

**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

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Washoe County Summary</b>													
Enterprise Districts - Total													
Total Actual: % of Washoe Total All Entities	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%
Local Governments - Total													
Total Actual: % of Washoe Total All Entities	92.8%	92.8%	92.8%	92.8%	92.9%	92.9%	93.0%	92.9%	93.1%	93.0%	92.8%	92.8%	92.9%
Special Districts - Total													
Total Actual: % of Washoe Total All Entities	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	6.9%	7.0%	6.8%	6.9%	7.0%	7.0%	7.0%
<b>Washoe County - Total All Entities:</b>													
Total Actual: % of Washoe Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 4 - SECOND TIER

## Second-Tier CTX Distribution Shares by Entity

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

Source: Department of Taxation

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>WHITE PINE COUNTY</b>													
<u>Enterprise Districts</u>													
None													
<u>Local Governments</u>													
White Pine County													
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													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Ely</b>													
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													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Lund</b>													
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													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>McGill</b>													
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													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Ruth</b>													
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													
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	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Special Districts</b>													
White Pine Hospital District													
Total Actual: % of White Pine Total All Entities	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: % of White Pine Total All Entities Base													
Excess Actual: % of White Pine Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>White Pine County Summary</b>													
Enterprise Districts - Total													
Total Actual: % of White Pine Total All Entities	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Local Governments - Total													
Total Actual: % of 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%
Special Districts - Total													
Total Actual: % of White Pine Total All Entities	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%
<b>White Pine County - Total All Entities</b>													
Total Actual: % of White Pine Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

# EXHIBIT 4

Brownstein | Hyatt  
Farber | Schreck

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

Déar 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 it 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?

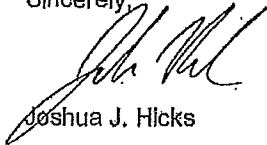
Joshua J. Hicks  
Attorney at Law  
775.622.9451 tel  
775.622.9554 fax  
jhicks@bhfs.com

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 1/3<sup>rd</sup> of the population in Lyon County as well as over 1/3<sup>rd</sup> 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,



Joshua J. Hicks

c: Hon. Leroy Goodman, Mayor of Fernley  
Brandi Jensen, Fernley City Attorney  
Chris Nielsen, Deputy Director  
Brodie Leiser, Deputy Director  
Terry Rubald, Chief, Div Of Assessment Standards  
Tom Gransbery, Budget Analyst 3

# EXHIBIT 5





STATE OF NEVADA  
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>

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Carson City, Nevada 89706-7937  
Phone: (775) 684-2000 Fax: (775) 684-2020

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

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Grant Sawyer Office Building, Suite 1300  
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Las Vegas, Nevada 89101  
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE  
2550 Paseo Verde Parkway, Suite 180  
Henderson, Nevada 89074  
Phone: (702) 486-2300  
Fax: (702) 486-3377

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.

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.

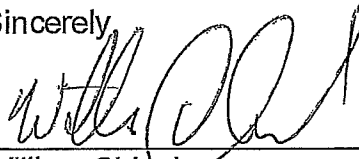
Question Four: Is Fernley eligible to receive an adjustment pursuant to the provisions of NRS 360.740, as a municipality created after July 1, 1998?

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  
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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

A handwritten signature in black ink, appearing to read 'William Chisel', written over a horizontal line.

William Chisel  
Executive Director

WC:

# EXHIBIT 6

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.

**2. Elected Official's report**

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 Folli 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. Folli 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:**
    - a. Roach, Nathan B.; Johnson, Judith; *Gradex Construction Company*; 800 Bennie Ln. Reno, NV; Grading & Excavation Contractor
    - b. Hook, Robert L.; Hook, Donna M.; Hook, Travis J.; *Hook and Sons Electric, Inc.*; 1665 Belarra St., Minden, NV; Electrical Contractor
    - c. Kelley, Katie; *Katie Kelley*; 230 Dayton Valley Rd. Dayton, NV; Personal Trainer at River Vista Fitness
    - d. Lockwood, Andrew L.; *Lockwood Handyman Service*; 13 Bluestone Ave. Yerington, NV; Handyman
    - e. Jacobs, Scott C.; Jacobs, Shirlee; *Mark Twain Mini Storage LLC*; 4962 E. Hwy 50 Dayton, NV; Self Storage Units
    - f. Grebitus, William; *Mmmmm Yogurt*; 1610 Robb Dr. #D-2; Reno, NV; Frozen Yogurt Truck
    - g. Dias, Janice R.; *Pine Nut Quilting*; 380 Day Ln. Wellington, NV; Machine Quilting
    - h. Anderson, Gerry C.; Kluck, Gary; *Quality First Home Improvement, Inc.*; 6545 Sunrise Blvd. #202, Citrus Heights, CA; Residential & Small Commercial Contractor
    - i. Allison, Robert; *R.A. Solutions*; 859 Klien St., Dayton, NV; Online Sales
    - j. Stevens, Kimberly Ann; *Stevens Day Care*; 3300 3<sup>rd</sup> 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.
16. **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**
- b. *Western Nevada Cattlemen'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. FERRARA, JAMES L., JR. – 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\*\***

- 20. 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 valorem 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 Fernley 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 17<sup>th</sup> and 18<sup>th</sup>, 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**

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**JOE MORTENSEN, Chairman**

**ATTEST:**

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**NIKKI BRYAN, Lyon County Clerk/Treasurer**

1 BRENDA J. ERDOES, Legislative Counsel  
Nevada Bar No. 3644  
2 KEVIN C. POWERS, Chief Litigation Counsel  
Nevada Bar No. 6781  
3 J. DANIEL YU, Principal Deputy Legislative Counsel  
Nevada Bar No. 10806  
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401 S. Carson Street  
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7 *Attorneys for the Legislature of the State of Nevada*

REC'D & FILED  
2012 AUG 24 PM 3:23  
ALAN GLOVER  
C. GRIBBLE  
BY DEPUTY CLERK

8  
9 **IN THE FIRST JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA**  
10 **IN AND FOR CARSON CITY.**

11 CITY OF FERNLEY, NEVADA, a  
Nevada municipal corporation,

12  
13 Plaintiff,

14 vs.

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

18 Defendants.

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

19  
20 **NEVADA LEGISLATURE'S REPLY**  
21 **IN SUPPORT OF MOTION TO INTERVENE**  
22  
23  
24

1                                    **REPLY IN SUPPORT OF MOTION TO INTERVENE**

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

8                                    **MEMORANDUM OF POINTS AND AUTHORITIES**

9            **I. The Legislature qualifies for intervention as of right under the plain language of**  
10 **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.**

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

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

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

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

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

11 NRCP 24(c) (emphasis added).

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

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

24 <sup>1</sup> 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."

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

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

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

15 the Legislature has an *unconditional right and standing to intervene* in the action or  
16 proceeding and to present its arguments, claims, objections or defenses, in law or fact,  
17 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.

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

19 When a statute grants an unconditional right to intervene and the statutory requirements for  
20 intervention are met, “there is no room for the operation of a court’s discretion” and “the right to  
21 intervene is absolute and unconditional.” Bhd. of R.R. Trainmen v. Balt. & Ohio R.R., 331 U.S. 519,  
22 531 (1947). As explained by the Fifth Circuit:

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

5 Ruiz v. Estelle, 161 F.3d 814, 828 (5th Cir. 1998); see also United States v. Presidio Invs., Ltd., 4 F.3d  
6 805, 808 n.1 (9th Cir. 1993).

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

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

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



1 Department of Taxation and the State Treasurer who have the same ultimate objective to defend the  
2 constitutionality of the C-Tax system. Id.

3 The Legislature does not dispute that there is a presumption of adequate representation when  
4 private individuals or organizations request intervention to advance the same ultimate objective as  
5 public officers or agencies defending the constitutionality of state statutes. See, e.g., Lundberg v.  
6 Koontz, 82 Nev. 360, 362-63 (1966); PEST Comm. v. Miller, 648 F.Supp.2d 1202, 1212-13 (D. Nev.  
7 2009). This presumption, however, does not apply here because the Legislature is a governmental  
8 entity, not a private individual or organization, and the Legislature has an independent "legal interest in  
9 defending the constitutionality of [its] laws" that is separate and distinct from the interests of the  
10 Department of Taxation and the State Treasurer who are charged with administering the C-Tax system.  
11 See Ne. Ohio Coal. for Homeless v. Blackwell, 467 F.3d 999, 1007-08 (6th Cir. 2006) (granting  
12 intervention to the Ohio Legislature where "the Secretary [of State's] primary interest is in ensuring the  
13 smooth administration of the election, while the State and General Assembly have an independent  
14 interest in defending the validity of Ohio laws and ensuring that those laws are enforced.").

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

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

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

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

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

20 As a preliminary matter, it should be noted that Fernley was not required to retain private counsel.  
21 Pursuant to NRS 266.470, Fernley has a city attorney who is authorized to represent Fernley in all legal  
22 matters, and Fernley was free to utilize the city attorney's office to represent it in this matter.<sup>2</sup> Fernley's  
23

24 <sup>2</sup> 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."

1 decision to retain and incur the expenses of private counsel was a discretionary decision made by  
2 Fernley's city council pursuant to NRS 266.475.<sup>3</sup> It is Fernley's discretionary decision to retain private  
3 counsel, and not the Legislature's intervention, that will be the source of any drain on Fernley's limited  
4 financial resources.

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

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

---

23 <sup>3</sup> NRS 266.475 provides: "The city council may, in the exercise of its sound discretion, employ counsel  
24 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."

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

Respectfully submitted,

By: Quintana

Attorneys for the Legislature

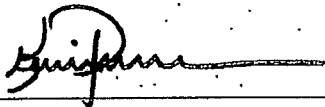
**CERTIFICATE OF SERVICE**

I hereby certify that I am an employee of the Nevada Legislative Counsel Bureau, Legal Division, and that on the 24th day of August, 2012, I served a true and correct copy of the Legislature's Reply in Support of Motion to Intervene, by depositing the same in the United States Mail, postage prepaid, and by electronic mail, directed to the following:

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11

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

14 CITY OF FERNLEY, NEVADA, a Nevada  
municipal corporation,

15 Plaintiff,  
16

17 v.

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

21 Defendants.

Case No. 12-OC-00168 1B

Department No. I

**REPLY TO OPPOSITION TO  
MOTION TO DISMISS**

22 Defendants, State of Nevada, *ex rel.* 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 again request this Court enter an order dismissing  
27 this action.  
28

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

4 **MEMORANDUM OF POINTS AND AUTHORITIES**

5 **I. FACTS**

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

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

26 The City of Fernley's argument is essentially that it should receive tax distributions in  
27 amounts comparable to cities with similar populations without accounting for the services the  
28 . . . .

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

3 **II. ARGUMENT**

4 **A. The Standard of Review**

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

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

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

21 Summary judgment is appropriate when the evidence, "before the court  
22 demonstrate[s] that no genuine issue of material fact exists, and the moving party is entitled  
23 to judgment as a matter of law." *Wood v. Safeway, Inc.*, 121 Nev. 724, 731, 121 P.3d 1026,  
24 1031 (2005) (citing to *Celotex v. Catrett*, 477 U.S. 317 (1986)).

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

<sup>1</sup> See NRS 47.130 through 47.170.



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.' The 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 14<sup>TH</sup> 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

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

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

9 Neither, *Fulton Foundation v. Wisconsin Dept. of Taxation*, 13 Wis.2d 1, 109 N.W.2d  
10 285 (1961); *Sanchez v. City of Modesto*, 145 Cal.App.4th 660 (Cal.Ct.App. 2006);  
11 *Associated Hospital Service, Inc., v. City of Milwaukee*, 13 Wis.2d 447, 109 N.W.2d 271  
12 (1961); nor *Thompson v. South Carolina Commission on Alcohol and Drug Abuse*, 267 S.C.  
13 463, 229 S.E.2d 718 (1976) are cases involving a claim brought by a City against a State.

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

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

**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. SIIIS*, 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. SIIIS*, 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.<sup>2</sup> Dismissal of Plaintiff's first and fifth claims for relief on this basis is also warranted.<sup>3</sup>

**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 claim for relief should therefore be dismissed. In Opposition, the City of Fernley argues that

---

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

<sup>3</sup> This argument is articulated more fully in the Legislature's Joinder in Motion to Dismiss, pp. 10-11. **641**

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

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

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

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

17 In its third claim for relief, the City of Fernley alleges that the C-Tax system operates  
18 as a local or special law in violation of Nev. Const. Art. 4. § 20. In their Motion to Dismiss,  
19 the Department and Treasurer noted that Fernley's argument fails to take into account that  
20 the City of Fernley could seek additional C-Tax distributions if the City agreed to assume  
21 additional governmental functions. The Department and the Treasurer then made two  
22 arguments. First, the C-Tax system does not violate Nev. Const. Art. 4. § 20's prohibition  
23 against local or special laws for the assessment and collection of taxes because the City of  
24 Fernley's Complaint concerns the disbursement or distribution of taxes rather than the  
25 assessment and collection of taxes. Second, the C-Tax system is not a special law either  
26 on its face or as applied to the City of Fernley. In Opposition, the City of Fernley argues that,  
27 "these arguments are either based on facts that are not yet developed or are otherwise  
28

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

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

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

19 With respect to the Department and Treasurer's argument that Nev. Const. Art. 4. §  
20 20 does not apply to the distribution of tax revenues, the City of Fernley notes that,  
21 "collection and distribution are inextricably intertwined." The Department and the Treasurer  
22 do not dispute that Plaintiff's Complaint concerns tax revenue comprised of six (6) taxes  
23 collected in Nevada, consolidated by the Department, and distributed by the Treasurer. The  
24 City of Fernley's Complaint does not, however, challenge the assessment and collection of  
25 these taxes. Rather, the City Fernley challenges the distributions made to counties, local  
26 governments and special districts. Since the City of Fernley's challenge concerns the  
27 *distribution* of taxes rather than the *assessment and collection* of taxes, Nev. Const. Art. IV,  
28 § 20 is not implicated.

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

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

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

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

25        In its Opposition, the City of Fernley reiterates its argument that the C-Tax is a local or  
26 special law. The City of Fernley then takes issue with the Defendants' assertion that the  
27 clear purpose of the C-Tax is to distribute State revenue to government entities that provide  
28 needed services. This statement is logically inferred from NRS 360.748 and

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

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

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

18 **F. PLAINTIFF IS NOT ENTITLED TO DECLARATORY NOR INJUNCTIVE**  
19 **RELIEF.**

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

28 . . . .

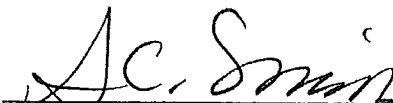
1 **III. CONCLUSION**

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

5 DATED this 27th day of August, 2012.

6 CATHERINE CORTEZ MASTO  
7 Attorney General

8  
9 By:

  
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11 Chief Deputy Attorney General  
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16 *Attorneys for Defendants*




**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<sup>th</sup> 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:

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REC'D & FILED

2012 AUG 30 PM 4: 38

ALAN GLOVER

BY Alan Glover CLERK  
DEPUTY

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.

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

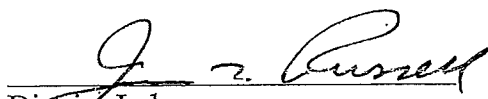
This case involves a constitutional challenge by Plaintiff City of Fernley (Fernley) to Nevada's consolidated tax system or C-Tax system codified in NRS 360.600-360.740. Fernley pleads federal constitutional claims and state constitutional claims and alleges that the C-Tax system, on its face and as 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).

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

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

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

16 DATED: This 30th day of August, 2012.

17  
18   
19 District Judge

20 Submitted by:  
21 KEVIN C. POWERS  
22 Chief Litigation Counsel  
23 Nevada Bar No. 6781  
24 LEGISLATIVE COUNSEL BUREAU, LEGAL DIVISION  
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Tel: (775) 684-6830; Fax: (775) 684-6761  
[kpowers@lcb.state.nv.us](mailto:kpowers@lcb.state.nv.us)  
*Attorneys for the Legislature*

1 CERTIFICATE OF MAILING

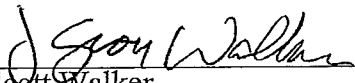
2 I hereby certify that on the 30 day of August, 2012, I placed a copy of the  
3 foregoing in the United States Mail, postage prepaid, addressed as follows:

4 Joshua Hicks, Esq.  
5 Clark Vellis, Esq.  
6 Sean Lyttle  
7 Brownstein Hyatt Farber Schreck, LLP  
8 9210 Prototype Drive, Suite 250  
9 Reno, NV 89521

10 Brandi Jensen, Esq.  
11 Office of the City Attorney  
12 595 Silver Lace Boulevard  
13 Fernley, NV 89408

14 Kevin Powers, Esq.  
15 Legislative Counsel Bureau  
16 401 S. Carson Street  
17 Carson City, NV 89701

18 Catherine Cortez Masto, Esq.  
19 Gina C. Session  
20 Andrea Nichols  
21 5420 Kietzke Lane, Suite 202  
22 Reno, NV 89511

23  
24  
25   
26 J. Scott Walker  
27 Law Clerk, Department One  
28

1 BRENDA J. ERDOES, Legislative Counsel  
Nevada Bar No. 3644  
2 KEVIN C. POWERS, Chief Litigation Counsel  
Nevada Bar No. 6781  
3 J. DANIEL YU, Principal Deputy Legislative Counsel  
Nevada Bar No. 10806  
4 LEGISLATIVE COUNSEL BUREAU, LEGAL DIVISION  
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5 Carson City, NV 89701  
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6 [kpowers@lcb.state.nv.us](mailto:kpowers@lcb.state.nv.us)  
[Dan.Yu@lcb.state.nv.us](mailto:Dan.Yu@lcb.state.nv.us)  
7 *Attorneys for the Legislature of the State of Nevada*

REC'D & FILED  
2012 SEP -4 PM 3:57  
ALAN GLOVER  
BY C. GRIBBLE CLERK  
DEPUTY

8  
9 **IN THE FIRST JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA**  
10 **IN AND FOR CARSON CITY**

11 CITY OF FERNLEY, NEVADA, a  
Nevada municipal corporation,

12  
13 Plaintiff,

14 vs.

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

18 Defendants.  
19

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

20 **NOTICE OF ENTRY OF ORDER GRANTING**  
21 **NEVADA LEGISLATURE'S MOTION TO INTERVENE**  
22  
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DATED: This 4th day of September, 2012.

**BRENDA J. ERDOES**  
Legislative Counsel

Benjamin

Chief Litigation Counsel  
Nevada Bar No. 6781  
[kpowers@lcb.state.nv.us](mailto:kpowers@lcb.state.nv.us)

Principal Deputy Legislative Counsel  
Nevada Bar No. 10806  
Dan.Yu@lcb.state.nv.us

-2-

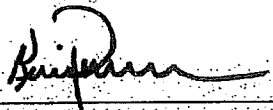
**CERTIFICATE OF SERVICE**

I hereby certify that I am an employee of the 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, directed to the following:

JOSHUA J. HICKS  
CLARK V. VELLIS  
SEAN D. LYTTLE  
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[jhicks@bhfs.com](mailto:jhicks@bhfs.com)  
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[slyttle@bhfs.com](mailto:slyttle@bhfs.com)  
*Attorneys for Plaintiff*  
*City of Fernley, Nevada*

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*Attorneys for Defendants Nevada Department*  
*of Taxation and Kate Marshall, State Treasurer*

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Fernley City Attorney  
OFFICE OF THE CITY ATTORNEY  
595 Silver Lace Blvd.  
Fernley, NV 89408  
*Attorneys for Plaintiff*  
*City of Fernley, Nevada*



An Employee of the Legislative Counsel Bureau

# Exhibit 1

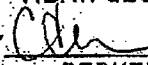
# Exhibit 1

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ALAN GLOVER  
BY  CLERK  
DEPUTY

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.

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

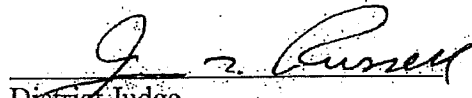
This case involves a constitutional challenge by Plaintiff City of Fernley (Fernley) to Nevada's consolidated tax system or C-Tax system codified in NRS 360.600-360.740. Fernley pleads federal constitutional claims and state constitutional claims and alleges that the C-Tax system, on its face and as 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).

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

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

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

16 DATED: This 30th day of August, 2012.

17  
18   
19 District Judge

20 Submitted by:  
21 KEVIN C. POWERS  
22 Chief Litigation Counsel  
23 Nevada Bar No. 6781  
24 LEGISLATIVE COUNSEL BUREAU, LEGAL DIVISION  
401 S. Carson Street  
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[kpowers@lcb.state.nv.us](mailto:kpowers@lcb.state.nv.us)  
*Attorneys for the Legislature*

CERTIFICATE OF MAILING

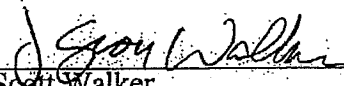
I hereby certify that on the 30 day of August, 2012, I placed a copy of the foregoing in the United States Mail, postage prepaid, addressed as follows:

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

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

Kevin Powers, Esq.  
Legislative Counsel Bureau  
401 S. Carson Street  
Carson City, NV 89701

Catherine Cortez Masto, Esq.  
Gina C. Session  
Andrea Nichols  
5420 Kietzke Lane, Suite 202  
Reno, NV 89511

  
J. Scott Walker  
Law Clerk, Department One

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

REC'D & FILED

2012 SEP 18 PM 1:21

ALAN GLOVER

BY Alan Glover CLERK  
DEPUTY

Joshua J. Hicks, Nevada Bar No. 6679  
Clark V. Vellis, Nevada Bar No. 5533  
Sean D. Lyttle, Nevada Bar No. 11640  
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Email: cvellis@bhfs.com  
Email: slyttle@bhfs.com

Brandi L. Jensen, Nevada Bar No. 8509  
Fernley City Attorney  
OFFICE OF THE CITY ATTORNEY  
595 Silver Lace Blvd.  
Fernley, Nevada 89408

*Attorneys for the City of Fernley, Nevada*

**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,

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.

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

**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. 66851  
JA 658

Intervenor NEVADA LEGISLATURE (the "Legislature"; together with Fernley and the State Defendants, the "Parties"), by and through its counsel the Legislative Counsel Bureau, hereby stipulate and agree as follows:

The Parties stipulate and agree 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.

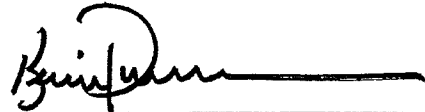
The Parties further stipulate and agree that they consent to electronic service.

DATED this 13<sup>th</sup> day of September, 2012.

DATED this 14<sup>th</sup> day of September, 2012.

BROWNSTEIN HYATT FARBER SCHRECK

LEGISLATIVE COUNSEL BUREAU



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

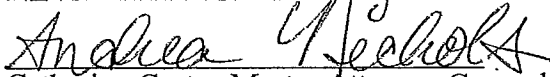
Brenda J. Erdoes, Nevada Bar No. 3644  
Kevin C. Powers, Nevada Bar No. 6781  
J. Daniel Yu, Nevada Bar No. 10806  
401 South Carson Street  
Carson City, Nevada 89701

*Attorneys for Plaintiff the City of Fernley, NV*

*Attorneys for the Nevada Legislature*

DATED this 14<sup>th</sup> day of September, 2012.

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*

///

///

///

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 18<sup>th</sup> day of September, 2012.

  
DISTRICT COURT JUDGE

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  
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Telephone: (775) 622-9450  
Facsimile: (775) 622-9554

*Attorneys for the City of Fernley, Nevada*

Case No. 66851  
JA 660


CERTIFICATE OF MAILING

I hereby certify that on the 18<sup>th</sup> day 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  
BROWNSTEIN HYATT  
FARBER SCHRECK, LLP  
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Telephone: (775) 622-9450  
Email: jhicks@bhfs.com

*Attorneys for Appellant City of Fernley,  
Nevada*



Index to Joint Appendix  
City of Fernley v. State of Nevada et al., Case No. 66851

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 Disbursements	State of Nevada/Dept Taxation	10/09/15	4058-4177
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

Index to Joint Appendix  
City of Fernley v. State of Nevada et al., Case No. 66851

<b>Volume Number</b>	<b>Document</b>	<b>Filed By</b>	<b>Date</b>	<b>Bates Stamp Number</b>
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

Index to Joint Appendix  
City of Fernley v. State of Nevada et al., Case No. 66851

Volume Number	Document	Filed By	Date	Bates 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

Index to Joint Appendix  
City of Fernley v. State of Nevada et al., Case No. 66851

<b>Volume Number</b>	<b>Document</b>	<b>Filed By</b>	<b>Date</b>	<b>Bates Stamp Number</b>
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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
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3	Reply to Opposition to Motion to Dismiss	State of Nevada/Dept Tax/ Treasurer	08/27/12	636-647
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7	Response to Nevada Department of Taxation	City of Fernley	05/16/14	1424-1432
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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

## 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	FY 2008	FY 2009	FY 2010	FY 2011
<b>Special Districts</b>													
Lander Hospital District													
Total: (Base Actual + Excess Actual)	\$0.496	\$0.494	\$0.495	\$0.499	\$0.494	\$0.494	\$0.566	\$0.612	\$0.719	\$0.686	\$0.732	\$0.713	\$0.644
% Change: FY to FY		-0.3%	0.1%	0.9%	-1.0%	0.0%	14.6%	8.1%	17.4%	-4.6%	6.8%	-2.7%	-9.7%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Lander County Summary</b>													
Enterprise Districts - Total	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004
% Change: FY to FY		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Local Governments - Total	\$2.721	\$2.712	\$2.715	\$2.739	\$2.713	\$2.713	\$3.165	\$3.336	\$3.931	\$3.758	\$4.022	\$3.921	\$3.537
% Change: FY to FY		-0.3%	0.1%	0.9%	-1.0%	0.0%	16.6%	5.4%	17.8%	-4.4%	7.0%	-2.5%	-9.8%
<b>Special Districts - Total</b>													
% Change: FY to FY		-0.3%	0.1%	0.9%	-1.0%	0.0%	14.6%	8.1%	17.4%	-4.6%	6.8%	-2.7%	-9.7%
<b>Lander County - Total All Entities</b>													
% Change: FY to FY	\$3.220	\$3.209	\$3.214	\$3.242	\$3.211	\$3.211	\$3.735	\$3.952	\$4.653	\$4.447	\$4.758	\$4.637	\$4.184
		-0.3%	0.1%	0.9%	-1.0%	0.0%	16.3%	5.8%	17.8%	-4.4%	7.0%	-2.5%	-9.8%

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**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	FY 2008	FY 2009	FY 2010	FY 2011
<b>LINCOLN COUNTY</b>													
<u>Enterprise Districts</u>													
None													
<u>Local Governments</u>													
Lincoln County													
Total: (Base Actual + Excess Actual)	\$1,078	\$1,128	\$1,141	\$1,232	\$1,239	\$1,252	\$1,348	\$1,456	\$1,460	\$1,478	\$1,472	\$1,393	\$1,281
% Change: FY to FY		4.7%	1.1%	8.0%	0.6%	1.1%	7.6%	8.0%	0.3%	1.2%	-0.4%	-5.4%	-8.1%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
Calliente													
Total: (Base Actual + Excess Actual)	\$0.121	\$0.127	\$0.128	\$0.138	\$0.140	\$0.141	\$0.154	\$0.163	\$0.163	\$0.165	\$0.163	\$0.156	\$0.144
% Change: FY to FY		5.0%	1.1%	8.1%	1.0%	0.8%	9.0%	6.3%	-0.1%	1.1%	-1.0%	-4.2%	-8.1%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
Alamo													
Total: (Base Actual + Excess Actual)	\$0.018	\$0.019	\$0.019	\$0.021	\$0.021	\$0.022	\$0.024	\$0.025	\$0.025	\$0.025	\$0.025	\$0.024	\$0.022
% Change: FY to FY		5.4%	1.1%	10.5%	-0.3%	2.0%	8.4%	5.2%	-0.4%	1.6%	-1.3%	-4.5%	-8.1%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
Panaca													
Total: (Base Actual + Excess Actual)	\$0.033	\$0.035	\$0.035	\$0.040	\$0.040	\$0.040	\$0.042	\$0.045	\$0.045	\$0.045	\$0.045	\$0.043	\$0.046
% Change: FY to FY		6.0%	1.1%	13.1%	-0.1%	-0.3%	5.1%	7.4%	0.2%	1.4%	-0.9%	-4.7%	-8.1%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
Pioche													
Total: (Base Actual + Excess Actual)	\$0.044	\$0.046	\$0.047	\$0.051	\$0.050	\$0.051	\$0.054	\$0.060	\$0.060	\$0.061	\$0.062	\$0.057	\$0.053
% Change: FY to FY		5.5%	1.1%	8.5%	-1.2%	1.9%	5.1%	10.6%	0.4%	1.8%	1.2%	-7.1%	-8.1%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													

TABLE 3 - SECOND TIER

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

Source: Department of Taxation  
(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Special Districts</b>													
Lincoln County Hospital District													
Total: (Base Actual + Excess Actual)	\$0.114	\$0.119	\$0.120	\$0.130	\$0.131	\$0.133	\$0.145	\$0.154	\$0.154	\$0.156	\$0.155	\$0.147	\$0.135
% Change: FY to FY		4.6%	1.1%	7.9%	0.9%	1.2%	9.3%	6.2%	0.2%	1.1%	-0.8%	-5.0%	-8.1%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
Pahrangat Valley Fire Protection District													
Total: (Base Actual + Excess Actual)	\$0.043	\$0.045	\$0.045	\$0.050	\$0.050	\$0.050	\$0.056	\$0.058	\$0.058	\$0.059	\$0.058	\$0.055	\$0.051
% Change: FY to FY		4.7%	1.1%	9.5%	0.5%	0.8%	11.7%	3.4%	-0.4%	1.2%	-1.0%	-4.6%	-8.1%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
Pioche Fire Protection District													
Total: (Base Actual + Excess Actual)	\$0.024	\$0.025	\$0.026	\$0.028	\$0.028	\$0.028	\$0.031	\$0.033	\$0.033	\$0.033	\$0.033	\$0.031	\$0.029
% Change: FY to FY		4.8%	1.1%	7.5%	0.5%	1.6%	9.1%	6.6%	0.1%	1.4%	0.3%	-6.0%	-8.1%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Lincoln County Summary</b>													
Enterprise Districts - Total													
% Change: FY to FY													
Local Governments - Total	\$1.293	\$1.355	\$1.370	\$1.482	\$1.490	\$1.506	\$1.621	\$1.749	\$1.753	\$1.774	\$1.767	\$1.674	\$1.531
% Change: FY to FY		4.8%	1.1%	8.2%	0.5%	1.1%	7.6%	7.9%	0.2%	1.2%	-0.4%	-5.3%	-8.1%
Special Districts - Total	\$0.181	\$0.189	\$0.191	\$0.207	\$0.209	\$0.211	\$0.232	\$0.245	\$0.245	\$0.248	\$0.246	\$0.234	\$0.215
% Change: FY to FY		4.6%	1.1%	8.2%	0.8%	1.2%	9.9%	5.6%	0.0%	1.1%	-0.7%	-5.0%	-8.1%
<b>Lincoln County - Total All Entities</b>													
% Change: FY to FY		4.7%	1.1%	8.2%	0.6%	1.1%	7.9%	7.6%	0.2%	1.2%	-0.5%	-5.3%	-8.1%

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

Source: Department of Taxation

(Amounts Shown in Millions)

LYON 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
<b>Enterprise Districts</b>													
Stagecoach 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
Willowcreek GID	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002
<b>Local Governments</b>													
<b>Lyon County</b>													
Total: (Base Actual + Excess Actual)	\$8.257	\$8.722	\$9.464	\$10.236	\$10.892	\$11.788	\$13.323	\$15.122	\$15.553	\$16.165	\$15.858	\$14.777	\$13.157
% Change: FY to FY		5.6%	8.5%	8.2%	6.4%	8.2%	13.0%	13.5%	2.9%	3.9%	-1.9%	-6.8%	-11.0%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Yerington</b>													
Total: (Base Actual + Excess Actual)	\$0.238	\$0.252	\$0.272	\$0.288	\$0.295	\$0.301	\$0.295	\$0.305	\$0.342	\$0.370	\$0.384	\$0.386	\$0.371
% Change: FY to FY		5.5%	8.2%	5.8%	2.6%	1.8%	-1.9%	3.5%	11.9%	8.4%	3.8%	0.3%	-3.7%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Fernley</b>													
Total: (Base Actual + Excess Actual)	\$0.086	\$0.091	\$0.100	\$0.111	\$0.122	\$0.137	\$0.162	\$0.189	\$0.187	\$0.198	\$0.186	\$0.171	\$0.143
% Change: FY to FY		6.0%	9.4%	10.6%	10.1%	12.8%	18.0%	15.6%	-1.1%	6.1%	-6.5%	-8.0%	-16.1%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Special Districts</b>													
<b>Carson-Truckee Water Conservancy</b>													
Total: (Base Actual + Excess Actual)	\$0.006	\$0.006	\$0.007	\$0.007	\$0.008	\$0.008	\$0.009	\$0.010	\$0.010	\$0.011	\$0.011	\$0.010	\$0.009
% Change: FY to FY		5.5%	8.3%	7.7%	5.3%	6.3%	9.0%	11.9%	1.7%	5.3%	-1.1%	-6.6%	-9.2%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													



TABLE 3 - SECOND TIER

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

Source: Department of Taxation

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Central Lyon Fire Protection</b>													
Total: (Base Actual + Excess Actual)	\$0.315	\$0.332	\$0.359	\$0.383	\$0.396	\$0.416	\$0.456	\$0.506	\$0.536	\$0.558	\$0.562	\$0.522	\$0.481
% Change: FY to FY		5.3%	8.1%	6.7%	3.6%	4.9%	9.7%	10.9%	5.9%	4.2%	0.6%	-7.1%	-7.9%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Mason Valley Fire Protection</b>													
Total: (Base Actual + Excess Actual)	\$0.046	\$0.049	\$0.053	\$0.056	\$0.057	\$0.058	\$0.059	\$0.061	\$0.065	\$0.069	\$0.072	\$0.071	\$0.07
% Change: FY to FY		5.3%	8.0%	6.1%	2.0%	2.5%	0.2%	4.4%	6.8%	5.3%	4.4%	-1.5%	-1.6%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Mason Valley Mosquito Abatement</b>													
Total: (Base Actual + Excess Actual)	\$0.041	\$0.043	\$0.046	\$0.049	\$0.050	\$0.051	\$0.051	\$0.053	\$0.058	\$0.060	\$0.063	\$0.062	\$0.061
% Change: FY to FY		5.4%	8.0%	5.9%	2.1%	2.4%	-0.2%	4.6%	7.7%	4.8%	4.3%	-0.8%	-1.6%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>North Lyon Fire Protection</b>													
Total: (Base Actual + Excess Actual)	\$0.089	\$0.094	\$0.103	\$0.112	\$0.121	\$0.130	\$0.140	\$0.157	\$0.158	\$0.167	\$0.163	\$0.153	\$0.135
% Change: FY to FY		5.7%	8.7%	9.2%	7.8%	7.5%	7.8%	12.2%	0.4%	6.1%	-2.6%	-6.2%	-11.5%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Silver Springs Stagecoach Hospital</b>													
Total: (Base Actual + Excess Actual)	\$0.052	\$0.055	\$0.060	\$0.064	\$0.066	\$0.069	\$0.070	\$0.075	\$0.079	\$0.089	\$0.091	\$0.089	\$0.083
% Change: FY to FY		5.3%	8.1%	6.9%	4.0%	4.3%	1.8%	7.4%	5.2%	12.0%	2.5%	-1.9%	-6.8%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													

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

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Smith Valley Fire Protection</b>													
Total: (Base Actual + Excess Actual)	\$0.033	\$0.035	\$0.037	\$0.040	\$0.041	\$0.043	\$0.045	\$0.053	\$0.058	\$0.058	\$0.058	\$0.055	\$0.052
% Change: FY to FY		5.4%	8.1%	6.6%	2.9%	4.5%	5.8%	17.3%	9.2%	-0.8%	0.0%	-4.3%	-6.5%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>South Lyon Hospital District</b>													
Total: (Base Actual + Excess Actual)	\$0.168	\$0.177	\$0.191	\$0.202	\$0.207	\$0.213	\$0.214	\$0.231	\$0.248	\$0.256	\$0.263	\$0.259	\$0.25
% Change: FY to FY		5.4%	8.0%	6.0%	2.2%	3.0%	0.4%	8.2%	7.3%	3.2%	2.5%	-1.4%	-2.6%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Lyon County Summary</b>													
Enterprise Districts - Total	\$0.021	\$0.021	\$0.021	\$0.021	\$0.021	\$0.021	\$0.021	\$0.021	\$0.021	\$0.021	\$0.021	\$0.021	\$0.021
% Change: FY to FY		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Local Governments - Total	\$8.582	\$9.065	\$9.836	\$10.635	\$11.310	\$12.227	\$13.780	\$15.616	\$16.082	\$16.734	\$16.428	\$15.333	\$13.672
% Change: FY to FY		5.6%	8.5%	8.1%	6.3%	8.1%	12.7%	13.3%	3.0%	4.1%	-1.8%	-6.7%	-10.8%
Special Districts - Total	\$0.750	\$0.791	\$0.855	\$0.913	\$0.946	\$0.989	\$1.044	\$1.148	\$1.213	\$1.269	\$1.282	\$1.221	\$1.143
% Change: FY to FY		5.4%	8.1%	6.8%	3.6%	4.5%	5.6%	9.9%	5.7%	4.6%	1.0%	-4.7%	-6.4%
<b>Lyon County - Total: All Entities</b>	\$9.353	\$9.877	\$10.713	\$11.569	\$12.277	\$13.237	\$14.846	\$16.785	\$17.316	\$18.024	\$17.731	\$16.576	\$14.836
% Change: FY to FY		5.6%	8.5%	8.0%	6.1%	7.8%	12.2%	13.1%	3.2%	4.1%	-1.6%	-6.5%	-10.5%

TABLE 3 - SECOND TIER

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

Source: Department of Taxation  
(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>MINERAL COUNTY</b>													
<u>Enterprise Districts</u>													
None													
<u>Local Governments</u>													
Mineral County													
Total: (Base Actual + Excess Actual)	\$2,120	\$2,148	\$2,080	\$2,103	\$2,126	\$2,135	\$2,175	\$2,259	\$2,316	\$2,331	\$2,333	\$2,215	\$2,019
% Change: FY to FY		1.3%	-3.2%	1.1%	1.1%	0.4%	1.8%	3.9%	2.5%	0.7%	0.1%	-5.1%	-8.9%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<u>Special Districts</u>													
Mineral County Hospital District													
Total: (Base Actual + Excess Actual)	\$0,124	\$0,125	\$0,121	\$0,123	\$0,124	\$0,125	\$0,127	\$0,132	\$0,135	\$0,136	\$0,136	\$0,129	\$0,118
% Change: FY to FY		1.3%	-3.2%	1.1%	1.1%	0.4%	1.8%	3.9%	2.5%	0.7%	0.1%	-5.1%	-8.9%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<u>Mineral County Summary</u>													
Enterprise Districts - Total	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
% Change: FY to FY													
Local Governments - Total	\$2,120	\$2,148	\$2,080	\$2,103	\$2,126	\$2,135	\$2,175	\$2,259	\$2,316	\$2,331	\$2,333	\$2,215	\$2,019
% Change: FY to FY		1.3%	-3.2%	1.1%	1.1%	0.4%	1.8%	3.9%	2.5%	0.7%	0.1%	-5.1%	-8.9%
Special Districts - Total	\$0,124	\$0,125	\$0,121	\$0,123	\$0,124	\$0,125	\$0,127	\$0,132	\$0,135	\$0,136	\$0,136	\$0,129	\$0,118
% Change: FY to FY		1.3%	-3.2%	1.1%	1.1%	0.4%	1.8%	3.9%	2.5%	0.7%	0.1%	-5.1%	-8.9%
Mineral County - Total All Entities	\$2,244	\$2,273	\$2,201	\$2,226	\$2,250	\$2,260	\$2,301	\$2,390	\$2,451	\$2,468	\$2,470	\$2,345	\$2,137
% Change: FY to FY		1.3%	-3.2%	1.1%	1.1%	0.4%	1.8%	3.9%	2.5%	0.7%	0.1%	-5.1%	-8.9%

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# 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	FY 2008	FY 2009	FY 2010	FY 2011
<b>NYE COUNTY</b>													
<u>Enterprise Districts</u>													
None													
<u>Local Governments</u>													
Nye County													
Total: (Base Actual + Excess Actual)	\$7.181	\$7.627	\$8.348	\$8.796	\$9.234	\$10.108	\$11.614	\$12.728	\$13.495	\$12.037	\$10.782	\$9.717	\$11.026
% Change: FY to FY		6.2%	9.4%	5.4%	5.0%	9.5%	14.9%	9.5%	6.0%	-10.8%	-10.4%	-9.9%	13.5%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
Gabbs													
Total: (Base Actual + Excess Actual)	\$0.057	\$0.060	\$0.066	\$0.068	\$0.069	\$0.069	\$0.078	\$0.098	\$0.103	\$0.091	\$0.084	\$0.077	\$0.087
% Change: FY to FY		5.5%	9.0%	4.2%	0.6%	0.8%	11.9%	25.8%	5.8%	-12.1%	-7.1%	-9.0%	14.1%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
Amargosa													
Total: (Base Actual + Excess Actual)	\$0.070	\$0.075	\$0.081	\$0.086	\$0.086	\$0.090	\$0.107	\$0.124	\$0.130	\$0.116	\$0.105	\$0.095	\$0.108
% Change: FY to FY		6.4%	8.6%	5.6%	0.6%	4.1%	18.4%	16.3%	4.9%	-11.1%	-8.3%	-9.0%	13.4%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
Beatty													
Total: (Base Actual + Excess Actual)	\$0.236	\$0.249	\$0.269	\$0.281	\$0.280	\$0.285	\$0.314	\$0.382	\$0.418	\$0.378	\$0.347	\$0.317	\$0.356
% Change: FY to FY		5.6%	8.1%	4.3%	-0.2%	1.6%	10.3%	21.6%	9.4%	-8.7%	-8.2%	-8.4%	12.1%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
Manhattan													
Total: (Base Actual + Excess Actual)	\$0.003	\$0.003	\$0.004	\$0.004	\$0.004	\$0.004	\$0.005	\$0.005	\$0.006	\$0.005	\$0.005	\$0.004	\$0.005
% Change: FY to FY		5.1%	7.8%	5.7%	2.0%	3.5%	15.1%	18.0%	3.9%	-10.0%	-7.9%	-9.6%	14.1%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													

TABLE 3 - SECOND TIER

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

Source: Department of Taxation  
(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Pahrump</b>													
Total: (Base Actual + Excess Actual)	\$0.464	\$0.493	\$0.544	\$0.573	\$0.615	\$0.699	\$0.816	\$0.834	\$0.884	\$0.786	\$0.699	\$0.628	\$0.715
% Change: FY to FY		6.4%	10.3%	5.3%	7.3%	13.7%	16.6%	2.2%	6.0%	-11.1%	-11.0%	-10.2%	13.7%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Round Mountain</b>													
Total: (Base Actual + Excess Actual)	\$0.157	\$0.166	\$0.182	\$0.191	\$0.194	\$0.203	\$0.215	\$0.265	\$0.278	\$0.251	\$0.232	\$0.212	\$0.23
% Change: FY to FY		6.2%	9.4%	5.3%	1.4%	4.6%	5.7%	23.4%	4.9%	-9.6%	-7.8%	-8.6%	12.7%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Tonopah</b>													
Total: (Base Actual + Excess Actual)	\$0.196	\$0.208	\$0.224	\$0.237	\$0.238	\$0.239	\$0.267	\$0.332	\$0.352	\$0.316	\$0.290	\$0.265	\$0.298
% Change: FY to FY		6.3%	7.8%	5.9%	0.2%	0.6%	11.6%	24.2%	6.0%	-10.3%	-8.1%	-8.7%	12.6%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Special Districts</b>													
<b>Amargosa Library District</b>													
Total: (Base Actual + Excess Actual)	\$0.006	\$0.006	\$0.006	\$0.007	\$0.007	\$0.007	\$0.009	\$0.010	\$0.010	\$0.009	\$0.008	\$0.008	\$0.009
% Change: FY to FY		5.6%	8.2%	5.1%	-0.4%	1.6%	24.5%	17.0%	4.2%	-11.3%	-9.6%	-9.1%	13.1%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Beatty Library District</b>													
Total: (Base Actual + Excess Actual)	\$0.004	\$0.004	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.007	\$0.007	\$0.006	\$0.006	\$0.005	\$0.006
% Change: FY to FY		5.6%	8.1%	4.5%	-0.3%	1.6%	11.1%	24.3%	6.8%	-10.1%	-8.5%	-8.5%	12.3%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													

