

**NOTICE OF PROPOSED BUDGETS AND TAX RATES FOR FISCAL YEAR 2026-2027**

**This Notice is NOT a Bill for Taxes Owed; it is an Informational Notice Only**

NOTICE IS HEREBY GIVEN that on the following dates, public hearings for Douglas County and all political subdivisions within Douglas County will be held to adopt budgets and tax rates for the fiscal year beginning July 1, 2026. The purpose of these public hearings is to receive opinions from members of the public on the proposed budgets and tax rates before final action is taken by the various boards. The tax rates listed below are those rates to be imposed by the County and each political subdivision within the County for fiscal year 2026-2027 if the tentative budgets become final.

<b>Public Hearings</b>	
Dates, times, and locations for Public Hearings on budgets and tax rates for the fiscal year beginning July 1, 2026 are as follows:	
<b>Douglas County</b>	<b>May 28, 2026 – 10:00am</b>
Douglas County Historical Courthouse, 1616 8th St. Minden, Nevada	
<b>Douglas County Redevelopment</b>	<b>May 28, 2026 – 10:00am</b>
Douglas County Historical Courthouse, 1616 8th St. Minden, Nevada	
<b>Town of Gardnerville</b>	<b>May 28, 2026 – 10:00am</b>
Douglas County Historical Courthouse, 1616 8th St. Minden, Nevada	
<b>Town of Genoa</b>	<b>May 28, 2026 – 10:00am</b>
Douglas County Historical Courthouse, 1616 8th St. Minden, Nevada	
<b>Town of Minden</b>	<b>May 28, 2026 – 10:00am</b>
Douglas County Historical Courthouse, 1616 8th St. Minden, Nevada	
<b>Douglas County School District</b>	<b>May 19, 2026 – 4:30pm</b>
Airport Training Center, 1126 Airport Rd., Bldg G-1, Minden, Nevada	
<b>Carson Truckee Conservancy</b>	<b>May 19, 2026 – 10:00am</b>
1005 Terminal Way, Suite 150, Reno, NV 89502	
<b>Carson Water Subconservancy</b>	<b>May 20, 2026 – 6:30pm</b>
777 E. William St., Ste 209, Carson City, NV 89701 (Conference Room)	
<b>Cave Rock GID</b>	<b>May 27, 2026 – 1:30pm</b>
1317 Winding Way, Zephyr Cove, Douglas County	
<b>Douglas County Mosquito Abatement District</b>	<b>May 21, 2026 – 1:00pm</b>
1693 County Road, Suite A., Minden, NV 89423	
<b>Douglas County Lake Tahoe Sewer Authority</b>	<b>May 20, 2026 – 9:30am</b>
Administrative Bldg., Wastewater Reclamation Plant, Round Hill, Nevada	
<b>East Fork Fire Protection District</b>	<b>May 19, 2026 – 1:00pm</b>
District Office Board Room, 1694 County Road, Minden, NV 89423	
<b>East Fork Swimming Pool</b>	<b>May 21, 2026 – 9:00am</b>
Carson Valley Swim Center, 1600 State Route 88, Minden, NV 89423	
<b>Elk Point Sanitation</b>	<b>May 26, 2026 – 10:00 am</b>
423 Elks Avenue, Zephyr Cove, Douglas County	
<b>Gardnerville Ranchos GID</b>	<b>May 27, 2026 – 5:00pm</b>
District Office, 931 Mitch Drive, Gardnerville, NV 89460	
<b>Indian Hills GID</b>	<b>May 20, 2026 – 6:00pm</b>
Indian Hills GID Conference Room	
<b>Kingsbury GID</b>	<b>May 21, 2026 – 5:00pm</b>
Kingsbury GID Office, 160 Pine Ridge Dr, Stateline, 89449	
<b>Lakeridge GID</b>	<b>May 21, 2026 – 3:00pm</b>
1263 Pier Lane, Zephyr Cove, NV 89448	
<b>Logan Creek GID</b>	<b>May 26, 2026 – 6:00pm</b>
Round Hill Village V Unfeathered, 195 US 50, Zephyr Cove, NV 89448	
<b>Marla Bay GID</b>	<b>March 30, 2026 – 4:00pm*</b>
Held via videoconference	
<b>Minden Gardnerville Sanitation District</b>	<b>May 18, 2026 – 5:00pm</b>
MGSD Board Room, 1790 N. Hwy 395, Minden, NV 89423	
<b>Oliver Park GID</b>	<b>May 28, 2026 – 2:00pm</b>
Kingsbury General Improvement District Office, 160 Pineridge Dr., Stateline NV	
<b>Round Hill GID</b>	<b>May 19, 2026 – 4:30pm</b>
Tahoe Douglas Fire Station, 193 Elks Point Road, Zephyr Cove, NV 89448	
<b>Sierra Estates GID</b>	<b>March 11, 2026 – 5:00pm*</b>
3621 Shawnee Dr, Carson City, NV 89705	
<b>Skyland GID</b>	<b>May 22, 2026 – 3:00pm</b>
Douglas County Library, 233 Warrior Way, Zephyr Cove, NV 89448	
<b>Tahoe Douglas Fire District</b>	<b>May 27, 2026 – 2:30pm</b>
193 Elks Point Road, Zephyr Cove, NV 89448	
<b>Tahoe Douglas Sanitation District</b>	<b>May 19, 2026 – 9:30am</b>
Tahoe-Douglas District, 1303 Highway 50, Zephyr Cove 89448	
<b>Tahoe Douglas Visitor's Authority</b>	<b>May 20, 2026 – 4:00pm</b>
169 HWY 50, Stateline, NV 89449	
<b>Topaz Ranch Estates GID</b>	<b>May 21, 2026 – 3:00pm</b>
TRE Community Center, 3939 Carter Dr., Wellington, NV 89444	
<b>Zephyr Cove GID</b>	<b>April 02, 2026 – 4:00pm*</b>
724 Lincoln Highway, Zephyr Cove, NV	
<b>Zephyr Heights GID</b>	<b>May 26, 2026 – 2:00pm</b>
Tahoe Douglas Fire Department, 193 Elks Point Road, Zephyr Cove, NV 89448	
<b>Zephyr Knolls GID</b>	<b>May 29, 2026 – 11:00 am</b>
233 Warrior Way, Zephyr Cove, NV	

