

MINUTES OF THE  
MEETING OF THE  
JOINT SENATE AND ASSEMBLY  
COMMITTEES ON TAXATION

SIXTY-FIRST SESSION  
NEVADA STATE LEGISLATURE  
APRIL 6, 1981

The Joint Senate and Assembly Committees on Taxation were called to order by Chairman Keith Ashworth, at 1:18 p.m., Monday, April 6, 1981, in Room 131, Legislative Building, Carson City, Nevada.

COMMITTEE MEMBERS PRESENT:

Senator Keith Ashworth, Chairman  
Seantor Don Ashworth  
Senator Virgil M. Getto  
Senator James N. Kosinski  
Senator William J. Raggio  
Assemblyman Paul May, Chairman  
Assemblyman Steven A. Coulter, Vice Chairman  
Assemblyman Louis W. Bergevin  
Assemblyman Bill D. Brady  
Assemblyman Patty D. Cafferata  
Assemblyman Robert G. Craddock  
Assemblyman John Marvel  
Assemblyman Robert E. Price  
Assemblyman Robert F. Rusk  
Assemblyman Jan Stewart  
Assemblyman Peggy Westall

COMMITTEE MEMBERS ABSENT:

Senator Norman D. Glaser  
Senator Floyd R. Lamb

STAFF MEMBERS PRESENT:

Ed Shorr, Deputy Fiscal Analyst  
Dan Miles, Deputy Fiscal Analyst

Senator Keith Ashworth stated that Senate Taxation Committee had adopted some amendments for SB 411 last Thursday and felt that they would be ready for this meeting. They are not yet available and therefore it would be impossible to review SB 411 without copies of these amendments available for all interested parties. He stated that this hearing would therefore be confined to testimony on SB 69 and AB 369.

Assemblyman May stated that because of the time frame facing city and counties for required hearings and completion of budgets and the setting of tax rates, AB 430 had been introduced. AB 430 provides schedule for budgets and property taxes in 1981. This would be a one-time shot and changes the date requirements for

hearings. Mr. May stated that he could see no problems with the bill but could not promise passage of it.

SENATE BILL NO. 69

Jay Milligan, City Manager of Sparks, stated that his comments were with the aspect of reassessment. There are a couple of cities in Nevada, such as North Las Vegas and Sparks, that have not been reassessed for about 5 years. Sparks concern with the tax plan has to do with the burden that it would place on cities that have not been reassessed lately. Sparks was last reassessed in 1976-77. Not only have they not been reassessed since that time, but everything new that has come on has been factored back to 1976-77.

Mr. Bergevin stated that he did not understand why they felt it would be a burden. Under the provisions of SB 69 Sparks would be reassessed upward to January 1, 1980 values which would be used for this years budget.

Senator Keith Ashworth pointed out Section 31 of SB 69, which has the factoring procedures.

Mr. Bergevin stated that they would be required to bring everything up to current values by the factors in the bill. He added that he felt that it would be to the benefit of Sparks rather than be a hardship.

Senator Keith Ashworth stated that the plan would bring everybody up to current and after everyone gets even then they may factor back down. SB 411 would then trigger in and give additional tax break. The 15% would apply after that.

As there was no further testimony on SB 69 and no testimony on AB 369, Assemblyman Rusk asked if it would be possible to review AB 369 with its amendments.

Marvin Leavitt was asked to review AB 369 for those present. He began by stating that to fully understand what AB 369 does it must be taken in connection with SB 69 and SB 411. The first thing it does is put sales tax on a monthly remittance instead of a quarterly one. Doing this not only increases the speed at which the money can come in, but also gets entities over the problem of first quarter money. Mr. Leavitt used an example of the County-City Relief Tax, where the tax is enacted to be effective on May 1, remitted to the Department of Taxation during the month of June and could be ready for remittance to the local governments during the month of July. That in effect would remit it one month prior to when they normally are getting property taxes. In effect this would give them one additional month of revenue. What could be done with this would be to place the money in a reserve fund established by the amended SB 411, which could be used to make up for

any shortfalls between estimates and actual calculations. This would protect the local government against an economic down turn if the estimates prove incorrect.

Mr. Leavitt continued by explaining that the next thing covered in the bill was the local school support tax, which was increased to 1 1/2% from its current level. The CCRT (County-City Relief Tax) is made mandatory. The original percentage in existence is levied by the county on a county option basis. The levy actually comes through a county ordinance. The logical reason for doing it differently at this point in time is because of the timing problems which exist between now and the date that it is suppose to become effective. In many cases an ordinance could not be passed in time at the county level. Therefore it is a necessity that the tax be levied at the state level rather than on the individual county level.

