3%	13.7%	16.6%	2.2%	6.0%	-11.1%	-11.0%	-10.2%	13.7%
Base Estimate per NRS 360.680	\$0.380	\$0.471	\$0.507	\$0.524	\$0.532	\$0.545	\$0.555	\$0.574	\$0.593	\$0.608	\$0.633	\$0.633	\$0.645
Excess Actual	\$0.084	\$0.022	\$0.037	\$0.049	\$0.083	\$0.154	\$0.261	\$0.260	\$0.290	\$0.178	\$0.067	\$0.003	\$0.069
Base Actual less Base Estimate												(\$0.005)	
Difference as a % of Base Estimate												-0.8%	
<b>Round Mountain</b>													
Total: (Base Actual + Excess Actual)	\$0.157	\$0.166	\$0.182	\$0.191	\$0.194	\$0.203	\$0.215	\$0.265	\$0.278	\$0.251	\$0.232	\$0.212	\$0.239
% Change: FY to FY		6.2%	9.4%	5.3%	1.4%	4.6%	5.7%	23.4%	4.9%	-9.6%	-7.8%	-8.6%	12.7%
Base Estimate per NRS 360.680	\$0.130	\$0.159	\$0.171	\$0.177	\$0.179	\$0.184	\$0.187	\$0.193	\$0.200	\$0.205	\$0.213	\$0.214	\$0.217
Excess Actual	\$0.027	\$0.007	\$0.011	\$0.015	\$0.015	\$0.020	\$0.028	\$0.072	\$0.078	\$0.046	\$0.018	\$0.001	\$0.021
Base Actual less Base Estimate												(\$0.002)	
Difference as a % of Base Estimate												-0.9%	
<b>Tonopah</b>													
Total: (Base Actual + Excess Actual)	\$0.196	\$0.208	\$0.224	\$0.237	\$0.238	\$0.239	\$0.267	\$0.332	\$0.352	\$0.316	\$0.290	\$0.265	\$0.298
% Change: FY to FY		6.3%	7.8%	5.9%	0.2%	0.6%	11.6%	24.2%	6.0%	-10.3%	-8.1%	-8.7%	12.6%
Base Estimate per NRS 360.680	\$0.164	\$0.199	\$0.213	\$0.221	\$0.224	\$0.230	\$0.234	\$0.242	\$0.250	\$0.256	\$0.267	\$0.267	\$0.272
Excess Actual	\$0.032	\$0.009	\$0.011	\$0.017	\$0.014	\$0.010	\$0.033	\$0.090	\$0.102	\$0.059	\$0.023	\$0.001	\$0.026
Base Actual less Base Estimate												(\$0.002)	
Difference as a % of Base Estimate												-0.9%	
<b>Special Districts</b>													
<b>Amargosa Library District</b>													
Total: (Base Actual + Excess Actual)	\$0.006	\$0.006	\$0.006	\$0.007	\$0.007	\$0.007	\$0.009	\$0.010	\$0.010	\$0.009	\$0.008	\$0.008	\$0.009
% Change: FY to FY		5.6%	8.2%	5.1%	-0.4%	1.6%	24.5%	17.0%	4.2%	-11.3%	-9.6%	-9.1%	13.1%
Base Estimate per NRS 360.680	\$0.005	\$0.006	\$0.006	\$0.006	\$0.006	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.008	\$0.008	\$0.008
Excess Actual	\$0.001	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.002	\$0.003	\$0.003	\$0.002	\$0.001	\$0.000	\$0.001
Base Actual less Base Estimate												(\$0.000)	
Difference as a % of Base Estimate												-0.9%	
<b>Beatty Library District</b>													
Total: (Base Actual + Excess Actual)	\$0.004	\$0.004	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.007	\$0.007	\$0.006	\$0.006	\$0.005	\$0.006
% Change: FY to FY		5.6%	8.1%	4.5%	-0.3%	1.6%	11.1%	24.3%	6.8%	-10.1%	-8.5%	-8.5%	12.3%
Base Estimate per NRS 360.680	\$0.003	\$0.004	\$0.004	\$0.004	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005
Excess Actual	\$0.001	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.001	\$0.002	\$0.002	\$0.001	\$0.000	\$0.000	\$0.001
Base Actual less Base Estimate												(\$0.000)	
Difference as a % of Base Estimate												-0.9%	

### Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations

(Amounts Shown in Millions)

[illegible]

### TABLE 3 - SECOND TIER

#### Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Tonopah Library District</b>													
Total: (Base Actual + Excess Actual)	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.003	\$0.003	\$0.003	\$0.002	\$0.002	\$0.002
% Change: FY to FY		5.6%	8.5%	5.2%	1.3%	4.4%	14.4%	16.9%	4.3%	-9.9%	-8.4%	-8.5%	12.5%
Base Estimate per NRS 360.680	\$0.001	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002
Excess Actual	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.001	\$0.001	\$0.000	\$0.000	\$0.000	\$0.000
Base Actual less Base Estimate												(\$0.000)	
Difference as a % of Base Estimate												-0.9%	
<b><u>Nye County Summary</u></b>													
Enterprise Districts - Total	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
% Change: FY to FY													
Local Governments - Total	\$8.363	\$8.882	\$9.718	\$10.237	\$10.721	\$11.698	\$13.414	\$14.768	\$15.665	\$13.979	\$12.543	\$11.316	\$12.834
% Change: FY to FY		6.2%	9.4%	5.3%	4.7%	9.1%	14.7%	10.1%	6.1%	-10.8%	-10.3%	-9.8%	13.4%
Special Districts - Total	\$0.317	\$0.193	\$0.197	\$0.208	\$0.215	\$0.233	\$0.265	\$0.300	\$0.235	\$0.210	\$0.189	\$0.171	\$0.194
% Change: FY to FY		-39.3%	2.3%	5.5%	3.5%	8.2%	13.7%	13.5%	-21.8%	-10.6%	-10.0%	-9.5%	13.2%
<b><u>Nye County - Total All Entities</u></b>	\$8.681	\$9.075	\$9.915	\$10.445	\$10.936	\$11.931	\$13.679	\$15.068	\$15.900	\$14.189	\$12.732	\$11.487	\$13.028
% Change: FY to FY		4.5%	9.3%	5.3%	4.7%	9.1%	14.7%	10.2%	5.5%	-10.8%	-10.3%	-9.8%	13.4%

**TABLE 3 - SECOND TIER****Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations**

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>PERSHING COUNTY</b>													
<b><u>Enterprise Districts</u></b>													
None													
<b><u>Local Governments</u></b>													
Pershing County													
Total: (Base Actual + Excess Actual)	\$1.745	\$1.900	\$1.844	\$1.942	\$2.025	\$1.986	\$2.078	\$2.135	\$2.170	\$2.269	\$2.303	\$2.177	\$2.000
% Change: FY to FY		8.9%	-2.9%	5.3%	4.3%	-1.9%	4.6%	2.7%	1.6%	4.5%	1.5%	-5.5%	-8.1%
Base Estimate per NRS 360.680	\$1.548	\$1.773	\$1.951	\$1.907	\$1.938	\$1.984	\$2.022	\$2.089	\$2.160	\$2.214	\$2.304	\$2.305	\$2.236
Excess Actual	\$0.197	\$0.127		\$0.034	\$0.087	\$0.002	\$0.056	\$0.046	\$0.010	\$0.055	\$0.032		
Base Actual less Base Estimate			(\$0.107)								(\$0.001)	(\$0.128)	(\$0.236)
Difference as a % of Base Estimate			-5.5%								-0.1%	-5.6%	-10.6%
Lovelock													
Total: (Base Actual + Excess Actual)	\$0.330	\$0.357	\$0.347	\$0.363	\$0.371	\$0.373	\$0.391	\$0.401	\$0.460	\$0.489	\$0.438	\$0.409	\$0.376
% Change: FY to FY		8.1%	-2.9%	4.7%	2.2%	0.6%	4.7%	2.7%	14.5%	6.3%	-10.3%	-6.6%	-8.1%
Base Estimate per NRS 360.680	\$0.295	\$0.336	\$0.367	\$0.359	\$0.364	\$0.373	\$0.380	\$0.393	\$0.406	\$0.416	\$0.433	\$0.434	\$0.421
Excess Actual	\$0.036	\$0.021		\$0.004	\$0.007	\$0.000	\$0.011	\$0.009	\$0.054	\$0.073	\$0.012		
Base Actual less Base Estimate			(\$0.020)									(\$0.024)	(\$0.044)
Difference as a % of Base Estimate			-5.5%									-5.6%	-10.6%
<b><u>Special Districts</u></b>													
Pershing County Hospital District													
Total: (Base Actual + Excess Actual)	\$0.229	\$0.248	\$0.241	\$0.252	\$0.260	\$0.259	\$0.271	\$0.279	\$0.282	\$0.292	\$0.300	\$0.283	\$0.260
% Change: FY to FY		8.2%	-2.9%	4.9%	3.1%	-0.5%	4.7%	2.7%	1.3%	3.5%	2.7%	-5.5%	-8.1%
Base Estimate per NRS 360.680	\$0.204	\$0.233	\$0.255	\$0.249	\$0.253	\$0.259	\$0.264	\$0.272	\$0.282	\$0.289	\$0.301	\$0.300	\$0.291
Excess Actual	\$0.025	\$0.015		\$0.004	\$0.008	\$0.000	\$0.007	\$0.006	\$0.000	\$0.003	\$0.004		
Base Actual less Base Estimate			(\$0.014)								(\$0.001)	(\$0.017)	(\$0.031)
Difference as a % of Base Estimate			-5.5%								-0.2%	-5.6%	-10.6%
<b><u>Pershing County Summary</u></b>													
Enterprise Districts - Total	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
% Change: FY to FY													
Local Governments - Total	\$2.075	\$2.257	\$2.191	\$2.305	\$2.396	\$2.360	\$2.469	\$2.536	\$2.630	\$2.757	\$2.741	\$2.586	\$2.376
% Change: FY to FY		8.7%	-2.9%	5.2%	4.0%	-1.5%	4.6%	2.7%	3.7%	4.9%	-0.6%	-5.7%	-8.1%
Special Districts - Total	\$0.229	\$0.248	\$0.241	\$0.252	\$0.260	\$0.259	\$0.271	\$0.279	\$0.282	\$0.292	\$0.300	\$0.283	\$0.260
% Change: FY to FY		8.2%	-2.9%	4.9%	3.1%	-0.5%	4.7%	2.7%	1.3%	3.5%	2.7%	-5.5%	-8.1%
<b><u>Pershing County - Total All Entities</u></b>	\$2.304	\$2.505	\$2.432	\$2.557	\$2.656	\$2.618	\$2.740	\$2.815	\$2.912	\$3.049	\$3.041	\$2.870	\$2.636
% Change: FY to FY		8.7%	-2.9%	5.1%	3.9%	-1.4%	4.7%	2.7%	3.4%	4.7%	-0.3%	-5.6%	-8.1%

**TABLE 3 - SECOND TIER****Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations**

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>STOREY COUNTY</b>													
<b><u>Enterprise Districts</u></b>													
None													
<b><u>Local Governments</u></b>													
Storey County													
Total: (Base Actual + Excess Actual)	\$1.673	\$1.706	\$1.845	\$2.023	\$1.974	\$2.030	\$2.260	\$2.514	\$2.596	\$3.085	\$2.577	\$2.338	\$2.133
% Change: FY to FY		2.0%	8.1%	9.7%	-2.4%	2.8%	11.3%	11.2%	3.3%	18.8%	-16.5%	-9.3%	-8.8%
Base Estimate per NRS 360.680	\$1.668	\$1.700	\$1.752	\$1.812	\$1.841	\$1.885	\$1.921	\$1.984	\$2.052	\$2.103	\$2.189	\$2.191	\$2.251
Excess Actual	\$0.041	\$0.024	\$0.092	\$0.211	\$0.133	\$0.145	\$0.339	\$0.529	\$0.545	\$0.982	\$0.388	\$0.147	
Base Actual less Base Estimate													(\$0.118)
Difference as a % of Base Estimate													-5.2%
<b><u>Special Districts</u></b>													
Carson-Truckee Water Conservancy													
Total: (Base Actual + Excess Actual)	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001
% Change: FY to FY		1.9%	8.4%	12.7%	11.9%	10.6%	37.0%	-26.7%	0.7%	11.2%	-13.7%	-7.5%	-8.0%
Base Estimate per NRS 360.680	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001
Excess Actual	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.001	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
Base Actual less Base Estimate													(\$0.000)
Difference as a % of Base Estimate													-5.2%
<b><u>Storey County Summary</u></b>													
Enterprise Districts - Total	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
% Change: FY to FY													
Local Governments - Total	\$1.673	\$1.706	\$1.845	\$2.023	\$1.974	\$2.030	\$2.260	\$2.514	\$2.596	\$3.085	\$2.577	\$2.338	\$2.133
% Change: FY to FY		2.0%	8.1%	9.7%	-2.4%	2.8%	11.3%	11.2%	3.3%	18.8%	-16.5%	-9.3%	-8.8%
Special Districts - Total	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001
% Change: FY to FY		1.9%	8.4%	12.7%	11.9%	10.6%	37.0%	-26.7%	0.7%	11.2%	-13.7%	-7.5%	-8.0%
<b><u>Storey County - Total All Entities</u></b>	\$1.674	\$1.707	\$1.845	\$2.024	\$1.975	\$2.031	\$2.261	\$2.514	\$2.597	\$3.086	\$2.578	\$2.339	\$2.133
% Change: FY to FY		2.0%	8.1%	9.7%	-2.4%	2.8%	11.4%	11.2%	3.3%	18.8%	-16.5%	-9.3%	-8.8%

**TABLE 3 - SECOND TIER****Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations**

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>WASHOE COUNTY</b>													
<b><u>Enterprise Districts</u></b>													
Sun Valley Water and Sanitation GID: Total Actual	\$0.132	\$0.132	\$0.132	\$0.132	\$0.132	\$0.132	\$0.132	\$0.132	\$0.132	\$0.132	\$0.132	\$0.132	\$0.132
Verdi Television GID: Total Actual	\$0.064	\$0.064	\$0.064	\$0.064	\$0.064	\$0.064	\$0.064	\$0.064	\$0.064	\$0.064	\$0.064	\$0.064	\$0.064
Lemmon Valley Underground Water: Total Actual	\$0.009	\$0.009	\$0.009	\$0.009	\$0.009	\$0.009	\$0.009	\$0.009	\$0.009	\$0.009	\$0.009	\$0.009	\$0.009
<b><u>Local Governments</u></b>													
Washoe County													
Total: (Base Actual + Excess Actual)	\$63.626	\$67.341	\$70.294	\$71.857	\$75.685	\$84.503	\$94.738	\$102.724	\$99.373	\$91.174	\$76.787	\$68.513	\$69.146
% Change: FY to FY		5.8%	4.4%	2.2%	5.3%	11.7%	12.1%	8.4%	-3.3%	-8.3%	-15.8%	-10.8%	0.9%
Base Estimate per NRS 360.680	\$57.598	\$64.644	\$69.159	\$71.510	\$72.654	\$74.398	\$75.812	\$78.314	\$80.976	\$83.001	\$86.404	\$76.864	\$70.363
Excess Actual	\$6.029	\$2.696	\$1.135	\$1.225	\$3.027	\$10.105	\$18.926	\$24.410	\$18.397	\$8.174	\$0.242		\$0.804
Base Actual less Base Estimate											(\$9.616)	(\$8.351)	(\$1.216)
Difference as a % of Base Estimate											-11.1%	-10.9%	-1.7%
Reno													
Total: (Base Actual + Excess Actual)	\$36.096	\$38.194	\$39.885	\$40.758	\$42.949	\$47.482	\$52.373	\$55.208	\$55.257	\$51.266	\$43.553	\$38.860	\$39.232
% Change: FY to FY		5.8%	4.4%	2.2%	5.4%	10.6%	10.3%	5.4%	0.1%	-7.2%	-15.0%	-10.8%	1.0%
Base Estimate per NRS 360.680	\$32.711	\$36.673	\$39.226	\$40.559	\$41.208	\$42.197	\$42.999	\$44.418	\$45.928	\$47.076	\$49.007	\$43.596	\$39.909
Excess Actual	\$3.385	\$1.521	\$0.659	\$0.689	\$1.738	\$5.284	\$9.374	\$10.790	\$9.329	\$4.190	\$0.138		\$0.469
Base Actual less Base Estimate											(\$5.454)	(\$4.737)	(\$0.677)
Difference as a % of Base Estimate											-11.1%	-10.9%	-1.7%
Sparks													
Total: (Base Actual + Excess Actual)	\$15.338	\$16.232	\$16.946	\$17.311	\$18.258	\$20.288	\$23.021	\$25.493	\$25.168	\$22.526	\$18.521	\$16.525	\$16.726
% Change: FY to FY		5.8%	4.4%	2.2%	5.5%	11.1%	13.5%	10.7%	-1.3%	-10.5%	-17.8%	-10.8%	1.2%
Base Estimate per NRS 360.680	\$13.894	\$15.583	\$16.671	\$17.237	\$17.513	\$17.934	\$18.274	\$18.877	\$19.519	\$20.007	\$20.827	\$18.540	\$16.972
Excess Actual	\$1.444	\$0.649	\$0.276	\$0.284	\$0.747	\$2.354	\$4.747	\$6.616	\$5.649	\$2.519	\$0.070		\$0.241
Base Actual less Base Estimate											(\$2.306)	(\$2.014)	(\$0.246)
Difference as a % of Base Estimate											-11.1%	-10.9%	-1.4%
<b><u>Special Districts</u></b>													
Carson-Truckee Water Conservancy													
Total: (Base Actual + Excess Actual)	\$0.125	\$0.132	\$0.138	\$0.140	\$0.147	\$0.160	\$0.171	\$0.187	\$0.185	\$0.175	\$0.150	\$0.134	\$0.135
% Change: FY to FY		5.8%	4.3%	2.1%	4.7%	9.1%	6.7%	9.4%	-1.4%	-5.3%	-14.0%	-10.8%	0.5%
Base Estimate per NRS 360.680	\$0.113	\$0.127	\$0.135	\$0.140	\$0.142	\$0.146	\$0.149	\$0.153	\$0.159	\$0.163	\$0.169	\$0.150	\$0.138
Excess Actual	\$0.012	\$0.005	\$0.002	\$0.002	\$0.005	\$0.015	\$0.023	\$0.034	\$0.026	\$0.012	\$0.000		\$0.001
Base Actual less Base Estimate											(\$0.019)	(\$0.016)	(\$0.003)
Difference as a % of Base Estimate											-11.2%	-10.9%	-2.1%

**TABLE 3 - SECOND TIER**
**Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations**

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Incline Village GID</b>													
Total: (Base Actual + Excess Actual)	\$0.862	\$0.913	\$0.953	\$0.973	\$1.024	\$1.152	\$1.287	\$1.383	\$1.323	\$1.195	\$1.039	\$0.927	\$0.927
% Change: FY to FY		5.9%	4.3%	2.1%	5.3%	12.4%	11.7%	7.5%	-4.3%	-9.7%	-13.0%	-10.8%	0.0%
Base Estimate per NRS 360.680	\$0.779	\$0.876	\$0.938	\$0.969	\$0.985	\$1.009	\$1.028	\$1.062	\$1.098	\$1.125	\$1.171	\$1.040	\$0.952
Excess Actual	\$0.083	\$0.037	\$0.015	\$0.015	\$0.040	\$0.143	\$0.259	\$0.321	\$0.226	\$0.069	\$0.002		\$0.002
Base Actual less Base Estimate											(\$0.132)	(\$0.113)	(\$0.025)
Difference as a % of Base Estimate											-11.3%	-10.9%	-2.7%
<b>North Lake Tahoe Fire Protection</b>													
Total: (Base Actual + Excess Actual)	\$2.382	\$2.522	\$2.631	\$2.688	\$2.830	\$3.179	\$3.549	\$3.819	\$3.626	\$3.298	\$2.870	\$2.561	\$2.559
% Change: FY to FY		5.9%	4.3%	2.1%	5.3%	12.3%	11.6%	7.6%	-5.0%	-9.1%	-13.0%	-10.8%	-0.1%
Base Estimate per NRS 360.680	\$2.155	\$2.420	\$2.590	\$2.678	\$2.721	\$2.786	\$2.839	\$2.933	\$3.032	\$3.108	\$3.235	\$2.873	\$2.630
Excess Actual	\$0.228	\$0.102	\$0.042	\$0.043	\$0.110	\$0.394	\$0.710	\$0.886	\$0.594	\$0.189	\$0.004		\$0.004
Base Actual less Base Estimate											(\$0.365)	(\$0.312)	(\$0.071)
Difference as a % of Base Estimate											-11.3%	-10.9%	-2.7%
<b>Palomino Valley GID</b>													
Total: (Base Actual + Excess Actual)	\$0.126	\$0.133	\$0.139	\$0.142	\$0.149	\$0.161	\$0.177	\$0.184	\$0.194	\$0.194	\$0.152	\$0.136	\$0.139
% Change: FY to FY		5.8%	4.4%	2.1%	4.7%	8.6%	9.9%	3.8%	5.4%	-0.2%	-21.4%	-10.8%	2.2%
Base Estimate per NRS 360.680	\$0.114	\$0.128	\$0.137	\$0.141	\$0.144	\$0.147	\$0.150	\$0.155	\$0.160	\$0.164	\$0.171	\$0.152	\$0.139
Excess Actual	\$0.012	\$0.005	\$0.002	\$0.002	\$0.005	\$0.014	\$0.027	\$0.029	\$0.034	\$0.030	\$0.001		\$0.003
Base Actual less Base Estimate											(\$0.019)	(\$0.017)	(\$0.001)
Difference as a % of Base Estimate											-10.9%	-10.9%	-0.5%
<b>Sierra Forest Fire Protection</b>													
Total: (Base Actual + Excess Actual)	\$0.970	\$1.028	\$1.073	\$1.099	\$1.168	\$1.333	\$1.488	\$1.582	\$1.504	\$1.364	\$1.172	\$1.045	\$1.054
% Change: FY to FY		6.0%	4.4%	2.4%	6.2%	14.1%	11.6%	6.3%	-4.9%	-9.3%	-14.1%	-10.8%	0.9%
Base Estimate per NRS 360.680	\$0.875	\$0.985	\$1.056	\$1.092	\$1.109	\$1.136	\$1.157	\$1.195	\$1.236	\$1.267	\$1.319	\$1.173	\$1.074
Excess Actual	\$0.095	\$0.043	\$0.018	\$0.021	\$0.058	\$0.198	\$0.331	\$0.386	\$0.267	\$0.097	\$0.003		\$0.012
Base Actual less Base Estimate											(\$0.147)	(\$0.127)	(\$0.019)
Difference as a % of Base Estimate											-11.2%	-10.9%	-1.8%
<b>Truckee Meadows Fire Protection</b>													
Total: (Base Actual + Excess Actual)	\$4.238	\$4.485	\$4.678	\$4.775	\$4.988	\$5.447	\$5.936	\$6.667	\$6.276	\$6.028	\$5.111	\$4.561	\$4.586
% Change: FY to FY		5.8%	4.3%	2.1%	4.5%	9.2%	9.0%	12.3%	-5.9%	-3.9%	-15.2%	-10.8%	0.6%
Base Estimate per NRS 360.680	\$3.839	\$4.306	\$4.606	\$4.762	\$4.838	\$4.955	\$5.049	\$5.215	\$5.393	\$5.527	\$5.754	\$5.116	\$4.684
Excess Actual	\$0.399	\$0.178	\$0.072	\$0.073	\$0.153	\$0.493	\$0.887	\$1.452	\$0.883	\$0.501	\$0.014		\$0.037
Base Actual less Base Estimate											(\$0.643)	(\$0.556)	(\$0.098)
Difference as a % of Base Estimate											-11.2%	-10.9%	-2.1%

**TABLE 3 - SECOND TIER****Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations**

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b><u>Washoe County Summary</u></b>													
Enterprise Districts - Total	\$0.205	\$0.205	\$0.205	\$0.205	\$0.205	\$0.205	\$0.205	\$0.205	\$0.205	\$0.205	\$0.205	\$0.205	\$0.205
% Change: FY to FY		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Local Governments - Total	\$115.060	\$121.767	\$127.125	\$129.927	\$136.892	\$152.273	\$170.132	\$183.425	\$179.797	\$164.966	\$138.861	\$123.898	\$125.104
% Change: FY to FY		5.8%	4.4%	2.2%	5.4%	11.2%	11.7%	7.8%	-2.0%	-8.2%	-15.8%	-10.8%	1.0%
Special Districts - Total	\$8.703	\$9.212	\$9.611	\$9.817	\$10.306	\$11.434	\$12.609	\$13.822	\$13.108	\$12.253	\$10.495	\$9.364	\$9.400
% Change: FY to FY		5.9%	4.3%	2.1%	5.0%	10.9%	10.3%	9.6%	-5.2%	-6.5%	-14.3%	-10.8%	0.4%
<b><u>Washoe County - Total All Entities</u></b>	\$123.968	\$131.184	\$136.941	\$139.948	\$147.403	\$163.911	\$182.946	\$197.452	\$193.110	\$177.424	\$149.561	\$133.467	\$134.709
% Change: FY to FY		5.8%	4.4%	2.2%	5.3%	11.2%	11.6%	7.9%	-2.2%	-8.1%	-15.7%	-10.8%	0.9%

**TABLE 3 - SECOND TIER**
**Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations**

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>WHITE PINE COUNTY</b>													
<b>Enterprise Districts</b>													
None													
<b>Local Governments</b>													
White Pine County													
Total: (Base Actual + Excess Actual)	\$2.418	\$2.446	\$2.278	\$2.332	\$2.358	\$2.383	\$2.576	\$2.819	\$3.034	\$3.109	\$3.213	\$2.950	\$3.110
% Change: FY to FY		1.2%	-6.9%	2.3%	1.1%	1.1%	8.1%	9.4%	7.6%	2.5%	3.3%	-8.2%	5.4%
Base Estimate per NRS 360.680	\$2.262	\$2.457	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal
Excess Actual	\$0.155		Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement
Base Actual less Base Estimate		(\$0.010)											
Difference as a % of Base Estimate		-0.4%											
Ely													
Total: (Base Actual + Excess Actual)	\$0.800	\$0.809	\$0.958	\$0.981	\$0.992	\$1.002	\$1.084	\$1.186	\$1.276	\$1.308	\$1.351	\$1.241	\$1.308
% Change: FY to FY		1.2%	18.4%	2.3%	1.1%	1.1%	8.1%	9.4%	7.6%	2.5%	3.3%	-8.2%	5.4%
Base Estimate per NRS 360.680	\$0.752	\$0.813	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal
Excess Actual	\$0.048		Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement
Base Actual less Base Estimate		(\$0.003)											
Difference as a % of Base Estimate		-0.4%											
Lund													
Total: (Base Actual + Excess Actual)	\$0.012	\$0.012	\$0.012	\$0.012	\$0.012	\$0.013	\$0.014	\$0.015	\$0.016	\$0.016	\$0.017	\$0.015	\$0.016
% Change: FY to FY		1.2%	-0.4%	2.3%	1.1%	1.1%	8.1%	9.4%	7.6%	2.5%	3.3%	-8.2%	5.4%
Base Estimate per NRS 360.680	\$0.011	\$0.012	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal
Excess Actual	\$0.001		Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement
Base Actual less Base Estimate		(\$0.000)											
Difference as a % of Base Estimate		-0.4%											
McGill													
Total: (Base Actual + Excess Actual)	\$0.040	\$0.040	\$0.071	\$0.073	\$0.074	\$0.074	\$0.080	\$0.088	\$0.095	\$0.097	\$0.100	\$0.092	\$0.097
% Change: FY to FY		1.2%	75.5%	2.3%	1.1%	1.1%	8.1%	9.4%	7.6%	2.5%	3.3%	-8.2%	5.4%
Base Estimate per NRS 360.680	\$0.038	\$0.041	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal
Excess Actual	\$0.002		Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement
Base Actual less Base Estimate		(\$0.000)											
Difference as a % of Base Estimate		-0.4%											
Ruth													
Total: (Base Actual + Excess Actual)	\$0.014	\$0.014	\$0.034	\$0.035	\$0.036	\$0.036	\$0.039	\$0.043	\$0.046	\$0.047	\$0.049	\$0.045	\$0.047
% Change: FY to FY		1.2%	145.8%	2.3%	1.1%	1.1%	8.1%	9.4%	7.6%	2.5%	3.3%	-8.2%	5.4%
Base Estimate per NRS 360.680	\$0.013	\$0.014	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal
Excess Actual	\$0.001		Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement
Base Actual less Base Estimate		(\$0.000)											
Difference as a % of Base Estimate		-0.4%											

**TABLE 3 - SECOND TIER****Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations**

Source: Department of Taxation and Applied Analysis

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b><u>Special Districts</u></b>													
White Pine Hospital District													
Total: (Base Actual + Excess Actual)	\$0.318	\$0.322	\$0.269	\$0.275	\$0.278	\$0.281	\$0.304	\$0.333	\$0.358	\$0.367	\$0.379	\$0.348	\$0.367
% Change: FY to FY		1.2%	-16.5%	2.3%	1.1%	1.1%	8.1%	9.4%	7.6%	2.5%	3.3%	-8.2%	5.4%
Base Estimate per NRS 360.680	\$0.298	\$0.323	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal
Excess Actual	\$0.020		Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement
Base Actual less Base Estimate		(\$0.001)											
Difference as a % of Base Estimate		-0.4%											
<b><u>White Pine County Summary</u></b>													
Enterprise Districts - Total	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
% Change: FY to FY													
Local Governments - Total	\$3.283	\$3.322	\$3.354	\$3.433	\$3.472	\$3.509	\$3.793	\$4.150	\$4.466	\$4.577	\$4.730	\$4.343	\$4.578
% Change: FY to FY		1.2%	1.0%	2.3%	1.1%	1.1%	8.1%	9.4%	7.6%	2.5%	3.3%	-8.2%	5.4%
Special Districts - Total	\$0.318	\$0.322	\$0.269	\$0.275	\$0.278	\$0.281	\$0.304	\$0.333	\$0.358	\$0.367	\$0.379	\$0.348	\$0.367
% Change: FY to FY		1.2%	-16.5%	2.3%	1.1%	1.1%	8.1%	9.4%	7.6%	2.5%	3.3%	-8.2%	5.4%
<b><u>White Pine County - Total All Entities</u></b>													
% Change: FY to FY		1.2%	-0.6%	2.3%	1.1%	1.1%	8.1%	9.4%	7.6%	2.5%	3.3%	-8.2%	5.4%

## Notes:

- 1.) Total: (Base Actual + Excess Actual): This statistic represents the actual total Base CTX revenue plus actual total Excess CTX revenue (if any) distributed to the entity over the 12-months of each fiscal year.
- 2.) Base Estimate per NRS 360.680: This statistic represents the estimated fiscal year Base CTX revenue amount, calculated per NRS 360.680, that is used to determine the monthly base distribution amount to each local government and special district in a county each fiscal year. If the actual CTX revenues available for distribution during a month of the fiscal year exceed the monthly Base CTX revenue amount, the excess revenue over the base amount is distributed according to the Excess Distribution Formula for the CTX pursuant to NRS 360.690. If the actual CTX revenues available for distribution during a month of the fiscal year are not sufficient to make the monthly Base CTX revenue amount, the monthly Base CTX revenue distribution to each local government and special district is based on the proportional share of the entity's Base CTX revenue amount to the total Base CTX revenue amount for all local governments and special districts in the county.
- 3.) Excess Actual: This statistic represents the actual amount of Excess CTX revenue distributed cumulatively over the 12-months of each fiscal year. A zero value indicates that actual CTX revenues distributed each month of the fiscal year did not leave any excess above the base amount to be distributed over the 12-months of the fiscal year.
- 4.) Base Actual less Base Estimate: This statistic represents the difference between the actual Base CTX revenue amounts distributed over the 12-months of the fiscal year compared to the fiscal year Base Estimate per NRS 360.680 amount. A negative number indicates that the actual Base CTX revenue amount distributed cumulatively over the 12-months of the fiscal year were below the Base Estimate per NRS 360.680 amount. A blank field in the table for this item indicates that the actual Base CTX revenue amount distributed cumulatively over the 12-months of the fiscal year were sufficient to at least allow the fiscal year Base Estimate per NRS 360.680 amount to be received by the entity during the fiscal year and possibly resulted in Excess CTX revenue distributions in the fiscal year.
- 5.) Difference as a % of Base Estimate: This statistic represents the Base Actual less Base Estimate number, if applicable, as a percent of the Base Estimate per NRS 360.680 number. This statistic represents in percentage terms the magnitude by which actual Base CTX revenue amount distributions in the fiscal year were below the fiscal year Base CTX revenue amount established under NRS
- 6.) White Pine County Interlocal Agreement: See Table 7 - Second Tier: Second-Tier CTX Distribution Factors by Entity (Pg. 40) for an explanation of the White Pine County Interlocal Agreement for FY 2001 to FY 2012.

**TABLE 4 - SECOND TIER**
**Second-Tier CTX Distribution Shares by Entity**
**Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>CARSON CITY</b>													
<b><u>Enterprise Districts</u></b>													
None													
<b><u>Local Governments</u></b>													
Carson City													
Total Actual: % of Carson City Total All Entities	98.6%	98.6%	98.6%	98.6%	98.6%	98.6%	98.7%	98.7%	98.6%	98.6%	98.6%	98.6%	98.5%
Base Actual: % of Carson City Total All Entities Base	98.6%	98.6%	98.6%	98.6%	98.6%	98.6%	98.6%	98.6%	98.6%	98.6%	98.6%	98.6%	98.6%
Excess Actual: % of Carson City Total All Entities Excess	98.6%	98.6%	98.6%	98.7%	98.9%	99.0%	99.0%	99.0%	98.4%	98.6%			97.2%
Base Actual as a % of Total Actual	88.4%	98.6%	94.1%	90.0%	93.4%	89.4%	84.6%	83.7%	89.4%	100.0%	100.0%	100.0%	98.2%
Excess Actual as a % of Total Actual	11.6%	1.8%	5.9%	10.0%	6.6%	10.6%	15.4%	16.3%	10.6%	1.9%			2.7%
<b><u>Special Districts</u></b>													
Carson-Truckee Water Conservancy													
Total Actual: % of Carson City Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Carson City Total All Entities Base	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Excess Actual: % of Carson City Total All Entities Excess	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%			0.1%
Base Actual as a % of Total Actual	88.6%	98.7%	94.1%	90.8%	94.7%	91.6%	87.8%	87.0%	91.1%	100.0%	100.0%	100.0%	98.2%
Excess Actual as a % of Total Actual	11.4%	1.8%	5.9%	9.2%	5.6%	8.4%	12.2%	13.0%	8.9%	1.7%			2.6%
Sierra Forest Fire Protection													
Total Actual: % of Carson City Total All Entities	1.3%	1.3%	1.3%	1.3%	1.3%	1.2%	1.2%	1.2%	1.3%	1.3%	1.3%	1.3%	1.3%
Base Actual: % of Carson City Total All Entities Base	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%
Excess Actual: % of Carson City Total All Entities Excess	1.3%	1.3%	1.3%	1.2%	1.0%	0.9%	0.9%	0.9%	1.5%	1.3%			2.7%
Base Actual as a % of Total Actual	88.6%	98.7%	94.1%	90.7%	94.9%	92.3%	89.0%	88.4%	87.9%	100.0%	100.0%	100.0%	95.4%
Excess Actual as a % of Total Actual	11.4%	1.8%	5.9%	9.3%	5.4%	7.7%	11.0%	11.6%	12.1%	2.0%			5.4%
<b><u>Carson City Summary</u></b>													
Enterprise Districts - Total	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Actual: % of Carson City Total All Entities													
Local Governments - Total													
Total Actual: % of Carson City Total All Entities	98.6%	98.6%	98.6%	98.6%	98.6%	98.6%	98.7%	98.7%	98.6%	98.6%	98.6%	98.6%	98.5%
Special Districts - Total													
Total Actual: % of Carson City Total All Entities	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.3%	1.3%	1.4%	1.4%	1.4%	1.4%	1.5%
<b><u>Carson City - Total All Entities</u></b>													
Total Actual: % of Carson City Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>CHURCHILL COUNTY</b>													
<b><u>Enterprise Districts</u></b>													
None													
<b><u>Local Governments</u></b>													
Churchill County													
Total Actual: % of Churchill Total All Entities	74.7%	74.7%	74.7%	74.7%	74.8%	74.8%	75.9%	75.7%	75.4%	74.2%	74.2%	74.7%	74.5%
Base Actual: % of Churchill Total All Entities Base	74.7%	74.7%	74.7%	74.7%	74.7%	74.7%	74.7%	74.7%	74.7%	74.7%	74.7%	74.7%	74.7%
Excess Actual: % of Churchill Total All Entities Excess	74.8%	74.5%			76.9%	75.4%	80.7%	78.1%	77.9%	70.8%	69.5%		71.7%
Base Actual as a % of Total Actual	94.6%	95.6%	100.0%	100.0%	95.1%	91.8%	78.8%	70.0%	77.5%	86.5%	91.4%	100.0%	96.3%
Excess Actual as a % of Total Actual	5.4%	4.4%			4.9%	8.2%	21.2%	30.0%	22.5%	13.5%	10.1%		6.4%
Fallon													
Total Actual: % of Churchill Total All Entities	21.4%	21.4%	21.4%	21.4%	21.3%	21.4%	20.5%	20.6%	20.9%	22.1%	22.1%	21.4%	21.6%
Base Actual: % of Churchill Total All Entities Base	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%	21.4%
Excess Actual: % of Churchill Total All Entities Excess	21.5%	21.7%			19.9%	21.7%	17.0%	18.6%	19.1%	26.2%	27.4%		24.7%
Base Actual as a % of Total Actual	94.6%	95.5%	100.0%	100.0%	95.6%	91.7%	83.4%	73.8%	80.1%	83.2%	88.1%	100.0%	95.1%
Excess Actual as a % of Total Actual	5.4%	4.5%			4.4%	8.3%	16.6%	26.2%	19.9%	16.8%	13.3%		7.6%
<b><u>Special Districts</u></b>													
Carson-Truckee Water Conservancy													
Total Actual: % of Churchill Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Churchill Total All Entities Base	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Excess Actual: % of Churchill Total All Entities Excess	0.1%	0.1%			0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%		0.1%
Base Actual as a % of Total Actual	94.9%	95.6%	100.0%	100.0%	96.0%	93.5%	87.1%	74.1%	82.0%	88.4%	92.7%	100.0%	96.6%
Excess Actual as a % of Total Actual	5.1%	4.4%			4.0%	6.5%	12.9%	25.9%	18.0%	11.6%	8.8%		6.1%
Churchill Mosquito Abatement GID													
Total Actual: % of Churchill Total All Entities	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.4%	3.6%	3.6%	3.6%	3.7%	3.7%	3.7%
Base Actual: % of Churchill Total All Entities Base	3.8%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%
Excess Actual: % of Churchill Total All Entities Excess	3.6%	3.7%			3.1%	2.8%	2.2%	3.2%	2.9%	3.0%	3.1%		3.4%
Base Actual as a % of Total Actual	94.9%	95.6%	100.0%	100.0%	96.0%	93.7%	87.1%	74.0%	82.0%	88.4%	92.5%	100.0%	96.6%
Excess Actual as a % of Total Actual	5.1%	4.4%			4.0%	6.3%	12.9%	26.0%	18.0%	11.6%	9.0%		6.1%

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b><u>Churchill County Summary</u></b>													
Enterprise Districts - Total													
Total Actual: % of Churchill Total All Entities	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Local Governments - Total													
Total Actual: % of Churchill Total All Entities	96.1%	96.1%	96.1%	96.1%	96.2%	96.2%	96.5%	96.3%	96.3%	96.3%	96.2%	96.1%	96.2%
Special Districts - Total													
Total Actual: % of Churchill Total All Entities	3.9%	3.9%	3.9%	3.9%	3.8%	3.8%	3.5%	3.7%	3.7%	3.7%	3.8%	3.9%	3.8%
<b><u>Churchill County - Total All Entities</u></b>													
Total Actual: % of Churchill Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>CLARK COUNTY</b>													
<b><u>Enterprise Districts</u></b>													
Kyle Canyon Water District: % of Clark Total All Entities	0.002%	0.002%	0.002%	0.002%	0.002%	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%
<b><u>Local Governments</u></b>													
<b>Clark County</b>													
Total Actual: % of Clark Total All Entities	35.2%	35.0%	34.9%	34.6%	34.7%	35.0%	35.5%	35.4%	35.2%	35.2%	34.9%	34.6%	34.8%
Base Actual: % of Clark Total All Entities Base	35.2%	35.0%	34.9%	34.6%	34.6%	34.6%	34.6%	34.6%	34.6%	34.6%	34.6%	34.6%	34.6%
Excess Actual: % of Clark Total All Entities Excess	34.9%	35.4%	34.9%	35.3%	35.5%	36.6%	37.6%	37.0%	36.7%	37.1%	37.3%	37.7%	43.3%
Base Actual as a % of Total Actual	85.6%	93.6%	97.5%	99.3%	93.7%	81.2%	69.7%	66.0%	68.6%	73.6%	89.8%	100.0%	97.4%
Excess Actual as a % of Total Actual	14.4%	6.4%	2.5%	0.6%	6.3%	18.8%	30.3%	34.0%	31.4%	26.4%	10.2%	0.5%	2.6%
<b>Boulder City</b>													
Total Actual: % of Clark Total All Entities	1.1%	1.1%	1.1%	1.1%	1.1%	1.0%	0.9%	0.9%	0.9%	0.9%	1.0%	1.1%	1.1%
Base Actual: % of Clark Total All Entities Base	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%
Excess Actual: % of Clark Total All Entities Excess	1.0%	1.0%	1.0%	1.0%	1.0%	0.9%	0.6%	0.5%	0.6%	0.5%	0.5%	0.6%	0.6%
Base Actual as a % of Total Actual	86.9%	94.0%	97.7%	99.5%	94.4%	84.1%	80.7%	80.2%	81.2%	86.3%	94.9%	100.0%	98.8%
Excess Actual as a % of Total Actual	13.1%	6.0%	2.3%	0.6%	5.6%	15.9%	19.3%	19.8%	18.8%	13.7%	5.1%	0.3%	1.2%
<b>Henderson</b>													
Total Actual: % of Clark Total All Entities	9.2%	9.1%	9.1%	9.7%	9.9%	10.4%	10.9%	10.7%	10.3%	10.0%	9.8%	9.7%	9.8%
Base Actual: % of Clark Total All Entities Base	9.0%	9.1%	9.1%	9.7%	9.7%	9.7%	9.7%	9.7%	9.7%	9.7%	9.7%	9.7%	9.7%
Excess Actual: % of Clark Total All Entities Excess	9.9%	9.8%	9.9%	11.7%	12.6%	13.3%	13.9%	12.6%	11.7%	11.0%	10.2%	10.6%	12.5%
Base Actual as a % of Total Actual	84.4%	93.3%	97.3%	99.2%	92.1%	77.0%	63.5%	61.6%	65.9%	72.7%	90.1%	100.0%	97.3%
Excess Actual as a % of Total Actual	15.6%	6.7%	2.7%	0.8%	7.8%	23.0%	36.5%	38.4%	34.1%	27.3%	9.9%	0.5%	2.7%
<b>Las Vegas</b>													
Total Actual: % of Clark Total All Entities	28.5%	28.3%	28.2%	28.0%	27.8%	27.4%	26.9%	27.4%	27.3%	27.2%	27.6%	28.0%	27.5%
Base Actual: % of Clark Total All Entities Base	28.5%	28.3%	28.2%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%	28.0%
Excess Actual: % of Clark Total All Entities Excess	28.3%	28.5%	27.5%	26.5%	24.9%	24.6%	24.2%	26.0%	25.6%	24.8%	24.2%	21.4%	6.4%
Base Actual as a % of Total Actual	85.6%	93.7%	97.6%	99.4%	94.5%	83.9%	74.3%	69.1%	71.8%	77.2%	91.6%	100.0%	99.5%
Excess Actual as a % of Total Actual	14.4%	6.3%	2.4%	0.6%	5.5%	16.1%	25.7%	30.9%	28.2%	22.8%	8.4%	0.3%	0.5%
<b>Mesquite</b>													
Total Actual: % of Clark Total All Entities	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	1.0%	0.9%	0.9%	0.9%
Base Actual: % of Clark Total All Entities Base	0.8%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%
Excess Actual: % of Clark Total All Entities Excess	1.1%	1.1%	1.1%	1.0%	1.1%	0.8%	0.8%	0.9%	1.1%	1.2%	1.2%	1.5%	3.5%
Base Actual as a % of Total Actual	81.3%	92.1%	97.0%	99.0%	92.5%	82.9%	72.8%	68.2%	65.0%	68.1%	87.1%	99.7%	92.2%
Excess Actual as a % of Total Actual	18.7%	7.9%	3.0%	0.7%	7.4%	17.1%	27.2%	31.8%	35.0%	31.9%	12.9%	0.8%	7.8%

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>North Las Vegas</b>													
Total Actual: % of Clark Total All Entities	4.8%	4.8%	4.8%	4.7%	4.8%	5.0%	5.4%	5.6%	5.5%	5.4%	5.0%	4.7%	4.8%
Base Actual: % of Clark Total All Entities Base	4.7%	4.8%	4.8%	4.7%	4.7%	4.7%	4.7%	4.7%	4.7%	4.7%	4.7%	4.7%	4.7%
Excess Actual: % of Clark Total All Entities Excess	5.1%	5.3%	5.1%	5.2%	5.9%	6.1%	6.9%	7.3%	7.2%	7.6%	7.3%	7.3%	9.6%
Base Actual as a % of Total Actual	84.6%	93.0%	97.4%	99.2%	92.4%	78.0%	63.1%	57.5%	60.3%	65.2%	85.9%	99.8%	95.8%
Excess Actual as a % of Total Actual	15.4%	7.0%	2.6%	0.7%	7.6%	22.0%	36.9%	42.5%	39.7%	34.8%	14.1%	0.7%	4.2%
<b>Bunkerville</b>													
Total Actual: % of Clark Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Clark Total All Entities Base	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Excess Actual: % of Clark Total All Entities Excess	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
Base Actual as a % of Total Actual	86.1%	92.3%	97.8%	99.6%	93.9%	80.9%	79.3%	79.0%	77.1%	82.8%	94.5%	100.0%	96.8%
Excess Actual as a % of Total Actual	13.9%	7.7%	2.2%	0.5%	6.1%	19.1%	20.7%	21.0%	22.9%	17.2%	5.5%	0.3%	3.2%
<b>Enterprise</b>													
Total Actual: % of Clark Total All Entities	0.2%	0.3%	0.4%	0.4%	0.4%	0.6%	0.8%	0.8%	0.7%	0.6%	0.4%	0.4%	0.4%
Base Actual: % of Clark Total All Entities Base	0.2%	0.3%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
Excess Actual: % of Clark Total All Entities Excess	0.2%	0.1%	0.5%	0.7%	1.0%	1.5%	1.9%	1.6%	1.3%	1.1%	1.0%	1.1%	2.1%
Base Actual as a % of Total Actual	86.2%	97.1%	96.7%	98.5%	85.0%	54.2%	34.0%	33.9%	41.6%	50.4%	77.8%	99.2%	89.4%
Excess Actual as a % of Total Actual	13.8%	2.9%	3.3%	1.1%	14.8%	45.8%	66.0%	66.1%	58.4%	49.6%	22.2%	1.2%	10.6%
<b>Glendale</b>													
Total Actual: % of Clark Total All Entities	0.0003%	0.0003%	0.0003%	0.0003%									
Base Actual: % of Clark Total All Entities Base	0.0003%	0.0003%	0.0003%	0.0003%									
Excess Actual: % of Clark Total All Entities Excess	0.0003%	0.0004%	0.0002%	0.0003%									
Base Actual as a % of Total Actual	85.2%	91.3%	97.9%	99.5%									
Excess Actual as a % of Total Actual	14.8%	8.7%	2.1%	0.6%									
<b>Laughlin</b>													
Total Actual: % of Clark Total All Entities	0.8%	0.8%	0.8%	0.8%	0.7%	0.6%	0.5%	0.6%	0.6%	0.7%	0.8%	0.8%	0.8%
Base Actual: % of Clark Total All Entities Base	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%
Excess Actual: % of Clark Total All Entities Excess	0.7%	0.7%	0.6%	0.5%	0.3%	0.2%		0.1%	0.3%	0.6%	0.7%	0.8%	0.9%
Base Actual as a % of Total Actual	86.9%	94.2%	98.0%	99.8%	97.5%	95.6%	100.0%	91.7%	86.4%	78.2%	91.1%	100.0%	97.5%
Excess Actual as a % of Total Actual	13.1%	5.8%	2.0%	0.4%	2.6%	4.4%		8.3%	13.6%	21.8%	8.9%	0.5%	2.5%

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Moapa Valley</b>													
Total Actual: % of Clark Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Clark Total All Entities Base	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Excess Actual: % of Clark Total All Entities Excess	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.3%
Base Actual as a % of Total Actual	85.3%	92.9%	97.6%	99.1%	92.2%	80.8%	72.2%	69.6%	82.6%	74.1%	89.1%	99.9%	94.3%
Excess Actual as a % of Total Actual	14.7%	7.1%	2.4%	0.9%	7.7%	19.2%	27.8%	30.4%	17.4%	25.9%	10.9%	0.6%	5.7%
<b>Paradise</b>													
Total Actual: % of Clark Total All Entities	7.5%	7.4%	7.4%	7.3%	7.3%	7.0%	6.4%	6.2%	6.6%	6.7%	7.2%	7.3%	7.3%
Base Actual: % of Clark Total All Entities Base	7.5%	7.4%	7.4%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%
Excess Actual: % of Clark Total All Entities Excess	7.4%	6.7%	7.3%	6.7%	6.7%	5.6%	4.1%	3.8%	5.1%	4.7%	5.7%	6.9%	7.9%
Base Actual as a % of Total Actual	85.7%	94.3%	97.6%	99.4%	94.3%	85.6%	81.6%	79.9%	77.0%	82.2%	92.5%	100.0%	97.8%
Excess Actual as a % of Total Actual	14.3%	5.7%	2.4%	0.6%	5.7%	14.4%	18.4%	20.1%	23.0%	17.8%	7.5%	0.4%	2.2%
<b>Searchlight</b>													
Total Actual: % of Clark Total All Entities	0.05%	0.05%	0.05%	0.05%	0.05%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.05%	0.05%
Base Actual: % of Clark Total All Entities Base	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%
Excess Actual: % of Clark Total All Entities Excess	0.04%	0.04%	0.04%	0.03%	0.02%	0.02%	0.03%	0.02%	0.02%	0.02%	0.01%		
Base Actual as a % of Total Actual	86.8%	95.0%	97.9%	99.8%	97.4%	92.4%	80.5%	83.6%	84.3%	87.2%	97.6%	100.0%	100.0%
Excess Actual as a % of Total Actual	13.2%	5.0%	2.1%	0.4%	2.7%	7.6%	19.5%	16.4%	15.7%	12.8%	2.4%		
<b>Spring Valley</b>													
Total Actual: % of Clark Total All Entities	1.3%	1.7%	2.1%	2.1%	2.1%	2.1%	2.3%	2.2%	2.2%	2.1%	2.1%	2.1%	2.0%
Base Actual: % of Clark Total All Entities Base	1.3%	1.8%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%
Excess Actual: % of Clark Total All Entities Excess	1.3%	1.4%	2.2%	2.2%	2.3%	2.5%	2.9%	2.6%	2.4%	2.3%	2.2%	1.9%	1.6%
Base Actual as a % of Total Actual	85.4%	95.0%	97.4%	99.3%	93.0%	78.7%	64.2%	61.9%	66.4%	72.6%	90.0%	100.0%	98.4%
Excess Actual as a % of Total Actual	14.6%	5.0%	2.6%	0.7%	7.0%	21.3%	35.8%	38.1%	33.6%	27.4%	10.0%	0.4%	1.6%
<b>Summerlin</b>													
Total Actual: % of Clark Total All Entities	0.004%	0.01%	0.02%	0.02%	0.02%	0.04%	0.07%	0.04%	0.03%	0.02%	0.02%	0.02%	0.02%
Base Actual: % of Clark Total All Entities Base	0.003%	0.01%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
Excess Actual: % of Clark Total All Entities Excess	0.007%	0.01%	0.07%	0.15%	0.13%	0.16%	0.19%	0.09%	0.06%	0.04%	0.03%	0.03%	0.05%
Base Actual as a % of Total Actual	73.0%	89.6%	90.1%	91.7%	65.0%	32.3%	18.2%	27.5%	39.6%	54.3%	82.9%	99.7%	94.2%
Excess Actual as a % of Total Actual	27.0%	10.4%	9.9%	5.1%	33.6%	67.7%	81.8%	72.5%	60.4%	45.7%	17.1%	0.8%	5.8%

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Sunrise Manor</b>													
Total Actual: % of Clark Total All Entities	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	0.9%	0.9%	0.9%	0.9%	1.0%	1.0%	1.0%
Base Actual: % of Clark Total All Entities Base	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Excess Actual: % of Clark Total All Entities Excess	1.0%	1.0%	1.0%	0.9%	0.9%	0.9%	0.8%	0.7%	0.7%	0.7%	0.7%	0.5%	
Base Actual as a % of Total Actual	85.9%	93.7%	97.7%	99.5%	94.4%	84.3%	76.7%	75.7%	76.2%	81.0%	93.2%	100.0%	100.0%
Excess Actual as a % of Total Actual	14.1%	6.3%	2.3%	0.6%	5.6%	15.7%	23.3%	24.3%	23.8%	19.0%	6.8%	0.2%	
<b>Whitney</b>													
Total Actual: % of Clark Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Clark Total All Entities Base	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Excess Actual: % of Clark Total All Entities Excess	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.4%
Base Actual as a % of Total Actual	85.9%	93.7%	97.5%	99.3%	93.0%	78.8%	63.8%	60.7%	58.1%	61.9%	83.6%	99.6%	91.3%
Excess Actual as a % of Total Actual	14.1%	6.3%	2.5%	0.7%	7.0%	21.2%	36.2%	39.3%	41.9%	38.1%	16.4%	0.8%	8.7%
<b>Winchester</b>													
Total Actual: % of Clark Total All Entities	1.7%	1.6%	1.6%	1.6%	1.6%	1.4%	1.4%	1.4%	1.4%	1.5%	1.6%	1.6%	1.7%
Base Actual: % of Clark Total All Entities Base	1.7%	1.7%	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%
Excess Actual: % of Clark Total All Entities Excess	1.6%	1.3%	1.4%	1.1%	1.0%	0.5%	0.7%	0.9%	1.0%	1.3%	1.8%	2.3%	3.5%
Base Actual as a % of Total Actual	86.5%	95.1%	97.9%	99.7%	96.2%	93.4%	85.0%	79.4%	78.9%	79.3%	89.5%	99.8%	95.5%
Excess Actual as a % of Total Actual	13.5%	4.9%	2.1%	0.4%	3.9%	6.6%	15.0%	20.6%	21.1%	20.7%	10.5%	0.7%	4.5%
<b>Special Districts</b>													
<b>Boulder Library District</b>													
Total Actual: % of Clark Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Clark Total All Entities Base	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Excess Actual: % of Clark Total All Entities Excess	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Base Actual as a % of Total Actual	86.9%	94.1%	97.8%	99.6%	95.7%	89.4%	87.6%	81.8%	82.0%	83.1%	93.9%	100.0%	98.1%
Excess Actual as a % of Total Actual	13.1%	5.9%	2.2%	0.5%	4.3%	10.6%	12.4%	18.2%	18.0%	16.9%	6.1%	0.3%	1.9%
<b>Clark County Fire Protection District</b>													
Total Actual: % of Clark Total All Entities	5.1%	5.1%	5.1%	5.0%	5.0%	4.9%	4.6%	4.6%	4.8%	4.9%	5.0%	5.0%	5.1%
Base Actual: % of Clark Total All Entities Base	5.2%	5.1%	5.1%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Excess Actual: % of Clark Total All Entities Excess	4.8%	5.0%	4.8%	4.6%	4.3%	4.1%	3.5%	3.7%	4.2%	4.5%	4.7%	5.0%	5.7%
Base Actual as a % of Total Actual	86.5%	93.9%	97.7%	99.5%	94.7%	84.8%	78.2%	73.9%	73.5%	77.0%	91.0%	100.0%	97.7%
Excess Actual as a % of Total Actual	13.5%	6.1%	2.3%	0.6%	5.3%	15.2%	21.8%	26.1%	26.5%	23.0%	9.0%	0.4%	2.3%

Source: Department of Taxation and Applied Analysis

[illegible]

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>DOUGLAS COUNTY</b>													
<b><u>Enterprise Districts</u></b>													
Douglas County Sewer GID-% of Douglas Total All Entites	0.91%	0.85%	0.80%	0.77%	0.72%	0.67%	0.63%	0.60%	0.58%	0.58%	0.60%	0.64%	0.71%
Elk Point Sanitation GID-% of Douglas Total All Entites	0.05%	0.05%	0.04%	0.04%	0.04%	0.04%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.04%
Minden/Gardnerville Sanitation GID-% of Douglas Total All	0.89%	0.83%	0.78%	0.75%	0.70%	0.66%	0.61%	0.59%	0.57%	0.57%	0.59%	0.62%	0.69%
Tahoe Douglas Sewer GID-% of Douglas Total All Entites	2.88%	2.71%	2.55%	2.45%	2.27%	2.14%	2.00%	1.91%	1.86%	1.84%	1.90%	2.01%	2.24%
<b><u>Local Governments</u></b>													
<b>Douglas County</b>													
Total Actual: % of Douglas Total All Entities	52.7%	52.9%	53.0%	53.2%	53.6%	53.9%	54.6%	54.6%	54.7%	54.6%	54.2%	53.7%	53.3%
Base Actual: % of Douglas Total All Entities Base	55.2%	54.7%	55.1%	55.3%	55.3%	55.3%	55.3%	55.3%	55.3%	55.3%	55.3%	55.4%	55.5%
Excess Actual: % of Douglas Total All Entities Excess	56.4%	56.2%	55.9%	57.3%	59.0%	59.4%	61.5%	60.5%	61.1%	61.2%	60.9%	58.3%	
Base Actual as a % of Total Actual	86.4%	95.2%	96.3%	95.4%	89.2%	85.6%	80.5%	79.5%	79.7%	81.2%	88.1%	94.2%	100.0%
Excess Actual as a % of Total Actual	13.6%	4.8%	3.7%	4.6%	10.8%	14.4%	19.5%	20.5%	20.3%	18.8%	11.9%	5.8%	
<b>Gardnerville</b>													
Total Actual: % of Douglas Total All Entities	1.3%	1.3%	1.3%	1.3%	1.4%	1.4%	1.5%	1.4%	1.4%	1.4%	1.3%	1.3%	1.3%
Base Actual: % of Douglas Total All Entities Base	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%
Excess Actual: % of Douglas Total All Entities Excess	1.4%	1.5%	1.5%	1.8%	2.2%	2.6%	2.8%	2.1%	2.0%	1.8%	1.6%	1.6%	
Base Actual as a % of Total Actual	86.1%	94.8%	95.9%	93.9%	84.3%	76.5%	68.8%	72.6%	74.6%	77.7%	87.0%	93.5%	100.0%
Excess Actual as a % of Total Actual	13.9%	5.2%	4.1%	6.0%	15.7%	23.5%	31.2%	27.4%	25.4%	22.3%	13.0%	6.5%	
<b>Genoa</b>													
Total Actual: % of Douglas Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Douglas Total All Entities Base	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Excess Actual: % of Douglas Total All Entities Excess	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Base Actual as a % of Total Actual	86.1%	95.0%	96.3%	95.5%	91.1%	88.9%	92.2%	87.9%	88.4%	86.7%	92.1%	95.7%	100.0%
Excess Actual as a % of Total Actual	13.9%	5.0%	3.7%	4.5%	8.9%	11.1%	7.8%	12.1%	11.6%	13.3%	7.9%	4.3%	
<b>Minden</b>													
Total Actual: % of Douglas Total All Entities	1.7%	1.7%	1.7%	1.7%	1.7%	1.7%	1.6%	1.6%	1.6%	1.7%	1.7%	1.7%	1.7%
Base Actual: % of Douglas Total All Entities Base	1.7%	1.7%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%
Excess Actual: % of Douglas Total All Entities Excess	1.8%	1.8%	1.8%	1.8%	1.8%	1.7%	1.3%	1.1%	1.3%	1.6%	1.7%	1.8%	
Base Actual as a % of Total Actual	86.1%	95.0%	96.2%	95.4%	89.5%	87.1%	86.0%	87.4%	85.4%	84.4%	89.5%	94.5%	100.0%
Excess Actual as a % of Total Actual	13.9%	5.0%	3.8%	4.6%	10.5%	12.9%	14.0%	12.6%	14.6%	15.6%	10.5%	5.5%	

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Special Districts</b>													
Carson-Truckee Water Conservancy													
Total Actual: % of Douglas Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Douglas Total All Entities Base	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Excess Actual: % of Douglas Total All Entities Excess	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual as a % of Total Actual	87.0%	95.3%	96.3%	95.8%	90.7%	88.3%	83.8%	82.8%	83.8%	84.5%	90.5%	95.4%	100.0%
Excess Actual as a % of Total Actual	13.0%	4.7%	3.7%	4.2%	9.3%	11.7%	16.2%	17.2%	16.2%	15.5%	9.5%	4.6%	
<b>Cave Rock GID</b>													
Total Actual: % of Douglas Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Douglas Total All Entities Base	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Excess Actual: % of Douglas Total All Entities Excess	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual as a % of Total Actual	87.2%	95.4%	96.4%	95.7%	90.4%	87.4%	84.6%	80.3%	81.1%	83.1%	89.1%	93.6%	100.0%
Excess Actual as a % of Total Actual	12.8%	4.6%	3.6%	4.3%	9.6%	12.6%	15.4%	19.7%	18.9%	16.9%	10.9%	6.4%	
<b>Douglas Mosquito Protection GID</b>													
Total Actual: % of Douglas Total All Entities	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%
Base Actual: % of Douglas Total All Entities Base	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%
Excess Actual: % of Douglas Total All Entities Excess	0.7%	0.7%	0.7%	0.6%	0.6%	0.6%	0.7%	0.6%	0.6%	0.7%	0.6%	0.5%	0.6%
Base Actual as a % of Total Actual	86.7%	95.2%	96.3%	95.9%	91.1%	87.8%	81.3%	81.5%	82.7%	82.7%	89.3%	95.4%	100.0%
Excess Actual as a % of Total Actual	13.3%	4.8%	3.7%	4.1%	8.9%	12.2%	18.7%	18.5%	17.3%	17.3%	10.7%	4.6%	
<b>East Fork Fire Protection</b>													
Total Actual: % of Douglas Total All Entities	6.7%	6.7%	6.7%	6.7%	6.7%	6.8%	6.8%	6.7%	6.7%	6.8%	8.1%	8.1%	8.1%
Base Actual: % of Douglas Total All Entities Base	7.0%	6.9%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	8.4%	8.4%	8.4%
Excess Actual: % of Douglas Total All Entities Excess	7.0%	7.1%	7.3%	7.0%	6.8%	7.6%	7.0%	6.3%	6.3%	7.0%	7.9%	8.7%	8.7%
Base Actual as a % of Total Actual	86.6%	95.1%	96.2%	95.6%	90.1%	85.6%	82.2%	82.6%	82.9%	82.7%	89.6%	94.3%	100.0%
Excess Actual as a % of Total Actual	13.4%	4.9%	3.8%	4.4%	9.9%	14.4%	17.8%	17.4%	17.1%	17.3%	10.4%	5.7%	
<b>Gardnerville Rancho GID</b>													
Total Actual: % of Douglas Total All Entities	3.7%	3.7%	3.7%	3.7%	3.6%	3.5%	3.6%	3.5%	3.6%	3.6%	3.7%	3.7%	3.7%
Base Actual: % of Douglas Total All Entities Base	3.9%	3.9%	3.9%	3.9%	3.9%	3.9%	3.9%	3.9%	3.9%	3.9%	3.9%	3.9%	3.9%
Excess Actual: % of Douglas Total All Entities Excess	3.8%	3.8%	3.8%	3.0%	2.3%	2.2%	3.1%	2.2%	2.9%	3.1%	3.0%	2.1%	3.9%
Base Actual as a % of Total Actual	87.0%	95.4%	96.4%	96.6%	93.6%	91.8%	85.2%	88.2%	85.4%	85.5%	91.3%	97.0%	100.0%
Excess Actual as a % of Total Actual	13.0%	4.6%	3.6%	3.4%	6.4%	8.2%	14.8%	11.8%	14.6%	14.5%	8.7%	3.0%	

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Inidan Hills GID</b>													
Total Actual: % of Douglas Total All Entities	1.3%	1.3%	1.3%	1.3%	1.3%	1.4%	1.4%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%
Base Actual: % of Douglas Total All Entities Base	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%
Excess Actual: % of Douglas Total All Entities Excess	1.5%	1.5%	1.5%	1.6%	1.6%	1.9%	1.8%	1.4%	1.1%	1.3%	1.1%	1.0%	
Base Actual as a % of Total Actual	85.2%	94.5%	95.9%	94.7%	87.7%	82.1%	77.6%	80.6%	83.4%	83.4%	90.8%	95.8%	100.0%
Excess Actual as a % of Total Actual	14.8%	5.5%	4.1%	5.2%	12.3%	17.9%	22.4%	19.4%	16.6%	16.6%	9.2%	4.2%	
<b>Kingsbury GID</b>													
Total Actual: % of Douglas Total All Entities	2.5%	2.6%	2.6%	2.5%	2.5%	2.4%	2.3%	2.4%	2.6%	2.5%	2.6%	2.6%	2.6%
Base Actual: % of Douglas Total All Entities Base	2.7%	2.6%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
Excess Actual: % of Douglas Total All Entities Excess	2.6%	2.6%	2.6%	2.1%	2.0%	1.7%	1.3%	1.7%	2.7%	2.3%	2.5%	2.9%	
Base Actual as a % of Total Actual	87.3%	95.4%	96.5%	96.5%	92.2%	91.0%	90.5%	87.1%	80.9%	84.6%	89.7%	94.1%	100.0%
Excess Actual as a % of Total Actual	12.7%	4.6%	3.5%	3.6%	7.8%	9.0%	9.5%	12.9%	19.1%	15.4%	10.3%	5.9%	
<b>Lakeridge GID</b>													
Total Actual: % of Douglas Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Douglas Total All Entities Base	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Excess Actual: % of Douglas Total All Entities Excess	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	
Base Actual as a % of Total Actual	87.2%	95.4%	96.4%	95.8%	90.4%	88.4%	84.4%	77.9%	80.0%	82.5%	87.8%	92.8%	100.0%
Excess Actual as a % of Total Actual	12.8%	4.6%	3.6%	4.3%	9.6%	11.6%	15.6%	22.1%	20.0%	17.5%	12.2%	7.2%	
<b>Logan Creek GID</b>													
Total Actual: % of Douglas Total All Entities	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%
Base Actual: % of Douglas Total All Entities Base	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%
Excess Actual: % of Douglas Total All Entities Excess	0.04%	0.04%	0.04%	0.04%	0.04%	0.05%	0.05%	0.05%	0.04%	0.03%	0.04%	0.04%	
Base Actual as a % of Total Actual	86.9%	95.3%	96.4%	95.1%	88.2%	84.0%	79.0%	77.1%	81.7%	83.6%	89.1%	93.6%	100.0%
Excess Actual as a % of Total Actual	13.1%	4.7%	3.6%	4.9%	11.8%	16.0%	21.0%	22.9%	18.3%	16.4%	10.9%	6.4%	
<b>Marla Bay GID</b>													
Total Actual: % of Douglas Total All Entities	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Base Actual: % of Douglas Total All Entities Base	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Excess Actual: % of Douglas Total All Entities Excess	0.3%	0.3%	0.3%	0.3%	0.4%	0.4%	0.4%	0.5%	0.4%	0.4%	0.4%	0.5%	
Base Actual as a % of Total Actual	87.1%	95.4%	96.4%	94.7%	86.9%	81.7%	76.4%	70.5%	73.5%	76.1%	83.7%	90.3%	100.0%
Excess Actual as a % of Total Actual	12.9%	4.6%	3.6%	5.3%	13.1%	18.3%	23.6%	29.5%	26.5%	23.9%	16.3%	9.7%	

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Oliver Park GID</b>													
Total Actual: % of Douglas Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Douglas Total All Entities Base	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Excess Actual: % of Douglas Total All Entities Excess	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%		0.0%	0.1%	0.1%	0.1%	0.1%	
Base Actual as a % of Total Actual	87.5%	95.5%	96.5%	97.0%	95.1%	96.6%	100.0%	98.0%	88.3%	89.0%	92.7%	95.2%	100.0%
Excess Actual as a % of Total Actual	12.5%	4.5%	3.5%	3.1%	4.9%	3.4%		2.0%	11.7%	11.0%	7.3%	4.8%	
<b>Round Hill GID</b>													
Total Actual: % of Douglas Total All Entities	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	2.0%	2.0%	1.9%	1.9%	1.9%	1.9%	1.9%
Base Actual: % of Douglas Total All Entities Base	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Excess Actual: % of Douglas Total All Entities Excess	1.9%	1.9%	1.9%	2.1%	2.2%	2.3%	2.3%	2.2%	1.8%	1.6%	1.6%	1.7%	
Base Actual as a % of Total Actual	87.4%	95.4%	96.4%	95.3%	88.6%	84.5%	79.6%	79.2%	82.8%	85.4%	90.9%	95.3%	100.0%
Excess Actual as a % of Total Actual	12.6%	4.6%	3.6%	4.7%	11.4%	15.5%	20.4%	20.8%	17.2%	14.6%	9.1%	4.7%	
<b>Sierra Forest Fire Protection</b>													
Total Actual: % of Douglas Total All Entities	1.3%	1.3%	1.3%	1.3%	1.3%	1.4%	1.4%	1.4%	1.4%	1.4%			
Base Actual: % of Douglas Total All Entities Base	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%			
Excess Actual: % of Douglas Total All Entities Excess	1.4%	1.4%	1.4%	1.4%	1.4%	1.7%	2.0%	1.9%	1.5%	1.5%			
Base Actual as a % of Total Actual	86.8%	95.3%	96.4%	95.6%	89.8%	84.3%	76.6%	76.0%	80.6%	81.7%			
Excess Actual as a % of Total Actual	13.2%	4.7%	3.6%	4.4%	10.2%	15.7%	23.4%	24.0%	19.4%	18.3%			
<b>Skyland GID</b>													
Total Actual: % of Douglas Total All Entities	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
Base Actual: % of Douglas Total All Entities Base	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
Excess Actual: % of Douglas Total All Entities Excess	0.4%	0.4%	0.4%	0.5%	0.6%	0.7%	0.7%	0.7%	0.3%	0.3%	0.3%	0.4%	
Base Actual as a % of Total Actual	87.1%	95.4%	96.4%	94.2%	85.0%	78.7%	72.0%	68.9%	83.1%	85.2%	90.6%	94.5%	100.0%
Excess Actual as a % of Total Actual	12.9%	4.6%	3.6%	5.8%	15.0%	21.3%	28.0%	31.1%	16.9%	14.8%	9.4%	5.5%	
<b>Tahoe Douglas Fire Protection</b>													
Total Actual: % of Douglas Total All Entities	19.7%	19.7%	19.7%	19.7%	19.6%	19.3%	18.8%	19.4%	19.2%	19.1%	19.5%	19.8%	19.8%
Base Actual: % of Douglas Total All Entities Base	20.8%	20.4%	20.5%	20.6%	20.6%	20.6%	20.6%	20.6%	20.6%	20.6%	20.6%	20.6%	20.7%
Excess Actual: % of Douglas Total All Entities Excess	19.6%	19.5%	19.7%	19.0%	17.9%	16.3%	14.3%	17.6%	16.6%	15.7%	16.7%	18.7%	
Base Actual as a % of Total Actual	87.4%	95.5%	96.5%	96.0%	91.0%	89.0%	86.9%	83.2%	84.3%	86.2%	91.0%	94.9%	100.0%
Excess Actual as a % of Total Actual	12.6%	4.5%	3.5%	4.1%	9.0%	11.0%	13.1%	16.8%	15.7%	13.8%	9.0%	5.1%	