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**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	FY 2008	FY 2009	FY 2010	FY 2011
<b>Nye Hospital</b>													
Total: (Base Actual + Excess Actual)	\$0.147	\$0.012											
% Change: FY to FY		-91.9%											
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Pahrump Community Hospital</b>													
Total: (Base Actual + Excess Actual)	\$0.044	\$0.046	\$0.050	\$0.053	\$0.055	\$0.060	\$0.069	\$0.077					
% Change: FY to FY		6.1%	9.1%	5.6%	4.0%	8.7%	14.2%	12.2%					
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Pahrump Library District</b>													
Total: (Base Actual + Excess Actual)	\$0.063	\$0.067	\$0.073	\$0.077	\$0.080	\$0.087	\$0.099	\$0.112	\$0.118	\$0.105	\$0.094	\$0.085	\$0.097
% Change: FY to FY		6.1%	9.1%	5.6%	4.0%	8.7%	14.2%	12.2%	5.3%	-10.5%	-10.3%	-9.7%	13.3%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Pahrump Swimming Pool GID</b>													
Total: (Base Actual + Excess Actual)	\$0.037	\$0.039	\$0.043	\$0.045	\$0.047	\$0.051	\$0.058	\$0.065	\$0.069	\$0.062	\$0.055	\$0.050	\$0.056
% Change: FY to FY		6.1%	9.1%	5.6%	4.0%	8.7%	14.2%	12.2%	5.3%	-10.5%	-10.3%	-9.7%	13.3%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Smoky Valley Library District</b>													
Total: (Base Actual + Excess Actual)	\$0.016	\$0.017	\$0.018	\$0.019	\$0.019	\$0.021	\$0.022	\$0.027	\$0.028	\$0.025	\$0.023	\$0.021	\$0.024
% Change: FY to FY		5.8%	8.8%	5.2%	1.2%	7.7%	5.8%	22.9%	4.8%	-10.9%	-8.2%	-8.6%	12.6%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													

**TABLE 3 - SECOND TIER**

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

Source: Department of Taxation  
(Amounts Shown in Millions)

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

# TABLE 3 - SECOND TIER

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

Source: Department of Taxation  
(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>PERSHING COUNTY</b>													
<u>Enterprise Districts</u>													
None													
<u>Local Governments</u>													
Pershing County													
Total: (Base Actual + Excess Actual)	\$1,745	\$1,900	\$1,844	\$1,942	\$2,025	\$1,986	\$2,078	\$2,135	\$2,153	\$2,269	\$2,303	\$2,177	\$2,000
% Change: FY to FY		8.9%	-2.9%	5.3%	4.3%	-1.9%	4.6%	2.7%	0.8%	5.4%	1.5%	-5.5%	-8.1%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
Lovelock													
Total: (Base Actual + Excess Actual)	\$0,330	\$0,357	\$0,347	\$0,363	\$0,371	\$0,373	\$0,391	\$0,401	\$0,480	\$0,489	\$0,438	\$0,409	\$0,376
% Change: FY to FY		8.1%	-2.9%	4.7%	2.2%	0.6%	4.7%	2.7%	19.5%	1.9%	-10.3%	-6.6%	-8.1%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<u>Special Districts</u>													
Pershing County Hospital District													
Total: (Base Actual + Excess Actual)	\$0,229	\$0,248	\$0,241	\$0,252	\$0,260	\$0,259	\$0,271	\$0,279	\$0,280	\$0,292	\$0,300	\$0,283	\$0,260
% Change: FY to FY		8.2%	-2.9%	4.9%	3.1%	-0.5%	4.7%	2.7%	0.3%	4.5%	2.7%	-5.5%	-8.1%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<u>Pershing County Summary</u>													
<u>Enterprise Districts - Total</u>													
% Change: FY to FY													
Local Governments - Total	\$2,075	\$2,257	\$2,191	\$2,305	\$2,395	\$2,360	\$2,459	\$2,536	\$2,632	\$2,757	\$2,741	\$2,586	\$2,376
% Change: FY to FY		8.7%	-2.9%	5.2%	4.0%	-1.5%	4.6%	2.7%	3.8%	4.7%	-0.6%	-5.7%	-8.1%
Special Districts - Total	\$0,229	\$0,248	\$0,241	\$0,252	\$0,260	\$0,259	\$0,271	\$0,279	\$0,280	\$0,292	\$0,300	\$0,283	\$0,260
% Change: FY to FY		8.2%	-2.9%	4.9%	3.1%	-0.5%	4.7%	2.7%	0.3%	4.5%	2.7%	-5.5%	-8.1%
<u>Pershing County - Total All Entities</u>													
% Change: FY to FY													
	\$2,304	\$2,505	\$2,432	\$2,557	\$2,656	\$2,618	\$2,740	\$2,815	\$2,912	\$3,049	\$3,041	\$2,870	\$2,636
% Change: FY to FY		8.7%	-2.9%	5.1%	3.9%	-1.4%	4.7%	2.7%	3.4%	4.7%	-0.3%	-5.6%	-8.1%



**TABLE 3 - SECOND TIER**

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

Source: Department of Taxation  
(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>STOREY COUNTY</b>													
<u>Enterprise Districts</u>													
None													
<u>Local Governments</u>													
Storey County													
Total: (Base Actual + Excess Actual)	\$1.673	\$1.706	\$1.845	\$2.023	\$1.974	\$2.030	\$2.260	\$2.514	\$2.596	\$3.085	\$2.577	\$2.338	\$2.133
% Change: FY to FY		2.0%	8.1%	9.7%	-2.4%	2.8%	11.3%	11.2%	3.3%	18.8%	-16.5%	-9.3%	-8.8%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<u>Special Districts</u>													
Carson-Truckee Water Conservancy													
Total: (Base Actual + Excess Actual)	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001
% Change: FY to FY		1.9%	8.4%	12.7%	11.9%	10.6%	37.0%	-26.7%	0.7%	11.2%	-13.7%	-7.5%	-8.0%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<u>Storey County Summary</u>													
Enterprise Districts - Total													
% Change: FY to FY													
Local Governments - Total	\$1.673	\$1.706	\$1.845	\$2.023	\$1.974	\$2.030	\$2.260	\$2.514	\$2.596	\$3.085	\$2.577	\$2.338	\$2.133
% Change: FY to FY		2.0%	8.1%	9.7%	-2.4%	2.8%	11.3%	11.2%	3.3%	18.8%	-16.5%	-9.3%	-8.8%
Special Districts - Total	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001
% Change: FY to FY		1.9%	8.4%	12.7%	11.9%	10.6%	37.0%	-26.7%	0.7%	11.2%	-13.7%	-7.5%	-8.0%
Storey County - Total All Entities	\$1.674	\$1.707	\$1.845	\$2.024	\$1.975	\$2.031	\$2.261	\$2.514	\$2.597	\$3.086	\$2.578	\$2.339	\$2.133
% Change: FY to FY		2.0%	8.1%	9.7%	-2.4%	2.8%	11.4%	11.2%	3.3%	18.8%	-16.5%	-9.3%	-8.8%

# TABLE 3 - SECOND TIER

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

Source: Department of Taxation  
(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>WASHOE COUNTY</b>													
<b>Enterprise Districts</b>													
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
Verdi Television GID	\$0.064	\$0.064	\$0.064	\$0.064	\$0.064	\$0.064	\$0.064	\$0.064	\$0.064	\$0.064	\$0.064	\$0.064	\$0.064
Lemmon Valley Underground Water	\$0.009	\$0.009	\$0.009	\$0.009	\$0.009	\$0.009	\$0.009	\$0.009	\$0.009	\$0.009	\$0.009	\$0.009	\$0.009
<b>Local Governments</b>													
<b>Washoe County</b>													
Total: (Base Actual + Excess Actual)	\$63.626	\$67.341	\$70.294	\$71.857	\$75.685	\$84.503	\$94.738	\$102.724	\$99.373	\$91.174	\$76.787	\$68.513	\$69.146
% Change: FY to FY		5.8%	4.4%	2.2%	5.3%	11.7%	12.1%	8.4%	-3.3%	-8.3%	-15.8%	-10.8%	0.9%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Reno</b>													
Total: (Base Actual + Excess Actual)	\$36.096	\$38.194	\$39.885	\$40.758	\$42.949	\$47.482	\$52.373	\$55.208	\$55.257	\$51.266	\$43.553	\$38.860	\$39.232
% Change: FY to FY		5.8%	4.4%	2.2%	5.4%	10.6%	10.3%	5.4%	0.1%	-7.2%	-15.0%	-10.8%	1.0%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Sparks</b>													
Total: (Base Actual + Excess Actual)	\$15.338	\$16.232	\$16.946	\$17.311	\$18.258	\$20.288	\$23.021	\$25.493	\$25.168	\$22.526	\$18.521	\$16.525	\$16.726
% Change: FY to FY		5.8%	4.4%	2.2%	5.5%	11.1%	13.5%	10.7%	-1.3%	-10.5%	-17.8%	-10.8%	1.2%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Special Districts</b>													
<b>Carson-Truckee Water Conservancy</b>													
Total: (Base Actual + Excess Actual)	\$0.125	\$0.132	\$0.138	\$0.140	\$0.147	\$0.160	\$0.171	\$0.187	\$0.185	\$0.175	\$0.150	\$0.134	\$0.135
% Change: FY to FY		5.8%	4.3%	2.1%	4.7%	9.1%	6.7%	9.4%	-1.4%	-5.3%	-14.0%	-10.8%	0.5%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													

TABLE 3 - SECOND TIER

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

Source: Department of Taxation  
(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Incline Village GID													
Total: (Base Actual + Excess Actual)	\$0.862	\$0.913	\$0.953	\$0.973	\$1.024	\$1.152	\$1.287	\$1.383	\$1.323	\$1.195	\$1.039	\$0.927	\$0.927
% Change: FY to FY		5.9%	4.3%	2.1%	5.3%	12.4%	11.7%	7.5%	-4.3%	-9.7%	-13.0%	-10.8%	0.0%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
North Lake Tahoe Fire Protection													
Total: (Base Actual + Excess Actual)	\$2.382	\$2.522	\$2.631	\$2.688	\$2.830	\$3.179	\$3.549	\$3.819	\$3.626	\$3.298	\$2.870	\$2.561	\$2.55
% Change: FY to FY		5.9%	4.3%	2.1%	5.3%	12.3%	11.6%	7.6%	-5.0%	-9.1%	-13.0%	-10.8%	-0.1%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
Palomino Valley GID													
Total: (Base Actual + Excess Actual)	\$0.126	\$0.133	\$0.139	\$0.142	\$0.149	\$0.161	\$0.177	\$0.184	\$0.194	\$0.194	\$0.152	\$0.136	\$0.139
% Change: FY to FY		5.8%	4.4%	2.1%	4.7%	8.6%	9.9%	3.8%	5.4%	-0.2%	-21.4%	-10.8%	2.2%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
Sierra Forest Fire Protection													
Total: (Base Actual + Excess Actual)	\$0.970	\$1.028	\$1.078	\$1.099	\$1.168	\$1.333	\$1.488	\$1.582	\$1.504	\$1.364	\$1.172	\$1.045	\$1.054
% Change: FY to FY		6.0%	4.4%	2.4%	6.2%	14.1%	11.6%	6.3%	-4.9%	-9.3%	-14.1%	-10.8%	0.9%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
Truckee Meadows Fire Protection													
Total: (Base Actual + Excess Actual)	\$4.238	\$4.485	\$4.678	\$4.775	\$4.988	\$5.447	\$5.936	\$6.667	\$6.276	\$6.028	\$5.111	\$4.561	\$4.586
% Change: FY to FY		5.8%	4.3%	2.1%	4.5%	9.2%	9.0%	12.3%	-5.9%	-3.9%	-15.2%	-10.8%	0.6%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													

Base No. 66851

567

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# 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	FY 2008	FY 2009	FY 2010	FY 2011
<b>Washoe County Summary</b>													
Enterprise Districts - Total	\$0.205	\$0.205	\$0.205	\$0.205	\$0.205	\$0.205	\$0.205	\$0.205	\$0.205	\$0.205	\$0.205	\$0.205	\$0.205
% Change: FY to FY		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.9%	0.0%
Local Governments - Total	\$115.060	\$121.767	\$127.125	\$129.927	\$136.892	\$152.273	\$170.132	\$183.425	\$179.797	\$164.966	\$138.861	\$123.898	\$125.104
% Change: FY to FY		5.8%	4.4%	2.2%	5.4%	11.2%	11.7%	7.8%	-2.0%	-8.2%	-15.8%	-10.8%	1.0%
Special Districts - Total	\$8.703	\$9.212	\$9.611	\$9.817	\$10.306	\$11.434	\$12.609	\$13.822	\$13.108	\$12.253	\$10.495	\$9.364	\$9.400
% Change: FY to FY		5.9%	4.3%	2.1%	5.0%	10.9%	10.3%	9.6%	-5.2%	-6.5%	-14.3%	-10.8%	0.4%
<b>Washoe County - Total All Entities</b>	\$123.968	\$131.184	\$136.941	\$139.948	\$147.403	\$163.911	\$182.946	\$197.452	\$193.110	\$177.424	\$149.561	\$133.467	\$134.706
% Change: FY to FY		5.8%	4.4%	2.2%	5.3%	11.2%	11.6%	7.9%	-2.2%	-8.1%	-15.7%	-10.8%	0.9

TABLE 3 - SECOND TIER

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

Source: Department of Taxation  
(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>WHITE PINE COUNTY</b>													
<u>Enterprise Districts</u>													
None													
<u>Local Governments</u>													
<u>White Pine County</u>													
Total: (Base Actual + Excess Actual)	\$2,418	\$2,446	\$2,432	\$2,489	\$2,518	\$2,451	\$2,725	\$2,987	\$3,486	\$3,582	\$3,477	\$3,135	\$3,306
% Change: FY to FY		1.2%	-0.6%	2.3%	1.1%	-2.6%	11.2%	9.6%	16.7%	2.8%	-2.9%	-9.8%	5.5%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<u>Ely</u>													
Total: (Base Actual + Excess Actual)	\$0.800	\$0.809	\$0.805	\$0.824	\$0.833	\$0.920	\$0.950	\$1.043	\$0.934	\$0.951	\$1.129	\$1.086	\$1.143
% Change: FY to FY		1.2%	-0.6%	2.3%	1.1%	10.4%	3.3%	9.8%	-10.4%	1.8%	18.6%	-3.8%	5.2%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<u>Lund</u>													
Total: (Base Actual + Excess Actual)	\$0.012	\$0.012	\$0.012	\$0.012	\$0.012	\$0.012	\$0.014	\$0.015	\$0.014	\$0.014	\$0.017	\$0.016	\$0.017
% Change: FY to FY		1.2%	-0.6%	2.3%	1.1%	0.7%	11.4%	9.4%	-10.3%	2.1%	20.8%	-5.6%	5.5%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<u>McGill</u>													
Total: (Base Actual + Excess Actual)	\$0.040	\$0.040	\$0.040	\$0.041	\$0.042	\$0.058	\$0.048	\$0.052	\$0.047	\$0.048	\$0.056	\$0.054	\$0.057
% Change: FY to FY		1.2%	-0.6%	2.3%	1.1%	39.9%	-18.5%	9.7%	-10.6%	2.1%	17.7%	-3.1%	5.3%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<u>Ruth</u>													
Total: (Base Actual + Excess Actual)	\$0.014	\$0.014	\$0.014	\$0.014	\$0.014	\$0.025	\$0.016	\$0.018	\$0.016	\$0.016	\$0.018	\$0.019	\$0.020
% Change: FY to FY		1.2%	-0.6%	2.3%	1.1%	76.3%	-35.3%	9.7%	-10.7%	2.2%	10.7%	3.3%	5.6%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													

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

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Special Districts</b>													
White Pine Hospital District													
Total: (Base Actual + Excess Actual)	\$0.318	\$0.322	\$0.320	\$0.328	\$0.331	\$0.306	\$0.343	\$0.367	\$0.327	\$0.333	\$0.413	\$0.381	\$0.402
% Change: FY to FY		1.2%	-0.6%	2.3%	1.1%	-7.6%	12.1%	6.9%	-10.8%	1.7%	24.1%	-7.8%	5.5%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>White Pine County Summary</b>													
Enterprise Districts - Total													
% Change: FY to FY													
Local Governments - Total	\$3.283	\$3.322	\$3.303	\$3.380	\$3.419	\$3.467	\$3.753	\$4.115	\$4.496	\$4.611	\$4.696	\$4.310	\$4.543
% Change: FY to FY		1.2%	-0.6%	2.3%	1.1%	1.4%	8.3%	9.6%	9.3%	2.5%	1.9%	-8.2%	5.4%
Special Districts - Total	\$0.318	\$0.322	\$0.320	\$0.328	\$0.331	\$0.306	\$0.343	\$0.367	\$0.327	\$0.333	\$0.413	\$0.381	\$0.402
% Change: FY to FY		1.2%	-0.6%	2.3%	1.1%	-7.6%	12.1%	6.9%	-10.8%	1.7%	24.1%	-7.8%	5.5%
<b>White Pine County - Total All Entities</b>													
% Change: FY to FY		1.2%	-0.6%	2.3%	1.1%	0.6%	8.6%	9.4%	7.6%	2.5%	3.3%	-8.2%	5.4%

**Notes:**

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

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

CARSON CITY	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
<u>Enterprise Districts</u>													
None													
<u>Local Governments</u>													
Carson City													
Total Actual: % of Carson City Total All Entities	98.6%	98.6%	98.6%	98.6%	98.6%	98.6%	98.7%	98.7%	98.6%	98.6%	98.6%	98.6%	98.5%
Base Actual: % of Carson City Total All Entities Base													
Excess Actual: % of Carson City Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<u>Special Districts</u>													
Carson-Truckee Water Conservancy													
Total Actual: % of Carson City Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Carson City Total All Entities Base													
Excess Actual: % of Carson City Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
Sierra Forest Fire Protection													
Total Actual: % of Carson City Total All Entities	1.3%	1.3%	1.3%	1.3%	1.3%	1.2%	1.2%	1.2%	1.3%	1.3%	1.3%	1.3%	1.3%
Base Actual: % of Carson City Total All Entities Base													
Excess Actual: % of Carson City Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<u>Carson City Summary</u>													
Enterprise Districts - Total													
Total Actual: % of Carson City Total All Entities	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<u>Local Governments - Total</u>													
Total Actual: % of Carson City Total All Entities	98.6%	98.6%	98.6%	98.6%	98.6%	98.6%	98.7%	98.7%	98.6%	98.6%	98.6%	98.6%	98.5%
<u>Special Districts - Total</u>													
Total Actual: % of Carson City Total All Entities	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.3%	1.3%	1.4%	1.4%	1.4%	1.4%	1.5%
<u>Carson City - Total All Entities</u>													
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%

66851  
571  
187

**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	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>CHURCHILL COUNTY</b>													
<u>Enterprise Districts</u>													
None													
<u>Local Governments</u>													
Churchill County													
Total Actual: % of Churchill Total All Entities	74.7%	74.7%	74.7%	74.7%	74.8%	74.8%	75.9%	75.7%	75.4%	74.2%	74.2%	74.7%	74.5%
Base Actual: % of Churchill Total All Entities Base													
Excess Actual: % of Churchill Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
Fallon													
Total Actual: % of Churchill Total All Entities	21.4%	21.4%	21.4%	21.4%	21.3%	21.4%	20.5%	20.6%	20.9%	22.1%	22.1%	21.4%	21.6%
Base Actual: % of Churchill Total All Entities Base													
Excess Actual: % of Churchill Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<u>Special Districts</u>													
Carson-Truckee Water Conservancy													
Total Actual: % of Churchill Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Churchill Total All Entities Base													
Excess Actual: % of Churchill Total All Entities Excess													
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	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.4%	3.6%	3.6%	3.6%	3.7%	3.7%	3.7%
Base Actual: % of Churchill Total All Entities Base													
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

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

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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

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
<u>Enterprise Districts</u>													
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%
<u>Local Governments</u>													
Clark County													
Total Actual: % of Clark Total All Entities	35.2%	35.0%	34.9%	34.6%	34.7%	35.0%	35.5%	35.4%	35.2%	35.2%	34.9%	34.6%	34.8%
Base Actual: % of Clark Total All Entities Base													
Excess Actual: % of Clark Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<u>Boulder City</u>													
Total Actual: % of Clark Total All Entities	1.1%	1.1%	1.1%	1.1%	1.1%	1.0%	0.9%	0.9%	0.9%	0.9%	1.0%	1.1%	1.1%
Base Actual: % of Clark Total All Entities Base													
Excess Actual: % of Clark Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<u>Henderson</u>													
Total Actual: % of Clark Total All Entities	9.2%	9.1%	9.1%	9.7%	9.9%	10.4%	10.9%	10.7%	10.3%	10.0%	9.8%	9.7%	9.8%
Base Actual: % of Clark Total All Entities Base													
Excess Actual: % of Clark Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<u>Las Vegas</u>													
Total Actual: % of Clark Total All Entities	28.5%	28.3%	28.2%	28.0%	27.8%	27.4%	26.9%	27.4%	27.3%	27.2%	27.6%	28.0%	27.5%
Base Actual: % of Clark Total All Entities Base													
Excess Actual: % of Clark Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<u>Mesquite</u>													
Total Actual: % of Clark Total All Entities	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	1.0%	0.9%	0.9%	0.9%
Base Actual: % of Clark Total All Entities Base													
Excess Actual: % of Clark Total All Entities Excess													
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	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>North Las Vegas</b>													
Total Actual: % of Clark Total All Entities													
Base Actual: % of Clark Total All Entities Base	4.8%	4.8%	4.8%	4.7%	4.8%	5.0%	5.4%	5.6%	5.5%	5.4%	5.0%	4.7%	4.8%
Excess Actual: % of Clark Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Bunkerville</b>													
Total Actual: % of Clark Total All Entities													
Base Actual: % of Clark Total All Entities Base	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Excess Actual: % of Clark Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Enterprise</b>													
Total Actual: % of Clark Total All Entities													
Base Actual: % of Clark Total All Entities Base	0.2%	0.3%	0.4%	0.4%	0.4%	0.6%	0.8%	0.8%	0.7%	0.6%	0.4%	0.4%	0.4%
Excess Actual: % of Clark Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Glendale</b>													
Total Actual: % of Clark Total All Entities													
Base Actual: % of Clark Total All Entities Base	0.0003%	0.0003%	0.0003%	0.0003%									
Excess Actual: % of Clark Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Laughlin</b>													
Total Actual: % of Clark Total All Entities													
Base Actual: % of Clark Total All Entities Base	0.8%	0.8%	0.8%	0.8%	0.7%	0.6%	0.5%	0.6%	0.6%	0.7%	0.8%	0.8%	0.8%
Excess Actual: % of Clark Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													

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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

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Moapa Valley</b>													
Total Actual: % of Clark Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Clark Total All Entities Base													
Excess Actual: % of Clark Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Paradise</b>													
Total Actual: % of Clark Total All Entities	7.5%	7.4%	7.4%	7.3%	7.3%	7.0%	6.4%	6.2%	6.6%	6.7%	7.2%	7.3%	7.3%
Base Actual: % of Clark Total All Entities Base													
Excess Actual: % of Clark Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Searchlight</b>													
Total Actual: % of Clark Total All Entities	0.05%	0.05%	0.05%	0.05%	0.05%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.05%	0.05%
Base Actual: % of Clark Total All Entities Base													
Excess Actual: % of Clark Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Spring Valley</b>													
Total Actual: % of Clark Total All Entities	1.3%	1.7%	2.1%	2.1%	2.1%	2.1%	2.3%	2.2%	2.2%	2.1%	2.1%	2.1%	2.0%
Base Actual: % of Clark Total All Entities Base													
Excess Actual: % of Clark Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Summerlin</b>													
Total Actual: % of Clark Total All Entities	0.004%	0.01%	0.02%	0.02%	0.02%	0.04%	0.07%	0.04%	0.03%	0.02%	0.02%	0.02%	0.02%
Base Actual: % of Clark Total All Entities Base													
Excess Actual: % of Clark Total All Entities Excess													
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	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Sunrise Manor</b>													
Total Actual: % of Clark Total All Entities	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	0.9%	0.9%	0.9%	0.9%	1.0%	1.0%	1.0%
Base Actual: % of Clark Total All Entities Base													
Excess Actual: % of Clark Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Whitney</b>													
Total Actual: % of Clark Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Clark Total All Entities Base													
Excess Actual: % of Clark Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Winchester</b>													
Total Actual: % of Clark Total All Entities	1.7%	1.6%	1.6%	1.6%	1.6%	1.4%	1.4%	1.4%	1.4%	1.5%	1.6%	1.6%	1.7%
Base Actual: % of Clark Total All Entities Base													
Excess Actual: % of Clark Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Special Districts</b>													
<b>Boulder Library District</b>													
Total Actual: % of Clark Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Clark Total All Entities Base													
Excess Actual: % of Clark Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Clark County Fire Protection District</b>													
Total Actual: % of Clark Total All Entities	5.1%	5.1%	5.1%	5.0%	5.0%	4.9%	4.6%	4.6%	4.8%	4.9%	5.0%	5.0%	5.1%
Base Actual: % of Clark Total All Entities Base													
Excess Actual: % of Clark Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													

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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

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Henderson Library District</b>													
Total Actual: % of Clark Total All Entities	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Base Actual: % of 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													
<b>Las Vegas Library District</b>													
Total Actual: % of Clark Total All Entities	2.1%	2.1%	2.1%	2.1%	2.1%	2.0%	1.9%	1.9%	1.9%	2.0%	2.1%	2.1%	2.1%
Base Actual: % 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													
<b>Moapa Fire Protection District</b>													
Total Actual: % of Clark Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Clark Total All Entities Base													
Excess Actual: % of Clark Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Mt Charleston Fire Protection District</b>													
Total Actual: % of Clark Total All Entities	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: % 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													
<b>Clark County Summary</b>													
<b>Enterprise Districts - Total</b>													
Total 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%
Local Governments - Total													
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%	92.704%	92.538%	92.471%	92.474%
<b>Special Districts - Total</b>													
Total Actual: % of Clark Total All Entities	7.676%	7.616%	7.572%	7.522%	7.453%	7.256%	6.865%	6.890%	7.118%	7.295%	7.460%	7.528%	7.525%
<b>Clark County - Total All Entities</b>													
Total Actual: % of Clark Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 4 - SECOND TIER

## Second-Tier CTX Distribution Shares by Entity

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

Source: Department of Taxation

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>DOUGLAS COUNTY</b>													
<b>Enterprise Districts</b>													
Douglas County Sewer GID: % of Douglas Total All Entities	0.91%	0.85%	0.80%	0.77%	0.72%	0.67%	0.63%	0.60%	0.58%	0.58%	0.60%	0.64%	0.71%
Elk Point Sanitation GID: % of Douglas Total All Entities	0.05%	0.05%	0.04%	0.04%	0.04%	0.04%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.04%
Minden/Gardnerville Sanitation GID: % of Douglas Total All Entities	0.89%	0.83%	0.78%	0.75%	0.70%	0.66%	0.61%	0.59%	0.57%	0.57%	0.59%	0.62%	0.69%
Tahoe Douglas Sewer GID: % of Douglas Total All Entities	2.88%	2.71%	2.55%	2.45%	2.27%	2.14%	2.00%	1.91%	1.86%	1.84%	1.90%	2.01%	2.24%
<b>Local Governments</b>													
<b>Douglas County</b>													
Total Actual: % of Douglas Total All Entities	52.7%	52.9%	53.0%	53.2%	53.6%	53.9%	54.6%	54.6%	54.7%	54.6%	54.2%	53.7%	53.3%
Base Actual: % of Douglas Total All Entities Base													
Excess Actual: % of Douglas Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Gardnerville</b>													
Total Actual: % of Douglas Total All Entities	1.3%	1.3%	1.3%	1.3%	1.4%	1.4%	1.5%	1.4%	1.4%	1.4%	1.3%	1.3%	1.3%
Base Actual: % of Douglas Total All Entities Base													
Excess Actual: % of Douglas Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Genoa</b>													
Total Actual: % of Douglas Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Douglas Total All Entities Base													
Excess Actual: % of Douglas Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Minden</b>													
Total Actual: % of Douglas Total All Entities	1.7%	1.7%	1.7%	1.7%	1.7%	1.7%	1.6%	1.6%	1.6%	1.7%	1.7%	1.7%	1.7%
Base Actual: % of Douglas Total All Entities Base													
Excess Actual: % of Douglas Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													

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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

Special 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
<b>Carson-Truckee Water Conservancy</b>													
Total Actual: % of Douglas Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Douglas Total All Entities Base													
Excess Actual: % of Douglas Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Cave Rock GID</b>													
Total Actual: % of Douglas Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Douglas Total All Entities Base													
Excess Actual: % of Douglas Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Douglas Mosquito Protection GID</b>													
Total Actual: % of Douglas Total All Entities	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%
Base Actual: % of Douglas Total All Entities Base													
Excess Actual: % of Douglas Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>East Fork Fire Protection</b>													
Total Actual: % of Douglas Total All Entities	6.7%	6.7%	6.7%	6.7%	6.7%	6.8%	6.8%	6.7%	6.7%	6.8%	8.1%	8.1%	8.1%
Base Actual: % of Douglas Total All Entities Base													
Excess Actual: % of Douglas Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Gardenville Ranch GID</b>													
Total Actual: % of Douglas Total All Entities	3.7%	3.7%	3.7%	3.7%	3.6%	3.5%	3.6%	3.5%	3.6%	3.6%	3.7%	3.7%	3.7%
Base Actual: % of Douglas Total All Entities Base													
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

## 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	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Indian Hills GID</b>													
Total Actual: % of Douglas Total All Entities	1.3%	1.3%	1.3%	1.3%	1.3%	1.4%	1.4%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%
Base Actual: % of Douglas Total All Entities Base													
Excess Actual: % of Douglas Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Kingsbury GID</b>													
Total Actual: % of Douglas Total All Entities	2.5%	2.6%	2.6%	2.5%	2.5%	2.4%	2.3%	2.4%	2.6%	2.5%	2.6%	2.6%	2.6%
Base Actual: % of Douglas Total All Entities Base													
Excess Actual: % of Douglas Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Lakeridge GID</b>													
Total Actual: % of Douglas Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Douglas Total All Entities Base													
Excess Actual: % of Douglas Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Logan Creek GID</b>													
Total Actual: % of Douglas Total All Entities	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%
Base Actual: % of Douglas Total All Entities Base													
Excess Actual: % of Douglas Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Marla Bay GID</b>													
Total Actual: % of Douglas Total All Entities	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Base Actual: % of Douglas Total All Entities Base													
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

## 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	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Oliver Park GID</b>													
Total Actual: % of Douglas Total All Entities													
Base Actual: % of Douglas Total All Entities Base	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Excess Actual: % of Douglas Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Round Hill GID</b>													
Total Actual: % of Douglas Total All Entities													
Base Actual: % of Douglas Total All Entities Base	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	2.0%	2.0%	1.9%	1.9%	1.9%	1.9%	1.9%
Excess Actual: % of Douglas Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Sierra Forest Fire Protection</b>													
Total Actual: % of Douglas Total All Entities													
Base Actual: % of Douglas Total All Entities Base	1.3%	1.3%	1.3%	1.3%	1.3%	1.4%	1.4%	1.4%	1.4%	1.4%	0.0%	0.0%	0.0%
Excess Actual: % of Douglas Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Skyland GID</b>													
Total Actual: % of Douglas Total All Entities													
Base Actual: % of Douglas Total All Entities Base	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
Excess Actual: % of Douglas Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Tahoe Douglas Fire Protection</b>													
Total Actual: % of Douglas Total All Entities													
Base Actual: % of Douglas Total All Entities Base	19.7%	19.7%	19.7%	19.7%	19.6%	19.3%	18.8%	19.4%	19.2%	19.1%	19.5%	19.8%	19.8%
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**  
**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	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Topaz Ranch GID</b>													
Total Actual: % of Douglas Total All Entities	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Base Actual: % of Douglas Total All Entities Base													
Excess Actual: % of Douglas Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Zephyr Cove GID</b>													
Total Actual: % of Douglas Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Douglas Total All Entities Base													
Excess Actual: % of Douglas Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Zephyr Heights GID</b>													
Total Actual: % of Douglas Total All Entities	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
Base Actual: % of Douglas Total All Entities Base													
Excess Actual: % of Douglas Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Zephyr Knolls GID</b>													
Total Actual: % of Douglas Total All Entities	0.02%	0.02%	0.02%	0.02%	0.02%	0.01%	0.01%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
Base Actual: % of Douglas Total All Entities Base													
Excess Actual: % of Douglas Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Douglas County Summary</b>													
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%
Local Governments - Total													
Total Actual: % of Douglas Total All Entities	55.7%	55.9%	56.1%	56.2%	56.7%	57.1%	57.8%	57.6%	57.8%	57.7%	57.2%	56.7%	56.3%
Special Districts - Total													
Total Actual: % of Douglas Total All Entities	39.6%	39.7%	39.8%	39.7%	39.5%	39.4%	38.9%	39.3%	39.2%	39.2%	39.6%	40.0%	40.0%
<b>Douglas County - Total All Entities</b>													
Total Actual: % of Douglas Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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583  
199

200 **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

ELKO 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
<b>Enterprise Districts</b>													
Elko Convention/Visitors Authority: % of Elko Total All Entities	2.3%	2.3%	2.2%	2.3%	2.3%	2.1%	1.9%	1.5%	1.4%	1.4%	1.4%	1.6%	1.3%
Elko Television District	1.0%	1.0%	0.9%	1.0%	1.0%	0.9%	0.8%	0.6%	0.6%	0.6%	0.6%	0.7%	0.5%
<b>Local Governments</b>													
<b>Elko County</b>													
Total Actual: % of Elko Total All Entities	40.3%	40.4%	40.4%	40.3%	40.3%	40.0%	37.5%	40.7%	40.9%	40.8%	40.9%	40.8%	41.0%
Base Actual: % of Elko Total All Entities Base													
Excess Actual: % of Elko Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Carlin</b>													
Total Actual: % of Elko Total All Entities	5.1%	5.1%	5.1%	5.1%	5.1%	4.9%	4.7%	5.1%	5.1%	5.1%	5.1%	5.1%	5.1%
Base Actual: % of Elko Total All Entities Base													
Excess Actual: % of Elko Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Elko City</b>													
Total Actual: % of Elko Total All Entities	36.5%	36.5%	36.5%	36.5%	36.4%	35.7%	33.9%	36.8%	37.0%	37.0%	36.9%	36.8%	37.0%
Base Actual: % of Elko Total All Entities Base													
Excess Actual: % of Elko Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Wells</b>													
Total Actual: % of Elko Total All Entities	3.3%	3.3%	3.3%	3.3%	3.3%	3.2%	3.0%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%
Base Actual: % of Elko Total All Entities Base													
Excess Actual: % of Elko Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>West Wendover</b>													
Total Actual: % of Elko Total All Entities	7.5%	7.5%	7.5%	7.5%	7.6%	9.0%	13.0%	7.8%	7.7%	7.7%	7.7%	7.6%	7.6%
Base Actual: % of Elko Total All Entities Base													
Excess Actual: % of Elko Total All Entities Excess													
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	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Jackpot</b>													
Total Actual: % of Elko Total All Entities	4.0%	4.0%	4.0%	4.0%	4.0%	4.2%	5.1%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Base Actual: % of Elko Total All Entities Base													
Excess Actual: % of Elko Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Montello</b>													
Total Actual: % of Elko Total All Entities	0.03%	0.03%	0.03%	0.03%	0.03%	0.02%	0.02%	0.03%	0.03%	0.03%	0.03%	0.03%	0.0%
Base Actual: % of Elko Total All Entities Base													
Excess Actual: % of Elko Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Mountain City</b>													
Total Actual: % of Elko Total All Entities	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
Base Actual: % of Elko Total All Entities Base													
Excess Actual: % of Elko Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Special Districts</b>													
None													
<b>Elko County Summary</b>													
Enterprise Districts - Total													
Total Actual: % of Elko Total All Entities	3.3%	3.3%	3.1%	3.3%	3.2%	3.0%	2.6%	2.2%	1.9%	2.0%	2.0%	2.2%	1.5%
Local Governments - Total													
Total Actual: % of Elko Total All Entities	96.7%	96.7%	96.9%	96.7%	96.8%	97.0%	97.4%	97.8%	98.1%	98.0%	98.0%	97.8%	98.1%
Special Districts - Total													
Total Actual: % of Elko Total All Entities	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Elko County - Total All Entities</b>													
Total Actual: % of Elko Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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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

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>ESMERALDA COUNTY</b>													
<u>Enterprise Districts</u>													
None													
<u>Local Governments</u>													
Esmeralda County													
Total Actual: % of Esmeralda Total All Entities	96.4%	96.4%	96.3%	96.4%	93.5%	96.4%	95.9%	96.3%	96.4%	96.4%	96.6%	96.4%	96.4%
Base Actual: % of Esmeralda Total All Entities Base													
Excess Actual: % of Esmeralda Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<u>Goldfield</u>													
Total Actual: % of Esmeralda Total All Entities	2.1%	2.1%	2.1%	2.1%	5.0%	2.1%	2.5%	2.1%	2.1%	2.1%	2.0%	2.0%	2.1%
Base Actual: % of Esmeralda Total All Entities Base													
Excess Actual: % of Esmeralda Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<u>Silver Peak</u>													
Total Actual: % of Esmeralda Total All Entities	1.6%	1.6%	1.6%	1.6%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.4%	1.5%	1.6%
Base Actual: % of Esmeralda Total All Entities Base													
Excess Actual: % of Esmeralda Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<u>Special Districts</u>													
None													
<u>Esmeralda County Summary</u>													
<u>Enterprise Districts - Total</u>													
Total Actual: % of Esmeralda Total All Entities	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<u>Local Governments - Total</u>													
Total Actual: % of Esmeralda Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<u>Special Districts - Total</u>													
Total Actual: % of Esmeralda Total All Entities	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<u>Esmeralda County - Total All Entities</u>													
Total Actual: % of Esmeralda Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 4 - SECOND TIER

## Second-Tier CTX Distribution Shares by Entity

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

Source: Department of Taxation

EUREKA 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
<u>Enterprise Districts</u>													
Eureka Television District: % of Eureka Total All Entities	1.6%	1.4%	1.9%	1.9%	1.7%	1.7%	1.3%	0.9%	0.6%	0.9%	1.0%	1.0%	0.9%
<u>Local Governments</u>													
Eureka County	98.1%	98.3%	97.9%	97.9%	96.0%	94.2%	98.5%	98.8%	99.1%	98.9%	98.8%	98.7%	98.9%
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													
<u>Crescent Valley</u>													
Total Actual: % of Eureka Total All Entities	0.02%	0.02%	0.02%	0.02%	0.27%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
Base Actual: % of Eureka Total All Entities Base													
Excess Actual: % of Eureka Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<u>Eureka</u>													
Total Actual: % of Eureka Total All Entities	0.06%	0.06%	0.06%	0.06%	0.76%	0.73%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%
Base Actual: % of Eureka Total All Entities Base													
Excess Actual: % of Eureka Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<u>Special Districts</u>													
Diamond Valley Rodent													
Total Actual: % of Eureka Total All Entities	0.09%	0.10%	0.10%	0.10%	0.64%	1.72%	0.10%	0.10%	0.10%	0.09%	0.09%	0.09%	0.09%
Base Actual: % of Eureka Total All Entities Base													
Excess Actual: % of Eureka Total All Entities Excess													
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	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Diamond Valley Weed</b>													
Total Actual: % of Eureka Total All Entities	0.09%	0.10%	0.10%	0.10%	0.64%	1.72%	0.10%	0.10%	0.10%	0.09%	0.09%	0.09%	0.09%
Base Actual: % of Eureka Total All Entities Base													
Excess Actual: % of Eureka Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Eureka County Summary</b>													
Enterprise Districts - Total													
Total Actual: % of Eureka Total All Entities	1.6%	1.4%	1.9%	1.9%	1.7%	1.7%	1.3%	0.9%	0.6%	0.9%	1.0%	1.0%	0.9%
Local Governments - Total													
Total Actual: % of Eureka Total All Entities	98.2%	98.4%	98.0%	98.0%	97.0%	94.9%	98.6%	98.9%	99.2%	98.9%	98.9%	98.8%	98.9%
Special Districts - Total													
Total Actual: % of Eureka Total All Entities	0.2%	0.2%	0.2%	0.2%	1.3%	3.4%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
<b>Eureka County - Total All Entities</b>													
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%	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 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>HUMBOLDT COUNTY</b>													
<u>Enterprise Districts</u>													
None													
<u>Local Governments</u>													
Humboldt County													
Total Actual: % of Humboldt Total All Entities	64.1%	64.1%	64.1%	64.0%	64.1%	64.0%	63.9%	63.9%	63.9%	64.0%	64.0%	64.0%	64.1%
Base Actual: % of Humboldt Total All Entities Base													
Excess Actual: % of Humboldt Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
Winnemucca													
Total Actual: % of Humboldt Total All Entities	24.7%	24.7%	24.7%	24.7%	24.6%	24.7%	24.7%	24.8%	24.9%	24.8%	25.4%	24.7%	24.6%
Base Actual: % of Humboldt Total All Entities Base													
Excess Actual: % of Humboldt Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<u>Special Districts</u>													
Golconda Fire Protection													
Total Actual: % of Humboldt Total All Entities	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.2%	2.4%	2.4%
Base Actual: % of Humboldt Total All Entities Base													
Excess Actual: % of Humboldt Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
Humboldt Fire Protection													
Total Actual: % of Humboldt Total All Entities	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Base Actual: % of Humboldt Total All Entities Base													
Excess Actual: % of Humboldt Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													

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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

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Humboldt Hospital</b>													
Total Actual: % of Humboldt Total All Entities	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.1%	6.8%	6.8%
Base Actual: % of Humboldt Total All Entities Base													
Excess Actual: % of Humboldt Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>McDermitt Fire Protection</b>													
Total Actual: % of Humboldt Total All Entities	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.03%	0.02%	0.02%
Base Actual: % of Humboldt Total All Entities Base													
Excess Actual: % of Humboldt Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Orovalda Community Services GID</b>													
Total Actual: % of Humboldt Total All Entities	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Base Actual: % of Humboldt Total All Entities Base													
Excess Actual: % of Humboldt Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Orovalda Fire Protection</b>													
Total Actual: % of Humboldt Total All Entities	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Base Actual: % of Humboldt Total All Entities Base													
Excess Actual: % of Humboldt Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Paradise Fire Protection</b>													
Total Actual: % of Humboldt Total All Entities	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Base Actual: % of Humboldt Total All Entities Base													
Excess Actual: % of Humboldt Total All Entities Excess													
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	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Pueblo Fire Protection</b>													
Total Actual: % of Humboldt Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Humboldt Total All Entities Base													
Excess Actual: % of Humboldt Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Winnemucca Rural Fire Protection</b>													
Total Actual: % of Humboldt Total All Entities	1.1%	1.1%	1.1%	1.1%	1.1%	1.2%	1.2%	1.2%	1.2%	1.2%	1.1%	1.2%	1.2%
Base Actual: % of Humboldt Total All Entities Base													
Excess Actual: % of Humboldt Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Humboldt County Summary</b>													
<b>Enterprise Districts - Total</b>													
Total Actual: % of Humboldt Total All Entities													
<b>Local Governments - Total</b>													
Total Actual: % of Humboldt Total All Entities	88.7%	88.7%	88.7%	88.7%	88.7%	88.7%	88.6%	88.6%	88.7%	88.7%	89.4%	88.7%	88.7%
<b>Special Districts - Total</b>													
Total Actual: % of Humboldt Total All Entities	11.3%	11.3%	11.3%	11.3%	11.3%	11.3%	11.4%	11.4%	11.3%	11.3%	10.6%	11.3%	11.3%
<b>Humboldt County - Total All Entities</b>													
Total Actual: % of Humboldt Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

