IN THE SUPREME COURT OF THE STATE OF NEVADA

CITY OF FERNLEY, NEVADA, a Nevada municipal corporation,

Appellant,

VS.

THE STATE OF NEVADA ex rel. DEPARTMENT OF TAXATION; THE HONORABLE DAN SCHWARTZ, in his official capacity as TREASURER OF THE STATE OF NEVADA; and THE LEGISLATURE OF THE STATE OF NEVADA,

Respondents.

Supreme Court No.: 66851

District Court Case No.: 12 OC 00168 1B

JOINT APPENDIX VOLUME 3 PART 4

Filed By:

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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	ich Entity	and Per	cent of E	sase vers	sus Exce	ss Revei	nue by E	ntity					
	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	EV 2007	EV 2008	EV 2000	EV 2040	-V 2044
Washoe County Summary									1 2 2001	1 2000	r 1 2003	F1 2010	FY 2011
Enterprise Districts - Total									-		***************************************		
Total Actual: % of Washoe Total All Entities	0.2%	0.2%	0.1%	0.1%	7 0	707 0	707 0	707 0	200	ò	((
Local Governments - Total					2		0.1%	0.1	0.1.0	0.1%	0.T%	0.7% 0.7%	0.2%
Total Actual: % of Washoe Total All Entities	92.8%	92.8%	92.8%	%8.26	20 GP	20 00%	700 20	200 00	20.00	č	Č	0	1
Special Districts - Total				~	0,0.20	0.20	20.0	32.370	33.1%	83.0%	92.8%	92.8%	92.9%
Total Actual: % of Washoe Total All Entities	2.0%	7.0%	7 1%	7 00%	7 007	7 00 /	0	1	0	i d	1		
Washoe County - Total All Entities			2	2	0,0,1	0.0.7	0.970	%0.7	0.8%	6.9%	7.0%	7.0%	7.0%
Total Actual: % of Washoe Total All Entitles	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100 0%	100 0%	100 00%		700	0	
						2	10000	0.00.	100.001	N.O.O.	100.001	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

Prepared by the Fiscal Analysis Division

Table 4-Second Tier: 39 of 40

D TABLE 4 - SECOND TIER Second-Tier CTX Distribution Shares by Entity Percent of Total County Revenue Received by Each Entity an Source: Department of Taxation	ich Entity	' and Pe	d Percent of Base versus Excess Revenue by Entity	3ase ver	sus Exce	ss Revel	nue by E	ntity			,		
	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	EV 2008	EV 2000	EV 2040!	EV 2044
Special Districts White Pine Hospital District Total Actual: % of White Pine Total All Entities Base Actual: % of White Pine Total All Entities Base Excess Actual: % of White Pine Total All Entities Excess	8.8%	8.8%	8.8%	8.8%	8.8%	8:1%	8,4%	8:2%	6.8%	6.7%	8.1%	8.1%	8.1%
Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													1
White Pine County Summary Enterprise Districts - Tofal											1		
Total Actual: % of White Pine Total All Entities	NA	N/A	N/A	NA	N/A	N/A	N/A	N/A	N/A	A/N	NA	NA	N/A
Total Actual: % of White Pine Total All Entities	91.2%	91.2%	91.2%	91.2%	91.2%	91.9%	91.6%	91.8%	93.2%	93.3%	91.9%	91.9%	91.9%
Total Actual: % of White Pine Total All Entities White Pine County: Total All Entities	8.8%	8.8%	8.8%	8.8%	8.8%	8.1%	8.4%	8.2%	6.8%	%L'9 ·	8.1%	8.1%	8.1%
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%

EXHIBIT 4

Brownstein | Hyatt Farber | Schreck

Jöshua J. Hicks Attorney at:Law

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November 1, 2011

VIA EMAIL AND U.S. MAIL

William Chisel
Director
Department of Taxation
1550 College Parkway. #115
Carson City, Nevada 89706

RE:

City of Fernley

Dear Director Chisel:

Thank you very much for your time last week to discuss Fernley's concerns regarding the distribution of Consolidated Tax ("C-Tax"). We appreciate the opportunity to speak with you and your staff and to provide you with information regarding Fernley's position. As discussed during the meeting, we have several questions for the Department.

As you are aware, the C-Tax system was set up in 1997 as a way to provide an equitable distribution of six different tax streams to Nevada's counties, municipalities, and various other local government jurisdictions. At that time the C-Tax was implemented, Fernley was a township. Fernley incorporated in 2001, and to date, is the only entity that has incorporated after the C-Tax system was enacted in its current form. Despite significant growth in population and assessed valuation in Fernley, the C-Tax distribution to Fernley remains significantly less than in other comparably sized jurisdictions receiving C-Tax. In fact, Fernley receives by far the smallest amount of C-Tax on a per capita basis as compared to any other jurisdiction receiving C-Tax. For all practical purposes, Fernley receives the same level of C-Tax as a city in 2011, despite being the sixth largest city in Nevada, as it did as a township in 1997.

With that context in mind, Fernley is exploring various ways to amend and improve its C-Tax receipts in order to achieve some level of equity and parity with other Nevada jurisdictions receiving C-Tax. As part of that process, we would appreciate if if the Department would provide an answer in writing to the following questions. (References below to Tier 1, Tier 2 Base and Tier 2 Excess refer to the same terms as used in the Department's power point presentation "Consolidated Tax Distribution or Can Anyone Explain the CTX" dated 1/21/11).

First, does the Department have any discretion to amend the Tier 1 C-Tax distribution to Lyon County? If so, what is the process for such an amendment?

Second, does the Department have any discretion to amend the Tier 2 Base C-Tax distribution to Fernley? If so, what is the process for such an amendment?

Third, does the Department have any discretion to amend the Tier 2 Excess C-Tax distribution to Fernley? If so, what is the process for such an amendment?

As part of these questions, is Fernley eligible to receive an adjustment pursuant to the provisions of NRS 360.740, as a municipality created after July 1, 1998?

9210 Prototype Drive, Suite 250 | Reno, NV 89521-8982 Brownstein Hyatt Farber Schreck, LLP | bhfs.com William Chisel November 1, 2011 Page 2

We have been told verbally that there is no ability for the Department to make any of the above adjustments, but would appreciate a confirmation of that understanding in writing.

Finally, we discussed our opinion that Fernley is a net exporter of C-Tax as Fernley contains over 1/3rd of the population in Lyon County as well as over 1/3rd of the assessed valuation of Lyon County. In order to confirm that understanding, we request that the Department provide us with totals of the taxes comprising the C-Tax that were collected from Fernley. We would like this information for as far back as the Department has records, and would prefer it on a monthly basis. It should be noted that all of Fernley is within one area code (89408), which will hopefully simplify the ability to provide this information. To be clear, we are not requesting and do not want any taxpayer identifying information but are only seeking totals of the six taxes comprising the C-Tax that were collected from inside Fernley city limits.

Again, we thank you for your consideration of these questions and requests.

Sincerely

∡jøshua J. Hicks

c: Hon. Leroy Goodman, Mayor of Fernley Brandi Jensen, Fernley City Attorney

Chris Nielsen, Deputy Director Brodi Leiser, Deputy Director

Terry Rubald, Chief, Div Of Assessment Standards

Tom Gransbery, Budget Analyst 3

EXHIBIT 5



BRIAN SANDOVAL Governor ROBERT R BARENGO Chair, Nevada Tax Commission WILLIAM CHISEL Executive Director

STATE OF NEVADA DEPARTMENT OF TAXATION

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December 20, 2011

Mr. Joshua J. Hicks Attorney at Law Brownstein Hyatt Farber Schreck, LLP 9210 Prototype Drive, Suite 250 Reno, Nevada 89521-8982

Dear Mr. Hicks:

You have requested an advisory opinion from this office regarding the distribution of Consolidated Tax ("C-Tax") to the City of Fernley. As you have indicated, the C-Tax system was set up in 1997 to provide an equitable distribution of six different tax streams to Nevada's local governments, enterprise districts and special districts. The City of Fernley was a township at the time the C-Tax was implemented and was incorporated as a City in 2001. Your questions relate to the Department's role in determining the appropriate distribution of C-Tax and are as follows:

Question One: Does the Department have any discretion to amend the Tier 1 C-Tax distribution to Lyon County? If so; what is the process for such an amendment?

No, the Department does not have any discretion to amend the Tier 1 C-Tax distribution to Lyon County. The basis for the distribution of each of the six tax types to counties is set by statute as follows:

- 1. Cigarette Tax. NRS 370.260, distributed to counties by population.
- 2. Liquor Tax. NRS 369.173, distributed to counties by population.
- 3. Government Services Tax. NRS 482.181, distributed to county of origin.
- 4. Real Property Transfer Tax. NRS 375.070, distributed by the county of origin.
- 5. Basic City County Relief Tax. NRS 377.055, distributed to county of origin.
- 6. Supplemental City County Relief Tax. NRS 377.057, distributed according to statutory formula.

The distribution of each Tier 1 C-Tax is set by statute. The Department does not have any power to amend or change the formulas set in statute for the distribution of Tier 1 C-Tax to Lyon County.

Mr. Joshua J. Hicks Page 2

Question Two: Does the Department have any discretion to amend the Tier 2 Base C-Tax distribution to Fernley? If so, what is the process for such an amendment?

No, the Department does not have any discretion to amend the Tier 2 Base C-Tax distribution to Fernley. The distribution of Tier 2 Base C-Tax is set by statute in NRS 360.680(2). It states in pertinent part:

Except as otherwise provided in NRS 360.690 and 360.730, the Executive Director, after subtracting the amount allocated to each enterprise district pursuant to subsection 1, shall allocate to each local government or special district which is eligible for allocation from the Account pursuant to NRS 360.670 an amount from the Account that is equal to the amount allocated to the local government or special district for the preceding fiscal year, minus any excess amount allocated pursuant to subsection 4, 5, 6, 7 of NRS 360.690 multiplied by 1 plus the percentage change in the Consumer Price Index (All Items) for the year ending on December 31 immediately preceding the year in which the allocation is made.

If a local government assumes functions of another local government or district, there is a means in NRS 354.598747 for adjusting the base amounts received. The Department follows the formula presented in NRS 354.598747(1)(a)(1) and (2). Unless the City of Fernley assumes the functions of another local government or district, the Executive Director is required to distribute the Tier 2 Base C-Tax pursuant to the formula in NRS 360.680(2). The Department does not have the power to amend or change the distribution of the Tier 2 Base C-Tax to Fernley.

Question Three: Does the Department have any discretion to amend the Tier 2 Excess C-Tax distribution to Fernley? If so, what is the process for such an amendment?

No, the Department does not have any discretion to amend the Tier 2 Excess C-Tax distribution to Fernley. The provisions for distribution of the Tier 2 Excess C-Tax are found in NRS 360.690(4) through (9). These sections provides the formula to be used by the Executive Director if, after distribution of the Tier 2 Base C-Tax, there are funds remaining in the account for further distribution.

Question Four: Is Fernley eligible to receive an adjustment pursuant to the provisions of NRS 360.740, as a municipality created after July 1, 1998?

NRS 360.740 authorizes a newly created local government to receive an additional allocation of Tier 2 Base C-Tax. At the time the City of Fernley was created in 2001, it had the option of taking on police protection and two additional services (fire protection; construction, maintenance and repair of roads; or parks and recreation). At the time of its creation, Fernley

Mr. Joshua J. Hicks Page 3

had the option of taking on these services and receiving an additional allocation. Fernley did not opt to assume police protection. At this time, if Fernley assumes additional services it may be eligible for an adjustment of its C-Tax distribution pursuant to NRS 354.596747. In accordance with NAC 360.200 (2), this opinion may be appealed to the Nevada Tax Commission.

Sincerely

William Chisel

Executive Director

WC:

EXHIBIT 6

Yerington, Nevada March 3, 2011

The Honorable Board of Lyon County Commissioners met this day in regular session with the following present: Chairman Joe Mortensen, Vice-chair Chuck Roberts, Commissioners Virgil Arellano, Vida Keller and Ray Fierro. Also present: County Manager Jeff Page, Chief Deputy District Attorney Mark Krueger, Clerk-Treasurer Nikki Bryan and Deputy Clerk Joanne Sarkisian.

1. Review and adoption of agenda

Comm. Fierro made a motion to approve the agenda as presented. Comm. Keller seconded and the motion passed unanimously 5-0.

ITEM #22 WAS HEARD AT THIS TIME.

9:30 A.M. — Time Specific — Jail Project - Discussion and possible action on project update, tasks completed to date, and financial update (action will be taken)

County Manager Jeff Page presented this item. He stated that CRA and Sletten Construction met last week with consultants, Comm. Roberts and Comm. Keller to finalize the plans. Up to 5 sub contractors will be pre-qualified for each portion of the contract. Those pre-qualified will be given bid packets and those bids will be opened and all bid amounts will be posted publicly.

Comm. Roberts commented that he would like to see the cost of the jail portion be broken out of the total cost of the project.

George Lemaitre of Yerington is concerned with the budget issues in the county. He does not feel that the project as it is will address all of the needs and concerns of the courts. He proposed tabling the jail project and reevaluating the scope.

There was discussion on the ¼ cent tax and the ability to pay off the bond with this revenue.

Sheriff Allen Veil commented that it would not be beneficial to pause the project at this time. The same questions have been answered over and over during the past 15 years. The issues of the jail project are not going to go away.

Silver Springs resident Ron Bell commented that he has no issue with the project. He believes the real issue is public perception on how the project came about.

Comm. Roberts commented that he has offered to go over the entire history of the project with anyone that would like the information. To this point no one has accepted his offer.

10:00 A.M. - Time Specific - Presentation by Mr. Rob Hooper, Northern Nevada Development Authority, on activities and upcoming events

Northern Nevada Development Authority Executive Director Rob Hooper presented a power point presentation on the vision, purpose, strategies and philosophy of NNDA.

He then discussed many of the contacts he has had from businesses wishing to relocate to northern Nevada.

11:00 A.M. - Time Specific - Discussion and presentation of Rural Economic Development Fund Community Development Block Grant Application - (no action will be taken)

CDBG Liaison Maureen Williss stated that this is for upcoming funding and is a continuation of the grant approved in January of 2011.

Comm. Mortensen asked for and received no public comment.

ITEM #21 WAS HEARD AT THIS TIME.

ITEM #19 WAS HEARD AT THIS TIME.

Elected Official's report 2.

Sheriff Allen Veil mentioned that the narcotics task force has been busy with arrests of persons in possession of narcotics. He also mentioned that the sex offender task force has been diligent with keeping track of offenders. Sheriff Veil stated that there is only 6 months left on the grant for this task force.

3. Appointed Officials comments

Comptroller Josh Foli stated that the Western Nevada HOME Consortium had loaned CAHI 1.2 million dollars on property in Carson City. The HOME Consortium received the property back through foreclosure. The property has a current value of approximately \$600,000 and HOME Consortium has been working with developers on building low income housing at this site. It is possible that in the future the loan amount will need to be refunded to HUD.

He stated that the contract does not stipulate how the liability will be distributed between the 11 entities in the HOME program.

Mr. Foli then commented that the sales tax figures for December 2010 were up 19.2 percent over the same period in 2009.

Human Services Director Edrie LaVoie updated the Board on the community health program. She continues to meet with the state and Carson City on the purchasing of services. Ms. LaVoie pointed out that if the governor's plan goes through with regards to medicaid match it will cost Lyon County 1 million dollars over the next biennium.

Ms. LaVoie then commented that the newly created human services advisory board is compiling a community assessment. She will report the findings at a later date.

Human Resources Director Steve Englert informed the Board that the renewal rates for medical insurance have been increased by 13 percent.

Utilities Director Mike Workman sent a letter to Senator Reid's office regarding a grant request for Avatar, the digester project at the Rolling A.

Planning Director Rob Loveberg informed the Board that he applied for additional funds for the Ramsey Weeks flood control study. This will allow the entire scope of the project to be completed. He is also applying for an equipment grant to be used in the emergency management department.

4. Advisory Board reports

There were no advisory board reports.

5. County Manager report

County Manager Jeff Page informed the Board that he testified at the legislature regarding AB47. He also reported that he met with the management of the Silver Springs airport to discuss their master plan.

Mr. Page will be meeting with the 3 district court judges and WYNRC's operating committee on March 8, 2011. The topic will be budget reductions and the cost of services.

The new director of South Lyon Medical Center will be at the next meeting to introduce himself to the Board. There were discussions on reducing the cost of medical services to the County.

6. Commissioner comments

Comm. Fierro commented that he received some calls regarding the reduction of funding for the Cow Bus. He would like to try and find another entity to take this program over.

Comm. Fierro would like to allow the public to be able to post pictures on facebook that depict Lyon County. He is also concerned with the Waste Management hours of operation. Another concern is the direction of flags on County vehicles.

7. Public participation

There was no public participation.

CONSENT AGENDA

- 8. Approval of changes on Assessor's tax role due to corrections in assessments and review of tax roll changes
- 9. Review and possible approval of business license applications:
 - Roach, Nathan B.; Johnson, Judith; Gradex Construction Company; 800 Bennie Ln. Reno, NV: Grading & Excavation Contractor
 - Hook, Robert L.; Hook, Donna M.; Hook, Travis J.; Hook and Sons Electric, Inc.; 1665 Belarra St., Minden, NV; Electrical Contractor
 - Kelley, Katie; Katie Kelley; 230 Dayton Valley Rd. Dayton, NV; Personal Trainer at River Vista Fitness
 - Lockwood, Andrew L.; Lockwood Handyman Service; 13 Bluestone Ave. Yerington, NV; Handyman
 - Jacobs, Scott C.; Jacobs, Shirlee; Mark Twain Mini Storage LLC; 4962 E. Hwy 50 Dayton, NV: Self Storage Units
 - Grebitus, William; Mmmmm Yogurt; 1610 Robb Dr. #D-2; Reno, NV; Frozen Yogurt
 - Dias, Janice R.; Pine Nut Quilting; 380 Day Ln. Wellington, NV; Machine Quilting
 - Anderson, Gerry C.; Kluck, Gary; Quality First Home Improvement, Inc.; 6545 Sunrise Blvd. #202, Citrus Heights, CA; Residential & Small Commercial Contractor
 - Allison, Robert; R.A. Solutions; 859 Klien St., Dayton, NV; Online Sales
 - Stevens, Kimberly Ann; Stevens Day Care; 3300 3rd St., Silver Springs, NV; Daycare for 3 Children
- 10. Acceptance of Welfare Set Aside grant award to provide homeless prevention services to Lyon County
- 11. Acceptance of Notice of Grant Award (NGA) from Aging and Disability Services Division (ADSD) for Nutrition Services Incentive Program (NSIP), Grant 11-001-57-NX-11
- 12. Accept resignation of Mr. Leonard Mitchell from the Central Lyon County Vector Control District Board and appoint Ms. Terry Anderson as a replacement (no term defined)
- 13. Approve a request by the Utilities Director for the Board to approve the purchase of replacement grit augers at the Rolling A Wastewater Treatment Plant for a not to exceed amount of \$50,000.
- 14. Approve a contract with Sierra Nevada Community Land Trust to award them Community Housing Development Organization (CHDO) operating funds from the Western Nevada HOME Consortium (Lyon County as Lead Agency) n the amount of \$5,000. This is completely funded from grants
- 15. Review and accept travel claims

Travel claims totaled \$1,438.40 and registrations totaled \$765.50.

Review and accept County claims and financial report

County claims totaled \$3,038,664.92 and payroll totaled \$1,031,953.72.

Comm. Fierro made a motion to approve the consent agenda as presented. Comm. Keller

seconded and the motion passed unanimously 5-0.

END OF CONSENT AGENDA

RECESS TO CONVENE AS THE LIQUOR BOARD FOR LYON COUNTY

17. Public participation

There was no public participation.

- 18. Review and possible approval of temporary liquor license applications:
 - a. Soroptimist International of Smith Valley and Beta Sigma Phi; Wine, Chocolate & Art Affair Fundraiser; Smith Valley Community Hall; Temporary Liquor Permit for: April 9, 2011
 - Western Nevada Cattlewomen's Association; Annual Dinner/Dance Fundraiser; Smith Valley Community Hall; Temporary Liquor Permit for: March 26, 2011

Comm. Fierro made a motion to approve item #18a and item#18b as presented. Comm. Keller seconded and the motion passed unanimously 5-0 (Sheriff Veil was absent).

ADJOURN TO RECONVENE AS THE LYON COUNTY BOARD OF COMMISSIONERS

PUBLIC HEARING ON PLANNING ITEM

19. <u>FERRARA, JAMES L., JR.</u> – ZONE CHANGE – Request to change the zone from RR-5 (Rural Residential-20 acre minimum) to RR-4 (Rural Residential-10 acre minimum) on approximately 21.89 total acres; located at 298 Artesia Road, Smith Valley (APN 10-081-21) PLZ-10-0037

Planning Director Rob Loveberg presented this item. He stated that the adjacent parcels in the area are currently zoned 10 acres. He also mentioned that staff and the planning commission are in favor of this request.

Based on the following findings:

- A. the proposed zoning is in substantial compliance with the adopted Master Plan land use map;
- B. the proposed zoning is in substantial compliance with and promotes the Master Plan goals, objectives and actions;
- C. the proposed zoning promotes development that is commensurate with the character and current use of the surrounding residential land and will not have detrimental impacts to other properties in the vicinity;
- D. the proposed zone change promotes the desired pattern for the orderly physical growth of the County and maintains compact development patterns; and
- E. the proposed zone change will not negatively impact existing or planned public services or facilities and will not adversely impact the public health, safety and welfare.

Comm. Arellano made a motion to approve as presented. Comm. Fierro seconded and the motion passed unanimously 5-0.

**END OF PLANNING APPLICATION **

Discussion and possible action to approve a waiver to Lyon County Code Title 10, Chapter 9, to allow a mobile home more than 15 years old be issued a permit (power has been off more than 6 months), located at 2570 Toiyabe, Silver Springs, NV 89429 (APN 18-212-11)

THIS ITEM WAS REMOVED FROM THE AGENDA

21. Discussion and possible action on request from Waste Management to have an extension on building the transfer station in Silver Springs (current franchise agreement states that it will be built by April 1, 2011)

Comm. Keller disclosed that she has been working with Waste Management as a real estate broker.

Bill Carr, Waste Management District Manager, stated that the largest delay on the Silver Springs project has been the inability to locate suitable property in the area. He then stated that they have located property and are currently in the process of purchasing the property. Mr. Carr stated that the engineering team is in place and the design has been submitted. He feels that once the property is secured the project will move forward very quickly.

Waste Management is willing to move forward with a spring clean up in the Silver Springs area. They will select a central location, provide containers and collect material for the residents at no cost

Comm. Roberts asked how much time will be needed. Mr. Carr has requested 90 days from the close of sale on the property. He hopes to have the entire process completed within 6 months.

Deputy District Attorney Mark Krueger stated that if this item is agreeable it must come back in written form as an amendment to the current franchise agreement.

It was the consensus of the Board to continue this item until the next regular meeting.

22. Discussion and possible action on an inter-local agreement between Lyon County and the City of Fernley relative to the reapportionment of the Consolidated Tax received by the County for distribution to the City of Fernley

City of Fernley Mayor LeRoy Goodman presented this item. He stated that the city is asking for a consolidated tax agreement similar to the agreement with the City of Yerington. If the same formula is used the City of Fernley should receive approximately 1.3 million dollars annually in consolidated tax.

Comptroller Josh Foli addressed the Board and gave the history of the agreement with the City of Yerington. He stated that the City gave up gaming revenues and a portion of ad valorum tax rate in order to receive a portion of the consolidated tax.

Mayor Goodman stated that the requested funding will be used for road projects. He then gave a history of the road tax that went to the Town of Fernley prior to incorporation.

County Manager Jeff Page is concerned with the financial impact to the County. He also commented that the City of Yerington provides their own police protection and provide a portion of tax revenues toward fire protection services.

Comm. Mortensen asked Mayor Goodman if they will be doing an amendment to AB47. Mayor Goodman stated that they have requested an amendment to drop section 3 of the assembly bill.

Comm. Fierro believes that the Board should wait and see what the legislature does with AB47 before making a decision on this item.

Comm. Roberts commented that the current requests by the City of Femley are for approximately 3.8 million from AB47 and 1.3 million from Lyon County. In effect that would double the general fund of the City.

Comm. Roberts made a motion to dismiss this agenda item without prejudice until a future date but not before the disposition of AB47. Comm. Fierro seconded and the motion passed unanimously 5-0.

23. Discussion and possible action to approve expenditure from District Court budget for a security scanner

County Manager Jeff Page presented this item. He stated that there is funding in the capital outlay budget for this item.

Comm. Roberts made a motion to approve as presented. Comm. Fierro seconded and the motion passed unanimously 5-0.

24. Discussion and possible action to provide direction to staff regarding a request that Lyon County submit a Transportation System Project application to the Nevada Department of Transportation for the extension of USA Parkway to U.S. Highway 50 in an effort to accelerate the Environmental Assessment and design process

Vince Griffith of Reno Engineering presented this item. He submitted several hundred signatures from Lyon County residents in support of the USA Parkway.

He also submitted a letter from NDOT Director Susan Martinovich. This letter states that NDOT will maintain the roadway once constructed.

He is asking for the support of the Board to move forward with the application for funding this project. He also informed the Board that the assessment is underway through NDOT. He believes that a cooperative agreement could alleviate any fears regarding liability or maintenance of the road.

Comm. Arellano feels that if ARRA funds are going to be applied for there are existing roads in the County that could use that funding. He fully supports the project with no cost or liability to the County.

Comm. Keller commented that according to her conversations with NDOT, Lyon County needs to wait and allow the state to continue with their process. If the County intervenes it could stall the process.

Comptroller Josh Foli asked if the application is to the state or to the federal government. It was confirmed that the application is to the state for federal funding.

Lyon County resident Charles Lawson stated that he received an e-mail from Senator Reid's office clearly stating to apply for the funding through NDOT.

County Manager Jeff Page was under the assumption that this item was a request for a letter of support.

Comm. Roberts believes that if there is funding available, there are other roads that have a greater need for funding. If this is the case a hearing should be held to determine a priority list for roads.

It was confirmed that Tahoe Reno Industrial Park installed the existing roadway up to the county line. Mr. Griffith would like to see a letter of support for the project.

County Manager Jeff Page suggested asking NDOT to attend a meeting in April and discuss this matter.

Planning Director Rob Loveberg and Mr. Griffith stated reasons for not aligning USA Parkway with Ramsey Weeks Cutoff.

The Board gave direction to draft a letter of thanks to Senator Reid and schedule a workshop on USA Parkway.

25. Discussion and possible action regarding County Manager salary to remain at the level being received as of February, 2011

County Manager Jeff Page presented this item. He stated that during the last salary discussions he was asked to bring this item back when the payments to the prior county manager were completed. Mr. Page then requested that his salary remain unchanged and be brought back during the 2012-2013 budget process.

Comm. Fierro made a motion to keep the manager's salary at the current rate of \$92,405.65 through fiscal year 2011-2012. Comm. Roberts seconded and the motion passed unanimously 5-0.

26. Commissioner Comments

There were no additional comments.

27. Approve Minutes of February 17th and 18th, 2011

Comm. Arellano made a motion to approve the minutes as presented. Comm. Keller seconded and the motion passed unanimously 5-0.

The meeting was adjourned.

	LYON COUNTY BOARD OF COMMISSIONERS
	JOE MORTENSEN, Chairman
ATTEST:	,
NIKKI BRYAN, Lyon Co	ounty Clerk/Treasurer

Case No. 66851

1	BRENDA J. ERDOES, Legislative Counsel	REC'D & FUER
2	Nevada Bar No. 3644 KEVIN C. POWERS, Chief Litigation Counsel	2010 villa di 1800 di
24	Nevada Bar No. 6781	EUIZ AUG 24 PM 3: 23
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, '	Attorneys for the Legislature of the Blate of Iverada	
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9	IN THE FIRST JUDICIAL DISTRICT CO	
10	IN AND FOR CA	ARSON CITY.
10		
11	CITY OF FERNLEY, NEVADA, a	
	Nevada municipal corporation,	
12		Case No. 12 OC 00168 1B
I	Plaintiff,	Dept. No. 1
13		
14	VS.	
.14	STATE OF NEVADA ex rel. THE NEVADA	
15	DEPARTMENT OF TAXATION; THE	,
	HONORABLE KATE MARSHALL, in her	•
16	official capacity as TREASURER OF THE	
	STATE OF NEVADA; and DOES 1-20,	
17	inclusive,	
18	Defendants.	. •
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20	NEVADA LEGISLA	
	IN SUPPORT OF MOTION	ON TO INTERVENE
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REPLY IN SUPPORT OF MOTION TO INTERVENE

Proposed Intervenor-Defendant, the Legislature of the State of Nevada (Legislature), by and through its counsel, the Legal Division of the Legislative Counsel Bureau (LCB) under NRS 218F.720, hereby files a Reply in Support of the Legislature's Motion to Intervene filed on August 3, 2012. This Motion is made under FJDCR 15 and is based upon the attached Memorandum of Points and Authorities, all pleadings, documents and exhibits on file in this case and any oral arguments the Court may allow.

MEMORANDUM OF POINTS AND AUTHORITIES

I. The Legislature qualifies for intervention as of right under the plain language of NRCP 24(a)(1) and NRS 218F.720 because the statute confers an unconditional right to intervene and the statutory requirements for intervention have been met.

In its Opposition, Plaintiff City of Fernley (Fernley) argues that NRS 218F.720 does not confer an "unconditional" right to intervene on the Legislature because the statute requires the Legislature to file a motion to intervene, along with an accompanying pleading setting forth the Legislature's arguments, claims, objections or defenses, in order to obtain a court order granting intervention. (Fernley's Opp'n at 2-3.) According to Fernley, if the Legislature's right to intervene was truly "unconditional" under NRS 218F.720, the statute would require only that the Legislature file a notice that it is intervening, and the Legislature would not have to obtain a court order granting intervention. (Fernley's Opp'n at 3.)

Fernley's arguments completely ignore the plain language of NRCP 24(a)(1) and NRCP 24(c). Specifically, NRCP 24(a)(1) states that "[u]pon timely application anyone shall be permitted to intervene in an action: (1) when a statute confers an unconditional right to intervene." (Emphasis added.) Based on the plain language of NRCP 24(a)(1), a proposed intervenor that claims an unconditional right to intervene under a statute must make an "application" to the court. Under the civil rules, a person can make an application to the court only by filing a motion that states with particularity

 the grounds for the motion and the relief or order sought. NRCP 7(b)(1). Thus, in order for a proposed intervenor to claim an unconditional right to intervene under a statute, the proposed intervenor must file a motion to intervene as required by NRCP 24(a)(1).

In addition, NRCP 24(c) mandates that the proposed intervenor's motion to intervene must be accompanied by a pleading setting forth the claims or defenses for which intervention is sought, and that "[t]he same procedure shall be followed when a statute gives a right to intervene." The rule states:

(c) Procedure. A person desiring to intervene shall serve a motion to intervene upon the parties as provided in Rule 5. The motion shall state the grounds therefor and shall be accompanied by a pleading setting forth the claim or defense for which intervention is sought. The same procedure shall be followed when a statute gives a right to intervene.

NRCP 24(c) (emphasis added).

Accordingly, when a proposed intervenor claims an unconditional right to intervene under a statute, there is no provision in the civil rules which would authorize the proposed intervenor to simply file a notice that it is intervening without obtaining a court order granting intervention. The only procedural avenue available to the proposed intervenor under the civil rules is to make an application to the court by filing a motion to intervene along with an accompanying pleading. The filing of the motion and accompanying pleading are necessary procedural steps because they give the court notice of the proposed intervention and an opportunity to grant the intervention.

However, the fact that the proposed intervenor must comply with the procedural steps in the civil rules in order to invoke the unconditional right to intervene under the statute does not transform the unconditional right into a conditional right. The civil rules simply provide the means for exercising the unconditional right to intervene under the statute. The civil rules cannot abridge, limit or modify that substantive statutory right. NRS 2.120(2) (providing that the civil rules "shall not abridge, enlarge or

NRCP 7(b)(1) states that "[a]n application to the court for an order shall be by motion which, unless made during a hearing or trial, shall be made in writing, shall state with particularity the grounds therefor, and shall set forth the relief or order sought."

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modify any substantive right."); Zamora v. Price, 125 Nev. 388, 391-92 (2009) (same); Whitlock v. Salmon, 104 Nev. 24, 26 (1988) ("the statute confers a substantive right... and this court will not attempt to abridge or modify a substantive right."); State v. Connery, 99 Nev. 342, 345 (1983) (same).

In this case, NRS 218F.720 provides that when the Legislature elects to invoke its unconditional right to intervene under the statute, the Legislature must file a motion to intervene and an accompanying pleading in accordance with the rules applicable to the action or proceeding. NRS 218F.720(2). The fact that the Legislature must comply with the procedural steps in the civil rules in order to invoke its unconditional right to intervene under the statute does not transform its unconditional right into a conditional right. Rather, the scope of the Legislature's unconditional right to intervene under NRS 218F.720 is governed by the plain language of the statute.

Under that plain language, the Legislature may elect to intervene in any action or proceeding when a party alleges that the Legislature, by its actions or failure to act, has violated the Federal or State Constitution or when a party contests or raises as an issue that any law is invalid, unenforceable or unconstitutional. NRS 218F.720(2). The plain language further provides that:

the Legislature has an unconditional right and standing to intervene in the action or proceeding and to present its arguments, claims, objections or defenses, in law or fact, whether or not the Legislature's interests are adequately represented by existing parties and whether or not the State or any agency, officer or employee of the State is an existing party.

NRS 218F.720(3) (emphasis added).

When a statute grants an unconditional right to intervene and the statutory requirements for intervention are met, "there is no room for the operation of a court's discretion" and "the right to intervene is absolute and unconditional." <u>Bhd. of R.R. Trainmen v. Balt. & Ohio R.R.</u>, 331 U.S. 519, 531 (1947). As explained by the Fifth Circuit:

Intervention under Rule 24(a)(1) is "absolute and unconditional." See Bhd. of R.R. Trainmen v. Balt. & Ohio R.R., 331 U.S. 519, 531 (1947). Rule 24(a)(1) "statutory intervenors" need not show inadequacy of representation or that their interests may be impaired if not allowed to intervene.

Ruiz v. Estelle, 161 F.3d 814, 828 (5th Cir. 1998); see also United States v. Presidio Invs., Ltd., 4 F.3d 805, 808 n.1 (9th Cir. 1993).

In this case, the Legislature clearly meets the statutory requirements for intervention under NRS 218F.720. Femley challenges the constitutionality of Nevada's consolidated tax system or C-Tax system codified in NRS 360.600-360.740. Femley pleads federal constitutional claims and state constitutional claims and alleges that the C-Tax system, on its face and as applied, is invalid, unenforceable or unconstitutional. Because Femley is alleging that the Legislature violated both the Federal and State Constitutions when it enacted the C-Tax system and because Femley is also alleging that the C-Tax system is invalid, unenforceable or unconstitutional, the Legislature has an unconditional right to intervene in this action under NRS 218F.720 to defend the constitutionality of the C-Tax system. Therefore, the Legislature's Motion to Intervene should be granted under the plain language of NRCP 24(a)(1) and NRS 218F.720 because the statute confers an unconditional right to intervene and the statutory requirements for intervention have been met.

II. The Legislature also qualifies for intervention as of right under NRCP 24(a)(2) because its interests are not adequately represented by the existing parties.

In its Opposition, Fernley argues that the Legislature does not qualify for intervention as of right under NRCP 24(a)(2) because its interests are adequately represented by the existing parties. (Fernley's Opp'n at 3-4.) In support of its argument, Fernley asserts that there is a presumption of adequate representation when the proposed intervenor has the same ultimate objective as existing parties. Id. Fernley contends that because the Legislature's ultimate objective in seeking intervention is to defend the constitutionality of the C-Tax system, the Legislature's interests are adequately represented by the

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Department of Taxation and the State Treasurer who have the same ultimate objective to defend the constitutionality of the C-Tax system. <u>Id.</u>

The Legislature does not dispute that there is a presumption of adequate representation when private individuals or organizations request intervention to advance the same ultimate objective as public officers or agencies defending the constitutionality of state statutes. See, e.g., Lundberg v. Koontz, 82 Nev. 360, 362-63 (1966); PEST Comm. v. Miller, 648 F. Supp. 2d 1202, 1212-13 (D. Nev. 2009). This presumption, however, does not apply here because the Legislature is a governmental entity, not a private individual or organization, and the Legislature has an independent "legal interest in defending the constitutionality of [its] laws" that is separate and distinct from the interests of the Department of Taxation and the State Treasurer who are charged with administering the C-Tax system. See Ne. Ohio Coal. for Homeless v. Blackwell, 467 F.3d 999, 1007-08 (6th Cir. 2006) (granting intervention to the Ohio Legislature where "the Secretary [of State's] primary interest is in ensuring the smooth administration of the election, while the State and General Assembly have an independent interest in defending the validity of Ohio laws and ensuring that those laws are enforced.").

Furthermore, courts typically consider three factors when determining whether existing parties adequately represent the interests of a proposed intervenor: (1) whether the interests of existing parties are such that they will undoubtedly make all of the proposed intervenor's arguments; (2) whether existing parties are capable and willing to make such arguments; and (3) whether the proposed intervenor would offer any necessary elements to the proceeding that existing parties would neglect. PEST Comm., 648 F.Supp.2d at 1212. Based on a comparison of the Motion to Dismiss filed by the existing State Defendants and the Joinder in Motion to Dismiss filed by the Legislature, it is clear that the Legislature is making arguments that the existing parties have not made and the Legislature is offering necessary elements to the proceeding that the existing parties may neglect.

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In particular, the Legislature is making the following arguments that the existing parties have not made: (1) Fernley's claims for money damages are barred by sovereign immunity; (2) Fernley's claims are time-barred by the statute of limitations; (3) Fernley's claims are time-barred by the equitable doctrine of laches; (4) even if Fernley had standing to bring Fourteenth Amendment claims against the state, Fernley's equal protection and due process claims fail to state a claim upon which relief can be granted as a matter of law; and (5) Fernley has no standing to bring separation-of-powers claims against the state.

Because these arguments have the potential to dispose of all of Fernley's claims and because the existing parties have not made these arguments, the Legislature's interests are not adequately represented by the existing parties, and the Legislature has a right to present these arguments as an Intervenor-Defendant to protect its interests. Therefore, the Legislature qualifies for intervention as of right under NRCP 24(a)(2) because its interests are not adequately represented by the existing parties.

III. The Legislature also qualifies for permissive intervention under NRCP 24(b).

In its Opposition, Fernley argues that the Legislature should not be granted permissive intervention because the Legislature's intervention will unduly prejudice Fernley and delay the adjudication of this case. (Fernley's Opp'n at 5.) In support of its argument, Fernley asserts that it has limited financial resources, that it has been required to retain private counsel, and that it would be "faced with further costs and additional drains on its already limited resources to address what appears to be duplicative arguments sought to be raised by the Legislature." <u>Id.</u>

As a preliminary matter, it should be noted that Fernley was not required to retain private counsel. Pursuant to NRS 266.470, Fernley has a city attorney who is authorized to represent Fernley in all legal matters, and Fernley was free to utilize the city attorney's office to represent it in this matter.² Fernley's

NRS 266.470 provides: "The city attorney shall be the legal adviser of the city council and all officers of the city in all matters respecting the affairs of the city and shall perform such duties as may be required by the city council or prescribed by ordinance."

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decision to retain and incur the expenses of private counsel was a discretionary decision made by Fernley's city council pursuant to NRS 266.475.³ It is Fernley's discretionary decision to retain private counsel, and not the Legislature's intervention, that will be the source of any drain on Fernley's limited financial resources.

Furthermore, as discussed previously, the Legislature is not making duplicative arguments but is making arguments that the existing parties have not made. By permitting the Legislature to intervene, the Court would be facilitating a more comprehensive and thorough presentation of the controlling law and a better understanding of the issues, and the Court would be ensuring that the views of the Legislature are fairly and adequately represented and are not prejudiced by this case.

Finally, because this case is still in its earliest stages, the Legislature's intervention will not delay the adjudication of this case. Fernley is not seeking expedited consideration of this case. To the contrary, Fernley has asked the Court to delay ruling on the State's Motion to Dismiss and grant a continuance in this case to allow discovery to proceed. (Fernley's Opp'n to Mot. to Dismiss and Mot. for Continuance Pursuant to NRCP 56(f) at 5-7.) Because the existing parties have not conducted any discovery yet, the Legislature has acted with appropriate haste and diligence to intervene in order to protect its official interests, and the Legislature's participation will not delay the proceedings or complicate the management of the case and will not cause any prejudice to the existing parties. Therefore, even assuming that the Legislature does not qualify for intervention as of right under NRCP 24(a)(1) and NRCP 24(a)(2), the Court should exercise its discretion and allow the Legislature to intervene under the standards for permissive intervention set forth in NRCP 24(b).

NRS 266.475 provides: "The city council may, in the exercise of its sound discretion, employ counsel to aid the city attorney whenever, in its judgment, the public interests require such employment, and the expense thereof must be allowed and paid in the same manner as other claims against the city."

CONCLUSION

Based upon the foregoing, the Legislature respectfully requests that the Court enter an order granting the Legislature's Motion to Intervene.

The undersigned hereby affirm that this document does not contain "personal information about any person" as defined in NRS 239B.030 and 603A.040.

DATED: This 24th day of August, 2012.

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Respectfully submitted,

BRENDA J. ERDOES

Legislative Counsel

v:

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Attorneys for the Legislature

Case No. 66851

JA . 6

CERTIFICATE OF SERVICE

I hereby certify that I am an employee of the Nevada Legislative Counsel Bureau, L	egal Division	,
and that on the24th day of August, 2012, I served a true and correct copy of the Legis.	lature's Reply	7
in Support of Motion to Intervene, by depositing the same in the United States Mail, po	stage prepaid	,
and by electronic mail, directed to the following:	•	(

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ral 12	1 2 3 4 5 6 7 8 9 10 11 12	CATHERINE CORTEZ MASTO Attorney General GINA C. SESSION Chief Deputy Attorney General Nevada Bar No. 5493 100 N. Carson Street Carson City, Nevada 89701-4717 (775) 684-1207 gsession@ag.nv.gov ANDREA NICHOLS Senior Deputy Attorney General Nevada Bar No. 6436 5420 Kietzke Lane, Suite 202 Reno, Nevada 89511 (775) 688-1818 anichols@ag.nv.gov Attorneys for Defendants Nevada Departmen and Kate Marshall, State Treasurer	t of Taxation	
r Gene uite 20 11	13	OF THE STATE OF NEVADA	A IN AND FOR CARSON CITY	
Office of the Attorney General 5420 Kietzke Lane, Suite 202 Reno, NV 89511	14	CITY OF FERNLEY, NEVADA, a Nevada) municipal corporation,	Case No. 12-OC-00168 1B	
	15) Plaintiff,)	Department No. I	
Office 5420	16 17 18 19 20 21	STATE OF NEVADA, ex rel. THE NEVADA DEPARTMENT OF TAXATION; THE HONORABLE KATE MARSHALL, in her official capacity as TREASURER OF THE STATE OF NEVADA; and DOES 1-20, Inclusive,	REPLY TO OPPOSITION TO MOTION TO DISMISS	
	22	Defendants, State of Nevada, <i>ex rel</i> . its	Department of Taxation and Kate Marshall, in	
	23	her official capacity as Treasurer of the State	of Nevada, by and through counsel, Catherine	
	24	Cortez Masto, Attorney General of the State	of Nevada, Gina C. Session, Chief Deputy	
	25	Attorney General, and Andrea Nichols, Senior	Deputy Attorney General, Reply to Plaintiff's	
	26	Opposition to their Motion to Dismiss, and agai	n request this Court enter an order dismissing	
	27	this action.		

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This Reply is made pursuant to Rule 12(b)(5) of the Nevada Rules of Civil Procedure (NRCP) and is based upon the following Memorandum of Points and Authorities, together with all other papers, pleadings and documents on file herein.

MEMORANDUM OF POINTS AND AUTHORITIES

FACTS

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The relevant facts are set forth more fully in Defendants' Motion to Dismiss, filed August 3, 2012, and also in the Nevada Legislature's Joinder in Motion to Dismiss filed August 16, 2012. Briefly, the 1997 Session of the Nevada Legislature passed SB 254; the resulting legislation is referred to as the C-Tax system. In its Complaint, the City of Fernley alleges that it does not receive C-Tax distributions in an amount received by other cities with comparable populations, and raises challenges to the C-Tax system under the Constitutions of both the United States and the State of Nevada. In their Motion to Dismiss, Defendants, the Nevada Department of Taxation ("the Department") and the Nevada State Treasurer ("Treasurer"), argued that the Complaint fails to state a claim since the City of Fernley cannot prove any set of facts that would show the C-Tax system violates either the Nevada Constitution ("Nev. Const.") or the United States Constitution ("U.S. Const."). Further, the City of Fernley's C-Tax distribution could be recalculated if the City assumes the functions of another local government.

In its Opposition, the City of Fernley again argues that other cities of comparable size receive larger C-Tax distributions and the C-Tax system is not designed to make significant adjustments. Fernley asserts that it has sought relief from the Nevada Legislature. The City also continues to participate in the Legislative Commission's Subcommittee to Study Allocation of Money Distributed From the Local Government Tax Distribution Account. Conspicuously absent from the City of Fernley's Opposition is any comparison of the services the City of Fernley provides as compared to other municipalities of comparable size.

The City of Fernley's argument is essentially that it should receive tax distributions in amounts comparable to cities with similar populations without accounting for the services the

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cities provide. This argument is analogous to a teenager who asks his parents for a larger allowance, but is unwilling to perform additional chores in order to earn it.

II. ARGUMENT

A. The Standard of Review

The City of Fernley's Complaint should be dismissed pursuant to NRCP Rule 12(b)(5) which allows for dismissal for failure to state a claim upon which relief may be granted.

The Department and Treasurer attached a chart as an exhibit to their Motion to Dismiss containing C-Tax distributions for Nevada cities and public safety costs for Nevada cities. These numbers are a matter of public record which the Court may take judicial notice of.¹ Further, the C-Tax distribution numbers contained in the chart are comparable to the figures alleged in both the City of Fernley's Complaint and its Opposition to Motion to Dismiss.

The City of Fernley argues pursuant to NRCP 12(b) that if the Defendants' exhibit is not excluded by the Court, the Motion to Dismiss should be treated as a Motion for Summary Judgment. The City of Fernley then attaches six exhibits totaling two hundred sixty-nine pages, but asserts that discovery is necessary, "to develop the record in order to adequately rebut the facts alleged in the exhibit presented by the Defendants." Affidavit of Joshua J. Hicks, p. 2, II. 6-8. Exhibit "1" to Plaintiff's Opposition. The documents submitted by the City of Fernley tend to show that the C-Tax system is complicated, but the documents in no way demonstrate that the C-Tax system is unconstitutional.

Summary judgment is appropriate when the evidence, "before the court demonstrate[s] that no genuine issue of material fact exists, and the moving party is entitled to judgment as a matter of law." *Wood v. Safeway, Inc.*, 121 Nev. 724, 731, 121 P.3d 1026, 1031 (2005) (citing to *Celotex v. Catrett*, 477 U.S. 317 (1986)).

While the pleadings and other proof must be construed in a light most favorable to the nonmoving party, that party bears the burden to 'do more than simply show that there is some metaphysical doubt' as to the operative facts in order to avoid summary judgment being entered in the moving party's favor.

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¹ See NRS 47.130 through 47.170.

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The nonmoving party 'must by affidavit or otherwise, set forth specific facts demonstrating the existence of a genuine issue for trial or have summary judgment entered against him.' nonmoving party 'is not entitled to build a case on the gossamer threads of whimsy, speculation and conjecture.

Id. at 732 and 1031 (citations omitted).

The Court may choose not to consider the documents submitted by the parties and determine whether the City of Fernley has failed to state a claim. Alternatively, the Court may consider the parties' exhibits and determine whether there is an issue of material fact. The City of Fernley did not dispute the Department and Treasurer's argument that the C-Tax system enjoys the presumption of validity. The City of Fernley has the burden of proving a clear Constitutional violation. The Department and Treasurer respectfully submit that the City of Fernley cannot meet this burden under either standard.

- B. PLAINTIFF HAS NO STANDING TO ASSERT VIOLATIONS OF THE 14TH AMENDMENT TO THE UNITED STATES CONSTITUTION
 - 1. A Political Subdivision Has No Standing to Bring a Claim Against the State.

In their Motion for Summary Judgment, Defendants argued that the City of Fernley has only those powers delegated to it by the State and "may not invoke the proscriptions of the Fourteenth Amendment in opposition to the will of its creator." Nevada v. County of Douglas, 90 Nev. 272, 279-280, 524 P.2d 1271, 1276 (Nev. 1974). Dismissal of Plaintiff's first and fifth claims for relief is therefore warranted. In its Opposition, the City of Fernley agrees but asks this Court to consider making a limited exception for an issue of "taxation and great public interest."

The cases relied upon by the City of Fernley are easily distinguishable from the instant action. In City of New York v. State of New York, 86 N.Y.2d 286, 655 N.E. 2d 649 (1995), the Court recognized only three exceptions to the general rule barring local governmental challenges to State legislation. The Court in that case did not recognize an exception for "a matter of taxation that is of great public interest." Further, the Court specifically held that the narrow proprietary interest exception did not apply because the

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City's claim was "merely to a greater portion of the general State funds which the Legislature chooses to appropriate for public education. . Thus, the municipal plaintiffs have failed to bring their claims within any recognized exception to the general rule that municipalities lack capacity to sue the State and their action must be dismissed," Id. at 294-295 and 654.

Rogers v. Brockette, 588 F.2d 1057 (5th Cir. 1979) concerned State administration of a federal program for school breakfasts and again contained no recognition of an exception for a matter of taxation or public interest. The Court allowed the matter to continue after finding that the school board was sufficiently independent of the state. *Id.* at 1065-1066.

Neither, Fulton Foundation v. Wisconsin Dept. of Taxation, 13 Wis.2d 1, 109 N.W.2d 285 (1961); Sanchez v. City of Modesto, 145 Cal.App.4th 660 (Cal.Ct.App. 2006); Associated Hospital Service, Inc., v. City of Milwaukee, 13 Wis.2d 447, 109 N.W.2d 271 (1961); nor Thompson v. South Carolina Commission on Alcohol and Drug Abuse, 267 S.C. 463, 229 S.E.2d 718 (1976) are cases involving a claim brought by a City against a State.

In these cases, cities were, however, allowed to challenge state laws as a means of asserting the rights of citizens. Particularly, in Fulton and Associated Hospital Service, Inc., the Cities were able to represent taxpayers in challenging tax exemptions. Relying on this line of cases, the City of Fernley claims that it should be able to challenge the C-Tax on behalf of its citizens. But the public interest exception is not applicable to this case because the individual citizens of the City of Fernley have no right to receive a specified C-Tax distribution the way a citizen would have the right to claim a particular tax exemption. The City of Fernley is not challenging a law that applies directly to the citizens of the City. Thus, the City of Fernley is not actually asserting the rights of citizens. The City of Fernley is asserting a claim on its own behalf to a greater portion of state funds. As in City of New York, supra, such a claim does not fit within any exception to the general rule that municipalities lack capacity to sue the State.

Since the City of Fernley has no standing to bring a claim against the State alleging violations of U.S. Const. amend. XIV, dismissal of Plaintiff's first and fifth claims for relief is Case No. 66851 warranted. 640 JA

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2. The State is not a Person for Purposes of a Claim Based on the United States Constitution.

In its Motion to Dismiss, the Department and Treasurer noted that the principles articulated in Madera v. SIIS, 114 Nev. 253, 956 P.2d 117 (1998) would also apply to the City of Fernley's alleged violations of the U.S. Const. In Opposition, the City of Fernley notes that the case addressed the sufficiency of civil rights claims brought pursuant to 42 U.S.C. § 1983, but asserts this issue is not germane to this case. Plaintiff is mistaken.

Civil rights are rights guaranteed by the U.S. Const. 42 U.S.C. § 1983 allows an action against a person for the, "deprivation of any rights privileges or immunities secured by the Constitution. . ." In Will v. Michigan, 491 U.S. 58, 71 (1989), the Supreme Court found "[N]either a State or its officials acting in their official capacities are "persons" under §1983." Therefore, no action alleging a violation of the U.S. Const. may be brought against a State or a State official acting in his or her official capacity. This principle was articulated by the Nevada Supreme Court in Madera, 114 Nev. at 121, 956 P.2d at 259. See also, N. Nev. Ass'n Injured Workers v. SIIS, 107 Nev. 108, 114-15, 807 P.2d 728, 732 (1991). Accordingly, the City of Fernley is precluded from bringing an action alleging a violation of the U.S. Const. against the State of Nevada's Department of Taxation and its Treasurer in her official capacity.² Dismissal of Plaintiff's first and fifth claims for relief on this basis is also warranted.3

C. PLAINTIFF'S COMPLAINT FAILS TO STATE A CLAIM FOR VIOLATION OF THE SEPARATION OF POWERS CLAUSE OF THE NEVADA CONSTITUTION.

In their Motion to Dismiss, the Department of Taxation and Treasurer argued they are simply performing their duties to execute the law as required by the Nevada Constitution. There is no violation of the separation of powers clause and the City of Fernley's second

² The Department and the Treasurer acknowledge that this does not apply to the City of Fernley's claim for prospective injunctive relief.

Case No. 66851 ³ This argument is articulated more fully in the Legislature's Joinder in Motion to Dismiss, μω 10-11. **641**

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because the C-Tax revenues are appropriated by a complex mathematical formula, the legislature has somehow delegated its power to appropriate funds, or improperly delegated the power of the purse.

The problem with the City of Fernley's argument is that the legislature codified the formula for C-Tax distributions at NRS 360.680-360.690. These statutes do not provide the Department with any discretion concerning the amounts allocated to local governments. Further, as the City of Fernley notes, the Legislature has retained its ability to make adjustments to the formula. Thus, there has been no delegation of the power to appropriate funds.

In compliance with the Nevada Constitution, the Legislature enacted a statute and the executive branch is executing the statute. The City of Fernley has failed to state a claim or raise a genuine issue of material fact tending to show a violation of the Separation of Powers Clause of the Nevada Constitution. Accordingly, dismissal of Plaintiff's second claim for relief is warranted.

D. PLAINTIFF'S COMPLAINT FAILS TO STATE A CLAIM FOR VIOLATION OF ARTICLE 4 SECTION 20 OF THE NEVADA CONSTITUTION.

In its third claim for relief, the City of Fernley alleges that the C-Tax system operates as a local or special law in violation of Nev. Const. Art. 4. § 20. In their Motion to Dismiss, the Department and Treasurer noted that Fernley's argument fails to take into account that the City of Fernley could seek additional C-Tax distributions if the City agreed to assume additional governmental functions. The Department and the Treasurer then made two arguments. First, the C-Tax system does not violate Nev. Const. Art. 4. § 20's prohibition against local or special laws for the assessment and collection of taxes because the City of Fernley's Complaint concerns the disbursement or distribution of taxes rather than the assessment and collection of taxes. Second, the C-Tax system is not a special law either on its face or as applied to the City of Fernley. In Opposition, the City of Fernley argues that. "these arguments are either based on facts that are not yet developed or are otherwise

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insufficient at this stage of the proceedings to justify dismissal." The Department and the Treasurer respectfully submit that this argument is without merit.

As the City of Fernley points out, the purpose of Nev. Const. Art. 4. § 20 was to restrain, "the practice of passing local and special laws for the benefit of individuals instead of enacting laws of a general nature for the benefit of the public welfare." Clean Water Coalition v. M Resort, 255 P.3d 247, 254 (Nev. 2011). Here, the C-Tax system could not possibly have been passed with the intent to burden the City of Fernley to the benefit of other municipalities because the C-Tax system was implemented in 1997, and the City of Fernley did not incorporate until 2001.

The City of Fernley asserts that it does not receive C-Tax distributions in amount equal to other cities with populations of a similar size. Population is one factor considered in the calculation of C-Tax allocations to local governments. NRS 360.690(4)(a)(1)(I). It is not the only factor. The City of Fernley does not dispute that it could seek an adjustment pursuant to NRS 354.59674 if it assumes certain governmental functions. These factual assertions are made to show that there is a rational basis for the difference in C-Tax distributions to municipalities with comparable populations. Further, discovery into local government budgets is not necessary to determine whether they C-Tax system violates Nev. Const. Art. 4. § 20.

With respect to the Department and Treasurer's argument that Nev. Const. Art. 4. § 20 does not apply to the distribution of tax revenues, the City of Fernley notes that, "collection and distribution are inextricably intertwined." The Department and the Treasurer do not dispute that Plaintiff's Complaint concerns tax revenue comprised of six (6) taxes collected in Nevada, consolidated by the Department, and distributed by the Treasurer. The City of Fernley's Complaint does not, however, challenge the assessment and collection of these taxes. Rather, the City Fernley challenges the distributions made to counties, local governments and special districts. Since the City of Fernley's challenge concerns the distribution of taxes rather than the assessment and collection of taxes, Nev. Const. Art. IV. Case No. 66851 § 20 is not implicated. 643 JA

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Lastly, the Department and the Treasurer argued even if Plaintiff's Complaint concerned the assessment and collection of taxes, the legislation at issue is not a special or local law because it is applied to Fernley in the same manner as any other city incorporated after its passage. In its Opposition, the City of Fernley agrees, "[T]he C-Tax system on its face, appears to advance statewide objectives of providing collection and distribution of certain taxes to local governments." But the City argues, "the system heavily burdens the only municipality to incorporate since its implementation in 1997 by providing no avenues for meaningful adjustment." In fact, the City of Fernley acknowledges that it could seek an adjustment pursuant to NRS 354.596747. It has simply failed to do so.

The City of Fernley has the burden to demonstrate that the law is unconstitutional. Nev. Const. Art. IV, § 20 is not implicated since the City of Fernley's challenge concerns the distribution of taxes and not the assessment and collection of taxes. Even if Nev. Const. Art. IV, § 20 is applicable, there are simply no facts that would tend to show that the C-Tax is a special law with respect to the City of Fernley because the legislation is equally applicable to all local governments. Accordingly, dismissal of Plaintiff's third claim for relief is also warranted.

E. PLAINTIFF'S COMPLAINT FAILS TO STATE A CLAIM FOR VIOLATION OF ARTICLE 4 SECTION 21 OF THE NEVADA CONSTITUTION.

In its fourth claim for relief, the City of Fernley claims the C-Tax system violates Nev. Const. Art. IV, § 21, which states, "[I]n all cases enumerated in the preceding section, and in all other cases where a general law can be made applicable, all laws shall be general and of uniform operation throughout the State." As set forth more fully above, and in Defendants' Motion to Dismiss, the C-Tax is not a special law with respect to the City of Fernley because the legislation is applied the same way to all local governments.

In its Opposition, the City of Fernley reiterates its argument that the C-Tax is a local or special law. The City of Fernley then takes issue with the Defendants' assertion that the clear purpose of the C-Tax is to distribute State revenue to government entities that provide needed services. This statement is logically inferred from NRS $_{\rm JA}^{\rm Cas}$ 60.74 $_{\rm 644}^{851}$ nd

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NRS 354.596747. It is also supported by the Legislative History of SB 254, which is on file herein as Exhibit 2 to the Nevada Legislature's Joinder in Motion to Dismiss.

The City of Fernley then proposes that a general law could be made applicable by having the legislature make biennial appropriations after reviewing local government budgets. But the City of Fernley's argument fails to show how such legislation would better serve the interests of the people of the State. The City of Fernley's proposition is not for a general law, but rather for a law that would be more beneficial to the City of Fernley.

The City of Fernley has failed to meet its burden of demonstrating a clear Constitutional violation either by stating a claim upon which relief may be granted or by presenting a genuine issue of fact relevant to a determination of this action. As is set forth more fully in the Department and Treasurer's Motion to Dismiss, the clear purpose of the C-Tax is to distribute State revenue to government entities that provide needed services such as law enforcement and fire protection. Clearly, such legislation serves the best interests of the people of the State of Nevada. Accordingly, even if the C-Tax legislation is found to be special or local legislation, it must be upheld since a general law cannot be made applicable for purposes of Nev. Const. Art. IV, § 21. For these reasons, the City of Fernley's fourth claim for relief must also be dismissed.

PLAINTIFF IS NOT ENTITLED TO DECLARATORY NOR INJUNCTIVE F. RELIEF.

In its sixth and seventh claims for relief, the City of Fernley seeks declaratory and injunctive relief. In their Motion to Dismiss, the Department and the Treasurer had no objection to the Court making declarations concerning the construction and validity of Nevada's C-Tax system. The Department and the Treasurer argued, however, that any such declaration find that the C-Tax is not unconstitutional under either the United States or Nevada Constitutions. The Department and the Treasurer also argued that this is not a case in which injunctive relief may be granted pursuant to NRS 33.010. The City of Fernley's Opposition did not address these arguments.

> Case No. 66851 645 JA

Office of the Attorney General 5420 Kietzke Lane, Suite 202 Reno, NV 89511

III. CONCLUSION

In light of the foregoing, Defendants, State of Nevada, ex rel. its Department of Taxation and Kate Marshall, in her official capacity as Treasurer of the State of Nevada, respectfully request that this Court enter its order dismissing Plaintiff's claims against them.

DATED this 27th day of August, 2012.

CATHERINE CORTEZ MASTO Attorney General

Ву:

SINA SESSION

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Case No. 66851 JA **646**

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CERTIFICATE OF SERVICE

I hereby certify that I am an employee of the Office of the Attorney General of the State of Nevada and that on this 27 £ day of August, 2012, I served a copy of the foregoing REPLY TO OPPOSITION TO MOTION TO DISMISS, by mailing a true copy, postage prepaid, to:

Joshua Hicks, Esq. Clark Vellis, Esq. Sean Lyttle, Esq. Brownstein Hyatt Farber Schreck, LLP 9210 Prototype Drive, Suite 250 Reno, NV 89521

Brandi Jensen, Fernley City Attorney Office of the City Attorney 595 Silver Lace Blvd. Fernley, NV 89408

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An Employee of the Office of the Attorney General

Case No. 66851 JA **647**

REC'D & FILED

2012 AUG 30 PM 4: 38

ALAN GLOVER

IN THE FIRST JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA IN AND FOR CARSON CITY

CITY OF FERNLEY, NEVADA, a Nevada municipal corporation,

Plaintiff,

VS.

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STATE OF NEVADA ex rel. THE NEVADA DEPARTMENT OF TAXATION; THE HONORABLE KATE MARSHALL, in her official capacity as TREASURER OF THE STATE OF NEVADA; and DOES 1-20, inclusive,

Defendants.

Case No. 12 OC 00168 1B Dept. No. 1

ORDER GRANTING NEVADA LEGISLATURE'S MOTION TO INTERVENE

This case involves a constitutional challenge by Plaintiff City of Fernley (Fernley) to Nevada's consolidated tax system or C-Tax system codified in NRS 360.600-360.740. Fernley pleads federal constitutional claims and state constitutional claims and alleges that the C-Tax system, on its face and as applied, is invalid, unenforceable or unconstitutional. Fernley prays for money damages and declaratory and injunctive relief against the State of Nevada, the Department of Taxation, and the State Treasurer acting in her official capacity (collectively the State Defendants).

The Legislature moves to intervene in this action under NRCP 24 and NRS 218F.720. The State Defendants filed a notice of non-opposition to the Legislature's motion. Fernley filed an opposition to the Legislature's motion, and the Legislature filed a reply.

The Legislature asserts that it qualifies for intervention as of right under NRCP 24(a)(1) and NRS 218F.720 because the statute confers an unconditional right to intervene and the statutory requirements for intervention have been met. The Legislature also asserts that it qualifies for intervention as of right under NRCP 24(a)(2) because its interests are not adequately represented by the existing parties. Finally, the Legislature asserts that even if it does not qualify for intervention as of right under NRCP 24(a)(1) and NRCP 24(a)(2), the Court should exercise its discretion and allow the Legislature to intervene under the standards for permissive intervention set forth in NRCP 24(b).

Having considered the arguments of the parties, the Court concludes that the Legislature qualifies for intervention as of right under NRCP 24(a)(1) and NRCP 24(a)(2), and even if the Legislature did not qualify for intervention as of right under those rules, the Court would grant the Legislature permissive intervention under NRCP 24(b). Therefore, good cause appearing, IT IS HEREBY ORDERED THAT the Legislature's Motion to Intervene is GRANTED.

This 30th day of August, 2012. DATED:

7. Cursel

19 Submitted by:

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KEVIN C. POWERS

Chief Litigation Counsel

Nevada Bar No. 6781

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Attorneys for the Legislature

CERTIFICATE OF MAILING I hereby certify that on the 30 day of August, 2012, I placed a copy of the 2 foregoing in the United States Mail, postage prepaid, addressed as follows: 3 4 Joshua Hicks, Esq. Clark Vellis, Esq. Sean Lyttle Brownstein Hyatt Farber Schreck, LLP 9210 Prototype Drive, Suite 250 Reno, NV 89521 7 Brandi Jensen, Esq. Office of the City Attorney 8 595 Silver Lace Boulevard 9 Fernley, NV 89408 Kevin Powers, Esq. Legislative Counsel Bureau 10 401 S. Carson Street 11 Carson City, NV 89701 12 Catherine Cortez Masto, Esq. Gina C. Session 13 Andrea Nichols 5420 Kietzke Lane, Suite 202 14 Reno, NV 89511 15 16 Law Clerk, Department One 17 . 18 19 20

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1	BRENDA J. ERDOES, Legislative Counsel Nevada Bar No. 3644	REC'D & FILED
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. 8		
9		COURT OF THE STATE OF NEVADA CARSON CITY
10		
11	CITY OF FERNLEY, NEVADA, a Nevada municipal corporation,	
12		Case No. 12 OC 00168 1B
13	Plaintiff,	Dept. No. 1
14	vs.	
	STATE OF NEVADA ex rel. THE NEVADA	
15	DEPARTMENT OF TAXATION; THE HONORABLE KATE MARSHALL, in her	
16	official capacity as TREASURER OF THE STATE OF NEVADA; and DOES 1-20,	
17	inclusive,	
18	Defendants.	
19		
20		OF ORDER GRANTING
21	NEVADA LEGISLATURE?	S MOTION TO INTERVENE
22		
		· .

NOTICE OF ENTRY OF ORDER

TO ALL PARTIES AND THEIR COUNSEL, please take notice that on the 30th day of August, 2012, the Court in the above-titled action entered an Order Granting Nevada Legislature's Motion to Intervene. A copy of the Order is attached hereto as Exhibit 1. DATED: This 4th day of September, 2012. 5 Respectfully submitted, **BRENDA J. ERDOES** Legislative Counsel 8

By: _

KEVIN C. POWERS

Chief Litigation Counsel Nevada Bar No. 6781 kpowers@lcb.state.nv.us

Attorneys for the Legislature

J. DANIEL YU

Principal Deputy Legislative Counsel Nevada Bar No. 10806 Dan.Yu@lcb.state.nv.us LEGISLATIVE COUNSEL BUREAU, LEGAL DIVISION 401 S. Carson Street Carson City, NV 89701 Tel: (775) 684-6830; Fax: (775) 684-6761

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<u>CERTIFICA</u>	ATE OF SERVICE
I hereby certify that I am an employee of t	he Nevada Legislative Counsel Bureau, Legal Division,
and that on the 4th day of September, 2012	, I served a true and correct copy of Notice of Entry of
Order Granting Nevada Legislature's Motion to	Intervene, by depositing the same in the United States
Mail, postage prepaid, and by electronic mail, dir	ected to the following:
JOSHUAJ, HICKS	CATHERINE CORTEZ MASTO
SEAN D. LYTTLE	Attorney General GINA C. SESSION
BROWNSTEIN HYATT FARBER SCHRECK, LLP 50 W. Liberty St., Suite 1030	Chief Deputy Attorney General ANDREA NICHOLS
Reno, NV 89501 ihicks@bhfs.com	Senior Deputy Attorney General OFFICE OF THE ATTORNEY GENERAL
cvellis@bhfs.com slyttle@bhfs.com	5420 Kietzke Ln., Suite 202 Reno, NV 89511
Attorneys for Plaintiff	anichols@ag.nv.gov Attorneys for Defendants Nevada Department
Cuy of A erniey, Ivevuiai	of Taxation and Kate Marshall, State Treasurer
BRANDI L. JENSEN	·
Fernley City Aftorney OFFICE OF THE CITY ATTORNEY	
	I hereby certify that I am an employee of the and that on the4th day of September, 2012. Order Granting Nevada Legislature's Motion to Mail, postage prepaid, and by electronic mail, dis JOSHUA J. HICKS CLARK V. VELLIS SEAN D. LYTTLE BROWNSTEIN HYATT FARBER SCHRECK, LLP 50 W. Liberty St., Suite 1030 Reno, NV 89501 hicks@bhfs.com cvellis@bhfs.com slyttle@bhfs.com Attorneys for Plaintiff City of Fernley, Nevada BRANDI L. JENSEN Fernley City Attorney

595 Silver Lace Blvd. Fernley, NV 89408 Attorneys for Plaintiff City of Fernley, Nevada

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An Employee of the Legislative Counsel Bureau

Exhibit 1

REC'D & FILED

2012 AUG 30 PM 4: 38

ALAN GLOVER
BY CLERK

IN THE FIRST JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA IN AND FOR CARSON CITY

CITY OF FERNLEY, NEVADA, a Nevada municipal corporation,

Plaintiff,

VS.

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STATE OF NEVADA ex rel. THE NEVADA DEPARTMENT OF TAXATION; THE HONORABLE KATE MARSHALL, in her official capacity as TREASURER OF THE STATE OF NEVADA; and DOES 1-20, inclusive;

Defendants.

Case No. 12 OC 00168 1B Dept. No. 1

ORDER GRANTING NEVADA LEGISLATURE'S MOTION TO INTERVENE

This case involves a constitutional challenge by Plaintiff City of Fernley (Fernley) to Nevada's consolidated tax system or C-Tax system codified in NRS 360.600-360.740. Fernley pleads federal constitutional claims and state constitutional claims and alleges that the C-Tax system, on its face and as applied, is invalid, unenforceable or unconstitutional. Fernley prays for money damages and declaratory and injunctive relief against the State of Nevada, the Department of Taxation, and the State Treasurer acting in her official capacity (collectively the State Defendants).

The Legislature moves to intervene in this action under NRCP 24 and NRS 218F.720. The State Defendants filed a notice of non-opposition to the Legislature's motion. Fernley filed an opposition to the Legislature's motion, and the Legislature filed a reply.

The Legislature asserts that it qualifies for intervention as of right under NRCP 24(a)(1) and NRS 218F.720 because the statute confers an unconditional right to intervene and the statutory requirements for intervention have been met. The Legislature also asserts that it qualifies for intervention as of right under NRCP 24(a)(2) because its interests are not adequately represented by the existing parties. Finally, the Legislature asserts that even if it does not qualify for intervention as of right under NRCP 24(a)(1) and NRCP 24(a)(2), the Court should exercise its discretion and allow the Legislature to intervene under the standards for permissive intervention set forth in NRCP 24(b).

Having considered the arguments of the parties, the Court concludes that the Legislature qualifies for intervention as of right under NRCP 24(a)(1) and NRCP 24(a)(2), and even if the Legislature did not qualify for intervention as of right under those rules, the Court would grant the Legislature permissive intervention under NRCP 24(b). Therefore, good cause appearing, IT IS HEREBY ORDERED THAT the Legislature's Motion to Intervene is GRANTED.

DATED; This 30th day of Ayus 7, 2012.

District Judge

Submitted by:

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KEVIN C. POWERS

Chief Litigation Counsel

Nevada Bar No. 6781

LEGISLATIVE COUNSEL BUREAU, LEGAL DIVISION

22 | 401 S. Carson Street

Carson City, NV 89701

Tel: (775) 684-6830; Fax: (775) 684-6761

kpowers@lcb.state.nv.us

Attorneys for the Legislature

CERTIFICATE OF MAILING I hereby certify that on the 30 day of August, 2012, I placed a copy of the 2 foregoing in the United States Mail, postage prepaid, addressed as follows: ż Joshua Hicks, Esq. Clark Vellis, Esq. Sean Lyttle 5 Brownstein Hyatt Farber Schreck, LLP 9210 Prototype Drive, Suite 250 Reno, NV 89521 7 Brandi Jensen, Esq. Office of the City Attorney 595 Silver Lace Boulevard 8 Fernley, NV 89408 Kevin Powers, Esq. Legislative Counsel Bureau 401 S. Carson Street 11 Carson City, NV 89701 12 Catherine Cortez Masto, Esq. Gina C. Session Andrea Nichols 5420 Kietzke Lane, Suite 202 13: 14 Reno, NV 89511

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17:

Law Clerk, Department One

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Joshua J. Hicks, Nevada Bar No. 6679 1 Clark V. Vellis, Nevada Bar No. 5533 2 Sean D. Lyttle, Nevada Bar No. 11640 BROWNSTEIN HYATT FARBER SCHRECK, 3 50 West Liberty Street, Suite 1030 Reno, Nevada 89501 4 Telephone: 775-622-9450 5 Facsimile: 775-622-9554 Email: jhicks@bhfs.com 6 Email: cvellis@bhfs.com Email: slyttle@bhfs.com 7 Brandi L. Jensen, Nevada Bar No. 8509 8 Fernley City Attorney OFFICE OF THE CITY ATTORNEY 595 Silver Lace Blvd. Fernley, Nevada 89408 Attorneys for the City of Fernley, Nevada

REC'D & FILED

2012 SEP 18 PM 1:21

BY CLERK

IN THE FIRST JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA IN AND FOR CARSON CITY

CITY OF FERNLEY, NEVADA, a Case No.: 12 OC 00168 1B Nevada municipal corporation, Dept. No.: I

Plaintiff,

V

STATE OF NEVADA ex rel. THE NEVADA DEPARTMENT OF TAXATION; THE HONORABLE KATE MARSHALL, in her official capacity as TREASURER OF THE STATE OF NEVADA; and DOES 1-20, inclusive,

Defendants.

