

**RESOLUTION LEVYING TAX RATES FOR ALL WASHOE COUNTY ENTITIES  
FOR THE 2026-2027 FISCAL YEAR**

WHEREAS, the Nevada Tax Commission has certified the combined tax rates for the 2026-2027 fiscal year; and

WHEREAS, the Board of County Commissioners is required, pursuant to NRS 361.460, to levy the tax rates for all local government entities in Washoe County for the fiscal period beginning July 1, 2026, and to designate the number of cents of each \$100 of property levied for each fund; and

WHEREAS, the State of Nevada Constitution, Article 10, section 2, limits the property tax rate to \$5.00 per \$100 of assessed value and in the 1979 session, the Nevada Legislature set the property tax rate at no more than \$3.64 per \$100 of assessed value (NRS 361.453) and during the most recent legislative session, the State approved the continuation of a State \$.02 rate that is not subject to the cap; and

WHEREAS, to confirm to the Nevada Department of Taxation the tax rates levied, the Department of Taxation has requested county commissions to adopt the resolution levying the tax rates of all local entities pursuant to NRS 361.460 and forward a copy of the Resolution to the Department;

NOW THEREFORE, BE IT RESOLVED, that the Board of County Commissioners of Washoe County, Nevada, hereby levy the tax rates for all local government entities in Washoe County as such rates have been certified by the Nevada Tax Commission;

BE IT FURTHER RESOLVED, that the tax rates for all local government entities in Washoe County for the fiscal year 2026-2027 as certified and levied are shown on the attached exhibit; and

BE IT FURTHER RESOLVED, that the tax rate for Washoe County be designated and distributed for each fund as shown on the attached exhibit; and

BE IT FURTHER RESOLVED, that the County Clerk is hereby directed to distribute copies of this Resolution along with all attachments to the Nevada Department of Taxation, the Cities of Reno and Sparks, the Truckee Meadows Fire Protection District, the Washoe County School District, the Washoe County Treasurer, the Washoe County Comptroller, and the Washoe County Budget Division.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Chair, Washoe County Commission

Attest:

\_\_\_\_\_  
County Clerk