Source: Department of Taxation

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>LANDER COUNTY</b>													
<u>Enterprise Districts</u>													
Lander County Sewer Improvement #2: % of Lander Total All Entities	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.10%	0.09%	0.08%	0.08%	0.07%	0.08%	0.08%
<u>Local Governments</u>													
Lander County													
Total Actual: % of Lander Total All Entities	78.8%	78.8%	78.8%	78.8%	78.8%	78.8%	77.2%	78.7%	78.9%	78.9%	78.9%	79.0%	78.9%
Base Actual: % of Lander Total All Entities Base													
Excess Actual: % of Lander Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Austin</b>													
Total Actual: % of Lander Total All Entities	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Base Actual: % of Lander Total All Entities Base													
Excess Actual: % of Lander Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Battle Mountain</b>													
Total Actual: % of Lander Total All Entities	4.9%	4.9%	4.9%	4.9%	4.9%	4.9%	4.8%	4.9%	4.8%	4.9%	4.8%	4.8%	4.9%
Base Actual: % of Lander Total All Entities Base													
Excess Actual: % of Lander Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Kingston</b>													
Total Actual: % of Lander Total All Entities	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	2.5%	0.5%	0.4%	0.4%	0.4%	0.4%	0.4%
Base Actual: % of Lander Total All Entities Base													
Excess Actual: % of Lander Total All Entities Excess													
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	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Special Districts</b>													
Lander Hospital District													
Total Actual: % of Lander Total All Entities	15.4%	15.4%	15.4%	15.4%	15.4%	15.4%	15.2%	15.5%	15.4%	15.4%	15.4%	15.4%	15.4%
Base Actual: % of Lander Total All Entities Base													
Excess Actual: % of Lander Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Lander County Summary</b>													
Enterprise Districts - Total													
Total Actual: % of Lander Total All Entities	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.10%	0.09%	0.08%	0.08%	0.07%	0.08%	0.08%
Local Governments - Total													
Total Actual: % of Lander Total All Entities	84.5%	84.5%	84.5%	84.5%	84.5%	84.5%	84.7%	84.4%	84.5%	84.5%	84.5%	84.6%	84.5%
<b>Special Districts - Total</b>													
Total Actual: % of Lander Total All Entities	15.4%	15.4%	15.4%	15.4%	15.4%	15.4%	15.2%	15.5%	15.4%	15.4%	15.4%	15.4%	15.4%
<b>Lander County - Total All Entities</b>													
Total Actual: % of Lander Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Source: Department of Taxation

66851  
594

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	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Special Districts</b>													
Lincoln County Hospital District													
Total Actual: % of Lincoln Total All Entities	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%	7.8%	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%
Base Actual: % of Lincoln Total All Entities Base													
Excess Actual: % of Lincoln Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
Pahrangat Valley Fire Protection District													
Total Actual: % of Lincoln Total All Entities	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	3.0%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%
Base Actual: % of Lincoln Total All Entities Base													
Excess Actual: % of Lincoln Total All Entities Excess													
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	1.6%	1.6%	1.6%	1.6%	1.6%	1.6%	1.7%	1.6%	1.6%	1.6%	1.7%	1.6%	1.6%
Base Actual: % of Lincoln Total All Entities Base													
Excess Actual: % of Lincoln Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Lincoln County Summary</b>													
Enterprise Districts - Total													
Total Actual: % of Lincoln Total All Entities	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Local Governments - Total													
Total Actual: % of Lincoln Total All Entities	87.7%	87.7%	87.7%	87.7%	87.7%	87.7%	87.5%	87.7%	87.7%	87.8%	87.8%	87.7%	87.7%
Special Districts - Total													
Total Actual: % of Lincoln Total All Entities	12.3%	12.3%	12.3%	12.3%	12.3%	12.3%	12.5%	12.3%	12.3%	12.2%	12.2%	12.3%	12.3%
<b>Lincoln County - Total All Entities</b>													
Total Actual: % of Lincoln Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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JA 595

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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

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>LYON COUNTY</b>													
<b>Enterprise Districts</b>													
Stagecoach GID: % of Lyon Total All Entities	0.20%	0.19%	0.18%	0.16%	0.16%	0.14%	0.13%	0.11%	0.11%	0.11%	0.11%	0.12%	0.13%
Willowcreek GID: % of Lyon Total All Entities	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.01%	0.01%	0.01%	0.01%	0.01%	0.02%
<b>Local Governments</b>													
<b>Lyon County</b>													
Total Actual: % of Lyon Total All Entities	88.3%	88.3%	88.3%	88.5%	88.7%	89.1%	89.7%	90.1%	89.8%	89.7%	89.4%	89.1%	88.7%
Base Actual: % of Lyon Total All Entities Base													
Excess Actual: % of Lyon Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Yerington</b>													
Total Actual: % of Lyon Total All Entities	2.5%	2.5%	2.5%	2.5%	2.4%	2.3%	2.0%	1.8%	2.0%	2.1%	2.2%	2.3%	2.5%
Base Actual: % of Lyon Total All Entities Base													
Excess Actual: % of Lyon Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Fernley</b>													
Total Actual: % of Lyon Total All Entities	0.9%	0.9%	0.9%	1.0%	1.0%	1.0%	1.1%	1.1%	1.1%	1.1%	1.0%	1.0%	1.0%
Base Actual: % of Lyon Total All Entities Base													
Excess Actual: % of Lyon Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Special Districts</b>													
<b>Carson-Truckee Water Conservancy</b>													
Total Actual: % of Lyon Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Lyon Total All Entities Base													
Excess Actual: % of Lyon Total All Entities Excess													
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	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Central Lyon Fire Protection</b>													
Total Actual: % of Lyon Total All Entities	3.4%	3.4%	3.3%	3.3%	3.2%	3.1%	3.1%	3.0%	3.1%	3.1%	3.2%	3.1%	3.2%
Base Actual: % of Lyon Total All Entities Base													
Excess Actual: % of Lyon Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Mason Valley Fire Protection</b>													
Total Actual: % of Lyon Total All Entities	0.5%	0.5%	0.5%	0.5%	0.5%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
Base Actual: % of Lyon Total All Entities Base													
Excess Actual: % of Lyon Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Mason Valley Mosquito Abatement</b>													
Total Actual: % of Lyon Total All Entities	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.3%	0.3%	0.3%	0.3%	0.4%	0.4%	0.4%
Base Actual: % of Lyon Total All Entities Base													
Excess Actual: % of Lyon Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>North Lyon Fire Protection</b>													
Total Actual: % of Lyon Total All Entities	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%
Base Actual: % of Lyon Total All Entities Base													
Excess Actual: % of Lyon Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Silver Springs Stagecoach Hospital</b>													
Total Actual: % of Lyon Total All Entities	0.6%	0.6%	0.6%	0.6%	0.5%	0.5%	0.5%	0.4%	0.5%	0.5%	0.5%	0.5%	0.6%
Base Actual: % of Lyon Total All Entities Base													
Excess Actual: % of Lyon Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													

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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

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Smith Valley Fire Protection</b>													
Total Actual: % of Lyon Total All Entities	0.4%	0.4%	0.4%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Base Actual: % of Lyon Total All Entities Base													
Excess Actual: % of Lyon Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>South Lyon Hospital District</b>													
Total Actual: % of Lyon Total All Entities	1.8%	1.8%	1.8%	1.7%	1.7%	1.6%	1.4%	1.4%	1.4%	1.4%	1.5%	1.6%	1.4%
Base Actual: % of Lyon Total All Entities Base													
Excess Actual: % of Lyon Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Lyon County Summary</b>													
<b>Enterprise Districts - Total</b>													
Total Actual: % of Lyon Total All Entities	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%
<b>Local Governments - Total</b>													
Total Actual: % of Lyon Total All Entities	91.8%	91.8%	91.8%	91.9%	92.1%	92.4%	92.8%	93.0%	92.9%	92.8%	92.7%	92.5%	92.1%
<b>Special Districts - Total</b>													
Total Actual: % of Lyon Total All Entities	8.0%	8.0%	8.0%	7.9%	7.7%	7.5%	7.0%	6.8%	7.0%	7.0%	7.2%	7.4%	7.7%
<b>Lyon County - Total All Entities</b>													
Total Actual: % of Lyon Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 4 - SECOND TIER

## Second-Tier CTX Distribution Shares by Entity

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

Source: Department of Taxation

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

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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

NYE 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
<u>Enterprise Districts</u>													
None													
<u>Local Governments</u>													
Nye County													
Total Actual: % of Nye Total All Entities													
Base Actual: % of Nye Total All Entities Base	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%
Excess Actual: % of Nye Total All Entities Excess													
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	0.7%	0.7%	0.7%	0.7%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.7%	0.7%	0.7%
Excess Actual: % of Nye Total All Entities Excess													
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	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%
Excess Actual: % of Nye Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
Beatty													
Total Actual: % of Nye Total All Entities													
Base Actual: % of Nye Total All Entities Base	2.7%	2.7%	2.7%	2.7%	2.6%	2.4%	2.3%	2.5%	2.6%	2.7%	2.7%	2.8%	2.7%
Excess Actual: % of Nye Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
Manhattan													
Total Actual: % of Nye Total All Entities													
Base Actual: % of Nye Total All Entities Base	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%
Excess Actual: % of Nye Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													

66851  
600

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	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Pahrump</b>													
Total Actual: % of Nye Total All Entities	5.3%	5.4%	5.5%	5.5%	5.6%	5.9%	6.0%	5.5%	5.6%	5.5%	5.5%	5.5%	5.5%
Base Actual: % of Nye Total All Entities Base													
Excess Actual: % of Nye Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Round Mountain</b>													
Total Actual: % of Nye Total All Entities	1.8%	1.8%	1.8%	1.8%	1.8%	1.7%	1.6%	1.8%	1.7%	1.8%	1.8%	1.8%	1.8%
Base Actual: % of Nye Total All Entities Base													
Excess Actual: % of Nye Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Tonopah</b>													
Total Actual: % of Nye Total All Entities	2.3%	2.3%	2.3%	2.3%	2.2%	2.0%	2.0%	2.2%	2.2%	2.2%	2.3%	2.3%	2.3%
Base Actual: % of Nye Total All Entities Base													
Excess Actual: % of Nye Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Special Districts</b>													
<b>Amargosa Library District</b>													
Total Actual: % of Nye Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Nye Total All Entities Base													
Excess Actual: % of Nye Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Beatty Library District</b>													
Total Actual: % of Nye Total All Entities	0.05%	0.05%	0.05%	0.05%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.05%	0.05%	0.05%
Base Actual: % of Nye Total All Entities Base													
Excess Actual: % of Nye Total All Entities Excess													
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	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Nye Hospital</b>													
Total Actual: % of Nye Total All Entities	1.7%	0.1%											
Base Actual: % of Nye Total All Entities Base													
Excess Actual: % of Nye Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Pahrump Community Hospital</b>													
Total Actual: % of Nye Total All Entities	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.7%	0.7%	0.7%	0.7%	0.7%
Base Actual: % of Nye Total All Entities Base													
Excess Actual: % of Nye Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Pahrump Library District</b>													
Total Actual: % of Nye Total All Entities	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%
Base Actual: % of Nye Total All Entities Base													
Excess Actual: % of Nye Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Pahrump Swimming Pool GID</b>													
Total Actual: % of Nye Total All Entities	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
Base Actual: % of Nye Total All Entities Base													
Excess Actual: % of Nye Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Smoky Valley Library District</b>													
Total Actual: % of Nye Total All Entities	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Base Actual: % of Nye Total All Entities Base													
Excess Actual: % of Nye Total All Entities Excess													
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	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Tonopah Library District</b>													
Total Actual: % of Nye Total All Entities	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
Base Actual: % of Nye Total All Entities Base													
Excess Actual: % of Nye Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Nye County Summary</b>													
<b>Enterprise Districts - Total</b>													
Total Actual: % of Nye Total All Entities	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Local Governments - Total</b>													
Total Actual: % of Nye Total All Entities	96.3%	97.9%	98.0%	98.0%	98.0%	98.0%	98.1%	98.0%	98.5%	98.5%	98.5%	98.5%	98.5%
<b>Special Districts - Total</b>													
Total Actual: % of Nye Total All Entities	3.7%	2.1%	2.0%	2.0%	2.0%	2.0%	1.9%	2.0%	1.5%	1.5%	1.5%	1.5%	1.5%
<b>Nye County - Total All Entities</b>													
Total Actual: % of Nye Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

**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	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>PERSHING COUNTY</b>													
<u>Enterprise Districts</u>													
None													
<u>Local Governments</u>													
<u>Pershing County</u>													
Total Actual: % of Pershing Total All Entities	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%
Base Actual: % of Pershing Total All Entities Base													
Excess Actual: % of Pershing Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<u>Lovelock</u>													
Total Actual: % of Pershing Total All Entities	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%
Base Actual: % of Pershing Total All Entities Base													
Excess Actual: % of Pershing Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<u>Special Districts</u>													
<u>Pershing County Hospital District</u>													
Total Actual: % of Pershing Total All Entities	9.9%	9.9%	9.9%	9.9%	9.8%	9.9%	9.9%	9.9%	9.6%	9.6%	9.9%	9.9%	9.9%
Base Actual: % of Pershing Total All Entities Base													
Excess Actual: % of Pershing Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<u>Pershing County Summary</u>													
<u>Enterprise Districts - Total</u>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Actual: % of Pershing Total All Entities													
<u>Local Governments - Total</u>													
Total Actual: % of Pershing Total All Entities	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%
<u>Special Districts - Total</u>													
Total Actual: % of Pershing Total All Entities	9.9%	9.9%	9.9%	9.9%	9.8%	9.9%	9.9%	9.9%	9.6%	9.6%	9.9%	9.9%	9.9%
<u>Pershing County - Total All Entities</u>													
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

Source: Department of Taxation

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>STOREY COUNTY</b>													
<u>Enterprise Districts</u>													
None													
<u>Local Governments</u>													
Storey County													
Total Actual: % of Storey Total All Entities	99.97%	99.97%	99.97%	99.97%	99.96%	99.96%	99.95%	99.96%	99.97%	99.97%	99.97%	99.97%	99.97%
Base Actual: % of Storey Total All Entities Base													
Excess Actual: % of Storey Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<u>Special Districts</u>													
Carson-Truckee Water Conservancy													
Total Actual: % of Storey Total All Entities	0.03%	0.03%	0.03%	0.03%	0.04%	0.04%	0.05%	0.04%	0.03%	0.03%	0.03%	0.03%	0.03%
Base Actual: % of Storey Total All Entities Base													
Excess Actual: % of Storey Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<u>Storey County Summary</u>													
<u>Enterprise Districts - Total</u>													
Total Actual: % of Storey Total All Entities	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<u>Local Governments - Total</u>													
Total Actual: % of Storey Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	99.9%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<u>Special Districts - Total</u>													
Total Actual: % of Storey Total All Entities	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Storey County - Total All Entities</u>													
Total Actual: % of Storey Total All Entities	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

## TABLE 4 - SECOND TIER

## Second-Tier CTX Distribution Shares by Entity

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

Source: Department of Taxation

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>WASHOE COUNTY</b>													
<b>Enterprise Districts</b>													
Sun Valley Water and Sanitation GID: % of Washoe Total All Entities	0.11%	0.10%	0.10%	0.09%	0.09%	0.08%	0.07%	0.07%	0.07%	0.07%	0.09%	0.10%	0.10%
Verdi Television GID: % of Washoe Total All Entities	0.05%	0.05%	0.05%	0.05%	0.04%	0.04%	0.03%	0.03%	0.03%	0.04%	0.04%	0.05%	0.05%
Lemmon Valley Underground Water: % of Washoe Total All Entities	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.01%	0.01%	0.01%	0.01%
<b>Local Governments</b>													
<b>Washoe County</b>													
Total Actual: % of Washoe Total All Entities	51.3%	51.3%	51.3%	51.3%	51.3%	51.6%	51.8%	52.0%	51.5%	51.4%	51.3%	51.3%	51.3%
Base Actual: % of Washoe Total All Entities Base													
Excess Actual: % of Washoe Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Reno</b>													
Total Actual: % of Washoe Total All Entities	29.1%	29.1%	29.1%	29.1%	29.1%	29.0%	28.8%	28.0%	28.6%	28.9%	29.1%	29.1%	29.1%
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													
<b>Sparks</b>													
Total Actual: % of Washoe Total All Entities	12.4%	12.4%	12.4%	12.4%	12.4%	12.4%	12.6%	12.9%	13.0%	12.7%	12.4%	12.4%	12.4%
Base Actual: % of Washoe Total All Entities Base													
Excess Actual: % of Washoe Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Special Districts</b>													
<b>Carson-Truckee Water Conservancy</b>													
Total Actual: % of Washoe Total All Entities	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Base Actual: % of Washoe Total All Entities Base													
Excess Actual: % of Washoe Total All Entities Excess													
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	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Incline Village GID</b>													
Total Actual: % of Washoe Total All Entities													
Base Actual: % of Washoe Total All Entities Base	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%
Excess Actual: % of Washoe Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>North Lake Tahoe Fire Protection</b>													
Total Actual: % of Washoe Total All Entities													
Base Actual: % of Washoe Total All Entities Base	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%
Excess Actual: % of Washoe Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Palomino Valley GID</b>													
Total Actual: % of Washoe Total All Entities													
Base Actual: % of Washoe Total All Entities Base	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Excess Actual: % of Washoe Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Sierra Forest Fire Protection</b>													
Total Actual: % of Washoe Total All Entities													
Base Actual: % of Washoe Total All Entities Base	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%
Excess Actual: % of Washoe Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													
<b>Truckee Meadows Fire Protection</b>													
Total Actual: % of Washoe Total All Entities													
Base Actual: % of Washoe Total All Entities Base	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%
Excess Actual: % of Washoe Total All Entities Excess													
Base Actual as a % of Total Actual													
Excess Actual as a % of Total Actual													

Case No. 66851  
607  
223

**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**

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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 Disbursements	State of Nevada/Dept Taxation	10/09/15	4058-4177
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

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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

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Volume Number	Document	Filed By	Date	Bates 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

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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 (Millions of Dollars)

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>ESMERALDA COUNTY</b>													
<b>SCCRT</b>													
% Change: FY to FY	\$0.768	\$0.768	\$0.843	\$0.868	\$0.912	\$0.922	\$0.982	\$1.013	\$1.134	\$1.150	\$1.168	\$1.114	\$0.970
% of Esmeralda County FY Total	81.15%	80.78%	85.45%	83.16%	83.52%	84.86%	83.65%	81.34%	82.47%	83.66%	84.84%	86.00%	-12.95%
% of SCRT Statewide FY Total	0.16%	0.15%	0.15%	0.16%	0.16%	0.14%	0.12%	0.12%	0.13%	0.14%	0.16%	0.17%	82.92%
% of Statewide FY Total	0.10%	0.10%	0.10%	0.10%	0.10%	0.09%	0.08%	0.08%	0.09%	0.09%	0.11%	0.11%	0.14%
<b>BCCRT</b>													
% Change: FY to FY	\$0.056	\$0.055	\$0.032	\$0.032	\$0.033	\$0.036	\$0.038	\$0.045	\$0.085	\$0.084	\$0.080	\$0.031	\$0.060
% of Esmeralda County FY Total	5.97%	5.81%	3.28%	3.09%	2.95%	3.28%	3.43%	3.58%	6.18%	4.66%	4.66%	2.37%	94.87%
% of BCRT Statewide FY Total	0.04%	0.04%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.03%	0.02%	0.02%	0.02%	5.1
% of Statewide FY Total	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.01%	0.00%	0.00%	0.1
<b>GST</b>													
% Change: FY to FY	\$0.106	\$0.112	\$0.095	\$0.131	\$0.135	\$0.117	\$0.128	\$0.141	\$0.136	\$0.144	\$0.148	\$0.140	\$0.139
% of Esmeralda County FY Total	11.18%	11.74%	9.64%	12.54%	12.32%	10.77%	11.50%	11.31%	9.89%	6.19%	2.64%	-5.54%	-0.30%
% of GST Statewide FY Total	0.14%	0.13%	0.10%	0.13%	0.12%	0.10%	0.09%	0.10%	0.09%	10.50%	10.76%	10.80%	11.83%
% of Statewide FY Total	0.01%	0.01%	0.01%	0.02%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
<b>RPTT</b>													
% Change: FY to FY	\$0.001	\$0.001	\$0.001	\$0.003	\$0.003	\$0.003	\$0.007	\$0.038	\$0.011	\$0.007	\$0.003	\$0.004	\$0.003
% of Esmeralda County FY Total	0.15%	0.15%	0.11%	0.33%	0.28%	0.24%	0.50%	459.24%	-71.79%	-30.49%	-54.54%	16.14%	-32.27%
% of RPTT Statewide FY Total	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>CIGARETTE</b>													
% Change: FY to FY	\$0.013	\$0.013	\$0.013	\$0.008	\$0.008	\$0.008	\$0.008	\$0.008	\$0.008	\$0.007	\$0.006	\$0.006	\$0.005
% of Esmeralda County FY Total	1.41%	1.39%	1.34%	0.76%	0.78%	0.71%	0.69%	0.63%	0.57%	0.53%	0.44%	0.42%	0.44%
% of Cigarette Statewide FY Total	0.06%	0.06%	0.08%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.04%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LIQUOR</b>													
% Change: FY to FY	\$0.002	\$0.002	\$0.002	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.002	\$0.002	\$0.001	\$0.001	\$0.001
% of Esmeralda County FY Total	0.19%	0.20%	0.19%	0.11%	0.11%	0.13%	0.12%	0.12%	0.12%	0.11%	0.10%	0.11%	0.11%
% of Liquor Statewide FY Total	0.08%	0.08%	0.08%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.04%	0.04%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>													
% Change: FY to FY	\$0.947	\$0.951	\$0.987	\$1.044	\$1.092	\$1.087	\$1.115	\$1.246	\$1.375	\$1.375	\$1.376	\$1.296	\$1.179
% 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%	-5.85%	-9.05%

NOTES:

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

TABLE 2 - FIRST TIER: EUREKA COUNTY

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

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>EUREKA COUNTY</b>													
<b>SCCRT</b>													
% Change: FY to FY	\$2,463	\$2,966	\$2,223	\$2,206	\$2,338	\$2,457	\$3,354	\$1,013	\$7,200	\$4,777	\$4,414	\$4,095	\$4,788
% of Eureka County FY Total	72.83%	20.41%	-25.06%	-0.74%	5.96%	5.10%	36.54%	-69.75%	610.48%	-33.65%	-7.59%	-7.25%	16.95%
% of SCCRT Statewide FY Total	0.51%	0.57%	0.41%	0.40%	0.40%	0.37%	0.44%	0.12%	0.84%	0.59%	0.62%	0.61%	0.70%
% of Statewide FY Total	0.33%	0.37%	0.27%	0.26%	0.26%	0.24%	0.28%	0.08%	0.54%	0.38%	0.40%	0.41%	0.46%
<b>BCCRT</b>													
% Change: FY to FY	\$0,660	\$0,799	\$0,604	\$0,601	\$0,640	\$0,666	\$0,895	\$0,045	\$1,884	\$1,267	\$1,171	\$1,107	\$1,266
% of Eureka County FY Total	19.52%	20.95%	-24.37%	-0.43%	6.46%	4.06%	34.34%	-95.02%	4122.54%	-32.72%	-7.61%	-5.43%	14.34%
% of BCCRT Statewide FY Total	0.48%	0.54%	0.39%	0.38%	0.38%	0.35%	0.41%	0.02%	20.21%	20.13%	20.06%	20.34%	20.1
% of Statewide FY Total	0.09%	0.10%	0.07%	0.07%	0.07%	0.06%	0.07%	0.00%	0.77%	0.54%	0.58%	0.61%	0.6
<b>GST</b>													
% Change: FY to FY	\$0,187	\$0,182	\$0,163	\$0,205	\$0,214	\$0,189	\$0,210	\$0,141	\$0,214	\$0,230	\$0,240	\$0,226	\$0,247
% of Eureka County FY Total	5.53%	4.58%	-10.48%	26.32%	4.36%	-11.99%	11.47%	-32.82%	52.16%	7.13%	4.33%	-5.74%	9.40%
% of GST Statewide FY Total	0.24%	0.21%	0.18%	0.20%	0.20%	0.15%	0.15%	0.10%	2.30%	3.65%	4.10%	4.15%	3.91%
% of Statewide FY Total	0.03%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.01%	0.14%	0.15%	0.17%	0.18%	0.21%
<b>RPTT</b>													
% Change: FY to FY	\$0,054	\$0,002	\$0,007	\$0,005	\$0,005	\$0,005	\$0,008	\$0,038	\$0,013	\$0,012	\$0,004	\$0,008	\$0,004
% of Eureka County FY Total	1.61%	0.06%	188.91%	0.17%	0.16%	0.14%	60.67%	400.65%	-54.60%	-12.05%	-51.83%	76.57%	-52.04%
% of RPTT Statewide FY Total	0.32%	0.01%	0.04%	0.02%	0.02%	0.01%	0.01%	3.02%	0.14%	0.19%	0.08%	0.14%	0.06%
% of Statewide FY Total	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.03%	0.03%	0.02%	0.03%	0.02%
<b>CIGARETTE</b>													
% Change: FY to FY	\$0,015	\$0,015	\$0,017	\$0,013	\$0,012	\$0,010	\$0,010	\$0,008	\$0,009	\$0,008	\$0,007	\$0,007	\$0,007
% of Eureka County FY Total	0.45%	0.37%	0.56%	0.43%	0.37%	0.29%	1.57%	-19.77%	17.33%	-7.55%	-14.39%	-4.43%	-1.39%
% of Cigarette Statewide FY Total	0.09%	0.09%	0.10%	0.08%	0.07%	0.06%	0.06%	0.05%	0.10%	0.13%	0.12%	0.13%	0.11%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.06%	0.06%	0.05%	0.06%	0.06%
<b>LIQUOR</b>													
% Change: FY to FY	\$0,002	\$0,002	\$0,002	\$0,002	\$0,002	\$0,002	\$0,002	\$0,001	\$0,002	\$0,002	\$0,002	\$0,002	\$0,002
% of Eureka County FY Total	0.06%	0.05%	0.08%	0.06%	0.05%	0.05%	-1.25%	-13.55%	23.53%	-3.79%	-10.03%	13.13%	6.1
% of Liquor Statewide FY Total	0.09%	0.09%	0.10%	0.08%	0.07%	0.06%	0.06%	0.12%	0.07%	0.03%	0.03%	0.03%	0.1
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	0.06%	0.06%	0.05%	0.06%	0.06%
<b>TOTAL</b>													
% Change: FY to FY	\$3,382	\$3,966	\$3,016	\$3,033	\$3,211	\$3,328	\$4,478	\$1,246	\$9,322	\$6,296	\$5,838	\$5,445	\$6,315
% of Statewide FY Total	0.46%	0.50%	0.36%	0.36%	0.35%	0.32%	0.37%	0.09%	648.30%	-32.46%	-7.27%	-6.73%	15.98%

NOTES:

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

TABLE 2 - FIRST TIER: HUMBOLDT COUNTY

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

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>HUMBOLDT COUNTY</b>													
<b>SCCRT</b>													
% Change: FY to FY	\$5,590	\$5,019	\$5,097	\$5,146	\$5,093	\$5,517	\$6,846	\$8,191	\$8,087	\$8,332	\$8,618	\$7,843	\$10,139
% of Humboldt County FY Total	67.01%	65.37%	66.35%	65.24%	64.60%	65.54%	66.68%	67.83%	67.43%	67.37%	68.23%	67.72%	70.19%
% of SCCRT Statewide FY Total	1.15%	0.97%	0.94%	0.93%	0.86%	0.83%	0.87%	0.97%	0.95%	1.02%	1.22%	1.22%	1.49%
% of Statewide FY Total	0.76%	0.63%	0.61%	0.60%	0.55%	0.53%	0.55%	0.62%	0.61%	0.66%	0.79%	0.79%	0.98%
<b>BCCRT</b>													
% Change: FY to FY	\$4,610	\$4,466	\$4,494	\$4,512	\$4,489	\$4,587	\$4,883	\$2,297	\$2,270	\$2,340	\$2,403	\$2,211	\$2,781
% of Humboldt County FY Total	19.30%	19.10%	19.45%	19.17%	19.11%	18.85%	18.89%	19.02%	18.92%	18.92%	19.02%	19.09%	19.7
% of SCCRT Statewide FY Total	1.16%	0.99%	0.96%	0.96%	0.89%	0.84%	0.86%	0.96%	0.93%	1.00%	1.19%	1.21%	1.4
% of Statewide FY Total	0.22%	0.19%	0.18%	0.18%	0.16%	0.15%	0.16%	0.17%	0.17%	0.19%	0.22%	0.22%	0.27%
<b>GST</b>													
% Change: FY to FY	\$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
% of Humboldt County FY Total	11.18%	12.50%	11.30%	13.11%	13.79%	12.80%	12.14%	11.05%	11.57%	11.82%	11.30%	11.79%	9.46%
% of GST Statewide FY Total	1.22%	1.10%	0.93%	1.02%	0.99%	0.88%	0.88%	0.91%	0.91%	0.96%	1.03%	1.07%	1.14%
% of Statewide FY Total	0.13%	0.12%	0.10%	0.12%	0.12%	0.10%	0.10%	0.10%	0.11%	0.12%	0.13%	0.14%	0.13%
<b>RPTT</b>													
% Change: FY to FY	\$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
% of Humboldt County FY Total	0.31%	0.57%	0.56%	0.58%	0.58%	1.23%	0.96%	1.04%	0.99%	0.88%	0.59%	0.54%	0.41%
% of RPTT Statewide FY Total	0.15%	0.29%	0.21%	0.19%	0.15%	0.22%	0.15%	0.18%	0.23%	0.30%	0.27%	0.27%	0.27%
% of Statewide FY Total	0.00%	0.01%	0.01%	0.01%	0.00%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
<b>CIGARETTE</b>													
% Change: FY to FY	\$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
% of Humboldt County FY Total	1.94%	2.06%	2.04%	1.65%	1.67%	1.34%	1.13%	1.09%	1.09%	0.84%	0.71%	0.69%	0.54%
% of Cigarette Statewide FY Total	0.98%	0.96%	0.92%	0.80%	0.75%	0.73%	0.71%	0.69%	0.68%	0.67%	0.66%	0.66%	0.66%
% of Statewide FY Total	0.02%	0.02%	0.02%	0.02%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
<b>LIQUOR</b>													
% Change: FY to FY	\$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
% of Humboldt County FY Total	0.26%	0.30%	0.29%	0.24%	0.24%	0.24%	0.20%	0.17%	0.18%	0.18%	0.16%	0.18%	0.18%
% of Liquor Statewide FY Total	0.98%	0.96%	0.92%	0.80%	0.75%	0.73%	0.71%	0.69%	0.68%	0.67%	0.66%	0.66%	0.66%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>													
% Change: FY to FY	\$8,342	\$7,678	\$7,681	\$7,887	\$7,790	\$8,418	\$9,967	\$12,080	\$11,993	\$12,366	\$12,632	\$11,582	\$14,445
% of Statewide FY Total	1.13%	0.97%	0.92%	0.93%	0.86%	0.81%	0.83%	0.92%	0.91%	0.99%	1.15%	1.17%	1.40%

## NOTES:

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

TABLE 2 - FIRST TIER: LANDER COUNTY

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

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>LANDER COUNTY</b>													
<b>SCRT</b>													
% Change: FY to FY	\$2,324	\$2,364	\$2,418	\$2,435	\$2,461	\$2,461	\$2,461	\$2,579	\$2,740	\$2,881	\$2,926	\$1,346	\$2,431
% of Lander County FY Total	72.47%	73.67%	75.24%	75.13%	76.64%	76.63%	76.63%	65.55%	58.88%	64.78%	61.50%	53.99%	80.60%
% of SCRT Statewide FY Total	0.48%	0.48%	0.44%	0.44%	0.42%	0.37%	0.32%	0.31%	0.37%	0.35%	0.41%	0.21%	0.36%
% of Statewide FY Total	0.32%	0.30%	0.29%	0.29%	0.27%	0.24%	0.20%	0.20%	0.21%	0.23%	0.27%	0.14%	0.24%
<b>BCRT</b>													
% Change: FY to FY	\$0.405	\$0.357	\$0.325	\$0.290	\$0.229	\$0.248	\$0.229	\$0.731	\$1.254	\$0.869	\$1.159	\$0.123	\$1.074
% of Lander County FY Total	12.57%	11.11%	10.11%	8.93%	7.13%	7.74%	19.51%	18.58%	26.95%	30.68%	33.28%	-89.36%	77.13%
% of BCRT Statewide FY Total	0.29%	0.28%	0.21%	0.18%	0.14%	0.13%	0.33%	0.30%	0.51%	0.37%	0.57%	6.46%	25.6
% of Statewide FY Total	0.05%	0.05%	0.04%	0.03%	0.03%	0.02%	0.06%	0.06%	0.09%	0.07%	0.11%	0.07%	0.5
<b>GST</b>													
% Change: FY to FY	\$0.411	\$0.408	\$0.392	\$0.455	\$0.456	\$0.443	\$0.485	\$0.559	\$0.582	\$0.633	\$0.621	\$0.401	\$0.627
% of Lander County FY Total	12.76%	12.70%	12.20%	16.12%	14.19%	13.81%	12.98%	15.31%	4.08%	8.89%	-1.87%	-35.50%	56.46%
% of GST Statewide FY Total	0.54%	0.47%	0.42%	0.45%	0.42%	0.36%	0.35%	0.38%	12.50%	14.24%	13.06%	21.02%	14.95%
% of Statewide FY Total	0.06%	0.06%	0.05%	0.05%	0.05%	0.04%	0.04%	0.04%	0.04%	0.05%	0.06%	0.31%	0.52%
<b>RPTT</b>													
% Change: FY to FY	\$0.007	\$0.010	\$0.009	\$0.008	\$0.013	\$0.014	\$0.018	\$0.024	\$0.037	\$0.024	\$0.017	\$0.012	\$0.018
% of Lander County FY Total	0.22%	0.30%	0.29%	0.24%	0.41%	0.43%	0.49%	0.60%	55.00%	-35.34%	-28.18%	-26.90%	46.35%
% of RPTT Statewide FY Total	0.04%	0.05%	0.05%	0.03%	0.04%	0.03%	0.03%	0.03%	0.07%	0.06%	0.06%	0.05%	0.43%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.08%
<b>CIGARETTE</b>													
% Change: FY to FY	\$0.065	\$0.062	\$0.061	\$0.047	\$0.046	\$0.038	\$0.036	\$0.035	\$0.034	\$0.033	\$0.028	\$0.019	\$0.026
% of Lander County FY Total	2.01%	1.93%	1.89%	1.44%	1.43%	1.13%	0.97%	0.90%	0.74%	0.74%	0.60%	0.27%	0.63%
% of Cigarette Statewide FY Total	0.39%	0.39%	0.36%	0.29%	0.27%	0.25%	0.23%	0.22%	0.22%	0.21%	0.21%	0.16%	0.22%
% of Statewide FY Total	0.01%	0.01%	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LIQUOR</b>													
% Change: FY to FY	\$0.009	\$0.009	\$0.009	\$0.007	\$0.007	\$0.007	\$0.006	\$0.007	\$0.007	\$0.007	\$0.006	\$0.005	\$0.007
% of Lander County FY Total	0.27%	0.28%	0.27%	0.21%	0.21%	0.22%	0.17%	0.17%	0.15%	0.16%	0.13%	0.27%	0.1
% of Liquor Statewide FY Total	0.39%	0.38%	0.36%	0.29%	0.27%	0.25%	0.23%	0.22%	0.22%	0.21%	0.21%	0.16%	0.22%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>													
% Change: FY to FY	\$3,220	\$3,209	\$3,214	\$3,242	\$3,211	\$3,211	\$3,735	\$3,935	\$4,553	\$4,447	\$4,758	\$1,907	\$4,184
% of Statewide FY Total	0.44%	0.41%	0.39%	0.38%	0.35%	0.31%	0.31%	0.30%	0.35%	0.35%	0.43%	0.19%	0.41%

NOTES:

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

TABLE 2 - FIRST TIER: LINCOLN COUNTY

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

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>LINCOLN COUNTY</b>													
<b>SCCRT</b>													
% Change: FY to FY	\$1,031	\$1,067	\$1,112	\$1,181	\$1,181	\$1,195	\$1,195	\$1,258	\$1,322	\$1,389	\$1,411	\$1,346	\$1,172
% of Lincoln County FY Total	69.94%	3.55%	4.13%	6.28%	0.00%	1.17%	0.00%	5.25%	5.08%	5.09%	1.53%	-4.57%	-12.93%
% of SCRCRT Statewide FY Total	0.21%	0.24%	0.20%	0.21%	0.20%	0.18%	0.16%	0.15%	0.15%	0.17%	0.20%	0.21%	0.17%
% of Statewide FY Total	0.14%	0.13%	0.13%	0.14%	0.13%	0.11%	0.10%	0.10%	0.10%	0.11%	0.13%	0.14%	0.11%
<b>BCRCRT</b>													
% Change: FY to FY	\$0,125	\$0,139	\$0,123	\$0,126	\$0,120	\$0,128	\$0,160	\$0,161	\$0,163	\$0,144	\$0,127	\$0,123	\$0,156
% of Lincoln County FY Total	8.46%	11.08%	-11.06%	2.21%	-4.65%	6.18%	25.68%	0.64%	1.28%	-11.97%	-11.54%	-3.11%	26.21%
% of BCRCRT Statewide FY Total	0.09%	0.09%	0.08%	0.08%	0.07%	0.07%	0.07%	0.07%	0.07%	7.11%	6.32%	6.46%	8.1
% of Statewide FY Total	0.02%	0.02%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.06%	0.06%	0.07%	0.1
<b>GST</b>													
% Change: FY to FY	\$0,265	\$0,287	\$0,273	\$0,334	\$0,353	\$0,344	\$0,386	\$0,424	\$0,441	\$0,433	\$0,428	\$0,401	\$0,386
% of Lincoln County FY Total	18.00%	8.14%	-4.91%	22.38%	5.76%	-2.56%	12.11%	10.03%	4.00%	-1.92%	-1.10%	-5.39%	-3.77%
% of GST Statewide FY Total	0.35%	0.35%	0.29%	0.33%	0.32%	0.28%	0.28%	0.29%	0.29%	21.41%	21.27%	21.02%	22.00%
% of Statewide FY Total	0.04%	0.04%	0.03%	0.04%	0.04%	0.03%	0.03%	0.03%	0.03%	0.28%	0.31%	0.31%	0.32%
<b>RPTT</b>													
% Change: FY to FY	\$0,010	\$0,009	\$0,012	\$0,010	\$0,008	\$0,019	\$0,081	\$0,137	\$0,042	\$0,028	\$0,022	\$0,012	\$0,016
% of Lincoln County FY Total	0.68%	-13.40%	36.19%	-16.67%	-13.53%	121.35%	332.12%	68.77%	-69.25%	-33.50%	-22.70%	-42.50%	26.22%
% of RPTT Statewide FY Total	0.06%	0.56%	0.75%	0.58%	0.50%	1.09%	4.88%	6.81%	2.11%	1.38%	1.07%	0.65%	0.90%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.19%	0.08%	0.08%	0.08%	0.05%	0.07%
<b>CIGARETTE</b>													
% Change: FY to FY	\$0,038	\$0,037	\$0,037	\$0,033	\$0,031	\$0,027	\$0,026	\$0,025	\$0,024	\$0,023	\$0,021	\$0,019	\$0,019
% of Lincoln County FY Total	2.58%	-2.68%	-0.26%	-9.72%	-6.70%	-14.22%	-3.74%	-1.89%	-3.73%	-3.38%	-1.15%	-6.53%	-1.77%
% of Cigarette Statewide FY Total	0.23%	0.22%	0.23%	0.20%	0.18%	0.17%	0.16%	0.16%	0.15%	0.15%	0.15%	0.16%	0.16%
% of Statewide FY Total	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LIQUOR</b>													
% Change: FY to FY	\$0,005	\$0,005	\$0,005	\$0,005	\$0,005	\$0,005	\$0,005	\$0,005	\$0,005	\$0,005	\$0,005	\$0,005	\$0,005
% of Lincoln County FY Total	0.35%	5.35%	-4.02%	-6.02%	-7.59%	7.53%	-6.33%	5.67%	1.41%	0.57%	-6.77%	10.66%	5.6
% of Liquor Statewide FY Total	0.23%	0.22%	0.23%	0.20%	0.18%	0.17%	0.16%	0.16%	0.15%	0.15%	0.15%	0.16%	0.1
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>													
% Change: FY to FY	\$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
% of Statewide FY Total	0.20%	4.74%	1.13%	8.18%	0.56%	1.08%	7.89%	8.53%	-0.63%	1.22%	-0.45%	-5.26%	-8.06%

NOTES:

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



TABLE 2 - FIRST TIER: LYON COUNTY

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

Sources: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>LYON COUNTY</b>													
<b>SCRT</b>													
% Change: FY to FY	\$6,543	\$6,824	\$7,422	\$7,888	\$8,286	\$8,383	\$8,880	\$9,906	\$11,178	\$12,248	\$12,438	\$11,870	\$10,335
% of Lyon County FY Total	4.30%	4.30%	8.76%	6.28%	5.04%	1.17%	5.93%	11.55%	12.84%	9.58%	1.55%	-4.57%	-12.95%
% of BCCRT Statewide FY Total	69.96%	69.09%	69.28%	68.18%	67.49%	63.33%	59.81%	59.54%	64.55%	67.96%	70.15%	71.61%	69.68%
% of Statewide FY Total	1.34%	1.32%	1.36%	1.43%	1.42%	1.26%	1.16%	1.18%	1.31%	1.50%	1.76%	1.85%	1.57%
<b>BCCRT</b>													
% Change: FY to FY	\$1,109	\$1,215	\$1,362	\$1,461	\$1,386	\$1,643	\$1,988	\$2,355	\$2,115	\$2,065	\$1,889	\$1,622	\$1,643
% of Lyon County FY Total	11.86%	12.30%	12.71%	7.32%	5.19%	18.58%	21.00%	18.45%	-10.21%	-2.34%	-8.52%	-14.15%	1.28%
% of BCCRT Statewide FY Total	0.80%	0.82%	0.88%	0.93%	0.89%	0.87%	0.91%	0.98%	0.87%	0.89%	0.85%	0.78%	0.11
% of Statewide FY Total	0.15%	0.15%	0.16%	0.17%	0.15%	0.16%	0.16%	0.18%	0.16%	0.16%	0.17%	0.16%	0.16%
<b>GST</b>													
% Change: FY to FY	\$1,158	\$1,289	\$1,374	\$1,585	\$1,802	\$2,144	\$2,540	\$2,881	\$3,000	\$2,947	\$2,682	\$2,446	\$2,227
% of Lyon County FY Total	12.38%	13.06%	12.82%	15.40%	13.66%	18.98%	18.49%	13.81%	4.10%	-2.08%	-8.97%	-8.80%	-8.95%
% of BCCRT Statewide FY Total	1.52%	1.47%	1.48%	1.56%	1.66%	1.75%	1.85%	1.97%	1.97%	1.93%	1.93%	1.92%	1.85%
% of Statewide FY Total	0.16%	0.16%	0.16%	0.19%	0.20%	0.21%	0.21%	0.22%	0.23%	0.23%	0.25%	0.25%	0.22%
<b>RPTT</b>													
% Change: FY to FY	\$0,221	\$0,220	\$0,217	\$0,310	\$0,457	\$0,746	\$1,101	\$1,131	\$0,643	\$0,381	\$0,385	\$0,326	\$0,332
% of Lyon County FY Total	2.37%	2.23%	2.03%	42.74%	47.66%	63.16%	47.60%	2.67%	-43.11%	-40.74%	0.93%	-15.34%	2.01%
% of RPTT Statewide FY Total	1.32%	1.22%	1.07%	2.68%	3.72%	5.64%	7.42%	6.80%	3.71%	2.11%	2.17%	1.96%	2.24%
% of Statewide FY Total	0.09%	0.08%	0.09%	1.30%	1.55%	1.56%	1.75%	1.60%	1.25%	1.04%	1.37%	1.43%	1.51%
<b>CIGARETTE</b>													
% Change: FY to FY	\$0,283	\$0,286	\$0,296	\$0,283	\$0,302	\$0,271	\$0,285	\$0,298	\$0,309	\$0,316	\$0,276	\$0,248	\$0,234
% of Lyon County FY Total	3.02%	2.90%	2.76%	4.53%	6.91%	-10.34%	5.31%	4.29%	3.64%	2.49%	-12.73%	-10.16%	-5.77%
% of Cigarette Statewide FY Total	1.71%	1.74%	1.74%	1.73%	1.75%	1.76%	1.81%	1.79%	1.78%	1.75%	1.56%	1.50%	1.57%
% of Statewide FY Total	0.04%	0.04%	0.04%	0.03%	0.03%	0.03%	0.02%	0.02%	0.02%	0.03%	0.03%	0.03%	0.02%
<b>LIQUOR</b>													
% Change: FY to FY	\$0,058	\$0,042	\$0,042	\$0,042	\$0,044	\$0,049	\$0,051	\$0,057	\$0,062	\$0,066	\$0,061	\$0,065	\$0,065
% of Lyon County FY Total	0.41%	0.43%	0.39%	-0.49%	5.66%	12.56%	2.29%	12.46%	9.38%	6.49%	-8.49%	6.43%	1.4
% of Liquor Statewide FY Total	1.71%	1.74%	1.74%	1.73%	1.75%	1.77%	1.81%	1.87%	1.96%	2.06%	2.05%	2.03%	0.
% of Statewide FY Total	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.01%	0.01%	0.01%
<b>TOTAL</b>													
% Change: FY to FY	\$9,353	\$9,877	\$10,713	\$11,569	\$12,277	\$13,237	\$14,846	\$16,637	\$17,316	\$18,024	\$17,731	\$16,576	\$14,836
% of Statewide FY Total	1.27%	1.25%	1.29%	1.36%	1.35%	1.27%	1.23%	1.26%	1.31%	1.44%	1.62%	1.68%	1.44%

