



NEVADA DEPARTMENT OF TAXATION
Division of Local Government Services

2020-2021

BULLETIN NO. 204A

UNSECURED PROPERTY TAX

ROLL

ASSESSED VALUATION OF:
CAR LINES
PROPERTY ESCAPING TAXATION
UNSECURED PROPERTY AND
TWELVE MONTH CONSTRUCTION WORK IN PROGRESS

Division of Local Government Services

2020-2021 BULLETIN NO. 204A

UNSECURED PROPERTY TAX ROLL

**Department of Taxation
Division of Local Government Services
1550 E. College Parkway, Suite 115
Carson City, NV 89706
Phone 775.684.2100 • Fax 775.684.2020**

**PREPARED BY THE
DIVISION OF LOCAL GOVERNMENT SERVICES
CENTRALLY ASSESSED PROPERTIES
AS CERTIFIED BY THE NEVADA TAX COMMISSION ON**

OCTOBER 5, 2020

CONTENTS

BULLETIN NO. 204A

NOTICE OF VALUATION	1
PAYMENT OF TAXES; PENALTIES	2
PROTEST PROCEDURES	2
PROPERTY OF AN INTERSTATE OR INTERCOUNTY NATURE	
ALLOCATION OF CAR LINE ASSESSED VALUES TO COUNTIES	3
ASSESSED VALUES BY COMPANY	4
PROPERTY ESCAPING TAXATION	
COUNTY ALLOCATION TABLE 2020-21.....	9
UNSECURED PROPERTY	
COUNTY ALLOCATION TABLE.....	10
TWELVE-MONTH CONSTRUCTION-WORK-IN-PROGRESS (CWIP)	
STATEWIDE ASSESSED VALUATION BY TYPE OF INDUSTRY.....	11
DEMONSTRATION OF CALCULATION OF ASSESSED VALUE	12
ADJUSTED TWELVE-MONTH CWIP ASSESSED VALUE TABLE	13
SUMMARY OF ASSESSED VALUATION BY COUNTY AND TYPE OF INDUSTRY..	14
COUNTY ALLOCATION TABLES	
NATIONAL, FREIGHT AND LARGE REGIONAL AIR CARRIERS	15
ELECTRIC COMPANIES.....	16
GAS DISTRIBUTION AND PIPELINE COMPANIES.....	18
RAILROADS	19
TELECOMMUNICATIONS COMPANIES.....	20

Bulletin No. 204-A
Fiscal Year 2020-2021
Car lines
Unsecured Property
Property Escaping Taxation and
Twelve-Month Construction-Work-in-Progress
Assessed Values
For:

National, Freight and Large Regional Air Carriers
Charter and Feeder Air Carriers
Electric Companies
Gas Distribution and Pipeline Companies
Railroads
Telecommunications Companies

Values Certified by the
Nevada Tax Commission
October 5, 2020

Notice of Valuation

On October 5, 2020, the Nevada Tax Commission met to consider testimony and evidence placed before it regarding the value of properties of an interstate or intercounty nature. Bulletin No. 204-A presents the 2020-2021 valuation of each taxpayer owning or controlling car lines as well as unsecured property, property escaping taxation, and twelve-month construction-work-in-progress (CWIP) assessed values.

Car lines: In accordance with NRS 361.320, the Commission established the assessed value of the properties listed in this Bulletin, after weighing all the evidence and in consideration of all applicable elements of value.

Property Escaping Taxation: In accordance with NRS 361.325, the Commission must place "on the assessment roll of any county property found to be escaping taxation coming to its knowledge after the adjournment of the state board of equalization."

Unsecured Property: In accordance with NAC 361.4685, unsecured property includes property of an unscheduled or charter air carrier that is not domiciled in Nevada. In addition, the Department has placed certain unscheduled or charter Nevada-based air carriers on the unsecured tax roll when it is unclear whether the carrier conducts business in Nevada on a regular basis. (*See*, NRS 361.505(1)).

Twelve-Month Construction Work in Progress (CWIP): All state-assessed companies must submit a report of any construction work in progress on or before the 1st Monday in September. Pursuant to NRS 361.321 (2) (b), CWIP must be added to the central assessment roll for supplemental tax bills for the current fiscal year. Values contained in this Bulletin reflect CWIP during the period July 1, 2019 through June 30, 2020.

Each taxpayer was also individually notified of the assessed value of its property established by the Commission.