STIPULATION AND ORDER REGARDING JOINDER TO MOTION TO DISMISS

Plaintiff, the CITY OF FERNLEY, NEVADA ("Fernley"), by and through its counsel Brownstein Hyatt Farber Schreck, LLP; Defendants the STATE OF NEVADA ex rel. THE NEVADA DEPARTMENT OF TAXATION and THE HONORABLE KATE MARSHALL (the "State Defendants", by and through their counsel the Attorney General of the State of Nevada: and Case No. 60851

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Intervenor NEVADA LEGISLATURE (the "Legislature"; together with Fernley and the State 1 2 Defendants, the "Parties"), by and through its counsel the Legislative Counsel Bureau, hereby 3 stipulate and agree as follows: 4 The Parties stipulate and agree that the Legislature's Joinder to the State Defendants' 5 Motion to Dismiss shall henceforward be considered for purposes of the instant litigation the 6 Legislature's own Motion to Dismiss (the "Joinder-Motion to Dismiss"). Fernley shall have up to 7 and including September 28, 2012 to file an Opposition to the Legislature's Joinder-Motion to 8 Dismiss, and the Legislature shall have up to and including October 8, 2012 to file a Reply in 9 support of its Joinder-Motion to Dismiss. 10 The Parties further stipulate and agree that they consent to electronic service. DATED this 13th day of September, 2012. BROWNSTEIN HYATT FARBER SCHRECK Joshua J. Hicks, Nevada Bar No. 6679 Clark V. Vellis, Nevada Bar No. 5533 Sean D. Lyttle, Nevada Bar No. 11640 50 West Liberty Street, Suite 1030 Reno, Nevada 89501 Attorneys for Plaintiff the City of Fernley, NV Yday of September, 2012. DATED this NEVADA ATTORNEY GENERAL Catherine Cortez Masto, Attorney General Gina C. Sessions, Nevada Bar No. 5493 Andrea Nichols, 6436 100 North Carson Street Carson City, Nevada 89701 Attorneys for the State of Nevada and the Honorable Kate Marshall, Treasurer

DATED this 14th day of September, 2012. LEGISLATIVE COUNSEL BUREAU Brenda J. Erdoes, Nevada Bar No. 3644 Kevin C. Powers, Nevada Bar No. 6781 J. Daniel Yu, Nevada Bar No. 10806 401 South Carson Street Carson City, Nevada 89701 Attorneys for the Nevada Legislature

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BROWNSTEIN HYATT FARBER SCHRECK 50 West Liberty Street, Suite 1030 Reno, Nevada 89501 Telephone: 775-622-9450

ORDER

IT IS HEREBY ORDERED that the Legislature's Joinder to the State Defendants' Motion to Dismiss shall henceforward be considered for purposes of the instant litigation the Legislature's own Motion to Dismiss (the "Joinder-Motion to Dismiss"). Fernley shall have up to and including September 28, 2012 to file an Opposition to the Legislature's Joinder-Motion to Dismiss, and the Legislature shall have up to and including October 8, 2012 to file a Reply in support of its Joinder-Motion to Dismiss.

IT IS FURTHER ORDERED that the Parties consent to electronic service.

DATED this 18th day of September, 2012.

Kunll

Respectfully submitted by:

BROWNSTEIN HYATT FARBER SCHRECK

Joshua J. Hicks, Nevada Bar No. 6679 Clark V. Vellis, Nevada Bar No. 5533 Sean D. Lyttle, Esq., Bar No. 11640 50 West Liberty Street, Suite 1030 Reno, Nevada 89501 Telephone: (775) 622-9450 Facsimile: (775) 622-9554

Attorneys for the City of Fernley, Nevada

Case No. 66851 660 JA

CERTIFICATE OF MAILING

I hereby certify that on the May of September, 2012, I placed a copy of the foregoing in the United States Mail, postage prepaid, addressed as follows:

Joshua Hicks, et al. 50 West Liberty Street, Suite 1030 Reno, NV 89501

Andrea Nichols, et al. 100 North Carson Street Carson City, NV 89701

Kevin Powers, et al. 401 South Carson Street Carson City, NV 89701

> J. Scott Walker Law Clerk, Department One

.

IN THE SUPREME COURT OF THE STATE OF NEVADA

CITY OF FERNLEY, NEVADA, a Nevada municipal corporation,

Appellant,

VS.

THE STATE OF NEVADA ex rel. DEPARTMENT OF TAXATION; THE HONORABLE DAN SCHWARTZ, in his official capacity as TREASURER OF THE STATE OF NEVADA; and THE LEGISLATURE OF THE STATE OF NEVADA,

Respondents.

Supreme Court No.: 66851

District Court Case No.: 12 OC 00168 1B

JOINT APPENDIX VOLUME 3 PART 3

Filed By:

Joshua J. Hicks, Esq.
Nevada Bar No. 6678
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Attorneys for Appellant City of Fernley, Nevada

Volume	Document	Filed By	Date	Bates
Number		,		Stamp
				Number
1	Affidavit of Service Taxation	City of Fernley	07/02/12	17
1	Affidavit of Service Treasurer	City of Fernley	06/20/12	13-16
23	Amended Memorandum of Costs and	State of Nevada/Dept	10/09/15	4058-4177
	Disbursements	Taxation		
7	Answer	State of Nevada/Dept Tax/	02/01/13	1384-1389
		Treasurer		
7	Answer to Plaintiff's Complaint	Nevada Legislature	01/29/13	1378-1383
23	Case Appeal Statement	City of Fernley	11/07/14	4208-4212
1	Complaint	City of Fernley	06/06/12	1-12
21	Defendant Nevada Legislature's Reply in Support of its Motion for Summary Judgment	Nevada Legislature	07/25/14	3747-3768
21	Defendant's Opposition to Motion to Retax Costs and Reply to Opposition to Motion for Costs	State of Nevada/Dept Taxation	10/03/14	3863-3928
22	Defendant's Opposition to Motion to Retax Costs and Reply to Opposition to Motion for Costs (Cont.)	State of Nevada/Dept Taxation	10/03/14	3929-3947
1	Exhibits to Joinder in Motion to Dismiss	Nevada Legislature	08/16/12	104-220
2	Exhibits to Joinder in Motion to Dismiss (Cont.)	Nevada Legislature	08/16/12	221-332
1	Joinder in Motion to Dismiss	Nevada Legislature	08/16/12	62-103
7	Joinder in Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	Nevada Legislature	05/06/14	1421-1423
21	Memorandum of Costs and Disbursements	State of Nevada/Dept Taxation	09/19/14	3788-3793
21	Motion for Costs	State of Nevada/Dept Taxation	09/19/14	3776-3788
12	Motion for Partial Reconsideration and	City of Fernley	06/18/14	2005-2045
	Rehearing of the Court's June 6, 2014 Order			
7	Motion for Summary Judgment	City of Fernley	06/13/14	1458-1512
8	Motion for Summary Judgment (Cont.)	City of Fernley	06/13/14	1513-1732
9	Motion for Summary Judgment (Cont.)	City of Fernley	06/13/14	1733-1916
10	Motion for Summary Judgment (Cont.)	City of Fernley	06/13/14	1917-1948
11	Motion for Summary Judgment (Cont.)	City of Fernley	06/13/14	1949-2004
1	Motion to Dismiss	State of Nevada/Dept Tax/ Treasurer	08/03/12	41-58
1	Motion to Intervene	Nevada Legislature	08/03/12	18-40
21	Motion to Retax Costs and Opposition to Motion for Costs	City of Fernley	09/24/14	3794-3845
7	Nevada Department of Taxation and Nevada	State of Nevada/Dept Tax/	05/05/14	1414-1420
	Treasurer's Renewal of Motion to Dismiss	Treasurer	05/00/44	4400 440=
7	Nevada Department of Taxation and Nevada Treasurer's Reply to Response to Renewal of Motion to Dismiss	State of Nevada/Dept Tax/ Treasurer	05/23/14	1433-1437
12	Nevada Department of Taxation's Opposition to Plaintiff's Motion for Summary Judgment	State of Nevada/Dept Taxation	07/11/14	2053-2224
13	Nevada Department of Taxation's Opposition to	State of Nevada/Dept	07/11/14	2225-2353
	Plaintiff's Motion for Summary Judgment (Cont.)	Taxation		

Volume Number	Document	Filed By	Date	Bates Stamp Number
23	Notice of Appeal	City of Fernley	11/07/14	4205-4207
22	Notice of Entry of Order	Nevada Legislature	10/08/14	4001-4057
23	Notice of Entry of Order	State of Nevada/Dept	10/17/14	4195-4204
7	Notice of Entry of Order Denying City of Fernley's Motion for Reconsideration of Order Dated November 13, 2012	State of Nevada/Dept Tax/ Treasurer	12/19/12	1364-1370
7	Notice of Entry of Order Granting A Continuance to Complete Discovery	City of Fernley	10/19/12	1344-1350
3	Notice of Entry of Order Granting Nevada Legislature's Motion to Intervene	Nevada Legislature	09/04/12	651-657
7	Notice of Entry of Order on Defendant's Motion for Extensions of Time to File Answer	State of Nevada/Dept Tax/ Treasurer	11/15/12	1354-1360
1	Notice of Non-Opposition to Legislature's Motion to Intervene	State of Nevada/Dept Tax/ Treasurer	08/06/12	59-61
2	Opposition to Motion to Dismiss and Motion for Continuance Pursuant to NRCP 56(F)	City of Fernley	08/20/12	331-441
3	Opposition to Motion to Dismiss and Motion for Continuance Pursuant to NRCP 56(F) (Cont.)	City of Fernley	08/20/12	442-625
2	Opposition to Motion to Nevada Legislature's Motion to Intervene	City of Fernley	08/20/12	324-330
13	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	City of Fernley	07/11/14	2354-2445
14	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss (Cont.)	City of Fernley	07/11/14	2446-2665
15	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss (Cont.)	City of Fernley	07/11/14	2666-2819
16	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss (Cont.)	City of Fernley	07/11/14	2820-2851
17	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss (Cont.)	City of Fernley	07/11/14	2852-2899
4	Opposition to Nevada Legislature's Joinder in Motion to Dismiss	City of Fernley	09/28/12	662-881
5	Opposition to Nevada Legislature's Joinder in Motion to Dismiss (Cont.)	City of Fernley	09/28/12	882-1101
6	Opposition to Nevada Legislature's Joinder in Motion to Dismiss (Cont.)	City of Fernley	09/28/12	1102-1316
17	Opposition to Nevada Legislature's Joinder in Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	City of Fernley	07/11/14	2900-2941
20	Opposition to Plaintiff's Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order	Nevada Legislature	07/11/14	3586-3582

Volume	Document	Filed By	Date	Bates
Number				Stamp Number
12	Opposition to Plaintiff's Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order and Countermotion for Order Dismissing Nevada Department of Taxation	State of Nevada/Dept Tax/ Treasurer	07/11/14	2049-2052
17	Opposition to Plaintiff's Motion for Summary Judgment	Nevada Legislature	07/11/14	2942-3071
18	Opposition to Plaintiff's Motion for Summary Judgment (Cont.)	Nevada Legislature	07/11/14	3072-3292
19	Opposition to Plaintiff's Motion for Summary Judgment (Cont.)	Nevada Legislature	07/11/14	3292-3512
20	Opposition to Plaintiff's Motion for Summary Judgment (Cont.)	Nevada Legislature	07/11/14	3515-3567
7	Order (Converting Motion to Dismiss to Motion for Summary Judgment, Setting Briefing Schedule and Dismissing Treasurer)	First Judicial District Court	06/06/14	1451-1457
22	Order and Judgment	First Judicial District Court	10/06/14	3948-4000
7	Order Denying City of Fernley's Motion for Reconsideration of Order Dated November 13, 2012	First Judicial District Court	12/17/12	1361-1363
7	Order Granting A Continuance to Complete Discovery	First Judicial District Court	10/15/12	1341-1343
7	Order Granting in Part and Denying in Part Petition for Writ of Mandamus	Nevada Supreme Court	01/25/13	1373-1377
23	Order Granting Nevada Department of Taxation's Motion for Costs	First Judicial District Court	10/15/14	4190-4194
3	Order Granting Nevada Legislature's Motion to Intervene	First Judicial District Court	08/30/12	648-650
7	Order on Defendant's Motion for Extensions of Time to File Answer	First Judicial District Court	11/13/12	1351-1353
7	Order Pursuant to Writ of Mandamus	First Judicial District Court	02/22/13	1390-1392
21	Order Vacating Trial	First Judicial District Court	09/03/14	3773-3775
23	Plaintiff's Motion to Strike, or Alternatively, Motion to Retax Costs	City of Fernley	10/14/14	4178-4189
21	Plaintiff's Objections to Nevada Legislature's Proposed Order and Request to Submit Proposed Order and Judgment	City of Fernley	10/02/14	3846-3862
7	Pretrial Order	First Judicial District Court	10/10/13	1393-1399
7	Reply Concerning Joinder in Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	Nevada Legislature	05/27/14	1438-1450
7	Reply in Support of Joinder in Motion to Dismiss	Nevada Legislature	10/08/12	1317-1340
3	Reply in Support of Motion to Intervene	Nevada Legislature	08/24/12	626-635
21	Reply in Support of Plaintiff's Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order as to Defendant Nevada Legislature	City of Fernley	07/25/14	3709-3746

Volume	Document	Filed By	Date	Bates
Number		-		Stamp Number
20	Reply in Support of Plaintiff's Motion for Summary Judgment Against Defendants Nevada Department of Taxation and Nevada Treasurer	City of Fernley	07/25/14	3674-3708
20	Reply in Support of Plaintiff's Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order as to Defendant's Nevada Department of Taxation and Nevada Treasurer; Plaintiff's Opposition to Countermotion for Order Dismissing Nevada Department of Taxation	City of Fernley	07/25/14	3641-3673
20	Reply in Support of Plaintiff's Motion for Summary Judgment Against Defendant Nevada Legislature	City of Fernley	07/25/14	3606-3640
21	Reply to Opposition to Countermotion for Order Dismissing Nevada Department of Taxation	State of Nevada/Dept Taxation	08/01/14	3769-3772
3	Reply to Opposition to Motion to Dismiss	State of Nevada/Dept Tax/ Treasurer	08/27/12	636-647
20	Reply to Plaintiff's Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	State of Nevada/Dept Taxation	07/25/14	3583-3605
7	Response to Nevada Department of Taxation	City of Fernley	05/16/14	1424-1432
7	Second Stipulation and Order Regarding Change of Briefing Schedule	Parties/First Judicial District Court	03/17/14	1406-1409
7	Stipulation and Order for an Extension of Time to File Responses to Discovery Requests; Extend Certain Discovery Deadlines and Extend Time to File Dispositive Motions	Parties/First Judicial District Court	04/11/14	1410-1413
7	Stipulation and Order Regarding Change of Briefing Schedule and Plaintiff's Response to Defendant's Motion to Strike Plaintiff's Jury Demand	Parties/First Judicial District Court	02/19/14	1403-1405
12	Stipulation and Order Regarding Change of Briefing Schedule and Setting Hearing for Oral Argument	Parties/First Judicial District Court	06/25/14	2046-2048
7	Stipulation and Order Regarding Defendant's Motion to Strike Plaintiff's Jury Demand	Parties/First Judicial District Court	10/23/13	1400-1402
3	Stipulation and Order Regarding Joinder to Motion to Dismiss	Parties/First Judicial District Court	09/18/12	658-661
23	Transcript of Hearing	Court Reporter	01/07/15	4213-4267
7	Writ of Mandamus	Nevada Supreme Court	01/25/13	1371-1372

Table 3-Second Tier: 23 of 40

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

Source: Department of Taxation (Amounts Shown in Millions)

	FY 1999	EV 2000	EV 2004	2000/1									
Special Districts		7 7 7000	r 1 2001	rr zuuz	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Lander Hospital District Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate Difference as a % of Base Estimate	\$0.496	\$0.494 -0.3%	\$0.495 0.1%	\$0.499 0.9%	\$0.494 -1.0%	\$0.494	\$0.566.	\$0.612 8.1%	\$0.719	\$0.686 -4.6%	\$0.732 6.8%	\$0.713	\$0.644
Lander County Summary Enterprise Districts - Total % Change: FY to FY Local Governments - Total	\$0.004	\$0.004	\$0.004 0.0%	\$0.004	\$0.004	\$0.004	\$0.004 .0.0%	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004
% Change: FY to FY	\$4.7 21	\$2.712 -0.3%	\$2.715 0.1%	\$2,739	\$2.713 -1.0%	\$2.713	\$3.165	\$3.336	\$3.931	\$3.758	\$4.022	\$3.921	\$3.537
Special Districts - Total % Change: FY to FY ,	\$0.496	\$0.494 -0.3%	\$0.495	\$0.499	\$0.494	\$0.494	\$0.566	\$0.612	\$0.719	\$0.686	\$0.732	\$0.713	\$0.644
Lander County - Total All Entities % Change: FY to FY	\$3.220	\$3.209	\$3.214	\$3.242 0.9%	\$3.211	\$3.211	\$3.735	\$3.952	\$4.653 17.8%	\$4.447	\$4.758 7.0%	\$4.637 -2.5%	-9.7% \$4.184 -9.8%

Case No. 66851 JA **553** Prepared by the Fiscal Analysis Division

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

Source: Department of Taxation (Amounts Shown in Millions)

011		-8:1%	0.144 -8.1%	-8.1%	0.046	-8.1%
EV 2011		. #		, Ω ,	↔	69
FY 2010		\$1.393.	\$0.156.	\$0.024	\$0.043	\$0.057
FY 2009		\$1.472	\$0.163	\$0.025 -1.3%	\$0.045 -0.9%	\$0.062.
FY 2008		\$1.478	\$0.165	\$0.025	\$0.045 1.4%	\$0.067 1.8%
FY 2007		\$1.460	\$0.163 -0.1%	\$0.025 -0.4%	\$0.045° 0.2%	\$0.060
FY 2006		\$1.456 8.0%	\$0.163 6.3%	\$0.025 5.2%	\$0.045	\$0.060 10.6%
FY 2005		\$1.348. 7.6%	\$0.154 9.0%	\$0.024 8.4%	\$0.042 5.1%	\$0.054 5.1%
FY 2004		41.252	\$0.141 0.8%	\$0.022	\$0.040	1.9%
FY 2003		\$1,239	\$0.140.	\$0.027	\$0.040 -0.1%	-1,2%
FY 2002		81.232	\$0.138 8.1%	\$0.021. 10.5%	\$0.040	8.5%
FY 2001	,	1.1%	\$0,128	\$0.019.	\$0.035	1.1%
FY 2000		\$1.128. 4.7%	\$0.127 5.0%	5.4%	\$0.035 6.0%	5.5%
FY 1999		\$1.078	\$0.121	#0.018	\$0.033	\$0.044
VEW.	stricts	tooln County Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual	Difference as a % of Base Estimate Callente Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate	Difference as a % of Base Estimate amo Total: (Base Actual + Excess Actual). % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate	Difference as a % of Base Estimate maca Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate	Difference as a % of Base Estimate Pioche Total: (Base Actual + Excess Actual) Rase Estimate per NRS 360.680 Excess Actual Base Actual les Base Estimate COMMerence as a % of Base Estimate
VEWITOO IN TOOM I	Enterprise Districts None	Local Governments Lincoln County Total: (Base Actual + E % Change: FY to FY Base Estimate per NR Excess Actual Base Actual last Base	Difference as a % of B. Callente Total: (Base Actual + E % Change: FY to FY Base Estimate per NR: Excess Actual Base Actual	Difference as a % of B Alamo Total: (Base Actual + E % Change: FY to FY Base Estimate per NR Excess Actual Base Actual	Panaca Total: (Base Actual + B % Change: FY to FY Base Estimate per NR Excess Actual Base Actual less Base	Difference as a % of B Pioche Total: (Base Actual.+ E & Change: FY to FY Excess Actual Base Actual less Base C Ofference as a % of B C P C P C P C P C P C P C P C P C P C

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

Source: Department of Taxation (Amounts Shown in Millions)

					[
FY 2011	\$0:135	\$0.051	\$0.029 -8.1%	NA	\$1.53	\$0.215	\$1:754
FY 2010	\$0.147	\$0:055 4.6%	-6.0%	NA	\$1.674	\$0.234	\$1.907
FY 2009	\$0.155	\$0.058	\$0.033	NA	\$1.767	\$0.246	\$2.013
FY 2008	\$0.156	\$0.059	\$0.033	N/A	\$1.774	\$0.248	\$2.022
FY 2007	\$0.154	\$0.058	\$0.033	NA	\$1.753 0.2%	\$0.245	\$1.998
FY 2006	\$0.154 6.2%	\$0.058	\$0.033 6.6%	N/A	\$1.749	\$0.245 5.6%	\$1.993 7.6%
FY 2005	\$0.145	\$0.056	\$0.031	N/A	\$1.621 7.6%	\$0.232 9.9%	\$1,852 7.9%
FY 2004	\$0.133 1.2%	.50.050 0.8%	\$0.028 1.6%	N/A	\$1.506 1.1%	\$0.211 1.2%	\$1:717
FY 2003	\$0.131 0.9%	\$0.050 0.5%	\$0.028	N/A	\$1.490 0.5%	\$0.209	\$1.699 0.6%
FY 2002	\$0.130 7.9%	\$0.050	\$0.028	N/A	\$1.482 8.2%	\$0.207 8.2%	81.689 8.2%
FY 2001	\$0.120	\$0.045	\$0.026	NA	\$1.370 1.1%	\$0.191 1.1%	\$1.561· 1.1%
FY 2000	\$0.119 4.6%	\$0.045	\$0.025.	N/A	\$1.355 4.8%	\$0.189 4.6%	\$1.544
FY 1999	\$0.114	\$0.043	\$0.024	N/A	\$1.293	\$0.181	\$1.474
Special Districts	Lincoln County Hospital District Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual	Base Actual less Base Estimate Difference as a % of Base Estimate Pahranagat Valley Fire Protection District Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360,680 Excess Actual	Base Actual less Base Estimate Difference as a % of Base Estimate Pioche Fire Protection District Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate Difference as a % of Base Estimate	Lincoln County Summary Enterprise Districts - Total % Change: FY to FY	% Change: FY to FY	% Change: FY to FY	## Change: FY to FY

Table 3-Second Tier: 25 of 40

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L TABLE 3 - SECOND TIER

Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations
Source: Department of Taxation
(Amounts Shown in Millions)

	FY 1999	EV 2000	EV 2004	EV 2000	2000	1, 200							
LYON COUNTY		1 2000	11 2001	L1 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Enterprise Districts Stagecoach GID Willowcreek GID	\$0.019	\$0.019	\$0.019	\$0.019	\$0.019	\$0.019	\$0.019	\$0.019	\$0.019	\$0.019	\$0.019	\$0.019	\$0.019
Local Governments Lyon County Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual	\$8.257	\$8.722 5.6%		\$10.236	\$10.892 6.4%	\$11.788 8.2%	\$13.323 13.0%	\$15.122 13.5%	\$15.553	\$16.165		\$14.777 -6.8%	\$13.157
Base Actual less Base Estimate Difference as a % of Base Estimate Yerington Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360,680 Excess Actual	\$0.238	\$0.252 5.5%	\$0.272	\$0.288	\$0.295 2.6%	50.301	· . \$0.295 -1.9%	\$0:305 3.5%	\$0.342	\$0:370	\$0.384	\$0.386	\$0.371
Base Actual less Base Estimate Difference as a % of Base Estimate Femley Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual Base Actual Base Actual Base Actual	\$0.086	\$0.091 6.0%	\$0.100. 9.4%	\$0.111	\$0.122 10.1%	\$0:137. 12.8%	\$0:162 18.0%	\$0.189 16.6%	\$0.187	\$0.198 6.1%	\$0.186 -6.5%	\$0.171 -8.0%	\$0.143
Special Districts Carson-Truckee Water Conservancy Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate	\$0.006	\$0.006	\$0.007 8.3%	\$0.007	.80.008 5.3%	6.3% 6.3%	%0.6 600.0\$	\$0.010 11.9%	\$0.010; 1.7%	\$0.011. 5.3%	\$0.011	\$0.010	\$0.009
 												,	

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Table 3-Second Tier: 27 of 40

TABLE 3 - SECOND TIER
Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations
Source: Department of Taxation
(Amounts Shown in Millions)

EV 2044	\$0.481.	\$0.07:	\$0.061	\$0.135	\$0.083 -6.8%
EV 2040	\$0.522	\$0.071	\$0.062	\$0.153 -6.2%	\$0.089
EY 2009	\$0.562	\$0.072	\$0.063	\$0.163	\$0.091
FY 2008	\$0,558	\$0.069	\$0.060	\$0.167	\$0.089
FY 2007	\$0.536	\$0.065	\$0.058	\$0.158 0.4%	\$0.079
FY 2006	\$0.506	\$0.061	\$0.053	\$0.157	\$0.075
FY 2005	\$0.456	\$0.059 0.2%	\$0.051	\$0.140	\$0.070
FY 2004	\$0.416	\$0.058	\$0.051	\$0.130	\$0.069 4.3%
FY 2003	\$0,396 3.6%	\$0.057 2.0%	\$0.050	\$0.121	\$0.066 4.0%
FY 2002	\$0,383 6.7%	\$0.056 6.1%	\$0.049 5.9%	\$0.112 9.2%	\$0.064 6.9%
FY 2001	\$0.359 8.1%	\$0.053	\$0.046 8.0%	\$0.103	\$0.060. 8.1%
FY 2000	\$0.332	\$0.049	\$0.043	\$0.094 5.7%	. 60.055.
FY 1999	\$0.315	\$0.046	\$0.041	\$0.089	\$0.052
i	Central Lyon Fire Protection Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual	Base Actual less Base Estimate Difference as a % of Base Estimate Mason Valley Fire Protection Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual	Base Actual less Base Estimate Difference as a % of Base Estimate Mason Valley Mosquito Abatement Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual	Dase Actual less base Estimate Difference as a % of Base Estimate North Lyon Fire Protection Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360,680 Excess Actual Base Actual	Difference as a % of Base Estimate Silver Springs Stagecoach Hospital Total: (Base Adtual, + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate Difference as a % of Base Estimate

Prepared by the Fiscal Analysis Division

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

Source: Department of Taxation (Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	EV 2005	EV 2008	EV 2007	EV 2000	TV 2000	10000	7,700,71
Smith Valley Fire Protection						1		7	7007	1 7 7000	r i 2003	F1 2010	FY 2011
Total: (Base Actual + Excess Actual)	\$0.033	\$0.035	\$0,037	\$0.040	\$0.041	\$0.043	\$0.045	\$0.053	80.04	020.00	000	, E	
% Change: FY to FY		5,4%		%9 9	%0 0		700 4	44.000	90.09			ccn'ne	790.0¢
Base Estimate per NRS 360.680				,	2	P P	0.0	5.5.1	8.7%	% ?	0,0 %	4. %	-6.5%
· Excess Actual													
Base Actual less Base Estimate								-	,				
Difference as a % of Base Estimate							,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					and any	
South Lyon Hospital District						- Ca	,,,,,						
Total: (Base Actual + Excess Actual)	\$0:168	\$0.177		\$0.191	40.007	0,00	, v			: 1			4
% Change: FY to FY			٠.	70°C G	707.04	200.00			\$0.248	\$0.256	✐		\$0,25
Base Estimate per NRS 360.680					6/7"	0,000	0.4%	0/7/0	3%	3.2%	2.5%	-1.4%	-2.6%]
Excess Actual					ı								
Base Actual less Base Estimate									•	0 0 00 0			
Difference as a % of Base Estimate													
Lyon County Summary													
Enterprise Districts - Total	\$0.021	\$0.021	\$0.021	\$0.021	\$0 D2	\$0.03	60	ć	Š	Č	Č	(
% Change: FY to FY		%00		7000	/80 0	•	70.0	120.04	120.04	\$0.0Z1	#0.021	\$0.0Z1	\$0.021
Local Governments - Total	\$8 582	#0 0g	Ð	2000	0.070	1	0.0%	0.U%	0.0%	0.0%	0.0%	0.0%	0.0%
% Change: EV to EV	7	000	ř	7	012.114	\$12.227	\$13.780	\$15.616	\$16.082	\$16.734	\$16.428	\$15.333	\$13.672
Cross District Table		5.6%	ļ	8.1%	6.3%	8.1%	12.7%	13.3%	3.0%	4.1%	-1.8%	-6.7%	-10.8%
	\$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
70 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%
LYON County - I otal All Entitles	\$9.353	\$9.877	\$10.713	\$11.569	\$12.277	\$13,237	\$14,846	\$16.785	\$17.316	\$18,024	\$17.731	\$16.578	\$14 836
% Change: FY to FY		2.6%	8.5%	8.0%	6.1%	7.8%	12.2%	13.1%	3.0%	70 V		701 0	,
								10.1.01	0,770	1.1 /0		20.0	8001

Table 3-Second Tier: 29 of 40

Prepared by the Fiscal Analysis Division

TABLE 3 - SECOND TIER
Second-Tier GTX Distribution by Entity: Total, Base and Excess Allocations
Source: Department of Taxation

Source: Department of Taxatt (Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	EV 2006	EV 2007	EV 2008	EV 2000	TV 2040	17,0044
MINERAL COUNTY Enterprise Districts None										7	7.1.7.003		11 201
Local Governments Mineral County Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual Base Actual less Base Estimate Difference as a % of Base Estimate	\$2.120	1.3%	-3.2%	1.1%	\$2,126 1.1%	\$2.135	1.8%	\$2.259 3.9%	\$2.316 2.5%	\$2.331 0.7%	\$2.333.	\$2:215 -5.1%	\$2.019 -8.9%
Special Districts Mineral County Hospital District Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate Difference as a % of Base Estimate	\$0.124	\$0.125. 1.3%	\$0.121 -3.2%	\$0.123	\$0.124	\$0.125 0.4%	\$0.127 1.8%	\$0:132. 3.9%	\$0.135	\$0.136 0.7%	\$0.136 0.1%	\$0.129 -5.1%	\$0.118 -8.9%
Mineral County Summary Enferprise Districts - Total % Change: FY to FY	N/A		N/A	N/A	N/A	N/A	NA	NA	N/A	N/A	N/A	N.A	N/A
Local Governments - Total % Change: FY to FY	\$2.120	\$2.148 1.3%	\$2.080 -3.2%	\$2,103 1,1%	\$2.126 1.1%	\$2.135 0.4%	\$2,175	\$2.259	\$2.316	\$2.331	\$2.333	\$2.215	\$2.019
Special Districts - Total % Change: FY to FY	\$0.124	\$0.125 1.3%	\$0.121	\$0.123	\$0,124	\$0.125	\$0.127	\$0.132	\$0,135	\$0.136	\$0.136	\$0.129	\$0.11
Mineral County - Total All Entities % Change: FY to FY	\$2.244	\$2,273. 1.3%	\$2.201 -3.2%	\$2.226 1:1%	\$2.250 1.1%	\$2:260. 0.4%	\$2.301	\$2:390	\$2.451	\$2.468 0.7%	\$2.470	\$2:345	\$2.137
												07:10	2.5

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ু TABLE 3 - SECOND TIER ৩ Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations

Source: Department of Taxation (Amounts Shown in Millions)

) ^į			<i>[</i>	
EV 2044	110711	\$11.026 13.5%	\$0.087	\$0.108 13.4%	\$0.356	\$0.005
EV 2040	1 2010	\$9:717 -9.9%	\$0.077	\$0.095	\$0.317	\$0.004 -9.6%
EV 2009		\$10.782	\$0.084	\$0:105 -9.3%	\$0.347 -8.2%	\$0.005
FY 2008		\$12.037 -10.8%	\$0.091	\$0.116	\$0.378	\$0,005 -10.0%
FY 2007		\$13.495 6.0%	\$0.103	\$0.130	\$0.418 9.4%	3.9% 3.9%
FY 2006		\$12.728 9.6%	\$0.098 25.8%	\$0.124	\$0.382	\$0.005. 18.0%
FY 2005		\$11.614 14.9%	\$0.078 11.9%	\$0.107. 18.4%	\$0.314	\$0.005 15,1%
FY 2004		\$10,108 9.5%	\$0.069	\$0.090	\$0.285 1.6%	3.5%
FY 2003		\$9.234	\$0.069	\$0.086	\$0.280	2.0%
FY 2002		\$8.796	\$0.068	\$0.086 5.6%	\$0.28/1	\$0.004
FY 2001		\$8.348 9.4%	\$0.066. 9.0%	\$0.081. 8.6%	\$0.269 8.1%	7.8%
FY 2000		\$7.627	\$0.060° 5.5%	\$0.075 5.4%	\$0.249. 5.6%	50.003
FY 1999		\$7.181	\$0.057	\$0.070	\$0.236	\$0.003
		s Actual) 680	ate stimate s Actual) .680 ate	stimate ; Actual). 680 ate	stimate , Actual) 680 afe	stimate Actual) 680 ate
	ricts	ical Governments 6 County 7ofal: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual	base Actual less base Estimate Difference as a % of Base Estimate abbs Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual	Difference as a % of Base Estimate nargosa Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual	Difference as a % of Base Estimate safty Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate	Difference as a % of Base Estimate anhattan Total: (Base Actual + Excess Actual) Rese Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate Reference as a % of Base Estimate
NIVE COLINITY	None	Local Governments Nye County Total: (Base Actual + E % Change: FY to FY Base Estimate per NR Excess Actual	Difference as a % of Bas Gabbs Total: (Base Actual ** Exx % Change: FY to FY Base Estimate per NRS (Excess Actual Base Actual	Amargosa Total: (Base Actual + E % Change: FY to FY Base Estimate per NRS Excess Actual Base Actual	Difference as a % of B Beatty Total: (Base Actual + E % Change: FY to FY Base Estimate per NR Excess Actual Base Actual less Base	Difference as a % of Base Estimate Manhattan Total: (Base Actual + Excess Actual) % Change: FY to FY Excess Actual Excess Actual Base Actual less Base Estimate Characterance as a % of Base Estimate

Table 3-Second Tier: 31 of 40

Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations Source: Department of Taxation (Amounts Shown in Millions) TABLE 3 - SECOND TIER

						_
FY 2011	\$0.715	\$0.23 12:7%	\$0.298 12.6%	\$0.009	\$0.006	
FY 2010	\$0.628	\$0.212 -8.6%	\$0:265	\$0.008	\$0.005 -8.5%	
FY 2009	\$0.699	\$0.232	\$0,290 -8.1%	\$0.008 -9.6%	\$0.006 -8.5%	
FY 2008	\$0.786	\$0.251 -9.6%	\$0.316 -10.3%	\$0.009	\$0.006	
FY 2007	\$0.884 6.0%	\$0.278	\$0.352 6.0%	\$0.010	\$0.00\$ 7.00.8	
FY 2006	\$0.834	\$0.265	\$0.332 24.2%	\$0.010.	\$0.007	
FY 2005	\$0.816 16.6%	\$0.215	\$0.267 11.6%	\$0.009 24.5%	\$0.005	
FY 2004	\$0.699 13.7%	\$0.203	\$0.239	\$0.007	\$0,005	
FY 2003	\$0.615 7.3%	\$0.194 1.4%	\$0.238	\$0.007	\$0.005 -0.3%	
FY 2002	\$0.573 5.3%	\$0.191 5.3%	\$0.237 5.9%	\$0.007 5.1%	\$0.005	
FY 2001	\$0.544.	- \$0.182 9.4%	\$0.224. 7.8%	\$0.006	\$0.005 8.1%	
FY 2000	\$0,493	\$0.166 6.2%	\$0.208 6.3%	\$0.006	\$0.004 5.6%	
FY 1999	\$0.464	\$0.157	\$0.196	\$0.006	\$0.004	
	2,		: :	·		
	Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360,680 Excess Actual	Base Actual less Base Estimate Difference as a % of Base Estimate bund Mountain Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual	base Actual less base Estimate Difference as a % of Base Estimate mopah Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360,680 Excess Actual Base Actual Base Actual	necial Districts nargosa Library District Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual	Base Actual less Base Estimate Difference as al % of Base Estimate auty Library District Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Estimate Base Actual Base Actual less Base Estimate Difference as al % of Base Estimate	
Pahrima	Total: (Base A % Change: F Base Estimate	Base Actual le Difference as a Round Mountain Total: (Base A % Change: F Base Estimate Excess Actual	Difference as a Tonopah Total: (Base A % Change: F Base Estimate Excess Actual le Base Actual le Difference as a	Special Districts Amargosa Library District Total: (Base Actual + E % Change: FY to FY Base Estimate per NRS Excess Actual	Base Actual less Bar Difference as al % of Beatty Library District Total: (Base Actual % Change: FY to Base Estimate per Excess Actual less Base Base Actual less Base Base Actual less Base Actual less Base Actual less Base Base Base Base Base Base Base B	No. 66851 561 177

Prepared by the Fiscal Analysis Division

Table 3-Second Tier: 32 of 40

TABLE 3 - SECOND TIER

Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations
Source: Department of Taxation
(Amounts Shown in Millions)

2		 	'\ %	φ %	4 %	7
EV 2011		. `	\$0.097 13.3%	\$0.056 13.3%	\$0.024 12.6%	
FY 2010			\$0.085 -9.7%	\$0.050	- \$0.021 -8.6%	
FY 2009			\$0.094	\$0.055	\$0.023 -8.2%	_
FY 2008			\$0.105 -10.5%	\$0.062 -10.5%	\$0.025 -10.9%	
FY 2007			\$0.118	\$0.069 5.3%	\$0.028 4.8%	
FY 2006	: : :	\$0.077 12.2%	\$0.112 12.2%	\$0.065	\$0.027 22.9%	-
FY 2005		\$0.069 14.2%	\$0.099 14.2%	\$0.058	\$0.022. 5.8%	
FY 2004		\$0.060 8.7%	\$0.087	\$0.051 8.7%	\$0.021 7.7%	-
FY 2003		\$0.055	\$0.080 4.0%	\$0.047	\$0.019	
FY 2002		\$0.053 5.6%	\$0.077	5.6%	\$0.019	
FY 2001		9.1%	\$0.073	\$0.043	8.8%	
FY 2000	\$0.012	\$0.046 6.1%	\$0.067	\$0.039.	5.8%	
FY 1999	\$0,147	\$0.044	\$0.063	\$0.037.	\$0.016	
				:		
	e Hospital Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate Difference as a % of Base Estimate Intump Community Hospital	Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate Difference as a % of Base Estimate	hrump Library District Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate	Difference as a % of Base Estimate Infurmy Swimming Pool GID Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual Base Actual	Difference as a % of Base Estimate Smoky Valley Library District Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate Difference as a % of Base Estimate	
	Nye Hospital Total: (Base Actual + Excess Ac % Change: FY to FY Base Estimate per NRS 360.686 Excess Actual Base Actual Base Actual less Base Estimate Difference as a % of Base Estimate Pahrump Community Hospital	Total: (Base Actual + Excess Ace % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate Difference as a % of Base Estimate	Pahrump Library District Total: (Base Actual + Excess Ac % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate	Difference as a % of Base in Pahrump Swimming Pool GID Total: (Base Actual + Exces % Change: FY to FY Base Estimate per NRS 36 Excess Actual Rase Actual less Base Estimate Base Actual Rase Actual Rase Estimate Base Estimate Base Restantal Rase Actual Rase Restantal Rase Rase Restantal Rase Rase Restantal Rase Rase Rase Rase Rase Rase Rase Rase	Difference as a % of B. Smoky Valley Library Dis Total: (Base Actual + E % Change: FY to FY Base Estimate per NR: Excess Actual Base Actual less Base Difference as a % of B.	nse No. 66851 A 562

Table 3-Second Tier: 33 of 40

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

Source: Department of Taxation (Amounts Shown in Millions)

_		\ -		_					
- 1	\$0.002 12.5%	Ź		\$12,834	13.4%	\$0.194		ě	\$10.020
EV 2040		N/A		\$11.316	%8'6-	\$0.171	0 50	444 487	701.10
EV 2000	1 2	NA	,	\$12.543	-10.3%	\$0.189	70 00/	412 732	41.7.7
EV 2008	15.00	N/A		\$13,979	-10.8%	\$0.210	-40 E02	\$14.189	
EV 2007	\$0.003	N/A		\$15.665	6.1%	\$0.235	224 80%	\$15.900	
FY 2006	\$0.003	N/A		\$14,768	10.1%	\$0.300	13.5%		
FY 2005	1 /	N/A		\$13,414	14.7%	\$0.265	13.7%	\$13.679	7 7 100
FY 2004	\$0.002	NA		\$11.698	9.1%	\$0.233	8.2%	\$10.936 \$11.931	707 0
FY 2003	\$0.002	MA	701070	\$10.721	4.7%	\$0.215	3.5%	\$10.936	A .70%
FY 2002	\$0,002	NA	440.000	410.437	5.3%	\$0.208	5.5%	\$10.445	53%
FY 2001	\$0.002 8.5%	NA	40 740	017.0	.9.4%	\$0.197	2.3%	\$9.915	9.3%
FY 2000	\$0.002	N/A	\$8 880	2000	0.2%	\$0.193	-39.3%	\$9.075	4.5%
FY 1999	\$0,002	NA	\$8.363)		\$0.317		\$8.681	
	l onopan Library District Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate Difference as a % of Base Estimate	Nye County Summary Enterprise Districts - Total % Change: FY to FY	Local Governments - Total	% Change: FY to FY	Special Districts Total	Change EV to EV	, 110111:08:00:0	Nye County - Total All Entities	% Change: FY to FY

Table 3-Second Tier: 34 of 40

Prepared by the Fiscal Analysis Division

TABLE 3 - SECOND TIER

Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations
Source: Department of Taxation
(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	EV 2004	EV 200E	EV 2006	EV 2007	10000	10000 /11		
PERSHING COUNTY							2002	r i 2000	FT 2007	r y ZUUS	FY 2009	FY 2010	FY 2011
Enterprise Districts													
None			- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1							 			
Local Governments Pershing County Total: (Base Actual + Excess Actual)	\$1:745	\$1.900	87.844	640	, , , , , , , , , , , , , , , , , , ,	000	. i	: 1 : 0 : 4			.		:
% Change: FY to FY Base Estimate per NRS 360,680		8.9%	-2.9%	5.3%	4.3%	7.9%	4.6%	2.7%	%2.153 0.8%	5.4%	\$2.303 1.5%	\$2.177	\$2.000 -8.1%
Excess Actual				·									
base Actual less base Estimate Difference as a % of Base Estimate			•							volce ⁶		****	
Lovelock			1										
oral: (base Actual + Excess Actual) % Change: FY to FY	\$0.330	\$0.357	\$0.347	\$0.363	\$0.371	\$0.373	\$0.391	\$0.401	\$0.480	\$0.489		\$0.409	\$0.376
Base Estimate per NRS 360.680		i i	9/6.3/	4:170	% X X %	0.6%	4.7%	2.7%	19.5%	1.9%	-10.3%	-6.6%	-8.1%
Excess Actual Rase Artual lare Bono Entirents				- Harris		Ogłażani (graj	oko Siroku kus						
Difference as a % of Base Estimate											· · · · · · ·		•
Special Districts							doruča kesp						
Pershing County Hospital District			2				-c-cdean						
Total: (Base Actual + Excess Actual)	\$0.229	\$0.248	\$0.241	\$0.252	\$0.260	\$0.259	\$0.271	\$0.279	\$0.280	\$0.292	\$0.300	\$0.283	080 08
7. Criange: FY to FY Base Estimate ner NRS 360 680		8.2%	-2.9%	4.9%	3.1%	-0.5%	4.7%	2.7%	0.3%	4.5%	2.7%		-8.1%
Excess Actual		•											
Base Actual less Base Estimate				-		• • • • • • • • • • • • • • • • • • • •							
Difference as a % of Base Estimate										er og de la mente de la men			4
Pershing County Summary										***************************************			_
Enterprise Districts - Total	N/A	A/A	N/A	N/A	NIV	NIA	0714		:				-
% Change: FY to FY				5	2	2	A/N	Z Z	N/A	W.	NA	N N	N/A
Local Governments - Total	\$2.075	\$2.257	\$2.191	\$2.305	\$2.396	\$2,360	\$2 4FG	\$2 52E	40 600	40 757	000	001	
% Cnange: r \tau to FY		8.7%	-2.9%	5.2%	4.0%	-1.5%	4.6%	2.7%	3 8%	42.1.24	7.7.4	94.300 7.700	97576
Special Districts - Total	\$0.229	\$0.248	\$0.241	\$0.252	\$0.260	\$0,259	\$0.274	\$0.979	\$0.280	\$0 000 U\$	0000	07.7.0- 00.000	0 0.
% Change: F∖l to FY	·	8.2%	-2.9%	4.9%	3.1%	-0.5%	4.7%	%/ 6	0.2%	767.00	200000	\$0.285 8 8	\$0.25U
Rershing County - Total All Entities	\$2,304	\$2,505	\$2.432	\$2.557	\$2.656	\$2.618	\$2.740	\$2.815	\$2,912	\$3.049	\$3.041	42.870 I	\$2 C2 C
% Change: FY to FY		8.7%	-2.9%	5.1%	3.9%	-1.4%	4.7%	2.7%	3.4%	4.7%	% C-0-	-5.6%	92.030. -8 1%
Io.											1	1,,,,,	12.12

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Table 3-Second Tier: 35 of 40

Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations Source: Department of Taxation (Amounts Shown in Millions) TABLE 3 - SECOND TIER

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	EV 2005	EV 2006	EV 2007	lacoc VII	10000	10,000	
STOREY COUNTY Enterprise Districts None								2007	1.1 2007	71 2000	F1 Z003	F Z010	FY 2011
Local Governments Storey County Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual Base Actual less Base Estimate Difference as a % of Base Estimate	\$1.673	\$1.706	\$1845 8.1%	\$2.023 9.7%	\$1:974	\$2.030 2.8%	\$2.260 11.3%	\$2.514. 11.2%	3.3%	\$3.085 18.8%	\$2.577 -16.5%	\$2.338 -9.3%	\$2.133 -8.8%
Special Districts Carson-Truckee Water Conservancy Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual Base Actual less Base Estimate Difference as a % of Base Estimate	\$0.001	1.9%	8.4%	\$0.001	\$0.001 11.9%	\$0.001 10.6%	\$0.001	\$0.001	\$0.001	\$0.001 \$0.001	\$0.001	\$0.001.	\$0.001 -8.0%
Storey County Summary Enterprise Districts - Total % Change: FY to FY	NA	N/A	N/A	N/A	N/A	N/A	NA	NA	. VA	NA	NA	N/A	N/A
Local Governments - Total % Change: FY to FY	\$1.673	\$1,706 2.0%	\$1.845 8.1%	\$2.023 9.7%	\$1.974	\$2.030	\$2.260	\$2.514	\$2.596	\$3.085	\$2.577	\$2.338	\$2.133
Special Districts - Total % Change: FY to FY	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.00′
Storey County - Total All Entities % Change: FY to FY	\$1.674	\$1:707	is-	\$2.024	\$1.975	\$2.031	\$2.261	\$2.514	\$2.597	\$3.086	\$2.578	\$2,339	\$2.133
		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
(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2004	こしいこと	EV 2002	170007	110007	0000					
WASHOE COUNTY		1	1002	7007	1.1 2000	r1 2004	FY ZUUS	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Enterprise Districts	., -						Anch pring They						
Sun Valley Water and Sanitation GID	\$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
I emmon Velley I Indomental Meter	\$0.054	\$0.064	\$0.064	\$0.064	\$0.064	\$0.064	\$0.064	\$0.064	\$0.064	\$0.064	\$0.064	\$0.064	\$0.064
Common varies ornerground water	\$0.009	\$0.00	\$0.009	\$0.00	\$0.009	\$0.00	\$0.009	\$0.009	\$0.009	\$0.009	\$0.009	\$0.009	\$0.009
Washoe County	. t 	:					anneng pagangan nagang ang ang						
	\$63.626	\$67.341	\$70:294	\$71,857	\$75.685	\$84,503	\$94.738	\$102.724	\$99.373	€	ιco	\$68.513	\$69.14 <i>€</i>
Base Estimate per NRS 360,680			ř ř	e/ 7.	0,5%	%/:LI	12.1%	8.4%	3.3%	-8.3% -8.3%	-15.8%	-10.8%	,6.0 _
Excess Actual Base Actual less Base Estimate							سىزىسى <u>چېپى</u>	·					
Difference as a % of Base Estimate						·							
Reno	:	:				-				*.			
lotal: (base Actual + Excess Actual) % Change: EV to EV	\$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
Base Estimate per NRS 360.680		5.8%	4.4%	2.2%	5.4%	10.6%	10.3%	5.4%	0.1%		-15.0%	. ;	1.0%
Excess Actual												,	
Base Actual less Base Estimate				-									
Difference as a % of Base Estimate								-					
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.	818 524	646.505	\$4E.77E
% Change: FY to FY	,	2.8%	4.4%	2.2%	5.5%		13.5%	10.7%		-10.5%	-17.8%	*	1 2%
Expess Actual					1		/						21:
Base Actual less Base Estimate					-								<u> </u>
Difference as a % of Base Estimate								•					
Special Districts			•		,								
Carson-Truckee Water Conservancy											,		
1 otal: (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
Base Estimate per NRS 360 680		2.8%	4.3%	2.1%	4.7%	9.1%	6.7%	9.4%		-5.3%	-14.0%	-10.8%	0.5%
Excess Actual		-		•			,				,	·	
Rase Actual less Base Estimate									-				
Difference as a % of Base Estimate							• • • •						
2					-								

No. 66851 **566**

Table 3-Second Tier: 37 of 40

Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations Source: Department of Taxation (Amounts Shown in Millions) TABLE 3 - SECOND TIER

F					
FY 2011	\$0.927 0.0%	\$2.55	\$0,139	\$1.054	\$4.586 0.6%
FY 2010	\$0.927 -10.8%	\$2.561 -10.8%	\$0.136	\$1.045	\$4.561
FY 2009	\$1.039	\$2.870 -13.0%	\$0.152	\$1.172 -14.1%	\$5.111
FY 2008	\$1.195	\$3.298 -9.1%	\$0.194 -0.2%	\$1.364 -9.3%	\$6.028 -3.9%
FY 2007	\$1.323	\$3.626	\$0.194 5.4%	\$1.504 4.9%	\$6.276 -5.9%
FY 2006	\$1:383 7.5%	\$3.819. 7.6%	\$0.184 3.8%	\$1.582. 6.3%	12.3%
FY 2005	\$1.287	\$3.549	\$0.177	\$1.488 11.6%	9.0%
FY 2004	\$1.152	\$3.179i 12.3%	\$0.161 8.6%	\$1:333	\$5.447. 9.2%
FY 2003	\$1.024 5.3%	\$2.830 5.3%	\$0.149	\$1.168 6.2%	\$4.988 4.5%
FY 2002	\$0.973	\$2.688	\$0.142	\$1.099:	\$4.775
FY 2001	\$0.953	\$2.631	\$0.139	\$1.073	. \$4.678. 4.3%
FY 2000	\$0.913 5.9%	5.9%	\$0.133°5.8%	\$1.028 6.0%	\$4.485 5.8%
FY 1999	\$0,862	\$2.382	\$0.126	\$0.970	\$4.238
Incline Village GID	Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360,680 Excess Actual	Base Actual less Base Estimate Difference as a % of Base Estimate North Lake Tahoe Fire Protection Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual	Base Actual less Base Estimate Difference as a % of Base Estimate Palomino Valley GID Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Race Actual	Date of Youral less base Estimate Difference as a % of Base Estimate Sierra Forest Fire Protection Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate	Difference as a % of Base Estimate Truckee Meadows Fire Protection Total: (Base Actual + Excess Actual) % Change: Fr to Fy Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate Difference as a % of Base Estimate

Prepared by the Fiscal Analysis Division

TABLE 3 - SECOND TIER

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

Source: Department of Taxation (Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	EV 2003	EV 2004 EV 200E	EV 200E	ı	2000	0000			1
Washop County Cummen:				1	7	1 2004	L 1 2003	- 1	FY 2007	LI ZONGI LY ZOUZ LY ZOUB		FY 2009 FY 2010	下2011
TESTION COULT SUITING		_											1
Enterprise Districts - Total	\$0.205	\$0.20E	400 DA	6	L C	(1	,		*****			
	2	201.5	004.04	CU2.U\$	1 cnz.u¢	\$07.0\$	\$0.205	\$0.205	\$0.205	\$0.205	\$0.00	\$100 US	\$00 U\$
% Change: FY to FY		0.0%	0.0%	%0'0	0.0% 0.0% 0.0% 0.0% 0.0% 0.0%	700	7000	200	000	}	300	201	40.400
Local Commonts Taket					0/0/0	0.0	0.0.0	0.0	8 0 0	80.0	%0.0 %	0.6%	0.0%
Focal Governments - Lotal	\$115,060	\$121,767	\$127 125	\$129 927	COS 3514	\$4E0070	4470 400	TOX COX	4410 101				
% Change, EV to EV			1	70.07.4	400,001	0122010	4170.132	4165.425	18.78	\$164.966	5138.861	\$123.898	\$125.104
/ Originger, i i to i i		2.8%	4.4%	2.2%	5.4%	11 2%	11 70%	700 2	200	/00 0	700		
Spanial Diefricte Total	201 04			J	1		į		-Z.U.0	0.7%	0.00	-10.8%	%o.L
י ביסוויסים הסיסים	88.703	\$9.212	89.611	\$9.817	\$10.306	\$11 A3A	\$40 BDD	412000	0000000	010 054	10,000		
% Change: FV to FV		L			2001	+ > +	•	413.044	915.100	\$12.203	\$10.485	49,364	\$9.400
		% 8.6.0	4.3%	2.1%	2.0%	10.9%	10.3%	%9 6	25.0%	70 207	702 77	10001	
Washoe County - Total All Entities	8400 000	707.7070						2.2.0	77.70	0.5.5	14.0 /0	-10,070	84.0
	4123,300	#125 SDO #151,184 #13	6.941	\$139.948	5139.948 5147 403 5163 911 5182 916 5107 152 5103 110 5127 124 6110 FC	5163.011	\$180 DAR	\$107 AES	\$402:440.	A177 10 A	702 07.70	10,000	70,0
% Change: FY to FY							2	704-1014	01.00	474 / / 10	4148.30	4133.467	- 4134.70°
1 101 1 200	~~~	5.8%	4.4%	22%	23%	11 2%	11 6%	7 00%	7000	200	7 11 11 11	000	
						0/7:1	20.1		14.470	0.0	-10.0	-10.8%	ລຸ
											ł		

Table 3-Second Tier: 39 of 40

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

Source: Department of Taxation (Amounts Shown in Millions)

	(• •			
FY 2011	\$3.306 5.5%	\$1.143 5.2%	\$0.017 5.5%	\$0.057	\$0.020
FY 2010	\$3.135 -9.8%	\$1.086	\$0.016	\$0.054	\$0.019 3.3%
FY 2009	\$3.477 -2.9%	\$1.129 18.6%	\$0.017; 20.8%	\$0.056	\$0.018
FY 2008	\$3.582 2.8%	\$0.951	\$0.014	\$0.048	\$0.016;
FY 2007	\$3.486	\$0.934	\$0.014	\$0.047/ -10.6%	\$0.016
FY 2006	\$2.987 9.6%	\$1.043 9.8%	\$0.015	\$0.052	\$0.018 ⁸
FY 2005	\$2.726	3.3%	\$0.014 11.4%	\$0.048 -18.5%	\$0.016
FY 2004	\$2.451	\$0.920 10.4%	\$0.012	\$0.058; 39.9%	\$0.025
F1, 2003	\$2.518	\$0.833 1.1%	\$0.012	\$0.042	\$0.014
7007	\$2.489	\$0.824	\$0.012	\$0.041	\$0.014 2.3%
	\$2.432	\$0.805 -0.6%	\$0.012 -0.6%	\$0.040 -0.6%	\$0.014 -0.6%
	\$2.446	\$0.809	\$0.012	\$0.040.	\$0.014
	\$2.418	\$0.800	\$0.012	\$0.040	\$0.014
	xcess Actual)	use Estimate xcess Actual) 360.680 Estimate	ise Estimate xcess Actual) 360.680	tse Estimate xcess Actual) 360,680	· · ·
WHITE PINE COUNTY Enterprise Districts None	Local Governments White Pine County Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate	Difference as a % of Base Estimate Ely Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate	Difference as a % of Base Estimate Lund Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual	Difference as a % of Base Estimate McGill Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360,680 Excess Actual Base Actual less Rase Estimate	Difference as a % of Base Estimate Ruth Total: (Base Actual + Excess Actual) Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate Base Actual less Base Estimate Color of the c

Prepared by the Fiscal Analysis Division

TABLE 3 - SECOND TIER

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

Source: Department of Taxation (Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	EV 2005	EV 2006	EV 2007	EV 2000	10000	0,00	
Special Districts							2002	7 7 7000	1002 11	r 1 2000	FY 2003	FY 2010	FY 2011
White Pine Hospital District				•		0, 40							
Total: (Base Acrital + Excess Acrital)	0,000	000		1			:	. ;		:			
of Observed The Table of Columnia	010.00	30.322	\$0.320	\$0.328	\$0.331	\$0.306	\$0.343	\$0,367	\$0,327	\$0.333	\$0.413	\$0.387	\$0.402
% Change: FY to FY		1.2%	%9.0-	2.3%	1.1%	7.6%	10 10%	700 8	10 00/	700.7			•
Base Estimate per NRS 360.680		,			:)	071	e 0,0,0	10.0%	0.7.1	24.1%	-7.8%	5.5%
Excess Actual					,		00		•				
Base Actual less Base Estimate	×			, ·									
Difference as a % of Base Estimate							-			d access			
													- (
White Pine County Summary			, 5									***********	
Enterprise Districts - Total	N/A	N/A	NIV	V174		:							-
% Change: FY to FY		3	C	Z.	A/N	A/N	¥.	NA NA	N/A	A A	A/N	AN	NA
Local Governments - Total	200.00	000											
	45.205	\$3.322	\$3.303	\$3,380	\$3.419	\$3.467	\$3,753	\$4.115	\$4.496	\$4.611	\$4.696	54.340	\$4.543
% Cnange: rY to rY		1.2%	~9.0~	2.3%	1.1%	1.4%	83%	%9 0	0.3%	2 50%	700.7	2000) i
Special Districts - Total	\$0.318	\$0,322	\$0.320	\$0.30g	\$0.004	90000	0,000	2000	0,0,0	2.370	1.370	-0.2%	5.4%
Change: FY to FY		100		010	200	0000	040.04	40.307	\$0.327	\$0.333	\$0.413	\$0.381	\$0.402
180.50		1.2%	~9.0-	2.3%	1.1%	-7.6%	12.1%	6.9%	-10.8%	1.7%	24.1%	-7.8%	5.5%
White Pine County - I otal All Entities	\$3.602	\$3.644	\$3,623	\$3,708	\$3.750	\$3.773	\$4.007	C87.74	.VCO V#	770 74	40.4	300	200
% Change: FY to FY		700 1	200	0				701	#70*#	110,14	801.08	44.087	54.345
		0/7-1	-0.0%	4.3%	1.1%	0.6%	8.6%	9.4%	7.6%	2.5%	3.3%	%C 8"	707 1

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

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 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 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, of the entity's Base CTX revenue amount to the total Base CTX revenue amount for all local govemments 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 revenue 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.

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 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 NR\$ 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 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 perpentage terms the magnitude by which actual Base CTX revenue amount distributions in the fiscal year where below the fiscal year Base CTX revenue amount established under NRS

Case No. 66851 JA **570**

JA

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

	′												
	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	EV 2005	EV 2006	EV 2007	EV 2000	10000	10,000	
CARSON CITY Enterprise Districts None								22		71 7000	F1 2009	17 2010	FY 2011
Local Governments Carson City Total Actual: % of Carson City Total All Entities Base Actual: % of Carson City Total All Entities Base Excess Actual: % of Carson City Total All Entities Excess Base Actual as a % of Total Actual Excess Actual as a % of Total Actual	98.6%	98.6%	%9.6%	98.6%	%9:2%	98.6%	%2.86	98.7%	98.6%	98.6%	98.6%	98.6%	98.5%
Special Districts Carson-Truckee Water Conservancy Total Actual: % of Carson City Total All Entities Base Actual: % of Carson City Total All Entities Base Excess Actual: % of Carson City Total All Entities Excess Base Actual as a % of Total Actual	0.1%	0.1%	0.1%	0.1%	0:1%	0.1%	0.11%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Sierra Forest Fire Protection Total Actual: % of Carson City Total All Entities Base Actual: % of Carson City Total All Entities Base	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%
Excess Actual: % of Carson City Total All Entities Excess Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
Carson City Summary Enterprise Districts - Total Total Actual: % of Carson City Total All Entities Local Governments - Total	N/A	N.A.	N/A	NA	N/A	NA	N.A.	NA	NA	N/A	N/A	N/A	N/A
Total Actual: % of Carson City Total All Entities Special Districts - Total	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%
L_Total Actual: % of Carson City Total All Entities 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%
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%

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Table 4-Second Tier: 1 of 40

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CHURCHILL COUNTY Enterprise Districts None Local Governments Churchill County	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	EV 2006	EV 2007	- 10000 X		10700	
Local Governments Churchill County									1007	0007	2008	0107	FY 2011
I oral Actual: % of Churchill Total All Entities	74.7%	74 7%	74.74	74.72	74.00/	, i						·	
Base Actual: % of Churchill Total All Entities Base Excess Actual: % of Churchill Total All Entities Excess Base Actual as a % of Total Actual				2	ę. O	7.070	0/.B.C./	(3.C)	75.4%	74.2%	74.2%	74.7%	74.5%
Excess Actual as a % of Total Actual													
Fallon Total Actual: % of Churchill Total All Entities Base Actual: % of Churchill Total All Entities Base	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%
Excess Actual: % of Churchill Total All Entities Excess Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Special Districts Carson-Truckee Water Conservancy Total Actual: % of Churchill Total All Entities Base Actual: % of Churchill Total All Entities Excess	0:1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.7%	7.0	0.1%	0.1%	0.1%
Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Churchill Mosquito Abatement GID Total Actual: % of Churchill Total All Entities Base Actual: % of Churchill Total All Entities Rase	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%
Excess Actual: % of Churchill Total All Entities Excess Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													

Table 4-Second Tier: 3 of 40

Prepared by the Fiscal Analysis Division

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

	FY 1999	FY 1999 FY 2000 FY 2001 FY 2002 FY 2003 FY 2004 EV 2005 EV 2005 EV 2005 EV 2007	FY 2001	FY 2002	FY 2003	FY 2004	EV 2005	EV 2006	EV 2007	LV 2000	10000		
Churchill County Summary					3	1007	2002	1 4000	LI 2007	FY 2008	FY 2009	FY 2010	FY 2011
Commission of the commission o						_			-	-			
Enfermise Districts - Total								•				•	
										_			
Total Actual: % of Churchill Total All Entities	NA	N/A	VIV	VIV	27.7		;				*****		
		C/NI	7	1	¥.	Z Z	₹ Z	¥ X	¥	N N	N/A	A/N	N/A
Local Governments - Total													1771
Total Actual: % of Churchill Total All Entition	, , ,												
	86.1%	96.1%	96.1%	96.1%	96.2%	96.2%	96.5%	20K	702 90	706 30	700 00	707 00	
Special Districts - Total								W 2:00	20.00	30.3 <i>A</i>	30.270	30.1%	80.2%
1													
I otal Actual: % of Churchill Total All Entities	3 0%	3 0%	2000	200	,	,	1	į				****	
	0.070		2000	800	2.0%	0,0	3.5%	%/	ر م م	3 70%	708 8	700 6	2000
Churchill County - Total All Entities								-	3	27	0.0.0	0.50	0.070
		_										•	
I otal Actual: % of Churchill Total All Entities	100 0%	100 001 100 001	100,007	400 000	700	200,000	, ,		.:	•			•
	1010101	2.2.2	80.00	\$ 0.00	5.5.00 0.00	100.0%	100.0%	10000	100 0% 100 001	100 0%	100 007	700 007	20
									2	200	000		ומחיר

Table 4-Second Tier: 4 of 40

CLARK COUNTY	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
Enterprise Districts 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%
Clark County Total Actual: % of Clark Total All Entities Base Actual: % of Clark Total All Entities Base Excess Actual: % of Clark Total All Entities Excess	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 as a % of Total Actual Excess Actual as a % of Total Actual													
Boulder City Total Actual: % of Clark Total All Entities Base Actual: % of Clark Total All Entities Base Excess Actual: % of Clark Total All Entities Excess Base Actual as a % of Clark Total Actual	1.1%	1.1%	1.1%	1.1%	1:1%	1.0%	0.9%	0.9%	%6.0	0.9%	1.0%	1.1%	1.1%
Excess Actual as a % of Total Actual													
Henderson Total Actual: % of Clark Total All Entities Base Actual: % of Clark Total All Entities Base Excess Actual: % of Clark Total All Entities Excess	9:2%	9.1%	9.1%	%2.6	%6.6	10.4%	10.9%	10.7%	10.3%	10.0%	8.6	9.7%	9.8%
Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Las Vegas Total Actual: % of Clark Total All Entities Base Actual: % of Clark Total All Entities Base Excess Actual: % of Clark Total All Entities Excess	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 as a % of Total Actual Excess Actual as a % of Total Actual													
Mesquite Total Actual: % of Clark Total All Entities >Bise Actual: % of Clark Total All Entities Base Excess Actual: % of Clark Total All Entities Excess	%6.0	%6.0 	%6·0	0.9%	%6.0	%6.0	0.9%	0.9%	0.9%	1.0%	0.9%	0.9%	0.9%
B設をActual as a % of Total Actual Excess Actual as a % of Total Actual ひらりひらしたる													
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

Focusit 's of Clark Total All Entities Excess	North as Victor	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	EV 2011
Pocess Actual is a 6 of Trial Actual Boss Actual is a 6 of Trial	noun Las vegas Total Actual: % of Clark Total All Entities Base Actual: % of Clark Total All Entities Base	. 4.8%		4.8%	4.7%			5.4%	5.6%	5.5%	5.4%	5.0%	: .	
Bandardian Ban	Excess													
Ellications Actual as a % of Total Actual	Bunkerville Total Actual: % of Clark Total All Entities Base Actual: % of Clark Total All Entities Base Excess Actual: % of Clark Total All Entities Excess	0.1%	0	0.1%	0.1%			0.1%	0.1%	0.1%	0.1%	0.1%		6
Enterprise Total Adulatis of Clark Total All Entities Excess Actual is a % of Clark Total All Entities Excess Excess Actual is a % of Total Actual Total Actual is of Clark Total All Entities Excess Excess Actual is a % of Total Actual Total Actual is of Clark Total Actual Excess Actual is a % of Total Actual Total Actual Excess Actual is a % of Total Actual Excess Actual is a %														
Bess Actual as a % of Total Actual Total Actual Total Actual Bross Actual as a % of Total Actual Total Actual Total Actual Total Actual Base Actual as a % of Total Actual Total Actual % of Clark Total All Entities Excess Base Actual as a % of Total Actual Total Actual % of Clark Total All Entities Excess Base Actual as a % of Total Actual Total Actual % of Clark Total All Entities Excess Base Actual as a % of Total Actual Excess Act	Enterprise Total Actual: % of Clark Total All Entities Base Actual: % of Clark Total All Entities Base Excess Actual: % of Clark Total All Entities Excess	0.2%		0.4%			1	0.8%	0.8%	0.7%		1		
Cleandale Total Actual Sor Clark Total Ali Entities Cu.0003% Cu.000	And the second s													
Base Actual as a % of Total Actual Excess Actual as a % of Total Actual	Glendale Total Actual: % of Clark Total All Entities Base Actual: % of Clark Total All Entities Base Excess Actual: % of Clark Total All Entities Excess	0.0003%	0.00	0.0003%										
Total Actual: % of Clark Total All Entities D.8%	Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
製製 JA つん	Laughlin Total Actual: % of Clark Total All Entitles Base Actual: % of Clark Total All Entitles Base Excess Actual: % of Clark Total All Entitles Excess	0.8%	0.8%	0.8%	0.8%			0.5%	0.6%	0.6%	0.7%	0.8%	0.8%	0.8%
se No. 6685	Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
	575													

Table 4-Second Tier: 5 of 40

Prepared by the Fiscal Analysis Division

	FY 1999	99 FY 2000	FY 2001	FY 2002	EV 2003	בע סטטען	EV 200E	1000C VI	11000	10000			
Moapa Valley Total Actual: % of Clark Total All Entities	0.1%		1	0.1%	0.1%		0.1%	0.1%	0.1%	FY 2008	FY 2009	FY 2010	FY 2011
base Adual: % of Clark Total All Entities Base Excess Actual: % of Clark Total All Entities Excess Base Actual as a % of Total Actual Excess Actual as a % of Total Actual									!	•	\$	\$	3
Paradise Total Actual: % of Clark Total All Entities Base Actual: % of Clark Total All Entities Base Excess Actual: % of Clark Total All Entities Excess	7.5%	7.4%	7.4%	7.3%	%2.7	7.0%	6.4%	6:2%	6.6%	6:7%	7.2%	7.3%	2
base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Searchlight Total Actual: % of Clark Total All Entities Base Actual: % of Clark Total All Entities Base Excess Actual: % of Clark Total All Entities Excess	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%
Excess Actual as a % of Total Actual													
Spring Valley Total Actual: % of Clark Total All Entities Base Actual: % of Clark Total All Entities Base Excess Actual: % of Clark Total All Entities Excess Base Actual: % of Clark Total All Entities Excess	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%
pase Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Summerlin Total Actual: % of Clark Total All Entities Base Actual: % of Clark Total All Entities Base Excess Actual: % of Clark Total All Entities Excess	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 as a % of Total Actual Excess Actual as a % of Total Actual													

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

Base es Excess			_	-			C007 1 1	PT 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
stualias a % of Total Actual	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	%6.0	%6.0 · · · · · ·	%6.0	0.9%	1.0%	1.0%	1.0%
Excess Actual as a % of Total Actual													
rtities. ntities Base Entities Excess	0.1%	0.1%	0.1%	0.7%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	_(-
base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Winchester Total Actual: % of Clark Total All Entities Base Actual: % of Clark Total All Entities Base Excess Actual: % of Clark Total All Entities Excess Base Actual: % of Clark Total All Entities Excess	1.7%	1,6%	1.6%	1.6%	1,6%	1.4%	7.4%	1.4%	1.4%	1.5%	1.6%	1.6%	1.7%
Excess Actual as a % of Total Actual													
utities utities Base Entities Excess	0.1%	0.1%	0.1%	0.1%	% L: 0	0.1%	0.1%	0.1%	0.1.%	0.1%	0.1%	0.1%	0
base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Clark County Fire Protection District Total Actual: % of Clark Total All Entities Base Actual: % of Clark Total All Entities Base Excess Actual: % of Clark Total All Entities Excess	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 as a % of Total Actual Reses Actual as a % of Total Actual						1							

Table 4-Second Tier: 7 of 40

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Table 4-Second Tier: 8 of 40

Prepared by the Fiscal Analysis Division

	FY 1999	EV 2000	EV 2004	EV 2002	John VII	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				1			
Henderson Library District	2		F1 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Total Actual: % of Clark Total All Entities Base Actual: % of Clark Total All Entities Base Excess Actual: % of Clark Total All Entities Excess	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.5%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Las Vegas Library District Total Actual: % of Clark Total All Entitles Base Actual: % of Clark Total All Entitles Base Excess Actual: % of Clark Total All Entitles Excess	2.1%	2.1%	2.1%	2.1%	2.1%	20%	1.9%	1.9%	1.9%	2.0%	2.1%	2.1%	7.7
Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Moapa Fire Protection District Total Actual: % of Clark Total All Entities Base Actual: % of Clark Total All Entities Base 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%	0.1%
base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Mt Charleston Fire Protection District Total Actual: % of Clark Total All Entities Base Actual: % of Clark Total All Entities Base Excess Actual: % of Clark Total All Entities Excess.	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.01%	0.02%	0.02%	0.02%	0.02%	0.02%
Base Actual as a % of Total Actual Excess Actual as a % of Total Actual										•			
Clark County Summary Enterprise Districts - Total						,	- Carron and the sent obtained to						
iotal Actual: % 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%
Total Actual: % of Clark Total All Entities	92.322%	92,382%	92,426%	92.477%	92,545%	92.743%	93.134%	93 109%	92 881%	20 70 70 CD	III	/0747700	77.40
Spedal Districts - Total স্পঞ্জী Actual: % of Clark Total All Entities	7.676%	7.616%	7 5720%	7 E220/	7 4530/				7 100	04-11 04 /y	9	34,170	32.41470
Clark County - To al All Entities				0/	8/201-1	0/007.1	0,000.0	%060°C	7.118%	7.295%	7.460%	7.528%	7.525%
1 utal Actual: % of Clark Total All Entitles	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

FY 2001 FY 2002 FY 2003 FY 2004 FY 2005 FY 2006 FY 2007 FY 2008 FY 2009 EV 2010 EV 2011	0.67% 0.63% 0.60% 0.58% 0.58% 0.60% 0.64% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.57% 0.59% 0.62% 0.54% 0.54% 0.54% 0.55% 0.55% 0.55% 0.59% 0.62%	53.2% 53.6% 53.9% 54.6% 54.6% 54.6%	1.3% 1.3% 1.4% 1.5% 1.4% 1.4% 1.3% 1.3% 1.3%	0.1% 0.1% 0.1% 0.0% 0.0% 0.0% 0.1% 0.1%		1.7% 1.7% 1.7% 1.6% 1.6% 1.6% 1.7% 1.7% 1.7%
FY 2000	1% 0.85% 5% 0.05% 9% 0.83% 8% 2.71%		1.3% 1.3%	0.1% 0.1%		1.7%
FY 1999	Enterprise Districts Douglas County Sewer GID: % of Douglas Total All Entites Minden/Gardnerville Sanitation GID: % of Douglas Total All Entites Minden/Gardnerville Sanitation GID: % of Douglas Total All Entite 7.88%	Local Governments Douglas County Total Actual: % of Douglas Total All Entities, Base Actual: % of Douglas Total All Entities Base Excess Actual: % of Douglas Total All Entities Excess Base Actual as a % of Total Actual Excess Actual as a % of Total Actual	ities Tritities Excess	al I Entities Il Entities Base All Entities Excess	Excess Actual as a % of Total Actual Minden Total Actual: % of Douglas: Total All Entities	Base Actual: % of Douglas Total All Entities Base Excess Actual: % of Douglas Total All Entities Excess Base Actual as a % of Total Actual Excess Actual as a % of Total Actual