\*Per NRS 354.475, certain special districts may file final budgets on or before April 15th, and accordingly, these district's budget hearing was held before April 15, 2026.

**Limitations on Revenue of Local Governments**

Article X, Section 2 of the Constitution of the State of Nevada limits the total taxes levied by overlapping governmental units within the boundaries of any county (i.e., the county, school district, the state, or any other city, town, or special district) to \$5.00 per \$100.00 of assessed valuation. Furthermore, the 1979 Nevada Legislature enacted provisions whereby, commencing July 1, 1979, the combined tax rate was reduced to \$3.64 per \$100.00 of assessed valuation.

In addition to the Constitutional and statutory limits placed on tax rates, the Nevada Legislature has enacted several statutes designed to limit overall growth in local government revenues. Nevada Revised Statute (NRS) 354.59811 sets forth the basic calculation limiting revenue from property taxes. In general, the maximum amount of money a local government may receive from property taxes must be set so that the tax rate, when applied to the current fiscal year's assessed valuation, produces 106% of the maximum revenue allowable based upon all properties on the preceding fiscal year's assessment roll. Exceptions to the general rule are contained in various other statutory sections as listed in NRS 354.59811.

NRS 354.5982 provides that a local government may exceed the limits imposed by NRS 354.59811 only if the proposed increase is approved by a majority of the voters at a general election.

The Nevada Legislature also has the power to enact certain statutes designed to limit increases in other local government revenues specifically related to fees for licenses and permits, and charges for services.

**Assessment of Property**

The Douglas County Assessor's Office reappraises all property in Douglas County every year. NRS 361.225 mandates that the assessed value of all property subject to taxation must be assessed at 35% of its taxable value. Taxable value is determined by statute as well as guidelines and procedures established by the Nevada Tax Commission. These guidelines and procedures must be in accordance with NRS 361.227, which sets forth the following:

Vacant land is appraised at full cash value by considering the uses to which it may lawfully be put, any legal or physical restrictions upon those uses, the character of the terrain, and the uses of other land in the vicinity. Improved land is appraised consistent with the use of the improvement located thereon. Any improvements are appraised at their replacement cost new less all applicable

depreciation. Statutory depreciation is calculated at one and one-half percent (1.5%) of current replacement cost for each year of adjusted actual age, up to a maximum of 50 years.

