

DOUGLAS COUNTY
TAX DISTRICT BREAKDOWN & DESCRIPTION per NRS 361.480

Taxing Entity	Statutory Authority	Start Year	Allowed Use of Funds Collected	Detailed Description
AGRICULTURE EXTENSION	NRS 549	1969	Expenses related to Extension operations.	See Page 3
CAPITAL IMPROVEMENTS FUND	NRS 288	1978	Specific expenses in a special ad valorem capitol project's fund.	See Page 4
CARSON WATER SUBCONSERVANCY DISTRICT	NRS 541	1959	Expenses related to Subconservancy District operations.	See Page 4
CAVE ROCK ESTATES GID	NRS 318	1975	General Improvement District Operating Expenses.	See Page 4
CHINA SPRINGS	NRS 62.845	1986	To fund China Springs and Aurora Pines juvenile facilities.	See Page 5
DOUGLAS COUNTY GENERAL FUND	NRS 243.045 NRS 354	1861	Primary operating expenditures for General County services.	See Page 5
DOUGLAS COUNTY PARAMEDIC/ AMBULANCE	NRS 318	1986	To provide emergency medical services within the District.	See Page 6
DOUGLAS COUNTY SCHOOL DISTRICT	Nevada Constitution	1864	To fund operations of the schools in Douglas County.	See Page 7
DOUGLAS COUNTY SCHOOL DEBT SERVICE	NRS 387.3285	1992, 1998, 2003	To pay bonds which were approved by the voters of Douglas County to build schools.	See Page 8
E911	Voter approved	1990	To finance the operations of 911 in Douglas County.	See Page 8
EAST FORK FIRE PROTECTION DISTRICT	NRS 474	1981	To provide wild-land fire, emergency medical and structural fire suppression services.	See Page 8
EAST FORK SWIMMING POOL	Voter Approved	1986	Operation and maintenance of the swimming center.	See Page 9
ELK POINT SANITATION DISTRICT	NRS 318	1969	To fund operations furnishing sanitary sewer facilities within the district.	See Page 9
GARDNERVILLE RANCHOS GID	NRS 318	1965	General Improvement District operating expenses.	See Page 9
INDIAN HILLS GID	NRS 318	1973	General Improvement District	See Page 10

			operating expenses.	
KINGSBURY GID	NRS 318	1964	General Improvement District operating expenses.	See Page 10
LAKERIDGE GID	NRS 318	1964	General Improvement District operating expenses.	See Page 10
LOGAN CREEK GID	NRS 318	1965	General Improvement District operating expenses.	See Page 11
MINDEN/ GARDNERVILLE SANITATION DISTRICT	NRS 318	1973	Supplemental tax to cover maintenance and operation fees of the sewer treatment facility.	See Page 11
MOSQUITO ABATEMENT DISTRICT	NRS 318	1969	Pays for the abatement of mosquitoes, chemicals, spraying, and salary of employees.	See Page 11
OLIVER PARK GID	NRS 318	1969	General Improvement District operating expenses.	See Page 12
SELF INSURANCE	NRS 354	1978	Expenses related to the county's deductibles and self insured exposures.	See Page 12
SKYLAND GID	NRS 318	1964	General Improvement District operating expenses.	See Page 13
SOCIAL SERVICES	NRS 428	1974	Provide general and medical assistance to eligible applicants.	See Page 13
STATE MEDICAL ASSISTANCE, INDIGENT	NRS 428.285	1985	General and medical assistance to indigent persons.	See Page 13
STATE MOTOR VEHICLES ACCIDENT, INDIGENT	NRS 428.185	1983	Hospital care for indigent persons from auto accidents.	See Page 14
STATE OF NEVADA	Nevada Constitution	1864	Used to discharge the obligations of the State of Nevada.	See Page 14
TAHOE DOUGLAS FIRE PROTECTION DISTRICT	NRS 474	1980	Operations of the fire district at Lake Tahoe.	See Page 14
TAHOE DOUGLAS FIRE 5 CENT LEVY	NRS 354.5982	2008	Wild-land fire protection.	See Page 15
TAHOE DOUGLAS SANITATION DISTRICT	NRS 318	1969	To fund operations furnishing sanitary sewer facilities within the district.	See Page 15
TOPAZ RANCH ESTATES GID	NRS 318	1971	General Improvement District operating expenses.	See Page 15
TOWN OF	NRS 269	1965	Town General Fund Expenses.	See Page 16