Continuing, Mr. Leavitt explained that the next provision simply increases the CCRT and leave the 1/2¢ that is currently levied alone. He explained how the distribution formula works with the increased CCRT. It establishes what is called "basic ad valorem revenues". These revenues are obtained by multiplying the factored up assessed valuations, which uses the formula that is found at the end of SB 69 that brings all property up to a common level, by the tax rate for the year ended June 30, 1981, to get an amount. That amount is then added to every other taxing district within any individual county and by the total of those amounts and the relationship you can determine percentage factor. The total for each county, determined this way, which will include every single taxing entity including the county, could then be applied on the statewide basis. This total applied on the statewide basis determines the relationship between each county. This tax is placed in the pot and distributed to the counties based on this relationship between the factored up assessed valuation multiplied by the rate and then distributed within the county based on the same relationship as it exists between the entities. This has the advantage that it maintains the relationship still existing between assessed valuation of the county, so that the county that grows more rapidly than others, assessed valuation factor will still give the needed dollars flowing into that account. This also gets rid of some previous problems that existed when they had to distribute the tax simply by county of origin and there were some strange amounts arrived at.

Senator Don Ashworth inquired if this was done by ratio of assessed value in one unit to total assessed value throughout the whole state.

Mr. Leavitt replied that it was not assessed value but it is assessed value multiplied by tax rate for the year ended June 30, 1981.

Senator Don Ashworth continued by asking if the tax rate took into consideration population growth.

Mr. Leavitt replied that the tax rate is one existing at a point in time. Tax rate relates to what they have been living with as assessed valuation in the past to their current existing tax rate.

Senator Keith Ashworth pointed out that indirectly it would take into consideration growth because as the area grows there would be more assessed valuation. It accounts for growth but only through assessed valuation.

Mr. Leavitt that that historically he felt that they would find that the rates have remained somewhat constant and the assessed valuation has been what has been changing.

Mr. Leavitt continued by stating that the bill as it currently is distributes \$425,000 on a monthly basis equally to each county. This results in \$300,000 being distributed to each county on an annual basis. On calculations they have done to date, it appears that this \$300,000 is probably in excess of what is needed to overcome the deficiency in some of the counties. This may have to be reduced to \$150,000 or \$200,000 to make it work more equitably. What happens when they use \$300,000 in some of the smaller counties is that property tax is almost completely eliminated while there is still sizeable property tax in other counties.

Senator Keith Ashworth inquired if this was out of the supplemental tax, why don't they use the formula for the distribution based on percentage on the total amount.

Mr. Leavitt stated that the formula appears to have the opposite effect, in that they are leaving still too high tax rate in some of the rural counties.

Senator Don Ashworth pointed out that this was just a leveling effect for those counties that don't have the assessed value and this brings them up to a certain level and basically if they go the other way it has a converse effect.

Mr. Leavitt continued by stating that the bill would remove the caps on existing school levy. In SB 204 of the previous session there was a limitation placed on school levy of 50¢. That cap is removed and allows that 50¢ to grow with growth in assessed valuation. The bill would be effective on May 1, 1981; to understand the full effects it must be looked at in relation to what SB 411 does, Mr. Leavitt concluded.

Ed Everett, Assistant County Manager of Washoe County, stated that they understood according to page 8 of AB 369 that there will be a 1% collection fee that will go to the Department of Taxation for handling and administrating. He pointed out that if the sale base is going up, rough numbers suggest that this might "pump in" about \$900,000 more to the Department. He questioned whether the Department would need this or if this might be able to stay in

the pool and go back to the counties.

Roy Nickson, Director of the Department of Taxation, stated that while the Department is allocated 1% of the CCRT, cigarette tax, liquor tax, gasoline tax, for administration purposes, the Department actually does not receive any increase in its budget. The appropriations are set by the Legislation. It is a question of where the money comes from to support the Department as a whole. The funds are co-mingled and can't be identified by actual expenditures of the Department to a specific revenue source.

Assemblyman Stewart inquired if Mr. Nickson could give the committee a figure of what the 1% is and how it might relate to the Department's cost of handling and collection. He continued by asking if Mr. Nickson would know what the cost is to handle this tax. Mr. Nickson replied that it was not isolated. Actual administrative cost of administering one portion of all the taxes is not identifiable. He added that he did not anticipate any increase in staff or expense.

Ralph Best, Director of Finance for the City of Sparks, stated that they have some concern about Section 26, subparagraph 2 wherein the County Treasurer would distribute to all other entities within the county their portion of the sales tax. Based on their experience with the 1/2% CCRT, they feel that it would be more expeditious to the local entities within the jurisdictions of the county if the money came directly from the State Controller to the cities. This would expedite the receipt of the money by local governments.

Mr. Nickson stated that it would make no difference to the Department of Taxation whether the checks came from the State Controller or County Treasurer. The information necessary to compute these amounts is available and could be fed into the computer without any problems.