Payment of Taxes; Penalties

NRS 361.320 (9) requires ad valorem taxes assessed on private car lines be paid on or before December 15th of the current year to the Department of Taxation. There is a 10 day grace period (NRS 361.3205 (3)) after which penalties and interest are applied. A company that fails to pay the tax within the time required shall pay a penalty of 10 percent of the tax due or \$5,000, whichever is greater, in addition to the tax and interest at the rate of 1 percent a month or fraction of a month, from the date the tax was due until paid.

NRS 361.321 (4) requires ad valorem taxes assessed on CWIP be paid by December 15th of the current year to the Department of Taxation. There is a 10 day grace period (NRS 361.3205 (3)) after which penalties and interest are applied.

Failure to pay taxes on other property placed on the unsecured tax roll levied under NRS 361.320 or NRS 361.321 when due will result in a penalty of 10 percent of the tax due. Interest shall also be added to the tax due at the rate of 1 percent a month or fraction of a month, from the date the tax was due until paid pursuant to NRS 361.3205.

Failure to receive an individual tax bill does not excuse the taxpayer from the timely payment of taxes (NRS 361.480 (3)).

Protest Procedures

Pursuant to NRS 361.403, any state-assessed property taxpayer claiming overvaluation or excessive valuation of its property or any representative of any local government entity or the department of taxation claiming undervaluation, overvaluation or nonassessment of any property as established by the Nevada Tax Commission (NTC), is entitled to a hearing before the State Board of Equalization. Taxpayers desiring to appeal the valuations certified by the NTC must appeal directly to the State Board of Equalization no later than January 15th of the year following certification by the NTC (total timeframe: approximately 3 ½ months). Payment of any taxes due and owing must still be made; however, checks should be marked "paid under protest."

The appeal must be initiated by written petition. A petition form may be obtained from the Department website at:

http://tax.nv.gov/Boards/State_Board_of_Equalization_Forms/State_Board_of_Equalization_Forms_2/
and select [Form 5102SBE Taxpayer Direct Appeal](#).

NEVDAD DEPARTMENT of TAXATION
2020-21 Centrally Assessed Unsecured Tax Roll

Private Carlines

ALLOCATION OF PRIVATE CARLINES ASSESSED VALUES TO COUNTIES

Burlington Northern Santa Fe (BNSF)			Union Pacific Railroad (UPRR)			Total
Track Miles	Track Percent	Assessed Value	Track Miles	Track Percent	Assessed Value	Assessed Value
Total Assessed Value		84,174.56	+		4,520,872.51	= 4,605,047.07
Carson City	0.00	0.00%	0.00	0.00%	0.00	0.00
Churchill	41.88	4.81%	81.32	5.57%	251,696.07	255,741.00
Clark	0.00	0.00%	193.25	13.23%	598,134.11	598,134.11
Douglas	0.00	0.00%	0.00	0.00%	0.00	0.00
Elko	308.77	35.43%	364.85	24.98%	1,129,258.64	1,159,080.76
Esmeralda	0.00	0.00%	0.00	0.00%	0.00	0.00
Eureka	67.16	7.71%	70.27	4.81%	217,494.87	223,981.43
Humboldt	175.50	20.14%	198.14	13.57%	613,269.31	630,219.73
Lander	51.82	5.95%	56.76	3.89%	175,679.65	180,684.61
Lincoln	0.00	0.00%	140.52	9.62%	434,927.84	434,927.84
Lyon	11.19	1.28%	54.73	3.75%	169,396.53	170,477.30
Mineral	0.00	0.00%	0.00	0.00%	0.00	0.00
Nye	0.00	0.00%	0.00	0.00%	0.00	0.00
Pershing	107.05	12.28%	119.35	8.17%	369,403.91	379,743.19
Storey	11.27	1.29%	12.73	0.87%	39,401.02	40,489.52
Washoe	96.88	11.12%	168.72	11.55%	522,210.54	531,567.57
White Pine	0.00	0.00%	0.00	0.00%	0.00	0.00
Report Total	871.52	100.00%	1,460.64	100.00%	4,520,872.51	4,605,047.07