GARDNERVILLE				
TOWN OF GENOA	NRS 269	1980	Town General Fund Expenses.	See Page 16
TOWN OF MINDEN	NRS 269	1979	Town General Fund Expenses.	See Page 16
WESTERN NEVADA REGIONAL YOUTH CENTER	NRS 62.844	2001	Operations of a Regional Juvenile Facility.	See Page 17
ZEPHYR COVE GID	NRS 318	1964	General Improvement District operating expenses.	See Page 17
ZEPHYR HEIGHTS GID	NRS 318	1960	General Improvement District operating expenses.	See Page 17
ZEPHYR KNOLLS GID	NRS 318	1964	General Improvement District operating expenses.	See Page 18

DOUGLAS COUNTY AGRICULTURE

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS 549.020	1969	N/A	\$.0100

DOUGLAS COUNTY AGRICULTURE EXTENSION DISTRICT: To provide for continued extension work in agriculture, home economics and rural welfare in conjunction with the University of Nevada.

Contact number: 775-782-9960

DOUGLAS COUNTY CAPITAL IMPROVEMENT

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS 288	1978	N/A	\$.0500

DOUGLAS COUNTY CAPITAL IMPROVEMENT: Ordinance #78-40 establishes a special ad valorem capitol improvement's fund. The money may only be used for: a) The purchase of capital assets including land, improvements to land and major items of equipment; b) The renovation of existing government facilities not including normal recurring maintenance; c) The repayment of short-term financing issued to fund a project described in paragraph a or b.

Contact number: 775-782-9097

CARSON WATER SUBCONSERVANCY DISTRICT

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS 541	1959	N/A	\$.0300

CARSON WATER SUBCONSERVANCY DISTRICT: The Carson Water Subconservancy District (CWSD) was formed in 1959 to contract with the Bureau of Reclamation for the construction of Watasheamu Dam, which was to be constructed in the upstream reaches of the Carson River. The proposed purpose of the dam was to be for flood control and water supply protection. CWSD financed the study of the upstream storage of water on the Carson River and the proposed dam. Also for legal and consulting services as incurred.

Contact number: 775-887-7450

CAVE ROCK ESTATES GENERAL IMPROVEMENT DISTRICT

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS 318	1975	N/A	\$.4116

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

Contact number: 775-588-2944

CHINA SPRINGS

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS	1986	N/A	\$.0038

CHINA SPRINGS: Pursuant to NRS 62 and NRS 244.296 through 244.299, (County Code 2026) a juvenile forestry camp is authorized and established in Douglas County to be known as the “China Springs Youth Camp, “ rebuilt in 1986, and the “Aurora Pines Girls Facility,” built in 2002, and is established to provide appropriate facilities for the housing of wards of the juvenile court in the county.

Contact number: 775-265-5350

GENERAL COUNTY

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS 243.045 NRS 354.59811	1861	N/A	\$.7666

GENERAL COUNTY: The General County tax assessment helps fund the County General Fund which is the primary operating fund of Douglas County. It accounts for all financial resources for the general government, except those that are required to be accounted for in another fund. Primary expenditures are made for services provided by the offices of Sheriff, Clerk, Treasurer, Assessor, Recorder, District Attorney, Community Development and others. Principal sources of revenue include the property tax above along with sales and gaming taxes, licenses, permits and charges for services.

Contact number: 775-782-9097

DOUGLAS COUNTY PARAMEDIC/AMBULANCE DISTRICT

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS 318	1986	N/A	\$.1592

DOUGLAS COUNTY PARAMEDIC/AMBULANCE DISTRICT: The Douglas County Paramedic Ambulance District was created in February 1986 by Ordinance #442 pursuant to NRS 318. The District provides incident response to structure fires, wild lands fires, hazardous materials, vehicle accidents, medical emergencies, rescue and other incidents as required by means of a combination using volunteers and career staff employees.

The Douglas County Paramedic Ambulance District provides service to over 650 square miles of Douglas County, including contract services to the Sierra Forest Fire Protection District in Northern Douglas County. Under inter-local agreement, the fire district and paramedic district function as the East Fork Fire and Paramedic District and are managed under one administration. The districts provide service to a resident population of over 43,000 and seasonal populations over 55,000 people.