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Topaz Ranch GID</b>													
Total Actual: % of Douglas Total All Entities	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Base Actual: % of Douglas Total All Entities Base	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Excess Actual: % of Douglas Total All Entities Excess	0.3%	0.3%	0.3%	0.3%	0.2%	0.1%	0.1%	0.2%	0.3%	0.4%	0.4%	0.5%	
Base Actual as a % of Total Actual	86.8%	95.3%	96.4%	96.5%	93.8%	93.6%	94.2%	90.2%	81.9%	78.4%	86.7%	91.2%	100.0%
Excess Actual as a % of Total Actual	13.2%	4.7%	3.6%	3.6%	6.2%	6.4%	5.8%	9.8%	18.1%	21.6%	13.3%	8.8%	
<b>Zephyr Cove GID</b>													
Total Actual: % of Douglas Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Douglas Total All Entities Base	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Excess Actual: % of Douglas Total All Entities Excess	0.1%	0.1%	0.1%	0.2%	0.2%	0.2%	0.2%	0.3%	0.2%	0.2%	0.2%	0.2%	
Base Actual as a % of Total Actual	87.0%	95.3%	96.4%	94.5%	85.6%	79.7%	73.0%	67.8%	77.4%	80.1%	86.7%	92.1%	100.0%
Excess Actual as a % of Total Actual	13.0%	4.7%	3.6%	5.6%	14.4%	20.3%	27.0%	32.2%	22.6%	19.9%	13.3%	7.9%	
<b>Zephyry Heights GID</b>													
Total Actual: % of Douglas Total All Entities	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
Base Actual: % of Douglas Total All Entities Base	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
Excess Actual: % of Douglas Total All Entities Excess	0.4%	0.4%	0.4%	0.4%	0.4%	0.3%	0.3%	0.4%	0.5%	0.5%	0.5%	0.6%	
Base Actual as a % of Total Actual	87.2%	95.4%	96.4%	95.9%	91.0%	89.3%	88.1%	83.0%	78.1%	80.5%	86.9%	92.3%	100.0%
Excess Actual as a % of Total Actual	12.8%	4.6%	3.6%	4.1%	9.0%	10.7%	11.9%	17.0%	21.9%	19.5%	13.1%	7.7%	
<b>Zephyr Knolls GID</b>													
Total Actual: % of Douglas Total All Entities	0.02%	0.02%	0.02%	0.02%	0.02%	0.01%	0.01%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
Base Actual: % of Douglas Total All Entities Base	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
Excess Actual: % of Douglas Total All Entities Excess	0.02%	0.02%	0.02%	0.01%	0.01%	0.01%	0.01%	0.01%	0.02%	0.02%	0.02%	0.02%	
Base Actual as a % of Total Actual	87.1%	95.4%	96.4%	96.2%	91.9%	90.5%	89.3%	83.4%	79.2%	81.7%	87.4%	92.6%	100.0%
Excess Actual as a % of Total Actual	12.9%	4.6%	3.6%	3.8%	8.1%	9.5%	10.7%	16.6%	20.8%	18.3%	12.6%	7.4%	
<b><u>Douglas County Summary</u></b>													
<b>Enterprise Districts - Total</b>													
Total Actual: % of Douglas Total All Entities	4.7%	4.4%	4.2%	4.0%	3.7%	3.5%	3.3%	3.1%	3.0%	3.0%	3.1%	3.3%	3.7%
<b>Local Governments - Total</b>													
Total Actual: % of Douglas Total All Entities	55.7%	55.9%	56.1%	56.2%	56.7%	57.1%	57.8%	57.6%	57.8%	57.7%	57.2%	56.7%	56.3%
<b>Special Districts - Total</b>													
Total Actual: % of Douglas Total All Entities	39.6%	39.7%	39.8%	39.7%	39.5%	39.4%	38.9%	39.3%	39.2%	39.2%	39.6%	40.0%	40.0%
<b><u>Douglas County - Total All Entities</u></b>													
Total Actual: % of Douglas Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>ELKO COUNTY</b>													
<b><u>Enterprise Districts</u></b>													
Elko Convention/Visitors Authority	2.3%	2.3%	2.2%	2.3%	2.3%	2.1%	1.9%	1.5%	1.4%	1.4%	1.4%	1.6%	1.3%
Elko Television District	1.0%	1.0%	0.9%	1.0%	1.0%	0.9%	0.8%	0.6%	0.6%	0.6%	0.6%	0.7%	0.5%
<b><u>Local Governments</u></b>													
<b>Elko County</b>													
Total Actual: % of Elko Total All Entities	40.3%	40.4%	40.4%	40.3%	40.3%	40.0%	37.5%	40.7%	40.9%	40.8%	40.9%	40.8%	41.0%
Base Actual: % of Elko Total All Entities Base	41.7%	41.7%	41.7%	41.7%	41.7%	41.7%	41.7%	41.7%	41.7%	41.7%	41.7%	41.7%	41.7%
Excess Actual: % of Elko Total All Entities Excess		42.2%	41.6%	40.1%	39.8%	32.8%	22.3%	41.3%	41.6%	41.4%	41.7%	42.0%	42.1%
Base Actual as a % of Total Actual	100.0%	100.0%	99.0%	100.0%	99.8%	95.9%	90.5%	71.3%	64.9%	69.8%	73.8%	81.3%	68.8%
Excess Actual as a % of Total Actual		3.9%	2.4%	0.1%	0.6%	4.1%	9.5%	28.7%	35.1%	30.2%	26.2%	18.7%	31.2%
<b>Carlin</b>													
Total Actual: % of Elko Total All Entities	5.1%	5.1%	5.1%	5.1%	5.1%	4.9%	4.7%	5.1%	5.1%	5.1%	5.1%	5.1%	5.1%
Base Actual: % of Elko Total All Entities Base	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%
Excess Actual: % of Elko Total All Entities Excess		5.1%	5.1%	4.7%	3.7%	1.3%	2.7%	5.2%	5.2%	5.1%	5.2%	5.3%	5.2%
Base Actual as a % of Total Actual	100.0%	100.0%	99.1%	100.0%	100.0%	98.7%	90.8%	71.4%	65.1%	70.2%	74.0%	81.3%	69.2%
Excess Actual as a % of Total Actual		3.7%	2.3%	0.1%	0.5%	1.3%	9.2%	28.6%	34.9%	29.8%	26.0%	18.7%	30.8%
<b>Elko City</b>													
Total Actual: % of Elko Total All Entities	36.5%	36.5%	36.5%	36.5%	36.4%	35.7%	33.9%	36.8%	37.0%	37.0%	36.9%	36.8%	37.0%
Base Actual: % of Elko Total All Entities Base	37.7%	37.7%	37.7%	37.7%	37.7%	37.7%	37.7%	37.7%	37.7%	37.7%	37.7%	37.7%	37.7%
Excess Actual: % of Elko Total All Entities Excess		37.4%	37.0%	35.1%	26.3%	20.1%	20.2%	37.5%	37.6%	38.0%	37.7%	37.5%	37.6%
Base Actual as a % of Total Actual	100.0%	100.0%	99.1%	100.0%	100.0%	97.1%	90.5%	71.2%	65.0%	69.5%	73.8%	81.5%	69.1%
Excess Actual as a % of Total Actual		3.8%	2.3%	0.1%	0.5%	2.9%	9.5%	28.8%	35.0%	30.5%	26.2%	18.5%	30.9%
<b>Wells</b>													
Total Actual: % of Elko Total All Entities	3.3%	3.3%	3.3%	3.3%	3.3%	3.2%	3.0%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%
Base Actual: % of Elko Total All Entities Base	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%
Excess Actual: % of Elko Total All Entities Excess		3.4%	3.3%	2.6%	1.6%	0.9%	1.8%	3.3%	3.4%	3.5%	3.3%	3.4%	3.4%
Base Actual as a % of Total Actual	100.0%	100.0%	99.1%	100.0%	100.0%	98.5%	90.6%	71.4%	64.7%	69.2%	74.1%	81.4%	68.7%
Excess Actual as a % of Total Actual		3.8%	2.3%	0.1%	0.3%	1.5%	9.4%	28.6%	35.3%	30.8%	25.9%	18.6%	31.3%
<b>West Wendover</b>													
Total Actual: % of Elko Total All Entities	7.5%	7.5%	7.5%	7.5%	7.6%	9.0%	13.0%	7.8%	7.7%	7.7%	7.7%	7.6%	7.6%
Base Actual: % of Elko Total All Entities Base	7.7%	7.7%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%
Excess Actual: % of Elko Total All Entities Excess		8.1%	8.3%	13.5%	22.2%	35.7%	41.9%	8.6%	8.0%	8.0%	8.1%	7.8%	7.8%
Base Actual as a % of Total Actual	100.0%	99.9%	98.8%	100.0%	98.6%	79.8%	48.7%	69.0%	64.2%	69.0%	73.1%	81.3%	69.0%
Excess Actual as a % of Total Actual		4.0%	2.5%	0.2%	1.8%	20.2%	51.3%	31.0%	35.8%	31.0%	26.9%	18.7%	31.0%

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Jackpot</b>													
Total Actual: % of Elko Total All Entities	4.0%	4.0%	4.0%	4.0%	4.0%	4.2%	5.1%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Base Actual: % of Elko Total All Entities Base	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%
Excess Actual: % of Elko Total All Entities Excess		3.8%	4.7%	3.9%	6.3%	9.2%	11.2%	4.2%	4.1%	4.0%	3.9%	3.9%	3.9%
Base Actual as a % of Total Actual	100.0%	100.0%	98.7%	100.0%	99.4%	89.0%	65.3%	70.9%	64.9%	70.4%	75.0%	82.3%	70.4%
Excess Actual as a % of Total Actual		3.5%	2.7%	0.1%	1.0%	11.0%	34.7%	29.1%	35.1%	29.6%	25.0%	17.7%	29.6%
<b>Montello</b>													
Total Actual: % of Elko Total All Entities	0.03%	0.03%	0.03%	0.03%	0.03%	0.02%	0.02%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%
Base Actual: % of Elko Total All Entities Base	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%
Excess Actual: % of Elko Total All Entities Excess		0.03%	0.02%	0.02%	0.04%	0.01%	0.01%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%
Base Actual as a % of Total Actual	100.0%	99.9%	99.7%	100.0%	99.5%	98.7%	90.5%	69.4%	65.0%	70.3%	74.6%	82.1%	70.0%
Excess Actual as a % of Total Actual		3.9%	1.7%	0.1%	0.9%	1.3%	9.5%	30.6%	35.0%	29.7%	25.4%	17.9%	30.0%
<b>Mountain City</b>													
Total Actual: % of Elko Total All Entities	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
Base Actual: % of Elko Total All Entities Base	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
Excess Actual: % of Elko Total All Entities Excess		0.02%	0.02%	0.02%	0.01%	0.00%	0.01%	0.02%	0.03%	0.02%	0.03%	0.03%	0.03%
Base Actual as a % of Total Actual	100.0%	100.0%	99.2%	100.0%	100.0%	98.8%	91.1%	73.0%	59.4%	66.0%	67.7%	75.8%	61.7%
Excess Actual as a % of Total Actual		3.5%	2.2%	0.1%	0.3%	1.2%	8.9%	27.0%	40.6%	34.0%	32.3%	24.2%	38.3%
<b>Special Districts</b>													
None													
<b>Elko County Summary</b>													
Enterprise Districts - Total													
Total Actual: % of Elko Total All Entities	3.3%	3.3%	3.1%	3.3%	3.2%	3.0%	2.6%	2.2%	1.9%	2.0%	2.0%	2.2%	1.9%
Local Governments - Total													
Total Actual: % of Elko Total All Entities	96.7%	96.7%	96.9%	96.7%	96.8%	97.0%	97.4%	97.8%	98.1%	98.0%	98.0%	97.8%	98.1%
Special Districts - Total													
Total Actual: % of Elko Total All Entities													
<b>Elko County - Total All Entities</b>													
Total Actual: % of Elko Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>ESMERALDA COUNTY</b>													
<b><u>Enterprise Districts</u></b>													
None													
<b><u>Local Governments</u></b>													
Esmeralda County													
Total Actual: % of Esmeralda Total All Entities	96.4%	96.4%	96.3%	96.4%	93.5%	96.4%	95.9%	96.3%	96.4%	96.4%	96.6%	96.4%	96.4%
Base Actual: % of Esmeralda Total All Entities Base	96.4%	96.4%	96.4%	96.4%	96.4%	96.4%	96.4%	96.4%	96.4%	96.4%	96.4%	96.4%	96.4%
Excess Actual: % of Esmeralda Total All Entities Excess	96.1%		96.2%	96.4%	48.1%	96.3%	86.1%	96.3%	96.4%	96.7%	98.7%	97.6%	
Base Actual as a % of Total Actual	99.8%	100.0%	99.0%	96.8%	96.9%	96.7%	96.5%	91.1%	83.2%	85.2%	88.4%	94.2%	100.0%
Excess Actual as a % of Total Actual	0.2%		1.0%	3.2%	3.1%	3.3%	3.5%	8.9%	16.8%	14.8%	11.6%	5.8%	
Goldfield													
Total Actual: % of Esmeralda Total All Entities	2.1%	2.1%	2.1%	2.1%	5.0%	2.1%	2.5%	2.1%	2.1%	2.1%	2.0%	2.0%	2.1%
Base Actual: % of Esmeralda Total All Entities Base	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%
Excess Actual: % of Esmeralda Total All Entities Excess	1.9%		2.0%	2.1%	51.1%	2.2%	12.7%	2.3%	2.2%	2.0%	1.3%	1.0%	
Base Actual as a % of Total Actual	99.9%	100.0%	99.1%	96.8%	39.2%	96.5%	80.1%	90.4%	82.8%	85.8%	92.9%	97.1%	100.0%
Excess Actual as a % of Total Actual	0.1%		0.9%	3.3%	60.8%	3.5%	19.9%	9.6%	17.2%	14.2%	7.1%	2.9%	
Silver Peak													
Total Actual: % of Esmeralda Total All Entities	1.6%	1.6%	1.6%	1.6%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.4%	1.5%	1.6%
Base Actual: % of Esmeralda Total All Entities Base	1.5%	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%
Excess Actual: % of Esmeralda Total All Entities Excess	2.0%		1.8%	1.5%	0.7%	1.5%	1.2%	1.4%	1.4%	1.3%		1.3%	
Base Actual as a % of Total Actual	99.8%	100.0%	98.8%	96.8%	97.0%	96.9%	96.9%	91.7%	84.6%	87.3%	100.0%	95.0%	100.0%
Excess Actual as a % of Total Actual	0.2%		1.2%	3.1%	3.0%	3.1%	3.1%	8.3%	15.4%	12.7%		5.0%	
<b><u>Special Districts</u></b>													
None													
<b><u>Esmeralda County Summary</u></b>													
Enterprise Districts - Total													
Total Actual: % of Esmeralda Total All Entities	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Local Governments - Total													
Total Actual: % of Esmeralda Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Special Districts - Total													
Total Actual: % of Esmeralda Total All Entities	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b><u>Esmeralda County - Total All Entities</u></b>													
Total Actual: % of Esmeralda Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>EUREKA COUNTY</b>													
<b><u>Enterprise Districts</u></b>													
Eureka Television District	1.6%	1.4%	1.8%	1.8%	1.7%	1.7%	1.2%	0.9%	0.6%	0.9%	0.9%	1.0%	0.9%
<b><u>Local Governments</u></b>													
Eureka County													
Total Actual: % of Eureka Total All Entities	98.1%	98.3%	97.9%	97.9%	96.0%	94.2%	98.5%	98.8%	99.1%	98.9%	98.8%	98.7%	98.9%
Base Actual: % of Eureka Total All Entities Base	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%
Excess Actual: % of Eureka Total All Entities Excess		99.7%		99.4%	49.8%	24.9%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%
Base Actual as a % of Total Actual	100.0%	86.4%	100.0%	100.0%	97.9%	98.6%	71.4%	53.4%	36.4%	55.4%	62.2%	66.8%	59.1%
Excess Actual as a % of Total Actual		14.0%		0.8%	2.1%	1.4%	28.6%	46.6%	63.6%	44.6%	37.8%	33.2%	40.9%
Crescent Valley													
Total Actual: % of Eureka Total All Entities	0.02%	0.02%	0.02%	0.02%	0.27%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
Base Actual: % of Eureka Total All Entities Base	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
Excess Actual: % of Eureka Total All Entities Excess		0.03%		0.08%	6.02%	0.01%	0.02%	0.03%	0.02%	0.02%	0.02%	0.02%	0.02%
Base Actual as a % of Total Actual	100.0%	83.2%	100.0%	100.0%	8.8%	98.5%	71.8%	52.9%	37.3%	58.2%	65.2%	70.6%	63.5%
Excess Actual as a % of Total Actual		17.3%		2.3%	91.2%	1.5%	28.2%	47.1%	62.7%	41.8%	34.8%	29.4%	36.5%
Eureka													
Total Actual: % of Eureka Total All Entities	0.06%	0.06%	0.06%	0.06%	0.76%	0.73%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%
Base Actual: % of Eureka Total All Entities Base	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%
Excess Actual: % of Eureka Total All Entities Excess		0.07%		0.17%	17.26%	12.91%	0.06%	0.07%	0.06%	0.06%	0.06%	0.06%	0.05%
Base Actual as a % of Total Actual	100.0%	84.8%	100.0%	100.0%	7.6%	7.7%	71.1%	51.5%	35.7%	57.8%	64.0%	68.7%	62.0%
Excess Actual as a % of Total Actual		15.7%		2.1%	92.4%	92.3%	28.9%	48.5%	64.3%	42.2%	36.0%	31.3%	38.0%
<b><u>Special Districts</u></b>													
Diamond Valley Rodent													
Total Actual: % of Eureka Total All Entities	0.09%	0.10%	0.10%	0.10%	0.64%	1.72%	0.10%	0.10%	0.10%	0.09%	0.09%	0.09%	0.09%
Base Actual: % of Eureka Total All Entities Base	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%
Excess Actual: % of Eureka Total All Entities Excess		0.10%		0.20%	13.44%	31.08%	0.10%	0.11%	0.10%	0.09%	0.09%	0.09%	0.09%
Base Actual as a % of Total Actual	100.0%	85.8%	100.0%	100.0%	14.4%	5.3%	70.6%	50.5%	36.0%	57.2%	64.2%	68.9%	61.4%
Excess Actual as a % of Total Actual		14.7%		1.5%	85.6%	94.7%	29.4%	49.5%	64.0%	42.8%	35.8%	31.1%	38.6%



**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>HUMBOLDT COUNTY</b>													
<b><u>Enterprise Districts</u></b>													
None													
<b><u>Local Governments</u></b>													
Humboldt County													
Total Actual: % of Humboldt Total All Entities	64.1%	64.1%	64.1%	64.0%	64.1%	64.0%	63.9%	63.9%	63.9%	64.0%	64.0%	64.0%	64.1%
Base Actual: % of Humboldt Total All Entities Base	64.1%	64.1%	64.1%	64.0%	64.1%	64.0%	64.0%	64.0%	64.0%	64.0%	64.0%	64.0%	64.0%
Excess Actual: % of Humboldt Total All Entities Excess				64.0%	69.6%	62.9%	63.2%	63.4%	63.4%	63.8%	64.0%	64.0%	64.2%
Base Actual as a % of Total Actual	100.0%	100.0%	100.0%	100.0%	100.0%	94.9%	81.8%	69.7%	72.6%	72.1%	73.4%	80.1%	65.9%
Excess Actual as a % of Total Actual				0.0%	0.6%	5.1%	18.2%	30.3%	27.4%	27.9%	26.6%	19.9%	34.1%
Winnemucca													
Total Actual: % of Humboldt Total All Entities	24.7%	24.7%	24.7%	24.7%	24.6%	24.7%	24.7%	24.8%	24.9%	24.8%	25.4%	24.7%	24.6%
Base Actual: % of Humboldt Total All Entities Base	24.7%	24.7%	24.7%	24.7%	24.6%	24.6%	24.6%	24.6%	24.6%	24.6%	24.6%	24.6%	24.6%
Excess Actual: % of Humboldt Total All Entities Excess				23.8%	14.7%	25.8%	25.4%	25.2%	25.5%	25.2%	27.7%	24.8%	24.6%
Base Actual as a % of Total Actual	100.0%	100.0%	100.0%	100.0%	100.0%	94.6%	81.1%	69.1%	71.7%	71.5%	71.0%	79.9%	66.0%
Excess Actual as a % of Total Actual				0.0%	0.4%	5.4%	18.9%	30.9%	28.3%	28.5%	29.0%	20.1%	34.0%
<b><u>Special Districts</u></b>													
Golconda Fire Protection													
Total Actual: % of Humboldt Total All Entities	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.2%	2.4%	2.4%
Base Actual: % of Humboldt Total All Entities Base	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%
Excess Actual: % of Humboldt Total All Entities Excess				3.1%	4.7%	2.3%	2.3%	2.3%	2.2%	2.3%	1.7%	2.3%	2.4%
Base Actual as a % of Total Actual	100.0%	100.0%	100.0%	100.0%	100.0%	95.1%	82.6%	70.7%	73.7%	73.2%	79.1%	80.5%	66.1%
Excess Actual as a % of Total Actual				0.0%	1.1%	4.9%	17.4%	29.3%	26.3%	26.8%	20.9%	19.5%	33.9%
Humboldt Fire Protection													
Total Actual: % of Humboldt Total All Entities	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Base Actual: % of Humboldt Total All Entities Base	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Excess Actual: % of Humboldt Total All Entities Excess				0.3%	0.6%	0.2%	0.2%	0.2%	0.2%	0.2%	0.4%	0.2%	0.2%
Base Actual as a % of Total Actual	100.0%	100.0%	100.0%	100.0%	100.0%	94.7%	80.9%	68.6%	72.3%	72.0%	60.8%	79.1%	65.2%
Excess Actual as a % of Total Actual				0.0%	1.8%	5.3%	19.1%	31.4%	27.7%	28.0%	39.2%	20.9%	34.8%

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Humboldt Hospital</b>													
Total Actual: % of Humboldt Total All Entities	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.1%	6.8%	6.8%
Base Actual: % of Humboldt Total All Entities Base	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%
Excess Actual: % of Humboldt Total All Entities Excess				6.8%	7.7%	6.8%	6.8%	6.8%	6.6%	6.6%	4.3%	6.7%	6.7%
Base Actual as a % of Total Actual	100.0%	100.0%	100.0%	100.0%	100.0%	94.8%	81.5%	69.4%	72.9%	72.5%	81.3%	80.4%	66.2%
Excess Actual as a % of Total Actual				0.0%	0.7%	5.2%	18.5%	30.6%	27.1%	27.5%	18.7%	19.6%	33.8%
<b>McDermitt Fire Protection</b>													
Total Actual: % of Humboldt Total All Entities	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.03%	0.02%	0.02%
Base Actual: % of Humboldt Total All Entities Base	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
Excess Actual: % of Humboldt Total All Entities Excess				0.02%	0.01%	0.02%	0.02%	0.02%	0.03%	0.02%	0.05%	0.02%	0.02%
Base Actual as a % of Total Actual	100.0%	100.0%	100.0%	100.0%	100.0%	94.7%	80.7%	68.2%	69.2%	70.8%	56.7%	79.0%	65.2%
Excess Actual as a % of Total Actual				0.0%	0.3%	5.3%	19.3%	31.8%	30.8%	29.2%	43.3%	21.0%	34.8%
<b>Orovida Community Services GID</b>													
Total Actual: % of Humboldt Total All Entities	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Base Actual: % of Humboldt Total All Entities Base	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Excess Actual: % of Humboldt Total All Entities Excess				0.2%	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Base Actual as a % of Total Actual	100.0%	100.0%	100.0%	100.0%	100.0%	94.8%	80.2%	67.8%	71.1%	71.7%	73.0%	80.3%	66.3%
Excess Actual as a % of Total Actual				0.0%	0.3%	5.2%	19.8%	32.2%	28.9%	28.3%	27.0%	19.7%	33.7%
<b>Orovida Fire Protection</b>													
Total Actual: % of Humboldt Total All Entities	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Base Actual: % of Humboldt Total All Entities Base	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Excess Actual: % of Humboldt Total All Entities Excess				0.2%	0.1%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Base Actual as a % of Total Actual	100.0%	100.0%	100.0%	100.0%	100.0%	94.8%	80.2%	67.8%	71.1%	71.7%	73.0%	80.3%	66.3%
Excess Actual as a % of Total Actual				0.0%	0.3%	5.2%	19.8%	32.2%	28.9%	28.3%	27.0%	19.7%	33.7%
<b>Paradise Fire Protection</b>													
Total Actual: % of Humboldt Total All Entities	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Base Actual: % of Humboldt Total All Entities Base	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Excess Actual: % of Humboldt Total All Entities Excess				0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Base Actual as a % of Total Actual	100.0%	100.0%	100.0%	100.0%	100.0%	94.4%	80.4%	68.4%	72.8%	71.8%	75.6%	79.9%	66.1%
Excess Actual as a % of Total Actual				0.0%	0.6%	5.6%	19.6%	31.6%	27.2%	28.2%	24.4%	20.1%	33.9%

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Pueblo Fire Protection</b>													
Total Actual: % of Humboldt Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Humboldt Total All Entities Base	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Excess Actual: % of Humboldt Total All Entities Excess				0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual as a % of Total Actual	100.0%	100.0%	100.0%	100.0%	100.0%	94.2%	80.1%	67.5%	67.2%	69.4%	49.1%	78.2%	62.8%
Excess Actual as a % of Total Actual				0.0%	0.8%	5.8%	19.9%	32.5%	32.8%	30.6%	50.9%	21.8%	37.2%
<b>Winnemucca Rural Fire Protection</b>													
Total Actual: % of Humboldt Total All Entities	1.1%	1.1%	1.1%	1.1%	1.1%	1.2%	1.2%	1.2%	1.2%	1.2%	1.1%	1.2%	1.2%
Base Actual: % of Humboldt Total All Entities Base	1.1%	1.1%	1.1%	1.1%	1.1%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%
Excess Actual: % of Humboldt Total All Entities Excess				1.4%	2.1%	1.2%	1.3%	1.2%	1.2%	1.2%	1.0%	1.1%	1.2%
Base Actual as a % of Total Actual	100.0%	100.0%	100.0%	100.0%	100.0%	94.4%	79.4%	68.3%	72.2%	71.7%	75.3%	80.2%	66.0%
Excess Actual as a % of Total Actual				0.0%	1.1%	5.6%	20.6%	31.7%	27.8%	28.3%	24.7%	19.8%	34.0%
<b><u>Humboldt County Summary</u></b>													
Enterprise Districts - Total													
Total Actual: % of Humboldt Total All Entities													
Local Governments - Total													
Total Actual: % of Humboldt Total All Entities	88.7%	88.7%	88.7%	88.7%	88.7%	88.7%	88.6%	88.6%	88.7%	88.7%	89.4%	88.7%	88.7%
Special Districts - Total													
Total Actual: % of Humboldt Total All Entities	11.3%	11.3%	11.3%	11.3%	11.3%	11.3%	11.4%	11.4%	11.3%	11.3%	10.6%	11.3%	11.3%
<b><u>Humboldt County - Total All Entities</u></b>													
Total Actual: % of Humboldt Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>LANDER COUNTY</b>													
<b><u>Enterprise Districts</u></b>													
Lander County Sewer Improvement #2	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.10%	0.09%	0.08%	0.08%	0.07%	0.08%	0.08%
<b><u>Local Governments</u></b>													
Lander County													
Total Actual: % of Lander Total All Entities	78.8%	78.8%	78.8%	78.8%	78.8%	78.8%	77.2%	78.7%	78.9%	78.9%	78.9%	79.0%	78.9%
Base Actual: % of Lander Total All Entities Base	78.9%	78.9%	78.9%	78.9%	78.9%	78.9%	78.9%	78.9%	78.9%	78.9%	78.9%	78.9%	78.9%
Excess Actual: % of Lander Total All Entities Excess	79.3%						65.6%	78.2%	79.2%	79.2%	79.3%	79.6%	79.6%
Base Actual as a % of Total Actual	99.7%	100.0%	100.0%	100.0%	100.0%	100.0%	89.5%	85.6%	75.0%	80.5%	78.3%	80.3%	91.5%
Excess Actual as a % of Total Actual	0.3%						10.5%	14.4%	25.0%	19.5%	21.7%	19.7%	8.5%
Austin													
Total Actual: % of Lander Total All Entities	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Base Actual: % of Lander Total All Entities Base	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Excess Actual: % of Lander Total All Entities Excess	0.3%						0.3%	0.4%	0.3%	0.3%	0.3%	0.3%	0.3%
Base Actual as a % of Total Actual	99.7%	100.0%	100.0%	100.0%	100.0%	100.0%	89.1%	84.6%	75.1%	81.2%	79.9%	82.2%	92.5%
Excess Actual as a % of Total Actual	0.3%						10.9%	15.4%	24.9%	18.8%	20.1%	17.8%	7.5%
Battle Mountain													
Total Actual: % of Lander Total All Entities	4.9%	4.9%	4.9%	4.9%	4.9%	4.9%	4.8%	4.9%	4.8%	4.9%	4.8%	4.8%	4.9%
Base Actual: % of Lander Total All Entities Base	4.9%	4.9%	4.9%	4.9%	4.9%	4.9%	4.9%	4.9%	4.9%	4.9%	4.9%	4.9%	4.9%
Excess Actual: % of Lander Total All Entities Excess	5.1%						3.9%	4.8%	4.4%	4.6%	4.6%	4.5%	4.4%
Base Actual as a % of Total Actual	99.7%	100.0%	100.0%	100.0%	100.0%	100.0%	90.0%	85.8%	77.0%	81.6%	79.6%	82.0%	92.4%
Excess Actual as a % of Total Actual	0.3%						10.0%	14.2%	23.0%	18.4%	20.4%	18.0%	7.6%
Kingston													
Total Actual: % of Lander Total All Entities	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	2.5%	0.5%	0.4%	0.4%	0.4%	0.4%	0.4%
Base Actual: % of Lander Total All Entities Base	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
Excess Actual: % of Lander Total All Entities Excess	0.5%						16.7%	0.5%	0.5%	0.4%	0.4%	0.4%	0.4%
Base Actual as a % of Total Actual	99.7%	100.0%	100.0%	100.0%	100.0%	100.0%	15.9%	84.0%	74.8%	80.6%	78.2%	81.3%	91.9%
Excess Actual as a % of Total Actual	0.3%						84.1%	16.0%	25.2%	19.4%	21.8%	18.7%	8.1%

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b><u>Special Districts</u></b>													
Lander Hospital District													
Total Actual: % of Lander Total All Entities	15.4%	15.4%	15.4%	15.4%	15.4%	15.4%	15.2%	15.5%	15.4%	15.4%	15.4%	15.4%	15.4%
Base Actual: % of Lander Total All Entities Base	15.4%	15.4%	15.4%	15.4%	15.4%	15.4%	15.4%	15.4%	15.4%	15.4%	15.4%	15.4%	15.4%
Excess Actual: % of Lander Total All Entities Excess	14.8%						13.6%	16.1%	15.6%	15.5%	15.4%	15.3%	15.3%
Base Actual as a % of Total Actual	99.7%	100.0%	100.0%	100.0%	100.0%	100.0%	88.9%	84.9%	74.8%	80.4%	78.4%	80.6%	91.7%
Excess Actual as a % of Total Actual	0.3%						11.1%	15.1%	25.2%	19.6%	21.6%	19.4%	8.3%
<b><u>Lander County Summary</u></b>													
Enterprise Districts - Total													
Total Actual: % of Lander Total All Entities	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.10%	0.09%	0.08%	0.08%	0.07%	0.08%	0.08%
Local Governments - Total													
Total Actual: % of Lander Total All Entities	84.5%	84.5%	84.5%	84.5%	84.5%	84.5%	84.7%	84.4%	84.5%	84.5%	84.5%	84.6%	84.5%
Special Districts - Total													
Total Actual: % of Lander Total All Entities	15.4%	15.4%	15.4%	15.4%	15.4%	15.4%	15.2%	15.5%	15.4%	15.4%	15.4%	15.4%	15.4%
<b><u>Lander County - Total All Entities</u></b>													
Total Actual: % of Lander Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>LINCOLN COUNTY</b>													
<b><u>Enterprise Districts</u></b>													
None													
<b><u>Local Governments</u></b>													
Lincoln County													
Total Actual: % of Lincoln Total All Entities	73.1%	73.1%	73.1%	72.9%	72.9%	72.9%	72.8%	73.0%	73.1%	73.1%	73.1%	73.1%	73.1%
Base Actual: % of Lincoln Total All Entities Base	73.1%	73.1%	73.1%	73.1%	73.1%	73.1%	73.1%	73.1%	73.1%	73.1%	73.1%	73.1%	73.1%
Excess Actual: % of Lincoln Total All Entities Excess	73.4%	71.0%		70.0%	70.2%	67.9%	69.2%	73.0%	73.6%	73.6%	75.7%		
Base Actual as a % of Total Actual	94.1%	97.1%	100.0%	95.8%	96.7%	98.0%	92.8%	88.7%	91.5%	92.6%	96.8%	100.0%	100.0%
Excess Actual as a % of Total Actual	5.9%	2.9%		4.2%	3.3%	2.0%	7.2%	11.3%	8.5%	7.4%	3.4%		
Caliente													
Total Actual: % of Lincoln Total All Entities	8.2%	8.2%	8.2%	8.2%	8.2%	8.2%	8.3%	8.2%	8.2%	8.1%	8.1%	8.2%	8.2%
Base Actual: % of Lincoln Total All Entities Base	8.2%	8.2%	8.2%	8.2%	8.2%	8.2%	8.2%	8.2%	8.2%	8.2%	8.2%	8.2%	8.2%
Excess Actual: % of Lincoln Total All Entities Excess	7.7%	8.9%		8.0%	9.1%	8.5%	9.4%	8.1%	7.8%	7.5%	5.3%		
Base Actual as a % of Total Actual	94.4%	96.7%	100.0%	95.7%	96.2%	97.8%	91.4%	88.8%	91.9%	93.2%	98.0%	100.0%	100.0%
Excess Actual as a % of Total Actual	5.6%	3.3%		4.3%	3.8%	2.2%	8.6%	11.2%	8.1%	6.8%	2.1%		
Alamo													
Total Actual: % of Lincoln Total All Entities	1.2%	1.2%	1.2%	1.3%	1.3%	1.3%	1.3%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%
Base Actual: % of Lincoln Total All Entities Base	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%
Excess Actual: % of Lincoln Total All Entities Excess	1.2%	1.5%		1.8%	1.6%	2.5%	1.7%	1.3%	1.2%	1.3%	1.0%		
Base Actual as a % of Total Actual	94.2%	96.4%	100.0%	93.6%	95.4%	95.8%	90.0%	88.4%	91.8%	92.6%	97.6%	100.0%	100.0%
Excess Actual as a % of Total Actual	5.8%	3.6%		6.4%	4.2%	4.2%	10.0%	11.6%	8.2%	7.4%	2.5%		
Panaca													
Total Actual: % of Lincoln Total All Entities	2.2%	2.3%	2.3%	2.4%	2.3%	2.3%	2.2%	2.2%	2.2%	2.2%	2.2%	2.3%	2.3%
Base Actual: % of Lincoln Total All Entities Base	2.2%	2.2%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%
Excess Actual: % of Lincoln Total All Entities Excess	2.3%	3.1%		4.6%	4.3%	4.9%	2.2%	2.2%	2.2%	2.2%	1.8%		
Base Actual as a % of Total Actual	94.0%	95.9%	100.0%	91.4%	92.9%	95.4%	92.5%	89.0%	91.8%	92.8%	97.5%	100.0%	100.0%
Excess Actual as a % of Total Actual	6.0%	4.1%		8.6%	6.4%	4.6%	7.5%	11.0%	8.2%	7.2%	2.7%		
Pioche													
Total Actual: % of Lincoln Total All Entities	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	2.9%	3.0%	3.0%	3.0%	3.1%	3.0%	3.0%
Base Actual: % of Lincoln Total All Entities Base	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Excess Actual: % of Lincoln Total All Entities Excess	3.2%	3.7%		3.2%	1.7%	2.2%	1.8%	2.9%	2.9%	3.1%	4.8%		
Base Actual as a % of Total Actual	93.7%	96.3%	100.0%	95.3%	98.0%	98.4%	95.4%	89.1%	91.8%	92.4%	95.0%	100.0%	100.0%
Excess Actual as a % of Total Actual	6.3%	3.7%		4.7%	2.0%	1.6%	4.6%	10.9%	8.2%	7.6%	5.1%		

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b><u>Special Districts</u></b>													
Lincoln County Hospital District													
Total Actual: % of Lincoln Total All Entities	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%	7.8%	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%
Base Actual: % of Lincoln Total All Entities Base	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%
Excess Actual: % of Lincoln Total All Entities Excess	7.6%	7.3%		7.2%	7.9%	8.4%	9.2%	7.9%	7.9%	7.7%	7.0%		
Base Actual as a % of Total Actual	94.2%	97.1%	100.0%	95.8%	96.5%	97.6%	91.0%	88.5%	91.4%	92.7%	97.2%	100.0%	100.0%
Excess Actual as a % of Total Actual	5.8%	2.9%		4.2%	3.5%	2.4%	9.0%	11.5%	8.6%	7.3%	3.0%		
Pahrnagat Valley Fire Protection District													
Total Actual: % of Lincoln Total All Entities	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	3.0%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%
Base Actual: % of Lincoln Total All Entities Base	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%
Excess Actual: % of Lincoln Total All Entities Excess	2.9%	2.8%		3.7%	3.8%	4.2%	4.7%	3.0%	2.8%	2.8%	2.3%		
Base Actual as a % of Total Actual	94.1%	97.1%	100.0%	94.4%	95.4%	96.8%	88.3%	88.3%	91.7%	92.8%	97.6%	100.0%	100.0%
Excess Actual as a % of Total Actual	5.9%	2.9%		5.6%	4.4%	3.2%	11.7%	11.7%	8.3%	7.2%	2.6%		
Pioche Fire Protection District													
Total Actual: % of Lincoln Total All Entities	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	1.7%	1.6%	1.6%	1.6%	1.7%	1.6%	1.6%
Base Actual: % of Lincoln Total All Entities Base	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%
Excess Actual: % of Lincoln Total All Entities Excess	1.7%	1.7%		1.4%	1.4%	1.5%	1.9%	1.7%	1.6%	1.7%	2.1%		
Base Actual as a % of Total Actual	94.0%	96.9%	100.0%	96.2%	97.3%	98.0%	91.5%	88.6%	91.6%	92.6%	96.1%	100.0%	100.0%
Excess Actual as a % of Total Actual	6.0%	3.1%		3.8%	2.8%	2.0%	8.5%	11.4%	8.4%	7.4%	4.1%		
<b><u>Lincoln County Summary</u></b>													
Enterprise Districts - Total													
Total Actual: % of Lincoln Total All Entities													
Local Governments - Total													
Total Actual: % of Lincoln Total All Entities	87.7%	87.7%	87.7%	87.7%	87.7%	87.7%	87.5%	87.7%	87.7%	87.8%	87.8%	87.7%	87.7%
Special Districts - Total													
Total Actual: % of Lincoln Total All Entities	12.3%	12.3%	12.3%	12.3%	12.3%	12.3%	12.5%	12.3%	12.3%	12.2%	12.2%	12.3%	12.3%
<b><u>Lincoln County - Total All Entities</u></b>													
Total Actual: % of Lincoln Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>LYON COUNTY</b>													
<b><u>Enterprise Districts</u></b>													
Stagecoach GID	0.20%	0.19%	0.18%	0.16%	0.16%	0.14%	0.13%	0.11%	0.11%	0.11%	0.11%	0.12%	0.13%
Willowcreek GID	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.01%	0.01%	0.01%	0.01%	0.01%	0.02%
<b><u>Local Governments</u></b>													
<b>Lyon County</b>													
Total Actual: % of Lyon Total All Entities	88.3%	88.3%	88.3%	88.5%	88.7%	89.1%	89.7%	90.1%	89.8%	89.7%	89.4%	89.1%	88.7%
Base Actual: % of Lyon Total All Entities Base	88.4%	88.5%	88.5%	88.5%	88.5%	88.5%	88.5%	88.5%	88.5%	88.5%	88.5%	88.5%	88.5%
Excess Actual: % of Lyon Total All Entities Excess	89.0%	88.9%	88.9%	90.0%	91.3%	92.5%	94.0%	93.9%	93.1%	92.5%	92.2%	91.7%	91.0%
Base Actual as a % of Total Actual	83.2%	96.2%	94.6%	90.5%	86.4%	81.7%	73.7%	67.1%	67.4%	66.5%	70.6%	75.8%	87.4%
Excess Actual as a % of Total Actual	16.8%	3.8%	5.4%	9.5%	13.6%	18.3%	26.3%	32.9%	32.6%	33.5%	29.4%	24.2%	12.6%
<b>Yerington</b>													
Total Actual: % of Lyon Total All Entities	2.5%	2.5%	2.5%	2.5%	2.4%	2.3%	2.0%	1.8%	2.0%	2.1%	2.2%	2.3%	2.5%
Base Actual: % of Lyon Total All Entities Base	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%
Excess Actual: % of Lyon Total All Entities Excess	2.5%	2.5%	2.4%	1.9%	1.5%	1.0%	0.3%	0.2%	0.7%	1.0%	1.2%	1.6%	2.2%
Base Actual as a % of Total Actual	83.8%	96.3%	94.9%	92.7%	91.8%	92.4%	96.0%	95.9%	88.6%	83.7%	83.9%	83.7%	89.3%
Excess Actual as a % of Total Actual	16.2%	3.7%	5.1%	7.3%	8.2%	7.6%	4.0%	4.1%	11.4%	16.3%	16.1%	16.3%	10.7%
<b>Fernley</b>													
Total Actual: % of Lyon Total All Entities	0.9%	0.9%	0.9%	1.0%	1.0%	1.0%	1.1%	1.1%	1.1%	1.1%	1.0%	1.0%	1.0%
Base Actual: % of Lyon Total All Entities Base	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%
Excess Actual: % of Lyon Total All Entities Excess	1.0%	1.0%	1.1%	1.3%	1.4%	1.6%	1.6%	1.6%	1.4%	1.5%	1.3%	1.4%	1.2%
Base Actual as a % of Total Actual	82.7%	95.9%	93.9%	87.7%	81.0%	73.5%	63.5%	56.2%	58.8%	56.8%	63.2%	68.8%	84.3%
Excess Actual as a % of Total Actual	17.3%	4.1%	6.1%	12.3%	19.0%	26.5%	36.5%	43.8%	41.2%	43.2%	36.8%	31.2%	15.7%
<b><u>Special Districts</u></b>													
<b>Carson-Truckee Water Conservancy</b>													
Total Actual: % of Lyon Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Lyon Total All Entities Base	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Excess Actual: % of Lyon Total All Entities Excess	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%
Base Actual as a % of Total Actual	83.9%	96.3%	94.8%	91.1%	87.8%	84.6%	79.1%	73.0%	74.2%	72.2%	76.0%	81.5%	92.1%
Excess Actual as a % of Total Actual	16.1%	3.7%	5.2%	8.9%	12.2%	15.4%	20.9%	27.0%	25.8%	27.8%	24.0%	18.5%	7.9%

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Central Lyon Fire Protection</b>													
Total Actual: % of Lyon Total All Entities	3.4%	3.4%	3.3%	3.3%	3.2%	3.1%	3.1%	3.0%	3.1%	3.1%	3.2%	3.1%	3.2%
Base Actual: % of Lyon Total All Entities Base	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%
Excess Actual: % of Lyon Total All Entities Excess	3.2%	3.1%	3.1%	2.8%	2.4%	2.1%	2.2%	2.3%	2.5%	2.6%	2.7%	2.5%	2.4%
Base Actual as a % of Total Actual	84.1%	96.4%	95.0%	92.1%	90.3%	88.2%	81.9%	76.3%	74.5%	73.3%	75.8%	81.7%	91.0%
Excess Actual as a % of Total Actual	15.9%	3.6%	5.0%	7.9%	9.7%	11.8%	18.1%	23.7%	25.5%	26.7%	24.2%	18.3%	9.0%
<b>Mason Valley Fire Protection</b>													
Total Actual: % of Lyon Total All Entities	0.5%	0.5%	0.5%	0.5%	0.5%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.5%
Base Actual: % of Lyon Total All Entities Base	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
Excess Actual: % of Lyon Total All Entities Excess	0.5%	0.5%	0.5%	0.4%	0.3%	0.2%	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%	0.3%
Base Actual as a % of Total Actual	84.4%	96.5%	95.1%	92.7%	92.3%	92.2%	93.8%	92.8%	89.8%	87.3%	87.1%	88.5%	92.4%
Excess Actual as a % of Total Actual	15.6%	3.5%	4.9%	7.3%	7.7%	7.8%	6.2%	7.2%	10.2%	12.7%	12.9%	11.5%	7.6%
<b>Mason Valley Mosquito Abatement</b>													
Total Actual: % of Lyon Total All Entities	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.3%	0.3%	0.3%	0.3%	0.4%	0.4%	0.4%
Base Actual: % of Lyon Total All Entities Base	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
Excess Actual: % of Lyon Total All Entities Excess	0.4%	0.4%	0.4%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%	0.3%
Base Actual as a % of Total Actual	84.3%	96.4%	95.1%	92.8%	92.3%	92.3%	94.2%	93.1%	89.4%	87.4%	87.3%	88.1%	91.9%
Excess Actual as a % of Total Actual	15.7%	3.6%	4.9%	7.2%	7.7%	7.7%	5.8%	6.9%	10.6%	12.6%	12.7%	11.9%	8.1%
<b>North Lyon Fire Protection</b>													
Total Actual: % of Lyon Total All Entities	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%
Base Actual: % of Lyon Total All Entities Base	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Excess Actual: % of Lyon Total All Entities Excess	0.9%	1.0%	1.0%	1.1%	1.2%	1.1%	0.9%	0.9%	0.8%	0.9%	0.8%	0.8%	0.6%
Base Actual as a % of Total Actual	83.5%	96.1%	94.5%	89.5%	84.3%	80.3%	75.9%	69.9%	72.0%	69.5%	74.3%	79.3%	91.9%
Excess Actual as a % of Total Actual	16.5%	3.9%	5.5%	10.5%	15.7%	19.7%	24.1%	30.1%	28.0%	30.5%	25.7%	20.7%	8.1%
<b>Silver Springs Stagecoach Hospital</b>													
Total Actual: % of Lyon Total All Entities	0.6%	0.6%	0.6%	0.6%	0.5%	0.5%	0.5%	0.4%	0.5%	0.5%	0.5%	0.5%	0.6%
Base Actual: % of Lyon Total All Entities Base	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%
Excess Actual: % of Lyon Total All Entities Excess	0.5%	0.5%	0.5%	0.5%	0.4%	0.4%	0.2%	0.2%	0.2%	0.4%	0.4%	0.5%	0.6%
Base Actual as a % of Total Actual	85.7%	96.4%	95.0%	91.9%	89.8%	88.2%	88.3%	84.9%	83.5%	76.4%	77.5%	79.2%	87.2%
Excess Actual as a % of Total Actual	14.3%	3.6%	5.0%	8.1%	10.2%	11.8%	11.7%	15.1%	16.5%	23.6%	22.5%	20.8%	12.8%

Source: Department of Taxation and Applied Analysis

[illegible]

# TABLE 4 - SECOND TIER

## Second-Tier CTX Distribution Shares by Entity

### Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>MINERAL COUNTY</b>													
<b><u>Enterprise Districts</u></b>													
None													
<b><u>Local Governments</u></b>													
Mineral County													
Total Actual: % of Mineral Total All Entities	94.5%	94.5%	94.5%	94.5%	94.5%	94.5%	94.5%	94.5%	94.5%	94.5%	94.5%	94.5%	94.5%
Base Actual: % of Mineral Total All Entities Base	94.5%	94.5%	94.5%	94.5%	94.5%	94.5%	94.5%	94.5%	94.5%	94.5%	94.5%	94.5%	94.5%
Excess Actual: % of Mineral Total All Entities Excess	94.5%							94.1%					
Base Actual as a % of Total Actual	97.3%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	99.5%	100.0%	100.0%	100.0%	100.0%	100.0%
Excess Actual as a % of Total Actual	2.7%							0.5%					
<b><u>Special Districts</u></b>													
Mineral County Hospital District													
Total Actual: % of Mineral Total All Entities	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%
Base Actual: % of Mineral Total All Entities Base	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%
Excess Actual: % of Mineral Total All Entities Excess	5.5%							5.9%					
Base Actual as a % of Total Actual	97.3%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	99.4%	100.0%	100.0%	100.0%	100.0%	100.0%
Excess Actual as a % of Total Actual	2.7%							0.6%					
<b><u>Mineral County Summary</u></b>													
Enterprise Districts - Total													
Total Actual: % of Mineral Total All Entities													
Local Governments - Total													
Total Actual: % of Mineral Total All Entities	94.5%	94.5%	94.5%	94.5%	94.5%	94.5%	94.5%	94.5%	94.5%	94.5%	94.5%	94.5%	94.5%
Special Districts - Total													
Total Actual: % of Mineral Total All Entities	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%
<b><u>Mineral County - Total All Entities</u></b>													
Total Actual: % of Mineral Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>NYE COUNTY</b>													
<b><u>Enterprise Districts</u></b>													
None													
<b><u>Local Governments</u></b>													
Nye County													
Total Actual: % of Nye Total All Entities	82.7%	84.0%	84.2%	84.2%	84.4%	84.7%	84.9%	84.5%	84.9%	84.8%	84.7%	84.6%	84.6%
Base Actual: % of Nye Total All Entities Base	82.6%	84.0%	84.2%	84.2%	84.2%	84.2%	84.2%	84.2%	84.6%	84.6%	84.6%	84.6%	84.6%
Excess Actual: % of Nye Total All Entities Excess	83.1%	84.4%	84.8%	84.9%	86.8%	87.7%	87.1%	85.2%	85.5%	85.7%	85.6%	85.5%	85.1%
Base Actual as a % of Total Actual	82.5%	95.7%	93.8%	92.1%	89.1%	83.4%	73.9%	69.7%	68.0%	78.1%	90.8%	100.0%	90.5%
Excess Actual as a % of Total Actual	17.5%	4.3%	6.2%	7.9%	10.9%	16.6%	26.1%	30.3%	32.0%	21.9%	9.2%	0.4%	9.5%
Gabbs													
Total Actual: % of Nye Total All Entities	0.7%	0.7%	0.7%	0.7%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.7%	0.7%	0.7%
Base Actual: % of Nye Total All Entities Base	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%
Excess Actual: % of Nye Total All Entities Excess	0.6%	0.6%	0.6%	0.5%	0.3%	0.1%	0.3%	0.6%	0.6%	0.5%	0.6%	0.7%	0.7%
Base Actual as a % of Total Actual	83.5%	96.3%	94.2%	93.5%	94.4%	96.0%	87.4%	71.8%	70.1%	81.8%	91.6%	100.0%	90.0%
Excess Actual as a % of Total Actual	16.5%	3.7%	5.8%	6.5%	5.6%	4.0%	12.6%	28.2%	29.9%	18.2%	8.4%	0.4%	10.0%
Amargosa													
Total Actual: % of Nye Total All Entities	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%
Base Actual: % of Nye Total All Entities Base	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%
Excess Actual: % of Nye Total All Entities Excess	0.9%	0.9%	0.7%	0.8%	0.5%	0.4%	0.6%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%
Base Actual as a % of Total Actual	81.6%	95.5%	94.6%	92.6%	93.5%	92.0%	79.2%	70.3%	69.3%	79.8%	91.7%	100.0%	90.6%
Excess Actual as a % of Total Actual	18.4%	4.5%	5.4%	7.4%	6.5%	8.0%	20.8%	29.7%	30.7%	20.2%	8.3%	0.4%	9.4%
Beatty													
Total Actual: % of Nye Total All Entities	2.7%	2.7%	2.7%	2.7%	2.6%	2.4%	2.3%	2.5%	2.6%	2.7%	2.7%	2.8%	2.7%
Base Actual: % of Nye Total All Entities Base	2.7%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%
Excess Actual: % of Nye Total All Entities Excess	2.6%	2.4%	2.2%	2.0%	1.0%	0.5%	1.0%	2.0%	2.3%	2.3%	2.3%	2.3%	2.4%
Base Actual as a % of Total Actual	83.4%	96.2%	95.0%	94.3%	95.9%	96.7%	89.3%	75.9%	71.7%	81.4%	92.3%	100.0%	91.6%
Excess Actual as a % of Total Actual	16.6%	3.8%	5.0%	5.7%	4.1%	3.3%	10.7%	24.1%	28.3%	18.6%	7.7%	0.4%	8.4%
Manhattan													
Total Actual: % of Nye Total All Entities	0.04%	0.04%	0.04%	0.04%	0.04%	0.03%	0.03%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%
Base Actual: % of Nye Total All Entities Base	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%
Excess Actual: % of Nye Total All Entities Excess	0.03%	0.03%	0.03%	0.03%	0.02%	0.02%	0.02%	0.03%	0.03%	0.03%	0.04%	0.04%	0.04%
Base Actual as a % of Total Actual	87.0%	96.7%	95.2%	93.2%	92.8%	91.8%	81.2%	71.1%	70.8%	80.6%	91.1%	100.0%	90.0%
Excess Actual as a % of Total Actual	13.0%	3.3%	4.8%	6.8%	7.2%	8.2%	18.8%	28.9%	29.2%	19.4%	8.9%	0.4%	10.0%

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Pahrump</b>													
Total Actual: % of Nye Total All Entities	5.3%	5.4%	5.5%	5.5%	5.6%	5.9%	6.0%	5.5%	5.6%	5.5%	5.5%	5.5%	5.5%
Base Actual: % of Nye Total All Entities Base	5.3%	5.4%	5.4%	5.4%	5.4%	5.4%	5.4%	5.4%	5.5%	5.5%	5.5%	5.5%	5.5%
Excess Actual: % of Nye Total All Entities Excess	5.6%	5.6%	6.2%	6.0%	7.2%	8.1%	7.5%	5.7%	5.7%	5.8%	5.7%	5.7%	5.6%
Base Actual as a % of Total Actual	81.9%	95.5%	93.1%	91.4%	86.5%	77.9%	68.1%	68.8%	67.1%	77.4%	90.5%	100.0%	90.3%
Excess Actual as a % of Total Actual	18.1%	4.5%	6.9%	8.6%	13.5%	22.1%	31.9%	31.2%	32.9%	22.6%	9.5%	0.5%	9.7%
<b>Round Mountain</b>													
Total Actual: % of Nye Total All Entities	1.8%	1.8%	1.8%	1.8%	1.8%	1.7%	1.6%	1.8%	1.7%	1.8%	1.8%	1.8%	1.8%
Base Actual: % of Nye Total All Entities Base	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%
Excess Actual: % of Nye Total All Entities Excess	1.8%	1.8%	1.8%	1.8%	1.3%	1.0%	0.8%	1.6%	1.5%	1.5%	1.6%	1.6%	1.7%
Base Actual as a % of Total Actual	82.9%	95.7%	93.9%	92.2%	92.4%	90.4%	87.2%	73.0%	72.0%	81.6%	92.1%	100.0%	91.1%
Excess Actual as a % of Total Actual	17.1%	4.3%	6.1%	7.8%	7.6%	9.6%	12.8%	27.0%	28.0%	18.4%	7.9%	0.4%	8.9%
<b>Tonopah</b>													
Total Actual: % of Nye Total All Entities	2.3%	2.3%	2.3%	2.3%	2.2%	2.0%	2.0%	2.2%	2.2%	2.2%	2.3%	2.3%	2.3%
Base Actual: % of Nye Total All Entities Base	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%
Excess Actual: % of Nye Total All Entities Excess	2.1%	2.3%	1.8%	2.0%	1.2%	0.5%	0.9%	2.0%	2.0%	1.9%	2.0%	2.0%	2.1%
Base Actual as a % of Total Actual	83.8%	95.6%	95.3%	93.0%	94.3%	96.0%	87.7%	72.9%	71.1%	81.2%	92.0%	100.0%	91.2%
Excess Actual as a % of Total Actual	16.2%	4.4%	4.7%	7.0%	5.7%	4.0%	12.3%	27.1%	28.9%	18.8%	8.0%	0.4%	8.8%
<b>Special Districts</b>													
<b>Amargosa Library District</b>													
Total Actual: % of Nye Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Nye Total All Entities Base	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Excess Actual: % of Nye Total All Entities Excess	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual as a % of Total Actual	83.9%	96.2%	95.0%	93.4%	95.3%	96.0%	78.6%	69.4%	68.8%	79.6%	91.6%	100.0%	90.8%
Excess Actual as a % of Total Actual	16.1%	3.8%	5.0%	6.6%	4.7%	4.0%	21.4%	30.6%	31.2%	20.4%	8.4%	0.4%	9.2%
<b>Beatty Library District</b>													
Total Actual: % of Nye Total All Entities	0.05%	0.05%	0.05%	0.05%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.05%	0.05%	0.05%
Base Actual: % of Nye Total All Entities Base	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%
Excess Actual: % of Nye Total All Entities Excess	0.04%	0.04%	0.04%	0.03%	0.02%	0.01%	0.02%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%
Base Actual as a % of Total Actual	84.3%	96.2%	95.0%	94.0%	95.7%	96.4%	88.5%	73.5%	71.2%	81.1%	92.2%	100.0%	91.4%
Excess Actual as a % of Total Actual	15.7%	3.8%	5.0%	6.0%	4.3%	3.6%	11.5%	26.5%	28.8%	18.9%	7.8%	0.4%	8.6%

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Nye Hospital													
Total Actual: % of Nye Total All Entities	1.7%	0.1%											
Base Actual: % of Nye Total All Entities Base	1.7%	0.1%											
Excess Actual: % of Nye Total All Entities Excess	1.5%												
Base Actual as a % of Total Actual	84.6%	100.0%											
Excess Actual as a % of Total Actual	15.4%												
Pahrump Community Hospital													
Total Actual: % of Nye Total All Entities	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%					
Base Actual: % of Nye Total All Entities Base	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%					
Excess Actual: % of Nye Total All Entities Excess	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%					
Base Actual as a % of Total Actual	83.1%	95.7%	94.2%	92.2%	90.0%	84.8%	75.7%	69.7%					
Excess Actual as a % of Total Actual	16.9%	4.3%	5.8%	7.8%	10.0%	15.2%	24.3%	30.3%					
Pahrump Library District													
Total Actual: % of Nye Total All Entities	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%
Base Actual: % of Nye Total All Entities Base	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%
Excess Actual: % of Nye Total All Entities Excess	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%
Base Actual as a % of Total Actual	83.1%	95.7%	94.2%	92.2%	90.0%	84.8%	75.7%	69.7%	68.4%	78.3%	90.9%	100.0%	90.6%
Excess Actual as a % of Total Actual	16.9%	4.3%	5.8%	7.8%	10.0%	15.2%	24.3%	30.3%	31.6%	21.7%	9.1%	0.4%	9.4%
Pahrump Swimming Pool GID													
Total Actual: % of Nye Total All Entities	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
Base Actual: % of Nye Total All Entities Base	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
Excess Actual: % of Nye Total All Entities Excess	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
Base Actual as a % of Total Actual	83.1%	95.7%	94.2%	92.2%	90.0%	84.8%	75.7%	69.7%	68.4%	78.3%	90.9%	100.0%	90.6%
Excess Actual as a % of Total Actual	16.9%	4.3%	5.8%	7.8%	10.0%	15.2%	24.3%	30.3%	31.6%	21.7%	9.1%	0.4%	9.4%
Smoky Valley Library District													
Total Actual: % of Nye Total All Entities	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Base Actual: % of Nye Total All Entities Base	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Excess Actual: % of Nye Total All Entities Excess	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Base Actual as a % of Total Actual	84.4%	96.1%	94.4%	92.7%	93.1%	88.5%	85.2%	71.6%	70.6%	81.3%	92.1%	100.0%	91.2%
Excess Actual as a % of Total Actual	15.6%	3.9%	5.6%	7.3%	6.9%	11.5%	14.8%	28.4%	29.4%	18.7%	7.9%	0.4%	8.8%

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Tonopah Library District</b>													
Total Actual: % of Nye Total All Entities	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
Base Actual: % of Nye Total All Entities Base	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
Excess Actual: % of Nye Total All Entities Excess	0.02%	0.02%	0.02%	0.02%	0.01%	0.01%	0.01%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
Base Actual as a % of Total Actual	84.6%	96.2%	94.7%	93.0%	93.2%	91.4%	81.4%	71.9%	71.3%	81.2%	92.2%	100.0%	91.3%
Excess Actual as a % of Total Actual	15.4%	3.8%	5.3%	7.0%	6.8%	8.6%	18.6%	28.1%	28.7%	18.8%	7.8%	0.4%	8.7%
<b><u>Nye County Summary</u></b>													
Enterprise Districts - Total													
Total Actual: % of Nye Total All Entities													
Local Governments - Total													
Total Actual: % of Nye Total All Entities	96.3%	97.9%	98.0%	98.0%	98.0%	98.0%	98.1%	98.0%	98.5%	98.5%	98.5%	98.5%	98.5%
Special Districts - Total													
Total Actual: % of Nye Total All Entities	3.7%	2.1%	2.0%	2.0%	2.0%	2.0%	1.9%	2.0%	1.5%	1.5%	1.5%	1.5%	1.5%
<b><u>Nye County - Total All Entities</u></b>													
Total Actual: % of Nye Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Source: Department of Taxation and Applied Analysis

[illegible]

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>STOREY COUNTY</b>													
<b><u>Enterprise Districts</u></b>													
None													
<b><u>Local Governments</u></b>													
Storey County													
Total Actual: % of Storey Total All Entities	99.97%	99.97%	99.97%	99.97%	99.96%	99.96%	99.95%	99.96%	99.97%	99.97%	99.97%	99.97%	99.97%
Base Actual: % of Storey Total All Entities Base	99.97%	99.97%	99.97%	99.97%	99.97%	99.97%	99.97%	99.97%	99.97%	99.97%	99.97%	99.97%	99.97%
Excess Actual: % of Storey Total All Entities Excess	99.97%	99.97%	99.96%	99.96%	99.88%	99.84%	99.84%	99.96%	99.97%	99.97%	99.97%	99.97%	
Base Actual as a % of Total Actual	99.7%	99.6%	95.0%	89.6%	93.3%	92.9%	85.0%	78.9%	79.0%	68.2%	84.9%	93.7%	100.0%
Excess Actual as a % of Total Actual	2.4%	1.4%	5.0%	10.4%	6.7%	7.1%	15.0%	21.1%	21.0%	31.8%	15.1%	6.3%	
<b><u>Special Districts</u></b>													
Carson-Truckee Water Conservancy													
Total Actual: % of Storey Total All Entities	0.03%	0.03%	0.03%	0.03%	0.04%	0.04%	0.05%	0.04%	0.03%	0.03%	0.03%	0.03%	0.03%
Base Actual: % of Storey Total All Entities Base	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%
Excess Actual: % of Storey Total All Entities Excess	0.03%	0.03%	0.04%	0.04%	0.12%	0.16%	0.16%	0.04%	0.03%	0.03%	0.03%	0.03%	
Base Actual as a % of Total Actual	99.9%	99.7%	94.8%	86.9%	78.9%	73.0%	54.3%	76.6%	78.6%	72.5%	87.4%	94.5%	100.0%
Excess Actual as a % of Total Actual	2.2%	1.3%	5.2%	13.0%	20.9%	27.0%	45.7%	22.7%	21.4%	27.5%	12.6%	5.5%	
<b><u>Storey County Summary</u></b>													
Enterprise Districts - Total													
Total Actual: % of Storey Total All Entities													
Local Governments - Total													
Total Actual: % of Storey Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	99.9%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Special Districts - Total													
Total Actual: % of Storey Total All Entities	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Storey County - Total All Entities</u></b>													
Total Actual: % of Storey Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>WASHOE COUNTY</b>													
<b><u>Enterprise Districts</u></b>													
Sun Valley Water and Sanitation GID	0.11%	0.10%	0.10%	0.09%	0.09%	0.08%	0.07%	0.07%	0.07%	0.07%	0.09%	0.10%	0.10%
Verdi Television GID	0.05%	0.05%	0.05%	0.05%	0.04%	0.04%	0.03%	0.03%	0.03%	0.04%	0.04%	0.05%	0.05%
Lemmon Valley Underground Water	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.01%	0.01%	0.01%	0.01%
<b><u>Local Governments</u></b>													
<b>Washoe County</b>													
Total Actual: % of Washoe Total All Entities	51.3%	51.3%	51.3%	51.3%	51.3%	51.6%	51.8%	52.0%	51.5%	51.4%	51.3%	51.3%	51.3%
Base Actual: % of Washoe Total All Entities Base	51.4%	51.4%	51.4%	51.4%	51.4%	51.4%	51.4%	51.4%	51.4%	51.4%	51.4%	51.4%	51.4%
Excess Actual: % of Washoe Total All Entities Excess	51.6%	51.5%	51.1%	52.0%	51.5%	53.2%	53.6%	54.3%	52.0%	51.8%	51.1%		51.1%
Base Actual as a % of Total Actual	90.5%	96.0%	98.4%	99.5%	96.0%	88.0%	80.0%	76.2%	81.5%	91.0%	100.0%	100.0%	100.0%
Excess Actual as a % of Total Actual	9.5%	4.0%	1.6%	1.7%	4.0%	12.0%	20.0%	23.8%	18.5%	9.0%	0.3%		1.2%
<b>Reno</b>													
Total Actual: % of Washoe Total All Entities	29.1%	29.1%	29.1%	29.1%	29.1%	29.0%	28.6%	28.0%	28.6%	28.9%	29.1%	29.1%	29.1%
Base Actual: % of Washoe Total All Entities Base	29.2%	29.2%	29.2%	29.2%	29.2%	29.2%	29.2%	29.2%	29.2%	29.2%	29.2%	29.2%	29.2%
Excess Actual: % of Washoe Total All Entities Excess	29.0%	29.0%	29.7%	29.3%	29.5%	27.8%	26.6%	24.0%	26.3%	26.5%	29.1%		29.8%
Base Actual as a % of Total Actual	90.6%	96.0%	98.3%	99.5%	95.9%	88.9%	82.1%	80.5%	83.1%	91.8%	100.0%	100.0%	100.0%
Excess Actual as a % of Total Actual	9.4%	4.0%	1.7%	1.7%	4.0%	11.1%	17.9%	19.5%	16.9%	8.2%	0.3%		1.2%
<b>Sparks</b>													
Total Actual: % of Washoe Total All Entities	12.4%	12.4%	12.4%	12.4%	12.4%	12.4%	12.6%	12.9%	13.0%	12.7%	12.4%	12.4%	12.4%
Base Actual: % of Washoe Total All Entities Base	12.4%	12.4%	12.4%	12.4%	12.4%	12.4%	12.4%	12.4%	12.4%	12.4%	12.4%	12.4%	12.4%
Excess Actual: % of Washoe Total All Entities Excess	12.4%	12.4%	12.4%	12.1%	12.7%	12.4%	13.5%	14.7%	16.0%	16.0%	14.8%		15.3%
Base Actual as a % of Total Actual	90.6%	96.0%	98.4%	99.6%	95.9%	88.4%	79.4%	74.0%	77.6%	88.8%	100.0%	100.0%	100.0%
Excess Actual as a % of Total Actual	9.4%	4.0%	1.6%	1.6%	4.1%	11.6%	20.6%	26.0%	22.4%	11.2%	0.4%		1.4%
<b><u>Special Districts</u></b>													
<b>Carson-Truckee Water Conservancy</b>													
Total Actual: % of Washoe Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Washoe Total All Entities Base	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Excess Actual: % of Washoe Total All Entities Excess	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%		0.1%
Base Actual as a % of Total Actual	90.7%	96.0%	98.4%	99.7%	96.8%	90.8%	86.8%	81.9%	85.9%	93.0%	100.0%	100.0%	100.0%
Excess Actual as a % of Total Actual	9.3%	4.0%	1.6%	1.5%	3.3%	9.2%	13.2%	18.1%	14.1%	7.0%	0.2%		0.8%

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Incline Village GID</b>													
Total Actual: % of Washoe Total All Entities	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%
Base Actual: % of Washoe Total All Entities Base	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%
Excess Actual: % of Washoe Total All Entities Excess	0.7%	0.7%	0.7%	0.7%	0.7%	0.8%	0.7%	0.7%	0.6%	0.4%	0.3%		0.1%
Base Actual as a % of Total Actual	90.4%	96.0%	98.4%	99.7%	96.1%	87.6%	79.8%	76.8%	82.9%	94.2%	100.0%	100.0%	100.0%
Excess Actual as a % of Total Actual	9.6%	4.0%	1.6%	1.6%	3.9%	12.4%	20.2%	23.2%	17.1%	5.8%	0.1%		0.2%
<b>North Lake Tahoe Fire Protection</b>													
Total Actual: % of Washoe Total All Entities	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%
Base Actual: % of Washoe Total All Entities Base	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%
Excess Actual: % of Washoe Total All Entities Excess	1.9%	1.9%	1.9%	1.8%	1.9%	2.1%	2.0%	2.0%	1.7%	1.2%	0.9%		0.3%
Base Actual as a % of Total Actual	90.4%	96.0%	98.4%	99.6%	96.1%	87.6%	80.0%	76.8%	83.6%	94.3%	100.0%	100.0%	100.0%
Excess Actual as a % of Total Actual	9.6%	4.0%	1.6%	1.6%	3.9%	12.4%	20.0%	23.2%	16.4%	5.7%	0.1%		0.2%
<b>Palomino Valley GID</b>													
Total Actual: % of Washoe Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Washoe Total All Entities Base	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Excess Actual: % of Washoe Total All Entities Excess	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%		0.2%
Base Actual as a % of Total Actual	90.4%	96.0%	98.4%	99.6%	96.7%	91.1%	84.5%	84.1%	82.5%	84.7%	100.0%	100.0%	100.0%
Excess Actual as a % of Total Actual	9.6%	4.0%	1.6%	1.6%	3.3%	8.9%	15.5%	15.9%	17.5%	15.3%	0.5%		2.4%
<b>Sierra Forest Fire Protection</b>													
Total Actual: % of Washoe Total All Entities	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%
Base Actual: % of Washoe Total All Entities Base	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%
Excess Actual: % of Washoe Total All Entities Excess	0.8%	0.8%	0.8%	0.9%	1.0%	1.0%	0.9%	0.9%	0.8%	0.6%	0.6%		0.7%
Base Actual as a % of Total Actual	90.2%	95.9%	98.4%	99.3%	95.0%	85.2%	77.8%	75.6%	82.2%	92.9%	100.0%	100.0%	100.0%
Excess Actual as a % of Total Actual	9.8%	4.1%	1.6%	1.9%	5.0%	14.8%	22.2%	24.4%	17.8%	7.1%	0.3%		1.1%
<b>Truckee Meadows Fire Protection</b>													
Total Actual: % of Washoe Total All Entities	3.4%	3.4%	3.4%	3.4%	3.4%	3.3%	3.2%	3.4%	3.2%	3.4%	3.4%	3.4%	3.4%
Base Actual: % of Washoe Total All Entities Base	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%
Excess Actual: % of Washoe Total All Entities Excess	3.4%	3.4%	3.2%	3.1%	2.6%	2.6%	2.5%	3.2%	2.5%	3.2%	2.9%		2.3%
Base Actual as a % of Total Actual	90.6%	96.0%	98.5%	99.7%	97.0%	91.0%	85.0%	78.2%	85.9%	91.7%	100.0%	100.0%	100.0%
Excess Actual as a % of Total Actual	9.4%	4.0%	1.5%	1.5%	3.1%	9.0%	15.0%	21.8%	14.1%	8.3%	0.3%		0.8%

#### TABLE 4 - SECOND TIER

### Second-Tier CTX Distribution Shares by Entity

**Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

[illegible]

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>WHITE PINE COUNTY</b>													
<b><u>Enterprise Districts</u></b>													
None													
<b><u>Local Governments</u></b>													
White Pine County													
Total Actual: % of White Pine Total All Entities	67.1%	67.1%	62.9%	62.9%	62.9%	62.9%	62.9%	62.9%	62.9%	62.9%	62.9%	62.9%	62.9%
Base Actual: % of White Pine Total All Entities Base	67.1%	67.1%											
Excess Actual: % of White Pine Total All Entities Excess	68.3%												
Base Actual as a % of Total Actual	93.6%	100.0%											
Excess Actual as a % of Total Actual	6.4%												
Ely													
Total Actual: % of White Pine Total All Entities	22.2%	22.2%	26.5%	26.5%	26.5%	26.5%	26.5%	26.5%	26.5%	26.5%	26.5%	26.5%	26.5%
Base Actual: % of White Pine Total All Entities Base	22.3%	22.2%											
Excess Actual: % of White Pine Total All Entities Excess	21.2%												
Base Actual as a % of Total Actual	94.0%	100.0%											
Excess Actual as a % of Total Actual	6.0%												
Lund													
Total Actual: % of White Pine Total All Entities	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Base Actual: % of White Pine Total All Entities Base	0.3%	0.3%											
Excess Actual: % of White Pine Total All Entities Excess	0.3%												
Base Actual as a % of Total Actual	94.1%	100.0%											
Excess Actual as a % of Total Actual	5.9%												
McGill													
Total Actual: % of White Pine Total All Entities	1.1%	1.1%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Base Actual: % of White Pine Total All Entities Base	1.1%	1.1%											
Excess Actual: % of White Pine Total All Entities Excess	1.0%												
Base Actual as a % of Total Actual	94.1%	100.0%											
Excess Actual as a % of Total Actual	5.9%												
Ruth													
Total Actual: % of White Pine Total All Entities	0.4%	0.4%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Base Actual: % of White Pine Total All Entities Base	0.4%	0.4%											
Excess Actual: % of White Pine Total All Entities Excess	0.4%												
Base Actual as a % of Total Actual	93.9%	100.0%											
Excess Actual as a % of Total Actual	6.1%												

**TABLE 4 - SECOND TIER****Second-Tier CTX Distribution Shares by Entity****Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b><u>Special Districts</u></b>													
White Pine Hospital District													
Total Actual: % of White Pine Total All Entities	8.8%	8.8%	7.4%	7.4%	7.4%	7.4%	7.4%	7.4%	7.4%	7.4%	7.4%	7.4%	7.4%
Base Actual: % of White Pine Total All Entities Base	8.8%	8.8%											
Excess Actual: % of White Pine Total All Entities Excess	8.8%												
Base Actual as a % of Total Actual	93.7%	100.0%											
Excess Actual as a % of Total Actual	6.3%												
<b><u>White Pine County Summary</u></b>													
Enterprise Districts - Total													
Total Actual: % of White Pine Total All Entities													
Local Governments - Total													
Total Actual: % of White Pine Total All Entities	91.2%	91.2%	92.6%	92.6%	92.6%	92.6%	92.6%	92.6%	92.6%	92.6%	92.6%	92.6%	92.6%
Special Districts - Total													
Total Actual: % of White Pine Total All Entities	8.8%	8.8%	7.4%	7.4%	7.4%	7.4%	7.4%	7.4%	7.4%	7.4%	7.4%	7.4%	7.4%
<b><u>White Pine County - Total All Entities</u></b>													
Total Actual: % of White Pine Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

**TABLE 5 - SECOND TIER**  
**Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**  
 Source: Department of Taxation and Applied Analysis  
 (Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>CARSON CITY</b>														
<b><u>Enterprise Districts</u></b>														
None														
<b><u>Local Governments</u></b>														
Carson City														
Population	50,410	51,860	52,620	52,457	54,171	54,844	55,220	56,146	57,104	57,701	57,723	57,600	56,506	55,850
% Change: FY to FY	3.2%	2.9%	1.5%	-0.3%	3.3%	1.2%	0.7%	1.7%	1.7%	1.0%	0.0%	-0.2%	-1.9%	-1.2%
% Change: 5 Year Average				2.3%	2.1%	1.7%	1.3%	1.3%	1.7%	1.3%	1.0%	0.9%	0.1%	-0.4%
Assessed Value	\$0.884	\$0.938	\$0.992	\$1.014	\$1.075	\$1.089	\$1.147	\$1.227	\$1.466	\$1.663	\$1.930	\$1.926	\$1.775	\$1.567
% Change: FY to FY	6.4%	4.9%	5.7%	2.2%	6.0%	1.3%	5.3%	7.0%	19.5%	13.5%	16.1%	-0.2%	-7.9%	-11.9%
% Change: 5 Year Average	6.9%	6.3%	5.9%	4.7%	5.0%	4.0%	4.1%	4.4%	7.8%	9.3%	12.3%	11.2%	8.2%	1.9%
<b><u>Special Districts</u></b>														
Carson-Truckee Water Conservancy														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.884	\$0.938	\$0.992	\$1.014	\$1.075	\$1.089	\$1.147	\$1.227	\$1.466	\$1.663	\$1.930	\$1.926	\$1.775	\$1.567
% Change: FY to FY	6.4%	4.9%	5.7%	2.2%	6.0%	1.3%	5.3%	7.0%	19.5%	13.5%	16.1%	-0.2%	-7.9%	-11.9%
% Change: 5 Year Average	6.9%	6.3%	5.9%	5.0%	5.0%	4.0%	4.1%	4.4%	7.8%	9.3%	12.3%	11.2%	8.2%	1.9%
Sierra Forest Fire Protection														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.064	\$0.067	\$0.070	\$0.071	\$0.076	\$0.076	\$0.080	\$0.084	\$0.116	\$0.123	\$0.146	\$0.142	\$0.167	\$0.121
% Change: FY to FY	4.4%	4.4%	4.3%	1.5%	7.8%	-0.2%	4.9%	5.1%	37.8%	5.8%	19.2%	-21.1%	17.3%	-6.0%
% Change: 5 Year Average	7.2%	5.9%	6.4%	5.3%	4.5%	3.5%	3.7%	3.8%	11.1%	10.7%	14.6%	15.0%	17.4%	3.3%