NEVDAD DEPARTMENT of TAXATION
2020-2021 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2020-2021	2019-2020	
0612-ABB POWER T&D COMPANY INC	Ceased Reporting in Nevada This Year	0	522	(100.00%)
0615-ADM TRANSPORTATION COMPANY		61,499	68,968	(10.83%)
1521-A-F ACQUISITIONS LLC - PULX	New Taxpayer to Nevada This Year	257	0	100.00%
0617-AG PROCESSING INC - AGPX		4,860	9,964	(51.22%)
0618-AGRIUM US INC - AGHX	Ceased Reporting in Nevada This Year	0	21	(100.00%)
1443-AGROTHRIVE INC - AGTX		885	451	96.33%
0620-AIR LIQUIDE INDUSTRIAL US LP - IAPX		70	65	8.13%
1562-ALBERT BROTHERS - ABSX	New Taxpayer to Nevada This Year	320	0	100.00%
1177-ALBERTA GOVERNMENT - ALNX	Ceased Reporting in Nevada This Year	0	5	(100.00%)
0623-ALLIANT ENERGY - COLX	Ceased Reporting in Nevada This Year	0	40	(100.00%)
1577-AMERICAN IRON & METAL COMPANY INC - AIMX	New Taxpayer to Nevada This Year	2,188	0	100.00%
0629-AMERICAN RAILCAR INDUSTRIES INC - AMFX		39,034	28,949	34.84%
0632-AMERICAS STYRENICS LLC		335	651	(48.54%)
0626-AMG RESOURCES CORPORATION - AMGX		3,761	3,063	22.79%
0633-ANDERSONS THE - AEX - 02/20/20 No Longer Indurante Clie		40,919	40,415	1.25%
0636-ARCH CHEMICALS - ARJX	New Taxpayer to Nevada This Year	23	0	100.00%
1489-ARDENT MILLS - CAGX		1,263	2,448	(48.43%)
1321-ARIZONA ELECTRIC POWER COOP INC - AZEX	New Taxpayer to Nevada This Year	45	0	100.00%
1182-ARKEMA INC - TELX		560	495	12.99%
0638-ARRENDADORA NACIONAL DE CARROS - GAMX		4,373	2,387	83.20%
0639-ASH GROVE CEMENT CO		646	700	(7.64%)
1331-ATEL Equipment Services - AEQX (Formerly Atel Equipment		1,613	277	481.91%
0641-ATEL LEASING CORP - ATGX		1,128	1,291	(12.57%)
0709-AXIALL, LLC - AXLX (FKA GEORGIA GULF CHEMICALS & VIN		957	101	849.56%
1183-BADGER STATE ETHANOL LLC - BSEX	New Taxpayer to Nevada This Year	566	0	100.00%
0644-BASF CORP - DBCX		221	592	(62.62%)
1339-BIG WEST OIL - BWRX (FORMERLY BIG WEST RESOURCES LLC)		168	376	(55.23%)
1518-BLUE CUBE OPERATIONS, LLC - OCAX		1,096	3,244	(66.20%)
1538-BORAL CM SERVICES LLC - BRNX		5,276	4,154	27.01%
1201-BRASKEM AMERICA INC - BRKX		95	45	109.44%
0645-BROWNER TURNOUT CO		583	1,177	(50.44%)
0844-BUNGE NORTH America - BNGX		23,013	35,928	(35.95%)
1571-BWF BANDUCCI INC - BATX	New Taxpayer to Nevada This Year	12	0	100.00%
1197-CAI RAIL INC - CAIX		5,439	5,680	(4.25%)
0646-CALDWELL BAKER CO - RFXM		82	605	(86.44%)
0647-CALIFORNIA RAILCAR CORP - CALX	New Taxpayer to Nevada This Year	121	0	100.00%
1308-CALPAC LLC		15	231	(93.53%)
0648-CANADIAN ENTERPRISE GAS PRODUCTS LTD - CEWX		31	31	0.00%
0651-CARGILL INCORPORATED - CRGX		32,384	36,635	(11.60%)
0652-CARMATH INC - CMHX		6,683	4,669	43.13%
1434-CEDAR GROVE LOGISTICS LLC - CGFX		9,413	8,477	11.04%
0654-CELTRAN INC - CELX	Ceased Reporting in Nevada This Year	0	30	(100.00%)
0655-CEMEX INC - CEMX SDWX		79	1,141	(93.07%)
0656-CENEX HARVEST STATES COOPERATIVE - CHSX		17,197	11,853	45.09%
0737-CHEMICAL MANAGEMENT COMPANY, INC, APCX		60	152	(60.70%)
0659-CHEVRON ORONITE COMPANY LLC - COCX		173	162	7.09%
0661-CHEVRON PHILLIPS CHEMICAL COMPANY LP - CHVX		20,135	4,538	343.74%
0660-CHEVRON USA INC - CPDX		17,009	22,019	(22.75%)
0658-CHICAGO FREIGHT CAR LEASING CO - CRDX		38,951	58,844	(33.81%)
1324-CHICKASHA OF GEORGA LLC - GINX	New Taxpayer to Nevada This Year	22	0	100.00%
1568-CHIMICO RAIL LOGISTICS, LLC - CIMX	New Taxpayer to Nevada This Year	84	0	100.00%
1526-CINER WYOMING LLC - CIXX		16	10	58.95%
0662-CIT GROUP (THE) EQUIPMENT FIANCING (FKA CAPITAL FINANCE		173,074	214,161	(19.19%)
0663-CITICORP RAIL MARK INC - CRIX		14,729	4,286	243.63%