The Paramedic District receives funding from the property tax above, the State of Nevada Consolidated Tax distribution, fire and life safety plan review fees, and contract service fees.

Contact number: 775-782-9040

Link to: <http://effpd.co.douglas.nv.us>

DOUGLAS COUNTY SCHOOL DISTRICT

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
Nevada Constitution	1864	N/A	\$.7500

DOUGLAS COUNTY SCHOOL DISTRICT: To fund operations of the schools in Douglas County.

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

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

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

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

Contact number: 775-782-5134

Link to: <http://www.dcsd.k12.nv.us/>

DOUGLAS COUNTY SCHOOL DEBT SERVICE

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS 387.3285	1992,98,2003	2006,09,11	\$.1000

DOUGLAS COUNTY SCHOOL DEBT: To pay bonds which were approved by the voters of Douglas County to build schools. Contact number: 775-782-5134

DOUGLAS COUNTY 911

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
Voter Approved	1990	N/A	\$.0475

DOUGLAS COUNTY 911: The 911 taxing district was Voter Approved in a Special Election in 1990, to provide a telephone system and number for use in an emergency in Douglas County. The emergency system uses 911 as the primary telephone number per NRS 244A.771.

Contact number: 775-782-9990

EAST FORK FIRE PROTECTION DISTRICT

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS 474	1981	N/A	\$.3329

EAST FORK FIRE PROTECTION DISTRICT: The East Fork Fire Protection District was created in May 1981 by Ordinance #371 pursuant to NRS 474. The District provides incident response to structure fires, wild lands fires, hazardous materials, vehicle accidents, medical emergencies, rescue and other incidents as required by means of a combination using volunteers and career staff employees.

The East Fork Fire Protection District provides service to over 650 square miles of Douglas County, including contract services to the Sierra Forest Fire Protection District in Northern Douglas County. Under inter-local agreement, the fire district and paramedic district function as the East Fork Fire and Paramedic District and are managed under one administration. The districts provide service to a resident population of over 43,000 and seasonal populations over 55,000 people.

The East Fork Fire Protection District receives funding from the property tax above, the State of Nevada Consolidated Tax distribution, fire and life safety plan review fees, and contract service fees.

Contact number: 775-782-9040

Link to: <http://effpd.co.douglas.nv.us>

EAST FORK SWIMMING POOL DISTRICT

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
Voter Approved	1986	N/A	\$.1645

EAST FORK SWIMMING POOL DISTRICT: The voters Carson Valley and Topaz approved the swim center in 1986. This fund is to operate and maintain the swimming center. An elected board of five, (who serve a four year term), administers and governs the Carson Valley Swim Center.

Contact number: 775-782-8840

Link <http://carsonvalleyswimcenter.com/>

ELK POINT SANITATION DISTRICT

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS 318	1969	N/A	\$.0095

ELK POINT SANITATION DISTRICT: The Elk Point Sanitation District was created in June 1969 by Ordinance #EP-3 under NRS 318. There is a 5 member elected Board that administers and governs the district. The District was formed for the basic power of furnishing sanitary sewer facilities, as follows:

- (a) To acquire, construct, reconstruct, improve, extend, better, operate, maintain and repair a sanitary sewer system or any part thereof, including, without limiting the generality of the foregoing, mains, laterals, wyes, tees, meters and collection, treatment and disposal plants.
- (b) To sell any product or by-product thereof, and to acquire appropriate outlets and rights of disposal within or without the District and to extend the sewer lines of the District thereto.
- (c) In connection with the said basic power, the Board shall have and exercise all rights and powers necessary or incidental to or implied from said basic power, including, without limiting the generality of the foregoing.

GARDNERVILLE RANCHOS GENERAL IMPROVEMENT DISTRICT

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS 318 County Ordinance 141	1965	N/A	\$.3686

GARDNERVILLE RANCHOS GID: The Gardnerville Ranchos GID was created under NRS 318, April of 1965 under the County Commissioners ordinance #141. The Gardnerville Ranchos GID has 5 elected Board members that administers and governs the district. Gardnerville Ranchos GID has nine full time employees. The general purposes of the District are to acquire, construct, reconstruct, grade, improve, extend or better a works, system or facility; including but not limited to, paving, curbs, gutters, sidewalks, drainage, lighting, water, sewer, garbage and refuse.