## NOTES:

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

TABLE 2 - FIRST TIER: MINERAL COUNTY

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

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>MINERAL COUNTY</b>													
<b>SCCRT</b>													
% Change: FY to FY	\$1.684	\$1.684	\$1.686	\$1.697	\$1.697	\$1.717	\$1.746	\$1.798	\$1.843	\$1.843	\$1.871	\$1.786	\$1.555
% of Mineral County FY Total	75.06%	74.09%	76.62%	76.23%	75.40%	75.96%	75.87%	70.85%	74.68%	74.68%	75.77%	76.16%	72.76%
% of SCRT Statewide FY Total	0.35%	0.32%	0.31%	0.31%	0.29%	0.26%	0.23%	0.21%	0.22%	0.23%	0.26%	0.28%	0.23%
% of Statewide FY Total	0.23%	0.21%	0.20%	0.20%	0.19%	0.16%	0.14%	0.14%	0.14%	0.15%	0.17%	0.18%	0.15%
<b>BCRT</b>													
% Change: FY to FY	\$0.226	\$0.226	\$0.198	\$0.182	\$0.191	\$0.195	\$0.176	\$0.194	\$0.203	\$0.211	\$0.193	\$0.171	\$0.215
% of Mineral County FY Total	10.07%	9.92%	8.98%	8.43%	8.47%	8.62%	7.67%	7.64%	8.29%	8.55%	7.81%	7.28%	10.1
% of BCRT Statewide FY Total	0.16%	0.15%	0.13%	0.12%	0.11%	0.10%	0.08%	0.08%	0.09%	0.09%	0.10%	0.09%	0.1
% of Statewide FY Total	0.03%	0.03%	0.02%	0.02%	0.02%	0.02%	0.01%	0.01%	0.02%	0.02%	0.02%	0.02%	0.1
<b>GST</b>													
% Change: FY to FY	\$0.257	\$0.291	\$0.249	\$0.292	\$0.310	\$0.300	\$0.328	\$0.347	\$0.355	\$0.368	\$0.370	\$0.350	\$0.338
% of Mineral County FY Total	11.47%	12.89%	11.33%	13.43%	13.80%	13.26%	14.25%	13.68%	14.47%	14.90%	15.00%	14.92%	15.81%
% of GST Statewide FY Total	0.34%	0.33%	0.27%	0.29%	0.29%	0.24%	0.24%	0.24%	0.23%	0.24%	0.27%	0.27%	0.28%
% of Statewide FY Total	0.05%	0.04%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.04%	0.03%
<b>RPTT</b>													
% Change: FY to FY	\$0.005	\$0.006	\$0.004	\$0.008	\$0.009	\$0.011	\$0.013	\$0.163	\$0.016	\$0.015	\$0.009	\$0.013	\$0.004
% of Mineral County FY Total	0.22%	0.01%	0.17%	0.37%	0.30%	0.47%	0.59%	1106.63%	89.94%	7.67%	42.71%	55.72%	57.24%
% of RPTT Statewide FY Total	0.03%	0.04%	0.02%	0.03%	0.03%	0.02%	0.02%	0.25%	0.03%	0.51%	0.35%	0.57%	0.21%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>CIGARETTE</b>													
% Change: FY to FY	\$0.063	\$0.058	\$0.056	\$0.041	\$0.038	\$0.032	\$0.032	\$0.031	\$0.028	\$0.026	\$0.022	\$0.020	\$0.020
% of Mineral County FY Total	2.80%	2.55%	2.54%	1.82%	1.69%	1.44%	1.39%	1.21%	1.16%	1.04%	0.88%	0.84%	0.91%
% of Cigarette Statewide FY Total	0.38%	0.33%	0.33%	0.25%	0.22%	0.21%	0.20%	0.19%	0.18%	0.17%	0.16%	0.16%	0.16%
% of Statewide FY Total	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LIQUOR</b>													
% Change: FY to FY	\$0.009	\$0.009	\$0.008	\$0.006	\$0.006	\$0.006	\$0.006	\$0.006	\$0.006	\$0.005	\$0.005	\$0.005	\$0.005
% of Mineral County FY Total	0.38%	0.37%	0.36%	0.27%	0.25%	0.26%	0.25%	0.25%	0.23%	0.22%	0.19%	0.22%	0.1
% of Liquor Statewide FY Total	0.36%	0.35%	0.33%	0.25%	0.22%	0.21%	0.20%	0.19%	0.18%	0.17%	0.16%	0.16%	0.16%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>													
% Change: FY to FY	\$2.244	\$2.273	\$2.201	\$2.226	\$2.250	\$2.260	\$2.301	\$2.338	\$2.431	\$2.468	\$2.470	\$2.345	\$2.137
% of Statewide FY Total	0.30%	0.29%	0.26%	0.26%	0.25%	0.22%	0.19%	0.19%	0.19%	0.20%	0.23%	0.24%	0.21%

## NOTES:

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

TABLE 2 - FIRST TIER: NYE COUNTY

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

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>NYE COUNTY</b>													
<b>SCCRT</b>													
% Change: FY to FY	\$5.310	\$5.538	\$6.117	\$6.501	\$6.828	\$6.908	\$7.313	\$7.865	\$9.205	\$8.034	\$7.198	\$6.504	\$7.894
% of Nye County FY Total	61.17%	4.30%	10.44%	6.28%	5.04%	1.17%	5.93%	7.47%	17.04%	-12.72%	-10.40%	-9.65%	21.33%
% of SCRCRT Statewide FY Total	1.09%	61.03%	61.69%	62.24%	62.44%	57.90%	53.50%	52.49%	57.89%	56.62%	56.50%	56.62%	60.60%
% of Statewide FY Total	0.72%	1.07%	1.12%	1.18%	1.17%	1.04%	0.95%	0.94%	1.08%	0.99%	1.02%	1.02%	1.16%
<b>BCRCRT</b>													
% Change: FY to FY	\$1.412	\$1.479	\$1.570	\$1.577	\$1.635	\$1.940	\$2.471	\$2.739	\$2.798	\$2.498	\$2.248	\$2.030	\$2.378
% of Nye County FY Total	16.27%	4.75%	6.15%	0.45%	3.67%	18.66%	27.37%	10.82%	2.17%	-10.73%	-10.01%	-9.70%	17.16%
% of BCRCRT Statewide FY Total	1.02%	1.00%	1.01%	1.00%	0.98%	1.02%	1.13%	1.14%	1.15%	1.07%	1.11%	1.11%	1.11%
% of Statewide FY Total	0.19%	0.19%	0.19%	0.18%	0.18%	0.19%	0.20%	0.21%	0.21%	0.20%	0.21%	0.21%	0.23%
<b>GST</b>													
% Change: FY to FY	\$1.485	\$1.525	\$1.688	\$1.852	\$1.986	\$2.285	\$2.633	\$2.959	\$3.081	\$2.982	\$2.714	\$2.454	\$2.284
% of Nye County FY Total	17.11%	2.67%	10.75%	9.66%	7.83%	14.47%	15.19%	12.38%	4.12%	-3.19%	-8.99%	-9.60%	-6.91%
% of GST Statewide FY Total	1.94%	1.74%	1.82%	1.73%	1.82%	1.91%	1.92%	1.93%	1.93%	1.92%	1.92%	1.92%	1.92%
% of Statewide FY Total	0.20%	0.19%	0.20%	0.22%	0.22%	0.22%	0.22%	0.22%	0.23%	0.24%	0.25%	0.25%	0.25%
<b>RPTT</b>													
% Change: FY to FY	\$0.181	\$0.226	\$0.207	\$0.211	\$0.158	\$0.508	\$0.961	\$1.204	\$0.504	\$0.358	\$0.292	\$0.234	\$0.213
% of Nye County FY Total	2.09%	24.99%	-8.39%	1.71%	-25.02%	221.31%	89.03%	25.30%	-58.11%	-29.03%	-18.41%	-19.89%	-8.83%
% of RPTT Statewide FY Total	1.08%	1.26%	1.02%	1.08%	0.54%	4.26%	7.02%	7.98%	3.17%	2.52%	2.29%	2.04%	1.64%
% of Statewide FY Total	0.02%	0.03%	0.02%	0.02%	0.02%	0.05%	0.08%	0.09%	0.04%	0.03%	0.03%	0.03%	0.02%
<b>CIGARETTE</b>													
% Change: FY to FY	\$0.258	\$0.267	\$0.291	\$0.265	\$0.277	\$0.244	\$0.252	\$0.254	\$0.260	\$0.262	\$0.229	\$0.211	\$0.202
% of Nye County FY Total	2.97%	3.63%	8.32%	-8.85%	4.57%	-11.97%	3.10%	0.93%	2.30%	0.86%	-12.47%	-8.07%	-4.46%
% of Cigarette Statewide FY Total	1.56%	2.94%	2.93%	2.54%	2.54%	2.05%	1.84%	1.69%	1.63%	1.85%	1.80%	1.84%	1.55%
% of Statewide FY Total	0.03%	0.03%	0.03%	0.03%	0.03%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
<b>LIQUOR</b>													
% Change: FY to FY	\$0.035	\$0.039	\$0.041	\$0.039	\$0.040	\$0.045	\$0.045	\$0.049	\$0.052	\$0.055	\$0.050	\$0.055	\$0.056
% of Nye County FY Total	0.40%	12.39%	4.74%	-5.01%	3.41%	10.45%	0.24%	8.74%	7.91%	4.84%	-8.16%	8.88%	2.1
% of Liquor Statewide FY Total	1.56%	0.43%	0.41%	0.37%	0.37%	0.37%	0.33%	0.32%	0.33%	0.39%	0.40%	0.48%	0.1
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.01%
<b>TOTAL</b>													
% Change: FY to FY	\$8.681	\$9.075	\$9.915	\$10.445	\$10.936	\$11.931	\$13.679	\$15.068	\$15.900	\$14.189	\$12.732	\$11.487	\$13.028
% of Statewide FY Total	1.18%	1.15%	1.19%	1.23%	1.20%	1.14%	1.13%	1.14%	1.20%	1.13%	1.16%	1.16%	1.26%

## NOTES:

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



TABLE 2 - FIRST TIER: PERSHING COUNTY

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

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>PERSHING COUNTY</b>													
<b>SCCRT</b>													
% Change: FY to FY	\$1,605	\$1,674	\$1,762	\$1,822	\$1,900	\$1,922	\$1,967	\$1,967	\$2,065	\$2,184	\$2,218	\$2,116	\$1,843
% of Pershing County FY Total	69.63%	4.30%	5.31%	3.37%	4.29%	1.17%	2.33%	0.00%	4.99%	5.75%	1.55%	-4.57%	-12.93%
% of SCCRT Statewide FY Total	0.33%	0.32%	0.32%	0.33%	0.33%	0.29%	0.26%	0.23%	0.24%	0.27%	0.31%	0.33%	0.27%
% of Statewide FY Total	0.22%	0.21%	0.21%	0.21%	0.21%	0.18%	0.16%	0.15%	0.16%	0.17%	0.20%	0.21%	0.18%
<b>BCCRT</b>													
% Change: FY to FY	\$0,279	\$0,270	\$0,276	\$0,258	\$0,249	\$0,244	\$0,267	\$0,302	\$0,326	\$0,314	\$0,292	\$0,246	\$0,282
% of Pershing County FY Total	12.10%	-3.16%	2.25%	-6.76%	-3.37%	-1.86%	9.47%	12.79%	8.25%	-3.90%	-7.02%	-15.84%	15.01%
% of BCCRT Statewide FY Total	0.20%	0.18%	0.18%	0.16%	0.15%	0.13%	0.12%	0.13%	0.13%	0.13%	0.14%	0.13%	0.13%
% of Statewide FY Total	0.04%	0.03%	0.03%	0.03%	0.03%	0.02%	0.02%	0.02%	0.02%	0.03%	0.03%	0.02%	0.03%
<b>GST</b>													
% Change: FY to FY	\$0,318	\$0,472	\$0,307	\$0,409	\$0,429	\$0,377	\$0,410	\$0,442	\$0,441	\$0,472	\$0,474	\$0,456	\$0,456
% of Pershing County FY Total	13.82%	48.23%	-34.88%	32.95%	5.08%	-12.28%	8.91%	7.67%	-0.28%	7.15%	0.31%	-3.81%	0.13%
% of GST Statewide FY Total	0.42%	0.54%	0.33%	0.40%	0.39%	0.31%	0.30%	0.30%	0.29%	0.31%	0.34%	0.36%	0.38%
% of Statewide FY Total	0.04%	0.06%	0.04%	0.05%	0.05%	0.04%	0.03%	0.03%	0.03%	0.04%	0.04%	0.05%	0.04%
<b>RPTT</b>													
% Change: FY to FY	\$0,032	\$0,015	\$0,012	\$0,006	\$0,014	\$0,019	\$0,040	\$0,052	\$0,029	\$0,030	\$0,015	\$0,012	\$0,015
% of Pershing County FY Total	1.40%	-52.14%	-23.32%	-45.05%	120.35%	29.42%	117.25%	30.39%	-44.62%	4.25%	-48.95%	-23.61%	26.14%
% of RPTT Statewide FY Total	0.19%	0.62%	0.49%	0.25%	0.54%	0.71%	1.47%	1.86%	1.00%	0.95%	0.51%	0.41%	0.57%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.06%	0.07%	0.06%	0.08%	0.05%	0.05%	0.07%
<b>CIGARETTE</b>													
% Change: FY to FY	\$0,062	\$0,054	\$0,065	\$0,054	\$0,055	\$0,048	\$0,047	\$0,044	\$0,042	\$0,041	\$0,035	\$0,032	\$0,031
% of Pershing County FY Total	2.69%	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 Cigarette Statewide FY Total	0.37%	0.36%	0.36%	0.33%	0.32%	0.31%	0.30%	0.27%	0.27%	0.26%	0.26%	0.26%	0.26%
% of Statewide FY Total	0.01%	0.01%	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LIQUOR</b>													
% Change: FY to FY	\$0,008	\$0,009	\$0,009	\$0,008	\$0,008	\$0,009	\$0,008	\$0,008	\$0,008	\$0,009	\$0,008	\$0,008	\$0,009
% of Pershing County FY Total	0.36%	12.55%	-3.10%	-12.46%	0.70%	8.75%	-4.47%	-0.22%	1.46%	0.46%	-9.44%	8.64%	4.4%
% of Liquor Statewide FY Total	0.37%	0.39%	0.38%	0.31%	0.30%	0.35%	0.31%	0.30%	0.29%	0.28%	0.25%	0.29%	0.1%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>													
% Change: FY to FY	\$2,304	\$2,505	\$2,492	\$2,557	\$2,656	\$2,618	\$2,740	\$2,815	\$2,912	\$3,049	\$3,041	\$2,870	\$2,636
% of Statewide FY Total	0.31%	0.32%	0.29%	0.30%	0.29%	0.25%	0.23%	0.21%	0.22%	0.24%	0.28%	0.29%	0.26%

## NOTES:

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

TABLE 2 - FIRST TIER: STOREY COUNTY

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

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>STOREY COUNTY</b>													
<b>SCCRT</b>													
% Change: FY to FY	\$1.183	\$1.234	\$1.291	\$1.372	\$1.441	\$1.446	\$1.512	\$1.587	\$1.731	\$1.817	\$1.845	\$1.760	\$1.533
% of Storey County FY Total	4.30%	4.61%	4.61%	6.28%	5.04%	0.38%	4.57%	4.93%	9.07%	4.94%	1.55%	-4.57%	-12.93%
% of SCRCR Statewide FY Total	70.68%	72.29%	69.94%	67.79%	72.97%	71.23%	66.89%	63.12%	56.55%	58.87%	71.55%	75.25%	71.85%
% of Statewide FY Total	0.24%	0.24%	0.24%	0.25%	0.25%	0.22%	0.20%	0.19%	0.20%	0.22%	0.26%	0.27%	0.23%
<b>BCRCR</b>													
% Change: FY to FY	\$0.224	\$0.194	\$0.275	\$0.362	\$0.194	\$0.217	\$0.308	\$0.442	\$0.397	\$0.778	\$0.294	\$0.224	\$0.276
% of Storey County FY Total	-13.18%	-13.18%	41.43%	31.80%	-46.56%	12.34%	41.84%	43.38%	-10.11%	95.62%	-62.13%	-23.89%	22.94%
% of BCRCR Statewide FY Total	13.37%	11.38%	14.89%	17.90%	9.80%	10.71%	13.64%	17.59%	15.30%	25.20%	11.42%	9.58%	12.9
% of Statewide FY Total	0.16%	0.13%	0.18%	0.23%	0.12%	0.11%	0.14%	0.18%	0.16%	0.33%	0.15%	0.12%	0.1
<b>GST</b>													
% Change: FY to FY	\$0.172	\$0.180	\$0.205	\$0.232	\$0.245	\$0.274	\$0.301	\$0.320	\$0.333	\$0.330	\$0.316	\$0.288	\$0.258
% of Storey County FY Total	4.82%	4.82%	13.60%	13.55%	6.06%	11.24%	9.75%	6.27%	4.10%	-0.67%	-4.38%	-8.77%	-10.42%
% of SCRCR Statewide FY Total	10.27%	10.55%	11.08%	11.48%	12.48%	13.50%	13.30%	12.71%	12.80%	10.71%	12.26%	12.32%	12.11%
% of GST Statewide FY Total	0.23%	0.21%	0.22%	0.23%	0.23%	0.22%	0.22%	0.22%	0.22%	0.22%	0.23%	0.23%	0.21%
% of Statewide FY Total	0.02%	0.02%	0.02%	0.03%	0.03%	0.03%	0.03%	0.02%	0.03%	0.03%	0.03%	0.03%	0.03%
<b>RPTT</b>													
% Change: FY to FY	\$0.058	\$0.061	\$0.038	\$0.025	\$0.060	\$0.063	\$0.109	\$0.136	\$0.106	\$0.132	\$0.097	\$0.042	\$0.043
% of Storey County FY Total	3.47%	3.60%	2.08%	1.25%	3.02%	3.09%	4.84%	5.39%	2.18%	24.48%	-26.48%	-55.94%	2.12%
% of RPTT Statewide FY Total	0.35%	0.34%	0.19%	0.11%	0.20%	0.13%	0.17%	0.19%	0.21%	0.36%	0.34%	1.79%	2.00%
% of Statewide FY Total	0.01%	0.01%	0.00%	0.00%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.18%	0.19%
<b>CIGARETTE</b>													
% Change: FY to FY	\$0.033	\$0.032	\$0.032	\$0.028	\$0.030	\$0.025	\$0.026	\$0.025	\$0.025	\$0.024	\$0.021	\$0.020	\$0.019
% of Storey County FY Total	1.95%	1.90%	1.76%	1.38%	1.50%	1.24%	1.13%	1.00%	0.96%	3.58%	-11.74%	-8.11%	-3.97%
% of Cigarette Statewide FY Total	0.20%	0.20%	0.19%	0.17%	0.17%	0.15%	0.15%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LIQUOR</b>													
% Change: FY to FY	\$0.004	\$0.005	\$0.005	\$0.004	\$0.004	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005
% of Storey County FY Total	0.26%	0.28%	0.25%	0.20%	0.22%	0.23%	0.20%	0.19%	0.19%	0.35%	-7.43%	8.85%	3.3
% of Liquor Statewide FY Total	0.20%	0.20%	0.19%	0.17%	0.17%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.22%	0.1
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.16%	0.16%
<b>TOTAL</b>													
% Change: FY to FY	\$1.674	\$1.707	\$1.845	\$2.024	\$1.975	\$2.031	\$2.261	\$2.514	\$2.597	\$3.085	\$2.578	\$2.339	\$2.133
% of Statewide FY Total	0.23%	0.22%	0.22%	0.24%	0.22%	0.19%	0.19%	0.19%	0.20%	0.25%	0.24%	0.24%	0.21%

## NOTES:

- Proceeds from the SCRCR 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 SCRCR proceeds as a share of the total monthly proceeds generated by all non-guaranteed counties.
- Proceeds from the BCRCR allocated to the CTX at the first-tier are distributed each month amongst the 17 counties with proceeds collected in each county retained by the county and proceeds collected from out-of-state businesses not maintaining a fixed place of business in the state distributed to each county on a per-capita basis.
- Proceeds from the GST allocated to the CTX at the first-tier are retained by the county in which the vehicle is registered and are distributed each month first to the school district and the remaining amount is distributed to the county. The school district share is based on a property tax formula using property tax rates from FY 1979 for the school district (current debt rate if higher) and from FY 1981 for local governments, enterprise districts, and special districts.
- 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.

TABLE 2 - FIRST TIER: WASHOE COUNTY

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

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>WASHOE COUNTY</b>													
<b>SCCRT</b>													
% Change: FY to FY	\$80.460	\$84.385	\$87.989	\$88.989	\$92.941	\$102.961	\$114.980	\$124.547	\$122.758	\$112.342	\$93.264	\$82.589	\$84.534
% of Washoe County FY Total	64.90%	4.88%	4.27%	1.14%	4.44%	10.78%	11.67%	8.32%	-1.44%	-8.48%	-16.98%	-11.45%	2.35%
% of SCRCR Statewide FY Total	16.54%	16.28%	16.16%	16.15%	15.93%	15.50%	12.85%	63.31%	63.57%	63.32%	62.36%	61.88%	62.75%
% of Statewide FY Total	10.91%	10.67%	10.57%	10.44%	10.23%	9.88%	9.54%	9.45%	14.38%	13.76%	13.17%	12.90%	12.43%
<b>BCRRT</b>													
% Change: FY to FY	\$23.606	\$24.710	\$25.795	\$26.142	\$27.329	\$30.002	\$33.297	\$36.055	\$35.788	\$33.022	\$27.750	\$24.669	\$25.040
% of Washoe County FY Total	19.04%	4.68%	4.39%	1.35%	4.54%	9.78%	10.98%	8.28%	-0.74%	-7.75%	-15.97%	-11.10%	1.50%
% of BCRRT Statewide FY Total	16.98%	16.68%	16.58%	16.61%	16.39%	15.80%	18.20%	18.33%	18.53%	18.61%	18.55%	18.48%	18.5
% of Statewide FY Total	3.20%	3.12%	3.10%	3.07%	3.01%	2.88%	2.76%	2.74%	14.56%	14.18%	13.71%	13.48%	12.1
<b>GST</b>													
% Change: FY to FY	\$13.875	\$15.602	\$16.502	\$17.698	\$19.263	\$21.402	\$23.230	\$24.605	\$25.117	\$24.583	\$22.385	\$21.060	\$19.873
% of Washoe County FY Total	11.19%	12.45%	5.77%	7.24%	8.85%	11.10%	8.54%	5.92%	2.08%	-2.12%	-8.94%	-5.92%	-5.04%
% of GST Statewide FY Total	18.17%	17.81%	17.77%	17.41%	17.07%	17.44%	16.92%	16.77%	16.41%	16.14%	16.13%	16.50%	16.50%
% of Statewide FY Total	1.88%	1.97%	1.98%	2.08%	2.12%	2.05%	1.93%	1.87%	1.90%	1.96%	2.05%	2.13%	1.93%
<b>RPTT</b>													
% Change: FY to FY	\$2.795	\$3.326	\$3.451	\$3.949	\$4.607	\$6.590	\$8.428	\$8.501	\$6.474	\$4.587	\$3.638	\$2.767	\$2.934
% of Washoe County FY Total	2.25%	18.98%	3.77%	4.41%	16.66%	43.05%	27.89%	0.87%	-23.84%	-29.15%	-20.69%	-23.93%	6.01%
% of RPTT Statewide FY Total	16.66%	18.46%	16.96%	16.54%	15.60%	13.79%	13.36%	12.07%	12.58%	12.49%	12.92%	12.15%	13.31%
% of Statewide FY Total	0.38%	0.42%	0.41%	0.46%	0.51%	0.63%	0.70%	0.65%	0.49%	0.37%	0.33%	0.28%	0.28%
<b>CIGARETTE</b>													
% Change: FY to FY	\$2.847	\$2.758	\$2.807	\$2.764	\$2.848	\$2.501	\$2.556	\$2.531	\$2.475	\$2.389	\$2.069	\$1.889	\$1.818
% of Washoe County FY Total	2.30%	-3.13%	1.80%	-1.55%	3.07%	-12.20%	2.20%	-0.98%	-2.24%	-3.48%	-13.41%	-8.70%	-3.74%
% of Cigarette Statewide FY Total	17.24%	16.72%	16.45%	16.92%	16.51%	16.29%	16.18%	15.88%	15.73%	15.56%	15.39%	15.46%	15.36%
% of Statewide FY Total	0.39%	0.38%	0.34%	0.32%	0.31%	0.24%	0.21%	0.19%	0.19%	0.19%	0.19%	0.19%	0.18%
<b>LIQUOR</b>													
% Change: FY to FY	\$0.386	\$0.405	\$0.396	\$0.407	\$0.414	\$0.457	\$0.454	\$0.484	\$0.499	\$0.501	\$0.455	\$0.492	\$0.510
% of Washoe County FY Total	0.31%	4.86%	-2.06%	2.58%	1.95%	10.14%	-0.59%	6.68%	3.00%	0.42%	-9.15%	8.17%	3.5
% of Liquor Statewide FY Total	17.25%	16.72%	16.45%	16.91%	16.52%	16.28%	16.19%	15.88%	15.72%	15.55%	15.40%	15.45%	15.36%
% of Statewide FY Total	0.05%	0.05%	0.05%	0.05%	0.05%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.05%	0.05%
<b>TOTAL</b>													
% Change: FY to FY	\$123.968	\$131.134	\$136.941	\$139.948	\$147.403	\$163.911	\$182.946	\$196.725	\$193.110	\$177.424	\$149.561	\$133.467	\$134.709
% of Statewide FY Total	16.81%	5.82%	4.39%	2.20%	5.33%	11.20%	11.61%	7.53%	-1.84%	-8.12%	-15.70%	-10.76%	0.93%

NOTES:

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

TABLE 2 - FIRST TIER: WHITE PINE COUNTY

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

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>WHITE PINE COUNTY</b>													
<b>SCCRT</b>	\$2,401	\$2,505	\$2,616	\$2,616	\$2,616	\$2,646	\$2,660	\$2,817	\$3,010	\$3,172	\$3,221	\$3,074	\$2,676
% Change: FY to FY	4.30%	4.30%	4.43%	0.00%	0.00%	1.17%	1.66%	4.70%	6.85%	5.30%	1.55%	-4.57%	-12.93%
% of White Pine County FY Total	66.68%	68.73%	72.20%	70.54%	69.73%	69.83%	65.67%	54.07%	62.39%	64.15%	63.03%	65.12%	54.12%
% of SCCRT Statewide FY Total	0.49%	0.48%	0.48%	0.47%	0.45%	0.40%	0.35%	0.33%	0.35%	0.39%	0.45%	0.48%	0.39%
% of Statewide FY Total	0.33%	0.32%	0.31%	0.31%	0.29%	0.25%	0.22%	0.21%	0.23%	0.25%	0.29%	0.31%	0.26%
<b>BCCRT</b>	\$0,527	\$0,415	\$0,366	\$0,375	\$0,393	\$0,423	\$0,614	\$0,764	\$0,909	\$0,820	\$0,971	\$0,763	\$1,382
% Change: FY to FY	-21.35%	-11.77%	2.66%	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%	27.7
% of BCRCRT Statewide FY Total	0.38%	0.28%	0.24%	0.24%	0.24%	0.22%	0.28%	0.32%	0.37%	0.35%	0.48%	0.42%	0.7
% of Statewide FY Total	0.07%	0.05%	0.04%	0.04%	0.04%	0.04%	0.05%	0.06%	0.07%	0.07%	0.09%	0.08%	0.13%
<b>GST</b>	\$0,550	\$0,589	\$0,540	\$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%	-14.54%	22.43%	1.73%	-3.96%	11.89%	12.09%	2.12%	5.30%	1.98%	-7.24%	3.12%
% of White Pine County FY Total	15.27%	16.17%	14.08%	16.84%	16.94%	16.10%	16.66%	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%	0.07%	0.06%	0.06%	0.06%	0.06%	0.07%	0.08%	0.08%	0.08%
<b>RPTT</b>	\$0,011	\$0,025	\$0,021	\$0,008	\$0,025	\$0,038	\$0,039	\$0,793	\$0,054	\$0,062	\$0,021	\$0,022	\$0,031
% Change: FY to FY	117.87%	-14.54%	-62.40%	0.21%	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%	0.14%	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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.06%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>CIGARETTE</b>	\$0,098	\$0,097	\$0,097	\$0,074	\$0,071	\$0,061	\$0,060	\$0,059	\$0,058	\$0,056	\$0,047	\$0,043	\$0,042
% Change: FY to FY	-1.81%	-0.01%	-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%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LIQUOR</b>	\$0,013	\$0,014	\$0,014	\$0,011	\$0,010	\$0,011	\$0,011	\$0,011	\$0,012	\$0,012	\$0,010	\$0,011	\$0,012
% Change: FY to FY	6.32%	0.39%	0.38%	-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%	0.24%
% of Liquor Statewide FY Total	0.60%	0.59%	0.57%	0.45%	0.41%	0.40%	0.38%	0.37%	0.37%	0.36%	0.35%	0.35%	0.35%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>	\$3,602	\$3,644	\$3,623	\$3,708	\$3,750	\$3,790	\$4,097	\$5,210	\$4,824	\$4,944	\$5,109	\$4,691	\$4,945
% Change: FY to FY	1.18%	-0.58%	2.35%	2.35%	1.14%	1.06%	8.10%	27.16%	-7.41%	2.49%	3.35%	-8.19%	5.41%
% of Statewide FY Total	0.49%	0.46%	0.44%	0.43%	0.41%	0.36%	0.34%	0.40%	0.37%	0.39%	0.47%	0.47%	0.48%

NOTES:

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



TABLE 3 - FIRST TIER

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

## COUNTY SHARE OF EACH REVENUE SOURCE AS A SHARE OF THE TOTAL REVENUE SOURCE BY FISCAL YEAR

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>SUPPLEMENTAL CITY-COUNTY RELIEF TAX (SCCRT): COUNTY SCRT AS A SHARE OF TOTAL SCRT</b>													
Carson City	2.62%	2.48%	2.62%	2.80%	2.55%	2.39%	2.24%	2.14%	2.04%	1.93%	1.88%	1.80%	1.88%
Churchill	0.72%	0.70%	0.67%	0.64%	0.64%	0.60%	0.63%	0.67%	0.62%	0.60%	0.70%	0.54%	0.55%
Clark	69.39%	70.22%	70.38%	70.14%	70.92%	72.48%	73.61%	73.48%	73.09%	73.55%	72.68%	72.85%	73.52%
Douglas	2.13%	2.08%	2.09%	2.16%	2.15%	1.91%	1.73%	1.71%	1.83%	2.02%	2.36%	2.51%	2.04%
Elko	2.25%	2.13%	2.10%	1.98%	1.87%	1.76%	1.78%	2.00%	2.25%	2.22%	2.52%	2.51%	2.95%
Esmeralda	0.16%	0.15%	0.15%	0.16%	0.16%	0.14%	0.12%	0.12%	0.13%	0.14%	0.15%	0.17%	0.14%
Eureka	0.51%	0.57%	0.41%	0.40%	0.40%	0.37%	0.44%	0.12%	0.84%	0.59%	0.62%	0.64%	0.70%
Humboldt	1.15%	0.97%	0.94%	0.93%	0.85%	0.83%	0.87%	0.97%	0.95%	1.02%	1.22%	1.22%	1.49%
Lander	0.48%	0.46%	0.44%	0.44%	0.42%	0.37%	0.32%	0.31%	0.32%	0.35%	0.41%	0.21%	0.36%
Lincoln	0.21%	0.23%	0.20%	0.21%	0.20%	0.18%	0.16%	0.15%	0.15%	0.17%	0.20%	0.21%	0.17%
Lyon	1.34%	1.32%	1.36%	1.43%	1.42%	1.26%	1.16%	1.18%	1.31%	1.50%	1.76%	1.85%	1.52%
Mineral	0.35%	0.32%	0.31%	0.31%	0.29%	0.26%	0.23%	0.21%	0.22%	0.23%	0.26%	0.28%	0.23%
Nye	1.09%	1.07%	1.12%	1.18%	1.17%	1.04%	0.95%	0.94%	1.08%	0.99%	1.02%	1.02%	1.16%
Pershing	0.35%	0.32%	0.32%	0.33%	0.33%	0.29%	0.26%	0.23%	0.24%	0.27%	0.31%	0.33%	0.27%
Storey	0.24%	0.24%	0.24%	0.25%	0.25%	0.22%	0.20%	0.19%	0.20%	0.22%	0.26%	0.27%	0.23%
Washoe	16.54%	16.28%	16.16%	16.15%	15.93%	15.50%	14.98%	14.81%	14.38%	13.79%	13.17%	12.90%	12.43%
White Pine	0.49%	0.48%	0.48%	0.47%	0.45%	0.40%	0.35%	0.33%	0.35%	0.39%	0.45%	0.48%	0.39%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>99.57%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>99.79%</b>	<b>100.00%</b>
<b>BASIC CITY-COUNTY RELIEF TAX (BCCRT): COUNTY BCRT AS A SHARE OF TOTAL BCRT</b>													
Carson City	2.70%	2.57%	2.69%	2.86%	2.64%	2.44%	2.27%	2.17%	2.08%	1.99%	1.95%	1.88%	1.88%
Churchill	0.80%	0.77%	0.74%	0.71%	0.71%	0.65%	0.66%	0.71%	0.67%	0.65%	0.74%	0.60%	0.60%
Clark	70.72%	71.54%	71.73%	71.65%	72.40%	73.44%	73.89%	73.73%	73.68%	74.55%	74.29%	74.82%	74.40%
Douglas	1.68%	1.74%	1.80%	1.77%	1.95%	1.98%	1.85%	1.70%	1.58%	1.52%	1.48%	2.52%	1.42%
Elko	2.35%	2.23%	2.20%	2.09%	1.98%	1.82%	1.80%	2.01%	2.24%	2.22%	2.51%	2.52%	2.89%
Esmeralda	0.04%	0.04%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.03%	0.05%	0.02%	0.02%	0.03%
Eureka	0.43%	0.54%	0.39%	0.38%	0.38%	0.35%	0.41%	0.02%	0.77%	0.54%	0.58%	0.61%	0.65%
Humboldt	1.16%	0.99%	0.95%	0.96%	0.89%	0.84%	0.86%	0.96%	0.93%	1.00%	1.19%	1.21%	1.43%
Lander	0.29%	0.24%	0.21%	0.18%	0.14%	0.13%	0.33%	0.30%	0.51%	0.37%	0.57%	0.07%	0.55%
Lincoln	0.09%	0.09%	0.08%	0.08%	0.07%	0.07%	0.07%	0.07%	0.07%	0.06%	0.06%	0.07%	0.08%
Lyon	0.80%	0.82%	0.88%	0.93%	0.83%	0.87%	0.91%	0.98%	0.87%	0.89%	0.93%	0.89%	0.85%
Mineral	0.16%	0.15%	0.13%	0.12%	0.11%	0.10%	0.08%	0.08%	0.08%	0.09%	0.10%	0.09%	0.11%
Nye	1.02%	1.00%	1.01%	1.00%	0.98%	1.02%	1.13%	1.14%	1.15%	1.07%	1.11%	1.11%	1.22%
Pershing	0.20%	0.18%	0.18%	0.15%	0.13%	0.13%	0.12%	0.13%	0.13%	0.13%	0.14%	0.13%	0.15%
Storey	0.16%	0.13%	0.18%	0.23%	0.12%	0.11%	0.14%	0.18%	0.16%	0.33%	0.15%	0.12%	0.14%
Washoe	16.98%	16.68%	16.58%	16.61%	16.39%	15.80%	15.18%	15.00%	14.66%	14.18%	13.71%	13.48%	12.88%
White Pine	0.38%	0.28%	0.24%	0.24%	0.24%	0.22%	0.28%	0.32%	0.37%	0.35%	0.48%	0.42%	0.71%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>99.50%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.55%</b>	<b>100.00%</b>

TABLE 3 - FIRST TIER

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

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>GOVERNMENTAL SERVICES TAX (GST): COUNTY GST AS A SHARE OF TOTAL GST</b>													
Carson City	2.26%	2.27%	2.25%	2.21%	2.20%	2.16%	2.06%	1.98%	1.86%	1.79%	1.77%	1.69%	1.61%
Churchill	0.97%	1.12%	1.02%	1.05%	1.07%	1.00%	0.96%	0.97%	0.92%	0.92%	0.91%	0.91%	0.91%
Clark	66.33%	67.22%	68.00%	68.25%	67.78%	68.51%	69.19%	69.09%	69.60%	69.84%	69.34%	68.69%	68.68%
Douglas	2.05%	2.04%	2.04%	2.04%	2.11%	2.09%	1.96%	1.91%	1.90%	1.77%	1.77%	1.75%	1.74%
Elko	2.56%	2.36%	2.33%	1.99%	2.11%	2.14%	2.13%	2.20%	2.28%	2.45%	2.66%	2.75%	2.97%
Esmeralda	0.14%	0.13%	0.10%	0.13%	0.12%	0.10%	0.09%	0.10%	0.09%	0.09%	0.11%	0.11%	0.12%
Eureka	0.24%	0.21%	0.18%	0.20%	0.20%	0.15%	0.15%	0.10%	0.14%	0.15%	0.17%	0.18%	0.21%
Humboldt	1.22%	1.10%	0.93%	1.02%	0.99%	0.88%	0.88%	0.91%	0.91%	0.96%	1.03%	1.07%	1.14%
Lander	0.54%	0.47%	0.42%	0.45%	0.42%	0.36%	0.35%	0.38%	0.38%	0.42%	0.45%	0.51%	0.52%
Lincoln	0.35%	0.33%	0.29%	0.33%	0.32%	0.28%	0.28%	0.29%	0.29%	0.28%	0.31%	0.31%	0.32%
Lyon	1.52%	1.47%	1.48%	1.56%	1.65%	1.75%	1.85%	1.97%	1.97%	1.93%	1.93%	1.92%	1.85%
Mineral	0.34%	0.33%	0.27%	0.29%	0.23%	0.24%	0.24%	0.24%	0.23%	0.24%	0.27%	0.27%	0.28%
Nye	1.94%	1.74%	1.82%	1.82%	1.83%	1.86%	1.92%	2.02%	2.01%	1.96%	1.96%	1.92%	1.90%
Pershing	0.42%	0.54%	0.33%	0.40%	0.39%	0.31%	0.30%	0.30%	0.29%	0.31%	0.34%	0.36%	0.38%
Storey	0.23%	0.21%	0.22%	0.23%	0.23%	0.22%	0.22%	0.22%	0.22%	0.22%	0.23%	0.23%	0.21%
Washoe	18.17%	17.81%	17.77%	17.41%	17.70%	17.44%	16.92%	16.77%	16.41%	16.14%	16.13%	16.50%	16.50%
White Pine	0.72%	0.57%	0.55%	0.61%	0.58%	0.50%	0.50%	0.52%	0.51%	0.54%	0.60%	0.61%	0.67%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>99.94%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.68%</b>	<b>100.00%</b>
<b>REAL PROPERTY TRANSFER TAX (RPT): COUNTY RPT AS A SHARE OF TOTAL GST</b>													
Carson City	1.31%	2.08%	1.48%	1.80%	1.39%	1.13%	0.93%	0.91%	1.01%	0.76%	0.79%	1.09%	0.86%
Churchill	0.49%	0.39%	0.34%	0.31%	0.34%	0.33%	0.39%	0.48%	0.30%	0.32%	0.29%	0.32%	1.67%
Clark	73.97%	71.58%	74.39%	75.11%	76.70%	78.82%	78.62%	78.85%	80.61%	80.71%	80.21%	80.18%	77.53%
Douglas	3.15%	3.22%	3.35%	3.01%	2.75%	2.30%	2.34%	1.82%	1.70%	1.84%	1.70%	0.86%	2.28%
Elko	0.80%	0.78%	0.64%	0.54%	0.51%	0.44%	0.45%	0.46%	0.58%	0.72%	0.76%	0.86%	0.99%
Esmeralda	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.05%	0.03%	0.02%	0.01%	0.02%	0.01%
Eureka	0.32%	0.01%	0.04%	0.02%	0.02%	0.01%	0.01%	0.05%	0.03%	0.03%	0.02%	0.03%	0.02%
Humboldt	0.15%	0.29%	0.21%	0.19%	0.15%	0.22%	0.15%	0.18%	0.23%	0.30%	0.27%	0.27%	0.27%
Lander	0.04%	0.05%	0.05%	0.03%	0.04%	0.03%	0.03%	0.03%	0.07%	0.05%	0.06%	0.05%	0.08%
Lincoln	0.06%	0.05%	0.06%	0.04%	0.03%	0.04%	0.13%	0.19%	0.08%	0.08%	0.08%	0.05%	0.07%
Lyon	1.32%	1.22%	1.07%	1.30%	1.53%	1.56%	1.75%	1.60%	1.25%	1.04%	1.37%	1.43%	1.51%
Mineral	0.08%	0.04%	0.08%	0.03%	0.03%	0.02%	0.02%	0.23%	0.03%	0.04%	0.03%	0.06%	0.02%
Nye	1.08%	1.26%	1.02%	0.88%	0.54%	1.06%	1.52%	1.71%	0.98%	0.97%	1.04%	1.03%	0.97%
Pershing	0.19%	0.09%	0.06%	0.03%	0.05%	0.04%	0.06%	0.07%	0.06%	0.08%	0.05%	0.05%	0.07%
Storey	0.35%	0.34%	0.19%	0.20%	0.20%	0.13%	0.17%	0.19%	0.21%	0.36%	0.34%	0.18%	0.19%
Washoe	16.66%	18.46%	16.99%	16.54%	15.60%	13.79%	13.36%	12.07%	12.58%	12.49%	12.92%	12.15%	13.31%
White Pine	0.07%	0.14%	0.10%	0.03%	0.08%	0.08%	0.06%	1.13%	0.10%	0.17%	0.07%	0.10%	0.14%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.09%</b>	<b>105.85%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>98.74%</b>	<b>100.00%</b>