Patrick Pine, Clark County, stated that they would have no big problem with the State Controller making the allocations provided there be some process where the various local entities could check the computations and resolve any disputes that might arise about such computations. Occasionally disputes arise over the computations no matter who does them. He added that if the County Treasurer doesn't have to do it, it would save the counties money.

Senator Keith Ashworth pointed out that presently the County Treasurer receives the money from the State Treasurer and he makes the allocations and computations within each entity based on the various different ordinances and allocations. Mr. Ashworth went on to inquire if Mr. Nickson felt the Department of Taxation could handle these various computations for each individual entity. Mr. Nickson replied that they do have the formula for the individual entities as specified with the blanket distribution of \$425,000 to each of the 17 counties and then on population basis or any

other basis, they can calculate and advise the Controller of the figures. It would mean the State would issue 197 checks instead of the present 17 checks.

Senator Raggio inquired if there appeared to a problem of lag time existing currently. Mr. Pine replied that he could not speak for other counties but that as soon as Clark County possibly can that start computing the formula. He felt that they did not have any real lag time. It appeared from some comments from the audience that there may be problems in other areas of the state but no testimony was given on this.

Senator Keith Ashworth inquired if there would be a lag time if the State had to issue the checks and Mr. Nickson stated that he would anticipate no additional delay caused by issuing 197 checks as opposed to 17.

Mrs. Westall inquired if it would be more economical to have the state handle the checks. Senator Ashworth stated that it would be more economical to the counties of course, but more expense to the state. He added that he could see no reason that with available machinery in the State, why the process should have to be done twice.

Frank Castor (?), Finance Director City of Reno, stated that he supported the suggestion that this go through the State Controller for the reason that in the definition of basic ad valorem, the rate applied to the assessed valuation is a very low tax rate in the City of Reno compared to the rest of the entities of the state. As a result of this they are going to suffer in the amount of tax distributed to them. With this distribution they need the money faster so that they can invest it and gain back what they are losing in sales tax.

Copies of the amendments to SB 4111 having been distributed, Mr. May stated that they would hope to have the bill reprinted and available tomorrow and the committees would welcome further testimony on it from Clark and Washoe Counties at that time. He briefly went over the joint hearings scheduled and the proposed time frame facing the committees in order to get the tax plan passed and to the Governor for signature.

Also distributed were copies of figures developed the Ad Hoc Committee and a memo from the committee. The figures are found in Exhibits G, H, and K and are found with the Secretary's Minute Book. The memo is attached to these minutes as Exhibit A.


The Exhibits mentioned above are charts which give projected figures and rationale for the various proposed sales tax percentages. At the request of the committee, Mr. Marvin Leavitt went over the Exhibits briefly.

Mr. Leavitt used Exhibit K as the example and stated that this is using 5 3/4. He briefly explained what the various columns of

of the Exhibit demonstrated. He explained that Column 1 shows computations and total limitations for 1981-82 budgets for each one of the local entities indicated, based on the formula in amended SB 411. Column 2 is the estimate of  $1 \frac{3}{4}$  of CCRT based on the formula previously discussed. The 3rd column is simply the difference between those two indicating the amount left to be made up from ad valorem taxes. Column 4 is their estimate of what has been called factored up assessed valuation. Column 5 is the local government rate which it would take to balance the dollars in column 3 with that assessed valuation. Remainder of the columns show the other districts and entities. Column 9 shows what 1981-82 rate would be and simply a comparison between that rate and current existing rate to show how much rate decrease there would be. Column 12 shows that some entities CCRT brings in money over and above what total limitations may be and that is called the sales tax overage. SB 411 has provisions for that overage to go into a reserve fund.

Mr. Leavitt stated that Exhibit G did basically the same thing using  $5 \frac{1}{4}\%$ . Exhibit H contains general information on local governments. The very first page shows the allocations and in columns 12 and 13 are found these broken down by the various percentages referred to previously. Some of the information in Exhibit H relates to concepts which have been discarded and would be of limited value at this point.

As there was no further business or testimony to discuss, Chairman Keith Ashworth adjourned the meeting at 2:30 p.m.

Respectfully submitted,  
  
Sandee Gagnier  
Assembly Attache

April 6, 1981

M E M O R A N D U M

TO: Senator Keith Ashworth, Chairman,  
Senate Taxation Committee

Assemblyman Paul W. May, Chairman,  
Assembly Taxation Committee

FROM: Ray Knisley and Your Ad Hoc Committee  
composed of David Henry, an authority on local  
government and presently advisor to Washoe  
County Commissioners on county affairs; Marvin  
Leavitt, financial officer for Las Vegas, and  
an expert in his field; and Ed Greer, budget and  
finance officer for Clark County schools, the  
most experienced man in the state in school  
finance

We have consulted with Merlin Jones and Lee Bergstrom, C.P.A.'s, whose firms have a wide practice in local government auditing and who have served on the local government advisory committee since its inception. They have been of great assistance; Jim Lien, presently with Metro, and formerly with Nevada tax commission, has been indispensable. Your instructions have been followed and a means developed to reduce ad valorem taxes and replace dollars lost to local governments and schools. All decisions reached by our group have been by consensus, after consulting with, and advice from, you.