Contact number: 775-265-2048

INDIAN HILLS GENERAL IMPROVEMENT DISTRICT

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS 318	1973	N/A	\$.8041

INDIAN HILLS GID: The Indian Hills GID was created June 1973 by Ordinance numbered I-H-1 pursuant to NRS 318.010. The Indian Hills GID has 5 elected Board members that administers and governs the district. The general purposes of the District are to acquire, construct, reconstruct, grade, improve, extend or better a works, system or facility; including but not limited to, paving, curbs, gutters, sidewalks, drainage, lighting, water, sewer, garbage and refuse.

Contact number: 775-267-2805

KINGSBURY GENERAL IMPROVEMENT DISTRICT

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS 318	1964	N/A	\$.5183

KINGSBURY GID: The Kingsbury GID was created September 1964 by Ordinance #140 and revised December 1964 by Ordinance #144 under the NRS 318. The Kingsbury GID has 5 elected Board members that administers and governs the district. The general purposes of the District are to acquire, construct, reconstruct, grade, improve, extend or better a works, system or facility; including but not limited to, streets, highways, roads, curbs, gutters, sidewalks, drainage, lighting, water, sewer, garbage and refuse, and snow removal.

Contact number: 775-588-3548

LAKERIDGE GENERAL IMPROVEMENT DISTRICT

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS 318	1964	N/A	\$.1633

LAKERIDGE GID: The Lakeridge GID was created in 1964 by Ordinance #143 pursuant to NRS 318.010. There are 5 elected Board members that administer and govern the district. The general purposes of the District are to acquire, construct, reconstruct, grade, improve, extend or better a works, system or facility; including but not limited to, paving, curbs, gutters, sidewalks, drainage, lighting, water, sewer, garbage and refuse.

Contact number: 775-588-1006

LOGAN CREEK GENERAL IMPROVEMENT DISTRICT

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS 318	1965	N/A	\$.7390

LOGAN CREEK GID: The Logan Creek GID was created in July 1965 by Ordinance #149 pursuant to NRS 318.010. There are 5 elected Board members that administer and govern the district. The general purposes of the District are to acquire, construct, reconstruct, grade, improve, extend or better a works, system or facility; including but not limited to, paving, curbs, gutters, sidewalks, drainage, lighting, water and recreation.
Contact number: 775-588-3548

MINDEN-GARDNERVILLE SANITATION DISTRICT

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS 318	1973	N/A	\$.1224

MINDEN-GARDNERVILLE SANITATION DISTRICT: The Minden-Gardnerville Sanitation District was created in 1973 by Ordinance #73R-001 under NRS 318. There is a 5 member elected Board that administers and governs the district. The District was formed for the basic power of furnishing sanitary sewer facilities, as follows:
(a) To acquire, construct, reconstruct, improve, extend, better, operate, maintain and repair a sanitary sewer system or any part thereof, including, without limiting the generality of the foregoing, mains, laterals, wyes, tees, meters and collection, treatment and disposal plants.
(b) To sell any product or by-product thereof, and to acquire appropriate outlets and rights of disposal within or without the District and to extend the sewer lines of the District thereto.
(c) In connection with the said basic power, the Board shall have and exercise all rights and powers necessary or incidental to or implied from said basic power, including, without limiting the generality of the foregoing.
Contact number: 775-782-3546

MOSQUITO ABATEMENT DISTRICT

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS 318	1969	N/A	\$.0345

MOSQUITO ABATEMENT DISTRICT: The Mosquito Abatement was created March 1969 under NRS 318 and County Ordinance 69.1. These funds pay for the abatement of mosquitoes, chemicals, spraying and salary for 1 full time employee and 2 part time employees.
Contact number: 775-782-4642

OLIVER PARK GENERAL IMPROVEMENT DISTRICT

Statutory Authority	Year	Sunset Date	Current Tax Rate
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	Authorized	(if applicable)	Per \$100 of assessed value
NRS 318	1969	N/A	\$.4039

OLIVER PARK GID: The Oliver Park GID was created in 1969 by Ordinance OP-2 pursuant to NRS 318.010. There are 5 elected Board members that administer and govern the district. The general purposes of the District are to acquire, construct, reconstruct, grade, improve, extend or better a works, system or facility; including but not limited to, streets, highways, roads, curbs, gutters, sidewalks, drainage, lighting, water and snow removal.