NEVDAD DEPARTMENT of TAXATION
2020-2021 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2020-2021	2019-2020	
0664-CK INDUSTRIES, INC - CKIX		201	106	88.58%
1435-CMF LEASING INC		1,261	1,909	(33.93%)
0667-COFFEYVILLE RESOURCES NITROGEN FERTILIZERS, LLC - CRN		916	172	431.82%
0761-COMPASS MINERALS AMERICA INC. - NASX		6,649	13,101	(49.25%)
1579-COMPASS RAIL VIII CORPORATION - CRUX	New Taxpayer to Nevada This Year	5	0	100.00%
0670-CONSOLIDATED GRAIN & BARGE - CGRX		261	309	(15.61%)
0826-COVIA HOLDINGS CORPORATION -WWUX (formerly UNIMIN CORP		161	145	10.46%
0672-CPS ENERGY - SATX		20	10	98.70%
1458-CREATIVE RAILCAR MARKETING SERVICES, LLC - CLBX	New Taxpayer to Nevada This Year	60	0	100.00%
1578-CRESTWOOD CRUDE SERVICES LLC - CCSX	New Taxpayer to Nevada This Year	36	0	100.00%
0673-CRYO-TRANS INC - CRYX		105,155	102,371	2.72%
0674-CRYSTAL CAR LINE INC - CCLX		4,844	2,617	85.10%
0676-CWR TRANSPORTATION - CWRX		19	40	(52.08%)
1217-DAK AMERICAS LLC - DAKX		182	135	34.93%
0678-DAVID J JOSEPH CO - DJJX		20,433	18,161	12.51%
0143-DELTA TANK LINE CO - DTLX		245	295	(16.97%)
1290-DEPARTMENT OF DEFENSE Do Not Send Bill	Ceased Reporting in Nevada This Year	0	7,209	(100.00%)
1560-DETROIT EDISON COMPANY - DEEX, DETX	Ceased Reporting in Nevada This Year	0	1,417	(100.00%)
0679-DOW CHEMICAL COMPANY - DOWX		5,606	6,917	(18.95%)
1569-DuPONT SPECIALTY PRODUCTS USA, LLC - DUPX	New Taxpayer to Nevada This Year	6	0	100.00%
0682-EASTMAN CHEMICAL COMPANY - ETCX		354	498	(28.84%)
0683-ECDC ENVIRONMENTAL, L.C. - ECXX		33,528	1,559	2,051.28%
1455-ECN RAIL FINANCE, LLC - EFNX - 02/20/20 No Longer Indu	Ceased Reporting in Nevada This Year	0	4,219	(100.00%)
1358-ECO SERVICES SOLUTIONS, LLC - RPBX		40	51	(21.51%)
0684-EDMAN CORP - SSTX		512	318	61.06%
1549-EDWARDS & HANEY COTTONSEED - CASX		78	143	(45.46%)
1524-EL DORADO CHEMICAL COMPANY - EDCX	New Taxpayer to Nevada This Year	12	0	100.00%
0685-ELK POINT TRANSPORTATION COMPANY - EPTX	Ceased Reporting in Nevada This Year	0	119	(100.00%)
0687-ENERGY SOLUTIONS LLC - ENVX	Ceased Reporting in Nevada This Year	0	23	(100.00%)
1530-ENKAY LEASING - NKLX		246	143	72.29%
0688-ENTERGY ARKANSAS INC - ETRX	New Taxpayer to Nevada This Year	25	0	100.00%
0689-ENTERPRISE PRODUCTS OPERATING LLC		36	13	186.80%
1588-EQUIPMENT SERVICES OF DELAWARE LLC - RSCX	New Taxpayer to Nevada This Year	48	0	100.00%
0690-EQUISTAR CHEMICALS LP - EQUX		2,114	1,901	11.25%
0691-ERCO WORLDWIDE (USA) INC - ECLX		14,587	47	30,745.74%
1494-ESI LEASING, LLC - EVRX		141	232	(39.34%)
0693-EVEREST RAIL CAR SERVICES - EAMX		2,809	3,123	(10.07%)
0694-EXCEL RAILCAR CORP		1,080	1,142	(5.48%)
0695-EXXON MOBIL CORP - XOMX		2,513	2,148	17.00%
1323-FACTOR GAS LIQUIDS INC - FGLX		69	58	18.73%
1335-FAIRMOUNT STANTROL, INC - FTIX		445	2,103	(78.84%)
0697-FEED PRODUCTS SOUTH INC - FPSX		259	401	(35.47%)
0702-FORMOSA TRANSRAIL CORPORATION - FPAX		2,184	1,189	83.66%
0706-GATX CORPORATION		243,033	228,790	6.23%
0705-GATX DE MEXICO, SA DE CV		549	761	(27.92%)
0704-GATX RAIL CANADA CORP		2,617	2,617	(0.01%)
0703-GATX RAIL HOLDINGS, INC - ALLX	Ceased Reporting in Nevada This Year	0	159	(100.00%)
0742-GAVILON GLOBAL AG HOLDINGS, LLC - GAVX		1,389	2,448	(43.25%)
1581-GENERAL AMERICAN MARKS COMPANY - EFNX	New Taxpayer to Nevada This Year	3,974	0	100.00%
0701-GENESIS ALKALI WYOMING, LP - FMLX		5,972	4,047	47.56%
0713-GLNX CORPORATION - GLNX		6,924	7,469	(7.29%)
1327-GOLDEN FOODS INC - LEOX	New Taxpayer to Nevada This Year	12	0	100.00%
0714-GOLDEN LEASING	New Taxpayer to Nevada This Year	458	0	100.00%
0716-GREENBRIER MANAGEMENT SERVICES LLC (GBRX&AOKX)		30,526	27,341	11.65%