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**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>CHURCHILL COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
None														
<b><u>Local Governments</u></b>														
Churchill County														
Population	23,860	24,020	25,310	23,982	24,928	25,116	25,808	26,106	26,585	27,371	27,190	26,981	26,859	26,360
% Change: FY to FY	5.7%	0.7%	5.4%	-5.2%	3.9%	0.8%	2.8%	1.2%	1.8%	3.0%	-0.7%	-0.8%	-0.5%	-1.9%
% Change: 5 Year Average				2.2%	2.1%	1.1%	1.5%	0.7%	2.1%	1.9%	1.6%	0.9%	0.6%	-0.2%
Assessed Value	\$0.370	\$0.394	\$0.400	\$0.407	\$0.423	\$0.421	\$0.431	\$0.463	\$0.548	\$0.667	\$0.711	\$0.759	\$0.780	\$0.709
% Change: FY to FY	5.6%	6.4%	1.5%	1.6%	4.2%	-0.6%	2.5%	7.4%	18.3%	21.7%	6.7%	4.8%	2.8%	-7.3%
% Change: 5 Year Average	5.0%	5.5%	4.6%	3.8%	3.9%	2.6%	1.8%	3.0%	6.3%	9.8%	11.3%	12.1%	11.2%	5.7%
Fallon														
Population	14,493	14,730	14,860	14,966	14,760	14,842	14,934	15,058	15,203	15,478	15,863	16,684	16,064	15,359
% Change: FY to FY	6.1%	1.3%	4.7%	-9.0%	8.3%	0.2%	1.5%	1.2%	-0.7%	-0.5%	1.8%	9.5%	-1.5%	-2.3%
% Change: 5 Year Average				0.4%	1.3%	1.1%	1.1%	0.4%	2.1%	0.3%	0.7%	2.3%	1.7%	1.4%
Assessed Value	\$0.099	\$0.110	\$0.112	\$0.115	\$0.114	\$0.113	\$0.117	\$0.127	\$0.146	\$0.216	\$0.238	\$0.242	\$0.211	\$0.173
% Change: FY to FY	3.7%	10.2%	1.7%	3.0%	-0.5%	-1.2%	3.6%	8.2%	15.5%	47.9%	10.0%	1.0%	-12.5%	-23.9%
% Change: 5 Year Average	5.2%	6.9%	5.6%	5.2%	3.6%	2.7%	1.3%	2.6%	5.1%	14.8%	17.0%	16.6%	12.5%	5.9%
<b><u>Special Districts</u></b>														
Carson-Truckee Water Conservancy														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.370	\$0.394	\$0.400	\$0.407	\$0.423	\$0.421	\$0.431	\$0.463	\$0.548	\$0.667	\$0.711	\$0.759	\$0.780	\$0.709
% Change: FY to FY	5.6%	6.4%	1.5%	1.6%	4.2%	-0.6%	2.5%	7.4%	18.3%	21.7%	6.7%	4.8%	2.8%	-7.3%
% Change: 5 Year Average	5.0%	5.5%	4.6%	3.8%	3.9%	2.6%	1.8%	3.0%	6.3%	9.8%	11.3%	12.1%	11.2%	5.7%
Churchill Mosquito Abatement GID														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.370	\$0.394	\$0.400	\$0.407	\$0.423	\$0.418	\$0.431	\$0.463	\$0.548	\$0.667	\$0.711	\$0.759	\$0.780	\$0.709
% Change: FY to FY	5.6%	6.4%	1.5%	1.6%	4.2%	-1.3%	3.2%	7.4%	18.3%	21.7%	6.7%	4.8%	2.8%	-7.0%
% Change: 5 Year Average	5.0%	5.5%	4.6%	4.0%	3.9%	2.5%	1.8%	3.0%	6.3%	9.8%	11.4%	12.1%	11.2%	5.7%

**TABLE 5 - SECOND TIER**  
**Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**  
 Source: Department of Taxation and Applied Analysis  
 (Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012

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**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>CLARK COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
Kyle Canyon Water District														
<b><u>Local Governments</u></b>														
Clark County														
Population	1,192,200	1,255,200	1,343,540	1,375,765	1,485,855	1,549,657	1,620,748	1,715,337	1,796,380	1,874,837	1,954,319	1,967,716	1,952,040	1,968,831
% Change: FY to FY	6.8%	5.3%	7.0%	2.4%	8.0%	4.3%	4.6%	5.8%	4.7%	4.4%	4.2%	0.7%	-0.8%	0.9%
% Change: 5 Year Average				5.8%	5.9%	5.4%	5.3%	5.0%	5.5%	4.8%	4.8%	4.0%	2.6%	1.9%
Assessed Value	\$26.340	\$30.932	\$34.055	\$36.616	\$41.133	\$45.224	\$50.800	\$65.580	\$90.563	\$109.210	\$115.792	\$93.790	\$65.756	\$59.053
% Change: FY to FY	11.6%	15.8%	10.1%	7.5%	12.3%	9.9%	12.3%	29.1%	38.1%	20.6%	6.0%	-19.2%	-29.9%	-18.8%
% Change: 5 Year Average	11.1%	12.3%	12.3%	11.5%	11.4%	11.1%	10.4%	14.2%	20.4%	22.0%	21.2%	15.0%	3.2%	-6.7%
Boulder City														
Population	14,493	14,730	14,860	14,966	14,760	14,842	14,934	15,058	15,203	15,478	15,863	16,684	16,064	15,359
% Change: FY to FY	0.2%	1.6%	0.9%	0.7%	-1.4%	0.6%	0.6%	0.8%	1.0%	1.8%	2.5%	5.2%	-3.7%	-4.4%
% Change: 5 Year Average				1.7%	0.4%	0.5%	0.3%	0.3%	0.3%	1.0%	1.3%	2.3%	1.3%	0.3%
Assessed Value	\$0.285	\$0.354	\$0.396	\$0.397	\$0.491	\$0.496	\$0.521	\$0.599	\$0.715	\$0.815	\$0.822	\$0.744	\$0.613	\$0.561
% Change: FY to FY	8.3%	24.4%	11.8%	0.2%	23.5%	1.1%	5.0%	15.1%	19.2%	14.0%	0.9%	-9.7%	-17.7%	-11.5%
% Change: 5 Year Average	5.4%	9.2%	11.1%	10.7%	13.7%	12.2%	8.3%	9.0%	12.8%	10.9%	10.8%	8.0%	1.4%	-4.2%
Henderson														
Population	147,870	159,380	177,030	175,381	196,780	209,486	217,448	229,984	241,134	251,321	260,161	269,538	267,687	267,270
% Change: FY to FY	13.4%	6.6%	11.1%	-0.9%	12.2%	6.5%	3.8%	5.8%	4.8%	4.2%	3.5%	3.6%	-0.7%	-0.2%
% Change: 5 Year Average				8.3%	8.7%	7.1%	6.5%	5.5%	6.6%	5.0%	4.4%	4.4%	3.1%	2.1%
Assessed Value	\$3.318	\$3.948	\$4.495	\$5.127	\$6.026	\$6.885	\$7.659	\$10.135	\$13.978	\$16.735	\$17.190	\$13.746	\$10.202	\$9.164
% Change: FY to FY	18.6%	17.7%	13.9%	14.0%	17.5%	14.2%	11.2%	32.3%	37.9%	19.7%	2.7%	-19.7%	-25.8%	-14.7%
% Change: 5 Year Average	16.5%	18.3%	18.4%	17.6%	16.5%	15.5%	14.2%	17.9%	22.7%	23.1%	20.8%	14.5%	2.9%	-6.8%
Las Vegas														
Population	425,270	441,230	465,050	478,434	503,188	514,640	528,617	549,571	569,838	579,840	590,321	593,528	591,422	586,536
% Change: FY to FY	6.8%	5.4%	5.4%	2.9%	5.2%	2.3%	2.7%	4.0%	3.7%	1.8%	1.8%	0.5%	-0.4%	-0.8%
% Change: 5 Year Average				5.1%	4.8%	4.2%	3.7%	3.4%	3.6%	2.9%	2.8%	2.4%	1.5%	0.6%
Assessed Value	\$7.463	\$8.586	\$9.204	\$9.751	\$10.888	\$11.810	\$13.077	\$16.982	\$22.547	\$25.811	\$26.462	\$19.881	\$14.522	\$13.516
% Change: FY to FY	8.1%	10.7%	7.2%	5.9%	11.7%	8.5%	10.7%	29.9%	32.8%	14.5%	2.5%	-24.6%	-27.0%	-12.5%
% Change: 5 Year Average	11.3%	11.4%	10.9%	8.8%	8.6%	8.8%	8.8%	13.3%	18.7%	19.3%	18.1%	10.9%	-0.4%	-8.6%
Mesquite														
Population	9,270	12,070	14,070	9,389	11,940	13,216	13,895	15,881	16,423	17,656	18,787	19,754	20,677	20,440
% Change: FY to FY	24.3%	13.9%	16.6%	-33.3%	27.2%	10.7%	5.1%	14.3%	3.4%	7.5%	6.4%	5.1%	4.7%	-1.1%
% Change: 5 Year Average				14.0%	13.3%	7.0%	5.3%	4.8%	12.1%	8.2%	7.4%	7.4%	5.4%	4.5%
Assessed Value	\$0.239	\$0.276	\$0.284	\$0.292	\$0.336	\$0.381	\$0.408	\$0.510	\$0.668	\$1.053	\$1.171	\$1.031	\$0.798	\$0.684
% Change: FY to FY	27.5%	2.0%	3.0%	2.8%	14.8%	13.4%	7.2%	25.0%	30.9%	57.6%	11.2%	-10.7%	-22.6%	-23.3%
% Change: 5 Year Average	37.2%	36.4%	31.5%	9.2%	9.8%	7.2%	8.3%	12.7%	18.3%	26.8%	26.4%	22.5%	13.0%	3.9%

**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>North Las Vegas</b>														
Population	93,010	106,660	117,250	115,488	127,897	135,967	146,005	164,971	180,219	198,516	210,472	214,661	215,022	217,482
% Change: FY to FY	11.0%	13.5%	9.9%	-1.5%	10.7%	6.3%	7.4%	13.0%	9.2%	10.2%	6.0%	2.0%	0.2%	1.1%
% Change: 5 Year Average				8.0%	9.0%	7.8%	6.6%	7.2%	9.3%	9.2%	9.2%	8.1%	5.5%	3.9%
Assessed Value	\$1.470	\$1.717	\$1.962	\$2.094	\$2.431	\$2.787	\$3.369	\$4.864	\$6.986	\$9.094	\$9.288	\$6.774	\$4.785	\$4.488
% Change: FY to FY	22.5%	14.9%	14.2%	6.8%	16.1%	14.7%	20.9%	44.3%	43.6%	30.2%	2.1%	-27.3%	-29.4%	-13.4%
% Change: 5 Year Average	17.5%	16.4%	16.4%	13.2%	14.9%	13.3%	14.5%	20.5%	27.9%	30.7%	28.2%	18.7%	3.9%	-6.3%
<b>Bunkerville</b>														
Population	610	850	880	877	1,147	1,180	1,165	1,185	1,198	1,179	1,255	1,160	1,222	1,255
% Change: FY to FY	6.1%	39.3%	3.5%	-0.3%	30.7%	2.9%	-1.3%	1.7%	1.1%	-1.6%	6.5%	-7.6%	5.3%	2.7%
% Change: 5 Year Average				12.2%	15.9%	15.2%	7.1%	6.8%	7.0%	0.6%	1.3%	0.0%	0.7%	1.1%
Assessed Value	\$0.035	\$0.032	\$0.032	\$0.030	\$0.031	\$0.037	\$0.035	\$0.036	\$0.046	\$0.059	\$0.063	\$0.063	\$0.045	\$0.028
% Change: FY to FY	16.6%	-10.2%	-0.4%	-5.8%	2.8%	21.8%	-6.9%	4.3%	26.9%	28.9%	6.5%	-0.8%	-28.9%	-40.4%
% Change: 5 Year Average	7.3%	5.0%	3.9%	-2.6%	0.6%	1.6%	2.3%	3.2%	9.8%	15.0%	11.9%	13.1%	6.5%	-6.4%
<b>Enterprise</b>														
Population	11,120	13,210	18,060	21,138	34,017	46,193	62,001	79,299	95,377	119,100	143,917	149,713	150,473	165,285
% Change: FY to FY	6.9%	18.8%	36.7%	17.0%	60.9%	35.8%	34.2%	27.9%	20.3%	24.9%	20.8%	4.0%	0.5%	9.8%
% Change: 5 Year Average				19.9%	28.1%	33.9%	36.9%	35.2%	35.8%	28.6%	25.6%	19.6%	14.1%	12.0%
Assessed Value	\$0.463	\$0.725	\$0.929	\$1.312	\$1.714	\$2.259	\$3.031	\$4.606	\$7.828	\$10.746	\$11.274	\$8.651	\$5.979	\$5.210
% Change: FY to FY	28.2%	56.4%	28.1%	41.2%	30.7%	31.8%	34.2%	52.0%	69.9%	37.3%	4.9%	-23.5%	-30.9%	-18.3%
% Change: 5 Year Average	5.6%	16.9%	22.5%	30.8%	36.9%	37.7%	33.2%	38.0%	43.7%	45.0%	39.7%	28.2%	11.6%	-5.1%
<b>Glendale</b>														
Population	50	80	80	72										
% Change: FY to FY	6.4%	60.0%	0.0%	-9.7%										
% Change: 5 Year Average				14.2%										
Assessed Value	\$0.001	\$0.001	\$0.001	\$0.001										
% Change: FY to FY	7.1%	-9.4%	-1.0%	14.4%										
% Change: 5 Year Average	4.7%	4.1%	0.2%	0.6%										
<b>Laughlin</b>														
Population	7,030	7,790	7,900	7,800	6,181	6,403	6,952	8,105	8,226	8,458	8,807	8,761	7,914	7,867
% Change: FY to FY	6.8%	10.8%	1.4%	-1.3%	-20.8%	3.6%	8.6%	16.6%	1.5%	2.8%	4.1%	-0.5%	-9.7%	-0.6%
% Change: 5 Year Average				4.4%	-0.6%	-1.2%	-1.7%	1.3%	1.9%	6.6%	6.7%	4.9%	-0.4%	-0.8%
Assessed Value	\$0.409	\$0.361	\$0.364	\$0.381	\$0.370	\$0.367	\$0.360	\$0.401	\$0.518	\$0.691	\$0.735	\$0.629	\$0.469	\$0.390
% Change: FY to FY	-7.3%	-11.5%	0.7%	4.6%	-3.0%	-0.8%	-1.7%	11.2%	29.4%	33.4%	6.3%	-16.3%	-25.5%	-34.5%
% Change: 5 Year Average	-0.3%	-4.6%	-4.5%	-3.7%	-3.3%	-2.0%	0.0%	2.1%	7.0%	14.3%	15.7%	13.3%	5.9%	-2.8%

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**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Moapa Valley</b>														
Population	4,560	5,370	5,620	8,770	5,672	6,277	6,323	6,549	6,726	6,845	8,085	7,134	7,269	7,496
% Change: FY to FY	6.9%	17.8%	4.7%	56.0%	-35.3%	10.7%	0.7%	3.6%	2.7%	1.8%	18.1%	-11.8%	1.9%	3.1%
% Change: 5 Year Average				21.3%	10.0%	10.8%	7.4%	7.1%	-3.5%	3.9%	5.4%	2.9%	2.5%	2.6%
Assessed Value	\$0.092	\$0.095	\$0.097	\$0.105	\$0.119	\$0.124	\$0.130	\$0.150	\$0.209	\$0.308	\$0.325	\$0.277	\$0.210	\$0.166
% Change: FY to FY	47.1%	3.7%	1.7%	8.4%	13.3%	4.2%	5.1%	15.1%	39.6%	47.3%	5.4%	-15.2%	-24.2%	-26.4%
% Change: 5 Year Average	14.6%	14.0%	12.9%	12.8%	14.8%	6.3%	6.5%	9.2%	15.5%	22.3%	22.5%	18.6%	10.7%	-1.4%
<b>Paradise</b>														
Population	178,500	164,170	172,360	166,260	184,870	187,746	185,304	188,768	191,650	186,370	185,935	182,264	178,974	185,304
% Change: FY to FY	6.8%	-8.0%	5.0%	-3.5%	11.2%	1.6%	-1.3%	1.9%	1.5%	-2.8%	-0.2%	-2.0%	-1.8%	3.5%
% Change: 5 Year Average				0.1%	2.3%	1.2%	2.6%	2.0%	3.0%	0.2%	-0.2%	-0.3%	-1.0%	-0.6%
Assessed Value	\$6.129	\$7.809	\$8.578	\$8.669	\$9.381	\$9.536	\$10.203	\$12.174	\$16.237	\$19.250	\$22.306	\$21.197	\$14.094	\$12.421
% Change: FY to FY	13.0%	27.4%	9.8%	1.1%	8.2%	1.6%	7.0%	19.3%	33.4%	18.6%	15.9%	-8.3%	-33.5%	-27.0%
% Change: 5 Year Average	10.6%	13.2%	13.5%	12.5%	11.9%	9.6%	5.6%	7.4%	13.9%	16.0%	18.8%	16.6%	6.0%	-3.3%
<b>Searchlight</b>														
Population	810	740	740	741	735	822	1,073	1,106	1,088	764	798	750	718	743
% Change: FY to FY	6.8%	-8.6%	0.0%	0.1%	-0.7%	11.8%	30.6%	3.1%	-1.6%	-29.8%	4.4%	-6.1%	-4.2%	3.4%
% Change: 5 Year Average				-0.4%	-0.5%	0.5%	8.3%	9.0%	8.6%	2.8%	1.4%	-6.0%	-7.4%	-6.4%
Assessed Value	\$0.025	\$0.027	\$0.028	\$0.025	\$0.025	\$0.028	\$0.027	\$0.025	\$0.027	\$0.036	\$0.033	\$0.034	\$0.030	\$0.027
% Change: FY to FY	-10.2%	8.0%	1.8%	-9.8%	0.4%	12.9%	-3.4%	-8.1%	7.9%	31.2%	-6.2%	2.4%	-11.6%	-12.3%
% Change: 5 Year Average	0.2%	0.7%	-0.7%	-2.6%	-1.9%	2.7%	0.4%	-1.6%	1.9%	8.1%	4.3%	5.5%	4.8%	1.3%
<b>Spring Valley</b>														
Population	100,920	107,100	120,200	125,607	133,469	139,290	150,402	161,286	165,335	172,110	176,815	176,910	174,458	176,712
% Change: FY to FY	6.8%	6.1%	12.2%	4.5%	6.3%	4.4%	8.0%	7.2%	2.5%	4.1%	2.7%	0.1%	-1.4%	1.3%
% Change: 5 Year Average				7.4%	7.2%	6.7%	7.1%	6.1%	5.7%	5.2%	4.9%	3.3%	1.6%	1.4%
Assessed Value	\$2.034	\$2.396	\$2.579	\$2.922	\$3.371	\$3.794	\$4.425	\$5.625	\$8.057	\$9.284	\$9.265	\$7.419	\$5.300	\$4.829
% Change: FY to FY	13.8%	17.8%	7.6%	13.3%	15.4%	12.6%	16.6%	27.1%	43.2%	15.2%	-0.2%	-19.4%	-28.6%	-12.9%
% Change: 5 Year Average	13.0%	15.0%	12.8%	12.9%	13.6%	13.3%	13.1%	17.0%	23.0%	23.0%	20.4%	13.1%	1.9%	-8.6%
<b>Summerlin</b>														
Population		730	2,700	4,675	7,708	12,239	16,300	17,841	20,256	21,692	26,415	27,992	28,342	29,667
% Change: FY to FY		0.0%	269.9%	73.2%	64.9%	58.8%	33.2%	9.5%	13.5%	7.1%	21.8%	6.0%	1.2%	4.7%
% Change: 5 Year Average				171.5%	136.0%	116.7%	100.0%	47.9%	36.0%	24.4%	17.0%	11.6%	9.9%	8.2%
Assessed Value	\$0.068	\$0.107	\$0.220	\$0.345	\$0.579	\$0.863	\$1.168	\$1.686	\$2.601	\$2.850	\$3.043	\$2.256	\$1.673	\$1.551
% Change: FY to FY	117.6%	59.0%	104.6%	56.8%	67.8%	49.1%	35.3%	44.3%	54.3%	9.6%	6.8%	-20.9%	-25.8%	-17.6%
% Change: 5 Year Average	161.3%	173.1%	194.0%	205.3%	81.2%	67.5%	62.7%	50.7%	50.2%	38.5%	30.1%	17.5%	3.4%	-9.1%

**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Sunrise Manor</b>														
Population	139,230	147,680	152,900	154,616	172,237	176,587	181,354	184,801	186,511	191,858	191,966	185,745	179,808	175,206
% Change: FY to FY	6.8%	6.1%	3.5%	1.1%	11.4%	2.5%	2.7%	1.9%	0.9%	2.9%	0.1%	-3.2%	-3.2%	-2.6%
% Change: 5 Year Average				4.4%	5.8%	4.9%	4.3%	3.9%	3.9%	2.2%	1.7%	0.5%	-0.5%	-1.2%
Assessed Value	\$1.676	\$1.828	\$1.952	\$2.094	\$2.296	\$2.414	\$2.529	\$2.877	\$3.894	\$4.582	\$4.732	\$3.484	\$2.367	\$2.232
% Change: FY to FY	8.3%	9.1%	6.8%	7.3%	9.6%	5.1%	4.8%	13.8%	35.3%	17.7%	3.3%	-26.2%	-32.1%	-11.4%
% Change: 5 Year Average	8.8%	11.1%	9.5%	8.7%	8.2%	7.6%	6.7%	8.1%	13.7%	15.3%	15.0%	8.7%	-0.4%	-8.9%
<b>Whitney</b>														
Population	12,800	13,420	14,030	14,422	16,899	18,979	20,640	21,738	27,155	33,144	36,182	36,164	37,690	37,603
% Change: FY to FY	6.8%	4.8%	4.5%	2.8%	17.2%	12.3%	8.8%	5.3%	24.9%	22.1%	9.2%	0.0%	4.2%	-0.2%
% Change: 5 Year Average				4.7%	7.2%	8.3%	9.1%	9.3%	13.7%	14.7%	14.0%	12.3%	12.1%	7.0%
Assessed Value	\$0.189	\$0.227	\$0.255	\$0.277	\$0.303	\$0.326	\$0.387	\$0.505	\$0.855	\$1.122	\$1.159	\$0.772	\$0.561	\$0.518
% Change: FY to FY	16.8%	20.4%	12.2%	8.7%	9.4%	7.6%	18.9%	30.3%	69.4%	31.2%	3.3%	-33.3%	-27.3%	-11.9%
% Change: 5 Year Average	8.7%	12.1%	14.8%	15.7%	13.5%	11.6%	11.3%	15.0%	27.1%	31.5%	30.6%	20.1%	8.6%	-7.0%
<b>Winchester</b>														
Population	34,440	30,280	30,850	29,658	34,767	33,994	34,378	33,917	35,208	34,874	37,561	37,141	35,235	35,142
% Change: FY to FY	6.8%	-12.1%	1.9%	-3.9%	17.2%	-2.2%	1.1%	-1.3%	3.8%	-0.9%	7.7%	-1.1%	-5.1%	-0.3%
% Change: 5 Year Average				-1.8%	2.0%	0.2%	2.8%	2.2%	3.7%	0.1%	2.1%	1.6%	0.9%	0.0%
Assessed Value	\$1.100	\$1.068	\$1.096	\$1.151	\$1.188	\$1.205	\$1.270	\$1.557	\$1.934	\$2.772	\$3.561	\$3.546	\$1.863	\$1.264
% Change: FY to FY	8.6%	-2.9%	2.7%	5.0%	3.2%	1.5%	5.4%	22.6%	24.2%	43.4%	28.4%	8.2%	-47.5%	-53.7%
% Change: 5 Year Average	3.3%	1.9%	2.1%	2.9%	3.3%	1.9%	3.5%	7.5%	11.4%	19.4%	24.8%	23.3%	9.3%	-1.4%
<b>Special Districts</b>														
<b>Boulder Library District</b>														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.303	\$0.346	\$0.359	\$0.370	\$0.397	\$0.413	\$0.443	\$0.531	\$0.657	\$0.796	\$0.811	\$0.744	\$0.613	\$0.561
% Change: FY to FY	10.0%	14.0%	3.8%	3.2%	7.2%	3.9%	7.3%	19.9%	23.7%	21.1%	1.9%	-8.4%	-17.7%	-11.5%
% Change: 5 Year Average	6.0%	7.7%	8.1%	7.7%	7.7%	6.4%	5.1%	8.3%	12.4%	15.2%	14.8%	11.7%	4.2%	-2.3%
<b>Clark County Fire Protection District</b>														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$12.400	\$15.006	\$16.574	\$17.674	\$19.819	\$21.553	\$24.217	\$30.596	\$43.628	\$53.138	\$58.214	\$49.430	\$33.200	\$29.292
% Change: FY to FY	11.7%	21.0%	10.4%	6.6%	12.1%	8.7%	12.4%	26.3%	42.6%	21.8%	9.6%	-15.6%	-32.8%	-23.1%
% Change: 5 Year Average	10.2%	12.4%	12.3%	12.3%	12.4%	11.8%	10.1%	13.2%	20.4%	22.4%	22.5%	17.1%	5.2%	-5.9%

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**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Henderson Library District														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$3.381	\$4.050	\$3.806	\$4.382	\$5.416	\$6.301	\$7.082	\$9.407	\$13.980	\$16.735	\$17.190	\$13.746	\$10.202	\$9.164
% Change: FY to FY	44.7%	18.5%	-6.0%	15.1%	23.6%	16.3%	12.4%	32.8%	48.6%	19.7%	2.7%	-19.7%	-25.8%	-14.7%
% Change: 5 Year Average	23.6%	24.9%	21.1%	20.0%	19.3%	13.5%	12.3%	20.1%	26.8%	26.0%	23.3%	16.7%	5.0%	-6.8%
Las Vegas Library District														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$21.212	\$24.765	\$27.872	\$29.666	\$32.872	\$35.706	\$39.830	\$50.701	\$68.915	\$82.534	\$88.424	\$72.526	\$50.157	\$44.824
% Change: FY to FY	6.3%	15.0%	12.5%	6.4%	10.8%	8.6%	11.6%	27.3%	35.9%	19.8%	7.1%	-18.2%	-30.8%	-20.2%
% Change: 5 Year Average	9.4%	10.6%	11.1%	10.4%	10.2%	10.7%	10.0%	12.9%	18.8%	20.6%	20.3%	14.4%	2.8%	-6.8%
Moapa Fire Protection District														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.176	\$0.173	\$0.166	\$0.180	\$0.197	\$0.212	\$0.208	\$0.270	\$0.254	\$0.367	\$0.374	\$0.327	\$0.237	\$0.191
% Change: FY to FY	18.9%	-1.9%	-3.9%	8.5%	9.7%	7.3%	-1.7%	29.5%	-5.8%	44.2%	2.1%	-13.0%	-27.7%	-20.1%
% Change: 5 Year Average	4.5%	3.7%	3.0%	4.5%	6.3%	3.9%	4.0%	10.7%	7.8%	14.7%	13.7%	11.5%	0.1%	-2.7%
Mt Charleston Fire Protection District														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.025	\$0.026	\$0.038	\$0.039	\$0.042	\$0.044	\$0.045	\$0.054	\$0.087	\$0.089	\$0.087	\$0.082	\$0.052	\$0.050
% Change: FY to FY	0.8%	2.4%	47.7%	1.0%	9.4%	5.0%	0.7%	19.9%	61.7%	3.1%	-2.4%	-5.6%	-36.7%	-5.8%
% Change: 5 Year Average	8.3%	7.6%	16.6%	14.6%	12.3%	13.1%	12.8%	7.2%	19.4%	18.1%	16.6%	15.3%	4.0%	-9.3%

**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>DOUGLAS COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
Douglas County Sewer GID														
Elk Point Sanitation GID														
Minden/Gardnerville Sanitation GID														
Tahoe Douglas Sewer GID														
<b><u>Local Governments</u></b>														
Douglas County														
Population	39,590	41,420	42,590	41,259	43,450	44,212	45,603	47,803	50,108	51,770	52,386	52,131	51,390	49,242
% Change: FY to FY	5.6%	4.6%	2.8%	-3.1%	5.3%	1.8%	3.1%	4.8%	4.8%	3.3%	1.2%	-0.5%	-1.4%	-4.2%
% Change: 5 Year Average				2.9%	3.1%	2.3%	2.0%	2.4%	4.0%	3.6%	3.5%	2.7%	1.5%	-0.3%
Assessed Value	\$1.371	\$1.414	\$1.480	\$1.652	\$1.753	\$1.884	\$2.037	\$2.494	\$3.109	\$3.476	\$3.595	\$3.467	\$3.084	\$2.839
% Change: FY to FY	3.6%	3.2%	4.6%	11.6%	6.1%	7.5%	8.1%	22.4%	24.6%	11.8%	3.4%	-3.5%	-11.0%	-8.4%
% Change: 5 Year Average	6.5%	6.3%	5.3%	5.5%	5.8%	6.6%	7.6%	11.2%	13.8%	14.9%	14.1%	11.7%	5.0%	-1.5%
Gardnerville														
Population	2,780	3,030	3,280	3,377	3,851	4,065	4,316	5,067	5,165	5,550	5,394	5,412	5,250	4,983
% Change: FY to FY	5.7%	9.0%	8.3%	3.0%	14.0%	5.6%	6.2%	17.4%	1.9%	7.4%	-2.8%	0.3%	-3.0%	-5.1%
% Change: 5 Year Average				6.5%	8.0%	8.0%	7.4%	9.2%	9.0%	7.7%	6.0%	4.9%	0.8%	-0.6%
Assessed Value	\$0.070	\$0.076	\$0.085	\$0.088	\$0.097	\$0.114	\$0.125	\$0.140	\$0.173	\$0.196	\$0.212	\$0.210	\$0.170	\$0.156
% Change: FY to FY	12.8%	8.1%	12.0%	3.4%	10.9%	17.3%	9.3%	12.3%	23.6%	13.3%	8.4%	-0.8%	-19.2%	-8.3%
% Change: 5 Year Average	9.6%	11.3%	11.3%	10.2%	9.4%	10.3%	10.6%	10.6%	14.7%	15.2%	13.4%	11.3%	5.0%	-1.3%
Genoa														
Population	220	230	240	235	224	227	229	244	248	252	252	255	256	244
% Change: FY to FY	7.3%	4.5%	4.3%	-2.2%	-4.6%	1.4%	0.8%	6.6%	1.5%	1.6%	0.2%	1.3%	0.2%	-4.7%
% Change: 5 Year Average				3.5%	1.9%	0.7%	0.0%	0.4%	1.2%	2.4%	2.1%	2.2%	1.0%	-0.3%
Assessed Value	\$0.008	\$0.008	\$0.009	\$0.009	\$0.009	\$0.010	\$0.010	\$0.012	\$0.013	\$0.014	\$0.015	\$0.015	\$0.013	\$0.012
% Change: FY to FY	1.8%	11.4%	3.1%	2.8%	0.7%	8.6%	1.8%	20.1%	8.8%	10.0%	4.4%	-1.3%	-14.8%	-3.7%
% Change: 5 Year Average	8.0%	9.6%	4.3%	4.2%	4.0%	5.3%	3.4%	6.8%	8.0%	9.8%	9.0%	8.4%	1.4%	-1.1%
Minden														
Population	2,400	2,580	2,650	2,697	2,861	2,830	2,870	2,945	2,983	3,234	3,239	3,261	3,229	3,213
% Change: FY to FY	5.5%	7.5%	2.7%	1.8%	6.1%	-1.1%	1.4%	2.6%	1.3%	8.4%	0.2%	0.7%	-1.0%	-0.5%
% Change: 5 Year Average				4.4%	4.7%	3.4%	2.2%	2.2%	2.1%	2.5%	2.8%	2.6%	1.9%	1.6%
Assessed Value	\$0.092	\$0.094	\$0.100	\$0.102	\$0.104	\$0.112	\$0.116	\$0.130	\$0.160	\$0.183	\$0.200	\$0.192	\$0.161	\$0.145
% Change: FY to FY	6.0%	2.2%	6.5%	1.8%	2.1%	8.1%	2.9%	12.3%	23.7%	14.0%	9.4%	-4.3%	-15.9%	-10.7%
% Change: 5 Year Average	9.5%	7.4%	7.1%	4.3%	3.7%	4.1%	4.3%	5.4%	9.8%	12.2%	12.4%	11.0%	5.4%	-1.3%

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**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Special Districts</b>														
Carson-Truckee Water Conservancy														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$1.335	\$1.378	\$1.443	\$1.613	\$1.710	\$1.840	\$1.992	\$2.410	\$2.999	\$3.346	\$3.457	\$3.322	\$2.958	\$2.718
% Change: FY to FY	3.4%	3.3%	4.7%	11.7%	6.0%	7.6%	8.3%	21.0%	24.5%	11.6%	3.3%	-3.8%	-11.0%	-8.6%
% Change: 5 Year Average	6.5%	6.3%	5.3%	5.4%	5.8%	6.7%	7.7%	10.9%	13.5%	14.6%	13.7%	11.3%	4.9%	-1.6%
Cave Rock GID														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.010	\$0.010	\$0.010	\$0.013	\$0.013	\$0.013	\$0.013	\$0.017	\$0.026	\$0.026	\$0.026	\$0.027	\$0.024	\$0.024
% Change: FY to FY	0.8%	0.4%	0.0%	32.4%	0.7%	2.6%	0.1%	28.7%	49.1%	0.3%	1.1%	1.3%	-8.6%	-1.4%
% Change: 5 Year Average	4.7%	4.7%	3.7%	6.8%	6.9%	7.2%	7.2%	12.9%	16.2%	16.2%	15.9%	16.1%	8.6%	-1.5%
Douglas Mosquito Protection GID														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.761	\$0.795	\$0.851	\$0.890	\$0.960	\$1.062	\$1.224	\$1.486	\$1.749	\$2.070	\$2.173	\$2.040	\$1.743	\$1.595
% Change: FY to FY	5.7%	4.4%	7.1%	4.6%	7.8%	10.7%	15.3%	21.3%	17.8%	18.3%	4.9%	-6.0%	-14.6%	-9.1%
% Change: 5 Year Average	9.9%	8.8%	7.5%	5.7%	5.9%	6.9%	9.1%	11.9%	14.6%	16.7%	15.5%	11.3%	4.1%	-1.2%
East Fork Fire Protection														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.647	\$0.737	\$0.783	\$0.818	\$0.884	\$0.991	\$1.109	\$1.318	\$1.592	\$1.902	\$2.277	\$2.142	\$1.829	\$1.677
% Change: FY to FY	4.3%	13.8%	6.3%	4.5%	8.1%	12.1%	11.9%	18.9%	20.8%	19.4%	4.8%	7.9%	-14.6%	-8.9%
% Change: 5 Year Average	10.2%	11.2%	11.7%	7.3%	7.4%	8.9%	8.6%	11.1%	14.3%	16.6%	15.1%	14.3%	7.6%	1.7%
Gardnerville Rancho GID														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.152	\$0.153	\$0.155	\$0.159	\$0.165	\$0.181	\$0.212	\$0.216	\$0.274	\$0.307	\$0.319	\$0.292	\$0.241	\$0.222
% Change: FY to FY	2.0%	0.6%	1.4%	2.5%	3.7%	9.8%	17.0%	2.3%	26.6%	11.9%	4.2%	-8.6%	-17.4%	-8.7%
% Change: 5 Year Average	7.1%	5.5%	3.5%	1.8%	2.0%	3.6%	6.9%	7.1%	11.9%	13.5%	12.4%	7.3%	3.3%	-3.6%

**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Inidan Hills GID														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.048	\$0.053	\$0.064	\$0.068	\$0.073	\$0.084	\$0.090	\$0.115	\$0.128	\$0.151	\$0.154	\$0.141	\$0.122	\$0.112
% Change: FY to FY	10.4%	10.8%	21.4%	6.3%	8.0%	15.1%	6.4%	27.6%	12.1%	17.9%	1.8%	-8.2%	-13.4%	-11.1%
% Change: 5 Year Average	24.3%	25.9%	19.5%	12.1%	11.4%	12.3%	11.4%	12.7%	13.8%	15.8%	13.1%	10.2%	2.0%	-2.1%
Kingsbury GID														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.116	\$0.118	\$0.118	\$0.119	\$0.141	\$0.141	\$0.143	\$0.169	\$0.243	\$0.265	\$0.270	\$0.272	\$0.250	\$0.227
% Change: FY to FY	-0.8%	1.8%	0.3%	0.7%	18.7%	-0.3%	1.3%	18.5%	44.0%	9.1%	1.9%	0.2%	-8.0%	-9.4%
% Change: 5 Year Average	4.1%	4.4%	3.2%	2.5%	4.2%	4.3%	4.2%	7.8%	16.4%	14.5%	14.9%	14.8%	9.5%	-1.2%
Lakeridge GID														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.009	\$0.009	\$0.009	\$0.012	\$0.012	\$0.012	\$0.013	\$0.018	\$0.025	\$0.025	\$0.026	\$0.028	\$0.028	\$0.024
% Change: FY to FY	0.3%	3.5%	0.0%	29.9%	1.2%	-2.5%	7.9%	38.1%	42.2%	-1.3%	3.4%	8.8%	-1.3%	-12.3%
% Change: 5 Year Average	4.8%	5.5%	3.8%	6.7%	7.0%	6.4%	7.3%	14.9%	17.4%	16.9%	18.1%	18.2%	10.4%	-0.6%
Logan Creek GID														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.002	\$0.002	\$0.002	\$0.004	\$0.004	\$0.004	\$0.004	\$0.005	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.006
% Change: FY to FY	-0.1%	-0.3%	0.5%	52.2%	0.5%	-0.6%	0.1%	25.6%	52.0%	0.8%	0.8%	0.5%	-0.5%	-9.0%
% Change: 5 Year Average	7.6%	7.4%	5.9%	10.3%	10.6%	10.4%	10.5%	15.6%	15.5%	15.6%	15.9%	15.9%	10.7%	-1.5%
Marla Bay GID														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.010	\$0.010	\$0.010	\$0.016	\$0.016	\$0.016	\$0.016	\$0.024	\$0.042	\$0.042	\$0.043	\$0.043	\$0.043	\$0.036
% Change: FY to FY	0.2%	2.4%	1.0%	59.7%	0.6%	-0.6%	0.5%	49.3%	75.2%	0.8%	0.7%	0.3%	1.2%	-16.4%
% Change: 5 Year Average	5.9%	6.2%	3.9%	12.9%	12.8%	12.6%	12.3%	21.9%	25.0%	25.1%	25.3%	25.3%	15.7%	-2.7%

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**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Oliver Park GID														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.009	\$0.009	\$0.009	\$0.009	\$0.008	\$0.008	\$0.008	\$0.009	\$0.013	\$0.013	\$0.013	\$0.013	\$0.011	\$0.010
% Change: FY to FY	-4.2%	1.3%	-0.2%	-4.7%	-2.7%	-0.8%	-8.2%	21.8%	35.8%	0.5%	1.4%	-0.7%	-16.1%	-3.2%
% Change: 5 Year Average	1.8%	1.7%	0.8%	-1.7%	-2.1%	-1.4%	-3.3%	1.1%	9.2%	9.8%	10.3%	11.8%	4.2%	-3.6%
Round Hill GID														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.040	\$0.043	\$0.047	\$0.060	\$0.062	\$0.064	\$0.069	\$0.087	\$0.114	\$0.114	\$0.114	\$0.115	\$0.114	\$0.110
% Change: FY to FY	2.9%	7.1%	7.6%	27.7%	3.8%	3.2%	8.4%	25.8%	30.8%	-0.2%	0.4%	0.7%	-0.8%	-3.1%
% Change: 5 Year Average	2.8%	4.3%	4.7%	9.1%	9.8%	9.9%	10.1%	13.8%	14.4%	13.6%	13.0%	11.5%	6.2%	-0.6%
Sierra Forest Fire Protection														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.091	\$0.095	\$0.108	\$0.114	\$0.121	\$0.146	\$0.168	\$0.227	\$0.243	\$0.271				
% Change: FY to FY	9.7%	5.0%	13.2%	5.9%	5.9%	20.6%	15.1%	35.3%	7.0%	11.4%				
% Change: 5 Year Average	8.4%	7.6%	5.9%	7.2%	7.9%	10.1%	12.1%	16.5%	16.8%	17.9%				
Skyland GID														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.028	\$0.029	\$0.029	\$0.050	\$0.051	\$0.052	\$0.052	\$0.074	\$0.092	\$0.092	\$0.093	\$0.093	\$0.088	\$0.074
% Change: FY to FY	3.4%	1.7%	1.0%	72.4%	1.7%	2.1%	-0.3%	42.5%	24.5%	0.3%	0.7%	0.0%	-5.3%	-16.1%
% Change: 5 Year Average	5.4%	5.7%	4.0%	15.9%	16.0%	15.8%	15.4%	23.7%	14.1%	13.8%	13.6%	13.6%	4.0%	-4.1%
Tahoe Douglas Fire Protection														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.566	\$0.576	\$0.588	\$0.721	\$0.744	\$0.744	\$0.759	\$0.951	\$1.276	\$1.304	\$1.317	\$1.313	\$1.252	\$1.162
% Change: FY to FY	0.2%	1.7%	2.1%	22.6%	3.2%	0.0%	2.0%	25.3%	34.2%	2.2%	1.0%	-0.4%	-4.7%	-7.5%
% Change: 5 Year Average	3.0%	3.3%	2.7%	5.6%	6.0%	5.9%	6.0%	10.6%	12.9%	12.7%	12.9%	12.5%	6.5%	-1.8%

**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Topaz Ranch GID														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.017	\$0.018	\$0.018	\$0.018	\$0.018	\$0.019	\$0.020	\$0.024	\$0.035	\$0.047	\$0.045	\$0.053	\$0.035	\$0.033
% Change: FY to FY	4.4%	2.3%	0.6%	0.5%	1.0%	6.6%	3.6%	16.9%	48.6%	34.1%	-3.2%	17.1%	-34.7%	-5.0%
% Change: 5 Year Average	8.2%	7.3%	4.9%	2.6%	1.8%	2.2%	2.5%	5.7%	15.3%	22.0%	20.0%	22.7%	12.4%	1.7%
Zephyr Cove GID														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.006	\$0.006	\$0.006	\$0.010	\$0.010	\$0.010	\$0.011	\$0.016	\$0.023	\$0.023	\$0.024	\$0.024	\$0.024	\$0.019
% Change: FY to FY	1.5%	1.2%	-0.2%	69.7%	2.7%	0.2%	0.8%	51.3%	46.3%	0.5%	0.7%	1.3%	-1.4%	-18.9%
% Change: 5 Year Average	6.3%	6.7%	3.8%	14.3%	15.0%	14.7%	14.6%	24.9%	20.3%	19.8%	19.9%	20.0%	9.5%	-3.3%
Zephyr Heights GID														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.015	\$0.015	\$0.015	\$0.019	\$0.019	\$0.019	\$0.019	\$0.025	\$0.041	\$0.041	\$0.042	\$0.042	\$0.043	\$0.038
% Change: FY to FY	1.0%	2.5%	1.2%	23.7%	1.8%	-0.8%	0.9%	28.3%	67.4%	0.7%	1.0%	0.1%	1.4%	-10.2%
% Change: 5 Year Average	5.1%	5.2%	4.0%	5.7%	6.0%	5.7%	5.4%	10.8%	19.5%	19.3%	19.7%	19.6%	14.2%	-1.3%
Zephyr Knolls GID														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.004	\$0.004	\$0.004	\$0.004	\$0.005	\$0.005	\$0.005	\$0.006	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.009
% Change: FY to FY	0.8%	1.3%	-0.3%	18.8%	2.5%	0.8%	2.0%	28.0%	58.1%	0.1%	5.3%	1.7%	-0.7%	-8.9%
% Change: 5 Year Average	5.3%	5.4%	3.9%	4.2%	4.6%	4.6%	4.8%	10.4%	18.3%	17.8%	18.7%	18.6%	12.9%	-0.5%

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**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>ELKO COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
Elko Convention/Visitors Authority														
Elko Television District														
<b><u>Local Governments</u></b>														
Elko County														
Population	47,710	49,230	50,620	45,291	46,668	46,577	45,805	46,499	47,586	48,339	50,434	50,561	51,325	52,097
% Change: FY to FY	4.6%	3.2%	2.8%	-10.5%	3.0%	-0.2%	-1.7%	1.5%	2.3%	1.6%	4.3%	0.3%	1.5%	1.5%
% Change: 5 Year Average				1.2%	0.6%	-0.3%	-1.3%	-1.6%	1.0%	0.7%	1.6%	2.0%	2.0%	1.8%
Assessed Value	\$0.787	\$0.834	\$0.861	\$0.865	\$0.872	\$0.864	\$0.869	\$0.865	\$0.937	\$0.981	\$1.082	\$1.124	\$1.204	\$1.196
% Change: FY to FY	4.2%	6.0%	3.2%	0.4%	0.8%	-0.9%	0.6%	-0.5%	8.3%	4.6%	10.4%	3.1%	7.1%	-2.4%
% Change: 5 Year Average	6.2%	6.4%	5.6%	4.2%	2.9%	1.9%	0.8%	0.1%	1.7%	2.4%	4.7%	5.3%	6.9%	5.1%
Carlin														
Population	2,680	2,430	2,390	2,161	2,215	2,074	2,045	2,240	2,261	2,281	2,295	2,322	2,345	2,370
% Change: FY to FY	-1.1%	0.4%	-1.6%	-9.6%	2.5%	-6.4%	-1.4%	9.5%	1.0%	0.9%	0.6%	1.2%	1.0%	1.1%
% Change: 5 Year Average				-1.7%	-3.8%	-2.9%	-3.3%	-1.1%	1.0%	0.7%	2.1%	2.6%	0.9%	0.9%
Assessed Value	\$0.020	\$0.021	\$0.022	\$0.022	\$0.021	\$0.021	\$0.020	\$0.020	\$0.023	\$0.022	\$0.024	\$0.026	\$0.027	\$0.028
% Change: FY to FY	21.4%	3.4%	3.8%	1.0%	-2.1%	-2.2%	-2.0%	-0.7%	11.9%	-4.4%	10.6%	8.2%	3.2%	4.7%
% Change: 5 Year Average	7.4%	4.3%	6.6%	5.8%	5.5%	0.8%	-0.3%	-1.2%	1.0%	0.5%	3.1%	5.1%	5.9%	4.3%
Elko City														
Population	19,670	18,420	18,510	16,708	17,093	16,690	16,354	17,140	17,850	18,183	18,427	18,424	18,428	18,842
% Change: FY to FY	5.9%	1.2%	0.5%	-9.7%	2.3%	-2.4%	-2.0%	4.8%	4.1%	1.9%	1.3%	0.0%	0.0%	2.2%
% Change: 5 Year Average				-0.3%	-1.5%	-1.6%	-2.3%	-1.4%	1.4%	1.3%	2.0%	2.4%	1.5%	1.1%
Assessed Value	\$0.264	\$0.272	\$0.291	\$0.295	\$0.289	\$0.298	\$0.296	\$0.297	\$0.313	\$0.337	\$0.364	\$0.350	\$0.396	\$0.390
% Change: FY to FY	6.5%	3.2%	7.0%	1.3%	-2.2%	3.1%	-0.5%	0.2%	5.4%	7.8%	7.8%	-4.3%	13.1%	-1.0%
% Change: 5 Year Average	6.0%	6.1%	5.9%	5.0%	3.2%	2.5%	1.7%	0.4%	1.2%	3.2%	4.1%	3.5%	6.1%	4.7%
Wells														
Population	1,540	1,500	1,510	1,346	1,191	1,389	1,373	1,406	1,423	1,449	1,508	1,524	1,515	1,531
% Change: FY to FY	13.2%	2.7%	0.7%	-10.9%	-11.5%	16.6%	-1.1%	2.4%	1.2%	1.9%	4.0%	1.1%	-0.6%	1.1%
% Change: 5 Year Average				-0.2%	-2.3%	-0.5%	-1.2%	-0.9%	1.5%	4.2%	1.7%	2.1%	1.5%	1.5%
Assessed Value	\$0.017	\$0.017	\$0.017	\$0.017	\$0.016	\$0.017	\$0.016	\$0.016	\$0.018	\$0.018	\$0.019	\$0.021	\$0.023	\$0.023
% Change: FY to FY	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Change: 5 Year Average	7.9%	6.2%	3.6%	1.2%	0.4%	0.5%	-0.6%	-1.1%	2.2%	2.0%	2.8%	5.1%	8.0%	4.8%
West Wendover														
Population	3,430	3,320	3,540	4,721	4,614	4,661	4,732	4,830	4,848	4,871	4,958	4,990	4,945	4,999
% Change: FY to FY	15.5%	1.8%	6.6%	33.4%	-2.3%	1.0%	1.5%	2.1%	0.4%	0.5%	1.8%	0.6%	-0.9%	1.1%
% Change: 5 Year Average				12.5%	9.9%	8.1%	8.1%	7.1%	0.5%	1.1%	1.2%	1.1%	0.5%	0.6%
Assessed Value	\$0.069	\$0.075	\$0.083	\$0.087	\$0.089	\$0.086	\$0.094	\$0.093	\$0.111	\$0.118	\$0.132	\$0.125	\$0.133	\$0.123
% Change: FY to FY	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Change: 5 Year Average	12.4%	11.4%	10.2%	9.5%	8.0%	4.7%	4.7%	2.4%	5.4%	6.0%	9.2%	6.5%	7.8%	2.7%

**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Jackpot</b>														
Population	1,030	1,000	1,240	1,169	1,287	1,288	1,271	1,281	1,273	1,293	1,217	1,222	1,184	1,197
% Change: FY to FY	4.7%	-2.9%	24.0%	-5.7%	10.1%	0.1%	-1.3%	0.8%	-0.6%	1.6%	-5.9%	0.4%	-3.1%	1.1%
% Change: 5 Year Average				5.0%	6.0%	5.1%	5.4%	0.8%	1.8%	0.1%	-1.1%	-0.7%	-1.5%	-1.2%
Assessed Value	\$0.027	\$0.027	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028	\$0.027	\$0.030	\$0.027	\$0.029	\$0.029	\$0.031	\$0.029
% Change: FY to FY	5.8%	2.1%	1.2%	2.8%	-2.2%	-0.1%	-0.2%	-1.4%	9.8%	-8.9%	5.0%	1.7%	5.6%	-5.8%
% Change: 5 Year Average	6.4%	2.1%	1.2%	0.3%	1.9%	0.7%	0.3%	-0.2%	1.2%	-0.2%	0.9%	1.4%	2.8%	-0.4%
<b>Montello</b>														
Population	200	210	150	189	181	176	181	179	181	175	165	165	167	169
% Change: FY to FY	2.6%	5.0%	-28.6%	26.2%	-4.4%	-2.7%	2.7%	-1.1%	1.2%	-3.7%	-5.7%	0.4%	1.3%	1.0%
% Change: 5 Year Average				1.3%	0.2%	-0.9%	-1.3%	4.2%	-0.8%	-0.7%	-1.3%	-1.8%	-1.3%	-1.3%
Assessed Value	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001
% Change: FY to FY	26.9%	1.0%	-5.4%	0.4%	9.4%	-2.7%	4.4%	6.5%	-1.6%	-1.0%	8.1%	7.7%	7.9%	6.2%
% Change: 5 Year Average	6.0%	7.1%	4.1%	3.2%	6.5%	0.5%	1.2%	3.6%	3.2%	1.1%	3.3%	3.9%	4.2%	5.8%
<b>Mountain City</b>														
Population	150	150	150	134	132	127	125	123	121	125	129	130	121	122
% Change: FY to FY	7.1%	0.0%	0.0%	-10.5%	-1.7%	-4.1%	-1.2%	-1.6%	-1.8%	3.1%	3.5%	0.9%	-7.0%	0.9%
% Change: 5 Year Average				-0.8%	-1.0%	-3.3%	-3.5%	-3.8%	-2.1%	-1.1%	0.4%	0.8%	-0.3%	0.3%
Assessed Value	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.002	\$0.001	\$0.002	\$0.002	\$0.002	\$0.002
% Change: FY to FY	3.9%	-2.2%	0.1%	3.6%	-18.0%	-2.3%	1.0%	-12.9%	191.7%	-59.4%	91.7%	31.8%	-8.9%	-4.2%
% Change: 5 Year Average	-2.3%	-1.0%	1.1%	1.2%	-2.5%	-3.8%	-3.1%	-5.7%	31.9%	23.6%	42.4%	48.6%	49.4%	10.7%
<b>Special Districts</b>														
None														

**Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

(Assessed Value Amounts Shown in Billions)

[illegible]

**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>EUREKA COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
Eureka Television District														
<b><u>Local Governments</u></b>														
Eureka County														
Population	1,660	1,640	1,930	1,651	1,506	1,384	1,420	1,484	1,485	1,460	1,458	1,553	1,562	1,609
% Change: FY to FY	0.6%	-1.2%	17.7%	-14.5%	-8.8%	-8.1%	2.6%	4.5%	0.1%	-1.7%	-0.1%	6.5%	0.6%	3.0%
% Change: 5 Year Average				1.4%	-1.2%	-3.0%	-2.2%	-4.8%	-1.9%	-0.5%	1.1%	1.9%	1.1%	1.7%
Assessed Value	\$0.441	\$0.399	\$0.425	\$0.423	\$0.253	\$0.330	\$0.354	\$0.289	\$0.383	\$0.428	\$0.560	\$0.677	\$0.658	\$0.586
% Change: FY to FY	-0.3%	-9.6%	6.6%	-0.6%	-40.1%	30.3%	7.2%	-18.3%	32.4%	11.8%	30.8%	18.0%	-2.8%	-11.1%
% Change: 5 Year Average	4.0%	-1.0%	-1.3%	-0.5%	-8.8%	-2.7%	0.7%	-4.3%	2.3%	12.7%	12.8%	15.6%	18.7%	10.1%
Crescent Valley														
Population	330	350	400	330	298	279	300	304	311	292	289	283	283	296
% Change: FY to FY	1.5%	6.1%	14.3%	-17.5%	-9.7%	-6.3%	7.4%	1.3%	2.2%	-5.9%	-1.2%	-2.2%	0.2%	4.5%
% Change: 5 Year Average				1.1%	-1.1%	-2.6%	-2.4%	-4.9%	-1.0%	-0.2%	0.8%	-1.1%	-1.4%	-0.9%
Assessed Value	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.004
% Change: FY to FY	22.7%	16.9%	-1.7%	-0.9%	-4.8%	1.6%	-1.0%	-5.7%	-3.1%	10.0%	-3.8%	1.1%	0.7%	12.8%
% Change: 5 Year Average	16.6%	19.1%	15.9%	7.9%	6.4%	2.2%	-1.4%	-2.2%	-2.6%	0.3%	-0.8%	-0.3%	1.0%	4.2%
Eureka														
Population	510	540	630	499	470	434	446	454	440	433	431	473	483	499
% Change: FY to FY	0.0%	5.9%	16.7%	-20.8%	-5.8%	-7.8%	2.9%	1.8%	-3.0%	-1.7%	-0.4%	9.6%	2.1%	3.3%
% Change: 5 Year Average				0.4%	-0.8%	-2.4%	-3.0%	-5.9%	-2.4%	-1.6%	-0.1%	1.3%	1.3%	2.6%
Assessed Value	\$0.006	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.008	\$0.008	\$0.009	\$0.008	\$0.010	\$0.010	\$0.010	\$0.010
% Change: FY to FY	15.7%	13.5%	3.5%	-1.4%	4.3%	4.1%	3.0%	9.6%	8.2%	-8.2%	16.1%	6.0%	2.6%	0.4%
% Change: 5 Year Average	7.2%	11.6%	6.5%	7.4%	7.1%	4.8%	2.7%	3.9%	5.8%	3.3%	5.7%	6.3%	4.9%	3.4%
<b><u>Special Districts</u></b>														
Diamond Valley Rodent														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.009	\$0.009	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.011	\$0.011	\$0.012	\$0.013	\$0.015	\$0.016	\$0.015
% Change: FY to FY	0.4%	10.1%	2.1%	4.8%	-2.2%	3.4%	3.1%	1.2%	5.8%	6.6%	6.3%	14.5%	10.6%	-7.1%
% Change: 5 Year Average	1.3%	3.1%	3.4%	4.8%	3.1%	3.7%	2.3%	2.1%	2.3%	4.0%	4.6%	6.9%	8.7%	6.2%

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**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Diamond Valley Weed														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.009	\$0.009	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.011	\$0.011	\$0.012	\$0.013	\$0.015	\$0.016	\$0.015
% Change: FY to FY	0.4%	10.1%	2.1%	4.8%	-2.2%	3.4%	3.1%	1.2%	5.8%	6.6%	6.3%	14.5%	10.6%	-7.1%
% Change: 5 Year Average	1.3%	3.1%	3.4%	4.8%	3.1%	3.7%	2.3%	2.1%	2.3%	4.0%	4.6%	6.9%	8.7%	6.2%

**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>HUMBOLDT COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
None														
<b><u>Local Governments</u></b>														
Humboldt County														
Population	17,520	17,970	18,090	16,106	16,164	16,308	16,457	16,692	17,293	17,751	18,052	18,014	17,690	18,364
% Change: FY to FY	6.4%	2.6%	0.7%	-11.0%	0.4%	0.9%	0.9%	1.4%	3.6%	2.6%	1.7%	-0.2%	-1.8%	3.8%
% Change: 5 Year Average				0.0%	-0.2%	-1.3%	-1.6%	-1.5%	1.4%	1.9%	2.1%	1.8%	1.2%	1.2%
Assessed Value	\$0.611	\$0.636	\$0.600	\$0.574	\$0.529	\$0.457	\$0.473	\$0.465	\$0.494	\$0.539	\$0.543	\$0.574	\$0.642	\$0.629
% Change: FY to FY	25.0%	4.2%	-5.8%	-4.2%	-7.9%	-13.6%	3.4%	-1.6%	6.3%	9.1%	0.6%	2.7%	11.8%	9.5%
% Change: 5 Year Average	11.2%	10.6%	7.9%	5.1%	2.3%	-5.4%	-5.6%	-4.8%	-2.7%	0.7%	3.6%	4.0%	6.7%	5.0%
Winnemucca														
Population	8,140	8,800	8,860	7,174	7,001	7,234	7,280	7,249	7,401	7,643	7,646	7,659	7,593	7,961
% Change: FY to FY	3.2%	10.1%	0.7%	-19.0%	-2.4%	3.3%	0.6%	-0.4%	2.1%	3.3%	0.0%	0.2%	-0.9%	4.8%
% Change: 5 Year Average				0.6%	-1.9%	-1.5%	-3.4%	-3.6%	0.6%	1.8%	1.1%	1.0%	0.9%	1.5%
Assessed Value	\$0.109	\$0.114	\$0.116	\$0.117	\$0.119	\$0.113	\$0.116	\$0.117	\$0.132	\$0.141	\$0.145	\$0.154	\$0.161	\$0.159
% Change: FY to FY	2.3%	5.0%	1.3%	0.8%	1.9%	-4.7%	2.2%	1.4%	12.9%	6.1%	3.4%	2.6%	4.7%	-2.4%
% Change: 5 Year Average	8.7%	6.6%	5.5%	4.0%	2.2%	0.9%	0.3%	0.3%	2.7%	3.6%	5.2%	5.9%	6.6%	3.8%
<b><u>Special Districts</u></b>														
Golconda Fire Protection														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.287	\$0.339	\$0.291	\$0.262	\$0.219	\$0.159	\$0.172	\$0.162	\$0.175	\$0.179	\$0.192	\$0.198	\$0.223	\$0.208
% Change: FY to FY	48.3%	18.2%	-14.1%	-9.9%	-16.5%	-27.5%	8.4%	-5.6%	7.8%	2.2%	7.7%	-3.8%	12.5%	18.5%
% Change: 5 Year Average	20.5%	21.8%	15.7%	10.4%	5.2%	-10.0%	-11.9%	-10.2%	-6.7%	-3.0%	4.1%	3.2%	6.8%	4.2%
Humboldt Fire Protection														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.015	\$0.015	\$0.015	\$0.016	\$0.015	\$0.014	\$0.013	\$0.014	\$0.016	\$0.018	\$0.022	\$0.024	\$0.024	\$0.025
% Change: FY to FY	46.1%	-3.7%	3.8%	3.2%	-2.9%	-8.9%	-3.4%	6.4%	11.1%	10.7%	25.0%	13.2%	1.4%	-3.2%
% Change: 5 Year Average	20.4%	19.2%	17.9%	11.1%	9.3%	-1.7%	-1.6%	-1.1%	0.5%	3.2%	10.0%	12.5%	11.5%	9.8%

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**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Humboldt Hospital</b>														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.611	\$0.636	\$0.600	\$0.574	\$0.529	\$0.457	\$0.473	\$0.465	\$0.494	\$0.539	\$0.543	\$0.574	\$0.642	\$0.629
% Change: FY to FY	25.0%	4.2%	-5.8%	-4.2%	-7.9%	-13.6%	3.4%	-1.6%	6.3%	9.1%	0.6%	2.7%	11.8%	9.5%
% Change: 5 Year Average	11.2%	10.6%	7.9%	5.1%	2.3%	-5.4%	-5.6%	-4.8%	-2.7%	0.7%	3.6%	4.0%	6.7%	5.0%
<b>McDermitt Fire Protection</b>														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.004	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.006	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004
% Change: FY to FY	6.6%	-12.7%	3.1%	1.4%	0.7%	-5.6%	-0.7%	8.6%	80.2%	-35.9%	6.9%	7.9%	-0.5%	-4.4%
% Change: 5 Year Average	-0.4%	0.4%	1.2%	0.8%	-0.2%	-2.6%	-0.2%	0.9%	16.6%	9.3%	11.8%	13.3%	11.5%	-6.0%
<b>Orovada Community Services GID</b>														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.021	\$0.016	\$0.016	\$0.017	\$0.016	\$0.016	\$0.019	\$0.018	\$0.022	\$0.020	\$0.021	\$0.023	\$0.024	\$0.022
% Change: FY to FY	9.9%	-23.0%	-1.7%	3.3%	-1.6%	-0.7%	16.0%	-3.4%	22.9%	-11.5%	4.5%	9.4%	5.1%	-9.0%
% Change: 5 Year Average	3.3%	-3.1%	-3.2%	-2.6%	-2.6%	-4.8%	3.1%	2.7%	6.6%	4.7%	5.7%	4.5%	6.2%	-0.2%
<b>Orovada Fire Protection</b>														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.021	\$0.016	\$0.016	\$0.017	\$0.016	\$0.016	\$0.019	\$0.018	\$0.022	\$0.020	\$0.021	\$0.023	\$0.024	\$0.022
% Change: FY to FY	9.9%	-23.0%	-1.7%	3.3%	-1.6%	-0.7%	16.0%	-3.4%	22.9%	-11.5%	4.5%	9.4%	5.1%	-9.0%
% Change: 5 Year Average	3.3%	-3.1%	-3.2%	-2.6%	-2.6%	-4.8%	3.1%	2.7%	6.6%	4.7%	5.7%	4.5%	6.2%	-0.2%
<b>Paradise Fire Protection</b>														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.016	\$0.017	\$0.018	\$0.018	\$0.018	\$0.018	\$0.018	\$0.018	\$0.016	\$0.021	\$0.022	\$0.025	\$0.024	\$0.024
% Change: FY to FY	0.0%	3.5%	7.5%	2.0%	-2.7%	0.1%	0.2%	0.2%	-9.3%	29.9%	4.1%	11.3%	-0.9%	-5.8%
% Change: 5 Year Average	1.8%	2.5%	3.6%	3.1%	2.0%	2.1%	1.4%	-0.1%	-2.3%	4.2%	5.0%	7.4%	7.1%	8.5%

**TABLE 5 - SECOND TIER**  
**Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**  
 Source: Department of Taxation and Applied Analysis  
 (Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Pueblo Fire Protection														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.004	\$0.004	\$0.004	\$0.008	\$0.004	\$0.004	\$0.005	\$0.006	\$0.005
% Change: FY to FY	0.3%	4.9%	-5.8%	12.9%	3.2%	16.0%	-8.0%	-3.6%	130.4%	-51.2%	12.6%	11.9%	19.7%	-15.1%
% Change: 5 Year Average	3.3%	4.0%	1.3%	4.2%	3.1%	6.2%	3.7%	4.1%	27.6%	16.7%	16.1%	19.1%	23.8%	-6.2%
Winnemucca Rural Fire Protection														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.059	\$0.057	\$0.063	\$0.068	\$0.066	\$0.063	\$0.066	\$0.064	\$0.069	\$0.081	\$0.079	\$0.083	\$0.090	\$0.094
% Change: FY to FY	11.3%	-2.7%	9.9%	7.9%	-2.3%	-5.3%	5.0%	-3.3%	9.3%	16.5%	-2.2%	6.2%	8.1%	4.6%
% Change: 5 Year Average	5.5%	5.6%	7.3%	7.3%	4.8%	1.5%	3.0%	0.4%	0.7%	4.5%	5.1%	5.2%	7.4%	6.4%

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**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>LANDER COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
Lander Co. Sewer Improvement #2														
<b><u>Local Governments</u></b>														
Lander County														
Population	7,030	7,040	7,010	5,794	5,761	5,547	5,277	5,357	5,509	5,655	5,747	5,891	6,003	5,992
% Change: FY to FY	4.8%	0.1%	-0.4%	-17.3%	-0.6%	-3.7%	-4.9%	1.5%	2.8%	2.7%	1.6%	2.5%	1.9%	-0.2%
% Change: 5 Year Average				-1.7%	-2.7%	-4.4%	-5.4%	-5.0%	-1.0%	-0.3%	0.8%	2.2%	2.3%	1.7%
Assessed Value	\$0.170	\$0.193	\$0.204	\$0.197	\$0.191	\$0.177	\$0.166	\$0.167	\$0.269	\$0.266	\$0.286	\$0.336	\$0.351	\$0.364
% Change: FY to FY	-11.3%	13.3%	5.7%	-3.5%	-2.8%	-7.3%	-6.5%	0.4%	61.4%	-1.1%	7.6%	15.6%	4.5%	3.5%
% Change: 5 Year Average	1.1%	4.4%	5.3%	4.4%	0.3%	1.1%	-2.9%	-3.9%	9.0%	9.4%	12.4%	17.1%	17.9%	6.4%
Austin														
Population	420	380	370	305	312	295	271	293	288	287	275	309	304	312
% Change: FY to FY	3.6%	-9.5%	-2.6%	-17.7%	2.4%	-5.6%	-8.0%	8.1%	-1.6%	-0.3%	-4.4%	12.4%	-1.7%	2.8%
% Change: 5 Year Average				-6.5%	-4.8%	-6.6%	-6.3%	-4.1%	-0.9%	-1.5%	-1.3%	2.8%	0.9%	1.8%
Assessed Value	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.004	\$0.003	\$0.003	\$0.003	\$0.004	\$0.004
% Change: FY to FY	5.8%	4.7%	-2.1%	0.8%	-3.2%	7.3%	7.5%	1.4%	29.0%	-17.0%	-3.3%	5.2%	8.8%	1.7%
% Change: 5 Year Average	1.9%	2.4%	2.5%	2.4%	1.2%	1.5%	2.1%	2.8%	8.4%	5.7%	3.5%	3.1%	4.6%	-1.5%
Battle Mountain														
Population	4,500	4,740	4,220	3,453	3,056	2,770	2,623	2,645	2,692	2,740	2,845	2,922	2,967	2,922
% Change: FY to FY	4.7%	5.3%	-11.0%	-18.2%	-11.5%	-9.4%	-5.3%	0.8%	1.8%	1.8%	3.8%	2.7%	1.5%	-1.5%
% Change: 5 Year Average				-4.8%	-6.1%	-8.9%	-11.1%	-8.7%	-4.7%	-2.1%	0.6%	2.2%	2.3%	1.7%
Assessed Value	\$0.029	\$0.030	\$0.030	\$0.029	\$0.028	\$0.027	\$0.027	\$0.028	\$0.031	\$0.032	\$0.033	\$0.035	\$0.035	\$0.035
% Change: FY to FY	3.4%	5.4%	-2.1%	-1.3%	-5.0%	-1.9%	0.9%	0.3%	13.9%	2.4%	2.0%	6.4%	1.0%	0.3%
% Change: 5 Year Average	4.2%	4.7%	3.5%	1.8%	0.1%	-1.0%	-1.9%	-1.4%	1.7%	3.1%	3.9%	4.9%	5.1%	2.4%
Kingston														
Population	250	240	250	219	275	256	271	239	288	306	309	320	331	328
% Change: FY to FY	6.8%	-4.0%	4.2%	-12.4%	25.5%	-6.8%	5.8%	-11.8%	20.5%	6.3%	1.0%	3.5%	3.3%	-0.8%
% Change: 5 Year Average				-1.4%	4.0%	1.3%	3.3%	0.1%	6.6%	2.8%	4.3%	3.9%	6.9%	2.7%
Assessed Value	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.004	\$0.004	\$0.004	\$0.005	\$0.005	\$0.005	\$0.005
% Change: FY to FY	13.9%	7.9%	3.2%	1.7%	0.2%	0.2%	5.7%	9.9%	-1.9%	11.5%	20.8%	1.3%	2.3%	1.0%
% Change: 5 Year Average	3.8%	5.1%	5.9%	5.8%	5.4%	2.6%	2.2%	3.5%	2.8%	5.1%	9.2%	8.5%	7.0%	7.2%

**TABLE 5 - SECOND TIER**  
**Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**  
 Source: Department of Taxation and Applied Analysis  
 (Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Special Districts</b>														
Lander Hospital District														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.170	\$0.193	\$0.204	\$0.197	\$0.191	\$0.177	\$0.166	\$0.167	\$0.269	\$0.266	\$0.286	\$0.336	\$0.351	\$0.364
% Change: FY to FY	-11.3%	13.3%	5.7%	-3.5%	-2.8%	-7.3%	-6.5%	0.4%	61.4%	-1.1%	7.6%	15.6%	4.5%	3.5%
% Change: 5 Year Average	1.1%	4.4%	5.3%	4.4%	0.3%	1.1%	-2.9%	-3.9%	9.0%	9.4%	12.4%	17.1%	17.9%	6.4%

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**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>LINCOLN COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
None														
<b><u>Local Governments</u></b>														
Lincoln County														
Population	4,110	4,190	4,250	4,165	3,861	3,879	3,749	3,822	3,886	3,987	4,184	4,352	4,317	4,631
% Change: FY to FY	2.2%	1.9%	1.4%	-2.0%	-7.3%	0.5%	-3.3%	1.9%	1.7%	2.6%	5.0%	4.0%	-0.8%	7.3%
% Change: 5 Year Average				0.3%	-0.7%	-1.1%	-2.2%	-2.0%	-1.3%	0.7%	1.6%	3.0%	2.5%	3.6%
Assessed Value	\$0.084	\$0.083	\$0.086	\$0.094	\$0.107	\$0.112	\$0.105	\$0.110	\$0.156	\$0.175	\$0.185	\$0.206	\$0.195	\$0.192
% Change: FY to FY	4.7%	-2.2%	4.0%	9.2%	13.7%	5.0%	-6.1%	5.0%	41.2%	12.3%	5.6%	10.4%	-5.3%	-6.5%
% Change: 5 Year Average	3.7%	2.4%	2.0%	3.4%	5.9%	5.9%	5.2%	5.4%	11.8%	11.5%	11.6%	15.1%	13.0%	4.5%
Caliente														
Population	1,070	1,150	1,130	1,123	1,276	1,058	1,184	1,014	1,015	1,002	1,089	1,077	1,106	1,144
% Change: FY to FY	-3.6%	13.9%	-1.7%	-0.6%	13.6%	-17.0%	11.9%	-14.4%	0.1%	-1.4%	8.7%	-1.1%	2.7%	3.5%
% Change: 5 Year Average				0.3%	3.2%	1.6%	1.2%	-1.3%	-1.2%	-4.2%	1.0%	-1.6%	1.8%	2.5%
Assessed Value	\$0.007	\$0.007	\$0.008	\$0.008	\$0.008	\$0.009	\$0.009	\$0.009	\$0.010	\$0.011	\$0.012	\$0.013	\$0.013	\$0.013
% Change: FY to FY	-0.9%	4.4%	5.3%	3.4%	5.1%	1.7%	1.9%	6.7%	11.1%	11.3%	5.3%	8.2%	0.3%	-0.4%
% Change: 5 Year Average	2.8%	3.2%	3.0%	3.6%	3.5%	4.0%	3.5%	3.8%	5.3%	6.5%	7.3%	8.3%	7.1%	4.9%
Alamo														
Population	370	480	490	478	367	442	428	441	428	432	427	464	455	503
% Change: FY to FY	2.2%	29.7%	2.1%	-2.5%	-23.1%	20.4%	-3.2%	3.0%	-2.9%	0.7%	-1.0%	8.5%	-1.9%	10.6%
% Change: 5 Year Average				7.9%	1.7%	5.3%	-1.3%	-1.1%	-1.1%	3.6%	-0.7%	1.7%	0.7%	3.4%
Assessed Value	\$0.004	\$0.004	\$0.004	\$0.005	\$0.005	\$0.006	\$0.006	\$0.006	\$0.007	\$0.008	\$0.009	\$0.010	\$0.010	\$0.010
% Change: FY to FY	2.0%	-0.7%	8.7%	10.9%	11.8%	3.6%	3.3%	7.4%	10.9%	18.1%	12.5%	9.9%	0.8%	-0.8%
% Change: 5 Year Average	2.1%	1.5%	2.5%	3.8%	6.5%	6.9%	7.7%	7.4%	7.4%	8.7%	10.5%	11.8%	10.4%	8.1%
Panaca														
Population	410	580	670	632	552	564	541	552	562	558	595	645	659	626
% Change: FY to FY	1.9%	41.5%	15.5%	-5.6%	-12.7%	2.1%	-4.0%	2.0%	1.8%	-0.7%	6.7%	8.4%	2.1%	-5.0%
% Change: 5 Year Average				13.3%	8.1%	8.2%	-0.9%	-3.6%	-2.2%	0.3%	1.2%	3.6%	3.7%	2.3%
Assessed Value	\$0.005	\$0.006	\$0.006	\$0.006	\$0.007	\$0.007	\$0.007	\$0.007	\$0.009	\$0.010	\$0.011	\$0.012	\$0.012	\$0.012
% Change: FY to FY	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Change: 5 Year Average	6.3%	7.6%	7.0%	6.7%	7.2%	5.3%	4.2%	3.8%	7.6%	8.2%	9.2%	11.7%	10.5%	6.8%
Pioche														
Population	770	920	890	840	628	680	659	669	698	703	791	785	837	839
% Change: FY to FY	1.9%	19.5%	-3.3%	-5.6%	-25.3%	8.3%	-3.1%	1.5%	4.3%	0.7%	12.6%	-0.7%	6.6%	0.3%
% Change: 5 Year Average				3.1%	-2.5%	-1.3%	-5.8%	-4.8%	-2.9%	2.3%	3.2%	3.7%	4.7%	3.9%
Assessed Value	\$0.007	\$0.007	\$0.008	\$0.007	\$0.008	\$0.008	\$0.009	\$0.009	\$0.011	\$0.015	\$0.018	\$0.020	\$0.017	\$0.018
% Change: FY to FY	-4.8%	7.6%	6.5%	-2.3%	10.5%	0.9%	5.1%	6.7%	19.9%	36.2%	17.7%	8.7%	-11.6%	1.2%
% Change: 5 Year Average	11.1%	12.2%	4.3%	2.3%	3.5%	4.6%	4.2%	4.2%	8.6%	13.8%	17.1%	17.9%	14.2%	10.5%

