

**FOR COUNTIES WITH A
POPULATION OF 400,000 OR MORE:**

Clark County

1. UNINCORPORATED AREAS

2. UNINCORPORATED TOWNS

3. INCORPORATED CITIES

**1. UNINCORPORATED AREAS
(RECOGNIZED COMMUNITIES)**

COLD CREEK

CORN CREEK

GOODSPRINGS

JEAN

LONE MOUNTAIN

LOWER KYLE CANYON

MT. SPRINGS

PRIMM

RED ROCK (BLUE DIAMOND, BONNIE SPRINGS, CALICO BASIN)

SANDY VALLEY

SLOAN

TROUT CANYON

2. UNINCORPORATED TOWNS

BUNKERVILLE

ENTERPRISE

INDIAN SPRINGS

LAUGHLIN

MOAPA

MOAPA VALLEY

MT. CHARLESTON

PARADISE

SEARCHLIGHT

SPRING VALLEY

SUNRISE MANOR

WHITNEY

WINCHESTER

3. INCORPORATED CITIES

BOULDER CITY

HENDERSON

LAS VEGAS

MESQUITE

NORTH LAS VEGAS

Formation and Structure of Each

Unincorporated Area:

- That area not covered by an Unincorporated Town or Incorporated City
- Legally Defined Boundaries
- Governed in Accordance with Nevada Revised Statute, Chapter 244
- Five Member Citizens Advisory Council
- Ability To Tax Property Owner for Urban (Town) Services: No
- Ability To Tax Property Owner for Additional Services: No

Unincorporated Town:

- Created by Petition from 51% of area or County Resolution
- Political Subdivision of the County
- Legally Defined Boundaries
- Governed in accordance with Nevada Revised Statutes, Chapter 269
- Five Member Town Advisory Board
- Primary Purpose: To provide urban (Town) services such as public works, parks and recreation, police, fire, animal control and social services.
- Unincorporated Town Tax: Yes.
- Ability To Tax Property Owner for Additional Services: Yes

Incorporated City:

- Created by Petition from 51% of area or County Resolution
- Must be urban in character
- Must have at least 1,000 residents
- Political Subdivision of the County
- Legally Defined Boundaries
- Governed in accordance with Nevada Revised Statute, Chapter 266
- Seven Member City Council
- Primary Purpose: To provide urban (Town) services such as public works, parks and recreation, police, fire, animal control and social services.
- Unincorporated Town Tax: No
- City Tax: Yes
- Ability To Tax Property Owner for Additional Services: Yes

CLARK COUNTY PROPERTY TAX RATES

(Base rate paid by ALL property owners in Clark County)

Fiscal Year **2006 - 2007**

STATE OF NEVADA

State of Nevada	0.1700	
State Indigent Trust	0.0150	
Subtotal		0.1850

GENERAL COUNTY

General Operating	0.4370	
Family Court	0.0192	
Cooperative Extension	0.0100	
Debt (Bonds & Interest)	0.0254	
Medical Asst to Indigent Persons	0.1000	
County Capital	0.0500	
Flood Control	0.0000	
Subtotal		0.6416

COUNTY SCHOOL DISTRICT

County School Maintenance & Operation	0.7500	
County School Debt (Bonds)	0.5534	
Subtotal		1.3034

Total Combined County-Wide Tax Rate 2.1300

The following describes the Base taxes:

State of Nevada: The money generated by this tax levy goes to the State of Nevada to pay for the cost of operating the state government. Also, the tax levy goes to the State of Nevada to help pay the cost of medical care for qualified indigent persons.

General Operating: Taxes collected go to the Clark County General Fund to finance countywide services as those of the Judicial System, District Attorney, Clerk, Recorders, etc.

Family Court: Funds to support the Family Court's operations.

Cooperative Extension: The taxes generated go to the Cooperative Extension Service (CES). CES is a partnership between the U.S. Department of agriculture, land-granted universities and County governments to provide educational program for citizens in rural and urban communities.

County Debt: County borrows money to finance capital improvements such as jails, street improvements, flood control, buildings. The revenue generated by this tax repays this debt.