The basic plan in the governor's message has been found to be the most realistic approach. If it were not for constitutional restraints simpler solutions could be had; however, elements of the basic plan would still be involved.

The three bills your committees have produced, A.B. 369, S.B. 69 and S.B. 411, with some amendments, will accomplish the results sought.



School financing is a separate matter, repeal of the tax on food and drugs has caused a shortage of revenue that is hard to overcome. We find the only sources that could produce the volume of money required are ad valorem, sales and gaming taxes. A large increase of gaming taxes could well be counterproductive. As reduction of ad valorem taxes on homes is your main objective this area offers no relief because of constitutional limitation. Therefore, we recommend increasing the present school aid tax by  $\frac{3}{4}$  of 1 percent.

To reduce the ad valorem tax 50 percent and replace dollars lost to 197 local governments is not a simple operation. It will be necessary to increase the present city-county relief tax by  $1\frac{3}{4}$  percent to get the job done. In accord with your instructions, budgetary controls are suggested which will not unduly hamper local governments in performance of their duties.

Professional people and those from industry have been helpful and Roy Nickson of the Nevada tax commission and his staff have fully cooperated in this work.

RK/llp

# EXHIBIT G

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# Exhibit G

## Effect of AB 369 (1st reprint)

Page	Entity (evaluator sheets)	199-94 Ad Valorem Required 1995	CCRT Allocation 1995	Balance	Assessed Valuation (\$869)	Local Govt Rate	Levied Debt Rate	Combined School Rate	Other	Proposed Mfr-Rate	Current Year Rate	Difference	Sales Tax Average
	<b>Carson City Co total</b>	21112	21111111	21111111	21111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	<b>Churchill County</b>	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	<b>Callan Co total</b>	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	<b>Clark County</b>	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	Boulder City	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	Henderson	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	Las Vegas	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	No Las Vegas	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	Bunkerville	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	East Las Vegas	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	Glandale	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	Indira Springs	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	Koussin	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	Mosquito	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	Moapa Valley Town	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	MT Charleston Area	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	Reno	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	Searchlight	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	Sunrise Manor	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	Wine Taster	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	Boulder City Libr	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	Clark Co Libr	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	Henderson Libr	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	Kyle Canyon Wtr	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	Moapa Valley Fire	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	Southwest Gas	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	<b>Co Total</b>	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	<b>Douglas County</b>	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	Genoa	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	Primm	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	Cave Rock	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	Douglas Co Sewer	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	Douglas Mosquito Abate	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	East Ink Jct	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	
	Elk Pt Sanitation	11111	11111111	11111111	11111111	0.00	0.00	0.00	0.00	1.1111	1.1111	0.00	

# Exhibit G

## Effect of AB 369 (1st reprint)

#2	Ad Valorem Required 1987	CERT Assessments 1987	Balance	Assessed Value	Local Gov't Rate	Local Debt Rate	Combined School Rate	Other	Proposed Rate	Assessed Value Rate	Difference	Salaries per employee
Jandaville Ranches § 10	112	112		112								
Indian Hills § 10	112	112		112								
Kingsbury § 10	112	112		112								
Keteridge § 10	112	112		112								
Logan Creek § 10	112	112		112								
Marla Bay § 10	112	112		112								
Minica-Jandaville San	112	112		112								
Oliver Park § 10	112	112		112								
Round Hill § 10	112	112		112								
Sierra Estates § 10	112	112		112								
Skylark § 10	112	112		112								
Tahoe-Douglas Fire	112	112		112								
Tahoe-Douglas Sewer	112	112		112								
Tony Beach § 10	112	112		112								
Zephyr Cove § 10	112	112		112								
Zephyr Heights § 10	112	112		112								
Zephyr Knolls § 10	112	112		112								
<b>Co Total</b>	<b>112</b>	<b>112</b>		<b>112</b>								
<b>Elko County</b>	<b>112</b>	<b>112</b>		<b>112</b>								
Carlin	112	112		112								
Elko	112	112		112								
Wells	112	112		112								
Jackpot	112	112		112								
Montello	112	112		112								
Mountain City	112	112		112								
West Wadsworth	112	112		112								
Elko-Deer Creek Auditorium	112	112		112								
Elko TV	112	112		112								
<b>Co Total</b>	<b>112</b>	<b>112</b>		<b>112</b>								
<b>Esmeralda County</b>	<b>112</b>	<b>112</b>		<b>112</b>								
Fish Lake	112	112		112								
Silver Peak	112	112		112								
<b>Co Total</b>	<b>112</b>	<b>112</b>		<b>112</b>								
<b>Eureka County</b>	<b>112</b>	<b>112</b>		<b>112</b>								
Crescent Valley	112	112		112								
Eureka	112	112		112								
Diamond Valley Road	112	112		112								
Diamond Valley West	112	112		112								

according to AB 369

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Exhibit G

Effect of AB 369 (1st reprint)