Personal property is appraised based on cost, the year acquired, and its estimated life, as determined by standards established by the Nevada Tax Commission.

Additionally, taxable value determined by the Assessor's Office may not exceed full cash value. If the taxpayer believes that their taxable value exceeds the full cash value of their property, they need to contact the Assessor's office and if necessary, follow the appeal procedure outlined in NRS Chapter 361.

**Tax Rates**

The following are the proposed tax rates for the 2026-27 fiscal year beginning July 1, 2026:

Political Subdivision	Tax Rate per \$100 Assessed Valuation
State of Nevada	0.1700
Douglas County	1.1680
Towns	
Town of Gardnerville	0.6677
Town of Genoa	0.6310
Town of Minden	0.6677
Douglas County School District	0.8500
Special Taxing Districts	
Carson Truckee Conservancy	0.0000
Carson Water Subconservancy	0.0300
Cave Rock GID	0.4087
Douglas County Mosquito Abatement District	0.0345
Douglas County Lake Tahoe Sewer Authority	0.0000
East Fork Fire Protection District	0.4874
East Fork Swimming Pool	0.1300
Elk Point Sanitation	0.0095
Gardnerville Ranchos GID	0.5500
Indian Hills GID	0.7901
Kingsbury GID	0.6076
Lakeridge GID	0.1596
Logan Creek GID	0.7286
Marla Bay	0.0000
Minden Gardnerville Sanitation District	0.1224
Oliver Park GID	0.8339
Round Hill GID	0.5774
Sierra Estates GID	0.0000
Skyland GID	0.2598
Tahoe Douglas Fire District	0.6381
Tahoe Douglas Sanitation	0.0350
Tahoe Douglas Visitor's Authority	0.0000
Topaz Ranch Estates	0.8546
Zephyr Cove GID	0.1000
Zephyr Heights GID	0.2798
Zephyr Knolls GID	0.5405

**Determination of Combined Tax Rates**

The combined tax rate that is used to determine the taxes owed on property located in Douglas County is a combination of several of the tax rates listed above plus those levied by the State of Nevada. The combined tax rate varies from taxing district to taxing district depending on which political subdivisions can tax the property in a particular taxing district. The combined tax rate can be determined by following the steps set forth below:

1. Base Tax Rate – All property in Douglas County is subject to the following tax rates per \$100 assessed valuation:

State of Nevada	0.1700
Douglas County	1.1680
Douglas County School District	0.8500
	2.1880
2. Town Rates - If you live in an unincorporated town such as Gardnerville, Genoa, or Minden, add your town rate to the base tax rate set forth in Step 1 above. For example, if you live in Gardnerville Town you would add the Gardnerville Town operating rate of 0.6677 to the base tax rate of 2.1880.
3. Special Taxing Districts - Special taxing districts have the authority to tax the properties that lie within their district boundaries. The boundaries of the districts do not include all of Douglas County and do not adhere to town boundaries. Therefore, you must determine which of these special districts can tax your property and add the rate of those districts to the rates determined in Steps 1 and 2.

For an explanation of each component tax rate, visit the Clerk/Treasurer's website at [https://ctr.douglascountynv.gov/treasury\\_taxes/property\\_tax](https://ctr.douglascountynv.gov/treasury_taxes/property_tax) and click on Tax District Info or call the Clerk/Treasurer's Office at 775-782-9017. Referring to your tax bill will help you determine the taxing entities and tax rates that apply to your property.

**For More Information**

- For further information, the following officials may be consulted:
1. The public official of the political subdivision listed in the public hearing notice above.
  2. The Douglas County Clerk/Treasurer, Amy Burgans, 1616 8th Street, Minden, NV 89423, 775-782-9017
  3. The Douglas County Assessor, Trent Tholen, 1616 8th Street, Minden, NV 89423, 775-782-9830

Dated this 30th day of April, 2026  
Office of the Douglas County Treasurer  
Amy Burgans  
Clerk-Treasurer