TABLE 3 - FIRST TIER

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

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>CIGARETTE TAX: COUNTY CIGARETTE TAX AS SHARE OF TOTAL CIGARETTE TAX</b>													
Carson City	2.83%	2.77%	2.67%	2.61%	2.53%	2.47%	2.39%	2.32%	2.26%	2.19%	2.12%	2.10%	2.08%
Churchill	1.33%	1.29%	1.29%	1.19%	1.16%	1.14%	1.12%	1.08%	1.05%	1.03%	1.00%	0.99%	0.99%
Clark	67.11%	67.75%	68.28%	68.99%	69.80%	70.31%	70.69%	71.18%	71.34%	71.55%	71.89%	71.87%	72.05%
Douglas	2.23%	2.22%	2.16%	2.06%	2.03%	2.00%	1.99%	1.98%	1.99%	1.97%	1.92%	1.85%	1.88%
Elko	2.68%	2.64%	2.57%	2.25%	2.17%	2.09%	1.98%	1.92%	1.88%	1.85%	1.85%	1.85%	1.90%
Esmeralda	0.08%	0.08%	0.08%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.04%
Eureka	0.09%	0.09%	0.10%	0.08%	0.07%	0.06%	0.06%	0.05%	0.06%	0.06%	0.05%	0.06%	0.06%
Humboldt	0.98%	0.96%	0.92%	0.80%	0.75%	0.73%	0.71%	0.69%	0.68%	0.67%	0.66%	0.66%	0.66%
Lander	0.39%	0.38%	0.36%	0.29%	0.27%	0.25%	0.23%	0.22%	0.22%	0.21%	0.21%	0.16%	0.22%
Lincoln	0.23%	0.22%	0.22%	0.20%	0.18%	0.17%	0.16%	0.16%	0.15%	0.15%	0.15%	0.16%	0.16%
Lyon	1.71%	1.74%	1.74%	1.73%	1.75%	1.76%	1.81%	1.87%	1.96%	2.06%	2.05%	2.03%	1.97%
Mineral	0.38%	0.35%	0.33%	0.25%	0.22%	0.21%	0.20%	0.19%	0.18%	0.17%	0.16%	0.16%	0.16%
Nye	1.56%	1.62%	1.71%	1.62%	1.61%	1.59%	1.59%	1.59%	1.65%	1.71%	1.71%	1.73%	1.70%
Perishing	0.37%	0.39%	0.38%	0.33%	0.32%	0.31%	0.30%	0.27%	0.27%	0.26%	0.26%	0.26%	0.26%
Storey	0.20%	0.20%	0.19%	0.17%	0.17%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%
Washoe	17.24%	16.72%	16.45%	16.92%	16.51%	16.29%	16.18%	15.88%	15.73%	15.56%	15.39%	15.46%	15.36%
White Pine	0.60%	0.59%	0.57%	0.45%	0.41%	0.40%	0.38%	0.37%	0.37%	0.36%	0.35%	0.35%	0.35%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>99.99%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>99.99%</b>	<b>100.00%</b>
<b>LIQUOR TAX: COUNTY LIQUOR TAX AS A SHARE OF TOTAL LIQUOR TAX</b>													
Carson City	2.83%	2.77%	2.67%	2.61%	2.53%	2.47%	2.39%	2.32%	2.25%	2.18%	2.12%	2.10%	2.08%
Churchill	1.33%	1.29%	1.29%	1.19%	1.16%	1.14%	1.12%	1.08%	1.05%	1.03%	1.00%	0.99%	0.99%
Clark	67.09%	67.75%	68.28%	68.99%	69.78%	70.31%	70.68%	71.18%	71.35%	71.56%	71.89%	71.88%	72.05%
Douglas	2.23%	2.22%	2.16%	2.06%	2.03%	2.00%	1.99%	1.98%	1.99%	1.96%	1.92%	1.86%	1.88%
Elko	2.68%	2.64%	2.57%	2.25%	2.17%	2.09%	1.98%	1.92%	1.88%	1.85%	1.85%	1.86%	1.90%
Esmeralda	0.08%	0.08%	0.08%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.04%	0.04%
Eureka	0.09%	0.09%	0.10%	0.08%	0.07%	0.06%	0.06%	0.05%	0.06%	0.06%	0.05%	0.06%	0.06%
Humboldt	0.98%	0.96%	0.92%	0.80%	0.75%	0.73%	0.71%	0.69%	0.68%	0.67%	0.66%	0.66%	0.66%
Lander	0.39%	0.38%	0.36%	0.29%	0.27%	0.25%	0.23%	0.22%	0.22%	0.21%	0.21%	0.16%	0.22%
Lincoln	0.23%	0.22%	0.22%	0.20%	0.18%	0.17%	0.16%	0.16%	0.15%	0.15%	0.15%	0.16%	0.16%
Lyon	1.71%	1.74%	1.74%	1.73%	1.75%	1.76%	1.81%	1.87%	1.96%	2.06%	2.05%	2.03%	1.97%
Mineral	0.38%	0.35%	0.33%	0.25%	0.22%	0.21%	0.20%	0.19%	0.18%	0.17%	0.16%	0.16%	0.16%
Nye	1.56%	1.62%	1.71%	1.62%	1.61%	1.59%	1.59%	1.59%	1.65%	1.71%	1.71%	1.73%	1.70%
Perishing	0.37%	0.39%	0.38%	0.33%	0.32%	0.31%	0.30%	0.27%	0.27%	0.26%	0.26%	0.26%	0.26%
Storey	0.20%	0.20%	0.19%	0.17%	0.17%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%
Washoe	17.25%	16.72%	16.45%	16.91%	16.52%	16.28%	16.19%	15.88%	15.72%	15.55%	15.40%	15.45%	15.36%
White Pine	0.60%	0.59%	0.57%	0.45%	0.41%	0.40%	0.38%	0.37%	0.37%	0.36%	0.35%	0.35%	0.35%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>99.99%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>99.99%</b>	<b>100.00%</b>



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

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>TOTAL - ALL SIX REVENUES: COUNTY TOTAL - ALL SIX REVENUES AS A SHARE OF TOTAL - ALL SIX REVENUES</b>													
Carson City	2.58%	2.47%	2.57%	2.71%	2.49%	2.32%	2.16%	2.06%	1.99%	1.90%	1.85%	1.79%	1.80%
Churchill	0.77%	0.77%	0.73%	0.70%	0.70%	0.65%	0.66%	0.70%	0.66%	0.65%	0.73%	0.62%	0.65%
Clark	69.37%	70.11%	70.41%	70.31%	70.98%	72.44%	73.37%	73.29%	73.06%	73.47%	72.74%	72.82%	73.19%
Douglas	2.06%	2.04%	2.06%	2.10%	2.12%	1.96%	1.82%	1.74%	1.79%	1.89%	2.10%	2.49%	1.89%
Elko	2.28%	2.16%	2.12%	1.97%	1.88%	1.76%	1.75%	1.94%	2.41%	2.20%	2.43%	2.49%	2.89%
Esmeralda	0.13%	0.12%	0.12%	0.12%	0.12%	0.10%	0.09%	0.09%	0.10%	0.11%	0.13%	0.13%	0.11%
Eureka	0.46%	0.50%	0.36%	0.36%	0.35%	0.32%	0.37%	0.09%	0.71%	0.50%	0.53%	0.55%	0.61%
Humboldt	1.13%	0.97%	0.92%	0.93%	0.86%	0.81%	0.83%	0.92%	0.91%	0.95%	1.15%	1.17%	1.40%
Lander	0.44%	0.41%	0.39%	0.38%	0.35%	0.31%	0.31%	0.30%	0.35%	0.35%	0.43%	0.39%	0.41%
Lincoln	0.20%	0.20%	0.19%	0.20%	0.19%	0.16%	0.15%	0.15%	0.15%	0.16%	0.18%	0.19%	0.17%
Lyon	1.27%	1.25%	1.29%	1.36%	1.35%	1.27%	1.23%	1.26%	1.31%	1.44%	1.62%	1.68%	1.44%
Mineral	0.30%	0.29%	0.26%	0.26%	0.25%	0.22%	0.19%	0.19%	0.19%	0.20%	0.23%	0.24%	0.21%
Nye	1.18%	1.15%	1.19%	1.23%	1.20%	1.14%	1.13%	1.14%	1.20%	1.13%	1.16%	1.16%	1.26%
Pershing	0.31%	0.32%	0.29%	0.30%	0.29%	0.25%	0.23%	0.21%	0.22%	0.24%	0.28%	0.29%	0.26%
Storey	0.23%	0.22%	0.22%	0.24%	0.22%	0.19%	0.19%	0.19%	0.20%	0.25%	0.24%	0.24%	0.21%
Washoe	16.81%	16.58%	16.44%	16.42%	16.23%	15.72%	15.17%	14.95%	14.61%	14.14%	13.67%	13.49%	13.05%
White Pine	0.49%	0.46%	0.44%	0.43%	0.41%	0.36%	0.34%	0.40%	0.37%	0.39%	0.47%	0.47%	0.48%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>99.65%</b>	<b>100.25%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.02%</b>	<b>100.00%</b>

TABLE 4 - FIRST TIER

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

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

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>SUPPLEMENTAL CITY-COUNTY RELIEF TAX (SCORT): COUNTY SCORT AS A SHARE OF COUNTY TOTAL FIRST-TIER REVENUE FROM SIX REVENUE SOURCES</b>													
Carson City	67.13%	65.83%	66.75%	66.73%	55.93%	65.78%	66.07%	66.15%	66.24%	66.19%	65.66%	65.13%	67.12%
Churchill	61.64%	59.81%	60.03%	58.61%	58.13%	58.43%	59.52%	60.40%	60.93%	60.40%	61.82%	57.21%	57.29%
Clark	66.00%	65.64%	65.35%	64.46%	64.18%	63.73%	63.83%	64.00%	64.65%	64.97%	64.68%	64.75%	66.19%
Douglas	68.13%	66.80%	66.29%	66.67%	64.95%	61.92%	60.78%	62.76%	66.02%	69.36%	72.84%	65.13%	71.16%
Elko	65.19%	64.81%	64.82%	65.04%	63.82%	63.74%	64.43%	65.84%	60.24%	65.58%	65.77%	65.13%	67.42%
Esmeralda	81.15%	80.78%	85.45%	83.16%	83.52%	84.86%	83.63%	81.34%	82.47%	83.66%	84.84%	86.00%	82.32%
Eureka	72.83%	74.79%	73.71%	72.73%	72.80%	73.83%	74.90%	81.34%	77.23%	75.87%	75.61%	75.21%	75.84%
Humboldt	67.01%	65.37%	66.35%	65.24%	64.60%	65.54%	66.68%	67.81%	67.43%	67.37%	68.23%	67.72%	70.19%
Lander	72.17%	73.67%	75.24%	75.13%	76.54%	76.63%	65.88%	65.55%	58.83%	64.78%	61.50%	60.58%	58.10%
Lincoln	69.94%	69.14%	71.19%	69.94%	69.55%	69.61%	64.52%	62.57%	66.16%	68.69%	70.08%	70.58%	66.84%
Lyon	69.96%	69.09%	69.28%	68.18%	67.49%	63.33%	59.81%	59.54%	64.55%	67.96%	70.15%	71.61%	69.66%
Mineral	75.06%	74.09%	76.62%	76.23%	75.40%	75.96%	75.87%	70.85%	75.18%	74.68%	75.77%	76.16%	72.76%
Nye	61.17%	61.03%	61.69%	62.24%	62.44%	57.90%	53.50%	52.19%	57.89%	56.62%	56.54%	56.62%	60.60%
Pershing	69.63%	66.81%	72.48%	71.25%	71.53%	73.41%	71.78%	69.88%	70.93%	71.62%	72.92%	73.75%	69.90%
Storey	70.68%	72.29%	69.94%	67.79%	72.97%	71.23%	66.89%	63.12%	66.65%	58.87%	71.55%	75.26%	71.85%
Washoe	64.90%	64.33%	64.25%	63.59%	63.05%	62.81%	62.85%	63.31%	63.57%	63.32%	62.36%	61.88%	62.75%
White Pine	66.68%	68.73%	72.20%	70.54%	69.75%	69.83%	65.67%	54.07%	62.39%	64.15%	63.03%	65.52%	54.12%
<b>Total</b>	<b>65.98%</b>	<b>65.54%</b>	<b>65.39%</b>	<b>64.62%</b>	<b>64.24%</b>	<b>63.70%</b>	<b>63.65%</b>	<b>63.83%</b>	<b>64.62%</b>	<b>64.90%</b>	<b>64.73%</b>	<b>64.74%</b>	<b>65.89%</b>
<b>BASIC CITY-COUNTY RELIEF TAX (BCORT): COUNTY BCORT AS A SHARE OF COUNTY TOTAL FIRST-TIER REVENUE FROM SIX REVENUE SOURCES</b>													
Carson City	19.78%	19.44%	19.62%	19.54%	19.45%	19.15%	19.12%	19.18%	19.33%	19.47%	19.44%	19.43%	19.71%
Churchill	19.56%	18.83%	19.04%	18.71%	18.48%	18.16%	18.23%	18.32%	18.84%	18.76%	18.81%	18.00%	17.88%
Clark	19.22%	19.11%	19.03%	18.82%	18.72%	18.46%	18.32%	18.35%	18.62%	18.83%	18.90%	19.01%	19.15%
Douglas	15.34%	15.97%	16.30%	15.57%	16.83%	18.41%	18.51%	17.81%	16.38%	14.89%	13.02%	18.70%	14.08%
Elko	19.40%	19.35%	19.39%	19.64%	19.32%	18.77%	18.70%	18.87%	17.11%	18.73%	18.71%	18.70%	18.86%
Esmeralda	5.92%	5.81%	3.28%	3.09%	2.99%	3.28%	3.43%	3.58%	6.18%	4.66%	3.61%	2.37%	5.07%
Eureka	19.52%	20.14%	20.03%	19.83%	19.94%	20.02%	19.99%	9.58%	20.21%	20.13%	20.06%	20.34%	20.05%
Humboldt	19.30%	19.10%	19.45%	19.17%	19.11%	18.85%	18.89%	19.02%	18.92%	18.92%	19.02%	19.09%	19.25%
Lander	12.57%	11.11%	10.11%	8.93%	7.13%	7.74%	19.51%	18.58%	26.95%	19.55%	24.35%	64.66%	25.67%
Lincoln	8.46%	8.93%	7.89%	7.46%	7.07%	7.43%	8.65%	8.02%	8.18%	7.11%	6.32%	6.46%	8.87%
Lyon	11.86%	12.30%	12.71%	12.63%	11.29%	12.41%	13.39%	14.15%	12.21%	11.46%	10.65%	9.78%	11.07%
Mineral	10.07%	9.92%	8.98%	8.18%	8.47%	8.62%	7.67%	7.64%	8.29%	8.55%	7.81%	7.28%	10.05%
Nye	16.27%	16.30%	15.84%	15.10%	14.95%	16.26%	18.07%	18.17%	17.60%	17.60%	17.65%	17.67%	18.25%
Pershing	12.10%	10.78%	11.36%	10.07%	9.37%	9.33%	9.76%	10.72%	11.21%	10.29%	9.59%	8.55%	10.71%
Storey	13.37%	11.38%	14.89%	17.90%	9.80%	10.71%	13.64%	17.59%	15.30%	25.20%	11.42%	9.58%	12.92%
Washoe	19.04%	18.84%	18.84%	18.68%	18.54%	18.30%	18.20%	18.33%	18.53%	18.61%	18.55%	18.48%	18.59%
White Pine	14.63%	11.37%	10.09%	10.13%	10.49%	11.16%	14.99%	14.66%	18.85%	16.59%	19.00%	16.26%	27.95%
<b>Total</b>	<b>18.85%</b>	<b>18.73%</b>	<b>18.68%</b>	<b>18.46%</b>	<b>18.35%</b>	<b>18.21%</b>	<b>18.19%</b>	<b>18.24%</b>	<b>18.47%</b>	<b>18.55%</b>	<b>18.51%</b>	<b>18.50%</b>	<b>18.83%</b>

TABLE 4 - FIRST TIER

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

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>GOVERNMENTAL SERVICES TAX (GST): COUNTY GST AS A SHARE OF COUNTY TOTAL FIRST-TIER REVENUE FROM SIX REVENUE SOURCES</b>													
Carson City	9.09%	10.14%	9.79%	9.75%	10.59%	10.99%	10.85%	10.69%	10.83%	11.46%	12.09%	12.16%	10.45%
Churchill	12.99%	16.18%	15.65%	17.70%	18.17%	18.04%	16.52%	15.40%	16.15%	17.00%	16.30%	21.09%	16.88%
Clark	9.90%	10.62%	10.77%	11.57%	11.44%	11.13%	10.74%	10.50%	11.04%	11.54%	12.09%	12.17%	10.95%
Douglas	10.32%	11.04%	11.00%	11.59%	11.92%	12.51%	12.30%	12.20%	12.31%	11.37%	10.68%	14.22%	10.71%
Elko	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%
Esmeralda	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%
Eureka	5.53%	4.58%	5.39%	6.77%	6.67%	5.67%	4.68%	11.31%	2.30%	3.65%	4.10%	4.15%	3.91%
Humboldt	11.18%	12.50%	11.30%	13.11%	13.79%	12.80%	12.14%	11.05%	11.57%	11.30%	11.30%	11.79%	9.46%
Lander	12.76%	12.70%	12.20%	14.04%	14.19%	13.81%	12.98%	14.20%	12.50%	14.24%	13.06%	21.02%	14.99%
Lincoln	18.00%	18.58%	17.47%	19.77%	20.79%	20.04%	20.82%	21.11%	22.09%	21.41%	21.27%	21.02%	22.00%
Lyon	12.38%	13.06%	12.82%	13.70%	14.68%	16.20%	17.11%	17.38%	17.38%	16.35%	15.13%	14.76%	15.01%
Mineral	11.47%	12.78%	11.33%	13.13%	13.80%	13.26%	14.25%	13.68%	14.47%	14.90%	15.00%	14.92%	15.81%
Nye	17.11%	16.80%	17.03%	17.73%	18.26%	19.16%	19.25%	19.63%	19.37%	21.02%	21.32%	21.36%	17.53%
Pershing	13.82%	18.85%	12.64%	15.98%	16.17%	14.39%	14.97%	15.69%	15.13%	15.49%	15.57%	15.88%	17.31%
Storey	10.27%	10.55%	11.08%	11.48%	12.48%	13.50%	13.30%	12.71%	12.81%	10.71%	12.26%	12.32%	12.11%
Washoe	11.19%	11.89%	12.05%	12.65%	13.07%	13.06%	12.70%	12.51%	13.01%	13.86%	14.97%	15.78%	14.75%
White Pine	15.27%	16.17%	14.08%	16.84%	16.94%	16.10%	16.66%	14.69%	16.20%	16.64%	16.42%	16.59%	16.23%
<b>TOTAL</b>	<b>10.35%</b>	<b>11.07%</b>	<b>11.15%</b>	<b>11.92%</b>	<b>11.98%</b>	<b>11.77%</b>	<b>11.39%</b>	<b>11.14%</b>	<b>11.58%</b>	<b>12.14%</b>	<b>12.69%</b>	<b>12.90%</b>	<b>11.67%</b>
<b>REAL PROPERTY TRANSFER TAX (RPT): COUNTY RPT AS A SHARE OF COUNTY TOTAL FIRST-TIER REVENUE FROM SIX REVENUE SOURCES</b>													
Carson City	1.16%	1.91%	1.41%	1.87%	1.82%	2.23%	2.25%	2.36%	1.97%	1.17%	1.09%	1.40%	1.02%
Churchill	1.43%	1.15%	1.13%	1.25%	1.58%	2.33%	3.12%	3.68%	1.76%	1.49%	1.02%	1.20%	5.66%
Clark	2.43%	2.92%	2.58%	2.99%	3.51%	4.99%	5.61%	5.75%	4.30%	3.21%	2.84%	2.54%	2.26%
Douglas	3.47%	3.59%	3.95%	4.02%	4.22%	5.37%	6.73%	5.59%	3.70%	2.84%	2.08%	0.79%	2.57%
Elko	0.80%	0.83%	0.74%	0.77%	0.89%	1.14%	1.34%	1.26%	1.060%	0.96%	0.79%	0.79%	0.75%
Esmeralda	0.15%	0.15%	0.11%	0.33%	0.28%	0.24%	0.60%	3.02%	-0.77%	0.54%	0.24%	0.30%	0.22%
Eureka	1.61%	0.06%	0.24%	0.17%	0.16%	0.14%	0.17%	3.02%	0.14%	0.19%	0.08%	0.14%	0.06%
Humboldt	0.31%	0.57%	0.56%	0.58%	0.58%	1.23%	0.96%	1.04%	0.99%	0.88%	0.59%	0.54%	0.41%
Lander	0.22%	0.30%	0.29%	0.24%	0.41%	0.43%	0.45%	0.60%	0.79%	0.53%	0.36%	0.65%	0.43%
Lincoln	0.68%	0.58%	0.75%	0.58%	0.50%	1.09%	4.38%	6.81%	2.11%	1.38%	1.07%	0.65%	0.90%
Lyon	2.37%	2.23%	2.03%	2.68%	3.72%	5.64%	7.42%	6.80%	3.71%	2.11%	2.17%	1.96%	2.24%
Mineral	0.22%	0.28%	0.17%	0.37%	0.39%	0.47%	0.59%	6.40%	0.67%	0.61%	0.35%	0.57%	0.21%
Nye	2.08%	2.50%	2.09%	2.02%	1.45%	4.26%	7.02%	7.99%	3.17%	2.52%	2.29%	2.04%	1.64%
Pershing	1.40%	0.62%	0.49%	0.25%	0.54%	0.71%	1.47%	1.86%	1.00%	0.99%	0.51%	0.41%	0.57%
Storey	3.47%	3.60%	2.08%	1.25%	3.02%	3.09%	4.84%	5.39%	4.08%	4.28%	3.76%	1.79%	2.00%
Washoe	2.25%	2.54%	2.52%	2.82%	3.13%	4.02%	4.61%	4.32%	3.35%	2.59%	2.43%	2.07%	2.18%
White Pine	0.32%	0.68%	0.59%	0.21%	0.67%	1.01%	0.95%	15.23%	1.12%	1.26%	0.41%	0.47%	0.62%
<b>TOTAL</b>	<b>2.28%</b>	<b>2.28%</b>	<b>2.44%</b>	<b>2.80%</b>	<b>3.25%</b>	<b>4.58%</b>	<b>5.23%</b>	<b>5.35%</b>	<b>3.89%</b>	<b>2.93%</b>	<b>2.57%</b>	<b>2.30%</b>	<b>2.14%</b>

TABLE 4 - FIRST TIER

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

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

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>CIGARETTE TAX: COUNTY CIGARETTE TAX AS A SHARE OF COUNTY TOTAL FIRST-TIER REVENUE FROM SIX REVENUE SOURCES</b>													
Carson City	2.46%	2.34%	2.14%	1.85%	1.93%	1.57%	1.45%	1.36%	1.35%	1.41%	1.41%	1.45%	1.33%
Churchill	3.86%	3.52%	3.63%	3.25%	3.13%	2.57%	2.22%	1.86%	1.68%	1.96%	1.68%	1.98%	1.79%
Clark	2.17%	2.01%	1.99%	1.88%	1.87%	1.43%	1.26%	1.18%	1.16%	1.19%	1.21%	1.22%	1.13%
Douglas	2.42%	2.26%	2.15%	1.88%	1.82%	1.50%	1.43%	1.38%	1.33%	1.27%	1.12%	0.92%	1.14%
Elko	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%
Esmeralda	1.41%	1.33%	1.34%	0.76%	0.78%	0.71%	0.69%	0.63%	0.57%	0.53%	0.44%	0.42%	0.44%
Eureka	0.45%	0.37%	0.56%	0.43%	0.37%	0.29%	0.22%	0.63%	0.10%	0.13%	0.12%	0.13%	0.11%
Humboldt	1.94%	2.06%	2.04%	1.65%	1.67%	1.34%	1.13%	0.91%	0.90%	0.84%	0.71%	0.69%	0.54%
Lander	2.01%	1.93%	1.89%	1.44%	1.43%	1.18%	0.97%	0.90%	0.74%	0.74%	0.60%	1.02%	0.63%
Lincoln	2.58%	2.39%	2.36%	1.97%	1.83%	1.53%	1.38%	1.25%	1.21%	1.16%	1.03%	1.02%	1.09%
Lyon	3.02%	2.90%	2.76%	2.44%	2.46%	2.05%	1.92%	1.73%	1.78%	1.75%	1.56%	1.50%	1.57%
Mineral	2.80%	2.55%	2.54%	1.82%	1.69%	1.44%	1.39%	1.21%	1.16%	1.04%	0.88%	0.84%	0.91%
Nye	2.97%	2.94%	2.93%	2.54%	2.54%	2.05%	1.84%	1.69%	1.63%	1.85%	1.80%	1.84%	1.55%
Pershing	2.69%	2.56%	2.66%	2.13%	2.08%	1.83%	1.72%	1.55%	1.44%	1.33%	1.15%	1.12%	1.18%
Storey	1.95%	1.90%	1.76%	1.38%	1.50%	1.24%	1.13%	1.00%	0.96%	0.78%	0.82%	0.84%	0.88%
Washoe	2.30%	2.10%	2.05%	1.97%	1.93%	1.53%	1.40%	1.29%	1.28%	1.35%	1.38%	1.42%	1.35%
White Pine	2.73%	2.65%	2.67%	1.99%	1.89%	1.62%	1.47%	1.14%	1.20%	1.12%	0.93%	0.92%	0.84%
<b>TOTAL</b>	<b>2.24%</b>	<b>2.08%</b>	<b>2.05%</b>	<b>1.92%</b>	<b>1.90%</b>	<b>1.47%</b>	<b>1.31%</b>	<b>1.21%</b>	<b>1.19%</b>	<b>1.22%</b>	<b>1.23%</b>	<b>1.24%</b>	<b>1.15%</b>
<b>LIQUOR TAX: COUNTY LIQUOR TAX AS A SHARE OF COUNTY TOTAL FIRST-TIER REVENUE FROM SIX REVENUE SOURCES</b>													
Carson City	0.33%	0.34%	0.30%	0.27%	0.28%	0.29%	0.26%	0.26%	0.27%	0.30%	0.31%	0.38%	0.37%
Churchill	0.52%	0.52%	0.51%	0.48%	0.46%	0.47%	0.39%	0.35%	0.38%	0.41%	0.37%	0.52%	0.50%
Clark	0.29%	0.30%	0.28%	0.28%	0.27%	0.26%	0.22%	0.22%	0.23%	0.25%	0.27%	0.32%	0.32%
Douglas	0.33%	0.33%	0.30%	0.28%	0.26%	0.27%	0.25%	0.26%	0.27%	0.27%	0.25%	0.24%	0.32%
Elko	0.36%	0.37%	0.35%	0.32%	0.32%	0.32%	0.26%	0.23%	0.19%	0.22%	0.20%	0.24%	0.21%
Esmeralda	0.19%	0.20%	0.19%	0.11%	0.11%	0.13%	0.12%	0.12%	0.12%	0.11%	0.10%	0.11%	0.12%
Eureka	0.06%	0.05%	0.08%	0.06%	0.05%	0.05%	0.04%	0.12%	0.02%	0.03%	0.03%	0.03%	0.03%
Humboldt	0.26%	0.30%	0.29%	0.24%	0.24%	0.24%	0.20%	0.17%	0.18%	0.18%	0.16%	0.18%	0.15%
Lander	0.27%	0.28%	0.27%	0.21%	0.21%	0.22%	0.17%	0.17%	0.15%	0.16%	0.13%	0.27%	0.18%
Lincoln	0.35%	0.35%	0.33%	0.29%	0.27%	0.28%	0.25%	0.24%	0.24%	0.24%	0.23%	0.27%	0.31%
Lyon	0.41%	0.43%	0.39%	0.36%	0.36%	0.37%	0.34%	0.34%	0.36%	0.37%	0.34%	0.39%	0.44%
Mineral	0.38%	0.37%	0.36%	0.27%	0.25%	0.26%	0.25%	0.23%	0.23%	0.22%	0.19%	0.22%	0.26%
Nye	0.40%	0.43%	0.41%	0.37%	0.37%	0.37%	0.33%	0.32%	0.33%	0.39%	0.40%	0.48%	0.43%
Pershing	0.36%	0.38%	0.38%	0.31%	0.30%	0.33%	0.31%	0.30%	0.29%	0.28%	0.25%	0.33%	0.33%
Storey	0.26%	0.28%	0.25%	0.20%	0.22%	0.23%	0.20%	0.19%	0.19%	0.16%	0.18%	0.22%	0.25%
Washoe	0.31%	0.31%	0.29%	0.29%	0.28%	0.28%	0.25%	0.25%	0.26%	0.28%	0.30%	0.37%	0.38%
White Pine	0.37%	0.39%	0.38%	0.29%	0.27%	0.29%	0.26%	0.22%	0.24%	0.24%	0.20%	0.24%	0.24%
<b>TOTAL</b>	<b>0.30%</b>	<b>0.31%</b>	<b>0.29%</b>	<b>0.28%</b>	<b>0.28%</b>	<b>0.27%</b>	<b>0.23%</b>	<b>0.23%</b>	<b>0.24%</b>	<b>0.26%</b>	<b>0.27%</b>	<b>0.32%</b>	<b>0.32%</b>



TABLE 5 - FIRST TIER

NON-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

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>SUPPLEMENTAL CITY-COUNTY RELIEF TAX (SCCRT): FIRST-TIER DISTRIBUTION AMOUNT</b>													
Carson City	\$12,765	\$12,881	\$14,262	\$15,398	\$14,894	\$15,895	\$17,190	\$17,978	\$17,439	\$15,743	\$13,300	\$11,555	\$12,454
% Change: FY to FY		0.91%	10.72%	7.97%	-3.27%	6.72%	8.15%	4.58%	-3.00%	-9.73%	-15.52%	-13.12%	7.78%
% of SC CRT FY Total	2.6%	2.5%	2.6%	2.8%	2.6%	2.4%	2.2%	2.1%	2.0%	1.9%	1.9%	1.8%	1.8%
Churchill	\$3,516	\$3,627	\$3,626	\$3,516	\$3,724	\$3,972	\$4,731	\$5,594	\$5,298	\$4,900	\$4,940	\$3,487	\$3,753
% Change: FY to FY		3.17%	-0.05%	-3.01%	5.90%	6.66%	19.13%	18.22%	-5.29%	-7.52%	0.83%	-29.42%	7.07%
% of SC CRT FY Total	0.7%	0.7%	0.7%	0.6%	0.6%	0.6%	0.6%	0.7%	0.6%	0.6%	0.7%	0.5%	0.5%
Clark	\$337,604	\$364,029	\$383,218	\$386,394	\$413,840	\$481,363	\$564,836	\$617,899	\$624,099	\$598,992	\$514,635	\$466,384	\$499,947
% Change: FY to FY		7.83%	5.27%	0.83%	7.10%	16.32%	17.34%	9.39%	1.00%	-4.02%	-14.08%	-9.38%	7.20%
% of SC CRT FY Total	69.4%	70.2%	70.4%	70.1%	70.9%	72.5%	73.6%	73.8%	73.1%	73.6%	72.7%	73.0%	73.5%
Douglas	\$10,357	\$10,802	\$11,398	\$11,922	\$12,523	\$12,670	\$13,310	\$14,390	\$15,573	\$16,480	\$16,735	\$16,072	\$13,905
% Change: FY to FY		4.30%	5.52%	4.60%	5.04%	1.17%	5.05%	8.12%	8.22%	5.82%	1.55%	-3.96%	-13.48%
% of SC CRT FY Total	2.1%	2.1%	2.1%	2.2%	2.1%	1.9%	1.7%	1.7%	1.8%	2.0%	2.4%	2.5%	2.0%
Elko	\$10,962	\$11,059	\$11,458	\$10,928	\$10,912	\$11,720	\$13,628	\$16,831	\$19,219	\$18,120	\$17,850	\$16,072	\$20,085
% Change: FY to FY		0.88%	3.61%	-4.63%	-0.15%	7.41%	15.28%	23.50%	14.19%	-5.72%	-1.49%	-9.96%	24.97%
% of SC CRT FY Total	2.3%	2.1%	2.1%	2.0%	1.9%	1.8%	1.8%	2.0%	2.3%	2.2%	2.5%	2.5%	3.0%
Esmeralda	\$0,768	\$0,768	\$0,843	\$0,868	\$0,912	\$0,922	\$0,952	\$1,013	\$1,134	\$1,150	\$1,168	\$1,114	\$0,970
% Change: FY to FY		0.00%	9.74%	2.94%	5.04%	1.17%	1.10%	8.68%	11.88%	1.43%	1.55%	-4.57%	-12.93%
% of SC CRT FY Total	0.2%	0.1%	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%	0.1%
Eureka	\$2,463	\$2,966	\$2,223	\$2,205	\$2,338	\$2,457	\$3,354	\$1,013	\$7,200	\$4,777	\$4,414	\$4,095	\$4,789
% Change: FY to FY		20.41%	-25.06%	-0.74%	5.96%	5.10%	36.54%	-69.79%	610.48%	-33.65%	-7.59%	-7.23%	16.95%
% of SC CRT FY Total	0.5%	0.6%	0.4%	0.4%	0.4%	0.4%	0.4%	0.1%	0.8%	0.6%	0.6%	0.6%	0.7%
Humboldt	\$5,590	\$5,019	\$5,097	\$5,146	\$5,083	\$5,517	\$6,646	\$8,191	\$8,087	\$8,332	\$8,618	\$7,843	\$10,139
% Change: FY to FY		-10.22%	1.56%	0.95%	-2.20%	9.61%	20.47%	23.25%	-1.26%	3.02%	3.44%	-8.99%	29.27%
% of SC CRT FY Total	1.1%	1.0%	0.9%	0.9%	0.9%	0.8%	0.9%	1.0%	0.9%	1.0%	1.2%	1.2%	1.5%
Lander	\$2,324	\$2,364	\$2,418	\$2,435	\$2,461	\$2,461	\$2,461	\$2,579	\$2,740	\$2,881	\$2,926	\$3,346	\$2,431
% Change: FY to FY		1.74%	2.27%	0.72%	1.03%	0.00%	0.00%	4.82%	6.23%	5.16%	1.55%	-53.99%	80.60%
% of SC CRT FY Total	0.5%	0.5%	0.4%	0.4%	0.4%	0.4%	0.3%	0.3%	0.3%	0.4%	0.4%	0.2%	0.4%
Lincoln	\$1,031	\$1,067	\$1,112	\$1,181	\$1,181	\$1,195	\$1,195	\$1,258	\$1,322	\$1,389	\$1,411	\$1,346	\$1,372
% Change: FY to FY		3.55%	4.13%	6.28%	0.00%	1.17%	0.00%	5.25%	5.08%	5.09%	1.55%	-4.57%	-12.93%
% of SC CRT FY Total	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Lyon	\$6,543	\$6,824	\$7,422	\$7,888	\$8,286	\$8,383	\$8,880	\$9,906	\$11,178	\$12,248	\$12,438	\$11,870	\$10,335
% Change: FY to FY		4.30%	8.78%	6.28%	5.04%	1.17%	5.95%	11.55%	12.84%	9.58%	1.55%	-4.57%	-12.93%
% of SC CRT FY Total	1.3%	1.3%	1.4%	1.4%	1.4%	1.3%	1.2%	1.2%	1.3%	1.5%	1.8%	1.9%	1.5%
Mineral	\$1,684	\$1,684	\$1,686	\$1,697	\$1,697	\$1,717	\$1,746	\$1,798	\$1,843	\$1,843	\$1,871	\$1,786	\$1,555
% Change: FY to FY		0.00%	0.13%	0.61%	0.00%	1.17%	1.72%	3.00%	2.46%	0.00%	1.55%	-4.57%	-12.93%
% of SC CRT FY Total	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.2%	0.2%	0.2%	0.2%	0.3%	0.3%	0.2%
Nye	\$5,310	\$5,538	\$6,117	\$6,501	\$6,828	\$6,908	\$7,318	\$7,865	\$9,205	\$8,034	\$7,198	\$6,504	\$7,894
% Change: FY to FY		4.30%	10.44%	6.28%	5.04%	1.17%	5.95%	7.47%	17.04%	-12.72%	-10.40%	-9.65%	21.38%
% of SC CRT FY Total	1.1%	1.1%	1.1%	1.2%	1.2%	1.0%	1.0%	0.9%	1.1%	1.0%	1.0%	1.0%	1.2%
Pershing	\$1,605	\$1,674	\$1,762	\$1,822	\$1,900	\$1,922	\$1,967	\$1,967	\$2,065	\$2,184	\$2,218	\$2,116	\$1,843
% Change: FY to FY		4.30%	5.31%	3.37%	4.29%	1.17%	2.33%	0.00%	4.99%	5.75%	1.55%	-4.57%	-12.93%
% of SC CRT FY Total	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.2%	0.2%	0.3%	0.3%	0.3%	0.3%

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

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Storey	\$1,183	\$1,234	\$1,291	\$1,372	\$1,441	\$1,445	\$1,512	\$1,587	\$1,731	\$1,817	\$1,845	\$1,760	\$1,533
% Change: FY to FY		4.30%	4.61%	6.28%	5.04%	0.38%	4.57%	4.93%	9.07%	4.94%	1.55%	-4.57%	-12.93%
% of SCCRT FY Total	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.3%	0.3%	0.2%
Washoe	\$80,460	\$84,385	\$87,989	\$88,989	\$92,941	\$102,961	\$114,980	\$124,547	\$122,758	\$112,342	\$93,264	\$82,589	\$84,534
% Change: FY to FY		4.88%	4.27%	1.14%	4.44%	10.78%	11.67%	8.32%	-1.44%	-8.48%	-16.98%	-11.45%	2.35%
% of SCCRT FY Total	16.5%	16.3%	16.2%	16.2%	15.9%	15.5%	15.0%	14.9%	14.4%	13.8%	13.2%	12.9%	12.4%
White Pine	\$2,401	\$2,505	\$2,616	\$2,616	\$2,616	\$2,646	\$2,690	\$2,817	\$3,010	\$3,172	\$3,221	\$3,074	\$2,676
% Change: FY to FY		4.30%	4.43%	0.00%	0.00%	1.17%	1.66%	4.70%	6.85%	5.38%	1.55%	-4.57%	-12.93%
% of SCCRT FY Total	0.5%	0.5%	0.5%	0.5%	0.4%	0.4%	0.4%	0.3%	0.4%	0.4%	0.5%	0.5%	0.4%
TOTAL	\$486,566	\$518,427	\$544,557	\$550,881	\$583,526	\$664,155	\$767,377	\$837,233	\$853,898	\$814,401	\$708,052	\$639,013	\$679,997
% Change: FY to FY		6.55%	5.04%	1.16%	5.93%	13.82%	15.54%	9.10%	1.99%	-4.63%	-13.06%	-9.75%	6.41%

## NOTES:

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

TABLE 6 - FIRST TIER

COUNTY POPULATION: ESTIMATE USED TO DETERMINE FIRST-TIER DISTRIBUTION OF CIGARETTE TAX, LIQUOR TAX, AND BCRT OUT-OF-STATE SALES TAX COLLECTIONS  
Source: Department of Taxation and Applied Analysis

Population Estimate for:	July 1, 1997	July 1, 1998	July 1, 1999	July 1, 2000	July 1, 2001	July 1, 2002	July 1, 2003	July 1, 2004	July 1, 2005	July 1, 2006	July 1, 2007	July 1, 2008	July 1, 2009	July 1, 2010	July 1, 2011	July 1, 2012
<b>Carson City</b>																
% Change: FY to FY	50,410	51,860	52,620	52,457	54,171	54,844	55,220	56,146	57,104	57,701	57,723	57,600	56,506	55,850	56,506	55,850
% of Statewide	3.2%	2.9%	1.5%	-0.3%	3.3%	1.2%	0.7%	1.7%	1.7%	1.0%	0.0%	-0.2%	-1.9%	-1.2%	-1.9%	-1.2%
	2.83%	2.79%	2.67%	2.63%	2.54%	2.49%	2.40%	2.33%	2.27%	2.20%	2.12%	2.10%	2.08%	2.05%	2.08%	2.05%
<b>Churchill</b>																
% Change: FY to FY	23,860	24,020	25,310	23,982	24,928	25,116	25,808	26,106	26,585	27,371	27,190	26,981	26,859	26,360	26,859	26,360
% of Statewide	5.7%	0.7%	5.4%	-5.2%	3.9%	0.8%	2.8%	1.2%	1.8%	3.0%	-0.7%	-0.8%	-0.5%	-1.9%	-0.5%	-1.9%
	1.34%	1.29%	1.29%	1.20%	1.17%	1.14%	1.12%	1.08%	1.06%	1.04%	1.00%	0.99%	0.99%	0.97%	0.99%	0.97%
<b>Clark</b>																
% Change: FY to FY	1,192,250	1,255,280	1,343,620	1,375,837	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	1,952,040	1,968,83
% of Statewide	6.8%	5.3%	7.0%	2.4%	8.0%	4.3%	4.6%	5.8%	4.7%	4.4%	4.2%	0.7%	-0.8%	0.9%	-0.8%	0.9%
	66.98%	67.64%	68.28%	68.85%	69.68%	70.25%	70.57%	71.15%	71.32%	71.48%	71.89%	71.85%	72.00%	72.26%	72.00%	72.26%
<b>Douglas</b>																
% Change: FY to FY	39,590	41,420	42,590	41,259	43,450	44,212	45,603	47,803	50,108	51,770	52,386	52,131	51,390	49,242	51,390	49,242
% of Statewide	5.6%	4.6%	2.8%	-3.1%	5.3%	1.8%	3.1%	4.8%	4.8%	3.3%	1.2%	-0.5%	-1.4%	-4.2%	-1.4%	-4.2%
	2.22%	2.23%	2.16%	2.06%	2.04%	2.00%	1.99%	1.98%	1.99%	1.97%	1.93%	1.90%	1.90%	1.81%	1.90%	1.81%
<b>Elko</b>																
% Change: FY to FY	47,710	49,230	50,620	45,291	46,668	46,577	45,805	46,499	47,586	48,339	50,434	50,561	51,325	52,097	51,325	52,097
% of Statewide	4.6%	3.2%	2.8%	-10.5%	3.0%	-0.2%	-1.7%	1.5%	2.3%	1.6%	4.3%	0.3%	1.5%	1.5%	1.5%	1.5%
	2.68%	2.65%	2.57%	2.27%	2.19%	2.11%	1.99%	1.93%	1.89%	1.84%	1.86%	1.85%	1.89%	1.91%	1.89%	1.91%
<b>Esmeralda</b>																
% Change: FY to FY	1,460	1,420	1,520	971	1,038	1,125	1,116	1,176	1,276	1,262	1,236	1,240	1,187	1,145	1,187	1,145
% of Statewide	-2.0%	-2.7%	7.0%	-36.1%	6.9%	8.4%	-0.8%	5.4%	8.5%	-1.1%	-2.1%	0.3%	-4.3%	-3.5%	-4.3%	-3.5%
	0.08%	0.08%	0.08%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.04%	0.04%	0.04%	0.04%
<b>Eureka</b>																
% Change: FY to FY	1,660	1,640	1,930	1,651	1,506	1,384	1,420	1,484	1,485	1,460	1,458	1,553	1,562	1,609	1,562	1,609
% of Statewide	0.6%	-1.2%	17.7%	-14.5%	-8.8%	-8.1%	2.6%	4.5%	0.1%	-1.7%	-0.1%	6.5%	0.6%	3.0%	0.6%	3.0%
	0.09%	0.09%	0.10%	0.08%	0.07%	0.06%	0.06%	0.06%	0.06%	0.06%	0.05%	0.06%	0.06%	0.06%	0.06%	0.06%
<b>Humboldt</b>																
% Change: FY to FY	17,520	17,970	18,090	16,106	16,164	16,308	16,457	16,692	17,293	17,751	18,052	18,014	17,690	18,364	17,690	18,364
% of Statewide	6.4%	2.6%	0.7%	-11.0%	0.4%	0.9%	0.9%	1.4%	3.6%	2.6%	1.7%	-0.2%	-1.8%	3.8%	-1.8%	3.8%
	0.98%	0.97%	0.92%	0.81%	0.76%	0.74%	0.72%	0.69%	0.69%	0.68%	0.66%	0.66%	0.65%	0.67%	0.65%	0.67%
<b>Lander</b>																
% Change: FY to FY	7,030	7,040	7,010	5,794	5,761	5,547	5,277	5,357	5,509	5,655	5,747	5,891	6,003	5,99	6,003	5,99
% of Statewide	4.8%	0.1%	-0.4%	-17.3%	-0.6%	-3.7%	-4.9%	1.5%	2.8%	2.7%	1.6%	2.5%	1.9%	-0.2%	1.9%	-0.2%
	0.39%	0.38%	0.36%	0.29%	0.27%	0.25%	0.23%	0.22%	0.22%	0.22%	0.21%	0.22%	0.22%	0.22%	0.22%	0.22%
<b>Lincoln</b>																
% Change: FY to FY	4,110	4,190	4,250	4,165	3,861	3,879	3,749	3,822	3,886	3,987	4,184	4,352	4,317	4,631	4,317	4,631
% of Statewide	2.2%	1.9%	1.4%	-2.0%	-7.3%	0.5%	-3.4%	1.9%	1.7%	2.6%	4.9%	4.0%	-0.8%	7.3%	-0.8%	7.3%
	0.23%	0.23%	0.22%	0.21%	0.18%	0.18%	0.16%	0.16%	0.15%	0.15%	0.15%	0.16%	0.16%	0.17%	0.16%	0.17%
<b>Lyon</b>																
% Change: FY to FY	30,370	32,200	34,150	34,501	37,329	38,777	41,244	44,646	48,860	54,031	55,903	55,820	53,825	52,334	53,825	52,334
% of Statewide	6.6%	6.0%	6.1%	1.0%	8.2%	3.9%	6.4%	8.2%	9.4%	10.6%	3.5%	-0.1%	-3.6%	-2.8%	-3.6%	-2.8%
	1.71%	1.74%	1.74%	1.73%	1.75%	1.76%	1.80%	1.85%	1.94%	2.06%	2.06%	2.04%	1.99%	1.92%	1.99%	1.92%
<b>Mineral</b>																
% Change: FY to FY	6,860	6,620	6,450	5,071	4,743	4,695	4,687	4,673	4,629	4,399	4,377	4,401	4,474	4,471	4,474	4,471
% of Statewide	0.7%	-3.5%	-2.6%	-21.4%	-6.5%	-1.0%	-0.2%	-0.3%	-0.9%	-5.0%	-0.5%	0.5%	1.7%	-0.1%	1.7%	-0.1%
	0.39%	0.36%	0.33%	0.25%	0.22%	0.21%	0.20%	0.19%	0.18%	0.17%	0.16%	0.16%	0.17%	0.16%	0.17%	0.16%