Medical Assistance to Indigent: The Clark County Social Service Department uses 90 percent of the funds from this tax levy to pay hospitals and other medical providers, for services rendered to qualified indigent persons. The remaining 10 percent is remitted to the State for a supplemental indigent care fund.

County Capital: Funds from this tax levy are used for countywide capital. The proceeds are apportioned between the County and five incorporated cities, and through an inter-local agreement are used to fund transportation projects

Clark County School Debt: Voters Approved this bond measure in the November 1998 election. This approves the Clark County School District to sell long-term federal obligation bonds to finance capital projects such as the construction of new schools or improvements to existing schools. The money generated by this tax levy repays this debt.

Clark County Schools Maintenance and Operations: The School District incurs certain recurring cost in providing education to the County's residents, such as teacher salary, textbooks, utilities, etc. The money generated by this tax levy together with other revenue received by the district help pay these costs.

Total Taxes and Assessed Property Value for All Properties Within Sandy Valley

Net Assessed Value		1,656,139	100,414,814
Count Of PARCELS		243	1,847
	Tax Rate	Dist 100 Taxes	Dist 103 Taxes
General Operating	0.437	\$ 7,237.33	\$ 438,812.74
Family Court	0.0192	\$ 317.98	\$ 19,279.64
Cooperative Extension	0.01	\$ 165.61	\$ 10,041.48
Debt (Bonds & Interest)	0.0254	\$ 435.56	\$ 26,409.10
Medical Asst to Indigent Persons	0.1	\$ 1,656.14	\$ 100,414.81
County Capital	0.05	\$ 828.07	\$ 50,207.41
State	0.185	\$ 3,063.86	\$ 185,767.41
School	1.3034	\$ 21,586.12	\$1,308,806.69
Las Vegas/Clark County Library District	0.0743	\$ 1,230.51	\$ 74,608.21
Las Vegas/Clark County Library District Debt	0.0123	\$ 203.71	\$ 12,351.02
LVMPD Manpower Supplement - County	0.28	\$ 4,637.19	\$ 281,161.48
LVMPD Emergency 9-1-1	0.005	\$ N/A	\$ 5,020.74

Totals 2.5016 \$ 41,362.07 \$ 2,512,880.72

Note: Tax District 100 and 103 include all of the unincorporated areas within Clark County. The above information has been extracted relative to Sandy Valley.

In addition to the Base tax of **2.130** described earlier, Sandy Valley property owners pay additional taxes of **.3716** assessed for the Library District, Library Debt, Metro Police Manpower Supplemental and Emergency 911. Those taxes are described below:

Library District: The revenue generated by this tax levy is used by the library district to purchase print and audio books, music CDs, videos/DVDs, magazines and newspapers, computers, etc. available for borrowing or use or in the library. It also pays for the daily operating costs of the library.

Library Debt: The libraries may incur debt for capital improvements. The amount received from this levy is used to retire bonds issued to fund capital construction.

Metro Police Manpower Supplemental: Voters approved a levy of .08 per \$100 assessed value in November 1988 General Elections to pay for additional police officers.

Voters approved an additional .20 levy in the November 1996 general elections. These funds are used solely for the purpose of funding the hiring of additional police officers for the Las Vegas Metropolitan Police Department.

Emergency 911: Funds the operation of the emergency communication center

**THE UNINCORPORATED AREAS OF CLARK COUNTY
PAY THE LOWEST TAX RATE IN CLARK COUNTY**

**THE UNINCORPORATED AREAS OF CLARK COUNTY
DO NOT PAY A “TOWN TAX” THAT PROVIDES FOR
SERVICES SUCH AS FIRE, POLICE, PARKS AND
RECREATION AND PUBLIC WORKS**

**THE FEW SERVICES THE UNINCORPORATED AREAS
RECEIVE ARE FUNDED THROUGH OTHER REVENUE
SOURCES SUCH AS SALES TAX OR SUBSIDIZED BY
THE “TOWN TAXES” PAID BY UNINCORPORATED
TOWNS.**