Entity	Ad Valorem Required	CCRT Allocation 17%	Balance	Assessed Valuation	Local 1991 Rate	Local Debt Rate	Combined School Rate	Other	Proposed 1991 Rate	Current Year Rate	Difference	Salary per Percent
<b>Eureka Co'ty</b>												
Eureka TU Dist	100	11,811	11,811	20,238,000			1.000	1.000	1.000	1.000	0	11.811
Co total	100	11,811	11,811	20,238,000			1.000	1.000	1.000	1.000	0	11.811
<b>Humboldt County</b>												
Winnemucca	510	20,850	20,850	20,850,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811
Jolanda Fire	10	1,000	1,000	1,000,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811
Humboldt Fire	10	1,000	1,000	1,000,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811
McDonnell Fire	10	1,000	1,000	1,000,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811
Orevada Cemetery	10	1,000	1,000	1,000,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811
Orevada Fire	10	1,000	1,000	1,000,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811
Paradise Fire	10	1,000	1,000	1,000,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811
Pueblo Fire	10	1,000	1,000	1,000,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811
Winnemucca Rural Fire	10	1,000	1,000	1,000,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811
<b>Total</b>	540	22,850	22,850	22,850,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811
<b>Lander County</b>												
Avila	50	2,000	2,000	2,000,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811
Battle Mountain	50	2,000	2,000	2,000,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811
Kingston	50	2,000	2,000	2,000,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811
Lander Co Summit Fire	50	2,000	2,000	2,000,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811
<b>Co Total</b>	200	8,000	8,000	8,000,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811
<b>Lincoln County</b>												
Caliente	50	2,000	2,000	2,000,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811
Alamo	50	2,000	2,000	2,000,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811
Parosa	50	2,000	2,000	2,000,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811
Pischa	50	2,000	2,000	2,000,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811
Paranagat Fire	50	2,000	2,000	2,000,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811
Pischa Fire	50	2,000	2,000	2,000,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811
<b>Co Total</b>	250	10,000	10,000	10,000,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811
<b>Lyon County</b>												
Yardation	50	2,000	2,000	2,000,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811
Pecoley	50	2,000	2,000	2,000,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811
Central Lyon Fire	50	2,000	2,000	2,000,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811
Mason Valley Fire	50	2,000	2,000	2,000,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811
North Lyon Fire	50	2,000	2,000	2,000,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811
Parosa	50	2,000	2,000	2,000,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811
Smith Valley Fire	50	2,000	2,000	2,000,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811
<b>Co Total</b>	250	10,000	10,000	10,000,000	1.000	1.000	1.000	1.000	1.000	1.000	0	11.811

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Exhibit G

Effect of AB 369 (1st reprint)

Entity	Ad Valorem Required	CCR Allocation 1%	Balance	Assessed Value	Local Gov't Rate	Local Debt Rate	Combined School Rate	Other	Proposed Rate	Current Year Rate	Difference	Calc. as Percent
<b>Mineral County Co Total</b>	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
<b>Mye County</b>	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
Gabbbs	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
Beatty	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
Manhattan	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
Pahump	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
Round Mountain	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
Tiapah	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
Pahump Swim Pool	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
<b>Mye County Co Total</b>	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
<b>Pershing County</b>	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
Lovelock	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
<b>Pershing County Co Total</b>	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
<b>Storey County</b>	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
Gold Hill	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
Virginia City	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
<b>Storey County Co Total</b>	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
<b>Washoe County</b>	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
Reno	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
Spac	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
Crystal Bay	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
Horizon Hills	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
Incline Village	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
No Lake Tahoe Pinc	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
Solomon Valley	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
Sun Valley W & S	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
Troykae Meadows Pinc	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
Vardi TU	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
<b>Washoe County Co Total</b>	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
<b>White Pine County</b>	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
Ely	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
Lund	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
Mcgill	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
Ruth	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
<b>White Pine County Co Total</b>	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	
<b>Grand Total</b>	1000	1000	1000	1000000	1.000	1.000	1.000	-	1.000	1.000	(0.000)	

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# EXHIBIT H

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Exhibit H

**GENERAL INFORMATION SCHEDULE 1**  
REVENUE CAPS, BUDGET REQUIREMENTS, CCRT ALLOCATIONS, ASSESSED VALUATIONS / TAX RATES