Contact number: 775-588-6244

DOUGLAS COUNTY SELF INSURANCE

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS 354	1978	N/A	\$.0100

DOUGLAS COUNTY SELF INSURANCE: Per NRS and Ordinance 78R-04 the tax funds the county's deductibles and self insured exposures. The annual insurance premium and insurance pool contribution is also funded through self insurance.

Contact number: 775-782-9097

SKYLAND GENERAL IMPROVEMENT DISTRICT

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS 318	1964	N/A	\$.0731

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

Contact number: 775-588-2200

SOCIAL SERVICES

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS 428	1974	N/A	\$.0298

SOCIAL SERVICES: It is the legal responsibility of Douglas County per NRS to provide general assistance and medical care for indigents who are residents of Douglas County when all other sources of assistance have been explored and exhausted. This tax helps support the county health officer, public health nurse, the Nevada Home Health Service and indigent services. Programs administered by the County include General Assistance, Medical Assistance, Sexual Assault and Burials. This was previously described on tax bills as Human Resources. Created by County Ordinance #213.

Contact number: 775-782-9825

STATE MEDICAL ASSISTANCE/INDIGENT

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
Nevada Constitution, Art.9, §3; Art. 10, §2	1983	N/A	\$.1000

STATE MEDICAL ASSISTANCE/INDIGENT: The tax rate provides Medical assistance to indigent persons.

Contact number: 775-782-9825

STATE MOTOR VEHICLE ACCIDENT/INDIGENT

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
Nevada Constitution, Art.9, §3; Art. 10, §2	1983	N/A	\$.0150

STATE MOTOR VEHICLE ACCIDENT/INDIGENT: The tax rate provides hospital care for indigent persons resulting from auto accidents.

Contact number: 775-782-9825

STATE OF NEVADA

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
Nevada Constitution, Art.9, §3; Art. 10, §2	N/A	N/A	\$.1700

STATE OF NEVADA: The tax rate is required by the legislature and is used to pay for bonds issued for state expenditures, new state buildings planned, and acquisition for land purchases at Lake Tahoe which was approved by the voters of the State.

Contact number: 775-684-2000

TAHOE DOUGLAS FIRE PROTECTION DISTRICT

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS 474.460	1980	N/A	\$.6381

TAHOE DOUGLAS FIRE PROTECTION DISTRICT: Authorized under NRS 474 and Ordinance #325, the Tahoe Douglas Fire Protection District (TDFPD) is district located on the south/east shore of Lake Tahoe. TDFPD is the largest fire department in the Lake Tahoe basin, serving the Douglas County Nevada portion of Lake Tahoe, covering 17.3 square miles (the shaded area along the east shore of the map). Although the community has a permanent population of approximately 7,500 residents, it is estimated that the average daily population could be as many as 50,000 people with peak periods exceeding 100,000 people in the district.

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

Contact number: 775-588-3591

Link to: <http://www.tahoefire.com/>

TAHOE DOUGLAS FIRE 5 CENT LEVY

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS 354.5982	2008	2038	\$.0500

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

Contact number: 775-588-3591

Link to: <http://www.tahoefire.com/>

TAHOE DOUGLAS SANITATION DISTRICT

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS 318	1969	N/A	\$.0350

TAHOE DOUGLAS SANITATION DISTRICT: The Tahoe Douglas Sanitation District was created in January 1969 by Ordinance #169 under NRS 318. It was originally proposed in 1968 as the "Lakeside Sewer Improvement District". There is a 5 member elected Board that administers and governs the district. The District was formed for the basic power of furnishing sanitary sewer facilities, as follows:

(a) To acquire, construct, reconstruct, improve, extend, better, operate, maintain and repair a sanitary sewer system or any part thereof, including, without limiting the generality of the foregoing, mains, laterals, wyes, tees, meters and collection, treatment and disposal plants.

(b) To sell any product or by-product thereof, and to acquire appropriate outlets and rights of disposal within or without the District and to extend the sewer lines of the District thereto.

(c) In connection with the said basic power, the Board shall have and exercise all rights and powers necessary or incidental to or implied from said basic power, including, without limiting the generality of the foregoing.

