

DOUGLAS COUNTY

TAX DISTRICT BREAKDOWN & DESCRIPTION per NRS 361.480

Taxing Entity	Statutory Authority	Year Authorized	Sunset Date (if Applicable)	Current Tax Rate (Per \$100/ Assessed Value)
State Of Nevada	Nevada Constitution	1864	N/A	\$ 0.1700
<p><u>Description:</u> 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.</p> <p>Contact number: 775-684-2000</p>				
Douglas County (combined rate)				\$ 1.1680
Douglas County General Fund	NRS 243.045 NRS 354	1861	N/A	\$ 0.8746
<p><u>Description:</u> 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 of 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.</p> <p>Contact number: 775-782-9097</p>				
Agriculture Extension	NRS 549	1969	N/A	\$ 0.0100
<p><u>Description:</u> To provide for continued extension work in agriculture, home economics and rural welfare in conjunction with the University of Nevada.</p> <p>Contact number: 775-782-9960</p>				
Capital Improvements Fund	NRS 288	1978	N/A	\$ 0.0500
<p><u>Description:</u> 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.</p> <p>Contact number: 775-782-9097</p>				
China Springs	NRS 62.845	1986	N/A	\$ 0.0039
<p><u>Description:</u> 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.</p> <p>Contact number: 775-265-5350</p>				
E911	Voter approved	1990	N/A	\$ 0.0475
<p><u>Description:</u> 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.</p> <p>Contact number: 775-782-9990</p>				
Self Insurance Reserve	NRS 354	1978	N/A	\$ 0.0075
<p><u>Description:</u> 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.</p> <p>Contact number: 775-782-9097</p>				
Preventative Road Maintenance	NRS 243.045, NRS 354	2013	N/A	\$ 0.0563

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<p><u>Description:</u> Commissioner approved to fund preventative road maintenance. <u>Contact number:</u> 775-782-9097</p>				
Social Services	NRS 428	1974	N/A	\$ 0.0337
<p><u>Description:</u> 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. <u>Contact number:</u> 775-782-9825</p>				
State Medical Assistance, Indigent	NRS 428.285	1985	N/A	\$ 0.0525
<p><u>Description:</u> The tax rate provides Medical assistance to indigent persons. <u>Contact number:</u> 775-782-9825</p>				
State Motor Vehicles Accident, Indigent	NRS 428.185	1983	N/A	\$ 0.0150
<p><u>Description:</u> The tax rate provides hospital care for indigent persons resulting from auto accidents. <u>Contact number:</u> 775-782-9825</p>				
Western Nevada Regional Youth Center	NRS 62.844	2001	N/A	\$ 0.0170
<p><u>Description:</u> 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. <u>Contact number:</u> 775-577-4200 Link to: http://www.churchillcounty.org/jpo/youthcenter.htm</p>				
Towns				
Town Of Gardnerville	NRS 269	1979	N/A	\$ 0.6677
<p><u>Description:</u> 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 13 full time, 1 part-time employee, 2 seasonal employees and paid consultants when required. <u>Contact number:</u> 775-782-7134</p>				
Town Of Genoa	NRS 269	1979	N/A	\$ 0.6293
<p><u>Description:</u> 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, 5 board members, administers and governs the Town management. The Town employs 2 full time and paid contractors, as well as part time help as needed. <u>Contact number:</u> 775-782-8696</p>				

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Town Of Minden	NRS 269	1979	N/A	\$ 0.6677
<p><u>Description:</u> The Town of Minden (Town) is an unincorporated town formalized by Douglas County Ordinance #310, in September 1979. An elected Town Board (Board) administers and governs the Town’s management through a Town Manager. The Town Manager administers the day-to-day operations through a combination of permanent staff, paid consultants, and part time and seasonal staff.</p> <p>The Town has three governmental funds (general, capital projects and special ad valorem capital projects) and three proprietary funds (retail water service, wholesale water service, and trash removal service).</p> <p>Contact number: 775-782-5976</p>				
Douglas County School District				
Douglas County School Operating Rate	Nevada Constitution	1864	N/A	\$ 0.7500
<p><u>Description:</u> To fund operations of the schools in Douglas County.</p> <p>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.”</p> <p>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”</p> <p>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 .”</p> <p>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.)</p> <p>Contact number: 775-782-5134</p> <p>Website: http://www.dcsd.k12.nv.us/</p>				