**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Special Districts</b>														
Lincoln County Hospital District														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.084	\$0.083	\$0.086	\$0.094	\$0.107	\$0.112	\$0.105	\$0.110	\$0.156	\$0.175	\$0.185	\$0.206	\$0.195	\$0.192
% Change: FY to FY	4.7%	-2.2%	4.0%	9.2%	13.7%	5.0%	-6.1%	5.0%	41.2%	12.3%	5.6%	10.4%	-5.3%	-6.5%
% Change: 5 Year Average	3.7%	2.4%	2.0%	3.4%	5.9%	5.9%	5.2%	5.4%	11.8%	11.5%	11.6%	15.1%	13.0%	4.5%
Pahrnagat Valley Fire Protection														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.009	\$0.009	\$0.010	\$0.011	\$0.012	\$0.013	\$0.013	\$0.014	\$0.016	\$0.019	\$0.021	\$0.024	\$0.024	\$0.025
% Change: FY to FY	5.2%	2.3%	11.7%	15.7%	9.0%	4.3%	2.2%	6.8%	14.5%	16.6%	10.3%	15.6%	2.1%	1.0%
% Change: 5 Year Average	4.8%	5.2%	7.1%	8.6%	8.8%	8.6%	8.6%	7.6%	7.4%	8.9%	10.1%	12.7%	11.8%	9.2%
Pioche Fire Protection District														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.008	\$0.008	\$0.009	\$0.009	\$0.009	\$0.009	\$0.010	\$0.010	\$0.013	\$0.017	\$0.019	\$0.022	\$0.019	\$0.020
% Change: FY to FY	-5.2%	5.6%	8.5%	-1.5%	11.0%	0.4%	4.3%	5.8%	22.4%	30.9%	16.0%	11.5%	-10.6%	1.0%
% Change: 5 Year Average	8.0%	9.5%	3.7%	2.1%	3.7%	4.8%	4.6%	4.0%	8.8%	12.8%	15.9%	17.3%	14.1%	9.9%

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**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>LYON COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
Stagecoach GID														
Willowcreek GID														
<b><u>Local Governments</u></b>														
Lyon County														
Population	30,370	32,200	34,150	34,501	37,329	38,777	41,244	44,646	48,860	54,031	55,903	55,820	53,825	52,334
% Change: FY to FY	6.6%	6.0%	6.1%	1.0%	8.2%	3.9%	6.4%	8.2%	9.4%	10.6%	3.5%	-0.1%	-3.6%	-2.8%
% Change: 5 Year Average				5.4%	5.6%	5.0%	5.1%	5.5%	7.2%	7.7%	7.6%	6.3%	4.0%	1.5%
Assessed Value	\$0.553	\$0.615	\$0.672	\$0.722	\$0.762	\$0.811	\$0.897	\$1.053	\$1.364	\$1.666	\$1.857	\$1.653	\$1.336	\$1.332
% Change: FY to FY	9.3%	11.1%	9.3%	7.4%	5.6%	6.3%	10.7%	17.3%	29.6%	22.1%	11.5%	-10.9%	-19.2%	-0.5%
% Change: 5 Year Average	9.6%	9.1%	9.6%	9.0%	8.5%	8.0%	7.9%	9.5%	13.9%	17.2%	18.2%	13.9%	6.6%	0.6%
Yerington														
Population	2,870	2,960	3,070	2,883	2,889	2,859	2,902	2,912	2,980	3,257	3,319	3,324	3,138	3,034
% Change: FY to FY	1.8%	3.1%	3.7%	-6.1%	0.2%	-1.0%	1.5%	0.3%	2.3%	9.3%	1.9%	0.2%	-5.6%	-3.3%
% Change: 5 Year Average				0.5%	0.5%	0.0%	-0.3%	-1.0%	0.7%	2.5%	3.1%	2.8%	1.6%	0.5%
Assessed Value	\$0.037	\$0.038	\$0.038	\$0.042	\$0.042	\$0.042	\$0.041	\$0.043	\$0.052	\$0.058	\$0.063	\$0.064	\$0.059	\$0.056
% Change: FY to FY	1.4%	2.6%	0.4%	9.7%	0.0%	0.1%	-1.0%	2.9%	22.9%	10.7%	8.4%	2.5%	-8.7%	-5.5%
% Change: 5 Year Average	9.7%	9.3%	6.2%	3.5%	2.8%	2.6%	1.8%	2.3%	5.0%	7.1%	8.8%	9.5%	7.2%	1.5%
Fernley														
Population	6,510	7,020	8,030	8,830	9,529	10,440	11,718	13,775	16,357	18,850	19,585	19,609	18,929	18,434
% Change: FY to FY	6.6%	7.8%	14.4%	10.0%	7.9%	9.6%	12.2%	17.6%	18.7%	15.2%	3.9%	0.1%	-3.5%	-2.6%
% Change: 5 Year Average				9.7%	9.3%	9.9%	10.8%	11.4%	13.2%	14.7%	13.5%	11.1%	6.9%	2.6%
Assessed Value	\$0.151	\$0.188	\$0.213	\$0.234	\$0.247	\$0.279	\$0.303	\$0.378	\$0.511	\$0.680	\$0.756	\$0.633	\$0.448	\$0.458
% Change: FY to FY	31.8%	23.9%	13.3%	9.9%	5.6%	13.3%	8.5%	24.6%	35.3%	33.0%	11.1%	-16.2%	-29.2%	2.0%
% Change: 5 Year Average	14.1%	16.7%	18.7%	18.1%	16.9%	13.2%	10.1%	12.4%	17.5%	22.9%	22.5%	17.6%	6.8%	0.2%
<b><u>Special Districts</u></b>														
Carson-Truckee Water Conservancy														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.380	\$0.439	\$0.489	\$0.529	\$0.564	\$0.610	\$0.694	\$0.833	\$1.061	\$1.333	\$1.478	\$1.298	\$1.036	\$1.002
% Change: FY to FY	14.5%	15.3%	11.5%	8.0%	6.6%	8.2%	13.7%	20.1%	27.4%	25.6%	10.9%	-12.2%	-20.2%	0.0%
% Change: 5 Year Average	10.7%	10.2%	11.2%	11.7%	11.2%	10.0%	9.6%	11.3%	15.2%	19.0%	19.5%	14.4%	6.3%	0.3%

**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Central Lyon Fire Protection														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.230	\$0.254	\$0.283	\$0.283	\$0.294	\$0.312	\$0.371	\$0.440	\$0.561	\$0.668	\$0.767	\$0.698	\$0.588	\$0.581
% Change: FY to FY	5.6%	10.7%	11.4%	-0.1%	3.8%	6.3%	18.8%	18.8%	27.4%	19.1%	14.9%	-9.0%	-15.8%	-1.5%
% Change: 5 Year Average	9.1%	6.9%	7.5%	7.0%	6.3%	6.4%	8.0%	9.5%	15.0%	18.1%	19.8%	14.2%	7.3%	1.6%
Mason Valley Fire Protection														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.076	\$0.079	\$0.082	\$0.083	\$0.086	\$0.087	\$0.089	\$0.092	\$0.106	\$0.120	\$0.135	\$0.131	\$0.122	\$0.122
% Change: FY to FY	0.8%	3.7%	3.8%	1.5%	2.6%	2.1%	2.1%	3.7%	14.4%	13.5%	12.1%	-2.7%	-6.9%	-0.2%
% Change: 5 Year Average	6.3%	6.3%	5.7%	4.1%	2.5%	2.7%	2.4%	2.4%	5.0%	7.2%	9.2%	8.2%	6.1%	3.2%
Mason Valley Mosquito Abatement														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.113	\$0.117	\$0.120	\$0.124	\$0.127	\$0.129	\$0.131	\$0.135	\$0.158	\$0.178	\$0.197	\$0.195	\$0.181	\$0.177
% Change: FY to FY	0.4%	3.3%	2.7%	2.9%	3.1%	1.3%	1.3%	2.9%	17.5%	12.6%	10.9%	-1.1%	-7.4%	-1.9%
% Change: 5 Year Average	7.3%	7.2%	5.8%	3.6%	2.5%	2.6%	2.2%	2.3%	5.2%	7.1%	9.0%	8.6%	6.5%	2.6%
North Lyon Fire Protection														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.151	\$0.188	\$0.213	\$0.245	\$0.267	\$0.298	\$0.323	\$0.393	\$0.529	\$0.698	\$0.771	\$0.647	\$0.460	\$0.471
% Change: FY to FY	31.8%	23.9%	13.3%	15.4%	8.7%	11.6%	8.5%	21.5%	34.8%	31.9%	10.4%	-16.1%	-28.9%	2.1%
% Change: 5 Year Average	14.1%	16.7%	18.7%	19.2%	18.6%	14.6%	11.5%	13.2%	17.0%	21.7%	21.4%	16.5%	6.4%	-0.1%
Silver Springs Stagecoach Hospital														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.035	\$0.070	\$0.078	\$0.085	\$0.086	\$0.088	\$0.088	\$0.101	\$0.126	\$0.170	\$0.197	\$0.185	\$0.157	\$0.154
% Change: FY to FY	-42.9%	8.2%	11.3%	8.6%	1.7%	2.2%	0.3%	14.4%	24.7%	34.9%	15.4%	-6.1%	-14.8%	-2.5%
% Change: 5 Year Average	-4.1%	6.8%	7.5%	7.6%	7.2%	6.4%	4.8%	5.4%	8.7%	15.3%	18.0%	16.7%	10.8%	5.4%

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**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Smith Valley Fire Protection														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.035	\$0.036	\$0.038	\$0.042	\$0.044	\$0.045	\$0.049	\$0.060	\$0.089	\$0.092	\$0.101	\$0.092	\$0.087	\$0.082
% Change: FY to FY	1.2%	5.3%	3.3%	12.1%	3.3%	3.5%	7.8%	22.7%	49.5%	3.5%	9.0%	-8.2%	-5.4%	-5.9%
% Change: 5 Year Average	8.5%	8.2%	7.5%	6.6%	5.1%	5.5%	6.0%	9.9%	17.4%	17.4%	18.5%	15.3%	9.7%	-1.4%
South Lyon Hospital District														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.172	\$0.178	\$0.182	\$0.195	\$0.198	\$0.201	\$0.204	\$0.220	\$0.274	\$0.297	\$0.317	\$0.308	\$0.288	\$0.281
% Change: FY to FY	-1.4%	4.0%	2.1%	7.1%	1.6%	1.2%	1.6%	7.8%	24.7%	8.4%	6.7%	-2.9%	-6.3%	-2.9%
% Change: 5 Year Average	7.4%	7.3%	6.2%	3.8%	2.7%	3.2%	2.7%	3.9%	7.4%	8.7%	9.8%	9.0%	6.1%	0.6%

**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>MINERAL COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
None														
<b><u>Local Governments</u></b>														
Mineral County														
Population	6,860	6,620	6,450	5,071	4,743	4,695	4,687	4,673	4,629	4,399	4,377	4,401	4,474	4,471
% Change: FY to FY	0.7%	-3.5%	-2.6%	-21.4%	-6.5%	-1.0%	-0.2%	-0.3%	-0.9%	-5.0%	-0.5%	0.6%	1.7%	-0.1%
% Change: 5 Year Average				-5.0%	-6.6%	-7.0%	-6.3%	-5.9%	-1.8%	-1.5%	-1.4%	-1.2%	-0.8%	-0.7%
Assessed Value	\$0.104	\$0.097	\$0.091	\$0.084	\$0.076	\$0.073	\$0.071	\$0.072	\$0.075	\$0.084	\$0.089	\$0.098	\$0.097	\$0.093
% Change: FY to FY	-5.6%	-6.1%	-6.6%	-8.2%	-9.1%	-3.9%	-3.4%	1.9%	4.7%	12.2%	5.4%	9.6%	-0.2%	-6.3%
% Change: 5 Year Average	0.5%	-3.4%	-8.6%	-10.9%	-7.1%	-6.8%	-6.2%	-4.5%	-2.0%	2.3%	4.1%	6.8%	6.4%	4.5%
<b><u>Special Districts</u></b>														
Mineral County Hospital District														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.104	\$0.097	\$0.091	\$0.084	\$0.076	\$0.073	\$0.071	\$0.072	\$0.075	\$0.084	\$0.089	\$0.098	\$0.097	\$0.093
% Change: FY to FY	-5.6%	-6.1%	-6.6%	-8.2%	-9.1%	-3.9%	-3.4%	1.9%	4.7%	12.2%	5.4%	9.6%	-0.2%	-6.3%
% Change: 5 Year Average	0.5%	-3.4%	-8.6%	-10.9%	-7.1%	-6.8%	-6.2%	-4.5%	-2.0%	2.3%	4.1%	6.8%	6.4%	4.5%

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**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>NYE COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
None														
<b><u>Local Governments</u></b>														
Nye County														
Population	27,610	29,730	33,550	32,485	34,384	35,039	36,651	38,181	41,302	44,795	46,308	47,370	46,360	45,459
% Change: FY to FY	9.4%	7.7%	12.8%	-3.2%	5.8%	1.9%	4.6%	4.2%	8.2%	8.5%	3.4%	2.3%	-2.1%	-1.9%
% Change: 5 Year Average				7.2%	6.5%	5.0%	4.4%	2.7%	4.9%	5.5%	5.8%	5.3%	4.0%	2.0%
Assessed Value	\$0.585	\$0.647	\$0.721	\$0.757	\$0.804	\$0.816	\$0.872	\$0.975	\$1.220	\$1.614	\$1.818	\$1.922	\$1.600	\$1.070
% Change: FY to FY	5.9%	10.6%	11.4%	4.9%	6.3%	1.5%	6.8%	11.7%	25.2%	32.3%	12.7%	5.3%	-16.8%	-33.7%
% Change: 5 Year Average	6.2%	8.1%	8.3%	7.1%	7.8%	7.0%	6.2%	6.3%	10.3%	15.5%	17.7%	17.5%	11.8%	0.2%
Gabbs														
Population	400	390	450	318	334	320	314	316	312	313	322	332	316	304
% Change: FY to FY	5.3%	-2.5%	15.4%	-29.3%	5.0%	-4.3%	-1.7%	0.6%	-1.3%	0.3%	3.0%	3.1%	-4.9%	-3.8%
% Change: 5 Year Average				-1.1%	-1.2%	-3.1%	-3.0%	-5.9%	-0.3%	-1.3%	0.2%	1.2%	0.0%	-0.5%
Assessed Value	\$0.003	\$0.003	\$0.002	\$0.002	\$0.004	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.004	\$0.006	\$0.007	\$0.006
% Change: FY to FY	-11.7%	-1.1%	-24.9%	-2.0%	52.8%	-22.4%	-12.3%	6.5%	-2.8%	17.8%	44.4%	30.9%	20.7%	-8.2%
% Change: 5 Year Average	1.9%	-0.6%	-2.7%	-3.0%	2.6%	0.5%	-1.8%	4.5%	4.4%	-2.6%	10.7%	19.4%	22.2%	21.2%
Amargosa														
Population	990	1,100	1,150	1,165	1,164	1,171	1,169	1,211	1,383	1,435	1,503	1,521	1,392	1,492
% Change: FY to FY	8.2%	11.1%	4.5%	1.3%	-0.1%	0.6%	-0.2%	3.6%	14.2%	3.7%	4.7%	1.2%	-8.5%	7.2%
% Change: 5 Year Average				6.3%	5.0%	3.5%	1.2%	1.0%	3.6%	4.4%	5.2%	5.5%	3.1%	1.7%
Assessed Value	\$0.024	\$0.020	\$0.021	\$0.022	\$0.022	\$0.023	\$0.025	\$0.026	\$0.027	\$0.027	\$0.030	\$0.033	\$0.044	\$0.034
% Change: FY to FY	0.0%	-18.0%	5.9%	4.3%	0.3%	6.9%	5.9%	6.3%	4.4%	-0.9%	9.9%	8.0%	32.7%	-25.6%
% Change: 5 Year Average	14.5%	10.2%	1.5%	1.9%	-1.5%	-0.1%	4.7%	4.7%	4.8%	4.5%	5.1%	6.2%	11.5%	6.8%
Beatty														
Population	1,570	1,600	1,560	1,150	1,104	1,089	1,079	981	1,032	1,025	1,059	1,024	880	924
% Change: FY to FY	8.5%	1.9%	-2.5%	-26.3%	-4.0%	-1.3%	-0.9%	-9.1%	5.2%	-0.6%	3.3%	-3.3%	-14.0%	5.0%
% Change: 5 Year Average				-4.6%	-4.5%	-6.4%	-7.0%	-8.3%	-2.0%	-1.4%	-0.4%	-0.9%	-1.9%	-1.9%
Assessed Value	\$0.038	\$0.037	\$0.032	\$0.019	\$0.016	\$0.016	\$0.015	\$0.015	\$0.017	\$0.015	\$0.017	\$0.018	\$0.017	\$0.019
% Change: FY to FY	1.1%	-4.3%	-11.3%	-42.3%	-16.5%	0.2%	-1.1%	-0.4%	11.0%	-9.7%	11.1%	2.6%	-2.0%	2.9%
% Change: 5 Year Average	0.0%	-0.8%	-1.5%	-10.8%	-14.7%	-14.9%	-14.2%	-12.0%	-1.4%	0.0%	2.2%	3.2%	2.9%	1.9%
Manhattan														
Population	130	140	130	123	123	122	135	128	124	122	140	138	135	133
% Change: FY to FY	4.9%	7.7%	-7.1%	-5.0%	-0.4%	-1.0%	10.9%	-5.2%	-2.9%	-1.9%	14.5%	-1.3%	-1.8%	-1.7%
% Change: 5 Year Average				0.1%	0.0%	-1.2%	-0.5%	-0.1%	0.3%	0.0%	3.1%	0.6%	1.3%	1.5%
Assessed Value	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.002	\$0.002	\$0.002
% Change: FY to FY	-0.1%	7.2%	25.2%	13.2%	-19.2%	-2.9%	7.3%	11.3%	6.7%	-2.7%	55.4%	15.4%	26.7%	1.5%
% Change: 5 Year Average	-22.8%	-21.2%	-0.9%	1.2%	5.3%	4.7%	4.7%	1.9%	0.6%	3.9%	15.6%	17.8%	20.9%	19.8%

**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Pahrump</b>														
Population	18,970	20,080	24,500	24,181	26,470	27,527	28,847	30,465	33,241	36,645	37,928	38,882	38,247	37,796
% Change: FY to FY	9.9%	5.9%	22.0%	-1.3%	9.5%	4.0%	4.8%	5.6%	9.1%	10.2%	3.5%	2.5%	-1.6%	-1.2%
% Change: 5 Year Average				9.1%	9.2%	8.0%	7.8%	4.5%	6.6%	6.7%	6.7%	6.2%	4.7%	2.7%
Assessed Value	\$0.370	\$0.424	\$0.478	\$0.535	\$0.575	\$0.605	\$0.650	\$0.737	\$0.973	\$1.356	\$1.543	\$1.667	\$1.288	\$0.756
% Change: FY to FY	13.4%	14.6%	12.8%	11.9%	7.5%	5.2%	7.4%	13.4%	32.0%	39.3%	13.8%	7.6%	-22.7%	-41.6%
% Change: 5 Year Average	10.5%	13.4%	14.3%	13.0%	12.1%	10.4%	9.0%	9.1%	13.1%	19.5%	21.2%	21.3%	14.1%	-0.6%
<b>Round Mountain</b>														
Population	900	960	1,060	1,036	864	779	784	767	744	787	831	850	837	806
% Change: FY to FY	8.0%	6.7%	10.4%	-2.3%	-16.6%	-9.9%	0.7%	-2.2%	-3.0%	5.9%	5.5%	2.3%	-1.5%	-3.7%
% Change: 5 Year Average				5.7%	1.2%	-2.3%	-3.5%	-6.0%	-6.2%	-1.7%	1.4%	1.7%	1.8%	1.7%
Assessed Value	\$0.050	\$0.063	\$0.073	\$0.064	\$0.069	\$0.068	\$0.064	\$0.068	\$0.069	\$0.065	\$0.076	\$0.068	\$0.086	\$0.084
% Change: FY to FY	-12.1%	25.7%	15.9%	-12.0%	7.5%	-1.3%	-5.8%	5.4%	1.7%	-5.2%	16.0%	-10.5%	26.2%	-2.1%
% Change: 5 Year Average	3.8%	9.1%	9.5%	7.2%	5.0%	7.2%	0.9%	-1.2%	1.5%	-1.0%	2.4%	1.5%	5.6%	4.9%
<b>Tonopah</b>														
Population	2,760	3,280	3,010	2,827	2,779	2,422	2,481	2,341	2,607	2,600	2,610	2,628	2,580	2,488
% Change: FY to FY	8.3%	18.8%	-8.2%	-6.1%	-1.7%	-12.9%	2.4%	-5.6%	11.3%	-0.3%	0.4%	0.7%	-1.8%	-3.6%
% Change: 5 Year Average				3.2%	2.2%	-2.0%	-5.3%	-4.8%	-1.3%	-1.0%	1.7%	1.3%	2.1%	-0.9%
Assessed Value	\$0.027	\$0.028	\$0.028	\$0.027	\$0.026	\$0.025	\$0.025	\$0.026	\$0.028	\$0.027	\$0.030	\$0.031	\$0.032	\$0.030
% Change: FY to FY	3.4%	0.2%	2.9%	-2.9%	-5.9%	-2.0%	-0.7%	1.5%	10.9%	-5.4%	12.1%	4.4%	0.5%	-5.9%
% Change: 5 Year Average	-2.9%	-1.5%	0.1%	0.1%	-0.5%	-1.6%	-1.7%	-2.0%	0.7%	0.8%	3.7%	4.8%	4.6%	1.4%
<b>Special Districts</b>														
<b>Amargosa Library District</b>														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.025	\$0.021	\$0.018	\$0.018	\$0.018	\$0.019	\$0.026	\$0.028	\$0.029	\$0.029	\$0.032	\$0.035	\$0.047	\$0.036
% Change: FY to FY	-1.3%	-17.4%	-14.3%	4.3%	-1.3%	7.3%	35.9%	6.2%	5.1%	-0.9%	9.5%	7.2%	32.7%	-25.4%
% Change: 5 Year Average	4.0%	0.5%	-2.4%	-2.0%	-6.0%	-4.3%	6.4%	10.5%	10.6%	10.7%	11.2%	6.0%	11.3%	6.2%
<b>Beatty Library District</b>														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.039	\$0.037	\$0.030	\$0.020	\$0.016	\$0.017	\$0.016	\$0.017	\$0.018	\$0.017	\$0.018	\$0.019	\$0.020	\$0.020
% Change: FY to FY	0.9%	-4.6%	-20.5%	-34.4%	-15.8%	0.8%	-0.7%	1.1%	9.6%	-8.5%	9.0%	2.9%	3.4%	0.6%
% Change: 5 Year Average	1.6%	0.7%	-3.4%	-11.2%	-14.9%	-14.9%	-14.1%	-9.8%	-1.0%	0.4%	2.1%	3.1%	3.5%	2.4%

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**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Nye Hospital														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.160	\$0.167												
% Change: FY to FY	-4.0%	4.1%												
% Change: 5 Year Average	-1.0%	-0.2%												
Pahrump Community Hospital														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.370	\$0.424	\$0.478	\$0.535	\$0.575	\$0.605	\$0.650	\$0.737						
% Change: FY to FY	13.4%	14.6%	12.8%	11.9%	7.5%	5.2%	7.4%	13.4%						
% Change: 5 Year Average	10.5%	13.4%	14.3%	13.0%	12.1%	10.4%	9.0%	9.1%						
Pahrump Library District														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.370	\$0.424	\$0.478	\$0.535	\$0.575	\$0.605	\$0.650	\$0.737	\$0.973	\$1.356	\$1.543	\$1.667	\$1.288	\$0.756
% Change: FY to FY	13.4%	14.6%	12.8%	11.9%	7.5%	5.2%	7.4%	13.4%	32.0%	39.3%	13.8%	7.6%	-22.7%	-41.6%
% Change: 5 Year Average	10.5%	13.4%	14.3%	13.0%	12.1%	10.4%	9.0%	9.1%	13.1%	19.5%	21.2%	21.3%	14.1%	-0.6%
Pahrump Swimming Pool GID														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.370	\$0.424	\$0.478	\$0.535	\$0.575	\$0.605	\$0.650	\$0.737	\$0.973	\$1.356	\$1.543	\$1.667	\$1.288	\$0.756
% Change: FY to FY	13.4%	14.6%	12.8%	11.9%	7.5%	5.2%	7.4%	13.4%	32.0%	39.3%	13.8%	7.6%	-22.7%	-41.6%
% Change: 5 Year Average	10.5%	13.4%	14.3%	13.0%	12.1%	10.4%	9.0%	9.1%	13.1%	19.5%	21.2%	21.3%	14.1%	-0.6%
Smoky Valley Library District														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.057	\$0.070	\$0.079	\$0.072	\$0.077	\$0.076	\$0.073	\$0.076	\$0.077	\$0.074	\$0.089	\$0.083	\$0.101	\$0.100
% Change: FY to FY	-11.3%	22.8%	13.5%	-9.6%	7.2%	-0.8%	-4.5%	4.7%	1.7%	-4.6%	21.2%	-7.3%	21.8%	-1.2%
% Change: 5 Year Average	-0.1%	4.5%	9.5%	6.4%	4.5%	6.6%	1.2%	-0.6%	1.7%	-0.7%	3.7%	3.2%	6.6%	6.0%

**TABLE 5 - SECOND TIER**  
**Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**  
 Source: Department of Taxation and Applied Analysis  
 (Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Tonopah Library District														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.030	\$0.031	\$0.037	\$0.035	\$0.036	\$0.036	\$0.037	\$0.033	\$0.032	\$0.035	\$0.039	\$0.042	\$0.042	\$0.040
% Change: FY to FY	2.7%	1.4%	20.5%	-4.9%	1.0%	1.4%	2.3%	-11.4%	-1.8%	9.6%	11.3%	6.9%	0.3%	-5.0%
% Change: 5 Year Average	-0.6%	-0.3%	3.8%	3.2%	4.1%	3.9%	4.0%	-2.3%	-1.7%	0.0%	2.0%	3.0%	5.4%	4.8%

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**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>PERSHING COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
None														
<b><u>Local Governments</u></b>														
Pershing County														
Population	6,600	7,270	7,460	6,693	6,873	6,937	6,967	6,631	6,736	6,955	7,075	7,192	7,149	7,133
% Change: FY to FY	5.4%	10.2%	2.6%	-10.3%	2.7%	0.9%	0.4%	-4.8%	1.6%	3.2%	1.7%	1.6%	-0.6%	-0.2%
% Change: 5 Year Average				5.9%	2.1%	1.2%	-0.7%	-2.2%	0.2%	0.3%	0.4%	0.7%	1.5%	1.2%
Assessed Value	\$0.154	\$0.156	\$0.168	\$0.161	\$0.161	\$0.152	\$0.142	\$0.145	\$0.160	\$0.161	\$0.174	\$0.189	\$0.189	\$0.194
% Change: FY to FY	3.0%	1.4%	7.6%	-4.0%	-0.2%	-5.3%	-6.8%	2.0%	10.7%	0.5%	8.2%	8.8%	-0.1%	-0.3%
% Change: 5 Year Average	5.6%	5.2%	6.6%	5.3%	1.6%	-0.1%	-1.7%	-2.9%	0.1%	0.2%	2.9%	6.0%	5.6%	4.0%
Lovelock														
Population	2,880	2,630	2,820	2,003	2,144	2,267	2,405	2,381	2,363	2,427	2,465	2,458	2,411	2,274
% Change: FY to FY	3.2%	-3.3%	7.2%	-29.0%	7.0%	5.7%	6.1%	-1.0%	-0.8%	2.7%	1.6%	-0.3%	-1.9%	-5.7%
% Change: 5 Year Average				-3.3%	-4.1%	-2.5%	-0.6%	-2.2%	3.4%	2.6%	1.7%	0.4%	0.3%	-0.7%
Assessed Value	\$0.016	\$0.018	\$0.019	\$0.018	\$0.019	\$0.017	\$0.017	\$0.017	\$0.021	\$0.019	\$0.021	\$0.022	\$0.021	\$0.021
% Change: FY to FY	1.6%	12.3%	3.7%	-3.4%	0.7%	-6.9%	0.5%	-1.2%	23.4%	-11.0%	11.4%	2.3%	-1.7%	-1.8%
% Change: 5 Year Average	3.3%	6.4%	6.5%	4.4%	3.0%	1.3%	-1.1%	-2.1%	3.3%	1.0%	4.6%	5.0%	4.9%	0.1%
<b><u>Special Districts</u></b>														
Pershing County Hospital District														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.154	\$0.156	\$0.168	\$0.161	\$0.161	\$0.152	\$0.142	\$0.145	\$0.160	\$0.161	\$0.174	\$0.189	\$0.189	\$0.194
% Change: FY to FY	3.0%	1.4%	7.6%	-4.0%	-0.2%	-5.3%	-6.8%	2.0%	10.7%	0.5%	8.2%	8.8%	-0.1%	-0.3%
% Change: 5 Year Average	5.6%	5.2%	6.6%	5.3%	1.6%	-0.1%	-1.7%	-2.9%	0.1%	0.2%	2.9%	6.0%	5.6%	4.0%

**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>STOREY COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
None														
<b><u>Local Governments</u></b>														
Storey County														
Population	3,520	3,670	3,740	3,399	3,714	3,639	3,736	3,797	4,012	4,110	4,293	4,384	4,317	4,234
% Change: FY to FY	6.0%	4.3%	1.9%	-9.1%	9.3%	-2.0%	2.7%	1.6%	5.7%	2.4%	4.4%	2.1%	-1.5%	-1.9%
% Change: 5 Year Average				1.4%	2.5%	0.9%	0.5%	0.5%	3.4%	2.1%	3.4%	3.3%	2.6%	1.1%
Assessed Value	\$0.160	\$0.173	\$0.125	\$0.132	\$0.167	\$0.161	\$0.174	\$0.186	\$0.320	\$0.425	\$0.561	\$0.612	\$0.584	\$0.547
% Change: FY to FY	-8.0%	7.5%	-27.8%	6.3%	26.4%	-3.8%	8.0%	7.0%	72.3%	32.6%	32.2%	9.1%	-4.6%	-8.4%
% Change: 5 Year Average	23.9%	23.7%	11.8%	8.9%	0.9%	1.7%	1.8%	8.8%	22.0%	23.2%	30.4%	30.6%	28.3%	12.6%
<b><u>Special Districts</u></b>														
Carson-Truckee Water Conservancy														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.057	\$0.076	\$0.082	\$0.087	\$0.120	\$0.111	\$0.124	\$0.130	\$0.238	\$0.263	\$0.334	\$0.405	\$0.384	\$0.411
% Change: FY to FY	17.6%	33.7%	7.6%	6.7%	37.4%	-7.8%	12.1%	4.7%	83.5%	10.4%	27.0%	21.4%	-5.3%	6.2%
% Change: 5 Year Average	16.0%	18.6%	19.4%	20.5%	20.6%	15.5%	11.2%	10.6%	26.0%	20.6%	27.5%	29.4%	27.4%	12.1%

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**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>WASHOE COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
Sun Valley Water and Sanitation GID														
Verdi Television GID														
Lemmon Valley Underground Water														
<b><u>Local Governments</u></b>														
Washoe County														
Population	308,700	311,350	323,670	339,486	353,271	359,423	373,233	383,453	396,844	409,085	418,061	423,833	416,632	417,379
% Change: FY to FY	1.8%	0.9%	4.0%	4.9%	4.1%	1.7%	3.8%	2.7%	3.5%	3.1%	2.2%	1.4%	-1.7%	0.2%
% Change: 5 Year Average				3.1%	3.1%	3.1%	3.7%	3.5%	3.2%	3.0%	3.1%	2.6%	1.7%	1.0%
Assessed Value	\$7.500	\$8.486	\$8.982	\$9.454	\$9.785	\$10.706	\$11.247	\$12.225	\$14.021	\$15.487	\$17.741	\$15.525	\$13.966	\$12.929
% Change: FY to FY	8.0%	7.7%	5.8%	5.3%	3.5%	9.4%	5.1%	8.7%	14.7%	10.5%	14.6%	-14.2%	-10.0%	-8.0%
% Change: 5 Year Average	7.7%	8.4%	7.7%	6.7%	5.9%	6.3%	5.8%	6.4%	8.3%	9.7%	10.7%	7.3%	3.5%	-0.9%
Reno														
Population	164,600	165,940	176,910	180,480	186,883	187,834	195,727	199,249	206,735	214,371	220,613	223,012	218,143	217,282
% Change: FY to FY	1.8%	0.8%	6.6%	2.0%	3.5%	0.5%	4.2%	1.8%	3.8%	3.7%	2.9%	1.1%	-2.2%	-0.4%
% Change: 5 Year Average				3.2%	3.0%	2.7%	3.4%	2.4%	2.8%	2.8%	3.3%	2.6%	1.9%	1.0%
Assessed Value	\$3.505	\$4.122	\$4.532	\$4.595	\$4.704	\$4.939	\$5.232	\$5.722	\$6.562	\$7.100	\$8.129	\$7.286	\$6.560	\$6.131
% Change: FY to FY	8.8%	10.3%	9.9%	1.4%	2.4%	5.0%	5.9%	9.4%	14.7%	8.2%	14.5%	-12.4%	-10.0%	-7.3%
% Change: 5 Year Average	6.5%	7.9%	7.8%	6.4%	6.3%	5.8%	4.9%	4.8%	7.5%	8.6%	10.5%	7.4%	3.5%	-0.7%
Sparks														
Population	61,370	61,660	64,210	66,346	71,753	75,255	78,435	81,673	85,618	87,846	89,449	91,684	91,237	92,331
% Change: FY to FY	1.6%	0.5%	4.1%	3.3%	8.1%	4.9%	4.2%	4.1%	4.8%	2.6%	1.8%	2.5%	-0.5%	1.2%
% Change: 5 Year Average				2.4%	3.5%	4.2%	4.9%	4.9%	5.2%	4.1%	3.5%	3.2%	2.3%	1.5%
Assessed Value	\$1.213	\$1.451	\$1.528	\$1.623	\$1.646	\$1.721	\$1.846	\$2.075	\$2.512	\$2.886	\$3.162	\$2.666	\$2.424	\$2.274
% Change: FY to FY	10.5%	6.7%	5.3%	6.2%	1.4%	4.5%	7.3%	12.4%	21.0%	14.9%	9.6%	-17.5%	-9.1%	-6.9%
% Change: 5 Year Average	7.2%	8.6%	8.3%	6.2%	5.9%	4.8%	5.0%	6.4%	9.3%	12.0%	13.0%	8.6%	4.3%	-1.2%
<b><u>Special Districts</u></b>														
Carson-Truckee Water Conservancy														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$7.500	\$8.486	\$8.982	\$9.454	\$9.785	\$10.706	\$11.247	\$12.225	\$14.021	\$15.487	\$17.741	\$15.525	\$13.966	\$12.929
% Change: FY to FY	8.0%	7.7%	5.8%	5.3%	3.5%	9.4%	5.1%	8.7%	14.7%	10.5%	14.6%	-14.2%	-10.0%	-8.0%
% Change: 5 Year Average	7.7%	8.4%	7.7%	6.7%	5.9%	6.3%	5.8%	6.4%	8.3%	9.7%	10.7%	7.3%	3.5%	-0.9%

**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Incline Village GID</b>														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.886	\$0.903	\$0.939	\$0.972	\$1.083	\$1.400	\$1.399	\$1.446	\$1.559	\$1.547	\$1.877	\$1.581	\$1.449	\$1.369
% Change: FY to FY	22.2%	1.9%	3.9%	3.6%	11.4%	29.3%	0.0%	3.3%	7.8%	-0.8%	21.4%	-17.1%	-8.3%	-5.6%
% Change: 5 Year Average	11.0%	10.4%	8.9%	7.6%	8.6%	10.0%	9.6%	9.5%	10.4%	7.9%	6.3%	3.3%	1.0%	-1.7%
<b>North Lake Tahoe Fire Protection</b>														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.892	\$0.909	\$0.951	\$0.996	\$1.091	\$1.406	\$1.405	\$1.466	\$1.563	\$1.553	\$1.882	\$1.584	\$1.452	\$1.372
% Change: FY to FY	22.2%	1.9%	4.6%	4.7%	9.5%	28.9%	-0.1%	4.3%	6.6%	-0.7%	21.2%	-17.1%	-8.3%	-5.6%
% Change: 5 Year Average	10.5%	9.9%	9.1%	8.0%	8.6%	9.9%	9.5%	9.5%	9.9%	7.8%	6.3%	3.3%	0.7%	-1.7%
<b>Palomino Valley GID</b>														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.036	\$0.036	\$0.044	\$0.040	\$0.045	\$0.047	\$0.049	\$0.056	\$0.067	\$0.115	\$0.123	\$0.097	\$0.075	\$0.057
% Change: FY to FY	7.0%	-1.2%	22.9%	-8.8%	11.0%	6.1%	3.6%	13.9%	18.8%	73.3%	6.4%	-22.1%	-23.1%	-25.8%
% Change: 5 Year Average	10.8%	9.5%	13.2%	7.3%	6.2%	6.0%	7.0%	5.2%	10.7%	23.1%	23.2%	18.4%	11.0%	2.5%
<b>Sierra Forest Fire Protection</b>														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.441	\$0.488	\$0.532	\$0.603	\$0.674	\$0.805	\$0.811	\$0.860	\$1.003	\$1.067	\$1.354	\$1.154	\$1.028	\$0.938
% Change: FY to FY	21.7%	10.5%	9.1%	13.4%	11.6%	19.5%	0.8%	6.0%	16.5%	6.4%	26.9%	-16.5%	-10.9%	-9.1%
% Change: 5 Year Average	13.9%	13.2%	13.7%	13.6%	13.3%	12.8%	10.9%	10.3%	10.9%	9.9%	11.3%	8.4%	5.0%	0.0%
<b>Truckee Meadows Fire Protection</b>														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$1.311	\$1.404	\$1.373	\$1.518	\$1.589	\$1.761	\$1.930	\$2.069	\$2.254	\$2.740	\$3.059	\$2.673	\$2.355	\$2.112
% Change: FY to FY	4.7%	7.1%	-2.2%	10.6%	4.7%	10.8%	9.6%	7.2%	9.0%	21.5%	11.6%	-13.8%	-11.9%	-10.7%
% Change: 5 Year Average	8.7%	8.6%	6.5%	6.6%	5.0%	6.2%	6.7%	8.6%	8.2%	11.6%	11.8%	7.4%	3.6%	-0.3%



**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>WHITE PINE COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
None														
<b><u>Local Governments</u></b>														
White Pine County														
Population	10,640	10,960	11,150	9,181	8,783	8,863	8,842	8,966	9,275	9,542	9,590	9,694	9,570	9,503
% Change: FY to FY	2.3%	3.0%	1.7%	-17.7%	-4.3%	0.9%	-0.2%	1.4%	3.4%	2.9%	0.5%	1.1%	-1.3%	-0.7%
% Change: 5 Year Average				-0.8%	-3.0%	-3.3%	-3.9%	-4.0%	0.2%	1.7%	1.6%	1.9%	1.3%	0.5%
Assessed Value	\$0.172	\$0.174	\$0.141	\$0.129	\$0.123	\$0.122	\$0.119	\$0.128	\$0.156	\$0.190	\$0.198	\$0.219	\$0.225	\$0.226
% Change: FY to FY	-15.1%	0.7%	-18.9%	-8.1%	-4.8%	-1.0%	-2.3%	7.3%	21.8%	22.0%	4.2%	10.3%	2.6%	0.3%
% Change: 5 Year Average	13.7%	14.2%	-0.7%	-8.7%	-9.3%	-6.4%	-7.0%	-1.8%	4.2%	9.6%	10.6%	13.2%	12.3%	8.0%
Ely														
Population	5,190	5,310	5,400	4,041	3,695	3,886	3,829	3,962	4,166	4,325	4,294	4,352	4,291	4,235
% Change: FY to FY	2.6%	2.1%	1.7%	-25.2%	-8.6%	5.2%	-1.5%	3.5%	5.1%	3.8%	-0.7%	1.3%	-1.4%	-1.3%
% Change: 5 Year Average				-2.9%	-5.4%	-4.9%	-5.7%	-5.3%	0.8%	3.2%	2.1%	2.6%	1.6%	0.3%
Assessed Value	\$0.042	\$0.044	\$0.044	\$0.044	\$0.044	\$0.044	\$0.046	\$0.048	\$0.050	\$0.064	\$0.057	\$0.061	\$0.060	\$0.060
% Change: FY to FY	4.7%	5.2%	-0.8%	0.1%	0.8%	-0.1%	3.4%	5.6%	4.2%	26.2%	-11.1%	7.3%	-0.7%	-0.1%
% Change: 5 Year Average	5.7%	5.0%	4.0%	2.1%	2.0%	1.0%	0.7%	2.0%	2.8%	7.9%	5.6%	6.4%	5.2%	4.1%
Lund														
Population	190	200	200	161	146	146	147	147	156	162	164	157	158	162
% Change: FY to FY	3.3%	5.3%	0.0%	-19.5%	-9.3%	0.2%	0.5%	0.0%	6.1%	3.7%	1.5%	-4.2%	0.3%	2.7%
% Change: 5 Year Average				-2.7%	-4.1%	-4.7%	-5.6%	-5.6%	-0.5%	2.1%	2.4%	1.4%	1.5%	0.8%
Assessed Value	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002
% Change: FY to FY	-0.8%	5.4%	-1.8%	-0.3%	-1.0%	0.5%	0.1%	0.5%	14.3%	8.1%	9.5%	1.2%	0.0%	-0.5%
% Change: 5 Year Average	2.0%	2.6%	1.5%	0.6%	0.3%	0.6%	-0.5%	0.0%	2.9%	4.7%	6.5%	6.7%	6.6%	3.7%
McGill														
Population	1,360	1,430	1,440	1,184	1,059	1,071	1,066	1,079	1,109	1,145	1,125	1,128	1,109	1,108
% Change: FY to FY	2.0%	5.1%	0.7%	-17.8%	-10.6%	1.1%	-0.4%	1.2%	2.8%	3.2%	-1.8%	0.3%	-1.7%	-0.1%
% Change: 5 Year Average				-2.5%	-4.1%	-4.3%	-5.4%	-5.3%	-1.2%	1.6%	1.0%	1.2%	0.6%	0.0%
Assessed Value	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.006	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007
% Change: FY to FY	-0.8%	2.3%	0.1%	6.1%	-0.4%	1.4%	0.2%	1.1%	14.2%	11.1%	4.3%	3.3%	-0.8%	1.4%
% Change: 5 Year Average	3.0%	3.4%	3.2%	2.4%	1.5%	1.9%	1.5%	1.7%	3.3%	5.6%	6.2%	6.8%	6.4%	3.9%
Ruth														
Population	470	490	490	404	366	373	372	379	394	405	400	407	402	399
% Change: FY to FY	1.5%	4.3%	0.0%	-17.5%	-9.5%	1.9%	-0.2%	1.9%	3.9%	2.9%	-1.3%	1.8%	-1.3%	-0.7%
% Change: 5 Year Average				-2.9%	-4.2%	-4.2%	-5.1%	-4.7%	-0.4%	2.1%	1.4%	1.8%	1.2%	0.3%
Assessed Value	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.003	\$0.003	\$0.003
% Change: FY to FY	0.6%	0.7%	4.7%	-4.1%	3.3%	0.3%	0.5%	4.8%	1.3%	-6.5%	10.0%	38.6%	12.9%	-2.0%
% Change: 5 Year Average	7.8%	3.5%	4.0%	2.4%	1.1%	1.0%	1.0%	1.0%	2.1%	0.1%	2.0%	9.7%	11.3%	10.1%

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**TABLE 5 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: Population and Assessed Value Data Used to Determine Second-Tier CTX Distribution Factors**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Special Districts</b>														
White Pine Hospital District														
Population														
% Change: FY to FY														
% Change: 5 Year Average														
Assessed Value	\$0.172	\$0.174	\$0.141	\$0.129	\$0.123	\$0.122	\$0.119	\$0.128	\$0.156	\$0.190	\$0.198	\$0.219	\$0.225	\$0.226
% Change: FY to FY	-15.1%	0.7%	-18.9%	-8.1%	-4.8%	-1.0%	-2.3%	7.3%	21.8%	22.0%	4.2%	10.3%	2.6%	0.3%
% Change: 5 Year Average	13.7%	14.2%	-0.7%	-8.7%	-9.3%	-6.4%	-7.0%	-1.8%	4.2%	9.6%	10.6%	13.2%	12.3%	8.0%

**Notes:**

- 1.) Population: This is the population estimate for July 1 of a calendar year prepared by the State Demographer for each county, city, town, and township under NRS 360.283 and certified by the Governor on or before March 1 of each year pursuant to NRS 360.285. The Department of Taxation is required, except as provided in subsection 9 of NRS 360.690, to use these population estimates in calculating the 5-year average percentage change in population is used in determining the 1-Plus Factor and No 1-Plus Factor for each local government in the county. The average percentage in population for a local government is based on the 5 fiscal years immediately preceding the fiscal year in which the CTX distribution will be made.
- 2.) Assessed Value: The assessed value amount for each local government and special district includes the assessed value attributable to a redevelopment agency, but excludes the portion attributable to the net proceeds of minerals. The 5-year average percentage change in assessed value is used in determining the 1-Plus Factor and No 1-Plus Factor for each local government and special district in a county. The average percentage in assessed value for a local government or special district is based on the fiscal year in which the CTX distribution will be made, as projected by the Department of Taxation, and the 4 fiscal years immediately preceding the fiscal year in which the CTX distribution will be made.
- 3.) For each local government (county, city, or town), the No 1-Plus Factor is equal to the sum of the 5-year average percentage change in the population of the local government and the 5-year average percentage change in the assessed value of the local government. For special districts, the No 1-Plus Factor is equal to the 5-year average percentage change in the assessed value of the special district.
- 4.) For each local government (county, city, or town), the 1-Plus Factor is equal to 1 plus the sum of the 5-year average percentage change in the population of the local government and the 5-year average percentage change in the assessed value of the local government. For special districts, the 1-Plus Factor is equal to 1 plus the 5-year average percentage change in the assessed value of the special district. Under a modified version of the 1-Plus (under subsection 7 of NRS 360.690), the 1-Plus Factor for a special district is equal to 1 plus the sum of the 5-year average percentage change in the population of the county and the 5-year average percentage change in the assessed value of the special district.
- 5.) The excess distribution share for each local government and special district in a county is calculated by multiplying each entity's No 1-Plus Factor or 1-Plus Factor (whichever is required) times the entity's estimated fiscal year Base CTX revenue amount (determined pursuant to NRS 360.680) and calculating each local government's and special district's product from this multiplication in proportion to the sum of the product from this multiplication for all local governments and special districts in the county.

**TABLE 6 - SECOND TIER**  
**Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis  
 (Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>CARSON CITY</b>														
<b><u>Enterprise Districts</u></b>														
None														
<b><u>Local Governments</u></b>														
Carson City														
Population	50,410	51,860	52,620	52,457	54,171	54,844	55,220	56,146	57,104	57,701	57,723	57,600	56,506	55,850
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% in Unincorporated Area	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Assessed Value	\$0.884	\$0.938	\$0.992	\$1.014	\$1.075	\$1.089	\$1.147	\$1.227	\$1.466	\$1.663	\$1.930	\$1.926	\$1.775	\$1.567
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% in Unincorporated Area	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b><u>Special Districts</u></b>														
Carson-Truckee Water Conservancy														
Population														
% of County Total														
Assessed Value	\$0.884	\$0.938	\$0.992	\$1.014	\$1.075	\$1.089	\$1.147	\$1.227	\$1.466	\$1.663	\$1.930	\$1.926	\$1.775	\$1.567
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sierra Forest Fire Protection														
Population														
% of County Total														
Assessed Value	\$0.064	\$0.067	\$0.070	\$0.071	\$0.076	\$0.076	\$0.080	\$0.084	\$0.116	\$0.123	\$0.146	\$0.142	\$0.167	\$0.121
% of County Total	7.3%	7.1%	7.0%	7.0%	7.1%	7.0%	7.0%	6.9%	7.9%	7.4%	7.6%	7.4%	9.4%	7.7%

**TABLE 6 - SECOND TIER**

### Second-Tier CTX: Population and Assessed Value Shares of the County Total

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

[illegible]

**TABLE 6 - SECOND TIER**  
**Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis  
(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012

**TABLE 6 - SECOND TIER****Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>CLARK COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
Kyle Canyon Water District														
<b><u>Local Governments</u></b>														
Clark County														
Population	1,192,200	1,255,200	1,343,540	1,375,765	1,485,855	1,549,657	1,620,748	1,715,337	1,796,380	1,874,837	1,954,319	1,967,716	1,952,040	1,968,831
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% in Unincorporated Area	42.1%	41.5%	41.3%	42.3%	42.5%	42.7%	43.2%	43.1%	43.1%	43.3%	43.9%	43.4%	43.1%	43.8%
Assessed Value	\$26.340	\$30.932	\$34.055	\$36.616	\$41.133	\$45.224	\$50.800	\$65.580	\$90.563	\$109.210	\$115.792	\$93.790	\$65.756	\$59.053
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% in Unincorporated Area	51.5%	51.9%	52.0%	51.8%	51.0%	50.6%	50.7%	49.5%	50.4%	51.0%	52.6%	55.0%	53.0%	51.9%
Boulder City														
Population	14,493	14,730	14,860	14,966	14,760	14,842	14,934	15,058	15,203	15,478	15,863	16,684	16,064	15,359
% of County Total	1.2%	1.2%	1.1%	1.1%	1.0%	1.0%	0.9%	0.9%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%
Assessed Value	\$0.285	\$0.354	\$0.396	\$0.397	\$0.491	\$0.496	\$0.521	\$0.599	\$0.715	\$0.815	\$0.822	\$0.744	\$0.613	\$0.561
% of County Total	1.1%	1.1%	1.2%	1.1%	1.2%	1.1%	1.0%	0.9%	0.8%	0.7%	0.7%	0.8%	0.9%	1.0%
Henderson														
Population	147,870	159,380	177,030	175,381	196,780	209,486	217,448	229,984	241,134	251,321	260,161	269,538	267,687	267,270
% of County Total	12.4%	12.7%	13.2%	12.7%	13.2%	13.5%	13.4%	13.4%	13.4%	13.4%	13.3%	13.7%	13.7%	13.6%
Assessed Value	\$3.318	\$3.948	\$4.495	\$5.127	\$6.026	\$6.885	\$7.659	\$10.135	\$13.978	\$16.735	\$17.190	\$13.746	\$10.202	\$9.164
% of County Total	12.6%	12.8%	13.2%	14.0%	14.7%	15.2%	15.1%	15.5%	15.4%	15.3%	14.8%	14.7%	15.5%	15.5%
Las Vegas														
Population	425,270	441,230	465,050	478,434	503,188	514,640	528,617	549,571	569,838	579,840	590,321	593,528	591,422	586,536
% of County Total	35.7%	35.2%	34.6%	34.8%	33.9%	33.2%	32.6%	32.0%	31.7%	30.9%	30.2%	30.2%	30.3%	29.8%
Assessed Value	\$7.463	\$8.586	\$9.204	\$9.751	\$10.888	\$11.810	\$13.077	\$16.982	\$22.547	\$25.811	\$26.462	\$19.881	\$14.522	\$13.516
% of County Total	28.3%	27.8%	27.0%	26.6%	26.5%	26.1%	25.7%	25.9%	24.9%	23.6%	22.9%	21.2%	22.1%	22.9%
Mesquite														
Population	9,270	12,070	14,070	9,389	11,940	13,216	13,895	15,881	16,423	17,656	18,787	19,754	20,677	20,440
% of County Total	0.8%	1.0%	1.0%	0.7%	0.8%	0.9%	0.9%	0.9%	0.9%	0.9%	1.0%	1.0%	1.1%	1.0%
Assessed Value	\$0.239	\$0.276	\$0.284	\$0.292	\$0.336	\$0.381	\$0.408	\$0.510	\$0.668	\$1.053	\$1.171	\$1.031	\$0.798	\$0.684
% of County Total	0.9%	0.9%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.7%	1.0%	1.0%	1.1%	1.2%	1.2%

**TABLE 6 - SECOND TIER****Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>North Las Vegas</b>														
Population	93,010	106,660	117,250	115,488	127,897	135,967	146,005	164,971	180,219	198,516	210,472	214,661	215,022	217,482
% of County Total	7.8%	8.5%	8.7%	8.4%	8.6%	8.8%	9.0%	9.6%	10.0%	10.6%	10.8%	10.9%	11.0%	11.0%
Assessed Value	\$1.470	\$1.717	\$1.962	\$2.094	\$2.431	\$2.787	\$3.369	\$4.864	\$6.986	\$9.094	\$9.288	\$6.774	\$4.785	\$4.488
% of County Total	5.6%	5.6%	5.8%	5.7%	5.9%	6.2%	6.6%	7.4%	7.7%	8.3%	8.0%	7.2%	7.3%	7.6%
<b>Bunkerville</b>														
Population	610	850	880	877	1,147	1,180	1,165	1,185	1,198	1,179	1,255	1,160	1,222	1,255
% of County Total	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Assessed Value	\$0.035	\$0.032	\$0.032	\$0.030	\$0.031	\$0.037	\$0.035	\$0.036	\$0.046	\$0.059	\$0.063	\$0.063	\$0.045	\$0.028
% of County Total	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%
<b>Enterprise</b>														
Population	11,120	13,210	18,060	21,138	34,017	46,193	62,001	79,299	95,377	119,100	143,917	149,713	150,473	165,285
% of County Total	0.9%	1.1%	1.3%	1.5%	2.3%	3.0%	3.8%	4.6%	5.3%	6.4%	7.4%	7.6%	7.7%	8.4%
Assessed Value	\$0.463	\$0.725	\$0.929	\$1.312	\$1.714	\$2.259	\$3.031	\$4.606	\$7.828	\$10.746	\$11.274	\$8.651	\$5.979	\$5.210
% of County Total	1.8%	2.3%	2.7%	3.6%	4.2%	5.0%	6.0%	7.0%	8.6%	9.8%	9.7%	9.2%	9.1%	8.8%
<b>Glendale</b>														
Population	50	80	80	72										
% of County Total	0.0%	0.0%	0.0%	0.0%										
Assessed Value	\$0.001	\$0.001	\$0.001	\$0.001										
% of County Total	0.0%	0.0%	0.0%	0.0%										
<b>Laughlin</b>														
Population	7,030	7,790	7,900	7,800	6,181	6,403	6,952	8,105	8,226	8,458	8,807	8,761	7,914	7,867
% of County Total	0.6%	0.6%	0.6%	0.6%	0.4%	0.4%	0.4%	0.5%	0.5%	0.5%	0.5%	0.4%	0.4%	0.4%
Assessed Value	\$0.409	\$0.361	\$0.364	\$0.381	\$0.370	\$0.367	\$0.360	\$0.401	\$0.518	\$0.691	\$0.735	\$0.629	\$0.469	\$0.390
% of County Total	1.6%	1.2%	1.1%	1.0%	0.9%	0.8%	0.7%	0.6%	0.6%	0.6%	0.6%	0.7%	0.7%	0.7%

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**TABLE 6 - SECOND TIER****Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Moapa Valley</b>														
Population	4,560	5,370	5,620	8,770	5,672	6,277	6,323	6,549	6,726	6,845	8,085	7,134	7,269	7,496
% of County Total	0.4%	0.4%	0.4%	0.6%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
Assessed Value	\$0.092	\$0.095	\$0.097	\$0.105	\$0.119	\$0.124	\$0.130	\$0.150	\$0.209	\$0.308	\$0.325	\$0.277	\$0.210	\$0.166
% of County Total	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.2%	0.2%	0.3%	0.3%	0.3%	0.3%	0.3%
<b>Paradise</b>														
Population	178,500	164,170	172,360	166,260	184,870	187,746	185,304	188,768	191,650	186,370	185,935	182,264	178,974	185,304
% of County Total	15.0%	13.1%	12.8%	12.1%	12.4%	12.1%	11.4%	11.0%	10.7%	9.9%	9.5%	9.3%	9.2%	9.4%
Assessed Value	\$6.129	\$7.809	\$8.578	\$8.669	\$9.381	\$9.536	\$10.203	\$12.174	\$16.237	\$19.250	\$22.306	\$21.197	\$14.094	\$12.421
% of County Total	23.3%	25.2%	25.2%	23.7%	22.8%	21.1%	20.1%	18.6%	17.9%	17.6%	19.3%	22.6%	21.4%	21.0%
<b>Searchlight</b>														
Population	810	740	740	741	735	822	1,073	1,106	1,088	764	798	750	718	743
% of County Total	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Assessed Value	\$0.025	\$0.027	\$0.028	\$0.025	\$0.025	\$0.028	\$0.027	\$0.025	\$0.027	\$0.036	\$0.033	\$0.034	\$0.030	\$0.027
% of County Total	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Spring Valley</b>														
Population	100,920	107,100	120,200	125,607	133,469	139,290	150,402	161,286	165,335	172,110	176,815	176,910	174,458	176,712
% of County Total	8.5%	8.5%	8.9%	9.1%	9.0%	9.0%	9.3%	9.4%	9.2%	9.2%	9.0%	9.0%	8.9%	9.0%
Assessed Value	\$2.034	\$2.396	\$2.579	\$2.922	\$3.371	\$3.794	\$4.425	\$5.625	\$8.057	\$9.284	\$9.265	\$7.419	\$5.300	\$4.829
% of County Total	7.7%	7.7%	7.6%	8.0%	8.2%	8.4%	8.7%	8.6%	8.9%	8.5%	8.0%	7.9%	8.1%	8.2%
<b>Summerlin</b>														
Population		730	2,700	4,675	7,708	12,239	16,300	17,841	20,256	21,692	26,415	27,992	28,342	29,667
% of County Total	0.0%	0.1%	0.2%	0.3%	0.5%	0.8%	1.0%	1.0%	1.1%	1.2%	1.4%	1.4%	1.5%	1.5%
Assessed Value	\$0.068	\$0.107	\$0.220	\$0.345	\$0.579	\$0.863	\$1.168	\$1.686	\$2.601	\$2.850	\$3.043	\$2.256	\$1.673	\$1.551
% of County Total	0.3%	0.3%	0.6%	0.9%	1.4%	1.9%	2.3%	2.6%	2.9%	2.6%	2.6%	2.4%	2.5%	2.6%

**TABLE 6 - SECOND TIER****Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Sunrise Manor														
Population	139,230	147,680	152,900	154,616	172,237	176,587	181,354	184,801	186,511	191,858	191,966	185,745	179,808	175,206
% of County Total	11.7%	11.8%	11.4%	11.2%	11.6%	11.4%	11.2%	10.8%	10.4%	10.2%	9.8%	9.4%	9.2%	8.9%
Assessed Value	\$1.676	\$1.828	\$1.952	\$2.094	\$2.296	\$2.414	\$2.529	\$2.877	\$3.894	\$4.582	\$4.732	\$3.484	\$2.367	\$2.232
% of County Total	6.4%	5.9%	5.7%	5.7%	5.6%	5.3%	5.0%	4.4%	4.3%	4.2%	4.1%	3.7%	3.6%	3.8%
Whitney														
Population	12,800	13,420	14,030	14,422	16,899	18,979	20,640	21,738	27,155	33,144	36,182	36,164	37,690	37,603
% of County Total	1.1%	1.1%	1.0%	1.0%	1.1%	1.2%	1.3%	1.3%	1.5%	1.8%	1.9%	1.8%	1.9%	1.9%
Assessed Value	\$0.189	\$0.227	\$0.255	\$0.277	\$0.303	\$0.326	\$0.387	\$0.505	\$0.855	\$1.122	\$1.159	\$0.772	\$0.561	\$0.518
% of County Total	0.7%	0.7%	0.7%	0.8%	0.7%	0.7%	0.8%	0.8%	0.9%	1.0%	1.0%	0.8%	0.9%	0.9%
Winchester														
Population	34,440	30,280	30,850	29,658	34,767	33,994	34,378	33,917	35,208	34,874	37,561	37,141	35,235	35,142
% of County Total	2.9%	2.4%	2.3%	2.2%	2.3%	2.2%	2.1%	2.0%	2.0%	1.9%	1.9%	1.9%	1.8%	1.8%
Assessed Value	\$1.100	\$1.068	\$1.096	\$1.151	\$1.188	\$1.205	\$1.270	\$1.557	\$1.934	\$2.772	\$3.561	\$3.546	\$1.863	\$1.264
% of County Total	4.2%	3.5%	3.2%	3.1%	2.9%	2.7%	2.5%	2.4%	2.1%	2.5%	3.1%	3.8%	2.8%	2.1%
<b>Special Districts</b>														
Boulder Library District														
Population														
% of County Total														
Assessed Value	\$0.303	\$0.346	\$0.359	\$0.370	\$0.397	\$0.413	\$0.443	\$0.531	\$0.657	\$0.796	\$0.811	\$0.744	\$0.613	\$0.561
% of County Total	1.2%	1.1%	1.1%	1.0%	1.0%	0.9%	0.9%	0.8%	0.7%	0.7%	0.7%	0.8%	0.9%	1.0%
Clark County Fire Protection District														
Population														
% of County Total														
Assessed Value	\$12.400	\$15.006	\$16.574	\$17.674	\$19.819	\$21.553	\$24.217	\$30.596	\$43.628	\$53.138	\$58.214	\$49.430	\$33.200	\$29.292
% of County Total	47.1%	48.5%	48.7%	48.3%	48.2%	47.7%	47.7%	46.7%	48.2%	48.7%	50.3%	52.7%	50.5%	49.6%

### TABLE 6 - SECOND TIER

### Second-Tier CTX: Population and Assessed Value Shares of the County Total

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Henderson Library District														
Population % of County Total														
Assessed Value % of County Total	\$3.381 12.8%	\$4.050 13.1%	\$3.806 11.2%	\$4.382 12.0%	\$5.416 13.2%	\$6.301 13.9%	\$7.082 13.9%	\$9.407 14.3%	\$13.980 15.4%	\$16.735 15.3%	\$17.190 14.8%	\$13.746 14.7%	\$10.202 15.5%	\$9.164 15.5%
Las Vegas Library District														
Population % of County Total														
Assessed Value % of County Total	\$21.212 80.5%	\$24.765 80.1%	\$27.872 81.8%	\$29.666 81.0%	\$32.872 79.9%	\$35.706 79.0%	\$39.830 78.4%	\$50.701 77.3%	\$68.915 76.1%	\$82.534 75.6%	\$88.424 76.4%	\$72.526 77.3%	\$50.157 76.3%	\$44.824 75.9%
Moapa Fire Protection District														
Population % of County Total														
Assessed Value % of County Total	\$0.176 0.7%	\$0.173 0.6%	\$0.166 0.5%	\$0.180 0.5%	\$0.197 0.5%	\$0.212 0.5%	\$0.208 0.4%	\$0.270 0.4%	\$0.254 0.3%	\$0.367 0.3%	\$0.374 0.3%	\$0.327 0.3%	\$0.237 0.4%	\$0.191 0.3%
Mt Charleston Fire Protection District														
Population % of County Total														
Assessed Value % of County Total	\$0.025 0.1%	\$0.026 0.1%	\$0.038 0.1%	\$0.039 0.1%	\$0.042 0.1%	\$0.044 0.1%	\$0.045 0.1%	\$0.054 0.1%	\$0.087 0.1%	\$0.089 0.1%	\$0.087 0.1%	\$0.082 0.1%	\$0.052 0.1%	\$0.050 0.1%

**TABLE 6 - SECOND TIER****Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>DOUGLAS COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
Douglas County Sewer GID														
Elk Point Sanitation GID														
Minden/Gardnerville Sanitation GID														
Tahoe Douglas Sewer GID														
<b><u>Local Governments</u></b>														
Douglas County														
Population	39,590	41,420	42,590	41,259	43,450	44,212	45,603	47,803	50,108	51,770	52,386	52,131	51,390	49,242
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% in Unincorporated Area	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Assessed Value	\$1.371	\$1.414	\$1.480	\$1.652	\$1.753	\$1.884	\$2.037	\$2.494	\$3.109	\$3.476	\$3.595	\$3.467	\$3.084	\$2.839
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% in Unincorporated Area	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Gardnerville														
Population	2,780	3,030	3,280	3,377	3,851	4,065	4,316	5,067	5,165	5,550	5,394	5,412	5,250	4,983
% of County Total	7.0%	7.3%	7.7%	8.2%	8.9%	9.2%	9.5%	10.6%	10.3%	10.7%	10.3%	10.4%	10.2%	10.1%
Assessed Value	\$0.070	\$0.076	\$0.085	\$0.088	\$0.097	\$0.114	\$0.125	\$0.140	\$0.173	\$0.196	\$0.212	\$0.210	\$0.170	\$0.156
% of County Total	5.1%	5.4%	5.7%	5.3%	5.5%	6.1%	6.1%	5.6%	5.6%	5.6%	5.9%	6.1%	5.5%	5.5%
Genoa														
Population	220	230	240	235	224	227	229	244	248	252	252	255	256	244
% of County Total	0.6%	0.6%	0.6%	0.6%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
Assessed Value	\$0.008	\$0.008	\$0.009	\$0.009	\$0.009	\$0.010	\$0.010	\$0.012	\$0.013	\$0.014	\$0.015	\$0.015	\$0.013	\$0.012
% of County Total	0.6%	0.6%	0.6%	0.5%	0.5%	0.5%	0.5%	0.5%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
Minden														
Population	2,400	2,580	2,650	2,697	2,861	2,830	2,870	2,945	2,983	3,234	3,239	3,261	3,229	3,213
% of County Total	6.1%	6.2%	6.2%	6.5%	6.6%	6.4%	6.3%	6.2%	6.0%	6.2%	6.2%	6.3%	6.3%	6.5%
Assessed Value	\$0.092	\$0.094	\$0.100	\$0.102	\$0.104	\$0.112	\$0.116	\$0.130	\$0.160	\$0.183	\$0.200	\$0.192	\$0.161	\$0.145
% of County Total	6.7%	6.6%	6.8%	6.2%	5.9%	6.0%	5.7%	5.2%	5.2%	5.3%	5.6%	5.5%	5.2%	5.1%

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**TABLE 6 - SECOND TIER****Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b><u>Special Districts</u></b>														
Carson-Truckee Water Conservancy														
Population														
% of County Total														
Assessed Value	\$1.335	\$1.378	\$1.443	\$1.613	\$1.710	\$1.840	\$1.992	\$2.410	\$2.999	\$3.346	\$3.457	\$3.322	\$2.958	\$2.718
% of County Total	97.4%	97.5%	97.5%	97.6%	97.6%	97.7%	97.8%	96.6%	96.5%	96.3%	96.2%	95.8%	95.9%	95.8%
Cave Rock GID														
Population														
% of County Total														
Assessed Value	\$0.010	\$0.010	\$0.010	\$0.013	\$0.013	\$0.013	\$0.013	\$0.017	\$0.026	\$0.026	\$0.026	\$0.027	\$0.024	\$0.024
% of County Total	0.7%	0.7%	0.7%	0.8%	0.7%	0.7%	0.7%	0.7%	0.8%	0.7%	0.7%	0.8%	0.8%	0.8%
Douglas Mosquito Protection GID														
Population														
% of County Total														
Assessed Value	\$0.761	\$0.795	\$0.851	\$0.890	\$0.960	\$1.062	\$1.224	\$1.486	\$1.749	\$2.070	\$2.173	\$2.040	\$1.743	\$1.595
% of County Total	55.5%	56.2%	57.5%	53.9%	54.8%	56.4%	60.1%	59.6%	56.3%	59.6%	60.4%	58.9%	56.5%	56.2%
East Fork Fire Protection														
Population														
% of County Total														
Assessed Value	\$0.647	\$0.737	\$0.783	\$0.818	\$0.884	\$0.991	\$1.109	\$1.318	\$1.592	\$1.902	\$2.277	\$2.142	\$1.829	\$1.677
% of County Total	47.2%	52.1%	52.9%	49.5%	50.5%	52.6%	54.4%	52.8%	51.2%	54.7%	63.3%	61.8%	59.3%	59.1%
Gardnerville Rancho GID														
Population														
% of County Total														
Assessed Value	\$0.152	\$0.153	\$0.155	\$0.159	\$0.165	\$0.181	\$0.212	\$0.216	\$0.274	\$0.307	\$0.319	\$0.292	\$0.241	\$0.222
% of County Total	11.1%	10.8%	10.5%	9.6%	9.4%	9.6%	10.4%	8.7%	8.8%	8.8%	8.9%	8.4%	7.8%	7.8%

**TABLE 6 - SECOND TIER****Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Inidan Hills GID														
Population														
% of County Total														
Assessed Value	\$0.048	\$0.053	\$0.064	\$0.068	\$0.073	\$0.084	\$0.090	\$0.115	\$0.128	\$0.151	\$0.154	\$0.141	\$0.122	\$0.112
% of County Total	3.5%	3.7%	4.3%	4.1%	4.2%	4.5%	4.4%	4.6%	4.1%	4.4%	4.3%	4.1%	4.0%	4.0%
Kingsbury GID														
Population														
% of County Total														
Assessed Value	\$0.116	\$0.118	\$0.118	\$0.119	\$0.141	\$0.141	\$0.143	\$0.169	\$0.243	\$0.265	\$0.270	\$0.272	\$0.250	\$0.227
% of County Total	8.4%	8.3%	8.0%	7.2%	8.1%	7.5%	7.0%	6.8%	7.8%	7.6%	7.5%	7.8%	8.1%	8.0%
Lakeridge GID														
Population														
% of County Total														
Assessed Value	\$0.009	\$0.009	\$0.009	\$0.012	\$0.012	\$0.012	\$0.013	\$0.018	\$0.025	\$0.025	\$0.026	\$0.028	\$0.028	\$0.024
% of County Total	0.7%	0.7%	0.6%	0.7%	0.7%	0.6%	0.6%	0.7%	0.8%	0.7%	0.7%	0.8%	0.9%	0.9%
Logan Creek GID														
Population														
% of County Total														
Assessed Value	\$0.002	\$0.002	\$0.002	\$0.004	\$0.004	\$0.004	\$0.004	\$0.005	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.006
% of County Total	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Marla Bay GID														
Population														
% of County Total														
Assessed Value	\$0.010	\$0.010	\$0.010	\$0.016	\$0.016	\$0.016	\$0.016	\$0.024	\$0.042	\$0.042	\$0.043	\$0.043	\$0.043	\$0.036
% of County Total	0.7%	0.7%	0.7%	1.0%	0.9%	0.8%	0.8%	1.0%	1.3%	1.2%	1.2%	1.2%	1.4%	1.3%

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**TABLE 6 - SECOND TIER****Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Oliver Park GID														
Population														
% of County Total														
Assessed Value	\$0.009	\$0.009	\$0.009	\$0.009	\$0.008	\$0.008	\$0.008	\$0.009	\$0.013	\$0.013	\$0.013	\$0.013	\$0.011	\$0.010
% of County Total	0.7%	0.6%	0.6%	0.5%	0.5%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.3%	0.4%
Round Hill GID														
Population														
% of County Total														
Assessed Value	\$0.040	\$0.043	\$0.047	\$0.060	\$0.062	\$0.064	\$0.069	\$0.087	\$0.114	\$0.114	\$0.114	\$0.115	\$0.114	\$0.110
% of County Total	3.0%	3.1%	3.2%	3.6%	3.5%	3.4%	3.4%	3.5%	3.7%	3.3%	3.2%	3.3%	3.7%	3.9%
Sierra Forest Fire Protection														
Population														
% of County Total														
Assessed Value	\$0.091	\$0.095	\$0.108	\$0.114	\$0.121	\$0.146	\$0.168	\$0.227	\$0.243	\$0.271				
% of County Total	6.6%	6.7%	7.3%	6.9%	6.9%	7.7%	8.2%	9.1%	7.8%	7.8%				
Skyland GID														
Population														
% of County Total														
Assessed Value	\$0.028	\$0.029	\$0.029	\$0.050	\$0.051	\$0.052	\$0.052	\$0.074	\$0.092	\$0.092	\$0.093	\$0.093	\$0.088	\$0.074
% of County Total	2.1%	2.0%	2.0%	3.0%	2.9%	2.7%	2.5%	2.9%	2.9%	2.6%	2.6%	2.7%	2.8%	2.6%
Tahoe Douglas Fire Protection														
Population														
% of County Total														
Assessed Value	\$0.566	\$0.576	\$0.588	\$0.721	\$0.744	\$0.744	\$0.759	\$0.951	\$1.276	\$1.304	\$1.317	\$1.313	\$1.252	\$1.162
% of County Total	41.3%	40.7%	39.7%	43.7%	42.5%	39.5%	37.2%	38.1%	41.0%	37.5%	36.6%	37.9%	40.6%	40.9%

**TABLE 6 - SECOND TIER**  
**Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis  
 (Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Topaz Ranch GID														
Population														
% of County Total														
Assessed Value	\$0.017	\$0.018	\$0.018	\$0.018	\$0.018	\$0.019	\$0.020	\$0.024	\$0.035	\$0.047	\$0.045	\$0.053	\$0.035	\$0.033
% of County Total	1.3%	1.3%	1.2%	1.1%	1.0%	1.0%	1.0%	0.9%	1.1%	1.3%	1.3%	1.5%	1.1%	1.2%
Zephyr Cove GID														
Population														
% of County Total														
Assessed Value	\$0.006	\$0.006	\$0.006	\$0.010	\$0.010	\$0.010	\$0.011	\$0.016	\$0.023	\$0.023	\$0.024	\$0.024	\$0.024	\$0.019
% of County Total	0.4%	0.4%	0.4%	0.6%	0.6%	0.6%	0.5%	0.6%	0.7%	0.7%	0.7%	0.7%	0.8%	0.7%
Zephyr Heights GID														
Population														
% of County Total														
Assessed Value	\$0.015	\$0.015	\$0.015	\$0.019	\$0.019	\$0.019	\$0.019	\$0.025	\$0.041	\$0.041	\$0.042	\$0.042	\$0.043	\$0.038
% of County Total	1.1%	1.1%	1.0%	1.1%	1.1%	1.0%	0.9%	1.0%	1.3%	1.2%	1.2%	1.2%	1.4%	1.3%
Zephyr Knolls GID														
Population														
% of County Total														
Assessed Value	\$0.004	\$0.004	\$0.004	\$0.004	\$0.005	\$0.005	\$0.005	\$0.006	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.009
% of County Total	0.3%	0.3%	0.3%	0.3%	0.3%	0.2%	0.2%	0.2%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%