NEVDAD DEPARTMENT of TAXATION
2020-2021 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2020-2021	2019-2020	
1582-GRLX LLC - GRLX	New Taxpayer to Nevada This Year	93	0	100.00%
0718-HALLIBURTON ENERGY SERVICES INC - HWCX		111	19	467.92%
1551-HAMPTON CAPITAL - HPTX	New Taxpayer to Nevada This Year	28	0	100.00%
0719-HARSCO RAIL - FTSX		1	9	(91.45%)
1531-HEARTLAND RAIL - HRTX		2,810	1,654	69.91%
0722-HELM PACIFIC LEASING - HPJX		11,450	13,984	(18.12%)
1223-HERITAGE ENVIRONMENTAL SERVICES LLC - HESX	Ceased Reporting in Nevada This Year	0	5	(100.00%)
1496-IMERYS CLAY - ICKX		324	525	(38.33%)
1552-IMPERIAL OIL - ICRX	New Taxpayer to Nevada This Year	115	0	100.00%
0726-INEOS ABS (USA) CORP - LUPX		320	492	(34.97%)
1198-INEOS PIGMENTS - MQPX (Formerly CRISTAL USA INC)		806	635	27.01%
0808-INEOS STYROLUTION America, LLC - INEX		347	538	(35.51%)
0727-INEOS USA, LLC - AMCX (formerly INEOS OLEFINS & POLYME		4,263	4,626	(7.83%)
0729-INFINITY RAIL LLC - IFRX		1,478	1,332	10.99%
1225-INFINITY TRANSPORTATION LLC - ITFX		14,573	4,253	242.69%
1226-INNOPHOS INC - IPBX	New Taxpayer to Nevada This Year	12	0	100.00%
1431-INSPIRATION HOLDINGS - CWBX		387	342	13.31%
0731-INTERSTATE COMMODITIES - INTX		8,893	9,834	(9.57%)
1553-IOWA FERTILIZER COMPANY - OCFX	New Taxpayer to Nevada This Year	29	0	100.00%
0732-J & J RAILCAR LEASING - KFIX		232	196	18.21%
1227-J M HUBER CORPORATION - JMHX		91	159	(42.90%)
0733-J R SIMPLOT COMPANY - JRSX		16,135	19,091	(15.49%)
1499-JBS USA FOOD COMPANY - JBSX		427	173	147.64%
0734-KDL TRANSPORTATION LLC DBA SA SERVICE - SASX	New Taxpayer to Nevada This Year	18	0	100.00%
0681-KEMIRA LOGISTICS INC (WATER SOLUTIONS) - EAGX		206	343	(39.90%)
0735-KENNECOTT UTAH COPPER - KCCX		22,297	28,187	(20.89%)
1228-KOCH RAIL LLC - KLRX		1,968	2,217	(11.20%)
1230-L.B. FOSTER COMPANY		1,357	298	356.22%
0736-LANE FOREST PRODUCTS INC	Ceased Reporting in Nevada This Year	0	482	(100.00%)
1514-LION OIL TRADING & TRANSPORTATION, LLC - DKLX	Ceased Reporting in Nevada This Year	0	59	(100.00%)
0739-LONE STAR INDUSTRIES, INC- LCEX		70	80	(12.15%)
0738-MESSER LLC - BOCX		93	58	58.96%
0741-MEXICANA DE COBRE SA DE CV - MDCX		885	744	19.06%
0743-MHF SERVICES - MHFX		6,878	6,799	1.17%
0744-M-I LLC - MISX (A SCHLUMBERGER CO.)		5,817	9,648	(39.70%)
0746-MIDWEST ETHANOL TRANSPORT - MWTX	Ceased Reporting in Nevada This Year	0	176	(100.00%)
0748-MIDWEST RAILCAR CORP - MRMX		28,144	26,748	5.22%
0750-MINNESOTA SOYBEAN PROCESSORS - SOYX		19,100	19,544	(2.27%)
0751-MITSUI RAIL CAPITAL LLC - MBKX		10,150	12,499	(18.79%)
1257-MODERN DISPERSIONS INC		491	520	(5.68%)
0752-MOSAIC GLOBAL SALES - MOCX (Formerly MOSAIC COMPANY)		207	266	(22.34%)
0753-MRXX CORPORATION - RRRX	Ceased Reporting in Nevada This Year	0	262	(100.00%)
1587-MRXX CORPORATION RRRX, fka; REX LEASING, INC.	New Taxpayer to Nevada This Year	318	0	100.00%
1545-MUL RIALCARS, INC. MULX		5,863	106	5,417.65%
1398-MWN MARKETING, LLC - MWNX		38	51	(25.09%)
1399-NACHURS-ALPINE SOLUTIONS, INC - NAXX		168	47	259.37%
0754-NASHTEX LEASING - NTLX		1,832	2,210	(17.10%)
1585-NATIONAL GYPSUM SERVICES COMPANY - NGSX	New Taxpayer to Nevada This Year	40	0	100.00%
0755-NATIONAL STEEL CORP - NSAX	New Taxpayer to Nevada This Year	20	0	100.00%
0756-NEVADA CEMENT COMPANY - NVCX		234	300	(22.08%)
0758-NEVADA POWER COMPANY dba NV ENERGY - NVPX	Ceased Reporting in Nevada This Year	0	330	(100.00%)
0759-NEWMONT NEVADA ENERGY INVESTMENT LLC - TSPX		43,098	41,538	3.75%
1511-NGL CRUDE TRANSPORTATION LLC - HSRX		6	61	(90.45%)
0762-NOVA CHEMICALS INC - NCIX		2,926	2,814	3.98%