TABLE 6 - FIRST TIER

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

Source: Department of Taxation and Applied Analysis

Population Estimate for:	July 1, 1997	July 1, 1998	July 1, 1999	July 1, 2000	July 1, 2001	July 1, 2002	July 1, 2003	July 1, 2004	July 1, 2005	July 1, 2006	July 1, 2007	July 1, 2008	July 1, 2009	July 1, 2010	July 1, 2011	July 1, 2012
	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012		
Nye	27,610	29,730	33,550	32,485	34,384	35,039	36,651	38,181	41,302	44,795	46,308	47,370	46,360	45,459		
% Change: FY to FY	9.4%	7.7%	12.8%	-3.2%	5.8%	1.9%	4.6%	4.2%	8.2%	8.5%	3.4%	2.3%	-2.1%	-1.9%		
% of Statewide	1.55%	1.60%	1.71%	1.63%	1.61%	1.59%	1.60%	1.58%	1.64%	1.71%	1.70%	1.73%	1.71%	1.67%		
Pershing	6,600	7,270	7,460	6,693	6,873	6,937	6,967	6,631	6,736	6,955	7,075	7,192	7,149	7,433		
% Change: FY to FY	5.4%	10.2%	2.6%	-10.3%	2.7%	0.9%	0.4%	-4.8%	1.6%	3.3%	1.7%	1.7%	-0.6%	-0.2%		
% of Statewide	0.37%	0.39%	0.38%	0.33%	0.32%	0.31%	0.30%	0.28%	0.27%	0.27%	0.26%	0.26%	0.26%	0.26%		
Storey	3,520	3,670	3,740	3,399	3,714	3,639	3,736	3,797	4,012	4,110	4,293	4,384	4,317	4,23		
% Change: FY to FY	6.0%	4.3%	1.9%	-9.1%	9.3%	-2.0%	2.7%	1.6%	5.7%	2.4%	4.5%	2.1%	-1.5%	-1.9%		
% of Statewide	0.20%	0.20%	0.19%	0.17%	0.17%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%	0.16%		
Washoe	308,700	311,350	323,670	339,486	353,271	359,423	373,233	383,453	396,844	409,085	418,061	423,833	416,632	417,379		
% Change: FY to FY	1.8%	0.9%	4.0%	4.9%	4.1%	1.7%	3.8%	2.7%	3.5%	3.1%	2.2%	1.4%	-1.7%	0.2%		
% of Statewide	17.34%	16.78%	16.45%	16.99%	16.57%	16.29%	16.25%	15.91%	15.75%	15.60%	15.38%	15.48%	15.37%	15.32%		
White Pine	10,640	10,960	11,150	9,181	8,783	8,863	8,842	8,966	9,275	9,542	9,590	9,694	9,570	9,503		
% Change: FY to FY	2.3%	3.0%	1.7%	-17.7%	-4.3%	0.9%	-0.2%	1.4%	3.4%	2.9%	0.5%	1.1%	-1.3%	-0.7%		
% of Statewide	0.60%	0.59%	0.57%	0.46%	0.41%	0.40%	0.39%	0.37%	0.37%	0.36%	0.35%	0.35%	0.35%	0.35%		
Statewide	1,779,900	1,855,870	1,967,750	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	2,724,634		
% Change: FY to FY	5.7%	4.3%	6.0%	1.6%	6.7%	3.4%	4.1%	5.0%	4.5%	4.1%	3.6%	0.8%	-1.0%	0.5%		

## NOTES:

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

CTX SECOND TIER  
TABLES

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Case No. 66851  
JA 523



TABLE 1 - SECOND TIER

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

Source: Department of Taxation

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

NOTES:

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

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

Source: Department of Taxation

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

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

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

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

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

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

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

5.) The following is used for local governments and special districts in a county under the No 1-Plus Factor rule: 1.) for each local government (county, city, or town), the sum of the 5-year average percentage change in population of the local government and the 5-year average percentage change in the assessed value of the local government; and 2.) for each special district in the county, the 5-year average percentage change in the assessed value of the special district. The factor rule for special districts is based on the growth in assessed value only as no population estimates are available for special districts. For example, if the 5-year average percentage change in population is 2.0 percent (.02) and the 5-year average percentage change in assessed value is 5.0 percent (.05) for a local government, then the 1-Plus Factor is 1.07 (1 + .02 + .05) for the local government. If the 5-year average percentage change in assessed value for a special district is 5.0 percent (.05), then the No 1-Plus Factor is .07 (.02 + .05) for the local government.

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

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

TABLE 1 - SECOND TIER

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

Source: Department of Taxation

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

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

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

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

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

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

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



TABLE 2 - SECOND TIER

CONSUMER PRICE INDEX USED TO DETERMINE BASE ESTIMATE AMOUNT FOR SECOND-TIER DISTRIBUTION TO LOCAL GOVERNMENTS AND SPECIAL DISTRICTS UNDER NRS 360.650  
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 for:	Dec. 1, 1997	Dec. 1, 1998	Dec. 1, 1999	Dec. 1, 2000	Dec. 1, 2001	Dec. 1, 2002	Dec. 1, 2003	Dec. 1, 2004	Dec. 1, 2005	Dec. 1, 2006	Dec. 1, 2007	Dec. 1, 2008	Dec. 1, 2009	Dec. 1, 2010
Used for Calculation in:	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
CPI	161.3	163.9	168.3	174.0	176.7	180.9	184.3	190.3	196.8	201.8	210.0	210.2	215.9	219.2
% Change: FY to FY	1.7%	1.6%	2.7%	3.4%	1.6%	2.4%	1.9%	3.3%	3.4%	2.5%	4.1%	0.1%	2.7%	1.5%

## NOTES:

- 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.
- 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	FY 2008	FY 2009	FY 2010	FY 2011
<b>CARSON CITY</b>													
<u>Enterprise Districts</u>													
None													
<u>Local Governments</u>													
Carson City													
Total: (Base Actual + Excess Actual)	\$18.730	\$19.291	\$21.062	\$22.752	\$22.277	\$23.832	\$25.666	\$26.813	\$25.949	\$23.446	\$19.970	\$17.477	\$18.286
% Change: FY to FY		3.0%	9.2%	8.0%	-2.1%	7.0%	7.7%	4.5%	-3.2%	-9.6%	-14.8%	-12.5%	4.6%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<u>Special Districts</u>													
Carson-Truckee Water Conservancy													
Total: (Base Actual + Excess Actual)	\$0.024	\$0.025	\$0.027	\$0.029	\$0.029	\$0.030	\$0.032	\$0.034	\$0.033	\$0.030	\$0.026	\$0.023	\$0.024
% Change: FY to FY		2.9%	9.1%	7.2%	-2.5%	5.8%	6.3%	4.3%	-1.3%	-8.1%	-14.8%	-12.5%	4.6%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
Sierra Forest Fire Protection													
Total: (Base Actual + Excess Actual)	\$0.245	\$0.252	\$0.275	\$0.295	\$0.287	\$0.302	\$0.319	\$0.332	\$0.345	\$0.306	\$0.261	\$0.228	\$0.246
% Change: FY to FY		2.9%	9.1%	7.3%	-2.9%	5.3%	5.7%	4.0%	4.0%	-11.2%	-14.8%	-12.5%	7.7%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<u>Carson City Summary</u>													
<u>Enterprise Districts - Total</u>													
% Change: FY to FY													
Local Governments - Total	\$18.730	\$19.291	\$21.062	\$22.752	\$22.277	\$23.832	\$25.666	\$26.813	\$25.949	\$23.446	\$19.970	\$17.477	\$18.286
% Change: FY to FY		3.0%	9.2%	8.0%	-2.1%	7.0%	7.7%	4.5%	-3.2%	-9.6%	-14.8%	-12.5%	4.6%
Special Districts - Total	\$0.269	\$0.277	\$0.302	\$0.324	\$0.315	\$0.332	\$0.351	\$0.365	\$0.378	\$0.337	\$0.287	\$0.251	\$0.270
% Change: FY to FY		2.9%	9.1%	7.3%	-2.8%	5.3%	5.7%	4.1%	3.5%	-10.9%	-14.8%	-12.5%	7.4%
<u>Carson City - Total All Entities</u>													
% Change: FY to FY													
	\$18.999	\$19.568	\$21.364	\$23.076	\$22.592	\$24.164	\$26.017	\$27.178	\$26.327	\$23.783	\$20.256	\$17.728	\$18.556
% Change: FY to FY		3.0%	9.2%	8.0%	-2.1%	7.0%	7.7%	4.5%	-3.1%	-9.7%	-14.8%	-12.5%	4.7%

No. 66851

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**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	FY 2008	FY 2009	FY 2010	FY 2011
<b>CHURCHILL COUNTY</b>													
<u>Enterprise Districts</u>													
None													
<u>Local Governments</u>													
Churchill County													
Total: (Base Actual + Excess Actual)	\$4,264	\$4,533	\$4,514	\$4,484	\$4,790	\$5,084	\$6,035	\$7,013	\$6,556	\$6,017	\$5,927	\$4,555	\$4,857
% Change: FY to FY		6.3%	-0.4%	-0.7%	6.8%	6.1%	18.7%	16.2%	-6.5%	-8.2%	-1.5%	-23.2%	6.6%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
Fallon													
Total: (Base Actual + Excess Actual)	\$1,221	\$1,299	\$1,293	\$1,285	\$1,366	\$1,457	\$1,632	\$1,907	\$1,817	\$1,792	\$1,762	\$1,305	\$1,410
% Change: FY to FY		6.4%	-0.4%	-0.7%	6.3%	6.7%	12.0%	16.8%	-4.7%	-1.4%	-1.7%	-25.9%	8.0%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<u>Special Districts</u>													
Carson-Truckee Water Conservancy													
Total: (Base Actual + Excess Actual)	\$0,006	\$0,007	\$0,007	\$0,007	\$0,007	\$0,008	\$0,008	\$0,010	\$0,009	\$0,009	\$0,009	\$0,007	\$0,007
% Change: FY to FY		6.3%	-0.4%	-0.7%	5.8%	5.1%	9.3%	21.5%	-6.6%	-4.9%	-0.7%	-22.1%	6.3%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
Churchill Mosquito Abatement GID													
Total: (Base Actual + Excess Actual)	\$0,213	\$0,227	\$0,226	\$0,224	\$0,237	\$0,249	\$0,273	\$0,332	\$0,310	\$0,294	\$0,293	\$0,228	\$0,242
% Change: FY to FY		6.3%	-0.4%	-0.7%	5.8%	4.9%	9.6%	21.5%	-6.7%	-4.9%	-0.5%	-22.3%	6.3%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													

TABLE 3 - SECOND TIER

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

Source: Department of Taxation  
(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Churchill County Summary</b>													
Enterprise Districts - Total													
% Change: FY to FY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Local Governments - Total	\$5.484	\$5.831	\$5.807	\$5.769	\$6.156	\$6.541	\$7.668	\$8.920	\$8.373	\$7.809	\$7.689	\$5.860	\$6.267
% Change: FY to FY		6.3%	-0.4%	-0.7%	6.7%	6.2%	17.2%	16.3%	-6.1%	-6.7%	-1.5%	-23.8%	6.9%
Special Districts - Total	\$0.220	\$0.234	\$0.233	\$0.231	\$0.245	\$0.256	\$0.281	\$0.342	\$0.319	\$0.303	\$0.302	\$0.235	\$0.249
% Change: FY to FY		6.3%	-0.4%	-0.7%	5.8%	4.9%	9.6%	21.5%	-6.7%	-4.9%	-0.5%	-22.3%	6.3%
<b>Churchill County - Total All Entities</b>	\$5.704	\$6.065	\$6.039	\$6.000	\$6.401	\$6.797	\$7.949	\$9.261	\$8.692	\$8.112	\$7.991	\$6.094	\$6.518
% Change: FY to FY		6.3%	-0.4%	-0.7%	6.7%	6.2%	16.9%	16.5%	-6.2%	-6.7%	-1.5%	-23.7%	6.9

150 **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	FY 2008	FY 2009	FY 2010	FY 2011
<b>CLARK COUNTY</b>													
<u>Enterprise Districts</u>													
Kyle Canyon Water District	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010
<u>Local Governments</u>													
Clark County	\$180.001	\$194.114	\$204.364	\$207.486	\$223.508	\$264.091	\$313.643	\$341.791	\$340.102	\$324.869	\$277.392	\$249.384	\$262.887
Total: (Base Actual + Excess Actual)		7.8%	5.3%	1.5%	7.7%	18.2%	18.8%	9.0%	-0.5%	-4.5%	-14.6%	-10.1%	5.4%
% Change: FY to FY													
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Boulder City</b>													
Total: (Base Actual + Excess Actual)	\$5.537	\$5.953	\$6.258	\$6.355	\$6.805	\$7.818	\$8.301	\$8.635	\$8.818	\$8.499	\$8.046	\$7.630	\$7.935
% Change: FY to FY		7.5%	5.1%	1.5%	7.1%	14.9%	6.2%	4.0%	2.1%	-3.6%	-5.3%	-5.2%	4.0%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Henderson</b>													
Total: (Base Actual + Excess Actual)	\$46.839	\$50.678	\$53.466	\$58.405	\$63.897	\$78.291	\$96.688	\$102.988	\$99.587	\$92.537	\$77.752	\$70.111	\$73.965
% Change: FY to FY		8.2%	5.5%	9.2%	9.4%	22.5%	23.5%	6.5%	-3.3%	-7.1%	-16.0%	-9.8%	5.5%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Las Vegas</b>													
Total: (Base Actual + Excess Actual)	\$145.731	\$157.090	\$165.285	\$167.791	\$179.330	\$206.944	\$238.041	\$264.253	\$263.250	\$250.914	\$219.965	\$201.519	\$207.962
% Change: FY to FY		7.8%	5.2%	1.5%	6.9%	15.4%	15.0%	11.0%	-0.4%	-4.7%	-12.3%	-8.4%	3.2%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Mesquite</b>													
Total: (Base Actual + Excess Actual)	\$4.499	\$4.926	\$5.216	\$5.282	\$5.744	\$6.562	\$7.622	\$8.398	\$9.109	\$8.914	\$7.254	\$6.347	\$7.047
% Change: FY to FY		9.5%	5.9%	1.3%	8.7%	14.2%	16.2%	10.2%	8.5%	-2.1%	-18.6%	-12.5%	11.0%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													

TABLE 3 - SECOND TIER

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

Source: Department of Taxation

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>North Las Vegas</b>													
Total: (Base Actual + Excess Actual)	\$24,470	\$26,550	\$27,992	\$28,411	\$31,000	\$37,622	\$47,362	\$53,721	\$52,956	\$50,200	\$39,643	\$34,179	\$36,539
% Change: FY to FY		8.5%	5.4%	1.5%	9.1%	21.4%	25.9%	13.4%	-1.4%	-5.2%	-21.0%	-13.8%	6.9%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Bunkerville</b>													
Total: (Base Actual + Excess Actual)	\$0,346	\$0,378	\$0,397	\$0,404	\$0,435	\$0,516	\$0,537	\$0,557	\$0,590	\$0,563	\$0,514	\$0,485	\$0,51
% Change: FY to FY		9.4%	5.0%	1.6%	7.7%	18.8%	4.0%	3.8%	5.9%	-4.6%	-8.8%	-5.5%	6.1%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Enterprise</b>													
Total: (Base Actual + Excess Actual)	\$0,835	\$1,736	\$2,304	\$2,338	\$2,755	\$4,419	\$7,191	\$7,448	\$6,279	\$5,307	\$3,580	\$2,809	\$3,200
% Change: FY to FY		108.0%	32.7%	1.5%	17.8%	60.4%	62.7%	3.6%	-15.7%	-15.5%	-32.5%	-21.5%	13.9%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Glendale</b>													
Total: (Base Actual + Excess Actual)	\$0,002	\$0,002	\$0,002	\$0,002									
% Change: FY to FY		9.1%	4.9%	1.7%									
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Laughlin</b>													
Total: (Base Actual + Excess Actual)	\$3,961	\$4,247	\$4,451	\$4,521	\$4,702	\$4,908	\$4,782	\$5,389	\$5,913	\$6,698	\$5,985	\$5,456	\$5,747
% Change: FY to FY		7.2%	4.8%	1.6%	4.0%	4.4%	-2.6%	12.7%	9.7%	13.3%	-10.6%	-8.8%	5.3%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													

Base No. 66851

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**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	FY 2008	FY 2009	FY 2010	FY 2011
<b>Moapa Valley</b>													
Total: (Base Actual + Excess Actual)	\$0.468	\$0.508	\$0.535	\$0.545	\$0.595	\$0.695	\$0.793	\$0.850	\$0.741	\$0.846	\$0.732	\$0.654	\$0.711
% Change: FY to FY		8.6%	5.2%	1.8%	9.2%	16.8%	14.1%	7.2%	-12.8%	14.2%	-13.5%	-10.7%	8.8%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Paradise</b>													
Total: (Base Actual + Excess Actual)	\$38.326	\$41.055	\$43.217	\$43.852	\$46.950	\$52.997	\$56.635	\$59.722	\$64.102	\$61.531	\$56.977	\$52.708	\$55.37
% Change: FY to FY		7.1%	5.3%	1.5%	7.1%	12.9%	6.9%	5.5%	7.3%	-4.0%	-7.4%	-7.5%	5.1%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Searchlight</b>													
Total: (Base Actual + Excess Actual)	\$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
% Change: FY to FY		6.4%	4.9%	1.5%	4.0%	8.0%	16.9%	-0.5%	2.6%	-1.0%	-6.9%	-2.8%	2.7%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Spring Valley</b>													
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	\$14.788	\$15.434
% Change: FY to FY		41.7%	26.3%	1.5%	8.4%	21.0%	25.0%	7.1%	-3.6%	-6.3%	-16.0%	-9.9%	4.4%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Sumnerlin</b>													
Total: (Base Actual + Excess Actual)	\$0.020	\$0.029	\$0.106	\$0.108	\$0.154	\$0.318	\$0.577	\$0.393	\$0.282	\$0.211	\$0.144	\$0.120	\$0.130
% Change: FY to FY		49.6%	259.6%	1.6%	43.3%	106.2%	81.2%	-31.9%	-28.1%	-25.2%	-31.8%	-16.8%	8.7%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													

TABLE 3 - SECOND TIER

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

Source: Department of Taxation  
(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Sunrise Manor</b>													
Total: (Base Actual + Excess Actual)	\$5,273	\$5,686	\$5,978	\$6,071	\$6,499	\$7,454	\$8,347	\$8,737	\$8,967	\$8,649	\$7,827	\$7,286	\$7,483
% Change: FY to FY		7.8%	5.1%	1.5%	7.1%	14.7%	12.0%	4.7%	2.6%	-3.5%	-9.5%	-6.9%	2.7%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Whitney</b>													
Total: (Base Actual + Excess Actual)	\$0,412	\$0,444	\$0,467	\$0,475	\$0,515	\$0,623	\$0,783	\$0,850	\$0,919	\$0,884	\$0,681	\$0,572	\$0,64
% Change: FY to FY		7.8%	5.3%	1.6%	8.5%	21.0%	25.7%	8.6%	8.1%	-3.7%	-23.0%	-16.0%	12.0%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Winchester</b>													
Total: (Base Actual + Excess Actual)	\$8,523	\$9,060	\$9,509	\$9,650	\$10,158	\$10,715	\$12,001	\$13,265	\$13,802	\$14,075	\$12,992	\$11,658	\$12,509
% Change: FY to FY		6.3%	5.0%	1.5%	5.3%	5.5%	12.0%	10.5%	4.0%	2.0%	-7.7%	-10.3%	7.3%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Special Districts</b>													
<b>Boulder Library District</b>													
Total: (Base Actual + Excess Actual)	\$0,333	\$0,357	\$0,375	\$0,381	\$0,403	\$0,442	\$0,459	\$0,508	\$0,524	\$0,530	\$0,488	\$0,458	\$0,480
% Change: FY to FY		7.3%	5.0%	1.5%	5.7%	9.7%	3.9%	10.6%	3.2%	1.1%	-7.9%	-6.1%	4.7%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Clark County Fire Protection District</b>													
Total: (Base Actual + Excess Actual)	\$26,314	\$28,310	\$29,763	\$30,222	\$32,246	\$36,868	\$40,760	\$44,558	\$46,343	\$45,325	\$39,907	\$36,353	\$38,232
% Change: FY to FY		7.6%	5.1%	1.5%	6.7%	14.3%	10.6%	9.3%	4.0%	-2.2%	-12.0%	-8.9%	5.2%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													



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

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Henderson Library District</b>													
Total: (Base Actual + Excess Actual)	\$1.182	\$1.279	\$1.347	\$1.368	\$1.479	\$1.593	\$1.930	\$2.283	\$2.266	\$2.124	\$1.808	\$1.642	\$1.726
% Change: FY to FY		8.2%	5.3%	1.5%	8.1%	14.4%	14.0%	18.3%	-0.8%	-6.3%	-14.9%	-9.2%	5.1%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Las Vegas Library District</b>													
Total: (Base Actual + Excess Actual)	\$10.888	\$11.703	\$12.300	\$12.489	\$13.266	\$15.080	\$16.823	\$18.309	\$18.761	\$18.402	\$16.353	\$15.018	\$15.62
% Change: FY to FY		7.5%	5.1%	1.5%	6.2%	13.7%	11.6%	8.8%	2.5%	-1.9%	-11.1%	-8.2%	4.0%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Moapa Fire Protection District</b>													
Total: (Base Actual + Excess Actual)	\$0.460	\$0.492	\$0.517	\$0.525	\$0.553	\$0.594	\$0.616	\$0.736	\$0.674	\$0.726	\$0.670	\$0.631	\$0.649
% Change: FY to FY		7.1%	4.9%	1.5%	5.5%	7.3%	3.7%	19.5%	-8.4%	7.8%	-7.8%	-5.7%	2.7%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Mt Charleston Fire Protection District</b>													
Total: (Base Actual + Excess Actual)	\$0.087	\$0.094	\$0.099	\$0.100	\$0.107	\$0.124	\$0.143	\$0.130	\$0.151	\$0.143	\$0.129	\$0.120	\$0.126
% Change: FY to FY		7.4%	5.2%	1.5%	6.6%	15.8%	15.6%	-9.0%	16.4%	-5.2%	-10.1%	-6.7%	4.6%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Clark County Summary</b>													
Enterprise Districts - Total	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010
% Change: FY to FY		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Local Governments - Total	\$472.277	\$512.341	\$541.967	\$554.301	\$596.703	\$700.459	\$823.884	\$899.006	\$896.665	\$854.621	\$736.250	\$666.047	\$698.429
% Change: FY to FY		8.5%	5.8%	2.3%	7.6%	17.4%	17.6%	9.1%	-0.3%	-4.7%	-13.9%	-9.5%	4.9%
Special Districts - Total	\$39.264	\$42.236	\$44.401	\$45.084	\$48.054	\$54.800	\$60.731	\$66.524	\$68.719	\$67.251	\$59.355	\$54.223	\$56.835
% Change: FY to FY		7.6%	5.1%	1.5%	6.6%	14.0%	10.8%	9.5%	3.3%	-2.1%	-11.7%	-8.6%	4.8%
<b>Clark County - Total All Entities</b>	\$511.552	\$554.587	\$586.378	\$599.396	\$644.767	\$755.270	\$884.625	\$965.541	\$965.394	\$921.883	\$795.616	\$720.281	\$755.274
% Change: FY to FY		8.4%	5.7%	2.2%	7.6%	17.1%	17.1%	9.1%	0.0%	-4.5%	-13.7%	-9.5%	4.9%

TABLE 3 - SECOND TIER

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

Source: Department of Taxation  
(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>DOUGLAS COUNTY</b>													
<u>Enterprise Districts</u>													
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	\$0.138
Elk Point Sanitation GID	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007
Minden/Gardnerville Sanitation GID	\$0.135	\$0.135	\$0.135	\$0.135	\$0.135	\$0.135	\$0.135	\$0.135	\$0.135	\$0.135	\$0.135	\$0.135	\$0.135
Tahoe Douglas Sewer GID	\$0.438	\$0.438	\$0.438	\$0.438	\$0.438	\$0.438	\$0.438	\$0.438	\$0.438	\$0.438	\$0.438	\$0.438	\$0.438
<u>Local Governments</u>													
<u>Douglas County</u>													
Total: (Base Actual + Excess Actual)	\$8.008	\$8.550	\$9.119	\$9.514	\$10.340	\$11.032	\$11.954	\$12.508	\$12.903	\$12.984	\$12.449	\$11.659	\$10.414
% Change: FY to FY		6.8%	6.7%	4.3%	8.7%	6.7%	8.4%	4.6%	3.2%	0.6%	-4.1%	-6.4%	-10.7%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<u>Gardnerville</u>													
Total: (Base Actual + Excess Actual)	\$0.191	\$0.205	\$0.220	\$0.232	\$0.263	\$0.296	\$0.335	\$0.329	\$0.331	\$0.325	\$0.302	\$0.284	\$0.250
% Change: FY to FY		7.2%	7.1%	5.6%	13.2%	12.8%	13.3%	-2.1%	0.6%	-1.6%	-7.1%	-6.9%	-11.3%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<u>Genoa</u>													
Total: (Base Actual + Excess Actual)	\$0.008	\$0.008	\$0.009	\$0.009	\$0.010	\$0.010	\$0.010	\$0.011	\$0.011	\$0.012	\$0.012	\$0.011	\$0.010
% Change: FY to FY		6.9%	6.7%	4.2%	6.5%	5.0%	-1.8%	8.3%	2.9%	4.5%	-2.0%	-3.6%	-9.3%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<u>Minden</u>													
Total: (Base Actual + Excess Actual)	\$0.254	\$0.272	\$0.290	\$0.303	\$0.328	\$0.345	\$0.356	\$0.362	\$0.383	\$0.397	\$0.390	\$0.370	\$0.331
% Change: FY to FY		7.0%	6.7%	4.3%	8.3%	5.2%	3.2%	1.7%	5.8%	3.7%	-1.9%	-5.2%	-10.4%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													

# TABLE 3 - SECOND TIER

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

Source: Department of Taxation  
(Amounts Shown in Millions)

Special 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
<b>Carson-Truckee Water Conservancy</b>													
Total: (Base Actual + Excess Actual)	\$0.017	\$0.019	\$0.020	\$0.021	\$0.022	\$0.023	\$0.025	\$0.026	\$0.027	\$0.027	\$0.026	\$0.025	\$0.023
% Change: FY to FY		6.6%	6.6%	4.0%	7.3%	5.2%	7.4%	4.6%	2.2%	1.6%	-2.7%	-5.1%	-9.5%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Cave Rock GID</b>													
Total: (Base Actual + Excess Actual)	\$0.013	\$0.014	\$0.015	\$0.016	\$0.017	\$0.018	\$0.019	\$0.020	\$0.021	\$0.021	\$0.020	\$0.019	\$0.017
% Change: FY to FY		6.5%	6.5%	4.2%	7.5%	5.9%	5.3%	9.0%	2.4%	0.0%	-2.9%	-4.7%	-11.3%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Douglas Mosquito Protection GID</b>													
Total: (Base Actual + Excess Actual)	\$0.096	\$0.103	\$0.109	\$0.114	\$0.122	\$0.129	\$0.142	\$0.147	\$0.149	\$0.153	\$0.147	\$0.138	\$0.125
% Change: FY to FY		6.7%	6.6%	3.9%	7.0%	6.2%	10.0%	3.1%	1.9%	2.5%	-3.7%	-6.3%	-9.5%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>East Fork Fire Protection</b>													
Total: (Base Actual + Excess Actual)	\$1.015	\$1.084	\$1.157	\$1.204	\$1.297	\$1.399	\$1.484	\$1.527	\$1.572	\$1.615	\$1.860	\$1.770	\$1.582
% Change: FY to FY		6.8%	6.8%	4.1%	7.7%	7.9%	6.0%	2.9%	3.0%	2.7%	15.2%	-4.8%	-10.6%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Gardnerville Rancho GID</b>													
Total: (Base Actual + Excess Actual)	\$0.564	\$0.601	\$0.640	\$0.661	\$0.693	\$0.724	\$0.794	\$0.793	\$0.846	\$0.867	\$0.845	\$0.796	\$0.732
% Change: FY to FY		6.5%	6.5%	3.2%	4.9%	4.4%	9.7%	-0.1%	6.7%	2.4%	-2.5%	-5.8%	-8.0%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													

TABLE 3 - SECOND TIER

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

Source: Department of Taxation  
(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Indian Hills GID</b>													
Total: (Base Actual + Excess Actual)	\$0.192	\$0.206	\$0.221	\$0.231	\$0.254	\$0.278	\$0.299	\$0.298	\$0.297	\$0.304	\$0.291	\$0.276	\$0.251
% Change: FY to FY		7.5%	7.1%	4.8%	9.7%	9.4%	7.8%	-0.5%	-0.1%	2.5%	-4.4%	-5.1%	-9.1%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Kingsbury GID</b>													
Total: (Base Actual + Excess Actual)	\$0.388	\$0.413	\$0.439	\$0.454	\$0.483	\$0.501	\$0.513	\$0.551	\$0.614	\$0.601	\$0.590	\$0.563	\$0.501
% Change: FY to FY		6.5%	6.5%	3.4%	6.3%	3.8%	2.4%	7.4%	11.3%	-2.0%	-1.8%	-4.6%	-10.8%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Lakeridge GID</b>													
Total: (Base Actual + Excess Actual)	\$0.012	\$0.013	\$0.014	\$0.015	\$0.016	\$0.017	\$0.018	\$0.020	\$0.020	\$0.020	\$0.019	\$0.018	\$0.016
% Change: FY to FY		6.5%	6.5%	4.1%	7.6%	4.7%	6.7%	12.0%	0.6%	-0.6%	-2.2%	-5.3%	-12.0%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Logan Creek GID</b>													
Total: (Base Actual + Excess Actual)	\$0.005	\$0.006	\$0.006	\$0.006	\$0.007	\$0.008	\$0.008	\$0.009	\$0.008	\$0.008	\$0.008	\$0.008	\$0.007
% Change: FY to FY		6.6%	6.6%	4.8%	9.6%	7.6%	8.3%	5.8%	-2.4%	0.2%	-2.3%	-4.7%	-11.2%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Marla Bay GID</b>													
Total: (Base Actual + Excess Actual)	\$0.039	\$0.041	\$0.044	\$0.046	\$0.051	\$0.056	\$0.061	\$0.068	\$0.067	\$0.067	\$0.063	\$0.059	\$0.050
% Change: FY to FY		6.6%	6.5%	5.3%	10.8%	8.8%	9.1%	11.8%	-0.8%	-0.9%	-5.4%	-7.2%	-14.4%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													

Base No. 66851

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**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	FY 2008	FY 2009	FY 2010	FY 2011
<b>Oliver Park GID</b>													
Total: (Base Actual + Excess Actual)	\$0.014	\$0.015	\$0.016	\$0.017	\$0.017	\$0.017	\$0.017	\$0.018	\$0.021	\$0.021	\$0.021	\$0.020	\$0.018
% Change: FY to FY		6.3%	6.4%	2.9%	3.6%	0.9%	-1.6%	5.4%	14.7%	1.7%	0.0%	-2.6%	-9.7%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Round Hill GID</b>													
Total: (Base Actual + Excess Actual)	\$0.287	\$0.305	\$0.325	\$0.340	\$0.372	\$0.399	\$0.432	\$0.448	\$0.443	\$0.441	\$0.431	\$0.411	\$0.37
% Change: FY to FY		6.5%	6.5%	4.6%	9.3%	7.3%	8.2%	3.8%	-1.1%	-0.6%	-2.2%	-4.6%	-9.6%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Sierra Forest Fire Protection</b>													
Total: (Base Actual + Excess Actual)	\$0.202	\$0.215	\$0.230	\$0.239	\$0.259	\$0.282	\$0.317	\$0.330	\$0.322	\$0.325	\$0.000	\$0.000	\$0.000
% Change: FY to FY		6.6%	6.6%	4.2%	8.2%	9.1%	12.2%	4.0%	-2.4%	1.1%	-100.0%	#DIV/0!	#DIV/0!
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Skyland GID</b>													
Total: (Base Actual + Excess Actual)	\$0.055	\$0.058	\$0.062	\$0.066	\$0.074	\$0.082	\$0.091	\$0.098	\$0.084	\$0.084	\$0.083	\$0.079	\$0.071
% Change: FY to FY		6.5%	6.5%	5.9%	12.6%	10.6%	11.4%	8.0%	-14.3%	0.0%	-2.1%	-4.1%	-10.4%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Tahoe Douglas Fire Protection</b>													
Total: (Base Actual + Excess Actual)	\$2.989	\$3.181	\$3.386	\$3.520	\$3.770	\$3.950	\$4.122	\$4.448	\$4.536	\$4.547	\$4.487	\$4.303	\$3.874
% Change: FY to FY		6.4%	6.5%	4.0%	7.1%	4.8%	4.4%	7.9%	2.0%	0.2%	-1.3%	-4.1%	-10.0%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													

TABLE 3 - SECOND TIER

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

Source: Department of Taxation

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Topaz Ranch GID</b>													
Total: (Base Actual + Excess Actual)	\$0.048	\$0.051	\$0.055	\$0.056	\$0.059	\$0.060	\$0.061	\$0.066	\$0.075	\$0.081	\$0.076	\$0.072	\$0.062
% Change: FY to FY		6.6%	6.5%	3.3%	4.5%	2.6%	1.3%	7.9%	13.8%	7.1%	-5.9%	-4.8%	-13.5%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Zephyr Cove GID</b>													
Total: (Base Actual + Excess Actual)	\$0.020	\$0.022	\$0.023	\$0.024	\$0.027	\$0.030	\$0.033	\$0.037	\$0.034	\$0.033	\$0.032	\$0.030	\$0.02
% Change: FY to FY		6.6%	6.5%	5.6%	12.1%	10.0%	11.3%	11.3%	-9.5%	-0.9%	-3.9%	-5.8%	-12.6%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Zephyr Heights GID</b>													
Total: (Base Actual + Excess Actual)	\$0.064	\$0.068	\$0.073	\$0.075	\$0.081	\$0.084	\$0.087	\$0.095	\$0.105	\$0.104	\$0.101	\$0.095	\$0.093
% Change: FY to FY		6.5%	6.5%	3.9%	7.1%	4.4%	3.3%	9.7%	9.9%	-0.6%	-3.5%	-5.8%	-12.5%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Zephyr Knolls GID</b>													
Total: (Base Actual + Excess Actual)	\$0.002	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003	\$0.004	\$0.004	\$0.004	\$0.003	\$0.003
% Change: FY to FY		6.5%	6.5%	3.7%	6.4%	4.0%	3.3%	10.5%	8.9%	-0.7%	-2.7%	-5.5%	-12.1%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Douglas County Summary</b>													
Enterprise Districts - Total	\$0.718	\$0.718	\$0.718	\$0.718	\$0.718	\$0.718	\$0.718	\$0.718	\$0.718	\$0.718	\$0.718	\$0.718	\$0.718
% Change: FY to FY		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Local Governments - Total	\$8.461	\$9.035	\$9.638	\$10.058	\$10.941	\$11.683	\$12.656	\$13.210	\$13.627	\$13.718	\$13.153	\$12.321	\$11.005
% Change: FY to FY		6.8%	6.7%	4.4%	8.8%	6.8%	8.3%	4.4%	3.2%	0.7%	-4.1%	-6.3%	-10.7%
Special Districts - Total	\$6.02	\$6.42	\$6.84	\$7.11	\$7.62	\$8.06	\$8.53	\$9.00	\$9.24	\$9.32	\$9.10	\$8.69	\$7.82
% Change: FY to FY		6.5%	6.6%	4.0%	7.2%	5.7%	5.8%	5.6%	2.7%	0.8%	-2.3%	-4.6%	-10.0%
<b>Douglas County - Total All Entities</b>	\$15.202	\$16.170	\$17.193	\$17.884	\$19.281	\$20.461	\$21.900	\$22.929	\$23.590	\$23.758	\$22.975	\$21.726	\$19.540
% Change: FY to FY		6.4%	6.3%	4.0%	7.8%	6.1%	7.0%	4.7%	2.9%	0.7%	-3.3%	-5.4%	-10.1%

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

(Amounts Shown in Millions)

[illegible]

### TABLE 3 - SECOND TIER

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

Source: Department of Taxation  
(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Jackpot</b>													
Total: (Base Actual + Excess Actual)	\$0.669	\$0.677	\$0.705	\$0.668	\$0.663	\$0.781	\$1.085	\$1.033	\$1.166	\$1.101	\$1.076	\$0.982	\$1.179
% Change: FY to FY		1.2%	4.1%	-5.2%	2.2%	14.3%	39.0%	-4.8%	12.9%	-5.6%	-2.2%	-8.8%	20.1%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Montello</b>													
Total: (Base Actual + Excess Actual)	\$0.004	\$0.004	\$0.005	\$0.004	\$0.004	\$0.005	\$0.005	\$0.007	\$0.008	\$0.007	\$0.007	\$0.006	\$0.00
% Change: FY to FY		1.7%	3.0%	-5.0%	2.1%	3.3%	11.1%	34.7%	10.4%	-5.3%	-1.8%	-9.0%	20.4%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Mountain City</b>													
Total: (Base Actual + Excess Actual)	\$0.003	\$0.003	\$0.004	\$0.003	\$0.003	\$0.004	\$0.004	\$0.005	\$0.006	\$0.006	\$0.006	\$0.005	\$0.007
% Change: FY to FY		1.2%	3.6%	-5.1%	1.5%	3.7%	10.5%	28.9%	27.0%	-7.7%	1.5%	-10.6%	26.1%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Special Districts</b>													
None													
<b>Elko County Summary</b>													
Enterprise Districts - Total													
% Change: FY to FY													
Local Governments - Total	\$0.555	\$0.555	\$0.555	\$0.555	\$0.555	\$0.555	\$0.555	\$0.555	\$0.555	\$0.555	\$0.555	\$0.555	\$0.555
% Change: FY to FY		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Special Districts - Total	\$16.261	\$16.508	\$17.122	\$16.246	\$16.543	\$17.832	\$20.599	\$25.040	\$28.348	\$27.075	\$26.586	\$24.123	\$29.237
% Change: FY to FY		1.5%	3.7%	-5.1%	1.8%	7.8%	15.5%	21.6%	13.2%	-4.5%	-1.8%	-9.3%	21.2%
Special Districts - Total													
% Change: FY to FY													
<b>Elko County - Total All Entities</b>													
% Change: FY to FY													
	\$16.816	\$17.063	\$17.677	\$16.801	\$17.098	\$18.387	\$21.154	\$25.595	\$28.903	\$27.630	\$27.141	\$24.678	\$29.792
% Change: FY to FY		1.5%	3.6%	-5.0%	1.8%	7.5%	15.0%	21.0%	12.9%	-4.4%	-1.8%	-9.1%	20.7%

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JA 545  
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**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	FY 2008	FY 2009	FY 2010	FY 2011
<b>ESMERALDA COUNTY</b>													
<u>Enterprise Districts</u>													
None													
<u>Local Governments</u>													
<u>Esmeralda County</u>													
Total: (Base Actual + Excess Actual)	\$0.912	\$0.916	\$0.951	\$1.005	\$1.020	\$1.047	\$1.069	\$1.170	\$1.325	\$1.325	\$1.330	\$1.249	\$1.136
% Change: FY to FY		0.5%	3.7%	5.8%	1.5%	2.6%	2.1%	9.4%	13.2%	0.0%	0.4%	-6.0%	-9.1%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<u>Goldfield</u>													
Total: (Base Actual + Excess Actual)	\$0.020	\$0.020	\$0.021	\$0.022	\$0.055	\$0.023	\$0.028	\$0.026	\$0.029	\$0.029	\$0.028	\$0.026	\$0.025
% Change: FY to FY		0.5%	3.7%	5.9%	151.1%	-88.5%	22.9%	-8.5%	12.9%	-1.2%	-3.8%	-4.3%	-6.3%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<u>Silver Peak</u>													
Total: (Base Actual + Excess Actual)	\$0.015	\$0.015	\$0.015	\$0.016	\$0.016	\$0.017	\$0.017	\$0.019	\$0.021	\$0.021	\$0.019	\$0.020	\$0.018
% Change: FY to FY		0.5%	3.9%	5.5%	1.4%	2.6%	1.9%	9.1%	12.1%	-0.6%	-9.2%	5.4%	-8.3%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<u>Special Districts</u>													
None													
<u>Esmeralda County Summary</u>													
<u>Enterprise Districts - Total</u>													
% Change: FY to FY													
<u>Local Governments - Total</u>													
% Change: FY to FY													
<u>Special Districts - Total</u>													
% Change: FY to FY													
<u>Esmeralda County - Total/All Entities</u>													
% Change: FY to FY													