Contact number: 775-588-5641

TOPAZ RANCH ESTATES GENERAL IMPROVEMENT DISTRICT

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS 318	1971	N/A	\$.8852

TOPAZ RANCH ESTATES GID: The Topaz Ranch GID was created under NRS 318, July 1971 under the

County Commissioners ordinance #TP-2. The Topaz Ranch GID has 5 elected Board members that administers and governs the district. Topaz Ranch GID has 3 full time employees, 1 part-time employee and seasonal workers when needed. The general purposes of the District are to acquire, construct, reconstruct, grade, improve, extend or better a works, system or facility; including but not limited to, streets, drainage and water.

Contact number: 775-266-3000

TOWN OF GARDNERVILLE

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS 269	1979	N/A	\$.6699

TOWN OF GARDNERVILLE: The Town of Gardnerville has three governmental funds (general, capital projects and special ad valorem fund) and one proprietary fund (trash enterprise). Gardnerville is an unincorporated town formalized by Douglas County Ordinance #311, (New County Code 18.06) September 1979 and NRS 269. An elected Town Board, 5 board members, which administer and govern the Town management. The town employs 10 full time, 1 part time employee, seasonal employees and paid consultants when required.

Contact number: 775-782-7134

TOWN OF GENOA

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS 269	1980	N/A	\$.3929

TOWN OF GENOA: The Town of Genoa has three governmental funds (General, Ad Valorem Capital, and Construction Reserve). Genoa is an unincorporated Town formalized by Douglas County Ordinance #351, 1980 and NRS 269. An elected Town Board administers and governs the Town management through 1.5 employees and paid contractors, as well as part time help needed.

Contact number: 775-782-8696

TOWN OF MINDEN

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS 269	1979	N/A	\$.7126

TOWN OF MINDEN: The Town of Minden has three governmental funds (general, capital projects and special ad valorem fund) and two proprietary funds (water and trash enterprise). Minden is an unincorporated town formalized by Douglas County Ordinance #310, September 1979 and NRS 269. An elected Town Board administers

and governs the Town's management through a five member permanent staff and paid consultants when required. Part time help is obtained as needed in addition to the full time staff.

Contact number: 775-782-5976

WESTERN NEVADA REGIONAL YOUTH CENTER

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS	2001	N/A	\$.0500

WESTERN NEVADA REGIONAL YOUTH CENTER:

Douglas County is one of five counties supporting the facility located in Silver Springs, Nevada. The others are Carson City, Lyon County, Churchill County. NRS 62.845 provides the enabling legislation. Douglas County accounts for the property taxes collected through an agency fund. The funds are forwarded to Lyon County on a monthly basis.

Contact number: 775-577-4200

Link to: <http://www.churchillcounty.org/jpo/youthcenter.htm>

ZEPHYR COVE GENERAL IMPROVEMENT DISTRICT

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS 318	1964	N/A	\$.1000

ZEPHYR COVE GID: The Zephyr Cove GID was created in 1964 by Ordinance #141 pursuant to NRS 318.010. There are 5 elected Board members that administer and govern the district. The general purposes of the District are to acquire, construct, reconstruct, grade, improve, extend or better a works, system or facility; including but not limited to, streets, highways, roads, curbs, gutters, sidewalks, drainage, lighting, water, sewer, garbage and refuse.

Contact number: 775-588-2903

ZEPHYR HEIGHTS GENERAL IMPROVEMENT DISTRICT

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS 318	1960	N/A	\$.2798

ZEPHYR HEIGHTS GID: The Zephyr Heights GID was created in 1960 by Ordinance ZH-2 pursuant to NRS 318.010. There are 5 elected Board members that administer and govern the district. The general purposes for the

District are the making of certain improvements within the District, including paving, curbs, gutters, sidewalks, storm drainage and sanitary sewer improvements.

Contact number: 775-588-6158

ZEPHYR KNOLLS GENERAL IMPROVEMENT DISTRICT

Statutory Authority	Year Authorized	Sunset Date (if applicable)	Current Tax Rate Per \$100 of assessed value
NRS 318	1964	N/A	\$.5528

ZEPHYR KNOLLS GID: The Zephyr Knolls GID was created in 1964 by Ordinance #142 pursuant to NRS 318.010. There are 5 elected Board members that administer and govern the district. The general purposes of the District are to acquire, construct, reconstruct, grade, improve, extend or better a works, system or facility; including but not limited to, streets, highways, roads, curbs, gutters, sidewalks, drainage, lighting, water, sewer, garbage and refuse.

Contact number: 775-588-6584