NEVDAD DEPARTMENT of TAXATION
2020-2021 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2020-2021	2019-2020	
0763-NTL TRANSPORTATION CORP - NTRX		311	113	175.43%
0764-OCCIDENTAL CHEMICAL CORPORATION - OCCX		4,087	3,590	13.86%
0811-OLIN CHLOR-ALKALI LOGISTICS		6,268	5,596	12.01%
0815-OMAHA TRACK, INC (FKA)THE TIE YARD OF OMAHA INC		18,330	25,292	(27.53%)
1467-OXBOW CALCINING INTERNATIONAL, LLC - GLCX		12	67	(82.35%)
1565-PACIFIC STEEL - PSRX	New Taxpayer to Nevada This Year	8	0	100.00%
1407-PBF HOLDING COMPANY, LLC - DPRX		494	839	(41.16%)
1161-PCS PHOSPHATE COMPANY INC - PPHX - PPAX	Ceased Reporting in Nevada This Year	0	23	(100.00%)
1210-PCS SALES (USA) INC - POTX		41	1,156	(96.42%)
1273-PEORIA RIVER TERMINAL, LLC - PRTX	Ceased Reporting in Nevada This Year	0	6	(100.00%)
1409-PEROXYCHEM - PXCX		335	268	25.28%
1242-PHILLIPS 66 COMPANY - PPRX		3,522	4,998	(29.55%)
1459-PLAINS MARKETING, INC - MVTX	Ceased Reporting in Nevada This Year	0	51	(100.00%)
1501-PNC EQUIPMENT FINANCE, LLC - HKRX		8,998	5,994	50.12%
1282-POL-TEX INTERNATIONAL- PAIX		328	395	(17.08%)
0769-POLYONE CORPORATION - TG CX		768	11,534	(93.34%)
1570-POOLE CHEMICAL COMPANY - PCHX	New Taxpayer to Nevada This Year	6	0	100.00%
0771-PRAXAIR INC - HYDX	Ceased Reporting in Nevada This Year	0	48	(100.00%)
0772-PROCOR LIMITED - PROX		55,122	39,797	38.51%
0774-PROGRESS RAIL SERVICES CORPORATION - PRSX		17,109	10,643	60.76%
1558-PROLIERIZED NEW ENGLAND / SCHNITZER STEEL - SSEX		512	7	6,936.73%
1444-RAIL SERVICE AND LOGISTICS LLC - RTIX	Ceased Reporting in Nevada This Year	0	949	(100.00%)
0778-RAILCAR LEASING SOLUTIONS LTD - RWTX	New Taxpayer to Nevada This Year	380	0	100.00%
1413-RALCO, LLC - BISX		144	94	53.36%
0781-RAMPART RANGE CORP - RRBX		1,711	903	89.39%
1429-RAVAGO AMERICAS LLC - RDIX		31	35	(10.86%)
0782-REAGENT CHEMICAL & RESEARCH INC - RCRX		630	802	(21.42%)