**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	FY 2008	FY 2009	FY 2010	FY 2011
<b>EUREKA COUNTY</b>													
<b>Enterprise Districts</b>													
Eureka Television District	\$0.055	\$0.056	\$0.057	\$0.057	\$0.056	\$0.056	\$0.057	\$0.057	\$0.057	\$0.056	\$0.057	\$0.055	\$0.057
<b>Local Governments</b>													
Eureka County													
Total: (Base Actual + Excess Actual)	\$3.318	\$3.900	\$2.952	\$2.970	\$3.082	\$3.133	\$4.411	\$6.088	\$9.241	\$6.224	\$5.767	\$5.375	\$6.243
% Change: FY to FY		17.5%	-24.3%	0.6%	3.8%	1.7%	40.8%	38.0%	51.8%	-32.6%	-7.3%	-6.8%	16.1%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Crescent Valley</b>													
Total: (Base Actual + Excess Actual)	\$0.001	\$0.001	\$0.001	\$0.001	\$0.009	\$0.001	\$0.001	\$0.002	\$0.002	\$0.001	\$0.001	\$0.001	\$0.001
% Change: FY to FY		22.2%	-24.3%	2.2%	1058.9%	-90.9%	39.8%	40.3%	46.4%	-34.2%	-7.1%	-7.5%	-14.2%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Eureka</b>													
Total: (Base Actual + Excess Actual)	\$0.002	\$0.002	\$0.002	\$0.002	\$0.024	\$0.024	\$0.003	\$0.004	\$0.006	\$0.004	\$0.003	\$0.003	\$0.004
% Change: FY to FY		19.9%	-24.3%	2.0%	1243.2%	0.2%	-88.9%	42.5%	49.3%	-36.7%	-6.0%	-6.9%	14.0%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Special Districts</b>													
Diamond Valley Rodent													
Total: (Base Actual + Excess Actual)	\$0.003	\$0.004	\$0.003	\$0.003	\$0.020	\$0.057	\$0.004	\$0.006	\$0.009	\$0.006	\$0.005	\$0.005	\$0.006
% Change: FY to FY		18.4%	-24.3%	1.4%	603.2%	179.5%	-92.4%	44.4%	45.3%	-35.6%	-7.2%	-6.7%	15.2%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													

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**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	FY 2008	FY 2009	FY 2010	FY 2011
<b>Diamond Valley Weed</b>													
Total: (Base Actual + Excess Actual)	\$0.003	\$0.004	\$0.003	\$0.003	\$0.020	\$0.057	\$0.004	\$0.006	\$0.009	\$0.006	\$0.005	\$0.005	\$0.006
% Change: FY to FY		18.4%	-24.3%	1.4%	603.2%	179.5%	-92.4%	44.4%	45.3%	-35.6%	-7.2%	-6.7%	15.2%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Eureka County Summary</b>													
Enterprise Districts - Total													
% Change: FY to FY													
Local Governments - Total													
% Change: FY to FY													
Special Districts - Total													
% Change: FY to FY													
<b>Eureka County - Total All Entities</b>													
% Change: FY to FY													

**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	FY 2008	FY 2009	FY 2010	FY 2011
<b>HUMBOLDT COUNTY</b>													
<u>Enterprise Districts</u>													
None													
<u>Local Governments</u>													
<u>Humboldt County</u>													
Total: (Base Actual + Excess Actual)	\$5.343	\$4.918	\$4.920	\$5.051	\$4.991	\$5.386	\$6.367	\$7.713	\$7.660	\$7.910	\$8.087	\$7.416	\$9.257
% Change: FY to FY		-8.0%	0.0%	2.7%	-1.2%	7.9%	18.2%	21.1%	-0.7%	3.3%	2.2%	-8.3%	24.8%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<u>Winnemucca</u>													
Total: (Base Actual + Excess Actual)	\$2.059	\$1.895	\$1.896	\$1.946	\$1.918	\$2.077	\$2.466	\$2.992	\$2.981	\$3.062	\$3.212	\$2.855	\$3.552
% Change: FY to FY		-8.0%	0.0%	2.7%	-1.5%	8.3%	18.8%	21.3%	-0.4%	2.7%	4.9%	-11.1%	24.4%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<u>Special Districts</u>													
<u>Golconda Fire Protection</u>													
Total: (Base Actual + Excess Actual)	\$0.200	\$0.184	\$0.184	\$0.189	\$0.187	\$0.202	\$0.237	\$0.286	\$0.283	\$0.293	\$0.282	\$0.277	\$0.346
% Change: FY to FY		-8.0%	0.0%	2.7%	-0.7%	7.7%	17.4%	20.7%	-0.9%	3.3%	-3.7%	-1.6%	25.0%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<u>Humboldt Fire Protection</u>													
Total: (Base Actual + Excess Actual)	\$0.017	\$0.015	\$0.015	\$0.016	\$0.016	\$0.017	\$0.020	\$0.025	\$0.024	\$0.025	\$0.031	\$0.024	\$0.029
% Change: FY to FY		-8.0%	0.0%	2.7%	0.0%	8.1%	19.3%	21.8%	-1.9%	2.9%	23.2%	-23.0%	24.7%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													

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

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Humboldt Hospital</b>													
Total: (Base Actual + Excess Actual)	\$0.567	\$0.522	\$0.522	\$0.536	\$0.530	\$0.572	\$0.678	\$0.823	\$0.810	\$0.835	\$0.775	\$0.784	\$0.979
% Change: FY to FY		-8.0%	0.0%	2.7%	-1.2%	8.0%	18.5%	21.3%	-1.6%	3.1%	-7.2%	1.3%	24.8%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>McDermitt Fire Protection</b>													
Total: (Base Actual + Excess Actual)	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.002	\$0.003	\$0.003	\$0.003	\$0.004	\$0.003	\$0.001
% Change: FY to FY		-8.0%	0.0%	2.7%	-1.5%	8.2%	19.5%	22.3%	1.9%	0.2%	29.9%	-28.1%	24.5%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Orovalda Community Services GID</b>													
Total: (Base Actual + Excess Actual)	\$0.019	\$0.017	\$0.017	\$0.018	\$0.017	\$0.019	\$0.023	\$0.028	\$0.027	\$0.028	\$0.028	\$0.026	\$0.032
% Change: FY to FY		-8.0%	0.0%	2.7%	-1.5%	8.1%	20.4%	22.2%	-1.4%	1.6%	2.2%	-9.0%	24.5%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Orovalda Fire Protection</b>													
Total: (Base Actual + Excess Actual)	\$0.023	\$0.021	\$0.021	\$0.022	\$0.022	\$0.023	\$0.028	\$0.034	\$0.034	\$0.034	\$0.035	\$0.032	\$0.040
% Change: FY to FY		-8.0%	0.0%	2.7%	-1.5%	8.1%	20.4%	22.2%	-1.4%	1.6%	2.2%	-9.0%	24.5%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Paradise Fire Protection</b>													
Total: (Base Actual + Excess Actual)	\$0.018	\$0.017	\$0.017	\$0.017	\$0.017	\$0.019	\$0.022	\$0.027	\$0.026	\$0.027	\$0.027	\$0.025	\$0.032
% Change: FY to FY		-8.0%	0.0%	2.7%	-1.2%	8.4%	19.6%	21.5%	-2.9%	4.0%	-1.1%	-5.3%	24.2%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													

TABLE 3 - SECOND TIER

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

Source: Department of Taxation

(Amounts Shown in Millions)

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Pueblo Fire Protection</b>													
Total: (Base Actual + Excess Actual)	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.005	\$0.006	\$0.007	\$0.007	\$0.010	\$0.006	\$0.008
% Change: FY to FY		-8.0%	0.0%	2.7%	-1.0%	8.7%	19.9%	22.6%	3.8%	-0.7%	47.1%	-37.1%	27.9%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Winnemucca Rural Fire Protection</b>													
Total: (Base Actual + Excess Actual)	\$0.091	\$0.083	\$0.083	\$0.087	\$0.087	\$0.098	\$0.118	\$0.142	\$0.139	\$0.143	\$0.142	\$0.133	\$0.16
% Change: FY to FY		-8.0%	0.0%	4.0%	0.3%	12.1%	21.1%	20.2%	-2.3%	3.2%	-0.9%	-6.0%	24.8%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
<b>Humboldt County Summary</b>													
Enterprise Districts - Total													
% Change: FY to FY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Local Governments - Total	\$7.401	\$6.812	\$6.816	\$6.997	\$6.909	\$7.462	\$8.833	\$10.706	\$10.641	\$10.972	\$11.299	\$10.272	\$12.810
% Change: FY to FY		-8.0%	0.0%	2.7%	-1.3%	8.0%	18.4%	21.2%	-0.6%	3.1%	3.0%	-9.1%	24.7%
Special Districts - Total	\$0.94	\$0.87	\$0.87	\$0.89	\$0.88	\$0.96	\$1.13	\$1.37	\$1.35	\$1.39	\$1.33	\$1.31	\$1.64
% Change: FY to FY		-8.0%	0.0%	2.8%	-0.9%	8.3%	18.7%	21.1%	-1.5%	3.1%	-4.4%	-1.7%	24.8%
<b>Humboldt County - Total All Entities</b>													
% Change: FY to FY	\$8.342	\$7.678	\$7.681	\$7.887	\$7.790	\$8.418	\$9.967	\$12.079	\$11.993	\$12.366	\$12.632	\$11.582	\$14.446
% Change: FY to FY		-8.0%	0.0%	2.7%	-1.2%	8.1%	18.4%	21.2%	-0.7%	3.1%	2.1%	-8.3%	24.7%

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

LANDER 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
<b>Enterprise Districts</b>													
Lander County Sewer Improvement #2	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004
<b>Local Governments</b>													
Lander County													
Total: (Base Actual + Excess Actual)	\$2.538	\$2.529	\$2.533	\$2.555	\$2.530	\$2.530	\$2.882	\$3.111	\$3.672	\$3.508	\$3.755	\$3.661	\$3.301
% Change: FY to FY		-0.3%	0.1%	0.9%	-1.0%	0.0%	13.9%	7.9%	18.0%	-4.5%	7.0%	-2.5%	-9.9%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
Austin													
Total: (Base Actual + Excess Actual)	\$0.011	\$0.011	\$0.011	\$0.011	\$0.011	\$0.011	\$0.012	\$0.013	\$0.015	\$0.015	\$0.015	\$0.015	\$0.014
% Change: FY to FY		-0.3%	0.1%	0.9%	-1.0%	0.0%	14.4%	8.7%	16.5%	-5.2%	5.7%	-2.6%	-8.8%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
Battle Mountain													
Total: (Base Actual + Excess Actual)	\$0.158	\$0.158	\$0.158	\$0.159	\$0.158	\$0.158	\$0.179	\$0.194	\$0.223	\$0.216	\$0.230	\$0.224	\$0.204
% Change: FY to FY		-0.3%	0.1%	0.9%	-1.0%	0.0%	13.3%	8.3%	15.2%	-3.3%	6.8%	-2.8%	-8.8%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													
Kingston													
Total: (Base Actual + Excess Actual)	\$0.014	\$0.014	\$0.014	\$0.014	\$0.014	\$0.014	\$0.092	\$0.018	\$0.021	\$0.020	\$0.021	\$0.020	\$0.015
% Change: FY to FY		-0.3%	0.1%	0.9%	-1.0%	0.0%	542.9%	-80.5%	16.1%	-5.0%	7.4%	-3.7%	-9.2%
Base Estimate per NRS 360.680													
Excess Actual													
Base Actual less Base Estimate													
Difference as a % of Base Estimate													

**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**

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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
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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
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11	Motion for Summary Judgment (Cont.)	City of Fernley	06/13/14	1949-2004
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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

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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

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Volume Number	Document	Filed By	Date	Bates 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

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<b>Volume Number</b>	<b>Document</b>	<b>Filed By</b>	<b>Date</b>	<b>Bates Stamp Number</b>
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

## **Distribution of Revenues to Entities Within a County at the Second Tier of the CTX Agenda Item VI(d) – Additional Issues Related to Distribution and Use of Second-Tier CTX Revenues**

### **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 minerals;
- ❖ 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 SCERT distribution factors used before July 1, 1998.

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 recommendation to the Nevada Tax Commission specifying the amount of adjustment recommended. If the CLGF determined that an adjustment was not appropriate, then no action would be taken, and the decision was not subject to review by the Nevada Tax Commission.

If the CLGF made a recommendation to the Tax 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.

**Distribution of Revenues to Entities Within a County at the Second Tier of the CTX**  
**Agenda Item VI(d) – Additional Issues Related to Distribution and Use of Second-Tier CTX Revenues**

**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:

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

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

1. *The city council may create a municipal library district to include all of the territory of the city except any such territory included within another library district on the date of creation of the municipal library district. The city council may designate itself as the governing authority of the municipal library district or may appoint a board of trustees as the governing authority.*
2. *The governing authority of the municipal library district has the powers and duties provided for the trustees of a public 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 as is levied for the same year for the consolidated library district which includes the City of Las Vegas.*
3. *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 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 provisions creating the initial base distributions in Senate Bill 254 of the 1997 Session, the North Las Vegas library district was not eligible to receive any distribution of revenue under the CTX beginning in FY 1999.

## **Distribution of Revenues to Entities Within a County at the Second Tier of the CTX Agenda Item VI(d) – Additional Issues Related to Distribution and Use of Second-Tier CTX Revenues**

### **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 17<sup>th</sup> 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

**Distribution of Revenues to Entities Within a County at the Second Tier of the CTX  
Agenda Item VI(d) – Additional Issues Related to Distribution and Use of Second-Tier CTX Revenues**

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

**Senate Bill 469 (2003)**

Required the use of the one-plus formula in counties where 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

Required the use of a modified one-plus formula in counties where 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 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

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

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



## **Distribution of Revenues to Entities Within a County at the Second Tier of the CTX Agenda Item VI(d) – Additional Issues Related to Distribution and Use of Second-Tier CTX Revenues**

### **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

## **Distribution of Revenues to Entities Within a County at the Second Tier of the CTX Agenda Item VI(d) – Additional Issues Related to Distribution and Use of Second-Tier CTX Revenues**

### **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 Subcommittee 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 Session

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

## **Distribution of Revenues to Entities Within a County at the Second Tier of the CTX Agenda Item VI(d) – Additional Issues Related to Distribution and Use of Second-Tier CTX Revenues**

### **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 committee 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.

**Distribution of Revenues to Entities Within a County at the Second Tier of the CTX  
Agenda Item VI(d) – Additional Issues Related to Distribution and Use of Second-Tier CTX Revenues**

**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:

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

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

## **Distribution of Revenues to Entities Within a County at the Second Tier of the CTX Agenda Item VI(d) – Additional Issues Related to Distribution and Use of Second-Tier CTX Revenues**

### **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 revenue

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

CTX REVENUE  
SOURCES



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 tax 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 tangible 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)	Portion of statewide 6.85 percent tax imposed upon the taxable sale or use of tangible personal property. First authorized during the 1969 Session as an optional tax; Legislature made imposition mandatory in all counties during the 1981 Session.	0.5 percent on the taxable sale or use of tangible personal property in the state.	Proceeds from in-state collections are returned to the county in which the collections were generated. Proceeds from out-of-state collections are returned to the counties in proportion to each county's share of the statewide population.	\$194,354,954
Governmental Services Tax (GST)	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.	After a portion of the revenue is distributed to the State General Fund, the remaining revenue is distributed to the county in which the vehicle is registered and distributed between the county's 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



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 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. The first RPTT was approved by the Legislature during the 1967 Session.	<p>* Clark County: \$2.55 per \$500 of value</p> <p>* Washoe and Churchill Counties: \$2.05 per \$500 of value</p> <p>* All other counties: \$1.95 per \$500 of value</p>	<p>In Clark County, 60 cents is transferred to the Clark County School District's Capital Construction Fund.</p> <p>In Washoe and Churchill Counties, 10 cents is transferred to the county general fund.</p> <p>In all 17 counties, the distribution of \$1.95 of the rate is as follows:</p> <ul style="list-style-type: none"> <li>* \$1.30 to State General Fund</li> <li>* 10 cents to Low-Income Housing Trust Fund</li> <li>* 55 cents to Local Government Tax Distribution Account. The money placed in this account is returned to the county in which the transfer was recorded.</li> </ul>	\$22,033,292
Cigarette Tax	Excise tax 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. The first portion of the cigarette tax 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 during the 1933 Session; local governments first received a share of the revenue during the 1969 Session.	<p>* Malt beverages: 16 cents/gallon</p> <p>* Liquor containing 1/2 percent up to and including 14 percent alcohol: 70 cents/gallon</p> <p>* Liquor containing more than 14 percent up to and including 22 percent alcohol: \$1.30/gallon</p> <p>* Liquor containing more than 22 percent alcohol: \$3.60/gallon</p>	<p>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.</p> <p>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.</p>	\$3,318,381

TABLE 2 - SCCRT

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	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 Douglas, Esmeralda, Lander, Lincoln, Lyon, Mineral, Pershing, Storey, and White Pine Counties, as guaranteed counties, in an amount equal 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 15 of each year is more than 10 percent higher than the guaranteed amount distributed, the guaranteed county must be moved to non-guarantee status, unless a waiver of this requirement is granted by the Tax Commission. The Tax Commission shall allow a waiver of the 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 sales, 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 County: \$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

<b>Distribution to Counties Under First Tier of the CTX Under Current Statute (continued)</b>	<p>Based upon the established statutory formulas, the monthly distribution for each county in FY 2012 is as follows:</p> <ul style="list-style-type: none"> <li>* Douglas County: \$1,060,068</li> <li>* Esmeralda County: \$73,977</li> <li>* Lander County: \$185,355</li> <li>* Lincoln County: \$89,363</li> <li>* Lyon County: \$787,963</li> <li>* Mineral County: \$118,541</li> <li>* Pershing County: \$140,497</li> <li>* Storey County: \$116,860</li> <li>* White Pine County: \$204,031</li> </ul>
<b>Non-Guaranteed Counties</b>	<p>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 of supplemental city-county relief tax collected for that month" in the non-guaranteed counties. (NRS 377.050 (1) (b))</p>
<b>Legislative History of Distribution to County Under First Tier of CTX Under Current Statute</b>	No changes to revenue distribution, since creation of Local Government Tax Distribution Account.
<b>Legislative History of Revenue Source (Rates and Distribution to County) Prior to CTX</b>	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.)
<b>Senate Bill 365 (1969)</b>	<p>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 distributed among local governments as follows:</p> <ul style="list-style-type: none"> <li>* 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.</li> <li>* 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.</li> <li>* Out-of-state collections were apportioned by population among those counties imposing the rate.</li> </ul> <p><b>NOTE:</b> 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 fund.</p> <p>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 statewide sales and use tax rate of 1 percent for the support of K-12 education, permitted a collection allowance of 0.5 percent to be kept by 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.</p>
<b>Assembly Bill 288 (1971)</b>	Expanded the authority to impose this tax 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.
<b>Assembly Bill 317 (1975)</b>	Revised the name of the tax to the "City-County Relief Tax" (CCRT).

<p><b>Legislative History of Revenue Source (Rates and Distribution to Counties) Prior to CTX (continued)</b></p>	<p>Increased the CCRT rate from 0.5 percent to 2.25 percent and made imposition of the tax mandatory in all 17 counties. The original 0.5 percent portion of the rate was known as the Basic City-County Relief Tax (BCCRT), and the increased portion (1.75 percent) was known as the Supplemental City-County Relief Tax (SCCRT). Revenue generated from taxes, fees, penalties, and interest generated from the SCCRT portion, both in-state and out-of-state, was distributed using the following formulas:</p> <ol style="list-style-type: none"> <li>1) Each county received \$20,000 per month.</li> <li>2) 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 percentages: <ul style="list-style-type: none"> <li>* Churchill County: 3.23 percent</li> <li>* City of North Las Vegas: 46.52 percent</li> <li>* City of Carson: 2.72 percent</li> <li>* Esmeralda County: 0.20 percent</li> <li>* Eureka County: 0.71 percent</li> <li>* City of Winnemucca: 5.56 percent</li> <li>* City of Caliente: 0.46 percent</li> <li>* City of Yerington: 4.77 percent</li> <li>* Mineral County: 9.96 percent</li> <li>* City of Gabbs: 4.31 percent</li> <li>* Pershing County: 2.52 percent</li> <li>* City of Lovelock: 5.77 percent</li> <li>* White Pine County: 5.37 percent</li> <li>* City of Ely: 7.90 percent</li> </ul> </li> <li>3) An amount equal to the basic ad valorem revenue is to be distributed as equally as possible among the counties by the Department of Taxation. (Basic ad valorem revenue is the rate levied for the county times the assessed value, with a maximum rate of 80 cents per \$100 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 those counties whose rate was higher than 50 cents in FY 1981.) The amount distributed within each county to the various local governments (excluding school districts) was required to be in proportion with each local government's share of the basic ad valorem revenue to the total basic ad valorem revenue for the county.</li> <li>4) Any excess revenue reverted to the reserve fund for the SCCRT established within the bill.</li> </ol> <p>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 SCCRT (in 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.</p> <p>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 percent rate previously established for the CCRT.</p>
<p><b>Senate Bill 411 (1981)</b></p>	<p>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 revenue. 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 revenue allowed for each county. Beginning in FY 1982, the assessed valuation used to determine the ad valorem portion of MACR could be adjusted for inflation.</p>
<p><b>Senate Bill 687 (1981)</b></p>	<p>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 repealed pursuant to Senate Bill 104 of the 1991 Session.)</p>

Table 2 - SCCRT -- Page 3 of 6

Legislative History of Revenue Source (Rates and Distribution to Counties) Prior to CTR (continued)	Assembly Bill 449 (1983)
Senate Bill 27 (1983)	<p>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. Revised the maximum allowed combined revenue (MACR) formula to allow local governments, beginning in FY 1984, to set a maximum property tax rate that would generate 104.5 percent of the revenue generated in the prior year. If total ad valorem revenue dropped by more 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 the MACR; less the revenue generated from the SCCRT.</p>
Assembly Bill 72 (1987)	<p>Removed assessed valuation attributable to net proceeds of minerals from the calculation of ad valorem revenue used to determine MACR.</p>
Assembly Bill 801 (1989)	<p>Made numerous changes to the distribution of SCCRT revenues, including:</p> <ul style="list-style-type: none"> <li>* Increasing SCCRT distributions to Churchill, Clark, and Elko Counties for three fiscal years;</li> <li>* Decreasing SCCRT distributions to Douglas and Washoe Counties for the same three fiscal years; and</li> <li>* Eliminating MACR as a factor in the distribution formula. Growth in assessed valuation, adjusted for inflation, was used instead.</li> </ul> <p>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 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 Interim Finance Committee could use to make distributions of up to \$400,000 for unforeseen and urgent situations.</p> <p>Finally, Assembly Bill 801 created an interim study committee to explore future distribution issues related to the SCCRT.</p> <p>Known as the "Fair Share" bill, Assembly Bill 104 made significant first-tier distributional changes to the SCCRT based on the findings of the interim committee established under Assembly Bill 801 of the 1989 Session. These major provisions were as follows:</p> <ul style="list-style-type: none"> <li>* The old formula, which was based on assessed valuation, was replaced with a fixed-dollar base for rural importing counties. This base 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 the previous fiscal year.</li> <li>* Rural importing counties, also known as "guaranteed" counties, would receive an additional subsidy to ensure that they were held harmless as a result of the distributional change. Under the provisions of Assembly Bill 104, ten counties -- Douglas, Esmeralda, Eureka, Lincoln, Lyon, Mineral, Nye, Pershing, Storey, and White Pine -- were designated as guaranteed counties.</li> <li>* For the exporting counties (and Washoe County) -- also known as the "nonguaranteed" counties -- the formula was designed to ensure that, upon full implementation, approximately 97 cents of each dollar of SCCRT revenue generated would be returned to the county of origin. Washoe County, Carson City, Churchill, Clark, Elko, Humboldt, and Lander were designated as nonguaranteed counties under the provisions of Assembly Bill 104.</li> <li>* Any of the ten guaranteed counties whose actual SCCRT collections in the county in a fiscal year were 10 percent higher than their guaranteed distribution amount for the same fiscal year would automatically be moved into nonguaranteed status.</li> </ul> <p>The distributional changes implemented in Assembly Bill 104 were to be phased in over a period of five years, with the changes fully implemented in FY 1995-96, because of additional provisions that required approximately \$13 million to be repaid by Washoe County to other counties due to perceived inequities in the SCCRT distribution since its inception.</p> <p>To provide additional revenue for counties affected by these distributional changes, sections 27 through 38 of Assembly Bill 104, known as the Local Government Tax Act of 1991, allowed certain counties the right to impose one or more of the following additional taxes:</p> <ul style="list-style-type: none"> <li>* An additional local option sales tax rate of 0.25 percent;</li> <li>* A supplemental rate of 1 cent per dollar on the Motor Vehicle Privilege Tax (MVPT);</li> <li>* An increase in county-imposed gaming license fees;</li> <li>* An additional Real Property Transfer Tax rate of 10 cents per \$500;</li> <li>* An increase in the property tax rate of 5 cents per \$100 in assessed value (which could not decrease unless all affected local governments consented to the reduction); and</li> <li>* 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 per \$100 of assessed value). The additional rate could only be imposed in any fiscal year in which a shortfall occurred.</li> </ul>
Assembly Bill 104 (1991)	

<p><b>Legislative History of Revenue Source (Rates and Distribution to Counties) Prior to CTX (continued)</b></p> <p><b>Assembly Bill 104 (1991)</b> 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.</p> <p>Finally, Assembly Bill 104 repealed the SCCRT emergency fund established in Assembly Bill 801 of the 1989 Session and required the distribution of any remaining funds to the counties.</p>	<p><b>Assembly Bill 295 (1991)</b> 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 percent to 1.25 percent.</p>	<p><b>Senate Bill 665 (1991)</b> 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.</p>	<p><b>Senate Bill 334 (1993)</b> 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 percent.</p>	<p><b>Senate Bill 506 (1993)</b> Made further changes to the distributional formulas developed during the 1991 Session:</p> <ul style="list-style-type: none"> <li>* Churchill County's SCCRT distribution was increased by \$588,000 over two years to correct specific reporting errors.</li> <li>* Lander County was moved into guaranteed status.</li> <li>* 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 nonrecurring sales. Eureka County, who moved from guaranteed to non-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.</li> </ul>	<ul style="list-style-type: none"> <li>* 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 Tax Commission.</li> <li>* 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 FY 1995 to offset the revenue loss.</li> <li>* 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.</li> <li>* 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 June 30, 1996.</li> </ul>	<p><b>Senate Bill 254 (1997)</b> 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 tier, SCCRT revenue was to be distributed as follows:</p> <ul style="list-style-type: none"> <li>* Guaranteed counties receive one-twelfth of the amount distributed in the preceding year multiplied by one plus the lesser of:             <ul style="list-style-type: none"> <li>* The annual percentage change in total receipts for SCCRT statewide from two fiscal years prior to the year for which the distribution is being made; or</li> <li>* The percentage change in the county population added to the percentage change in the CPI for the year ending on December 31 next preceding the year of distribution.</li> </ul> </li> <li>* For guaranteed counties, the monthly distribution could not be less than the guaranteed amount established in statute.</li> <li>* Non-guaranteed counties receive their share of the remaining revenue in proportion to the amount that the SCCRT collected in that month in the county bears to the total SCCRT collected in that month by all of the non-guaranteed counties.</li> </ul>
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Legislative History of Revenue Source (Rates and Distribution to Counties) Prior to CTX (continued)	
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 percent to 0.5 percent.
Assembly Bill 288 (1999)	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 Special Session -- 2003)	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)	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.
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 LSST) from 0.75 percent to 1.75 percent. The bill also repealed the June 30, 2009, sunset of the provisions in Senate Bill 2 of the 25th Special Session relating 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 Governments	
First Year Counties	
Received Revenue	FY 1982
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) Revenue Source

Basic City-County Relief Tax (BCCRT)	
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; SCERT: 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.	
<b>Current Rate and Distribution</b>	
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.	
<b>Distribution to Counties Under First Tier of the CTX Under Current Statute</b>	
<b>In-State Collections</b>	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 activity occurred.
<b>Out-Of-State Collections</b>	Proceeds from the tax derived from businesses not maintaining a fixed place of business in the state, 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 each county based on its proportional share of the statewide population.
<b>Legislative History of Distribution to County Under First Tier of CTX Under Current Statute</b>	
No changes to revenue distribution since creation of Local Government Tax Distribution Account.	
<b>Legislative History of Revenue Source (Rates and Distribution to County) Prior to CTX</b>	
<b>Senate Bill 365 (1969)</b>	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.)  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 distributed among local governments as follows: <ul style="list-style-type: none"> <li>* 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.</li> <li>* 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.</li> </ul> <p><b>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.</b>  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 statewide sales and use tax rate of 1 percent for the support of K-12 education, permitted a collection allowance of 0.5 percent to be kept by taxpayers who made timely payment of their sales and use tax, to reimburse the cost of collecting the Local School Support Tax (LSSST). Thus, the 0.5 percent collection allowance provisions also applied to the County-City Relief Tax.</p>
<b>Assembly Bill 288 (1971)</b>	Expanded the authority to impose this tax 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.
<b>Assembly Bill 317 (1975)</b>	Revised the name of the tax to the "City-County Relief Tax" (CCRT).



Legislative History of Revenue Source (Rates and Distribution to Counties) Prior to CTX (continued)	
Assembly Bill 369 (1981)	Increased the CCRT rate from 0.5 percent to 2.25 percent and made imposition of the tax mandatory in all 17 counties. The original 0.5 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 repealed pursuant to Senate Bill 104 of the 1991 Session.)
Assembly Bill 295 (1991)	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 percent to 1.25 percent.
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 tier to each county based on where the revenue is generated, and out-of-state BCCRT is distributed at the first tier to each county in proportion to its population.
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)	Increased the General Fund commission on the BCCRT (and other local sales taxes collected by the Department of Taxation) from 0.5 percent to 0.75 percent.
Senate Bill 2, (25th Special Session - 2008)	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.
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 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 relating 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 Governments	
First Year Counties Received Revenue	FY 1970
First Year Cities Received Revenue	FY 1970

TABLE 2 - GST

## 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	
Governmental Services Tax (GST)	
Description	
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.	
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 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 Government Tax Distribution Account via statutory formulas. Supplemental rates of 1 cent per dollar of determined value are imposed in Clark County (for general 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 Session).	
Distribution to Counties Under First Tier of the CTX Under Current Statute	
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 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 carrier provisions in Chapter 706 of NRS, each county receives a fixed percentage of the total revenue generated, which is then divided between the school district and 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	
Senate Bill 17 (1951)	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.
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.
Senate Bill 258 (1959)	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 based on where the vehicle was registered. Unlike other types of personal property, however, the Department was not entitled to keep the 6 percent commission that counties were entitled to keep when collecting other personal property taxes.
Senate Bill 93 (1960)	Allowed a 5 percent commission to be kept by the county treasurer in counties where the treasurer collected the personal property tax on motor vehicles on behalf of the Department. An additional 1 percent commission was also kept and deposited into the State General Fund.
Assembly Joint Resolution 6 (1960)	Proposed a constitutional amendment that would amend Article 10, Section 1 of the Nevada Constitution to exempt motor vehicles from personal property taxes. The constitutional amendment required the imposition of a privilege tax on motor vehicles in lieu of the personal property tax.  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.

Legislative History of Revenue Source (Rates and Distribution to Counties) Prior to CTX (continued)																																					
Senate Bill 256 (1963)	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 tax 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.																																				
	<table> <tr> <th>AGE OF VEHICLE</th><th>CARS AND LIGHT TRUCKS</th><th>TRUCKS AND BUSES</th></tr> <tr> <td>New</td><td>100 percent</td><td>100 percent</td></tr> <tr> <td>1 year old</td><td>85 percent</td><td>75 percent</td></tr> <tr> <td>2 years old</td><td>75 percent</td><td>59 percent</td></tr> <tr> <td>3 years old</td><td>65 percent</td><td>47 percent</td></tr> <tr> <td>4 years old</td><td>55 percent</td><td>37 percent</td></tr> <tr> <td>5 years old</td><td>45 percent</td><td>28 percent</td></tr> <tr> <td>6 years old</td><td>35 percent</td><td>23 percent</td></tr> <tr> <td>7 years old</td><td>25 percent</td><td>20 percent</td></tr> <tr> <td>8 years old</td><td>15 percent</td><td>17 percent</td></tr> <tr> <td>9 years old</td><td>5 percent</td><td>15 percent</td></tr> <tr> <td>10 years old or older</td><td>5 percent</td><td>13 percent</td></tr> </table> <p>The proceeds from the MVPT were to be returned to the county of origin and distributed in the same manner, to the same recipients, and in the same ratio as the personal 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.</p> <p>For vehicles engaged in interstate or intercounty operations, the bill required that MVPT be distributed among the counties as follows:</p> <ul style="list-style-type: none"> <li>* Churchill County: 5.21 percent</li> <li>* Clark County: 22.54 percent</li> <li>* Douglas County: 2.52 percent</li> <li>* Elko County: 13.31 percent</li> <li>* Esmeralda County: 2.52 percent</li> <li>* Eureka County: 3.10 percent</li> <li>* Humboldt County: 8.25 percent</li> <li>* Lander County: 3.88 percent</li> <li>* Lincoln County: 3.12 percent</li> <li>* Lyon County: 2.90 percent</li> <li>* Mineral County: 2.40 percent</li> <li>* Nye County: 4.09 percent</li> <li>* Ormsby County: 1.07 percent</li> <li>* Pershing County: 7.00 percent</li> <li>* Storey County: 0.19 percent</li> <li>* Washoe County: 12.24 percent</li> <li>* White Pine County: 5.66 percent</li> </ul>	AGE OF VEHICLE	CARS AND LIGHT TRUCKS	TRUCKS AND BUSES	New	100 percent	100 percent	1 year old	85 percent	75 percent	2 years old	75 percent	59 percent	3 years old	65 percent	47 percent	4 years old	55 percent	37 percent	5 years old	45 percent	28 percent	6 years old	35 percent	23 percent	7 years old	25 percent	20 percent	8 years old	15 percent	17 percent	9 years old	5 percent	15 percent	10 years old or older	5 percent	13 percent
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Assembly Bill 435 (1965)	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 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 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 Senate Bill 256 of the 1963 Session. The state was still prohibited from receiving any portion of the MVPT under this distribution method.																																				
Assembly Bill 341 (1975)	Further revised the distribution of MVPT proceeds among the local governments in a county by allowing local governments to receive a share 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 continued 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.																																				
	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 general fund.																																				

<b>Legislative History of Revenue Source: (Rates and Distribution to Counties) Prior to GTX (continued)</b>	
<b>Assembly Bill 422 (1977)</b>	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.
<b>Senate Bill 204 (1979)</b>	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.)
<b>Assembly Bill 43 (1981)</b>	Required the county assessor to act as an agent for the Department in those counties whose population is less than 30,000. The bill allowed 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 retained for the Department in those counties whose population was 30,000 or more.
<b>Senate Bill 43 (1981)</b>	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.
<b>Senate Bill 328 (1981)</b>	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 districts to require that the debt rate for the school district to be used if that rate in any year is higher than the school district's tax rate in FY 1979.
<b>Assembly Bill 292 (1985)</b>	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 county. The bill also removed the requirement that the county assessor act as an agent for the Department in counties whose population is 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.
<b>Senate Bill 56 (1987)</b>	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 entities in FY 1988 was required to be continued in future years, but the amount of the distribution could not be increased in future years.
<b>Assembly Bill 752 (1989)</b>	Authorized the creation of general improvement districts for the provision of public schools pursuant to Chapter 318, and required that the portion of the MVPT attributable to any portion of the debt service of a school district transferred to that GID be payable to the GID. (These provisions were repealed pursuant to Assembly Bill 358 of the 1995 Session.)
<b>Senate Bill 104 (1991)</b>	Known as the "fair share" bill, Senate Bill 104 allowed Carson City, Churchill, Elko, Humboldt, Lander, and Washoe Counties to impose an additional 1 cent MVPT 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-cent rate 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.
<b>Senate Bill 112 (1991)</b>	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.

<b>Legislative History of Revenue Source (Rates and Distribution to Counties) Prior to CTX (continued)</b>	
<b>Senate Bill 506 (1993)</b>	<p>This bill, which made further distributional adjustments to the SCERT 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.</p> <p>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 SCERT made in Senate Bill 506 that significantly affected that county.</p>
<b>Assembly Bill 698 (1995)</b>	Clarified that the commission retained to defray the costs of collecting the MVPT were payable to the Department of Motor Vehicles.
<b>Senate Bill 556 (1995)</b>	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.
<b>Senate Bill 338 (1995)</b>	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 revenue 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.
<b>Senate Bill 254 (1997)</b>	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 tax based on their certified property valuation as a proportion of the certified valuation of all local governments.
<b>Senate Bill 453 (1999)</b>	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 entitled to receive a distribution of the revenue.
<b>Senate Bill 453 (1999)</b>	Clarified that enterprise districts and special districts were entitled to receive a distribution of MVPT revenue distributed through the CTX.
<b>Assembly Bill 471 (1999)</b>	Required the board of county commissioners of Washoe County to reduce the 1-cent supplemental GST rate imposed pursuant to Senate Bill 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.
<b>Assembly Bill 668 (1999)</b>	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.
<b>Assembly Bill 59 (2001)</b>	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.
<b>Senate Bill 59 (2001)</b>	Changed the name of the tax from the MVPT to the Governmental Services Tax (GST).
<b>Assembly Bill 501 (2001)</b>	Revised the distribution of the GST to school districts to include any rate levied for capital projects pursuant to NRS 387.3285 in the rate used 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.)

**Legislative History of Revenue Source (Rates and Distribution to Counties): Prior 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.

Under the provisions of Senate Bill 429, the depreciation schedules are as follows:

<u>AGE OF VEHICLE</u>		<u>CARS AND LIGHT TRUCKS</u>	<u>TRUCKS AND BUSES</u>
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 percent
8 years old		25 percent	27 percent
9 years old		15 percent	25 percent
10 years old or older		15 percent	23 percent

Changed the provisions for imposing the 1-cent supplemental governmental services tax in Washoe County and expanded the purposes for which the proceeds from the supplemental governmental services tax may be used in Washoe County, if imposed, and Clark County, where it is already imposed. This bill removed the requirement to receive voter approval before the board of county commissioners 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.

This bill also allowed counties with a population of 100,000 or more to use the proceeds from the supplemental governmental services tax to pay the operating costs of the county and any other costs to carry out governmental functions of the county.

**Fiscal Year Proceeds First Distributed to Local Governments**

<b>First Year Counties</b>	
Received Revenue	FY 1964
<b>First Year Cities</b>	
Received Revenue	FY 1964



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.	
<b>Current Rate and Distribution</b>	
Clark County	\$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)
Churchill and Washoe Counties	\$2.05 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; \$0.10 to respective county general fund pursuant to Local Government Tax Act of 1991)
All other counties	\$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).
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.	
<b>Distribution to Counties Under First Tier of the CTX Under Current Statute</b>	
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.	
<b>Legislative History of Distribution to County Under First Tier of CTX Under Current Statute</b>	
No changes to revenue distribution since creation of Local Government Tax Distribution Account.	
<b>Legislative History of Revenue Source (Rates and Distribution to County) Prior to CTX</b>	
Senate Bill 456 (1967)	First tax on transfer of real property instituted in the state, at a rate of 55 cents per \$500 value. The State General Fund received 95 percent of the proceeds, with the county treasury of the county in which the transfer was recorded receiving the remaining 5 percent. Under the 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.
Assembly Bill 196 (1971)	Distribution of the tax proceeds revised, such that the State General Fund received only 75 percent of the proceeds of the tax. The county treasury of the county in which the transfer was recorded now received 25 percent of the proceeds.
Assembly Bill 268 (1979)	Removed the State General Fund as a beneficiary of the tax, making local governments the lone recipients of the revenue. The revenue was to be distributed according to the following formula: * If the county had no incorporated cities, all revenues were deposited in the county treasury * 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 of the revenue distributed as follows: 1) If the county had one incorporated city, the remaining 75 percent would be distributed between the city and county based on their respective populations. 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.
NOTE: The county was entitled to retain a fee equal to 2 percent of the revenue distributed to each city as a collection commission.	



<b>Legislative History of Revenue Source (Rates and Distribution to Counties) Prior to CTX (continued)</b>	
<b>Senate Bill 417 (1991)</b>	Increased 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).
<b>Assembly Bill 479 (1991)</b>	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.
<b>Assembly Bill 104 (1991)</b>	The "fair share" bill allowed certain counties adversely affected by the distributional changes to the Supplemental City-County Relief Tax (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 after June 30, 1996, in Carson City, Churchill, Elko, Humboldt, and Lander Counties; however, no sunset of the tax was provided for in Washoe County.
<b>Senate Bill 506 (1993)</b>	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 July 1, 1996.
<b>Assembly Bill 353 (1997)</b>	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 district's capital projects fund.
<b>Senate Bill 254 (1997)</b>	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.
<b>Senate Bill 238 (2001)</b>	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.
<b>Senate Bill 370 (2003)</b>	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.
<b>Senate Bill 8 (20th Special Session -- 2003)</b>	Imposed an additional rate of \$1.30 per \$500 to be collected by the county treasurer and remitted to the State General Fund, less a collection allowance that could be kept by the county to defray the costs of collecting the additional tax. Under the provisions of the bill, the collection allowance was 0.2 percent in counties whose population was 100,000 or more (Clark and Washoe Counties) and 1 percent in counties whose population was less than 100,000.
<b>Senate Bill 390 (2005)</b>	Increased the collection allowance in counties whose population was 100,000 or more to 1 percent, making the collection allowance uniform throughout the state.
<b>Assembly Bill 545 (2011)</b>	Among the numerous changes to population thresholds contained within this bill, this bill changed the requirement for the 60-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 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 only within all counties except for Clark County.
<b>Fiscal Year Proceeds First Distributed to Local Governments</b>	
<b>First Year Counties Received Revenue</b>	FY 1968
<b>First Year Cities Received Revenue</b>	FY 1980

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	Description
Cigarette Tax	Excise tax 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.
	<b>Current Rate and Distribution</b>
	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).
	<b>Distribution to Counties Under First Tier of the CTX Under Current Statute</b>
	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)).
	<b>Legislative History of Distribution to County Under First Tier of CTX Under Current Statute</b>
	No changes to revenue distribution since creation of Local Government Tax Distribution Account.
	<b>Legislative History of Revenue Source (Rates and Distribution to County) Prior to CTX</b>
<b>Assembly Bill 94 (1947)</b>	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. 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.
<b>Assembly Bill 309 (1949)</b>	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 cigarettes per pack. Counties received 12.5 percent of cigarette tax revenue generated; each county receives its proportion based on total cigarette tax revenue generated in that county during the calendar quarter, as determined by the Nevada Tax Commission.
<b>Assembly Bill 309 (1949)</b>	Assembly Bill 309 reduced the taxpayer collection allowance from 10 percent of the tax due to 7 percent of the tax due.
<b>Assembly Bill 356 (1955)</b>	Reduced the taxpayer collection allowance from 7 percent of the tax due to 5 percent of the tax due.
<b>Senate Bill 139 (1961)</b>	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: * 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.
<b>Senate Bill 139 (1961)</b>	Senate Bill 139 also reduced the taxpayer collection commission from 5 percent of the tax due to 4 percent of the tax due.
<b>Assembly Bill 389 (1965)</b>	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.