Entity	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050
1 Village of ...																																							
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GENERAL INFORMATION SCHEDULE 3

ENTITY	1964			1965			1966			1967			1968			1969			1970			1971		
	Revenue	Expenses	Surplus	Revenue	Expenses	Surplus	Revenue	Expenses	Surplus	Revenue	Expenses	Surplus	Revenue	Expenses	Surplus	Revenue	Expenses	Surplus	Revenue	Expenses	Surplus			
1. Steamship Line	740	2300	1560	710	2100	1390	750	2200	1450	780	2300	1520	800	2400	1600	820	2500	1680	850	2600	1750	880	2700	1820
2. Steamship Line	300	1000	700	280	950	670	290	1000	710	300	1050	750	310	1100	790	320	1150	830	330	1200	870	340	1250	910
3. Maritime Line	210	700	490	200	680	480	210	700	490	220	720	500	230	740	510	240	760	520	250	780	530	260	800	540
4. Atlantic Coast Lines	80	250	170	75	230	155	80	250	170	85	270	185	90	290	195	95	310	205	100	330	215	105	350	225
5. New York Lines	35	110	75	30	100	70	35	110	75	40	120	80	45	130	85	50	140	90	55	150	95	60	160	100
6. Maritime Lines	90	280	190	85	260	175	90	280	190	95	300	205	100	320	215	105	340	225	110	360	235	115	380	245
7. New York Lines	150	450	300	140	420	280	150	450	300	160	480	320	170	510	340	180	540	360	190	570	380	200	600	400
8. New York Lines	5	15	10	4	12	8	5	15	10	6	18	12	7	21	14	8	24	16	9	27	18	10	30	20
9. New York Lines	100	300	200	95	280	185	100	300	200	105	310	205	110	320	210	115	330	215	120	340	220	125	350	225

GENERAL INFORMATION SCHEDULE 1

Form 5 of 55

ENTRY	1-20 21-30			31-40	41-50	51-60	61-70	71-80	81-90	91-100	101-110	111-120	121-130	131-140	141-150	151-160	161-170	171-180	181-190	191-200	201-210	211-220	221-230	231-240	241-250	251-260	261-270	271-280	281-290	291-300	301-310	311-320	321-330	331-340	341-350	
	21	22	23																																	
A All Companies From Her Co.																																				
B Commercial Bank of Her Co.																																				
C Savings Bank																																				
D Insurance Co.																																				
E Finance Co.																																				
F Real Estate																																				
G Public Health Service Co.																																				
H Public Safety Service																																				
I Public Welfare Service																																				

GENERAL INFORMATION SCHEDULE 1

ENTITY	19 20	19 21	19 22	19 23	19 24	19 25	19 26	19 27	19 28	19 29	19 30	19 31	19 32	19 33	19 34	19 35	19 36	19 37	19 38	19 39	19 40	19 41	19 42	19 43	19 44	19 45	19 46	19 47	19 48	19 49	19 50
11 Water Res for Res. Dev.																															
12 Nat Res. Reserve Dev.																															
13 Commercial Res. Dev. Co.																															
14 Water Res. Co.																															
15 Waterways Co.																															
16 Navigation Co.																															
17 Waterways Co.																															
18 Waterways Co.																															
19 Waterways Co.																															
20 Waterways Co.																															

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GENERAL INFORMATION SCHEDULE 1

ENTITY	12-31-21	12-31-20	12-31-19	12-31-18	12-31-17	12-31-16	12-31-15	12-31-14	12-31-13	12-31-12	12-31-11	12-31-10	12-31-09	12-31-08	12-31-07	12-31-06	12-31-05	12-31-04	12-31-03	12-31-02	12-31-01	12-31-00	12-31-99	12-31-98	12-31-97	12-31-96	12-31-95	12-31-94	12-31-93	12-31-92	12-31-91	12-31-90	12-31-89	12-31-88	12-31-87	12-31-86	12-31-85	12-31-84	12-31-83	12-31-82	12-31-81	12-31-80	
16 Broad Ave Co	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	
17 Canal Ave Co	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	
18 Canal Ave Co	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21
19 Canal Ave Co	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21
20 Canal Ave Co	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21

GENERAL INFORMATION (SCHEDULE 1)

ENTITY	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
100 General Services Dept																																					
101 Fire Service																																					
102 Police																																					
103 Health																																					
104 Justice Dept																																					
105 Education Dept																																					
106 Housing Dept																																					
107 Water Services Dept																																					