Table 4-Second Tier: 9 of 40

Prepared by the Fiscal Analysis Division

Table 4-Second Tier: 10 of 40

					ı								
Special Diefrirfe	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
Carson-Truckee Water Conservancy Total Actual: % of Douglas Total All Entities Base Actual: % of Douglas Total All Entities Base 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%	1.5	1
Base Actual as a % of Total Actual Excess Actual as a % of Total Actual										The second secon	d something the state of the st		
Cave Rock GID Total Actual: % of Douglas Total All Entities Base Actual: % of Douglas Total All Entities Base 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%
pase Actual as a % of Total Actual Excess Actual as a % of Total Actual													en agail state /mass
Douglas Mosquito Protection GID Total Actual: % of Douglas: Total All Entities Base Actual: % of Douglas Total All Entities Base Excess Actual: % of Douglas Total All Entities Excess	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	. 0.6%	0.6%	0.6%	0.6%	0.6%	0.0	0.6%
Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
East Fork Fire Protection Total Actual: % of Douglas/Total All Entities. Base Actual: % of Douglas/Total All Entities Base Excess Actual: % of Douglas/Total All Entities Excess	6.7%	6.7%	6.7%	6.7%	%2.9	6.8%		6:7%	6.7%	6.8%	8.7%	8.1%	8.1%
Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Gardnerville Rancho GID Total Actual: % of Douglas Total All Entities Base Actual: % of Douglas Total All Entities Base Excess Actual: % of Douglas Total All Entities Excess	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 as a % of Total Actual													

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

Inflies Excess Entities Excess Life Sase Entities Excess Life Sase Entities Excess Life Sase	Address of the Congress Address of the C	nidan Hills GID	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	EV 2010	FV 2011
Entities Excess Life State L	### Actual is a % of Total Actual ### Actual is a	roan nins on Danglas Total All Entities Total Actual: % of Douglas Total All Entities Base	1.3%	1.3%	1.3%	1.3%	1.3%		<u> </u>						
Indias Excess Entities Excess Entitle Excess	Actual % of Douglas Total All Entities Ease 8 Actual % of Douglas Total All Entites Ease 8 Actual % of Douglas Total All Entites Ease 8 Actual % of Douglas Total All Entites Ease 8 Actual % of Douglas Total All Entites Ease 8 Actual % of Douglas Total All Entites Ease 8 Actual % of Douglas Total All Entites Ease 8 Actual % of Douglas Total All Entites Ease 8 Actual % of Douglas Total All Entites Ease 8 Actual % of Douglas Total All Entites Ease 8 Actual % of Douglas Total All Entites Ease 8 Actual % of Douglas Total All Entit	Excess Actual: % of Douglas Total All Entities Excess Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Inflies Base Entities Excess Entities Excess 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% 0.04% 0.03% 0.3% 0.3% 0.3% 0.3% 0.3% 0.3% 0.	0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1%	Kingsbury GID Total Actual: % of Douglas Total All Entities Base Actual: % of Douglas Total All Entities Base Excess Actual: % of Douglas Total All Entities Excess	2.5%	2.6%	2.6%	2.5%	2.5%						2.6%	. T	, , , , , , , , , , , , , , , , , , ,
Inflies Base Entities Excess 0.04% 0.04% 0.04% 0.04% 0.04% 0.04% 0.04% 0.04% 0.04% 0.04% 0.04% 0.04% 0.03% 0.3% 0.3% 0.3% 0.3% 0.3% 0.3% 0.	Addrait: % of Douglas Total All Entities Excess 0,1% 0,1% 0,1% 0,1% 0,1% 0,1% 0,1% 0,1%	base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
ntities Base Entities Excess 0.04%	A Actual as a % of Total Actual Creek GID Creek GID Creek GID Creek GID Creek GID Actual: % of Douglas Total Actual Sas Actual as a % of Total Actual Sas Actual as a % of Total Actual Actual: % of Douglas Total Infinites Excess Actual as a % of Total Actual Sas Actual actua	akeridge GID Total Actual: % of Douglas Total All Entities Base Actual: % of Douglas Total All Entities Base Excess Actual: % of Douglas Total All Entities Excess	0.1%	0.1%	0.1%	0.1%	0.1%	; 1.				<u>:</u> :	0:1%		0.1%
ntities Base Entities Excess 0.04%	Creek GID 1 Actual: % of Douglas Total All Entities 2 Actual: % of Douglas Total All Entities Base 2 Actual: % of Douglas Total Actual 2 Actual: % of Douglas Total Actual 3 Actual as a % of Total Actual 4 Actual as a % of Total Actual 5 Actual as a % of Total Actual	Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
ntities Base	Sas Actual as a % of Total Actual ses Actual as a % of Total Actual ses Actual as a % of Total Actual Bay GID Bay GID I Actual: % of Douglas Total All Entities Excess Sa Actual as a % of Total Actual ses Actual as a % of Total Actual ses Actual as a % of Total Actual ses Actual as a % of Total Actual	ogan Creek GID Total Actual: % of Douglas Total All Entities Base Actual: % of Douglas Total All Entities Base Excess Actual: % of Douglas Total All Entities Excess	0.04%	0.04%	0.04%	0.04%			1000		<u>!</u>	1			0.04%
ntities Base	Bay GID I Actual: % bf Douglas Total All Entities 0.3% 0.3% 0.3% 0.3% 0.3% 0.3% 0.3% 0.3%	Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													- (
	ss Actual as a % of Total Actual	arla Bay GID Total Actual: % of Douglas Total All Entities Base Actual: % of Douglas Total All Entities Base Excess Actual: % of Douglas Total All Entities Excess	0.3%	0.3%	0.3%	0.3%					1	0.3%	0.3%		0.3%
	e No. 6														

Prepared by the Fiscal Analysis Division

Table 4-Second Tier: 11 of 40

Table 4-Second Tier: 12 of 40

Prepared by the Fiscal Analysis Division

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

EV 2044	0.1%		7		0.0%		0.4%	-(19.8%		
EV 2040	·		1.9%		0.0%		0.4%		19.8%		-
FY 2009	0.1%		1.9%		0.0		0.4%		19.5%		_
FY 2008	0.1%		1.9%		1.4%		0.4%		19.1%		
FY 2007			1.9%		1.4%	-	0.4%		19.2%		
FY 2006			2.0%		1.4%		0.4%		19.4%		
FY 2005	0.1%		2.0%		1.4%		0.4%		18.8%		
FY 2004	0.1%		1.9%		1.4%		0.4%		19.3%		,
FY 2003	.0:1%		1:9%		1.3%		0.4%		19.6%		,
FY 2002	. 0.1%		1.9%		1.3%		0.4%		19.7%		
FY 2001	0.1%		1.9%		1.3%		0.4%		19.7%		
FY 2000	0.1%		1.9%		1.3%		0.4%		19.7%		
FY 1999	0.1%		1.9%		1.3%		0.4%		19.7%		
Alto bed south	Oliver Fair GID Total Actual: % of Douglas Total All Entities Base Actual: % of Douglas Total All Entities Base	Excess Actual: % of Douglas Total All Entities Excess Base Actual as a % of Total Actual Excess Actual as a % of Total Actual	Round Hill GID Total Actual: % of Douglas Total All Entities Base Actual: % of Douglas Total All Entities Base Excess Actual: % of Douglas Total All Entities Excess Base Actual: % of Douglas Total All Entities Excess	Excess Actual as a % of Total Actual	Sierra Forest Fire Protection Total Actual: % of Douglas Total All Entities Base Actual: % of Douglas Total All Entities Base Excess Actual: % of Douglas Total All Entities Excess Base Actual: % of Douglas Actual	Excess Actual as a % of Total Actual	Skyland GID Total Actual: % of Douglas Total All Entities Base Actual: % of Douglas Total All Entities Base Excess Actual: % of Douglas Total All Entities Excess	Dase Actual as a % of Total Actual	Tahoe Douglas Firs Protection Total Actual: % of Douglas: Total All Entities Base Actual: % of Douglas Total All Entities Base Excess Actual: % of Douglas Total All Entities Excess	Base Actual as a % of Total Actual Excess Actual as a % of Total Actual	e No. 66851 582

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

Tonna Bend Off	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	EV 2011
Total Actual: % of Douglas Total All Entities Base Actual: % of Douglas Total All Entities Base	0.3%	0.3%	%8.0	%8.0	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 Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													• 14
Zephyr Cove GID Total Actual: % of Douglas Total All Entities Base Actual: % of Douglas Total All Entities Base Excess Actual: % of Douglas. Total All Entities Excess	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	6
base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Zephyry Heights GID Total Actual: % of Douglas Total All Entities Base Actual: % of Douglas Total All Entities Base Excess Actual: % of Douglas 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%
Pase Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Zephyr Knolls GID Total Actual: % of Douglas Total All Entities Base Actual: % of Douglas Total All Entities Base Excess Actual: % of Douglas Total All Entities Excess	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 as a % of Total Actual Excess Actual as a % of Total Actual													- (
Douglas County Summary Enterprise Districts - Total 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%
Total Actual: % of Douglas Total All Entities Special Districts - Total	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%
	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%
Tetal 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%
6851 583 199										-			

Prepared by the Fiscal Analysis Division

Table 4-Second Tier: 13 of 40

Table 4-Second Tier: 14 of 40

Prepared by the Fiscal Analysis Division

### Action of the control of the con		FY 1999	FY 2000	FY 2001	FY 2002	EV 2003	EV 2004	EV 200E	EV 2006	-000 VT		ì		
Actual % of Elko Total All Entities 2.3% 2.2% 2.3% 2.2% 2.3% 2.1% 1.9% 1.0%	ELKO COUNTY Enterprise Districts					201	1007	6007	L1 2009	L1 2007	FY 2008	FY 2009	FY 2010	FY 2011
Governments Convernments	Elko Convention/Visitors Authority: % of Elko Total All Entities Elko Television District	2.3%	2.3%	2.2%	2.3%	2.3%	2.1%	7.9%	1.5%	1.4%	1.4%		1.6%	1.3%
Actual % of Elso Total All Entities Base	Local Governments			2	2	2	%	0,8%	%g:0	0.6%	0.6%	%9.0		
See Actual '8, of Elko Total All Entities Excess 5.1% <th< td=""><td>al: % of Elko Total All Entities al: % of Elko Total All Entities Base</td><td></td><td>40.4%</td><td>40.4%</td><td>1, 17</td><td></td><td>40.0%</td><td>37.5%</td><td>40.7%</td><td>40.9%</td><td>40.8%</td><td>40.9%</td><td>40.8%</td><td>41.0%</td></th<>	al: % of Elko Total All Entities al: % of Elko Total All Entities Base		40.4%	40.4%	1, 17		40.0%	37.5%	40.7%	40.9%	40.8%	40.9%	40.8%	41.0%
Actual: % of Elko Total All Entities 5.1%	Excess Actual: % of Elko Total All Entities Excess Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													- :
## Actual % of Elko Total All Entities Excess ## Actual % of Elko Total	Carlin				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1									
e Actual as a % of Total Actual Sas Actual as a % of Total Actual Wendover I Actual % of Elko Total Actual Wendover I Actual % of Elko Total Actual Sas Actual as a % of Total Actual Actual as a % of Total Actual Sas Actual as a % of Total Actual Actual as a % of Total Actual Actual as a % of Total Actual Sas Actual as a % of Total Actual	lotal Actual: % of Elko Total All Entities Base Actual: % of Elko Total All Entities Base Expess Actual: % of Elko Total All Entities Dase	5.1%	5.1%	5.1%			4.9%	4.7%	5.1%	5.1%	5.1%	5.1%	5.1%	5.1%
lity Actual: % of Elko Total All Entities 36.5% 36.5% 36.5% 36.5% 36.4% 35.7% 33.9% 37.0% ass Actual: % of Elko Total All Entities Base ass Actual: % of Elko Total Actual ass Actual: % of Elko Total Actual ass Actual: % of Elko Total All Entities ass Actual: % of Elko Total All Entities Excess ass Actual: % of Elko Total All Entities Excess ass Actual: % of Elko Total All Entities Excess ass Actual: % of Elko Total All Entities Excess ass Actual: % of Elko Total All Entities Excess ass Actual: % of Elko Total All Entities Excess ass Actual: % of Elko Total All Entities Excess	Base Actual as a % of Total Actual													•
## Actual: % of Elko Total All Entities Base ## Sectoral as a % of Total Actual ## Sectoral actual actual ## Sectoral a	Elko City				į							1 ,	-	•
ass Aduals 7 of Elko Total All Entities Excess e Actuals 5 of Elko Total Actual sss. Actuals 6 of Elko Total Actual sss. Actuals 6 of Elko Total All Entities Excess e Actuals 7 of Elko Total All Entities Excess e Actuals 7 of Elko Total All Entities Excess e Actuals 7 of Elko Total All Entities Excess e Actuals 6 of Elko Total All Entities Excess e Actuals 7 of Elko Total All Entities Excess e Actuals 7 of Elko Total All Entities Excess e Actuals 7 of Elko Total All Entities Excess e Actuals 7 of Elko Total All Entities Excess e Actuals 7 of Elko Total All Entities Excess e Actuals 7 of Total All Entities Excess e Actuals 7 of Total All Entities Excess e Actuals 7 of Total All Entities Excess	Base Actual, of Elko Total All Entities Base	36.5%	36.5%	36.5%			35.7%	33.9%	36.8%	37.0%	37.0%	36.9%	36.8%	37.0%
Il Actual: % of Elko Total All Entities. 3.3% <td< td=""><td>Excess Actual: % of Elko Total All Entities Excess Base Actual as a % of Total Actual Excess Actual as a % of Total Actual</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>The state of the s</td><td></td></td<>	Excess Actual: % of Elko Total All Entities Excess Base Actual as a % of Total Actual Excess Actual as a % of Total Actual												The state of the s	
of Elko Total All Entities Base % of Total All Entities Excess of Elko Total Actual as a % of Total Actual of Elko Total All Entities Base % of Total All Entities Excess % of Elko Total All Entities Excess % of Total All Entities Excess % of Total Actual	Wells Total Actual: % of Elko Total All Entities			3.3%	3.3%	3.3%	3.2%	% % %	706 6	700	700 0			
# % of Total Actual ### ### ### ### ### #### ###########	Base Actual: % of Elko Total All Entities Base Excess Actual: % of Elko Total All Entities Excess								2	2	900	0.0	0,0%	5.5%
of Elko Total All Entities. of Elko Total All Entities Base % of Elko Total All Entities Excess % of Total Actual % of Total Actual	Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Excess Actual: % of Elko Total All Entities Excess Bege Actual as a % of 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%	%2:2	7.6%	7.6%
Excess Actual as a % of Tribal Actival	Expess Actual: % of Elko Total All Entities Excess Base Actual as a % of Total Actual Expess Actual as a % of Total Actual													

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

	Jackpof	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
intess Excess 0.03% 0.02% 0.02% 0.02% 0.02% 0.02% 0.02% 0.02% 0.02% 0.02% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.02% 0.0	ual: % of Elko Total All Entities ual: % of Elko Total All Entities Base	4.0%	4.0%	4.0%	4.0%			5.1%	4.0%		4.0%	4.0%	4,0%	4.0%
Hitse Bases 0.03%	888						r, c. s. s.							
Titles Base, 0.02%	tual: % of Elko Total All Entities xual: % of Elko Total All Entities Base Actual: % of Elko Total All Entities Excess	0.03%	0.03%	0.03%				0.02%	0.03%	0.03%	0.03%	0.03%	0.03%	0.0
Titles Base 13.3% 3.3% 3.3% 3.3% 3.4% 3.5% 3.0%														
iffies 3.3% 3.3% 3.1% 3.3% 3.2% 3.0% 2.6% 2.2% 1.9% 2.0% 2.2% 1.0% 2.0% 2.2% 1.0% 1.00	Oity tual: % of Elko Total All Entities tual: % of Elko Total All Entities Base Actual: % of Elko Total All Entities Excess	0.02%	0.02%	0.02%	0.02%			0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
Entities 3.3% 3.1% 3.3% 3.2% 3.0% 2.6% 2.2% 1.9% 2.0% 2.0% 2.2% Entities 96.7% 96.9% 96.7% 96.8% 97.0% 97.4% 97.8% 98.1% 98.0% 98.0% 97.8% Entities N/A	tual as a % of Total Actual Actual as a % of Total Actual													** · · · · · · · · · · · · · · · · · ·
Entities 3.3% 3.1% 3.3% 3.2% 3.0% 2.6% 2.2% 1.9% 2.0% 2.0% 2.2% Entities 96.7% 96.9% 96.7% 96.8% 97.0% 97.0% 97.4% 97.8% 98.1% 98.0% 97.8% Entities N/A	<u> Vistricts</u>													1
Entities NA <	nrty Summary e Districts - Total ctual: % of Elko Total All Entities	3.3%		3.1%	3.3%	3.2%	3.0%	%9 0	%C C		6	, ,	200	 (
Entities N/A	/ernments - Total xtual: % ∳f Elko Total All Entifies	96.7%	96.7%	96.9%	96.7%	96.8%	97.0%	97.4%	97.8%	208 1%	2,078	7.070	70 20	3.1
Enitities 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% 100.0%	istricts - Total tual: % of Elko Total All Entities	NA	NA	N/A	N.	N/A	N/A	ν. VIV	Z/N	2.00	8,0,00	20.0%	%o./s	98.1%
100.0% 100	nty - Toral All Entities tual: % of Elko Total All Entities	100.0%	100.0%	100.0%	100.0%	100 0%		100 007	100 007	/60	NA SO	AN S	N.A.	A/N
							i				- 100.001	100.0%	100.0%	100.0%

Prepared by the Fiscal Analysis Division

Table 4-Second Tier: 15 of 40

. Table 4-Second Tier: 16 of 40

Source: Department of Taxation	acii Enui)						•						
ESMERALDA COUNTY Enterprise Districts	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
None <u>Local Governments</u> Esmeralda County Total Actual: % of Esmeralda Total All Entities Base Actual: % of Esmeralda Total All Entities Base Excess Actual: % of Esmeralda Total All Entities Excess Base Actual as a % of Total Actual Excess Actual as a % of Total Actual	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%
SS	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%
s s Base les Excess	1.6%	1.6%	1.5%	1.6%	1.5%	1.5%	1.5%	1:5%	1.5%	1.5%	1.4%	1.5%	1.6%
Special Districts None Esmeralda County Summary Enterprise Districts - Total Total Actual: % of Esmeralda Total All Entities	NA	. N	NA	ΝΑ	N.A	MA	NA N	Y Y	. V	NA	N.	K Z	, AM
Local Governments - Iotal Total Actual: % ∳f Esmeralda Total All Entities Special Districts - Indrai	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%
Prêtal Actual: % of Esmeralda Total All Entities Esmeralda County - Total All Entities	NA	NA	N/A	- N/A	NA	NA							
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%	190	100.0%	ال	100.0%
56 5					,							4	

6851 **586**

Table 4-Second Tier: 17 of 40

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

FY 2001 FY 2002 FY 2003 FY 2004 EY 2005 EY 2007 EY 2007	1.9% 1.9% 1.7% 1.7% 0.9% 0.9%	97.9% 96.0% 94.2% 98.5% 98.8% 99.1% 98.9% 98.8% 9		0.02% 0.02% 0.02% 0.02% 0.02% 0.02% 0.02% 0.02% 0.02%		0.06% 0.06% 0.76% 0.73% 0.06% 0.06% 0.06% 0.06% 0.06%		0.10% 0.10% 0.64% 1.72% 0.10% 0.10% 0.10% 0.09% 0.09% 0.09%
FY 2000	1	98.3%		0.02%		0.06%		0.10%
FY 1999	1.6%	98.1%		0.02%		%90.0		%60.0
	EUREKA COUNTY Enterprise Districts Eureka Television District: % of Eureka Total All Entities	Local Governments Eureka County Total Actual: % of Eureka Total All Entities Base Actual: % of Eureka Total All Entities Base Excess Actual: % of Eureka Total All Entities Excess	Base Actual as a % of Total Actual Excess Actual as a % of Total Actual	Cresent Valley Total Actual: % of Eureka Total All Entities Base Actual: % of Eureka Total All Entities Base Excess Actual: % of Eureka Total All Entities Excess	Pase Actual as a % of Total Actual Excess Actual as a % of Total Actual	Eureka Total Actual: % of Eureka Total All Entities Base Actual: % of Eureka Total All Entities Base Excess Actual: % of Eureka Total All Entities Excess	Base Actual as a % of Total Actual Excess Actual as a % of Total Actual	Special Districts Diamond Valley Rodent Total Actual: % bf Eureka Total All Entities Base Actual: % of Eureka Total All Entities Excess Excess Actual: % of Eureka Total All Entities Excess Base Actual as a % of Total Actual Excess Actual as a % of Total Actual

Prepared by the Fiscal Analysis Division

Table 4-Second Tier: 18 of 40

Prepared by the Fiscal Analysis Division

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	ch Entity	r and Per	cent of E	Sase vers	us Exce	ss Reve	nue by E	ntity			,		
Diamond Valley Weed	1 1333	F1 2000	F Y 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Total Actual: % of Eureka Total All Entities Base Actual: % of Eureka Total All Entities Base	%60.0	0.10%	0.10%	0.10%	0.64%	1.72%	0.10%	0.10%	0.10%	%60.0	0.09%	0.09%	0.09%
Excess Actual: % of Eureka Total All Entities Excess				•									
Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Eureka County Summary Entermise Dietride Total						132_10_10				**************************************			١.
Total Actual: % of Eureka Total All Entities	1.6%	1.4%	7.9%	1 9%	707	702. 7	7	ò	Č				
Local Governments - Total				N/ ?:	1.70	07.7.1	ري. م	0.3%	0.6%	0.9%	1.0%	1.0%	0.9%
Total Actual: % of Eureka Total All Entities	98.2%	98.4%	98.0%	%U 80	07 08	760 70	000	0	0	(
Special Districts - Total				0/0.00	27.57	04.0	30.07e	30.3%	93.2%	98.9%	98.9%	98.8%	98.9%
Total Actual: % of Eureka Total All Entities	0.2%	0.2%	0.2%	%2.0	1.3%	3 4%	700 0	700 0	, oc c	ò	Č	Č	
Eureka County - Total All Entities						N.F.	0.2.70	0.2.70	0.270	0.2%	0.2%	0.2%	0.2%
Total Actual: % of Eureka Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0% 100.0%	100 0%	100 0%	100.0%	700.007		700 007	,0000,
						2000	20.00	0,000		P 0000	80.00	20.00	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

HIMBO TO COLUMN	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
Enterprise Districts None				į									
Local Governments Humboldt County Total Actual: % of Humboldt Total All Entities Base Actual: % of Humboldt Total All Entities Base Excess Actual: % of Humboldt Total All Entities Excess	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 as a % of Total Actual Excess Actual as a % of Total Actual													
Winnemucca Total Actual: % of Humboldt Total All Entities. Base Actual: % of Humboldt Total All Entities Base. Excess Actual: % of Humboldt Total All Entities Excess.	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 as a % of Total Actual Excess Actual as a % of Total Actual										3			
Special Districts Golconda Fire Profection Total Actual: % of Humboldt Total All Entities Base Actual: % of Humboldt Total All Entities Base Excess Actual: % of Humboldt Total All Entities Excess	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 as a % of Total Actual Excess Actual as a % of Total Actual													
Humboldf Fire Protection Total Actual: % of Humboldt Total All Entities Base Actual: % of Humboldt Total All Entities Base 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%	0.2%	0.2%	0.2%
Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Case No. 668 JA 58		-		_	-		_		<u>-</u>	_			
351 3 9 05													

Table 4-Second Tier: 19 of 40

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	EV 2007	EV 2008	EV 2000	EV 2040	2
Humboldt Hospital Total Actual: % of Humboldt Total All Entities Base Actual: % of Humboldt Total All Entities Base Excess Actual: % of Humboldt Total All Entities Excess	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	8.8%	98.9	6.1%	6.8%	6.8%
McDermit Fire Protection Total Actual: % of Humboldt Total All Entities Base Actual: % of Humboldt Total All Entities Base Excess Actual: % of Humboldt Total All Entities Excess	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.03%	0.02%	0.0
pase Actual as a % of I otal Actual Excess Actual as a % of Total Actual													
Orovada Community Serivces GID Total Actual: % of Humboldt Total All Entities Base Actual: % of Humboldt Total All Entities Base 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%	0.2%	0.2%	0.2%
ease Actual as a % of Total Actual													
Orovada Fire Protection Total Actual: % of Humboldt Total All Entities Base Actual: % of Humboldt Total All Entities Base Excess Actual: % of Humboldt Total All Entities Excess	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%
Pase Actual as a % of Total Actual													
Paradise Fire Profection Total Actual: % of Humboldt Total All Entities Base Actual: % of Humboldt Total All Entities Base 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%	0.2%	0.2%	0.2%
Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													

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

	FY 1999	FY 2000	EV 20041	EV 2002	LV 2002	1,000,77	12000						.
Pueblo Fire Profection				7007	L1 2003	F1 4004	r 7 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Total Actual: % of Humboldt Total All Entities 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 Base Actual as a % of Total Actual Excess Actual as a % of Total Actual									1 2 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		•		
Winnemucca Rural Fire Protection Total Actual: % of Humboldt Total All Entities Base Actual: % of Humboldt Total All Entities Base Excess Actual: % of Humboldt Total All Entities Excess	1.1%	1.1%	1:1%	1.1%	1.1%	1.2%	1.2%	1.2%	1.2%	1.2%	1.1%	1.2%	
Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Humboldt County Summary Enterprise Districts - Total Total Actual: % of Humboldt Total All Entities					,		Carrier to a Carrier to	· · · · · · · · · · · · · · · · · · ·	-				
Total Actual: % of Humboldt Total All Entities Special Districts - Total	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%
Total Actual: % of Humboldt Total All Entities Humboldt County: 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%
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%

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	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	EV 2005	EV 2006	EV 2007	EV 2000	10000	TOP OF ALL	
LANDER COUNTY <u>Enterprise Districts</u> Lander County Sewer Improvement #2: % of Lander Total All Ent	it 0.11%	0.11%	0.11%	0.11%	0 11%	0 44%	200	200	7007 1.1	r r 2000	2002	F.Y 2010	FY 2011
Local Governments Lander County Total Actual: % of Lander Total All Entities Base Actual: % of Lander Total All Entities	78.8%	78.8%	78.8%	78.8%	78.8%	78.8%	77.2%	78:7%	78.9%	U.U8% 78.9%	0.07%	0.08%	0.08%
Excess Actual: % of Lander Total All Entities Excess Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Austin Total Actual: % of Lander Total All Entities Base Actual: % of Lander Total All Entities Base Excess Actual: % of Lander Total All Entities Excess	0.3%	0.3%	0.3%	0.3%	0.3%	%e:0	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Battle Mountain Total Actual: % of Lander Total All Entities Base Actual: % of Lander Total All Entities Base Excess Actual: % of Lander Total All Entities Excess	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 as a % of Total Actual Excess Actual as a % of Total Actual													
Kingston Total Actual: % of Lander. Total All Entities Base Actual: % of Lander Total All Entities Base Excess Actual: % of Lander Total All Entities Excess	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 as a % of Total Actual Excess Actual as a % of Total Actual													

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

	FY 1999	FY 2000	EV 2004	EV 2002	EV 2002	14.000	17.000				-		
Special Districts				7007		F1 2004 FY 2005	LY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Lander Hospital District Total Actual: % of Lander Total All Entities Base Actual: % of Lander Total All Entities Base Expess Actual: % of Lander Total All Entities Base	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 as a % of Total Actual													
Lander County Summary Enterprise Districts - Total				-									-
Total Actual: % of Lander Total All Entities	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.40%	8000	7000	ò	1	(
Local Governments - Total					2/11/2	N 1 1 7	0,10	0.0370	0.U6%	0.U8%	0.07%	0.08%	0.08%
Total Actual: % of Lander Total All Entities	84.5%	84.5%	84.5%	84.5%	70Z 78	707 70	707 70	,07	i		1	,	
Special Districts - Total				2/2::5	0/0150	0/1.0 0	04.7.70	\$4.4 0	84.3%	84.5%	84.5%	84.6%	84.5%
Total Actual: % of Lander Total All Entities	15.4%	15.4%	15,4%	15.4%	15.4%	15.4%	15.0%	4 F 50%	70 70	707	. L	i i	
Lander County - Total All Entities						27.	10.4.70	15.0.61	13.470	15.4%	15.4%	15.4%	15.4%
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%	100.0%
													2,22

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	占	FY 1999 FY	2000	FY 2001	EY 2002	EV 2003	EV 2004	EV 200E	2000	1000				
LINCOLN COUNTY Enterprise Districts None		1						1	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Lincoln County Total Actual: % of Lincoln Total All Entities Base Actual: % of Lincoln Total All Entities Base. Excess Actual: % of Lincoln Total All Entities Excess Base Actual as a % of Entitle Actual	: K	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%
Excess Actual as a % of Total Actual														
Caliente Total Actual: % of Lincoln Total All Entities Base Actual: % of Lincoln Total All Entities Base Excess Actual: % of Lincoln Total All Entities Excess		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 Avual as a % of Total Actual Excess Actual as a % of Total Actual														
Alamo Total-Actual: % of Lincoln Total All Entities Base Actual: % of Lincoln Total All Entities Base Excess Actual: % of Lincoln Total All Entities Excess		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 as a % of Total Actual Excess Actual as a % of ⊺otal Actual														
Panaca Total Actual: % of Lincoln Total All Entities Base Actual: % of Lincoln Total All Entities Base Excess Actual: % of Lincoln Total All Entities Excess		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 as a % of Total Actual Excess Actual as a % of Total Actual														
吉富貴		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 as.: % of Total Actual													* 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

Spacial Dictricts	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FV 2011
Special Districts Lincoln County Hospital District Total Actual: % of Lincoln Total All Entities Base Actual: % of Lincoln Total All Entities Base Excess Actual: % of Lincoln Total All Entities Excess	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 as a % of Total Actual Excess Actual as a % of Total Actual												N	
Pahranagat Valley Fire Protection District Total Actual: % of Lincoln Total All Entities Base Actual: % of Lincoln Total All Entities Base Excess Actual: % of Lincoln Total All Entities Excess	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 as a % of Total Actual Excess Actual as a % of Total Actual													
Pioche Fire Protection District Total Actual: % of Lincoln Total All Entities Base Actual: % of Lincoln Total All Entities Base Expess Actual: % of Lincoln Total All Entities Base	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 as a % of Total Actual Excess Actual as a % of Total Actual													
Lincoln County Summary Enterprise Districts - Total Total Actual: % of Lincoln Total All Entities	NA	N.	NA	N/A	N/A	N.A	NA	NA	Z	X.	Ž	N.W.	N.
Total Actual: % of Lincoln Total All Entities Special Districts - Total	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%
Total Actual: % of Lincoln Total All Entities Lincoln County - 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%
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%

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	F	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	EY.2008	EY 2009	EV 2040	EV 2044
LYON COUNTY Enterprise Districts Stagecoach GID: % of Lyon Total All Entities Willowcreek GID: % of Lyon Total All Entities		0.20%	0.19%	0.18%	 		0.14%	0.13%	0.11%	0.11%	0.11%	0.11%	0.12%	0.13%
Local Governments Lyon County Total Actual: % of Lyon Total All Entities Base Actual: % of Lyon Total All Entities Base Excess Actual: % of Lyon Total All Entities Excess		88:3%	88.3%	88.3%	: .	÷ .	89.1%	%Z-5-5-68	90.1%	% 68.66 89.66 89.66	89.7%	89.4%	89.1%	88.79
Base Actual as a % of Total Actual Excess Actual as a % of Total Actual														
Yerington Total Actual: % of Lyon Total All Entities Base Actual: % of Lyon Total All Entities Base Excess Actual: % of Lyon Total All Entities Excess		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%
Excess Actual as a % of Total Actual														
Femley Total Actual: % of Lyon Total All Entitles Base Actual: % of Lyon Total All Entitles Base Excess Actual: % of Lyon Total All Entitles Excess		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 as a % of Total Actual Excess Actual as a % of Total Actual														
Special Districts Carson-Truckee Water Conservancy Total Actual: % of Lyon Total All Entities Base Actual: % of Lyon Total All Entities Base Excess Actual: % of Lyon Total All Entities Excess	· · · · · · · · · · · · · · · · · · ·	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual as 5 % of Total Actual Excess Actual a % of Total Actual					And the second second									

Second-Tier CTX Distribution Shares by Entity TABLE 4 - SECOND TIER

Percent of Total County Revenue Received by Each Entity and Percent of Base versus Excess Revenue by Entity Source: Department of Taxation

0.4% 0.9% FY 2011 3.2% %9.0 7 0.4% 0.4% 0.9% FY 2010 3.1% 0.5% 0.4% 0.4% 0.9% FY 2008 FY 2009 3.2% 0.5% 3.1% 0.4% 0.3% 0.9% 0.5% 0.4% FY 2007 3.1% 0.3% 0.9% 0.5% FY 2006 0.4% 3.0% 0.4% 0.3% 0.9% FY 2005 0.3% 3.1% 0.9% 0.4% 0.5% 3.1% 0.4% 0.4% 0.5% FY 2004 1.0% 1.0% FY 2003 3.2% 0.5% 0.4% 0.5% FY 2002 0.5% 0.4% 0.6% 3.3% 1.0% 3.3% 0.4% 1.0% 0.6% 0.5% FY 2001 3.4% 0.5% 0.4% 1.0% 0.6% FY 2000 FY 1999 3.4% 0.5% 0.4% 1.0% 0.6% Excess Actual: % of Lyon Total All Entities Excess Excess Actual: % of Lyon Total All Entities Excess Excess Actual: % of Lyon Total All Entities Excess Excess Actual: % of Lyon Total All Entities Excess Excess Actual: % of Lyon Total All Entities Excess Base Actual: % of Lyon Total All Entities Base Base Actual: % of Lyon Total All Entities Base Base Actual: % of Lyon Total All Entities Base Base Actual: % of Lyon Total All Entities Base Base Actual: % of Lyon Total All Entities Base Total Actual: % of Lyon Total All Entities. Total Actual: % of Lyon Total All Entities Excess Actual as a % of Total Actual Base Actual as a % of Total Actual Silver Springs Stagecoach Hospital Mason Valley Mosquito Abatement lason Valley Fire Profection Central Lyon Fire Protection North Lyon Fire Profection No. 66851 **597**

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	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	EV 2006	EV 2007	EV 2008	EV 2000	1070C VI	2
Smith Valley Fire Protection Total Actual: % of Lyon Total All Entities	0.4%	0.4%	0.4%			200.0	2000	2007	7007		1 2003	L1 2010	FT 2011
Base Actual: % of Lyon Total All Entities Base						200	0.5%	5.5	0.3%	0.3%	0.3%	0.3%	.0.3%
excess Actual: % of Lyon Total All Entities Excess Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													,
South Lyon Hospital District Total Actual: % of Lyon Total All Entities Base Actual: % of Lyon Total All Entities Base Excess Actual: % of Lyon Total All Entities Excess	1.8%	1.8%	1.8%	1.7%	1.7%	1.6%	1.4%	1.4%	1.4%	1.4%	1.5%	1.6%	`. .
Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
<u>Lyon County Summary</u> Enterprise Districts - Total Total Actual: % of I von Total All Entition						en-handdiffel y glengenia gas - en simerit an							
Local Governments - Total	0.23%	0.22%	0.20%	0.18%	0.17%	0.16%	0.14%	0.13%	0.12%	0.12%	0.12%	0.13%	0.14%
Total Actual: % of Lyon Total All Entities	91.8%	91.8%	91.8%	91.9%	92.1%	92.4%	92 8%	%U 86	%b cb	798 CD	702 60	702 00	9, 00
Special Districts - Total Total Actual: % of Lyon Total All Entities	8.0%	8.0%	8.0%	ĺ		7 5%	700 2	700 9	7 000	700.70	32.178	32.370	32.1
<u>Lyon County - Total All Entities</u> Total Actual: % of Lyon Total All Entities	100 00%	700.007	, ,				2	200	0,0.1	.0.70	1.470	0.4.7	1.1%
	100.0%	100.0%	100.0%	100 0%	100 0%	100 0%	100 0%	100 00%	700 007	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

FY 2010 FY 2011		94.5% 94.5%		5.5% 5.5%		d Z	94		,
FY 2009 F		94.5%		5.5%		· Ž	94.5%	5.5%	
FY 2008		94.5%		5.5%		N. N.	96	5.5%	ļ .
FY 2007	,	94.5%		5.5%		N/A	8	5.5%	100.0%
FY 2006		94.5%		5.5%		X AN	94.5%	5.5%	100.0%
FY 2005		94.5%		.5%		N.A.	94.5%	5.5%	100.0%
FY 2004		94.5%		5.5%		N/A	94.5%	2.5%	100.0%
FY 2003		94.5%		5.5%		N/A	94.5%	5.5%	100.0%
FY 2002		94.5%		5.5%		N/A	94.5%	5.5%	100.0%
FY 2001		94.5%		5.5%		N/A	94.5%	5.5%	100.0%
FY 2000	**************************************	94.5%		5.5%		NA	94.5%	. 5.5%	100.0% 100.0%
FY 1999		94.5%		.5.5%		NA	94.5%	5.5%	100.0%
MINERAL COLINTY	Enterprise Districts None	ntities ntities Base Entities Exc	Base Actual as a % of Total Actual Excess Actual as a % of Total Actual	Special Districts Mineral County Hospital District Total Actual: % of Mineral Total All Entities Base Actual: % of Mineral Total All Entities Base Excess Actual: % of Mineral Total All Entities Excess	Excess Actual as a % of Total Actual	Mineral County Summary Enterprise Districts - Total Total Actual: % of Mineral Total All Entities	Total Actual: % of Mineral Total All Entities	Total Actual: % of Mineral Total All Entities	Total Actual: % of Mineral Total All Entities

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Table 4-Second Tier: 30 of 40

(T) (1) (1	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	EV 2009	EV 2040	EV 2044
NYE COUNTY <u>Enterprise Districts</u> None											2007		1 201
Local Governments Nye County	:				,			t			1-00- Opinion -	agail (mg. San Carlos ann agus agus agus agus agus agus agus agus	
rotal Actual: % of Nye Total All Entities Base Actual: % of Nye Total All Entities Base Excess Actual: % of Nye Total All Entities Excess	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 as a % of Total Actual Excess Actual as a % of Total Actual													
Gabbs Total Actual: % of Nye Total All Entities Base Actual: % of Nye Total All Entities Base Excess Actual: % of Nye Total All Entities Excess	0.7%	0.7%	0.7%	%2:0	%9.0	%9.0	0.6%	%9.0	0.6%	0.6%	0.7%	0.7%	0.7%
Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Amargosa Total Actual: % of Nye. Total All Entities Base Actual: % of Nye Total All Entities Base Excess Actual: % of Nye Total All Entities Excess	0.8%	0.8%	0.8%	0.8%	0.8%	. %8.0	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%
Base Actual as a % of Total Actual Excess Actual as a % of Total Actual						**************************************				• 1 3 4. 1 3 4. 1 3 5			
Beatty Total Actual: % of Nye Total All Entities Base Actual: % of Nye Total All Entities Base Excess Actual: % of Nye Total All Entities Excess	2:7%	2.7%	2.7%	2.7%	2.6%	2.4%	2.3%	2.5%	2.6%	2,7%	2.7%	2.8%	27.
Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Manhattan Total Actual: % of Nye-Total All Entities \$\frac{1}{2}\text{8}\text{\$\frac{1}{2}\text{\$\frac{1}\text{\$\frac{1}{2}\text{\$\frac{1}\text{\$\frac{1}\text{\$\frac{1}\text{\$\frac{1}\text{\$\frac{1}\$\fra	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 as a % of Total Actual Excess Actual as a % of Total Actual	15, 7, 24										• 10 × 10 × 10 × 10 × 10 × 10 × 10 × 10		

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

	FY 1999	FY 2000	FY 2001	FY 2002	EY 2003	EV 2004	EV 200E	10000 XI	1000			,	
Pahrump					2027		L 7003	r 7 2005	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Total Actual: % of Nye Total All Entities Base Actual: % of Nye Total All Entities Base	5.3%	5.4%	5.5%	5.5%	5.6%	2.9%	%0.9	5.5%	5.6%	5.5%	5.5%	5.5%	5.5%
Excess Actual: % of Nye Total All Entities Excess Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Round Mountain Total Actual: % of Nye.Total All Entitles Base Actual: % of Nye Total All Entitles Base Excess Actual: % of Nye Total All Entitles Excess	1.8%	1.8%	1.8%	1.8%	1.8%	1.7%	1.6%	1.8%	1.7%	1.8%	1.8%	1.8%	-
Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Tonopah Total Actual: % of Nye Total All Entities Base Actual: % of Nye Total All Entities Base Excess Actual: % of Nye Total All Entities Excess	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%
ease Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Special Districts Amargosa Library District Total Actual: % of Nye Total All Entities Base Actual: % of Nye Total All Entities Base Excess Actual: % of Nye 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 Excess Actual as a % of Total Actual												1	
Beatty Library District Total Actual: % of Nye Total All Entities Base Actual: % of Nye Total All Entities Base Excess Actual: % of Nye Total All Entities Excess	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%
Bese Actual as a % of Total Actual Eggess Actual as a % of Total Actual													

Table 4-Second Tier: 31 of 40

Prepared by the Fiscal Analysis Division

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	FY 1999	39 FY 2000	0 FY 2001	FY 2002	FY 2003	FY 2004	EV 2005	EV 2008	EV 2007	Jood A.	10000	0,00	
Nye Hospital Total Actual: % of Nye Total All Entities	1.7%		1				3		7007	7000	2 7 7009	1 2010	FY 2011
Excess Actual: % of Nye Total All Entities Excess Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Pahrump Community Hospital Total Actual: % of Nye Total All Entities Base Actual: % of Nye Total All Entitles Base Excess Actual: % of Nye Total All Entitles Base	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%					
Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Pahrump Library District Total Actual: % of Nye Total All Entities Base Actual: % of Nye Total All Entities Base Excess Actual: % of Nye Total All Entities Excess	0.7%	% 0.7%	%2.0 %	%2'0	%2.0	0.7%	0.7%	0:7%	%2.0	0.7%	0.7%	0.7%	0.7%
base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Pahrump Swimming Pool GID Total Actual: % of Nye Total All Entities Base Actual: % of Nye Total All Entities Base 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 1 ofal Actual Excess Actual as a % of Total Actual													
Smoky Valley Library District Total Actual: % of Nye-Total All Entities Base Actual: % of Nye-Total All Entities Base Excess Actual: % of Nye-Total All Entities Excess	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 as a % of Total Actual Excess Actual as a % of Total Actual													

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

	FV 1999 EV	EV 2000	77.2004	10000									
Tononah Library Dietriot	6661	2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FV 2011
Total Actual: % of Nye Total All Entities 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 Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Nye County Summary							· · · · · · · · · · · · · · · · · · ·						- (
Enterprise-Districts - Total													
Total Actual: % of Nye Total All Entities	AN AN	N A	N/A	N/A	NIA	VIV	71.7	-					
Local Governments - Total					VA.	Z)	K/N	NA	NA	NA	NA	MA	N/A
Total Actual: % of Nye Total All Entities	96.3%	97.9%	98.0%	20 00	790 80	700 00	2	ò	i	1	,		
Special Districts - Total				2000	20.0	0.0°	80.1%	88.U%	88.5%	98.5%	98.5%	98.5%	98.5%
Total Actual: % of Nye Total All Entities	3.7%	2.1%	2.0%	2 0%	200.0	700 6	ò	ò	i		,		
Nye County - Total All Entities				2/2	27070	Z.U 70	N.S.1	Z.U.2	1.5%	1.5%	1.5%	1.5%	1.5%
Total Actual: % of Nye Total All Entities	100.0% 100	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100 0%	100 n%	100.0%	100 001
												3/00-00	0,00

Table 4-Second Tier: 34 of 40

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OZ 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

DERSHING COLINTY	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	EV 2011
Enterprise Districts None													
Local Governments Pershing County Total Actual: % of Pershing Total All Entities Base Actual: % of Pershing Total All Entities Base Excess Actual: % of Pershing Total All Entities Excess	75.7%	75.8%	75.8%	75.9%	76.2%	75.9%	75.8%	75.8%	73.9%	74.4%	75:7%	75.9%	75.9%
ease Actual as a % of Total Actual													
Lovelock Total Actual: % of Pershing Total All Entities Base Actual: % of Pershing Total All Entities Base	14.3%	14.3%	14.3%	14.2%	14.0%	14.2%	14.3%	14.3%	16.5%	16.0%	14.4%	14.3%	14.3%
Excess Actual: % of Pershing Total All Entities Excess. Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Special Districts Pershing County Hospital District Total Actual: % of Pershing Total All Entities Base Actual: % of Pershing Total All Entities Base Excess Actual: % of Pershing Total All Entities Excess	9.9%	%6.6	%6.6	% 6	% 80 60	9.6.6	%6. 6	%6.6	%u b	9.6%	% 5 5	%6.6	%6.6
Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Pershing County Summary Enterprise Districts - Total Total Actual: % of Pershing Total All Entities	N/A	N/A	N/A	NA	NA	NA	X Z	A/N	ĄŻ	ĄN	Ž	2	,
Total Actual: % of Pershing Total All Entities Special Districts - Total	90.1%	90.1%	90.1%	90.1%	90.2%	90.1%	90.1%	90.1%	90.4%	90.4%	90.1%	90.1%	90.1%
Total Actual: % of Pershing Total All Entities <u>Pershing County - Total All Entities</u>	9.9%	9.6.6	9.9%	9.9%	9.8%	9.9%	9.9%	9.9%	9.6%	9.6%	9.9%	9:9%	9.9%
Total Actual: % of Pershing 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

	0007	10000											
STOREY COLINTY	r Y 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	EY 2010	EV 2011
Enterprise Districts None													
Local Governments Storey County Total Actual: % of Storey Total All Entities Base Actual: % of Storey Total All Entities Excess Actual: % of Storey Total All Entities Excess	%26.66	%26.66	99.97%	%26.66	99:96%	%96.66	99.95%	%96.66	%26.66	%26.96	%26.66	%26.66	%26.99
Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Special Districts Carson-Truckee Water Conservancy Total Actual: % of Storey Total All Entities Base Actual: % of Storey Total All Entities Base Excess Actual: % of Storey Total All Entities Excess Base Actual: % of Storey Total All Entities Excess	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%
Excess Actual as a % of Total Actual													
Storey County Summary Enterprise Districts - Total Total Actual: % of Storey Total All Entities	N/A	NA	NA	N	N	S Z	, A/N	Ą	Ž	<u> </u>			
Local Governments - Total Total Actual: % of Storey Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	%6 66	100 0%	700 00L	WA 001	N/A	N/A	N/A
Special Districts - Lotal Total Actual: % of Storey Total All Entities	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	%0 0	7000	20.00	8,000	80.00	100.00
Total Actual: % of Storey Total All Entities	100.0% 100	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 4 - SECOND TIER
Second-Tier CTX Distribution Shares by Entity
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

FY 2011	0.10%	.17.		29.1%		12.4%	-	0.1%	
FY 2010		51.3%		29.1%		12.4%		0.1%	
FY 2009	0.09%			29.1%	i	12.4%		0.1%	
FY 2008	0.07%			28.9%		12.7%		0.1%	
FY 2007	0.07% 0.03% 0.00%	51.5%		28.6%		13.0%		0.1%	
FY 2006	0.07% 0.03% 0.00%	52.0%		28.0%		12.9%		.0.7%	
FY 2005	0.07% 0.03% 0.00%	51.8%		28.6%		12.6%		0.1%	
FY 2004	0.08% 0.04% 0.01%	51.6%		29.0%		12.4%		.0.1%	
FY 2003	0.09% 0.04% 0.01%	51:3%		29.1%		12.4%		0.1%	
FY 2002	0.09% 0.05% 0.01%	51.3%		29.1%		12.4%		0.1%	
FY 2001	0.10% 0.05% 0.01%	51:3%		29.1%		12:4%		0.1%	
FY 2000	0.10% 0.05% 0.01%	51.3%		29.1%		12.4%		0.1%	
FY 1999	0.11% 0.05% 0.01%	51.3%		29.1%		.12.4%		0.1%	
WASHOE COUNTY	Enterprise Districts Sun Valley Water and Sanitation GID: % of Washoe Total All Enti Verdi Television GID: % of Washoe Total All Entities Lemmon Valley Underground Water: % of Washoe Total All Entitit	Local Governments Washoe County Total Actual: % of Washoe Total All Entities Base Actual: % of Washoe Total All Entities Base Excess Actual: % of Washoe Total All Entities Excess	Excess Actual as a % of Total Actual	Reno Total Actual: % of Washoe Total All Entities Base Actual: % of Washoe Total All Entities Base Excess Actual: % of Washoe Total All Entities Excess	base Actual as a % of Total Actual Excess Actual as a % of Total Actual	Sparks Total Actual: % of Washoe Total All Entities. Base Actual: % of Washoe Total All Entities Base Excess Actual: % of Washoe Total All Entities Excess	base Actual as a % of Total Actual	Special Districts Carson-Truckee Water Conservancy Total Actual: % of Washoe Total All Entities Base Actual: % of Washoe Total All Entities Base Excess Actual: % of Washoe Total All Entities Excess	Dase Actual as a % of Total Actual So o

To. 66851 **606**

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

Villana Cil	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
Total Actual: % of Washoe Total All Entities Base Actual: % of Washoe Total All Entities Base	0.7%	0.7%	0.7%	0.7%	%2.0	0.7%	0.7%	%2:0	0.7%	0.7%	0.7%	0.7%	0.7%
Excess Actual: % of Washoe Total All Entities Excess Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													•
North Lake Tahoe Fire Protection Total Actual: % of Washoe Total All Entities Base Actual: % of Washoe Total All Entities Base Excess Actual: % of Washoe Total All Entities Excess	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	7:
Base Actual as a % of Total Actual Excess Actual as a % of Total Actual													
Palomino Valley GID Total Actual: % of Washoe Total All Entities Base Actual: % of Washoe Total All Entities Base Excess Actual: % of Washoe Total All Entities Excess Rase 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%	0.1%
Excess Actual as a % of Total Actual													
Sierra Forest Fire Protection Total Actual: % of Washoe Total All Entities Base Actual: % of Washoe Total All Entities Base Excess Actual: % of Washoe Total All Entities Excess	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 as a % of Total Actual Excess Actual as a % of Total Actual													_
Truckee Meadows Fire Protection Total Actual: % of Washoe Total All Entities Base Actual: % of Washoe Total All Entities Base Excess Actual: % of Washoe Total All Entities Frees	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 as a % of Total Actual Excess Actual as a % of Total Actual													1 1 1
e No. 6685 607 22 :						-		_				-	
1													

IN THE SUPREME COURT OF THE STATE OF NEVADA

CITY OF FERNLEY, NEVADA, a Nevada municipal corporation,

Appellant,

VS.

THE STATE OF NEVADA ex rel. DEPARTMENT OF TAXATION; THE HONORABLE DAN SCHWARTZ, in his official capacity as TREASURER OF THE STATE OF NEVADA; and THE LEGISLATURE OF THE STATE OF NEVADA,

Respondents.

Supreme Court No.: 66851

District Court Case No.: 12 OC 00168 1B

JOINT APPENDIX VOLUME 3 PART 2

Filed By:

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Attorneys for Appellant City of Fernley, Nevada

Volume Number	Document	Filed By	Date	Bates Stamp Number
1	Affidavit of Service Taxation	City of Fernley	07/02/12	17
1	Affidavit of Service Treasurer	City of Fernley	06/20/12	13-16
23	Amended Memorandum of Costs and	State of Nevada/Dept	10/09/15	4058-4177
	Disbursements	Taxation		
7	Answer	State of Nevada/Dept Tax/ Treasurer	02/01/13	1384-1389
7	Answer to Plaintiff's Complaint	Nevada Legislature	01/29/13	1378-1383
23	Case Appeal Statement	City of Fernley	11/07/14	4208-4212
1	Complaint	City of Fernley	06/06/12	1-12
21	Defendant Nevada Legislature's Reply in Support of its Motion for Summary Judgment	Nevada Legislature	07/25/14	3747-3768
21	Defendant's Opposition to Motion to Retax Costs and Reply to Opposition to Motion for Costs	State of Nevada/Dept Taxation	10/03/14	3863-3928
22	Defendant's Opposition to Motion to Retax Costs and Reply to Opposition to Motion for Costs (Cont.)	State of Nevada/Dept Taxation	10/03/14	3929-3947
1	Exhibits to Joinder in Motion to Dismiss	Nevada Legislature	08/16/12	104-220
2	Exhibits to Joinder in Motion to Dismiss (Cont.)	Nevada Legislature	08/16/12	221-332
1	Joinder in Motion to Dismiss	Nevada Legislature	08/16/12	62-103
7	Joinder in Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	Nevada Legislature	05/06/14	1421-1423
21	Memorandum of Costs and Disbursements	State of Nevada/Dept Taxation	09/19/14	3788-3793
21	Motion for Costs	State of Nevada/Dept Taxation	09/19/14	3776-3788
12	Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order	City of Fernley	06/18/14	2005-2045
7	Motion for Summary Judgment	City of Fernley	06/13/14	1458-1512
8	Motion for Summary Judgment (Cont.)	City of Fernley	06/13/14	1513-1732
9	Motion for Summary Judgment (Cont.)	City of Fernley	06/13/14	1733-1916
10	Motion for Summary Judgment (Cont.)	City of Fernley	06/13/14	1917-1948
11	Motion for Summary Judgment (Cont.)	City of Fernley	06/13/14	1949-2004
1	Motion to Dismiss	State of Nevada/Dept Tax/ Treasurer	08/03/12	41-58
1	Motion to Intervene	Nevada Legislature	08/03/12	18-40
21	Motion to Retax Costs and Opposition to Motion for Costs	City of Fernley	09/24/14	3794-3845
7	Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	State of Nevada/Dept Tax/ Treasurer	05/05/14	1414-1420
7	Nevada Department of Taxation and Nevada Treasurer's Reply to Response to Renewal of Motion to Dismiss	State of Nevada/Dept Tax/ Treasurer	05/23/14	1433-1437
12	Nevada Department of Taxation's Opposition to Plaintiff's Motion for Summary Judgment	State of Nevada/Dept Taxation	07/11/14	2053-2224
13	Nevada Department of Taxation's Opposition to Plaintiff's Motion for Summary Judgment (Cont.)	State of Nevada/Dept Taxation	07/11/14	2225-2353

Volume Number	Document	Filed By	Date	Bates Stamp Number
23	Notice of Appeal	City of Fernley	11/07/14	4205-4207
22	Notice of Entry of Order	Nevada Legislature	10/08/14	4001-4057
23	Notice of Entry of Order	State of Nevada/Dept	10/17/14	4195-4204
7	Notice of Entry of Order Denying City of Fernley's Motion for Reconsideration of Order Dated November 13, 2012	State of Nevada/Dept Tax/ Treasurer	12/19/12	1364-1370
7	Notice of Entry of Order Granting A Continuance to Complete Discovery	City of Fernley	10/19/12	1344-1350
3	Notice of Entry of Order Granting Nevada Legislature's Motion to Intervene	Nevada Legislature	09/04/12	651-657
7	Notice of Entry of Order on Defendant's Motion for Extensions of Time to File Answer	State of Nevada/Dept Tax/ Treasurer	11/15/12	1354-1360
1	Notice of Non-Opposition to Legislature's Motion to Intervene	State of Nevada/Dept Tax/ Treasurer	08/06/12	59-61
2	Opposition to Motion to Dismiss and Motion for Continuance Pursuant to NRCP 56(F)	City of Fernley	08/20/12	331-441
3	Opposition to Motion to Dismiss and Motion for Continuance Pursuant to NRCP 56(F) (Cont.)	City of Fernley	08/20/12	442-625
2	Opposition to Motion to Nevada Legislature's Motion to Intervene	City of Fernley	08/20/12	324-330
13	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	City of Fernley	07/11/14	2354-2445
14	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss (Cont.)	City of Fernley	07/11/14	2446-2665
15	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss (Cont.)	City of Fernley	07/11/14	2666-2819
16	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss (Cont.)	City of Fernley	07/11/14	2820-2851
17	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss (Cont.)	City of Fernley	07/11/14	2852-2899
4	Opposition to Nevada Legislature's Joinder in Motion to Dismiss	City of Fernley	09/28/12	662-881
5	Opposition to Nevada Legislature's Joinder in Motion to Dismiss (Cont.)	City of Fernley	09/28/12	882-1101
6	Opposition to Nevada Legislature's Joinder in Motion to Dismiss (Cont.)	City of Fernley	09/28/12	1102-1316
17	Opposition to Nevada Legislature's Joinder in Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	City of Fernley	07/11/14	2900-2941
20	Opposition to Plaintiff's Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order	Nevada Legislature	07/11/14	3586-3582

Volume	Document	Filed By	Date	Bates
Number				Stamp Number
12	Opposition to Plaintiff's Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order and Countermotion for Order Dismissing Nevada Department of Taxation	State of Nevada/Dept Tax/ Treasurer	07/11/14	2049-2052
17	Opposition to Plaintiff's Motion for Summary Judgment	Nevada Legislature	07/11/14	2942-3071
18	Opposition to Plaintiff's Motion for Summary Judgment (Cont.)	Nevada Legislature	07/11/14	3072-3292
19	Opposition to Plaintiff's Motion for Summary Judgment (Cont.)	Nevada Legislature	07/11/14	3292-3512
20	Opposition to Plaintiff's Motion for Summary Judgment (Cont.)	Nevada Legislature	07/11/14	3515-3567
7	Order (Converting Motion to Dismiss to Motion for Summary Judgment, Setting Briefing Schedule and Dismissing Treasurer)	First Judicial District Court	06/06/14	1451-1457
22	Order and Judgment	First Judicial District Court	10/06/14	3948-4000
7	Order Denying City of Fernley's Motion for Reconsideration of Order Dated November 13, 2012	First Judicial District Court	12/17/12	1361-1363
7	Order Granting A Continuance to Complete Discovery	First Judicial District Court	10/15/12	1341-1343
7	Order Granting in Part and Denying in Part Petition for Writ of Mandamus	Nevada Supreme Court	01/25/13	1373-1377
23	Order Granting Nevada Department of Taxation's Motion for Costs	First Judicial District Court	10/15/14	4190-4194
3	Order Granting Nevada Legislature's Motion to Intervene	First Judicial District Court	08/30/12	648-650
7	Order on Defendant's Motion for Extensions of Time to File Answer	First Judicial District Court	11/13/12	1351-1353
7	Order Pursuant to Writ of Mandamus	First Judicial District Court	02/22/13	1390-1392
21	Order Vacating Trial	First Judicial District Court	09/03/14	3773-3775
23	Plaintiff's Motion to Strike, or Alternatively, Motion to Retax Costs	City of Fernley	10/14/14	4178-4189
21	Plaintiff's Objections to Nevada Legislature's Proposed Order and Request to Submit Proposed Order and Judgment	City of Fernley	10/02/14	3846-3862
7	Pretrial Order	First Judicial District Court	10/10/13	1393-1399
7	Reply Concerning Joinder in Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	Nevada Legislature	05/27/14	1438-1450
7	Reply in Support of Joinder in Motion to Dismiss	Nevada Legislature	10/08/12	1317-1340
3	Reply in Support of Motion to Intervene	Nevada Legislature	08/24/12	626-635
21	Reply in Support of Plaintiff's Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order as to Defendant Nevada Legislature	City of Fernley	07/25/14	3709-3746

Volume	Document	Filed By	Date	Bates
Number		-		Stamp Number
20	Reply in Support of Plaintiff's Motion for Summary Judgment Against Defendants Nevada Department of Taxation and Nevada Treasurer	City of Fernley	07/25/14	3674-3708
20	Reply in Support of Plaintiff's Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order as to Defendant's Nevada Department of Taxation and Nevada Treasurer; Plaintiff's Opposition to Countermotion for Order Dismissing Nevada Department of Taxation	City of Fernley	07/25/14	3641-3673
20	Reply in Support of Plaintiff's Motion for Summary Judgment Against Defendant Nevada Legislature	City of Fernley	07/25/14	3606-3640
21	Reply to Opposition to Countermotion for Order Dismissing Nevada Department of Taxation	State of Nevada/Dept Taxation	08/01/14	3769-3772
3	Reply to Opposition to Motion to Dismiss	State of Nevada/Dept Tax/ Treasurer	08/27/12	636-647
20	Reply to Plaintiff's Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	State of Nevada/Dept Taxation	07/25/14	3583-3605
7	Response to Nevada Department of Taxation	City of Fernley	05/16/14	1424-1432
7	Second Stipulation and Order Regarding Change of Briefing Schedule	Parties/First Judicial District Court	03/17/14	1406-1409
7	Stipulation and Order for an Extension of Time to File Responses to Discovery Requests; Extend Certain Discovery Deadlines and Extend Time to File Dispositive Motions	Parties/First Judicial District Court	04/11/14	1410-1413
7	Stipulation and Order Regarding Change of Briefing Schedule and Plaintiff's Response to Defendant's Motion to Strike Plaintiff's Jury Demand	Parties/First Judicial District Court	02/19/14	1403-1405
12	Stipulation and Order Regarding Change of Briefing Schedule and Setting Hearing for Oral Argument	Parties/First Judicial District Court	06/25/14	2046-2048
7	Stipulation and Order Regarding Defendant's Motion to Strike Plaintiff's Jury Demand	Parties/First Judicial District Court	10/23/13	1400-1402
3	Stipulation and Order Regarding Joinder to Motion to Dismiss	Parties/First Judicial District Court	09/18/12	658-661
23	Transcript of Hearing	Court Reporter	01/07/15	4213-4267
7	Writ of Mandamus	Nevada Supreme Court	01/25/13	1371-1372

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 (MILIONS of Dollars) Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY2006	EY 2007	EV 2008	EV.2nnoi	EV 2010	יייטר עם.
ESMERALDA COUNTY	-	-	_		-					inony i i	COOT I	LI CULUI	FY ZULL
SCCRT	\$0.768	\$0.768	\$0.843	\$0.868	\$0.912	\$0,922	\$0.982	\$1,013	121	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	900	-	i C C
% Change: FY to FY		0.00%	9.74%	2:94%	5.04%	1.17%	1.10%	7684 X	7000	7007	Sarr A	51.1.4	0/6/05
% of Esmeralda County, FY Total	81.15%	80.78%	85.45%	83:16%	83.57%	24 26%	2025.00	700 0 10	2000	200	0/CC-T	0/0	2777
% of SCCRT Statewide FY Total	0.16%	0.15%	0.15%	0.16%	0.16%	747	2000	2000	07.4.70	03.00%	84,848	86.00%	82.32%
% of Statewide FY Total	0.10%	2010	700	U - U	1000	10000	20.00	וייבים!	0.13%	0.14%	0.16%	0.17%	0.14%
BCCRT	לים מבני		100.00	1 1 0 0 m	U.TUZe	%5000 ·	0.08%	0:08%	0:09%	0.09%	0.11%	0:11%	0.09%
9/ Otherson 17/41 D.	pen ne	SCO.US	50.032	50.032	50.033	\$0.036	\$0.038	\$0.045	\$0.085	\$0.054	\$0.050	\$0.031	\$0.060
So Change: FI 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 Esmeraida County FY Total.	5.92%	5,81%	3.28%	3.09%	2.99%	3,28%	3.43%	3.58%	6.18%	4.66%	3.61%	7.37%	, L
% of BCCRI 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%	i, č
% of Statewide FY Total	0.01%	0.01%	.0:00%	.0.D0%	9:00%	0.00%	0.00%	0:00%	0.01%	0.01%	. %00:0	%00 U	0.019KI
100	50.106	50.112	\$0.095	\$0.131	\$0:135	\$0.117	50.128	\$0.242	\$0.136	\$0.144	\$0.148	\$0.14n I	¢0 130
% Change: Fy to Fy		5.46%	-14.82%	37.59%	2.82%	-12.96%	9:50%	9-89%	-3.54%	6.19%	2.64%	76 Z Z	76UE 0-
% of Esmeralda County FV Total	11.18%	11.74%	9.64%	12.54%	12,32%	10.77%	11.50%	11.31%	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%	260.0	178	76170	28CT-U
% of Statewide FY Total	0.01%	0:01%	%TO:O	0.02%	0.01%	%100	0,01%	0.01%	0.01%	96100	0.01%	2000	70.0
RPIT	\$0.001	\$0.001	\$0.001	\$0.003	\$0.003	\$0.003	\$0:007	\$0.038	\$0.011	\$0.007	\$0.003	\$0.00d B	÷0.000
% Change: FY to FY		6.11%	-28.19%	230.62%	-12.07%	-15,09%	158.94%	459 24%	71 70%	20 700	70000	1000	יובה בכי
% of Esmeralda County FY Total	0.15%	0.15%	0.11%	0.33%	78%	0.24%	200.0	Section 6	2000	2/1/10/1	-04-0470	%#T10T	-3441%
% of RPTF Statewide FY Total	0.01%	0.01%	0.01%	0.01%	0.01%	200	2000	2000	2000	797.0	0.2470	0.30%	0.77%
% of Statewide FY.Total	.%00.0	0.00%	.%00.0	0.00%	3.00 E	:7600 0	0.000	2000	2000	0.202.0	STOO O	0.02%	%TO'O
CIGARETTE	\$0.073	\$0.073	40.00	¢0.000.1	20000	100000	מיסיים א	0.00.0	1,000%	חיחים.)%nn:n	-%00°0	0.00%
% Change: FV+n EV		900	7000	Son oc	20.00	20,008	\$0.00\$	\$0:00	50.008	\$0.007	\$0.006	\$0:00\$	\$00:00\$
% of Sementida Camp Co Lotal	7 2 2 2 2	10.4976	4.30%	-34-75%	6.82%	-8:20%	1.02%	1.92%	0.91%	-7.41%	-16.53%	%16.6-	-6.47%
Pio I Milion and State of the S	14170	453%	1.34%	0.76%	0.78%	0.71%	0.69%	0.63%	0.57%	0.53%	0.44%	0.42%	0.44%
Note of the state	0.0878	0.08%	0.08%	0.05%	0:05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.04%
Zauliotalewide FT Jotal	0:00%	%00 : 0	%00:0	0.00%	%00:0	0.00%	2:00% 0:00%	0.00%	%00:0	2000	0.00%	0.00%	0.00%
בולטטאר	\$0.002	50.002	\$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%	-3.58%	-12.38%	6.70%	14
% 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%	211%	id
% 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%	0.04928
% of Statewide FY Total	0.00%	%00: 0	0.00%	%000.0	.0000	%00:0	0:00%	0.00%	0.00%	0.00%	0.00%	%00°0	2000
TOTAL	\$0.947	\$0:951	\$0.987	\$1.044	\$1.092	\$1.087	\$1.115	\$1.246	\$1,375	\$1.375	\$1.376	\$1.796 l	\$1 170
% Change: Y to FY		0.45%	3.74%	5.77%	4.60%	-0.43%	2.56%	11,77%	10.35%	0.01%	0.73%	, F. 25.9%	%EG 5
% 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%	24.4

1.) Proceeds ripin 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 amofest 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.

Businesses not ∥naintaining 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 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 + 3) Proceeds from the RPTT allocated to the CTX at the first-tier are retained by the county in which the real property transfer occurred.

Solution 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	EV-2004	EV 200E	EV 300ct	100000	i code			
EUREKA COUNTY	_		F Gast				2002 11	10000	F1 2007	FY 2008	FY 2009	FY,2010	FY 2011
SCCRT	\$2.463	\$2,966	\$2.223	\$2.206	\$2,338	\$2,457	752.65	41012	27.200	CA 777	40.000	100	. [
% Change: FY to FY	****	20.41%	-25.06%	-0.74%	5.96%	5.10%	36.54%	-69.79%	610 X 09%	777.75	74,414	74.095	74.78t
% of Eureka County FY Total	72.83%	74.79%	73.71%	72 72%	77 × 0%	7000.07	70.000	200	1000	97.00.00	5,50 Y-	-7.23%	16.95%
% of SCCRT Statewide FY Total	0.51%	0.57%	0.41%	O dow		7976	4.00%	84.0	//.23%	/5.87%	75.61%	75.21%	75.84%
% of Statewide PY Total	0.33%	0.37%	1.26.0	7000	2000	07,500	0.44%	0.12%	0.84%	0.59%	0.62%	0.64%	0.70%
BCCRT	לט בבחין	ין טפיריים	CO CO 1	1 500	4	D:2470	0.28%	.0.08%	0.54%	0.38%	0.46%	0.41%	0.46%
% Change: EV to EV	2000	200,000	30.00	50.601	50,640	\$0.666	\$0,895	\$0.045	\$1.884	\$1.267	\$1.171	\$1,107	\$1.266
The Paris of Plants of the Paris of the Pari	700	20.00%	74.3/%	-0.43%	6.46%	4.06%	34.34%	-95.02%	4122.54%	-32.72%	7:61%	-5.43%	14,34%
76 Of Editers County FT Total	19.52%	20.14%	20.03%	19,83%	19.94%	20.02%	19.99%	3.58%	20.21%	20.13%	20.06%	2034%	20.0
Za or sucki statewise ry lotal	0.48%	0.54%	0.39%	.0:38%	0.38%	0.35%	0.41%	0.02%	0.77%	0.54%	0.58%	0.61%	1 d
Ze.ur.statewide/rTrjotal	%50°0	0.10%	%ZO:0	0.07%	.%20:0	0.06%	0.07%	0.00%	0.14%	0.10%	0.11%	2411%	26CL U
7,9	\$0:187	\$0.182	50.163	\$0.205	\$0:214	\$0.189	\$0.210	\$0.141	\$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%	-32.82%	52.16%	7.13%	7.22%	7872 11	0 1082
% of Eureka County FY Total	5.53%	4.58%	2.39%	6.77%	6.67%	5.67%	4.68%	11,31%	2.30%	3.65%	4 10%	77.77	, 10 c
% of GST statewide FV Total	0.24%	0.21%	0.18%	0.20%	0.20%	0.15%	0.15%	0.10%	0.14%	0.15%	27.0	1867	2000
% of Statewide PY Total	0.03%	0.02%;	0.02%	0.02%	0.02%	0.02%	0.02%	0.01%	0.02%	0.02%	70.0	76000	2000
RPIT	\$0.054	\$0.002	\$0.007	\$0.00\$	\$0,005	\$0:002	\$0.008	\$0.038	50.013	1.510.02	¢nind 1	לים מאי	50.00v
% Change: FY to FY		-95.47%	188.91%	-27.40%	0.48%	-9.91%	60.67%	400,65%	-64.60%	75 OF P	191 X32/	76.57%	30.004
% of Eureka County FY Total	1.61%	0.06%	0.24%	0.17%	0.16%	0.14%	0.17%	3.02%	744%	701	26000	7077	24.04.50
% of RPT Statewide FY Total	0.32%	0.01%	0.04%	0.02%	0.02%	0.01%	0.01%	0.05%	0.03%	0.03%	0.00%	U-14%	0.00%
% of Statewide FY Total	%TO:0,	0:00%	0.00%	%00:0	200%	%00:0	0.00%	%00'0	0.00%	%00 o	7000.0	Jacob D	0.0230
CIGARETTE	\$0.015	\$0:015	\$0.017	\$0.013	\$0:012	\$0:010	\$0.010	\$0.008	50.00	\$0.00	cuo uș	0.000 P	0.00%
% Change: FY to FY	10 2 - 11	-2.61%	12,71%	-21.39%	-9.57%	-19.25%	1.57%	-19.77%	17.22%	7-556	7000	70000	70000
% of Eureka County PY Total	0.45%	0.37%	0.56%	0.43%	0.37%	0.29%	0.22%	0.63%	0.110%	7887.0	2000	440%	%55.T-
% of Cigarette Statewide FY Total	%60.0	20.0	0.10%	0.08%	0.07%	0.06%	0.06%	0.05%	0.06%	2,900	2620.0	8/5m0	0.11.0
% of Statewide FY Total	.%60:0	0:00%	0.00%	0:00%	0.00%	%00:0	.,000	0.00%	0:00%	0.00%	2,00%	2000	0.002
LIQUOR	\$0,002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0:002	\$0.001	\$0.002	\$0.002	\$0.002	\$0.00	\$0.00
% Change: FY to FY		5.47%	835%	-18.17%	-10.24%	1.04%	-1.25%	-13.55%	23.53%	-3.79%	-10.03%	13.13%	
% of Eureka County FY Total	0.06%	0.05%	0.08%	0.06%	0.05%	0.05%	0.04%	0.12%	0.02%	0.03%	20.0	7620.0	Ē
% of Liquor Statewide FY Total	0.09%	0.09%	. 0.10%	0.08%	0.07%	0.06%	0.06%	0.03%	0.06%	0.05%	0.05%	0.06%	n.new#
% of Statewide FY Total	200.0	0.00%	0.00%	0.00%	0.00%	0.00%	2000	0.00%	.%00.0	2000	%UU-U	3,000	2000 C
TOTAL	\$3.382	\$3.966	\$3.016	\$3.033	\$3,211	\$3,328	\$4.478	\$1,246	\$9.322	\$6.295	45 838 F	\$5.445 I	45 24E
% Change: FY to FY		17.25%	-23.96%	0.59%	.5.86%	3.63%	34.57%	-72.18%	648.30%	-32.46%	-7.27%	-6.73%	75.98%
% of StateWide FY Total	0.46%	0.50%	0.36%	0.36%	0.35%	0.32%	0.37%	0.09%	0.71%	250%	%E5 U	0.55%	0.618
MOTES.							of the second se						0.10

1.) Proceeds filom the SCGRT allocated to the CIX 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 ampligat the non-guaranteed counties based on each 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 and proceeds onlected to the CDX at the first-tier are distributed each month amongst the 17 counties with proceeds collected in each county and proceeds collected from out-of-state

Pusinesses not naintaining a fixed place of business in the state distributed to each county on a per-capita basis.