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**TABLE 6 - SECOND TIER****Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>ELKO COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
Elko Convention/Visitors Authority														
Elko Television District														
<b><u>Local Governments</u></b>														
Elko County														
Population	47,710	49,230	50,620	45,291	46,668	46,577	45,805	46,499	47,586	48,339	50,434	50,561	51,325	52,097
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% in Unincorporated Area	42.7%	47.9%	48.7%	44.9%	46.2%	46.7%	46.5%	44.9%	44.6%	44.6%	46.1%	46.1%	46.9%	46.7%
Assessed Value	\$0.787	\$0.834	\$0.861	\$0.865	\$0.872	\$0.864	\$0.869	\$0.865	\$0.937	\$0.981	\$1.082	\$1.124	\$1.204	\$1.196
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% in Unincorporated Area	53.1%	53.9%	52.1%	51.4%	52.3%	51.3%	50.9%	50.7%	50.4%	49.6%	50.2%	53.5%	51.9%	52.8%
Carlin														
Population	2,680	2,430	2,390	2,161	2,215	2,074	2,045	2,240	2,261	2,281	2,295	2,322	2,345	2,370
% of County Total	5.6%	4.9%	4.7%	4.8%	4.7%	4.5%	4.5%	4.8%	4.8%	4.7%	4.5%	4.6%	4.6%	4.5%
Assessed Value	\$0.020	\$0.021	\$0.022	\$0.022	\$0.021	\$0.021	\$0.020	\$0.020	\$0.023	\$0.022	\$0.024	\$0.026	\$0.027	\$0.028
% of County Total	2.6%	2.5%	2.5%	2.5%	2.5%	2.4%	2.4%	2.4%	2.4%	2.2%	2.2%	2.3%	2.2%	2.3%
Elko City														
Population	19,670	18,420	18,510	16,708	17,093	16,690	16,354	17,140	17,850	18,183	18,427	18,424	18,428	18,842
% of County Total	41.2%	37.4%	36.6%	36.9%	36.6%	35.8%	35.7%	36.9%	37.5%	37.6%	36.5%	36.4%	35.9%	36.2%
Assessed Value	\$0.264	\$0.272	\$0.291	\$0.295	\$0.289	\$0.298	\$0.296	\$0.297	\$0.313	\$0.337	\$0.364	\$0.350	\$0.396	\$0.390
% of County Total	33.5%	32.6%	33.8%	34.1%	33.1%	34.4%	34.1%	34.3%	33.4%	34.4%	33.6%	31.2%	32.9%	32.6%
Wells														
Population	1,540	1,500	1,510	1,346	1,191	1,389	1,373	1,406	1,423	1,449	1,508	1,524	1,515	1,531
% of County Total	3.2%	3.0%	3.0%	3.0%	2.6%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	2.9%
Assessed Value	\$0.017	\$0.017	\$0.017	\$0.017	\$0.016	\$0.017	\$0.016	\$0.016	\$0.018	\$0.018	\$0.019	\$0.021	\$0.023	\$0.023
% of County Total	2.1%	2.0%	2.0%	1.9%	1.9%	2.0%	1.9%	1.8%	2.0%	1.8%	1.8%	1.8%	1.9%	1.9%
West Wendover														
Population	3,430	3,320	3,540	4,721	4,614	4,661	4,732	4,830	4,848	4,871	4,958	4,990	4,945	4,999
% of County Total	7.2%	6.7%	7.0%	10.4%	9.9%	10.0%	10.3%	10.4%	10.2%	10.1%	9.8%	9.9%	9.6%	9.6%
Assessed Value	\$0.069	\$0.075	\$0.083	\$0.087	\$0.089	\$0.086	\$0.094	\$0.093	\$0.111	\$0.118	\$0.132	\$0.125	\$0.133	\$0.123
% of County Total	8.7%	9.0%	9.6%	10.0%	10.3%	9.9%	10.8%	10.8%	11.8%	12.0%	12.2%	11.2%	11.0%	10.3%

**TABLE 6 - SECOND TIER**  
**Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis  
 (Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Jackpot														
Population	1,030	1,000	1,240	1,169	1,287	1,288	1,271	1,281	1,273	1,293	1,217	1,222	1,184	1,197
% of County Total	2.2%	2.0%	2.4%	2.6%	2.8%	2.8%	2.8%	2.8%	2.7%	2.7%	2.4%	2.4%	2.3%	2.3%
Assessed Value	\$0.027	\$0.027	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028	\$0.027	\$0.030	\$0.027	\$0.029	\$0.029	\$0.031	\$0.029
% of County Total	3.4%	3.3%	3.2%	3.3%	3.2%	3.2%	3.2%	3.2%	3.2%	2.8%	2.7%	2.6%	2.6%	2.4%
Montello														
Population	200	210	150	189	181	176	181	179	181	175	165	165	167	169
% of County Total	0.4%	0.4%	0.3%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.3%	0.3%	0.3%	0.3%
Assessed Value	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001
% of County Total	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Mountain City														
Population	150	150	150	134	132	127	125	123	121	125	129	130	121	122
% of County Total	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.2%	0.2%
Assessed Value	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.002	\$0.001	\$0.002	\$0.002	\$0.002	\$0.002
% of County Total	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.1%	0.1%	0.2%	0.2%	0.1%
<b><u>Special Districts</u></b>														
None														

### TABLE 6 - SECOND TIER

### Second-Tier CTX: Population and Assessed Value Shares of the County Total

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

[illegible]

**TABLE 6 - SECOND TIER**

**Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>EUREKA COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
Eureka Television District														
<b><u>Local Governments</u></b>														
Eureka County														
Population	1,660	1,640	1,930	1,651	1,506	1,384	1,420	1,484	1,485	1,460	1,458	1,553	1,562	1,609
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% in Unincorporated Area	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Assessed Value	\$0.441	\$0.399	\$0.425	\$0.423	\$0.253	\$0.330	\$0.354	\$0.289	\$0.383	\$0.428	\$0.560	\$0.677	\$0.658	\$0.586
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% in Unincorporated Area	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Crescent Valley														
Population	330	350	400	330	298	279	300	304	311	292	289	283	283	296
% of County Total	19.9%	21.3%	20.7%	20.0%	19.8%	20.2%	21.1%	20.5%	20.9%	20.0%	19.8%	18.2%	18.1%	18.4%
Assessed Value	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.004
% of County Total	0.7%	0.9%	0.8%	0.8%	1.2%	1.0%	0.9%	1.0%	0.8%	0.7%	0.5%	0.5%	0.5%	0.6%
Eureka														
Population	510	540	630	499	470	434	446	454	440	433	431	473	483	499
% of County Total	30.7%	32.9%	32.6%	30.2%	31.2%	31.3%	31.4%	30.6%	29.7%	29.7%	29.6%	30.4%	30.9%	31.0%
Assessed Value	\$0.006	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.008	\$0.008	\$0.009	\$0.008	\$0.010	\$0.010	\$0.010	\$0.010
% of County Total	1.3%	1.7%	1.6%	1.6%	2.8%	2.2%	2.1%	2.9%	2.3%	1.9%	1.7%	1.5%	1.6%	1.8%
<b><u>Special Districts</u></b>														
Diamond Valley Rodent														
Population														
% of County Total														
Assessed Value	\$0.009	\$0.009	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.011	\$0.011	\$0.012	\$0.013	\$0.015	\$0.016	\$0.015
% of County Total	1.9%	2.3%	2.2%	2.4%	3.9%	3.1%	3.0%	3.7%	2.9%	2.8%	2.3%	2.1%	2.4%	2.5%

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### TABLE 6 - SECOND TIER

### Second-Tier CTX: Population and Assessed Value Shares of the County Total

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Diamond Valley Weed														
Population % of County Total														
Assessed Value % of County Total	\$0.009 1.9%	\$0.009 2.3%	\$0.010 2.2%	\$0.010 2.4%	\$0.010 3.9%	\$0.010 3.1%	\$0.010 3.0%	\$0.011 3.7%	\$0.011 2.9%	\$0.012 2.8%	\$0.013 2.3%	\$0.015 2.1%	\$0.016 2.4%	\$0.015 2.5%

**TABLE 6 - SECOND TIER****Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>HUMBOLDT COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
None														
<b><u>Local Governments</u></b>														
Humboldt County														
Population	17,520	17,970	18,090	16,106	16,164	16,308	16,457	16,692	17,293	17,751	18,052	18,014	17,690	18,364
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% in Unincorporated Area	53.5%	51.0%	51.0%	55.5%	56.7%	55.6%	55.8%	56.6%	57.2%	56.9%	57.6%	57.5%	57.1%	56.6%
Assessed Value	\$0.611	\$0.636	\$0.600	\$0.574	\$0.529	\$0.457	\$0.473	\$0.465	\$0.494	\$0.539	\$0.543	\$0.574	\$0.642	\$0.629
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% in Unincorporated Area	82.2%	82.0%	80.7%	79.7%	77.6%	75.2%	75.5%	74.8%	73.2%	73.9%	73.2%	73.2%	74.9%	74.7%
Winnemucca														
Population	8,140	8,800	8,860	7,174	7,001	7,234	7,280	7,249	7,401	7,643	7,646	7,659	7,593	7,961
% of County Total	46.5%	49.0%	49.0%	44.5%	43.3%	44.4%	44.2%	43.4%	42.8%	43.1%	42.4%	42.5%	42.9%	43.4%
Assessed Value	\$0.109	\$0.114	\$0.116	\$0.117	\$0.119	\$0.113	\$0.116	\$0.117	\$0.132	\$0.141	\$0.145	\$0.154	\$0.161	\$0.159
% of County Total	17.8%	18.0%	19.3%	20.3%	22.4%	24.8%	24.5%	25.2%	26.8%	26.1%	26.8%	26.8%	25.1%	25.3%
<b><u>Special Districts</u></b>														
Golconda Fire Protection														
Population														
% of County Total														
Assessed Value	\$0.287	\$0.339	\$0.291	\$0.262	\$0.219	\$0.159	\$0.172	\$0.162	\$0.175	\$0.179	\$0.192	\$0.198	\$0.223	\$0.208
% of County Total	47.0%	53.3%	48.5%	45.6%	41.3%	34.7%	36.3%	34.9%	35.4%	33.1%	35.5%	34.5%	34.7%	33.1%
Humboldt Fire Protection														
Population														
% of County Total														
Assessed Value	\$0.015	\$0.015	\$0.015	\$0.016	\$0.015	\$0.014	\$0.013	\$0.014	\$0.016	\$0.018	\$0.022	\$0.024	\$0.024	\$0.025
% of County Total	2.5%	2.3%	2.5%	2.7%	2.9%	3.0%	2.8%	3.1%	3.2%	3.3%	4.1%	4.2%	3.8%	4.0%

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**TABLE 6 - SECOND TIER****Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Humboldt Hospital														
Population														
% of County Total														
Assessed Value	\$0.611	\$0.636	\$0.600	\$0.574	\$0.529	\$0.457	\$0.473	\$0.465	\$0.494	\$0.539	\$0.543	\$0.574	\$0.642	\$0.629
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
McDermitt Fire Protection														
Population														
% of County Total														
Assessed Value	\$0.004	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.006	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004
% of County Total	0.6%	0.5%	0.5%	0.6%	0.6%	0.7%	0.6%	0.7%	1.2%	0.7%	0.8%	0.8%	0.7%	0.6%
Orovada Community Services GID														
Population														
% of County Total														
Assessed Value	\$0.021	\$0.016	\$0.016	\$0.017	\$0.016	\$0.016	\$0.019	\$0.018	\$0.022	\$0.020	\$0.021	\$0.023	\$0.024	\$0.022
% of County Total	3.5%	2.6%	2.7%	2.9%	3.1%	3.6%	4.0%	3.9%	4.5%	3.7%	3.8%	4.0%	3.7%	3.4%
Orovada Fire Protection														
Population														
% of County Total														
Assessed Value	\$0.021	\$0.016	\$0.016	\$0.017	\$0.016	\$0.016	\$0.019	\$0.018	\$0.022	\$0.020	\$0.021	\$0.023	\$0.024	\$0.022
% of County Total	3.5%	2.6%	2.7%	2.9%	3.1%	3.6%	4.0%	3.9%	4.5%	3.7%	3.8%	4.0%	3.7%	3.4%
Paradise Fire Protection														
Population														
% of County Total														
Assessed Value	\$0.016	\$0.017	\$0.018	\$0.018	\$0.018	\$0.018	\$0.018	\$0.018	\$0.016	\$0.021	\$0.022	\$0.025	\$0.024	\$0.024
% of County Total	2.7%	2.6%	3.0%	3.2%	3.4%	3.9%	3.8%	3.9%	3.3%	3.9%	4.1%	4.3%	3.8%	3.8%

**TABLE 6 - SECOND TIER**  
**Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis  
 (Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Pueblo Fire Protection														
Population														
% of County Total														
Assessed Value	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.004	\$0.004	\$0.004	\$0.008	\$0.004	\$0.004	\$0.005	\$0.006	\$0.005
% of County Total	0.5%	0.5%	0.5%	0.6%	0.6%	0.9%	0.8%	0.8%	1.6%	0.7%	0.8%	0.8%	0.9%	0.7%
Winnemucca Rural Fire Protection														
Population														
% of County Total														
Assessed Value	\$0.059	\$0.057	\$0.063	\$0.068	\$0.066	\$0.063	\$0.066	\$0.064	\$0.069	\$0.081	\$0.079	\$0.083	\$0.090	\$0.094
% of County Total	9.6%	9.0%	10.5%	11.8%	12.5%	13.7%	13.9%	13.7%	14.1%	15.0%	14.6%	14.5%	14.0%	14.9%

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**TABLE 6 - SECOND TIER****Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>LANDER COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
Lander Co. Sewer Improvement #2														
<b><u>Local Governments</u></b>														
Lander County														
Population	7,030	7,040	7,010	5,794	5,761	5,547	5,277	5,357	5,509	5,655	5,747	5,891	6,003	5,992
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% in Unincorporated Area	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Assessed Value	\$0.170	\$0.193	\$0.204	\$0.197	\$0.191	\$0.177	\$0.166	\$0.167	\$0.269	\$0.266	\$0.286	\$0.336	\$0.351	\$0.364
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% in Unincorporated Area	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Austin														
Population	420	380	370	305	312	295	271	293	288	287	275	309	304	312
% of County Total	6.0%	5.4%	5.3%	5.3%	5.4%	5.3%	5.1%	5.5%	5.2%	5.1%	4.8%	5.2%	5.1%	5.2%
Assessed Value	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.004	\$0.003	\$0.003	\$0.003	\$0.004	\$0.004
% of County Total	1.5%	1.4%	1.3%	1.4%	1.3%	1.6%	1.8%	1.8%	1.5%	1.2%	1.1%	1.0%	1.0%	1.0%
Battle Mountain														
Population	4,500	4,740	4,220	3,453	3,056	2,770	2,623	2,645	2,692	2,740	2,845	2,922	2,967	2,922
% of County Total	64.0%	67.3%	60.2%	59.6%	53.0%	49.9%	49.7%	49.4%	48.9%	48.4%	49.5%	49.6%	49.4%	48.8%
Assessed Value	\$0.029	\$0.030	\$0.030	\$0.029	\$0.028	\$0.027	\$0.027	\$0.028	\$0.031	\$0.032	\$0.033	\$0.035	\$0.035	\$0.035
% of County Total	16.8%	15.7%	14.5%	14.8%	14.5%	15.3%	16.5%	16.5%	11.7%	12.1%	11.4%	10.3%	10.0%	9.7%
Kingston														
Population	250	240	250	219	275	256	271	239	288	306	309	320	331	328
% of County Total	3.6%	3.4%	3.6%	3.8%	4.8%	4.6%	5.1%	4.5%	5.2%	5.4%	5.4%	5.4%	5.5%	5.5%
Assessed Value	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.004	\$0.004	\$0.004	\$0.005	\$0.005	\$0.005	\$0.005
% of County Total	1.6%	1.5%	1.5%	1.6%	1.6%	1.8%	2.0%	2.2%	1.3%	1.5%	1.7%	1.5%	1.4%	1.4%

**TABLE 6 - SECOND TIER**  
**Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis  
 (Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Special Districts</b>														
Lander Hospital District														
Population														
% of County Total														
Assessed Value	\$0.170	\$0.193	\$0.204	\$0.197	\$0.191	\$0.177	\$0.166	\$0.167	\$0.269	\$0.266	\$0.286	\$0.336	\$0.351	\$0.364
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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**TABLE 6 - SECOND TIER****Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>LINCOLN COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
None														
<b><u>Local Governments</u></b>														
Lincoln County														
Population	4,110	4,190	4,250	4,165	3,861	3,879	3,749	3,822	3,886	3,987	4,184	4,352	4,317	4,631
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% in Unincorporated Area	74.0%	72.6%	73.4%	73.0%	67.0%	72.7%	68.4%	73.5%	73.9%	74.9%	74.0%	75.3%	74.4%	75.3%
Assessed Value	\$0.084	\$0.083	\$0.086	\$0.094	\$0.107	\$0.112	\$0.105	\$0.110	\$0.156	\$0.175	\$0.185	\$0.206	\$0.195	\$0.192
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% in Unincorporated Area	91.7%	91.1%	91.0%	91.5%	92.1%	92.4%	91.7%	91.6%	93.4%	93.4%	93.4%	93.7%	93.3%	93.2%
Caliente														
Population	1,070	1,150	1,130	1,123	1,276	1,058	1,184	1,014	1,015	1,002	1,089	1,077	1,106	1,144
% of County Total	26.0%	27.4%	26.6%	27.0%	33.0%	27.3%	31.6%	26.5%	26.1%	25.1%	26.0%	24.7%	25.6%	24.7%
Assessed Value	\$0.007	\$0.007	\$0.008	\$0.008	\$0.008	\$0.009	\$0.009	\$0.009	\$0.010	\$0.011	\$0.012	\$0.013	\$0.013	\$0.013
% of County Total	8.3%	8.9%	9.0%	8.5%	7.9%	7.6%	8.3%	8.4%	6.6%	6.6%	6.6%	6.3%	6.7%	6.8%
Alamo														
Population	370	480	490	478	367	442	428	441	428	432	427	464	455	503
% of County Total	9.0%	11.5%	11.5%	11.5%	9.5%	11.4%	11.4%	11.5%	11.0%	10.8%	10.2%	10.7%	10.5%	10.9%
Assessed Value	\$0.004	\$0.004	\$0.004	\$0.005	\$0.005	\$0.006	\$0.006	\$0.006	\$0.007	\$0.008	\$0.009	\$0.010	\$0.010	\$0.010
% of County Total	4.8%	4.9%	5.1%	5.2%	5.1%	5.0%	5.5%	5.7%	4.4%	4.7%	5.0%	4.9%	5.2%	5.3%
Panaca														
Population	410	580	670	632	552	564	541	552	562	558	595	645	659	626
% of County Total	10.0%	13.8%	15.8%	15.2%	14.3%	14.5%	14.4%	14.4%	14.5%	14.0%	14.2%	14.8%	15.3%	13.5%
Assessed Value	\$0.005	\$0.006	\$0.006	\$0.006	\$0.007	\$0.007	\$0.007	\$0.007	\$0.009	\$0.010	\$0.011	\$0.012	\$0.012	\$0.012
% of County Total	6.3%	6.9%	7.1%	6.5%	6.1%	6.2%	6.6%	6.6%	5.6%	5.5%	5.8%	5.9%	6.1%	6.2%
Pioche														
Population	770	920	890	840	628	680	659	669	698	703	791	785	837	839
% of County Total	18.7%	22.0%	20.9%	20.2%	16.3%	17.5%	17.6%	17.5%	18.0%	17.6%	18.9%	18.0%	19.4%	18.1%
Assessed Value	\$0.007	\$0.007	\$0.008	\$0.007	\$0.008	\$0.008	\$0.009	\$0.009	\$0.011	\$0.015	\$0.018	\$0.020	\$0.017	\$0.018
% of County Total	7.9%	8.7%	8.9%	8.0%	7.7%	7.4%	8.3%	8.5%	7.2%	8.7%	9.7%	9.5%	8.9%	9.1%

**TABLE 6 - SECOND TIER**  
**Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis  
 (Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Special Districts</b>														
Lincoln County Hospital District														
Population														
% of County Total														
Assessed Value	\$0.084	\$0.083	\$0.086	\$0.094	\$0.107	\$0.112	\$0.105	\$0.110	\$0.156	\$0.175	\$0.185	\$0.206	\$0.195	\$0.192
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Pahrnagat Valley Fire Protection														
Population														
% of County Total														
Assessed Value	\$0.009	\$0.009	\$0.010	\$0.011	\$0.012	\$0.013	\$0.013	\$0.014	\$0.016	\$0.019	\$0.021	\$0.024	\$0.024	\$0.025
% of County Total	10.1%	10.6%	11.4%	12.1%	11.6%	11.5%	12.5%	12.7%	10.3%	10.7%	11.2%	11.6%	12.5%	12.9%
Pioche Fire Protection District														
Population														
% of County Total														
Assessed Value	\$0.008	\$0.008	\$0.009	\$0.009	\$0.009	\$0.009	\$0.010	\$0.010	\$0.013	\$0.017	\$0.019	\$0.022	\$0.019	\$0.020
% of County Total	8.9%	9.6%	10.1%	9.1%	8.9%	8.5%	9.4%	9.5%	8.2%	9.6%	10.5%	10.6%	10.0%	10.3%

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**TABLE 6 - SECOND TIER****Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>LYON COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
Stagecoach GID														
Willowcreek GID														
<b><u>Local Governments</u></b>														
Lyon County														
Population	30,370	32,200	34,150	34,501	37,329	38,777	41,244	44,646	48,860	54,031	55,903	55,820	53,825	52,334
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% in Unincorporated Area	69.1%	69.0%	67.5%	66.1%	66.7%	65.7%	64.6%	62.6%	60.4%	59.1%	59.0%	58.9%	59.0%	59.0%
Assessed Value	\$0.553	\$0.615	\$0.672	\$0.722	\$0.762	\$0.811	\$0.897	\$1.053	\$1.364	\$1.666	\$1.857	\$1.653	\$1.336	\$1.332
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% in Unincorporated Area	66.0%	63.3%	62.7%	61.9%	62.2%	60.4%	61.6%	60.1%	58.7%	55.7%	55.9%	57.8%	62.1%	61.4%
Yerington														
Population	2,870	2,960	3,070	2,883	2,889	2,859	2,902	2,912	2,980	3,257	3,319	3,324	3,138	3,034
% of County Total	9.5%	9.2%	9.0%	8.4%	7.7%	7.4%	7.0%	6.5%	6.1%	6.0%	5.9%	6.0%	5.8%	5.8%
Assessed Value	\$0.037	\$0.038	\$0.038	\$0.042	\$0.042	\$0.042	\$0.041	\$0.043	\$0.052	\$0.058	\$0.063	\$0.064	\$0.059	\$0.056
% of County Total	6.7%	6.2%	5.7%	5.8%	5.5%	5.2%	4.6%	4.0%	3.8%	3.5%	3.4%	3.9%	4.4%	4.2%
Fernley														
Population	6,510	7,020	8,030	8,830	9,529	10,440	11,718	13,775	16,357	18,850	19,585	19,609	18,929	18,434
% of County Total	21.4%	21.8%	23.5%	25.6%	25.5%	26.9%	28.4%	30.9%	33.5%	34.9%	35.0%	35.1%	35.2%	35.2%
Assessed Value	\$0.151	\$0.188	\$0.213	\$0.234	\$0.247	\$0.279	\$0.303	\$0.378	\$0.511	\$0.680	\$0.756	\$0.633	\$0.448	\$0.458
% of County Total	27.4%	30.5%	31.6%	32.3%	32.4%	34.5%	33.8%	35.9%	37.5%	40.8%	40.7%	38.3%	33.5%	34.4%
<b><u>Special Districts</u></b>														
Carson-Truckee Water Conservancy														
Population														
% of County Total														
Assessed Value	\$0.380	\$0.439	\$0.489	\$0.529	\$0.564	\$0.610	\$0.694	\$0.833	\$1.061	\$1.333	\$1.478	\$1.298	\$1.036	\$1.002
% of County Total	68.7%	71.3%	72.8%	73.2%	73.9%	75.2%	77.3%	79.1%	77.8%	80.0%	79.6%	78.5%	77.5%	75.2%

**TABLE 6 - SECOND TIER****Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Central Lyon Fire Protection														
Population														
% of County Total														
Assessed Value	\$0.230	\$0.254	\$0.283	\$0.283	\$0.294	\$0.312	\$0.371	\$0.440	\$0.561	\$0.668	\$0.767	\$0.698	\$0.588	\$0.581
% of County Total	41.5%	41.3%	42.1%	39.2%	38.5%	38.5%	41.3%	41.8%	41.1%	40.1%	41.3%	42.2%	44.0%	43.6%
Mason Valley Fire Protection														
Population														
% of County Total														
Assessed Value	\$0.076	\$0.079	\$0.082	\$0.083	\$0.086	\$0.087	\$0.089	\$0.092	\$0.106	\$0.120	\$0.135	\$0.131	\$0.122	\$0.122
% of County Total	13.8%	12.9%	12.2%	11.5%	11.2%	10.8%	9.9%	8.8%	7.8%	7.2%	7.2%	7.9%	9.1%	9.1%
Mason Valley Mosquito Abatement														
Population														
% of County Total														
Assessed Value	\$0.113	\$0.117	\$0.120	\$0.124	\$0.127	\$0.129	\$0.131	\$0.135	\$0.158	\$0.178	\$0.197	\$0.195	\$0.181	\$0.177
% of County Total	20.5%	19.0%	17.9%	17.1%	16.7%	15.9%	14.6%	12.8%	11.6%	10.7%	10.6%	11.8%	13.5%	13.3%
North Lyon Fire Protection														
Population														
% of County Total														
Assessed Value	\$0.151	\$0.188	\$0.213	\$0.245	\$0.267	\$0.298	\$0.323	\$0.393	\$0.529	\$0.698	\$0.771	\$0.647	\$0.460	\$0.471
% of County Total	27.4%	30.5%	31.6%	34.0%	35.0%	36.7%	36.0%	37.3%	38.8%	41.9%	41.5%	39.1%	34.4%	35.3%
Silver Springs Stagecoach Hospital														
Population														
% of County Total														
Assessed Value	\$0.035	\$0.070	\$0.078	\$0.085	\$0.086	\$0.088	\$0.088	\$0.101	\$0.126	\$0.170	\$0.197	\$0.185	\$0.157	\$0.154
% of County Total	6.3%	11.4%	11.6%	11.8%	11.3%	10.9%	9.9%	9.6%	9.3%	10.2%	10.6%	11.2%	11.8%	11.5%

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**TABLE 6 - SECOND TIER****Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Smith Valley Fire Protection														
Population														
% of County Total														
Assessed Value	\$0.035	\$0.036	\$0.038	\$0.042	\$0.044	\$0.045	\$0.049	\$0.060	\$0.089	\$0.092	\$0.101	\$0.092	\$0.087	\$0.082
% of County Total	6.3%	5.9%	5.6%	5.8%	5.7%	5.6%	5.4%	5.7%	6.5%	5.5%	5.4%	5.6%	6.5%	6.2%
South Lyon Hospital District														
Population														
% of County Total														
Assessed Value	\$0.172	\$0.178	\$0.182	\$0.195	\$0.198	\$0.201	\$0.204	\$0.220	\$0.274	\$0.297	\$0.317	\$0.308	\$0.288	\$0.281
% of County Total	31.0%	29.0%	27.1%	27.0%	26.0%	24.7%	22.7%	20.9%	20.1%	17.8%	17.1%	18.6%	21.6%	21.1%

**TABLE 6 - SECOND TIER**  
**Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis  
 (Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>MINERAL COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
None														
<b><u>Local Governments</u></b>														
Mineral County														
Population	6,860	6,620	6,450	5,071	4,743	4,695	4,687	4,673	4,629	4,399	4,377	4,401	4,474	4,471
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% in Unincorporated Area	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Assessed Value	\$0.104	\$0.097	\$0.091	\$0.084	\$0.076	\$0.073	\$0.071	\$0.072	\$0.075	\$0.084	\$0.089	\$0.098	\$0.097	\$0.093
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% in Unincorporated Area	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b><u>Special Districts</u></b>														
Mineral County Hospital District														
Population														
% of County Total														
Assessed Value	\$0.104	\$0.097	\$0.091	\$0.084	\$0.076	\$0.073	\$0.071	\$0.072	\$0.075	\$0.084	\$0.089	\$0.098	\$0.097	\$0.093
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

(Assessed Value Amounts Shown in Billions)

[illegible]

**TABLE 6 - SECOND TIER****Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Pahrump</b>														
Population	18,970	20,080	24,500	24,181	26,470	27,527	28,847	30,465	33,241	36,645	37,928	38,882	38,247	37,796
% of County Total	68.7%	67.5%	73.0%	74.4%	77.0%	78.6%	78.7%	79.8%	80.5%	81.8%	81.9%	82.1%	82.5%	83.1%
Assessed Value	\$0.370	\$0.424	\$0.478	\$0.535	\$0.575	\$0.605	\$0.650	\$0.737	\$0.973	\$1.356	\$1.543	\$1.667	\$1.288	\$0.756
% of County Total	63.2%	65.5%	66.3%	70.7%	71.5%	74.1%	74.5%	75.6%	79.8%	84.0%	84.9%	86.7%	80.5%	70.6%
<b>Round Mountain</b>														
Population	900	960	1,060	1,036	864	779	784	767	744	787	831	850	837	806
% of County Total	3.3%	3.2%	3.2%	3.2%	2.5%	2.2%	2.1%	2.0%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%
Assessed Value	\$0.050	\$0.063	\$0.073	\$0.064	\$0.069	\$0.068	\$0.064	\$0.068	\$0.069	\$0.065	\$0.076	\$0.068	\$0.086	\$0.084
% of County Total	8.6%	9.7%	10.1%	8.5%	8.6%	8.4%	7.4%	7.0%	5.7%	4.1%	4.2%	3.5%	5.4%	7.8%
<b>Tonopah</b>														
Population	2,760	3,280	3,010	2,827	2,779	2,422	2,481	2,341	2,607	2,600	2,610	2,628	2,580	2,488
% of County Total	10.0%	11.0%	9.0%	8.7%	8.1%	6.9%	6.8%	6.1%	6.3%	5.8%	5.6%	5.5%	5.6%	5.5%
Assessed Value	\$0.027	\$0.028	\$0.028	\$0.027	\$0.026	\$0.025	\$0.025	\$0.026	\$0.028	\$0.027	\$0.030	\$0.031	\$0.032	\$0.030
% of County Total	4.7%	4.3%	3.9%	3.6%	3.2%	3.1%	2.9%	2.6%	2.3%	1.7%	1.7%	1.6%	2.0%	2.8%
<b>Special Districts</b>														
<b>Amargosa Library District</b>														
Population														
% of County Total														
Assessed Value	\$0.025	\$0.021	\$0.018	\$0.018	\$0.018	\$0.019	\$0.026	\$0.028	\$0.029	\$0.029	\$0.032	\$0.035	\$0.047	\$0.036
% of County Total	4.3%	3.2%	2.4%	2.4%	2.3%	2.4%	3.0%	2.9%	2.4%	1.8%	1.8%	1.8%	2.9%	3.4%
<b>Beatty Library District</b>														
Population														
% of County Total														
Assessed Value	\$0.039	\$0.037	\$0.030	\$0.020	\$0.016	\$0.017	\$0.016	\$0.017	\$0.018	\$0.017	\$0.018	\$0.019	\$0.020	\$0.020
% of County Total	6.7%	5.8%	4.1%	2.6%	2.0%	2.0%	1.9%	1.7%	1.5%	1.0%	1.0%	1.0%	1.2%	1.9%

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**TABLE 6 - SECOND TIER****Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Nye Hospital														
Population														
% of County Total														
Assessed Value	\$0.160	\$0.167												
% of County Total	27.4%	25.8%												
Pahrump Community Hospital														
Population														
% of County Total														
Assessed Value	\$0.370	\$0.424	\$0.478	\$0.535	\$0.575	\$0.605	\$0.650	\$0.737						
% of County Total	63.2%	65.5%	66.3%	70.7%	71.5%	74.1%	74.5%	75.6%						
Pahrump Library District														
Population														
% of County Total														
Assessed Value	\$0.370	\$0.424	\$0.478	\$0.535	\$0.575	\$0.605	\$0.650	\$0.737	\$0.973	\$1.356	\$1.543	\$1.667	\$1.288	\$0.756
% of County Total	63.2%	65.5%	66.3%	70.7%	71.5%	74.1%	74.5%	75.6%	79.8%	84.0%	84.9%	86.7%	80.5%	70.6%
Pahrump Swimming Pool GID														
Population														
% of County Total														
Assessed Value	\$0.370	\$0.424	\$0.478	\$0.535	\$0.575	\$0.605	\$0.650	\$0.737	\$0.973	\$1.356	\$1.543	\$1.667	\$1.288	\$0.756
% of County Total	63.2%	65.5%	66.3%	70.7%	71.5%	74.1%	74.5%	75.6%	79.8%	84.0%	84.9%	86.7%	80.5%	70.6%
Smoky Valley Library District														
Population														
% of County Total														
Assessed Value	\$0.057	\$0.070	\$0.079	\$0.072	\$0.077	\$0.076	\$0.073	\$0.076	\$0.077	\$0.074	\$0.089	\$0.083	\$0.101	\$0.100
% of County Total	9.7%	10.8%	11.0%	9.5%	9.5%	9.3%	8.3%	7.8%	6.3%	4.6%	4.9%	4.3%	6.3%	9.3%

**TABLE 6 - SECOND TIER**  
**Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis  
 (Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Tonopah Library District														
Population														
% of County Total														
Assessed Value	\$0.030	\$0.031	\$0.037	\$0.035	\$0.036	\$0.036	\$0.037	\$0.033	\$0.032	\$0.035	\$0.039	\$0.042	\$0.042	\$0.040
% of County Total	5.2%	4.7%	5.1%	4.6%	4.4%	4.4%	4.2%	3.4%	2.6%	2.2%	2.2%	2.2%	2.6%	3.8%

### TABLE 6 - SECOND TIER

### Second-Tier CTX: Population and Assessed Value Shares of the County Total

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

[illegible]

**TABLE 6 - SECOND TIER**  
**Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis  
 (Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>STOREY COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
None														
<b><u>Local Governments</u></b>														
Storey County														
Population	3,520	3,670	3,740	3,399	3,714	3,639	3,736	3,797	4,012	4,110	4,293	4,384	4,317	4,234
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% in Unincorporated Area	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Assessed Value	\$0.160	\$0.173	\$0.125	\$0.132	\$0.167	\$0.161	\$0.174	\$0.186	\$0.320	\$0.425	\$0.561	\$0.612	\$0.584	\$0.547
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% in Unincorporated Area	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b><u>Special Districts</u></b>														
Carson-Truckee Water Conservancy														
Population														
% of County Total														
Assessed Value	\$0.057	\$0.076	\$0.082	\$0.087	\$0.120	\$0.111	\$0.124	\$0.130	\$0.238	\$0.263	\$0.334	\$0.405	\$0.384	\$0.411
% of County Total	35.4%	44.1%	65.7%	65.9%	71.7%	68.7%	71.3%	69.8%	74.4%	61.9%	59.5%	66.2%	65.7%	75.2%

### TABLE 6 - SECOND TIER

### Second-Tier CTX: Population and Assessed Value Shares of the County Total

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

[illegible]

**TABLE 6 - SECOND TIER****Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Incline Village GID														
Population														
% of County Total														
Assessed Value	\$0.886	\$0.903	\$0.939	\$0.972	\$1.083	\$1.400	\$1.399	\$1.446	\$1.559	\$1.547	\$1.877	\$1.581	\$1.449	\$1.369
% of County Total	11.8%	10.6%	10.5%	10.3%	11.1%	13.1%	12.4%	11.8%	11.1%	10.0%	10.6%	10.2%	10.4%	10.6%
North Lake Tahoe Fire Protection														
Population														
% of County Total														
Assessed Value	\$0.892	\$0.909	\$0.951	\$0.996	\$1.091	\$1.406	\$1.405	\$1.466	\$1.563	\$1.553	\$1.882	\$1.584	\$1.452	\$1.372
% of County Total	11.9%	10.7%	10.6%	10.5%	11.1%	13.1%	12.5%	12.0%	11.1%	10.0%	10.6%	10.2%	10.4%	10.6%
Palomino Valley GID														
Population														
% of County Total														
Assessed Value	\$0.036	\$0.036	\$0.044	\$0.040	\$0.045	\$0.047	\$0.049	\$0.056	\$0.067	\$0.115	\$0.123	\$0.097	\$0.075	\$0.057
% of County Total	0.5%	0.4%	0.5%	0.4%	0.5%	0.4%	0.4%	0.5%	0.5%	0.7%	0.7%	0.6%	0.5%	0.4%
Sierra Forest Fire Protection														
Population														
% of County Total														
Assessed Value	\$0.441	\$0.488	\$0.532	\$0.603	\$0.674	\$0.805	\$0.811	\$0.860	\$1.003	\$1.067	\$1.354	\$1.154	\$1.028	\$0.938
% of County Total	5.9%	5.7%	5.9%	6.4%	6.9%	7.5%	7.2%	7.0%	7.2%	6.9%	7.6%	7.4%	7.4%	7.3%
Truckee Meadows Fire Protection														
Population														
% of County Total														
Assessed Value	\$1.311	\$1.404	\$1.373	\$1.518	\$1.589	\$1.761	\$1.930	\$2.069	\$2.254	\$2.740	\$3.059	\$2.673	\$2.355	\$2.112
% of County Total	17.5%	16.5%	15.3%	16.1%	16.2%	16.4%	17.2%	16.9%	16.1%	17.7%	17.2%	17.2%	16.9%	16.3%

TABLE 6 - SECOND TIER

### Second-Tier CTX: Population and Assessed Value Shares of the County Total

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

[illegible]

**TABLE 6 - SECOND TIER****Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>WHITE PINE COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
None														
<b><u>Local Governments</u></b>														
White Pine County														
Population	10,640	10,960	11,150	9,181	8,783	8,863	8,842	8,966	9,275	9,542	9,590	9,694	9,570	9,503
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% in Unincorporated Area	51.2%	51.6%	51.6%	56.0%	57.9%	56.2%	56.7%	55.8%	55.1%	54.7%	55.2%	55.1%	55.2%	55.4%
Assessed Value	\$0.172	\$0.174	\$0.141	\$0.129	\$0.123	\$0.122	\$0.119	\$0.128	\$0.156	\$0.190	\$0.198	\$0.219	\$0.225	\$0.226
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
% in Unincorporated Area	75.5%	74.4%	68.7%	65.9%	63.9%	63.6%	61.5%	62.1%	67.6%	66.5%	71.4%	72.3%	73.2%	73.6%
Ely														
Population	5,190	5,310	5,400	4,041	3,695	3,886	3,829	3,962	4,166	4,325	4,294	4,352	4,291	4,235
% of County Total	48.8%	48.4%	48.4%	44.0%	42.1%	43.8%	43.3%	44.2%	44.9%	45.3%	44.8%	44.9%	44.8%	44.6%
Assessed Value	\$0.042	\$0.044	\$0.044	\$0.044	\$0.044	\$0.044	\$0.046	\$0.048	\$0.050	\$0.064	\$0.057	\$0.061	\$0.060	\$0.060
% of County Total	24.5%	25.6%	31.3%	34.1%	36.1%	36.4%	38.5%	37.9%	32.4%	33.5%	28.6%	27.7%	26.8%	26.4%
Lund														
Population	190	200	200	161	146	146	147	147	156	162	164	157	158	162
% of County Total	1.8%	1.8%	1.8%	1.8%	1.7%	1.7%	1.7%	1.6%	1.7%	1.7%	1.7%	1.6%	1.6%	1.7%
Assessed Value	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002
% of County Total	0.8%	0.8%	1.0%	1.1%	1.1%	1.1%	1.2%	1.1%	1.0%	0.9%	0.9%	0.9%	0.8%	0.8%
McGill														
Population	1,360	1,430	1,440	1,184	1,059	1,071	1,066	1,079	1,109	1,145	1,125	1,128	1,109	1,108
% of County Total	12.8%	13.0%	12.9%	12.9%	12.1%	12.1%	12.1%	12.0%	12.0%	12.0%	11.7%	11.6%	11.6%	11.7%
Assessed Value	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.006	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007
% of County Total	2.8%	2.9%	3.5%	4.1%	4.3%	4.4%	4.5%	4.2%	4.0%	3.6%	3.6%	3.4%	3.3%	3.3%
Ruth														
Population	470	490	490	404	366	373	372	379	394	405	400	407	402	399
% of County Total	4.4%	4.5%	4.4%	4.4%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%
Assessed Value	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.003	\$0.003	\$0.003
% of County Total	1.0%	1.0%	1.3%	1.4%	1.5%	1.5%	1.5%	1.5%	1.2%	1.0%	1.0%	1.3%	1.4%	1.3%

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**TABLE 6 - SECOND TIER****Second-Tier CTX: Population and Assessed Value Shares of the County Total**

Source: Department of Taxation and Applied Analysis

(Assessed Value Amounts Shown in Billions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Special Districts</b>														
White Pine Hospital District														
Population														
% of County Total														
Assessed Value	\$0.172	\$0.174	\$0.141	\$0.129	\$0.123	\$0.122	\$0.119	\$0.128	\$0.156	\$0.190	\$0.198	\$0.219	\$0.225	\$0.226
% of County Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

**Notes:**

- 1.) Population: This is the population estimate for July 1 of a calendar year prepared by the State Demographer for each county, city, town, and township under NRS 360.283 and certified by the Governor on or before March 1 of each year pursuant to NRS 360.285. The Department of Taxation is required, except as provided in subsection 9 of NRS 360.690, to use these population estimates in calculating the 5-year average percentage change in population is used in determining the 1-Plus Factor and No 1-Plus Factor for each local government in the county. The average percentage in population for a local government is based on the 5 fiscal years immediately preceding the fiscal year in which the CTX distribution will be made.
- 2.) Assessed Value: The assessed value amount for each local government and special district includes the assessed value attributable to a redevelopment agency, but excludes the portion attributable to the net proceeds of minerals. The 5-year average percentage change in assessed value is used in determining the 1-Plus Factor and No 1-Plus Factor for each local government and special district in a county. The average percentage in assessed value for a local government or special district is based on the fiscal year in which the CTX distribution will be made, as projected by the Department of Taxation, and the 4 fiscal years immediately preceding the fiscal year in which the CTX distribution will be made.
- 3.) For each local government (county, city, or town), the No 1-Plus Factor is equal to the sum of the 5-year average percentage change in the population of the local government and the 5-year average percentage change in the assessed value of the local government. For special districts, the No 1-Plus Factor is equal to the 5-year average percentage change in the assessed value of the special district.
- 4.) For each local government (county, city, or town), the 1-Plus Factor is equal to 1 plus the sum of the 5-year average percentage change in the population of the local government and the 5-year average percentage change in the assessed value of the local government. For special districts, the 1-Plus Factor is equal to 1 plus the 5-year average percentage change in the assessed value of the special district. Under a modified version of the 1-Plus (under subsection 7 of NRS 360.690), the 1-Plus Factor for a special district is equal to 1 plus the sum of the 5-year average percentage change in the population of the county and the 5-year average percentage change in the assessed value of the special district.
- 5.) The excess distribution share for each local government and special district in a county is calculated by multiplying each entity's No 1-Plus Factor or 1-Plus Factor (whichever is required) times the entity's estimated fiscal year Base CTX revenue amount (determined pursuant to NRS 360.680) and calculating each local government's and special district's product from this multiplication in proportion to the sum of the product from this multiplication for all local governments and special districts in the county.

**TABLE 7 - SECOND TIER**

**Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>CARSON CITY</b>														
<b><u>Enterprise Districts</u></b>														
None														
<b><u>Local Governments</u></b>														
Carson City														
Distribution Share Used	98.6%	98.6%	98.6%	98.6%	98.6%	98.7%	99.0%	99.0%	98.4%	98.6%	98.5%	98.3%	97.2%	98.6%
No 1-Plus Distribution Share	99.0%	99.1%	98.8%	98.9%	99.1%	99.1%	99.0%	99.0%	98.4%	98.6%	98.5%	98.3%	97.2%	97.1%
1-Plus Distribution Share	98.6%	98.6%	98.6%	98.6%	98.6%	98.6%	98.6%	98.6%	98.6%	98.6%	98.6%	98.6%	98.5%	98.6%
Factor Used	1.101	1.092	1.073	0.820	0.571	0.308	0.054	0.057	0.095	0.106	0.133	0.120	0.083	1.015
No 1-Plus Factor	0.101	0.092	0.073	0.070	0.071	0.058	0.054	0.057	0.095	0.106	0.133	0.120	0.083	0.015
1-Plus Factor	1.101	1.092	1.073	1.070	1.071	1.058	1.054	1.057	1.095	1.106	1.133	1.120	1.083	1.015
<b><u>Special Districts</u></b>														
Carson-Truckee Water Conservancy														
Distribution Share Used	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
No 1-Plus Distribution Share	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%
1-Plus Distribution Share	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Factor Used	1.069	1.063	1.059	0.800	0.550	0.290	0.041	0.044	0.078	0.093	0.123	0.112	0.082	1.019
No 1-Plus Factor	0.069	0.063	0.059	0.050	0.050	0.040	0.041	0.044	0.078	0.093	0.123	0.112	0.082	0.019
1-Plus Factor	1.069	1.063	1.059	1.050	1.050	1.040	1.041	1.044	1.078	1.093	1.123	1.112	1.082	1.019
Sierra Forest Fire Protection														
Distribution Share Used	1.3%	1.3%	1.3%	1.3%	1.2%	1.2%	0.9%	0.9%	1.5%	1.3%	1.4%	1.6%	2.7%	1.3%
No 1-Plus Distribution Share	0.9%	0.8%	1.1%	1.0%	0.8%	0.8%	0.9%	0.9%	1.5%	1.3%	1.4%	1.6%	2.7%	2.8%
1-Plus Distribution Share	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.4%	1.3%
Factor Used	1.072	1.059	1.064	0.803	0.545	0.285	0.037	0.038	0.111	0.107	0.146	0.150	0.174	1.033
No 1-Plus Factor	0.072	0.059	0.064	0.053	0.045	0.035	0.037	0.038	0.111	0.107	0.146	0.150	0.174	0.033
1-Plus Factor	1.072	1.059	1.064	1.053	1.045	1.035	1.037	1.038	1.111	1.107	1.146	1.150	1.174	1.033

**TABLE 7 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>CHURCHILL COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
None														
<b><u>Local Governments</u></b>														
Churchill County														
Distribution Share Used	74.8%	74.5%	74.8%	74.9%	75.1%	74.8%	80.7%	78.1%	77.9%	70.8%	69.5%	68.3%	71.7%	74.5%
No 1-Plus Distribution Share	75.3%	70.0%	75.9%	77.0%	78.8%	75.6%	80.7%	78.1%	77.9%	70.8%	69.5%	68.3%	71.7%	69.8%
1-Plus Distribution Share	74.8%	74.5%	74.8%	74.9%	75.0%	74.8%	74.9%	74.9%	75.0%	74.3%	74.1%	73.9%	74.4%	74.5%
Factor Used	1.107	1.062	1.100	0.810	0.559	0.287	0.033	0.037	0.084	0.117	0.129	0.131	0.118	1.055
No 1-Plus Factor	0.107	0.062	0.100	0.060	0.059	0.037	0.033	0.037	0.084	0.117	0.129	0.131	0.118	0.055
1-Plus Factor	1.107	1.062	1.100	1.060	1.059	1.037	1.033	1.037	1.084	1.117	1.129	1.131	1.118	1.055
Fallon														
Distribution Share Used	21.5%	21.7%	21.5%	21.3%	21.1%	21.5%	17.0%	18.6%	19.1%	26.2%	27.3%	28.4%	24.8%	21.7%
No 1-Plus Distribution Share	22.9%	26.8%	22.3%	20.3%	18.6%	21.8%	17.0%	18.6%	19.1%	26.2%	27.3%	28.4%	24.8%	26.5%
1-Plus Distribution Share	21.5%	21.7%	21.5%	21.4%	21.3%	21.4%	21.3%	21.3%	21.2%	21.9%	22.1%	22.3%	21.8%	21.7%
Factor Used	1.113	1.082	1.103	0.805	0.549	0.287	0.025	0.031	0.072	0.151	0.177	0.189	0.142	1.074
No 1-Plus Factor	0.113	0.082	0.103	0.055	0.049	0.037	0.025	0.031	0.072	0.151	0.177	0.189	0.142	0.074
1-Plus Factor	1.113	1.082	1.103	1.055	1.049	1.037	1.025	1.031	1.072	1.151	1.177	1.189	1.142	1.074
<b><u>Special Districts</u></b>														
Carson-Truckee Water Conservancy														
Distribution Share Used	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
No 1-Plus Distribution Share	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
1-Plus Distribution Share	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Factor Used	1.050	1.055	1.046	0.788	0.539	0.276	0.018	0.030	0.063	0.098	0.113	0.121	0.112	1.057
No 1-Plus Factor	0.050	0.055	0.046	0.038	0.039	0.026	0.018	0.030	0.063	0.098	0.113	0.121	0.112	0.057
1-Plus Factor	1.050	1.055	1.046	1.038	1.039	1.026	1.018	1.030	1.063	1.098	1.113	1.121	1.112	1.057
Churchill Mosquito Abatement GID														
Distribution Share Used	3.6%	3.7%	3.6%	3.7%	3.6%	3.6%	2.2%	3.2%	2.9%	3.0%	3.1%	3.2%	3.4%	3.7%
No 1-Plus Distribution Share	1.8%	3.1%	1.8%	2.6%	2.6%	2.5%	2.2%	3.2%	2.9%	3.0%	3.1%	3.2%	3.4%	3.6%
1-Plus Distribution Share	3.6%	3.7%	3.6%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%
Factor Used	1.050	1.055	1.046	0.790	0.539	0.275	0.018	0.030	0.063	0.098	0.114	0.121	0.112	1.057
No 1-Plus Factor	0.050	0.055	0.046	0.040	0.039	0.025	0.018	0.030	0.063	0.098	0.114	0.121	0.112	0.057
1-Plus Factor	1.050	1.055	1.046	1.040	1.039	1.025	1.018	1.030	1.063	1.098	1.114	1.121	1.112	1.057

**TABLE 7 - SECOND TIER**  
**Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**  
 Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012

**TABLE 7 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>CLARK COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
Kyle Canyon Water District														
<b><u>Local Governments</u></b>														
Clark County														
Distribution Share Used	34.9%	35.1%	34.9%	34.9%	35.0%	35.6%	37.6%	37.0%	36.7%	37.1%	37.3%	37.7%	43.3%	34.9%
No 1-Plus Distribution Share	33.4%	35.7%	35.1%	36.5%	36.1%	37.1%	37.6%	37.0%	36.7%	37.1%	37.3%	37.7%	43.3%	0.0%
1-Plus Distribution Share	34.9%	35.1%	34.9%	34.9%	34.8%	35.0%	35.0%	35.0%	35.0%	35.1%	35.1%	35.1%	35.0%	34.9%
Factor Used	1.179	1.176	1.193	0.923	0.673	0.415	0.157	0.193	0.258	0.268	0.260	0.189	0.058	Interlocal/1
No 1-Plus Factor	0.179	0.176	0.193	0.173	0.173	0.165	0.157	0.193	0.258	0.268	0.260	0.189	0.058	0.000
1-Plus Factor	1.179	1.176	1.193	1.173	1.173	1.165	1.157	1.193	1.258	1.268	1.260	1.189	1.058	0.952
Boulder City														
Distribution Share Used	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	0.6%	0.5%	0.6%	0.5%	0.5%	0.6%	0.6%	1.1%
No 1-Plus Distribution Share	0.3%	0.7%	0.7%	0.8%	0.9%	0.9%	0.6%	0.5%	0.6%	0.5%	0.5%	0.6%	0.6%	0.0%
1-Plus Distribution Share	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.1%
Factor Used	1.057	1.108	1.120	0.874	0.641	0.377	0.086	0.093	0.131	0.118	0.122	0.102	0.027	Interlocal/1
No 1-Plus Factor	0.057	0.108	0.120	0.124	0.141	0.127	0.086	0.093	0.131	0.118	0.122	0.102	0.027	0.000
1-Plus Factor	1.057	1.108	1.120	1.124	1.141	1.127	1.086	1.093	1.131	1.118	1.122	1.102	1.027	0.961
Henderson														
Distribution Share Used	9.9%	9.7%	9.9%	10.7%	11.0%	11.5%	13.9%	12.6%	11.7%	11.0%	10.2%	10.6%	12.6%	9.8%
No 1-Plus Distribution Share	14.3%	13.1%	14.0%	15.3%	14.8%	14.3%	13.9%	12.6%	11.7%	11.0%	10.2%	10.6%	12.6%	0.0%
1-Plus Distribution Share	9.9%	9.7%	9.9%	10.5%	10.4%	10.3%	10.3%	10.2%	10.1%	10.0%	9.8%	9.9%	9.9%	9.8%
Factor Used	1.300	1.249	1.295	1.009	0.752	0.476	0.207	0.233	0.293	0.281	0.252	0.189	0.060	Interlocal/1
No 1-Plus Factor	0.300	0.249	0.295	0.259	0.252	0.226	0.207	0.233	0.293	0.281	0.252	0.189	0.060	0.000
1-Plus Factor	1.300	1.249	1.295	1.259	1.252	1.226	1.207	1.233	1.293	1.281	1.252	1.189	1.060	0.953
Las Vegas														
Distribution Share Used	28.3%	28.3%	27.5%	27.2%	26.7%	26.4%	24.2%	26.0%	25.6%	24.8%	24.2%	21.4%	6.3%	27.2%
No 1-Plus Distribution Share	27.3%	27.6%	24.0%	23.7%	22.6%	23.7%	24.2%	26.0%	25.6%	24.8%	24.2%	21.4%	6.3%	0.0%
1-Plus Distribution Share	28.3%	28.3%	27.5%	27.4%	27.2%	27.4%	27.5%	27.7%	27.5%	27.4%	27.3%	27.0%	27.0%	27.2%
Factor Used	1.181	1.168	1.163	0.889	0.634	0.380	0.125	0.167	0.223	0.221	0.209	0.133	0.011	Interlocal/1
No 1-Plus Factor	0.181	0.168	0.163	0.139	0.134	0.130	0.125	0.167	0.223	0.221	0.209	0.133	0.011	0.000
1-Plus Factor	1.181	1.168	1.163	1.139	1.134	1.130	1.125	1.167	1.223	1.221	1.209	1.133	1.011	0.920
Mesquite														
Distribution Share Used	1.1%	1.1%	1.1%	0.9%	1.0%	0.9%	0.8%	0.9%	1.1%	1.2%	1.2%	1.5%	3.5%	1.0%
No 1-Plus Distribution Share	2.7%	2.5%	2.2%	1.2%	1.2%	0.8%	0.8%	0.9%	1.1%	1.2%	1.2%	1.5%	3.5%	72.7%
1-Plus Distribution Share	1.1%	1.1%	1.1%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	1.0%	1.0%	1.0%
Factor Used	1.614	1.502	1.481	0.982	0.730	0.392	0.135	0.175	0.304	0.350	0.337	0.298	0.184	Interlocal/1
No 1-Plus Factor	0.614	0.502	0.481	0.232	0.230	0.142	0.135	0.175	0.304	0.350	0.337	0.298	0.184	0.085
1-Plus Factor	1.614	1.502	1.481	1.232	1.230	1.142	1.135	1.175	1.304	1.350	1.337	1.298	1.184	1.085

**TABLE 7 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>North Las Vegas</b>														
Distribution Share Used	5.1%	5.3%	5.1%	5.0%	5.3%	5.4%	6.9%	7.3%	7.2%	7.6%	7.3%	7.3%	9.6%	4.9%
No 1-Plus Distribution Share	7.1%	8.2%	6.6%	6.1%	6.8%	6.5%	6.9%	7.3%	7.2%	7.6%	7.3%	7.3%	9.6%	0.0%
1-Plus Distribution Share	5.1%	5.3%	5.1%	4.9%	5.0%	5.0%	5.0%	5.1%	5.2%	5.3%	5.2%	5.1%	5.0%	4.9%
Factor Used	1.284	1.300	1.264	0.962	0.739	0.461	0.211	0.277	0.373	0.400	0.374	0.267	0.094	Interlocal/1
No 1-Plus Factor	0.284	0.300	0.264	0.212	0.239	0.211	0.211	0.277	0.373	0.400	0.374	0.267	0.094	0.000
1-Plus Factor	1.284	1.300	1.264	1.212	1.239	1.211	1.211	1.277	1.373	1.400	1.374	1.267	1.094	0.976
<b>Bunkerville</b>														
Distribution Share Used	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%
No 1-Plus Distribution Share	0.0%	0.2%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%
1-Plus Distribution Share	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Factor Used	1.134	1.444	1.074	0.845	0.665	0.419	0.094	0.100	0.168	0.156	0.132	0.132	0.072	Interlocal/1
No 1-Plus Factor	0.134	0.444	0.074	0.095	0.165	0.169	0.094	0.100	0.168	0.156	0.132	0.132	0.072	0.000
1-Plus Factor	1.134	1.444	1.074	1.095	1.165	1.169	1.094	1.100	1.168	1.156	1.132	1.132	1.072	0.947
<b>Enterprise</b>														
Distribution Share Used	0.2%	0.4%	0.5%	0.5%	0.7%	0.9%	1.9%	1.6%	1.3%	1.1%	1.0%	1.1%	2.1%	0.4%
No 1-Plus Distribution Share	0.1%	0.7%	1.2%	1.2%	1.5%	1.8%	1.9%	1.6%	1.3%	1.1%	1.0%	1.1%	2.1%	26.1%
1-Plus Distribution Share	0.2%	0.4%	0.5%	0.5%	0.5%	0.6%	0.6%	0.6%	0.6%	0.5%	0.5%	0.5%	0.5%	0.4%
Factor Used	1.125	1.357	1.593	1.257	1.150	0.965	0.701	0.732	0.795	0.736	0.653	0.478	0.257	Interlocal/1
No 1-Plus Factor	0.125	0.357	0.593	0.507	0.650	0.715	0.701	0.732	0.795	0.736	0.653	0.478	0.257	0.069
1-Plus Factor	1.125	1.357	1.593	1.507	1.650	1.715	1.701	1.732	1.795	1.736	1.653	1.478	1.257	1.069
<b>Glendale</b>														
Distribution Share Used	0.0%	0.0%	0.0%	0.0%										
No 1-Plus Distribution Share	0.0%	0.0%	0.0%	0.0%										
1-Plus Distribution Share	0.0%	0.0%	0.0%	0.0%										
Factor Used	1.111	1.641	1.002	0.897										
No 1-Plus Factor	0.111	0.641	0.002	0.147										
1-Plus Factor	1.111	1.641	1.002	1.147										
<b>Laughlin</b>														
Distribution Share Used	0.7%	0.7%	0.6%	0.6%	0.5%	0.5%	0.0%	0.1%	0.3%	0.6%	0.7%	0.8%	0.9%	0.8%
No 1-Plus Distribution Share	0.3%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.3%	0.6%	0.7%	0.8%	0.9%	0.0%
1-Plus Distribution Share	0.7%	0.7%	0.6%	0.7%	0.6%	0.6%	0.7%	0.7%	0.7%	0.7%	0.7%	0.8%	0.8%	0.8%
Factor Used	1.065	1.062	0.969	0.757	0.480	0.242	0.000	0.034	0.089	0.209	0.224	0.182	0.056	Interlocal/1
No 1-Plus Factor	0.065	0.062	0.000	0.007	0.000	0.000	0.000	0.034	0.089	0.209	0.224	0.182	0.056	0.000
1-Plus Factor	1.065	1.062	0.969	1.007	0.961	0.968	0.983	1.034	1.089	1.209	1.224	1.182	1.056	0.964

**TABLE 7 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Moapa Valley</b>														
Distribution Share Used	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.3%	0.1%
No 1-Plus Distribution Share	0.1%	0.2%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.3%	1.1%
1-Plus Distribution Share	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Factor Used	1.216	1.317	1.175	1.092	0.748	0.420	0.139	0.164	0.120	0.262	0.279	0.215	0.133	Interlocal/1
No 1-Plus Factor	0.216	0.317	0.175	0.342	0.248	0.170	0.139	0.164	0.120	0.262	0.279	0.215	0.133	0.012
1-Plus Factor	1.216	1.317	1.175	1.342	1.248	1.170	1.139	1.164	1.120	1.262	1.279	1.215	1.133	1.012
<b>Paradise</b>														
Distribution Share Used	7.4%	6.7%	7.3%	7.0%	7.1%	6.5%	4.1%	3.8%	5.1%	4.7%	5.7%	6.9%	7.9%	7.4%
No 1-Plus Distribution Share	6.9%	2.2%	7.1%	5.6%	6.3%	5.2%	4.1%	3.8%	5.1%	4.7%	5.7%	6.9%	7.9%	0.0%
1-Plus Distribution Share	7.4%	6.7%	7.3%	7.1%	7.2%	7.0%	6.9%	6.8%	6.9%	6.8%	7.0%	7.3%	7.3%	7.4%
Factor Used	1.174	1.052	1.185	0.875	0.642	0.359	0.081	0.094	0.169	0.162	0.186	0.163	0.050	Interlocal/1
No 1-Plus Factor	0.174	0.052	0.185	0.125	0.142	0.109	0.081	0.094	0.169	0.162	0.186	0.163	0.050	0.000
1-Plus Factor	1.174	1.052	1.185	1.125	1.142	1.109	1.081	1.094	1.169	1.162	1.186	1.163	1.050	0.961
<b>Searchlight</b>														
Distribution Share Used	0.04%	0.04%	0.04%	0.04%	0.03%	0.03%	0.03%	0.02%	0.02%	0.02%	0.01%	0.00%	0.00%	0.05%
No 1-Plus Distribution Share	0.02%	0.00%	0.00%	0.00%	0.00%	0.01%	0.03%	0.02%	0.02%	0.02%	0.01%	0.00%	0.00%	0.00%
1-Plus Distribution Share	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.05%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.05%
Factor Used	1.070	0.920	0.993	0.727	0.488	0.282	0.087	0.074	0.106	0.109	0.056	0.000	0.000	Interlocal/1
No 1-Plus Factor	0.070	0.000	0.000	0.000	0.000	0.032	0.087	0.074	0.106	0.109	0.056	0.000	0.000	0.000
1-Plus Factor	1.070	0.920	0.993	0.969	0.976	1.032	1.087	1.074	1.106	1.109	1.056	0.995	0.974	0.948
<b>Spring Valley</b>														
Distribution Share Used	1.3%	1.8%	2.2%	2.1%	2.2%	2.3%	2.9%	2.6%	2.4%	2.3%	2.2%	1.9%	1.6%	2.0%
No 1-Plus Distribution Share	1.4%	2.1%	2.7%	2.5%	2.6%	2.7%	2.9%	2.6%	2.4%	2.3%	2.2%	1.9%	1.6%	0.0%
1-Plus Distribution Share	1.3%	1.8%	2.2%	2.1%	2.1%	2.1%	2.2%	2.1%	2.1%	2.1%	2.1%	2.0%	2.0%	2.0%
Factor Used	1.199	1.211	1.250	0.953	0.708	0.450	0.202	0.231	0.286	0.282	0.253	0.164	0.035	Interlocal/1
No 1-Plus Factor	0.199	0.211	0.250	0.203	0.208	0.200	0.202	0.231	0.286	0.282	0.253	0.164	0.035	0.000
1-Plus Factor	1.199	1.211	1.250	1.203	1.208	1.200	1.202	1.231	1.286	1.282	1.253	1.164	1.035	0.927
<b>Summerlin</b>														
Distribution Share Used	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
No 1-Plus Distribution Share	0.0%	0.1%	0.4%	0.4%	0.2%	0.2%	0.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
1-Plus Distribution Share	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Factor Used	2.613	2.731	5.638	4.519	2.671	2.091	1.627	0.986	0.861	0.629	0.471	0.290	0.134	Interlocal/1
No 1-Plus Factor	1.613	1.731	4.638	3.769	2.171	1.841	1.627	0.986	0.861	0.629	0.471	0.290	0.134	0.000
1-Plus Factor	2.613	2.731	5.638	4.769	3.171	2.841	2.627	1.986	1.861	1.629	1.471	1.290	1.134	0.991

**TABLE 7 - SECOND TIER**

**Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Sunrise Manor</b>														
Distribution Share Used	1.0%	1.0%	1.0%	1.0%	1.0%	0.9%	0.8%	0.7%	0.7%	0.7%	0.7%	0.5%	0.0%	1.0%
No 1-Plus Distribution Share	0.9%	1.0%	0.7%	0.8%	0.9%	0.8%	0.8%	0.7%	0.7%	0.7%	0.7%	0.5%	0.0%	0.0%
1-Plus Distribution Share	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	0.9%	1.0%	1.0%
Factor Used	1.156	1.172	1.130	0.881	0.640	0.375	0.110	0.120	0.176	0.175	0.167	0.092	0.000	Interlocal/1
No 1-Plus Factor	0.156	0.172	0.130	0.131	0.140	0.125	0.110	0.120	0.176	0.175	0.167	0.092	0.000	0.000
1-Plus Factor	1.156	1.172	1.130	1.131	1.140	1.125	1.110	1.120	1.176	1.175	1.167	1.092	0.990	0.899
<b>Whitney</b>														
Distribution Share Used	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.4%	0.1%
No 1-Plus Distribution Share	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.4%	0.1%
1-Plus Distribution Share	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Factor Used	1.155	1.169	1.194	0.955	0.707	0.450	0.204	0.242	0.408	0.461	0.447	0.324	0.207	Interlocal/1
No 1-Plus Factor	0.155	0.169	0.194	0.205	0.207	0.200	0.204	0.242	0.408	0.461	0.447	0.324	0.207	0.001
1-Plus Factor	1.155	1.169	1.194	1.205	1.207	1.200	1.204	1.242	1.408	1.461	1.447	1.324	1.207	1.001
<b>Winchester</b>														
Distribution Share Used	1.6%	1.3%	1.4%	1.3%	1.3%	1.1%	0.7%	0.9%	1.0%	1.3%	1.8%	2.3%	3.5%	1.7%
No 1-Plus Distribution Share	0.9%	0.0%	0.3%	0.1%	0.5%	0.2%	0.7%	0.9%	1.0%	1.3%	1.8%	2.3%	3.5%	0.0%
1-Plus Distribution Share	1.6%	1.3%	1.4%	1.4%	1.5%	1.4%	1.5%	1.5%	1.5%	1.5%	1.7%	1.7%	1.7%	1.7%
Factor Used	1.101	0.898	1.040	0.760	0.553	0.271	0.064	0.097	0.151	0.195	0.269	0.249	0.102	Interlocal/1
No 1-Plus Factor	0.101	0.000	0.040	0.010	0.053	0.021	0.064	0.097	0.151	0.195	0.269	0.249	0.102	0.000
1-Plus Factor	1.101	0.898	1.040	1.010	1.053	1.021	1.064	1.097	1.151	1.195	1.269	1.249	1.102	0.987
<b>Special Districts</b>														
<b>Boulder Library District</b>														
Distribution Share Used	0.06%	0.06%	0.06%	0.06%	0.06%	0.05%	0.02%	0.03%	0.03%	0.04%	0.04%	0.04%	0.06%	0.07%
No 1-Plus Distribution Share	0.02%	0.03%	0.03%	0.03%	0.03%	0.03%	0.02%	0.03%	0.03%	0.04%	0.04%	0.04%	0.06%	0.00%
1-Plus Distribution Share	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.07%
Factor Used	1.060	1.077	1.081	0.827	0.577	0.314	0.051	0.083	0.124	0.152	0.148	0.117	0.042	Interlocal/1
No 1-Plus Factor	0.060	0.077	0.081	0.077	0.077	0.064	0.051	0.083	0.124	0.152	0.148	0.117	0.042	0.000
1-Plus Factor	1.060	1.077	1.081	1.077	1.077	1.064	1.051	1.083	1.124	1.152	1.148	1.117	1.042	0.977
<b>Clark County Fire Protection District</b>														
Distribution Share Used	4.8%	4.9%	4.8%	4.8%	4.7%	4.6%	3.5%	3.7%	4.2%	4.5%	4.7%	5.0%	5.7%	5.0%
No 1-Plus Distribution Share	2.8%	3.7%	3.3%	3.8%	3.8%	3.9%	3.5%	3.7%	4.2%	4.5%	4.7%	5.0%	5.7%	0.0%
1-Plus Distribution Share	4.8%	4.9%	4.8%	4.9%	4.9%	4.9%	4.9%	4.8%	4.9%	4.9%	5.0%	5.0%	5.1%	5.0%
Factor Used	1.102	1.124	1.123	0.873	0.624	0.368	0.101	0.132	0.204	0.224	0.225	0.171	0.052	Interlocal/1
No 1-Plus Factor	0.102	0.124	0.123	0.123	0.124	0.118	0.101	0.132	0.204	0.224	0.225	0.171	0.052	0.000
1-Plus Factor	1.102	1.124	1.123	1.123	1.124	1.118	1.101	1.132	1.204	1.224	1.225	1.171	1.052	0.941

**TABLE 7 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Henderson Library District</b>														
Distribution Share Used	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.3%	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%
No 1-Plus Distribution Share	0.3%	0.3%	0.3%	0.3%	0.3%	0.2%	0.2%	0.3%	0.3%	0.2%	0.2%	0.2%	0.2%	0.0%
1-Plus Distribution Share	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Factor Used	1.236	1.249	1.211	0.950	0.693	0.385	0.123	0.201	0.268	0.260	0.233	0.167	0.050	Interlocal/1
No 1-Plus Factor	0.236	0.249	0.211	0.200	0.193	0.135	0.123	0.201	0.268	0.260	0.233	0.167	0.050	0.000
1-Plus Factor	1.236	1.249	1.211	1.200	1.193	1.135	1.123	1.201	1.268	1.260	1.233	1.167	1.050	0.932
<b>Las Vegas Library District</b>														
Distribution Share Used	2.0%	2.0%	2.0%	1.9%	1.9%	1.8%	1.4%	1.5%	1.6%	1.7%	1.8%	1.7%	1.3%	2.1%
No 1-Plus Distribution Share	1.1%	1.3%	1.2%	1.3%	1.3%	1.4%	1.4%	1.5%	1.6%	1.7%	1.8%	1.7%	1.3%	0.0%
1-Plus Distribution Share	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.1%
Factor Used	1.094	1.106	1.111	0.854	0.602	0.357	0.100	0.129	0.188	0.206	0.203	0.144	0.028	Interlocal/1
No 1-Plus Factor	0.094	0.106	0.111	0.104	0.102	0.107	0.100	0.129	0.188	0.206	0.203	0.144	0.028	0.000
1-Plus Factor	1.094	1.106	1.111	1.104	1.102	1.107	1.100	1.129	1.188	1.206	1.203	1.144	1.028	0.932
<b>Moapa Fire Protection District</b>														
Distribution Share Used	0.08%	0.08%	0.08%	0.08%	0.07%	0.06%	0.02%	0.05%	0.03%	0.05%	0.05%	0.06%	0.00%	0.09%
No 1-Plus Distribution Share	0.02%	0.02%	0.01%	0.02%	0.03%	0.02%	0.02%	0.05%	0.03%	0.05%	0.05%	0.06%	0.00%	0.00%
1-Plus Distribution Share	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	0.09%
Factor Used	1.045	1.037	1.030	0.795	0.563	0.289	0.040	0.107	0.078	0.147	0.137	0.115	0.001	Interlocal/1
No 1-Plus Factor	0.045	0.037	0.030	0.045	0.063	0.039	0.040	0.107	0.078	0.147	0.137	0.115	0.001	0.000
1-Plus Factor	1.045	1.037	1.030	1.045	1.063	1.039	1.040	1.107	1.078	1.147	1.137	1.115	1.001	0.973
<b>Mt Charleston Fire Protection District</b>														
Distribution Share Used	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.02%
No 1-Plus Distribution Share	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.00%
1-Plus Distribution Share	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
Factor Used	1.0826	1.0758	1.1660	0.8955	0.6226	0.3811	0.1278	0.0722	0.1936	0.1810	0.1661	0.1534	0.0402	Interlocal/1
No 1-Plus Factor	0.0826	0.0758	0.1660	0.1455	0.1226	0.1311	0.1278	0.0722	0.1936	0.1810	0.1661	0.1534	0.0402	0.000
1-Plus Factor	1.0826	1.0758	1.1660	1.1455	1.1226	1.1311	1.1278	1.0722	1.1936	1.1810	1.1661	1.1534	1.0402	0.9069

\*Interlocal/1 - Clark County Interlocal Agreement for FY2012 requires the 1-Plus Formula to be used for the distribution of any excess revenue, after the first \$435,000 of any excess revenue has been distributed to the City of Mesquite.