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Douglas County School Debt Service	NRS 387.3285	1992, 1998, 2003	N/A	\$ 0.1000
<u>Description:</u> To pay bonds which were approved by the voters of Douglas County to build schools. Contact number: 775-782-5134				
<u>Special Districts</u>				
Carson Water Subconservancy District	NRS 541	1959	N/A	\$ 0.0300
<u>Description:</u> After the Bureau of Reclamation withdrew its interest in constructing the Watasheamu Dam, the CWSD was re-established by the Nevada State Legislature under Chapter 621 Statutes of Nevada in 1989, with the responsibility of “management and development of the water resources in the upper Carson River to alleviate reductions and loss of water supply, of the fragmented responsibilities for conservation and supply of water, and of any threats to the health, safety and welfare of the people of the upper Carson River Basin.” Since that time, CWSD has expanded to include Churchill County, NV in 1999 and, by Joint Powers Agreement, to include Alpine County, CA in 2001. Storey County, NV was invited to participate on the CWSD Carson River Watershed Committee in 2018, giving voice to every county within the Carson River Watershed. In its regional coordination capacity, CWSD assists in acquiring and administering grant funding for river repairs and maintenance, water quality and quantity studies/remediation, flood preparedness and repairs, public education about the watershed, and regional planning. <u>Contact number:</u> 775-887-7450				
Cave Rock Estates GID	NRS 318	1975	N/A	\$ 0.3909
<u>Description:</u> 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 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. <u>Contact number:</u> 775-720-5153 trustees@caverockgid.com				
East Fork Fire Protection District	NRS 474	1981	N/A	\$ 0.4874
<u>Description:</u> The East Fork Fire Protection District was created on April 16, 1981, by Ordinance 371 and under NRS 474.460. On April 17, 2008, Ordinance 2008-1248 was adopted and the Sierra Forest Fire Protection District of Douglas County was annexed into the East Fork Fire Protection District. On December 4, 2014, Ordinance 2014-1427 was adopted, effective July 1, 2015, the East Fork Paramedic District was annexed into the East Fork Fire Protection District. After 35 years of operation under NRS 474.460 the Douglas County Board of Commissioners, on July 7, 2016, passed Ordinance 2016-1466, effective January 1, 2017, thus allowing the District to exist as a totally independent fire protection district under NRS 474.010 and to exist into perpetuity as if they were formed by election. A separate governing body was initially appointed with members subject to election in 2018 and 2020. The District provides emergency services to a resident population of 45,000 persons with seasonal increase to 60,000. East Fork covers 675 square miles or 97% of Douglas County, Including lands within the Tahoe Basin. The district provides all hazard response, with the majority of response being emergency medical services. East Fork protects vast areas of urban interface and supports both the BLM and USFS. Services are also provided to the Washoe Tribe of Nevada and California and contract Medical service to Alpine County California. The district employs 83 personnel which are supported by 50 volunteer personnel working from 12 stations throughout the District. The East For Fire Protection District also serves as the contractor agent for Douglas County Emergency Management and the District Fire Chief serves as Douglas County's Emergency Manager.				

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<p>The East Fork Fire Protection District receives funding from the property tax above, the State Consolidated Tax Distribution, Ambulance User Fees, Plan Review Fees, and contract services.</p> <p>Contact Number: 775-782-9040 Website: eastforkfire.org</p>				
East Fork Swimming Pool	Voter Approved	1986	N/A	\$ 0.1300
<p><u>Description:</u> 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.</p> <p>Contact number: 775-782-8840 Website: www.cvswim.com</p>				
Elk Point Sanitation District	NRS 318	1969	N/A	\$ 0.0095
<p><u>Description:</u> 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:</p> <p>(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.</p> <p>(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.</p> <p>(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.</p> <p>Contact number: 775-790-5786</p>				
Gardnerville Ranchos GID	NRS 318	1965	N/A	\$ 0.5500
<p><u>Description:</u> The Gardnerville Ranchos GID was created under NRS 318, April of 1965 under the County Commissioners ordinance #147. The Gardnerville Ranchos GID has 5 elected Board members that administers and governs the district. Gardnerville Ranchos GID has 8 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 streets, curbs, gutters, sidewalks, drainage, lighting, water, sewer, garbage and refuse. Also, per Ordinance 161 Parks and Recreation.</p> <p>Contact number: 775-265-2048</p>				
Indian Hills GID	NRS 318	1973	N/A	\$ 0.7901
<p><u>Description:</u> 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.</p> <p>Contact number: 775-267-2805</p>				