The school district share is based on a property tax formula using property tax rates from PY 1979 for the school district (current debt rate if higher) and from PY 1981 for local governments, enterprise districts, and S) Proceeds filpm the GST allocated to the CIX 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 special districts

The Proceeds from the RPTT allocated to the CIX at the first-tier are retained by the county in which the real property transfer occurred.

AC ** Proceeds from the portion of the CIX at the first-tier are distributed each month amongst the 17 counties on a per-capita basis.

Prepared by the Fiscal Analysis Division

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	EV.2004	EVanne	isone Ja	Frace	lacery	10000		
HUMBOLDT COUNTY		-			-		- Conversion		, ZDDJ	r zuus	ry.zousi	FY ZUIU	FY 2011
SCCRT	\$5,590	\$5.019	\$5,097	\$5.146	\$5,033	\$5.517	\$6.646	58.191	\$8.087	\$8.337	SE ELE	£7.8/3	ביים אישה
% Change: FY to FY	·	-10.22%	1.56%	%96:0	-2.20%	9.61%	20.47%	23,25%	-1.76%	3.00%	3: 4/0/2	200.8	707.4
% 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%	E8 73%	57.73	70 1002
% of SCCRT Statewide FY Total	1.15%	0.97%	0.94%	0.93%	0.85%	0.83%	0.87%	0.97%	0.95%	102%	1.30%	4.75%	700%
% of Statewide FY Total	0.76%	0.63%	0.61%;	0.60%	0.55%	0.53%	0.55%	0.62%	0.61%	0.66%	765.0	1,762.0	78000
BCCRT	\$1.610	\$1.466	\$1,494	\$1.512	\$1.489	\$1.587	\$1.883	\$2,297	\$2.270.1	\$2.340	1 EUF C5.	\$2 271	52.70
% Change: FY to FY		-8.90%	1.91%	1.20%	-1.56%	6.58%	18:69%	22.00%	-1.21%	309%	2.70%	701.8	75 206
% 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%	%CU 51	10 00%	16.7
% of BCCRT Statewide FY Total	1.16%	0.99%	0.96%	0.96%	0.89%	0.84%	0.85%	0.96%	0.93%	1.00%	1.19%	1.21%	A.1.
% of Statewide FY Total	0.22%	0.19%	0.18%	0.18%	0.15%	0.15%	0.16%	0.17%	0.17%	0.19%	0.22%	0.22%	0.27%
	\$0.933	\$0.960	\$0.868	\$1.084	\$1.075	\$1.078	\$1.210	\$1.335	\$1.388	\$1.461	\$1.427	\$1.365	\$1.367
% Lhange, hy to hy		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 Humbolar County FY 10tal	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 50-1-1-1 PTT 1	1,22%	1.10%	0.93%	1.02%	0.99%	0.88%	0.88%	0.91%	0.91%	996.0	1.03%	1,07%	1.14%
Seni StateWide Er Lotal	0.13%	0.12%	0.10%	0.12%	0.12%	0.10%	.0.10%	0.30%	0.11%;	0.12%	0.13%	0.14%	0.13%
RP11	\$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%	31.70%	-4.91%	-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%	0.95%	1.04%	0.99%	0,88%	0.59%	0.54%	0.41%
% of RP I 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	2000	0.01%	0.01%	0.01%	0.00%	0.01%	.0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
CIGARETTE	\$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%	%/T:0-	-13.25%	%680-	-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%	906:0	0.84%	0.71%	0.69%	0.54%
% of clgarette StateWide FY 10tal	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%	.%IO:0	0.01%	0.01%	0.01%	,0:01%
LIQUOR	\$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	eccp	5:75%	-4.62%	-13.48%	-1.20%	8.79%	-3.07%	5.57%	3.01%	-0.01%	-9.76%	6.74%	4.1
% or Humboldt County FY Total	0.26%	0.30%	0.29%	0.24%	0.24%	0.24%	0.20%	0.17%	0.18%	0.18%	0.15%	0.18%	-:-
% of Liquor Statewide FY Total	%86.0	0.95%	0.92%	0.80%	0.75%	0.73%	0.71%	0.69%	0.68%	0.67%	0.56%	0.66%	0,66%
Ze Dr StateWide EY (Otal	.000%	0:00%	0.00%	0.00%	%00'0	0:00%	.0:00%	0.00%	%00:0	0.00%	0:00%	0:00%	20.0
Mind of the state	\$8.342	57.678	57.681	\$7.887	\$7.790	\$8.418	\$9.967	\$12.080	\$11,993	\$12.366	\$12.632	\$11.582	\$14.446
% of Statewide EV Total	1001	2/30%	0.05%	2.68%	-1.23%	8.05%	18,40%	21:20%	-0.71%	3.11%	2.15%	-8.31%	24.72%
	0/CT-T	%/A70	0.92%	0.93%	0:85%	0.81%	0.83%	0.92%	0.91%	%66.0	1.15%]	117%	1.40%

1.) Proceeds fright, the SCCRT allocated to the CDX 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 ampligst 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.

| 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 nilaintaining a fixed place of business in the state distributed to each county on a per-capita basis.

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 school district share is based on a property tax formula using property tax rates from PV 1979 for the school district (current debt rate if higher) and from PV 1981 for local governments, enterprise districts, and OS Proceeds from the RPTI allocated to the CTX at the first-tier are retained by the county in which the real property transfer occurred.

Shroceeds 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. special districts.

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 (MILIONS OF DOLIAYS) Source: Department of Taxation and Applied Analysis

	FY:1999	FY.2000	.FY 2001	EV2nn2	EV 2002	EV TOOK	110000	10.00			ļ		
LANDER COUNTY		-			COOP	11 2004	F1 2005	FY 2005	FY 2007	.FY 2008[.	FY 2009	FY 2010	FY 2011
SCCRT	\$2.324	\$2.364	\$2.418	\$2.435	\$2:461	\$2 4K1	57 (5)	-	į	-	1		
% Change: FY to FY		1.74%	2.27%	0.72%	1.03%	7000	70000	5/5/26	04/74	52.883	\$2,926	\$1,346	\$2,431
% of Lander County FY Total	72.17%	73.67%	75.24%	75.12%	26.67.67	76.75	8000	4.0470	5.23%	5,15%	1.55%	-53.99%	80.60%
% of SCCRT Statewide Py Total	0.48%	0.45%	0.4496	7445	× × × ×	0.00%	00.00	25.52%	58.88%	64.78%	61.50%	70.58%	58.10%
% of Statewide FY Total	0.37%	אַטבּט ט	7000	700C C	2.12.70	0.3%	0.32%	0.31%	0.32%	0.35%	0.41%	0.21%	0.36%
BCCRT	לט עטב ו	20000	0.52.0	5.23.0	0.27%	0.24%	0.20%	0.20%	0.21%	,0.23%°	0.27%	0.14%	0.24%
% Change, EV to EV)))	14 000	\$75.05	>0.250	50.229	\$0.248	\$0.729	\$0.731	\$1,254	\$0.869	\$1.159	\$0.123	\$1.074
of of 1 and of or other states of	ì	%55.TT-	8.85%	-10.92%	-20.98%	8.60%	193,25%	0.34%	71.54%	-30.68%	33.28%	%98.68-	777 34%
% of BCCDT CT-tought DV-T	27,077	11.11%	10.11%	8.93%	7.13%	7.74%	19.51%	18.58%	26.95%	19.55%	24.35%	5.46%	25 F
% of Chatewide CVT-11	8,57.0 0.25.0	0.24%	0.21%	0.18%	0.14%	0.13%	0.33%	0:30%	0.51%	0.37%	0.57%	0.07%	, C
GCT.	U.U5%	0.05%	0.04%	0.03%	0.03%	0.02%	0.06%	0.05%	0.09%	20.0	0.11%	0.01%	0.10%
% Change: FV for EV	TT+-00	20.408	50:332	50:455	50.456	\$0.443	\$0.485	\$0.539	\$0.582	\$0.633	\$0.621	\$0.401	\$0.627
% of lander County DV Total	100 C	-0.83%	-3.81%	16.12%	0.07%	-2.67%	9.30%	15.31%	4,08%	8.88%	-1.87%	-35.50%	56.46%
Sof ACT Referrings TO Texal	77.7070	177,070	12.20%	14.04%	14.19%	13.81%	12,98%	14.20%	12.50%	14.24%	13.06%	21.02%	14,99%
% of Christing SVT-4-1	0.4%	0.47%	0.42%	0.45%	0.42%	0.36%	0.35%	0.38%	0.38%	0.42%	0.45%	0.31%	0.52%
T-100	0.00%	0.05%	0.05%	0.05%	0.05%	0.04%	0.04%	0.04%	0.04%	0.05%	0.06%	0.04%	D 05%
9/ Thomas Divis The	>0.00×	\$0.010	500.00	S0.008	\$0.013	\$0.014	\$0.018	\$0.024	\$0.037	50:024	\$0.017	Sn.012	\$0.048
% Change in 10 Fr	-, 	36.83%	-5.69%	-15.62%	67.52%	5.13%	34,48%	28.22%	55.00%	-35.34%	-28.18%	79UG 9C	70 00 00
% or Lander County FY Total	0.22%	20%	0.29%	0.24%	0.41%	0.43%	0.49%	0.60%	0.79%	0.53%	%yr 0	262	7367
% of KP StateWide FY Otal	0.04%	0.05%	0.05%	0.03%	0.04%	0.03%	0.03%	0.03%	20.0	2690.0	74900	8000	R is
% of Statewide FY Total	2,00%	0.00%	0:00%	0.00%	%00:0	0.00%	0.00%	U	0.00%	2000	2000	, 2000 C	0.00%
CIGARETTE	\$0.065	\$0.062	S0:061.	\$0.047	\$0.046	Sp. na.	l acmus	co ope 1	18000	, cco at	0,00%	2000	0.00%
% Change: Fy to FY	-	438%	-1.79%	-23.00%	76.0	77.376	78.00	20.05	40.034	550.05	50.028	\$0.019	\$0.026
% of Lander County FY Total	2.01%	1.93%	1.89%	1.44%	1.4394	700.5	0.070	-2.03% 0.00%	-4.04%	K 1	-13.56%	-31.81%	34.78%
% of Cigarette Statewide FY Total	0.39%	0.38%	0.36%	2600	2000	Value C	2000	0.3075	0.74%	0.74%	0.60%	1.02%	0.63%
% of Statewide FY Total	0.01%	0.01%	0.01%	0.01%	2000	10/07-0	0.2378	0.22%	0.22%	0.21%	0.21%	0:1694	0.22%
LIQUOR	\$0.009	\$0.009	SO OP	\$0.007 I	1 700 05	0.00%	2002	0.00%	0.00%	%00 : 0	0.00%	0.00%	0.00%
% Change: FY to FY	.	2 479%	7897	40 Octob	0000	700.00	90,000	>0.00\	>0.00.	\$0.007	\$0,006	\$0.005	50.007
% of Lander County FY Total	200 C	Year C	2000	-13.00%	-4.7.7%	3,54%	-7.60%	5.51%	2.38%	%E0'0-	-9.38%	-19.22%	44.9
% of Liguri Statewide By Total	0,27,0	0.202	0.27%	0.23%	0.21%	0.22%	0.17%	0.17%	0.15%	0.16%	0.13%	0.27%	0.1
% of Statewide EV Total	7500	0,000,0	7,307	% % ? ?	0.27%	0.25%	0.23%	0.22%	0.22%	0.21%	0.21%	0.15%	0.22%
	BC0.000	0.00%	%00% 0:00%	%00:0	D.00%	0:00%	:0.00%:	0.00%	9:00%	2000	20000	0.00%	0.00%
%Change: IV to EV	02286	\$5.209 \$75.0	53.214	53.242	\$3.211	\$3.211	\$3,735	\$3.935	\$4.653	\$4.447	\$4.758	\$1.907	\$4.184
% of Statewilds EV Total	Val. A	0.34%	0.14%	0.87%	-0.96%	0.01%	16.31%	5.36%	18.26%	-4.43%	6.98%	-59,91%	119.39%
	0.4420	0.41%.	0.39%	.%8E:0.	0.35%	0.31%	0.31%;	1%0E'0.	0.35%	0,35%	0.43%	0.19%	0.41%

distributed amonest 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.

A Proceeds from the BCCRT allocated to the CTX at the first-fier are distributed each month amongst the IX-counties with proceeds collected in each county retained by the county and proceeds collected as a per-capital basis.

S 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 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

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Ase county. The school district share is based on a property tax formula using property tax rates from PY 1979 for the school district. (current debt rate if higher) and from FY 1981 for local governments; enterprise districts, and

LOSS Proceeds from the RPTT allocated to the CIX at the first-fler are retained by the county in which the real property transfer occurred.

COSS Proceeds from the portion of the Cigarette Tax and Liquor Tax allocated to the CIX at the first-tier are distributed each month amongst the 17 counties on a per-capita basis.

Prepared by the Fiscal Analysis Division

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	EV.2002	FVOOR	EV 200A	EV Societ	l'acceptant.	Janes of the State				
LINCOLN COUNTY		- 	13				1	ioninz 1.4	ET 2007	FY 2008)	FY.2009)	FY 2010	FY 2011
SCCRT	\$1,031	\$1.067	\$1.112	\$1.181	\$1.181	71.105	7.07.17.07.07.17.07.17.07.17.07.17.07.17.07.17.07.17.07.17.07.17.07.17.07.07.17.07.07.17.07.07.17.07.17.07.17.07.17.07.17.07.17.07.17.07.17.07.17.07.17.07.07.17.07.17.07.17.07.17.07.17.07.17.07.17.07.17.07.17.07.17.07.07.07.17.07.17.07.17.07.17.07.17.07.17.07.17.07.17.07.17.07.07.17.07.07.17.07.07.07.07.07.07.07.07.07.07.07.07.07	£4.3E0	į	, 0 1 1	, , , , , ,	1	
%-Change: FY:to FY	6.XX	3.55%	4.13%	6.28%	2000	1 1792	200.0	STE I	27010	1500 I	51.411	\$1.346	\$1.172
% of Lincoln County FY Total	69.94%	69.14%	71.19%	69.94%	69 55%	70 00	e ver a vo	2000	880.4	2.03%	1.55%	4.57%	-12.93%
% of SCCRT Statewide FY Total.	0.21%	0.21%	0.20%	7612.0	200C U	200.00	27.070	077570	DD.15%	68,69%	70.08%	70.58%	66,84%
% of Statewide FY Total.	0.14%	n 13%	7957 U	70 700	6,010	U.1070	0.15%	0.15%	0.15%	0.17%	0.20%	0.21%	0.17%
BCCRT	- ACE UP	1000	3,000	D.1.47a	SKETIO.	U.I.T.	0.10%;	0:10%	0.10%	0.11%	0.13%	0.14%	0.11%
Se et Se estado Se	CZT"()¢	651.05	50:123	50.126	50.120	\$0.128	\$0:160	\$0.161	\$0.163	\$0.144	\$0.127	\$0.123	\$0.156
A CHAIRM TIND TI		11.08%	-11.06%	2.21%	-4.65%	6.18%	25.68%	0.64%	1.28%	-11.97%	-11 5.4%	79.1.67	2000
% or Lincoin County FY Total	8.46%	8.98%	7.89%	7.46%	7.07%	7.43%	8.65%	8.02%	2 189%	7.11%	7400 3	7000	2D:C1798
% of BCCRT Statewide FY. Total	%60°0	0.09%	0.08%	0.08%	0.07%	0.07%	0.07%	0.07%	76200	70000	2000	0.40%	8
%of Statewide FY Total	0.02%	0.02%	0.01%	0.01%	0.01%	0.01%	300	0.016	2000	2000	0.0076	un/ya	, 1
GST	1 592 0\$.	\$0.287	\$0.273	\$0.224.1	¢0.352.1	1 VVC:0-2	1 200 00	- 10,04	8/TO-0	ייבריים .	אַדְחָיָּח	0.01%	0.02%
%.Change: FY to FY		8.14%	4.91%	72.38%	7,768	50.544 5 FCb/	30.38b	50.424	58.441	\$0:433	\$0.428	\$0.401	\$0.386
% of Lincoln County Fy Total	18.00%	18.58%	17 474	70.770	2007	2000	12.1170	TO:03%	4.00%	-1.92%	-1.10%	-6.39%	-3.77%
% of GST Statewide FV Total	355 C	7000	2000	137776	20.7.970	Z0.04%	20.82%	21.11%	22.09%	21.41%	21.27%	21.02%	22.00%
4. of C+3+011140, IV T-1-1	2000	10/00/0	U.25763	0.33%	0.32%	0.28%	0.28%	0.29%	0.29%	0.28%	0.31%	0.31%	0.32%
Day-r	0.04%	0.04%	0.03%	0.04%	0.04%	0.03%	0.03%	0.03%	0.03%	0.03%	0.04%	0.04%	D O A
	20.010	600.05	\$0.012	\$0.010	\$0.00\$	\$0.019	\$0.081	\$0.137	\$0.047 1	\$0.028	\$1.022 (C10.03	21000
% Change: FY to FY		-13,40%	36:19%	-16.67%	-13.53%	121.35%	332.12%	68.77%	-69.76%	33,40%	220.00	70000	יפרר שר
% of Lincoln County Fy Total	0.68%	0.56%	0.75%	0.58%	0.50%	1.09%	4.38%	6.81%	2 11%	1,389%	7920-1	07057	20.22%
% of RPTT Statewide FY Total	0.06%	0.05%	0.06%	0.04%	0.03%	0.04%	13%	76BL U	760.0	2000	0000	0.000	2000
% of Statewide EY Total	%00:0	%00:0	%00;b	200.0	200.0	0.00%	%100	טישער) AUC ().	8000	2000	8.co.o	on Co
CIGARETTE	\$0.038	\$0,037	\$0:037:	\$0.033	\$0.02	\$0.00 P	1 2000	1 2000	, S.C. C.	. 500.0	80000	%00.0	0,00%
% Change: FY to FY	- حام	-2.68%	-0.26%]	20.77-0-	7007.5	יפרר הד	20,020	\$0.025 7 000	50:05	\$0.023	\$0.021	\$0.019	\$0.019
% of Lincoln County FY Total	2,58%	2.39%	2.35%	1.07%	1 82%	1 550	27,470	-1:89% -1:0	-3.73%	3.38%	-11.15%	-6.55%	-1.77%
% of Cigarette Statewide FY Total	0.23%	0.22%	0.22%	%UCU	7001	NOT L	1.0876	1.25%	1.21%	1.16%	1,03%	1.02%	1.09%
% of Statewide FY Total	0.01%	2000	1,200 n	76000	2000	2000	O.TOZO	0.16%	0.15%	0.15%	0.15%	0.15%	0.15%
LIQUOR	\$0.005	\$00.05	\$0.005	\$ 200.05	ECO.00	D.U.U.Za	0.00%	0.00%	1,800.0	%0000	0.00%	0:00%	0:00%
% Change: FY to FY		70000	John V.	200.00	con-ne	500.05	50.00	50.005	\$0.00\$	\$0.005	\$0,005	\$0.005	\$0.005
"-+-TVI vtuno) nlovat livo %	yaze c	2000	4.0279	-0.02%	-7.59%	7.53%	-6.33%	5.67%	1.41%	0.57%	-6.77%	10.66%	5.67
South The office of the state o	0.55%	0.33%	0.33%	0.29%	0.27%	0.28%	0.25%	0.24%	0.24%	0.24%	0.23%	0.27%	::0
A CONTRACTOR OF THE LOCAL	0:23%	0.22%	0.22%	0.20%	0.18%	0.17%	0.16%	0:16%	0.15%	0.15%	0.15%	0.15%	0.16%
Zg Otto Lette Wild e r 1 10 Tal	%00'0	0.00%	0.00%	0.00%	0.00%	%00°C	0:00%	0.00%	0:00%	0.00%	0.00%	0.00%	2000
OIAL STATE TO STATE TO	\$1.474	\$1.544	\$1.561	\$1.689	\$1.699	\$1,717	\$1.852	\$2.011	\$1.998	\$2.022	\$2.013 }	\$1.907	\$1.754
% Change; If to FY		4.74%	1,13%	8.18%	0.56%	1,08%	7,89%	8:53%	-0.63%	1.22%	-0.45%	750.5	78 U 84
% or statewide FY Total	0.20%	0.20%	0.19%	0.20%	0.19%:	0.16%	0.15%;	0:15%	0.15%	0.15%	0.18%	0.19%	2000

Proceeds from the BCCRT allocated to the CTX at the first-distributed each month amongst the 17 counties with proceeds from the BCCRT allocated to the CTX at the first-distributed each month amongst the 17 counties with proceeds collected in each county retained by the county and proceeds collected from out-of-state sustainesses not the state distributed to each county on a per-capita basis.

S) Proceeds from the GST allocated to the CTX at the first-dier 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 be county. The school district share is based on a property tax formula using property tax rates from FV 1979 for the school district. 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 amoligst 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.

| Proceeds from the BCCRT allocated to the CIX 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

ON RY Proceeds from the RPTT allocated to the CTX at the first-tier are retained by the county in which the real property transfer occurred.

ON Proceeds from the portion of the Cigarette Tax and Lignor 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	EV 2 nnd	EV 200E	Evandel	Fonetie	London	l cocces		
LYON COUNTY	eta;				-			10000	רו בטטא	ri zuusi	FY ZUUS	FY 2010	FY 2011
SCCRT	\$6.543	\$6.824	\$7.422	\$7.888	\$8.286	58.383	\$8.88ñ	אָם פּטאַ	¢11 172		44.7.00	010	1
% Change: FY to FY	, <u></u>	4.30%	8.76%	6.28%	5.04%	1.17%	5.93%	11.55%	12. 849K	7621 0	- TETO	0/8/TT	43U.335
% of Lyon County FY Total	69.96%	69.09%	69.28%	68.18%	67.49%	2000	70.07	TO TANK	70.1.4.0		0/0/07	4.5/%	-17.35%
% of SCGRT Statewide FY Total	1.34%	1.32%	1,36%	7427	7			02.0470	04.00 00.00	0,790%	70.15%	71.61%	69.66%
% of Statewide PV Total	7808/	V 050	70000	2000	D/74-1	1.2070	1:1076	T-18%	1.31%	1.50%	1.76%	1.85%	1.52%
- Facta	0,000	0.0070	- 82.00 ·	0.93%	0.92%	0.80%	0.74%	0.75%	0:85%]%86 [:] 0	1.14%	1.20%	7.00%
ST. ST.	57776	\$1.215	51.362	\$1,461	\$1.386	51.643	\$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%	-8:57%	74717	7.286
% of Lyon County FY Total	11.86%	12,30%	12.71%	12.63%	11.29%	12,41%	13.39%	14,15%	12.21%	11.46%	10 65%	282.6	14 5
% 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%	7668.0	í
% 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%	799.00	2000
est	\$1.158	\$1.289 [\$1,374	\$1,585	\$1.802	\$2.144	\$2.540	\$7.891	\$2.010	1.47	1 002 05	C. A.A.C.	07070
% Change: FY to FY		11.33%	6.54%	15.40%	13.66%	18.98%	18.49%	12.8.196	7.408	200 0	797.0	2000	2777
% of Lyon County PY Total	12.38%	13:06%	12.82%	13.70%	14.68%	16.20%	17.11%	17.38%	17.38%	16356	10 100	14 750/	%, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0,
%of GST Statewide FY Total	1.52%	1.47%	1.48%	1.56%	1.56%	1.75%	1.85%	1 97%	1. 07%	1.02%	1 020%	7000	1.000
% of Statewide FY Total	0.16%	0.16%	0.16%	0.19%	0.20%	0.27%	0.21%	26CC U	7000	7000	. /0300	0/4/07	1,0070
RPIT	\$0.221	\$0,220	\$0.217 \$	¢0:310 l	\$0.457 I	יבע שלים	C4. 101		10000	0.6.370	20.5070		0.2278
% Change: PY to FY		-0 F1%	-1 5002	20 C CV	1000	2000	1011C	TOTTO	50.043	188.U¢	÷0.385	50.326	\$0.332
% af 1ston County EV Total	70000	2000	2007	47.7470	47.00%	03.15%	47.50%	2.67%	43.11%	-40.74%	0.93%	-15.34%	2.01%
Se of Eyon County F1 John	7072	2:72%	203%	2.68%	3.72%	5.64%	7.42%	6.80%	3.71%	2.11%	2.17%	1.96%	2.24%
A UI N'I I SIGHEWIGE I'. I DEAL	1,32%	1.22%	1.07%	1.30%	1.55%	1.56%	1.75%	1.60%	1.25%	1.04%	137%	1.43%	1.51%
% or statewide FY Total	%ED'O	0.03%	0.03%	0.04%	0.05%	0.07%	%60:0	%60'0	0.05%	0.03%	0.04%	0.03%	N 03%
CIGARETTE	\$0.283	\$0.286	\$0.296	\$0.283	\$0.302	\$0.271	\$0.285	\$0.298	\$0.309	\$03161	\$1.276 F	\$0.548 I	\$0.22A
% 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%	7077
% of Lyon County Fy Total	3,02%	2.90%	2.76%	2.44%	2.46%	2.05%	1.92%	7.79%	7884	765/- 1	7 120	7000	7 570
% 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%	2020	2000	970
% of Statewide FY Total	.0.04%	0.04%	0.04%	0.03%	0.03%	0.03%	0.02%	0.02%	- %20.0	0.03%	3800	2000	36
LIQUOR	\$0.038	\$0.042	\$0.042	\$0.042	\$0.044	\$0.049	\$0.051	\$0.057	\$0.062	\$0.056	\$0.051 I	150 U\$.	CO OCE
% Change: FY to FY		9:70%	-0.43%	-0.49%	2:66%	12.56%	2.29%	12.46%	28%	7 TD 7	-8 49%	200.00 200.00	, c
% of Lyon County PY Total	0.41%	0.43%	0.39%	0.36%	0.36%	0.37%	0.34%	0.34%	2 mm	27.50	7978	2000	áć
% of Liquor Statewide FY Total	1.71%	1.74%	1.74%	1.73%	1.75%	1.77%	1.81%	1.87%	7.95%	7.05%	2 0 2%	7020	1.0787.1
% of Statewide FY Total	0.01%	0.01%	0,01%	0.00%	0.00%	96000	%00'0	2000	7,000	0.01%	7000	0.01%	2000
TOTAL	\$9.353	\$9.877	\$10.713	\$11.569	\$12.277	\$13.237	\$14,846	\$16,637 }	\$17.316	\$18.024	\$17,731	\$1657E	\$14 R26
% Change: 'Y to FY		2.50%	8:46%	7.99%	6.12%	7.82%	12.16%	12:07%	4.08%	7.00%	1 67%	7. E. E. 19.	10.EDec
% of Statewide FY Total	1.27%	1.25%	1.29%	1.36%	1.35%	1.27%	1.23%	126%	1.31%	1,44%	1.67%	1.68%	1 4405

1.) Proceeds Trim the SCGNT 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.

Businesses not paintaining a fixed place of business in the state distributed to each county on a per-capita basis.

Solution to be stated 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 PY 1979 for the school district share is based on a property tax formula using property tax rates from PY 1979 for the school district (current debt rate if higher) and from PY 1981 for local governments, enterprise districts, and

NO GO Proceeds from the RPTT allocated to the CIX at the first-tier are retained by the county in which the real property transfer occurred.

O GO Proceeds from the portion of the Cigarette Tax and Liquor Tax allocated to the CIX at the first-tier are distributed each month amongst the 17 counties on a per-capita-basis. special districts.

Prepared by the Fiscal Analysis Division

Table 2-First Tier: Lyon County: Page 11 of 17

FABLE 2 - FIRST TIER: MINERAL COUNTY

FIRST-TIER DISTRIBUTION OF REVENUE SOURCES TO THE LOCAL GOVERNIMENT TAX DISTRIBUTION ACCOUNT (CTX) BY COUNTY BY REVENUE SOURCE BY FISCAL YEAR (MIIITONS of Dollars) Source: Department of Taxation and Applied Analysis

0.23% 25:76% 0.28% 67.24% 0,21% 0.02% \$0.020 -1.07% 0.91% \$0.215 3.39% FY 2011 15.81% \$00.05 11.45% 7.28% \$0:350 \$0.013 55.72% 8.81% 0.84% 0.16% 0.00% 0.16% 0.28% 14.92% 0.27% 0.04% 0.57% 0.06% 0.00% \$0,005 8.13% 0.22% 0.00% FY 2010 52.345 \$0.020 FY 2009 0.26% 8.61% 0.10% 0.27% 0.27% 0.03% 50.009 42.71% 0.03% 0.03% 50.022 15.40% 0.88% 0.16% 50.005 11.22% 0.19% 0.15% 7.81% \$0.370 0.02% 50.358 3.73% 14.30% 0.24% 0.03% 50.015 0.61% 0.04% 0.00% 50.026 1.04% 0.17% 0.17% FY 2008 3.88% 8.55% 0.09% -6.48% 0.22% 50.005 2.12% 14.47% 0.23% 0.08% 0.23% 0.03% \$0.016 89.94% 0.67% 0.03% 0.00% \$0.028 -7.00% 1.15% 0.18% 0.00% \$0.006 -2.18% 0.18% FY 2007 4.83% 0.03% \$0.163 1106.63% 1,21% 0.19% 7.64% 13.68% 6.40% 0.23% 3:29% FY 2006 0.08% 5.88% \$0.031 -4.07% 50.00% \$0.006 0.23% 0.19% 9.85% 9,47% \$0.013 27.86% 0.59% 0.02% 4.59% 1.39% 0.20% 0.00% \$0.006 4.20% 0.20% FY 2005 -9.39% 0.08% 0.00% 50.032 \$0.011 8.62% 0.10% \$0.300 0.02% 0.02% 13.26% 0.24% 0.03% 0.47% 2000 14,72% 1.44% 0.00% 50.006 5.89% 0.21% \$0.009 0.39% 0.11% 13.80% 1.69% 0.22% 0.25% 8,47% 6.22% -6.27% 0.00% 0.03% \$0,038 FY 2003 0.02% 17.21% 13.13% 117.25% 0:37% 0.03% \$0,041 1.82% \$0:006 0.27% 8,18% 0.12% 0.29% 0.08% 0.00% FY 2002 0.02% 50.292 \$0.00\$ 2.54% 11.33% 3.56% 7.17% 0.35% FY 2001 14.18% 40.48% 0.33% 8.98% \$0.249 0.27% \$0.004 0.17% 0.02% 0.00% \$0.056 0.01% \$0.008 \$0.006 2.55% 0.37% FY 2000 0,33% 0.28% -7.56% -0.06% 0.32% 9.92% 12.78% 0.04% 0.04% \$0.00 \$2.273 0.15% 0.15% \$0.291 12.89% 0.00% \$0.058 0.22% 2.80% 0.38% 0.30% 0.16% 11.47% 0.34% FY 1999 75.06% 10.07% \$2.244 0.03% \$0.005 50.00 \$0.257 \$0.063 % of Cigarette Statewide FV Total % of BCCRT Statewide FY Total % of Liquor Statewide FY Total %-of SCCRT Statewide FY Total % of Mineral County FY Total % of RPTT Statewide FY Total % of GST Statewide FY Total % of Statevide FY Total % of Statewide FY Total % of Statewide FY Total % of Statewide PK Total % of Statewide FY Total % of Statewide FY Tota % Change: FY to FY % Change: FY to FY - % Change: FY to FY % of Statewide PY TINERAL COUNTY CIGARETTE DIAL

1.) Proceeds film 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 and loss 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.

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.

8). Proceeds Ito 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 Pusinesses not maintaining a fixed place of business in the state distributed to each county on a pei-capita basis.

Assectionary. The school district share is based on a property tax formula using property tax rates from PY 1979 for the school district (current debt rate if higher) and from FY 1981 for local governments, enterprise districts, and (%) Proceeds from the RPTT allocated to the CTX at the first-tier are retained by the county in which the real property transfer occurred.
(%), 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. special districts 504

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

NO. A PARIS	i conort	- Jacobson	2000										
	LI TODO	ะง รถบบง	FY-2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	EV 2009	JULUC AII.	EV. 2011
NYECOUNTY			-		-	-	-			- Cana	Char	OTOT LA	TTOFAL
SCCRT	\$5.310	\$5.538	\$6.117	\$6.501	\$6.828	SGADA	\$7318	47 8 CE	è ane	i c	1	1	1
% Change: FY to: FY		4.30%	10.44%	6.28%	7,04%	797.1.	7000	2000	73,200	40.00	861.75	56.504	\$7.894
% of Nye County Py Total	61.17%	61.03%	61.69%	62 24%	7000.63	27.000	ה היה היה היה היה היה היה היה היה היה ה	1.4770	17:04%	-17.7%	-10.40%	-9:65%	21.38%
% of SCCRT Statewide FY Total	1.09%	1.07%	70.7	1 1 20%	1.1.70	200000	80000	22.13%	57.89%	56.52%	56.54%	56.62%	60.60%
% of Statewide FY Total	7362 U	7000	/0CL U	2007	T:T/ /0	1.04%	0.35%	0.94%	1.08%	%66.0	1.02%	1.02%	1.16%
Pocio	444 144	9/0/10	₽ZC /-n	0.70%	0.73%	0.55%	0.61%	0.60%!	0.70%	0.64%	.%9970	0.55%	0.76%
BCUNI	51.412	\$1.479	\$1.570	\$1.577	\$1,635	\$1.940	\$2.471	\$2,739	\$2,798	\$2,498	\$2.248	\$2.mgn	\$7.278
% Change: FY to FY		4.75%	6.15%	0.45%	3.67%	18.66%	27.37%	10.82%	2.17%	-10 72%	70.010	7001.0	17 4 700
% of Nye County FY Total	16.27%	16,30%	15.84%	15.10%	14,95%	16.26%	18.07%	18 17%	17.60%	73.600	77 000	200.5	1020T-/T
% of BCCRT Statewide FY Total	1.02%	7.00%	1.01%	1.00%	0.98%	1.02%	172%	1.1492	17,000g	7,00%	2,007	17.07%	X)
% of Statewide FY Total	0.19%	0.19%	0.19%	0.18%	0.18%	740	200.0	7016	975	1.07%	200	1.11%	7
GST	\$1.485	\$1,525	\$1 688 F	\$1.852 1	چې <u>۵۵۵ ا</u>	l nor ch	1 500	10/113-0	חיידים		0.21%	10.41%1	0.23%
% Change: FY to, FY	**************************************	2:67%	10.75%	2000	7.83%	747747	75,033	\$2,959 12,200	53:081	52.982	52,714	\$2.454	\$2.284
% of Nye County FY Total	17.11%	16.80%	17.03%	17 73%	787681	200	10 250	0.000	877	3.19%	8.95%	-9.60%	-6.91%
% of GST Statewide FY Total	1,94%	1.74%	1.82%	1,87%	8297	7.050	2000	19.03%	25.37%	21.02%	21.32%	21.36%	17.53%
% of Statewide FY Total	0.20%		1 20%	7000	7000	7000	125.70 1	27027	7.U.2	1.35%	1.96%	1.92%	1.90%
RPTT:	# 104 CD	10000	20000	0/777	077.0	0.4470	U.22%	0.22%	0.23%}	0.24%	0.25%	0.25%	0.22%
711 - 1724 17 N	TSTING	S0.226	50.207	50.211	\$0.158	\$0.508	\$0.961	\$1.204	\$0.504	\$0,358	\$0.292	\$0,234	\$0.213
% Change: FY to FY	- 1	24.99%	-8.39%	1.71%	-25.02%	221.31%	%50'68	25,30%	-58,11%	-29.03%	-18,41%	.19.89%	-8.83%
% or Nye County FY lotal	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%	171%	0.98%	0.97%	1.04%	1.03%	7aZ 0 U
% of Statewide FY Total	0.02%	.0:03%	0:02%	0.02%	0:02%	0.05%	0.08%	1%60.0	0.04%	0.03%	260.0	2000	7000
CIGARETTE	\$0,258	\$0.267	\$0.291	\$0,265	\$0.277	\$0.244	40.052	\$0.254	לח. הפה. ו	- co - co - 1	1 900 00	0.77	45 535
% Change: FY to FY		3.63%	8.92%	-8.85%	4.57%	-11.97%	3.10%	% × 0 U	230%	707:00	50,787	777700	\$0.20Z
% of Nye County FY Total	2.97%	2.94%	2.93%	2.54%	2.54%	2.05%	1.84%	7 60%	7000	S COLOR	02 (4-71-	0.00	2011
% of Cigarette Statewide FY Total	1.56%	1.62%	1.71%	1.62%	1.61%	1.59%	7.04.1	7 5097	201	17.070	1.00%	2	1.55%
% of Statewide FY Total	0.03%	0.03%	0:03%	0.03%	0.03%	3%CQ U	0.03%	200.0	. 200	70,000	امریدری	2/378	1.70%
IIQUOR	\$0.035	\$0.039	\$0.041	\$0.039	לח העה ו	Sn.nas I	ch nie 1	\$0.000 c	40.00	22.0.0	0.02%	U.U.2%	0.02%
% Change: FY to FY		12.39%	4.74%	75.019K	2 41%	10.050	70.00	2000	20000	50.05	00.00	csn.us	50.05
% of Nye County Fy Total	0.40%	0.43%	1.41%	70ZE U	72.00	2000	2,470	0.7470	1.5170	84.0	-8:16%	8.88%	2.5
% of Liguor Statewide Fy Total	7,000	7602	7.740%	2.629	7	0.07	0.50 0.50	0,522%	0.33%	0.39%	0.40%	0.48%	Ö
% of Statewide EV Total	2000	D 0000	T-/ T20	1.02%	T.01%	1.59%	1.59%	1,59%	1.65%	1,71%	1,71%	1.73%	1.70%
TOTAL TERMINATE IN THE PROPERTY OF THE PROPERT	0.00%	. SKOO.0.	200:0	0.00%	.0.00%	.0.00%	.000%	0.00%	[%00'0]	%00:0	%00:0	0.01%	0.01%
Terror 10 %	58.681	\$9,075	59.915	\$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 filpm 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 ampligst 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-capital basis.

Shipmesses not maintaining a fixed place of business in 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 rakes from RY 1979 for the school district (current debt rate if higher) and from FY 1981 for local governments, enterprise districts, and NOT (A) Proceeds from the RPTT allocated to the CIX at the first-tier are retained by the county in which the real property transfer occurred.

OD (A) Proceeds from the RPTT allocated to the CIX at special districts

Table 2-First Tier: Nye County: Page 13 of 17

Prepared by the Fiscal Analysis Division

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	ידיייקי	EVOOR	-3Zuuc Na	long CV3	Jaciación) o sein seri	
PERSHING COUNTY		, ase . a	Grand			n,	-	-		- CODO	15007. LJ	FY ZULUJ	FT07 14
SCCRT	\$1,605	\$1.674	\$1.762	\$1.822	\$1.900	\$1.922	\$1.967	\$1.967	\$2.065	\$2.78¢	42.278	27.40	C / C / C
%-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%	240-14
% of Pershing County FY Total	69.63%	66.81%	72.48%	71.25%	71.53%	73.41%	71.78%	69.83%	70.93%	71.67%	70.00.07	72 750	Sana da
% 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%	10.21°C	70000	700.00
% of Statewide FY Total	-0.22%	0.21%	0.21%	0.21%	0.21%	0.18%	0.16%	0.15%	0.468	1797	790C U	0.000	27.77
BCCRT	\$0.279	\$0.270	\$0.276	\$0.2581	¢n 24a i	\$ ANC. 02	¢0 367.1	1 000.00	ייייי טיי	0,410		& T .	U.18%
% Change: FY to FY	.	-3.16%	2.29%	-6.76%	327%	7.859	20.70	30.50¢	50.32b	\$0.314 0.000	50.292	\$0.246	\$0.282
% of Pershing County Fy Total	12,10%	10.78%	11.36%	10.07%	9.37%	2 0	2677.0	7027 01	7970	70.000	27.02%	-15.84%	15.03%
% of BCCRT Statewide FY Total	0.20%	0.18%	0.18%	0.16%	0.15%	0.13%	3,7,7,0 1,7%,1	2627.00	757.0	10.23%	2000	8,55%	10.7
% of Statewide FY Total	0.04%	0.03%	0.03%	0.03%	0.03%	0.02%	-%200	0.03%	1,360	2000	2015 2000	0.52%	U.L.
GST	\$0.318	\$0.472	50:307	\$0.409	\$0.429	\$0.377 I	\$0.44a.1	ביית אים	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	00,000	0.03%	0.02%	0.03%
% Change: FY to FY		48.23%	-34.88%	32,95%	5.08%	72 2 Z Z Z	2010	7000	111100	30.472	50.474 0.020	50.456	50.456
% of Pershing County FY Total	13.82%	18.85%	12.64%	15.98%	16.17%	14.30%	0.0.0.V	75.00.7	70707	1500 TR	0.31%	3.81%	0.13%
% of GST Statewide FY Total	0.42%	0.54%	0.33%	0.40%	0.39%	70.21	70000	2007	2.13%	15.43%	15.7%	15.88%	17.31%
% of Statewide FY Total	0.04%	0.06%	0.04%	0.05%	7850 0	0.000	, ACU U	2050	0.2378	0.51%	U.34%	0.35%	0.38%
RPTT	\$0:04	\$0.015	\$0.012 B	למימטט ו	1 ***	2000	192000	0.03%	0.03%	4:04%	0.04%	0.05%	0.04%
% Change. EV to EV	7	T. 7 460	מיייטר כר	מחיחם בי	PTO'OC	SDI'NS	50.040	50.052	\$0,029	S0.030	\$0.015	\$0.012	\$0.035
		-54.T4%	-23.32%	-45.05%	120.35%	29.42%	117.25%	30.39%	-44.62%	4.25%	48:95%	-23.61%	26.14%
of a part of the same of the same	1.40%	0.62%	0.49%	0.25%	0.54%	0.71%	1.47%	1.86%	7.00%		0.51%	0.41%	0.57%
20 OF REIL STATEWING PY OTAL	0.29%	0.09%	0.06%	0.03%	0.05%	0.04%	290.0	0.07%	0.06%	0.08%	0.05%	0.05%	0.07%
Zeoi otalewide Fr. Joral	%00°0	.0.00%	.00.00%	%00°0	0.00%	%00:0	0.00%	0.00%	%00:0	2000	%00:0	0.00%	,0.00%
CIGARETTE	\$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 Persning 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 Ligarette StateWide FY lotal	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 EY foral	0.01%	0.01%	0.01%	0.01%	0.01%	0.00%	0:00%	0.00%	0.00%	%DO:0	0.00%	0.00%	0.00%
אַרַחַלְּחָוּיִי	\$0.00\$	\$0.009	\$0.00	\$0.00\$	\$0.00\$	\$0.009	\$0.00\$	\$0.00\$	\$0.00\$	\$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%	4.4
% 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%	%b2 U	Ë
% 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	%00°0	0:00%	%00:0	0.00%	2,00%	200:0	.%00'0	.0:00%	0.00%	0.00%	0.00%	%U0'0	800
TOTAL	\$2,304	\$2.505	\$2.432	\$2.557	\$2.656	\$2.618	\$2.740	\$2.815	\$2.912	\$3.049	\$3.041.1	\$2.870	\$2.636
% Change: I'Y 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 F. W. total	0.31%	0.32%		20%	0.29%	0.25%	0.23%	0.21%	0.22%	0.24%	0.28%	0.29%	0.26%
T. C. L.											The second secon	The second secon	

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 amoligst 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.

Businesses nor 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 CIX 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 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.

OT 3) Proceeds from the RPTT allocated to the CIX at the first-tier are retained by the county in which the real property transfer occurred.

OS Proceeds from the portion of the Cigarette Tax and Liquor Tax allocated to the CIX at the first-tier are distributed each month amongst the 17 counties on a per-capita basis.

TABLE 2 - FIRST TIER: STOREY COUNTY

HRST-TIER DISTRIBUTION OF REVENUE SOURCES TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX) BY COUNTY BY REVENUE SOURCE BY HISCAL YEAR (MIIIIONS of Dollars) Source: Department of Taxation and Applied Analysis.

	10000	To cook of	1	2 11 12 12 12									
	LECT. 13	LT. ZUUU!	FY. ZUUL	FY.ZUUZ	FY 2003	FY 2004	FY 2005	FY-2006	FY:2007	FY 2008	FY 2009	EV 2010	EV 2011
STOREY COUNTY		<u> </u>	mx	.occ									1
SCCRT,	\$1.183	\$1,234	\$1.291	\$1.372	\$1.441	\$1.446	\$1.512	\$1.587	¢1 721	41813	24 OAE	1	į,
% Change: FY to FY		4:30%	4.61%	6.28%	5.04%	0.38%	4.57%	4.93%	26.00	70,00.0	7 5.5%	76.76	94.333
% of Storey County FY Total	70.68%	72.29%	69.94%	67.79%	72.97%	71.23%	הק אם אל.	62 12 ac	כני בנייג	7010 01	2000	0/10+1	-14.3570
% of SCCRT Statewide FY Total	0.24%	0.24%	0.24%	0.25%	0.25%	0.2292	2000	200	2000	2000	11.55%	0.70%	71.85%
% of Statewide FY Total	0.16%	0.15%	7636 0	79.00	200	2	BY CASE	2010	0.2078	0.22%	0.25%	0.27%	0.23%
BULBA	1 2 5 5 1	יייייייייייייייייייייייייייייייייייייי	9	O'TOZO	U.Te%	0.14%	0.13%	0.12%	0.13%;	0.14%	0.17%	0.18%	0.15%
	477.00	40.04 40.04	50.275	20.362	\$0.194	\$0.217	\$0:308	\$0.442	\$0:397	\$0.778	\$0.294	\$0.224	\$0.276
Section Fr. 10. FY		-13,18%	41.43%	31.80%	-46.55%	12.34%	41.84%	43.38%	-10.11%	95.62%	-62,13%	-23.89%	22.94%
% or 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%	282	17.0
% 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%	10
% of Statewide FY Total	0.03%	0.02%	0:03%	0.04%	0.02%	0.02%	0.03%	0.03%	0.03%	0.05%	76200	2000	1,950.0
GST	\$0.172	\$0.180	\$0.205	\$0,732	\$0.246	\$0.274	\$0.301	ל חכב טלי	¢n 223	L Dec. up	40.02	1 000 04	0100
%Change: FY to FY	-	4.81%	13.60%	13.55%	6.06%	11.24%	9.75%	6 27%	4.10%	מביים ב	7000	20.700	\$67:00
% of Storey County Fy Total	10.27%	10.55%	11.08%	11.48%	12.48%	13.50%	13,30%	12.71%	12.81%	70.71%	70.0 CT	79.00.01	-10.42%
% of GST Statewide FY Total	0.23%	0.21%	0.22%	0.23%	0.23%	0.22%	0.22%	0.22%	0.22%	27.6	0.73%	7426.0	2017
% of Statewide FY Total	0.02%	0.02%	0.02%	0.03%	0.03%	0.03%	0.02%	%200	7620,0	0.03%	. 7850 0	7960 0	2000
RPTT	\$50.0\$	\$0.061	\$0.038	\$0.025	\$0.060	\$0.063	\$0.109	\$0.125	\$0.405	40.127	200.00	1 CFO 05	0.00%
% Change: FY to FY		5.94%	-37.64%	-33.96%	135.86%	7,10%	74 1242	2000 76	79.00	74.4007	7007.00	240.05	50,048
% of Storey County FY Total	3,47%	3.60%	2.08%	1,25%	3.02%	3:00%	Z 8.49%	7005.7	7.0007	7000	20110	2000-	2.1.2%
% of RPTT Statewide FY Total	0.35%	0.34%	0.19%	0.11%	0.20%	0.13%	0.17%	200	79750	7000	207.00	0 00	2,00%
% of Statewide FY Total	0.01%	0.01%	0.00%	0.00%	0.01%	7,01%	0.04	2000	0.010	9,000	20.00	0.4070	0.ET.0
CIGARETTE.	\$0.033	\$0.037	\$0.032	לה הא	לה חבה ל	1 20005	10000	1 100 04		TO TO	oron.	. ROO'O	%nn:n
% Change: FY to FY		76 P.S. C.	1000	12 070	מכייה איני	50,025	>0.026	\$0.025	\$0.025	50.024	50.021	\$0:020	\$0.019
% of Stories County by Total	7.000	,000.F	100	0.00.0	0.40	% SD. #1-	1.05%	-1.47%	-0.55%	3.58%	-11.74%	-8.11%	-3.97%
% of Crarotto Statewinds EV Total	2000	2000	17,070	2007	%O.	1.24%	1.13%	1.00%	0.96%	0.78%	0.82%	0.84%	0.88%
	2000	0.20%	[eXFT:0	0.17%	0.1%	0.15%	0.16%	0.16%	0.15%	0.16%	0.16%	0.16%	0.16%
A U SCHEWING FT TOTAL	%nn.u	0.00%	0.00%	0.00%	0:00%	.0.00%	0.00%	0.00%	0.00%	.%00.0	%00:0	.0.00%	%00:0
TI COOK	\$0.004	\$0.005	\$0.005	\$0.004	\$0.004	\$0.005	\$0.005	\$0.05	\$0.005	\$0.005	\$0.00\$	\$0.005	\$0.005
% Change: FY to FY		7.42%	-3.65%	-10.32%	2:39%	6.55%	-1.68%	6:11%	4.55%	0.35%	-7.43%	8.85%	3,50 20,00 2
% 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%	50
% of Liquor Statewide FY Total	0.20%	0.20%	0.19%	0.17%	0.17%	0.16%	0.16%	0.15%	0.16%	0.15%	0.15%	0.16%	0.15%
% of Statewide FY Total	20.00%	0:00%	:%00:0	0.00%	0:00%	0.00%	0.00%	0.00%	%00.0	0.00%	0.00%	90000	0.00%
TOTAL	\$1.674	\$1,707	\$1.845	\$2024	\$1,975	\$2.031	\$2.261.	\$2.514	\$2.597	\$3.086	\$2.578	\$2,339	\$2:133
%:Change: V 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%

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

JA

distributed amplies 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 BCGRT allocated to the CTX at the first-tier are distributed each month amongs the 17 counties with proceeds collected in each county and proceeds collected from out-of-state.

3) Proceeds from the GST allocated to the CTX at the first-fier 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 ST allocated on a property tax rates from PV 1979 for the school district (current debt rate if higher) and from FV 1984 for local governments, enterprise districts, and special districts.

TO SO Proceeds from the RPTT allocated to the CTX at the Tist-tier are retained by the county in which the real property transfer occurred.

TO SO 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

	1 - 1 - 1												
	FY 7.9991	FY 2000	FY.2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FV 2007	EV 2008	lonocyta	יייייי עם	25000
WASHOE COUNTY	Ĭ			-		-	,		1	ionar :	, 15002	ri zuluļ	FT 2011
SCCRT	\$80.460	\$84,385	\$87.989	\$88.989	\$92.941	\$107.951	\$114 980	C124 577	\$437.750	يتون شياعي	, de 4.	10.5	
% Change: FY to FY		4.88%	4.27%	1.14%	4.44%	10.78%	11.67%	79128	1 1/10/	24C-74C	402.584	564.589	\$84.534
% of Washoe County FY Total.	64:30%	64.33%	64,25%	52,59%	100	A7 010	2000			-0-4070	%85°07-	-17.45%	2.35%
% of SCCRT Statewide PY Total	16.54%	16.28%	16.16%	16.15%	15 93%	1 TO 20	02.0020	27.50	02.77 7.00 7.00 7.00 7.00 7.00 7.00 7.00	63.32%	62.36%	61.88%	62.75%
% of Statewide FY Total	10.91%	10.67%	10.57%	10.44%	10.2342	7000.0	7467	10/TO-170	14.38%	13./9%]	13.17%	12.90%	12.43%
BCCRT	\$23 ROE	ביאר ארי	1 Joz 305	Carrier C	6.C	5.0076	9:54%	9.45%	9:29%	8.95%	8.53%	8.35%	8.19%
% Change EV to EV) T / + > +	CB/ C70	24797	527.329	\$30:005	\$33.297	\$36.055	\$35,788	\$33.022	\$27.750	\$24,669	\$25,040
SCHOOL STATE OF THE STATE OF TH	9	4.68%	4.39%	1.35%	4.54%	9.78%	10.98%	8.28%	-0.74%	-7.73%	-15.97%	-11,10%	1.50%
% or washee county FY lotal	19,04%	18.84%	18.84%	18.68%	18.54%	18.30%	18.20%	1833%	18.53%	18,61%	18.55%	18.48%	185
% of BCCRT Statewide FY Total	16.98%	16.68%	16.58%	16,61%	16.39%	15.80%	15.18%	15.00%	14.66%	14.12%	72 77 21	7007.61	
% of Statewide FY Total	3:20%	3.12%	3.10%	3.07%	3.01%	2.88%	2.76%	2744	2716	70C3 C	3000	1.40%	1000
GST	\$13.875	\$15,602	\$16.507	\$17.50x	510 762 1	Con 100	1 200 200	10000		B/C0.7	6/4/2	8777	4.43%
%Change: FY to FY	-	17 45%	77.00	7000	7010-0	707-70	062.626	524.005) 11.625	524.583	\$22.385	\$21.060	\$19.873
% of Washoe County EV Total	7007.77	7,000		0.47.7	800	11.10%	8.54%	5.92%	2.08%	-2.12%	-8.94%	-5.92%	-5,64%
av as for the suit of the suit	77770	11.89%)	12.05%	12.65%	13.07%	13.06%	12.70%	12.51%	13.01%	13.86%	14.97%	15:78%	14,75%
	18.17%	17.81%	17.77%	17.41%	17,70%	17.44%	16.92%	16.77%	16.41%	15.14%	16.13%	16.50%	78,00
Ze Or StateWide FY Lotal	1.88%	1.97%:	1.98%	-2.08%	2:12%	2.05%	1.93%	1.87%!	1.90%	1.95%	2.05%	2.13%	7000
KPII	\$2,795	53.326	\$3.451	\$3.949	\$4,607	\$6.590	\$8.428	\$8,501	\$6.474	1 787 12	1 825 55	1 222 53	76065
%:Change: FY to FY		18.98%	3.77%	14.41%	16.66%	43.05%	27.89%	0.879%	-73 8ABC	20 1 50	7000	70.7.07	45.72
% of Washoe County FY Total	2,25%	2.54%	2.52%	2.82%	3.13%	4.02%	461%	4.32%	2,276	2027	20007-	0769.07-	270.0
% of RPTT Statewide FY Total	16.66%	18.46%	16.99%	16.54%	15.60%	13.79%	12.26%	12,0792	1000	1,400	0.00	8707 7017	7777
% of Statewide FY Total	0.38%	0.42%	0.41%	0.46%	21%	7623 U	10.000	0 000	2007	12.49%	17.32%	12.15%	13,31%
CIGARETTE	\$2,847	\$2.758	\$ 708.C	\$ 750 C	10000	P 2010	0,7076	. 8000	0.43%	0.37%	0.33%	0.28%	0.28%
% Change: FY to EV		70000	700.7	56.704	22.848	\$2.5UT	\$2.556	\$2.531	\$2.475	\$2,389	\$2.069	\$1.889	\$1:818
% of Washop County to Total) Cr	2407.6	7.00	897T	3.07%	-12.20%	2,21%	-0.98%	-2.24%	-3.46%	-13.41%	-8.70%	-3,74%
7 of Classoft Attacks of Later	77.00%	4.1U.Z	7007 1	1.97%	1.93%	1.53%	1.40%	1.29%	1.28%	1.35%	1.38%	1.42%	1.35%
20 of the test of	024-7-1	70.720	16.45%	Tp:92%	16.51%	16.29%	16.18%	15.88%	15.73%	15.56%	15.39%	15,46%	15.36%
Tions of a control	C.3078	%55.U	0.34%	0.32%	0.31%	0.24%	0.21%;	0.19%	0.19%	0.19%	0.19%	0.19%	0.18%
	\$0.38b.	\$0.405	50:396	50,407	\$0.414	\$0.457	\$0.454	\$0.484	\$0:499	\$0.501	\$0.455	\$0:492	\$0.510
% Luange: FY to FY		4.86%	-206%	2.58%	1.95%	10.14%	-0.59%	6.68%	3.00%	0.42%	-9.15%	8.17%	3.5
% of washoe county FY lotal	0.31%	0.31%	0.29%	0.29%	0.28%	0.28%	0.25%	0.25%	0.26%	0.28%	73/18	767.0	Ë
% of Liquor Statewide FY Total	17:25%	15.72%	16.45%	16.91%	16.52%	16.28%	16.19%	15.88%	15.72%	15.55%	47 40%	יב אבפל	10000
% 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%	2000	טטביי
TOTAL	\$123.968	\$131,184	\$136.941	\$139.948	\$147.403	\$163.911	\$182.946	\$196.725	\$193,110	\$177.424	\$149 SE1 I	\$123.4E7	\$134 700.
% Change: IY to FY		5:82%	4.39%	2.20%	5.33%	11.20%	11.61%	7.53%	-1.84%	-8.12%	-15.70%	-10.76%	20 C
% of Statewide FY Total	16.81%	16.58%	16.44%	16.42%	16.23%	15.72%	15.17%	14.93%	14.61%	14.149	12.67%	70 700	19:00
NOTES								77 17 12 12 12 13 13 13 13					F-1-1-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-

distributed amongst the non-guaranteed county's monthly SCCRT proceeds as a state of the total monthly proceeds generated by all non-guaranteed county's monthly SCCRT proceeds as a state of the total monthly proceeds generated by all non-guaranteed county's monthly SCCRT proceeds as a state of the total monthly proceeds from the BCCRT allocated to the CTX at the first-fier are distributed each month amongst the 17 counties with proceeds collected in each county and proceeds collected from out-of-state.

Substitute and place of business in the state distributed to each county on a per-capite basis.

Substituted to the CTX at the first-fier 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 be county. The school district share is based on a 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. 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

or (A) Proceeds from the RPTT allocated to the CTX at the first-tier, are retained by the county in which the real property transfer occurred.

O(R) 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

HRST-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

	EV 1000	בעי אמנים	EV 2004	froor Vo	- Cooperate	. [0 0,00 3 0.1.	10000	1 1 1 1 1					
	Towns to	10000 1. s.	T007 1.1	13 Z000Z	r.n.zuus	.FY 2004 .	FY 2005	FY.ZUCE	FY-ZD07	FY 2008	FY 2009)	FY 2010	FY 2011
WHITE PINE COUNTY						-			عثيد	1+7	· · ·	100	
SCCRT	\$2,401	\$2.505	\$2.616	\$2.616	\$2.616	\$2.646	\$2,690	\$2.817	Saloto	\$3,172	\$3,221	\$3.074	\$2,676
%:Change: FY to FY		4,30%	4.43%	0.00%	%00°0	1.17%	1.66%	4.70%	6.85%	5.38%	1.55%	457%	-12.93%
% of White Pine County FY Total	.66.68%	68.73%	72:20%	70.54%	69.75%	69.83%	65.67%	54.07%	62.39%	64.15%	63.03%	55.57%	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%	%66.0
% 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%	0.33%	.0.26%
BCCRT	\$0.527	\$0,415	\$0.366	\$0.375	\$0,393	\$0.423	\$0.614	\$0.764	906.05	\$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%	14.66%	18,85%	16.59%	19,00%	16.26%	27,5
% 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%	3
% 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%
GST	\$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%	7.98%	-7.24%	3,12%
% of White Pine County FY Total	15.27%	16.17%	14.08%	16.84%	16.94%	16:10%	16.66%	14.69%	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%	20.0	0.06%	0.06%	0.06%	0.06%	0:07%	0.08%	0.08%	2000 0.08%
RPTI	\$0.011	\$20.05	\$0.021	\$00.03	\$0.025	\$50.03	\$0.039	\$0:793	\$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%	1945.61%	-93.21%	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%	15.23%	1.12%	1.26%	0.41%	0.47%	0.62%
% of RPTT Statewide FY Total	0.07%	0.34%	0.10%	0.03%	0.08%	0.08%	0.06%	1.13%	0.10%	0.17%	0.07%	0.10%	0.14%
% of Statewide FY Total	%00°0	0.00%	0.00%	0.00%	%00.0	%00.0	96000	0.06%	2000	2,00%	%00:0:	0.00%	0.00%
CIGARETTE	\$0.03	\$0.097	\$0.097	\$0.074	\$0.071	Sp.D61	\$0.050	\$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%	1.14%	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%	2:00%	0.00%	2,000	2000	0.00%
LIQUOR	\$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%	3.7
% of White Pine County FY Total	0.37%	0.39%	0.38%	0.29%	0.27%	0.29%	0.26%	0.22%	0.24%	0.24%	0.20%	0.24%	ö
% 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	%00.0	0.00%	0.00%	%00.0	0.00%	0.00%	0.00%	0.00%	.%00.0	0.00%	%00.0	.300.0	0.00%
TOTAL	\$3,602	\$3.644	\$3.623	\$3.708	\$3.750	\$3.790	\$4.097	\$5,210	\$4.824	\$4.944	\$5.109	\$4.691	\$4.945
% Change: 17 to FY		1.18%	-0.58%	2.35%	1.14%	1.06%	8.10%	27:16%	-7.41%	2.49%	3.35%	-8.19%	5.41%
% of Statew ide FY Total	0.49%	0.46%	0.44%	0.43%	0.41%	0.36%	0.34%	0.40%	0.37%	%6E:0	0,47%	0.47%	0.48%

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

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 distributed amonguisanteed countes based on each non-guaranteed county's monthly SCGRT proceeds as fare of the total monthly proceeds generated by all non-guaranteed counties.

Proceeds from the BCGRT allocated to the CTX at the first-tier are distributed each month amongst the 17 counties with proceeds collected in each county and proceeds collected from out-of-state as not wait and proceeds collected to each county on a per-capita basis.

She 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.

Represents 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. NOS) Proceeds from the RPTF allocated to the CDX at the first-tier are retained by the county in which the real property transfer occurred.

OS) Proceeds from the portion of the Cigarette Tax and Liquor Tax allocated to the CTX at the first-tier are distributed each month among

Table 2-First Tier: White Pine County: Page 17 of 17

Prepared by the Fiscal Analysis Division

Case No. 66851 JA **510**

Table 3-First Tier: Page 1 of 4

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 BY FISCAL YEAR SOURCE:

EV 2011	7	7050-1	8000	72 57	7000	6,40. L	797	0.1470	0.70	149%	0.35%	7000	7960 1	1 15%	2017	7900	42 625	0.4570	0.39%	MU.UUE		1.88%	0.60%	74.40%	1.42%	2.89%	0.03%	.0.659	1.43%	0.55%	0.08%	0.85%	0.17%	1.22%	0.15%	0.14%	12 88%	2412.U.	100:002	
FV.2010		1 20%	2000 C	72 83%	126737	70,740	0,15.70 1,797.10	10/2/20	2000	71%	0.21%	1.05%	70000	7 02%	7350	7920	12 000/1	2000	0.48%	197.57		1.88%	0.60%	74.82%	2.52%	2:52%	.0,02%	0.61%	1.21%	0.07%	0.07%	0.89%	0.09%	1.11%	0.13%	0.12%	12.48%	0.47%	100:55%	
FY2009		1.88%	200 U	72.68%	7 256	2,50,50	79%	7453 0	1 226	0 4762	72000	1 76%	7.796	1.02%	0.31%	1 3 E%	7024.64	2017	100000	100,000×	2.0	15.50% 10.70%	0.74%	74,29%	1.48%	2.51%	0.02%	0.58%	1.19%	0.57%	0.06%	0.93%	0,10%	1.11%	0.14%	0.15%	13.71%	0.48%	100.00%	
FY.2008		1.93%	0.60%	73.55%	2010	2000	0.1496	0.50%	1,000,1	356	7478	1.50%	723%	266,0	0.27%	20CC U	72.70%	200 L	1.000.001	TOOTOO	1/2000	P. T.	0.65%	74.55%	1.52%	2.22%	.0.03%	0.54%	1,00%	0.37%	0.06%	0.89%	%60°0	1.07%	0:13%	0.33%	14.18%	0.35%	100.00%	
FY 2007		2.04%	0.62%	73.09%	1.82%	2.75%	0.13%	%D8 0	%50.O	%/CE C	0.75%	131%	0.22%	1.08%	0.24%	2000	14.38%	340	100 00%	ואיממים או	1,000.0	2.03%	0.67%	/3.08%	1.58%	2.24%	0.03%	%///0	0.93%	0.51%	0.07%	0.87%	0.08%	1.15%	0.13%	0,16%	14.66%	0.37%	100.00%	
FY 2006	-	2.14%	0.67%	73.48%	1.71%	2.00%	0,12%	0.12%	0.97%	0.31%	.0.15%	1.18%	0.21%	0.94%	0.23%	0.19%	14.81%	733%	99 5,7%	امدينيدد	79446	7777	0.71%	13:73%	1.70%	2.01%	0.02%	0.02%	0.96%	%06,0	0.07%	0.98%	0.08%	1.14%	0.13%	0.18%	15.00%	0.32%	99:50%	
FY 2005	CCRT	2.24%	0.62%	73.61%	1.73%	1.78%	0.12%	0.44%	0.87%	0.32%	0.16%	1.16%	0.23%	0.95%	0.26%	0.20%	14.98%	0.35%	100.00%		17075 0		0.66%	13.6057	1.85%	1.80%	0.02%	0.41%	0.86%	0.33%	0.07%	0.91%	0.08%	1.13%	0.12%	0.14%	15.18%	.0.28%	100.00%	
FY 2004	CRT AS A SHARE OF TOTAL SCCRT	2.39%	0.60%	.72,48%	1.91%	1.76%	0.14%	0.37%	0.83%	0.37%	0.18%	1.26%	0.26%	1.D4%	0.29%	0.22%	15.50%	0.40%	100.001	1.40000	2.44%	i	0.05% 707.07	7500	1.98%	1.82%	0.02%	0.35%	0.84%	0.13%	0.07%	0.87%	200.0	1:02%	0.13%	0.11%	15.80%	0.22%	100:00%	
FY.2003	LAS A SHAR I	2.55%	0.64%	70.92%	2.15%	1.87%	0.15%	0.40%	0.86%	0.42%	0.20%	1.42%	0.29%	1.17%	0.33%	0.25%	15.93%	0.45%	100.00%	SUADE OF TOTAL BOOK	2.64%	740	72 40%	200.	1.95%	1.98%	0.02%	0.38%	0.89%	0.14%	0.07%	0.83%	0.11%	0.98%	0.15%	0.12%	16.39%	0.24%	100:001	!
FÝ 2002	UNITY SCCR	2.80%	0.64%	70:14%	2.16%	1.98%	0.16%	0.40%	0.93%	0.44%	0.21%	1.43%	0.31%	1.18%	0.33%	0.25%	16.15%	0.47%	100:00%			716	77.55%	7024	DC//-T	2,03%	0.02%	0.38%	0.96%	0.18%	0.08%	0.93%	0.12%	1.00%	0.16%	0.23%	16.61%	0.24%	100.00%	
FY 2001	RELIEF TAX (SCCRT): COUNTY SC	2.62%	0.67%	70:38%	2:09%	2,10%	0.15%	0.41%	0.94%	0.44%	.0.20%	1.36%	0.31%	1.12%	0.32%	0.24%	16.16%	0.48%	300.00%	COLINITY RC	2,69%	777.0	71.73%	1 2082	2000-1	200.00	0.0678	0.39%	0.96%	0.21%	0.08%	0.88%	0.13%	1.01%	0.18%	0.18%	16.58%	0.24%		
FY 2000	Y RELIEF TA	2,48%	0.70%	70.22%	2:08%	2,13%	0.15%	0.57%	%26.0	0.46%	0.21%	1.32%	0:32%	1.07%	0.32%	0.24%	16.28%	0.48%	100.001	TAX (BCCRT)	2.57%	27%	71.54%	1 74%	7.73%	0.00	2001	2,04%	866.0	0.24%	%60.0	0.82%	0.15%	1.00%	0.18%	0:13%	16.68%	0.28%	100.00%	
FY 1999	L CITY-COUNT	2,62%	0.7%	69.39%	2.13%	2.25%	0.16%	0:51%	1.15%	0.48%	0.21%	1.34%	0.35%	709%	033%	0.24%	16.54%	0.49%	100.001	UNTY RELIEF	2:70%	0.80%	70.72%	1.68%	7.35%	0.04%	7907 0	0.400	707.7	867,0	%6D:O	0.80%	0.16%	1.02%	0.20%	0.16%	16.98%	0.38%	100.00%	
	SUPPLEMENTAL CITY-COUN	Carson City	Churchil	Clark	Douglas	<u>2</u>	Esmeralda	Eureka	Humboldt	Lander	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine	Total	BASIC CITY-COUNTY RELIEF TAX (RCCRT): COUNTY ROOFF AS A	Carson City	Churchill	Clark	Douglas		Esmeralda	Entraka	Limboldt	I dindor	רמותנו	LINCOIL .	-you	Mineral	Nye	Persning	Storey	Washoe	White Pine	χotal ⊖	1