1244-REDSTREAK LLC	Ceased Reporting in Nevada This Year	0	10	(100.00%)
1523-REG MARKETING AND LOGISTICS GROUP LLC - REBX		602	567	6.07%
0783-REICHOLD LLC2 - RCHX	Ceased Reporting in Nevada This Year	0	70	(100.00%)
1243-RESIDUAL BASED FINANCE CORPORATION - OFAX		2,032	1,434	41.75%
0145-RGCX, LLC - RGCX (Formerly, RIO GRANDE CHEMICAL, LTD)		1,479	1,390	6.43%
1546-RIVERSIDE RAIL LLC - RVRX	New Taxpayer to Nevada This Year	278	0	100.00%
0787-ROCKY MOUNTAIN RECYCLING INC - ROXX	Ceased Reporting in Nevada This Year	0	41	(100.00%)
1586-RPMG INC - RPMX	New Taxpayer to Nevada This Year	79	0	100.00%
1589-RUNYON INDUSTRIES INC - RUNX	New Taxpayer to Nevada This Year	386	0	100.00%
1275-SAFETY-KLEEN SYSTEMS, INC. - SKSX		3,030	2,189	38.42%
1536-SASOL CHEMICALS (USA) LLC - GSOX		30	30	0.70%
0791-SAUVAGE GAS COMPANY - SAUX		12	36	(66.74%)
0792-SAVAGE TRANSPORTATION MANAGEMENT INC - CANX	New Taxpayer to Nevada This Year	10	0	100.00%
1245-SCHLUMBERGER TECHNOLOGY CORPORATION - DSIX	New Taxpayer to Nevada This Year	389	0	100.00%
0795-SEARLES VALLEY MINERALS OPERATIONS INC - AJPX		39,037	53,914	(27.59%)
1590-SEGX RAILCAR LLC - SEGX	New Taxpayer to Nevada This Year	53	0	100.00%
0796-SGA LEASING COMPANY - SGAX		164	187	(12.40%)
0797-SHELL RAIL OPERATIONS - SOEX		130	143	(8.78%)
0798-SHERWIN ALUMINA COMPANY - SHAX	New Taxpayer to Nevada This Year	18	0	100.00%
0800-SHINTECH INC - ROIX		6,586	10,166	(35.21%)
1325-SIEMENS INDUSTRY INC - SIIX		20	30	(34.32%)
0757-SIERRA PACIFIC POWER CO. dba Nevada ENERGY - VALX	Ceased Reporting in Nevada This Year	0	614	(100.00%)
1421-SIOUXLAND ETHANOL, LLC - SIOX		1,358	699	94.24%
0799-SM BROOKS FREIGHT - TJRX		1,466	1,912	(23.35%)
0698-SMBC RAIL SERVICES LLC - AIGX (FORMERLY, FLAGSHIP RAIL		90,278	84,440	6.91%
0803-SOLVAY CHEMICALS INC - SMNX		8,256	5,729	44.10%
1580-SOUTH CHICAGO PACKING LLC - EDMX	New Taxpayer to Nevada This Year	23	0	100.00%