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Kingsbury GID	NRS 318	1964	N/A	\$ 0.4789
<p>Description: 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.</p> <p><u>Contact number:</u> 775-588-3548</p>				
Lakeridge GID	NRS 318	1964	N/A	\$ 0.1444
<p>Description: 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, refuse, pavilion and swim area. Lakeridge GID is working with TRPA and State Lands to add a pavilion, buoys and swim area.</p> <p><u>Contact number:</u> 775-790-7476</p>				
Logan Creek Estates GID	NRS 318	1965	N/A	\$ 0.6738
<p>Description: The Logan Creek Estates 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.</p> <p><u>Contact number:</u> 775-749-9101</p>				
Minden/ Gardnerville Sanitation District	Organized by Court Order under NRS 311. Reorganized under NRS 318	1964	N/A	\$ 0.1224
<p>Description: The Minden-Gardnerville Sanitation District was created in 1964 by court order under NRS 311 and reorganized in 1973 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:</p> <p>(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.</p> <p>(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.</p> <p>(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.</p> <p><u>Contact number:</u> 775-782-3546</p>				
Mosquito Abatement District	NRS 318	1969	N/A	\$ 0.0345
<p>Description: 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 2 full time employee and 5 part-time/seasonal employees.</p> <p><u>Contact number:</u> 775-782-4642</p>				

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Oliver Park GID	NRS 318	1969	N/A	\$ 0.5304
<p>Description: 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.</p> <p><u>Contact number:</u> 775-588-6244</p>				
Round Hill GID	NRS 318	1964	N/A	\$ 0.4914
<p>Description: Round Hill GID was created in 1964 pursuant to NRS 318.010- NRS 318.510 as amended, by Ordinance # 134 and is governed by a five member elected Board consisting of Round Hill residents. The District has the responsibility to maintain roads, streets and sidewalks within the District; to install and maintain storm sewer and other drainage; to construct and maintain a sewer collection system; to treat and supply potable water to our residents and to supply facilities for street lights.</p> <p><u>Contact number:</u> 775-588-2571</p> <p><u>Website:</u> www.rhgid.org</p>				
Skyland GID	NRS 318	1964	N/A	\$ 0.2231
<p>Description: 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.</p> <p><u>Contact number:</u> 775-588-2598</p>				
Tahoe Douglas Fire Protection District				
Tahoe Douglas Fire Protection District	NRS 318	1980	N/A	\$ 0.5881
<p>Description: Authorized under NRS 318 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.</p> <p>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.</p> <p><u>Contact number:</u> 775-588-3591</p> <p><u>Website:</u> http://www.tahoefire.com/</p>				

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Tahoe Douglas Fire 5 Cent Levy	NRS 354.5982	2008	2038	\$ 0.0500
<p><u>Description:</u> 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.</p> <p>Contact number: 775-588-3591 Website: http://www.tahoefire.com/</p>				
Tahoe Douglas District	NRS 318	1969	N/A	\$ 0.0350
<p><u>Description:</u> 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:</p> <p>(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.</p> <p>(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.</p> <p>(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.</p> <p>Contact number: 775-588-5641</p>				
Topaz Ranch Estates GID	NRS 318	1971	N/A	\$ 0.8546
<p><u>Description:</u> 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 6 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.</p> <p>Contact number: 775-266-3000</p>				
Zephyr Cove GID	NRS 318	1964	N/A	\$ 0.1000
<p><u>Description:</u> 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.</p> <p>Contact number: 775-588-4998</p>				
Zephyr Heights GID	NRS 318	1960	N/A	\$ 0.2798
<p><u>Description:</u> 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, snow removal, storm drainage and sanitary sewer improvements.</p> <p>Contact number: 775-830-5124</p>				

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Zephyr Knolls GID	NRS 318	1964	N/A	\$ 0.5310
<p><u>Description:</u> 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.</p> <p><u>Contact number:</u> 775-450-7392</p>				