HIST-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 TABLE 3 - FIRST TIER

The column	VINDERTYLES REVIOUS N. CALCAST C		FY 1999	FY 2000	FY.2001	FY 2002	FY 2003	FY.2004	FY 2005	FY 2006	FY 2007	FY:2008	FY 2009	FY 2010	FV 2011
Column C	Chartel Char	GOVERNMEN	TAL SERVICES	TAX (GST):	COUNTY GST	111	OF TOTAL GS	_	-	.]~				, ,	11 40
Column C	Chirchill Eccasio 2.2667	Carson City	2,26%	2.27%	2.75%		12000.0	74.60	170000	1 2000					
(c) (c) <td> Column</td> <td>Churchill</td> <td>0.97%</td> <td>1.12%</td> <td>1.02%</td> <td>1 05%</td> <td>7070</td> <td>2000</td> <td>7.00%</td> <td>T.98%</td> <td>1.86%</td> <td>1.79%</td> <td>1.77%</td> <td>1.69%</td> <td>1.61%</td>	Column	Churchill	0.97%	1.12%	1.02%	1 05%	7070	2000	7.00%	T.98%	1.86%	1.79%	1.77%	1.69%	1.61%
Column C	Drigger 2568 2468	Clark	66.23%	67.93%	2400,89	7000	0, 10, 10	02001	8000	0.97%	0.92%	0.91%	0.94%	1.01%	0.91%
Column C	Elizaberia C. 2488 C	Dollar	S S S S	0,722,70	00,000	00.23%	07:78%	b8.51%	69.19%	69.09%	69.60%	69.84%	69.34%	[%69.89.	68.68%
Column C	Europhida C.2288	TIES OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLU	25,U32%	4.04% 0.04%	2.04%	204%	2.11%	2.09%	1.96%	1.91%	7.30%	1.77%	1.77%	2.75%	1.74%
Part	Figure Class Cla	Lino	7,00%	7.36%	2.33%	7:36%	2.11%	2.14%	2.13%	2.20%	2,28%	2:45%	2.66%	2.75%	2.97%
THE COUNTY OF TH	Name	Esmeraida	0.14%	0.13%	0.10%	0.13%	0.12%	0.10%	2,09%	0.10%	%60:0	1%60:0	0.11%	0.11%	0.12%
The column	Handred Colore	Eureka	0.24%	0.21%	0.18%	0.20%	0.20%	0:15%	0.15%	0,10%	0.14%	0.15%	0.17%	78%	9100
Column C		Humboldt	1.22%	1.10%	0.93%	1,02%	0.99%	0.88%	0.88%	0.91%	1918	0.96%	1 02%	1 07%	7170
Column C	Lincoln Linc	Lander	0.54%	0.47%	0.42%	0.45%	0.42%	0.36%	0.35%	0.38%	76820	7000	7037	2000	76.1
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Column C	Lincoln	0.35%	0.33%	0.29%	0.33%	0.32%	0.28%	0.28%	7,20%	2000	7000.0	7040.0	0.51%	0.522
Part	Part	Lyon	1.52%	1.47%	1.48%	1.56%	7,66%	1 75%	7000	7070	2010	0,40,40	0.17.0	0.378	U.32%
Column C	1,000 1,00	Mineral	0.34%	0.33%	W.C.U	2000	200C O	2000	2070	707.00	1.9770	1,78	1.93%	1.92%	1.85%
rating 0.42% 0.45% 0.45% 0.45% 0.45% 0.25%	Fig. 20, 20, 20, 20, 20, 20, 20, 20, 20, 20,	Niga	4 DAG/	7007	2000	DV.C.3.0	0.4376	0.2470	0.24%	0.24%	0.23%	0.24%	0:27%	0.27%	0.28%
1975 17.25	Fig. 1975 Column	Domining	7007 0	1.74%	1.82%	1.82%	1.83%	1.86%	1.92%	2.02%	2:01%	1.96%	1.96%	1.92%	1.90%
Figure Colorest	Fig. 19.25 Column	reisiliig 0.	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%
Hear Column Col	Start	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%	212
The Property Transfer of Cartering Car	High Pine 0.070% 0.050%	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%	OCT OF
Table Tabl	Table Tabl	White Pine	0.72%	0.67%	0.55%	0.61%	0.58%	0.50%	0.50%	0.52%	%140	0. T. 49%	2608.0	7457.0	0000
ALTEROPERTY TRANSFER TAX (REPTT); COUNTY RepTT AS SHARE OF TOTAL GST 1.35%	ALTEROPERTY TRANSFER TAX (RPTT); COUNTY RPTT AS A SHARE OF TOTAL GST 1.13% 0.95% 0.14% 1.10% 0.15% 1.10% 0.10% 1.10% 0.10%	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	1200 000	מס מעמין	1.00 00%	1/000000	1,000	1700000	70000
Column C	Column C	REAL PROPE	RTY TRANSFE	R TAX (RPTT)	COUNTY R			GST				-	a constant	i i i i i i i i i i i i i i i i i i i	,00.00
Urban 0.49% 0.24% 0.23% 0.23% 0.24% <th< td=""><td>Urbill Cross <t< td=""><td>Carson City</td><td>1.31%</td><td>2:08%</td><td>1.48%</td><td></td><td>1.39%</td><td>1 13%</td><td>170000</td><td>0.0407</td><td>3.040/1</td><td>10000</td><td>3,000</td><td>-</td><td>1000</td></t<></td></th<>	Urbill Cross Cross <t< td=""><td>Carson City</td><td>1.31%</td><td>2:08%</td><td>1.48%</td><td></td><td>1.39%</td><td>1 13%</td><td>170000</td><td>0.0407</td><td>3.040/1</td><td>10000</td><td>3,000</td><td>-</td><td>1000</td></t<>	Carson City	1.31%	2:08%	1.48%		1.39%	1 13%	170000	0.0407	3.040/1	10000	3,000	-	1000
title 73.57% 71.58% 74.39% 75.41% 76.70% 78.82% 78.85% 80.61% 80.51% 80.23% 80.23% 80.23% 80.23% 80.23% 80.23% 80.23% 80.23% 80.24% 80.85% 80.71% 80.24% 80.85% 80.71% 80.24% 80.85% 80.72% 80.72% 80.85% 80.72% 80.72% 80.85% 80.72% 80.72% 80.85% 80.72% 80.72% 80.85% 80.85% 80.72% 80.85% 80.85% 80.72% 80.85% </td <td>title 73.97% 71.58% 74.58% 75.14% 75.27% 78.27% 78.27% 78.82%<!--</td--><td>Churchill</td><td>0.49%</td><td>0.39%</td><td>0.34%</td><td>0.31%</td><td>0.34%</td><td>7880</td><td>%6E U</td><td>7087 0</td><td>2000</td><td>79000</td><td>2000</td><td>T.U9%</td><td>0.85</td></td>	title 73.97% 71.58% 74.58% 75.14% 75.27% 78.27% 78.27% 78.82% </td <td>Churchill</td> <td>0.49%</td> <td>0.39%</td> <td>0.34%</td> <td>0.31%</td> <td>0.34%</td> <td>7880</td> <td>%6E U</td> <td>7087 0</td> <td>2000</td> <td>79000</td> <td>2000</td> <td>T.U9%</td> <td>0.85</td>	Churchill	0.49%	0.39%	0.34%	0.31%	0.34%	7880	%6E U	7087 0	2000	79000	2000	T.U9%	0.85
ugles 3.12% 3.32% 3.43% 2.75% 2.36% 7.02% 0.02% <th< td=""><td>uglas 3.15% 3.22% 3.63% 3.01% 2.75% 2.34% 1.62% 0.12% 0.12% 0.12% 0.12% 0.12% 0.12% 0.12% 0.02% <th< td=""><td>Clark</td><td>73.97%</td><td>71.58%</td><td>74,39%</td><td>75.11%</td><td>76.70%</td><td>78.82%</td><td>70 870</td><td>70.00.01</td><td>2000</td><td>24.50</td><td>0,000</td><td>0.32%</td><td>T-6/2</td></th<></td></th<>	uglas 3.15% 3.22% 3.63% 3.01% 2.75% 2.34% 1.62% 0.12% 0.12% 0.12% 0.12% 0.12% 0.12% 0.12% 0.02% <th< td=""><td>Clark</td><td>73.97%</td><td>71.58%</td><td>74,39%</td><td>75.11%</td><td>76.70%</td><td>78.82%</td><td>70 870</td><td>70.00.01</td><td>2000</td><td>24.50</td><td>0,000</td><td>0.32%</td><td>T-6/2</td></th<>	Clark	73.97%	71.58%	74,39%	75.11%	76.70%	78.82%	70 870	70.00.01	2000	24.50	0,000	0.32%	T-6/2
O.8056 O.6256 O.5256 O.5256 O.5256 O.4556 O.4556 O.4556 O.4556 O.4556 O.5256 O.7566 O.5266 O.5266<	O. 809/s O. 289/s O. 172/s	Douglas	3.15%	3.22%	3.35%	3.01%	2 750	2000	10000	10000	90.0176	OU./ 170	SU.Z.Yo	80.18%	17.53%
The column The	The part	Elko	20 KU	78%	ט פעמי	2023	200	2000	0/107	1.0270	1.70%	1.84%	1.70%	0.86%	2.28%
This color	Part	Temoral do	7970	2000	4400	0,04%	0.51%	2.44%	0.45%	0,46%	6.58%	0,72%	0.76%	0.86%	0:99%
Part	Court Cour	-Silicialda	0.047a)	0.0.1%	O;OT%	0.01%	0.01%	0,01%	0.01%	0.05%	0.02%	0.02%	0.01%	0.02%	0.01%
modification 0.15% 0.22% 0.23% 0.15% 0.15% 0.23% 0.15% 0.23% 0.23% 0.23% 0.02%	modify 0.15% 0.29% 0.23% 0.15% 0.23% 0.23% 0.23% 0.23% 0.23% 0.23% 0.23% 0.23% 0.23% 0.05% 0.05% <t< td=""><td>בהומעם</td><td>0.32%</td><td>0.01%</td><td>0.04%</td><td>0.02%</td><td>0:02%</td><td>0.01%</td><td>0.01%</td><td>0.05%</td><td>0.03%</td><td>%ED:0</td><td>0.02%</td><td>0.03%</td><td>0.02%</td></t<>	בהומעם	0.32%	0.01%	0.04%	0.02%	0:02%	0.01%	0.01%	0.05%	0.03%	%ED:0	0.02%	0.03%	0.02%
Color	CODING 0.0036<	Humbolat	0.15%	0.29%	0.21%	0,19%	0.15%	0.22%	0.15%	0.18%	0.23%	0.30%	0.27%	0.27%	0.279
Colin Coli	Colin 0.05% <th< td=""><td>Lander</td><td>0.04%</td><td>0.05%</td><td>0.05%</td><td>0.03%</td><td>0.04%</td><td>0.03%</td><td>0.03%</td><td>%80.0</td><td>200</td><td>0.06%</td><td>0.06%</td><td>0.05%</td><td>0,089</td></th<>	Lander	0.04%	0.05%	0.05%	0.03%	0.04%	0.03%	0.03%	%80.0	200	0.06%	0.06%	0.05%	0,089
132% 1.22% 1.05% 1.55%	1.122% 1.22% 1.22% 1.52% 1.55% <t< td=""><td>Lincoln</td><td>0.06%</td><td>0.05%</td><td>0.06%</td><td>0.04%</td><td>%60.0</td><td>0.04%</td><td>0.13%</td><td>0.19%</td><td>0.08%</td><td>0.08%</td><td>0.08%</td><td>0.05%</td><td>270.0</td></t<>	Lincoln	0.06%	0.05%	0.06%	0.04%	%60.0	0.04%	0.13%	0.19%	0.08%	0.08%	0.08%	0.05%	270.0
neral 0.08% 0.03% 0.03% 0.02% 0.02% 0.03% 0.03% 0.06% 0.06% 0.06% 0.03% 0.06% 0.06% 0.03% 0.06% 0.05% <th< td=""><td>earling 0.08% 0.04% 0.03% 0.03% 0.03% 0.05% <</td><td>Lyon</td><td>1.32%</td><td>1.22%</td><td>1.07%</td><td>1.30%</td><td>1.55%</td><td>1.56%</td><td>1,75%</td><td>1,60%</td><td>1.25%</td><td>1.04%</td><td>1,37%</td><td>1 42%</td><td>1 1740</td></th<>	earling 0.08% 0.04% 0.03% 0.03% 0.03% 0.05% <	Lyon	1.32%	1.22%	1.07%	1.30%	1.55%	1.56%	1,75%	1,60%	1.25%	1.04%	1,37%	1 42%	1 1740
e 1.08% 1.02% 0.88% 0.54% 1.05% 0.15% 0.15% 0.15% 0.15% 0.15% 0.15% 0.15% 0.15% 0.15% 0.05% 0.12% 0.05% 0.05% 0.18% 0.18% 0.05% 0.05% 0.18% 0.1	e 1.08% 1.02% 0.54% 1.05% 1.05% 1.03% 0.97% 1.04% 1.03% rshing 0.19% 0.09% 0.06% 0.06% 0.06% 0.05% 0.05% 0.05% 0.05% rshing 0.19% 0.09% 0.06% 0.06% 0.07% 0.05% 0.05% 0.05% 0.05% rshing 0.34% 0.13% 0.13% 0.13% 0.05% 0.05% 0.05% 0.05% 0.05% rshoe 16.56% 16.54% 15.60% 13.79% 12.13% 0.21% 0.23% 0.34% 0.13% rite Pine 0.07% 0.03% 0.08% 0.08% 0.06% 1.13% 0.07% 0.07% 0.05% rite Pine 0.07% 1.00.00% 1.00.00% 1.00.00% 1.00.00% 1.00.00% 1.00.00% 1.00.00% 1.00.00% 1.00.00% 1.00.00% 1.00.00% 1.00.00% 1.00.00% 1.00.00% 1.00.00% 1.00.00% 1.00.00% 1.00.00% 1.0	Mineral	0.03%	0.04%	0.02%	0,03%	0.03%	0.02%	0.02%	0.23%	%80'0	0.04%	%80.0	200	0.00
rshing 0.19% 0.06% 0.08% 0.04% 0.06% 0.07% 0.06% 0.08% 0.05% <t< td=""><td>rshing 0.19% 0.06% 0.08% 0.04% 0.04% 0.06% 0.05% <t< td=""><td>Nye</td><td>1.08%</td><td>1.26%</td><td>1.02%</td><td>0.88%</td><td>0.54%</td><td>1.06%</td><td>1.52%</td><td>1.71%</td><td>%×6.0</td><td>76Z D U</td><td>7 04%</td><td>7460 1</td><td>20.0</td></t<></td></t<>	rshing 0.19% 0.06% 0.08% 0.04% 0.04% 0.06% 0.05% <t< td=""><td>Nye</td><td>1.08%</td><td>1.26%</td><td>1.02%</td><td>0.88%</td><td>0.54%</td><td>1.06%</td><td>1.52%</td><td>1.71%</td><td>%×6.0</td><td>76Z D U</td><td>7 04%</td><td>7460 1</td><td>20.0</td></t<>	Nye	1.08%	1.26%	1.02%	0.88%	0.54%	1.06%	1.52%	1.71%	%×6.0	76Z D U	7 04%	7460 1	20.0
oracle 0.35% 0.34% 0.11% 0.13% 0.13% 0.15% 0.10% <t< td=""><td>oracle 0.35% 0.34% 0.19% 0.11% 0.13% 0.13% 0.15% 0.10% <t< td=""><td>Pershing</td><td>0.19%</td><td>0.09%</td><td>0.06%</td><td></td><td>0.05%</td><td>0.04%</td><td>0.06%</td><td>0.07%</td><td>7,900</td><td>2000</td><td>72400</td><td>200</td><td>200</td></t<></td></t<>	oracle 0.35% 0.34% 0.19% 0.11% 0.13% 0.13% 0.15% 0.10% <t< td=""><td>Pershing</td><td>0.19%</td><td>0.09%</td><td>0.06%</td><td></td><td>0.05%</td><td>0.04%</td><td>0.06%</td><td>0.07%</td><td>7,900</td><td>2000</td><td>72400</td><td>200</td><td>200</td></t<>	Pershing	0.19%	0.09%	0.06%		0.05%	0.04%	0.06%	0.07%	7,900	2000	72400	200	200
ishoe 16.66% 16.54% 15.60% 13.79% 12.07% 12.49% 12.92% 12.92% 12.15% iffe Pipe 0.07% 0.03% 0.00% 0.03%	ishoe 16.66% 16.54% 15.60% 13.79% 13.79% 12.07% 12.48% 12.49% 12.92% 12.15% </td <td>Storey</td> <td>0.35%</td> <td>0.34%</td> <td>0.19%</td> <td></td> <td>7,000</td> <td>7021</td> <td>262.50</td> <td>2000</td> <td>2000</td> <td>2000</td> <td>0.0376</td> <td>0,000</td> <td>0,072</td>	Storey	0.35%	0.34%	0.19%		7,000	7021	262.50	2000	2000	2000	0.0376	0,000	0,072
ife Pipe 0.07% 0.14% 0.10% 0.10% 12.92% <td>ife Pipe 0.07% 0.14% 0.10% 0.03% 0.08% 0.08% 0.06% 1.13% 0.10% 0.17% 0.07% 0.10% 0.10% 1.00.0</td> <td>Washoe</td> <td>15.66%</td> <td>18.46%</td> <td>16.99%</td> <td></td> <td>75 5007</td> <td>AUC CF</td> <td>22.50</td> <td>0.1370</td> <td>0.4170</td> <td>0.30%</td> <td>0.34%</td> <td>0.18%</td> <td>0.19</td>	ife Pipe 0.07% 0.14% 0.10% 0.03% 0.08% 0.08% 0.06% 1.13% 0.10% 0.17% 0.07% 0.10% 0.10% 1.00.0	Washoe	15.66%	18.46%	16.99%		75 5007	AUC CF	22.50	0.1370	0.4170	0.30%	0.34%	0.18%	0.19
100:00%		White Pine	%410	74V.	7007.0		20000	15.7970	13.35%	77.07%	12.58%	12.49%	12.92%	12.15%	13:319
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% 100,00%	100,00% 100,00	Total	7000.007	1,700 00 5	lavorro	ľ	0.08%	0:08%	0.05%	1.13%	0.10%	0.17%	0.07%	0.10%	0.149
No. 6 <u>6</u> 85	No. 6 <u>6</u> 85 <u>1</u>	Section 1	T00.0070	100000	1900:DDT	100.00%	100.00%	100:00%	100,00%	100.03%	105.83%	100.00%	100.00%	98.74%	100:009
· ·	o. 66851	Nc													
6685	66851	o. 6													
8.5	851	6 <u>6</u> 8													
	1	85													

Table 3-First Tier: Page 3 of 4

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

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CIGAKE I TE TAX AS. 2,77% 1,29% 6,7,75% 0,09% 0,09% 0,09% 1,74% 0,39% 0,39% 1,672% 1,672% 1,672% 1,29% 1,20	2.6128 2.5398 1.1098 69.8038 2.0538 2.0538 69.8038 2.0338 2.0338 2.0338 2.0338 2.0238 2.0238 2.0238 2.0238 2.0238 2.0238 2.0238 2.0238 2.0238 2.0238 2.0338		7	2.26% 1.05% 7134% 1.99% 1.89% 0.05% 0.05% 0.05% 0.45% 0.45% 0.48% 0.48% 0.23% 0.23% 0.23% 0.23% 0.25% 1.55% 0.25% 1.05% 1.05% 1.05% 1.05% 1.05%	2.19% 1.04% 71.55% 1.04% 0.05% 0.05% 0.05% 0.12%	2.42% 1.00% 1.02% 1.92% 1.85% 0.05% 0.05% 0.15% 0.15% 0.16% 0.16% 0.26% 0.16% 1.71% 0.26% 0.26% 0.26%	2.10% 7.187% 1.85% 1.85% 0.05% 0.16% 0.16% 2.03% 1.73% 0.16% 0.16% 2.03% 2.03% 2.03% 0.35% 0.35% 0.35% 0.35%	2.08% 7.2.05% 1.1.88% 1.1.90% 0.166% 1.1.70% 0.166% 1.2.36% 0.166% 1.2.36% 0.3.53% 0.3.53% 0.3.53% 0.3.53%
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Persning 0.37% 0.38% 0.38% Storey 0.20% 0.20% 0.19% Washoe 17.24% 16.72% 16.45% White Pine 0.60% 0.59% 0.57% Vinite Pine 100.00% 100.00% 100.00% LiQUOR TAX: COUNTY LIQUOR TAX AS A SHARE OF TOTA 2.67% COTA Churchill 1.33% 2.77% 2.67% COTA Churchill 1.33% 1.29% 1.29% COTA Clark 67.09% 67.75% 68.28% DOS Elko 2.68% 2.64% 2.57% Elko 2.68% 2.64% 2.57% Emeralda 0.09% 0.08% 0.08% Huriboldir 0.09% 0.09% 0.09% Location 0.09% 0.09% 0.09%	0.33% 0.32% 0.32% 16.51% 16.52% 16.51% 10.40% 10.41% 1.100.00% 1.10% 2.53% 1.10% 1.1			0.27% 0.16% 15.73% 0.37% 100.00% 1.05% 7.135%	0.26% 0.16% 15.56% 100.00% 1.03% 2.18% 1.03%	0.26% 0.16% 15.39% 100:00% 1.00%	0.26% 0.16% 15.46% 0.35% 99.89% 2.10% 0.99%	0.26% 0.16% 15.36% 10.35% 100.00% 2.08% 0.99% 72.05%
Storey 0.20% 0.20% 0.19% Washoe 17.24% 16.72% 16.45% White Pine 0.60% 0.59% 0.57% Total 100.00% 100.00% 100.00% LiQUOR TAX: COUNTY LIQUOR TAX AS A SHARE OF TOTA Garson City 2.83% 2.77% 2.67% Churchill 1.33% 1.29% 1.29% 1.29% Clark 67.09% 67.75% 68.28% Douglas 2.23% 2.26% 2.16% Elko 2.68% 2.64% 2.57% Eliko 0.08% 0.08% 0.08% Hurrboldir 0.09% 0.09% 0.10% Hurrboldir 0.09% 0.09% 0.09%	0.17% 0.17% 16.51% 16.51% 10.00% 1.100.00% 1.100.00% 2.53% 2.53% 2.53% 2.53% 2.05% 2.05% 2.05% 2.05% 2.25% 2.17% 2.25% 2.17%			15.73% 15.73% 0.37% 100.00% 1.05% 71.35% 1.199%	0.16% 15.56% 0.36% 100.00% 2.18% 1.03%	0:16% 15.39% 0.35% 100:00% 1:00%	0.16% 15.46% 0.35% 99.89% 2.10% 0.99%	0.16% 15.36% 10.00% 100.00% 2.08% 0.99% 72.05%
Washoe 17.24% 16.72% 16.45% White Pine 0.60% 0.53% 0.57% Total 100.00% 100.00% 100.00% LiQUOR TAX: COUNTY LIQUOR TAX AS A SHARE OF TOTA Garson City 2.83% 2.77% 2.67% Churchill 1.33% 1.29% 1.29% 1.29% Churchill 1.33% 5.77% 6.78% 8.28% Douglas 2.23% 5.75% 8.28% Elko 2.68% 2.64% 2.57% Esmeralda 0.08% 0.08% 0.08% Fundada 0.09% 0.09% 0.09% Hurboldir 0.09% 0.09% 0.09% London 0.09% 0.09% 0.09%	16.92% 16.51% 10.41% 10.00% 10.41% 100.00% 10.41% 2.53% 2.53% 1.19% 1.167% 69.70% 2.05% 2.05% 2.25% 2.25% 2.17%	F-1		15.73% 0.37% 100.00% 2.25% 1.05% 71.35%	15.56% 0.36% 100.00% 2.18% 1.03% 74 46%	15.39% 0.35% 100:00% 2.12% 1.00%	15.46% 0.35% 99.89% 2.10% 0.99%	15.36% 0.35% 100.00% 2.08% 0.99%
Witter File 0.69% 0.57% Total 100.00% 100.00% 100.00% LiQUOR TAX: COUNTY LIQUOR TAX AS A SHARE OF TOTA Garson City 2.83% 2.77% 2.67% Churchill 1.33% 1.29% 1.29% 1.29% Clark 67.09% 67.75% 67.25% 2.16% Elko 2.68% 2.64% 2.57% Elko 2.68% 0.08% 0.08% Funeka 0.09% 0.09% 0.10% Hurboldir 0.09% 0.09% 0.09% London 0.09% 0.09% 0.09%	0.45% 0.41% 100.00% 100.00% 100.00% 100.00% 100.00% 2.53% 2.53% 1.19% 1.16% 69.78% 2.06% 2.05% 2.25% 2.25% 2.25% 2.25% 2.25%	7		0.37% 100.00% 2,25% 1.05% 71.35%	0.36% 100.00% 2.18% 1.03%	0.35% 100.00% 2.12% 1.00%	0.35% 99.89% 2.10% 0.99%	0.35% 100.00% 2.08% 0.99%
Outsil	100.00% 100.00% 1			100.00% 2,25% 1.05% 71.35%	100.00%] 2.18% 1.03% 71 E.6%	100:00% 2.12% 1:00%	99.89%] 2.10% 0.99%	2.08% 0.99% 0.99%
LIQUOR TAX: COUNTY LIQUOR TAX AS A SHARE OF TOTA Carson City 2.83% 2.77% 2.67% Churchill 1.33% 1.29% 1.29% Clark 67.09% 67.75% 68.28% Brouglas 2.23% 2.22% 2.16% Elko 2.68% 2.64% 2.57% Esmeralda 0.08% 0.08% Eureka 0.09% 0.09% Under 0.09% 0.09% Under 0.09% 0.09%	1.19% 2.53% 1.19% 1.16% 69:00% 69.78% 2.06% 2.05% 2.25% 2.17%			2,25% 1.05% 71.35% 1.99%	2.18% 1.03%	2.12% 1.00%	2.10% 0.99%	2.08% 9.99% 77.05%
Carson City 2.83% 2.77% 2.67% Churchill 1.33% 1.29% 1.29% Clark 67.05% 67.75% 67.75% 68.28% Elko 2.23% 2.22% 2.16% Elko 2.68% 0.08% 0.08% 0.08% 0.08% 0.09% 0.10% 0.10% 0.09% 0.09% 0.10% 0.09% 0.09% 0.10% 0.09% 0.09% 0.09%	2.61% 2.53% 1.19% 1.16% 69.00% 69.78% 2.06% 2.03% 2.25% 2.17%			2,25% 1.05% 71.35% 1.99%	2.18%	2.12% T.00%	2.10%	2.08%
1.33% 1.29% 1.29% 1.29% 1.29% 1.22%	ē.			1.05% 71.35% 1.99%	103%	1.00%	2,99%	%66.0 %60.07
(d) (1.09% (57.75% (7.7				71.35%	74 46%)	72.05%
da 0.09% 0.09% 0.09%				1.99%	10/07	71.89%	71.88%	
ida 0.08% 2.64% 0.08% 0.08% 0.08% 0.09% 0.09% 0.96%		•			1.96%	1.92%	1.86%	1 88%
1da 0.08% 0.08% 0.09% 0.09% 0.96% 0.96%		-	_	1.88%	1.85%	1.85%	786%	7,00
0.09% 0.09% df. 0.98% 0.96%	0.05%	0.05% 0.05%	0.05%	0.05%	0.05%	0.05%	0.04%	0.04%
%86°D %86°D	0.08%			0.06%	0.06%	7 U U	20.00	7450 0
No. C C	0.80%			0.68%	0.67%	76500	7690) (i) (i)
		-		0.22%	0.27%	.0.20%	7.00%	, , , C, C
Lincoln 0.23% 0.22% 0.22%	0.20% 0.18%			1267 U	7671-10	7677 6	7035	03 50
Lyon 1.71% 1.74% 1.74%		-		7000	2000	2000	2000	7010
Mineral 0.38% 0.35% 0.33%	0.25% 0.22%			0.18%	%/\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	1.16%	0.03%	100 E
	1.62% 1.61%			1.65%	1,71%	1.71%	1 73%	1 70%
Pershing 0.35% 0.39% 0.38%	0.33% 0.32%			0.27%	0.26%	7692	2690	77.0
-46	0.17%		cert	0.16%	0.16%	16%	0.16%	7,00
17.25% 16.72%	16.91% 16.52%		15.88%	15.72%	15.55%	15.40%	15.45%	17 260
Wifte Pine 0.60% 0.59%	0.45% 0.41%		-	0.37%	0.36%	0.35%	, 20 C	0.359
★ Sptal 100.00% 100.00% 100.00% 100	Ħ	Ħ	1%66.66. %0	100:00%	1,200,001	100 00%	00.000	200 UU1
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1								
Prepared by the Fiscal Analysis Division		Table 3-First Tier: Page 3 of 4	of 4"					

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 TABLE 3 - FIRST TIER

Prim									(unene							_	
FY 2011			7.80%	0.63%	73.19%	1 80%	2000 1	7077	0.11%	0.61%	1.40%	0.41%	7024	% (T-)	1.44%	0.21%	1.26%	7690	2020	0.21%	13.05%	0.48%	200.00%
FY 2010			1.79%	0.62%	72.82%	249%	7007 C	7007	222.0	0.55%	1.17%	0.19%	7000		F-68%	0.24%	116%	2600.0	2000	0.24%	13.45%	0.47%	100.02%
FY 2009		l'arco. e.	1.83%	0.73%	72.74%	2.10%	2000	7621.0	2000	0.55%	1.15%	0.43%	7887	2000	4.52%	0.23%	1.16%	228%	787C C	0.47.70 0.47.70	15.0/%	0.47%	100.00%
FY 2008		1 2000	200	0.65%	73.47%	1.89%	2.20%	1.19%	2010	%On-0	0.99%	0.35%	0.16%	7077	944	0.20%	1.13%	0.24%	0.050k	100000	14.14.70	0,39%	100:00%
FY 2007	-	1.000.1		0.66%	73.06%	1.79%	2:41%	70 L U	7440/	0.77.78	0.91%	0.35%	0.15%	/0.FG. F	2101	0.19%	1.20%	%2200	70000	10 5107	OTO	0.37%	100.23%
FY 2006	nes –	2.06%	2001	0.70%	73.29%	1.74%	1.94%	0.09%	200.0	2000	0.92%	%08'0	0.15%	7 26%	T-60/0	0.19%	1.14%	0.21%	74%	17.03%	0/00-10	0,40%	99.63%
FY 2005	L SIX REVEN	2.16%	ò	0.00%	73.37%	1.82%	1.75%	%60.0	0.279%		0.83%	0.31%	0.15%	7980		0.19%	1.13%	0.23%	0.19%	15 17%		10.2470	100.001
FY 2004	S AS A SHARE OF TOTAL - ALL SIX REVENUES	232%	ט מבמע	0,000	72:44%	1.96%	1.76%	0.10%	0.37%	70.0	0.0120	0.31%	0.16%	1,27%	2000	0.22%	1,14%	0.25%	0.19%	15.72%	70000	0.50%	100.00%
FY 2003	SASHARE	2.49%	7007		70.38%	2,12%	1.88%	0.12%	0.35%	7000	2000	0.35%	0.19%	1.35%	7010	0.23%	1,20%	0.29%	0.22%	16.23%	7017	DATE:	100.00%
FY 2002	REVENUES A	2.71%	700	70.040	/U.5.1%	2.10%	1.97%	0.12%	0.36%	7 03%	900	0.38%	0.20%	1.36%	7030	0.40%	1.23%	0.30%	0.24%	16.42%	7,7297		Too.ooxi
FY 2001	AL - ALL SIX	2.57%	0.73%	70.70	0.4170	7.05%	2.12%	0.12%	0.36%	76CB U		0.39%	0.19%	1.29%	2020	0.50.50	1.19%	0.29%	0.22%	16.44%	7500	2000	100.00%
FY.2000)	COUNTY TOT	2.47%	0.77%	701110	2007	4.04%	2:16%	0.12%	0.50%	7626		0.41%	0.20%	1.25%	7.00C.U		7.15%	0.32%	0.22%	16.58%	0.46%	1,000	1000,000 p
FY 1999)	X REVENUES:	2.58%	0.77%	,42 c c c c c c c c c c c c c c c c c c c	2000	2.05%	2.28%	0.13%	0.46%	1.13%		0.44%	0.20%	1.27%	730%	2006	7.78%	0.31%	0.23%	16.81%	0.49%	100 004	i i i i i i i i i i i i i i i i i i i
	IOTAL - ALL SIX REVENUES: COUNTY TOTAL - ALL SIX REVENUE	Carson City	Churchill	Clark	Douglan	Congras	9	Esmeralda	Eureka	Humboldt	1	ration	Lincoln	Lyon	Mineral	Alexa	ivyo	Fersning	Storey	Washoe	White Pine	Tetal	

Table 4-First Tier: Page 1 of 3

TABLE 4 - FIRST TIER

FIRST-TIER DISTRIBUTION OF REVENUE.SOURCES TO THE LOCAL GOVERNIMENT 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.Zn11		1000	67.12%	57.29%	66.19%	71.16%	67.42%	82.32%	75.849	70.10%	78.10%	SOTTO SE	200000	200,000	12.70%	00.00%	%06.69	71.85%	62:75%	54,12%	65.89%	Ī	19 71%	%884	70 45%	77.0007	10.000	10.00%	30000	20.02	75.6792	0,70.00	0.00	2000	10.05%	10.23%	10.71%	10.50%	701070	18.83%
FY 2010	-	CT 400/1	02.T070	27.72%	64.75%	65.13%	65:13%	86.00%	75.21%	67.77%	70.58%	70 5000	74.619	75 1507	1000 D	20.00	13.70%	75.26%	61.88%	65.52%	64.74%	-	19,43%	18.00%	19.01%	18 70%	18 70%	2000	2075-00	70000	E. M. E. E.	7454 5	2007	7,000	17.670	20,70-71	0,000	7,26%	75.75	18.50%
FY 2009	OHRCEST	מב. ביב מילון	20000	077970	54:68%	72.84%	65.77%	84:84%	75.61%	68.23%	61.50%	70.0840	70 15%	75,77%	20,200	7,60,1	1.4.3.270	7.1.55%	62.36%	63.03%	64,73%	<u></u>	19,44%	18.81%	18.90%	13.02%	78.71%	2 61%	20.05	10 0000	24 35%	750.67	10 6692	70,50	17 55%	2010	2000	18 55%	7600.01	18.51%
FY 2008	KREVENIJES	56:1092	7900	00.400	04.97%	69.36%	65.58%	83.66%	75.87%	67.37%	64,78%	68.69%	67.96%	74.68%	. 56 67%	74 67 87	7.007	28.87%	63.32%	64.15%	64.90%	ESOURCES	19.47%	18,76%	18,83%	14.89%	18.73%	4.66%	20.13%	18 0797	19.55%	7110	11 450	20110	17 50%	70000	2000000	18 61%	16 59%	18:55%
FY 2007	CRT AS A SHARE OF COUNTY TOTAL FIRST-TIER REVENUE FROM SIX REVENUES OF	66.74%	בט סבפר	2000	04:02%	65.02%	60.24%	82.47%	77.23%	67,43%	58.88%	66.15%	64.55%	75.18%	57.89%	7000/02	Vario o	920000	43.57%	62,39%	64.62%	FIRST-TIER REVENUE FROM SIX REVENUE SOURCES	19,33%	18.84%	18.62%	16.38%	17,11%	6.18%	20.21%	18,97%	26.95%	× 18%	10.01%	30DC.X	17.60%	70707	75 30%	18.53%	18.85%	18.47%
FY 2006	I-TIER REVEN	66.15%	50 40%	200.00	04-070	67.75%	65.84%	81.34%	81.34%	67.81%	65.55%	62.57%	59.54%	70.85%	52.19%	69.88%	50.136	000000	1 0 KK	54.07%	63.83%	VENUE FROM	19.18%	18.32%	18.35%	17.81%	18.87%	3.58%	3.58%	19.02%	18.58%	8.02%	14.15%	7.64%	18.17%	10.70%	77.59%	18.33%	14.66%	18.24%
FY 2005	TOTAL FIRS	66.07%	.59.52%	2828	10000	00.787	64.43%	83.65%	74.90%	66.68%	65.88%	64.52%	59.81%	75.87%	53,50%	71.78%	A6 80%	70.00	02.0370	92.67%	.63.65%	RST-TIER RE	19.12%	18,23%	18:32%	18.51%	18.70%	3.43%	19.99%	18,89%	19.51%	8.65%	13:39%	7.67%	18.07%	9.76%	13.64%	18,20%	14.99%	18.19%
FY 2004	E OF COUNTY	65.78%	58.43%	63.73%	2000.00	0775	24.75	84.86%	73.83%	65.54%	76.63%	69.61%	63.33%	75.96%	57.90%	73.41%	71.23%	E2 8100	2000	03.83%a	63.70%	VTY TOTAL FI	19.15%	18.16%	18.46%	18.41%	18.77%	3.28%	20.02%	18.85%	7.74%	7.43%	12.41%	8.62%	16.26%	9.33%	10,71%	18.30%	11.16%	18,21%
FY 2003	T AS A SHAR	65.93%	58.18%	64.18%	CA 0E92	7900	02.0270	83.52%	72.80%	64.60%	75.54%	69,55%	67.49%	75.40%	62.44%	71.53%	72.97%	53 OF92	20000 P	02:7020	54.24 %	SHARE OF COUNTY TOTAL	19.45%	18.48%	18.72%	16.83%	19.32%	2.99%	19.94%	19,11%	7.13%	7.07%	11.29%	8.47%	14.95%	9.37%	9.80%	18.54%	10.49%	18.35%]
		66.73%	58.61%	64.46%	. SE E792	2E 0.79	20000	02.70%	72.73%	65.24%	75.13%	69.94%	68.18%	76.23%	62.24%	71.25%	67.79%	63.59%	70 E4%	ויסרים אים			19.54%	18,71%	18.82%	15.57%	19.61%	3.09%	19.83%	19.17%	8.93%	7.46%	12.63%	8:18%	15.10%	10.07%	17.90%	18.68%	10.13%	18:46%
FY 2001	X (SCCRT): C	66.75%	60.03%	65.35%	66.29%	20C 8 79	70 July 10	10/CF-500	/3./1%	66.35%	75.24%	71.19%	69.28%	76.62%	61.69%	72.48%	69.94%	64.25%	27.70%	1/000 33	lezeren Lezeren	OR LINDON	19.62%	19.04%	19.03%	16.30%	19.39%	3,28%	20.03%	19.45%	10.11%	7.89%	12.71%	8.98%	15.84%	11,36%	14,89%	18:84%	10.09%	18.68%
FY 2000	Y KELIEF IA	65.83%	59.81%	65.64%	66.80%	64.81%	%XZ:U8	20101	24:7.4%	05.37%	73.67%	69.14%	%60.69	74.09%	61.03%	. 66.81%	. 72.29%	64.33%	68.73%	176VZ 29	10/40/04/A	IAA (DUCKI)	%##%	18.83%	19.11%	15.97%	19.35%	5.81%	20.14%	19.10%	11,11%	8.98%	12,30%	%26'6	16.30%	10.78%	11.38%	18.84%	11.37%	18:73%
FY 1999	- CI 1-CUUN	67.18%	61.64%	66.00%	68.13%	65.19%	81.15%	7000.02	765077	07.0.70	72.17%	69.94%	%96"69	75:06%	61.17%	69.63%	70.68%	64,90%	66.68%	65 98% i	INITY DEI IEE	10 TOTAL	19.78%	23.56%	19.22%	15.34%	19.40%	5.92%	19.52%	1930%	12.57%	8,46%	11.86%	30:01	16.27%	12.10%	13.37%	19.04%	14:63%	18.85%
I TODI CARCATA	SUPPLEMENTAL OF T-COUNTY RELIEF TAX (SCCRT); COUNTY SC	Carson City	Churchill	Clark	Dottglas	Elko	Esmeralda	Firraka	Humbold*	tumbojut.	Lander		Lyon	wineral	Nye	Persning	Storey	Washoe	White Pine	Total	ATIO DISAS	Correct Other Court Needer TAX (BECRI); COUNTY BCCRI AS A	Calsoni City	Virginal Colonia	Clark	Couglas		Esmeraida	Eureka,	Humbolat	Lander	Licon	roy_	Mineral	Nye :	Pershing	Storey	Washoe	White Fine	FOLAL

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 2011		10.45%	16.88%	10.95%	10.71%	72.02	11.83%	2 019	7757 G	7,000,1	7600:45	15,01%	15.81%	17.53%	17 21%	12.11%	14.75%	16,23%	11.67%		1.02%	5.66%	2.28%	2.57%	0.73%	0.22%	0.06%	0.41%	0.43%	0.90%	2.24%	0.21%	1.64%	0.57%	2.00%	2.18%	0.62%	2.14%
FY 2010[}	12.16%	21.09%	12.17%	14,22%	14.22%	10:80%	4.15%	7.1 79%	21.02%	21.02%	14.76%	14.92%	21.36%	15.88%	12,32%	15.78%	16.59%	12:90%[1,40%	1.20%	2,54%	0.79%	0.79%	0.30%	0.14%	0.54%	0.65%	0.65%	1.96%	0.57%	2.04%	0.41%	1,79%	2.07%	0.47%	2.30%
FY.2009	-	12.09%	16.30%	12,09%	10.68%	13.61%	10,76%	4.10%	11,30%	13.06%	21.27%	15,13%	15.00%	21.32%	15.57%	12.26%	14,97%	16.42%	12:69%	-	1:09%	1.02%	2.84%	2.08%	0.79%	0.24%	0.08%	0.59%	0.36%	1.07%	2.17%	0.35%	2.29%	0.51%	3:76%	2.43%	0.41%	2.57%
FY:2008	RCES	11,46%	17,00%	11.54%	11.37%	13,49%	10.50%	3.65%	11.82%	14.24%	21.41%	16.35%	14.90%	21,02%	15:49%	10.71%	13.86%	16.64%	12.14%	SOURCES	1.17%	1.46%	3.21%	2.84%	0.96%	0.54%	0.19%	0.88%	0.53%	1.38%	2.11%	0.61%	2.52%	%66°0	4.28%	2.59%	1.26%	2.93%
FY 2007	TOTAL FIRST-TIER REVENUE FROM SIX REVENUE SOURCES	10.83%	16,15%	11.04%	12.31%	10.94%	9:83%	2.30%	11.57%	12.50%	22:09%	17.38%	14.47%	19,37%	15.13%	12,81%	13,01%	16.20%	11.58%	1111	1.97%	1.76%	430%	3.70%	10.60%	0.77%	0.14%	%66'0	0.79%	2.11%	3.71%	0.67%	3.17%	1:00%	4:08%	3.35%	1.12%	3.89%
FY 2006	FROM SIX R	70.69%	15.40%	10.50%	12.20%	12.60%	11.31%	11.31%	11.05%	14.20%	21,11%	17,38%	13.68%	19,63%	15.69%	12.71%	12.51%	14.69%	11,14%	TOTAL FIRST-TIER REVENUE FROM SIX REVENUI	2.36%	3:68%	5,75%	5.59%	1.26%	3,02%	3.02%	1.04%	0.60%	6.81%	6.80%	6.40%	7.99%	1.86%	5:39%	4.32%	15.23%	5.35%
FY 2005	IER REVENUE	10.85%	16.52%	10.74%	12:30%	13.79%	11.50%	4.68%	12.14%	12:98%	20.82%	17,11%	14.25%	19,25%	14.97%	13:30%	12,70%	16.66%	11.39%	T-TIER REVE	2.25%	3.12%	5:61%	6.73%	1.34%	0.60%	0.17%	0:96%	0.49%	4.38%	7.42%	0.59%	7.02%	1.47%	4.84%	4.61%	0.95%	5,23%
FY 2004	TAL FIRST-T	10.99%	18:04%	11.13%	12.51%	14.29%	10,77%	2.67%	12.80%	13.81%	20:04%	16.20%	13.26%	19:16%	14.39%	13,50%	13:06%	16.10%	11.77%	TOTAL FIRS	2.23%	2.33%	4.99%	5.37%	1.14%	0.24%	0.14%	1.23%	0.43%	1.09%	5.64%	0,47%	4.26%	0.71%	3.09%	4.02%	1.01%	4.58%
	I.	10:59%	18.17%	11.44%	11.92%	13:46%	12.32%	6.67%	13,79%	14,19%	20.79%	14.68%	13.80%	18,26%	16.17%	12:48%	13.07%	16.94%]	11.98%]	REOF COUNTY	1.82%	1.58%	3.51%	4.22%	%68.0	0.28%	0.16%	0.58%	0.41%	0.50%	3.72%	0.39%	1.45%	0.54%	3.02%	3:13%	0.67%	3.25%
		9.75%	17.70%	11.57%	11.59%	12.06%	12.54%	6.77%	13,11%	14.04%	19.77%	13.70%	13.13%	17.73%	15.98%	11.48%	12,65%	16.84%	11.92%	T AS A SHAR	1.87%	1.25%	2.99%	4.02%	0.77%	0.33%	0.17%	0.58%	0.24%	0.58%	2.68%	0.37%		0.25%	1.25%	2.82%	0.21%	2.80%
TO SOUTH	A LOS TIMOS	%n/-n	% C C C C C C C C C C C C C C C C C C C	10:77%	11.00%	12.22%	9:64%	2.39%	11.30%	12.20%	17.47%	12.82%	11.33%	17:03%	12:64%	11,08%	12:05%	14.08%	11.15%	COUNTY RPT	1.41%	1,13%	2.58%	3.95%	0.74%	0.11%	0.24%	0.56%	0.29%	0.75%	2.03%	0.17%	2.09%	0.49%	2.08%	2.52%	0.59%	2.44%
Journal Land	10 4 (65)	10,14%	%ST-0T	10.62%	11.04%	%60:ZT	11.74%	4.58%	12.50%	12.70%	18.58%	13.06%	12.78%	16.80%	18.85%	10,55%	11.89%	16.17%	11.07%	LAX (RPIT):	1.91%	1.15%	2.82%	3.59%	0.83%	0.15%	0.06%	0.57%	0.30%	0.55%	2:23%	0.28%	2.50%	0.62%	3:60%	2.54%	0.68%	.2.28%
GET I	STOCK OF THE STOCK	%00.cr	255.7T	3.50%	47.52%	11:63%	11.18%	5.53%	11.18%	12.76%	18,00%	12.38%	11.47%	17.11%	13.82%	10.27%	11.19%	15.27%	10.35%	REAL PROPERTY TRANSFER TAX (RPTT): COUNTY RPTT AS A SHAT	1.15%	1.43%	7.43%	3.47%	0.80%	0.15%	1.61%	0.31%	0.22%	0.68%	4.37%	0.22%	2.09%	1.40%	3.47%	2.25%	U.32%]:	2:28%
TOVEDNIMENT	Caron City Coned to asset of the Coned to t	Church III		Tolin's	Douglas	J. T.	Esmeralda	Eureka	numpolar.	ander	ncoln	John.	winerai	ayye.	Persning	Storey	vasnoe	wonte Pine	OlAL Far phonen	EAL PROPER	Carson City	Charleniii	Ciair	Cougles	INU Properties	csineraida	Culeka	iniogiiini	angel	medin.	Ly011	Mineral	Nye	Persung	Storey	washoe	wille Fine	MOLAL

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Table 4-First Tier: Page 3 of 3

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 2000

TABLE 4 - FIRST TIER

FY 2011		7400 4	1.35%	7407	1 4/0/	20 TES	7477	1440	V-1-10	2000	1 000%	1 E787	%16 C	1 55%	1.18%	7000	1 256/	2000	7 4 4 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	0.CT-T	/02.00	7001	2000	73250	2760	D.1.7%	0.03%	0.15%	0.18%	0.31%	0.44%	0.26%	0.43%	0.33%	0.25%	0.38%	0.24%	0.32%
FY.2010		1 12071	40.00	73267	1300 U	22.0	200	0.1300	2000	1 0305	1,03%	1 =0%	O. 84%	1 84%	1 1 2 9 5	70 N N N N N N N N N N N N N N N N N N N	1.0000	975	1 2000	T-2470	1,2000.0	2000	32%	0.24%	0.24%	0.11%	0.03%	0.18%	0.27%	0.27%	0.39%	0.22%	0.48%	0.29%	0.22%	0.37%	0.24%	0.32%
FY 2009		1.7/12/	2/25/1	2000 ÷	1 12%	7,000	0.44%	17650	7440	% C U	1.03%	7.56%	%88.0	1.80%	1.15%	7 87%	1,38%	7,000,0	1 7307	1.c2/a	1216	792.60	22.00	0.25%	0.20%	0,10%	0.03%	0.16%	0.13%	0.23%	0.34%	0,19%	0.40%	0.25%	0.18%	0.30%	0.20%	0.27%[
FY 2008	_	1 41%	1 96%	760.7	1,279,61	1.03%	0.53%	0.13%	%P% U	74%	7.1.6%	1.75%	1.04%	1.85%	1,33%	78%	1 25%	7000	1.2262	1 0/13-7-in-	0:30%	0.41%	0.25%	0.27%	0.22%	0.11%	0.03%	0.18%	0.16%	0.24%	0.37%	0.22%	. %68.0	0.28%	0.16%	0.28%	0.24%	0.26%
FY.2007	SOURCES	1 35%	1 919%	1.16%	1.33%	%86.0	0.57%	0.10%	%06.0	0.74%	1.21%	1,78%	1.16%	1.63%	1,44%	0.96%	128%	1.20%	1 1983	to some	1,970,0	7386	0.23%	0.27%	0.19%	0.12%	0.02%	0.18%	0.15%	0.24%	0.36%	0.23%	0.33%	29%	%61:0	0.26%	0,24%	0.24%
FY 2006	REVENUE SO	1.36%	1.86%	1,18%	1.38%	1.20%	0.63%	0.63%	0.91%	%06:0	1,25%	1.79%	1.21%	1.69%	1.55%	7,00%	1.29%	1.14%	1.21%		0.26%	0.35%	0.22%	0.26%	0.23%	0.12%	0.12%	0.17%	0.17%	0.24%	0.34%	0.23%	0.32%	0.30%	0.19%	0.25%	0,22%	0.23%
FY 2005	NTY TOTAL FIRST-TIER REVENUE FROM SIX REVENUE	1.45%	2.22%	1.26%	1.43%	1.48%	0.69%	0.22%	1,13%	0.97%	1,38%	1.92%	1.39%	1.84%	1.72%	1.13%	1.40%	1.47%	1.31%!	REVENITE EDOM SIX DEVENITE SOURCES	0.26%	0.39%	0.22%	0.25%	0,26%	0.12%	0.04%	0.20%	0.17%	0.25%	0.34%	0.25%	0.33%	0.31%	0.20%	0.25%	0.26%	0.23%]
FY 2004	IER REVENU	1.57%	2.57%	1.43%	1.50%	1.74%	0.71%	0.29%	1.34%	1.18%	1.55%	2,05%	1.44%	2.05%	1.83%	1.24%	1.53%	1.62%	1.47%	FN11E EDOM	0.29%	0,47%	0.26%	0.27%	0.32%	0.13%	%50.0	0.24%	0.22%	0.28%	0.37%	0,26%	0.37%	0.33%	0.23%	0.28%	0,29%	0,27%
FY'2003	TAL FIRST-T	1.93%	3.13%	1.87%	T.82%	2.19%	0.78%	0.37%	1.67%	1.43%	1.83%	2.46%	1.69%	2.54%	2:08%	1.50%	1.93%	1.89%	1.90%	SST. TIER REV	0.28%	0.46%	0.27%	0.26%	0.32%	0.11%	0.05%	0.24%	0.21%	0.27%	0.36%	0.25%	0.37%	0.30%	0.22%	0.28%	0.27%	0.28%]
,	F COUNTY TO	1.85%	3.25%	1.88%	1.88%	2.19%	0.76%	0.43%	1.65%	1.44%	1.97%	2,44%	1.82%	2,54%	2:13%	1.38%	1.97%	1.99%	1.92%	TY TOTAL FIF	0.27%	0.48%	0.28%	0.28%	0.32%	0.11%	0.06%	0.24%	0.21%	0.29%	%980	0.27%	0.37%	0.31%	0.20%	0.29%	0,29%	0.28%
EY:2001	TAX AS A SHARE OF COU	2.14%	3.63%	1.99%	2,15%	2,48%	1.34%	0.56%	2.04%	1.89%	2:36%	2.76%	2.54%	2.93%	2.66%	1.76%	2.05%	2.67%	2.05%	RE OF COUN	%0E10	0.51%	0.28%	0.30%	0.35%	.0.19%	208%	0.29%	0.27%	0,33%	0.39%	0,36%	0.41%	0.38%	0.25%	0.29%	0.38%	0.29%
		2.34%	3:52%	2:01%	2.26%	2:55%	1.33%	0.37%	2.06%	1.93%	2.39%	2:30%	2.55%	2.94%	2.56%	1:90%	2.10%	2.65%	2.08%	AX AS A SHA	0.34%	0.52%	0.30%	0.33%	0.37%	0.20%	0.05%	0.30%	0.28%	0.35%	0.43%	0.37%	0.43%	0.38%	0.28%	0.31%	0.39%	0.31%[
FY 1999	TAX: COUNTY CIGARETTE	2.46%	3.86%	2.17%	2.42%	2.63%	1,41%	0.45%	1.94%	2,01%	2.58%	3.02%	2.80%	2.97%	2:69%	1.95%	2.30%	2.73%	TOTAL 2.24% 2.05% 2.05% 1.90%	TY LIQUOR T.	0.33%	0.52%	0.29%	0.33%	0.36%	0.19%	0.06%	0.26%	0.27%	0.35%	2,41%	0.38%	0.40%	0.36%	0.26%	0.31%	0.37%	0.30%
			- ,				da:				•	••••		· • ,,			-	tte (æ	TAX: COUN	漁			Ap, da.	····	ga					- 'y						Jie Jie	
	CIGARETTE	Carson City	Churchill	설	Douglas	; ا لنا	Esmeralda	Eureka	Humboldt	Lander	Lincoln	Lyon	Minera	Nye 1	Pershing	Storey	Washoe	White Pine	TOTAL	LIQUOR	Carson City	Churchill	Clark	Douglas	S N	Esmeraida	Eureka	השתתוחרו 1 בהלבר	I inoth	1,000	וייייייין אייייי	Minera	Nye T	Fersning	crorey	Washde	Windle Fine	THE CENT

TABLE 5 - FIRST TIER

HRST-TIER DISTRIBUTION, OF SUPPLEMENTAL CITY-COUNTY RELIEF TAX (SCCRT) REVENUE TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNTS.

NON-GÜARANTEED COUNTY VERSUS GÜARANTEED COUNTY
Source: Department of Taxation and Applied Analysis

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	E	FY:1999	FY 2000	FY:2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY2007	EV 2008	EV 2000	in tour Vo	2000
SUPPLEMENTAL CITY-COUNTY RELIEF TAX (SCCRT): FIRST-TIE	SITY-COUNT	Y RELIEF	TAX (SCCR1): FIRST-TI		R DISTRIBUTION AMOU	Z			1	2002	Engy 11	ET ZULU!	FE:2011
Carson City	===	\$12,765	\$12.881	\$14,262	\$15,398	\$12.894	לוב אסבו	¢17 1001	C47 C70	100 CF				
% Change: FY to FY	unce.		0.91%	10.72%	7.97%	2070	7902	041.130	876-776	517.439	515.743	\$13.300	\$11.555	\$12.454
% of SCCRT FY Total	rotal	2.6%	2.5%	2.6%	%X C	2,67	2 / 6	1250	800	3.00%	-9.73%	-15.52%	13.12%	7.78%
Churchill		\$3.516	\$3.627	\$3.626	\$2, E16	1 2 77.4	0/4/2	2.270	2.1%	2.0%	1.9%	1.9%	1.8%	1,8%
% Change: FY to FY	1	e e e e e e e e e e e e e e e e e e e	3.17%	7450 0	2000	7800 1	2/5:00	74.73T	43.54	\$5.298	\$4.900	\$4.940	\$3.487	\$3.733
% of SCCRT FY Total	rotál	0.7%	0.7%	0.7%	0,6%	0.5%	0.00%	%FT-61	18.22%	-5.29%	-7.52%	0.83%	-29.42%	7.07%
Clark	\$3	\$337,604	\$364.029	\$383,218	\$386.394	\$413.840	देवसा बहुव	0.070 SEEN 936	0.776 5617 900	0.026	0,6%	0.7%	0.5%	0.5%
% Change: FY to FY			7.83%	5.27%	0.83%	7.40%	SUCC. St	2004:000	558.7.00	\$624.099	\$598,992	\$514.635	\$466.384	\$499.947
% of SCCRT FY Total		K9.4%	76° 07	70.02	70.00	2000	2000	17.3476	e E E E E E E E E E E E E E E E E E E E	1.00%	4.02%	-14.08%	-9.38%	7.20%
Domlas	į.	\$10,557.	647.800	70:47a	70.17d	70.3%	72.5%	73.6%	73:8%	73:1%	73.6%	72.7%	73.0%	73.5%
% Change EV to EV		1000	POOT +	VIII OUR	\$11.922	\$12,523	\$12.670	\$13310	\$14.390	\$15.573	\$16,480	\$16.735	\$16.072	\$13,905
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		,	4.00%	5.5.2%	4.60%	5.04%	1.17%	5.05%	8.12%	8.22%	5.82%	1.55%	-3.96%	-13,48%
		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%
riko		\$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	<u> </u>		0.88%	3.61%	4.63%	-0.15%	7.41%	16.28%	23.50%	14.19%	77.72	7 49%	0.050	יפרה הר
% of SCCRT FY Total	Total	2.3%	2.1%	2:1%	2.0%	1.9%	1.8%	1.8%	20.6	7.3%	790	S S S	2000	24.57%
Esmeralda	A-1-2	\$0:768	\$0:768	\$0:843	\$0.868	\$0.912	50 927	\$0.032	\$4.012	10 KG PO		6.379	10/20	3.0%
% Change: FY to FY		: :	0.00%	9.74%	2 94%	7000	1 1 787	7000	2000	100 TO	אַרוּדָאָרָ	ROTTO	51114	50.970
% of SCCRT FY Total	Total	%2.0	%	7600	7900	300	9/ 7-1	1076	8.08%	17.88%	1.43%	1.55%	4.57%	-12.93%
Eureka		\$2 4F3	בים בים	1077.0	1000	0.279	O.T.	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%	0.1%
% Channey EV to EV		70	20000	32.223	32.200	52.338	52,457	\$3,354	\$1.013	\$7.200	\$4.777	\$4,414	\$4.095	\$4,789
S OF SCIENT IN THE	Total	, au	50.417a	-25.00% -	-0.74%	2.96%	5.10%	36.54%	-69.79%	610.48%	-33.65%	-7:59%	-7.23%	16.95%
Limboldt		0.37eg	U. 5%	0.4%	0.4%	0.4%	0:4%	0.4%	0.1%	28%	0.6%	0.6%	0.6%	0.7%
		065.44	\$5:019	55.097	\$5.146	\$5.033	\$5.517	\$6,646	\$8.191	\$8.087	\$8,332	\$8.618	\$7.843	\$10.139
% Claude: r 10 r 10 r 1		et.	-10.22%	1.56%	0.96%	-2,20%	9.61%	20.47%	23,25%	-1.26%	3.02%	3.44%	8.99%	20.07%
% of SCCRI FY Total		1.1%	1.0%	0.9%]	0.9%	%6.0 %6.0	0.8%	0.9%	1.0%	20.9%	1.0%	760	1 28	, n
Lander		\$2.324	\$2,364	\$2.418	\$2,435	\$2.461	\$2.461	\$2.461	\$2-579	127.720	C2 RR1	2000	1077-CA	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
% Change: FY to FY			1.74%	2.27%	0.72%	1.03%	2,000	0.008	1000	7000	100000	07676	0+0-10	72,431
% of SCCRT FY Total	Total	0.5%	0.5%	0.4%	O 49%	767.0	2000	20000	2707	0.2370	2.10%	1.55%	-53.99%	80.60%
Lincoln		\$1.0378	\$1.067	¢41.140)	C4:404	10,470	U.47a	0.3%	0.3%	0.3%	0.4%	0.4%	0.2%	0.4%
% Change: EV to EV	:.: /	1	S Fred	9.4.2	TOTTO	77-TX	SI-135	\$1,195	\$1.258	\$1.322	\$1,389	\$1.411	\$1.346	\$1.172
% of SCOBIL HY Total	10,01	900	5,000	4-1370	6.28%	0.00%	1.17%	0.00%	5.25%	2.08%	5.09%	1.55%	-4.57%	-12.93%
		D.4.70	U.Z.Zall	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
% Charles IV to D	:	20:043	55.824	\$7.422	\$7.888	\$8.286	\$8.383	\$8.880	\$9.906	\$11.178	\$12.248	\$12.438	\$11.870	\$10,335
o repopulation	L 1		4.30%	8.75%	6.28%	5.04%	1.17%	5.93%	11.55%	12.84%	9.58%	1.55%	-4.57%	-12.93%
20 01 01 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		1.3%	1.3%	1.4%	1.4%	1.4%	1.3%	1.2%	1.2%	1.3%	1.5%	1.8%	7.67	7 1 1%
Mineral		\$1.684	\$1.684	\$1.686	\$1.697	\$1.697	\$1.717	\$1:746	\$1.798	\$1.843	\$1.843	\$1.8713	\$1-78G	41 555
% Change; FY to FY	<u>.</u>		200:0	0.13%	0.61%	%0000	1.17%	1.72%	3.00%	2.46%	%D0 D	ן בבות	7823-7	7900 C.F.
5 % of SCCR FY Total		0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.2%	.0.2%	0.2%	200	7620	780.0	30.0
e S	: :21:5:	\$5:310	\$5.538	\$6.117	\$6.501	\$6.828	\$6.908	\$7,318	57.865	\$9.205	17 US	1807.75	SE EUA	57 503
♠ % Change: FY to FY	<u> </u>		4.30%	10.44%	6.28%	5.04%	1.17%	7,03%	7-67%	17 CABC	10 7. C.	2002	, and c	74 201/4
Z % of SCCRIFFY Total		1.1%	1.1%	1.1%	1.2%	1.2%	10%	1.0%	%6. U	24.7	20 F	720.	-3.03%	1,30%
Pershing		\$1.605	\$1.674	\$1.762	\$1.822	\$1.900	\$1,000 E	£1 0£7	C1.067	1200:120	- Karan	Toyour Co	1000	1.270
7 % Change: FY to		4	4.30%	5.31%	3.37%	4.79%	1 179	7,000 0	2000	7000	107.70	32:218	OTT-ZX	548.14
1 35 % of SCCRIT FY Total	Total	0.3%	0.3%	0.3%	0.3%	3%	76C U	7820	2000	2000	0.7,070	1.357a	×/7	%2571-
51						200	מייים	Jazen .	10/2:O	10.27eg	U.SZej	0.3%	0,3%	0.3%
Prepared by the Fiscal Analysis Division	l'Analysis Divis	in												
	maleman	:				1 anne	lable 5-Hist lier: Page 1 of 2	ge 1 of 2						

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

Source: Department of Taxation and Applied Analysis

4	10000	1											
	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	EV 2005	EV 200E	בע אם	10000	looor yer	10,00,1	
Charac	100	Control of the Contro	ett ben partier, obet 12 stoletyttette it vaglig	Section of the Control of the Contro			1 2000	2007 1	LI 2007	FT 2008	FY ZUUS	FY ZUIU	FY 2011
Cicley	\$T.T\$	\$1.234	\$1,291	\$1.372	\$1,441	\$1.446	\$1.512	₹4 द <u>87</u> 1	tr 724	121017	44 045	44-00	7 77
% Change: FY to FY		4 30%	70121	70000	TOPO L	The state of the s			T	77076	יייייייייייייייייייייייייייייייייייייי) ng/:Te	5T.533
THE HELD CO TO NO			0.10	0.4070	2.04%	0.38%	4.57%	4.93%	9.07%	4.94%	7.55%	-4.57%	-12 92%
18101 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.2%	0.2%	0.2%	0.2%	0.2%	- 7%C U		700.0	200	èc			
Washoe	\$80.450	\$84.38E	427 020	1000 000	200	200	10,700	0.270	U. 4.70	0.2%	U.3%	0.3%	.0.2%
7 th			500	500.000	T56.264	\$102.961	\$114.980	\$124.547	\$122.758	\$112.342	\$93.264	\$82.589	\$84 524
70 Change, 71 to 71		4.88%	4.27%	1.14%	4.44%	10.78%	11 67%	70000	7 7707	700		,,,,,,	
SCCRT FY Total	16.50%	70C JL	700 31				2	0.25.0	? † ;	6,04.0	-TP.38%	-77.45%	2.35%
10.00					15.9%	15.5%	15.0%	14.9%	14.4%	13.8%	13.2%	12.0%	75. 76.
white Fine	52.401	\$2.505	\$2.616		\$7,616l	6272.63	100 CD	10000	10000			1000	75.70
% Change: FY to EV		700 C P	The state of the s	1		75.010	22.030	77.817	53.010	53.172	\$3.221	\$3.074	\$2.676
			8nt.t	0.00%	0.00%	1.17%	1.66%	4.70%	6.85%	7 38%	7 55%	70Z Y	12 020
7º OI SCURI FY LOTAL	0.5%	0.5%	0.5%	0.5%	0.4%	7aV:U	701.0	/90.00	C				0/00-7-
TOTAL	לעמה ההב	¢E10 427	100000	The state of the s	27.5	0/4-0	0.479	0.3%	U.4%	0.4%	0.5%	0.5%	0.4%
7 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	000-00->	774.0100	750.44.05	\$550.881	\$583.526	\$664.155	\$767.377	\$837.233	\$853.898	\$814 401	\$708 DE2	¢630 n12	¢670 007
Nonange: rY to rY		6.55%	F 04%	1 160	7000	,670				1	70000	20.000	/nn:n/n/
			יייייייייייייייייייייייייייייייייייייי	מיסדיד	3.33%	13.82%	15.54%	9,10%	1.99%	-4.63%	-13.06%	27.67	F 41%
									-			3	1

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 5ession, 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 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 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.

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. county for the month bears to the total SCCRT collected for the month in all the non-guaranteed counties.

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.

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 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.

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 count 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 guarantee docunty, 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 NKS 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 whiver; or 2.) normal or sustainable growth in taxable sales, it shall deny the waiver request. A county granted a waiver is not 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. ĴΑ

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Table 6-First Tier: County Population: Page 1 of 2

Prepared by the Fiscal Analysis Division

O DETERMINE FIRST-TIER DISTRIBUTION OF CIGARETTE TAX LIGHTOR TAX AND DESCRIPTION OF CIGARETTE TAX	STATE SALES TAX COLLECTIONS
COUNTY POPULATION: ESTIMATE USED TO DETERMINE FIRST-TIER	Source: Department of Taxation and Applied Analysis

TABLE 6 - FIRST TIER

	100736		·l×				July 1, 2003	1	JULY 1, ZUUS	July 1, 2006	July 1 2007	Into 1 2008	Index 1 2000	1. 1. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2.
	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FV 2008		1417 z.) zouo	July 1, 2009	Jaiy 1, ZUIU
Carson City	50,410	51,860	52,620	52.457	54171	EA 044	- L	1		2007	5007 1.1	FT ZUIU	FY ZUII	FY 2012
% Change; FY to FY	3.2%	2.9%	7 12%	7000	747.45	54,844c	25,220	56,146	57,104	57,701	57,723	57,600	56,506	55,850
% of Statewide	2.83%	2.79%	7678	200 C	0,0%	1.2%	0.7%	1.7%	1.7%	1.0%	0.0%	-0.2%	-1.9%	-1.2%
Churchill			B/ 20:3	7,0379	2,54%	2.49%	2.40%	2.33%	2.27%	2,20%	2.12%	2.10%	2.08%	2.05%
Charter Dy to Dy	73,860	24,020	25,310	23,982	24,928	25,116	25.808	26.106	26 בפב	175 77	74.400	i C	1	i
of ange, rr to rr	5.7%	0.7%	5.4%	-5.2%	3.9%	0.8%	7.8%	1 29%	700,7	1/C//2	UST, 12	786'97	26,859	26,360
7º 01 StateWide	1.34%	1,29%	1.29%	1.20%	1.17%	711%	1.129	700	1.0%	3.0%	97.7%	%8.O-	-0.5%	-1.9%
Clark	1,192,250	1,255,280	1,343,620	1 275 027	L		0/7	1.0070	T'00%	1.04%	1.00%	%66.0	0.99%	%26.0
% Change: FY to FY	6.8%	7.3%	700 7	100,010,4	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	1,968.83
% of Statewide	66.98%	67 64%	7000.00	2.470	8.0%	4.3%	4.6%	5.8%	4.7%	4.4%	4.2%	0.7%	%8.0-	900
			207.00	08.85%	69.68%	70:25%	70.57%	71.15%	71.32%	71.48%	71.89%	71.85%	72 00%	2000
% Change: EV to EV	39,590	41,420	42,590	41,259	43,450	44,212	45,603	47.803	TO 108	21 770	0			2
of of Statesista	5.6%	4.6%	2.8%	-3.1%	5.3%	1.8%	3.1%	A 8%	700 /	7900	24,360	52,131	51,390	49,242
אם כן כומומאומני	2.22%	2.23%	2.16%	2,06%	2.04%	2.00%	1.99%	1.98%	7 00 7	7070	1,000	84.0-	-1.4%	-4.2%
EIKO	47,710	49,230	50,620	45.291	46 66R	76 577	L		1.,		9/25-1	L'2020	1.50%	1.81%
% Change: FY to FY	4.6%	3.2%	2.8%	70.5%	30%	יפר ס	45,8U5	46,499	47,586	48,339	50,434	50,561	51,325	52,097
% of Statewide	2.68%	2.65%	2.57%	2 27%	2000	27.0-	-1.7%	1.5%	2.3%	1.6%	4.3%	0.3%	1.5%	13
Esmeralda	7 760			77.77	D.CT.7	7.11%	1,99%	1.93%	1.89%	1.84%	1.86%	1.85%	1.89%	1.91%
% Change: FY to FY	7,400	1,420	1,520	971	1,038	1,125	1,116	1,176	1,276	1.262	1,736	1 240	1 107	
% of Statewide	2000	27.72	7.0%	-36.1%	6.9%	8.4%	~8.0-	5.4%	8.5%	-1.1%	. 2 1%	765 0	707/7	2,145
	2000	0.08%	0.08%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0,05%	2, c	7970	n è
cureka	1,660	1,640	1,930	1,651	1,506	1.384	1 420	707	Ļ				2	0.04%
% Change: FY to FY	0.6%	-1.2%	17.7%	-14.5%	-8.8%	187	7 5%	+0+/+	1,465	1,460	1,458	1,553	1,562	1,609
% of Statewide	%60.0	0.09%	0.10%	0.08%	0.07%	0.06%	7070	4.5%	0.1%	-1.7%	0.1%	6.5%	0.6%	3.0%
Humboldt	17,520	17,970	18 000	707	, ,		0,000	0,00%	0.06%	%90°0	0.05%	0.06%	0.06%	0.06%
% Change: FY to FY	6.4%	2 6%	707.0	12 007	10,164	16,308	16,457	16,692	17,293	17,751	18,052	18,014	17,690	18364
% of Statewide	0.98%	20.5	2000	2777	0.4%	%6.0	%6.0	1.4%	3.6%	2.6%	1.7%	-0.2%	-1.8%	788
727))) i		0.32%	0.81%	. 0.76%	0.74%	0.72%	0.69%	%69.0	0.68%	0.66%	0.66%	0.65%	5 . 6
4. Change: EV to EV	7,030	7,040	7,010	5,794	5,761	5,547	5.277	5.357	יו	ני	1	1	2000	5
L Ci I I Spirit Co	4.8%	0.1%	-0.4%	-17.3%	-0.6%	-3.7%	4.9%	7 5%	700 C	2,000	7,747	TRACC	6,003	5,992
Zo OI: StateWide	0.39%	0.38%	0.36%	0.29%	0.27%	0.25%	0.23%	2000	20.00	6.1%	1.6%	2.5%	1.9%	Ģ.
Lincoln	4,110	4,190	4.250	4.165	2 967			2/777	0.4479	0.4279	0.21%	0.22%	0.22%	0:22%
% Change: FY to FY	2.2%	1.9%	1 4%	200.6	2007	5/8/5	3,749	3,822	3,886	3,987	4,184	4,352	4,317	4,631
% of Statewide	0.23%	0.23%	73260		0,0,7	20.0	-3.4%	1.9%	1.7%	2.6%	4.9%	4.0%	-0.8%	7.3%
2			0.777	0.77%	0.18%	0.18%	0.16%	0.16%	0.15%	0.15%	0.15%	0.16%	0.16%	0 17%
% Change EV to EV	30,370	32,200	34,150	34,501	37,329	38,777	41,244	44.646	48 860	54.031	000	000		
	6.6%	6.0%	6.1%	7.0%	8.2%	3.9%	6.4%	%C &	200,0	100,00	20,500	028,00	53,825	52,334
as A	1,71%	1.74%	1.74%	1.73%	1,75%	1,76%	1.80%	7 85%	7070	יייים כ	3,070	%T.7	-3.6%	-2.8%
Mineral	6,860	6.620	6 AEO	L 073				2	1.0479	7.00%	7.06%	2.04%	1.99%	1,92%
Change: FY to FY	0.7%	-3.5%	20.00	27,700	4,743	4,695	4,687	4,673	4,629	4,399	4,377	4,401	4,474	4.471
% of Statewide	0.39%	0.36%	2000	074.17	20.0-	%0T-	-0.2%	0.3%	%6°0-	-5.0%	-0.5%	0.5%	1.7%	-0.1%
6				0/07	0.777	0.21%	0.20%	%61.0	0.18%	707-17-07	0 15%	. n 150/	700	0 0

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: Inly 1, 1997 Inly 1, 1998 Inly 1, 1999	Inlv 1, 1997	July 1 1000	Tuly 4 40006	2000										
		ores or the	July 1, 1333	חחש ד, לוחר	July 1, 2001	July 1, 2002	July 1, 2003	July 1, 2004	July 1, 2004 July 1, 2005		July 1, 2007	July 1, 2006 July 1, 2007 July 1, 2008 July 1, 2008	fanns 1 2000f	1.14.7 2040
	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FV 2007		EV 2000	Door for Line	COOT or A	יייי ליוול
Nye	27.610	29 730	32 550	707					111	1 . 4000	F1 4005	FY ZULU	FY 2011	FY 2012
% Change: FY to FY	701/0	1 10	7	32,403	34,384	35,039	36,651	38,181	41,302	44,795	46,308	47.370	46.350	75 750
	24.0	2/:/		-3.2%	5.8%	1.9%	4.6%	4 2%	70C &	0 10	200		200	בוופ ה ה
7º OT STATEWIDE	1.55%	7.60%	1.71%	1.63%	1 61%	1 5007	2000		77.0	0.0.0	84%	2.3%	-2.1%	-1.9%
Perchina		. 1				8/67	0.00 T	T.38%		1.71%	1.70%	1.73%	1.71%	1.67%
% Change: EV to EV	0,600	1,270	7,460	6,693	6,873	6,937	6,967	6,631	6.736	6.955	7 075	7 102	. 77	7
A Gliange, I to L1	0.4%	10.2%	2.6%	-10.3%	2.7%	7%b U	797 0	700 /	, ,		2	7071	C+T'/	EST'/
% of Statewide	0.37%	0.39%		70250	, 600		0.4%	-4.8%	1.0%	3.3%	1.7%	1.7%	-0.6%	-0.2%
				a/cc-o	0.32%	0,31%	0.30%	0.28%	0.27%	0.27%	0.26%	0.26%	0.26%	0.05°
Storey	3,520	3,670	3,740	3,399	3.714	2 629	2 725	701		,				Mo.0210
% Change: FY to FY	90.9	4.3%	7.9%	-0 1%	200	2000	007/0	767.0	4,012	4,110	4,293	4,384	4,317	4,23
% of Statewide	200 U	70000	. (e n	%0.2-	2.7%	1.6%	5.7%	2.4%	4.5%	2.1%	-1.5%	-1.9%
		0,000	% AT.O	0.17%	0.17%	0.16%	0.16%	0.16%	0.16%	0.16%	0.15%	7007	1000	
Washoe	308.700	311 250	222 670	2000	1				1			POT O	NoT o	O.15%
% Change: FY to FY	1 8%	900	270	339,48b	353,271	359,423	373,233	383,453	396,844	409,085	418,061	423,833	416.632	417 379
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	17,3470	1p./8%	16.45%	16.99%	16.57%	16.29%	16.25%	15 01%	15 750	7000	7000	1	0//	27.0
White Pine	10 640	10 060	7		. !				2	0.00.ET	15.38%	15.48%	15.37%	15.32%
% Change: EV to EV	7000	7000	7	9,181	8,783	8,863	.8,842	8,966	9,275	9.542	9.590	9 694	0530	COTO
1 101 1 106 110 22	7.3%	3.0%	1.7%	-17.7%	4.3%	0.9%	%c ∪-	1 100	- 0	200	3 1 0	1	מיציה	coc's
% of Statewide	%09.0	.0.59%	0.57%	0.46%	0.41%		2000	0/1-1	0.4%	7.3%	% 5.0	1.1%	-1.3%	-0.7%
Statewide	1 770 000))	271	0.40%	0,35.U	0.37%	0.37%	0.36%	0.35%	0.35%	0.35%	0.35%
% Change: FY to FY	27.7.2 P	U/8558/1	1,967,730	1,998,329	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 F34
		9/64	0.079	7.6%	6.7%	3.4%	4.1%	2.0%	4.5%	4.1%	3.6%	0.8%	-1.0%	7/17/17
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1. 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.

2. NRS 360,285 Certification of population by Governor.

1. 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... 2. 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, th the Governor by the Department,

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 3. 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 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.

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, , 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 shalles 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

Second out of State Sales: NRS 377.057, subsection 2.

