



Mineral County Business Overview

Taxes & Incentives

The incentives of doing business in Nevada are expansive. Nevada boasts one of the most liberal tax structures in the nation and from a tax-planning perspective, the return on investment in the form of tax saving dollars can be enormous.

Nevada has **No** Personal State Income Tax, **No** Unitary Tax, **No** Corporate Income Tax, **No** Inventory Tax, **No** Estate and/or Gift Tax, **No** Franchise Tax, **No** Inheritance Tax, and **No** Special Intangible Tax.

Sales Tax Rate

In Mineral County, the sales tax rate is **6.50**.

Property Tax Rate

In Mineral County, the 2007-08 average county wide tax rate is **3.6600**.

Real Property Taxes:

The formula for calculating real property tax is as follows:

Taxable Value x .35 = Assessed Value

Assessed Value x Tax Rate = Total Property Tax

For more information, please see "How Property Taxes are Calculated" on our website at

<http://econdev.sierrapacific.com/sppc/documents/howproptaxesarecalculated.pdf>.

Personal Property Taxes:

Using the Cost Conversion Factor tables in the "Personal Property Manual" located at <http://econdev.sierrapacific.com/sppc/documents/personalpropertymanual2006-07.pdf>, use the following formula to calculate the assessed value.

The assessed value is the value on which taxes are calculated.

Actual Cost x Cost Index (for appropriate year) = Cost of Replacement

Cost of Replacement x Percent Good = Taxable Value

Taxable Value x .35 = Assessed Value

Business Resources

Nevada's Industrial Development and/or Mini-Bond Programs through Management Assistance Partnership (MAP)

If you are a Nevada manufacturer and in need of low-cost (2 to 3% below typical commercial rates) financing for real estate, buildings or new equipment, MAP may be able to help you qualify for Nevada's Industrial Development and/or Mini-Bond Programs.

www.itssimple.biz

An easily understandable site including all the information an entrepreneur would need to start a business.

Nevada Business Support Network

Connect to all of Nevada's free business assistance resources.

Mineral County Business Overview (con't)

Mineral County Employment by Industry

Industry	2003	2004	2005	2006	4 th Quarter 2007
Total All Industries	1,701	1,735	1,736	1,690	1,696
Total Private Coverage	1,109	1,147	1,151	1,079	1,110
Natural Resources & Mining	144	*	74	24	31
Construction	27	28	32	17	34
Manufacturing	*	13	12	*	*
Trade, Transportation & Utilities	122	120	134	145	134
Information	*	*	*	*	*
Financial Activities	32	39	33	36	36
Professional & Business Services	*	*	*	*	*
Education & Health Services	26	29	53	88	51
Leisure & Hospitality	237	240	261	253	259
Other Services	*	11	11	7	10
Government	592	587	585	611	586

Source: Nevada Department of Employment, Training and Rehabilitation

*Indicates confidential data

Mineral County High Wage Industries

Industry	Annual Mean Wage	Annual Entry Wage	Annual Experience Level Wage
Public Administration	\$41,860	\$22,527	\$51,526
Trade, Transportation & Utilities	\$23,553	\$13,532	\$28,564

Source: Nevada Department of Employment, Training and Rehabilitation (DETR)

Mineral County's Largest Employers

Employer	City	Industry	Code	# of Employees
Day & Zimmerman Hawthorne	Hawthorne	Facilities Support Services	561210	500 - 599
El Capitan	Hawthorne	Casino (except Casino Hotels)	713210	100 - 199
Mineral County	Hawthorne	Executive & Legislative Offices Combined	921140	100 - 199
Mineral County School District	Hawthorne	Elementary & Secondary Schools	611110	100 - 199
Mount Grant General Hospital	Hawthorne	General Medical & Surgical Hospitals	622110	100 - 199

Source: Nevada Department of Employment, Training and Rehabilitation (DETR), 2nd Quarter 2007

Impact Fees

Mineral County does not currently have any commercial impact fees.