**TABLE 7 - SECOND TIER**

**Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>DOUGLAS COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
Douglas County Sewer GID														
Elk Point Sanitation GID														
Minden/Gardnerville Sanitation GID														
Tahoe Douglas Sewer GID														
<b><u>Local Governments</u></b>														
Douglas County														
Distribution Share Used	56.4%	56.2%	55.9%	55.9%	56.3%	56.6%	61.5%	60.5%	61.1%	61.2%	60.9%	58.3%	55.1%	55.2%
No 1-Plus Distribution Share	69.9%	66.5%	63.5%	62.0%	62.2%	60.6%	61.5%	60.5%	61.1%	61.2%	60.9%	58.3%	55.1%	0.0%
1-Plus Distribution Share	56.4%	56.2%	55.9%	55.8%	55.8%	55.7%	55.8%	55.9%	56.1%	56.2%	56.1%	55.7%	55.3%	55.2%
Factor Used	1.121	1.109	1.082	0.833	0.589	0.339	0.096	0.135	0.177	0.185	0.175	0.145	0.065	0.982
No 1-Plus Factor	0.121	0.109	0.082	0.083	0.089	0.089	0.096	0.135	0.177	0.185	0.175	0.145	0.065	0.000
1-Plus Factor	1.121	1.109	1.082	1.083	1.089	1.089	1.096	1.135	1.177	1.185	1.175	1.145	1.065	0.982
Gardnerville														
Distribution Share Used	1.4%	1.5%	1.5%	1.5%	1.5%	1.7%	2.8%	2.1%	2.0%	1.8%	1.6%	1.6%	1.2%	1.3%
No 1-Plus Distribution Share	2.1%	3.0%	3.6%	3.0%	2.9%	3.0%	2.8%	2.1%	2.0%	1.8%	1.6%	1.6%	1.2%	0.0%
1-Plus Distribution Share	1.4%	1.5%	1.5%	1.4%	1.4%	1.5%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.3%	1.3%
Factor Used	1.153	1.203	1.195	0.917	0.674	0.433	0.180	0.198	0.237	0.229	0.194	0.162	0.058	0.981
No 1-Plus Factor	0.153	0.203	0.195	0.167	0.174	0.183	0.180	0.198	0.237	0.229	0.194	0.162	0.058	0.000
1-Plus Factor	1.153	1.203	1.195	1.167	1.174	1.183	1.180	1.198	1.237	1.229	1.194	1.162	1.058	0.981
Genoa														
Distribution Share Used	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
No 1-Plus Distribution Share	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
1-Plus Distribution Share	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Factor Used	1.153	1.142	1.086	0.827	0.558	0.310	0.034	0.072	0.091	0.122	0.111	0.106	0.024	0.986
No 1-Plus Factor	0.153	0.142	0.086	0.077	0.058	0.060	0.034	0.072	0.091	0.122	0.111	0.106	0.024	0.000
1-Plus Factor	1.153	1.142	1.086	1.077	1.058	1.060	1.034	1.072	1.091	1.122	1.111	1.106	1.024	0.986
Minden														
Distribution Share Used	1.8%	1.8%	1.8%	1.8%	1.8%	1.7%	1.3%	1.1%	1.3%	1.6%	1.7%	1.8%	2.0%	1.8%
No 1-Plus Distribution Share	2.7%	2.9%	2.4%	2.0%	1.9%	1.6%	1.3%	1.1%	1.3%	1.6%	1.7%	1.8%	2.0%	2.6%
1-Plus Distribution Share	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.7%	1.7%	1.7%	1.7%	1.7%	1.8%	1.8%	1.8%
Factor Used	1.150	1.149	1.098	0.836	0.584	0.325	0.065	0.076	0.119	0.147	0.152	0.137	0.073	1.002
No 1-Plus Factor	0.150	0.149	0.098	0.086	0.084	0.075	0.065	0.076	0.119	0.147	0.152	0.137	0.073	0.002
1-Plus Factor	1.150	1.149	1.098	1.086	1.084	1.075	1.065	1.076	1.119	1.147	1.152	1.137	1.073	1.002

**TABLE 7 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Special Districts</b>														
Carson-Truckee Water Conservancy														
Distribution Share Used	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
No 1-Plus Distribution Share	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%
1-Plus Distribution Share	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Factor Used	1.065	1.063	1.053	0.804	0.558	0.317	0.077	0.109	0.135	0.146	0.137	0.113	0.049	0.984
No 1-Plus Factor	0.065	0.063	0.053	0.054	0.058	0.067	0.077	0.109	0.135	0.146	0.137	0.113	0.049	0.000
1-Plus Factor	1.065	1.063	1.053	1.054	1.058	1.067	1.077	1.109	1.135	1.146	1.137	1.113	1.049	0.984
Cave Rock GID														
Distribution Share Used	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
No 1-Plus Distribution Share	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%
1-Plus Distribution Share	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Factor Used	1.047	1.047	1.037	0.818	0.569	0.322	0.072	0.129	0.162	0.162	0.159	0.161	0.086	0.985
No 1-Plus Factor	0.047	0.047	0.037	0.068	0.069	0.072	0.072	0.129	0.162	0.162	0.159	0.161	0.086	0.000
1-Plus Factor	1.047	1.047	1.037	1.068	1.069	1.072	1.072	1.129	1.162	1.162	1.159	1.161	1.086	0.985
Douglas Mosquito Protection GID														
Distribution Share Used	0.7%	0.7%	0.7%	0.6%	0.6%	0.6%	0.7%	0.6%	0.6%	0.7%	0.6%	0.5%	0.4%	0.7%
No 1-Plus Distribution Share	0.7%	0.6%	0.7%	0.5%	0.5%	0.6%	0.7%	0.6%	0.6%	0.7%	0.6%	0.5%	0.4%	0.0%
1-Plus Distribution Share	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.6%	0.6%	0.7%
Factor Used	1.099	1.088	1.075	0.807	0.559	0.319	0.091	0.119	0.146	0.167	0.155	0.113	0.041	0.988
No 1-Plus Factor	0.099	0.088	0.075	0.057	0.059	0.069	0.091	0.119	0.146	0.167	0.155	0.113	0.041	0.000
1-Plus Factor	1.099	1.088	1.075	1.057	1.059	1.069	1.091	1.119	1.146	1.167	1.155	1.113	1.041	0.988
East Fork Fire Protection														
Distribution Share Used	7.0%	7.1%	7.3%	7.0%	7.0%	7.2%	7.0%	6.3%	6.3%	7.0%	7.9%	8.7%	9.7%	8.7%
No 1-Plus Distribution Share	7.5%	8.6%	11.6%	6.9%	6.6%	7.7%	7.0%	6.3%	6.3%	7.0%	7.9%	8.7%	9.7%	93.9%
1-Plus Distribution Share	7.0%	7.1%	7.3%	7.0%	7.0%	7.1%	7.0%	6.9%	6.9%	7.0%	8.3%	8.4%	8.5%	8.7%
Factor Used	1.102	1.112	1.117	0.823	0.574	0.339	0.086	0.111	0.143	0.166	0.151	0.143	0.076	1.017
No 1-Plus Factor	0.102	0.112	0.117	0.073	0.074	0.089	0.086	0.111	0.143	0.166	0.151	0.143	0.076	0.017
1-Plus Factor	1.102	1.112	1.117	1.073	1.074	1.089	1.086	1.111	1.143	1.166	1.151	1.143	1.076	1.017
Gardnerville Rancho GID														
Distribution Share Used	3.8%	3.8%	3.8%	3.6%	3.5%	3.4%	3.1%	2.2%	2.9%	3.1%	3.0%	2.1%	2.0%	3.8%
No 1-Plus Distribution Share	2.9%	2.4%	1.9%	0.9%	1.0%	1.7%	3.1%	2.2%	2.9%	3.1%	3.0%	2.1%	2.0%	0.0%
1-Plus Distribution Share	3.8%	3.8%	3.8%	3.7%	3.7%	3.7%	3.8%	3.7%	3.7%	3.8%	3.8%	3.7%	3.8%	3.8%
Factor Used	1.071	1.055	1.035	0.768	0.520	0.286	0.069	0.071	0.119	0.135	0.124	0.073	0.033	0.964
No 1-Plus Factor	0.071	0.055	0.035	0.018	0.020	0.036	0.069	0.071	0.119	0.135	0.124	0.073	0.033	0.000
1-Plus Factor	1.071	1.055	1.035	1.018	1.020	1.036	1.069	1.071	1.119	1.135	1.124	1.073	1.033	0.964

**TABLE 7 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Inidan Hills GID</b>														
Distribution Share Used	1.5%	1.5%	1.5%	1.4%	1.4%	1.5%	1.8%	1.4%	1.1%	1.3%	1.1%	1.0%	0.4%	1.3%
No 1-Plus Distribution Share	3.3%	3.8%	3.6%	2.2%	1.9%	2.0%	1.8%	1.4%	1.1%	1.3%	1.1%	1.0%	0.4%	0.0%
1-Plus Distribution Share	1.5%	1.5%	1.5%	1.4%	1.4%	1.4%	1.4%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%
Factor Used	1.243	1.259	1.195	0.871	0.614	0.373	0.114	0.127	0.138	0.158	0.131	0.102	0.020	0.979
No 1-Plus Factor	0.243	0.259	0.195	0.121	0.114	0.123	0.114	0.127	0.138	0.158	0.131	0.102	0.020	0.000
1-Plus Factor	1.243	1.259	1.195	1.121	1.114	1.123	1.114	1.127	1.138	1.158	1.131	1.102	1.020	0.979
<b>Kingsbury GID</b>														
Distribution Share Used	2.6%	2.6%	2.6%	2.5%	2.5%	2.4%	1.3%	1.7%	2.7%	2.3%	2.5%	2.9%	3.9%	2.7%
No 1-Plus Distribution Share	1.2%	1.3%	1.2%	0.9%	1.4%	1.4%	1.3%	1.7%	2.7%	2.3%	2.5%	2.9%	3.9%	0.0%
1-Plus Distribution Share	2.6%	2.6%	2.6%	2.5%	2.6%	2.6%	2.6%	2.6%	2.7%	2.6%	2.6%	2.7%	2.7%	2.7%
Factor Used	1.041	1.044	1.032	0.775	0.542	0.293	0.042	0.078	0.164	0.145	0.149	0.148	0.095	0.988
No 1-Plus Factor	0.041	0.044	0.032	0.025	0.042	0.043	0.042	0.078	0.164	0.145	0.149	0.148	0.095	0.000
1-Plus Factor	1.041	1.044	1.032	1.025	1.042	1.043	1.042	1.078	1.164	1.145	1.149	1.148	1.095	0.988
<b>Lakeridge GID</b>														
Distribution Share Used	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
No 1-Plus Distribution Share	0.0%	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%
1-Plus Distribution Share	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Factor Used	1.048	1.055	1.038	0.817	0.570	0.314	0.073	0.149	0.174	0.169	0.181	0.182	0.104	0.994
No 1-Plus Factor	0.048	0.055	0.038	0.067	0.070	0.064	0.073	0.149	0.174	0.169	0.181	0.182	0.104	0.000
1-Plus Factor	1.048	1.055	1.038	1.067	1.070	1.064	1.073	1.149	1.174	1.169	1.181	1.182	1.104	0.994
<b>Logan Creek GID</b>														
Distribution Share Used	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%
No 1-Plus Distribution Share	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%
1-Plus Distribution Share	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Factor Used	1.076	1.074	1.059	0.853	0.606	0.354	0.105	0.156	0.155	0.156	0.159	0.159	0.107	0.985
No 1-Plus Factor	0.076	0.074	0.059	0.103	0.106	0.104	0.105	0.156	0.155	0.156	0.159	0.159	0.107	0.000
1-Plus Factor	1.076	1.074	1.059	1.103	1.106	1.104	1.105	1.156	1.155	1.156	1.159	1.159	1.107	0.985
<b>Marla Bay GID</b>														
Distribution Share Used	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.4%	0.5%	0.4%	0.4%	0.4%	0.5%	0.6%	0.3%
No 1-Plus Distribution Share	0.2%	0.2%	0.1%	0.5%	0.4%	0.4%	0.4%	0.5%	0.4%	0.4%	0.4%	0.5%	0.6%	0.0%
1-Plus Distribution Share	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Factor Used	1.059	1.062	1.039	0.879	0.628	0.376	0.123	0.219	0.250	0.251	0.253	0.253	0.157	0.973
No 1-Plus Factor	0.059	0.062	0.039	0.129	0.128	0.126	0.123	0.219	0.250	0.251	0.253	0.253	0.157	0.000
1-Plus Factor	1.059	1.062	1.039	1.129	1.128	1.126	1.123	1.219	1.250	1.251	1.253	1.253	1.157	0.973

**TABLE 7 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Oliver Park GID														
Distribution Share Used	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
No 1-Plus Distribution Share	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%
1-Plus Distribution Share	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Factor Used	1.018	1.017	1.008	0.738	0.490	0.246	0.000	0.011	0.092	0.098	0.103	0.118	0.042	0.964
No 1-Plus Factor	0.018	0.017	0.008	0.000	0.000	0.000	0.000	0.011	0.092	0.098	0.103	0.118	0.042	0.000
1-Plus Factor	1.018	1.017	1.008	0.983	0.979	0.986	0.967	1.011	1.092	1.098	1.103	1.118	1.042	0.964
Round Hill GID														
Distribution Share Used	1.9%	1.9%	1.9%	2.0%	2.0%	2.1%	2.3%	2.2%	1.8%	1.6%	1.6%	1.7%	1.9%	2.0%
No 1-Plus Distribution Share	0.6%	0.9%	1.3%	2.4%	2.5%	2.4%	2.3%	2.2%	1.8%	1.6%	1.6%	1.7%	1.9%	0.0%
1-Plus Distribution Share	1.9%	1.9%	1.9%	2.0%	2.0%	2.0%	2.0%	2.0%	1.9%	1.9%	1.9%	1.9%	2.0%	2.0%
Factor Used	1.028	1.043	1.047	0.841	0.598	0.349	0.101	0.138	0.144	0.136	0.130	0.115	0.062	0.994
No 1-Plus Factor	0.028	0.043	0.047	0.091	0.098	0.099	0.101	0.138	0.144	0.136	0.130	0.115	0.062	0.000
1-Plus Factor	1.028	1.043	1.047	1.091	1.098	1.099	1.101	1.138	1.144	1.136	1.130	1.115	1.062	0.994
Sierra Forest Fire Protection														
Distribution Share Used	1.4%	1.4%	1.4%	1.4%	1.4%	1.5%	2.0%	1.9%	1.5%	1.5%				
No 1-Plus Distribution Share	1.2%	1.2%	1.2%	1.3%	1.4%	1.7%	2.0%	1.9%	1.5%	1.5%				
1-Plus Distribution Share	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%				
Factor Used	1.084	1.076	1.059	0.822	0.579	0.351	0.121	0.165	0.168	0.179				
No 1-Plus Factor	0.084	0.076	0.059	0.072	0.079	0.101	0.121	0.165	0.168	0.179				
1-Plus Factor	1.084	1.076	1.059	1.072	1.079	1.101	1.121	1.165	1.168	1.179				
Skyland GID														
Distribution Share Used	0.4%	0.4%	0.4%	0.4%	0.4%	0.5%	0.7%	0.7%	0.3%	0.3%	0.3%	0.4%	0.2%	0.4%
No 1-Plus Distribution Share	0.2%	0.2%	0.2%	0.8%	0.8%	0.7%	0.7%	0.7%	0.3%	0.3%	0.3%	0.4%	0.2%	0.0%
1-Plus Distribution Share	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
Factor Used	1.054	1.057	1.040	0.909	0.660	0.408	0.154	0.237	0.141	0.138	0.136	0.136	0.040	0.959
No 1-Plus Factor	0.054	0.057	0.040	0.159	0.160	0.158	0.154	0.237	0.141	0.138	0.136	0.136	0.040	0.000
1-Plus Factor	1.054	1.057	1.040	1.159	1.160	1.158	1.154	1.237	1.141	1.138	1.136	1.136	1.040	0.959
Tahoe Douglas Fire Protection														
Distribution Share Used	19.6%	19.5%	19.7%	20.1%	19.9%	19.2%	14.3%	17.6%	16.6%	15.7%	16.7%	18.7%	20.3%	20.5%
No 1-Plus Distribution Share	6.6%	7.4%	7.7%	15.5%	15.5%	15.0%	14.3%	17.6%	16.6%	15.7%	16.7%	18.7%	20.3%	0.0%
1-Plus Distribution Share	19.6%	19.5%	19.7%	20.2%	20.2%	20.2%	20.1%	20.3%	20.0%	19.9%	20.0%	20.4%	20.6%	20.5%
Factor Used	1.030	1.033	1.027	0.806	0.560	0.309	0.060	0.106	0.129	0.127	0.129	0.125	0.065	0.982
No 1-Plus Factor	0.030	0.033	0.027	0.056	0.060	0.059	0.060	0.106	0.129	0.127	0.129	0.125	0.065	0.000
1-Plus Factor	1.030	1.033	1.027	1.056	1.060	1.059	1.060	1.106	1.129	1.127	1.129	1.125	1.065	0.982

**TABLE 7 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Topaz Ranch GID</b>														
Distribution Share Used	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.1%	0.2%	0.3%	0.4%	0.4%	0.5%	0.6%	0.3%
No 1-Plus Distribution Share	0.3%	0.3%	0.2%	0.1%	0.1%	0.1%	0.1%	0.2%	0.3%	0.4%	0.4%	0.5%	0.6%	3.6%
1-Plus Distribution Share	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.4%	0.3%	0.3%
Factor Used	1.082	1.073	1.049	0.776	0.518	0.272	0.025	0.057	0.153	0.220	0.200	0.227	0.124	1.017
No 1-Plus Factor	0.082	0.073	0.049	0.026	0.018	0.022	0.025	0.057	0.153	0.220	0.200	0.227	0.124	0.017
1-Plus Factor	1.082	1.073	1.049	1.026	1.018	1.022	1.025	1.057	1.153	1.220	1.200	1.227	1.124	1.017
<b>Zephyr Cove GID</b>														
Distribution Share Used	0.1%	0.1%	0.1%	0.2%	0.2%	0.2%	0.2%	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%
No 1-Plus Distribution Share	0.1%	0.1%	0.1%	0.3%	0.3%	0.3%	0.2%	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%	0.0%
1-Plus Distribution Share	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Factor Used	1.063	1.067	1.038	0.893	0.650	0.397	0.146	0.249	0.203	0.198	0.199	0.200	0.095	0.967
No 1-Plus Factor	0.063	0.067	0.038	0.143	0.150	0.147	0.146	0.249	0.203	0.198	0.199	0.200	0.095	0.000
1-Plus Factor	1.063	1.067	1.038	1.143	1.150	1.147	1.146	1.249	1.203	1.198	1.199	1.200	1.095	0.967
<b>Zephyr Heights GID</b>														
Distribution Share Used	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.3%	0.4%	0.5%	0.5%	0.5%	0.6%	1.0%	0.4%
No 1-Plus Distribution Share	0.2%	0.3%	0.2%	0.3%	0.3%	0.3%	0.3%	0.4%	0.5%	0.5%	0.5%	0.6%	1.0%	0.0%
1-Plus Distribution Share	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.5%	0.5%	0.5%	0.5%	0.5%	0.4%
Factor Used	1.051	1.052	1.040	0.807	0.560	0.307	0.054	0.108	0.195	0.193	0.197	0.196	0.142	0.987
No 1-Plus Factor	0.051	0.052	0.040	0.057	0.060	0.057	0.054	0.108	0.195	0.193	0.197	0.196	0.142	0.000
1-Plus Factor	1.051	1.052	1.040	1.057	1.060	1.057	1.054	1.108	1.195	1.193	1.197	1.196	1.142	0.987
<b>Zephyr Knolls GID</b>														
Distribution Share Used	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
No 1-Plus Distribution Share	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
1-Plus Distribution Share	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Factor Used	1.053	1.054	1.039	0.792	0.546	0.296	0.048	0.104	0.183	0.178	0.187	0.186	0.129	0.995
No 1-Plus Factor	0.053	0.054	0.039	0.042	0.046	0.046	0.048	0.104	0.183	0.178	0.187	0.186	0.129	0.000
1-Plus Factor	1.053	1.054	1.039	1.042	1.046	1.046	1.048	1.104	1.183	1.178	1.187	1.186	1.129	0.995

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**Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>ELKO COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
Elko Convention/Visitors Authority														
Elko Television District														
<b><u>Local Governments</u></b>														
Elko County														
Distribution Share Used	41.0%	42.2%	41.6%	41.3%	41.5%	40.8%	41.3%	41.3%	41.6%	41.4%	41.7%	42.0%	42.1%	42.2%
No 1-Plus Distribution Share	35.4%	48.0%	40.5%	36.3%	38.1%	29.9%	0.0%	0.0%	38.4%	34.3%	42.4%	46.5%	46.5%	49.7%
1-Plus Distribution Share	41.0%	42.2%	41.6%	41.4%	41.6%	41.5%	41.3%	41.3%	41.6%	41.4%	41.7%	42.0%	42.1%	42.2%
Factor Used	1.108	1.096	1.084	0.804	0.536	0.266	0.995	0.985	1.027	1.032	1.063	1.073	1.089	1.069
No 1-Plus Factor	0.108	0.096	0.084	0.054	0.036	0.016	0.000	0.000	0.027	0.032	0.063	0.073	0.089	0.069
1-Plus Factor	1.108	1.096	1.084	1.054	1.036	1.016	0.995	0.985	1.027	1.032	1.063	1.073	1.089	1.069
Carlin														
Distribution Share Used	5.0%	5.1%	5.1%	5.1%	5.0%	4.7%	5.0%	5.2%	5.2%	5.1%	5.2%	5.3%	5.2%	5.2%
No 1-Plus Distribution Share	2.6%	3.0%	3.0%	3.5%	2.3%	0.0%	0.0%	0.0%	3.6%	1.7%	4.4%	6.2%	4.5%	4.8%
1-Plus Distribution Share	5.0%	5.1%	5.1%	5.2%	5.1%	5.0%	5.0%	5.2%	5.2%	5.1%	5.2%	5.3%	5.2%	5.2%
Factor Used	1.063	1.047	1.050	0.791	0.517	0.245	0.964	0.977	1.020	1.012	1.052	1.077	1.068	1.053
No 1-Plus Factor	0.063	0.047	0.050	0.041	0.017	0.000	0.000	0.000	0.020	0.012	0.052	0.077	0.068	0.053
1-Plus Factor	1.063	1.047	1.050	1.041	1.017	0.978	0.964	0.977	1.020	1.012	1.052	1.077	1.068	1.053
Elko City														
Distribution Share Used	37.5%	37.4%	36.9%	37.0%	36.1%	35.9%	37.3%	37.5%	37.6%	38.0%	37.7%	37.5%	37.6%	37.7%
No 1-Plus Distribution Share	35.6%	33.0%	27.9%	28.7%	15.6%	14.4%	0.0%	0.0%	33.4%	44.2%	37.5%	34.1%	36.0%	37.4%
1-Plus Distribution Share	37.5%	37.4%	36.9%	37.2%	36.9%	37.3%	37.3%	37.5%	37.6%	38.0%	37.7%	37.5%	37.6%	37.7%
Factor Used	1.120	1.073	1.064	0.797	0.516	0.258	0.995	0.990	1.026	1.045	1.062	1.060	1.076	1.058
No 1-Plus Factor	0.120	0.073	0.064	0.047	0.016	0.008	0.000	0.000	0.026	0.045	0.062	0.060	0.076	0.058
1-Plus Factor	1.120	1.073	1.064	1.047	1.016	1.008	0.995	0.990	1.026	1.045	1.062	1.060	1.076	1.058
Wells														
Distribution Share Used	3.6%	3.4%	3.3%	3.2%	3.1%	3.1%	3.3%	3.3%	3.4%	3.5%	3.3%	3.4%	3.4%	3.4%
No 1-Plus Distribution Share	5.7%	3.6%	1.7%	0.5%	0.0%	0.1%	0.0%	0.0%	4.3%	5.4%	2.5%	3.7%	4.1%	3.6%
1-Plus Distribution Share	3.6%	3.4%	3.3%	3.2%	3.2%	3.3%	3.3%	3.3%	3.4%	3.5%	3.3%	3.4%	3.4%	3.4%
Factor Used	1.211	1.089	1.043	0.760	0.490	0.251	0.982	0.980	1.037	1.061	1.045	1.072	1.096	1.063
No 1-Plus Factor	0.211	0.089	0.043	0.010	0.000	0.001	0.000	0.000	0.037	0.061	0.045	0.072	0.096	0.063
1-Plus Factor	1.211	1.089	1.043	1.010	0.981	1.001	0.982	0.980	1.037	1.061	1.045	1.072	1.096	1.063
West Wendover														
Distribution Share Used	8.8%	8.1%	8.3%	9.3%	9.8%	10.8%	8.7%	8.6%	8.0%	8.0%	8.1%	7.8%	7.8%	7.6%
No 1-Plus Distribution Share	17.0%	12.4%	15.0%	27.5%	35.6%	44.8%	80.8%	96.8%	15.8%	14.3%	13.1%	9.0%	8.1%	4.5%
1-Plus Distribution Share	8.8%	8.1%	8.3%	8.9%	8.8%	8.6%	8.7%	8.6%	8.0%	8.0%	8.1%	7.8%	7.8%	7.6%
Factor Used	1.279	1.133	1.168	0.970	0.678	0.378	1.127	1.096	1.059	1.071	1.104	1.076	1.082	1.034
No 1-Plus Factor	0.279	0.133	0.168	0.220	0.178	0.128	0.127	0.096	0.059	0.071	0.104	0.076	0.082	0.034
1-Plus Factor	1.279	1.133	1.168	1.220	1.178	1.128	1.127	1.096	1.059	1.071	1.104	1.076	1.082	1.034

**TABLE 7 - SECOND TIER**

**Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Jackpot</b>														
Distribution Share Used	4.1%	3.8%	4.7%	4.1%	4.4%	4.7%	4.3%	4.2%	4.1%	4.0%	3.9%	3.9%	3.9%	3.8%
No 1-Plus Distribution Share	3.6%	0.0%	11.9%	3.5%	8.4%	10.8%	19.2%	3.0%	4.2%	0.0%	0.0%	0.4%	0.7%	0.0%
1-Plus Distribution Share	4.1%	3.8%	4.7%	4.1%	4.3%	4.3%	4.3%	4.2%	4.1%	4.0%	3.9%	3.9%	3.9%	3.8%
Factor Used	1.111	0.992	1.252	0.804	0.579	0.308	1.057	1.006	1.030	0.999	0.998	1.007	1.013	0.984
No 1-Plus Factor	0.111	0.000	0.252	0.054	0.079	0.058	0.057	0.006	0.030	0.000	0.000	0.007	0.013	0.000
1-Plus Factor	1.111	0.992	1.252	1.054	1.079	1.058	1.057	1.006	1.030	0.999	0.998	1.007	1.013	0.984
<b>Montello</b>														
Distribution Share Used	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
No 1-Plus Distribution Share	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
1-Plus Distribution Share	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Factor Used	1.086	1.121	0.755	0.795	0.566	0.249	0.999	1.078	1.024	1.004	1.020	1.021	1.029	1.045
No 1-Plus Factor	0.086	0.121	0.000	0.045	0.066	0.000	0.000	0.078	0.024	0.004	0.020	0.021	0.029	0.045
1-Plus Factor	1.086	1.121	0.755	1.045	1.066	0.997	0.999	1.078	1.024	1.004	1.020	1.021	1.029	1.045
<b>Mountain City</b>														
Distribution Share Used	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
No 1-Plus Distribution Share	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.1%	0.1%	0.2%	0.1%	0.0%
1-Plus Distribution Share	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Factor Used	1.048	0.990	1.011	0.754	0.482	0.232	0.934	0.904	1.298	1.225	1.428	1.494	1.491	1.109
No 1-Plus Factor	0.048	0.000	0.011	0.004	0.000	0.000	0.000	0.000	0.298	0.225	0.428	0.494	0.491	0.109
1-Plus Factor	1.048	0.990	1.011	1.004	0.965	0.930	0.934	0.904	1.298	1.225	1.428	1.494	1.491	1.109
<b>Special Districts</b>														
None														

### Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares

[illegible]

**TABLE 7 - SECOND TIER**

**Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>EUREKA COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
Eureka Television District														
<b><u>Local Governments</u></b>														
Eureka County														
Distribution Share Used	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%
No 1-Plus Distribution Share	99.8%	0.0%	99.8%	98.3%	0.0%	0.0%	0.0%	0.0%	98.2%	99.9%	99.9%	99.9%	99.9%	99.9%
1-Plus Distribution Share	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%
Factor Used	1.047	0.977	1.164	0.759	0.450	0.236	0.985	0.908	1.004	1.121	1.138	1.175	1.198	1.117
No 1-Plus Factor	0.047	0.000	0.164	0.009	0.000	0.000	0.000	0.000	0.004	0.121	0.138	0.175	0.198	0.117
1-Plus Factor	1.047	0.977	1.164	1.009	0.900	0.944	0.985	0.908	1.004	1.121	1.138	1.175	1.198	1.117
Crescent Valley														
Distribution Share Used	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
No 1-Plus Distribution Share	0.1%	26.8%	0.0%	0.2%	12.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
1-Plus Distribution Share	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Factor Used	1.181	1.252	1.301	0.840	0.554	0.249	0.963	0.929	0.964	1.001	1.000	0.985	0.996	1.033
No 1-Plus Factor	0.181	0.252	0.301	0.090	0.054	0.000	0.000	0.000	0.000	0.001	0.000	0.000	0.000	0.033
1-Plus Factor	1.181	1.252	1.301	1.090	1.054	0.996	0.963	0.929	0.964	1.001	1.000	0.985	0.996	1.033
Eureka														
Distribution Share Used	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
No 1-Plus Distribution Share	0.1%	46.3%	0.1%	0.5%	34.5%	17.2%	0.0%	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%
1-Plus Distribution Share	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Factor Used	1.072	1.175	1.232	0.829	0.563	0.274	0.997	0.980	1.035	1.018	1.056	1.076	1.063	1.060
No 1-Plus Factor	0.072	0.175	0.232	0.079	0.063	0.024	0.000	0.000	0.035	0.018	0.056	0.076	0.063	0.060
1-Plus Factor	1.072	1.175	1.232	1.079	1.063	1.024	0.997	0.980	1.035	1.018	1.056	1.076	1.063	1.060
<b><u>Special Districts</u></b>														
Diamond Valley Rodent														
Distribution Share Used	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
No 1-Plus Distribution Share	0.0%	13.5%	0.0%	0.5%	26.8%	41.4%	50.0%	50.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.1%
1-Plus Distribution Share	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Factor Used	1.013	1.031	1.034	0.798	0.531	0.287	1.023	1.021	1.023	1.040	1.046	1.069	1.087	1.062
No 1-Plus Factor	0.013	0.031	0.034	0.048	0.031	0.037	0.023	0.021	0.023	0.040	0.046	0.069	0.087	0.062
1-Plus Factor	1.013	1.031	1.034	1.048	1.031	1.037	1.023	1.021	1.023	1.040	1.046	1.069	1.087	1.062

**TABLE 7 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Diamond Valley Weed														
Distribution Share Used	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
No 1-Plus Distribution Share	0.0%	13.5%	0.0%	0.5%	26.8%	41.4%	50.0%	50.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.1%
1-Plus Distribution Share	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Factor Used	1.013	1.031	1.034	0.798	0.531	0.287	1.023	1.021	1.023	1.040	1.046	1.069	1.087	1.062
No 1-Plus Factor	0.013	0.031	0.034	0.048	0.031	0.037	0.023	0.021	0.023	0.040	0.046	0.069	0.087	0.062
1-Plus Factor	1.013	1.031	1.034	1.048	1.031	1.037	1.023	1.021	1.023	1.040	1.046	1.069	1.087	1.062

**TABLE 7 - SECOND TIER**

**Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>HUMBOLDT COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
None														
<b><u>Local Governments</u></b>														
Humboldt County														
Distribution Share Used	65.2%	63.7%	64.4%	64.0%	64.4%	62.9%	63.2%	63.4%	63.4%	63.8%	64.0%	64.0%	64.2%	64.3%
No 1-Plus Distribution Share	72.4%	60.7%	68.3%	64.2%	74.9%	0.0%	0.0%	0.0%	0.0%	53.2%	64.0%	63.1%	65.7%	68.2%
1-Plus Distribution Share	65.2%	63.7%	64.4%	64.0%	64.2%	62.9%	63.2%	63.4%	63.4%	63.8%	64.0%	64.0%	64.2%	64.3%
Factor Used	1.176	1.132	1.086	0.801	0.521	0.233	0.928	0.937	0.988	1.026	0.056	1.059	1.079	1.062
No 1-Plus Factor	0.176	0.132	0.086	0.051	0.021	0.000	0.000	0.000	0.000	0.026	0.056	0.059	0.079	0.062
1-Plus Factor	1.176	1.132	1.086	1.051	1.021	0.933	0.928	0.937	0.988	1.026	1.056	1.059	1.079	1.062
Winnemucca														
Distribution Share Used	23.9%	25.3%	24.2%	24.5%	24.0%	25.7%	25.4%	25.2%	25.5%	25.2%	27.7%	24.8%	24.6%	24.5%
No 1-Plus Distribution Share	18.8%	29.6%	18.8%	21.9%	5.2%	0.0%	0.0%	0.0%	93.3%	42.0%	27.7%	28.7%	24.0%	22.3%
1-Plus Distribution Share	23.9%	25.3%	24.2%	24.5%	24.3%	25.8%	25.4%	25.2%	25.5%	25.2%	24.8%	24.8%	24.6%	24.5%
Factor Used	1.119	1.167	1.062	0.795	0.504	0.248	0.969	0.967	1.034	1.054	0.063	1.070	1.075	1.053
No 1-Plus Factor	0.119	0.167	0.062	0.045	0.004	0.000	0.000	0.000	0.034	0.054	0.063	0.070	0.075	0.053
1-Plus Factor	1.119	1.167	1.062	1.045	1.004	0.994	0.969	0.967	1.034	1.054	1.063	1.070	1.075	1.053
<b><u>Special Districts</u></b>														
Golconda Fire Protection														
Distribution Share Used	2.5%	2.6%	2.6%	2.6%	2.5%	2.3%	2.3%	2.3%	2.2%	2.3%	1.7%	2.3%	2.4%	2.4%
No 1-Plus Distribution Share	3.1%	3.7%	4.6%	4.9%	6.9%	0.0%	0.0%	0.0%	0.0%	0.0%	1.7%	1.3%	2.1%	1.7%
1-Plus Distribution Share	2.5%	2.6%	2.6%	2.5%	2.5%	2.3%	2.3%	2.3%	2.2%	2.3%	2.4%	2.3%	2.4%	2.4%
Factor Used	1.205	1.218	1.157	0.854	0.552	0.225	0.881	0.898	0.933	0.970	0.041	1.032	1.068	1.042
No 1-Plus Factor	0.205	0.218	0.157	0.104	0.052	0.000	0.000	0.000	0.000	0.000	0.041	0.032	0.068	0.042
1-Plus Factor	1.205	1.218	1.157	1.104	1.052	0.900	0.881	0.898	0.933	0.970	1.041	1.032	1.068	1.042
Humboldt Fire Protection														
Distribution Share Used	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.4%	0.2%	0.2%	0.2%
No 1-Plus Distribution Share	0.3%	0.3%	0.4%	0.4%	1.0%	0.0%	0.0%	0.0%	0.1%	0.2%	0.4%	0.4%	0.3%	0.3%
1-Plus Distribution Share	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Factor Used	1.204	1.192	1.179	0.861	0.593	0.246	0.984	0.989	1.005	1.032	0.100	1.125	1.115	1.098
No 1-Plus Factor	0.204	0.192	0.179	0.111	0.093	0.000	0.000	0.000	0.005	0.032	0.100	0.125	0.115	0.098
1-Plus Factor	1.204	1.192	1.179	1.111	1.093	0.983	0.984	0.989	1.005	1.032	1.100	1.125	1.115	1.098

**TABLE 7 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Humboldt Hospital</b>														
Distribution Share Used	6.5%	6.6%	6.8%	6.8%	6.9%	6.8%	6.8%	6.8%	6.6%	6.6%	4.3%	6.7%	6.7%	6.7%
No 1-Plus Distribution Share	4.9%	5.2%	6.7%	6.8%	8.7%	0.0%	0.0%	0.0%	0.0%	1.5%	4.3%	4.6%	5.9%	5.8%
1-Plus Distribution Share	6.5%	6.6%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.6%	6.6%	6.7%	6.7%	6.7%	6.7%
Factor Used	1.112	1.106	1.079	0.801	0.523	0.236	0.944	0.952	0.973	1.007	0.036	1.040	1.067	1.050
No 1-Plus Factor	0.112	0.106	0.079	0.051	0.023	0.000	0.000	0.000	0.000	0.007	0.036	0.040	0.067	0.050
1-Plus Factor	1.112	1.106	1.079	1.051	1.023	0.946	0.944	0.952	0.973	1.007	1.036	1.040	1.067	1.050
<b>McDermitt Fire Protection</b>														
Distribution Share Used	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
No 1-Plus Distribution Share	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.0%	0.4%	0.1%	0.0%	0.1%	0.0%	0.0%
1-Plus Distribution Share	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Factor Used	0.996	1.004	1.012	0.758	0.499	0.244	0.998	1.009	1.166	1.093	0.118	1.133	1.115	0.940
No 1-Plus Factor	0.000	0.004	0.012	0.008	0.000	0.000	0.000	0.009	0.166	0.093	0.118	0.133	0.115	0.000
1-Plus Factor	0.996	1.004	1.012	1.008	0.998	0.974	0.998	1.009	1.166	1.093	1.118	1.133	1.115	0.940
<b>Orovada Community Services GID</b>														
Distribution Share Used	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
No 1-Plus Distribution Share	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	12.3%	29.2%	1.6%	0.3%	0.2%	0.2%	0.2%	0.0%
1-Plus Distribution Share	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Factor Used	1.033	0.969	0.968	0.730	0.487	0.238	1.031	1.027	1.066	1.047	0.057	1.045	1.062	0.998
No 1-Plus Factor	0.033	0.000	0.000	0.000	0.000	0.000	0.031	0.027	0.066	0.047	0.057	0.045	0.062	0.000
1-Plus Factor	1.033	0.969	0.968	0.974	0.974	0.952	1.031	1.027	1.066	1.047	1.057	1.045	1.062	0.998
<b>Orovada Fire Protection</b>														
Distribution Share Used	0.2%	0.2%	0.2%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
No 1-Plus Distribution Share	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	15.3%	36.5%	2.1%	0.4%	0.3%	0.2%	0.2%	0.0%
1-Plus Distribution Share	0.2%	0.2%	0.2%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Factor Used	1.033	0.969	0.968	0.730	0.487	0.238	1.031	1.027	1.066	1.047	0.057	1.045	1.062	0.998
No 1-Plus Factor	0.033	0.000	0.000	0.000	0.000	0.000	0.031	0.027	0.066	0.047	0.057	0.045	0.062	0.000
1-Plus Factor	1.033	0.969	0.968	0.974	0.974	0.952	1.031	1.027	1.066	1.047	1.057	1.045	1.062	0.998
<b>Paradise Fire Protection</b>														
Distribution Share Used	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
No 1-Plus Distribution Share	0.0%	0.0%	0.1%	0.1%	0.3%	18.1%	5.6%	0.0%	0.0%	0.3%	0.2%	0.3%	0.2%	0.3%
1-Plus Distribution Share	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Factor Used	1.018	1.025	1.036	0.781	0.520	0.271	1.014	0.999	0.977	1.042	0.050	1.074	1.071	1.085
No 1-Plus Factor	0.018	0.025	0.036	0.031	0.020	0.021	0.014	0.000	0.000	0.042	0.050	0.074	0.071	0.085
1-Plus Factor	1.018	1.025	1.036	1.031	1.020	1.021	1.014	0.999	0.977	1.042	1.050	1.074	1.071	1.085

**TABLE 7 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Pueblo Fire Protection														
Distribution Share Used	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%
No 1-Plus Distribution Share	0.0%	0.0%	0.0%	0.0%	0.1%	12.9%	3.4%	10.4%	1.6%	0.3%	0.1%	0.2%	0.2%	0.0%
1-Plus Distribution Share	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%
Factor Used	1.033	1.040	1.013	0.792	0.531	0.312	1.037	1.041	1.276	1.167	0.161	1.191	1.238	0.938
No 1-Plus Factor	0.033	0.040	0.013	0.042	0.031	0.062	0.037	0.041	0.276	0.167	0.161	0.191	0.238	0.000
1-Plus Factor	1.033	1.040	1.013	1.042	1.031	1.062	1.037	1.041	1.276	1.167	1.161	1.191	1.238	0.938
Winnemucca Rural Fire Protection														
Distribution Share Used	1.0%	1.0%	1.1%	1.1%	1.2%	1.3%	1.3%	1.2%	1.2%	1.2%	1.0%	1.1%	1.2%	1.2%
No 1-Plus Distribution Share	0.4%	0.4%	1.0%	1.6%	3.0%	69.0%	63.4%	22.9%	0.9%	1.6%	1.0%	1.0%	1.1%	1.3%
1-Plus Distribution Share	1.0%	1.0%	1.1%	1.1%	1.2%	1.2%	1.3%	1.2%	1.2%	1.2%	1.1%	1.1%	1.2%	1.2%
Factor Used	1.055	1.056	1.073	0.823	0.548	0.265	1.030	1.004	1.007	1.045	0.051	1.052	1.074	1.064
No 1-Plus Factor	0.055	0.056	0.073	0.073	0.048	0.015	0.030	0.004	0.007	0.045	0.051	0.052	0.074	0.064
1-Plus Factor	1.055	1.056	1.073	1.073	1.048	1.015	1.030	1.004	1.007	1.045	1.051	1.052	1.074	1.064

**TABLE 7 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>LANDER COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
Lander County Sewer Improvement #2														
<b><u>Local Governments</u></b>														
Lander County														
Distribution Share Used	79.3%	78.7%	79.3%	78.9%	78.6%	78.1%	78.3%	78.2%	79.2%	79.2%	79.3%	79.6%	79.6%	79.2%
No 1-Plus Distribution Share	87.3%	75.2%	81.7%	75.2%	0.0%	0.0%	0.0%	0.0%	81.4%	82.2%	82.5%	83.3%	83.3%	83.9%
1-Plus Distribution Share	79.3%	78.7%	79.3%	78.9%	78.7%	78.6%	78.3%	78.2%	79.2%	79.2%	79.3%	79.6%	79.6%	79.2%
Factor Used	1.058	1.045	1.049	0.777	0.488	0.242	0.917	0.911	1.081	1.091	1.131	1.194	1.202	1.081
No 1-Plus Factor	0.058	0.045	0.049	0.027	0.000	0.000	0.000	0.000	0.081	0.091	0.131	0.194	0.202	0.081
1-Plus Factor	1.058	1.045	1.049	1.027	0.976	0.967	0.917	0.911	1.081	1.091	1.131	1.194	1.202	1.081
Austin														
Distribution Share Used	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.4%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
No 1-Plus Distribution Share	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%	0.2%	0.1%	0.1%	0.1%	0.0%
1-Plus Distribution Share	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.4%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Factor Used	1.055	0.929	0.999	0.719	0.482	0.237	0.958	0.986	1.075	1.042	1.023	1.059	1.054	1.003
No 1-Plus Factor	0.055	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.075	0.042	0.023	0.059	0.054	0.003
1-Plus Factor	1.055	0.929	0.999	0.958	0.965	0.949	0.958	0.986	1.075	1.042	1.023	1.059	1.054	1.003
Battle Mountain														
Distribution Share Used	5.1%	5.2%	4.4%	4.6%	4.7%	4.5%	4.6%	4.8%	4.4%	4.6%	4.6%	4.5%	4.4%	4.8%
No 1-Plus Distribution Share	8.3%	10.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.6%	1.8%	1.9%	1.9%	2.6%
1-Plus Distribution Share	5.1%	5.2%	4.4%	4.7%	4.7%	4.6%	4.6%	4.8%	4.4%	4.6%	4.6%	4.5%	4.4%	4.8%
Factor Used	1.089	1.101	0.925	0.728	0.470	0.225	0.870	0.899	0.969	1.011	1.045	1.071	1.074	1.040
No 1-Plus Factor	0.089	0.101	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.011	0.045	0.071	0.074	0.040
1-Plus Factor	1.089	1.101	0.925	0.970	0.939	0.901	0.870	0.899	0.969	1.011	1.045	1.071	1.074	1.040
Kingston														
Distribution Share Used	0.5%	0.4%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.4%	0.4%	0.4%	0.4%	0.5%
No 1-Plus Distribution Share	0.9%	0.1%	1.0%	0.7%	48.5%	9.5%	100.0%	100.0%	0.5%	0.4%	0.5%	0.3%	0.3%	0.6%
1-Plus Distribution Share	0.5%	0.4%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.4%	0.4%	0.4%	0.4%	0.5%
Factor Used	1.106	1.011	1.101	0.794	0.594	0.289	1.055	1.036	1.094	1.079	1.135	1.124	1.139	1.099
No 1-Plus Factor	0.106	0.011	0.101	0.044	0.094	0.039	0.055	0.036	0.094	0.079	0.135	0.124	0.139	0.099
1-Plus Factor	1.106	1.011	1.101	1.044	1.094	1.039	1.055	1.036	1.094	1.079	1.135	1.124	1.139	1.099

**TABLE 7 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Special Districts</b>														
Lander Hospital District														
Distribution Share Used	14.8%	15.4%	15.6%	15.8%	15.8%	16.5%	16.2%	16.1%	15.6%	15.5%	15.4%	15.3%	15.3%	15.2%
No 1-Plus Distribution Share	3.1%	14.2%	17.4%	24.1%	51.5%	90.5%	0.0%	0.0%	17.8%	16.6%	15.2%	14.4%	14.4%	13.0%
1-Plus Distribution Share	14.8%	15.4%	15.6%	15.7%	15.8%	16.0%	16.2%	16.1%	15.6%	15.5%	15.4%	15.3%	15.3%	15.2%
Factor Used	1.011	1.044	1.053	0.794	0.503	0.261	0.971	0.961	1.090	1.094	1.124	1.171	1.179	1.064
No 1-Plus Factor	0.011	0.044	0.053	0.044	0.003	0.011	0.000	0.000	0.090	0.094	0.124	0.171	0.179	0.064
1-Plus Factor	1.011	1.044	1.053	1.044	1.003	1.011	0.971	0.961	1.090	1.094	1.124	1.171	1.179	1.064

**TABLE 7 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>LINCOLN COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
None														
<b><u>Local Governments</u></b>														
Lincoln County														
Distribution Share Used	73.4%	71.0%	72.9%	72.5%	72.5%	71.9%	72.8%	73.0%	73.6%	73.6%	75.7%	78.9%	77.3%	73.3%
No 1-Plus Distribution Share	78.7%	42.3%	69.0%	62.0%	67.7%	66.3%	63.5%	71.1%	79.4%	78.9%	75.7%	78.9%	77.3%	73.3%
1-Plus Distribution Share	73.4%	71.0%	72.9%	72.6%	72.8%	72.7%	72.8%	73.0%	73.6%	73.6%	73.3%	73.9%	73.6%	73.1%
Factor Used	1.060	1.043	1.034	0.786	0.552	0.298	1.030	1.033	1.104	1.121	0.132	0.181	0.155	0.081
No 1-Plus Factor	0.060	0.043	0.034	0.036	0.052	0.048	0.030	0.033	0.104	0.121	0.132	0.181	0.155	0.081
1-Plus Factor	1.060	1.043	1.034	1.036	1.052	1.048	1.030	1.033	1.104	1.121	1.132	1.181	1.155	1.081
Caliente														
Distribution Share Used	7.7%	8.9%	8.0%	8.2%	8.4%	8.3%	8.3%	8.1%	7.8%	7.5%	5.3%	3.3%	5.0%	7.5%
No 1-Plus Distribution Share	0.0%	18.7%	2.9%	7.6%	9.9%	8.6%	11.1%	5.9%	3.5%	1.7%	5.3%	3.3%	5.0%	7.5%
1-Plus Distribution Share	7.7%	8.9%	8.0%	8.2%	8.3%	8.2%	8.3%	8.1%	7.8%	7.5%	7.9%	7.5%	7.8%	8.1%
Factor Used	0.992	1.171	1.013	0.790	0.567	0.306	1.047	1.024	1.041	1.024	0.083	0.067	0.089	0.074
No 1-Plus Factor	0.000	0.171	0.013	0.040	0.067	0.056	0.047	0.024	0.041	0.024	0.083	0.067	0.089	0.074
1-Plus Factor	0.992	1.171	1.013	1.040	1.067	1.056	1.047	1.024	1.041	1.024	1.083	1.067	1.089	1.074
Alamo														
Distribution Share Used	1.2%	1.5%	1.3%	1.4%	1.3%	1.5%	1.3%	1.3%	1.2%	1.3%	1.0%	1.0%	0.9%	1.8%
No 1-Plus Distribution Share	0.9%	5.2%	1.6%	3.4%	1.8%	2.8%	2.3%	2.3%	0.8%	1.4%	1.0%	1.0%	0.9%	1.8%
1-Plus Distribution Share	1.2%	1.5%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.2%	1.3%	1.2%	1.2%	1.2%	1.3%
Factor Used	1.042	1.312	1.046	0.866	0.582	0.372	1.064	1.063	1.063	1.123	0.098	0.135	0.111	0.115
No 1-Plus Factor	0.042	0.312	0.046	0.116	0.082	0.122	0.064	0.063	0.063	0.123	0.098	0.135	0.111	0.115
1-Plus Factor	1.042	1.312	1.046	1.116	1.082	1.122	1.064	1.063	1.063	1.123	1.098	1.135	1.111	1.115
Panaca														
Distribution Share Used	2.3%	3.1%	2.7%	2.7%	2.7%	2.9%	2.3%	2.2%	2.2%	2.2%	1.8%	2.1%	2.2%	2.5%
No 1-Plus Distribution Share	3.3%	14.6%	14.0%	10.5%	6.2%	5.7%	2.1%	0.1%	1.3%	1.7%	1.8%	2.1%	2.2%	2.5%
1-Plus Distribution Share	2.3%	3.1%	2.7%	2.6%	2.5%	2.4%	2.3%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%	2.3%
Factor Used	1.082	1.490	1.226	0.950	0.654	0.385	1.033	1.002	1.054	1.084	0.104	0.154	0.142	0.091
No 1-Plus Factor	0.082	0.490	0.226	0.200	0.154	0.135	0.033	0.002	0.054	0.084	0.104	0.154	0.142	0.091
1-Plus Factor	1.082	1.490	1.226	1.200	1.154	1.135	1.033	1.002	1.054	1.084	1.104	1.154	1.142	1.091
Pioche														
Distribution Share Used	3.2%	3.7%	2.9%	3.0%	2.8%	2.8%	2.9%	2.9%	2.9%	3.1%	4.8%	3.9%	3.9%	5.4%
No 1-Plus Distribution Share	7.0%	12.6%	0.9%	3.8%	0.5%	1.9%	0.0%	0.0%	1.8%	4.3%	4.8%	3.9%	3.9%	5.4%
1-Plus Distribution Share	3.2%	3.7%	2.9%	3.0%	2.9%	2.9%	2.9%	2.9%	2.9%	3.1%	3.2%	3.1%	3.1%	3.2%
Factor Used	1.131	1.316	1.011	0.805	0.510	0.284	0.984	0.994	1.058	1.161	0.203	0.215	0.189	0.144
No 1-Plus Factor	0.131	0.316	0.011	0.055	0.010	0.034	0.000	0.000	0.058	0.161	0.203	0.215	0.189	0.144
1-Plus Factor	1.131	1.316	1.011	1.055	1.010	1.034	0.984	0.994	1.058	1.161	1.203	1.215	1.189	1.144

**TABLE 7 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Special Districts</b>														
Lincoln County Hospital District														
Distribution Share Used	7.6%	7.3%	7.6%	7.6%	7.7%	7.9%	7.8%	7.9%	7.9%	7.7%	7.0%	6.9%	6.8%	4.3%
No 1-Plus Distribution Share	5.2%	2.5%	4.2%	6.0%	8.2%	8.6%	11.5%	12.1%	9.4%	7.9%	7.0%	6.9%	6.8%	4.3%
1-Plus Distribution Share	7.6%	7.3%	7.6%	7.6%	7.7%	7.7%	7.8%	7.9%	7.9%	7.7%	7.6%	7.6%	7.6%	7.4%
Factor Used	1.037	1.024	1.020	0.784	0.559	0.309	1.052	1.054	1.118	1.115	0.116	0.151	0.130	0.045
No 1-Plus Factor	0.037	0.024	0.020	0.034	0.059	0.059	0.052	0.054	0.118	0.115	0.116	0.151	0.130	0.045
1-Plus Factor	1.037	1.024	1.020	1.034	1.059	1.059	1.052	1.054	1.118	1.115	1.116	1.151	1.130	1.045
Pahranagat Valley Fire Protection District														
Distribution Share Used	2.9%	2.8%	3.0%	3.1%	3.1%	3.2%	3.0%	3.0%	2.8%	2.8%	2.3%	2.2%	2.3%	3.3%
No 1-Plus Distribution Share	2.5%	2.0%	5.7%	5.8%	4.6%	4.7%	7.2%	6.5%	2.2%	2.3%	2.3%	2.2%	2.3%	3.3%
1-Plus Distribution Share	2.9%	2.8%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	2.8%	2.8%	2.8%	2.8%	2.8%	2.9%
Factor Used	1.048	1.052	1.071	0.836	0.588	0.336	1.086	1.076	1.074	1.089	0.101	0.127	0.118	0.092
No 1-Plus Factor	0.048	0.052	0.071	0.086	0.088	0.086	0.086	0.076	0.074	0.089	0.101	0.127	0.118	0.092
1-Plus Factor	1.048	1.052	1.071	1.086	1.088	1.086	1.086	1.076	1.074	1.089	1.101	1.127	1.118	1.092
Pioche Fire Protection District														
Distribution Share Used	1.7%	1.7%	1.6%	1.6%	1.6%	1.6%	1.7%	1.7%	1.6%	1.7%	2.1%	1.7%	1.6%	2.0%
No 1-Plus Distribution Share	2.4%	2.1%	1.7%	0.8%	1.1%	1.5%	2.2%	2.0%	1.5%	1.9%	2.1%	1.7%	1.6%	2.0%
1-Plus Distribution Share	1.7%	1.7%	1.6%	1.6%	1.6%	1.6%	1.7%	1.7%	1.6%	1.7%	1.7%	1.7%	1.6%	1.7%
Factor Used	1.080	1.095	1.037	0.771	0.537	0.298	1.046	1.040	1.088	1.128	0.159	0.173	0.141	0.099
No 1-Plus Factor	0.080	0.095	0.037	0.021	0.037	0.048	0.046	0.040	0.088	0.128	0.159	0.173	0.141	0.099
1-Plus Factor	1.080	1.095	1.037	1.021	1.037	1.048	1.046	1.040	1.088	1.128	1.159	1.173	1.141	1.099

**TABLE 7 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>LYON COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
Stagecoach GID														
Willowcreek GID														
<b><u>Local Governments</u></b>														
Lyon County														
Distribution Share Used	89.0%	88.9%	88.9%	89.2%	89.6%	90.2%	94.0%	93.9%	93.1%	92.5%	92.2%	91.7%	91.0%	90.4%
No 1-Plus Distribution Share	92.5%	91.7%	91.8%	93.0%	93.6%	93.7%	94.0%	93.9%	93.1%	92.5%	92.2%	91.7%	91.0%	90.4%
1-Plus Distribution Share	89.0%	88.9%	88.9%	89.0%	89.1%	89.1%	89.1%	89.2%	89.3%	89.3%	89.2%	89.0%	88.7%	88.5%
Factor Used	1.162	1.151	1.157	0.894	0.641	0.380	0.130	0.150	0.211	0.249	0.259	0.202	0.106	0.021
No 1-Plus Factor	0.162	0.151	0.157	0.144	0.141	0.130	0.130	0.150	0.211	0.249	0.259	0.202	0.106	0.021
1-Plus Factor	1.162	1.151	1.157	1.144	1.141	1.130	1.130	1.150	1.211	1.249	1.259	1.202	1.106	1.021
Yerington														
Distribution Share Used	2.5%	2.5%	2.4%	2.3%	2.1%	1.9%	0.3%	0.2%	0.7%	1.0%	1.2%	1.6%	2.2%	2.4%
No 1-Plus Distribution Share	1.9%	2.2%	1.7%	0.8%	0.6%	0.5%	0.3%	0.2%	0.7%	1.0%	1.2%	1.6%	2.2%	2.4%
1-Plus Distribution Share	2.5%	2.5%	2.4%	2.3%	2.3%	2.3%	2.3%	2.3%	2.2%	2.3%	2.3%	2.4%	2.5%	2.6%
Factor Used	1.115	1.124	1.099	0.790	0.534	0.275	0.015	0.013	0.056	0.096	0.119	0.123	0.088	0.020
No 1-Plus Factor	0.115	0.124	0.099	0.040	0.034	0.025	0.015	0.013	0.056	0.096	0.119	0.123	0.088	0.020
1-Plus Factor	1.115	1.124	1.099	1.040	1.034	1.025	1.015	1.013	1.056	1.096	1.119	1.123	1.088	1.020
Fernley														
Distribution Share Used	1.0%	1.0%	1.1%	1.1%	1.1%	1.2%	1.6%	1.6%	1.4%	1.5%	1.3%	1.4%	1.2%	1.3%
No 1-Plus Distribution Share	1.2%	1.6%	2.0%	1.9%	1.8%	1.7%	1.6%	1.6%	1.4%	1.5%	1.3%	1.4%	1.2%	1.3%
1-Plus Distribution Share	1.0%	1.0%	1.1%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	0.9%
Factor Used	1.207	1.245	1.331	1.028	0.762	0.481	0.209	0.238	0.307	0.376	0.360	0.287	0.137	0.028
No 1-Plus Factor	0.207	0.245	0.331	0.278	0.262	0.231	0.209	0.238	0.307	0.376	0.360	0.287	0.137	0.028
1-Plus Factor	1.207	1.245	1.331	1.278	1.262	1.231	1.209	1.238	1.307	1.376	1.360	1.287	1.137	1.028
<b><u>Special Districts</u></b>														
Carson-Truckee Water Conservancy														
Distribution Share Used	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
No 1-Plus Distribution Share	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
1-Plus Distribution Share	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Factor Used	1.107	1.102	1.112	0.867	0.612	0.350	0.096	0.113	0.152	0.190	0.195	0.144	0.063	0.003
No 1-Plus Factor	0.107	0.102	0.112	0.117	0.112	0.100	0.096	0.113	0.152	0.190	0.195	0.144	0.063	0.003
1-Plus Factor	1.107	1.102	1.112	1.117	1.112	1.100	1.096	1.113	1.152	1.190	1.195	1.144	1.063	1.003

**TABLE 7 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Central Lyon Fire Protection</b>														
Distribution Share Used	3.2%	3.1%	3.1%	3.1%	3.0%	2.8%	2.2%	2.3%	2.5%	2.6%	2.7%	2.5%	2.4%	2.5%
No 1-Plus Distribution Share	2.0%	1.6%	1.7%	1.7%	1.6%	1.8%	2.2%	2.3%	2.5%	2.6%	2.7%	2.5%	2.4%	2.5%
1-Plus Distribution Share	3.2%	3.1%	3.1%	3.2%	3.2%	3.2%	3.2%	3.2%	3.2%	3.2%	3.2%	3.2%	3.3%	3.3%
Factor Used	1.091	1.069	1.075	0.820	0.563	0.314	0.080	0.095	0.150	0.181	0.198	0.142	0.073	0.016
No 1-Plus Factor	0.091	0.069	0.075	0.070	0.063	0.064	0.080	0.095	0.150	0.181	0.198	0.142	0.073	0.016
1-Plus Factor	1.091	1.069	1.075	1.070	1.063	1.064	1.080	1.095	1.150	1.181	1.198	1.142	1.073	1.016
<b>Mason Valley Fire Protection</b>														
Distribution Share Used	0.5%	0.5%	0.5%	0.4%	0.4%	0.4%	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%	0.3%	0.8%
No 1-Plus Distribution Share	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%	0.3%	0.8%
1-Plus Distribution Share	0.5%	0.5%	0.5%	0.5%	0.4%	0.5%	0.5%	0.4%	0.4%	0.4%	0.4%	0.4%	0.5%	0.5%
Factor Used	1.063	1.063	1.057	0.791	0.525	0.277	0.024	0.024	0.050	0.072	0.092	0.082	0.061	0.032
No 1-Plus Factor	0.063	0.063	0.057	0.041	0.025	0.027	0.024	0.024	0.050	0.072	0.092	0.082	0.061	0.032
1-Plus Factor	1.063	1.063	1.057	1.041	1.025	1.027	1.024	1.024	1.050	1.072	1.092	1.082	1.061	1.032
<b>Mason Valley Mosquito Abatement</b>														
Distribution Share Used	0.4%	0.4%	0.4%	0.4%	0.4%	0.3%	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%	0.3%	0.5%
No 1-Plus Distribution Share	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%	0.3%	0.5%
1-Plus Distribution Share	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
Factor Used	1.073	1.072	1.058	0.786	0.525	0.276	0.022	0.023	0.052	0.071	0.090	0.086	0.065	0.026
No 1-Plus Factor	0.073	0.072	0.058	0.036	0.025	0.026	0.022	0.023	0.052	0.071	0.090	0.086	0.065	0.026
1-Plus Factor	1.073	1.072	1.058	1.036	1.025	1.026	1.022	1.023	1.052	1.071	1.090	1.086	1.065	1.026
<b>North Lyon Fire Protection</b>														
Distribution Share Used	0.9%	1.0%	1.0%	1.0%	1.0%	1.0%	0.9%	0.9%	0.8%	0.9%	0.8%	0.8%	0.6%	0.0%
No 1-Plus Distribution Share	0.9%	1.1%	1.2%	1.3%	1.3%	1.1%	0.9%	0.9%	0.8%	0.9%	0.8%	0.8%	0.6%	0.0%
1-Plus Distribution Share	0.9%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%
Factor Used	1.141	1.167	1.187	0.942	0.686	0.396	0.115	0.132	0.170	0.217	0.214	0.165	0.064	0.000
No 1-Plus Factor	0.141	0.167	0.187	0.192	0.186	0.146	0.115	0.132	0.170	0.217	0.214	0.165	0.064	0.000
1-Plus Factor	1.141	1.167	1.187	1.192	1.186	1.146	1.115	1.132	1.170	1.217	1.214	1.165	1.064	0.999
<b>Silver Springs Stagecoach Hospital</b>														
Distribution Share Used	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.2%	0.2%	0.2%	0.4%	0.4%	0.5%	0.6%	1.5%
No 1-Plus Distribution Share	0.0%	0.3%	0.3%	0.3%	0.3%	0.3%	0.2%	0.2%	0.2%	0.4%	0.4%	0.5%	0.6%	1.5%
1-Plus Distribution Share	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.6%	0.6%
Factor Used	0.959	1.068	1.075	0.826	0.572	0.314	0.048	0.054	0.087	0.153	0.180	0.167	0.108	0.054
No 1-Plus Factor	0.000	0.068	0.075	0.076	0.072	0.064	0.048	0.054	0.087	0.153	0.180	0.167	0.108	0.054
1-Plus Factor	0.959	1.068	1.075	1.076	1.072	1.064	1.048	1.054	1.087	1.153	1.180	1.167	1.108	1.054

**TABLE 7 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Smith Valley Fire Protection														
Distribution Share Used	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.2%	0.2%	0.3%	0.3%	0.3%	0.3%	0.3%	0.0%
No 1-Plus Distribution Share	0.2%	0.2%	0.2%	0.2%	0.1%	0.2%	0.2%	0.2%	0.3%	0.3%	0.3%	0.3%	0.3%	0.0%
1-Plus Distribution Share	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Factor Used	1.085	1.082	1.075	0.816	0.551	0.305	0.060	0.099	0.174	0.174	0.185	0.153	0.097	0.000
No 1-Plus Factor	0.085	0.082	0.075	0.066	0.051	0.055	0.060	0.099	0.174	0.174	0.185	0.153	0.097	0.000
1-Plus Factor	1.085	1.082	1.075	1.066	1.051	1.055	1.060	1.099	1.174	1.174	1.185	1.153	1.097	0.986
South Lyon Hospital District														
Distribution Share Used	1.7%	1.7%	1.7%	1.6%	1.5%	1.4%	0.4%	0.5%	0.7%	0.7%	0.7%	0.8%	1.1%	0.6%
No 1-Plus Distribution Share	0.9%	0.9%	0.7%	0.5%	0.4%	0.5%	0.4%	0.5%	0.7%	0.7%	0.7%	0.8%	1.1%	0.6%
1-Plus Distribution Share	1.7%	1.7%	1.7%	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	1.7%	1.8%
Factor Used	1.074	1.073	1.062	0.788	0.527	0.282	0.027	0.039	0.074	0.087	0.098	0.090	0.061	0.006
No 1-Plus Factor	0.074	0.073	0.062	0.038	0.027	0.032	0.027	0.039	0.074	0.087	0.098	0.090	0.061	0.006
1-Plus Factor	1.074	1.073	1.062	1.038	1.027	1.032	1.027	1.039	1.074	1.087	1.098	1.090	1.061	1.006

**TABLE 7 - SECOND TIER**

**Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>MINERAL COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
None														
<b><u>Local Governments</u></b>														
Mineral County														
Distribution Share Used	94.5%	94.3%	94.3%	94.2%	94.1%	94.1%	94.1%	94.1%	94.4%	94.4%	94.4%	94.4%	94.4%	94.4%
No 1-Plus Distribution Share	97.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	85.9%	92.0%	93.3%	93.7%	93.6%
1-Plus Distribution Share	94.5%	94.3%	94.3%	94.2%	94.1%	94.1%	94.1%	94.1%	94.4%	94.4%	94.4%	94.4%	94.4%	94.4%
Factor Used	1.013	0.931	0.889	0.630	0.431	0.216	0.874	0.896	0.963	1.008	1.028	1.055	1.055	1.038
No 1-Plus Factor	0.013	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.008	0.028	0.055	0.055	0.038
1-Plus Factor	1.013	0.931	0.889	0.841	0.862	0.862	0.874	0.896	0.963	1.008	1.028	1.055	1.055	1.038
<b><u>Special Districts</u></b>														
Mineral County Hospital District														
Distribution Share Used	5.5%	5.7%	5.7%	5.8%	5.9%	5.9%	5.9%	5.9%	5.6%	5.6%	5.6%	5.6%	5.6%	5.6%
No 1-Plus Distribution Share	2.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	14.1%	8.0%	6.7%	6.3%	6.4%
1-Plus Distribution Share	5.5%	5.7%	5.7%	5.8%	5.9%	5.9%	5.9%	5.9%	5.6%	5.6%	5.6%	5.6%	5.6%	5.6%
Factor Used	1.005	0.966	0.914	0.668	0.464	0.233	0.938	0.955	0.980	1.023	1.041	1.068	1.064	1.045
No 1-Plus Factor	0.005	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.023	0.041	0.068	0.064	0.045
1-Plus Factor	1.005	0.966	0.914	0.891	0.929	0.932	0.938	0.955	0.980	1.023	1.041	1.068	1.064	1.045

**TABLE 7 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>NYE COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
None														
<b><u>Local Governments</u></b>														
Nye County														
Distribution Share Used	83.1%	83.2%	84.8%	84.9%	85.5%	85.9%	85.2%	85.2%	85.5%	85.7%	85.6%	85.5%	85.1%	84.5%
No 1-Plus Distribution Share	86.2%	85.9%	86.7%	86.9%	88.5%	88.5%	88.8%	88.8%	90.6%	91.0%	90.1%	89.5%	88.1%	79.4%
1-Plus Distribution Share	83.1%	83.2%	84.8%	84.8%	85.1%	85.1%	85.2%	85.2%	85.5%	85.7%	85.6%	85.5%	85.1%	84.5%
Factor Used	1.156	1.158	1.212	0.893	0.644	0.370	1.106	1.089	1.153	1.210	1.235	1.228	1.159	1.022
No 1-Plus Factor	0.156	0.158	0.212	0.143	0.144	0.120	0.106	0.089	0.153	0.210	0.235	0.228	0.159	0.022
1-Plus Factor	1.156	1.158	1.212	1.143	1.144	1.120	1.106	1.089	1.153	1.210	1.235	1.228	1.159	1.022
Gabbs														
Distribution Share Used	0.6%	0.6%	0.6%	0.5%	0.5%	0.4%	0.6%	0.6%	0.6%	0.5%	0.6%	0.7%	0.7%	0.8%
No 1-Plus Distribution Share	0.3%	0.0%	0.4%	0.0%	0.1%	0.0%	0.0%	0.0%	0.2%	0.0%	0.3%	0.6%	1.0%	5.9%
1-Plus Distribution Share	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.5%	0.6%	0.7%	0.7%	0.8%
Factor Used	1.072	0.969	1.127	0.719	0.514	0.243	0.952	0.986	1.040	0.961	1.109	1.205	1.223	1.208
No 1-Plus Factor	0.072	0.000	0.127	0.000	0.014	0.000	0.000	0.000	0.040	0.000	0.109	0.205	0.223	0.208
1-Plus Factor	1.072	0.969	1.127	0.958	1.014	0.973	0.952	0.986	1.040	0.961	1.109	1.205	1.223	1.208
Amargosa														
Distribution Share Used	0.9%	0.9%	0.7%	0.8%	0.7%	0.6%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.9%
No 1-Plus Distribution Share	1.2%	1.1%	0.2%	0.5%	0.2%	0.2%	0.5%	0.6%	0.5%	0.4%	0.4%	0.5%	0.8%	3.0%
1-Plus Distribution Share	0.9%	0.9%	0.7%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.9%
Factor Used	1.227	1.213	1.061	0.831	0.535	0.284	1.059	1.058	1.084	1.089	1.103	1.117	1.146	1.085
No 1-Plus Factor	0.227	0.213	0.061	0.081	0.035	0.034	0.059	0.058	0.084	0.089	0.103	0.117	0.146	0.085
1-Plus Factor	1.227	1.213	1.061	1.081	1.035	1.034	1.059	1.058	1.084	1.089	1.103	1.117	1.146	1.085
Beatty														
Distribution Share Used	2.6%	2.4%	2.2%	2.0%	1.8%	1.5%	2.0%	2.0%	2.3%	2.3%	2.3%	2.3%	2.4%	2.7%
No 1-Plus Distribution Share	1.6%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.3%	0.2%	0.0%
1-Plus Distribution Share	2.6%	2.4%	2.2%	2.1%	2.0%	2.0%	2.0%	2.0%	2.3%	2.3%	2.3%	2.3%	2.4%	2.7%
Factor Used	1.085	1.011	0.960	0.634	0.404	0.197	0.788	0.796	0.966	0.986	1.017	1.023	1.010	0.999
No 1-Plus Factor	0.085	0.011	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.017	0.023	0.010	0.000
1-Plus Factor	1.085	1.011	0.960	0.846	0.809	0.787	0.788	0.796	0.966	0.986	1.017	1.023	1.010	0.999
Manhattan														
Distribution Share Used	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
No 1-Plus Distribution Share	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.3%
1-Plus Distribution Share	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Factor Used	0.820	0.864	0.920	0.763	0.553	0.285	1.042	1.018	1.009	1.039	1.187	1.184	1.222	1.214
No 1-Plus Factor	0.000	0.000	0.000	0.013	0.053	0.035	0.042	0.018	0.009	0.039	0.187	0.184	0.222	0.214
1-Plus Factor	0.820	0.864	0.920	1.013	1.053	1.035	1.042	1.018	1.009	1.039	1.187	1.184	1.222	1.214

**TABLE 7 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Pahrump</b>														
Distribution Share Used	5.6%	5.5%	6.2%	6.0%	6.1%	6.5%	5.8%	5.7%	5.7%	5.8%	5.7%	5.7%	5.6%	5.5%
No 1-Plus Distribution Share	7.3%	6.8%	9.6%	8.7%	8.5%	8.8%	9.1%	8.7%	7.6%	7.4%	6.9%	7.0%	6.8%	5.0%
1-Plus Distribution Share	5.6%	5.5%	6.2%	5.9%	5.8%	5.8%	5.8%	5.7%	5.7%	5.8%	5.7%	5.7%	5.6%	5.5%
Factor Used	1.204	1.193	1.363	0.972	0.712	0.434	1.168	1.136	1.197	1.262	1.279	1.275	1.189	1.021
No 1-Plus Factor	0.204	0.193	0.363	0.222	0.212	0.184	0.168	0.136	0.197	0.262	0.279	0.275	0.189	0.021
1-Plus Factor	1.204	1.193	1.363	1.222	1.212	1.184	1.168	1.136	1.197	1.262	1.279	1.275	1.189	1.021
<b>Round Mountain</b>														
Distribution Share Used	1.8%	1.8%	1.8%	1.8%	1.6%	1.5%	1.6%	1.6%	1.5%	1.5%	1.6%	1.6%	1.7%	1.9%
No 1-Plus Distribution Share	1.4%	1.9%	1.8%	1.7%	0.8%	0.8%	0.0%	0.0%	0.0%	0.0%	0.3%	0.3%	0.9%	5.2%
1-Plus Distribution Share	1.8%	1.8%	1.8%	1.8%	1.7%	1.7%	1.6%	1.6%	1.5%	1.5%	1.6%	1.6%	1.7%	1.9%
Factor Used	1.119	1.157	1.199	0.880	0.563	0.298	0.973	0.927	0.953	0.972	1.038	1.032	1.075	1.066
No 1-Plus Factor	0.119	0.157	0.199	0.130	0.063	0.048	0.000	0.000	0.000	0.000	0.038	0.032	0.075	0.066
1-Plus Factor	1.119	1.157	1.199	1.130	1.063	1.048	0.973	0.927	0.953	0.972	1.038	1.032	1.075	1.066
<b>Tonopah</b>														
Distribution Share Used	2.1%	2.3%	1.8%	2.0%	1.9%	1.5%	2.0%	2.0%	2.0%	1.9%	2.0%	2.0%	2.1%	2.3%
No 1-Plus Distribution Share	0.8%	2.6%	0.0%	0.6%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.6%	0.7%	1.0%	0.4%
1-Plus Distribution Share	2.1%	2.3%	1.8%	2.1%	2.1%	2.0%	2.0%	2.0%	2.0%	1.9%	2.0%	2.0%	2.1%	2.3%
Factor Used	1.054	1.174	0.918	0.783	0.517	0.241	0.930	0.932	0.995	0.998	1.053	1.061	1.067	1.005
No 1-Plus Factor	0.054	0.174	0.000	0.033	0.017	0.000	0.000	0.000	0.000	0.000	0.053	0.061	0.067	0.005
1-Plus Factor	1.054	1.174	0.918	1.033	1.017	0.964	0.930	0.932	0.995	0.998	1.053	1.061	1.067	1.005
<b>Special Districts</b>														
<b>Amargosa Library District</b>														
Distribution Share Used	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
No 1-Plus Distribution Share	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%
1-Plus Distribution Share	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Factor Used	1.040	1.005	0.976	0.735	0.470	0.239	1.064	1.105	1.106	1.107	1.112	1.060	1.113	1.062
No 1-Plus Factor	0.040	0.005	0.000	0.000	0.000	0.000	0.064	0.105	0.106	0.107	0.112	0.060	0.113	0.062
1-Plus Factor	1.040	1.005	0.976	0.980	0.940	0.957	1.064	1.105	1.106	1.107	1.112	1.060	1.113	1.062
<b>Beatty Library District</b>														
Distribution Share Used	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
No 1-Plus Distribution Share	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
1-Plus Distribution Share	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Factor Used	1.016	1.007	0.966	0.666	0.426	0.213	0.859	0.902	0.990	1.004	1.021	1.031	1.035	1.024
No 1-Plus Factor	0.016	0.007	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.004	0.021	0.031	0.035	0.024
1-Plus Factor	1.016	1.007	0.966	0.888	0.851	0.851	0.859	0.902	0.990	1.004	1.021	1.031	1.035	1.024