While NRS 377.057, subsection 3; 2.) Liquor Tax: NRS 369.173; and SCCRT out of State Sales: NRS 377.057, subsection 3; 2.) Liquor Tax: NRS 369.173; and state Sales: 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 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

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			<u>. </u>	75%-1 Plus:					1	7	7 02	SDIA T ON	SILI T ON	Subsec. 5
Churchill	1 Plus	1 Plus	1 Dire	25		٠	-							1 Plus:-
					ñ.	/5%-NO 1-Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	No 1 Plus	Subsec. 5
	- Andrews				50%-1 Plus;	25%-1 Plus;					:		<u>. </u>	
Clark	1 Plus	1 Plus	1 Plus	25%-No 1-Plus	50%-No 1-Plus	75	No 1 Plus	No 1 plus	No 1 Dine	No 1 Divis	70			Interiocal
			_	75%-1 Plus	•			1	1	7	NO 1 Pius	NO L PIUS	SDIA T ON	Agreemen†
Douglas	1 Plus	1 plus	, Diric				**************************************							1 Plus
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as				, , , , , , , , , , , , , , , , , , ,	2 2 8	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
O CHAPITO DIEG						Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal	Interlocal
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NOTES:							•		l	1	76. Children	Agreement	Agreement	Agreement

NOTES:

CASI 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 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 CTX, the revenue allocated each month to each county at the first-tier is first-tier is first-tier as a location, 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: Page 1 of 3

Prepared by the Fiscal Analysis Division

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

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FY 1999	39 FY 2000	100 FY 2001		FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008 FY 2009	FV 2009	EV 2010	EV 2044	C 2004 V
7) The Grand was Les										000	£ 7007 .	1 2010	F1 2011	LI 2012
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circa prise district received in the prior riscal year, which means that an enterprise o	an III me bu	or riscal year, wr	Tich means	that an enterpr	ise district's fisc	al vear base ar	בניהם בן לתנוחת	district's fiscal year base amount is equal to the amount initially extablished when the cross constant in the amount in the amount in the constant in the con	Infitially actual	d+ nodes body	, C.	And leadings	2000	
enternise district is allowed to receive money from the care and and a second	and to receive	+ mongraph ex	Lang VIII	. The state of the			5 to 11 to 1	יים מווס מווי	mindiny establi	מוזכת שווכון ניו	e CIV was crea	rea beginning l	n FY 1999 or al	=
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actual amount distributed in the prior fiscal year minus and some control of the prior fiscal year minus and some control of the prior fiscal year.	d in the prio	rfiscal waar min	אייעם עותבי פוור	tanoanc 350	Malmife of Last A fee			ital bara di come a come de la co		reelitorai go	לכו ווווכוור מות	שלפרומו חופרו זכר	in a county is e	idual to the
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base amount will be distributed. Initial fiscal year have amount to 1000 wars out his sold year	ibuted. Init	ial fiscal vear ba	SP amounte	for EV 1000 was	* Lodellated	1 1 1 1 1 1						או בכיכים וע	ווזרמן אבמו ווו אי	יווכיו דוופ
i				יייי בכבד ו ויייוני	a e establisilea i	or local govern	ments and sp	ecial districts ba	ised on a statu	rtory formula i	n the 1997 lagi	siation coating	the CTX	
3.) The fiscal year base allocation amount estimated bursuant to NRS 360.680. Is required to be distributed and be distributed and be distributed bursuant to NRS 360.680.	llocation an	nount estimated	bursuant to	o NR5 360.680.	is required to be	a dictributed a	the state of the	edelle este en ede						
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year pase allocation amon	unt, put the	actual base allo	cation amo	unt distributed	each month to	local governm	inang pagadi	a dictained of	the sale and	,	į	:		
the second-tier.				!			and abec	מו מוארו וכודא מבליב	inds on the act	uai amount or	CIX revenue a	vailable for dis	tribution in the	county at

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 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 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:

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, 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 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 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 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.

excess second-ther 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 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 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.

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 chapge 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.

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 6.) The followin is used for local govenments 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 assessed value 🌵 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 gqvernment. 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.

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 special of minerals. 本) 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 on the estimate, prepared by the Department of Taxation, for

66851 **526**

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

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 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 \$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.

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 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-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 (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.

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 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 to the sum of the product from this multiplication for all local governments and special districts in the county,

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 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 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 1-Second Tier: Page 3 of 3

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 360.650 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	Diam'r.			30000										
for:	Dec. 1, 1997	Dec. 1, 1998	Dec. 1, 1997 Dec. 1, 1998 Dec. 1, 1999 Dec. 1, 2000	Dec. 1, 2000	Dec. 1, 2001	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, 2003	Dec. 1, 2004	Dec. 1, 2005	Dec. 1, 2006	Dec. 1, 2007	Jac. 1. 2008	Dar. 1 2009	Dac 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 20101	FV 20118	EV 2012
									*					
Z.	161.3	163.9	168.3	174.0	176.7	180.9	184.3	190.3	. 196 8	201.0	77.0	٠ ٥١/٠	- C	()
Change: EV to EV	1 100						!	}		0.10	0.01	7.0.7	2.017	77677
	1.770]	T.D%	7.7%	3.4%	1.6%	2.4%	1.9%	3.3%	3,4%	2.5%	4.1%	0.1%	2.7%	1.5%

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 (Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	EV 2008	EV 2000	בע אטינין	EV 2044
CARSON CITY Enterprise Districts None													
Local Governments Carson City Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate Difference as a % of Base Estimate	\$18.730	\$19.291	\$21.062 9.2%	\$22:752 8.0%	\$22.277 -2.1%	\$23.832	\$25.666	\$26.813 4.5%	\$25.949	\$23.446 -9.6%	\$19.970 -14.8%	\$17.477. -12.5%	\$18.286
Special Districts Carson-Truckee Water Conservancy Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360,680 Excess Actual Base Actual less Rose Estimate	\$0.024	\$0.025 2.9%	\$0.027 9,1%	\$0.029	\$0.029	\$0.030	\$0.032	\$0.034	\$0.033	\$0.030	\$0.026°	\$0.023 -12.5%	\$0.024
Difference as a % of Base Estimate Sierra Forest Fire Protection Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual Base Actual	\$0.245	\$0.252.	9.1%	\$0.295	\$0.287	\$0.302	\$0.319 5.7%	\$0.332	\$0.345	\$0.306 -11.2%	\$0.261	\$0.228 -12.5%	\$0.246
Carson City Summary Enterprise Districts - Total % Change: FY to FY	ΝΆ	NA	N/A	NA	N/A	X.	NA	N/A	N/A	N/A	NA	NA	NA
Local Governments - Total % Change: FY to FY	\$18.730	\$19.291 3.0%	\$21.062 9.2%	\$22.752 8.0%	\$22.277	\$23.832	\$25.666	\$26.813 4.5%	\$25.949	\$23.446	\$19.970	\$17.477	\$18.286
Special Districts - otal	\$0.269	\$0.277 2.9%	\$0.302	\$0.324 7.3%	\$0.315 -2.8%	\$0.332	\$0.351	\$0.365	\$0.378	\$0.337	\$0.287	\$0,251	\$0.270
Sarson City - Total All Entities % Change: FY to FY	\$18.999	\$19.568 3.0%	\$21.364 9.2%	\$23.076 8.0%	\$22.592. -2.1%	\$24.164	\$26.017	\$27.178	\$26.327	\$23.783	\$20.256	\$17.728	\$18.556
						-					lov artic	27.7	7.70

Table 3-Second Tier: 1 of 40

Prepared by the Fiscal Analysis Division

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

Source: Department of Taxation (Amounts Shown in Millions)

	FY 1999	FY 2000	EV 2004	EV 2002	2000	1,000,1	10000				İ		
CHURCHILL COUNTY			1007	7007 1 1	L1 2003	FT 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Enterprise Districts													
None													
Local Governments Churchill County						,					and the second section of the		
Total: (Base Actual + Excess Actual)	\$4.264	\$4.533	\$4.514	\$4.484	\$4.790	45 ORA	100 00	200	i L L	!	1	: 1 : 1	
% Change: FY to FY			-0.4%	-0.7%	6.8%	6.1%	18 7%	16.0%	40.000 00.000	\$6.017	\$5.927	\$4,555	\$4.857
Base Estimate per NRS 360.680			•					2	 ? ?	0/ ₁ / ₀ .	%c:1-	-23.2%	0.6%
Base Actual less Base Estimate							•						
Difference as a % of Base Estimate										•			
Fallon													
Total: (Base Actual + Excess Actual)	\$1 221	\$1.200	£4 202	. L				•	1				
% Change: FY to FY	,	207.14	287.14	027.14	41.366	\$1.457	\$1.632	\$1.907	\$1.817	\$1.792	\$1.762	\$1.305	\$1.410
Base Estimate per NRS 360,680		¢ •	2,4,0	%/.?	6.3%	6.7%	12.0%	16.8%	-4:7%	-1.4%	-1.7%	-25.9%	8.0%
Excess Actual					•				· · · · · · · · · · · · · · · · · · ·				
Base Actual less Base Estimate								<u>.</u>					
Difference as a % of Base Estimate													
Special Districts													
Carson-Truckee Water Conservancy								,					
Total: (Base Actual + Excess Actual)	\$0.008	\$0.007	\$0.00	400	1000	- 6	1		;		;		
% Change; FY to FY		702.00	700.00	700.04	700.00	\$0.00\$	\$0°.00	\$0.010	\$0.009	\$0.009	\$0.009	\$0.007	\$0.007
Base Estimate per NRS 360,680		8,00	-0.4%	%.7	2.8%	5.1%	9.3%	21.5%	%9 . 9-	-4.9%	-0.7%	-22.1%	6.3%
Excess Actual									•				
Base Actual less Base Estimate							•						
Difference as a % of Base Estimate			16										<u>_</u> _{_
Churchill Mosquito Abatement GID										-			
Total: (Base Actual + Excess Actual)	\$0.213	266.U\$	\$0.00¢	¥.00 04	i	(4			i.	;			
% Change: FY to FY	2	77770A	0770	422.04	\$0.237 1.057	\$0.249	\$0.273	\$0.332	\$0.310	\$0.294	\$0.293	\$0,228	\$0.242
Base Estimate per NRS 360,680			r J	7.7.2	0.8%	4.9%	8.6%	21.5%	%2.9	4.9%	-0.5%	-22.3%	6.3%
Excess Actual													
Base Actual less Base Estimate					-					-	- Carlotte		
Difference as a % of Base Estimate													
			_							**************************************			
La J⊿						-	-	-		-	-	_	

TABLE 3 - SECOND TIER

Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations Source: Department of Taxation (Amounts Shown in Millions)

	FY 1999	FY 1999 FY 2000	FY 2001	EV 2002	EV 2002		TV 2007	10000	HOOO	1	,		
1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1				2002	2005	F1 2004	r 7 2003	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Cinicini County Summary													
Enterprise Districts - Total	N/A	VIV	VIV	4714				,			***************************************		
% Change: FY to FY		2	2	Y.	N/A	NA	N/A	N/A	NA	X X	N.A.	N/A	N/A
1 000 Cotonnanta T.L.													
Local Governments - Total	\$5.484	\$5.831	\$5.807	\$5.769	\$6.15B	46 5A4	47 550	000	C 0 0 0	000	100		
% Change. EV to EV				+	2	†	000.70	90.920	5/5.04	\$7.808 \$7.808	87.689	25.860	\$6.267
		6.3%	-0.4%	-0.7%	6.7%	6.2%	17.2%	16 3%	-6 10%	707	1 20/	700 00	Č
Special Districts - Total	000 00	. 00 00	000	ı	ı		2,11	-	0,1,0	0, 7,0	1.370	-23.0%	0.8%
	40.440	40,734	D 233	\$0.231	\$0.245	\$0.256	\$0.281	\$0.342	\$0.319	\$0 303	\$0.302	\$0.00E	OVC U#
% Change: FY to FY		98.8	70 V O)		1	20.7.0	017.00
		0.5	0/+.5	١	0.0%	4.9%	8.6%	21.5%	-6.7%	4.9%	-0.5%	22.3%	%8.9
Churchill County - Total All Entities	\$5,704	\$6.065	\$6.039		AB A04.	AC 707	410.40	,00		1			200
% Change: FY to FY					á	16/100	ntn./e	102.8¢	\$8.032	\$8.112	\$7.991	\$6.094	\$6.516
		82.0	%4.0	-0.7%	6.7%	6.2%	16 9%	16 50%	700 9	707	/ 20/	701.00	(

Prepared by the Fiscal Analysis Division

TABLE 3 - SECOND TIER
O Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations
Source: Department of Taxation
(Amounts Shown in Millions)

	FY 2011	\$0.010 \$262.887 5.4%	\$7.935	\$73.965 5.5%	\$207.962	\$7.047 11.0%
070070	FY 2010	\$249.384	\$7,630	\$70.111	\$201.519	\$6.347
70000	2003	\$277.392	\$8.046 -5.3%	\$77.752 -16.0%	\$219.965	\$7.254 -18.6%
EV 2000	F1 2008	\$324.869 4.5%	\$8.499	\$92,537	\$250.914	\$8.914
EV 2007		₩	\$8.818	\$99.587	\$263.250 -0.4%	\$9.109 8.5%
EV 2006	_L	X	\$8.635	\$102.988 6.5%	\$264.253 11.0%	10.2%
FY 2005		₩.	\$8.301	\$96.688 23.5%	\$238.041	16.2%
FY 2004		₩.	\$7.818 14.9%	22.5%	\$206.944	\$6.562 14.2%
FY 2003	\$0.010	\$	\$6.805 7.1%	\$63.897 9.4%	\$179.330 6.9%	\$5.744 8.7%
FY 2002	\$0.010	\$207.486 1.5%	\$6.355 1.5%	\$58.405. 9.2%	\$167.791 1.5%	1.3%
FY 2001	\$0.010	\$204.364	\$6.258 5.1%	\$53,466 5.5%	\$165.285	\$5.216 5.9%
FY 2000	\$0.010	\$194.114	\$5.953	\$50.678 8.2%	\$157.090	\$4.926 9.5%
FY 1999	\$0.010	\$180.001	\$5.537.	\$46.839	\$145.731	\$4,499
	÷			:		
VEH 100 YEA 10	CLARK COUNTY <u>Enferprise Districts</u> Kyle Canyon Water District	Local Governments Clark County Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual	Base Actual less Base Estimate Difference as a % of Base Estimate Boulder City Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate	Difference as a % of Base Estimate Henderson Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate	Difference as a % of Base Estimate Las Vegas Total: (Base Actual * Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate	Difference as a % of Base Estimate Mesquite Total: (Base Actual + Excess Actual) Each Change: F' to FY Each Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate CARTERENCE as a % of Base Estimate

Table 3-Second Tier: 5 of 40

Prepared by the Fiscal Analysis Division

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

Source: Department of Taxation (Amounts Shown in Millions)

North Las Vegas Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual	\$24.470	9 FY 2000 \$26,550 8.5%	FY 2001 \$27.992 5.4%	\$28.411 1.5%	\$31.000 9.1%	\$37.622 21.4%	FY 2005 \$47.362 25.9%	\$53,721.	\$52.956 -1.4%	\$50.200 -5.2%	\$39.643	FY 2010 \$34.179 -13.8%	FY 2011 \$36.539 6.9%
Difference as a % of Base Estimate Bunkerville Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual	\$0.346	\$0.378	\$0.397	\$0.404	\$0.435	\$0.516 18.8%	\$0.537	\$0.557	\$0.590 5.9%	\$0.563	\$0.514 -8.8%	\$0.485 -5.5%	\$0.51
Dave Actual less base Estimate Difference as a % of Base Estimate Enterprise Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360,680 Excess Actual Base Actual	\$0.835	\$1.736	\$2.304 32.7%	\$2.338 1.5%	\$2.755 17.8%	\$4.419 60.4%	\$7.191 62.7%	\$7.448 3.6%	\$6.279	\$5.307	\$3.580 -32.5%	\$2.809 -21.5%	\$3.200 13.9%
Difference as a % of Base Estimate Glendale Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base A Ariel Inc. Base Inc.	\$0.002	\$0.002 9.1%	\$0.002	\$0.002		:							· · ·
Difference as a % of Base Estimate Difference as a % of Base Estimate Laughlin Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate Difference as a % of Base Estimate	.53 .59 .90 .90	\$4.247 7.2%	\$4.451	34.521	\$4.702	\$4.908 4.4%	\$4.782	\$5:389 12.7%	\$5.913 9.7%	\$6.698 13.3%	\$5.985 -10.6%	\$5.456 -8.8%	\$5.747. 5.3%
se No. 66851 4 535											-		

TABLE 3 - SECOND TIER

Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations
Source: Department of Taxation
(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	EV 2005	EV 2008	EV 2007	000c V	EV 2000	10000	77.007.1
Moapa Valley Tofal: (Base Actual + Excess Actual)	\$0,468	\$0,508	\$0.535	\$0.545	\$0.595	\$0 P.05	\$0.703	φυ ο μ	77.04	60 040.7	- 1 Zuna	FT 2010	F1 Z011
% Change: FY to FY Base Estimate per NRS 350.680		8.6%	5.2%	1.8%	9.2%	16.8%	14:1%	7.2%	-12.8%		-13.5%	40.654 -10.7%	8.8%
Excess Actual		•											
base Actual less base Estimate Difference as a % of Base Estimate													
Paradise Total: (Base Actual + Excess Actual)	\$38.326	\$41.055	442 247	40 000) (1) () (1000	! ((•			•		- ₹
% Change: FY to FY		7.1%	5.3%	1.5%	7.1%	12.9%	\$56.635 6.9%	\$59.722 5.5%	\$64:102	\$61.531	\$56.977	\$52:708	\$55.37
Excess Actual										. •			3
Base Actual less Base Estimate							•						
Difference as a % of Base Estimate												-	
Searchlight											,		
lotal: (Base Actual + Excess Actual) % Change: FY to FY	\$0.251	\$0.267	\$0.280	\$0.285	\$0.296	\$0.320	\$0.374	\$0.372	\$0.381	\$0.378	\$0.351	\$0.342	\$0.351
Base Estimate per NRS 360.680		, t	4. 8.	1.5%	4.0%	8.0%	16.9%	-0.5%	2.6%	-1.0%	%6'9-	-2.8%	2.7%
Excess Actual		•		, -		•••••							
Base Actual less Base Estimate		.,											
Difference as a % of Base Estimate											•••		
Spring Valley													
Total: (Base Actual + Excess Actual)	\$6:786	\$9.615	\$12.139	\$12.322	\$13.361	\$16.166	\$20.210	\$21.637	\$20.867	\$19 547	\$16.417	\$47.788	A2/ 11/4
% Change: FY to FY		41.7%	26.3%		8.4%	21.0%	25.0%	7 1%	3.6%		76091	700 0	1010
Base Estimate per NRS 360.680					·					3.	200	8 0 0	t 4
Excess Actual											,		₹
Base Actual less Base Estimate						•		***************************************					
Difference as a % of Base Estimate		-		•••							•		
Summerlin					· kanana						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Total: (Base Actual + Excess Actual)	\$0.020	\$0.029	\$0.106	\$0.108	\$0.154	¢0.318	\$0.577	000	6	770		1.6	1
% Change: FY to FY			259.6%	1.6%	43.3%	106.010	λος τα	24.09	20.700	40.41 L	\$0.144	\$0.120	50.130
Base Estimate per NRS 360,680						3	2	0/0.10	-20.170	72.67	21.8%	%201.2 2 201.2 2 201.2 2 201.2	8.7.%
Excess Actual													
Base Actual less Base Estimate	. ,					.,							
Cutterence as a % of Base Estimate												-	
se v													

No. 66851 **536**

Table 3-Second Tier: 7 of 40

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

Source: Department of Taxation (Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	EV 2003	EV 2004	EV 200E	10000	1				
Sunrise Manor Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360, 680	\$5.273	\$5.686 7.8%		\$6.071	\$6.499	\$7.454	\$8.347	\$8.737 4.7%	\$8.967. 2.6%	\$8.649 -3.5%	\$7.827 -9.5%	FY 2010 \$7:286 -6.9%	FY 2011 \$7.483 2.7%
Base Actual less Base Estimate Difference as a % of Base Estimate Whitney Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate	\$0.412	50.444	5.3%	\$0.475	\$0.515 8.5%	\$0.623.	\$0.783 25.7%	\$0.850 8.6%	\$0.91% 8.1%	\$0.884 -3.7%	\$0.681. -23.0%	\$0.572 -16.0%	\$0.64
Difference as a % of Base Estimate Winchester Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual	\$8.523	\$9.060 6.3%	\$9.509 5.0%	\$9.650 1.5%	\$10:158	\$10.158 \$10.715 5.3% 5.5%	12.0%	\$13:265. 10.5%	\$13.802 4.0%	\$14.075	\$12.992	\$11.658 -10.3%	\$12.509
Special Districts Boulder Library District Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual	\$0.333	\$0.357	\$0.375 5.0%	\$0.381 1.5%	\$0.403 5.7%	\$0.442 9.7%	\$0.459	\$0.508 10.6%	\$0.524 3.2%	\$0.530	\$0.488	\$0.458	\$0.480
Difference as a % of Base Estimate Clark County Fire Protection District Total: (Base Acrual + Excess Actual) % Change: Fr' to Fr Base Estimate per NRS 360.680 Expess Actual Base Actual Difference as a % of Base Estimate	\$26.314	\$28.310 7.6%	\$29.763 5.1%	\$30.222 1.5%	\$32.246 6.7%	\$36.868 14.3%	\$40:760.	\$44.558 9.3%	\$46.343	\$45.325 -2.2%	\$39,907.	\$36.353 -8.9%	\$38.232. 5.2%
				-									

Table 3-Second Tier: 8 of 40

Prepared by the Fiscal Analysis Division

TABLE 3 - SECOND TIER

-> Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations
Source: Department of Taxation
(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	EV 2003	EV 2004	EV 200E	EV 2000	W000 /	2000			
Henderson Library District		1	L		7007	1 1 2004	C002 1.1	r. 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Total: (Base Actual + Excess Actual)	\$1,182.	\$1.279	\$1,347	\$1.368	\$1.479	\$1,603	\$1 03U	42 282	2000		: 0		
% Change: FY to FY.	<u>شع</u> رون				8 4 8	14.4%	780 77	10 20/	94.400	47.7.4 7.0.00		\$1.642	\$1.726
Base Estimate per NRS 360.680					3	ę t	4.079	0.07	-C.0%	ار ان ان	-14.9%	-9.2%	5.1%
Excess Actual													
Base Actual less Base Estimate													•
Difference as a % of Base Estimate													
Las Vegas Library District					B	Harque et Mal							—
Total: (Base Actual + Excess Actual)	\$10.888	\$11.703	\$12.300	\$12.489	\$13.266	.815 D80	816 823	618 200	£12 754	240	C C		1
% Change; FY to FY		7.5%	5.1%	1.5%	82%	13.7%	11 80%			2040.4	+	æ	\$15.62.
Base Estimate per NRS 360,680					3	2	e .		7.5%	%6.1-	-11.1%	-8.2%	4.0%
Excess Actual										2			-
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
Moapa Fire Protection District	- Area-								•	dq-day-			
Total: (Base Actual + Excess Actual)	\$0.480	#D.707	71		٠,٠								
% Change: FY to FY); }				7	\$0.594	\$0.616	\$0.736	\$0.674	\$0.726	\$0.670	₩.	\$0.649
Base Estimate per NRS 360 680		8.		1.5%	5.5%	7.3%	3.7%		-8.4%	7.8%		-5.7%	2.7%
Excess Actual									•			,	
Base Actual less Base Estimate													
Difference as a % of Base Estimate									•				
Mt Charleston Fire Protection District													
Total: (Base Actual + Excess Actual)	40.097							:					
% Change FY to FY	00.00	Ā		\$0.100	7	\$0.124	u ,	())	\$0.151	\$0.143	\$0.129	\$0,120	\$0.126
Base Estimate ner NRS 360 680		%4.7	5.2%	1.5%	6.6%	15.8%	15.6%	%0.6-		-5.2%	-10 1%		
Expans Actual													
Base Actial less Base Detimate							e#1860-bes#						1
Difference as a % of Base Estimate								•					-
						owner and	almaya						
Chicaria County Summary								•					
	\$0.010	₩	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.040	\$0.04	0,70
		%0.0	0.0%	%0.0	%0.0	0.0%	0.0%	0.0%	%00	%0.0	210:00	2000	20.00
Local Governments - Total	\$472.277	\$512,341	\$541.967	\$554.301	\$596.703	\$700 459	\$822 884	\$200,008	200 000	0,000	0,070	0.0.0	0.0%
% Change: FY to FY		8.5%	5.8%		7.6%	17 406	17 692	767	200.000	120.4004	À	4000.U47	\$538.429
Special Districts - Total	\$39.264	\$42 236	\$44.404	3/3	10 OF 4	000	0/0-71	0.1.0	-0.5%	-4.7%		-9.5%	4.9%
∀ ‰ Change: FY to FY		7.6%	.	700.04	400.044	008.464	\$60.731	\$66.524	\$68.719	\$67.251	↔	\$54.223	\$56.835
Clark-County - Total All Entities	\$511 EE	¢ K K	,0E0/	0/00/00/04	$\overline{}$	14.0%	10.8%	9.5%	3.3%	-2.1%	-11.7%	~9.6%	4.8%
% Change; FY to FY	7001100	† 6	Š Š	20 20 20 20 20 20 20 20 20 20 20 20 20 2	\$644.767	\$755.270	\$884,625	\$965.541	\$965.394	\$921.883	\$795.616	\$720.281	\$755.274
6		6.4%	5.7%	2.2%	7.6%	17.1%	17.1%	9.1%	0.0%	-4.5%	-13.7%	-9.5%	4.9%
6 5													

Table 3-Second Tier: 9 of 40

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

Source: Department of Taxation (Amounts Shown in Millions)

	FY 1999	EV 2000	EV 2004	2000	10000									
DOUGLAS COUNTY			1 200	7007 1 1	L1 2003	r 7 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	-
Enterprise Districts		A)								· · · ·				
Douglas County Sewer GID	\$0.138	\$0.138	\$0.138	\$0.138	\$0.138	\$0.138	\$0.138	\$0.138	\$0.138	\$0.138	\$0 138	\$0.138	40 100	
Minden/Centremails Constation	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.00	\$0.130	
Tahoe Douglas Sewer GID	\$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	
Local Governments) ;		0,4	4.04 88	\$0.438	\$0.438	\$0.438	\$0.438	\$0.438	\$0.438	\$0.438	\$0.438	\$0.438	
Douglas County Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680	\$8.008	\$8.550 6.8%	\$9.119 6.7%	\$9.514 4.3%	\$10.340 8.7%	\$11.032	\$11.954.	\$12.508 4.6%	\$12.903	\$12.984 0.6%	\$12.449	\$11.659	\$10.414	
Excess Actual Base Actual less Base Estimate Difference as a % of Base Estimate												o fina Andrewsky (Address or green with		
Gardnerville Total: (Base Actual + Excess Actual) % Change: FY to FY	\$0.191	\$0:205	\$0.220	\$0.232	\$0.263	\$0.296	\$0,335	\$0.329	\$0.331	\$0.325	\$0:305	\$0.281	\$0.250	
Base Estimate per NRS 360.680 Excess Actual	· · · · · · · · · · · · · · · · · · ·	77	7.1.70	% 0.0	13.2%	12.8%	13.3%	-2.1%	0.6%	-1.6%	-7.1%	%6°9-	-11:3%	
Base Actual less Base Estimate Difference as a % of Base Estimate				,	•						•			
Genoa Total: (Base Actual + Excess Actual) % Change EV to EV	\$0.08	\$0.008	\$0.009	\$0.00	\$0.010	\$0.010	\$0.010	\$0.011	\$0.011	\$0.012	\$0.012	£.		
Base Estimate per NRS 360.680 Excess Actual		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 Actual less Base Estimate Difference as a % of Base Estimate										**************************************		 	,	,
Minden Total: (Base Actual + Excess Actual) % Change: FY to FY	\$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	
Base Estimate per NRS 360.680 Excess Actual		2	5	e o	% ??	%Z.c	3.2%	1.7%	2.8%	3.7%	7.9%	-5.2%	-10.4%	
Base Actual less Base Estimate						15- 10-10-1	-			Skiediaud Michilada y comm				
e N														

Prepared by the Fiscal Analysis Division

Table 3-Second Tier: 10 of 40

Prepared by the Fiscal Analysis Division

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

Source: Department of Taxation (Amounts Shown in Millions)

	EK 1999	FY 2000	FY 2004	EV 2002	EV 2002	TV 2004	1000	j					
Special Districts		1		1 2002	L1 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Carson-Truckee Water Conservancy Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual	\$0.017	\$0.019	\$0.020 6.6%	\$0.021	\$0.022	\$0.023 5.2%	\$0.025	\$0.026	\$0.027	\$0.027	\$0.026 -2.7%	\$0.025 -5.1%	\$0.023
Base Actual less Base Estimate Difference as a % of Base Estimate Cave Rock GID Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual	\$0.073	\$0.014	\$0.015 6.5%	\$0.016	\$0.017	\$0.018 5.9%	\$0.019 5.3%	\$0.020	\$0.021 2.4%	\$0.021	\$0.020	\$0.019	\$0.017
Base Actual less Base Estimate Difference as a % of Base Estimate Douglas Mosquito Protection GID Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual	\$0.096	\$0.103	\$0.109 6.6%	3.9%	\$0.122 7.0%	\$0.129 6.2%	\$0.142	\$0.147	\$0.149	\$0.153 2.5%	\$0.147	\$0.138	\$0.125 -9.5%
Base Actual less Base Estimate Difference as a % of Base Estimate East Fork Fire Protection Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual	\$1.015	\$1.084 6.8%	\$1.157	\$1.204	\$1.297	51-399 7.9%	\$1.484	\$1.527	\$1.572	\$1.615	\$1:860	\$1.770	\$1.582
Difference as a % of Base Estimate Gardnerville Rancho GID Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Excess Actual Agse Actual less Base Estimate	\$0.564	\$0.601. 6.5%	\$0.840 6.5%	\$0.661	\$0.693	\$0:724	\$0.794 9.779	\$0.793	\$0.846 6.7%	\$0.867. 2.4%	\$0.845	\$0.796 5.8%	\$0.732
N										-	_		

No. 66851 **540**

Table 3-Second Tier: 11 of 40

Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations Source: Department of Taxation (Amounts Shown in Millions) TABLE 3 - SECOND TIER

	FY 1999	FY 2000	EV 2004	EV 2002	EV 2000	1,000,71	17.000						
Inidan Hills GID				7007	5002	r1 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 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 -9.1%
Base Actual less Base Estimate Difference as a % of Base Estimate Kingsbury GID Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual	. \$0.388	\$0.413 6.5%	\$0:439	\$0.454	\$0.483	\$0.501	\$0.513	\$0.551 7.4%	\$0.614	\$0.601	\$0.590	\$0.563	\$0.50.
Dase Actual less base Estimate Difference as a % of Base Estimate Lakeridge GID Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate	\$0.012	\$0.013	\$0.014 6.5%	\$0.015	\$0.016 7.6%	\$0.017	\$0,018 6.7%	\$0:020 12.0%	\$0.020 0.6%	\$0.020 -0.6%	\$0.019	\$0.018 -5.3%	\$0.016
Difference as a % of Base Estimate Logan Creek GID Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate	\$0.005	\$0.006	\$0.006	\$0.006	\$0.007 9.6%	\$0.008	\$0.008	\$0.009	\$0.008	\$0.008 0.2%	\$0.008	\$0.008	\$0.007
Difference as a % of Base Estimate Marla Bay GID Total: (Base Actiral + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate Difference as a % of Base Estimate	\$0.039	\$0.041	\$0.044 6.5%	\$0.046 5:3%	\$0.051	\$0.056	\$0.061	\$0.068 11.8%	\$0.067	%6`0- 290'0\$	\$0.063	\$0.059	\$0.050
, ase													

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

Source: Department of Taxation (Amounts Shown in Millions)

	FY 1999	EV 2000	EV 2004	2000	2000	1000							
Oliver Park GID			1 1 2001	L1 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual	\$0.014	\$0.015 6.3%	\$0.016	\$0.017	\$0.017 3.6%	\$0.017.	\$0.017	\$0.018:	\$0.021	\$0.021	\$0.021	\$0.020	\$0.018
Base Actual less Base Estimate Difference as a % of Base Estimate Round Hill GID Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual	\$0.287	\$0.305	\$0.325 6.5%	\$0.340	\$0.372	\$0.399	\$0.432	\$0.448 3.8%	\$0.443	\$0.441	\$0.431	\$0.411	\$0.37.
Difference as a % of Base Estimate Sierra Forest Fire Protection Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual	\$0.202	\$0.215 6.6%	\$0.230 6.6%	\$0.239	\$0.259 8.2%	\$0.282	\$0.317	\$0.330	\$0.322	\$0.325	\$0.000	\$0.000 #DIV/01	\$0.000 #DIV/0I
Difference as a % of Base Estimate Skyland GID Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360,680 Excess Actual	\$0.055	\$0.058 6.5%	\$0.062	\$0.066 5.9%	\$0.074. 12.6%	\$0.082 10.6%	\$0.091	\$0.098 8.0%	\$0.084 -14.3%	\$0.084	\$0.083	\$0.079	\$0.071
Base Actual less Base Estimate Difference as a % of Base Estimate Tahoe Douglas Fire Protection Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate Difference as a % of Base Estimate	\$2,989	\$3.181 6.4%	\$3.386 6.5%	\$3.520 4.0%	\$3.770 7.1%	\$3.950 4.8%	\$4.122	\$4.448.	\$4.536	.\$4.547	\$4.487 -1.3%	\$4.303	\$3.874
ise No. 66851 A 542		·			-	-	-		_	-	_		

TABLE 3 - SECOND TIER

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

Source: Department of Taxation (Amounts Shown in Millions)

	å		<u>f</u>				
\$0.062	\$0.02	\$0.083 -12,5%	\$0.003	\$0.718	\$11.005	\$7.82	\$19.540
\$0.072	\$0:030	\$0.095	\$0.003	\$0.718	\$12.321	\$8.69	\$21.726
\$0.076	\$0.032.	\$0.101	\$0.004	\$0.718	\$13.153	\$9.10	\$22.975
\$0.081 7.1%	\$0.033 -0.9%	\$0:104	\$0.004 -0.7%	\$0.718	\$13.718	\$9.32	\$23:758
\$0.075 13.8%	\$0.034	\$0.105 9.9%	00.00 8.9%	\$0.718	\$13,627	\$9.24	\$23.590
\$0.066 7.9%	\$0.037	\$0.095	\$0.003 10.5%	\$0.718	\$13.210	\$9.00	\$22.929
\$0.061 1.3%	\$0.033	\$0.087	\$0.003	\$0.718 0.0%	\$12.656	\$8.53	\$21.900
\$0.060 2.6%	\$0.030	\$0.084	\$0.003	\$0.718	\$11.683 6.8%	\$8.06	\$20.461
\$0.059 4.5%	\$0.027 12.1%	\$0.087	\$0.003	\$0.718 0.0%	\$10.941 8.8%	\$7.62 7.2%	\$19.281° 7.8%
\$0,056 3.3%	\$0.024	\$0.075 3.9%	\$0.003	\$0.718 0.0%	\$10.058	\$7.11 4.0%	\$17.884 4.0%
\$0.055 6.5%	\$0.023	\$0.073 6.5%	%9'9'9 %9'9'9	\$0.718 0.0%	\$9.638 6.7%	\$6.84 6.6%	\$17.193 6.3%
\$0.051	\$0.022 6.6%	\$0.068 6.5%	.500.003 6.5%	\$0.718	\$9.035 6.8%	\$6.42 6.5%	\$16.170 6.4%
\$0.048	\$0.020	\$0.064	\$0.002	\$0.718	\$6.401	\$6.02	\$15.202
	0						
Excess Actual Y	e Estimate 3ase Estimate Excess Actual (7	e Estimate 3ase Estimate Excess Actual 7	e Estimate Sase Estimate Excess Actual (S 360.680	iary al	(Total All Entities / to FY
ase Actual + nge: FY to F imate per NF ctual	ual less Bas e as a % of I e GID se Actual:+ ige: FY to Fi imate per NF	ual less bas e as a % of lights GID ise Actial + ige: FY to F imate per NF	ual less Bas e as a % of I lis GID Iss Actual + ige: FY to F. Imate per NF ctual ual less Bask	Jistricts - Tot ige: FY to FY	ige: FY to Fi	Ides - Potal	
Total: (B: % Chai Base Est Excess A	Base Act Differenc Lephyr Cov Total: (Ba % Chai Base Est Excess A	Differenc Differenc Cephyry He Total: (Be % Char Base Esti Excess A	base Act Differenc ephyr Kno Total: (Be % Chat Base Est Excess A Base Act	ouglas Contraction of the contra	% Char	De Char	Douglas County
	\$0.051: \$0.056 \$0.056 \$0.059 \$0.060 \$0.061 \$0.066 \$0.075 \$0.081 \$0.076 \$0.072 6.5% 6.5% 3.3% 4.5% 2.6% 1.3% 7.9% 13.8% 7.1% -5.9% 4.8%	\$0.048 \$0.051 \$0.055 \$0.056 \$0.056 \$0.066 \$0.067 \$0.067 \$0.075 \$0.081 \$0.072 \$0.075 \$0.081 \$0.072 \$0.072 \$0.027 \$0.027 \$0.033 \$0.037 \$0.037 \$0.037 \$0.037 \$0.037 \$0.033 \$0.032 \$0.030 \$0.037 \$0.037 \$0.037 \$0.037 \$0.037 \$0.030 \$0.030 \$0.037 \$0.037 \$0.037 \$0.037 \$0.030 \$0.037 \$0.030 \$0.030 \$0.030 \$0.037 \$0.037 \$0.037 \$0.030 \$0.037 \$0.030 \$0.037 \$0.030 \$0.037 \$0.030 \$0	### ## ###############################	\$0.044 \$0.051 \$0.055 \$0	H	Excess Actual) \$0.046 \$4.056 \$5	85 Actual) \$0.046 \$10.057 \$50.056 \$50.056 \$50.056 \$50.056 \$50.056 \$50.057 \$50.

Prepared by the Fiscal Analysis Division

Table 3-Second Tier: 13 of 40

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

Source: Department of Taxation (Amounts Shown in Millions)

T	=	2	8	·χ			. %		9 %		2 %	25 %	
	FY 2011	\$0.391	\$0.163	\$12,226		, e		f	\$11.016 21.2%	# 00 C	1	\$2.275	
	FY 2010	\$0.391	\$0.163	\$10.074		2.50 mm 2.50 m			\$9.089 -9.4%	. α . α	· .	\$1.879	
L	FY 2009	\$0.391	\$0.163	\$11,091		10 0 X H	· A. *	Vane :	\$10.027 -2.0%	, Low Cer	-2.9%	\$2.089	
0000	FY 2008	\$0.391	\$0.163	\$11.270	-4.6%	A 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			\$10.232 -4.2%	05		\$2.125 -4.6%	
EV 2007		\$0.391	\$0.163	\$11.814	13.5%	8.47.48			\$10.680 13.3%	· .	14.0%	\$2.226	
EV 2006		\$0.391	\$0.163	07	31.2%		,		31.4%	\$0.844		\$2.003	
EV 2005		\$0.391	\$0.163	€	7.9%	266.0\$		ŀ	9.4%	\$0.644		\$2.752. 67.2%	
FY 2004		\$0.391	\$0.163	् ध ्	6.6%	006.0\$: 4		\$0.581	%6.E	\$1.646	
FY 2003		\$0.391	\$0.163	\$6.897		\$0.868		10000		\$0.559	1.5%	\$1.302 3.1%	
FY 2002	1	\$0.391	\$U.163	(9)		\$0.854				\$0.551	5.1%	\$1.263	
FY 2001		\$0.391	\$0.103	.6	3.7%	₩	3.6%	\$6.45g	·	₩.	3.6%	\$1.330 3.9%	
FY 2000		\$0.391	90.100	₩	 	\$0.868	1.4%	\$6.22	.n.	\$. 1.5%	\$1.280	
FY 1999		\$0.391	2	\$6.779	ŧ	\$0,856		86.138	,	\$0.552		\$1.259	
		•		1 % 1 %		· · · · · · · · · · · · · · · · · · ·							
	ELKO COUNTY	Enceptise <u>Districts</u> Elko Convention/Visitors Authority Elko Television District	Local Governments	Elko County Total: (Base Actual + Excess Actual) % Change: FY to FY	Base Estimate per NRS 360.680 Excess Actual	Base Actual less Base Estimate Difference as a % of Base Estimate Carlin Total: (Base Actual + Excess Actual)	// Chairge: FT to FT Base Estimate per NRS 360.680 Excess Actual	Base Actual less Base Estimate Difference as a % of Base Estimate Elko City Total: (Base Actual + Excess Actual)	% Change: FY to FY Base Estimate per NRS 360.680	Base Actual less Base Estimate Difference as a % of Base Estimate Wells Total: (Base Actual + Excess Actual)	Base Estimate per NRS 360,680 Excess Actual Base Actual	Difference as a % of Base Estimate Difference as a % of Base Estimate West Wendover ☐ gal: (Base Actual + Excess Actual) ※ Change: FY to FY B墓E Estimate per NRS 360,680	CHREE Actual less Base Estimate Difference as a % of Base Estimate

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

Source: Department of Taxation (Amounts Shown in Millions)

	FV 1999	EV 2000	1 A004	2000									
Jackpot	2000	1	L1 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360,680 Fycess Actual	\$0.669	\$0.677	\$0.705	\$0,668	\$0.683	\$0,781	\$1.085	\$1.033	\$1.166	\$1:101 -5.6%	\$1.076	\$0.982	\$1.179
Base Actual less Base Estimate Difference as a % of Base Estimate Montello Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual	\$0.004	\$0.004	\$0.005 3.0%	\$0.004 -5.0%	\$0.004	\$0,005	\$0.005	\$0.007	\$0.008	\$0.007	\$0.007:	\$0.008	\$0.00
Base Actual less Base Estimate Difference as a % of Base Estimate Mountain City Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual Base Actual Base Actual Base Actual	\$0.003	\$0.003:	3.6%	\$0,003.	\$0.003	\$0.004	\$0.004 10.5%	\$0.005 28.9%	\$0.006 27.0%	\$0.006	\$0.006, 1.5%	\$0.005 -10.8%	\$0.007
Special Districts None								(Salami Dia ny pamangoni					
Elko County Summary Enterprise Districts - Total % Change: FY to FY Local Governments - Total	\$0.555	\$0.555	\$0.555	\$0.555	\$0.555 0.0%	\$0.555 0.0%	\$0.555	\$0.555 0.0%	\$0.555 0.0%	\$0.555 0.0%	\$0.555 0.0%	\$0.555 0.0%	\$0.555
% Change: FY to FY	410,201	\$ 10.508 1.5%	3.7%	\$16.246 -5.1%	\$16.543 1.8%	\$17.832 7.8%	\$20.599 15.5%	\$25.040 21.6%	\$28.348 13.2%	\$27.075	\$26.586	\$24.123	\$29.237
opeda Dalics - Total % Change: FY to FY	NA	NA	N/A	NA	NA	NA	AN A	NA	NA	N/A	N/A	NA	NA
EIKO County - Total All Entities % Change: F/ to FY	\$16.816	\$17.063	\$17.677 3.6%	\$16.801 -5.0%	\$17.098. 1.8%	\$18.387 7.5%	\$21.154 15.0%	\$25.595 21.0%	\$28.903 12.9%	\$27.630	\$27.141	\$27.141 \$24.678 -1.8% -9.1%	\$29.792 20.7%

Table 3-Second Tier: 15 of 40

Prepared by the Fiscal Analysis Division

Table 3-Second Tier: 16 of 40

Prepared by the Fiscal Analysis Division

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

Source: Department of Taxation (Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	EV 2005	EV 2006	EV 2007	TV 2000	10000	0,00,00	
ESMERALDA COUNTY Enterprise Districts None		·	1			· ·	1 2003	11 2008	7007	FY 2008	FY 2009	FY 2010	FY 2011
Local Governments Esmeralda County Total: (Base Áctual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual	\$0.912.	\$0.916. 0.5%	\$0.951 3.7%	5.8%	\$1.020	\$1.047	\$1.069 2.1%	\$1.170	\$1.325 13.2%	\$1.325	\$1.330	\$1.249	\$1:136 %,
Base Actual less Base Estimate Difference as a % of Base Estimate Goldfield Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360,680 Excess Actual	\$0.020	\$0.020:	\$0.021	\$0.022	\$0.055	\$0.023	\$0.028	\$0.026 -8.5%	\$0.029	\$0.029	\$0.028	\$0.026 -4.3%	\$0.025
Base Actual less Base Estimate Difference as a % of Base Estimate Silver Peak Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual Base Actual less Base Estimate	\$0.015	0.5%	\$0.015; 3.9%	\$0.016 5.5%	\$0.016. 1.4%	\$0.017	\$0.017. 1.9%	\$0.019 9.1%	\$0.021 12.1%	\$0.021 -0.6%	\$0.019 -9.2%	\$0.020 5.4%	\$0.018
<u>Special Districts</u> None								-		(<u>) </u>			<u> </u>
Esmeralda Countl Summary Enterprise Districts - Total % Change: FY to FY	NA	NA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NA	N/A	N/A
Cocal Governments - Total % Change: FY to FY Shedial Districts 14-1	. \$0.947	\$0.\$	\$0.\$	\$1.044 5.8%	\$1.092 4.6%	\$1.087 -0.4%	\$1.115 2.6%	\$1.215 9.0%	\$1.375	\$1.375	\$1.376	\$1.296	\$1.179
Schange: FY & Change: FY	, N/A	NA	N/A	N/A	N/A	NA	N/A	NA	N/A	N/A	NA	N/A	N/A
Esmeralda County Total All Entities Change: FY to FY	\$0.947	\$0.951. 0.5%	\$0.987. 3.7%	\$1.044 5.8%	\$1.092. 4.6%	\$1.087	\$1:115.	\$1.215	\$1.375 13.2%	\$1.375	\$1.376	\$1.296	\$1.179
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66851 **546**

Table 3-Second Tier: 17 of 40

Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations TABLE 3 - SECOND TIER Source: Department of Taxation (Amounts Shown in Millions)

\$0.056 \$0.057 \$0.057 \$0.056 \$0.056 \$0.056 \$0.056 \$0.056 \$0.056 \$0.056 \$0.056 \$0.056 \$0.056 \$0.056 \$0.056 \$0.056 \$0.056 \$0.056 \$0.056 \$0.056 \$0.057 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.007 \$0.002 \$0	7007 1 1 1007 1 1 1007 1 1	_		FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
\$3.318 \$3.900 \$2.952 \$2.970 \$3.082 \$3.133 17.5% 24.3% 0.6% 3.8% 1.7% 1.7% 22.2% 1058.9% -90.9% 20.002 \$0.0		<u></u>				, a , <u> </u>			
\$3.318 \$3.900 \$2.952 \$2.970 \$3.082 \$3.133 1.7%	\$0.056 \$0.057 \$0.057			\$0.057	\$0.057		\$0.057	40 74 74	1. 1. 1. 1. 1.
\$3.318 \$3.900 \$2.952 \$2.970. \$3.082 \$3.133 17.5% -24.3% 0.6% 3.8% 1.7% \$0.001 \$0.001 \$0.001 \$0.001 22.2% -24.3% 2.2% 1058.9% -90.9% \$0.002 \$0.002 \$0.002 \$0.002 19.9% -24.3% 2.0% 1243.2% 0.22%		• 44 - S anto	- Constitution	-)	2	0000	70.00
\$0.001. \$0.001 \$0.001 \$0.000 \$0.000 22.2% -24.3% 2.2% 1058.9% -90.9% \$0.002 \$0.002 \$0.002. \$0.002 19.9% -24.3% 2.0% 1243.2% 0.22%	\$3.318 \$3.900 \$2.952 \$2.970 17.5% -24.3% 0.6%	\$3		\$6.088	\$9.241	\$6.224	\$5.767	\$5.375	\$6.243
\$0.001 \$0.001 \$0.001 \$0.001 \$0.009 \$0.001 \$0.001 \$0.001 \$0.001 \$0.001 \$0.001 \$0.001 \$0.001 \$0.001 \$0.002 \$0				38.0%	51.8%	-32.6%	-7.3%	%8.9-	16.1%
\$0.001 \$0.001 \$0.001 \$0.001 \$0.005 \$0.001 \$0.005 \$0.001 \$0.002 \$0									_
\$0.001 \$0.001 \$0.001 \$0.001 \$0.001 \$0.001 \$0.001 \$0.001 \$0.001 \$0.001 \$0.002 \$0							, ,		i
s Base Estimate % of Base Estimate s Base Estimate % of Base Estimate	\$0.001 \$0.001 \$0.001		. 1	\$0,002	\$0.002	\$0.001	\$0.001	\$0.001	\$0.007
\$\text{s Base Estimate} \tag{\psi} \text{of Base Estimate} \text{\$\text{\$0.002}\$} \text{\$\text{\$0.002}\$} \text{\$\text{\$0.002}\$} \text{\$\text{\$0.002}\$} \text{\$\text{\$0.002}\$} \text{\$\text{\$0.002}\$} \text{\$\text{\$\text{\$0.002}\$}} \text{\$\text{\$\text{\$0.002}\$}} \text{\$\text{\$\text{\$0.002}\$}} \text{\$\text{\$\text{\$0.002}\$}} \text{\$\text{\$\text{\$0.002}\$}} \text{\$\text{\$\text{\$0.002}\$}} \text{\$\text{\$\text{\$\text{\$0.002}\$}} \text{\$\text{\$\text{\$\text{\$\text{\$0.002}\$}}} \$\text{\$\tex	-24.3% 2.2%		39.8%	40.3%	46.4%	-34.2%	-7.1%	-7.5%	14.2%
\$ Base Estimate % of Base Estimate % of Base Estimate ###								*	
tual + Excess Actual) \$0.002 \$,				1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	***	ana ana ang ang ang ang ang ang ang ang		
tual + Excess Actual) \$0.002 \$0.002 \$0.002 \$0.002 \$0.004 \$0.002 \$							-12-11-1		
Y to FY Per NRS 360.680 S Base Estimate % of Base Estimate codent	\$0.002 \$0.002 \$0.002		.11	700.04	0	ć			9 (i)
s Base Estimate % of Base Estimate	-24.3% 2.0%			42.5%	49.3%	-36.7%	200.04 200.04	\$0.003 \$0.003	\$0.004
s Base Estimate % of Base Estimate odent				•					2
% of Base Estimate odent									
odent		- to see the							
						•= • •			-∖
			10131410						-
\$0.003 \$0.003 \$0.003 \$0.000	\$0.003 \$0.004 \$0.003		\$0.004	\$0.006	\$0.009	\$0,006	\$0.00\$	€ /)	\$0,006
S 360,680 1.4% 603.2% 179.5%	1.4%			44.4%	45.3%	-35.6%	-7.2%		15.2%
Excess Actual									
Base Actual less Base Estimate									
Difference as a % of Base Estimate				••••					
Cas									

Case No. 66851 JA **547 163**

Prepared by the Fiscal Analysis Division

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

Source: Department of Taxation (Amounts Shown in Millions)

	EV 4000		ľ										
	בו הממ	L1 2000	FY 2001	FY 2002	FY 2003	FY 2004	下くっつられ	EV 2006	EV 2007	TO SOLO	177.000	14,00,17	
Diamond Valley Weed							2	1.1 2000	r 1 2007	FT ZUUS	FY 2009	FY 2010	FY 2011
Total (Base Actual + Expess Actual)	200						,						
יייייי (במיסר ייסימיי - באספים אפייייי בייייי	40,003 40,003	\$00.00¢	20.003	\$0.003	\$0.020	\$0.057	\$00.08	\$0.00	\$0.00 U	9000	1000		0
% Change: FY to FY		18 4%	-24 30%	707	700 000	77.00		200	00.00	0000	90,000	7	\$0.006
Base Estimate per NRS 360 680			727		003.270	%c.871	-92.4%	44.4%	45.3%	-35.6%	-7.2%	%Ł'9-	15.2%
Excess Actual							-						
Race Actival Ison Book Cotimate				-					,				
במנים אכיבים במנים ב							• ,•						
Difference as a % of Base Estimate													
Eureka County Summary													
Entermise Districts Total							, 				•		
Titological Total	\$0.055	\$0.056	\$0.057	\$0.057	\$0.056	\$0.056	\$0.056	\$0.057	\$0.057	90 04	000		í
% Change: FY to FY		1.6%	1 1%	707.0	707 1	700 0	20 2	, ,	20.00	00.00	20.00	cc0.0¢	, co.u.e
Local Governments . Total	70000			07.70	1.7 70	0.0%	°.c.∪-	1.4%	0.1%	%6.0-	1.6%	-3.8%	2.6%
	\$3.321	\$3.903	\$2.955	\$2.972	\$3,115	\$3,158	\$4.415	\$6.093	\$0.240	\$6.000	\$E 770	\$E 270	070
% Change: FY to FY		17.5%	-24.3%	708.0	700 /	707	700.00	2000	25.7	20,24	777.00	870.04	90.240
Special Districte - Total	70 00		2/2/1	0.070	4.0 /0	1.470	39.8%	38.0%	51.8%	-32.7%	-7.3%	-6.8%	16.1%
	*0.U1	\$0.01	\$0.01	\$0.01	\$0.04	\$0.11	\$0.01	\$0.01	\$0.02	\$0.04	\$0.04	\$0.04	40.04
% Change: FY to FY		18 4%	702 70	1 10/	700 000	1					- -	2	2
Eureka Compty - Total All Entitios	000	200	0/0°L	1:470	90 3. 2%	1/9.5%	-92.4%	44.4%	45.3%	-35.6%	-7.2%	-6.7%	15.2%
Salinia IV Inc.	43.382	\$3.966	\$3.016	\$3.033	\$3.211	\$3.328	\$4.478	86.161	40 222	86.208	- CC 20	**************************************	7.40.00
% Change: FY to FY		17 3%	20 DO	0 00,0	i			3	40.06	00.400	0000	0110	50.0
		10.00	D/ 0.7-2-	0.a%	0.8%	3.6%	34.6%	37.6%	51.3%	-32.5%	-7.3%	-6.7%	16.0%

Table 3-Second Tier: 19 of 40

Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations Source: Department of Taxation (Amounts Shown in Millions) TABLE 3 - SECOND TIER

	FY 1999	EV 2000	EV 2004	EV 2002	0000	1,000,1	1						
HUMBOLDT COUNTY Enterprise Districts			10211	F1 2002	F1 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
None Local Governments Humboldt County Total: (Base Actual. + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual	\$5.343	\$4.918 -8.0%	\$4,920	\$5.051	54.991.	\$5.386 7.9%	\$6.367 18.2%	\$7,713	\$7.660	\$7.910	\$8.087	\$7.416 -8.3%	\$9.257 24.8%
Base Actual less Base Estimate Difference as a % of Base Estimate Winnemucca Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual Base Actual Base Actual	\$2.059	\$1.895	\$1.896:	\$1.946	\$1.918 -1.5%	\$2.077 8.3%	\$2:466 18.8%	\$2.992 21.3%	-0.4%	\$3.062	\$3.212. 4.9%	\$2.855 -11.1%	\$3.552 24.4%
Special Districts Golconda Fire Protection Total: (Base Actual.+ Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate	\$0.200	\$0.184	\$0:184 0.0%	\$0.189	\$0.187	\$0.202 7.7%	\$0.237 17.4%	\$0.286 20.7%	\$0.283 -0.9%	\$0.293	\$0.282	\$0.277	\$0.346 25.0%
Difference as a % of Base Estimate Humboldt Fire Protection Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate Difference as a % of Base Estimate	\$0.017	\$0.015 -8.0%	0.0%	\$0.016	\$0.0%	\$0.017.	\$0.020	\$0.025	\$0.024 -1.9%	\$0.025	\$0.031	\$0.024	\$0.029

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Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations Source: Department of Taxation (Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	EV 2002	EV 2003	EV 2004	7000	10000					
Humboldt Hospital		1		1 2002	71 2003	F1 2004	r 7 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual	\$0.567	\$0.522	\$0.522	\$0.536	\$0.530 -1.2%	\$0.572 8.0%	\$0.678	\$0.823	\$0.810	3.1%	\$0.775	\$0.784	\$0.979
Base Actual less Base Estimate Difference as a % of Base Estimate McDermit Fire Protection Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual	\$0.002	\$0.002	\$0.002 0.0%	\$0.002	\$0.002	\$0.002	\$0.002	\$0.003	\$0:003	\$0.003	\$0.004	\$0.003	\$0.00;
Dase Actual less base Estimate Difference as a % of Base Estimate Orovada Community Serivces GID Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual less Base Estimate	\$0.019	\$0.017	\$0.017	\$0.018	\$0.017	\$0.019 8.1%	\$0.023	\$0.028 22.2%	\$0.027	\$0,028 1.6%	\$0.028	\$0.026	\$0.032
Difference as a % of Base Estimate Orovada Fire Protection Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual	\$0.023	\$0.021 -8.0%	\$0.021	\$0.022	\$0.022	\$0.023	\$0.028.	\$0.034	\$0.034.	\$0.03 <i>4</i> .	\$0.035	\$0.032	\$0.040 24.5%
Difference as a % of Base Estimate Paradise Fire Protection Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual Base Actual Base Actual	\$0.018;	\$0.017 -8.0%	\$0.017	\$0.017	\$0.017	\$0.019	\$0.022 19.6%	\$0.027 21.5%	\$0.026 -2.9%	\$0.027	\$0.027 -1.1%	\$0.025	\$0.032
ase													

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

Source: Department of Taxation (Amounts Shown in Millions)

,	FY 1999	EV 2000	EV 2004	EV 2002	77.000	1,000,711							
Pueblo Fire Protection			1 7 7 7001		FT 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
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	\$0.00	800
Base Estimate per NRS 360,680		% 0.0 9	%0.0 0.0	2.7%	-1.0%	8.7%	19.9%	22.6%	3.8%	~0.7%	47.1%		27.9%
Excess Actual								<i>,</i>					-
Base Actual less Base Estimate					•								
Difference as a % of Base Estimate								,					
Winnemucca Rural Fire Protection									*****				•
Total: (Base Actual + Excess Actual)	\$0.091	\$0.083	\$0.083	\$0 U\$	000	000		2	÷				–∜
% Change: FY to FY		808-	%C	700.00	70.00	860.09	\$0.118	\$0.142	\$0.139	\$0.143	\$0.142	\$0.133	\$0.16
Base Estimate per NRS 360,680		200	3	ř.	0.5% 0.0%	12.1%	21.1%		-2.3%	3.2%	-0.9%	-6.0%	24.8%
Excess Actual				-					-,				
Base Actual less Base Estimate							ikangamat,						
Difference as a % of Base Estimate													
Humboldt County Summary									graph of State of Sta			-	
Enterprise Districts - Total	A/N	NIA	VIV	777									
% Change: FY to FY			4	A N	Z/A	N.A.	N/A	N/A	AN N	N/A	NA	N/A	N/A
Local Governments - Total	\$7.401	\$6.812	\$6 816	46 997	000 90	47.400	100						
% Change: FY to FY		70U a	è		80.00	704.70	\$6.833	\$10.706	\$10.641	\$10.972	\$11,299	\$10.272	\$12.810
Special Districts - Total	50.03	-0.076	0.0%	2.1%	-1.3%	8.0%	18.4%	21.2%	~0.6%	3.1%	3.0%	-9.1%	24.7%
% Change: FY to FY	t 0.09	78.04	\$0.87	\$0.89	\$0.88	\$0.36	\$1.13	\$1.37	\$1,35	\$1.39	\$1.33	\$1.31	\$1.64
Humboldt County.: Total All Entition		%0.0 ₁	0.0%	2.8%	-0.9%	8.3%	18.7%	21.1%	-1.5%	3.1%	4.4%	-1.7%	24.8%
% Change: FY to FY	740.04.	8/9.74	\$7.681	\$7.887	\$7:790	\$8,418	\$9,967	\$12.079	\$11.993	\$12,366	\$12.632	\$11,582	\$14,446
		-0.070	0.0%	2.7%	-1.2%	8:1%	18.4%	21.2%	-0.7%	3.1%	2.1%	-8.3%	24 7%
												0/010	

Table 3-Second Tier: 21 of 40

Prepared by the Fiscal Analysis Division

☐ TABLE 3 - SECOND TIER

☐ Second-Tier CTX Distribution by Entity: Total, Base and Excess Allocations
Source: Department of Taxation
(Amounts Shown in Millions)

A NIGHT COLUMN	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	EV 2040	EV 2044
LANDER COUNTY Enterprise Districts Lander County Sewer Improvement #2	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.00\$	\$0.00	20 OF	20 CF	700 00
Local Governments Lander County Total: (Base Actual + Excess Actual) % Change: FY to FY	\$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
Base Estimate per NRS 360:680 Excess Actual Base Actual less Base Estimate Difference as a % of Base Fetimate			•					3		? ! 	80.	0,7°	
Austin Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360,680 Excess Actual	\$0.011	\$0.011	\$0.011	\$0.011	\$0.011,	\$0.011	\$0.012	\$0.013 8.7%	\$0.015	\$0.015	\$0.015	\$0.015	\$0.014
Base Actual less Base Estimate Difference as a % of Base Estimate Battle Mountain Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360.680 Excess Actual	\$0.158	\$0:158.	\$0.158	\$0.159 0.9%	\$0:158	\$0.158	\$0.179	\$0.194 8.3%	\$0.223 15.2%	\$0.216	\$0.230	\$0.224	\$0.204
Base Actual less Base Estimate Difference as a % of Base Estimate Kingston Total: (Base Actual + Excess Actual) % Change: FY to FY Base Estimate per NRS 360,680 Excess Actual Base Actual less Base Estimate	\$0.014	\$0.014.	\$0.014	\$0.014 0.9%	\$0.014	\$0.014	\$0.092 542.9%	\$0.018	\$0.021	\$0.020	\$0.021.	\$0.020	\$0.015
Difference as a % of Base Estimate			1								***************************************		

IN THE SUPREME COURT OF THE STATE OF NEVADA

CITY OF FERNLEY, NEVADA, a Nevada municipal corporation,

Appellant,

VS.

THE STATE OF NEVADA ex rel. DEPARTMENT OF TAXATION; THE HONORABLE DAN SCHWARTZ, in his official capacity as TREASURER OF THE STATE OF NEVADA; and THE LEGISLATURE OF THE STATE OF NEVADA,

Respondents.

Electronically Filed May 20 2015 10:24 a.m. Tracie K. Lindeman Clerk of Supreme Court

Supreme Court No.: 66851

District Court Case No.: 12 OC 00168 1B

JOINT APPENDIX VOLUME 3 PART 1

Filed By:

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Volume Number	Document	Filed By	Date	Bates Stamp Number
1	Affidavit of Service Taxation	City of Fernley	07/02/12	17
1	Affidavit of Service Treasurer	City of Fernley	06/20/12	13-16
23	Amended Memorandum of Costs and	State of Nevada/Dept	10/09/15	4058-4177
	Disbursements	Taxation		
7	Answer	State of Nevada/Dept Tax/ Treasurer	02/01/13	1384-1389
7	Answer to Plaintiff's Complaint	Nevada Legislature	01/29/13	1378-1383
23	Case Appeal Statement	City of Fernley	11/07/14	4208-4212
1	Complaint	City of Fernley	06/06/12	1-12
21	Defendant Nevada Legislature's Reply in Support of its Motion for Summary Judgment	Nevada Legislature	07/25/14	3747-3768
21	Defendant's Opposition to Motion to Retax Costs and Reply to Opposition to Motion for Costs	State of Nevada/Dept Taxation	10/03/14	3863-3928
22	Defendant's Opposition to Motion to Retax Costs and Reply to Opposition to Motion for Costs (Cont.)	State of Nevada/Dept Taxation	10/03/14	3929-3947
1	Exhibits to Joinder in Motion to Dismiss	Nevada Legislature	08/16/12	104-220
2	Exhibits to Joinder in Motion to Dismiss (Cont.)	Nevada Legislature	08/16/12	221-332
1	Joinder in Motion to Dismiss	Nevada Legislature	08/16/12	62-103
7	Joinder in Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	Nevada Legislature	05/06/14	1421-1423
21	Memorandum of Costs and Disbursements	State of Nevada/Dept Taxation	09/19/14	3788-3793
21	Motion for Costs	State of Nevada/Dept Taxation	09/19/14	3776-3788
12	Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order	City of Fernley	06/18/14	2005-2045
7	Motion for Summary Judgment	City of Fernley	06/13/14	1458-1512
8	Motion for Summary Judgment (Cont.)	City of Fernley	06/13/14	1513-1732
9	Motion for Summary Judgment (Cont.)	City of Fernley	06/13/14	1733-1916
10	Motion for Summary Judgment (Cont.)	City of Fernley	06/13/14	1917-1948
11	Motion for Summary Judgment (Cont.)	City of Fernley	06/13/14	1949-2004
1	Motion to Dismiss	State of Nevada/Dept Tax/ Treasurer	08/03/12	41-58
1	Motion to Intervene	Nevada Legislature	08/03/12	18-40
21	Motion to Retax Costs and Opposition to Motion for Costs	City of Fernley	09/24/14	3794-3845
7	Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	State of Nevada/Dept Tax/ Treasurer	05/05/14	1414-1420
7	Nevada Department of Taxation and Nevada Treasurer's Reply to Response to Renewal of Motion to Dismiss	State of Nevada/Dept Tax/ Treasurer	05/23/14	1433-1437
12	Nevada Department of Taxation's Opposition to Plaintiff's Motion for Summary Judgment	State of Nevada/Dept Taxation	07/11/14	2053-2224
13	Nevada Department of Taxation's Opposition to Plaintiff's Motion for Summary Judgment (Cont.)	State of Nevada/Dept Taxation	07/11/14	2225-2353

Volume Number	Document	Filed By	Date	Bates Stamp Number
23	Notice of Appeal	City of Fernley	11/07/14	4205-4207
22	Notice of Entry of Order	Nevada Legislature	10/08/14	4001-4057
23	Notice of Entry of Order	State of Nevada/Dept	10/17/14	4195-4204
7	Notice of Entry of Order Denying City of Fernley's Motion for Reconsideration of Order Dated November 13, 2012	State of Nevada/Dept Tax/ Treasurer	12/19/12	1364-1370
7	Notice of Entry of Order Granting A Continuance to Complete Discovery	City of Fernley	10/19/12	1344-1350
3	Notice of Entry of Order Granting Nevada Legislature's Motion to Intervene	Nevada Legislature	09/04/12	651-657
7	Notice of Entry of Order on Defendant's Motion for Extensions of Time to File Answer	State of Nevada/Dept Tax/ Treasurer	11/15/12	1354-1360
1	Notice of Non-Opposition to Legislature's Motion to Intervene	State of Nevada/Dept Tax/ Treasurer	08/06/12	59-61
2	Opposition to Motion to Dismiss and Motion for Continuance Pursuant to NRCP 56(F)	City of Fernley	08/20/12	331-441
3	Opposition to Motion to Dismiss and Motion for Continuance Pursuant to NRCP 56(F) (Cont.)	City of Fernley	08/20/12	442-625
2	Opposition to Motion to Nevada Legislature's Motion to Intervene	City of Fernley	08/20/12	324-330
13	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	City of Fernley	07/11/14	2354-2445
14	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss (Cont.)	City of Fernley	07/11/14	2446-2665
15	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss (Cont.)	City of Fernley	07/11/14	2666-2819
16	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss (Cont.)	City of Fernley	07/11/14	2820-2851
17	Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss (Cont.)	City of Fernley	07/11/14	2852-2899
4	Opposition to Nevada Legislature's Joinder in Motion to Dismiss	City of Fernley	09/28/12	662-881
5	Opposition to Nevada Legislature's Joinder in Motion to Dismiss (Cont.)	City of Fernley	09/28/12	882-1101
6	Opposition to Nevada Legislature's Joinder in Motion to Dismiss (Cont.)	City of Fernley	09/28/12	1102-1316
17	Opposition to Nevada Legislature's Joinder in Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	City of Fernley	07/11/14	2900-2941
20	Opposition to Plaintiff's Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order	Nevada Legislature	07/11/14	3586-3582

Volume	Document	Filed By	Date	Bates
Number				Stamp Number
12	Opposition to Plaintiff's Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order and Countermotion for Order Dismissing Nevada Department of Taxation	State of Nevada/Dept Tax/ Treasurer	07/11/14	2049-2052
17	Opposition to Plaintiff's Motion for Summary Judgment	Nevada Legislature	07/11/14	2942-3071
18	Opposition to Plaintiff's Motion for Summary Judgment (Cont.)	Nevada Legislature	07/11/14	3072-3292
19	Opposition to Plaintiff's Motion for Summary Judgment (Cont.)	Nevada Legislature	07/11/14	3292-3512
20	Opposition to Plaintiff's Motion for Summary Judgment (Cont.)	Nevada Legislature	07/11/14	3515-3567
7	Order (Converting Motion to Dismiss to Motion for Summary Judgment, Setting Briefing Schedule and Dismissing Treasurer)	First Judicial District Court	06/06/14	1451-1457
22	Order and Judgment	First Judicial District Court	10/06/14	3948-4000
7	Order Denying City of Fernley's Motion for Reconsideration of Order Dated November 13, 2012	First Judicial District Court	12/17/12	1361-1363
7	Order Granting A Continuance to Complete Discovery	First Judicial District Court	10/15/12	1341-1343
7	Order Granting in Part and Denying in Part Petition for Writ of Mandamus	Nevada Supreme Court	01/25/13	1373-1377
23	Order Granting Nevada Department of Taxation's Motion for Costs	First Judicial District Court	10/15/14	4190-4194
3	Order Granting Nevada Legislature's Motion to Intervene	First Judicial District Court	08/30/12	648-650
7	Order on Defendant's Motion for Extensions of Time to File Answer	First Judicial District Court	11/13/12	1351-1353
7	Order Pursuant to Writ of Mandamus	First Judicial District Court	02/22/13	1390-1392
21	Order Vacating Trial	First Judicial District Court	09/03/14	3773-3775
23	Plaintiff's Motion to Strike, or Alternatively, Motion to Retax Costs	City of Fernley	10/14/14	4178-4189
21	Plaintiff's Objections to Nevada Legislature's Proposed Order and Request to Submit Proposed Order and Judgment	City of Fernley	10/02/14	3846-3862
7	Pretrial Order	First Judicial District Court	10/10/13	1393-1399
7	Reply Concerning Joinder in Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	Nevada Legislature	05/27/14	1438-1450
7	Reply in Support of Joinder in Motion to Dismiss	Nevada Legislature	10/08/12	1317-1340
3	Reply in Support of Motion to Intervene	Nevada Legislature	08/24/12	626-635
21	Reply in Support of Plaintiff's Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order as to Defendant Nevada Legislature	City of Fernley	07/25/14	3709-3746

Volume	Document	Filed By	Date	Bates
Number		-		Stamp Number
20	Reply in Support of Plaintiff's Motion for Summary Judgment Against Defendants Nevada Department of Taxation and Nevada Treasurer	City of Fernley	07/25/14	3674-3708
20	Reply in Support of Plaintiff's Motion for Partial Reconsideration and Rehearing of the Court's June 6, 2014 Order as to Defendant's Nevada Department of Taxation and Nevada Treasurer; Plaintiff's Opposition to Countermotion for Order Dismissing Nevada Department of Taxation	City of Fernley	07/25/14	3641-3673
20	Reply in Support of Plaintiff's Motion for Summary Judgment Against Defendant Nevada Legislature	City of Fernley	07/25/14	3606-3640
21	Reply to Opposition to Countermotion for Order Dismissing Nevada Department of Taxation	State of Nevada/Dept Taxation	08/01/14	3769-3772
3	Reply to Opposition to Motion to Dismiss	State of Nevada/Dept Tax/ Treasurer	08/27/12	636-647
20	Reply to Plaintiff's Opposition to Nevada Department of Taxation and Nevada Treasurer's Renewal of Motion to Dismiss	State of Nevada/Dept Taxation	07/25/14	3583-3605
7	Response to Nevada Department of Taxation	City of Fernley	05/16/14	1424-1432
7	Second Stipulation and Order Regarding Change of Briefing Schedule	Parties/First Judicial District Court	03/17/14	1406-1409
7	Stipulation and Order for an Extension of Time to File Responses to Discovery Requests; Extend Certain Discovery Deadlines and Extend Time to File Dispositive Motions	Parties/First Judicial District Court	04/11/14	1410-1413
7	Stipulation and Order Regarding Change of Briefing Schedule and Plaintiff's Response to Defendant's Motion to Strike Plaintiff's Jury Demand	Parties/First Judicial District Court	02/19/14	1403-1405
12	Stipulation and Order Regarding Change of Briefing Schedule and Setting Hearing for Oral Argument	Parties/First Judicial District Court	06/25/14	2046-2048
7	Stipulation and Order Regarding Defendant's Motion to Strike Plaintiff's Jury Demand	Parties/First Judicial District Court	10/23/13	1400-1402
3	Stipulation and Order Regarding Joinder to Motion to Dismiss	Parties/First Judicial District Court	09/18/12	658-661
23	Transcript of Hearing	Court Reporter	01/07/15	4213-4267
7	Writ of Mandamus	Nevada Supreme Court	01/25/13	1371-1372

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Appeal of Initial Calculation of Base Revenue Amounts for Local Governments and Special Districts Senate Bill 254 of the 1997 Session The governing body of any local government receiving any portion of proceeds from the six revenue sources before July 1, 1998, was permitted to submit a request to the Department of Taxation to adjust the calculation of their initial base for FY 1999, as was calculated in Senate Bill 254 of the 1997 Session

The request was to be made to the Department no later than December 31, 1997

The Department was required to consider several factors, including:

- The revenues available to the local government or special district in FY 1981;
- *The property tax levied by the local government or special district in FY 1981;
- The change in the property tax rate for the five years immediately preceding FY 1981;
- The change in assessed valuation for the five years immediately preceding FY 1981, excluding the net proceeds of
- The effect that an adjustment would have on other local governments or special districts in the county; and
- The factors, if any, that caused the local government or special district to experience growth or other effects not properly accounted for in the SCCRT distribution factors used before July 1, 1998.

that an adjustment was not appropriate, then no action would be taken, and the decision was not subject to review by the Nevada recommendation to the Nevada Tax Commission specifying the amount of adjustment recommended. If the CLGF determined The Committee on Local Government Finance (CLGF) was required to review the findings of the Department and determine whether an adjustment is appropriate. If the CLGF determined an adjustment was appropriate, it was required to submit a Tax Commission.

days to review the recommendation, based on the information submitted by the Department and the CLGF. If the Commission If the ¢LGF made a recommendation to the Tax Commission, the Commission was required to hold a public meeting within 30. determined that the adjustment was appropriate, the Department was required to adjust the base amount for that entity by the specified amount in the recommendation.