Urban “Town” Taxes

Unincorporated Towns: .0200 per \$100 assessed valuation
(Typical in rural areas)

.2064 per \$100 assessed valuation
(Typical in urban areas)

Sampling of Rates:

Tax Revenue

Indian Springs	.0203	\$ 2,113
Searchlight	.0600	
Enterprise	.2064	\$7,459,592
Laughlin	.8416	
Mt. Charleston	.9013	(includes fire district tax)

**IMPACT ON SANDY VALLEY HOUSEHOLD FROM
IMPOSITION OF ADDITIONAL URBAN “TOWN” TAX**

**Sandy Valley Population Estimate – 2007
(Per Clark County Demographer) 2850**

**Number of Sandy Valley Households
(Based on average of 2.5 persons per
household used by Clark County Demographer) 1,140**

**ADDITIONAL TAX PER YEAR
PER HOUSEHOLD**

$$\text{\$ } 20,414 \div 1,140 = \text{\$ } 17.90$$

$$\text{\$ } 61,242 \div 1,140 = \text{\$ } 53.72$$

$$\text{\$.} 210,674 \div 1,140 = \text{\$ } 184.80$$

$$\text{\$.} 919,965 \div 1,140 = \text{\$ } 806.98$$

**SERVICES, PROGRAMS AND DEPARTMENTS
PROVIDED BY THE COUNTY THAT WOULD
BECOME THE RESPONSIBILITY OF ANY NEW
INCORPORATED CITY**

Police	Planning and Zoning
Fire	Administration
Public Works	Justice Court
Animal Control	Business Licensing
Social Services	Parks and Recreation
Finance	Human Resources
Real Property Management	Clerk
Building	Information Technology
Senior Services	Public Communications
Code Compliance	Auditor

AS A CITY, YOU WOULD ALSO BE REQUIRED TO:

- ✓ Purchase or lease facilities/equipment the County has previously provided
- ✓ Allow employees to unionize and pay them competitive wage and benefits package.
- ✓ Go out to bid on projects, pay prevailing wages, maintain liability insurance.

**REVENUE SOURCES
TO SUPPORT EXPENDITURES FOR SERVICES,
PROGRAMS AND DEPARTMENTS**

CITY SERVICES PROPERTY TAX

SALES TAX

MOTOR VEHICLE TAX

GAS TAX

CIGARETTE TAX

LIQUOR TAX

GAMING TAX

CHARGES FOR VARIOUS SERVICES

ISSUANCE OF DEBT

Note: The City of Sandy Valley would share in many of these revenues sources with the other Cities and County pro-rata based on a population or assessed property valuation formula.

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**ADDITIONAL TAX PER YEAR
PER HOUSEHOLD**

$$\text{\$ } 563,541 \div 1,140 = \text{\$ } 494.33$$

$$\text{\$ } 1,252,307 \div 1,140 = \text{\$ } 1,098.51$$

$$\text{\$. } 1,551,477 \div 1,140 = \text{\$ } 1,360.94$$

Note: The City of Sandy Valley would need to issue bonds or other debt if property tax revenue and revenue from other sources was not sufficient to cover all expenditures.

**IN ORDER TO PROVIDE A HIGHER LEVEL OF URBAN
SERVICES, A COMMUNITY NEEDS:**

✓ PROPERTY WITH HIGH ASSESSED VALUATION

▪ and/or

✓ A LARGE INVENTORY OF PROPERTIES

▪ and/or

✓ A LARGE POPULATION TO SHARE THE TAX BURDEN.

SANDY VALLEY, IN RELATION TO OTHER AREAS WITHIN CLARK COUNTY, DOES NOT HAVE THOSE COMPONENTS.

✓ SANDY VALLEY LAND PRICES ARE LOW

✓ SANDY VALLEY HAS A SMALL INVENTORY OF PROPERTIES DUE IN PART TO ITS LOW DENSITY ZONING

✓ SANDY VALLEY HAS A SMALL POPULATION BASE TO SPREAD OUT THE TAX BURDEN