**TABLE 7 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Nye Hospital</b>														
Distribution Share Used	1.5%	1.5%												
No 1-Plus Distribution Share	0.0%	0.0%												
1-Plus Distribution Share	1.5%	1.5%												
Factor Used	0.990	0.998												
No 1-Plus Factor	0.000	0.000												
1-Plus Factor	0.990	0.998												
<b>Pahrump Community Hospital</b>														
Distribution Share Used	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%						
No 1-Plus Distribution Share	0.4%	0.4%	0.4%	0.5%	0.5%	0.5%	0.5%	0.5%						
1-Plus Distribution Share	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%						
Factor Used	1.105	1.134	1.143	0.880	0.621	0.354	1.090	1.091						
No 1-Plus Factor	0.105	0.134	0.143	0.130	0.121	0.104	0.090	0.091						
1-Plus Factor	1.105	1.134	1.143	1.130	1.121	1.104	1.090	1.091						
<b>Pahrump Library District</b>														
Distribution Share Used	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%
No 1-Plus Distribution Share	0.5%	0.6%	0.5%	0.7%	0.7%	0.7%	0.7%	0.8%	0.7%	0.7%	0.7%	0.7%	0.7%	0.0%
1-Plus Distribution Share	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%
Factor Used	1.105	1.134	1.143	0.880	0.621	0.354	1.090	1.091	1.131	1.195	1.212	1.213	1.141	0.994
No 1-Plus Factor	0.105	0.134	0.143	0.130	0.121	0.104	0.090	0.091	0.131	0.195	0.212	0.213	0.141	0.000
1-Plus Factor	1.105	1.134	1.143	1.130	1.121	1.104	1.090	1.091	1.131	1.195	1.212	1.213	1.141	0.994
<b>Pahrump Swimming Pool GID</b>														
Distribution Share Used	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
No 1-Plus Distribution Share	0.3%	0.4%	0.3%	0.4%	0.4%	0.4%	0.4%	0.5%	0.4%	0.4%	0.4%	0.4%	0.4%	0.0%
1-Plus Distribution Share	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
Factor Used	1.105	1.134	1.143	0.880	0.621	0.354	1.090	1.091	1.131	1.195	1.212	1.213	1.141	0.994
No 1-Plus Factor	0.105	0.134	0.143	0.130	0.121	0.104	0.090	0.091	0.131	0.195	0.212	0.213	0.141	0.000
1-Plus Factor	1.105	1.134	1.143	1.130	1.121	1.104	1.090	1.091	1.131	1.195	1.212	1.213	1.141	0.994
<b>Smoky Valley Library District</b>														
Distribution Share Used	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
No 1-Plus Distribution Share	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.5%
1-Plus Distribution Share	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Factor Used	0.999	1.045	1.095	0.814	0.545	0.316	1.012	0.994	1.017	0.993	1.037	1.032	1.066	1.060
No 1-Plus Factor	0.000	0.045	0.095	0.064	0.045	0.066	0.012	0.000	0.017	0.000	0.037	0.032	0.066	0.060
1-Plus Factor	0.999	1.045	1.095	1.064	1.045	1.066	1.012	0.994	1.017	0.993	1.037	1.032	1.066	1.060

**TABLE 7 - SECOND TIER**

**Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Tonopah Library District														
Distribution Share Used	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
No 1-Plus Distribution Share	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
1-Plus Distribution Share	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Factor Used	0.994	0.997	1.038	0.782	0.541	0.289	1.040	0.977	0.983	1.000	1.020	1.030	1.054	1.048
No 1-Plus Factor	0.000	0.000	0.038	0.032	0.041	0.039	0.040	0.000	0.000	0.000	0.020	0.030	0.054	0.048
1-Plus Factor	0.994	0.997	1.038	1.032	1.041	1.039	1.040	0.977	0.983	1.000	1.020	1.030	1.054	1.048

**TABLE 7 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>PERSHING COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
None														
<b><u>Local Governments</u></b>														
Pershing County														
Distribution Share Used	76.4%	77.6%	75.6%	77.7%	77.0%	76.8%	75.7%	75.6%	16.0%	42.0%	68.0%	78.7%	80.7%	90.9%
No 1-Plus Distribution Share	84.8%	92.4%	72.8%	92.5%	94.7%	100.0%	0.0%	0.0%	16.0%	42.0%	68.0%	78.7%	80.7%	90.9%
1-Plus Distribution Share	76.4%	77.6%	75.6%	77.3%	76.5%	76.2%	75.7%	75.6%	75.2%	75.5%	75.6%	76.0%	76.2%	76.5%
Factor Used	1.110	1.153	1.092	0.862	0.537	0.261	0.976	0.949	0.002	0.005	0.033	0.067	0.071	0.051
No 1-Plus Factor	0.110	0.153	0.092	0.112	0.037	0.011	0.000	0.000	0.002	0.005	0.033	0.067	0.071	0.051
1-Plus Factor	1.110	1.153	1.092	1.112	1.037	1.011	0.976	0.949	1.002	1.005	1.033	1.067	1.071	1.051
Lovelock														
Distribution Share Used	14.0%	13.1%	14.8%	12.9%	13.3%	13.6%	14.3%	14.3%	83.3%	55.5%	24.3%	12.1%	11.1%	0.0%
No 1-Plus Distribution Share	9.6%	3.5%	20.4%	1.8%	0.0%	0.0%	0.0%	0.0%	83.3%	55.5%	24.3%	12.1%	11.1%	0.0%
1-Plus Distribution Share	14.0%	13.1%	14.8%	13.2%	13.7%	14.0%	14.3%	14.3%	15.0%	14.6%	14.6%	14.1%	14.1%	13.6%
Factor Used	1.065	1.031	1.138	0.761	0.494	0.247	0.983	0.957	0.067	0.035	0.064	0.054	0.052	0.000
No 1-Plus Factor	0.065	0.031	0.138	0.011	0.000	0.000	0.000	0.000	0.067	0.035	0.064	0.054	0.052	0.000
1-Plus Factor	1.065	1.031	1.138	1.011	0.989	0.988	0.983	0.957	1.067	1.035	1.064	1.054	1.052	0.993
<b><u>Special Districts</u></b>														
Pershing County Hospital District														
Distribution Share Used	9.6%	9.3%	9.6%	9.4%	9.7%	9.6%	9.9%	10.1%	0.7%	2.5%	7.7%	9.2%	8.2%	9.1%
No 1-Plus Distribution Share	5.7%	4.1%	6.8%	5.7%	5.3%	0.0%	0.0%	0.0%	0.7%	2.5%	7.7%	9.2%	8.2%	9.1%
1-Plus Distribution Share	9.6%	9.3%	9.6%	9.5%	9.8%	9.8%	9.9%	10.1%	9.8%	9.8%	9.8%	9.8%	9.8%	9.9%
Factor Used	1.056	1.052	1.066	0.803	0.516	0.250	0.983	0.971	0.001	0.002	0.029	0.060	0.056	0.040
No 1-Plus Factor	0.056	0.052	0.066	0.053	0.016	0.000	0.000	0.000	0.001	0.002	0.029	0.060	0.056	0.040
1-Plus Factor	1.056	1.052	1.066	1.053	1.016	0.999	0.983	0.971	1.001	1.002	1.029	1.060	1.056	1.040

**TABLE 7 - SECOND TIER**

**Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>STOREY COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
None														
<b><u>Local Governments</u></b>														
Storey County														
Distribution Share Used	99.97%	99.97%	99.96%	99.96%	99.96%	99.95%	99.84%	99.96%	99.97%	99.97%	99.97%	99.97%	99.97%	99.97%
No 1-Plus Distribution Share	99.98%	99.98%	99.95%	99.93%	99.79%	99.80%	99.84%	99.96%	99.97%	99.97%	99.97%	99.97%	99.97%	99.97%
1-Plus Distribution Share	99.97%	99.97%	99.96%	99.96%	99.96%	99.96%	99.96%	99.97%	99.97%	99.97%	99.97%	99.97%	99.97%	99.97%
Factor Used	1.299	1.280	1.137	0.852	0.533	0.276	0.023	0.092	0.254	0.253	0.338	0.339	0.309	0.137
No 1-Plus Factor	0.299	0.280	0.137	0.102	0.033	0.026	0.023	0.092	0.254	0.253	0.338	0.339	0.309	0.137
1-Plus Factor	1.299	1.280	1.137	1.102	1.033	1.026	1.023	1.092	1.254	1.253	1.338	1.339	1.309	1.137
<b><u>Special Districts</u></b>														
Carson-Truckee Water Conservancy														
Distribution Share Used	0.03%	0.03%	0.04%	0.04%	0.04%	0.05%	0.16%	0.04%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%
No 1-Plus Distribution Share	0.02%	0.02%	0.05%	0.07%	0.21%	0.20%	0.16%	0.04%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%
1-Plus Distribution Share	0.03%	0.03%	0.04%	0.04%	0.04%	0.04%	0.04%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%
Factor Used	1.160	1.186	1.194	0.955	0.706	0.405	0.112	0.106	0.260	0.206	0.275	0.294	0.274	0.121
No 1-Plus Factor	0.160	0.186	0.194	0.205	0.206	0.155	0.112	0.106	0.260	0.206	0.275	0.294	0.274	0.121
1-Plus Factor	1.160	1.186	1.194	1.205	1.206	1.155	1.112	1.106	1.260	1.206	1.275	1.294	1.274	1.121

**TABLE 7 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>WASHOE COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
Sun Valley Water and Sanitation GID														
Verdi Television GID														
Lemmon Valley Underground Water														
<b><u>Local Governments</u></b>														
Washoe County														
Distribution Share Used	51.6%	51.5%	51.1%	51.6%	51.4%	52.0%	53.6%	55.0%	52.0%	51.8%	51.1%	51.3%	51.1%	36.2%
No 1-Plus Distribution Share	53.8%	52.4%	48.7%	53.3%	51.5%	53.7%	53.6%	55.0%	52.0%	51.8%	51.1%	51.3%	51.1%	36.2%
1-Plus Distribution Share	51.6%	51.5%	51.1%	51.6%	51.4%	51.6%	51.6%	51.7%	51.5%	51.5%	51.4%	51.4%	51.4%	51.4%
Factor Used	1.095	1.093	1.117	0.848	0.590	0.344	0.095	0.098	0.114	0.126	0.138	0.099	0.052	0.002
No 1-Plus Factor	0.095	0.093	0.117	0.098	0.090	0.094	0.095	0.098	0.114	0.126	0.138	0.099	0.052	0.002
1-Plus Factor	1.095	1.093	1.117	1.098	1.090	1.094	1.095	1.098	1.114	1.126	1.138	1.099	1.052	1.002
Reno														
Distribution Share Used	29.0%	29.0%	29.7%	29.2%	29.3%	28.7%	26.6%	22.9%	26.3%	26.5%	29.1%	29.6%	29.8%	42.1%
No 1-Plus Distribution Share	26.5%	27.7%	34.0%	29.5%	29.9%	27.4%	26.6%	22.9%	26.3%	26.5%	29.1%	29.6%	29.8%	42.1%
1-Plus Distribution Share	29.0%	29.0%	29.7%	29.2%	29.2%	29.0%	28.9%	28.6%	28.9%	28.9%	29.2%	29.2%	29.2%	29.2%
Factor Used	1.083	1.087	1.144	0.846	0.592	0.335	0.083	0.072	0.102	0.114	0.138	0.101	0.054	0.003
No 1-Plus Factor	0.083	0.087	0.144	0.096	0.092	0.085	0.083	0.072	0.102	0.114	0.138	0.101	0.054	0.003
1-Plus Factor	1.083	1.087	1.144	1.096	1.092	1.085	1.083	1.072	1.102	1.114	1.138	1.101	1.054	1.003
Sparks														
Distribution Share Used	12.4%	12.4%	12.4%	12.3%	12.5%	12.4%	13.5%	15.2%	16.0%	16.0%	14.8%	14.7%	15.3%	20.5%
No 1-Plus Distribution Share	11.9%	12.4%	12.5%	11.4%	13.0%	12.4%	13.5%	15.2%	16.0%	16.0%	14.8%	14.7%	15.3%	20.5%
1-Plus Distribution Share	12.4%	12.4%	12.4%	12.3%	12.4%	12.4%	12.5%	12.6%	12.8%	12.8%	12.7%	12.6%	12.5%	12.5%
Factor Used	1.087	1.091	1.125	0.837	0.594	0.340	0.099	0.113	0.146	0.162	0.166	0.117	0.065	0.004
No 1-Plus Factor	0.087	0.091	0.125	0.087	0.094	0.090	0.099	0.113	0.146	0.162	0.166	0.117	0.065	0.004
1-Plus Factor	1.087	1.091	1.125	1.087	1.094	1.090	1.099	1.113	1.146	1.162	1.166	1.117	1.065	1.004
<b><u>Special Districts</u></b>														
Carson-Truckee Water Conservancy														
Distribution Share Used	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%
No 1-Plus Distribution Share	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%
1-Plus Distribution Share	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Factor Used	1.077	1.084	1.077	0.817	0.559	0.313	0.058	0.064	0.083	0.097	0.107	0.073	0.035	0.000
No 1-Plus Factor	0.077	0.084	0.077	0.067	0.059	0.063	0.058	0.064	0.083	0.097	0.107	0.073	0.035	0.000
1-Plus Factor	1.077	1.084	1.077	1.067	1.059	1.063	1.058	1.064	1.083	1.097	1.107	1.073	1.035	0.991

**TABLE 7 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Incline Village GID</b>														
Distribution Share Used	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.6%	0.4%	0.3%	0.2%	0.1%	0.0%
No 1-Plus Distribution Share	0.8%	0.8%	0.5%	0.6%	0.7%	0.8%	0.7%	0.7%	0.6%	0.4%	0.3%	0.2%	0.1%	0.0%
1-Plus Distribution Share	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%
Factor Used	1.110	1.104	1.089	0.826	0.586	0.350	0.096	0.095	0.104	0.079	0.063	0.033	0.010	0.000
No 1-Plus Factor	0.110	0.104	0.089	0.076	0.086	0.100	0.096	0.095	0.104	0.079	0.063	0.033	0.010	0.000
1-Plus Factor	1.110	1.104	1.089	1.076	1.086	1.100	1.096	1.095	1.104	1.079	1.063	1.033	1.010	0.983
<b>North Lake Tahoe Fire Protection</b>														
Distribution Share Used	1.9%	1.9%	1.9%	1.9%	1.9%	2.0%	2.0%	2.0%	1.7%	1.2%	0.9%	0.6%	0.3%	0.0%
No 1-Plus Distribution Share	2.2%	2.1%	1.4%	1.6%	1.8%	2.1%	2.0%	2.0%	1.7%	1.2%	0.9%	0.6%	0.3%	0.0%
1-Plus Distribution Share	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.8%	1.8%	1.8%	1.8%	1.9%
Factor Used	1.105	1.099	1.091	0.830	0.586	0.349	0.095	0.095	0.099	0.078	0.063	0.033	0.007	0.000
No 1-Plus Factor	0.105	0.099	0.091	0.080	0.086	0.099	0.095	0.095	0.099	0.078	0.063	0.033	0.007	0.000
1-Plus Factor	1.105	1.099	1.091	1.080	1.086	1.099	1.095	1.095	1.099	1.078	1.063	1.033	1.007	0.983
<b>Palomino Valley GID</b>														
Distribution Share Used	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%	0.2%	0.2%	1.2%
No 1-Plus Distribution Share	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%	0.2%	0.2%	1.2%
1-Plus Distribution Share	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Factor Used	1.108	1.095	1.132	0.823	0.562	0.310	0.070	0.052	0.107	0.231	0.232	0.184	0.110	0.025
No 1-Plus Factor	0.108	0.095	0.132	0.073	0.062	0.060	0.070	0.052	0.107	0.231	0.232	0.184	0.110	0.025
1-Plus Factor	1.108	1.095	1.132	1.073	1.062	1.060	1.070	1.052	1.107	1.231	1.232	1.184	1.110	1.025
<b>Sierra Forest Fire Protection</b>														
Distribution Share Used	0.8%	0.8%	0.8%	0.8%	0.8%	0.9%	0.9%	0.9%	0.8%	0.6%	0.6%	0.7%	0.7%	0.0%
No 1-Plus Distribution Share	1.2%	1.1%	0.9%	1.1%	1.2%	1.1%	0.9%	0.9%	0.8%	0.6%	0.6%	0.7%	0.7%	0.0%
1-Plus Distribution Share	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%
Factor Used	1.139	1.132	1.137	0.886	0.633	0.378	0.109	0.103	0.109	0.099	0.113	0.084	0.050	0.000
No 1-Plus Factor	0.139	0.132	0.137	0.136	0.133	0.128	0.109	0.103	0.109	0.099	0.113	0.084	0.050	0.000
1-Plus Factor	1.139	1.132	1.137	1.136	1.133	1.128	1.109	1.103	1.109	1.099	1.113	1.084	1.050	1.000
<b>Truckee Meadows Fire Protection</b>														
Distribution Share Used	3.4%	3.4%	3.2%	3.3%	3.2%	3.1%	2.5%	3.2%	2.5%	3.2%	2.9%	2.6%	2.3%	0.0%
No 1-Plus Distribution Share	3.3%	3.2%	1.8%	2.4%	1.9%	2.3%	2.5%	3.2%	2.5%	3.2%	2.9%	2.6%	2.3%	0.0%
1-Plus Distribution Share	3.4%	3.4%	3.2%	3.3%	3.3%	3.3%	3.3%	3.4%	3.3%	3.4%	3.4%	3.3%	3.4%	3.4%
Factor Used	1.087	1.086	1.065	0.816	0.550	0.312	0.067	0.086	0.082	0.116	0.118	0.074	0.036	0.000
No 1-Plus Factor	0.087	0.086	0.065	0.066	0.050	0.062	0.067	0.086	0.082	0.116	0.118	0.074	0.036	0.000
1-Plus Factor	1.087	1.086	1.065	1.066	1.050	1.062	1.067	1.086	1.082	1.116	1.118	1.074	1.036	0.997

Source: Department of Taxation and Applied Analysis

[illegible]

**TABLE 7 - SECOND TIER**

**Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>WHITE PINE COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
None														
<b><u>Local Governments</u></b>														
White Pine County														
Distribution Share Used	68.3%	68.7%	62.9%	62.9%	62.9%	62.9%	62.9%	62.9%	62.9%	62.9%	62.9%	62.9%	62.9%	62.9%
No 1-Plus Distribution Share	77.2%	79.4%	34.3%	0.0%	0.0%	0.0%	0.0%	0.0%	71.2%	68.4%	74.6%	75.1%	76.8%	76.0%
1-Plus Distribution Share	68.3%	68.7%	66.5%	65.5%	65.4%	65.9%	65.3%	66.1%	66.9%	66.9%	67.5%	67.7%	67.8%	67.4%
Factor Used	1.160	1.172	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2
No 1-Plus Factor	0.160	0.172	0.010	0.000	0.000	0.000	0.000	0.000	0.045	0.112	0.122	0.151	0.136	0.085
1-Plus Factor	1.160	1.172	1.010	0.904	0.878	0.903	0.891	0.942	1.045	1.112	1.122	1.151	1.136	1.085
Ely														
Distribution Share Used	21.2%	20.8%	26.5%	26.5%	26.5%	26.5%	26.5%	26.5%	26.5%	26.5%	26.5%	26.5%	26.5%	26.5%
No 1-Plus Distribution Share	13.3%	10.9%	62.6%	0.0%	0.0%	0.0%	0.0%	0.0%	19.6%	23.5%	16.4%	15.7%	13.4%	13.9%
1-Plus Distribution Share	21.2%	20.8%	23.0%	23.8%	23.8%	23.2%	24.2%	23.6%	23.1%	23.2%	22.5%	22.3%	22.2%	22.6%
Factor Used	1.083	1.071	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2
No 1-Plus Factor	0.083	0.071	0.057	0.000	0.000	0.000	0.000	0.000	0.035	0.111	0.077	0.090	0.068	0.045
1-Plus Factor	1.083	1.071	1.057	0.992	0.966	0.961	0.950	0.967	1.035	1.111	1.077	1.090	1.068	1.045
Lund														
Distribution Share Used	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
No 1-Plus Distribution Share	0.1%	0.2%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.2%	0.3%	0.2%	0.2%	0.2%
1-Plus Distribution Share	0.3%	0.3%	0.3%	0.3%	0.4%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Factor Used	1.053	1.079	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2
No 1-Plus Factor	0.053	0.079	0.015	0.000	0.000	0.000	0.000	0.000	0.024	0.068	0.089	0.081	0.081	0.045
1-Plus Factor	1.053	1.079	1.015	0.978	0.963	0.959	0.939	0.944	1.024	1.068	1.089	1.081	1.081	1.045
McGill														
Distribution Share Used	1.0%	1.1%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
No 1-Plus Distribution Share	0.4%	0.7%	2.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.6%	0.8%	0.8%	0.7%	0.7%	0.6%
1-Plus Distribution Share	1.0%	1.1%	1.1%	1.2%	1.2%	1.2%	1.2%	1.2%	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%
Factor Used	1.050	1.086	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2
No 1-Plus Factor	0.050	0.086	0.039	0.000	0.000	0.000	0.000	0.000	0.021	0.072	0.072	0.080	0.070	0.039
1-Plus Factor	1.050	1.086	1.039	0.999	0.974	0.976	0.961	0.964	1.021	1.072	1.072	1.080	1.070	1.039
Ruth														
Distribution Share Used	0.4%	0.4%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
No 1-Plus Distribution Share	0.3%	0.2%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.1%	0.1%	0.3%	0.4%	0.6%
1-Plus Distribution Share	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
Factor Used	1.093	1.077	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2
No 1-Plus Factor	0.093	0.077	0.040	0.000	0.000	0.000	0.000	0.000	0.016	0.022	0.035	0.115	0.125	0.104
1-Plus Factor	1.093	1.077	1.040	0.994	0.968	0.968	0.959	0.963	1.016	1.022	1.035	1.115	1.125	1.104

**TABLE 7 - SECOND TIER****Second-Tier CTX Distribution Factors by Entity: No 1-Plus and 1-Plus Factors and Distribution Shares**

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Special Districts</b>														
White Pine Hospital District														
Distribution Share Used	8.8%	8.8%	7.4%	7.4%	7.4%	7.4%	7.4%	7.4%	7.4%	7.4%	7.4%	7.4%	7.4%	7.4%
No 1-Plus Distribution Share	8.7%	8.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	8.2%	7.1%	7.9%	8.0%	8.4%	8.7%
1-Plus Distribution Share	8.8%	8.8%	8.6%	8.7%	8.9%	9.0%	8.5%	8.4%	8.1%	8.0%	8.1%	8.1%	8.2%	8.2%
Factor Used	1.137	1.142	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2	Interlocal/2
No 1-Plus Factor	0.137	0.142	0.000	0.000	0.000	0.000	0.000	0.000	0.042	0.096	0.106	0.132	0.123	0.080
1-Plus Factor	1.137	1.142	0.993	0.913	0.907	0.936	0.930	0.982	1.042	1.096	1.106	1.132	1.123	1.080

\*Interlocal/2 - White Pine County Interlocal Agreement for FY2001 through FY 2012 requires all CTX revenue to be distributed based on the percentages shown in the row labeled Distribution Share Used.

**Notes:**

1.) Distribution Share Used: Represents the actual percentage used to distribute Excess CTX revenue each month during the fiscal year obtained from the application of the statutory formula using the 1-Plus Factor or No 1-Plus Factor rules, as required under the provisions of NRS 360.690. From FY 1999 to FY 2001, only the 1-Plus Factor rule was used to determine the Distribution Share Used. In FY 2002, the distribution share used was based on 75% 1-Plus Factor and 25% No 1-Plus Factor. In FY 2003, the distribution share used was based on 50% 1-Plus Factor and 50% No 1-Plus Factor. In FY 2004, the distribution share used based based on 25% 1-Plus Factor and 75% No 1-Plus Factor. Beginning in FY 2005, the distribution share could be based on the No 1-Plus Factor (default) or the 1-Plus Factor, if certain conditions regarding the growth in population and/or assessed value of the local governments and special districts in the county are met.

2.) No 1-Plus Distribution Share: The No 1-Plus distribution share for each local government and special district in a county is calculated by multiplying each entity's No 1-Plus Factor times the entity's estimated fiscal year Base CTX revenue amount (determined pursuant to NRS 360.680) and calculating each local government's and special district's product from this multiplication in proportion to the sum of the product from this multiplication for all local governments and special districts in the county.

3.) 1-Plus Distribution Share: The 1-Plus distribution share for each local government and special district in a county is calculated by multiplying each entities 1-Plus Factor times the local government's or special district's estimated fiscal year Base CTX revenue amount (determined pursuant to NRS 360.680) and calculating each local government's and special district's product from this multiplication in proportion to the sum of the product from this multiplication for all local governments and special districts in the county.

4.) Factor Used: Represents the actual factor used in the fiscal year to calculate the excess distribution share at the second tier of the CTX for local governments and special districts. When the CTX was created by the 1997 legislation, the only factor established was the 1-Plus Factor beginning in FY 1999. Legislation from the 2001 Session created the No 1-Plus Factor but required a 4-year phase-in period from FY 2002 to FY 2005. In FY 2002, 75% 1-Plus Factor and 25% No 1-Plus Factor was used. In FY 2003, 50% 1-Plus Factor and 50% No 1-Plus Factor was used. In FY 2004, 25% 1-Plus Factor and 75% No 1-Plus Factor was used. Beginning in FY 2005, the No 1-Plus Factor was the default rule, but the 1-Plus Factor could be required, if certain conditions regarding the growth in population and/or assessed value of the local governments and special districts in the county are met.

5.) No 1-Plus Factor: For each local government (county, city, or town), the No 1-Plus Factor is equal to the sum of the 5-year average percentage change in the population of the local government and the 5-year average percentage change in the assessed value of the local government. For special districts, the No 1-Plus Factor is equal to the 5-year average percentage change in the assessed value of the special district.

6.) 1-Plus Factor: For each local government (county, city, or town), the 1-Plus Factor is equal to 1-Plus the sum of the 5-year average percentage change in the population of the local government and the 5-year average percentage change in the assessed value of the local government. For special districts, the 1-Plus Factor is equal to 1-Plus the 5-year average percentage change in the assessed value of the special district. Under a modified version of the 1-Plus (under subsection 7 of NRS 360.690), the 1-Plus Factor for a special district is equal to 1-Plus the sum of the 5-year average percentage change in the population of the county and the 5-year average percentage change in the assessed value of the special district.

**TABLE 8 - SECOND TIER**  
**AMOUNTS DISTRIBUTED TO ENTITIES WITHIN EACH COUNTY BY REVENUE SOURCE FOR FY 1996 AND FY 1997: PRE-CTX FORMULAS (1,000's of Dollars)**  
 Source: Department of Taxation

Amounts Shown are in 1,000's of Dollars (Actual Amount/1,000)	FY 1996							FY 1997						
	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL
<b>CARSON CITY</b>														
<u>Enterprise Districts</u>														
None														
<u>Local Governments</u>														
Carson City	\$3,128.0	\$10,354.8	\$1,334.1	\$236.9	\$423.7	\$64.3	\$15,541.8	\$3,275.6	\$10,960.1	\$1,495.4	\$232.0	\$441.9	\$63.1	\$16,468.1
% of FY Total	20.1%	66.6%	8.6%	1.5%	2.7%	0.4%	100.0%	19.9%	66.6%	9.1%	1.4%	2.7%	0.4%	100.0%
% of Carson City-Total All Entities	100.0%	97.9%	99.2%	100.0%	100.0%	100.0%	98.5%	100.0%	97.9%	99.2%	100.0%	100.0%	100.0%	98.5%
<u>Special Districts</u>														
Carson-Truckee Water Conservancy	\$0.0	\$17.9	\$10.5	\$0.0	\$0.0	\$0.0	\$28.4	\$0.0	\$18.7	\$11.9	\$0.0	\$0.0	\$0.0	\$30.6
% of FY Total	0.0%	63.1%	36.9%	0.0%	0.0%	0.0%	100.0%	0.0%	61.1%	38.9%	0.0%	0.0%	0.0%	100.0%
% of Carson City-Total All Entities	0.0%	0.2%	0.8%	0.0%	0.0%	0.0%	0.2%	0.0%	0.2%	0.8%	0.0%	0.0%	0.0%	0.2%
Sierra Forest Fire Protection	\$0.0	\$205.1	\$0.0	\$0.0	\$0.0	\$0.0	\$205.1	\$0.0	\$214.7	\$0.0	\$0.0	\$0.0	\$0.0	\$214.7
% of FY Total	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
% of Carson City-Total All Entities	0.0%	1.9%	0.0%	0.0%	0.0%	0.0%	1.3%	0.0%	1.9%	0.0%	0.0%	0.0%	0.0%	1.3%
<u>Carson City-Total All Entities</u>	\$3,128.0	\$10,577.8	\$1,344.6	\$236.9	\$423.7	\$64.3	\$15,775.3	\$3,275.6	\$11,193.5	\$1,507.3	\$232.0	\$441.9	\$63.1	\$16,713.4
% of FY Total	19.8%	67.1%	8.5%	1.5%	2.7%	0.4%	100.0%	19.6%	67.0%	9.0%	1.4%	2.6%	0.4%	100.0%

**TABLE 8 - SECOND TIER****AMOUNTS DISTRIBUTED TO ENTITIES WITHIN EACH COUNTY BY REVENUE SOURCE FOR FY 1996 AND FY 1997: PRE-CTX FORMULAS (1,000's of Dollars)**

Source: Department of Taxation

Amounts Shown are in 1,000's of Dollars (Actual Amount/1,000)	FY 1996							FY 1997						
	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL
<b>CHURCHILL COUNTY</b>														
<u>Enterprise Districts</u>														
None														
<u>Local Governments</u>														
Churchill County	\$607.0	\$2,194.9	\$475.8	\$56.6	\$127.0	\$19.3	\$3,480.6	\$674.9	\$2,588.3	\$551.5	\$56.5	\$132.9	\$19.0	\$4,023.1
% of FY Total	17.4%	63.1%	13.7%	1.6%	3.7%	0.6%	100.0%	16.8%	64.3%	13.7%	1.4%	3.3%	0.5%	100.0%
% of Churchill County-Total All Entities	65.1%	77.0%	81.7%	73.7%	65.0%	65.0%	74.6%	65.1%	77.0%	83.2%	74.1%	65.0%	65.0%	74.9%
Fallon	\$325.2	\$496.8	\$88.7	\$20.2	\$68.3	\$10.4	\$1,009.5	\$362.1	\$583.6	\$90.7	\$19.7	\$71.6	\$10.2	\$1,138.0
% of FY Total	32.2%	49.2%	8.8%	2.0%	6.8%	1.0%	100.0%	31.8%	51.3%	8.0%	1.7%	6.3%	0.9%	100.0%
% of Churchill County-Total All Entities	34.9%	17.4%	15.2%	26.3%	35.0%	35.0%	21.6%	34.9%	17.4%	13.7%	25.9%	35.0%	35.0%	21.2%
<u>Special Districts</u>														
Carson-Truckee Water Conservancy	\$0.0	\$4.7	\$0.0	\$0.0	\$0.0	\$0.0	\$4.7	\$0.0	\$5.5	\$1.2	\$0.0	\$0.0	\$0.0	\$6.7
% of FY Total	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	82.5%	17.5%	0.0%	0.0%	0.0%	100.0%
% of Churchill County-Total All Entities	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.2%	0.2%	0.0%	0.0%	0.0%	0.1%
Churchill Mosquito Abatement GID	\$0.0	\$155.3	\$18.2	\$0.0	\$0.0	\$0.0	\$173.5	\$0.0	\$183.1	\$19.8	\$0.0	\$0.0	\$0.0	\$203.0
% of FY Total	0.0%	89.5%	10.5%	0.0%	0.0%	0.0%	100.0%	0.0%	90.2%	9.8%	0.0%	0.0%	0.0%	100.0%
% of Churchill County-Total All Entities	0.0%	5.4%	3.1%	0.0%	0.0%	0.0%	3.7%	0.0%	5.4%	3.0%	0.0%	0.0%	0.0%	3.8%
<b>Churchill County-Total All Entities</b>	\$932.1	\$2,851.7	\$582.7	\$76.8	\$195.3	\$29.6	\$4,668.2	\$1,037.0	\$3,360.5	\$663.2	\$76.2	\$204.5	\$29.2	\$5,370.7
% of FY Total	20.0%	61.1%	12.5%	1.6%	4.2%	0.6%	100.0%	19.3%	62.6%	12.3%	1.4%	3.8%	0.5%	100.0%

**TABLE 8 - SECOND TIER**  
**AMOUNTS DISTRIBUTED TO ENTITIES WITHIN EACH COUNTY BY REVENUE SOURCE FOR FY 1996 AND FY 1997: PRE-CTX FORMULAS (1,000's of Dollars)**  
Source: Department of Taxation

Amounts Shown are in 1,000's of Dollars (Actual Amount/1,000)	FY 1996							FY 1997						
	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL
<b>CLARK COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
Kyle Canyon Water District	\$0.0	\$0.0	\$9.6	\$0.0	\$0.0	\$0.0	\$9.6	\$0.0	\$0.0	\$11.1	\$0.0	\$0.0	\$0.0	\$11.1
% of FY Total	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
% of Clark County-Total All Entities	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Local Governments</u></b>														
Clark County	\$0.0	\$118,142.5	\$15,900.4	\$2,104.9	\$0.0	\$0.0	\$136,147.8	\$0.0	\$130,840.8	\$18,306.9	\$2,521.7	\$0.0	\$0.0	\$151,669.4
% of FY Total	0.0%	86.8%	11.7%	1.5%	0.0%	0.0%	100.0%	0.0%	86.3%	12.1%	1.7%	0.0%	0.0%	100.0%
% of Clark County-Total All Entities	0.0%	46.9%	44.2%	25.4%	0.0%	0.0%	35.9%	0.0%	45.3%	44.3%	26.5%	0.0%	0.0%	35.0%
Boulder City	\$1,809.9	\$1,898.2	\$223.7	\$166.3	\$233.4	\$35.4	\$4,367.0	\$1,966.0	\$1,936.5	\$260.1	\$187.9	\$236.1	\$33.8	\$4,620.4
% of FY Total	41.4%	43.5%	5.1%	3.8%	5.3%	0.8%	100.0%	42.6%	41.9%	5.6%	4.1%	5.1%	0.7%	100.0%
% of Clark County-Total All Entities	2.5%	0.8%	0.6%	2.0%	2.5%	2.5%	1.2%	2.4%	0.7%	0.6%	2.0%	2.4%	2.4%	1.1%
Henderson	\$14,354.7	\$14,739.3	\$1,930.8	\$1,180.7	\$1,807.3	\$274.1	\$34,287.0	\$16,381.1	\$17,345.6	\$2,221.8	\$1,333.8	\$1,965.1	\$280.5	\$39,527.8
% of FY Total	41.9%	43.0%	5.6%	3.4%	5.3%	0.8%	100.0%	41.4%	43.9%	5.6%	3.4%	5.0%	0.7%	100.0%
% of Clark County-Total All Entities	19.7%	5.9%	5.4%	14.3%	19.6%	19.6%	9.0%	20.0%	6.0%	5.4%	14.0%	20.0%	20.0%	9.1%
Las Vegas	\$46,555.5	\$46,281.8	\$5,626.0	\$4,028.4	\$5,927.2	\$898.8	\$109,317.7	\$51,849.7	\$53,625.7	\$6,513.8	\$4,550.5	\$6,223.2	\$889.2	\$123,652.0
% of FY Total	42.6%	42.3%	5.1%	3.7%	5.4%	0.8%	100.0%	41.9%	43.4%	5.3%	3.7%	5.0%	0.7%	100.0%
% of Clark County-Total All Entities	63.9%	18.4%	15.6%	48.7%	64.2%	64.2%	28.8%	63.3%	18.6%	15.8%	47.9%	63.3%	63.3%	28.6%
Mesquite	\$547.7	\$1,624.0	\$86.7	\$40.7	\$65.9	\$10.0	\$2,375.1	\$763.9	\$3,456.4	\$85.1	\$47.3	\$91.2	\$13.0	\$4,456.8
% of FY Total	23.1%	68.4%	3.7%	1.7%	2.8%	0.4%	100.0%	17.1%	77.6%	1.9%	1.1%	2.0%	0.3%	100.0%
% of Clark County-Total All Entities	0.8%	0.6%	0.2%	0.5%	0.7%	0.7%	0.6%	0.9%	1.2%	0.2%	0.5%	0.9%	0.9%	1.0%
North Las Vegas	\$9,547.9	\$5,216.7	\$947.7	\$758.6	\$1,192.8	\$180.9	\$17,844.5	\$10,947.6	\$6,374.8	\$1,102.0	\$856.9	\$1,320.8	\$188.6	\$20,790.6
% of FY Total	53.5%	29.2%	5.3%	4.3%	6.7%	1.0%	100.0%	52.7%	30.7%	5.3%	4.1%	6.4%	0.9%	100.0%
% of Clark County-Total All Entities	13.1%	2.1%	2.6%	9.2%	12.9%	12.9%	4.7%	13.4%	2.2%	2.7%	9.0%	13.4%	13.4%	4.8%
Bunkerville	\$0.0	\$218.1	\$26.5	\$0.0	\$0.0	\$0.0	\$244.6	\$0.0	\$275.1	\$36.4	\$0.0	\$0.0	\$0.0	\$311.4
% of FY Total	0.0%	89.2%	10.8%	0.0%	0.0%	0.0%	100.0%	0.0%	88.3%	11.7%	0.0%	0.0%	0.0%	100.0%
% of Clark County-Total All Entities	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%
Enterprise	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
% of FY Total														
% of Clark County-Total All Entities	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Glendale	\$0.0	\$0.0	\$1.1	\$0.0	\$0.0	\$0.0	\$1.1	\$0.0	\$0.0	\$1.3	\$0.0	\$0.0	\$0.0	\$1.3
% of FY Total	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
% of Clark County-Total All Entities	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Laughlin	\$0.0	\$3,140.5	\$64.4	\$0.0	\$0.0	\$0.0	\$3,204.8	\$0.0	\$3,143.9	\$74.1	\$0.0	\$0.0	\$0.0	\$3,218.0
% of FY Total	0.0%	98.0%	2.0%	0.0%	0.0%	0.0%	100.0%	0.0%	97.7%	2.3%	0.0%	0.0%	0.0%	100.0%
% of Clark County-Total All Entities	0.0%	1.2%	0.2%	0.0%	0.0%	0.0%	0.8%	0.0%	1.1%	0.2%	0.0%	0.0%	0.0%	0.7%
Moapa Valley	\$0.0	\$314.0	\$42.5	\$0.0	\$0.0	\$0.0	\$356.6	\$0.0	\$339.4	\$49.0	\$0.0	\$0.0	\$0.0	\$388.4
% of FY Total	0.0%	88.1%	11.9%	0.0%	0.0%	0.0%	100.0%	0.0%	87.4%	12.6%	0.0%	0.0%	0.0%	100.0%
% of Clark County-Total All Entities	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%

**TABLE 8 - SECOND TIER****AMOUNTS DISTRIBUTED TO ENTITIES WITHIN EACH COUNTY BY REVENUE SOURCE FOR FY 1996 AND FY 1997: PRE-CTX FORMULAS (1,000's of Dollars)**

Source: Department of Taxation

Amounts Shown are in 1,000's of Dollars (Actual Amount/1,000)	FY 1996							FY 1997						
	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL
Paradise	\$0.0	\$25,866.0	\$3,756.5	\$0.0	\$0.0	\$0.0	\$29,622.4	\$0.0	\$27,372.7	\$4,325.0	\$0.0	\$0.0	\$0.0	\$31,697.7
% of FY Total	0.0%	87.3%	12.7%	0.0%	0.0%	0.0%	100.0%	0.0%	86.4%	13.6%	0.0%	0.0%	0.0%	100.0%
% of Clark County-Total All Entities	0.0%	10.3%	10.4%	0.0%	0.0%	0.0%	7.8%	0.0%	9.5%	10.5%	0.0%	0.0%	0.0%	7.3%
Searchlight	\$0.0	\$173.3	\$28.5	\$0.0	\$0.0	\$0.0	\$201.7	\$0.0	\$172.5	\$32.8	\$0.0	\$0.0	\$0.0	\$205.3
% of FY Total	0.0%	85.9%	14.1%	0.0%	0.0%	0.0%	100.0%	0.0%	84.0%	16.0%	0.0%	0.0%	0.0%	100.0%
% of Clark County-Total All Entities	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
Spring Valley	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$7,745.9	\$0.0	\$0.0	\$0.0	\$0.0	\$7,745.9
% of FY Total								0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
% of Clark County-Total All Entities	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.7%	0.0%	0.0%	0.0%	0.0%	1.8%
Summerlin	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$19.1	\$0.0	\$0.0	\$0.0	\$0.0	\$19.1
% of FY Total								0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
% of Clark County-Total All Entities	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Sunrise Manor	\$0.0	\$2,873.0	\$1,120.6	\$0.0	\$0.0	\$0.0	\$3,993.6	\$0.0	\$3,170.8	\$1,290.2	\$0.0	\$0.0	\$0.0	\$4,461.0
% of FY Total	0.0%	71.9%	28.1%	0.0%	0.0%	0.0%	100.0%	0.0%	71.1%	28.9%	0.0%	0.0%	0.0%	100.0%
% of Clark County-Total All Entities	0.0%	1.1%	3.1%	0.0%	0.0%	0.0%	1.1%	0.0%	1.1%	3.1%	0.0%	0.0%	0.0%	1.0%
Whitney	\$0.0	\$189.1	\$128.0	\$0.0	\$0.0	\$0.0	\$317.1	\$0.0	\$195.8	\$147.4	\$0.0	\$0.0	\$0.0	\$343.1
% of FY Total	0.0%	59.6%	40.4%	0.0%	0.0%	0.0%	100.0%	0.0%	57.0%	43.0%	0.0%	0.0%	0.0%	100.0%
% of Clark County-Total All Entities	0.0%	0.1%	0.4%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.4%	0.0%	0.0%	0.0%	0.1%
Winchester	\$0.0	\$5,834.7	\$949.7	\$0.0	\$0.0	\$0.0	\$6,784.3	\$0.0	\$5,886.1	\$1,093.4	\$0.0	\$0.0	\$0.0	\$6,979.5
% of FY Total	0.0%	86.0%	14.0%	0.0%	0.0%	0.0%	100.0%	0.0%	84.3%	15.7%	0.0%	0.0%	0.0%	100.0%
% of Clark County-Total All Entities	0.0%	2.3%	2.6%	0.0%	0.0%	0.0%	1.8%	0.0%	2.0%	2.6%	0.0%	0.0%	0.0%	1.6%
<b><u>Special Districts</u></b>														
Boulder Library District	\$0.0	\$231.2	\$31.4	\$0.0	\$0.0	\$0.0	\$262.6	\$0.0	\$241.9	\$35.8	\$0.0	\$0.0	\$0.0	\$277.7
% of FY Total	0.0%	88.0%	12.0%	0.0%	0.0%	0.0%	100.0%	0.0%	87.1%	12.9%	0.0%	0.0%	0.0%	100.0%
% of Clark County-Total All Entities	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%
Clark County Fire Protection District	\$0.0	\$16,300.3	\$4,139.4	\$0.0	\$0.0	\$0.0	\$20,439.7	\$0.0	\$17,271.1	\$4,765.8	\$0.0	\$0.0	\$0.0	\$22,036.9
% of FY Total	0.0%	79.7%	20.3%	0.0%	0.0%	0.0%	100.0%	0.0%	78.4%	21.6%	0.0%	0.0%	0.0%	100.0%
% of Clark County-Total All Entities	0.0%	6.5%	11.5%	0.0%	0.0%	0.0%	5.4%	0.0%	6.0%	11.5%	0.0%	0.0%	0.0%	5.1%
Henderson Library District	\$0.0	\$774.6	\$86.9	\$0.0	\$0.0	\$0.0	\$861.5	\$0.0	\$928.3	\$87.0	\$0.0	\$0.0	\$0.0	\$1,015.3
% of FY Total	0.0%	89.9%	10.1%	0.0%	0.0%	0.0%	100.0%	0.0%	91.4%	8.6%	0.0%	0.0%	0.0%	100.0%
% of Clark County-Total All Entities	0.0%	0.3%	0.2%	0.0%	0.0%	0.0%	0.2%	0.0%	0.3%	0.2%	0.0%	0.0%	0.0%	0.2%
Las Vegas Library District	\$0.0	\$7,621.6	\$840.7	\$0.0	\$0.0	\$0.0	\$8,462.3	\$0.0	\$8,336.2	\$794.3	\$0.0	\$0.0	\$0.0	\$9,130.6
% of FY Total	0.0%	90.1%	9.9%	0.0%	0.0%	0.0%	100.0%	0.0%	91.3%	8.7%	0.0%	0.0%	0.0%	100.0%
% of Clark County-Total All Entities	0.0%	3.0%	2.3%	0.0%	0.0%	0.0%	2.2%	0.0%	2.9%	1.9%	0.0%	0.0%	0.0%	2.1%
Moapa Fire Protection District	\$0.0	\$322.3	\$46.6	\$0.0	\$0.0	\$0.0	\$368.9	\$0.0	\$324.6	\$53.7	\$0.0	\$0.0	\$0.0	\$378.3
% of FY Total	0.0%	87.4%	12.6%	0.0%	0.0%	0.0%	100.0%	0.0%	85.8%	14.2%	0.0%	0.0%	0.0%	100.0%
% of Clark County-Total All Entities	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%

**TABLE 8 - SECOND TIER**  
**AMOUNTS DISTRIBUTED TO ENTITIES WITHIN EACH COUNTY BY REVENUE SOURCE FOR FY 1996 AND FY 1997: PRE-CTX FORMULAS (1,000's of Dollars)**  
 Source: Department of Taxation

Amounts Shown are in 1,000's of Dollars (Actual Amount/1,000)	FY 1996							FY 1997						
	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL
Mt Charleston Fire Protection District	\$0.0	\$59.2	\$7.8	\$0.0	\$0.0	\$0.0	\$66.9	\$0.0	\$65.4	\$8.9	\$0.0	\$0.0	\$0.0	\$74.4
% of FY Total	0.0%	88.4%	11.6%	0.0%	0.0%	0.0%	100.0%	0.0%	88.0%	12.0%	0.0%	0.0%	0.0%	100.0%
% of Clark County-Total All Entities	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Clark County-Total All Entities</u></b>	\$72,815.8	\$251,820.2	\$35,995.4	\$8,279.7	\$9,226.6	\$1,399.2	\$379,536.9	\$81,908.4	\$289,068.6	\$41,295.6	\$9,498.1	\$9,836.4	\$1,405.0	\$433,012.1
% of FY Total	19.2%	66.3%	9.5%	2.2%	2.4%	0.4%	100.0%	18.9%	66.8%	9.5%	2.2%	2.3%	0.3%	100.0%

**TABLE 8 - SECOND TIER****AMOUNTS DISTRIBUTED TO ENTITIES WITHIN EACH COUNTY BY REVENUE SOURCE FOR FY 1996 AND FY 1997: PRE-CTX FORMULAS (1,000's of Dollars)**

Source: Department of Taxation

Amounts Shown are in 1,000's of Dollars (Actual Amount/1,000)	FY 1996							FY 1997						
	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL
<b>DOUGLAS COUNTY</b>														
<b>Enterprise Districts</b>														
Douglas County Sewer GID	\$0.0	\$0.0	\$144.7	\$0.0	\$0.0	\$0.0	\$144.7	\$0.0	\$0.0	\$131.3	\$0.0	\$0.0	\$0.0	\$131.3
% of FY Total	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
% of Douglas County-Total All Entities	0.0%	0.0%	8.5%	0.0%	0.0%	0.0%	1.1%	0.0%	0.0%	9.4%	0.0%	0.0%	0.0%	1.0%
Elk Point Sanitation GID	\$0.0	\$6.0	\$0.9	\$0.0	\$0.0	\$0.0	\$6.9	\$0.0	\$6.6	\$1.0	\$0.0	\$0.0	\$0.0	\$7.7
% of FY Total	0.0%	86.5%	13.5%	0.0%	0.0%	0.0%	100.0%	0.0%	86.3%	13.7%	0.0%	0.0%	0.0%	100.0%
% of Douglas County-Total All Entities	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%
Minden/Gardnerville Sanitation GID	\$0.0	\$110.8	\$20.2	\$0.0	\$0.0	\$0.0	\$130.9	\$0.0	\$120.6	\$17.8	\$0.0	\$0.0	\$0.0	\$138.4
% of FY Total	0.0%	84.6%	15.4%	0.0%	0.0%	0.0%	100.0%	0.0%	87.2%	12.8%	0.0%	0.0%	0.0%	100.0%
% of Douglas County-Total All Entities	0.0%	1.3%	1.2%	0.0%	0.0%	0.0%	1.0%	0.0%	1.3%	1.3%	0.0%	0.0%	0.0%	1.0%
Tahoe Douglas Sewer GID	\$0.0	\$347.9	\$63.0	\$0.0	\$0.0	\$0.0	\$410.9	\$0.0	\$396.5	\$68.0	\$0.0	\$0.0	\$0.0	\$464.5
% of FY Total	0.0%	84.7%	15.3%	0.0%	0.0%	0.0%	100.0%	0.0%	85.4%	14.6%	0.0%	0.0%	0.0%	100.0%
% of Douglas County-Total All Entities	0.0%	4.1%	3.7%	0.0%	0.0%	0.0%	3.2%	0.0%	4.4%	4.9%	0.0%	0.0%	0.0%	3.5%
<b>Local Governments</b>														
Douglas County	\$1,964.6	\$3,423.8	\$453.2	\$405.6	\$328.7	\$49.9	\$6,625.7	\$2,069.8	\$3,636.2	\$452.8	\$438.5	\$338.6	\$48.4	\$6,984.3
% of FY Total	29.7%	51.7%	6.8%	6.1%	5.0%	0.8%	100.0%	29.6%	52.1%	6.5%	6.3%	4.8%	0.7%	100.0%
% of Douglas County-Total All Entities	100.0%	40.6%	26.5%	100.0%	100.0%	100.0%	51.4%	100.0%	40.6%	32.5%	100.0%	100.0%	100.0%	52.7%
Gardnerville	\$0.0	\$134.1	\$24.7	\$0.0	\$0.0	\$0.0	\$158.8	\$0.0	\$139.6	\$25.4	\$0.0	\$0.0	\$0.0	\$165.0
% of FY Total	0.0%	84.4%	15.6%	0.0%	0.0%	0.0%	100.0%	0.0%	84.6%	15.4%	0.0%	0.0%	0.0%	100.0%
% of Douglas County-Total All Entities	0.0%	1.6%	1.4%	0.0%	0.0%	0.0%	1.2%	0.0%	1.6%	1.8%	0.0%	0.0%	0.0%	1.2%
Genoa	\$0.0	\$5.8	\$0.9	\$0.0	\$0.0	\$0.0	\$6.7	\$0.0	\$5.7	\$0.9	\$0.0	\$0.0	\$0.0	\$6.6
% of FY Total	0.0%	86.3%	13.7%	0.0%	0.0%	0.0%	100.0%	0.0%	86.1%	13.9%	0.0%	0.0%	0.0%	100.0%
% of Douglas County-Total All Entities	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%
Minden	\$0.0	\$173.7	\$32.1	\$0.0	\$0.0	\$0.0	\$205.8	\$0.0	\$192.9	\$31.9	\$0.0	\$0.0	\$0.0	\$224.8
% of FY Total	0.0%	84.4%	15.6%	0.0%	0.0%	0.0%	100.0%	0.0%	85.8%	14.2%	0.0%	0.0%	0.0%	100.0%
% of Douglas County-Total All Entities	0.0%	2.1%	1.9%	0.0%	0.0%	0.0%	1.6%	0.0%	2.2%	2.3%	0.0%	0.0%	0.0%	1.7%
<b>Special Districts</b>														
Carson-Truckee Water Conservancy	\$0.0	\$12.6	\$6.5	\$0.0	\$0.0	\$0.0	\$19.0	\$0.0	\$13.3	\$5.9	\$0.0	\$0.0	\$0.0	\$19.2
% of FY Total	0.0%	66.1%	33.9%	0.0%	0.0%	0.0%	100.0%	0.0%	69.3%	30.7%	0.0%	0.0%	0.0%	100.0%
% of Douglas County-Total All Entities	0.0%	0.1%	0.4%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.4%	0.0%	0.0%	0.0%	0.1%
Cave Rock GID	\$0.0	\$8.2	\$2.8	\$0.0	\$0.0	\$0.0	\$11.0	\$0.0	\$9.2	\$2.4	\$0.0	\$0.0	\$0.0	\$11.6
% of FY Total	0.0%	74.9%	25.1%	0.0%	0.0%	0.0%	100.0%	0.0%	79.2%	20.8%	0.0%	0.0%	0.0%	100.0%
% of Douglas County-Total All Entities	0.0%	0.1%	0.2%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.2%	0.0%	0.0%	0.0%	0.1%
Douglas Mosquito Protection GID	\$0.0	\$66.8	\$11.6	\$0.0	\$0.0	\$0.0	\$78.4	\$0.0	\$72.5	\$13.0	\$0.0	\$0.0	\$0.0	\$85.6
% of FY Total	0.0%	85.2%	14.8%	0.0%	0.0%	0.0%	100.0%	0.0%	84.8%	15.2%	0.0%	0.0%	0.0%	100.0%
% of Douglas County-Total All Entities	0.0%	0.8%	0.7%	0.0%	0.0%	0.0%	0.6%	0.0%	0.8%	0.9%	0.0%	0.0%	0.0%	0.6%

**TABLE 8 - SECOND TIER**  
**AMOUNTS DISTRIBUTED TO ENTITIES WITHIN EACH COUNTY BY REVENUE SOURCE FOR FY 1996 AND FY 1997: PRE-CTX FORMULAS (1,000's of Dollars)**  
Source: Department of Taxation

Amounts Shown are in 1,000's of Dollars (Actual Amount/1,000)	FY 1996							FY 1997						
	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL
East Fork Fire Protection	\$0.0	\$672.4	\$198.1	\$0.0	\$0.0	\$0.0	\$870.5	\$0.0	\$744.4	\$114.0	\$0.0	\$0.0	\$0.0	\$858.4
% of FY Total	0.0%	77.2%	22.8%	0.0%	0.0%	0.0%	100.0%	0.0%	86.7%	13.3%	0.0%	0.0%	0.0%	100.0%
% of Douglas County-Total All Entities	0.0%	8.0%	11.6%	0.0%	0.0%	0.0%	6.8%	0.0%	8.3%	8.2%	0.0%	0.0%	0.0%	6.5%
Gardnerville Rancho GID	\$0.0	\$392.4	\$74.1	\$0.0	\$0.0	\$0.0	\$466.5	\$0.0	\$417.3	\$81.1	\$0.0	\$0.0	\$0.0	\$498.4
% of FY Total	0.0%	84.1%	15.9%	0.0%	0.0%	0.0%	100.0%	0.0%	83.7%	16.3%	0.0%	0.0%	0.0%	100.0%
% of Douglas County-Total All Entities	0.0%	4.7%	4.3%	0.0%	0.0%	0.0%	3.6%	0.0%	4.7%	5.8%	0.0%	0.0%	0.0%	3.8%
Indian Hills GID	\$0.0	\$121.1	\$15.6	\$0.0	\$0.0	\$0.0	\$136.7	\$0.0	\$165.8	\$18.8	\$0.0	\$0.0	\$0.0	\$184.5
% of FY Total	0.0%	88.6%	11.4%	0.0%	0.0%	0.0%	100.0%	0.0%	89.8%	10.2%	0.0%	0.0%	0.0%	100.0%
% of Douglas County-Total All Entities	0.0%	1.4%	0.9%	0.0%	0.0%	0.0%	1.1%	0.0%	1.9%	1.3%	0.0%	0.0%	0.0%	1.4%
Kingsbury GID	\$0.0	\$272.5	\$66.5	\$0.0	\$0.0	\$0.0	\$339.0	\$0.0	\$272.3	\$53.9	\$0.0	\$0.0	\$0.0	\$326.2
% of FY Total	0.0%	80.4%	19.6%	0.0%	0.0%	0.0%	100.0%	0.0%	83.5%	16.5%	0.0%	0.0%	0.0%	100.0%
% of Douglas County-Total All Entities	0.0%	3.2%	3.9%	0.0%	0.0%	0.0%	2.6%	0.0%	3.0%	3.9%	0.0%	0.0%	0.0%	2.5%
Lakeridge GID	\$0.0	\$8.8	\$1.6	\$0.0	\$0.0	\$0.0	\$10.3	\$0.0	\$9.7	\$1.3	\$0.0	\$0.0	\$0.0	\$11.0
% of FY Total	0.0%	85.0%	15.0%	0.0%	0.0%	0.0%	100.0%	0.0%	87.8%	12.2%	0.0%	0.0%	0.0%	100.0%
% of Douglas County-Total All Entities	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%
Logan Creek GID	\$0.0	\$3.5	\$0.6	\$0.0	\$0.0	\$0.0	\$4.1	\$0.0	\$4.4	\$0.6	\$0.0	\$0.0	\$0.0	\$5.0
% of FY Total	0.0%	85.3%	14.7%	0.0%	0.0%	0.0%	100.0%	0.0%	87.7%	12.3%	0.0%	0.0%	0.0%	100.0%
% of Douglas County-Total All Entities	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Marla Bay GID	\$0.0	\$27.0	\$4.9	\$0.0	\$0.0	\$0.0	\$31.9	\$0.0	\$29.7	\$4.7	\$0.0	\$0.0	\$0.0	\$34.4
% of FY Total	0.0%	84.6%	15.4%	0.0%	0.0%	0.0%	100.0%	0.0%	86.3%	13.7%	0.0%	0.0%	0.0%	100.0%
% of Douglas County-Total All Entities	0.0%	0.3%	0.3%	0.0%	0.0%	0.0%	0.2%	0.0%	0.3%	0.3%	0.0%	0.0%	0.0%	0.3%
Oliver Park GID	\$0.0	\$10.4	\$1.9	\$0.0	\$0.0	\$0.0	\$12.3	\$0.0	\$10.7	\$1.4	\$0.0	\$0.0	\$0.0	\$12.1
% of FY Total	0.0%	84.9%	15.1%	0.0%	0.0%	0.0%	100.0%	0.0%	88.3%	11.7%	0.0%	0.0%	0.0%	100.0%
% of Douglas County-Total All Entities	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%
Round Hill GID	\$0.0	\$204.4	\$40.3	\$0.0	\$0.0	\$0.0	\$244.7	\$0.0	\$206.6	\$41.6	\$0.0	\$0.0	\$0.0	\$248.2
% of FY Total	0.0%	83.5%	16.5%	0.0%	0.0%	0.0%	100.0%	0.0%	83.3%	16.7%	0.0%	0.0%	0.0%	100.0%
% of Douglas County-Total All Entities	0.0%	2.4%	2.4%	0.0%	0.0%	0.0%	1.9%	0.0%	2.3%	3.0%	0.0%	0.0%	0.0%	1.9%
Sierra Forest Fire Protection	\$0.0	\$152.7	\$23.2	\$0.0	\$0.0	\$0.0	\$175.9	\$0.0	\$145.0	\$24.2	\$0.0	\$0.0	\$0.0	\$169.2
% of FY Total	0.0%	86.8%	13.2%	0.0%	0.0%	0.0%	100.0%	0.0%	85.7%	14.3%	0.0%	0.0%	0.0%	100.0%
% of Douglas County-Total All Entities	0.0%	1.8%	1.4%	0.0%	0.0%	0.0%	1.4%	0.0%	1.6%	1.7%	0.0%	0.0%	0.0%	1.3%
Skyland GID	\$0.0	\$38.8	\$7.1	\$0.0	\$0.0	\$0.0	\$45.9	\$0.0	\$41.8	\$6.2	\$0.0	\$0.0	\$0.0	\$48.0
% of FY Total	0.0%	84.6%	15.4%	0.0%	0.0%	0.0%	100.0%	0.0%	87.1%	12.9%	0.0%	0.0%	0.0%	100.0%
% of Douglas County-Total All Entities	0.0%	0.5%	0.4%	0.0%	0.0%	0.0%	0.4%	0.0%	0.5%	0.4%	0.0%	0.0%	0.0%	0.4%
Tahoe Douglas Fire Protection	\$0.0	\$2,149.5	\$499.5	\$0.0	\$0.0	\$0.0	\$2,649.0	\$0.0	\$2,211.3	\$276.3	\$0.0	\$0.0	\$0.0	\$2,487.6
% of FY Total	0.0%	81.1%	18.9%	0.0%	0.0%	0.0%	100.0%	0.0%	88.9%	11.1%	0.0%	0.0%	0.0%	100.0%
% of Douglas County-Total All Entities	0.0%	25.5%	29.2%	0.0%	0.0%	0.0%	20.5%	0.0%	24.7%	19.8%	0.0%	0.0%	0.0%	18.8%
Topaz Ranch GID	\$0.0	\$33.6	\$5.8	\$0.0	\$0.0	\$0.0	\$39.4	\$0.0	\$36.1	\$6.5	\$0.0	\$0.0	\$0.0	\$42.6
% of FY Total	0.0%	85.3%	14.7%	0.0%	0.0%	0.0%	100.0%	0.0%	84.8%	15.2%	0.0%	0.0%	0.0%	100.0%
% of Douglas County-Total All Entities	0.0%	0.4%	0.3%	0.0%	0.0%	0.0%	0.3%	0.0%	0.4%	0.5%	0.0%	0.0%	0.0%	0.3%

**TABLE 8 - SECOND TIER****AMOUNTS DISTRIBUTED TO ENTITIES WITHIN EACH COUNTY BY REVENUE SOURCE FOR FY 1996 AND FY 1997: PRE-CTX FORMULAS (1,000's of Dollars)**

Source: Department of Taxation

Amounts Shown are in 1,000's of Dollars (Actual Amount/1,000)	FY 1996							FY 1997						
	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL
Zephyr Cove GID	\$0.0	\$13.4	\$2.5	\$0.0	\$0.0	\$0.0	\$15.9	\$0.0	\$15.1	\$3.8	\$0.0	\$0.0	\$0.0	\$18.9
% of FY Total	0.0%	84.5%	15.5%	0.0%	0.0%	0.0%	100.0%	0.0%	79.7%	20.3%	0.0%	0.0%	0.0%	100.0%
% of Douglas County-Total All Entities	0.0%	0.2%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.2%	0.3%	0.0%	0.0%	0.0%	0.1%
Zephyry Heights GID	\$0.0	\$44.7	\$8.3	\$0.0	\$0.0	\$0.0	\$53.0	\$0.0	\$49.3	\$7.3	\$0.0	\$0.0	\$0.0	\$56.6
% of FY Total	0.0%	84.3%	15.7%	0.0%	0.0%	0.0%	100.0%	0.0%	87.2%	12.8%	0.0%	0.0%	0.0%	100.0%
% of Douglas County-Total All Entities	0.0%	0.5%	0.5%	0.0%	0.0%	0.0%	0.4%	0.0%	0.6%	0.5%	0.0%	0.0%	0.0%	0.4%
Zephyr Knolls GID	\$0.0	\$1.6	\$0.3	\$0.0	\$0.0	\$0.0	\$1.9	\$0.0	\$1.8	\$0.3	\$0.0	\$0.0	\$0.0	\$2.1
% of FY Total	0.0%	84.1%	15.9%	0.0%	0.0%	0.0%	100.0%	0.0%	85.5%	14.5%	0.0%	0.0%	0.0%	100.0%
% of Douglas County-Total All Entities	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Douglas County-Total All Entities</u></b>	\$1,964.6	\$8,436.4	\$1,710.8	\$405.6	\$328.7	\$49.9	\$12,895.9	\$2,069.8	\$8,954.4	\$1,392.5	\$438.5	\$338.6	\$48.4	\$13,242.2
% of FY Total	15.2%	65.4%	13.3%	3.1%	2.5%	0.4%	100.0%	15.6%	67.6%	10.5%	3.3%	2.6%	0.4%	100.0%

**TABLE 8 - SECOND TIER**  
**AMOUNTS DISTRIBUTED TO ENTITIES WITHIN EACH COUNTY BY REVENUE SOURCE FOR FY 1996 AND FY 1997: PRE-CTX FORMULAS (1,000's of Dollars)**  
Source: Department of Taxation

Amounts Shown are in 1,000's of Dollars (Actual Amount/1,000)	FY 1996							FY 1997						
	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL
<b>ELKO COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
Elko Convention/Visitors Authority	\$0.0	\$226.6	\$147.3	\$0.0	\$0.0	\$0.0	\$373.9	\$0.0	\$252.3	\$156.6	\$0.0	\$0.0	\$0.0	\$408.9
% of FY Total	0.0%	60.6%	39.4%	0.0%	0.0%	0.0%	100.0%	0.0%	61.7%	38.3%	0.0%	0.0%	0.0%	100.0%
% of Elko County-Total All Entities	0.0%	2.0%	8.7%	0.0%	0.0%	0.0%	2.2%	0.0%	2.1%	8.1%	0.0%	0.0%	0.0%	2.2%
Elko Television District	\$0.0	\$130.8	\$17.7	\$0.0	\$0.0	\$0.0	\$148.5	\$0.0	\$144.4	\$34.0	\$0.0	\$0.0	\$0.0	\$178.4
% of FY Total	0.0%	88.1%	11.9%	0.0%	0.0%	0.0%	100.0%	0.0%	80.9%	19.1%	0.0%	0.0%	0.0%	100.0%
% of Elko County-Total All Entities	0.0%	1.1%	1.0%	0.0%	0.0%	0.0%	0.9%	0.0%	1.2%	1.8%	0.0%	0.0%	0.0%	1.0%
<b><u>Local Governments</u></b>														
Elko County	\$0.0	\$5,918.2	\$892.4	\$43.8	\$0.0	\$0.0	\$6,854.4	\$0.0	\$6,340.4	\$1,018.9	\$42.7	\$0.0	\$0.0	\$7,402.0
% of FY Total	0.0%	86.3%	13.0%	0.6%	0.0%	0.0%	100.0%	0.0%	85.7%	13.8%	0.6%	0.0%	0.0%	100.0%
% of Elko County-Total All Entities	0.0%	52.0%	52.6%	26.2%	0.0%	0.0%	40.2%	0.0%	52.1%	52.5%	26.4%	0.0%	0.0%	40.6%
Carlin	\$356.9	\$409.7	\$48.8	\$14.8	\$41.1	\$6.2	\$877.4	\$377.7	\$429.4	\$52.7	\$13.0	\$44.1	\$6.3	\$923.1
% of FY Total	40.7%	46.7%	5.6%	1.7%	4.7%	0.7%	100.0%	40.9%	46.5%	5.7%	1.4%	4.8%	0.7%	100.0%
% of Elko County-Total All Entities	10.6%	3.6%	2.9%	8.8%	10.5%	10.5%	5.1%	10.8%	3.5%	2.7%	8.0%	10.8%	10.8%	5.1%
Elko City	\$2,462.1	\$3,050.8	\$369.0	\$86.8	\$284.5	\$43.1	\$6,296.5	\$2,537.7	\$3,219.1	\$431.3	\$87.1	\$294.6	\$42.1	\$6,611.9
% of FY Total	39.1%	48.5%	5.9%	1.4%	4.5%	0.7%	100.0%	38.4%	48.7%	6.5%	1.3%	4.5%	0.6%	100.0%
% of Elko County-Total All Entities	72.9%	26.8%	21.7%	51.9%	73.0%	73.0%	36.9%	72.4%	26.5%	22.2%	53.8%	72.3%	72.3%	36.3%
Wells	\$184.0	\$307.9	\$33.5	\$7.7	\$21.3	\$3.2	\$557.7	\$189.5	\$342.4	\$39.1	\$6.5	\$22.0	\$3.2	\$602.8
% of FY Total	33.0%	55.2%	6.0%	1.4%	3.8%	0.6%	100.0%	31.4%	56.8%	6.5%	1.1%	3.7%	0.5%	100.0%
% of Elko County-Total All Entities	5.5%	2.7%	2.0%	4.6%	5.5%	5.5%	3.3%	5.4%	2.8%	2.0%	4.0%	5.4%	5.4%	3.3%
West Wendover	\$373.3	\$725.2	\$116.0	\$14.2	\$42.9	\$6.5	\$1,278.0	\$400.2	\$779.3	\$123.8	\$12.6	\$46.6	\$6.7	\$1,369.2
% of FY Total	29.2%	56.7%	9.1%	1.1%	3.4%	0.5%	100.0%	29.2%	56.9%	9.0%	0.9%	3.4%	0.5%	100.0%
% of Elko County-Total All Entities	11.1%	6.4%	6.8%	8.5%	11.0%	11.0%	7.5%	11.4%	6.4%	6.4%	7.8%	11.4%	11.4%	7.5%
Jackpot	\$0.0	\$605.5	\$71.6	\$0.0	\$0.0	\$0.0	\$677.1	\$0.0	\$645.6	\$83.9	\$0.0	\$0.0	\$0.0	\$729.5
% of FY Total	0.0%	89.4%	10.6%	0.0%	0.0%	0.0%	100.0%	0.0%	88.5%	11.5%	0.0%	0.0%	0.0%	100.0%
% of Elko County-Total All Entities	0.0%	5.3%	4.2%	0.0%	0.0%	0.0%	4.0%	0.0%	5.3%	4.3%	0.0%	0.0%	0.0%	4.0%
Montello	\$0.0	\$4.1	\$0.3	\$0.0	\$0.0	\$0.0	\$4.4	\$0.0	\$4.3	\$0.5	\$0.0	\$0.0	\$0.0	\$4.7
% of FY Total	0.0%	93.4%	6.6%	0.0%	0.0%	0.0%	100.0%	0.0%	89.9%	10.1%	0.0%	0.0%	0.0%	100.0%
% of Elko County-Total All Entities	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Mountain City	\$0.0	\$3.2	\$0.3	\$0.0	\$0.0	\$0.0	\$3.5	\$0.0	\$3.3	\$0.4	\$0.0	\$0.0	\$0.0	\$3.6
% of FY Total	0.0%	91.7%	8.3%	0.0%	0.0%	0.0%	100.0%	0.0%	89.7%	10.3%	0.0%	0.0%	0.0%	100.0%
% of Elko County-Total All Entities	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Special Districts</u></b>														
None														
<b><u>Elko County-Total All Entities</u></b>	\$3,376.3	\$11,382.1	\$1,696.8	\$167.3	\$389.8	\$59.1	\$17,071.4	\$3,505.2	\$12,160.4	\$1,941.2	\$161.9	\$407.3	\$58.2	\$18,234.2
% of FY Total	19.8%	66.7%	9.9%	1.0%	2.3%	0.3%	100.0%	19.2%	66.7%	10.6%	0.9%	2.2%	0.3%	100.0%

**TABLE 8 - SECOND TIER****AMOUNTS DISTRIBUTED TO ENTITIES WITHIN EACH COUNTY BY REVENUE SOURCE FOR FY 1996 AND FY 1997: PRE-CTX FORMULAS (1,000's of Dollars)**

Source: Department of Taxation

Amounts Shown are in 1,000's of Dollars (Actual Amount/1,000)	FY 1996							FY 1997						
	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL
<b>ESMERALDA COUNTY</b>														
<u><b>Enterprise Districts</b></u>														
None														
<u><b>Local Governments</b></u>														
Esmeralda County	\$36.6	\$662.8	\$67.5	\$1.9	\$13.2	\$2.0	\$783.9	\$58.9	\$732.2	\$93.2	\$1.2	\$15.4	\$2.2	\$903.1
% of FY Total	4.7%	84.6%	8.6%	0.2%	1.7%	0.3%	100.0%	6.5%	81.1%	10.3%	0.1%	1.7%	0.2%	100.0%
% of Esmeralda County-Total All Entities	100.0%	96.3%	98.2%	100.0%	100.0%	100.0%	96.7%	100.0%	95.3%	98.5%	100.0%	100.0%	100.0%	96.0%
Goldfield	\$0.0	\$18.7	\$0.9	\$0.0	\$0.0	\$0.0	\$19.6	\$0.0	\$16.1	\$1.0	\$0.0	\$0.0	\$0.0	\$17.1
% of FY Total	0.0%	95.4%	4.6%	0.0%	0.0%	0.0%	100.0%	0.0%	94.0%	6.0%	0.0%	0.0%	0.0%	100.0%
% of Esmeralda County-Total All Entities	0.0%	2.7%	1.3%	0.0%	0.0%	0.0%	2.4%	0.0%	2.1%	1.1%	0.0%	0.0%	0.0%	1.8%
Silver Peak	\$0.0	\$6.6	\$0.3	\$0.0	\$0.0	\$0.0	\$6.9	\$0.0	\$19.9	\$0.4	\$0.0	\$0.0	\$0.0	\$20.3
% of FY Total	0.0%	95.6%	4.4%	0.0%	0.0%	0.0%	100.0%	0.0%	98.2%	1.8%	0.0%	0.0%	0.0%	100.0%
% of Esmeralda County-Total All Entities	0.0%	1.0%	0.4%	0.0%	0.0%	0.0%	0.8%	0.0%	2.6%	0.4%	0.0%	0.0%	0.0%	2.2%
<u><b>Special Districts</b></u>														
None														
<u><b>Esmeralda County-Total All Entities</b></u>	\$36.6	\$688.1	\$68.7	\$1.9	\$13.2	\$2.0	\$810.4	\$58.9	\$768.2	\$94.5	\$1.2	\$15.4	\$2.2	\$940.5
% of FY Total	4.5%	84.9%	8.5%	0.2%	1.6%	0.2%	100.0%	6.3%	81.7%	10.1%	0.1%	1.6%	0.2%	100.0%

**TABLE 8 - SECOND TIER**

**AMOUNTS DISTRIBUTED TO ENTITIES WITHIN EACH COUNTY BY REVENUE SOURCE FOR FY 1996 AND FY 1997: PRE-CTX FORMULAS (1,000's of Dollars)**

Source: Department of Taxation

Amounts Shown are in 1,000's of Dollars (Actual Amount/1,000)	FY 1996							FY 1997						
	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL
<b>EUREKA COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
Eureka Television District	\$0.0	\$56.4	\$1.7	\$0.0	\$0.0	\$0.0	\$58.1	\$0.0	\$49.8	\$2.2	\$0.0	\$0.0	\$0.0	\$52.1
% of FY Total	0.0%	97.1%	2.9%	0.0%	0.0%	0.0%	100.0%	0.0%	95.7%	4.3%	0.0%	0.0%	0.0%	100.0%
% of Eureka County-Total All Entities	0.0%	1.5%	1.5%	0.0%	0.0%	0.0%	1.2%	0.0%	1.5%	1.5%	0.0%	0.0%	0.0%	1.2%
<b><u>Local Governments</u></b>														
Eureka County	\$1,013.3	\$3,738.3	\$109.4	\$8.8	\$14.7	\$2.2	\$4,886.8	\$896.4	\$3,303.3	\$148.4	\$28.9	\$14.9	\$2.1	\$4,394.0
% of FY Total	20.7%	76.5%	2.2%	0.2%	0.3%	0.0%	100.0%	20.4%	75.2%	3.4%	0.7%	0.3%	0.0%	100.0%
% of Eureka County-Total All Entities	100.0%	98.2%	98.2%	100.0%	100.0%	100.0%	98.6%	100.0%	98.2%	98.2%	100.0%	100.0%	100.0%	98.6%
Crescent Valley	\$0.0	\$0.9	\$0.0	\$0.0	\$0.0	\$0.0	\$1.0	\$0.0	\$1.2	\$0.0	\$0.0	\$0.0	\$0.0	\$1.2
% of FY Total	0.0%	97.6%	2.4%	0.0%	0.0%	0.0%	100.0%	0.0%	97.5%	2.5%	0.0%	0.0%	0.0%	100.0%
% of Eureka County-Total All Entities	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Eureka	\$0.0	\$2.8	\$0.1	\$0.0	\$0.0	\$0.0	\$2.9	\$0.0	\$2.5	\$0.1	\$0.0	\$0.0	\$0.0	\$2.6
% of FY Total	0.0%	97.6%	2.4%	0.0%	0.0%	0.0%	100.0%	0.0%	96.3%	3.7%	0.0%	0.0%	0.0%	100.0%
% of Eureka County-Total All Entities	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%
<b><u>Special Districts</u></b>														
Diamond Valley Rodent	\$0.0	\$4.5	\$0.1	\$0.0	\$0.0	\$0.0	\$4.7	\$0.0	\$4.1	\$0.2	\$0.0	\$0.0	\$0.0	\$4.3
% of FY Total	0.0%	97.5%	2.5%	0.0%	0.0%	0.0%	100.0%	0.0%	96.4%	3.6%	0.0%	0.0%	0.0%	100.0%
% of Eureka County-Total All Entities	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%
Diamond Valley Weed	\$0.0	\$4.5	\$0.1	\$0.0	\$0.0	\$0.0	\$4.7	\$0.0	\$4.1	\$0.2	\$0.0	\$0.0	\$0.0	\$4.3
% of FY Total	0.0%	97.5%	2.5%	0.0%	0.0%	0.0%	100.0%	0.0%	96.4%	3.6%	0.0%	0.0%	0.0%	100.0%
% of Eureka County-Total All Entities	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%
<b><u>Eureka County-Total All Entities</u></b>	\$1,013.3	\$3,807.6	\$111.4	\$8.8	\$14.7	\$2.2	\$4,958.0	\$896.4	\$3,365.1	\$151.1	\$28.9	\$14.9	\$2.1	\$4,458.5
% of FY Total	20.4%	76.8%	2.2%	0.2%	0.3%	0.0%	100.0%	20.1%	75.5%	3.4%	0.6%	0.3%	0.0%	100.0%