Distribution of CTX Revenue at the Second Tier to Library Districts

Currently, there are a total of eight library districts receiving a portion of CTX revenue at the second tier.

Nye County: Amargosa Library District, Beatty Library District, Pahrump Library District, Smoky Valley Library District, Tonopah Clark County: Boulder City Library District, Henderson Library District, Las Vegas/Clark County Library District Library District

under the provisions establishing the initial CTX base in Senate Bill 254 of the 1997 Session, these entities were eligible to At the time that the CTX was created, each of these library districts was receiving revenue from SCCRT and/or GST; thus, receive CTX revenue on an ongoing basis beginning in FY 1999.

Assembly Bill 441 (1993)

*Amended the charter of the City of North Las Vegas by adding a new section authorizing the creation of a library district by the city council

Sec. 2.310 Powers of city council: Creation of library district.

- 4. The city council may create a municipal library district to include all of the territory of the city except any such territory designate itself as the governing authority of the municipal library district or may appoint a board of trustees as the included within another library district on the date of creation of the municipal library district. The city council may governing authority.
- library by NRS 379,025, and the city council may provide for a tax upon all taxable property in the district at the same rate 2. The governing authority of the municipal library district has the powers and duties provided for the frustees of a public as is levied for the same year for the consolidated library district which includes the City of Las Vegas. 3. The districtis not entitled to receive any district which includes the City of Las Vegas.
 - The district is not entitled to receive any distribution of supplemental city-county relief tax.

Because the provisions of the bill specifically excluded the North Las Vegas Library District from receiving SCCRT revenue, they provisions creating the initial base distributions in Senate Bill 254 of the 1997 Session, the North Las Vegas library district was were not receiving any portion of the six revenues that make up the first tier of the CTX prior to its creation; thus, under the not eligible to receive any distribution of revenue under the CTX beginning in FY 1999.

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Legislation Affecting Second-Tier CTX Distribution Among Local Governments and Special Districts

Senate Bill 534 (1999)

Implemented the provisions of NRS 360.695, which allow for base allocations for local governments or special districts to be adjusted in certain circumstances

Assembly Bill 10 of the 17th Special Session (2001)

Specified that the annual base allocation for a local government or a special district was only the prior year's annual base allocation adjusted for the change in the Consumer Price Index (CPI), rather than the total allocation in the prior year (base plus excess) adjusted for the CPI Phased out the one-plus formula for allocation of excess revenue in favor of the no one-plus formula over a four-year period beginning in FY 2002; with the formula fully at no one-plus beginning in FY 2005 Provided for an adjustment of the annual base allocation for the City of Henderson of \$4 million; beginning in FY 2002

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Legislation Affecting Second-Tier CTX Distribution Among Local Governments and Special Districts (Continued)

Senate Bill 469 (2003)

valuation growth for all local governments is negative, and the average change in assessed valuation for all special districts is Required the use of the one-plus formula in counties where the sum of the average population growth and average assessed also negative

assessed valuation growth for all local governments is negative, but the average change in assessed valuation for any special Required the use of a modified one-plus formula in counties where the sum of the average population growth and average district is positive

The modified one-plus formula requires special districts to account for the 5-year average change in the county's population, in addition to its change in assessed valuation, in computing the one-plus factor

total base allocation in a county, in the event that there was not enough money for the Department of Taxation to distribute the Required the monthly base allocation to be reduced in proportion to each local government's and special districts share of the total monthly base allocation to each local government and special district

Senate Bill 38 (2005)

Required the use of the one-plus formula in counties where one of the following criteria are met.

The average net proceeds of minerals for the county for the five immediately preceding fiscal years was \$50 million or

The county's average population growth for the five immediately preceding years is negative

The average net proceeds of minerals for the county for the five immediately preceding fiscal years was \$50 million or more and the county's average population growth for the five immediately preceding years is negative

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Legislation Creating Interim Committees or Studies Related to the Consolidated Tax Distribution

Senate Concurrent Resolution 40 (1995)

Required the Legislative Commission to appoint a subcommittee consisting of three members of the Senate Government Affairs Committee and two members of the Assembly Government Affairs Committee to examine:

- The current allocation of responsibility among the state, counties and cities for the provision of services;
- The methods used by other states to provide flexibility to their local governments in the provision of services;
 - The most appropriate method for delegating broader authority to county and city governments; and
- The existing statutory provisions that provide direction to county and city governments, including, but not limited to, chapters 244 and 268 of NRS

The committee chair was required to appoint an advisory committee tasked with obtaining the information necessary for the study. The members of the advisory committee consisted of

- One member involved in the government of the City of Las Vegas;
- One member involved in the government of a city:organized under general law;
 - One member involved in the government of a city organized by charter;
 - ❖One member involved in the government of Clark County;
- ❖One member involved in the government of Washoe County;
- ♦One member involved in the government of a rural county; and
 - Two members of the general public

Legislation Creating Interim Committees or Studies Related to the Consolidated Tax Distribution

Senate Concurrent Resolution 40 (1995) (Continued)

The recommendations of the Subcommittee to the 1997 Session of the Legislature included legislation that would:

- Provide for a new formula for the distribution among the local governments within a county of BCCRT, SCCRT, Liquor, Tobacco, RPTT, and the Motor Vehicle Privilege Tax
- Provide for appropriate adjustments to the bases of the formula for revenue distribution of one or more local governments when previous functions are taken over or no longer exist
- Allow two or more local governments within the same county to agree by cooperative agreement to alternative formulae for revenue distribution
- Provide transitory language allowing a local government to request an adjustment to the base of the formula for revenue distribution purposes
- Provide for the number and type of services required to be provided by a new entity for inclusion in the formula for revenue distribution and to freeze the revenues of "enterprise" special districts at the base year
- Create a legislative committee to continue the study of the distribution among local governments of revenue from state and local taxes

The \$ubcommittee also recommended that the SCR 40 Advisory Committee continue its analyses of local government revenues and to report its findings and recommendations to the Assembly and Senate Committees on Government Affairs during the 1997

The recommendations of the Subcommittee were enacted in Senate Bill 254 of the 1997 Session, which created the CTX

Case No.

Legislation Creating Interim Committees or Studies Related to the Consolidated Tax Distribution

Senate Bill 253 (1997)

Created a statutory legislative committee for the 1997-1998 and 1999-2000 interims to study the distribution among local governments of revenue from state and local taxes, including the:

- Local School Support Tax
- Motor vehicle and aviation fuel taxes
 - ❖Liquor Taxes
- Special Fuel Taxes
 - Tobacco Taxes
- Motor Vehicle Privilege Tax
- Gaming License Taxes
- Real Property Transfer Taxes
- Any other state or local tax

The membership of the committee consisted of:

- Two members of the Senate Government Affairs Committee;
 - Two members of the Senate Taxation Committee;
- Two members of the Assembly Government Affairs Committee, and
 - ❖Two members of the Assembly Taxation Committee

The dommittee was required to consult with an advisory committee consisting of the Executive Director of the Department of Taxation and eight additional members appointed by the Legislative Commission:

- ❖Two members of the Committee on Local Government Finance
 - Three members involved in the government of a county.
- Three members involved in the government of an incorporated city

The provisions creating the committee expired on June 30, 2001

Legislation Creating Interim Committees or Studies Related to the Consolidated Tax Distribution

Senate Bill 253 (1997) (Continued)

As a result of meetings held during the 1997-98 interim, the recommendations of the interim committee to the 1999 Session of the Legislature included:

Including the assessed valuation aftributable to a redevelopment agency in the calculation of the assessed valuation of a local Providing for the review of the base monthly allocation of a local government for possible adjustment if the population and government or a special district for the purposes of distribution from the Local Government Tax Distribution Account assessed valuation of the local government have decreased for more than three consecutive years; and

These provisions were enacted by the Legislature in Senate Bill 534 and Senate Bill 535 of the 1999 Session.

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Prepared by the Fiscal Analysis Division

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Legislation Creating Interim Committees or Studies Related to the Consolidated Tax Distribution

Senate Bill 557 (2001)

Revised the prospective June 30, 2001, sunset of the interim committee created by Senate Bill 253 of the 1997 Session, extending the sunset of the committee until June 30, 2005

During the 2001-02 interim, the interim committee met and developed the following recommendations to the 2003 Legislature: Adjust the consolidated tax distribution formula to allocate to each local government and special district an amount equal to its proportionate percentage of the total amount of the base monthly allocations when there is insufficient money in the county's subaccount to make the actual base monthly allocation,

Adjust the CTX distribution formula to use one-plus when all entities in a county have a negative excess distribution factor because of negative growth in population and assessed value

Adjust the CTX distribution formula to use county population as a second growth factor when county population is declining at a greater rate than assessed valuation is increasing, to ensure that special districts do not receive all of the excess

The recommendations of the interim committee were enacted as a result of Senate Bill 469 of the 2003 Session

66851 **450** Case No. JΑ

Case No. 66851 JA **452** TABLE 1
Overview of the Six Revenue Sources Making Up the First Tier of the Local Government Tax Distribution Account or Consolidated Tax Distribution (CTX) under Current Statute

Revenue Source	Summary	Rate	Distribution of Rate	FY 2011 Revenue to Local Governments Through CTX
Supplemental City- County Relief Tax (SCCRT)	Portion of statewide 6.85 percent fax imposed upon the taxable sale or use of tangible personal property. The Legislature made imposition mandatory in all counties during the 1981 Session.	1,75 percent on the taxable sale or use of taxable personal property in the state.	* Guaranteed counties receive a fixed monthly distribution of in-state and out- of-state SCCRT proceeds from the Local Government Tax Distribution Account, based on statutory formulas. * Non-guaranteed counties receive 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.	\$679,996,548
Basic City-County Relief Tax (BCCRT)		0.5 percent on the taxable sale or use of tangible personal property in the state.	0.5 percent on the taxable Proceeds from in-state collections are sale or use of tangible returned to the county in which the personal property in 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.	\$194,354,954
Governmental Services: Tax (GST) A A A A A A A A A A A A A A A A A A A	Tax imposed in lieu of a personal property tax upon motor vehicles operated in the state. Pursuant to Article 10, Section 1 of the Nevada Constitution, the rate imposed may not exceed 5 cents per dollar of the value of the vehicle. Originally called the Motor Vehicle Privilege Tax, this revenue source was first enacted during the 1963 Session.	4 cents per dollar of value, as established pursuant to statutory rules. An optional supplemental rate of up to 1 cent per dollar is imposed in Churchill and Clark Counties,	4 cents per dollar of After a portion of the revenue is distributed to the State General Fund, pursuant to statutory the remaining revenue is distributed to the state General Fund, the remaining revenue is distributed to the rules. An optional supplemental rate of up to rules and distributed between the county is school district and the Local Government Tax Distribution. Account via statutory formulas contained in NRS 482.181. For vehicles registered as motor carriers pursuant to Chapter 706 of NRS, the amount distributed to each county for distribution between the school district and the Local Government Tax Distribution Account is based upon percentages contained within NRS 482.181.	\$120,436,227

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Table 1 - Page 1 of 2

Table 1 - Page 2 of 2

Prepared by the Fiscal Analysis Division TABLE 1

Overview of the Six Revenue Sources Making Up the First Tier of the Local Government Tax Distribution Account or Consolidated Tax Distribution (CTX) under Current Statute

	Revenue Source	Summary	Rate	Distribution of Rate	FY 2011 Revenue to Local Governments Through CTX
	Real Property Transfer Tax (RPTT).	Tax levied on the value of real * Clark County: \$ property transferred from one person to another where the value of the transfer, exclusive of any * Washoe and Chencumbrance, exceeds \$100. The Counties: \$2.05 prax is collected by the county recorder when the deed showing the * All other countie transfer of title is to be recorded. \$1.95 per \$500 of The first RPTT was approved by the Legislature duting the 1967 Session.	2:55 urchill er \$500 ss: value	In Clark County, 60 cents is transferred to the Clark County School District's Capital Construction Fund. In Washoe and Churchill Counties, 10 cents is transferred to the county general fund. In all 17 counties, the distribution of \$1.95 of the rate is as follows: \$1.30 to State General Fund * 10 cents to Low-Income Housing Trust Fund * 55 cents to Local Government Tax Distribution Account. The money placed in this account is returned to the county in which the transfer was	\$22,033;292
	Cigarette Tax	Excise tax levied on each cigarefte sold at wholesale in the state. Tax is paid by wholesalers based on the stamp affixed to each package of cigareftes. The first porition of the cigarefte fax approved for local government revenue was enacted during the 1949 Session.	40 mills per cigarette (80 cents per pack of 20)	35 mills per cigarette (70 cents per pack) to State General Fund, and 5 mills per cigarette (10 cents per pack) to Local Government Tax Distribution Account for distribution to each county in proportion to its share of the statewide population.	\$11,838,432
——————————————————————————————————————	Liquor Tax	Excise tax imposed upon wholesalers of intoxicating beverages imported or sold in the state. The first liquor tax was imposed statewide dufing the 1933 Session; focal governments first received a share of the revenue during the 1969 Session.	* Mait beverages: 16 cents/gallon * Liquor containing 1/2 percent up to and including 14 percent alcohol: 70 cents/gallon * Liquor containing more than 14 percent up to and including 22 percent alcohol: \$1.30/gallon * Liquor containing more than 22 percent alcohol: \$3.60/gallon * Liquor containing more than 22 percent alcohol: \$3.60/gallon	All proceeds from this tax are deposited in the State General Fund, with the exception of the proceeds from 65 cents of the rate on liquor containing more than 22 percent alcohol. Of that 65 cents, 15 cents are transferred to the Tax on Liquor Program Account, and 50 cents are placed in the Local Government Tax Distribution Account and distributed to counties in proportion to each county's share of the statewide population.	\$3,318,381

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Overview and History of the Six Revenue Sources Making Up the First Tier of the Local Government Tax Distribution Account and the Consolidated Tax Distribution (CTX) Revenue Source

Supplemental City-County Relief Tax:(SCCRT)

Description

Portion of the statewide 6.85 percent sales and use tax rate imposed on the taxable sale or use of tangible personal property. (State General Fund: 2 percent; Local School Support Tax: 2.6 percent; BCCRT: 0.5 percent; SCCRT: 1.75 percent)

Additional local option taxes collected in 12 of Nevada's 17 counties create a total sales tax rate between 6.85 percent and 8.1 percent, depending on the county.

Current Rate and Distribution

1.75 percent on the taxable sale or use of tangible personal property in the state. The tax is collected and remitted to the Department of Taxation, less a 0.25 percent collection allowance that may be kept by the taxpayer.

Distribution to Counties Under First Tier of the CTX Under Current Statute

Guaranteed Counties

Douglas, Esmeralda, Lander, Lincoln, Lyon, Mineral, Pershing, Storey, and White Pine Counties, as guaranteed counties, in an amount equal Proceeds from the tax derived from in-state and out-of-state sales, less a 1.75 percent commission deposited in the State General Fund to defray the costs of collecting the tax, are remitted to the Local Government Tax Distribution Account and are first distributed monthly to

to one-twelfth of the amount distributed to each county in the prior fiscal year, multiplied by one plus the lesser of the percentage change in the total receipts from the SCCRT from the fiscal year 2 years preceding the immediately preceding fiscal year to the fiscal year preceding the immediately preceding fiscal year, or the percentage change in the population in the county, as certified by the Governor, added to the percentage change in the Consumer Price Index for the year ending on December 31 next preceding the year of distribution.

If the amount of SCCRT revenue collected in a guaranteed county in the 12-month period for which actual information is available on February requirement to move to non-guarantee status if it is established that the SCCRT growth in the county was as a result of nonrecurring taxable guarantee status, unless a waiver of this requirement is granted by the Tax Commission. The Tax Commission shall allow a waiver of the 15 of each year is more than 10 percent higher than the guaranteed amount distributed, the guaranteed county must be moved to nonsales, and not as a result of normal or sustainable growth in taxable sales.

Pursuant to NRS 377.050, the minimum monthly SCCRT revenue that must be distributed to each guaranteed county is as follows:

- * Douglas County: \$580,993
- Esmeralda County: \$53,093
 - * Lander County: \$155,106
 - * Lincoln County: \$72,973
 - Lyon County: \$356,858
- Mineral County: \$118,299
- Nye Counfy: \$296,609 (NOTE: Nye County is statutorily listed as guaranteed, but became a non-guaranteed county in FY 2007.)
 - * Pershing County: \$96,731
 - Storey County: \$69,914
- White Pine County: \$158,863

Table 2 - SCCRT -- Page 1 of 6

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Table 2 - SCCRT -- Page 2 of 6

After all distributions have been made to guaranteed counties, the remaining amount of collections from in-state and out-of-state sales is made to each non-guaranteed county "in the proportion that the amount of supplemental city-county relief tax for the month bears to the total amount (NRS 377.050 (1) (b)) Based upon the established statutory formulas, the monthly distribution for each county in FY 2012 is as follows: of supplemental city-county relief tax collected for that month" in the non-guaranteed counties. Distribution to Counties Under First Tier of the CTX Under Current Statute (continued) * White Pine County: \$204,031 * Douglas County: \$1,060,068 Esmeralda County: \$73,977 * Pershing County: \$140,497 * Lander County: \$185,355 Mineral County: \$118,541 * Storey County: \$116;860 * Lincoln County: \$89,363 * Lyon County: \$787,963 **Guaranteed Counties** Non-Guaranteed (confinued) Counties

-egislative History of Distribution to County Under First Tier of CTX Under Current Statute

No changes to revenue distribution since creation of Local Government Tax Distribution Account.

egislative History of Revenue Source (Rates and Distribution to County) Prior to CTX

Authorized counties with one or more incorporated cities to enact an ordinance imposing a sales and use tax rate (County-City Relief Tax) of 0.5 percent within the county. Each incorporated city in the county was required to request that the ordinance be established by the county. (Counties with no incorporated cities were not permitted to enact an ordinance imposing the tax.) Senate Bill 365 (1969)

The proceeds of the fax, less a collection commission of 1 percent to be kept by the state for credit to the State General Fund, were distributed among local governments as follows:

* In counties with one incorporated city, the proceeds were apportioned to the county and city general funds by population, as determined by the last decennial census, * In counties with two or more incorporated cities, the proceeds would be apportioned among the cities by population. Counties were not entitled to a portion of the proceeds of this tax under these circumstances.

* Out-of-state collections were apportioned by population among those counties imposing the rate.

NOTE: The provisions of Senate Bill 365 allowed Carson City to impose the County-City Relief Tax upon approval of the Board of Supervisors. The proceeds of the tax, less the collection commission kept by the State, were to be credited to the city's general

The ordinance enacted by the board of county commissioners was required to contain provisions substantially identical to those of the Local statewide sales and use fax rate of 1 percent for the support of K-12 education, permitted a collection allowance of 0.5 percent to be kept by School Support Tax Law, which was enacted pursuant to Senate Bill 15 of the 1967 Session. This legislation, which instituted a mandatory taxpayers who made timely payment of their sales and use tax, to reimburse the cost of collecting the Local School Support Tax (LSST).

Expanded the authority to impose this tax to all counties without incorporated cities. In these counties, all proceeds, less the commission Thus, the 0.5 percent collection allowance provisions also applied to the County-City Relief Tax.

Assembly Bill 288 (1971) retained by the State, were to be remitted to the county's general fund. Assembly Bill 317 (1975) Revised the name of the tax to the "City-County Relief Tax" (CCRT)

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Prepared by the I

	egislative	History of Re	Legislative History of Revenue Source (Rates and Distribution to Counties) Prior to CTX (continued)
	Assembly	Assembly Bill 369 (1981)	
	•		 An additional \$71,110 per month in FY 1982 (reduced by \$7,111 in each fiscal year, beginning in FY 1983) would be distributed to the following local governments by their respective percentage: Churchill Commy: 3.23 percent
			* City of North 25 percent * City of Calin: 272 nears t
			* Esmeralda County: 0.20 percent
			* City of Callente: 0.46 percent * City of Yerindion: 4.77 percent
			* Mineral County: 9.96 percent
			* Pershing County: 2,52 percent
			* City of Lovelock: 5.77 percent
			* White Pine County: 5.37 percent
			Cuty of Ely. A.9U percent
			John amount of the basic at valorem revenue is to be distributed as equally as possible among the counties by the Department of Taxation. (Basic ad valorem revenue is the rafe levied for the county times the assessed value, with a maximum rafe of 80 cents nor \$400 of
			assessed value for counties whose rate was less than 50 cents in FY 1981, and a maximum rate of \$1.10 per \$100 in assessed value for
			mose commes whose rate was inglied that of cents in FY 1981.) The amount distributed within each county to the various local noverments (excluding school distribute) was required to be in manned to the country to the various local noverments.
•			each local government's share of the basic ad valorem revenue to the total basic ad valorem revenue for the county.
			4) Any excess revenue reverted to the reserve fund for the SCCRT established within the bill.
			Assembly bill 369 decreased the commission that may be kept for credit to the State General Fund to defray the costs of collecting the tax
			addition to the LSST, BCCRT, and other local sales and use taxes) from 0.5 percent to 1.5 percent. This change made the taxpayer collection
			allowance consistent among all sales and use tax rates, as the allowance for the 2% sales tax rate for the State General Fund was reduced from 2 percent to 1.5 percent in the bill.
!			The provisions of Assembly Bill 369 requiring the collection of a 1.75 percent SCCRT were to expire on June 30, 1983. Effective July 1, 1983, the combined rate for the SCCRT and BCCRT would revert to the original 0.5 percentrate previously established for the CCRT.
	Senate Bil	Senate Bill 411 (1981)	Created a formula to determine the maximum revenue that could be generated for any local government (excluding school districts) from combined SCCRT and ad valorem property tax revienue. The bill set forth a maximum allowed combined revenue (MACR) that could be generated from each county, based on the combined amount of ad valorem revenue and SCCRT revenues for each county.
\(in FY 1982, the assessed valuation used to determine the ad valorem portion of MACR could be adjusted for inflation.
Case No. JA	Senate No.	(1981)	Provided for the distribution of BCCRT and SCCRT proceeds generated from transmission of energy from energy projects whose construction commences on or after January 1, 1982. Under these provisions, 10 percent of the proceeds are distributed to the county in which the project is located, and the remainder is distributed among all other counties in proportion to population. This distribution was required to be made before any other distribution of BCCRT/SCCRT revenue. (These provisions were repeated ourstand to Senate Rill 104 of the 1991 Session.)
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8 <i>5</i> 1 57	Prepared.b	2000 V Prepared b/the Fiscal Analysis Division	alysis Division Table 2 - SCCRT - Page 3 of 6

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Table 2 - SCCRT - Page 4 of 6

The distributional changes implemented in Assembly Bill 104 were to be phased in over a period of five years, with the changes fully To provide additional revenue for counties: affected by these distributional changes, sections 27 through 38 of Assembly Bill 104, known as the implemented in FY 1995-96, because of additional provisions that required approximately \$13 million to be repaid by Washoe County to other Washoe County, Carson City, Churchill, Clark, Elko, Humboldf, and Lander were designated as nonguaranteed counties under the provisions than 20 percent of the MACR allowed for the county, the bill permitted the rate to be set such that the total proceeds generated were equal to was indexed to grow by the lesser of the combined growth of the CPI and population or the annual growth in statewide SCCRT collections for To offset the loss in SCCRT revenue for Washoe and Douglas Counties, the bill allowed these counties to impose a property tax rate of up to property fax rate that would generate 104.5 percent of the revenue generated in the prior year. If total ad valorem revenue dropped by more that, upon full implementation, approximately 97 cents of each dollar of SCCRT revenue generated would be returned to the county of origin. Assembly Bill 449 (1983) Repealed the June 30, 1983, sunset of the SCCRT, continuing the imposition of a 0.5 percent BCCRT rate and a 1.75 percent SCCRT rate. Known as the "Fair Share" bill, Assembly Bill 104 made significant first-tier distributional changes to the SCCRT based on the findings of the * The old formula, which was based on assessed valuation, was replaced with a fixed-dollar base for rural importing counties. This base * For the exporting counties (and Washoe County) – also known as the "nonguaranteed" counties – the formula was designed to ensure Removed assessed valuation attributable to net proceeds of minerals from the calculation of ad valorem revenue used to determine MACR. * An additional increase in the property tax rate if SCCRT revenue did not generate a certain amount (comparable to a tax rate of \$1.15 5 cents per \$100 for the funding of various capital projects. The bill also created an emergency fund, not to exceed \$2.5 million, which the harmless as a result of the distributional change. Under the provisions of Assembly Bill 104, ten counties – Douglas, Esmeralda, Eureka, Revised the maximum allowed combined revenue (MACR) formula to allow local governments, beginning in FY 1984, to set a maximum * Any of the ten guaranteed counties whose actual SCCRT collections in the county in a fiscal year were 10 percent higher than their * Rural importing counties, also known as "guaranteed" counties, would receive an additional subsidy to ensure that they were held * Eliminating MACR as a factor in the distribution formula. Growth in assessed valuation, adjusted for inflation, was used instead * An increase in the property tax rate of 5 cents per \$100 in assessed value (which could not decrease unless all affected local Local Government Tax Act of 1991, allowed certain counties the right to impose one or more of the following additional taxes: Finally, Assembly Bill 801 created an interim study committee to expore future distribution issues related to the SCCRT. per \$100 of assessed value). The additional rate could only be imposed in any fiscal year in which a shortfall occurred. inferim committee established under Assembly Bill 801 of the 1989 Session. These major provisions were as follows: Interim Finance Committee could use to make distributions of up to \$400,000 for unforeseen and urgent situtations. guaranteed distribution amount for the same fiscal year would automatically be moved into nonguaranteed status. * Decreasing SCCRT distributions to Douglas and Washoe Counties for the same three fiscal years; and Lincoln, Lyon, Mineral, Mye, Pershing, Storey, and White Pine -- were designated as guaranteed counties. * Increasing SCCRT distributions to Churchill, Clark, and Elko Counties for three fiscal years, * A supplemental rate of 1 cent per dollar on the Motor Vehicle Privilege Tax (MVPT); counties due to perceived inequities in the SCCRT distribution since its inception. Legisfative History of Revenue Source (Rafes and Distribution to Counties) Prior to CTX (continued) Assembly Bill 801 (1989) Made numerous changes to the distribution of SCCRT revenues, including: * An additional Real Property Transfer Tax rate of 10 cents per \$500; * An additional local option sales tax rate of 0.25 percent; the WACR; less the revenue generated from the SCCRT. * An Increase in county-imposed gaming license fees; governments consented to the reduction); and the previous fiscal year. of Assembly Bill 104. Assembly Bill 104 (1991). Assembly Bill 72 (1987) Senate Bill 27 (1983) Prepa Case No. 66851 458 JA 80

Assembly Bill 104 (1991): The taxes authorized under the Local Government Tax Act of 1991 could not be imposed affer continued - continued Finally, Assembly Bill 104 repealed the SCCRT emergency fund established in Assembly Bill to the county of the co	Assembly Bill 295 (1991) local sales and use taxes from 1.5 percent to 1.25 herent	Deleted provisions in Assembly Bill 104 of the 1991 Session that increased SC not make any changes to Washoe County's distribution of \$697.813 per month	Increased the General Fund commission on the SCCRT (and other the state to cover collection costs from 0.5 percent to 1.0 berceht.	Made further changes to the distributional formulas developed during the 1991 Session: * Churchill County's SCCRT distribution was increased by \$588,000 over two years 1.	* Provisions were added to allow guaranteed status. * Provisions were added to allow guaranteed counties when the permanently move to non-guaranteed status to petition the N guaranteed status, if it was determined that the increase in ta County, who moved from guaranteed for non-guaranteed status special permission to apply for a waiver to the Tax Commission in FY 1995.	* The bill also clarified that, for the purposes of determinit actual SCGRT collections for the twelve-month period before guaranteed status for the upcoming fiscal year. Under this of period were more than 10 percent higher than the guaranteed automatically be moved into non-guaranteed status, unless it	* The method for adjusting the SCCRT distribution to guaranteed counties was changed to use the annual growth SCCRT collections from two fiscal years prior, rather than annual growth from the immediately preceding fiscal year in the formula resulted in a negative revenue effect in certain counties, these provisions were phased in over a two-y counties. (Douglas, Esmeralda, Lincoln, Lyon, Mineral, Nye, Pershing, Storey, and White Pine) were permitted to impulse originally authorized under Assembly Bill 104 of the 1991 Session, during FY 1995 to offset the revenue loss.	*A specific monthly minimum distribution amount was added in statute for each of the guaranteed that were distributed to each of the guaranteed that were distributed to each of the guaranteed senate Bill 506 also removed the provisions from Assembly Bill 104 of the 1991 Session that prohibit additional taxes authorized in that bill for the purpose of recovering lost revenue after. June 30, 1998.	Repealed the distribution provisions among local government governments according to second-tier formulas for CTX enactive Guaranteed counties receive one-twelfth of the amount distances annual percentage change in total receipts for SCC heira modern.	* The percentage change in the county population added to the percentage change in the CPI for the year ending or preceding the year of distribution. For guaranteed counties, the monthly distribution could not be less than the guaranteed amount established in statute. * Non-guaranteed counties receive their share of the remaining revenue in proportion to the amount that the SCCRT of the counties to the total SCCRT collected in that month, by all of the non-maranteed counties.
The taxes authorized under the Local Government Tax Act of 1991 could not be imposed after June 30, 1996; in Carson City; Churchill; Elko, Humboldt, and Lander Counties. No sunset of these taxes was provided for in Washoe County. Finally, Assembly Bill 104 repealed the SCCRT emergency fund established in Assembly Bill 801 of the 1989 Session and required the	Reduced the taxpayer collection allowance that may be kept for timely payment of the 2% state sales tax, BCCRT, SCCRT, LSST, and other local sales and use taxes from 1.5 bercent in 1.25 name of the collection 1.5 bercent in 1.25 name of the collection 1.5 bercent in 1.25 name of the collection 1.50 bercent in 1.25 name of the collection 1.50 bercent in 1.25 name of the collection 1.50 bercent in	Deleted provisions in Assembly. Bill 104 of the 1991. Session that increased SCCRT distributions to 10 of the state's 17 counties. The bill did not make any changes to Washoe County's distribution of \$697.813 per month.	Increased the General Fund commission on the SCCRT (and other local sales taxes collected by the Department of Taxation) that is kept by the state to cover collection costs from 0.5 percent to 1,0 bercent.	e further changes to the distributional formulas developed during the 1991 Session: Churchill County's SCCRT distribution was increased by \$588,000 over two years to correct specific reporting errors.	* Provisions was moved into guaranteed status. * Provisions were added to allow guaranteed counties where growth in SCCRT collections would otherwise require the county to permanently move to non-guaranteed status to petition the Nevada Tax Commission for a waiver that would allow the county to stay in guaranteed status, if it was determined that the increase in taxable sales in the county was due to one-time or non-curring sales. Eureka County, who moved from guaranteed status in FY 1993 as a result of increased mining activity in the county, was given special permission to apply for a waiver to the Tax Commission no later than February 20;, 1994, to be returned to guaranteed status beginning in FY 1995.	* The bill also clarified that, for the purposes of determining whether a guaranteed county should be moved to non-guaranteed county; the actual SCCRT collections for the twelve-month period before February 15 be used to determine whether a county would be moved to non-guaranteed status for the upcoming fiscal year. Under this change in the law, if the county's actual SCCRT collections for that twelve-month period were more than 10 percent higher than the guaranteed distributions in the county for that same twelve-month period, the county would automatically be moved into non-guaranteed status, unless it applied for and received a waiver from the Tay Commission.	* The method for adjusting the SCCRT distribution to guaranteed counties was changed to use the annual growth in actual fiscal year SCCRT collections from two fiscal years prior, rather than annual growth from the immediately preceding fiscal year. Because this adjustment in the formula resulted in a negative revenue effect in certain counties, these provisions were phased in over a two-year period, and affected counties (Douglas, Esmeralda, Lincoln, Lyon, Mineral, Nye, Pershing, Storey, and White Pine) were permitted to impose additional taxes (those originally authorized under Assembly Bill 104 of the 1991 Session) during EV 1995 to offset the revenue.	*A specific monthly minimum distribution amount was added in statute for each of the guaranteed counties, based on the adjusted amounts that were distributed to each of the guaranteed counties in FY 1994 and FY 1995. Senate Bill 506 also removed the provisions from Assembly Bill 104 of the 1991 Session that prohibited Churchill County from imposing the additional taxes authorized in that bill for the purpose of recovering lost revenue after. Inne. 30, 1996.	Repealed the distribution provisions among local governments established in 1981, requiring revenues to be distributed among local governments according to second-tier formulas for CTX enacted in the bill. At the first fier, SCCRT revenue was to be distributed as follows: * Guaranteed counties receive one-twelfth of the amount distributed in the preceding year multiplied by one plus the lesser of: * The amount percentage change in total receipts for SCCRT statewide from two fiscal years prior to the year for which the distribution is	** The percentage change in the county population added to the percentage change in the CPI for the year ending on December 31 next coding the year of distribution. The percentage change in the county population added to the percentage change in the CPI for the year of distribution. The percentage change in the monthly distribution could not be less than the guaranteed amount established in statute. Yourguaranteed counties receive their share of the remaining revenue in proportion to the amount that the SCCRT collected in that month in a county bears to the total SCCRT collected in that month by all of the non-misranteed counties.

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Prepared by the Fiscal Analysis Division	Vision Table 2 - SCCRT - Page 6 of 6
Senate Bill 245 (1997) Decre	Senate Bill 245 (1997) Decreased the General Fund commission on the SCCRT (and other local sales taxes collected by the Department of Taxation) from 1.0
Assembly Bill 288 (1999) Increased the Ge to 0.75 percent.	Increased the General Fund commission on the SCCRT (and other local sales taxes collected by the Department of Taxation) from 0.5 percent to 0.75 percent.
Assembly Bill 4 (20th Reduced the taxpayer collection Special Session - 2003) local sales and use taxes from	Reduced the taxpayer collection allowance that may be kept for timely payment of the 2% state sales tax, BCCRT, SCCRT, LSST, and other local sales and use taxes from 1.25 percent to 0.5 percent.
Senate Bill 2 (25th Special Session – 2008) effecth	Reduced the taxpayer collection allowance that may be kept for timely payment of the 2% state sales tax, BCCRT, SCCRT, LSST, and other local sales and use taxes from 0.5 percent to 0.25 percent, effective January 1, 2009. These provisions were to expire on June 30, 2009; effective July 1, 2009, the taxpayer collection allowance would increase to 0.5 percent
)ncrea Assembly Bill 552 (2009) the 25 percer	Increased the General Fund commission on the BCCRT (and all local sales taxes collected by the Department of Taxation except for the Assembly Bill 552 (2009) LSST) from 0.75 percent to 1.75 percent. The bill also repealed the June 30, 2009, sunset of the expiration of the provisions in Senate Bill 2 of the 25th Special Session reliating to the taxpayer collection allowance, making the reduction of the taxpayer collection allowance to 0.25 percent permanent.
Fiscal Year Proceeds First Distributed to Local Govern	ibuted to Local Governments
First Year Counties	
Received Revenue FY 1982	73.
First Year Cities	
Received Revenue FY 1982	

TABLE 2 - BCCRT

Overview and History of the Six Revenue Sources Making Up the First Tier of the Local Government Tax Distribution Account and the Consolidated Tax Distribution (CTX)

Basic City-County Relief Tax (BCCRT) Revenue Source

Description

Portion of the statewide 6.85 percent sales and use tax rate imposed on the taxable sale or use of tangible personal property. (State General Fund: 2 percent; Local School Support Tax: 2.6 percent; BCCRT: 0.5 percent; SCCRT: 1.75 percent)

Additional local option taxes collected in 12 of Nevada's 17 counties create a total sales tax rate between 6.85 percent and 8.1 percent, depending on the county.

Current Rate and Distribution

0.5 percent on the taxable sale or use of tangible personal property in the state. The tax is collected and remitted to the Department of Taxation, less a 0.25 percent collection allowance that may be kept by the taxpayer.

Distribution to Counties Under First Tier of the CTX Under Current Statute.

Proceeds from the tax derived from in-state sales, less a 1.75 percent allowance deposited in the State General Fund to defray the costs of collecting the tax, are remitted to the Local Government Tax Distribution Account and distributed to counties based on where the taxable In-State Collections

activity occured.

Proceeds from the fax derived from businesses not maintaining a fixed place of business in the state, less a 1,75 percent allowance deposited Out-Of-State Collections in the State General Fund to defray the costs of collecting the tax, are remitted to the Local Government Tax Distribution Account and distributed to each county based on its proportional share of the statewide population.

Legislative History of Distribution to County Under First Tier of GTX Under Current Statute

No changes to revenue distribution since creation of Local Government Tax Distribution Account.

Legislative History of Revenue Source (Rates and Distribution to County) Prior to CTX

Authorized counties with one or more incorporated cities to enact an ordinance imposing a sales and use fax rate (County-City Relief Tax) of 0.5 percent within the county. Each incorporated city in the county was required to request that the ordinance be established by the county. (Counties with no incorporated cities were not permitted to enact an ordinance imposing the tax.) Senate Bill 365 (1969)

The proceeds of the tax, less a collection commission of 1 percent to be kept by the state for credit to the State General Fund, were distribured among local governments as follows:

* In counties with one incorporated city, the proceeds were apportioned to the county and city general funds by population, as determined * In counties with two or more incorporated cities, the proceeds would be apportioned among the cities by population. Counties were not by the last decennial census.

* Out-of-state collections were apportioned by population among those counties imposing the rate. entitled to a portion of the proceeds of this tax under these circumstances.

NOTE: Senate Bill 365 allowed Carson City to impose the County-City Relief Tax upon approval of the Board of Supervisors. The proceeds of the tax, less the collection commission kept by the State, were to be credited to the city's general fund.

statewide sales and use tax rate of 1 percent for the support of 1K-12 education; permitted a collection allowance of 0.5 percent to be kept by The ordinance enacted by the board of county commissioners was required to contain provisions substantially identical to those of the Local School Support Tax Law, which was enacted pursuant to Senate Bill 15 of the 1967 Session. This legislation, which instituted a mandatory taxpayers who made timely payment of their sales and use tax, to reimburse the cost of collecting the Local School Support Tax (LSST). Thus, the 0.5 percent collection allowance provisions also applied to the County-City Relief Tax.

Expanded the authority to impose this fax to all counties without incorporated cities. In these counties, all proceeds, less the commission retained by the State, were to be remitted to the county's general fund. a/Assembly Bill 288 (1971)

Assembly Bill 317 (1975) Revised the name of the tax to the "City-County Relief Tax" (CCRT)

Table 2 - BCCRT - Page 1 of 2

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Table 2 - BCCRT - Page 2 of 2

The state of the s	Participated Control of the Control
Legislative History of Re	Legislative History of Revenue Source (Rates and Distribution to Counties) Prior to CTX (confinued)
Assembly Bill 369 (1981	Increased the CCRT rate from 0.5 percent and made imposition of the tax mandatory in all 17 counties. The original 0.5 Assembly Bill 369 (1981) percent portion of the rate became known as the Basic City-County Relief Tax (BCCRT), and the increased portion (1.75 percent) became known as the Supplemental City-County Relief Tax (SCCRT). The distribution of the BCCRT portion was determined as follows: * In counties with one incorporated city, the proceeds were apportioned to the county and city general funds by population, as certified annually by the Governor
	* In counties with two or more incorporated cities, the proceeds would be apportioned among the cities by population. * In counties with no incorporated city (and Carson City), the county general fund received all proceeds from the tax. Out-of-state collections continued to be apportioned among all counties, in proportion to each county's population as a percentage of the statewide population.
	Assembly Bill 369 decreased the commission that may be kept for credit to the State General Fund to defray the costs of collecting the tax from 1 percent to 0.5 percent, and also increased the taxpayer collection allowance that may be kept for timely payment of the BCCRT (in addition to the LSST, SCCRT, and other local sales and use taxes) from 0.5 percent to 1.5 percent. This change made the taxpayer collection allowance consistent among all sales and use tax rates, as the allowance for the 2% sales tax rate for the State General Fund was reduced from 2 percent to 1.5 percent in the bill.
Senate Bill 687 (1981)	Provided for the distribution of BCCRT and SCCRT proceeds generated from transmission of energy from energy projects whose construction commences on or after January 1, 1982. Under these provisions, 10 percent of the proceeds are distributed to the county in which the project is located, and the remainder is distributed among all other counties in proportion to population. This distribution was required to be made before any other distribution of BCCRT/SCCRT revenue. (These provisions were provided in project in project.)
Assembly Bill 295 (1991)	Reduced the faxpayer collection local sales and use taxes from
Senate Bill 416 (1991).	Required the payment of the 0.5 percent collection allowance to the State General Fund to be made before any other distribution of BCCRT revenue. Prior to the passage of this bill, certain distributions, (particularly the distributions made for energy transmission projects pursuant to Senate Bill 687 (1981)) were required to be made before the collection allowance was distributed to the State General Fund
Senate Bill 334 (1993)	Increased the collection commission to be kept by the state from 0.5 percent to 1.0 percent.
Senate Bill 254 (1997)	Repeals distribution provisions among local governments established in 1981, requiring revenues to be distributed among local governments according to second-tier formulas for CTX enacted in the bill. In-state BCCRT is distributed at the first first first of each county based on where the revenue is generated, and out-of-state BCCRT is distributed at the first-tier to each county to appropriate the county based on where the
Senate Bill 245 (1997)	Decreased the General Fund commission on the BCCRT (and other local sales taxes collected by the Department of Taxation) from 1.0 percent to 0.5 percent.
Assembly Bill 288 (1999)	1
Senate Bill 2 (25th Special Session – 2008)	1
Assembly Bill 552 (2009	Increased the General Fund commission on the BCCRT (and all local sales taxes collected by the Department of Taxation except for the Assembly Bill 552 (2009) the 25th Special Session relating to the taxpayer collection allowance, making the reduction of the taxpayer collection allowance to 0.25

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percent permanent.

Overview and History of the Stx Revenue Sources Making Up the First Tier of the Local Government Tax Distribution Account and the Consolidated Tax Distribution (GTX) Revenue Source

Governmental Services Tax (GST)

Description

Tax imposed in lieu of a personal property fax upon motor vehicles operated in the state. Pursuant to Artide 10, Section 1 of the Nevada Constitution, the rate imposed may not exceed 5 cents per dollar of the value of the vehicle.

Current Rate and Distribution

Statewide rate of 4 cents per dollar of determined value, value is determined by taking 35 percent of the vehicle's original manufacturer's suggested retail price times a operating purposes, pursuant to Assembly Bill 543 of the 2009 Session) and Churchill County (for general operating purposes, pursuant to Senate Bill 104 of the 1991 Government Tax Distribution Account via statutory formulas. Supplemental rates of 1 cent per dollar of determined value are imposed in Clark County (for general depreciation factor based on the age of the vehicle. Proceeds from the 4-cent portion are divided between the State General Fund; school districts, and the Local Session)

Distribution to Counties Under First Tier of the CTX Under Current Statute

carrier provisions in Chapter 706 of NRS, each county receives a tixed percentage of the total revenue generated, which is then divided between the school district and between the county's school district and the Local Government Tax Distribution Account for that county. For GST revenue collected on vehicles subject to the motor After distributions have been made to the State General Fund, the remaining revenue is returned to the county in which the vehicle was registered and distributed the Local Government Tax Distribution Account. (NRS 482,181)

Legislative History of Distribution to County Under First Tier of CTX Under Current Statute

No changes to revenue distribution since creation of Local Government Tax Distribution Account.

Legislative History of Revenue Source (Rates and Distribution to County) Prior to CTX

This bill, which created the Motor Vehicle Fund to which all revenues received by the Department of Motor Vehicles are credited, required the Department to pay each county 75 cents per vehicle registered within that county Senate Bill 17 (1951)

Assembly Bill 157 (1957) Increased the amount to be paid by the Department to each county from 75 cents per vehicle to \$1.00 per vehicle.

based on where the vehicle was registered. Unlike other types of personal property, however, the Department was not entitled to keep the 6 Required the payment of personal property taxes on motor vehicles to the Department of Motor Vehicles. The Department was required to certify, on a monthly basis, the amount of personal property taxes collected by the Department and apportion that amount to each county percent commission that counties were entitled to keep when collecting other personal property taxes. Senate Bill 258 (1959)

Allowed a 5 percent commission to be kept by the county treasurer in counties where the treasurer collected the personal property tax on Senate Bill 93 (1960)

motor vehicles on behalf of the Department. An additional 1 percent commission was also kept and deposited into the State General Fund. personal property taxes. The constitutional amendment required the imposition of a privilege tax on motor vehicles in lieu of the personal Proposed a constitutional amend mend amend Artigle 10, Section 1 of the Nevada Constitution to exempt motor vehicles from property tax. Resolution 6 (1960) Assembly Joint

The provisions of A.J.R. 6 also stipulated that the privilege tax levied in lieu of the property tax would not be subject to the provisions of Article 9, Section 5 of the Nevada Constitution, which requires that revenue generated from licensing and registration of motor vehicles to be used only for the construction, maintenance, and repair of public highways.

The joint resolution was approved by the Legislature during the 1960 and 1961 Sessions, and was placed into the Nevada

Constitution following voter approval of Question No. 1 at the November 6, 1962 General Election.

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Table 2 - GST - Page 1 of 5

registative ritistory of he	registance distury of revenue-cource (rates and distribution to counties) Prior to GTX (continued)	unties) Prior to CTX (continued)	
Senate BIII 256 (1963)	Imposed the first Motor Vehicle Privilege Tax (to the fax was determined at the rate of 35 per particular make and model was first offered to the tax, based upon the age of the vehicle, su	• Privilege Tax (MVPT) at the rate of 4 cents per dollar of the vehicle's value. The value of ea e rate of 35 percent of the manufacturer's suggested refail price, excluding options and extra s first offered for sale in the state. The bill also provided for depreciation of the value of each the vehicle's value would be taxed based on the amounts listed below.	Imposed the first Motor Vehicle Privilege Tax (MVPT) at the rate of 4 cents per dollar of the vehicle's value. The value of each vehicle subject to the fax was determined at the rate of 35 percent of the manufacturer's suggested retail price, excluding options and extras, at the time that particular make and model was first offered for sale in the state. The bill also provided for depreciation of the value of each vehicle subject to the tax, based upon the age of the vehicle, such that the vehicle's value would be taxed based on the amounts listed below.
	AGE OF VEHICLE	CARS AND LIGH	TRUCKS A
	GO TEGY!		-
	or more 1		os percent 75 percent
	3 years old		
	4 years old		
	5.years old		
	6 years old		percent
	/ years old		
	o years old		percent
	oyears old 10 years old or older	D 14	5 percent
	The proceeds from the MVPT were to be return	control to the county of onein and distribu-	Lo, percent. Were to determined to the county of ordin and distributed in the same memor to the same sections.
	the same ratio as the personal property tax or	motor vehicles in the last year during	property tax on motor vehicles in the last year during which this tax was imposed. The State of Nevada
	however, was not entitled to receive any portion of the distribution.	on of the distribution.	
	For vehicles engaged in interstate or intercour	nty operations, the bill required that MN	For vehicles engaged in interstate or intercounty operations, the bill required that MNPT be distributed among the counties as follows:
	* Churchill County: 5.21 percent	* Humboldt County: 8.25 percent	* Ormsby County: 1.07 percent
	Clark County: 22.54 percent	* Lander County: 3.88 percent	* Pershing County: 7.00 percent
	Douglas County: 2.52 percent	* Lincoln County: 3.12 percent	* Storey County: 0.19 percent
	Elko County: 13.31 percent	* Lyon County: 2.90 percent	* Washoe County: 12.24 percent
	Esmerarda County: 2:52 percent * Eureka County: 3:10 percent	* Nineral County: 2.40 percent * Nive County: 4.09 percent	* White Pine County: 5.66 percent
Assembly Bill 435 (1965)		na commission of 1 percent of the procese counties where the Department has	Permitted the Department of Vehicles to retain a commission of 1 percent of the proceeds of the MVPT in those counties where the county acted as an agent for the Department. In those counties where the Department has a branch office, the commission that could be kept was 6
	percent.		
Senate Bill 75 (1969)	This bill, which created the consolidated municipality of Carson City from the sep the commission that may be kept by the Department in Carson City at 1 percent,	opality of Carson City from the separal utment in Carson City at 1 percent.	This bill, which created the consolidated municipality of Carson City from the separate governments of Carson City and Ormsby County, fixed the commission that may be kept by the Department in Carson City at 1 percent;
Senate Bill 577 (1971)	Revised the distribution of MVPT proceeds to rather than by the distribution of personal properties.	require that these proceeds be distributerty taxes on motor vehicles in the las	Revised the distribution of MVPT proceeds to require that these proceeds be distributed in the same ratio as all other personal property taxes, rather than by the distribution of personal property taxes on motor vehicles in the last year that the tax was imposed, as required pursuant to
		eds among the local governments in a	Further revised the distribution of MVPT proceeds among the local governments in a county, by allowing local governments to receive a share
Assembly Bill 341 (1975)		ame ratio as all property taxes were lev n receiving any proceeds of the tax, bu	of the MVPT proceeds for that county in the same ratio as all property taxes were levied in that county in the prior fiscal year. This calculation confinued to exclude the State of Nevada from receiving any proceeds of the tax, but the revenue generated by any debt service rate imposed for the school district was to be included.
· No.	Assembly Bill 341 also prohibited the distribution of any MVPT revenue to a local government, other than an incorporated city, the receive less than 0.5 percent of the total county allocation. The undistributed revenue would accrue to the county's deneral find	ion of any MVPT revenue to a local go ity allocation. The undistributed reven	Assembly Bill 341 also prohibited the distribution of any MVPT revenue to a local government, other than an incorporated city, that would receive less than 0.5 percent of the total county allocation. The undistributed revenue would accrue to the county's deneral find
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Legislative History of Rev	Legislative History of Revenue Source (Rates and Distribution to Counties) Prior to GTY (continued)
Assembly Bill 422 (1977)	Further revised the distribution of MVPT proceeds among local governments within a county to prohibit any local government from receiving a portion of the MVPT if the total distribution is less than \$100. The bill also revised the commission amount that may be kept by the Department of Motor Vehicles to 6 percent in counties whose population is 100,000 or more, and 1 percent in counties whose population is less than 100,000.
Senafe Bill 204 (1979)	Defined, for the purpose of distributing the MVPT, the school tax rate as that rate established pursuant to NRS 361,455 for Fiscal Year 1979. (This section of NRS defines the procedure by which local governments and school districts establish their property tax rates based on that entity's annual budget.)
Assembly Bill 43 (1981)	Required the county assessor to act as an agent for the Department in those counties whose population is less than 30,000. The bill allewed the county treasurer to keep a commission of 1 percent in those counties whose population was less than 30,000. The 6 percent commission was refained for the Department in those counties whose population was 30,000 or more.
Senate Bill 43 (1981)	Defined, for the purpose of distributing the MVPT, the property tax rate to be used for all local government entities other than school districts as that rate established pursuant to NRS 361.455 for Fiscal Year 1981. The rate to be used for school districts was the rate for FY 1979, as required pursuant to Senate Bill 204 of the 1979 Session.
Senate Bill 328 (1981)	Required Nevada's school districts to create a capital projects fund, and also required that proceeds from the MVPT received by the school district be deposited in this fund for use for capital projects. The bill also revised the distribution formula for school district to be used if that rate in any year is higher than the school districts tax rate in FY 1979.
Assembly Bill 292 (1985)	Further revised the distribution of the MVPT by requiring that the county general fund retain at least 5 percent of the total distribution to that Assembly Bill 292 (1985) less than 30,000, and revised the commission structure to require that 1 percent of the MVPT collected by county assessors, and 6 percent of all other MVPT collected, be retained by the state.
Senate Bill 56 (1987)	Revised the distribution of MVPT revenue within a county by excluding redevelopment districts and tax increment areas from receiving a distribution of this revenue, unless they were entitled to receive a distribution during FY 1988. The amount distributed to these entitles in FY 1988 was required to be continued in future years, but the amount of the distribution could not be increased in future years.
Assembly Bill 752 (1989)	Authorized the creation of general improvement districts for the provision of public schools pursuant to Chapter 318, and required that the Assembly Bill 752 (1989) portion of the MVPT affibitiable to any portion of the debt service of a school district transferred to that GID be payable to the GID. (These provisions were repeated pursuant to Assembly Bill 358 of the 1995 Session.)
Senate Bill 104 (1991)	Known as the stair share" bill, Senate Bill 104 allowed Carson City, Churchill, Elko, Humboldt, Lander, and Washoe Counties to impose an additional 1 centriWVPT rate to make up revenue lost as a result of the redistribution of SCCRT revenue required under this bill. The rate, which was imposed without voter approval in these counties, could not be imposed in all counties except Washoe County after June 30, 1996.
	In Washoe County, the 1-centrate could not be decreased unless all of the local governments in the county who received a share of the revenue consented to a decrease in the rate.
Senate Bill 112 (1991)	This bill, which provided for the creation of transportation districts in counties pursuant to Chapter 244, authorized a board of county commissioners, upon approval of a majority of voters at a general or special election, to impose a supplemental MVPT in that county of up to 1 cent. The proceeds of this tax must be distributed to the county in which the tax was imposed and must be used for certain transportation projects within that district.

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Table 2 - GST - Page 4 of 5

Legislative History of Revenue Source	IV of Rev	Table 2 - GST - Page 4 of 5 Legislative History of Revenue Source (Rafes and Disfribintion to Counties) Bright Crawles
Senate Bill 506 (1993)	(993)	This bill, which made further distributional adjustments to the SCCRT from the fair share provisions from Senate Bill 104 of the 1991 Session, extended the provisions allowing the imposition of an additional 1-cent MVPT for general fund revenue to Douglas, Esmeralda, Lincoln, Lyon, Mineral, Nye, Pershing, Storey, and White Pine Counties; however, these counties could not impose the additional rate after June 30, 1995.
		The bill also removed the limitation preventing Churchill County from imposing the additional MVPT after June 30, 1996, as originally required pursuant to Senate Bill 104 of the 1991 Session, due to distributional changes to the SCCRT made in Senate Bill 506 that significantly affected that county.
Assembly Bill 698	8 (1995)	Assembly Bill 698 (1995) Clarified that the commission retained to defray the costs of collecting the MVPT were payable to the Department of Motor Vehicles.
Senate Bill 556 (1995)	(995)	Modified the distribution of MVPT revenues in counties with respect to certain unincorporated towns created after July 1, 1980. The bill required that the rate used for the purposes of the distribution of the MVPT for these towns would be the average rate levied in FY 1981 for unincorporated towns included in the same common levy in existence on July 1, 1980.
Senate Bill 338 (1995)	(995)	Expanded the allowable usage of supplemental MVPT revenues collected for transportation districts. If a limited-access highway was being constructed within that district, 1 percent of the tevenue could be used to purchase residential real property along that highway that had no access to the highway. The proceeds of the tax could also be used to pay the moving costs of those residents whose property was condemned as a result of the construction of that highway.
Senate Bill 254 (1997)	(397)	The legislation that created the Local Government Tax Distribution Fund that is used to distribute certain revenues among local governments today. Senate Bill 254 required that certain proceeds of the basic MVPT be distributed through the statutory formula created within the bill. The provisions of the bill require that, before any other distribution is made to the CTX, school districts receive their portion of the fax based on their certified property valuation as a proportion of the certified valuation of all local governments. The remaining proceeds of the tax must be distributed through the CTX to local governments, with the exception of enterprise districts and special districts, who were not entirely distributed through the CTX to local governments, with the exception of enterprise districts and special districts.
Senate Bill 453 (1999)	1999)	Clarified that enterprise districts and special districts were entitled to receive a distribution of MVPT revenue distributed through the CTX.
Assembly Bill 47	(1999)	Required the board of county commissioners of Washoe County to reduce the 1-cent supplemental GST rate imposed pursuant to Senate Bill. Assembly Bill 471 (1999): 104 of the 1991 Session, such that a rate of 0.8 cents is imposed in FY 2002, 0.6 cents is imposed in FY 2003, 0.4 cents is imposed in FY 2004, and 0.2 cents is imposed in FY 2005. Pursuant to Assembly Bill 471, the rate is reduced to zero in FY 2006 and future years.
		Beginning in FY 2006, the only county that was permitted to impose a supplemental GST rate pursuant to Senate Bill 104 of the 1991 Session and Senate Bill 506 of the 1993 Session is Churchill County.
Assembly Bill 668	(1999)	Assembly Bill 668 (1999) Increased the commission that may be retained by a county assessor for collecting the MVPT from 1 percent to 6 percent. The bill required that of the 6 percent, 1 percent be transferred to the Department and 5 percent be kept by the county for credit to the county's general fund.
Senate Bill 59 (2001)	001)	Changed the name of the tax from the MVPT to the Governmental Services Tax (GST).
Assembly Bill 50:	1. (2001)	Assembly Bill 501 (2001) to calculate the share to be distributed to the school districts to include any rate levied for capital projects pursuant to NRS 387.3285 in the rate used Assembly Bill 501 (2001) to calculate the share to be distributed to the school district before the remainder is distributed to the Local Government Tax Distribution Account. (These provisions were repealed pursuant to Senate Bill 465 of the 2003 Session.)
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Case No. 66851 JA **466**

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Legislative History of R	Legislative History of Revenue Source (Rates and Distribution to Counties) Prior to CTX (continued)	to CTX (continued)	
Senate Bill 429 (2009)	Changed the depreciation schedule for motor vehicles subject to the GST by increasing the value subject to the tax by 10 percent for all vehicles, except for new vehicles. The additional revenue generated by the change in the depreciation schedule is to be credited to the State General Fund until June 30, 2013; after this date, the additional revenue generated is to be credited to the State Highway Fund. The bill also increased the minimum GST to be imposed on all vehicles, except for trailers with an unladen weight of 1,000 pounds or less, from \$6 to \$16.	hedule for motor vehicles subject to the GST by increasing the value subject to the tax by 10 percent for all cles. The additional revenue generated by the change in the depreciation schedule is to be credited to the State 2013; after this date, the additional revenue generated is to be credited to the State Highway Fund. The bill also to be imposed on all vehicles, except for trailers with an unladen weight of 1,000 pounds or less, from \$6 to \$16.	ne fax by 10 percent for all ule is to be credited to the State at Highway Fund. The bill also pounds or less, from \$6 to \$16.
	Under the provisions of Senate Bill 429, the depreciation schedules are as follows:	nedules are as follows:	
	AGE OF VEHICLE	CARS AND LIGHT TRUCKS	TRUCKS AND BUSES
	New	100 percent	100 percent
	1 year old	95 percent	85 percent
	2 years old	85 percent	69 percent
	3 years old	75 percent	57 percent
	4 years old	65 percent	47 percent
	5 years old	55 percent	38 percent
	6 years old	45 percent	33 percent
	7 years old	35 percent	30 Dercent
	8 years old	25 percent	treored 2C
	9 years old	15 percent	25 Tament
	10 years old or older	15 nament	#100104 07 #100104 0C
	Changed the provisions for imposing the 1-cent supplemental governmental services fax in Washoe County and expanded the minners.	is governmental services fax in Washoe County at	23 percent
Assembly Bill 543 (200	which the proceeds from the supplemental governmental services tax may be used in Washoe County, if imposed, and Clark County, where Assembly Bill 543 (2009) is already imposed. This bill removed the requirement to receive voter approval before the board of county commissioners in a county whose	supplemental governmental services tax may be used in Washoe County, if imposed, and Clark County, where i removed the requirement to receive voter approval before the board of county, commissioners in a county whose	bacd, and Clark County, where it minissioners in a county whose
	population is more than 100,000 but less than 400,000 can impose the supplemental government services tax of 1 cent on each \$1 of valuation of the vehicle.	impose the supplemental government services tax	cof 1 cent on each \$1 of
	This bill also allowed counties with a population of 100,000 or more to use the proceeds from the supplemental governmental services fax to pay the operating costs of the county and any other costs to carry out dovernmental functions of the county.	or more to use the proceeds from the supplements carry out dovernmental functions of the county	al governmental services fax to
Fiscal Year Proceeds F	Fiscal Year Proceeds First Distributed to Local Governments		
First Year Counties			
Received Revenue	FY 1964		
First Year Cities			
Received Revenue	FY 1964		

Case No. 66851 JA **468**

TABLE 2 - RPTT

Overview and History of the Six Revenue Sources Making Up the First Tier of the Local Government Tax Distribution Account and the Consolidated Tax Distribution (CTX)

Revenue Source

Real Property Transfer Tax

Description

Tax 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 tax is collected by the county recorder when the deed showing the transfer of title is to be recorded.

Current Rafe and Distribution

Counties

\$2.55 per \$500 of value (\$1.30 to State General Fund; \$0.60 to Clark County School District Capital Construction Fund; \$0.55 to Local Government Tax Distribution Account; \$0.10 to Low-Income Housing Trust Fund) Clark County

\$2.05 per \$500 of yalue (\$1.30 to State General Fund; \$0.55 to Local Government Tax Distribution Account; \$0.10 to Low-Income Housing Churchill and Washoe.

Trust Fund; \$0.10 to respective county general fund pursuant to Local Government Tax Act of 1991)

\$1.95 per \$500 of value (\$1.30 to State General Fund; \$0.55 to Local Government Tax Distribution Account; \$0.10 to Low-Income Housing Trust Fund). All other counties

NOTE: Under current law, counties whose population is less than 700,000 may also impose an additional rate of \$0.05 to support Nevada Department of Agriculture programs to control invasive species and certain endemic pests and weeds. At present, no counties are imposing this additional rate,

Distribution to Counties Under First Tier of the CTX Under Current Statute

The proceeds generated from the tax for credit to the Local Government Tax Distribution Account are returned to the county where the transfer occurred. (NRS 375.070(1)(c)) NOTE: NRS 375.023 permits the county recorder of each county to deduct and withhold 1 percent of the State General Fund portion of the tax collected to reimburse the county recorder for the cost of collecting the tax. This amount is kept by the county and is not distributed through the CTX.

Legislative History of Distribution to County Under First Tier of CTX Under Current Statute

No changes to revenue distribution since creation of Local Government Tax Distribution Account.

Legislative History of Revenue Source (Rates and Distribution to County) Prior to CTX

of the proceeds, with the county treasury of the county in which the transfer was recorded receiving the remaining 5 percent. Under the First fax on transfer of real property instituted in the state, at a rate of 55 cents per \$500 value, Senate Bill 456 (1967)

provisions of this bill, the amount of any lien or encumbrance remaining on the interest or the property at the time of the sale could be deducted from the value subject to the tax,

Ϊ(

The State General Fund received 95 percent

Distribution of the tax proceeds revised, such that the State General Fund received only 75 percent of the proceeds of the tax. The county

Removed the State General Fund as a beneficiary of the tax, making local governments the lone recipients of the revenue. The revenue was Assembly Bill 196 (1971), treasury of the county in which the transfer was recorded now received 25 percent of the proceeds. Assembly Hill 268 (1979).

* If the county had no incorporated cities, all revenues were deposited in the county treasury to be distributed according to the following formula:

* If the county had one or more incorporated cities, the county received 25 percent of the proceeds of the tax, with the remaining 75 percent 1). If the county had one incorporated city, the remaining 75 percent would be distributed between the city and county based on their of the revenue distributed as follows:

2) If the county had two or more incorporated cities, the remaining 75 percent would be wholly distributed among the incorporated cities based on their respective populations. respective populations.

NOTE: The county was entitled to retain a fee equal to 2 percent of the revenue distributed to each city as a collection commission.

Table 2 - RPTT - Page 1 of 2

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Prepared by the Fiscal Analysis Division

Legislative History of Revenue Source (Rates and Distribution to Counties) Prior to: CTX (continued) Prepared by the Fiscal Analysis Division

acgiral ve Lile	SLOLY OF INC	tistary of Neverture counce, that es and distribution to counties. Prior to C.J.A. (continued)
Senate Bill 417 (1991)	7 (1991)	Indreased the amount of the tax from 55 cents per \$500 to 60 cents per \$500, with the additional 5 cents to be credited to the Low-Income Housing Trust Fund (effective July 1, 1991).
Assembly Bill	1 479 (1991)	Assembly Bill 479 (1991) Superseded the provisions of Senate Bill 417 (1991) by increasing the tax from 55 cents per \$500 to 65 cents per \$500, effective July 1, 1991. The additional 10 cents were to be credited to the Low-Income Housing Trust Fund.
Assembly Bill	1 104 (1991)	The "fair share" bil allowed certain counties adversely affected by the distributional changes to the Supplemental City-County Relief Tax Assembly Bill 104 (1991) (SCCRT) to impose a countywide RPTT rate of 10 cents per \$500, for credit to the county's general fund. The provisions of the bill prohibited the imposition of the tax affer June 30, 1996, in Carson City, Churchill, Elko, Humboldt, and Lander Counties; however, no sunset of the tax was provided for in Washoe County.
Senate Bill 506 (1993)	i6 (1993)	In addition to further distributional changes to the SCCRT, this bill allowed Douglas, Esmeralda, Lincoln, Lyon, Mineral, Nye, Pershing, Storey, and White, Pine Counties to impose a 10-cent RPTT rate until June 30, 1995. The bill also removed the provisions from Assembly Bill 104 (1991) prohibiting Churchill County from imposing the additional 10-cent RPTT in that county after June 30, 1996. These provisions meant that only Churchill and Washoe Counties were legally permitted to impose the additional 10-cent tax on or after, hiv 1, 1996.
Assembly Bill 353 (1997)	1353 (1997)	Imposed an additional rate of 60 cents per \$500 in counties whose population was 400,000 or more (Clark County only). The proceeds from this additional rate were to be deposited with the county for credit to the school districts capital projects fund.
Senate Bill 254 (1997)	74 (1997)	Repeals distribution provisions among local governments established in Assembly Bill 268 of the 1979 Session, requiring revenues to be distributed among local governments according to second-tier formulas for CTX enacted in the bill. RPTT revenue is still distributed to each county (at first tier of CTX) based on where the transfer was recorded.
Senate Bill 238 (2001)	18 (2001)	Removed the provisions allowing the amount of any lien or encumbrance to be deducted from the value of the property to which the tax applies.
Senate Bill 370 (2003)	70 (2003)	Authorized counties whose population is less than 400,000 (all counties except for Clark) to impose an additional tax of 5 cents per \$500 for the control of invasive species and certain endemic pests and weeds.
Senate Bill & (20th Special Session 2003)	(20th ion — 2003)	
Senate Bill 390 (2005)	30 (2005)	increased the collection allowance in counties whose population was 100,000 or more to 1 percent, making the collection allowance uniform throughout the state.
Assembly Bill	I 545.(2011)	Among the numerous changes to population thresholds contained within this bill, this bill changed the requirement for the 50-cent tax for the school district's capital projects fund to only apply to counties whose population is 700,000 or more. By making this change, this portion of the Assembly Bill 545 (2011) tax is still only required to be imposed in Clark County. Additionally, the population threshold limiting the additional 5-cent tax for the control of invasive species and certain endemic pests and weeds to certain counties was also increased to 700,000, maintaining the authority for this tax county within all counties except for Clark County.
Fiscal Year Pr	roceeds Fil	Fiscal Year Proceeds First Distributed to Local Governments
First Year Counties Received Revenue	unties	EY 1968
First Year Cities Received Revenue	ies	EX 40RD
A Transport		DDG1 L.C

TABLE 2 - CIGARETTE TAX

Overview and History of the Six Revenue Sources Making Up the First Tier of the Local Government Tax Distribution Account and the Consolidated Tax Distribution (CTX) Revenue Source

Cigarette Tax

Description

Excise fax levied on each cigarette sold at wholesale in the state. Tax is paid by wholesalers based on the stamp affixed to each package of cigarettes.

Current Rate and Distribution

40 mills per cigarette (80 cents per pack of 20 cigarettes) – 35 mills per cigarette (70 cents per pack) to State General Fund, and 5 mills per cigarette (10 cents per pack) to Local Government Tax Distribution Account (NRS 370.165; NRS 370.260)

Distribution to Counties Under First Tier of the CTX Under Current Statute

The money deposited into the Local Government Tax Distribution Account. "Is hereby appropriated to Carson City and each of the counties in proportion to their respective populations" (NRS 370.260(3)).

Legislative History of Distribution to County Under First Tier of CTX Under Current Statute. No changes to revenue distribution since creation of Local Government Tax Distribution Account.

Legislative History of Revenue Source (Rates and Distribution to County) Prior to CTX

State's first cigarette tax introduced, at a rate of 2 cents per pack of 20. Larger packs were taxed at a higher amount based on the number of cigarettes per pack. All proceeds from the tax were deposited in the State General Fund, with no distribution for local governments. Assembly Bill 94 (1947)

The bill also contained a provision for a taxpayer collection allowance, which permitted taxpayers to keep a commission of 10 percent of the tax due to defray the cost of collecting and remitting the tax to the Nevada Tax Commission.

Tax increased from 2 cents per pack of 20 to 3 cents per pack of 20, with larger packs taxed at a higher rate based on the number of

Assembly Bill 309 (1949) agarettes per pack. Counties received 12.5 percent of agarette tax revenue generated; each county receives its proportion based on total digarette tax revenue generated in that county during the calendar quarter, as determined by the Nevada Tax Commission.

Assembly Bill 309 reduced the taxpayer collection allowance from 10 percent of the tax due to 7 percent of the tax due. Assembly Bill 356 (1955) Reduced the taxpayer collection allowance from 7 percent of the tax due to 5 percent of the tax due.

Increased the tax to 7 cents per pack of 20, with larger packs taxed at an additional rate of 7 cents per 20 cigarettes or fraction thereof. Proceeds from the tax are distributed as follows: Senate Bill 139 (1961)

* 66.5 percent of proceeds distributed to the State General Fund

* 28.5 percent of proceeds distributed to counties and incorporated cities based on the population of each incorporated city and county (less incorporated cities) as a proportion of the state's population, as determined by the U.S. Census Bureau at the last decennial census

* 5.5 percent of proceeds distributed to the counties based on the total cigarette tax revenue generated in that county during the quarter, as determined by the Nevada Tax Commission.

Senate Bill 139 also reduced the taxpayer collection commission from 5 percent of the tax due to 4 percent of the tax due.

Assembly #ill 389 (1965) Further revised the distribution of cigarette tax revenue, as follows:

* 30 percent of proceeds distributed to the State General Fund

*64.5 percent of proceeds distributed to counties and incorporated cities based on the population of each incorporated city and county (less incorporated cities) as a proportion of the state's population, as determined by the U.S. Census Bureau at the last decennial census

* 5.5 percent of proceeds distributed to the counties based on the total cigarette tax revenue generated in that county during the quarter, as determined by the Nevada Tax Commission.