Legislative History of Revenue Source (Rates and Distribution to Counties) Prior to CTX (continued)	
Senate Bill 379 (1967)	Declared that the cigarette tax 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 city, the revenue would be apportioned between the city and county based on population * If the county had two or more incorporated cities, each incorporated city would receive its proportional share of the revenue based upon its population.
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 Tax Commission as compensation for the costs of collecting the tax.
Senate Bill 236 (1969)	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, unincorporated towns, or a combination thereof, each incorporated city or unincorporated town would receive its proportional share of the revenue based upon its population.
Senate Bill 445 (1971)	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.
Senate Bill 577 (1971)	Required the proceeds from the tax to be remitted to counties on a monthly basis, rather than quarterly.
Assembly Bill 369 (1981)	Required the Department of Taxation to use the population numbers certified annually by the Governor for the purposes of distributing cigarette tax revenues.
Senate Bill 97 (1983)	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.
Assembly Bill 371 (1983)	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.
Assembly Bill 13 (1985)	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 under the new rate structure.
Assembly Bill 555 (1985)	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 Nevada's cigarette tax reverted to 7.5 mills per cigarette (15 cents per pack) on July 1, 1985.
Assembly Bill 76 (1987)	Increased the cigarette tax to 10 mills per cigarette (20 cents per pack), with 5 mills per cigarette (10 cents per pack) distributed to the State General Fund and 5 mills per cigarette (10 cents per pack) distributed to local governments under the established statutory formulas. This rate increase was to expire on June 30, 1989.
Assembly Bill 873 (1989)	Increased the threshold to determine distribution of cigarette tax revenues among counties, incorporated cities, and unincorporated towns established in Senate Bill 236 (1969) from counties whose population was less than 5,000 to counties whose population was less than 6,000.

<b>Legislative History of Revenue Source (Rates and Distribution to Counties) Prior to CTX (continued)</b>	
<b>Assembly Bill 942 (1989)</b>	Increased the cigarette tax to 17.5 mills per cigarette (35 cents per pack), with 12.5 mills per cigarette (25 cents per pack) distributed to the State General Fund and 5 mills per cigarette (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 cigarette (20 cents per pack) rate established under Assembly Bill 76 (1987).
<b>Assembly Bill 295 (1991)</b>	Reduced the taxpayer collection allowance from 4 percent of the tax due to 3 percent of the tax due.
<b>Senate Bill 357 (1991)</b>	Repealed the sunset provisions of Assembly Bill 942 (1989), maintaining the tax rate at 17.5 mills (35 cents per pack), effective July 1, 1991.
<b>Senate Bill 254 (1997)</b>	Repeals distribution provisions among local governments established in 1969 and 1971, requiring revenues to be distributed among local governments according to second-tier 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.
<b>Assembly Bill 4 (20th Special Session -- 2003)</b>	Reduced the taxpayer collection allowance from 3 percent to 0.5 percent.
<b>Senate Bill 8 (20th Special Session -- 2003)</b>	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 General Fund and 5 mills per cigarette (10 cents per pack) distributed to local governments under the CTX distribution formulas.
<b>Senate Bill 2 (25th Special Session - 2008)</b>	Reduced the 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.
<b>Assembly Bill 552 (2009)</b>	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.
<b>Fiscal Year Proceeds First Distributed to Local Governments</b>	
<b>First Year Counties</b>	
Received Revenue	FY 1950
<b>First Year Cities</b>	
Received Revenue	FY 1962
<b>First Year Towns</b>	
Received Revenue	FY 1970



TABLE 2 - LIQUOR 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	Description
Liquor Tax	Excise tax imposed upon wholesalers of intoxicating beverages sold in the state.
<b>Current Rate and Distribution</b>	
* Malt beverages (including beer): 16 cents per gallon (State General Fund)	
* Liquor containing 1/2 percent up to and including 14 percent alcohol 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 part thereof (State General Fund)	
* Liquor containing 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 Liquor Program Account)	
<b>Distribution to Counties Under First Tier of the CTX Under Current Statute</b>	
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 populations." (NRS 369.173)	
<b>Legislative History of Distribution to County Under First Tier of CTX Under Current Statute</b>	
No changes to revenue distribution since creation of Local Government Tax Distribution Account.	
<b>Legislative History of Revenue Source (Rates and Distribution to County) Prior to CTX</b>	
<b>Senate Bill 199 (1933)</b>	Authorized Nevada's incorporated cities 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, effective April 7, 1933.
<b>Assembly Bill 40 (1935)</b>	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 (17 to 32 ounces); 1 cent per package (33 to 64 ounces); or 2 cents per package (above 64 ounces). * For beverages containing between 8 and 14 percent alcohol by volume, 2.5 cents per quart * For beverages containing between 14 and 22 percent alcohol by volume, 5 cents per quart * For beverages 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 (16 to 32 ounces); or 10 cents per quart or portion thereof (for packages above 32 ounces). The proceeds of the tax were required to be distributed as follows: * \$24,000 per year to the Contingent University Fund * \$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.

Legislative History of Revenue Source (Rates and Distribution to Counties) Prior to CIX (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 Contingent Fund
Senate 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)	Removes the requirement for stamps to be purchased and affixed on alcohol containers, instead imposing an excise tax on manufacturers or importers of liquor. The tax is imposed at the following rates: * Malt beverages (including beer): 3 cents per gallon * Liquor containing 8 percent up to and including 14 percent alcohol by volume: 15 cents per gallon or proportionate part thereof * Liquor containing more than 14 percent, up to and including 22 percent alcohol by volume: 25 cents per gallon or proportionate part thereof * Liquor containing more than 22 percent alcohol by volume: 60 cents per gallon or proportionate part thereof The proceeds of the tax, less a commission of up to 5 percent kept by the Nevada Tax Commission to pay for administrative costs, were to be distributed to the State General Fund. The bill also required the Tax Commission to deposit any remaining amount kept from these proceeds in excess of \$3,000 on June 30 of each year. The bill maintained the prohibition of any other taxes on liquor, except for any personal property taxes levied by the state, county, city or town.
Assembly Bill 151 (1947)	Required the tax to be paid on all alcoholic beverages above 1/2 percent alcohol by volume. The bill also increased the rate on liquors above 22 percent alcohol by volume from 60 cents to 80 cents. Accordingly, Nevada's liquor tax rates were as follows: * Malt beverages (including beer): 3 cents per gallon * Liquor containing 1/2 percent up to and including 14 percent alcohol by volume: 15 cents per gallon or proportionate part thereof * Liquor containing more than 14 percent, up to and including 22 percent alcohol by volume: 25 cents per gallon or proportionate part thereof * Liquor containing more than 22 percent alcohol by volume: 80 cents per gallon or proportionate part thereof Allows retailers to keep 2 percent of the tax due if the taxes 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 211 (1955)	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 150 (1961)	Increased the liquor tax to the following 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 or proportionate part thereof * Liquor containing more than 22 percent alcohol by volume: \$1.40 per gallon or proportionate part thereof

Legislative History of Revenue Source (Rates and Distribution to Counties) Prior to CTX (continued)	
Senate Bill 439 (1969)	<p>Increased the tax on liquor containing 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-nineths of the revenue generated from the \$1.90 tax (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.</p> <p>The bill required the revenue to be distributed among local governments, as follows:</p> <ul style="list-style-type: none"> <li>* If a county had no incorporated cities, all revenues were deposited in the county treasury;</li> <li>* If a county had one incorporated city, the revenues were apportioned between the city and county based on population.</li> <li>* If the county had two or more incorporated cities, the revenues were apportioned between the cities based on population, and the county received no revenue.</li> <li>* In Carson City, all revenues were deposited in the city treasury.</li> </ul> <p>Following the passage of Senate Bill 439, liquor tax rates were as follows:</p> <ul style="list-style-type: none"> <li>* Malt beverages (including beer): 6 cents per gallon</li> <li>* Liquor containing 1/2 percent up to and including 14 percent alcohol by volume: 30 cents per gallon or proportionate part thereof</li> <li>* Liquor containing more than 14 percent, up to and including 22 percent alcohol by volume: 50 cents per gallon or proportionate part thereof</li> <li>* Liquor containing more than 22 percent alcohol by volume: \$1.90 per gallon or proportionate part thereof (\$1.40 to State General Fund; 50 cents to counties and cities)</li> </ul>
Senate Bill 577 (1971)	<p>Required the revenue generated from the liquor tax for the benefit of local governments to be transferred by the State Controller to the counties on a monthly basis.</p>
Assembly Bill 247 (1981)	<p>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 Gift Fund of the Department of Human Resources.</p> <p>Following the passage of Assembly Bill 247, liquor tax rates were as follows:</p> <ul style="list-style-type: none"> <li>* Malt beverages (including beer): 6 cents per gallon</li> <li>* Liquor containing 1/2 percent up to and including 14 percent alcohol by volume: 30 cents per gallon or proportionate part thereof</li> <li>* Liquor containing more than 14 percent, up to and including 22 percent alcohol by volume: 50 cents per gallon or proportionate part thereof</li> <li>* Liquor containing more than 22 percent alcohol by volume: \$2.05 per gallon 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)</li> </ul>
Assembly Bill 369 (1981)	<p>Changed the method of calculation for distribution of these revenues among counties and cities by requiring that the population figure used was that which was certified by the Governor, rather than that of the prior decennial census. The bill required the Governor to certify 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.</p>
Senate Bill 183 (1983)	<p>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:</p> <ul style="list-style-type: none"> <li>* Malt beverages (including beer): 9 cents per gallon</li> <li>* Liquor containing 1/2 percent up to and including 14 percent alcohol by volume: 40 cents per gallon or proportionate part thereof</li> <li>* Liquor containing more than 14 percent, up to and including 22 percent alcohol by volume: 75 cents per gallon or proportionate part thereof</li> <li>* Liquor containing more than 22 percent alcohol by volume: \$2.05 per gallon 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)</li> </ul> <p>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.</p>
Assembly Bill 556 (1985)	<p>Repealed the prospective June 30, 1985, sunset of the increased liquor taxes approved during the 1983 Session, making the rates approved pursuant to Senate Bill 183 of the 1983 Session permanent.</p>

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<b>Legislative History of Revenue Source (Rates and Distribution to Counties) Prior to CTX (continued)</b>	
<b>Senate Bill 254 (1997)</b>	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 tier to each county in proportion to its population.
<b>Assembly Bill 4 (20th Special Session - 2003)</b>	Reduced the allowance that may be kept by taxpayers who pay their taxes due by the 15th of each month from 3 percent to 0.5 percent.
<b>Senate Bill 8 (20th Special Session - 2003)</b>	<p>Increased the liquor tax, effective August 1, 2003, to the current rates, as follows:</p> <ul style="list-style-type: none"> <li>* Malt beverages (including beer): 16 cents per gallon.</li> <li>* Liquor containing 1/2 percent up to and including 14 percent alcohol by volume: 70 cents per gallon or proportionate part thereof</li> <li>* Liquor containing more than 14 percent, up to and including 22 percent alcohol by volume: \$1.30 per gallon or proportionate part thereof</li> <li>* Liquor containing 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 Tax on Liquor Program Account)</li> </ul>
<b>Senate Bill 2 (25th Special Session - 2008)</b>	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, 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.
<b>Assembly Bill 552 (2009)</b>	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.
<b>Fiscal Year Proceeds First Distributed to Local Governments</b>	
<b>First Year Counties</b>	
Received Revenue	FY 1970
<b>First Year Cities</b>	
Received Revenue	FY 1970

CTX LEGISLATIVE  
HISTORY



## 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 “second-tier” distribution. The interim study recommended the consolidation of state and local taxes from multiple sources (including the SCCRT) into a single fund – the Local Government Tax Distribution Fund (also known as the consolidated tax, or CTX) – for distribution at the second tier under a single formula.

**Senate Bill 254 (1997)** created the Local Government Tax Distribution Fund, as proposed under the SCR 40 Interim study, to receive revenues from the BCCRT, SCCRT, Motor Vehicle Privilege 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 local 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 local 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, allocate an amount to each enterprise district equal to the amount that the enterprise 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 local government or special district for the preceding fiscal year multiplied by one 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. 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 distribution 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 fiscal year immediately preceding the year in which the allocation is made.

If the executive director determines 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 percentage change in the assessed valuation of taxable property in the local 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 one-twelfth of the annual allocation for the special district by one plus the average percentage change in the assessed valuation of taxable property in the special district (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.

The figures calculated above for each local 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 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.

If the executive director determines 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 excess 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 revenues under the CTX. The governing bodies of each local government or special district that is part of the agreement must approve the alternative formula by majority vote.

The provisions of the bill allowed any local government or special 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 request, no later than December 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 recommended. If the CLGF determined that an adjustment was not appropriate, then no action would be 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 executive director to allocate money from the fund to that local government as it would to any other local government or special district eligible to receive an allocation. The executive director is required to review each request and make a determination as to the allocation, which is then reviewed by the Committee on Local Government Finance (CLGF). If the request is determined to be acceptable 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 days 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, after the public hearing, the Commission determines that the CLGF's recommendation is appropriate, it shall order the Executive Director to make the appropriate distributions to the local government.

Senate Bill 253 (1997) created an interim legislative committee and an advisory committee (composed of Executive Director of Department of Taxation 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 developed as a result of recommendations adopted by the interim committee created pursuant to Senate Bill 253 of the 1997 Session, created provisions requiring the executive director of the

Department of Taxation to review allocations 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 necessary, 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 required 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 recommendations adopted by the interim committee created pursuant 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 located within a local government or special district be included in the calculation of assessed valuation for that local government or special district.

**Senate Bill 538 (1999)** clarified that the five-year period for which the average percentage change in assessed valuation is taken 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 17<sup>th</sup> Special Session (2001)** modified the distribution formula at the second tier by specifying that the base amount 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.

The bill also modified the second-tier distribution formula by phasing out the "one-plus" calculation established during the 1997 Session for the distribution of excess revenues remaining after base allocations are made, in favor of a "no one-plus" calculation, 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 percentage 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 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.
- Each special district's share is determined by multiplying one-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 on local governments and special districts, the change from "one-plus" to "no one-plus" was phased in:

- For FY 2002, the allocation 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 allocation 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 Assembly Bill 10 of the 17<sup>th</sup> Special Session also required an adjustment of the annual base allocation for the city of Henderson 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 Senate Bill 557 of the 2001 Session, further revised the second-tier distribution of excess 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:
  - 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 percentage 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 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.
- Each special district's share is determined by multiplying one-twelfth of the annual allocation for the special district by one plus 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, 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.

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:

- 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 percentage 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 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.
- Each special district's share is determined by multiplying one-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
    - 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, 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 governments 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 its 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 allowing counties whose average of net proceeds of minerals was \$50 million 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 criteria, to use the one-plus calculation in lieu of the no one-plus calculation.



CTX FIRST TIER  
TABLES



TABLE 1 - FIRST TIER

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

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Supplemental City-County Relief Tax (SCCRT)</b>													
Relief Tax (SCCRT)	\$486.566	\$518.427	\$544.537	\$550.881	\$585.526	\$664.155	\$767.377	\$840.886	\$853.898	\$814.401	\$708.052	\$640.357	\$679.997
% Change: FY to FY		6.5%	5.0%	1.2%	5.9%	13.8%	15.5%	9.6%	1.5%	-4.6%	-13.1%	-9.6%	6.2%
% of FY Total	66.0%	65.5%	65.4%	64.6%	64.2%	63.7%	63.6%	63.8%	64.6%	64.9%	64.7%	64.7%	65.9%
<b>Basic City-County Relief Tax (BCCRT)</b>													
Relief Tax (BCCRT)	\$139.020	\$148.130	\$155.591	\$157.407	\$166.734	\$189.826	\$219.311	\$240.334	\$244.042	\$232.834	\$202.459	\$182.990	\$194.355
% Change: FY to FY		6.6%	5.0%	1.2%	5.9%	13.8%	15.5%	9.6%	1.5%	-4.6%	-13.1%	-9.6%	6.2%
% of FY Total	18.9%	18.7%	18.7%	18.5%	18.4%	18.2%	18.2%	18.2%	18.5%	18.6%	18.5%	18.5%	18.8%
<b>Governmental Services Tax (GST)</b>													
Relief Tax (GST)	\$76.347	\$87.585	\$92.869	\$101.629	\$108.834	\$122.682	\$137.281	\$146.749	\$153.065	\$152.328	\$138.753	\$127.612	\$120.436
% Change: FY to FY		14.7%	6.0%	9.4%	7.1%	12.7%	11.9%	6.9%	4.3%	-0.5%	-8.9%	-8.0%	-5.6%
% of FY Total	10.4%	11.1%	11.2%	11.9%	12.0%	11.8%	11.4%	11.1%	11.6%	12.1%	12.7%	12.9%	11.7%
<b>Real Property Transfer Tax (RPTT)</b>													
Relief Tax (RPTT)	\$16.778	\$18.012	\$20.309	\$23.871	\$29.530	\$47.793	\$63.092	\$70.452	\$51.444	\$56.716	\$28.161	\$22.785	\$22.033
% Change: FY to FY		7.4%	12.8%	17.5%	23.7%	61.8%	32.0%	11.7%	-27.0%	28.6%	-23.3%	-19.1%	-3.3%
% of FY Total	2.3%	2.3%	2.4%	2.8%	3.3%	4.6%	5.2%	5.3%	3.9%	2.9%	2.6%	2.3%	2.1%
<b>Cigarette Tax</b>													
Relief Tax (Cigarette Tax)	\$16.515	\$16.492	\$17.065	\$16.938	\$17.255	\$15.357	\$15.796	\$15.942	\$15.736	\$15.357	\$13.439	\$12.220	\$11.838
% Change: FY to FY		-0.1%	3.5%	-4.3%	5.6%	-11.0%	2.9%	0.9%	-1.3%	-2.4%	-12.5%	-9.1%	-3.1%
% of FY Total	2.2%	2.1%	2.0%	1.9%	1.9%	1.5%	1.3%	1.2%	1.2%	1.2%	1.2%	1.2%	1.1%
<b>Liquor Tax</b>													
Relief Tax (Liquor Tax)	\$2.237	\$2.420	\$2.409	\$2.404	\$2.510	\$2.803	\$2.803	\$3.049	\$3.471	\$3.220	\$2.955	\$3.184	\$3.318
% Change: FY to FY		8.2%	-0.5%	-0.2%	4.4%	11.7%	0.0%	8.8%	4.0%	1.5%	-8.2%	7.8%	4.2%
% of FY Total	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.2%	0.2%	0.2%	0.3%	0.3%	0.3%	0.3%
<b>TOTAL</b>	\$737.464	\$791.066	\$832.781	\$852.529	\$908.388	\$1,042.616	\$1,205.661	\$1,317.411	\$1,321.356	\$1,254.856	\$1,098.819	\$989.148	\$1,031.978
% Change: FY to FY		7.3%	5.3%	2.4%	6.6%	14.8%	15.6%	9.3%	0.3%	-5.0%	-12.8%	-9.6%	4.3%

## NOTES:

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



TABLE 2 - FIRST TIER: CARSON CITY

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

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>CARSON CITY</b>													
<b>SCCRT</b>													
% Change: FY to FY	\$12.765	\$12.881	\$14.262	\$15.398	\$14.894	\$15.895	\$17.190	\$17.978	\$17.439	\$15.743	\$13.300	\$11.555	\$12.454
% of Carson City FY Total	67.18%	65.83%	66.75%	66.73%	65.93%	65.78%	66.07%	66.15%	66.24%	66.19%	65.66%	65.18%	67.12%
% of SCRT Statewide FY Total	2.52%	2.48%	2.62%	2.80%	2.55%	2.39%	2.24%	2.14%	2.04%	1.93%	1.88%	1.80%	1.83%
% of Statewide FY Total	1.75%	1.63%	1.71%	1.81%	1.64%	1.52%	1.43%	1.36%	1.32%	1.25%	1.22%	1.17%	1.20%
<b>BCCRT</b>													
% Change: FY to FY	\$3.758	\$3.804	\$4.191	\$4.508	\$4.395	\$4.627	\$4.974	\$5.212	\$5.090	\$4.651	\$3.938	\$3.445	\$3.657
% of Carson City FY Total	19.78%	19.44%	19.62%	19.54%	19.45%	19.15%	19.12%	19.18%	19.33%	19.47%	19.44%	19.43%	19.47%
% of BCRT Statewide FY Total	2.70%	2.57%	2.69%	2.86%	2.64%	2.44%	2.27%	2.17%	2.09%	1.99%	1.95%	1.88%	1.91%
% of Statewide FY Total	0.51%	0.48%	0.50%	0.53%	0.48%	0.44%	0.41%	0.40%	0.39%	0.37%	0.36%	0.35%	0.35%
<b>GST</b>													
% Change: FY to FY	\$1.727	\$1.984	\$2.091	\$2.250	\$2.392	\$2.655	\$2.822	\$2.906	\$2.852	\$2.725	\$2.449	\$2.157	\$1.959
% of Carson City FY Total	9.09%	10.14%	9.79%	9.75%	10.59%	10.99%	10.85%	10.69%	10.83%	11.46%	12.09%	12.16%	10.45%
% of GST Statewide FY Total	2.26%	2.27%	2.25%	2.21%	2.20%	2.16%	2.06%	1.98%	1.86%	1.79%	1.77%	1.69%	1.61%
% of Statewide FY Total	0.25%	0.25%	0.25%	0.26%	0.26%	0.25%	0.23%	0.22%	0.22%	0.22%	0.22%	0.22%	0.19%
<b>RPTT</b>													
% Change: FY to FY	\$0.220	\$0.374	\$0.300	\$0.431	\$0.411	\$0.539	\$0.586	\$0.642	\$0.520	\$0.279	\$0.222	\$0.249	\$0.190
% of Carson City FY Total	1.16%	1.91%	1.41%	1.87%	1.82%	2.23%	2.25%	2.36%	1.97%	1.17%	1.09%	1.40%	1.07%
% of RPTT Statewide FY Total	1.91%	2.08%	1.48%	1.80%	1.39%	1.13%	0.93%	0.91%	1.01%	0.76%	0.79%	1.09%	0.86%
% of Statewide FY Total	0.09%	0.05%	0.04%	0.05%	0.05%	0.05%	0.05%	0.05%	0.04%	0.02%	0.02%	0.03%	0.02%
<b>CIGARETTE</b>													
% Change: FY to FY	\$0.467	\$0.457	\$0.455	\$0.426	\$0.436	\$0.379	\$0.377	\$0.370	\$0.355	\$0.336	\$0.285	\$0.257	\$0.245
% of Carson City FY Total	2.46%	2.34%	2.14%	1.85%	1.93%	1.57%	1.45%	1.36%	1.35%	1.41%	1.41%	1.45%	1.33%
% of Cigarette Statewide FY Total	2.83%	2.77%	2.67%	2.61%	2.53%	2.47%	2.39%	2.32%	2.26%	2.19%	2.12%	2.10%	2.08%
% of Statewide FY Total	0.06%	0.06%	0.05%	0.05%	0.05%	0.04%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.02%
<b>LIQUOR</b>													
% Change: FY to FY	\$0.063	\$0.067	\$0.064	\$0.063	\$0.063	\$0.069	\$0.067	\$0.071	\$0.071	\$0.070	\$0.063	\$0.067	\$0.069
% of Carson City FY Total	0.33%	0.34%	0.30%	0.27%	0.28%	0.29%	0.26%	0.26%	0.27%	0.30%	0.31%	0.38%	0.41%
% of Liquor Statewide FY Total	2.83%	2.77%	2.67%	2.61%	2.53%	2.47%	2.39%	2.32%	2.26%	2.19%	2.12%	2.10%	2.08%
% of Statewide FY Total	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
<b>TOTAL</b>													
% Change: FY to FY	\$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
% of Statewide FY Total	2.58%	2.47%	2.57%	2.71%	2.49%	2.32%	2.16%	2.06%	1.99%	1.90%	1.85%	1.79%	1.80%

## NOTES:

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



TABLE 2 - FIRST TIER: CHURCHILL COUNTY

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

Sources: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>CHURCHILL COUNTY</b>													
<b>SCCRT</b>													
% Change: FY to FY	\$3.516	\$3.527	\$3.626	\$3.516	\$3.724	\$3.972	\$4.731	\$5.594	\$5.298	\$4.900	\$4.940	\$3.487	\$3.733
% of Churchill County FY Total	3.17%	3.17%	-0.05%	-3.01%	5.90%	6.56%	19.13%	18.22%	-5.29%	-7.52%	0.83%	-29.42%	7.07%
% of BCRCRT Statewide FY Total	51.64%	59.81%	60.03%	58.61%	58.13%	58.43%	59.52%	60.40%	60.95%	60.40%	61.82%	57.21%	57.29%
% of Statewide FY Total	0.72%	0.70%	0.67%	0.64%	0.64%	0.60%	0.62%	0.67%	0.62%	0.60%	0.70%	0.54%	0.55%
<b>BCRCRT</b>													
% Change: FY to FY	\$1.116	\$1.142	\$1.150	\$1.123	\$1.183	\$1.235	\$1.449	\$1.696	\$1.638	\$1.522	\$1.503	\$1.097	\$1.165
% of Churchill County FY Total	2.36%	2.36%	0.66%	-2.35%	5.38%	4.36%	17.36%	17.07%	-3.46%	-7.06%	-1.22%	-27.03%	6.20%
% of BCRCRT Statewide FY Total	19.56%	18.83%	19.04%	18.71%	18.48%	18.16%	18.23%	18.32%	18.84%	18.76%	18.81%	18.00%	17.1%
% of Statewide FY Total	0.80%	0.77%	0.74%	0.71%	0.71%	0.65%	0.66%	0.71%	0.67%	0.65%	0.74%	0.60%	0.6%
<b>GST</b>													
% Change: FY to FY	\$0.741	\$0.981	\$0.945	\$1.062	\$1.163	\$1.226	\$1.313	\$1.426	\$1.404	\$1.379	\$1.303	\$1.285	\$1.100
% of Churchill County FY Total	16.18%	32.47%	-3.66%	12.36%	9.52%	5.42%	7.06%	8.69%	-1.55%	-1.77%	-5.55%	-1.33%	-14.45%
% of BCRCRT Statewide FY Total	0.97%	1.12%	1.02%	1.05%	1.07%	1.00%	0.96%	0.97%	0.92%	0.91%	0.94%	1.01%	0.91%
% of Statewide FY Total	0.10%	0.12%	0.11%	0.12%	0.13%	0.12%	0.11%	0.11%	0.11%	0.11%	0.12%	0.13%	0.11%
<b>RPTT</b>													
% Change: FY to FY	\$0.082	\$0.070	\$0.068	\$0.075	\$0.101	\$0.159	\$0.248	\$0.340	\$0.153	\$0.119	\$0.081	\$0.073	\$0.369
% of Churchill County FY Total	1.48%	1.15%	-2.12%	9.61%	34.95%	57.15%	3.12%	37.15%	-55.11%	-22.38%	-31.48%	-10.06%	404.12%
% of RPTT Statewide FY Total	0.49%	0.39%	0.34%	0.31%	0.34%	0.33%	0.39%	0.45%	0.30%	0.32%	0.29%	0.20%	1.67%
% of Statewide FY Total	0.01%	0.01%	0.01%	0.01%	0.01%	0.02%	0.02%	0.03%	0.01%	0.01%	0.01%	0.01%	0.04%
<b>CIGARETTE</b>													
% Change: FY to FY	\$0.220	\$0.213	\$0.220	\$0.195	\$0.201	\$0.174	\$0.176	\$0.172	\$0.166	\$0.159	\$0.134	\$0.120	\$0.117
% of Churchill County FY Total	3.86%	3.52%	2.95%	-11.08%	2.77%	-13.05%	1.04%	-2.48%	-3.55%	-4.04%	-15.68%	-10.15%	-3.09%
% of Cigarette Statewide FY Total	1.33%	1.29%	1.29%	3.25%	3.13%	2.57%	1.12%	1.86%	1.91%	1.96%	1.68%	1.98%	1.79%
% of Statewide FY Total	0.03%	0.03%	0.03%	0.02%	0.02%	0.02%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
<b>LIQUOR</b>													
% Change: FY to FY	\$0.030	\$0.031	\$0.031	\$0.029	\$0.029	\$0.032	\$0.031	\$0.033	\$0.033	\$0.033	\$0.029	\$0.031	\$0.033
% of Churchill County FY Total	0.52%	0.52%	0.51%	0.48%	0.46%	0.47%	0.39%	0.35%	0.38%	0.41%	0.37%	0.57%	0.1
% of Liquor Statewide FY Total	1.33%	1.29%	1.29%	1.19%	1.16%	1.14%	1.12%	1.08%	1.05%	1.03%	1.00%	0.99%	0.99%
% of Statewide FY Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>													
% Change: FY to FY	\$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
% of Statewide FY Total	0.77%	0.77%	0.73%	0.70%	0.70%	0.65%	0.66%	0.70%	0.66%	0.67%	0.67%	0.62%	0.65%

## NOTES:

- 1.) Proceeds from the SCRCRT 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 SCRCRT proceeds as a share of the total monthly proceeds generated by all non-guaranteed counties.
- 2.) Proceeds from the BCRCRT allocated to the CTX at the first-tier are distributed each month amongst the 17 counties with proceeds collected in each county retained by the county and proceeds collected from out-of-state businesses not maintaining a fixed place of business in the state distributed to each county on a per-capita basis.
- 3.) Proceeds from the GST allocated to the CTX at the first-tier are retained by the county in which the vehicle is registered and are distributed each month first to the school district and the remaining amount is distributed to the county. The school district share is based on a property tax formula using property tax rates from FY 1975 for the school district (current debt rate if higher) and from FY 1981 for local governments, enterprise districts, and special districts.
- 4.) Proceeds from the RPTT allocated to the CTX at the first-tier are retained by the county in which the real property transfer occurred.
- 5.) Proceeds from the portion of the Cigarette Tax and Liquor Tax allocated to the CTX at the first-tier are distributed each month amongst the 17 counties on a per-capita basis.

TABLE 2 - FIRST TIER: CLARK COUNTY

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

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>CLARK COUNTY</b>													
<b>SCCRT</b>													
% Change: FY to FY	\$337.604	\$364.029	\$386.218	\$386.394	\$413.840	\$481.363	\$564.836	\$617.859	\$624.099	\$598.992	\$514.635	\$466.384	\$499.947
% of Clark County FY Total	96.00%	7.83%	5.27%	0.85%	7.10%	16.32%	17.34%	9.39%	1.00%	-4.02%	-14.08%	-9.38%	7.20%
% of SCCRT Statewide FY Total	69.39%	70.22%	70.38%	64.46%	64.18%	63.73%	63.85%	64.00%	54.65%	64.97%	64.68%	64.75%	66.19%
% of Statewide FY Total	45.78%	46.02%	46.02%	45.32%	45.56%	46.17%	46.85%	46.90%	47.23%	47.73%	47.05%	47.15%	48.45%
<b>BCCRT</b>													
% Change: FY to FY	\$98.315	\$105.977	\$111.600	\$112.778	\$120.721	\$139.417	\$162.050	\$177.192	\$179.800	\$173.576	\$150.402	\$136.905	\$144.609
% of Clark County FY Total	19.22%	7.79%	5.31%	1.06%	7.04%	15.49%	16.23%	9.34%	1.47%	-3.46%	-13.35%	-8.97%	5.63%
% of BCCRT Statewide FY Total	70.72%	71.54%	71.73%	71.65%	72.40%	73.44%	73.89%	73.73%	73.68%	74.55%	74.29%	74.82%	74.4
% of Statewide FY Total	13.33%	13.40%	13.40%	13.23%	13.29%	13.37%	13.44%	13.45%	13.61%	13.83%	13.75%	13.84%	14.01%
<b>GST</b>													
% Change: FY to FY	\$50.639	\$58.876	\$63.154	\$69.365	\$73.764	\$84.052	\$94.992	\$101.384	\$106.539	\$106.388	\$96.206	\$87.653	\$82.716
% of Clark County FY Total	9.90%	16.27%	7.27%	9.84%	6.34%	13.95%	13.02%	6.73%	5.08%	-0.14%	-9.57%	-8.89%	-5.63%
% of GST Statewide FY Total	66.33%	67.22%	68.00%	68.25%	67.78%	68.51%	69.19%	69.09%	69.60%	69.34%	69.34%	68.68%	68.68%
% of Statewide FY Total	6.87%	7.44%	7.58%	8.14%	8.12%	8.06%	7.88%	7.70%	8.06%	8.48%	8.80%	8.86%	8.02%
<b>RPTT</b>													
% Change: FY to FY	\$12.411	\$12.892	\$15.108	\$17.928	\$22.649	\$37.669	\$49.601	\$55.548	\$41.467	\$29.634	\$22.588	\$18.269	\$17.082
% of Clark County FY Total	2.43%	3.88%	17.19%	18.67%	26.33%	66.32%	31.67%	11.99%	-25.35%	-28.54%	-23.78%	-19.12%	-6.49%
% of RPTT Statewide FY Total	73.97%	71.58%	74.39%	75.11%	76.70%	78.82%	78.62%	78.85%	80.61%	80.71%	80.21%	80.18%	77.53%
% of Statewide FY Total	1.68%	1.63%	1.81%	2.10%	2.49%	3.61%	4.11%	4.22%	3.14%	2.66%	2.07%	1.85%	1.66%
<b>CIGARETTE</b>													
% Change: FY to FY	\$11.083	\$11.173	\$11.653	\$11.272	\$12.043	\$10.798	\$11.166	\$11.348	\$11.227	\$10.988	\$9.661	\$8.783	\$8.529
% of Clark County FY Total	2.17%	2.01%	1.99%	1.88%	1.87%	1.43%	3.42%	1.62%	-1.06%	-2.13%	-12.08%	-9.09%	-2.89%
% of Cigarette Statewide FY Total	67.11%	67.75%	68.28%	68.99%	69.80%	70.31%	70.69%	71.18%	71.34%	71.55%	71.89%	71.87%	72.05%
% of Statewide FY Total	1.50%	1.41%	1.40%	1.32%	1.33%	1.04%	0.93%	0.86%	0.85%	0.88%	0.88%	0.89%	0.83%
<b>LIQUOR</b>													
% Change: FY to FY	\$1.501	\$1.640	\$1.645	\$1.659	\$1.751	\$1.971	\$1.981	\$2.170	\$2.263	\$2.304	\$2.124	\$2.289	\$2.391
% of Clark County FY Total	0.29%	0.30%	0.28%	0.28%	0.27%	0.26%	0.22%	0.22%	0.23%	0.25%	0.27%	0.32%	0.1
% of Liquor Statewide FY Total	67.09%	67.75%	68.28%	69.00%	69.78%	70.31%	70.68%	71.18%	71.35%	71.56%	71.89%	71.89%	72.05%
% of Statewide FY Total	0.20%	0.21%	0.20%	0.19%	0.19%	0.19%	0.16%	0.16%	0.17%	0.18%	0.19%	0.23%	0.23%
<b>TOTAL</b>													
% Change: FY to FY	\$511.552	\$554.587	\$586.378	\$599.396	\$644.767	\$755.270	\$884.625	\$965.541	\$965.394	\$921.883	\$795.616	\$720.281	\$755.274
% of Statewide FY Total	69.37%	70.11%	70.41%	70.31%	70.98%	72.44%	73.37%	73.23%	73.06%	73.47%	72.74%	72.82%	73.19%

NOTES:

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

TABLE 2 - FIRST TIER: DOUGLAS COUNTY

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

Source: Department of Taxation and Applied Analysis

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>DOUGLAS COUNTY</b>													
<b>SCCRT</b>													
% Change: FY to FY	\$10,357	\$10,802	\$11,398	\$11,972	\$12,523	\$12,670	\$13,310	\$14,390	\$15,573	\$16,480	\$16,755	\$16,072	\$13,905
% of Douglas County FY Total	68.13%	4.30%	5.52%	4.60%	5.04%	1.17%	5.05%	8.12%	8.22%	5.82%	1.55%	-3.96%	-13.48%
% of SC CRT Statewide FY Total	2.13%	2.08%	2.09%	2.16%	2.15%	1.91%	1.73%	1.71%	1.82%	2.02%	2.36%	2.51%	71.16%
% of Statewide FY Total	1.40%	1.37%	1.37%	1.40%	1.38%	1.22%	1.10%	1.09%	1.13%	1.31%	1.53%	1.62%	1.35%
<b>BC CRT</b>													
% Change: FY to FY	\$2,352	\$2,582	\$2,803	\$2,785	\$3,244	\$3,768	\$4,053	\$4,085	\$3,884	\$3,538	\$2,991	\$4,614	\$2,754
% of Douglas County FY Total	15.34%	10.73%	8.53%	-0.69%	16.50%	16.13%	7.58%	0.77%	-5.41%	-8.43%	-15.45%	54.26%	-40.32%
% of BC CRT Statewide FY Total	1.68%	1.74%	1.80%	1.77%	1.95%	1.84%	1.85%	1.70%	1.63%	1.48%	1.30%	1.87%	1.41%
% of Statewide FY Total	0.32%	0.33%	0.34%	0.33%	0.36%	0.36%	0.34%	0.31%	0.29%	0.28%	0.27%	0.47%	0.27%
<b>GST</b>													
% Change: FY to FY	\$1,568	\$1,786	\$1,891	\$2,072	\$2,299	\$2,560	\$2,694	\$2,796	\$2,905	\$2,701	\$2,455	\$3,510	\$2,094
% of Douglas County FY Total	10.32%	13.87%	5.90%	9.57%	10.93%	11.37%	5.25%	3.78%	3.88%	-7.00%	-9.13%	42.99%	-40.36%
% of GST Statewide FY Total	2.05%	2.04%	2.04%	2.04%	2.11%	2.51%	12.30%	12.20%	12.31%	11.37%	10.68%	14.22%	10.71%
% of Statewide FY Total	0.21%	0.23%	0.23%	0.24%	0.25%	0.25%	0.22%	0.21%	0.22%	0.22%	0.22%	0.35%	0.20%
<b>RPTT</b>													
% Change: FY to FY	\$0,528	\$0,580	\$0,680	\$0,718	\$0,813	\$1,100	\$1,473	\$1,281	\$0,872	\$0,674	\$0,478	\$0,196	\$0,502
% of Douglas County FY Total	3.47%	9.95%	17.14%	5.66%	13.17%	35.27%	33.98%	-13.03%	-31.93%	-22.69%	-29.05%	-59.07%	156.49%
% of RPTT Statewide FY Total	8.15%	3.22%	3.35%	4.02%	4.22%	5.37%	6.73%	5.59%	3.70%	2.84%	2.08%	0.75%	2.57%
% of Statewide FY Total	0.07%	0.07%	0.08%	0.08%	0.09%	0.11%	0.12%	0.10%	0.07%	0.05%	0.04%	0.02%	0.05%
<b>CIGARETTE</b>													
% Change: FY to FY	\$0,368	\$0,366	\$0,369	\$0,337	\$0,350	\$0,307	\$0,314	\$0,316	\$0,313	\$0,302	\$0,258	\$0,227	\$0,222
% of Douglas County FY Total	2.42%	-0.38%	0.88%	-8.89%	4.10%	-12.30%	2.06%	0.86%	-1.16%	-3.46%	-14.37%	-12.33%	-1.80%
% of Cigarette Statewide FY Total	2.23%	2.26%	2.15%	1.89%	1.82%	1.50%	1.43%	1.36%	1.33%	1.27%	1.12%	0.92%	1.14%
% of Statewide FY Total	0.05%	0.05%	0.04%	0.04%	0.04%	0.03%	0.03%	0.03%	0.02%	0.02%	0.02%	0.02%	0.02%
<b>LIQUOR</b>													
% Change: FY to FY	\$0,050	\$0,054	\$0,052	\$0,050	\$0,051	\$0,056	\$0,056	\$0,060	\$0,063	\$0,063	\$0,057	\$0,059	\$0,062
% of Douglas County FY Total	0.33%	7.90%	-2.94%	-5.05%	2.96%	10.01%	-0.78%	8.70%	4.14%	0.41%	-10.18%	3.99%	5.5
% of Liquor Statewide FY Total	2.23%	2.22%	2.16%	2.06%	2.03%	2.00%	1.99%	0.26%	0.27%	0.27%	0.25%	0.24%	0.1
% of Statewide FY Total	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.01%	0.01%	0.01%	0.01%
<b>TOTAL</b>													
% Change: FY to FY	\$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
% of Statewide FY Total	2.06%	6.37%	6.33%	4.02%	7.81%	6.12%	7.03%	4.70%	2.88%	0.72%	-3.30%	7.41%	-20.82%

NOTES:

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

TABLE 2 - FIRST TIER: ELKO COUNTY

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

ELKO 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
<b>SCCRT</b>													
% Change: FY to FY	\$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
% of Elko County FY Total	65.19%	64.81%	64.81%	65.04%	65.82%	63.74%	62.88%	65.50%	60.24%	57.72%	55.49%	55.13%	67.42%
% of SCRT Statewide FY Total	2.25%	2.15%	2.10%	1.98%	1.87%	1.76%	1.78%	2.00%	2.25%	2.22%	2.52%	2.51%	2.95%
% of Statewide FY Total	1.49%	1.40%	1.38%	1.28%	1.20%	1.12%	1.13%	1.28%	1.45%	1.44%	1.63%	1.62%	1.95%
<b>BCCRT</b>													
% Change: FY to FY	\$9,261	\$9,301	\$9,427	\$9,294	\$9,304	\$9,451	\$9,956	\$4,824	\$5,457	\$5,175	\$5,078	\$4,614	\$5,619
% 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%	18.71%
% of BCRT 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%	2.11%
% of Statewide FY Total	0.44%	0.42%	0.41%	0.39%	0.36%	0.33%	0.33%	0.37%	0.41%	0.41%	0.46%	0.47%	0.34%
<b>GST</b>													
% Change: FY to FY	\$1,956	\$2,063	\$2,161	\$2,027	\$2,301	\$2,627	\$2,917	\$3,222	\$3,489	\$3,728	\$3,695	\$3,510	\$3,582
% of Elko County FY 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 RPTT Statewide FY Total	2.56%	2.36%	2.33%	1.99%	2.11%	2.14%	2.13%	2.20%	2.28%	2.45%	2.66%	2.75%	2.97%
% of Statewide FY Total	0.27%	0.26%	0.26%	0.24%	0.25%	0.25%	0.24%	0.24%	0.26%	0.30%	0.34%	0.35%	0.35%
<b>RPTT</b>													
% Change: FY to FY	\$0,135	\$0,141	\$0,130	\$0,130	\$0,152	\$0,209	\$0,283	\$0,322	\$0,383	\$0,265	\$0,214	\$0,196	\$0,219
% of Elko County FY Total	0.80%	0.83%	0.74%	0.77%	0.89%	1.14%	1.34%	1.26%	1.60%	0.96%	0.79%	0.79%	0.73%
% of RPTT Statewide FY Total	0.80%	0.78%	0.64%	0.54%	0.51%	0.44%	0.45%	0.46%	0.58%	0.72%	0.76%	0.86%	0.99%
% of Statewide FY Total	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
<b>CIGARETTE</b>													
% Change: FY to FY	\$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
% of Elko County FY Total	2.65%	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	0.06%	0.06%	0.05%	0.04%	0.04%	0.03%	0.03%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
<b>LIQUOR</b>													
% Change: FY to FY	\$0,060	\$0,064	\$0,062	\$0,054	\$0,055	\$0,059	\$0,056	\$0,059	\$0,060	\$0,059	\$0,055	\$0,059	\$0,063
% of Elko County FY Total	0.36%	0.37%	0.35%	0.32%	0.32%	0.32%	0.26%	0.23%	0.19%	0.22%	0.20%	0.24%	0.24%
% of Liquor Statewide FY Total	2.68%	2.64%	2.57%	2.25%	2.17%	2.09%	1.98%	1.92%	1.88%	1.85%	1.85%	1.86%	1.90%
% of Statewide FY Total	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.01%	0.01%	0.01%
<b>TOTAL</b>													
% Change: FY to FY	\$16,816	\$17,063	\$17,677	\$16,801	\$17,098	\$18,387	\$21,154	\$25,564	\$31,903	\$27,690	\$27,141	\$24,678	\$29,792
% of Statewide FY Total	2.28%	2.16%	2.12%	1.97%	1.88%	1.76%	1.75%	1.94%	2.41%	2.20%	2.48%	2.49%	2.89%

## NOTES:

1) Proceeds from the SCRT 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 SCRT proceeds as a share of the 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 retained by the county and proceeds collected from out-of-state businesses not maintaining a fixed place of business in the state distributed to each county on a per-capita basis.

3) Proceeds from the GST allocated to the CTX at the first-tier are retained by the county in which the vehicle is registered and are distributed each month first to the school district and the remaining amount is distributed to the county. The school district share is based on a property tax formula using property tax rates from FY 1979 for the school district (current debt rate if higher) and from FY 1981 for local governments, enterprise districts, and special districts.

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

5) Proceeds from the 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.