**TABLE 8 - SECOND TIER****AMOUNTS DISTRIBUTED TO ENTITIES WITHIN EACH COUNTY BY REVENUE SOURCE FOR FY 1996 AND FY 1997: PRE-CTX FORMULAS (1,000's of Dollars)**

Source: Department of Taxation

Amounts Shown are in 1,000's of Dollars (Actual Amount/1,000)	FY 1996							FY 1997						
	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL
<b>HUMBOLDT COUNTY</b>														
<u>Enterprise Districts</u>														
None														
<u>Local Governments</u>														
Humboldt County	\$982.7	\$4,095.6	\$524.9	\$30.7	\$80.4	\$12.2	\$5,726.5	\$1,132.0	\$4,961.4	\$647.6	\$36.2	\$83.4	\$11.9	\$6,872.6
% of FY Total	17.2%	71.5%	9.2%	0.5%	1.4%	0.2%	100.0%	16.5%	72.2%	9.4%	0.5%	1.2%	0.2%	100.0%
% of Humboldt County-Total All Entities	54.5%	66.1%	73.4%	56.2%	54.2%	54.2%	64.0%	54.2%	66.1%	72.2%	56.2%	54.5%	54.5%	64.1%
Winnemucca	\$819.9	\$1,186.6	\$110.4	\$24.0	\$68.1	\$10.3	\$2,219.2	\$956.8	\$1,419.3	\$151.5	\$28.3	\$69.7	\$10.0	\$2,635.5
% of FY Total	36.9%	53.5%	5.0%	1.1%	3.1%	0.5%	100.0%	36.3%	53.9%	5.7%	1.1%	2.6%	0.4%	100.0%
% of Humboldt County-Total All Entities	45.5%	19.1%	15.4%	43.8%	45.8%	45.8%	24.8%	45.8%	18.9%	16.9%	43.8%	45.5%	45.5%	24.6%
<u>Special Districts</u>														
Golconda Fire Protection	\$0.0	\$181.8	\$26.1	\$0.0	\$0.0	\$0.0	\$207.9	\$0.0	\$233.4	\$29.4	\$0.0	\$0.0	\$0.0	\$262.8
% of FY Total	0.0%	87.5%	12.5%	0.0%	0.0%	0.0%	100.0%	0.0%	88.8%	11.2%	0.0%	0.0%	0.0%	100.0%
% of Humboldt County-Total All Entities	0.0%	2.9%	3.6%	0.0%	0.0%	0.0%	2.3%	0.0%	3.1%	3.3%	0.0%	0.0%	0.0%	2.4%
Humboldt Fire Protection	\$0.0	\$14.3	\$1.3	\$0.0	\$0.0	\$0.0	\$15.6	\$0.0	\$21.8	\$1.8	\$0.0	\$0.0	\$0.0	\$23.6
% of FY Total	0.0%	91.8%	8.2%	0.0%	0.0%	0.0%	100.0%	0.0%	92.3%	7.7%	0.0%	0.0%	0.0%	100.0%
% of Humboldt County-Total All Entities	0.0%	0.2%	0.2%	0.0%	0.0%	0.0%	0.2%	0.0%	0.3%	0.2%	0.0%	0.0%	0.0%	0.2%
Humboldt Hospital	\$0.0	\$567.0	\$37.1	\$0.0	\$0.0	\$0.0	\$604.1	\$0.0	\$686.9	\$45.9	\$0.0	\$0.0	\$0.0	\$732.8
% of FY Total	0.0%	93.9%	6.1%	0.0%	0.0%	0.0%	100.0%	0.0%	93.7%	6.3%	0.0%	0.0%	0.0%	100.0%
% of Humboldt County-Total All Entities	0.0%	9.1%	5.2%	0.0%	0.0%	0.0%	6.8%	0.0%	9.2%	5.1%	0.0%	0.0%	0.0%	6.8%
McDermitt Fire Protection	\$0.0	\$1.5	\$0.6	\$0.0	\$0.0	\$0.0	\$2.1	\$0.0	\$1.7	\$0.7	\$0.0	\$0.0	\$0.0	\$2.4
% of FY Total	0.0%	71.1%	28.9%	0.0%	0.0%	0.0%	100.0%	0.0%	70.0%	30.0%	0.0%	0.0%	0.0%	100.0%
% of Humboldt County-Total All Entities	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
Orovada Community Services GID	\$0.0	\$18.8	\$1.7	\$0.0	\$0.0	\$0.0	\$20.5	\$0.0	\$20.8	\$2.5	\$0.0	\$0.0	\$0.0	\$23.3
% of FY Total	0.0%	91.5%	8.5%	0.0%	0.0%	0.0%	100.0%	0.0%	89.5%	10.5%	0.0%	0.0%	0.0%	100.0%
% of Humboldt County-Total All Entities	0.0%	0.3%	0.2%	0.0%	0.0%	0.0%	0.2%	0.0%	0.3%	0.3%	0.0%	0.0%	0.0%	0.2%
Orovada Fire Protection	\$0.0	\$23.5	\$2.2	\$0.0	\$0.0	\$0.0	\$25.7	\$0.0	\$26.0	\$3.0	\$0.0	\$0.0	\$0.0	\$29.1
% of FY Total	0.0%	91.5%	8.5%	0.0%	0.0%	0.0%	100.0%	0.0%	89.6%	10.4%	0.0%	0.0%	0.0%	100.0%
% of Humboldt County-Total All Entities	0.0%	0.4%	0.3%	0.0%	0.0%	0.0%	0.3%	0.0%	0.3%	0.3%	0.0%	0.0%	0.0%	0.3%
Paradise Fire Protection	\$0.0	\$18.1	\$1.7	\$0.0	\$0.0	\$0.0	\$19.9	\$0.0	\$21.0	\$2.3	\$0.0	\$0.0	\$0.0	\$23.2
% of FY Total	0.0%	91.3%	8.7%	0.0%	0.0%	0.0%	100.0%	0.0%	90.2%	9.8%	0.0%	0.0%	0.0%	100.0%
% of Humboldt County-Total All Entities	0.0%	0.3%	0.2%	0.0%	0.0%	0.0%	0.2%	0.0%	0.3%	0.3%	0.0%	0.0%	0.0%	0.2%
Pueblo Fire Protection	\$0.0	\$4.4	\$0.5	\$0.0	\$0.0	\$0.0	\$4.9	\$0.0	\$4.8	\$0.5	\$0.0	\$0.0	\$0.0	\$5.3
% of FY Total	0.0%	90.7%	9.3%	0.0%	0.0%	0.0%	100.0%	0.0%	89.8%	10.2%	0.0%	0.0%	0.0%	100.0%
% of Humboldt County-Total All Entities	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
Winnemucca Rural Fire Protection	\$0.0	\$88.6	\$8.2	\$0.0	\$0.0	\$0.0	\$96.8	\$0.0	\$105.4	\$11.4	\$0.0	\$0.0	\$0.0	\$116.8
% of FY Total	0.0%	91.5%	8.5%	0.0%	0.0%	0.0%	100.0%	0.0%	90.3%	9.7%	0.0%	0.0%	0.0%	100.0%
% of Humboldt County-Total All Entities	0.0%	1.4%	1.2%	0.0%	0.0%	0.0%	1.1%	0.0%	1.4%	1.3%	0.0%	0.0%	0.0%	1.1%
<b>Humboldt County-Total All Entities</b>	<b>\$1,802.6</b>	<b>\$6,200.2</b>	<b>\$714.7</b>	<b>\$54.7</b>	<b>\$148.5</b>	<b>\$22.5</b>	<b>\$8,943.2</b>	<b>\$2,088.8</b>	<b>\$7,502.6</b>	<b>\$896.4</b>	<b>\$64.5</b>	<b>\$153.1</b>	<b>\$21.9</b>	<b>\$10,727.3</b>
% of FY Total	20.2%	69.3%	8.0%	0.6%	1.7%	0.3%	100.0%	19.5%	69.9%	8.4%	0.6%	1.4%	0.2%	100.0%

**TABLE 8 - SECOND TIER**

**AMOUNTS DISTRIBUTED TO ENTITIES WITHIN EACH COUNTY BY REVENUE SOURCE FOR FY 1996 AND FY 1997: PRE-CTX FORMULAS (1,000's of Dollars)**

Source: Department of Taxation

Amounts Shown are in 1,000's of Dollars (Actual Amount/1,000)	FY 1996							FY 1997						
	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL
<b>LANDER COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
Lander County Sewer Improvement #2	\$0.0	\$3.1	\$0.7	\$0.0	\$0.0	\$0.0	\$3.8	\$0.0	\$3.2	\$0.2	\$0.0	\$0.0	\$0.0	\$3.4
% of FY Total	0.0%	81.6%	18.4%	0.0%	0.0%	0.0%	100.0%	0.0%	94.8%	5.2%	0.0%	0.0%	0.0%	100.0%
% of Lander County-Total All Entities	0	0.2%	0.2%	0.0%	0.0%	0.0%	0.1%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.1%
<b><u>Local Governments</u></b>														
Lander County	\$554.0	\$1,385.9	\$279.9	\$22.0	\$60.9	\$9.2	\$2,311.9	\$705.1	\$1,430.3	\$314.1	\$12.1	\$60.6	\$8.7	\$2,530.8
% of FY Total	24.0%	59.9%	12.1%	1.0%	2.6%	0.4%	100.0%	27.9%	56.5%	12.4%	0.5%	2.4%	0.3%	100.0%
% of Lander County-Total All Entities	1	70.7%	81.3%	100.0%	100.0%	100.0%	78.4%	100.0%	70.4%	83.0%	100.0%	100.0%	100.0%	79.2%
Austin	\$0.0	\$8.8	\$1.1	\$0.0	\$0.0	\$0.0	\$9.9	\$0.0	\$9.1	\$1.4	\$0.0	\$0.0	\$0.0	\$10.5
% of FY Total	0.0%	88.7%	11.3%	0.0%	0.0%	0.0%	100.0%	0.0%	86.4%	13.6%	0.0%	0.0%	0.0%	100.0%
% of Lander County-Total All Entities	0	0.4%	0.3%	0.0%	0.0%	0.0%	0.3%	0.0%	0.4%	0.4%	0.0%	0.0%	0.0%	0.3%
Battle Mountain	\$0.0	\$126.0	\$16.4	\$0.0	\$0.0	\$0.0	\$142.4	\$0.0	\$137.9	\$21.8	\$0.0	\$0.0	\$0.0	\$159.7
% of FY Total	0.0%	88.5%	11.5%	0.0%	0.0%	0.0%	100.0%	0.0%	86.4%	13.6%	0.0%	0.0%	0.0%	100.0%
% of Lander County-Total All Entities	0	6.4%	4.7%	0.0%	0.0%	0.0%	4.8%	0.0%	6.8%	5.8%	0.0%	0.0%	0.0%	5.0%
Kingston	\$0.0	\$11.7	\$1.5	\$0.0	\$0.0	\$0.0	\$13.2	\$0.0	\$12.2	\$1.9	\$0.0	\$0.0	\$0.0	\$14.2
% of FY Total	0.0%	88.7%	11.3%	0.0%	0.0%	0.0%	100.0%	0.0%	86.3%	13.7%	0.0%	0.0%	0.0%	100.0%
% of Lander County-Total All Entities	0	0.6%	0.4%	0.0%	0.0%	0.0%	0.4%	0.0%	0.6%	0.5%	0.0%	0.0%	0.0%	0.4%
<b><u>Special Districts</u></b>														
Lander Hospital District	\$0.0	\$424.3	\$44.9	\$0.0	\$0.0	\$0.0	\$469.2	\$0.0	\$437.9	\$39.0	\$0.0	\$0.0	\$0.0	\$476.9
% of FY Total	0.0%	90.4%	9.6%	0.0%	0.0%	0.0%	100.0%	0.0%	91.8%	8.2%	0.0%	0.0%	0.0%	100.0%
% of Lander County-Total All Entities	0	21.7%	13.0%	0.0%	0.0%	0.0%	15.9%	0.0%	21.6%	10.3%	0.0%	0.0%	0.0%	14.9%
<b><u>Lander County-Total All Entities</u></b>	\$554.0	\$1,959.7	\$344.5	\$22.0	\$60.9	\$9.2	\$2,950.3	\$705.1	\$2,030.7	\$378.5	\$12.1	\$60.6	\$8.7	\$3,195.5
% of FY Total	18.8%	66.4%	11.7%	0.7%	2.1%	0.3%	100.0%	22.1%	63.5%	11.8%	0.4%	1.9%	0.3%	100.0%

**TABLE 8 - SECOND TIER****AMOUNTS DISTRIBUTED TO ENTITIES WITHIN EACH COUNTY BY REVENUE SOURCE FOR FY 1996 AND FY 1997: PRE-CTX FORMULAS (1,000's of Dollars)**

Source: Department of Taxation

Amounts Shown are in 1,000's of Dollars (Actual Amount/1,000)	FY 1996							FY 1997						
	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL
<b>LINCOLN COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
None														
<b><u>Local Governments</u></b>														
Lincoln County	\$73.4	\$714.0	\$136.9	\$4.6	\$30.2	\$4.6	\$963.7	\$79.1	\$711.6	\$178.9	\$7.7	\$27.3	\$3.9	\$1,008.6
% of FY Total	7.6%	74.1%	14.2%	0.5%	3.1%	0.5%	100.0%	7.8%	70.6%	17.7%	0.8%	2.7%	0.4%	100.0%
% of Lincoln County-Total All Entities	73.3%	72.8%	75.8%	52.5%	73.3%	73.3%	73.1%	71.9%	72.5%	75.9%	78.1%	71.7%	71.7%	73.1%
Caliente	\$26.8	\$52.5	\$10.4	\$4.2	\$11.0	\$1.7	\$106.6	\$30.9	\$51.3	\$18.0	\$2.2	\$10.8	\$1.5	\$115
% of FY Total	25.1%	49.3%	9.8%	3.9%	10.3%	1.6%	100.0%	27.0%	44.7%	15.7%	1.9%	9.4%	1.3%	100.0%
% of Lincoln County-Total All Entities	26.7%	5.4%	5.8%	47.5%	26.7%	26.7%	8.1%	28.1%	5.2%	7.6%	21.9%	28.3%	28.3%	8.3%
Alamo	\$0.0	\$13.6	\$2.6	\$0.0	\$0.0	\$0.0	\$16.2	\$0.0	\$13.9	\$3.3	\$0.0	\$0.0	\$0.0	\$17
% of FY Total	0.0%	84.2%	15.8%	0.0%	0.0%	0.0%	100.0%	0.0%	80.6%	19.4%	0.0%	0.0%	0.0%	100.0%
% of Lincoln County-Total All Entities	0.0%	1.4%	1.4%	0.0%	0.0%	0.0%	1.2%	0.0%	1.4%	1.4%	0.0%	0.0%	0.0%	1.2%
Panaca	\$0.0	\$24.1	\$5.2	\$0.0	\$0.0	\$0.0	\$29.4	\$0.0	\$23.8	\$6.8	\$0.0	\$0.0	\$0.0	\$31
% of FY Total	0.0%	82.2%	17.8%	0.0%	0.0%	0.0%	100.0%	0.0%	77.7%	22.3%	0.0%	0.0%	0.0%	100.0%
% of Lincoln County-Total All Entities	0.0%	2.5%	2.9%	0.0%	0.0%	0.0%	2.2%	0.0%	2.4%	2.9%	0.0%	0.0%	0.0%	2.2%
Pioche	\$0.0	\$32.3	\$6.1	\$0.0	\$0.0	\$0.0	\$38.4	\$0.0	\$33.9	\$7.9	\$0.0	\$0.0	\$0.0	\$42
% of FY Total	0.0%	84.2%	15.8%	0.0%	0.0%	0.0%	100.0%	0.0%	81.0%	19.0%	0.0%	0.0%	0.0%	100.0%
% of Lincoln County-Total All Entities	0.0%	3.3%	3.4%	0.0%	0.0%	0.0%	2.9%	0.0%	3.5%	3.4%	0.0%	0.0%	0.0%	3.0%
<b><u>Special Districts</u></b>														
Lincoln County Hospital District	\$0.0	\$95.0	\$9.8	\$0.0	\$0.0	\$0.0	\$104.7	\$0.0	\$94.6	\$9.0	\$0.0	\$0.0	\$0.0	\$104
% of FY Total	0.0%	90.7%	9.3%	0.0%	0.0%	0.0%	100.0%	0.0%	91.3%	8.7%	0.0%	0.0%	0.0%	100.0%
% of Lincoln County-Total All Entities	0.0%	9.7%	5.4%	0.0%	0.0%	0.0%	7.9%	0.0%	9.6%	3.8%	0.0%	0.0%	0.0%	7.5%
Pahrnagat Valley Fire Protection District	\$0.0	\$31.5	\$6.3	\$0.0	\$0.0	\$0.0	\$37.8	\$0.0	\$33.2	\$7.4	\$0.0	\$0.0	\$0.0	\$41
% of FY Total	0.0%	83.4%	16.6%	0.0%	0.0%	0.0%	100.0%	0.0%	81.7%	18.3%	0.0%	0.0%	0.0%	100.0%
% of Lincoln County-Total All Entities	0.0%	3.2%	3.5%	0.0%	0.0%	0.0%	2.9%	0.0%	3.4%	3.1%	0.0%	0.0%	0.0%	2.9%
Pioche Fire Protection District	\$0.0	\$17.9	\$3.4	\$0.0	\$0.0	\$0.0	\$21.3	\$0.0	\$18.6	\$4.4	\$0.0	\$0.0	\$0.0	\$23
% of FY Total	0.0%	84.2%	15.8%	0.0%	0.0%	0.0%	100.0%	0.0%	80.9%	19.1%	0.0%	0.0%	0.0%	100.0%
% of Lincoln County-Total All Entities	0.0%	1.8%	1.9%	0.0%	0.0%	0.0%	1.6%	0.0%	1.9%	1.9%	0.0%	0.0%	0.0%	1.7%
<b><u>Lincoln County-Total All Entities</u></b>	\$100.2	\$980.9	\$180.6	\$8.8	\$41.2	\$6.2	\$1,317.9	\$110.1	\$980.9	\$235.8	\$9.9	\$38.2	\$5.5	\$1,380.3
% of FY Total	7.6%	74.4%	13.7%	0.7%	3.1%	0.5%	100.0%	8.0%	71.1%	17.1%	0.7%	2.8%	0.4%	100.0%

**TABLE 8 - SECOND TIER**

**AMOUNTS DISTRIBUTED TO ENTITIES WITHIN EACH COUNTY BY REVENUE SOURCE FOR FY 1996 AND FY 1997: PRE-CTX FORMULAS (1,000's of Dollars)**

Source: Department of Taxation

Amounts Shown are in 1,000's of Dollars (Actual Amount/1,000)	FY 1996							FY 1997						
	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL
<b>LYON COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
Stagecoach GID	\$0.0	\$16.1	\$1.9	\$0.0	\$0.0	\$0.0	\$18.0	\$0.0	\$18.2	\$1.9	\$0.0	\$0.0	\$0.0	\$20.1
% of FY Total	0.0%	89.5%	10.5%	0.0%	0.0%	0.0%	100.0%	0.0%	90.7%	9.3%	0.0%	0.0%	0.0%	100.0%
% of Lyon County-Total All Entities	0.0%	0.3%	0.2%	0.0%	0.0%	0.0%	0.2%	0.0%	0.3%	0.2%	0.0%	0.0%	0.0%	0.3%
Willowcreek GID	\$0.0	\$1.8	\$0.3	\$0.0	\$0.0	\$0.0	\$2.1	\$0.0	\$2.1	\$0.4	\$0.0	\$0.0	\$0.0	\$2.5
% of FY Total	0.0%	84.1%	15.9%	0.0%	0.0%	0.0%	100.0%	0.0%	84.8%	15.2%	0.0%	0.0%	0.0%	100.0%
% of Lyon County-Total All Entities	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Local Governments</u></b>														
Lyon County	\$770.4	\$4,468.0	\$743.8	\$128.1	\$216.0	\$32.8	\$6,359.1	\$788.7	\$4,786.1	\$854.9	\$150.5	\$225.5	\$32.2	\$6,837.9
% of FY Total	12.1%	70.3%	11.7%	2.0%	3.4%	0.5%	100.0%	11.5%	70.0%	12.5%	2.2%	3.3%	0.5%	100.0%
% of Lyon County-Total All Entities	89.6%	87.6%	88.7%	92.4%	89.6%	89.6%	88.1%	89.6%	87.5%	88.8%	92.3%	89.6%	89.6%	88.1%
Yerington	\$89.3	\$48.0	\$8.0	\$10.6	\$25.1	\$3.8	\$184.7	\$91.2	\$57.3	\$7.9	\$12.5	\$26.2	\$3.7	\$198.8
% of FY Total	48.4%	26.0%	4.3%	5.7%	13.6%	2.1%	100.0%	45.8%	28.8%	4.0%	6.3%	13.2%	1.9%	100.0%
% of Lyon County-Total All Entities	10.4%	0.9%	1.0%	7.6%	10.4%	10.4%	2.6%	10.4%	1.0%	0.8%	7.7%	10.4%	10.4%	2.6%
Fernley	\$0.0	\$55.9	\$9.3	\$0.0	\$0.0	\$0.0	\$65.2	\$0.0	\$61.1	\$10.7	\$0.0	\$0.0	\$0.0	\$71.8
% of FY Total	0.0%	85.7%	14.3%	0.0%	0.0%	0.0%	100.0%	0.0%	85.1%	14.9%	0.0%	0.0%	0.0%	100.0%
% of Lyon County-Total All Entities	0.0%	1.1%	1.1%	0.0%	0.0%	0.0%	0.9%	0.0%	1.1%	1.1%	0.0%	0.0%	0.0%	0.9%
<b><u>Special Districts</u></b>														
Carson-Truckee Water Conservancy	\$0.0	\$4.1	\$2.2	\$0.0	\$0.0	\$0.0	\$6.2	\$0.0	\$4.1	\$2.5	\$0.0	\$0.0	\$0.0	\$6.6
% of FY Total	0.0%	65.2%	34.8%	0.0%	0.0%	0.0%	100.0%	0.0%	62.5%	37.5%	0.0%	0.0%	0.0%	100.0%
% of Lyon County-Total All Entities	0.0%	0.1%	0.3%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.3%	0.0%	0.0%	0.0%	0.1%
Central Lyon Fire Protection	\$0.0	\$216.2	\$35.9	\$0.0	\$0.0	\$0.0	\$252.1	\$0.0	\$215.3	\$41.2	\$0.0	\$0.0	\$0.0	\$256.6
% of FY Total	0.0%	85.8%	14.2%	0.0%	0.0%	0.0%	100.0%	0.0%	83.9%	16.1%	0.0%	0.0%	0.0%	100.0%
% of Lyon County-Total All Entities	0.0%	4.2%	4.3%	0.0%	0.0%	0.0%	3.5%	0.0%	3.9%	4.3%	0.0%	0.0%	0.0%	3.3%
Mason Valley Fire Protection	\$0.0	\$31.1	\$5.2	\$0.0	\$0.0	\$0.0	\$36.2	\$0.0	\$32.9	\$5.9	\$0.0	\$0.0	\$0.0	\$38.8
% of FY Total	0.0%	85.8%	14.2%	0.0%	0.0%	0.0%	100.0%	0.0%	84.8%	15.2%	0.0%	0.0%	0.0%	100.0%
% of Lyon County-Total All Entities	0.0%	0.6%	0.6%	0.0%	0.0%	0.0%	0.5%	0.0%	0.6%	0.6%	0.0%	0.0%	0.0%	0.5%
Mason Valley Mosquito Abatement	\$0.0	\$26.6	\$4.6	\$0.0	\$0.0	\$0.0	\$31.1	\$0.0	\$29.3	\$5.3	\$0.0	\$0.0	\$0.0	\$34.6
% of FY Total	0.0%	85.3%	14.7%	0.0%	0.0%	0.0%	100.0%	0.0%	84.8%	15.2%	0.0%	0.0%	0.0%	100.0%
% of Lyon County-Total All Entities	0.0%	0.5%	0.5%	0.0%	0.0%	0.0%	0.4%	0.0%	0.5%	0.5%	0.0%	0.0%	0.0%	0.4%
North Lyon Fire Protection	\$0.0	\$58.5	\$9.7	\$0.0	\$0.0	\$0.0	\$68.2	\$0.0	\$63.9	\$11.2	\$0.0	\$0.0	\$0.0	\$75.1
% of FY Total	0.0%	85.7%	14.3%	0.0%	0.0%	0.0%	100.0%	0.0%	85.1%	14.9%	0.0%	0.0%	0.0%	100.0%
% of Lyon County-Total All Entities	0.0%	1.1%	1.2%	0.0%	0.0%	0.0%	0.9%	0.0%	1.2%	1.2%	0.0%	0.0%	0.0%	1.0%
Silver Springs Stagecoach Hospital	\$0.0	\$38.3	\$3.6	\$0.0	\$0.0	\$0.0	\$41.9	\$0.0	\$40.1	\$4.1	\$0.0	\$0.0	\$0.0	\$44.2
% of FY Total	0.0%	91.5%	8.5%	0.0%	0.0%	0.0%	100.0%	0.0%	90.7%	9.3%	0.0%	0.0%	0.0%	100.0%
% of Lyon County-Total All Entities	0.0%	0.8%	0.4%	0.0%	0.0%	0.0%	0.6%	0.0%	0.7%	0.4%	0.0%	0.0%	0.0%	0.6%

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**TABLE 8 - SECOND TIER****AMOUNTS DISTRIBUTED TO ENTITIES WITHIN EACH COUNTY BY REVENUE SOURCE FOR FY 1996 AND FY 1997: PRE-CTX FORMULAS (1,000's of Dollars)**

Source: Department of Taxation

Amounts Shown are in 1,000's of Dollars (Actual Amount/1,000)	FY 1996							FY 1997						
	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL
Smith Valley Fire Protection	\$0.0	\$21.4	\$3.6	\$0.0	\$0.0	\$0.0	\$24.9	\$0.0	\$24.2	\$4.1	\$0.0	\$0.0	\$0.0	\$28.3
% of FY Total	0.0%	85.7%	14.3%	0.0%	0.0%	0.0%	100.0%	0.0%	85.5%	14.5%	0.0%	0.0%	0.0%	100.0%
% of Lyon County-Total All Entities	0.0%	0.4%	0.4%	0.0%	0.0%	0.0%	0.3%	0.0%	0.4%	0.4%	0.0%	0.0%	0.0%	0.4%
South Lyon Hospital District	\$0.0	\$115.5	\$10.6	\$0.0	\$0.0	\$0.0	\$126.1	\$0.0	\$133.2	\$12.2	\$0.0	\$0.0	\$0.0	\$145.4
% of FY Total	0.0%	91.6%	8.4%	0.0%	0.0%	0.0%	100.0%	0.0%	91.6%	8.4%	0.0%	0.0%	0.0%	100.0%
% of Lyon County-Total All Entities	0.0%	2.3%	1.3%	0.0%	0.0%	0.0%	1.7%	0.0%	2.4%	1.3%	0.0%	0.0%	0.0%	1.9%
<b><u>Lyon County-Total All Entities</u></b>	\$859.8	\$5,101.2	\$838.6	\$138.7	\$241.1	\$36.6	\$7,216.0	\$879.8	\$5,468.0	\$962.2	\$163.1	\$251.7	\$36.0	\$7,760.8
% of FY Total	11.9%	70.7%	11.6%	1.9%	3.3%	0.5%	100.0%	11.3%	70.5%	12.4%	2.1%	3.2%	0.5%	100.0%

**TABLE 8 - SECOND TIER**  
**AMOUNTS DISTRIBUTED TO ENTITIES WITHIN EACH COUNTY BY REVENUE SOURCE FOR FY 1996 AND FY 1997: PRE-CTX FORMULAS (1,000's of Dollars)**  
 Source: Department of Taxation

Amounts Shown are in 1,000's of Dollars (Actual Amount/1,000)	FY 1996							FY 1997						
	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL
<b>MINERAL COUNTY</b>														
<u>Enterprise Districts</u>														
None														
<u>Local Governments</u>														
Mineral County	\$264.1	\$1,353.4	\$249.8	\$5.7	\$61.0	\$9.2	\$1,943.3	\$269.1	\$1,446.3	\$258.9	\$5.4	\$63.1	\$9.0	\$2,051.8
% of FY Total	13.6%	69.6%	12.9%	0.3%	3.1%	0.5%	100.0%	13.1%	70.5%	12.6%	0.3%	3.1%	0.4%	100.0%
% of Mineral County-Total All Entities	100.0%	92.3%	100.0%	100.0%	100.0%	100.0%	94.5%	100.0%	92.3%	100.0%	100.0%	100.0%	100.0%	94.5%
<u>Special Districts</u>														
Mineral County Hospital District	\$0.0	\$112.8	\$0.0	\$0.0	\$0.0	\$0.0	\$112.8	\$0.0	\$120.5	\$0.0	\$0.0	\$0.0	\$0.0	\$120.5
% of FY Total	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
% of Mineral County-Total All Entities	0.0%	7.7%	0.0%	0.0%	0.0%	0.0%	5.5%	0.0%	7.7%	0.0%	0.0%	0.0%	0.0%	5.5%
<u>Mineral County-Total All Entities</u>	\$264.1	\$1,466.2	\$249.8	\$5.7	\$61.0	\$9.2	\$2,056.1	\$269.1	\$1,566.8	\$258.9	\$5.4	\$63.1	\$9.0	\$2,172.3
% of FY Total	12.8%	71.3%	12.1%	0.3%	3.0%	0.4%	100.0%	12.4%	72.1%	11.9%	0.2%	2.9%	0.4%	100.0%

**TABLE 8 - SECOND TIER****AMOUNTS DISTRIBUTED TO ENTITIES WITHIN EACH COUNTY BY REVENUE SOURCE FOR FY 1996 AND FY 1997: PRE-CTX FORMULAS (1,000's of Dollars)**

Source: Department of Taxation

Amounts Shown are in 1,000's of Dollars (Actual Amount/1,000)	FY 1996							FY 1997						
	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL
<b>NYE COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
None														
<b><u>Local Governments</u></b>														
Nye County	\$1,174.4	\$3,065.5	\$754.2	\$117.0	\$192.8	\$29.2	\$5,333.1	\$1,183.4	\$3,441.5	\$881.7	\$136.1	\$216.8	\$30.9	\$5,890.4
% of FY Total	22.0%	57.5%	14.1%	2.2%	3.6%	0.5%	100.0%	20.1%	58.4%	15.0%	2.3%	3.7%	0.5%	100.0%
% of Nye County-Total All Entities	98.1%	79.1%	73.0%	98.5%	97.9%	97.9%	82.7%	98.4%	79.6%	73.1%	98.8%	98.5%	98.5%	82.7%
Gabbs	\$22.8	\$14.8	\$3.7	\$1.8	\$4.2	\$0.6	\$47.9	\$18.6	\$14.9	\$3.4	\$1.7	\$3.3	\$0.5	\$42.4
% of FY Total	47.5%	30.9%	7.8%	3.8%	8.7%	1.3%	100.0%	44.0%	35.1%	8.0%	4.0%	7.8%	1.1%	100.0%
% of Nye County-Total All Entities	1.9%	0.4%	0.4%	1.5%	2.1%	2.1%	0.7%	1.6%	0.3%	0.3%	1.2%	1.5%	1.5%	0.6%
Amargosa	\$0.0	\$35.9	\$13.8	\$0.0	\$0.0	\$0.0	\$49.7	\$0.0	\$37.2	\$22.0	\$0.0	\$0.0	\$0.0	\$59.2
% of FY Total	0.0%	72.3%	27.7%	0.0%	0.0%	0.0%	100.0%	0.0%	62.9%	37.1%	0.0%	0.0%	0.0%	100.0%
% of Nye County-Total All Entities	0.0%	0.9%	1.3%	0.0%	0.0%	0.0%	0.8%	0.0%	0.9%	1.8%	0.0%	0.0%	0.0%	0.8%
Beatty	\$0.0	\$92.9	\$78.9	\$0.0	\$0.0	\$0.0	\$171.8	\$0.0	\$97.8	\$103.4	\$0.0	\$0.0	\$0.0	\$201.2
% of FY Total	0.0%	54.1%	45.9%	0.0%	0.0%	0.0%	100.0%	0.0%	48.6%	51.4%	0.0%	0.0%	0.0%	100.0%
% of Nye County-Total All Entities	0.0%	2.4%	7.6%	0.0%	0.0%	0.0%	2.7%	0.0%	2.3%	8.6%	0.0%	0.0%	0.0%	2.8%
Manhattan	\$0.0	\$1.6	\$1.6	\$0.0	\$0.0	\$0.0	\$3.2	\$0.0	\$1.6	\$0.4	\$0.0	\$0.0	\$0.0	\$2.0
% of FY Total	0.0%	49.5%	50.5%	0.0%	0.0%	0.0%	100.0%	0.0%	82.2%	17.8%	0.0%	0.0%	0.0%	100.0%
% of Nye County-Total All Entities	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pahrump	\$0.0	\$283.4	\$48.9	\$0.0	\$0.0	\$0.0	\$332.3	\$0.0	\$337.8	\$49.4	\$0.0	\$0.0	\$0.0	\$387.2
% of FY Total	0.0%	85.3%	14.7%	0.0%	0.0%	0.0%	100.0%	0.0%	87.2%	12.8%	0.0%	0.0%	0.0%	100.0%
% of Nye County-Total All Entities	0.0%	7.3%	4.7%	0.0%	0.0%	0.0%	5.2%	0.0%	7.8%	4.1%	0.0%	0.0%	0.0%	5.4%
Round Mountain	\$0.0	\$88.3	\$33.4	\$0.0	\$0.0	\$0.0	\$121.7	\$0.0	\$88.5	\$35.7	\$0.0	\$0.0	\$0.0	\$124.3
% of FY Total	0.0%	72.5%	27.5%	0.0%	0.0%	0.0%	100.0%	0.0%	71.2%	28.8%	0.0%	0.0%	0.0%	100.0%
% of Nye County-Total All Entities	0.0%	2.3%	3.2%	0.0%	0.0%	0.0%	1.9%	0.0%	2.0%	3.0%	0.0%	0.0%	0.0%	1.7%
Tonopah	\$0.0	\$129.3	\$27.2	\$0.0	\$0.0	\$0.0	\$156.5	\$0.0	\$126.3	\$27.7	\$0.0	\$0.0	\$0.0	\$154.0
% of FY Total	0.0%	82.6%	17.4%	0.0%	0.0%	0.0%	100.0%	0.0%	82.0%	18.0%	0.0%	0.0%	0.0%	100.0%
% of Nye County-Total All Entities	0.0%	3.3%	2.6%	0.0%	0.0%	0.0%	2.4%	0.0%	2.9%	2.3%	0.0%	0.0%	0.0%	2.2%
<b><u>Special Districts</u></b>														
Amargosa Library District	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$4.9	\$0.0	\$0.0	\$0.0	\$4.9
% of FY Total								0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
% of Nye County-Total All Entities	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.0%	0.0%	0.0%	0.1%
Beatty Library District	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$6.3	\$0.0	\$0.0	\$0.0	\$6.3
% of FY Total								0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
% of Nye County-Total All Entities	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.5%	0.0%	0.0%	0.0%	0.1%
Nye Hospital	\$0.0	\$98.1	\$17.1	\$0.0	\$0.0	\$0.0	\$115.2	\$0.0	\$103.2	\$17.4	\$0.0	\$0.0	\$0.0	\$120.6
% of FY Total	0.0%	85.1%	14.9%	0.0%	0.0%	0.0%	100.0%	0.0%	85.6%	14.4%	0.0%	0.0%	0.0%	100.0%
% of Nye County-Total All Entities	0.0%	2.5%	1.7%	0.0%	0.0%	0.0%	1.8%	0.0%	2.4%	1.4%	0.0%	0.0%	0.0%	1.7%

**TABLE 8 - SECOND TIER**  
**AMOUNTS DISTRIBUTED TO ENTITIES WITHIN EACH COUNTY BY REVENUE SOURCE FOR FY 1996 AND FY 1997: PRE-CTX FORMULAS (1,000's of Dollars)**  
 Source: Department of Taxation

Amounts Shown are in 1,000's of Dollars (Actual Amount/1,000)	FY 1996							FY 1997						
	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL
Pahrump Community Hospital	\$0.0	\$0.0	\$34.0	\$0.0	\$0.0	\$0.0	\$34.0	\$0.0	\$0.0	\$34.7	\$0.0	\$0.0	\$0.0	\$34.7
% of FY Total	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
% of Nye County-Total All Entities	0.0%	0.0%	3.3%	0.0%	0.0%	0.0%	0.5%	0.0%	0.0%	2.9%	0.0%	0.0%	0.0%	0.5%
Pahrump Library District	\$0.0	\$41.4	\$4.3	\$0.0	\$0.0	\$0.0	\$45.6	\$0.0	\$49.3	\$4.3	\$0.0	\$0.0	\$0.0	\$53.6
% of FY Total	0.0%	90.7%	9.3%	0.0%	0.0%	0.0%	100.0%	0.0%	92.0%	8.0%	0.0%	0.0%	0.0%	100.0%
% of Nye County-Total All Entities	0.0%	1.1%	0.4%	0.0%	0.0%	0.0%	0.7%	0.0%	1.1%	0.4%	0.0%	0.0%	0.0%	0.8%
Pahrump Swimming Pool GID	\$0.0	\$22.9	\$3.9	\$0.0	\$0.0	\$0.0	\$26.8	\$0.0	\$27.3	\$4.0	\$0.0	\$0.0	\$0.0	\$31.2
% of FY Total	0.0%	85.3%	14.7%	0.0%	0.0%	0.0%	100.0%	0.0%	87.2%	12.8%	0.0%	0.0%	0.0%	100.0%
% of Nye County-Total All Entities	0.0%	0.6%	0.4%	0.0%	0.0%	0.0%	0.4%	0.0%	0.6%	0.3%	0.0%	0.0%	0.0%	0.4%
Smoky Valley Library District	\$0.0	\$0.0	\$12.0	\$0.0	\$0.0	\$0.0	\$12.0	\$0.0	\$0.0	\$13.1	\$0.0	\$0.0	\$0.0	\$13.1
% of FY Total	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
% of Nye County-Total All Entities	0.0%	0.0%	1.2%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	1.1%	0.0%	0.0%	0.0%	0.2%
Tonopah Library District	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$2.5	\$0.0	\$0.0	\$0.0	\$2.5
% of FY Total								0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
% of Nye County-Total All Entities	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%
<b>Nye County-Total All Entities</b>	<b>\$1,197.2</b>	<b>\$3,874.0</b>	<b>\$1,033.0</b>	<b>\$118.8</b>	<b>\$196.9</b>	<b>\$29.9</b>	<b>\$6,449.9</b>	<b>\$1,202.1</b>	<b>\$4,325.4</b>	<b>\$1,206.0</b>	<b>\$137.8</b>	<b>\$220.1</b>	<b>\$31.4</b>	<b>\$7,122.7</b>
% of FY Total	18.6%	60.1%	16.0%	1.8%	3.1%	0.5%	100.0%	16.9%	60.7%	16.9%	1.9%	3.1%	0.4%	100.0%

**TABLE 8 - SECOND TIER****AMOUNTS DISTRIBUTED TO ENTITIES WITHIN EACH COUNTY BY REVENUE SOURCE FOR FY 1996 AND FY 1997: PRE-CTX FORMULAS (1,000's of Dollars)**

Source: Department of Taxation

Amounts Shown are in 1,000's of Dollars (Actual Amount/1,000)	FY 1996							FY 1997						
	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL
<b>PERSHING COUNTY</b>														
<u>Enterprise Districts</u>														
None														
<u>Local Governments</u>														
Pershing County	\$199.6	\$978.1	\$199.0	\$24.5	\$23.3	\$3.5	\$1,427.9	\$174.4	\$1,072.4	\$266.7	\$15.2	\$25.7	\$3.7	\$1,558.1
% of FY Total	14.0%	68.5%	13.9%	1.7%	1.6%	0.2%	100.0%	11.2%	68.8%	17.1%	1.0%	1.7%	0.2%	100.0%
% of Pershing County-Total All Entities	51.5%	80.0%	93.7%	66.7%	51.1%	51.1%	74.7%	52.3%	79.9%	94.4%	67.0%	52.0%	52.0%	76.5%
Lovelock	\$188.0	\$55.5	\$13.4	\$12.2	\$22.2	\$3.4	\$294.6	\$159.3	\$63.5	\$15.9	\$7.5	\$23.7	\$3.4	\$273.3
% of FY Total	63.8%	18.8%	4.6%	4.1%	7.5%	1.1%	100.0%	58.3%	23.2%	5.8%	2.7%	8.7%	1.2%	100.0%
% of Pershing County-Total All Entities	48.5%	4.5%	6.3%	33.3%	48.9%	48.9%	15.4%	47.7%	4.7%	5.6%	33.0%	48.0%	48.0%	13.4%
<u>Special Districts</u>														
Pershing County Hospital District	\$0.0	\$188.3	\$0.0	\$0.0	\$0.0	\$0.0	\$188.3	\$0.0	\$205.8	\$0.0	\$0.0	\$0.0	\$0.0	\$205.8
% of FY Total	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
% of Pershing County-Total All Entities	0.0%	15.4%	0.0%	0.0%	0.0%	0.0%	9.9%	0.0%	15.3%	0.0%	0.0%	0.0%	0.0%	10.1%
<u>Pershing County-Total All Entities</u>	\$387.6	\$1,221.8	\$212.4	\$36.6	\$45.5	\$6.9	\$1,910.9	\$333.7	\$1,341.7	\$282.6	\$22.6	\$49.4	\$7.1	\$2,037.1
% of FY Total	20.3%	63.9%	11.1%	1.9%	2.4%	0.4%	100.0%	16.4%	65.9%	13.9%	1.1%	2.4%	0.3%	100.0%

**TABLE 8 - SECOND TIER**  
**AMOUNTS DISTRIBUTED TO ENTITIES WITHIN EACH COUNTY BY REVENUE SOURCE FOR FY 1996 AND FY 1997: PRE-CTX FORMULAS (1,000's of Dollars)**

Source: Department of Taxation

Amounts Shown are in 1,000's of Dollars (Actual Amount/1,000)	FY 1996							FY 1997						
	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL
<b>STOREY COUNTY</b>														
<u>Enterprise Districts</u>														
None														
<u>Local Governments</u>														
Storey County	\$162.9	\$972.9	\$119.3	\$23.4	\$29.5	\$4.5	\$1,312.6	\$456.8	\$1,025.5	\$116.1	\$26.6	\$30.1	\$4.3	\$1,659.4
% of FY Total	12.4%	74.1%	9.1%	1.8%	2.2%	0.3%	100.0%	27.5%	61.8%	7.0%	1.6%	1.8%	0.3%	100.0%
% of Storey County-Total All Entities	100.0%	100.0%	99.9%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	99.9%	100.0%	100.0%	100.0%	100.0%
<u>Special Districts</u>														
Carson-Truckee Water Conservancy	\$0.0	\$0.5	\$0.1	\$0.0	\$0.0	\$0.0	\$0.5	\$0.0	\$0.4	\$0.1	\$0.0	\$0.0	\$0.0	\$0.5
% of FY Total	0.0%	88.3%	11.7%	0.0%	0.0%	0.0%	100.0%	0.0%	85.8%	14.2%	0.0%	0.0%	0.0%	100.0%
% of Storey County-Total All Entities	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
<u>Storey County-Total AllEntities</u>	\$162.9	\$973.4	\$119.4	\$23.4	\$29.5	\$4.5	\$1,313.1	\$456.8	\$1,025.9	\$116.2	\$26.6	\$30.1	\$4.3	\$1,659.9
% of FY Total	12.4%	74.1%	9.1%	1.8%	2.2%	0.3%	100.0%	27.5%	61.8%	7.0%	1.6%	1.8%	0.3%	100.0%

**TABLE 8 - SECOND TIER****AMOUNTS DISTRIBUTED TO ENTITIES WITHIN EACH COUNTY BY REVENUE SOURCE FOR FY 1996 AND FY 1997: PRE-CTX FORMULAS (1,000's of Dollars)**

Source: Department of Taxation

Amounts Shown are in 1,000's of Dollars (Actual Amount/1,000)	FY 1996							FY 1997						
	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL
<b>WASHOE COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
Sun Valley Water and Sanitation GID	\$0.0	\$83.4	\$41.3	\$0.0	\$0.0	\$0.0	\$124.6	\$0.0	\$91.4	\$47.9	\$0.0	\$0.0	\$0.0	\$139.3
% of FY Total	0.0%	66.9%	33.1%	0.0%	0.0%	0.0%	100.0%	0.0%	65.6%	34.4%	0.0%	0.0%	0.0%	100.0%
% of Washoe County-Total All Entities	0.0%	0.1%	0.4%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.4%	0.0%	0.0%	0.0%	0.1%
Verdi Television GID	\$0.0	\$55.0	\$8.3	\$0.0	\$0.0	\$0.0	\$63.3	\$0.0	\$55.6	\$8.9	\$0.0	\$0.0	\$0.0	\$64.5
% of FY Total	0.0%	86.8%	13.2%	0.0%	0.0%	0.0%	100.0%	0.0%	86.2%	13.8%	0.0%	0.0%	0.0%	100.0%
% of Washoe County-Total All Entities	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%
Lemmon Valley Underground Water	\$0.0	\$0.0	\$8.7	\$0.0	\$0.0	\$0.0	\$8.7	\$0.0	\$0.0	\$9.3	\$0.0	\$0.0	\$0.0	\$9.3
% of FY Total	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
% of Washoe County-Total All Entities	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
<b><u>Local Governments</u></b>														
Washoe County	\$0.0	\$47,303.6	\$7,190.5	\$531.4	\$0.0	\$0.0	\$55,025.5	\$0.0	\$48,758.8	\$7,962.9	\$560.0	\$0.0	\$0.0	\$57,281.8
% of FY Total	0.0%	86.0%	13.1%	1.0%	0.0%	0.0%	100.0%	0.0%	85.1%	13.9%	1.0%	0.0%	0.0%	100.0%
% of Washoe County-Total All Entities	0.0%	66.8%	65.3%	26.5%	0.0%	0.0%	51.3%	0.0%	66.7%	65.8%	26.5%	0.0%	0.0%	51.3%
Reno	\$14,613.4	\$11,628.8	\$1,849.8	\$1,064.1	\$1,937.7	\$293.8	\$31,387.6	\$15,250.2	\$11,724.7	\$2,037.3	\$1,111.4	\$1,986.5	\$284.0	\$32,394.0
% of FY Total	46.6%	37.0%	5.9%	3.4%	6.2%	0.9%	100.0%	47.1%	36.2%	6.3%	3.4%	6.1%	0.9%	100.0%
% of Washoe County-Total All Entities	72.1%	16.4%	16.8%	53.1%	72.2%	72.2%	29.3%	71.6%	16.1%	16.8%	52.6%	71.5%	71.5%	29.0%
Sparks	\$5,653.6	\$5,176.1	\$958.8	\$409.7	\$746.0	\$113.1	\$13,057.3	\$6,047.7	\$5,626.4	\$1,013.7	\$441.9	\$791.3	\$113.1	\$14,034.1
% of FY Total	43.3%	39.6%	7.3%	3.1%	5.7%	0.9%	100.0%	43.1%	40.1%	7.2%	3.1%	5.6%	0.8%	100.0%
% of Washoe County-Total All Entities	27.9%	7.3%	8.7%	20.4%	27.8%	27.8%	12.2%	28.4%	7.7%	8.4%	20.9%	28.5%	28.5%	12.6%
<b><u>Special Districts</u></b>														
Carson-Truckee Water Conservancy	\$0.0	\$94.9	\$13.1	\$0.0	\$0.0	\$0.0	\$108.0	\$0.0	\$97.8	\$14.5	\$0.0	\$0.0	\$0.0	\$112.4
% of FY Total	0.0%	87.8%	12.2%	0.0%	0.0%	0.0%	100.0%	0.0%	87.1%	12.9%	0.0%	0.0%	0.0%	100.0%
% of Washoe County-Total All Entities	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%
Incline Village GID	\$0.0	\$652.8	\$94.6	\$0.0	\$0.0	\$0.0	\$747.4	\$0.0	\$670.2	\$102.3	\$0.0	\$0.0	\$0.0	\$772.5
% of FY Total	0.0%	87.3%	12.7%	0.0%	0.0%	0.0%	100.0%	0.0%	86.8%	13.2%	0.0%	0.0%	0.0%	100.0%
% of Washoe County-Total All Entities	0.0%	0.9%	0.9%	0.0%	0.0%	0.0%	0.7%	0.0%	0.9%	0.8%	0.0%	0.0%	0.0%	0.7%
North Lake Tahoe Fire Protection	\$0.0	\$1,823.0	\$263.0	\$0.0	\$0.0	\$0.0	\$2,086.0	\$0.0	\$1,869.5	\$245.4	\$0.0	\$0.0	\$0.0	\$2,115.0
% of FY Total	0.0%	87.4%	12.6%	0.0%	0.0%	0.0%	100.0%	0.0%	88.4%	11.6%	0.0%	0.0%	0.0%	100.0%
% of Washoe County-Total All Entities	0.0%	2.6%	2.4%	0.0%	0.0%	0.0%	1.9%	0.0%	2.6%	2.0%	0.0%	0.0%	0.0%	1.9%
Palomino Valley GID	\$0.0	\$90.9	\$13.7	\$0.0	\$0.0	\$0.0	\$104.6	\$0.0	\$102.4	\$14.8	\$0.0	\$0.0	\$0.0	\$117.2
% of FY Total	0.0%	86.9%	13.1%	0.0%	0.0%	0.0%	100.0%	0.0%	87.4%	12.6%	0.0%	0.0%	0.0%	100.0%
% of Washoe County-Total All Entities	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%
Sierra Forest Fire Protection	\$0.0	\$719.3	\$106.2	\$0.0	\$0.0	\$0.0	\$825.6	\$0.0	\$763.4	\$116.5	\$0.0	\$0.0	\$0.0	\$879.9
% of FY Total	0.0%	87.1%	12.9%	0.0%	0.0%	0.0%	100.0%	0.0%	86.8%	13.2%	0.0%	0.0%	0.0%	100.0%
% of Washoe County-Total All Entities	0.0%	1.0%	1.0%	0.0%	0.0%	0.0%	0.8%	0.0%	1.0%	1.0%	0.0%	0.0%	0.0%	0.8%

**TABLE 8 - SECOND TIER**  
**AMOUNTS DISTRIBUTED TO ENTITIES WITHIN EACH COUNTY BY REVENUE SOURCE FOR FY 1996 AND FY 1997: PRE-CTX FORMULAS (1,000's of Dollars)**  
 Source: Department of Taxation

Amounts Shown are in 1,000's of Dollars (Actual Amount/1,000)	FY 1996							FY 1997						
	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL
Truckee Meadows Fire Protection	\$0.0	\$3,201.8	\$471.4	\$0.0	\$0.0	\$0.0	\$3,673.2	\$0.0	\$3,288.5	\$524.2	\$0.0	\$0.0	\$0.0	\$3,812.7
% of FY Total	0.0%	87.2%	12.8%	0.0%	0.0%	0.0%	100.0%	0.0%	86.3%	13.7%	0.0%	0.0%	0.0%	100.0%
% of Washoe County-Total All Entities	0.0%	4.5%	4.3%	0.0%	0.0%	0.0%	3.4%	0.0%	4.5%	4.3%	0.0%	0.0%	0.0%	3.4%
<b>Washoe County-Total All Entities</b>	\$20,266.9	\$70,829.6	\$11,019.5	\$2,005.1	\$2,683.7	\$407.0	\$107,211.9	\$21,297.9	\$73,048.8	\$12,097.8	\$2,113.3	\$2,777.8	\$397.0	\$111,732.6
% of FY Total	18.9%	66.1%	10.3%	1.9%	2.5%	0.4%	100.0%	19.1%	65.4%	10.8%	1.9%	2.5%	0.4%	100.0%

**TABLE 8 - SECOND TIER****AMOUNTS DISTRIBUTED TO ENTITIES WITHIN EACH COUNTY BY REVENUE SOURCE FOR FY 1996 AND FY 1997: PRE-CTX FORMULAS (1,000's of Dollars)**

Source: Department of Taxation

Amounts Shown are in 1,000's of Dollars (Actual Amount/1,000)	FY 1996							FY 1997						
	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL	BCCRT	SCCRT	GST	RPTT	CIGARETTES	LIQUOR	TOTAL
<b>WHITE PINE COUNTY</b>														
<b><u>Enterprise Districts</u></b>														
None														
<b><u>Local Governments</u></b>														
White Pine County	\$447.4	\$1,382.6	\$380.1	\$17.2	\$44.2	\$6.7	\$2,278.2	\$303.7	\$1,532.6	\$399.8	\$14.3	\$46.7	\$6.7	\$2,303.9
% of FY Total	19.6%	60.7%	16.7%	0.8%	1.9%	0.3%	100.0%	13.2%	66.5%	17.4%	0.6%	2.0%	0.3%	100.0%
% of White Pine County-Total All Entities	50.3%	70.8%	75.6%	55.8%	50.1%	50.1%	65.5%	50.5%	72.9%	76.8%	55.8%	50.5%	50.5%	68.6%
Ely	\$441.5	\$263.8	\$77.1	\$13.6	\$44.0	\$6.7	\$846.6	\$297.4	\$243.0	\$71.7	\$11.4	\$45.8	\$6.5	\$675.8
% of FY Total	52.1%	31.2%	9.1%	1.6%	5.2%	0.8%	100.0%	44.0%	36.0%	10.6%	1.7%	6.8%	1.0%	100.0%
% of White Pine County-Total All Entities	49.7%	13.5%	15.3%	44.2%	49.9%	49.9%	24.4%	49.5%	11.6%	13.8%	44.2%	49.5%	49.5%	20.1%
Lund	\$0.0	\$9.4	\$2.3	\$0.0	\$0.0	\$0.0	\$11.6	\$0.0	\$8.2	\$2.8	\$0.0	\$0.0	\$0.0	\$11.0
% of FY Total	0.0%	80.6%	19.4%	0.0%	0.0%	0.0%	100.0%	0.0%	74.8%	25.2%	0.0%	0.0%	0.0%	100.0%
% of White Pine County-Total All Entities	0.0%	0.5%	0.4%	0.0%	0.0%	0.0%	0.3%	0.0%	0.4%	0.5%	0.0%	0.0%	0.0%	0.3%
McGill	\$0.0	\$31.0	\$7.6	\$0.0	\$0.0	\$0.0	\$38.6	\$0.0	\$28.7	\$9.0	\$0.0	\$0.0	\$0.0	\$37.7
% of FY Total	0.0%	80.4%	19.6%	0.0%	0.0%	0.0%	100.0%	0.0%	76.2%	23.8%	0.0%	0.0%	0.0%	100.0%
% of White Pine County-Total All Entities	0.0%	1.6%	1.5%	0.0%	0.0%	0.0%	1.1%	0.0%	1.4%	1.7%	0.0%	0.0%	0.0%	1.1%
Ruth	\$0.0	\$10.9	\$2.6	\$0.0	\$0.0	\$0.0	\$13.5	\$0.0	\$9.5	\$3.3	\$0.0	\$0.0	\$0.0	\$12.8
% of FY Total	0.0%	80.8%	19.2%	0.0%	0.0%	0.0%	100.0%	0.0%	74.6%	25.4%	0.0%	0.0%	0.0%	100.0%
% of White Pine County-Total All Entities	0.0%	0.6%	0.5%	0.0%	0.0%	0.0%	0.4%	0.0%	0.5%	0.6%	0.0%	0.0%	0.0%	0.4%
<b><u>Special Districts</u></b>														
White Pine Hospital District	\$0.0	\$254.1	\$33.5	\$0.0	\$0.0	\$0.0	\$287.6	\$0.0	\$281.7	\$34.4	\$0.0	\$0.0	\$0.0	\$316.1
% of FY Total	0.0%	88.4%	11.6%	0.0%	0.0%	0.0%	100.0%	0.0%	89.1%	10.9%	0.0%	0.0%	0.0%	100.0%
% of White Pine County-Total All Entities	0.0%	13.0%	6.7%	0.0%	0.0%	0.0%	8.3%	0.0%	13.4%	6.6%	0.0%	0.0%	0.0%	9.4%
<b><u>White Pine County-Total All Entities</u></b>	\$888.9	\$1,951.9	\$503.1	\$30.8	\$88.1	\$13.4	\$3,476.1	\$601.1	\$2,103.8	\$521.0	\$25.7	\$92.5	\$13.2	\$3,357.2
% of FY Total	25.6%	56.2%	14.5%	0.9%	2.5%	0.4%	100.0%	17.9%	62.7%	15.5%	0.8%	2.8%	0.4%	100.0%

## Notes:

1. See SUMMARY TABLE 1 - SECOND TIER: Overview of the Distribution of the Six Revenues Making Up the Local Government Tax Distribution Account Before and After the Creation of the CTX in the Summary Tables section of this document for a description of how each revenue source was distributed to entities within a county in FY 1996 and FY 1997 based on the rules in statute prior to the adoption of the second-tier distribution rules for the CTX.

**TABLE 9 - SECOND TIER****SECOND-TIER CTX REVENUE RECIPIENTS BY COUNTY BY TYPE OF ENTITY**

(In some counties, FY 1999 initial CTX recipients no longer receive revenue and the period revenue was received is noted.)

Source: Department of Taxation

<b>County</b>	<b>Enterprise Districts</b>	<b>Local Governments</b>	<b>Special Districts</b>
<b>Carson City</b>	None	Carson City	Carson-Truckee Water Conservancy Sierra Forest Fire Protection
<b>Churchill</b>	None	Churchill County Fallon	Carson-Truckee Water Conservancy Churchill Mosquito Abatement GID
<b>Clark</b>	Kyle Canyon Water District	Clark County Boulder City Henderson Las Vegas Mesquite North Las Vegas Bunkerville Enterprise Glendale (FY99-FY02) Laughlin Moapa Valley Paradise Searchlight Spring Valley Summerlin Sunrise Manor Whitney Winchester	Boulder Library District Clark County Fire Protection District Henderson Library District Las Vegas Library District Moapa Fire Protection District Mt Charleston Fire Protection District
<b>Douglas</b>	Douglas County Sewer GID Elk Point Sanitation GID Minden/Gardnerville Sanitation GID Tahoe Douglas Sewer GID	Douglas County Gardnerville Genoa Minden	Carson-Truckee Water Conservancy Cave Rock GID Douglas Mosquito Protection GID East Fork Fire Protection Gardnerville Rancho GID Inidan Hills GID Kingsbury GID Lakeridge GID Logan Creek GID Marla Bay GID Oliver Park GID Round Hill GID Sierra Forest Fire Protection (FY99-FY-08) Skyland GID Tahoe Douglas Fire Protection Topaz Ranch GID Zephyr Cove GID Zephyr Heights GID Zephyr Knolls GID
<b>Elko</b>	Elko Convention/Visitors Authority Elko Television District	Elko County Carlin Elko City Wells West Wendover Jackpot Montello Mountain City	None
<b>Esmeralda</b>	None	Esmeralda County Goldfield Silver Peak	None
<b>Eureka</b>	Eureka Television District	Eureka County Crescent Valley Eureka	Diamond Valley Rodent Diamond Valley Weed

**TABLE 9 - SECOND TIER****SECOND-TIER CTX REVENUE RECIPIENTS BY COUNTY BY TYPE OF ENTITY**

(In some counties, FY 1999 initial CTX recipients no longer receive revenue and the period revenue was received is noted.)

Source: Department of Taxation

<b>County</b>	<b>Enterprise Districts</b>	<b>Local Governments</b>	<b>Special Districts</b>
<b>Humboldt</b>	None	Humboldt County Winnemucca	Golconda Fire Protection Humboldt Fire Protection Humboldt Hospital McDermitt Fire Protection Orovada Community Services GID Orovada Fire Protection Paradise Fire Protection Pueblo Fire Protection Winnemucca Rural Fire Protection
<b>Lander</b>	Lander County Sewer Improvement #2	Lander County Austin Battle Mountain Kingston	Lander Hospital District
<b>Lincoln</b>	None	Lincoln County Caliente Alamo Panaca Pioche	Lincoln County Hospital District Pahranagat Valley Fire Protection District Pioche Fire Protection District
<b>Lyon</b>	Stagecoach GID Willowcreek GID	Lyon County Yerington Fernley	Carson-Truckee Water Conservancy Central Lyon Fire Protection Mason Valley Fire Protection Mason Valley Mosquito Abatement North Lyon Fire Protection Silver Springs Stagecoach Hospital Smith Valley Fire Protection South Lyon Hospital District
<b>Mineral</b>	None	Mineral County	Mineral County Hospital District
<b>Nye</b>	None	Nye County Gabbs Amargosa Beatty Manhattan Pahrump Round Mountain Tonopah	Amargosa Library District Beatty Library District Nye Hospital (FY99-FY00) Pahrump Community Hospital (FY99-FY06) Pahrump Library District Pahrump Swimming Pool GID Smoky Valley Library District Tonopah Library District
<b>Pershing</b>	None	Pershing County Lovelock	Pershing County Hospital District
<b>Storey</b>	None	Storey County	Carson-Truckee Water Conservancy
<b>Washoe</b>	Sun Valley Water and Sanitation GID Verdi Television GID Lemmon Valley Underground Water	Washoe County Reno Sparks	Carson-Truckee Water Conservancy Incline Village GID North Lake Tahoe Fire Protection Palomino Valley GID Sierra Forest Fire Protection Truckee Meadows Fire Protection
<b>White Pine</b>	None	White Pine County Ely Lund McGill Ruth	White Pine Hospital District

**TABLE 10 - SECOND TIER**  
**NET PROCEEDS OF MINERALS BY COUNTY**

Source: Department of Taxation

NPM for Calendar Year	CY 2002	CY 2003	CY 2004	CY 2005	CY 2006	CY 2007	CY 2008	CY 2009	CY 2010
Fiscal Year	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Carson City</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% Change: FY to FY	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
% of Statewide	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5-Year Average	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Churchill</b>	\$28,894,049	\$11,741,724	\$31,139,107	\$22,707,635	\$28,622,121	\$30,155,943	\$19,075,744	\$21,787,396	\$22,652,197
% Change: FY to FY	270.1%	-59.4%	165.2%	-27.1%	26.0%	5.4%	-36.7%	14.2%	4.0%
% of Statewide	5.51%	1.50%	3.46%	2.66%	2.25%	1.97%	1.03%	1.23%	0.75%
5-Year Average	\$18,677,866	\$15,154,363	\$11,913,464	\$16,900,318	\$20,457,864	\$24,620,927	\$24,873,306	\$26,340,110	\$24,469,768
<b>Clark</b>	\$4,228,234	\$4,460,800	\$3,485,211	\$3,665,792	\$3,108,788	\$1,795,865	\$2,489,979	\$2,320,622	\$1,234,968
% Change: FY to FY	-8.6%	5.5%	-21.9%	5.2%	-15.2%	-42.2%	38.7%	-6.8%	-46.8%
% of Statewide	0.81%	0.57%	0.39%	0.43%	0.24%	0.12%	0.13%	0.13%	0.04%
5-Year Average	\$6,087,247	\$5,309,788	\$4,954,248	\$4,362,434	\$4,093,417	\$3,789,765	\$3,303,291	\$2,909,127	\$2,676,209
<b>Douglas</b>	\$27,797	\$36,578	\$29,374	\$18,350	\$24,414	\$7,264	\$19,648	\$171,090	\$14,674
% Change: FY to FY	-62.2%	31.6%	-19.7%	-37.5%	33.0%	-70.2%	170.5%	770.8%	-91.4%
% of Statewide	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%
5-Year Average	\$54,841	\$52,629	\$50,186	\$45,107	\$37,138	\$27,303	\$23,196	\$19,810	\$48,153
<b>Elko</b>	\$66,668,138	\$87,242,534	\$104,523,070	\$73,710,852	\$104,779,095	\$68,097,906	\$161,958,602	\$158,496,177	\$272,099,007
% Change: FY to FY	19.2%	30.9%	19.8%	-29.5%	42.1%	-35.0%	137.8%	-2.1%	71.7%
% of Statewide	12.71%	11.14%	11.61%	8.64%	8.24%	4.45%	8.74%	8.95%	8.96%
5-Year Average	\$121,461,276	\$105,882,350	\$95,410,736	\$88,288,406	\$77,612,144	\$87,384,738	\$87,670,691	\$102,613,905	\$113,408,526
<b>Esmeralda</b>	\$1,202,645	\$493,178	\$594,393	\$126,885	\$3,234,450	\$6,495,277	\$8,602,664	\$3,494,904	\$7,015,362
% Change: FY to FY	113.5%	-59.0%	20.5%	-78.7%	2449.1%	100.8%	32.4%	-59.4%	100.7%
% of Statewide	0.23%	0.06%	0.07%	0.01%	0.25%	0.42%	0.46%	0.20%	0.23%
5-Year Average	\$1,308,388	\$1,363,669	\$1,253,954	\$914,826	\$596,097	\$1,130,310	\$2,188,837	\$3,810,734	\$4,390,836
<b>Eureka</b>	\$76,095,179	\$207,305,771	\$248,186,052	\$270,408,434	\$458,613,325	\$568,268,997	\$898,248,335	\$773,595,408	\$966,181,387
% Change: FY to FY	-6.3%	172.4%	19.7%	9.0%	69.6%	23.9%	58.1%	-13.9%	24.9%
% of Statewide	14.51%	26.47%	27.58%	31.70%	36.06%	37.10%	48.50%	43.69%	31.81%
5-Year Average	\$166,750,038	\$129,319,365	\$133,654,247	\$159,738,769	\$176,649,531	\$252,121,752	\$350,556,516	\$488,745,029	\$593,826,900
<b>Humboldt</b>	\$60,985,573	\$85,028,363	\$70,036,472	\$52,450,411	\$122,533,907	\$268,529,167	\$247,962,200	\$249,577,161	\$303,504,868
% Change: FY to FY	120.5%	39.4%	-17.6%	-25.1%	133.6%	119.1%	-7.7%	0.7%	21.6%
% of Statewide	11.63%	10.86%	7.78%	6.15%	9.64%	17.53%	13.39%	14.09%	9.99%
5-Year Average	\$17,470,622	\$24,988,529	\$40,885,497	\$54,297,743	\$59,231,415	\$78,206,945	\$119,715,664	\$152,302,431	\$188,210,569
<b>Lander</b>	\$158,779,195	\$233,414,110	\$265,538,030	\$206,044,239	\$34,359,095	\$96,274,458	\$55,436,162	\$182,403,220	\$1,023,033,616
% Change: FY to FY	-16.0%	47.0%	13.8%	-22.4%	-83.3%	180.2%	-42.4%	229.0%	460.9%
% of Statewide	30.27%	29.80%	29.51%	24.15%	2.70%	6.29%	2.99%	10.30%	33.68%
5-Year Average	\$176,617,644	\$204,450,743	\$206,509,053	\$208,466,153	\$210,573,452	\$179,626,934	\$167,125,986	\$131,530,397	\$114,903,435
<b>Lincoln</b>	\$87,304	\$44,877	\$20,813	\$35,799	\$51,313	\$47,720	\$159,986	\$112,192	\$63,914
% Change: FY to FY	39.7%	-48.6%	-53.6%	72.0%	43.3%	-7.0%	235.3%	-29.9%	-43.0%
% of Statewide	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%	0.01%	0.01%	0.00%
5-Year Average	\$101,176	\$96,143	\$83,331	\$65,161	\$50,253	\$48,021	\$40,104	\$63,126	\$81,402

**TABLE 10 - SECOND TIER**  
**NET PROCEEDS OF MINERALS BY COUNTY**

Source: Department of Taxation

NPM for Calendar Year	CY 2002	CY 2003	CY 2004	CY 2005	CY 2006	CY 2007	CY 2008	CY 2009	CY 2010
Fiscal Year	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Lyon</b>	\$505,896	\$140,751	\$192,788	\$96,422	\$101,012	\$242,093	\$125,980	\$92,101	\$503,721
% Change: FY to FY	233.3%	-72.2%	37.0%	-50.0%	4.8%	139.7%	-48.0%	-26.9%	446.9%
% of Statewide	0.10%	0.02%	0.02%	0.01%	0.01%	0.02%	0.01%	0.01%	0.02%
5-Year Average	\$878,123	\$591,490	\$238,296	\$206,098	\$217,530	\$207,374	\$154,613	\$151,659	\$131,522
<b>Mineral</b>	\$179,014	\$5,884,381	\$8,221,458	\$7,424,840	\$5,379,236	\$3,429,199	\$5,024,457	\$10,718,794	\$19,025,195
% Change: FY to FY	-88.0%	3187.1%	39.7%	-9.7%	-27.6%	-36.3%	46.5%	113.3%	77.5%
% of Statewide	0.03%	0.75%	0.91%	0.87%	0.42%	0.22%	0.27%	0.61%	0.63%
5-Year Average	\$5,942,472	\$2,506,210	\$2,264,049	\$3,535,958	\$4,640,712	\$5,417,786	\$6,067,823	\$5,895,838	\$6,395,305
<b>Nye</b>	\$85,807,820	\$137,687,050	\$147,725,274	\$154,270,419	\$195,164,744	\$193,586,148	\$198,471,385	\$160,724,331	\$176,531,168
% Change: FY to FY	55.7%	60.5%	7.3%	4.4%	26.5%	-0.8%	2.5%	-19.0%	9.8%
% of Statewide	16.36%	17.58%	16.41%	18.08%	15.35%	12.64%	10.72%	9.08%	5.81%
5-Year Average	\$41,204,980	\$46,165,561	\$66,920,375	\$92,393,201	\$116,119,817	\$144,131,061	\$165,686,727	\$177,843,594	\$180,443,405
<b>Pershing</b>	\$12,931,864	\$1,439,464	\$15,876,466	\$19,206,532	\$51,073,593	\$51,250,211	\$60,178,361	\$28,920,579	\$59,145,409
% Change: FY to FY	20.9%	-88.9%	1002.9%	21.0%	165.9%	0.3%	17.4%	-51.9%	104.5%
% of Statewide	2.47%	0.18%	1.76%	2.25%	4.02%	3.35%	3.25%	1.63%	1.95%
5-Year Average	\$25,305,428	\$20,633,028	\$12,712,950	\$10,599,095	\$12,029,359	\$20,105,584	\$27,769,253	\$39,517,033	\$42,125,855
<b>Storey</b>	\$850,199	\$402,530	\$1,025,199	\$2,015,975	\$5,771,580	\$36,640	\$81,098	\$287,319	\$354,160
% Change: FY to FY	21.7%	-52.7%	154.7%	96.6%	186.3%	-99.4%	121.3%	254.3%	23.3%
% of Statewide	0.16%	0.05%	0.11%	0.24%	0.45%	0.00%	0.00%	0.02%	0.01%
5-Year Average	\$558,231	\$574,242	\$529,679	\$708,864	\$998,452	\$2,013,097	\$1,850,385	\$1,786,098	\$1,638,522
<b>Washoe</b>	\$867,415	\$989,482	\$2,637,610	\$2,322,364	\$4,368,209	\$4,259,749	\$2,871,292	\$7,085,807	\$991,867
% Change: FY to FY	-52.2%	14.1%	166.6%	-12.0%	88.1%	-2.5%	-32.6%	146.8%	-86.0%
% of Statewide	0.17%	0.13%	0.29%	0.27%	0.34%	0.28%	0.16%	0.40%	0.03%
5-Year Average	\$1,621,501	\$1,620,800	\$1,479,535	\$1,665,446	\$1,725,999	\$2,237,016	\$2,915,483	\$3,291,845	\$4,181,484
<b>White Pine</b>	\$26,425,158	\$6,897,238	\$715,600	\$38,533,818	\$254,492,643	\$239,071,488	\$191,410,650	\$170,917,462	\$185,181,241
% Change: FY to FY	2527.4%	-73.9%	-89.6%	5284.8%	560.4%	-6.1%	-19.9%	-10.7%	8.3%
% of Statewide	5.04%	0.88%	0.08%	4.52%	20.01%	15.61%	10.33%	9.65%	6.10%
5-Year Average	\$5,383,814	\$9,121,291	\$8,015,329	\$7,225,921	\$14,715,511	\$65,412,891	\$107,942,157	\$144,844,840	\$178,885,212
<b>Statewide</b>	\$524,535,480	\$783,208,831	\$899,946,917	\$853,038,767	\$1,271,677,525	\$1,531,548,125	\$1,852,116,543	\$1,770,704,563	\$3,037,532,754
% Change: FY to FY	19.8%	49.3%	14.9%	-5.2%	49.1%	20.4%	20.9%	-4.4%	71.5%

## NOTES:

1.) S.B. 38 (2005) requires the 1-Plus factor to be used to determine second-tier excess distribution shares if: 1.) the 5-year average in net proceeds of minerals over the fiscal years preceding fiscal year in which distribution is made in the county is equal to or at least \$50 million; or 2.) the 5-year average percentage change in population in the county is a negative number; or 3.) the 5-year average in net proceeds of minerals over the fiscal years preceding fiscal year in which distribution is made in the county is equal to or at least \$50 million and the 5-year average percentage change in population in the county is a negative number.

2.) Although S.B. 38 was approved in FY 2005 during the 2005 Session and became effective March 22, 2005, the provisions applied retroactively to January 1, 2005. For those counties that meet the criterion, any excess distributions would have been made under the No 1-Plus rule during the first half of FY 2005 and under the 1-Plus rule during the second half of FY 2005.