GENERAL INFORMATION - SCHEDULE 1

Name	No. of Units	Class of Building	Area (Sq. Ft.)	Year Built	Age	Cost (\$)	Cost / Sq. Ft.	No. of Units	Year Built	Age	Cost (\$)	Cost / Sq. Ft.	No. of Units	Year Built	Age	Cost (\$)	Cost / Sq. Ft.	No. of Units	Year Built	Age	Cost (\$)	Cost / Sq. Ft.	Totals																					
																							Cost (\$)	Cost / Sq. Ft.	No. of Units																			
10 ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																			
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16 ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																			
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18 ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																			
19 ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																			
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GRAND TOTAL																						...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

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GENERAL INFORMATION SCHEDULE 1

Locality	No. of Inhabitants	No. of Houses	No. of Males	No. of Females	No. of Children	1951		1952		1953		1954		1955		1956		Date Established	Date Abandoned	Remarks
						Area (Sq. Km.)	Population	Area (Sq. Km.)	Population	Area (Sq. Km.)	Population	Area (Sq. Km.)	Population	Area (Sq. Km.)	Population					
01. Ensenada	500	500	500	500	500															
02. Arana town	10	100	10	10	10															
03. Pasaia town	15	500	15	15	15															
04. Pasaia town	25	500	25	25	25															
05. Pasaia town	25	500	25	25	25															
06. Pasaia town	25	500	25	25	25															
07. Pasaia town	25	500	25	25	25															
08. Pasaia town	25	500	25	25	25															
09. Pasaia town	25	500	25	25	25															
10. Pasaia town	25	500	25	25	25															
11. Pasaia town	25	500	25	25	25															
12. Pasaia town	25	500	25	25	25															
13. Pasaia town	25	500	25	25	25															
14. Pasaia town	25	500	25	25	25															
15. Pasaia town	25	500	25	25	25															
16. Pasaia town	25	500	25	25	25															
17. Pasaia town	25	500	25	25	25															
18. Pasaia town	25	500	25	25	25															
19. Pasaia town	25	500	25	25	25															
20. Pasaia town	25	500	25	25	25															

EPI

GENERAL INFORMATION SCHEME I

Line No.	Line Description	Unit	QTY	Rate	Amount	COST	QTY	Rate	Amount	QTY	Rate	Amount	QTY	Rate	Amount	QTY	Rate	Amount	QTY	Rate	Amount	
1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
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6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
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CENTRAL INFORMATION SCHEDULE 1

Centre	10 to 15 Dec 1953	16 to 21 Dec 1953	22 to 27 Dec 1953	28 Dec 1953	29 Dec 1953	30 Dec 1953	31 Dec 1953	Jan 1954	Feb 1954	Mar 1954	Apr 1954	May 1954	Jun 1954	Jul 1954	Aug 1954	Sep 1954	Oct 1954	Nov 1954	Dec 1954	Total	% of total	Remarks	Remarks	Remarks	
Houston Tex	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Rockport Tex	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100			
Rockport Houston Tex	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200			
Houston Tex	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300			
Rockport Houston Tex	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400			
Houston Tex	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500			
Rockport Houston Tex	600	600	600	600	600	600	600	600	600	600	600	600	600	600	600	600	600	600	600	600	600	600			
Houston Tex	700	700	700	700	700	700	700	700	700	700	700	700	700	700	700	700	700	700	700	700	700	700			
Rockport Houston Tex	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800			
Houston Tex	900	900	900	900	900	900	900	900	900	900	900	900	900	900	900	900	900	900	900	900	900	900			
Rockport Houston Tex	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000			
Houston Tex	1100	1100	1100	1100	1100	1100	1100	1100	1100	1100	1100	1100	1100	1100	1100	1100	1100	1100	1100	1100	1100	1100			
Rockport Houston Tex	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200			
Houston Tex	1300	1300	1300	1300	1300	1300	1300	1300	1300	1300	1300	1300	1300	1300	1300	1300	1300	1300	1300	1300	1300	1300			
Rockport Houston Tex	1400	1400	1400	1400	1400	1400	1400	1400	1400	1400	1400	1400	1400	1400	1400	1400	1400	1400	1400	1400	1400	1400			
Houston Tex	1500	1500	1500	1500	1500	1500	1500	1500	1500	1500	1500	1500	1500	1500	1500	1500	1500	1500	1500	1500	1500	1500			
Rockport Houston Tex	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600			
Houston Tex	1700	1700	1700	1700	1700	1700	1700	1700	1700	1700	1700	1700	1700	1700	1700	1700	1700	1700	1700	1700	1700	1700			
Rockport Houston Tex	1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	1800			
Houston Tex	1900	1900	1900	1900	1900	1900	1900	1900	1900	1900	1900	1900	1900	1900	1900	1900	1900	1900	1900	1900	1900	1900			
Rockport Houston Tex	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000			

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GENERAL INFORMATION SCHEDULE 1