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Visis Division Table 2 - Cigarette Tax - Page 2 of 3 Forum Source (Rafes and Distribution to Counties) Prior to CTX (continued) Declared that the cigarette fax was exclusively a local revenue source, with distribution of the proceeds to each county based on that county's proportional share of the state population, as determined by the prior decennial census. Within each county, revenue was distributed as follows: * If the county had no incorporated cities, all revenues were deposited in the county treasury * If the county had one incorporated cities, each incorporated cities are of the revenue based upon	Required that \$33,000 of the amount distributed to the counties be withheld and deposited by the state treasurer to the Tax Commission as compensation for the costs of collecting the tax. Increased the tax to a rate of 10 cents per pack of 20, plus an additional 10 cents for each quantity of 20 or fraction thereof. The bill also created a separate distribution threshold for counties whose population was less than 5,000, as follows: * If the county had no incorporated cities or unincorporated towns, all revenues were deposited in the county treasury. * If the county had one incorporated city or unincorporated town, the revenue would be apportioned between the city/town and county based on population. * If the county had two or more incorporated cities, uninconcreted towns, or a combination thereof.	unincorporated fown would receive its proportional share of the revenue based upon its population. Removed the annual \$33,000 distribution to the Tax Commission, requiring the Legislature to specify the amount that would be remitted to the Tax Commission as compensation for collecting the Tax. Required the proceeds from the tax to be remitted to counties on a monthly basis, rather than quarterly. Required the Department of Taxation to use the population numbers certified annually by the Governor for the purposes of distributing cigarette tax revenues. Increased the cigarette tax from 10 cents per pack of 20 to 15 cents per pack of 20, with the additional 5 cents to be credited to the State General Fund. This bill did not change the imposition or distribution of the 10-cent tax for local governments.	Provided for a June 30, 1985, sunset of the 5-cent tax for the State General Fund passed pursuant to Senate Bill 97 (1983). Effective July 1, 1985, the tax would revert to the old 10-cent rate, with all proceeds distributed to local governments under the 1967 and 1969 formulas. Modified the tax from a per-pack rate to a per-cigarette rate, at a rate of 7.5 mills per cigarette (15 cents per pack of 20) until June 30, 1985, and 5 mills per cigarette (10 cents per pack) effective July 1, 1985, based on the tax rates approved under Assembly Bill 371 (1983). Packs of fewer than 20 cigarettes are taxed at a minimum rate of 15 cents per pack until June 30, 1985, and a minimum of 10 cents per pack on and after July 1, 1985. Counties continue to receive the equivalent of 10 cents per pack.	Removed the prospective June 30, 1985, expiration of the additional 2.5 mills per cigarette (5 cents per pack) for the State General Fund; and raised the total cigarette tax to 11.5 mills per cigarette (23 cents per pack). The State General Fund would receive 6.5 mills (13 cents per pack), with the remaining 5 mills per cigarette (10 cents per pack) distributed to local governments. NOTE: The proposed rate increase in AB 555 (1985) was only to become effective upon the expiration of a federal cigarette tax under Section 283 of Public Law 97-248. However, since this federal law never expired, the bill never became effective, and leaved as organette tax reverted to 7.5 mills per cigarette (15 cents per pack) on July 1, 1985,	General Fund and 5 mills per digarette (10 cents per pack), with 5 mills per digarette (10 cents per pack) distributed to the State General Fund and 5 mills per digarette (10 cents per pack) distributed to local governments under the established statutory formulas. This rate increase was to expire on June 30, 1989. Increased the threshold to defermine distribution of digarette tax revenues among counties, incorporated cities, and unincorporated fowns established in Senate Bill 236 (1969) from counties whose population was less than 5,000 to counties whose population was less than 6,000.
Prepared by the Fiscal Analysis Division Legislative History of Revenue Source (Rafes and Distribution to Counties) Prior to CTX (continued) Declared that the cigarette tax was exclusively a local revenue source, with distribution of the proportional share of the state population, as determined by the prior december. Within follows: * If the county had one incorporated cities, all revenues were deposited in the county treasury * If the county had one incorporated cities, each incorporated cities, each incorporated cities is particular.	Assembly Bill 445 (1969) Required that \$33,000 of the amount distributed to the counties be withheld and deposited by the state treasurer to the Teature Compensation for the costs of collecting the tax. Increased the tax to a rate of 10 cents per pack of 20, plus an additional 10 cents for each quantity of 20 or fraction there created a separate distribution threshold for counties whose population was less than 5,000, as follows: * If the county had one incorporated city or unincorporated town, the revenue would be apportioned between the city based on population. * If the county had one incorporated cities, unincompared towns, or a combination there is a separated to the county had one incorporated cities. Unincompared towns or a combination there is a separated to the county had one incorporated cities. Unincompared towns or a combination there is a separated to the county had the county had the county had the county had the incorporated cities. Unincompared towns or a combination there is a county of the county had the	Senate Bill 445 (1971) Senate Bill 577 (1971) Required the annual \$33,000 distribution to the Tax Commission, requiring the Legislature to specify the amplementation for collecting the fax. Senate Bill 577 (1971) Required the Department of Taxation to use the population numbers certified annually by the Governor for the cigarette tax revenues. Senate Bill 97 (1983) Senate Bill 97 (1983)	Assembly Bill 371 (1983) Provided for a June 30, 1985, sunset of the 5-cent fax for the State General Fund passed pursuant to Senate Bill 97 (1983). 1985, the fax would revert to the old 10-cent rate, with all proceeds distributed to local governments under the 1967 and 196 Modified the tax from a per-pack rate to a per-cigarette rate, at a rate of 7.5 mills per cigarette (15 cents per pack of 37 mills per cigarette (10 cents per pack) effective July 1, 1985, based on the tax rates approved under Assembly Bill 371 fewer than 20 cigarettes are taxed at a minimum rate of 15 cents per pack until June 30, 1985, and a minimum of 10 cents par after July 1, 1985. Counties continue to receive the equivalent of 10 cents per pack until June 30, 1985, and a minimum of 10 cents pack until June 30, 1985, and a minimum of 10 cents per pack until 30 cents	Assembly Bill 555 (1985) raised the prospective June 30, 1985, expiration of the additional 2.5 mills per cigarette (5 cents per pack) for the State General Fund, pack), with the remaining 5 mills per cigarette (23 cents per pack). The State General Fund would receive 6.5 mills (13 cents per pack), with the remaining 5 mills per cigarette (10 cents per pack). The State General Fund would receive 6.5 mills (13 cents per pack). The State General Fund would receive 6.5 mills (13 cents per pack). The State General Fund would receive 6.5 mills per cigarette tax under Section 283 of Public Law 97-248. However, since this federal law never expired, the bill never became effective, and largested the circarde tax reverted to 7.5 mills per cigarette (15 cents per pack) on July 1, 1985.	Assembly Bill 76 (1987) General Fund and 5 mills per cigarette (10 cents per pack) distribution by the set of the firest of the set

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Legislative History of Rev	Legislative History of Revenue Source (Rates and Distribution to Counting) Prior to CTV (continued)
Assembly Biil 942 (1989)	Increased the agarette tax to 17.5 mills per agarette (35 cents per pack), with 12.5 mills per agarette (25 cents per pack) distributed to the State. General Fund and 5 mills per agarette (10 cents per pack) distributed to local governments under the established statutory formulas. This rate increase was to expire on June 30, 1991, at which point the tax would revert to the 10 mills per agarette (20 cents per pack) rate established under Assembly Bill 76 (1987).
Assembly Bill 295 (1991)	Reduced the taxpayer collection allowance from 4 percent of the tax due to 3 percent of the tax due.
Senate Bill 357 (1991)	Repealed the sunset provisions of Assembly Bill 942 (1989), maintaining the tax rate at 17.5 mills (35 cents necrearly affective into 4 and
Senate Bill 254 (1997)	Repeals distribution provisions among local governments established in 1969 and 1971, requiring revenues to be distributed among local governments according to second-fler formulas for CTX enacted in the bill. Cigarette revenue is still distributed to each county (at first tier of CTX) by that county/s population as a proportion of the statewide population.
Assembly Bill 4 (20th. Special Session 2003)	Reduced the taxpayer collection allowance from 3 percent to 0.5 percent.
Senate Bill 8 (20th Special Session 2003)	Senate Bill 8 (20th Increased the cigarette tax to 40 mills per cigarette (80 cents per pack), with 35 mills per cigarette (70 cents per pack) distributed to the State Special Session – 2003) General Fund and 5 mills per cigarette (10 cents per pack) distributed to local governments under the CTX distribution forumals.
Senate Bill 2 (25th Special Session - 2008)	Reduced the taxpayer collection allowance from 0.5 percent to 0.25 percent, effective January 1, 2009. These provisions were to expire on June 30, 2009; effective July 1, 2009, the allowance would revert to 0.5 percent.
Assembly Bill 552 (2009)	Assembly Bill 552 (2009) Removed the June 30, 2009, sunset of the provisions of Senate Bill 2 of the 25th Special Session, making the 0.25 percent collection allowance permanent.
Fiscal Year Proceeds Fir.	Fiscal Year Proceeds First Distributed to Local Governments
First Year Counties	
Received Revenue	FY 1950
First Year Ciffes	
Received Revenue	FY 1962.
First Year Towns	
Received Revenue	FY 1970

x Revenue Sources Making Up the First Tier of the Local Government Tax Distribution Account and the Consolidated Tax Distribution (CTX)
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Revenue Source	CIX)
Liquor Tax	
Description	
Excise tax imposed upon wi	Excise tax imposed upon wholesalers of intoxicating beverages sold in the state.
Current Rate and Distribution	tion
* Malt beverages (including	* Malt beverages (including beer): 16 cents per gallon (State General Fund)
Liquor containing 1/2 per	Equation of the containing we be contained by the contained by volume: 70 cents per gallon or proportionate part thereof (State General Fund) * Liquor containing more than 14 percent, up to and including 22 percent alcohol by volume: \$1.30 per gallon or proportionate mart thereof (State General Engle)
* Liquor confaining more the Tax Distribution Account, 15	* Liquor confaining more than 22 percent alcohol by volume: \$3.60 per gallon or proportionate part thereof (\$2.95 to State General Fund; 50 cents to Local Government Tax Distribution Account; 15 cents to Liddor Program Account)
Distribution to Countles U	Distribution to Counties Under First Tier of the CTX Under Current Statute
Proceeds from the amount e Government Distribution Ace	Proceeds from the amount equivalent to 50 cents per gallon on the tax from liquor containing more than 22 percent of alcohol by volume is credited to the Local Government Distribution Account and allocated among Carson City and the counties of the state "in proportion to their respective manufations." Allos 350 4723
Legislative History of Dist	Legislative History of Distribution to County Under First Tier of CTX Under Current Statute
No changes to revenue distr	No changes to revenue distribution since creation of Local Government Tax Distribution Account.
Legislative History of Rev	Legislative History of Revenue Source (Rates and Distribution to County) Prior to CTX
Senate Bill 199 (1933)	Authorized Nevada's incorporated offies to "fix, impose and collect a license tax on, and regulate the sale of beer, wines or other beverages now or hereafter authorized to be sold by act of Congress." This law, which was signed by the Governor on March 24, 1933, followed federal
	legislation passed by President Roosevelt on March 22 which legalized the sale of beer and wine in the United States whose alcohol content did not exceed 3.2 percent. April 7, 1933.
Assembly Bill 40 (1935)	Imposed the first statewide liquor tax, and required that wholesalers and importers to obtain liquor licenses from the state. The tax was
-	collected by the Tax Commission, who sold stamps to be affixed to liquor packages sold in the state. The following rates were established by the bill for the stamps:
,	* For beverages containing between 1 percent and 8 percent alcohol by volume, 1/4 cent per package (1 to 16 ounces); 1/2 cent per package
•	* For beverages containing between 8 and 14 percent alcohol by volume 2.5 cents per mark
*	* For beverages containing between 14 and 22 percent alcohol by volume, 5 cents per quart
	i orbeverages containing more than 22 percent alcohol by volume, 1 cent per package (4 ounces or less); 2.5 cents per package (4 to 8 ounces); 5 cents per package (8 to 16 ounces); 10 cents per package (8 to 16 ounces); 5 cents per package (8 to 16 ounces); 10 cents per package (8 to 16 oun
-	above 32. punces):

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The proceeds of the tax were required to be distributed as follows: * \$24,000 per year to the Contingent University Fund above 32 ounces)

* \$100,000 per year to the State Distributive School Fund

* Any remaining revenue to the State Emergency Employment Bond Interest and Redemption Fund

The bill also prohibited the levy of any other tax upon liquor, except for any general personal property taxes levied by the state, county, city, or town. However, local governments were not prohibited from requiring licenses to be obtained by establishments selling liquor.

Table 2 - Liquor Tax - Page 1 of 4

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Table 2 - Liquor Tax	afive History of Revenue Source (Bates and Distrikution to Committee Beauty
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Prepared by the Fiscal Analysis Division	
Legislanve nistory of Ke	Legistauve ristory of Kevenue Source (Rates and Distribution to Counties) Prior to GTX (continued)
Senate Bill 157 (1937)	Revised the distribution of the liquor tax proceeds, allowing up to 5 percent of the proceeds to be retained by the Nevada Tax Commission to pay for costs related to administration and enforcement of the tax. The remaining proceeds were distributed as follows: * 50 percent of the proceeds to the State Distributive School Fund * 35 percent to the State Emergency Employment Bond Interest and Redemption Fund * 15 percent to the University Confineer Fund
Senafe Bill 100 (1939)	Further revised the distribution of the liquor tax proceeds, as follows: * 50 percent of the proceeds to the State Distributive School Fund * 40 percent to the University Contingent Fund * 10 percent to the Consolidated Bond Interest and Redemption Fund The bill also required the Nevada Tax Commission to revert any portion of the tax held for administration costs in excess of \$1,000 on June 30 of each year.
Senate Bill 54 (1943)	Requires: all liquor tax revenues, less the portion withheld by the Nevada Tax Commission for administration, to be deposited in the State General Fund.
Assembly Bill 178 (1945)	1
Assembly Bill 151 (1947)	
Senate Bill 211 (1955)	Allows retailers to keep 2 percent of the fax due if the faxes due for a particular month are paid by the 15th of the month. (Taxes were due and payable on the 20th of each month.)
Senate Bill 150 (1961)	Increased the allowance that may be kept by taxpayers who pay their taxes due by the 15th of each month from 2 percent to 3 percent.
Senate Bill to 1 (1901)	increased the liquor tax to the rollowing rates: * Malt beverages (including beer): 6 cents per gallon. * Liquor containing 1/2 percent up to and including 14 percent alcohol by volume: 30 cents per gallon or proportionate part thereof
	* Liquor containing more than 14 percent; up to and including 22 percent alcohol by volume: 50 cents per gallon of proportionate part thereof * Liquor containing more than 22 percent alcohol by volume: \$1.40 percent alcohol by volume.
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Legislati	Ve HISTORY OF Key	Legislative history of Revenue Source (Rates and Distribution to Counties) Prior to CTX (continued):
Senafe B	Senate Bill 439 (1969)	Increased the tax on liquor confaining more than 22 percent of alcohol by volume from \$1.40 per gallon to \$1.90 per gallon, effective October 1, 1969. The bill also required the transfer of five-ninefeenths of the revenue generated from the \$1.90 fax (or 50 cents of the rate) to each county based on that county's population in proportion to the statewide total, as determined by the last census conducted by the U.S. Census Bureau.
		The bill required the revenue to be distributed among local governments; as follows: * If a county had no incorporated cities, all revenues were deposited in the county treasury: * If a county had one incorporated city, the revenues were apportioned between the city and county based on population. * If the county had two or more incorporated cities, the revenues were apportioned between the cities based on population, and the county process.
_		* In Carson City, all revenues were deposited in the city treasury. * In Carson City, all revenues were deposited in the city treasury. * Malt beyenages (including beet): 6 cents per gallon * Liquor confaining 1/2 percent up to and including 14 percent alcohol by volume: 30 cents per gallon or proportionate part thereof * Liquor containing more than 14 percent, up to and including 22 percent alcohol by volume: 50 cents per gallon or proportionate part thereof * Liquor containing more than 12 percent, up to and including 22 percent alcohol by volume: 50 cents per gallon or proportionate part thereof * Liquor containing more than 22 percent alcohol by volume: 51 90 per gallon or proportionate part thereof
Senafe B	Senate Bill 577 (1971)	ed from the liquor tax for the ber
Assembl	Assembly Bill 247 (1981)	Increased the tax on liquor containing more than 22 percent of alcohol by volume from \$1.90 per gallon to \$2.05 per gallon, effective July 1, 1981. The proceeds from the additional 15 cents are to be deposited in the Account for Alcohol and Drug Abuse in the Giff Fund of the Department of Human Resources. Following the passage of Assembly Bill 247, liquor tax rates were as follows: * Malt beverages (including beer): 6 cents per gallon * Liquor containing 1/2 percent up to and including 22 percent alcohol by volume; 30 cents per gallon or proportionate part thereof * Liquor containing more than 14 percent, up to and including 22 percent alcohol by volume; 50 cents per gallon or proportionate part thereof * Liquor containing more than 14 percent, up to and including 22 percent alcohol by volume; 50 cents per gallon or proportionate part thereof * Liquor containing more than 22 percent alcohol by volume: \$2.05 per gallon or proportionate part thereof \$6.00 per gallon or proportionate part thereof
Assembl	ly Bill 369-(1981)	Assembly Bill 369 (1981) was that which was certified by the Governor, rather than that of the prior decennial census. The bill required the Covernor to certify populations for counties and cities by requiring that the population figure used populations for counties and cities on or before January 1, which would then be used for distributions beginning on July 1 of that same year
Senate E	Senate Bill 183 (1983).	Revised rates on three of the four categories of liquor (all rates except the tax on liquor above 22 percent) at the beginning of Fiscal Year 1984, with the increased rates to be imposed only for Fiscal Years 1984 and 1985. These revised rates were as follows: * Malt beverages (including beer): 9 cents per gallon * Liquor containing 1/2 percent up to and including 14 percent alcohol by volume: 40 cents per gallon or proportionate part thereof * Liquor containing more than 14 percent, up to and including 22 percent alcohol by volume: 75 cents per gallon or proportionate part thereof
Cdaa		* Liquor containing more than 22 percent alcohol by volume: \$2.05 per gailon or proportionate part thereof (\$1.40 to State General Fund; 50 cents to counties and cities; 15 cents to Account for Alcohol and Drug Abuse) Under the provisions of Senate Bill 183, on July 1, 1985, the rates would revert to those rates imposed prior to the effective date of the bill; as established pursuant to Assembly Bill 247 of the 1981 Session. Repealed the proshed the proshed fund 30, 1985, sunset of the increased figure face and a district to the consecution of the increased figure face and a district to the consecution of the increased figure face and a district to the consecution of the increased figure face and the proshed face and the proshed face and the consecution of the increased figure and the proshed face and the proshed fa
Assemb	Assembly 3ill 556 (1985)	pursuant to Senate Bill 183 of the 1983 Session permanent.
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Prepared by the Fiscal Analysis Division.

Legislative History of Revenue Source (Rates and Distribution to Counties) Prior to CTX (confined) Prepared by the Fiscal Analysis Division.

	Control of the country of the countr
Senate Bill 254 (1997)	Repeals distribution provisions among local governments established in 1969, requiring revenues to be distributed among local governments according to second-tier formulas for CTX enacted in the bill. The proceeds from 50 cents of the tax on liquor whose alcohol by volume exceeds 22 percent are to be distributed at the first fier to each county in proposition to the proceeds.
Assembly Bill 4 (20th	and the bold and t
Special Session - 2003)	Special Session - 2003) Reduced the allowance that may be kept by faxpayers who pay their taxes due by the 15th of each month from 3 percent to 0.5 percent
Senate Bill 8 (20th	Increased the liquor tax, effective August 1, 2003; to the current rates, as follows:
Special Session - Z003)	Main beverages (including beer): 16 cents per gallon:
	Liquor containing 1/2 percent up to and including 14 percent alcohol by volume: 70 cents per gallon or proportionate part thereof
	* Liquor containing more than 22 percent alcohol by volume: \$3.60 per allohon or proportionate part thereof
	cents to Local Government Tax Distribution Account; 15 cents to Tax on Liquor Program Approximation
Senate Bill 2 (25th	Reduced the allowance that may be kept by taxpayers who pay their taxes due by the 15th of each month from 0.5 percent to 0.25 percent
Special Session - 2008)	effective January 1, 2009. These provisions were to expire on June 30, 2009; effective July 1, 2009, the allowance would revert to 0.5 percent.
Assembly Bill 259 (2000) Removed the June 30,	Removed the June 30, 2009, sunset of the provisions of Senate Bill 2 of the 25th Sherial Session, making the 0.25 percent collection
coor) see mer frances	allowance permanent.
Fiscal Year Proceeds Fin	Fiscal Year Proceeds First Distributed to Local Governments
First Year Counties	
Received Revenue	FY 1970
First Year Cities	
Received Revenue	FY 19Z0 ·

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History of the Consolidated Tax Distribution (CTX)

Senate Concurrent Resolution 40 (1995) created an interim study to review laws governing the distribution of tax revenues among local governments within counties—what is now known as the "sec ond-tier" distribution. The interim study recommended the consolidation of state and loc al taxes from multiple sources (including the SCCRT) into a single fund—t he Local Government Tax Distribution Fund (also k nown as the consolidated tax, or CTX)—for distribution at the second tier under a single formula.

Senate Bill 254 (1997) created the Loc al Government Tax Distribution Fund, as proposed under the SCR 40 interior mostudy, to receive revenues from the BCCRT, SCCRT, Motor Vehicle Privil ege Tax (now the Government Services Tax), Real Property Transfer Tax, Cigarette Tax, and Liquor Tax, and adopting a single formula for second tier distribution. The bill required the Executive Director of the Department of Taxation to administer the fund and distribute revenue to eligible loc all governments, special districts, and enterprise districts according to that formula.

Under the provisions of Senate Bill 254, the initial base amount that was set for each enterprise district, beginning with Fiscal Year 1999, was the average amount of revenue each enterprise district received during FY 1996 and FY 1997. For local governments and special districts, the base amount for FY 1999 was the average amount received during those fiscal years, adjusted for the percentage change between the total amounts received by all loc all governments and special districts in the county for FY 1997 and the average of the total amounts received by those entities during FY 1996 and FY 1997, and further adjusted by the change in the Consumer Price Index between July 1, 1997, and December 31, 1997.

To determine the distribution in subsequent years, the executive director must first, from each county's allocation at the first tier, a llocate an amount to each enterprise district equal to the amount that the ent erprise district received in the prior year. After that allocation is made, the executive director must then allocate to each local government or special district eligible for an allocation from the fund an amount equal to the amount allocated to that loc all government or special district for the preceding fiscal year multiplied by one plus the per centage change in the Consum er Price Index (All Items) for the year ending on December 31 immediately preceding the year in which the allocation is made. This amount is used by the department to establish the base monthly allocation to be made to each local government or special district. For the purpose of making adjustments to the base, the excess amount distributed to each local government or special district in the prior fiscal year is also included under the bill's provisions.

If there is not sufficient money available in the county's account to make the base monthly allocation for each local government or special district after the dis tribution to the enterprise district is made, the amount of available money shall be prorated and allocated according to the percentage of the amount that each local government or special district received as a total of the amount distributed among all local governments

and special districts in the county in the fisca. I year immediately preceding the year in which the allocation is made.

If the executive director deter mines that there is money remaining in the county's account in the fund after the base monthly allocation is made, the remaining money is to be allocated as follows:

- Each local government's share is determined by multiplying one-twelfth of the annual allocation for the local government by one plus the sum of:
 - The percentage change in the population of that local government for the fiscal year immediately preceding the year in which the allocation is made, as certified by the governor; and
 - The average percent age change in the assessed valuation of taxable property in the loc all government (except that assessed valuation attributable to the net proceeds of minerals) over the five fiscal years immediately preceding the year in which the allocation is made.
- Each special district's share is determined by multiplying on e-twelfth of the
 annual allocation for the special district of by one plus the average percentage
 change in the assessed valuation of tax able property in the special district
 (except that assessed valuation attributable to the net proceeds of minerals) over
 the five fisical years immediately preceding the year in which the allocation is
 made.

The figures calculated above for each loc al government and special district in a county are multiplied by the local government's or special district's base amount, with each product added together to determine a tot all for the county. The allocation that is received for each local government or special district is the percentage that each local government or special district's calculation comprises of the sum.

If the executive director deter mines that there is money remaining in the county's account in the fund after the base monthly allocation is made, but there has been one or months in the same fiscal year where the base monthly allocation could not be made, the executive director must first allocate the money necessary to ensure that these base allocations can be made before any exc ess is to be distributed using the formulas above.

Senate Bill 254 also allowed the governing bodies of two or more local governments or special districts to enter into an interlocal agreement to set forth an alternative formula for the distribution of revienues under the CTX. The government or special district that is part of the agreement must approve the alternative formula by majority vote.

The provisions of the bill a llowed any local government or a pecial district that received any portion of the taxes included in the CTX before July 1, 1998, to request an adjustment to the base amount calculated for the initial year (FY 1999). The request

was to be made to the Department of Taxation, who was required to take into account several criteria for evaluating the reques t, no later than Decem ber 31, 1997. The Committee on Local Government Finance (CLGF) was required to evaluate the findings of the Department and determine whether an adjustment is appropriate. If it determined an adjustment was appropriate, it was required to submit a recommendation to the Nevada Tax Commission specifying the amount of adjustment re commended. If the appropriate, then no action would be CLGF determined that an adjustment was not taken, and the decision was not subject to review by the Nevada Tax Commission.

If the CLGF made a recommendation to the Commission, the Commission was required to hold a public meeting within 30 days to review the recommendation, based on the Information submitted by the Department and the CLGF. If the Commission determined that the adjustment was appropriate, the Department was required to adjust the base amount for that entity by the specified amount in the recommendation.

Finally, Senate Bill 254 also allows certain local governments or special districts created after July 1, 1998, to request the Nevada Tax Commission to direct the executiv director to allocate money from the fund to that local gove rnment as it would to any other local government or special district eligible to receive an allocation. The executive equest and make a determination as to the director is required to review each r allocation, which is then reviewed by the Committee on Local Government Finance (CLGF). If the request is determined to be acc eptable by the CLGF, it is submitted to the Nevada Tax Commission for final approval. If the allocation is not determined to be acceptable by the CLGF, then no distribution will occur, and the decision is not subject to review by the Tax Commission.

The Tax Commission is required to schedule a public meeting within 30 d ays after the recommendation by the CLGF is submitted, with public notice of the hearing given by the Commission at least 10 days before the hearing date. If, a fter the public hearing, the Commission determines that the CLGF's recommendation is appropriate, it shall he appropriate distribut ions to the local order the Executive Director to make t government.

Senate Bill 253 (1997) created an interim legislative committee and an advisory committee (composed of Executive Director of Department of Taxa tion and ten local government finance representatives) to study the distribution of revenue among local governments. The provisions authorizing the legislative committee were to expire on June 30, 2001.

Assembly Bill 124 (1999) changed the name of the Local Government Tax Distribution Fund to the Local Government Tax Distribution Account. The account is also changed from a special revenue account within the state treasury to an intergovernmental fund.

Senate Bill 534 (1999), which was one of the bills dev eloped as a result of recommendations adopted by the interim committee created pursuant to Senate Bill 253 of the 1997 Sess ion, created provisions requiring the exec utive director of the

Department of Taxation to review alloc ations in local governments or special districts where population and assessed valuation (except that assessed valuation that is attributable to the net proceeds of minerals) decreases in each of the three preceding fiscal years. The executive director may determine the necessity to adjust the distribution, and if an adjustment is determined neces sary, the findings made by the executive director shall be submitted to the CLGF.

The CLGF shall review the findings and, if it is determined that the adjustment amount is appropriate, shall submit a recommendation to the Tax Commission. (If it is not deemed to be appropriate, the decision is not subject to review by the Tax Commission.) The Tax Commission is then r equired to hold a public hearing within 30 days after the submission of the recommendation by the CLGF to determine whether the adjustment is appropriate. If the Commission determines that the adjustment is appropriate, it shall order the executive director to make the adjustment to the allocation for the affected local government or special district.

Senate Bill 535 (1999), another of the bills developed as a result of recommendation s adopted by the interim committee created pur suant to Senate Bill 253 of the 1997 Session, revised the calculation of assessed valuation, with respect to determining the local government distribution at the second tier, by requiring that the assessed valuation of a redevelopment agency loc ated within a local government or special district be included in the calculation of assessed valuation for that local government or special district.

<u>Senate Bill 538 (1999)</u> clarified that the fi ve-year period for which the average percentage change in assessed valuation is take n for determining second-tier allocations is the fiscal year for which the allocation is being made and the immediately preceding four fiscal years.

Senate Bill 317 (2001) clarified the procedures regarding excess allocations of revenue that occur if the certified population issued by the governor is higher than the population estimate made by the Census Bureau and the local government has filed a formal appeal with the Census Bureau. The bill also created provisions regarding the distribution of revenues based upon whether the appeal results in a population that was either greater or less than the population amount used to make the initial calculation.

Senate Bill 557 (2001) revised the prospective June 30, 2001, sunset of the interim committee created by Senate Bill 253 of the 1997 Session to study the distribution of revenue among local governments, extending the sunset for the committee until June 30, 2005.

Assembly Bill 10 of the 17th Special Session (2001) modified the distribution formula at the second tier by specifying that—the base am ount for a fiscal year for local governments and special districts is only amount of base revenue distributed in the prior fiscal year, multiplied by one plus the change—in the Consumer Price Index for the year ending on December 31 immediately preceding the year in which the allocation is made.

The amount of excess distributed to the entity in the prior year was no longer included in the base calculation under these provisions.

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The bill also modified the second-tier distribution formula by phasing out the "one-plus" calculation established during the 1997 Ses sion for the distribution of excess revenues remaining after base alloc ations are made, in favor of a "no one-plus" calc ulation, as follows:

- Each local government's share is determined by multiplying one-twelfth of the annual allocation for the local government by the sum of:
 - The average percentage change in the population of that local government for the fiscal year immediately preceding the fiscal year for which the allocation is being made and the four fiscal years immediately preceding the year in which the allocation is made, as certified by the governor; and
 - The average percent age change in the assessed valuation of taxable property in the local government, including the assessed value attributable to a redevelopment agency but ex cluding the assessed value attributable to the net proceeds of miner als, for the fiscal year for which the allocation is being made and the four fiscal years immediately preceding the year in which the allocation is made.
- Each special district's share is determined by multiplying on e-twelfth of the annual allocation for the special district by the average percentage change in the assessed valuation of taxable property in the special district, including the assessed value attributable to a redevelopment agency but excluding the assessed valuation attributable to the net proceeds of minerals, over the five fiscal years immediately preceding the year in which the allocation is made.

As with the "one-plus" calculation, the figures calculated above for each local government and special district in a county are multiplied by each entity's base amount and then added together to determine a total for the county. The allocation that is received for each local government or special district is the percentage that each local government or special district's calculation comprises of the sum.

To minimize the distributional effects that this formula change would have enclosed governments and special district s, the change from "one-plus" to "no one-plus" was phased in:

- For FY 2002, the alloc ation would be made by using 25 percent of the no one-plus formula and 75 percent of the one-plus formula;
- For FY 2003, the allocaation would be made by using 50 percent of the no one-plus formula and 50 percent of the one-plus formula;
- For FY 2004, the allocation would be made by using 75 percent of the no one-plus formula and 25 percent of the one-plus formula; and

 For FY 2005 and all future fiscal years, the allocation would be made by using 100 percent of the no one-plus formula.

The provisions of As sembly Bill 10 of the 17 the Special Session also required an adjustment of the annual base alloc ation for the city of Hender son in the amount of \$4 million, beginning in FY 2002.

Senate Bill 469 (2003), which contained the recommendations developed from the interim committee authorized pursuant to S enate Bill 557 of the 2001 Session, further revised the second-tier distribution of exce ss revenues to allow the usage of the one-plus formula in certain counties where the sum of population and assessed valuation growth for each local government is negative. The bill provides for two different formulas that can be used, depending on whether the average change in assessed valuation for special districts is positive or negative.

If the sum of the average population growth and average assessed valuation growth for all local governments is negative, and the average change in assessed valuation for all special districts is also negative, the following formula is used:

- Each local government's share is determined by multiplying one-twelfth of the annual allocation for the local government by one plus the sum of:
 - o The average percentage change in the population of that loca I government for the five years immediately preceding the year in which the allocation is made, as certified by the governor; and
 - The average percent age change in the assessed valuation of taxable property in the local government, including the assessed value attributable to a redevelopment agency but ex cluding the assessed valuation attributable to the net proceeds of miner als, for the fiscal year for which the allocation is being made and the four fiscal years immediately preceding the year in which the allocation is made.
- Each special district's share is determined by multiplying on e-twelfth of the annual allocation for the special district by one plus the average percentage change in the assessed valuation of tax able property in the special district, including the assessed value attribut able to a redevelopment agency but excluding the assessed valuation attributable to the net proceeds of minerals, for the fiscal year for which the allocation is being made and the four fiscal year simmediately preceding the year in which the allocation is made.

If the sum of the average population growth and average assessed valuation growth for all local governments is negative, but the average change in assessed valuation for any special district is positive, the following formula is used:

• Each local government's share is determined by multiplying one-twelfth of the annual allocation for the local government by one plus the sum of:

- o The average percentage change in the population of that local government for the five years Immediately preceding the year in which the allocation is made, as certified by the governor; and
- The average percent age change in the assessed valuation of taxable property in the local government, including the assessed value attributable to a redevelopment agency but excluding the assessed value attributable to the net proceeds of miner als, for the fiscal year for which the allocation is being made and the four for the fiscal year for which the allocation is being made and the four fiscal years immediately preceding the year in which the allocation is made.
- Each special district's share is determined by multiplying on e-twelfth of the annual allocation for the special district by one plus the sum of:
 - The average percentage change in the population of that local government for the five years immediately preceding the year in which the allocation is made, as certified by the governor; and
 - o The average percent age change in the assessed valuation of taxable property in the special district, including the assessed value attributable to a redevelopment agency but excluding the assessed valuation attributable to the net proceeds of minerals, for the fiscal year for which the allocation is being made and the four fiscal years immediately preceding the year in which the allocation is made.

The bill also revised the distribution of monthly base allocations to local gov ernments and special districts for any month in which there is not sufficient revenue to make the entire monthly base allocation to all local governments and special districts. The bill required that, in these instances, the amount of each distribution to local governments and special districts be reduced, such that the total amount available for distribution is allocated to each local government and special district in an amount equal to it is proportionate percentage of the total amount of the base monthly allocations for all local governments and special districts in the county.

Senate Bill 38 (2005) further revised the alternate distribution formula established under Senate Bill 469 of the 2003 Session by a llowing counties whose average of net proceeds of minerals was \$50 m illion or more in the five fiscal years immediately preceding the year for which the allocation is being made, or whose average population growth is negative in the five fiscal years immediately preceding the year for which the allocation is being made, or who meet both of the above or iteria, to use the one-plus calculation in lieu of the no one-plus calculation.

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	FY2007	FYZODR	FX.2009	EV 2010	EV 3044
Supplemental City-County Relief Tax (SCCRT)	\$486.566	\$518.427	\$\$'44.537	למצוח איאי	Aron's	1.0 v. v. b.00 Q	مسيد فشرماخ	1000			:	0402	7707.1.1
% Change: FY to FY		6.5%	%U sr	1.287	700 2	40 000	115.1014	2840.88b	868.8385	\$814.401	\$708.052	\$640.357	\$679,997
% of FY Total	66.0%	65.5%	65.4%	64.6%	64.2%	63.7%	25.5% 53.6%	%0% 65	1.5%	4.6%	-13.1%	99.6	6.2%
Basic City-County Relief Tax									1	le/C+O	104.1.70	04,7%	%A:50
(BCCRT)	\$139.020	\$148.130	\$155.591	\$157.407	\$166.734	\$189 82E	£210 213	A CC 0740	120 AACA	, C.	4	1	
% Change: FY to FY		6.6%	2.0%	1.2%	5.9%	13.8%	15.5%	755.04.75 6.6%	1.5%	769.75	459.7075	192.3814	\$194.355
%.of FY.Total	18.9%	18.7%	18.7%	18.5%	18.4%	18.2%	18.2%	18.2%	18.5%	18.6%	18 4%	10.0%	10.01
Governmental Services Tax		H			-						n's and	1	Popular
(GST)	\$76.347	\$87.585	\$92.869	\$101.629	\$108,834	\$122,682	\$137.281	\$146 740	ביוה ביורלי	4117.000	0000	1000	
% Change: FY to FY		14.7%	6:0%	9.4%	7.1%	12.7%	11.9%	700.4	79.5	07070	00/00T¢	710.77	\$1.20.43b
% of FY Total	10:4%	11:1%	11.2%	11.9%	12.0%	11.8%	11.4%	11.1%	1,6%	12.4%	12.7%	20.0%	10 P
Real Property Transfer Tax		-									التدرية	la di	0/ / sqr-
(RPIT)	\$16.778	STR M72	\$20.200	¢22 871	ליסם ביסת	6,41,000	,	1	,				
% Change: FY to FY		7.4%	12.8%	17 5%	78.7%	260.13	292,092	5/0.452	Soll 444	536.716	528.161	\$22.785	\$22.033
% of PY Total	2.3%		2.4%	2.8%	33%	4.6%	5.2%	23%	%0-77-	7.0.55	-73:3%	-19.1%	, w , w , y
Cigarette Tax	\$16,515	\$16.492	\$17.065	¢16.338	\$17 3EE	C12.057.	As F Total	100	4.00		100		
% Change: FY to FY		-0.1%	3.5%	4.3%	5.6%	2000000 2011 1000	200 (745,514	1,00 L	/ceret	513,439	\$12.220	\$11.838
% of FY Total	.2:2%	2.1%	2.0%	1.9%	1.9%	1.5%	%ET	7.2%	1.3%	-7.4% -7.0%	12.5%	%T.5-	-8-1-% -1-3-2-1-3-2-1-3-2-1-3-2-1-3-2-1-3-2-1-3-2-1-3-2-1-3-2-1-3-2-1-3-2-1-3-2-1-3-2-1-3-2-1-3-2-1-3-2-1-3-2-1-3-2-1 -1-3-2-1-3-1-3-1-3-1-3-1-3-1-3-1-3-1-3-1
LiquorTax	\$2.237	\$2,420	\$2.409	\$2,404	\$2.510	\$7.808	1 SUS C2	\$2 070 B	¢5.434 [Dec et	LLC	107	0/T-T
% Change: FY to FY		8.2%	%50-	%C U-	4 4%	11 792	2000	700 0	7/7:00	027.66	505.75	427.5¢	\$25.318
% of FY Total	%E.O.		0.3%	0.3%	0.3%	0.3%	200	0.0%	4.0% 2.0°	% n	187.8- 186.0	/ 8% / C	4.2%
TOTAL	4727 ACA	1	1 2000	4000	1 200						iesca	10/0.0	8000
% Change EV to EV	+01-1010	T6/4	7000	5852.529	\$86.808¢	\$1,042.616	\$1,205.661	\$1,317.411	\$1,321.356	\$1,254.856	\$1,093.819	\$989.148	\$1,031.978
		1.3%	5.3%	2.4%	6.6%	14.8%	15.6%	93%	0.3%	-5.0%	-12.8%	-9.6%	4.3%

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-o 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 accorping 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 Bas CST 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 17, 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, Sociality in which the real property transfer occurred.

Syl Cigarette Tax: The county portion of the Cigarette Tax that is part of the CIX 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-capital basis according to NRS 370.260 and NRS 360.285.

्रसः) Real Prope vy 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

OG). Iduor Taxe The county portion of the Liquor Tax that is part of the CTX is 50 cents per gallon on liquor containing more than 22 percental cohol by volume and is governed by NRS Chapter 369. The proceeds from the 50-CD CO Pent rate are distributed each month amongst the 17 counties on a per-capita basis according to NRS 569.173 and NRS 360.285.

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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	EV 2003	EV 2002	EVANOE	inoser's		Take and the			
CARSON CITY				-		Long are	E002 (4	ri 2000	FY ZUUZ	FY 2008	FY 2009	FY 2010	FY 2011
SCCRT	\$12,765	\$12.881	\$14.262	\$15.398	\$14.894	\$15,895	\$17.190	417 978	617.730	÷45.745	i di		1
% Change: FY to FY		0.91%	10.72%	7.97%	-3.27%	6.77%	8.15%	4 589%	2006	7267	005.515	511.555	\$12.454
% of Carson City FY Total	67.18%	65.83%	66.75%	66.73%	760 25	7607	20000	2	2000	-3.7.376	-15.57%	-13.12%	7.78%
% of SCCRT Statewide FY Total	2.62%	7.48%	76797	7000	7522	2000	0000	00.107	00.24%	60.19%	65.66%	65.18%	67.12%
% of Statewide EV Total	/acr >	1	2/7017	Z4007a	02CC-7	2.33%	7777	2.14%	2.04%	1.93%	1.88%	1.80%	1.83%
Facta	1,7070	T-0320	T./178	1.81%	1.64%	1,52%	1.43%	1.36%}	1,32%	1,25%	1.22%	1.17%	1.21%
	53:/:25	53:804	S4.191	\$4.508	\$4.395	\$4.627	\$4.974	\$5.212	\$5.090	\$4.631	\$3.938-	\$3.445	¢3 657
% Change: FY to FY	ser.2	1.23%	10.17%	7.57%	-2.51%	5.27%	7.50%	4.79%	-2.34%	-4 D1%	-14.0E%	12 E29K3	702.7
% of Carson City FY Total	19,78%	19,44%	19.62%	19.54%	19,45%	19.15%	19.12%	19.18%	10 22%	76LV-01	10 1/0/	70000	10/TO
% of BCCRT Statewide Fy Total	2.70%	2.57%	2.69%	2:85%	2.64%	244%	2.27%	2.17%	2.09%	7666	1.05%	1 889	8
% of Statewide, FY Total	0.51%	0.48%	0.50%;	0.53%	0.48%	0.44%	0.41%	0.40%	.%66.0	0.37%	0.36%	80000	San C
LSD	\$1.727	\$1,984	\$2.091	\$2:250	\$2:392	\$2.655	\$2.822	\$2,906	22.852	to 775	app.c>	187. C.5.	8000
% Change: FY to FY	•	14,93%	5.37%	7.60%	6.33%	10.99%	6,30%	2.98%	-1.86%	4.46%	-10 12%	11.00%	10 00 00 C
% of Carson City Fy Total	%60.6	10.14%	%67.6	9.75%	10.59%	10.99%	10.85%	10.69%	10.83%	11,46%	12.09%	17.1594	TO AREA
% 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%	1,770	7000	20101
% of Statewide FY Total	0.23%	0:25%	0.25%	0.26%	0.26%	0.25%	0.23%	0.22%	7660	76000	70000	8/CC-C	200
RPIT	\$0.220	\$0.374	\$0.300	\$0.431	\$0.411	\$0.539	\$0.586 l	1 009.05	לה בטח ו	, co. 270	בייר הל	10000	0.1170
% Change: FY to FY		69.71%	-19,69%	43,33%	-4.50%	37.07%	7000	70770	70000	70.500	30.224	50.243	20.130
% of Carson City FY Total	1.16%	1.91%	1,41%	1.87%	1 87%	2.23%	7830.0	0/44.0 0/2000	SERVICE P	-46.40%	-20.46%	12.20%	-23.55%
% of RPTT Statewide FY Total	131%	2.08%	1.48%	1.80%	1 30%	1 13%	7000	2000	10770	L-1/70	7 - C	1.40%	1.02%
% of Statewide FY Total	%eo:0	0.05%	.0.04%	0.05%	750.0	טיטפע	2000	ALC C	POTOT	0.2020	0.7%	1.09%	0.86%
CIGARETTE	\$0.467 I	לט עבי	לים אבני	1 7 52	, 100	2000	RCO'O	19050-D	0.04%	0.02%	0.02%	0.03%	0.02%
% Change, EV to EV		7.0c.	יפני ני	30.420	50.43b	6/E'05	22505	50.370	\$0.355	\$0.336	\$0.285	\$0.257	\$0.246
% of Carson City EV Total	7001.0	70700	0.02.0-	6/00'd	4.31%	-13.05%	-0.52%	-2,10%	-3.96%	-5,40%	-15.12%	%56'6-	-4.13%
% of Cleanatta stationisha EV Total	7000.0	1	Z-1470	F.855	1.93%	1.57%	145%	1.36%	1.35%	1.41%	1.41%	1.45%	1.33%
% of ct-temina CV Total	70000	2.1.170	2.07%	7.51%	2.53%	2.47%	2,39%	2.32%	226%	2.19%	2.12%	2.10%	2.08%
יייייייייייייייייייייייייייייייייייייי		SSPO'O	B.05%	0.05%	.0.05%	0.04%	0.03%	0.03%	0,03%	0.03%	0.03%	0.03%	0.02%
אליים ייים שליים אליים א	\$0.053	50.05	\$0.054	\$0.063	\$0.063	\$0.069	290.05	\$0.071	\$0.071	\$0.070	\$0.063	\$0.067	\$0.069
A CLANGES IN TO IN		6.16%	-4,00%	-2.63%	1:22%	9.05%	-3.21%	5.45%	1.14%	-1.59%	-10.95%	6.72%	3.4
% or carson city FY lotal	7,550	0.34%	0.30%	0.27%	0.28%	0.29%	0.26%	0.26%	0.27%	0.30%	0.31%	0.38%	.
% 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%	210%	NAME OF C
% of Statewide FY Total	0.01%	0.01%	0:01%	0.01%	0.01%	0.01%	0.01%	200	0.01%	%10.0	0.01%	200	0.019%
IOIAL	\$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%	-17.48%	4 67%
% of Statewide FY Total	2.58%	2.47%	2:57%	2.71%	2.49%	232%	2.16%	2.06%	7.99%	1.90%	1.85%	7.79%	1 ROS

NOTES:

distributed amongst the non-guaranteed counties.

2.) Proceeds from the BCCRT allocated to the CTX at the first-tier are distributed each monthly SCCRT proceeds as share of the total monthly proceeds generated by all non-guaranteed countries.

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 country and proceeds collected in each country on a per-capita basis.

3.) Proceeds from the GST allocated to the CTX at the first-tier are retained by the country in which the vehicle is registered and are distributed ach month first to the school district and the remaining amount is distributed to 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 fulgrand the amount remaining after distribution to guaranteed counties is

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Hiercounty. 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.

ACA!) Proceeds from the RPIT allocated to the CIX at the first-tier are retained by the country in which the real property transfer occurred.

COXS.] Proceeds from the portion of the Cigarette Tax and Liquor Tax allocated to the CIX at the first-tier are distributed each month amongst the 17 counties on a per-capita basis.

Prepared by the Fiscal Analysis Division

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 (MILITIONS OF DOLIARS) Source: Department of Taxation and Applied Analysis

SCCRT \$3.516		\$3.627 3.17% 5.9:81% 0.70% 0.46% \$1.142 2.36% 18.83% 0.14% 5.142 18.83% 16.18% 16.18% 16.12%		\$3.516 -3.0136 58.6136 0.64136 \$1.123 -2.3536 0.7138 0.7138	\$3.724 5.90% 58.18% 0.64%	\$3.97.2	\$4.731	\$5.594	\$5.298	\$4.900	FY 2009	FY 2010	FY 2011
hange, FY to FY Fochurchill County FY Total FSCRT. Statewide FY Total FStatewide FY Total FSCRT. Statewide FY Total FSTatewide FY Total FSTatewide FY Total FSTATEWIGE FY TOTAL FSTATE		3.17% 3.17% 9.81% 0.70% 0.46% 1.142 2.36% 8.83% 0.77% 0.14% 0.14% 0.14% 0.14% 0.12% 0.12%		\$3.516 -3.0136 58.6136 0.6436 \$1.123 -2.3536 18.7136 0.7138	\$3.724 5.90% 58.18% 0.64%	\$3.972	\$4.731	\$5.594	\$5.298	\$4.900	ביים עם	**********	
Churchill County FY Total SCRT Statewide FY Total Statewide FY Total Statewide FY Total Churchill County FY Total Statewide FY Total Churchill County FY Total Statewide FY Total Statewide FY Total Churchill County FY Total Statewide FY Total		3.17% 9.81% 0.70% 0.46% 1.142 2.36% 2.83% 0.77% 0.77% 0.24% 6.12% 0.12%		3.01% 58.61% 0.64% 9.41% \$1.123 -2.35% 18.71% 0.71%	5.90% 58.18% 0.64%	6.66%	2000				,	1 100	-
Churchill County PY Total SCRT Statewide FY Total Statewide FY Total statewide FY Total Churchill County FY Total Statewide FY Total Churchill County FY Total Statewide FY Total Statewide FY Total Churchill County FY Total Statewide FY Total Statewide FY Total Statewide FY Total Statewide FY Total Churchill County FY Total		9.81% 0.70% 0.46% 1.1142 2.36% 2.36% 0.77% 0.77% 0.14% 0.14% 0.14% 0.12% 0.12%		58.61% 0.641% \$1.123 -2.35% 1.8.71% 0.71% 0.13%	58.18%		34	78.22.87	E 2007	750.00	740	19.40/	55/55
Sccri Statewide Priotal Statewide Priotal Statewide Priotal Churchill County Priotal Statewide Priotal Statewide Priotal Statewide Priotal GST Statewide Priotal Statewide Priotal GST Statewide Priotal		0.70% 0.46% 1.142 2.36% 8.83% 0.77% 0.14% 0.14% 1.28 1.12% 0.12%		0.64% 0.41% \$1.123 -2.35% 0.71% 0.13%	0.64%	200	700-20-2	200	27.7.	-/ 2/20	0.83%	-23.42%	7.07%
Statewide FY Total sange: FY to FY Churchill County FY Total Statewide FY Total Statewide FY Total Statewide FY Total GST Statewide FY Total Statewide FY Total GST Statewide FY Total		0.46% 1.147: 2.36% 8.83% 0.77% 0.14% 0.981 1.12% 0.12%		\$1.123 -2.35% 118.71% 0.71% 0.13%	0.04%	00.4570	02.0276	60,4U%	60.55%	60.40%	61.82%	57.21%	57.29%
ange: FY to FY Churchill County FY Total Statewide FY Total Statewide FY Total ange: FY to FY Churchill County FY Total Statewide FY Total Statewide FY Total GST.Statewide FY Total GST.Statewide FY Total Statewide FY Total		1.1422 2.3656 2.3656 2.3656 0.1456 0.1456 0.1256 0.1256		\$1.123 -2.35% 18.71% 0.71% 0.13%		0.60%	0.62%	0.67%	0.62%	0.60%	0.70%	0.54%	0.55%
anger FV to FV Churchill County, FY Total Statewide FY Total Statewide FY Total ange: FY to FY Churchill County, FY Total GST Statewide FY Total Statewide FY Total GST Statewide FY Total GST Statewide FY Total Statewide FY Total Churchill County, FY Total Statewide FY Total Statewide FY Total Statewide FY Total Statewide FY Total		2.36% 2.36% 2.36% 0.77% 0.14% 0.281 1.12% 0.12%		\$1.123 -2.35% 18.71% 0.71%	0.41%ï	0.38%	0.39%;	0.42%;	0.40%	0.39%	0.45%	0.35%	0.36%
Arthurchill County, FY Total Arthurchill County, FY Total Arthurchill County, FY Total France: FY to FY Arthurchill County, FY Total		2.36% 8.83% 0.77% 0.14% 0.981 2.47% 6.18% 1.12% 0.12%		-2.35% 18.71% 0.71% 0.13%	\$1.183	\$1.235	\$1.449	\$1.696	\$1.638	\$1.522	\$1.503	\$1:097	\$1.165
of Churchill County, PY Total of Statewide FY Total f Statewide FY Total f Churchill County, FY Total of GST Statewide FY Total of GST Statewide FY Total f Statewide FY Total		8.83% 0.77% 0.14% 0.381 2.47% 6.18% 1.12% 0.12%	1.00	18.71% 0.71% 0.13%	5.38%	4.36%	17:36%	17,07%	-3,46%	-7.06%	-1.22%	-27.03%	S.20%
FECCAL Statewide FY Total Statewide FY Total Thange: FY to FY A GST Statewide FY Total T Statewide FY Total T Statewide FY Total Statewide FY Total Statewide FY Total T Statewide FY Total		0.77% 0.14% 0.981 2.47% 1.12% 0.12%		0.71%	18.48%	18.16%	18.23%	18:32%	18.84%	18.76%	18.81%	18 00%	27.5
Statewide FY Total Shange: FY to FY of Churchill County: FY Total of Statewide FY Total of Statewide FY Total Shange: FY to FY churchill County: FY Total		0.14% 0.981 2.47% 6.13% 1.12% 0.12%		0.13%	0.71%	0.65%	0.66%	0.71%	0.67%	0.65%	0.74%	2000	¥ . C
Shange: FY to FY of Churchill County, FY Total of GST Statewide FY Total of Statewide FY Total Shange: FY to FY churchill County, FY Total		0.981 2.47% 6.18% 1.12% 0.12%			0.13%	0.12%	0.12%	0.13%	0.12%	0.12%	0.14%:	78,11%	0.1192
nange: HY TO HY of Churchill County, FY Total of SST Statewide FY Total of Statewide FY Total shange: FY to FY churchill County, FY Total of Churchill County, FY Total		2.47% 6.18% 1.12% 0.12%		\$1,062	\$1.163	\$1,226	\$1.313	\$1.426	\$1,404	\$1.379.	\$1.303 }	\$1.285	\$1,100
A. Churdalli Loginty, P.Y. Lotal J. Statewide, P.Y. Total J. Statewide, P.Y. Total S. Churchill County, P.Y. Total J. R.P.T. Statewide, P.Y. Total		6.18% 1.12% 0.12%		12,36%	9.52%	5.42%	7.06%	8.64%	-1.55%	-1.77%	-5.55%	-1.33%	-14.45%
Most Statewide FY Total Statewide FY Total Shange: FY to FY Of Churchill County FY Total of RPTT Statewide FY Total		1.12%	•	17.70%	18.17%	18.04%	16.52%	15.40%	16.15%	17,00%	16.30%	21.09%	16.88%
n statewide FY (otal Shange: FY to FY Of Churchill County, FY Total	έ. 	0.12%		1.05%	1.07%	1.00%	0.96%	0.97%	0.92%	0.91%	0.94%	1.01%	0.91%
Shange: PY to PY Py Churchill County PY Total of RPTT Statewide PY Total				0.12%	-0.13%	0.12%	0.11%	0.11%	0.11%	0.11%	27.0	7250	200
nty. PY Total		\$0.070	\$0.058	\$0.075	\$0.101	\$0.159	50.248	\$0.340	\$0.153	\$0.119.	\$0.081 J	\$0.072	CO 250
· · · · · · · · · · · · · · · · · · ·		-14.71%	-2:12%	9.61%	34.95%	57.16%	56.54%	37.15%	-55.11%	22.28%	21 120	70.00	ACT YOU
		1.15%	1.73%	1.25%	1.58%	2.33%	3,12%	3.68%	1 76%	1.46%	7000	7.00.0	104.14V4
		0.39%		0.31%	0.34%	0.33%	2000	0.48%	2000	2000	1.02.0	2025	2.00%
% of Statewide FY Total.	0.01%	0.01%	0.01%	0.01%	ששאלי	70.0) ACD D	2000	2000	10/7/20	0.55.0	0.32%	1.07%
CIGARETTE		\$0.212		\$ 10E	1 100 00	10.20.0	0.02%	0.0576	0.01.01	%TO:0	0.01%	0.01%.	0.04%
2. EV +15 EV		7050	Dien-	150 TSD	T07'0¢	\$0.1/4	50.176	50.172	\$0.166	\$0.159	\$0.134	\$0.120	\$0,117
thy EV Total		2,0070		%80TT-	7.17%	-13.05%	1.04%	-2.48%	-3.55%	4.04%	15:68%	-10.15%	-3:09%
\ \	2000	2770	0,00%	3.2%	3.13%	2.57%	2.22%	1.86%	1.91%	1.96%	1.68%	1.98%	1.79%
		7.57%	-	1.13%	1.15%	1.14%	1.12%	1.08%	1.05%	1.04%	1.00%	0.99%	0.99%
		0.03%	26	0.02%	0.02%	0.02%	0.01%	0.01%	*0.01%d	0.01%	0.01%	0.01%	0.01%
	\$ 0.50.03	50:031		\$0.029	\$0.029	\$0.032	\$0.031	\$0.033	\$0.033	\$0.033	\$0.029	\$0.031.1	\$0.033
, , , , , , , , , , , , , , , , , , , 	i	4.95%		-7.35%	1.58%	9.05%	-1.69%	5.02%	1.61%	-0.23%	-11.54%	8.53%	4.2
	0.52%	0.52%		0.48%	0.46%	0.47%	0.39%	0.35%	0.38%	0.41%	0.37%	0.52%	
'Y Total	33%	1.29%		1.19%	1.16%	1.14%	1.12%	1.08%	1.05%	1.03%	1.00%	%66.0	17605.0
Statewrde FY Total		%00.0	e e	%00.0	0.00%	0.00%	%00:0	0.00%	0.00%	%00.0	0.00%	%00.0	2,00,0
101AL \$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
		6.33%	-0.42%	-0,65%	6.68%	6.20%	16.94%	16.51%	-6.15%	-6.67%	-1.49%	-23.74%	6.92%
% otstateWide FY Total	0.77%	0.77%	0.73%	0.70%	0.70%	0.65%	0.66%	0.70%	0.66%	0.65%	- 6%EZ-U	1 63%	76E9.U

1.) Proceeds filom the SCCRT allocated to the CTX at the first-tier are distributed each month to guaranteed counties first based on a statutory fule and the amount remaining after distribution to guaranteed counties is distributed anningst 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

Splusinesses not maintaining affixed place of business in the state distributed to each county on a per-capita basis.

Syl Proceeds film 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

Ane 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

+ R.) Proceeds from the RPTT allocated to the CTX at the first-tiet are retained by the county it which the real property transfer occurred.

COS) 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.

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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	FV.2002	FY 2003	FY 2004	PV.2005	EV 2006	Ev 2003	longrical	i coorse	in section.	
CLARK.COUNTY			5				-		7002 : 1	LI Zono	ri Zuusi	F1 CUTO	FY 2U31
SCCRI	\$337.604	\$364.029	\$383,218	\$386.394		\$481.363	\$564.836	\$617.899	\$674.000	¢208 000	cer / cor	6,600,000	1
% Change: FY to:FY		7.83%	5.27%	0.83%		16.32%	17.34%	29%	1.00%	7000	7000	100000	770.00
% of Clark County FY Total	66.00%	65.64%	65.35%	64.46%		63.73%	63.85%	24.00%	24.929	2/20 V2	7000 10	200%	2007
% of SCCRT Statewide FY Total	.69.39%	70.22%	70.38%	70.14%	70.92%	72.48%	72 61%	72 720	72.00%	70:10	0,000	12.07.07	00.1978
% of Statewide FY Total	45.78%	46.02%	46.02%	45.32%		46.17%	76-84-8V	20000	200 CV	1976	72.0070	72.0370	13.52%
BCCRT	\$98,315	\$105.977	\$111,600 }	\$112,778		¢130,417	6162 OED	1 404 4745	100000	- 11.7.0%	47.05%		48.45%
% Change: Fy to Fy		77977	70707	/920 7	•	7	000,20-0	761-11-6	000%/76	9/5:5/75	\$15U 402		\$144.609
% of Clark County (V Total	ècc	2000	STC C	T-0076		15.49%	16.23%	9.34%	1.47%	-3.46%	-13,35%	-8.97%	5.63%
A CHARLES COUNTY IT TOTAL	877.FT	19.11%	19.03%	18.82%		18.46%	18.32%	18.35%	18.62%	18,83%	18 90%		19.1
% of BULKI StateWide-FY lotal	70.72%	71.54%	71.73%	71.65%	į	73,44%	73.89%	73.73%	73.68%	74.55%	74.29%	ì	74.4
% of Statewide FY Jotal	13.33%	13.40%	13.40%	13:23%	100	13.37%	13,44%	13.45%	13.61%	13.83%	13,75%	1000	1401%
125	\$50:639,	\$58.876	\$63.154	\$69.366		\$84.052	\$94.992	\$101.384	\$106.539	\$106,388	\$96.206		\$82 71E
% Change: FY to FY		16.27%	7.27%	9.84%		13,95%	13.02%	6.73%	5.08%	-0.14%	-9.57%		- F. F. S.
% of Clark County Fy Total	9.90%	10.62%	10.77%	11.57%		11.13%	10.74%	10.50%	11.04%	11.54%	12.09%		10 95%
% of GST Statewide FY Total	66.33%	67.22%	68:00%	68.25%		68.51%	69,19%	860.69	69,60%	69.84%	%7E 69		75 25 25
% of Statewide PY Total	6.87%	7.44%	7.58%	8.14%	7	8.06%	7.88%	7.70%	8.05%	8.48%	8 80%		34CU &
RPIT	\$12.411	\$12.892	\$15,108	\$17.928	ı	\$37.669	\$49.601	\$55.548	\$41.467	\$29.634	\$22 588 I	1	¢17 082
% Change: FY to FY		3.88%	17.19%	18.67%		66.32%	31.67%	11 99%	-25 3592	-28 5 APC	7927.50		200.745
% of Clark County FY Total	2,43%	2:32%	2.58%	2.99%		4.99%	5.61%	5.75%	4.30%	20 m	2.84%		7945
% of RPTT Statewide FY Total	73.97%	71.58%	74,39%	75.11%		78.82%	78.62%	78.85%	80.61%	80.71%	80.21%		77 53%
% of Statewide FY Total	1,68%	1:63%	1.81%	2,10%	100	3.61%	4.11%	4.22%	3.14%	236%	%ZU.C	11.50	7. 500/
CIGARETTE	\$11,083	\$11.173	\$11,653	\$11,272	ı	\$10.798	\$11 166 I	\$11 3/8 l	C11 227	- 000	1 200	9	45 TOO 10
% Change: FY to FY	Annual void	0.82%	4:29%	-3.27%	6.84%	-10.34%	3.47%	7 679	11 06%	2.126	1300gT	787/83	58.529
% of Clark County FY Total	2.17%	2:01%	1.99%	1.88%		1.43%	1.05%	7.186	7. 1.6%	1 100%	7000		4 4 3 3 7
% of Cigarette Statewide FY Total	67.11%	67.75%	68.28%	68.99%		70.31%	70.69%!	71.18%	71 34%	71 17 27	71 8000	4 '	25.0.44 20.0.44
% of Statewide FY Total	1.50%	1,41%	1.40%	132%	1	1.04%	0.93%	0.86%	7880	768 U	7688.0	100	0/600 C
LIQUOR	\$1.501	\$1.640	\$1.645	\$1.659	ı	\$1.971	\$1.981	52.170	1 590 65	\$2 304 I	1 1/55 52		105.00
% Change: FY to FY		9.24%	0.32%	0.82%		12.55%	0.51%	9.549%	4.27%	7.839	7013.4		76535
% of Clark County FY Total	0.29%	0.30%	0.28%	0.28%		0.26%	0.2%	0.22%	7820	722	702.6.0		i
% of Liquor Statewide FY Total	57,09%	67.75%	68.28%	69.00%		70,31%	70.68%	71.18%	71.25%	74 566	71.2002		77.050
% of Statewide FY Total	0.20%	0.21%	0.20%	0.19%		0.19%	0.16%	0.16%	0.17%	1897	7010	100	72.03%
TOTAL	\$511,552	\$554.587	\$586.378	\$599,396	l - 1	\$755.270	\$884.625	\$965.541	\$965.394	\$921.883	\$795,616		\$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%	7027	7887
% of Statewide FY Total	%25'69	70:11%	70.41%	70.31%	70.98%	72.44%	73.37%	73.29%	73.06%	73.47%	77.74%	72.82%	7401.57

1.). Proceeds flom the SCCRT allocated to the CTX at the first-fier are distributed each month to guaranteed counties first based on a statutory rule and the amount remaining after distribution to guaranteed counties is distributed an ingst the non-guaranteed counties based on each non-guaranteed countly smonthly SCCRT proceeds as a share of the total monthly proceeds generated by all non-guaranteed countles.

Abie county. The school district share is based on a property tax formula using property tax rates from FY 1979 for the school district, course, the frigher) and from FY 1981 for local governments, enterprise districts, and special districts, and services are all services. Spusinesses northmaining a fixed place of business in the state distributed to each county on a per-capita basis.

Stributed each month first to the CTX at the Tirst-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

1 5 (4) Proceeds from the RPTT allocated to the CTX at the first-tier are-refained by the county in which the real property transfer occurred.

CO CS;) 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.

Prepared by the Fiscal Analysis Division

Table 2-First Tier; Clark County: Page 3 of 17

TABLE 2 - FIRST TIER: DOUGLAS COUNTY

HRST-TIER DISTRIBUTION OF REVENUE SOURCES, TO THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (CTX) BY COUNTY BY REVENUE SOURCE BY FISCAL YEAR (MIIIIONS of Dollars) Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY.2001	FY.2002	FY 2003	FY 2004	EV.2005	EVonnel	Izone va	odorva	i manaca y tr	3.00	
DOUGLAS COUNTY		-	-		ļ-			-	11.2002	11.4000	F1 4003	FY ZULU	FY 2011
SCCRT	\$10,357.	\$10.802	\$11.398	\$11.922	\$12.523	\$12.670	\$13,310	\$12 39D	É15 1573	646.600	i p	1	100000
% Change: FY to FY		4.30%	5.52%	4.60%	5.04%	1 179%	7020	2 7.79V) (C. 0.	701010	207.01c	7/0°07¢	515.5US
% of Douglas County FY Total	68.13%	86.80%	66.29%	66.57%	64.95%	61 92%	50.78%	2027 62	20000	9700	13.00 ci	805.7	-13.48%
% of SCCRT-Statewide, FY Total	2.13%	2.08%	2.09%	2.16%	2.15%	7.01%	72.7	17.18	7000	0700-00	7,0470	00.L3/d	VT-10%
% of Statewide FY Total	1.40%	1.37%	137%	7 dns.	1 28%	1 200	9/0/1	0/T/-T	1.04%	7:02%	2.3b%il.	2.51%	2.04%
BCCRT	\$2,332	\$7 587 1	\$2.802 i	C2 70E	1 72.0 00	1 000 00	1. 1.1.70	% AD T	1,18%!	1.31%	1.53%	1.62%	1.35%
% Change: EV to EV		7007.01	2000	56.703	23.244	>3.768	54:053	54.085	\$3.864	\$3.538	\$2,991	\$4.614	\$2,754
		10.73%	8,77°	-0.63%	16.50%	16.13%	7.58%	0.77%	5.41%	-8.43%	-15,45%	54.26%	40.32%
% or Douglas County FY Total	15.34%	15.97%	1630%	15.57%	16.83%	18.41%	18.51%	17.81%	16.38%	14.89%	13.02%	18.70%	14.
% 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%	2.52%	4
% of Statewide FY Total	0.32%	0.33%	0.34%	0.33%	0.36%	0.36%	0.34%	0.31%	0.29%	0.28%	0.57%	0.4792	1,57¢ U
ISB	\$1.568	\$1.786	\$1.891	\$2,072	\$2.299	\$2,560	\$2.694	\$2.796	\$2,905	\$2.701	\$2.455	\$3.510 [150 CS
% Change: FY to FY		13.87%	2:30%	9:57%	10.93%	11.37%	5.25%	3.78%	3:88%	-7.00%	-9.13%	47 99%	40.26%
% of Douglas County FY Total	1	71.04%	11.00%	11.59%	11.92%	12.51%	12.30%	12.20%	12.31%	11.37%	10.68%	14.72%	70.7.01
% or 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%	2.75%	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%	0.27%	7650	2000 C
K	\$0.528	\$0.580	\$0.680	\$0.718	\$0,813	\$1:100	\$1,473	\$1.281	\$0.872	\$0.674 I	\$0.47¤ [¢n.10c.1	40 200
% Change: FY to FY		9.95%	17.14%	2,66%	13.17%	35.27%	33.98%	-13.03%	31 93%	22 60%	20000	707.00	30,302
% of Douglas County, FY Total	3,47%	3.59%	3.95%	4.02%	4.22%	5.37%	6.73%	7 200%	3-70%	70000	7000.0	20.00	Kut.001
% of RPTT Statewide FY Total	3.15%	3,22%	3.35%	3.01%	2.75%	2.30%	7 34%	200	1 2095	2000	7,00%	0.5270	8707
% of Statewide FY Total	0.07%	0.07%	0.08%	0.08%	0.09%	n 11%	12 CT O	702/0	àco.c	10/ta-1	20/17	U.00%)	7.78%
CIGARETTE	\$0.368	\$0.366.1	לחישבים !	¢n 227 I	40.050		40.00	2000	0.72	52CU-U	0.042a	0.UZ%	0.05%
% Change: FY to FY		768 U	00000	70000	חבביטי	/nene	\$0.314	50.316	50.313	50:302	\$0.258	\$0.227	\$0.222
% of Douglas County FV Total	24CA C	2000	6,000	2,000	4.10%	-12:30%	2.06%	0.86%	-1.16%	-3.46%	-14.37%	-12,33%	-1.80%
% of Clearette Statewide EV Total	755CC	7000	74071	000 T	187%	1.50%	1,43%	1.38%	1.33%	1.27%	1.12%	0.92%	1:14%
% of Ct-towning DV Total	2000	2000	0/07-7	4-00%	2.03%	7.00%	1.99%	1.98%	1,99%	1.97%	1.92%	1.85%	1.88%
	- C10.00	0.05%	0.04%	0.04%	0.04%	.0.03% ³	0.03%]	0.02%	;%Z0.0;	0:02%	0.02%	.0.02%	0:02%
ST CHANGE TO A STATE OF STATE	050.05	\$0.054	\$0.052	\$0.050	\$0.051	\$0.056	\$0.056	\$0.060	\$0.05	\$0.063	\$0.057	\$0.059	\$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%	3.99%	5.5
% or 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%	74%	i c
% or 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%	1.85%	1.88%
% of Statewide FV Total	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	200.0	0.00%	0.00%	0.01%	0.01%	0.01%	7610.0
TOTAL	\$15.202	\$16.170	\$17.193	\$17.884	\$19.281	\$20.461	\$21,900	\$22.929	\$23,590	\$23,758	\$22.975	\$24.678	\$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%	7.41%	-20.82%
% of State Mide FY lotal	206%	2.04%	2.06%	2,10%	2,12%	1,96%	1,82%	1.74%	1,79%	1.89%	2.10%	2.49%	1.89%
										Total Comments of the Comments	The second secon	STANDARDS OF STANDARDS	

1.) Proceeds filom the SCCRT allocated to the CTX at the first-tier are distributed each month to guaranteed counties first based on a statutiony rule and the amount remaining after distribution to guaranteed counties is distributed amingst the non-guaranteed counties based on each non-guaranteed country'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 and proceeds collected from out-of-state

2) Proceeds from the BCCRT allocated to the county and proceeds collected from out-of-state

2) 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

JA

Ane 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. + 3) Proceeds from the RPTT allocated to the CIX at the first-tier are retained by the county in which the real property transfer occurred.

• 3) Proceeds from the portion of the Cigarette Tax and Liquor Tax allocated to the CIX 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

	19991'V3	EV 2000	EV-2004	ECOCVE.	chocyc	by none yes	Ironcar	10000	-				
ELVO COLIMEN		-		1	200	1004	11 4003	F1 4000	FT 2007	rr 2008;	FY ZUUS	FY 2010	FY 2011
TINO COOK		ب ميد پ			,	-	_	para				a pierra	
SCCRI	\$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%	%96.6-	24.97%
% of Elko County FY Total	65,19%	64.81%	64.82%	65.04%	63.82%	63,74%	64.43%	65.84%	60.24%	65.58%	65.77%	75.12%	G7 4794
% of SCCRT Statewide FV Total	2.25%	2.13%	2.10%	1.98%	1.87%	1.76%	1.78%	2.00%	2.25%	2.22%	257%	21.5	2010
% of Statewide FY Total	1.49%	1,40%	1.38%	1.28%	1.20%	1.12%	1.13%	1.28%	1.45%	7 448%	1 53%	1 5342	1 050
BCCRT	\$3.261	\$3:301	\$3.427	\$3.294	\$3.304	\$3.451	\$3.956	\$4.874	\$5.457.1	45.175	45 078 H	בא האת	2000
% Change: FY to FY	EL-LI-	1.22%	3.81%	-3.86%	0.30%	4.43%	14.65%	21.95%	13.12%	-5.17%	788°	367.67	21 774
% of Elko County FY Total	19,40%	19:35%	19.39%	19:61%	19.32%	18.77%	18,70%	18.87%	17,11%	18.73%	18.71%	18.70%	18.5
% 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
% of Statewide FY Total	0.44%	0.42%,	0.41%!	0.39%	%9€*0	0.33%	%EE'0.	0.37%	0.41%	0.41%	0.46%	0.47%	0.54%
GST	\$1.956	\$2.063	\$2.161	\$2.027	\$2301	\$2.627	\$2,917	\$3,222	\$3.489	\$3,728	\$3.695	\$3.510	42 587
% Change: FY to FY.		5.47%	4.76%	-6.20%	13,52%	14,19%	11:03%	10.45%	8:27%	6.84%	-0.88%	2.00%	2.04%
% of Elko County FX Total	11.63%	12.09%	12.22%	12.06%	13.46%	14.29%	13.79%	12:60%	10.94%	13.49%	13,61%	14,22%	12,02%
% of GST Statewide FY Total	2.56%	2.36%	2.33%	1.99%	2.11%	214%	2.13%	220%	2.28%	2.45%	266%	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%	2000	0.34%	0.35%:	0.35%
RPIT	\$0:135	\$0.141	\$0.130	\$0.130	\$0,152	\$0:209	\$0.283	\$0.322	\$3.383	\$0.265	\$0.214	\$0.196	\$0.219
% Change: FY to FY		4.62%	-7.91%	-0.16%	16.92%	37.78%	35.42%	13.58%	951.54%	-92.17%	-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%	1.26%	10.60%	0.95%	0.79%	%62.0	0.73%
% of RPTT Statewide FY Total	7.08.0	0.78%	0.64%	0.54%	0.51%	0.44%	0.45%	0.46%	6.58%	0.72%	0.76%	0.86%	%66.0
% of Statewide FY Total	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.26%	0.02%	0.02%	0.02%	76CO.0
CIGARETTE	\$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%	0.93%	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	%90:0	0.06%	0.05%	0.04%	0.04%	0.03%	.0.03%	0.02%	0.02%	0:02%	0.02%	0.02%	0.02%
LIQUOR	\$050.05	\$0.064	\$0.062	\$0.054	\$0.055	\$0.059	\$0.056	\$0.059	\$0.050	\$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%	2.0
% of Elko County FY Total	0.36%	0.37%	0.35%	0.32%	0.32%	0.32%	0.25%	0.23%	0.19%	0.22%	0.20%	0.24%	ö
% 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%	1.85%	1.90%
% of Statewide FY Total	0.01%	.0.03%	6.01%	% T 0'0.	0.01%)	0.01%	200.0	%00° 0	0.00%	%00.0	0.01%	0.01%	0.01%
TOTAL	\$16.816	\$17.063	\$17.677	\$16.801	\$17.098	\$18.387	\$21.154	\$25.564	\$31,903	\$27.630	\$27.141	\$24.678	\$29,792
% Change: Y to FY		1.47%	3.60%	-4.95%	1,77%	7.54%	15,05%	20:85%	24.80%	.13.39%	-1.77%	-9.08%	20.72%
%of Statewide FV Total	2.28%	2,16%	2.12%	1.97%	1.88%	176%	1.75%	1.94%	2.41%	2.20%	2.48%	2.49%	2.89%

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1.) Proceeds man 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 counties monthly score that total monthly proceeds generated by all non-guaranteed counties.

2) Proceeds from the BCRT allocated to the CTX at the first-tier are distributed each month amongst the 17 counties with proceeds collected in each county and proceeds collected from out-of-state

Businesses northalining a fixed place of business in the state distributed to each county on a per-capita basis.

2) 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 forming incorety 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

1 **A** Proceeds from the RPTT allocated to the CTX at the first-tier are retained by the county in which the real property transfer occurred.

Or **6** %) 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.