Entity	Code	Year	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	
Western Life Ins	230	1975	105	105																																		
Western Coast	0300	1976	1000	1000																																		
Key	0000	1976	1000	1000																																		
Key	0000	1976	1000	1000																																		
Key	0000	1976	1000	1000																																		
Key	0000	1976	1000	1000																																		
Key	0000	1976	1000	1000																																		
Key	0000	1976	1000	1000																																		
Key	0000	1976	1000	1000																																		
Key	0000	1976	1000	1000																																		
Key	0000	1976	1000	1000																																		
Key	0000	1976	1000	1000																																		



GENERAL INFORMATION SCHEDULE 1

Passport

CLASS	NO. OF	ISSUE DATE	ISSUE PLACE	ISSUE AUTHORITY	ISSUE OFFICER	ISSUE DATE	ISSUE PLACE	ISSUE AUTHORITY	ISSUE OFFICER	ISSUE DATE	ISSUE PLACE	ISSUE AUTHORITY	ISSUE OFFICER	ISSUE DATE	ISSUE PLACE	ISSUE AUTHORITY	ISSUE OFFICER	ISSUE DATE	ISSUE PLACE	ISSUE AUTHORITY	ISSUE OFFICER	
1st Class	1	1912	London	British Consulate	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2nd Class	1	1912	London	British Consulate	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3rd Class	1	1912	London	British Consulate	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4th Class	1	1912	London	British Consulate	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5th Class	1	1912	London	British Consulate	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

1. This passport is issued to the holder for the purpose of travelling to and from the United Kingdom and the Colonies and is valid for a period of one year from the date of issue.

2. The holder of this passport is required to produce it to the authorities at the port of departure and at the port of arrival.

3. The holder of this passport is required to produce it to the authorities at the port of departure and at the port of arrival.

4. The holder of this passport is required to produce it to the authorities at the port of departure and at the port of arrival.

5. The holder of this passport is required to produce it to the authorities at the port of departure and at the port of arrival.

6. The holder of this passport is required to produce it to the authorities at the port of departure and at the port of arrival.

7. The holder of this passport is required to produce it to the authorities at the port of departure and at the port of arrival.

8. The holder of this passport is required to produce it to the authorities at the port of departure and at the port of arrival.

9. The holder of this passport is required to produce it to the authorities at the port of departure and at the port of arrival.

10. The holder of this passport is required to produce it to the authorities at the port of departure and at the port of arrival.

# EXHIBIT K



EXHIBIT K AB-369 PROPOSED SECOND REPRINT

(3)

Table with 15 columns: ENTITY (or name), Amount, C.R.T., Amount, Amount, Amount, Amount, Amount, Amount, Amount, Amount, Amount, Amount, Amount, Amount. Rows include various entities like Cary City, Church Hill County, Clark County, and various schools (e.g., Seaside, Jernigan, Lynchburg).







EXHIBIT K  
 NO. 369 PROPOSED SECOND REPRINT (3)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
ENTITY (original name)	Assessed Value	Assessed Value	Assessed Value	Assessed Value	Assessed Value	Assessed Value	Assessed Value	Assessed Value	Assessed Value	Assessed Value	Assessed Value	Assessed Value	Assessed Value	Assessed Value	Assessed Value
<b>Washington County</b>	2,451,100	2,482,221	2,513,342	2,544,463	2,575,584	2,606,705	2,637,826	2,668,947	2,700,068	2,731,189	2,762,310	2,793,431	2,824,552	2,855,673	2,886,794
Land	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Improvements	451,100	482,221	513,342	544,463	575,584	606,705	637,826	668,947	700,068	731,189	762,310	793,431	824,552	855,673	886,794
Circuit Breaker	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
County Total	2,451,100	2,482,221	2,513,342	2,544,463	2,575,584	2,606,705	2,637,826	2,668,947	2,700,068	2,731,189	2,762,310	2,793,431	2,824,552	2,855,673	2,886,794
<b>Meriden County</b>	1,234,567	1,245,678	1,256,789	1,267,900	1,279,011	1,290,122	1,301,233	1,312,344	1,323,455	1,334,566	1,345,677	1,356,788	1,367,899	1,379,010	1,390,121
Land	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Improvements	234,567	245,678	256,789	267,900	279,011	290,122	301,233	312,344	323,455	334,566	345,677	356,788	367,899	379,010	390,121
County Total	1,234,567	1,245,678	1,256,789	1,267,900	1,279,011	1,290,122	1,301,233	1,312,344	1,323,455	1,334,566	1,345,677	1,356,788	1,367,899	1,379,010	1,390,121
<b>TOTAL OVERALL</b>	3,685,667	3,727,900	3,770,132	3,812,365	3,854,598	3,896,831	3,939,064	3,981,297	4,023,530	4,065,763	4,108,000	4,150,233	4,192,466	4,234,700	4,276,933