NEVDAD DEPARTMENT of TAXATION
2020-2021 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2020-2021	2019-2020	
0804-SOUTHDAKOTA SOYBEAN PROCESSORS		1,478	670	120.37%
1175-SOUTHERN RAIL ASSOCIATES - SRAX - RELX		679	623	9.02%
0810-SOUTHWEST RAIL INDUSTRIES INC - SRIX		11,425	9,943	14.90%
1264-STANDBRIDGE COLOR CORPORATION - SCBX		444	417	6.29%
1573-STONEBRIAR COMMERCIAL FIANCE LLC - SCFX	New Taxpayer to Nevada This Year	7,023	0	100.00%
0807-STRUCTURAL METALS INC. dba CMC STEEL TX - SMIX		960	1,146	(16.20%)
1312-STYRON LLC	New Taxpayer to Nevada This Year	157	0	100.00%
0809-SULCOM INCORPORATED - SUJX		4,899	2,214	121.24%
0813-TATE & LYLE INGREDIENTS AMERICAS INC - SSPX		2,428	3,562	(31.85%)
1583-TEALINC LIMITED - JOBX	New Taxpayer to Nevada This Year	231	0	100.00%
1463-THE CHEMOURS COMPANY FC, LLC - CMRX		3,151	3,902	(19.24%)
1497-THE INSTAR GROUP - IARX		1,139	172	563.04%
0773-THE PROCTOR & GAMBLE MANUFACTURING COMPANY - PGHX		9,907	10,312	(3.92%)
1515-TIDEWATER MIDSTREAM & INFRASTRUCTURE LTD - TWMX	New Taxpayer to Nevada This Year	24	0	100.00%
1267-TMS INTERNATIONAL, LLC - TCTX		20	100	(80.00%)
1592-TOP RAIL SOLUTIONS INC - TOPX	New Taxpayer to Nevada This Year	23	0	100.00%
0816-TOTAL PETROCHEMICALS & REFINING USA INC - FINX		58	65	(11.30%)
1591-TRANSRAIL, INC. - TASX	New Taxpayer to Nevada This Year	6	0	100.00%
0820-TRINITY CHEMICAL LEASING LLC - TCIX		10,867	11,109	(2.18%)
0821-TRINITY INDUSTRIES LEASING CO - CEPX		904,676	691,341	30.86%
1540-TRINSEO LLC - CRGX	New Taxpayer to Nevada This Year	22,065	0	100.00%
0824-TTX COMPANY		1,654,505	1,839,096	(10.04%)
1329-TYSON FOODS INC - PBFX		378	1,441	(73.80%)
0827-UNION CARBIDE CORPORATION - UCFX		1,326	1,544	(14.15%)
0828-UNION TANK CAR COMPANY - UTLX		239,119	233,412	2.44%
1504-UNITED LIQUID GAS COMPANY - UPEX		1,324	198	567.45%
0830-UNIVAR CANADA LTD - UNVX		439	643	(31.66%)
0832-US ECOLOGY IDAHO INC	Ceased Reporting in Nevada This Year	0	102	(100.00%)
1330-VALERO TERMINALING AND DISTRIBUTION CO., INC.- VMSX		820	7,963	(89.70%)
0835-VTG RAIL INC - VTGX		17,007	17,064	(0.34%)
0836-WACKER CHEMICAL CORPORATION - WPHX		353	522	(32.28%)
0837-WALTER HAFFNER COMPANY - WCHX		3,831	4,883	(21.55%)
0838-WASTE SOLUTIONS GROUP	Ceased Reporting in Nevada This Year	0	35,683	(100.00%)
1469-WELLS FARGO RAIL - FURX		179,378	239,616	(25.14%)
0842-WESTLAKE CHEMICAL CORP- WLPX (POLYMERS LP)		837	425	97.27%
1270-ZEELAND FARM SERVICES INC - ZFSX	Ceased Reporting in Nevada This Year	0	20	(100.00%)
TOTALS	223 Active Companies	4,605,047	4,637,071	(0.69%)

RECOMMENDED ASSESSMENT FOR 2020-2021

4,605,047

**NEVADA DEPARTMENT OF TAXATION
2020-21 CENTRALLY ASSESSED
Values by County**

Property Escaping Taxation

There was no property escaping taxation as of October 7, 2019

2020-21 Statewide Assessed Value	2020-21 Value Per Mile	Carson City AV 2020-21	Churchill AV 2020-21	Clark AV 2020-21	Douglas AV 2020-21	Elko AV 2020-21
--	---------------------------	------------------------------	----------------------------	------------------------	--------------------------	-----------------------

Property Escaping Taxation

	\$0.00	\$0.00	0	0	0	0	0
Total Assessed Value	\$0.00		0	0	0	0	0

2020-21 Statewide Assessed Value	2020-21 Value Per Mile	Esmeralda AV 2020-21	Eureka AV 2020-21	Humboldt AV 2020-21	Lander AV 2020-21	Lincoln AV 2020-21
--	---------------------------	----------------------------	-------------------------	---------------------------	-------------------------	--------------------------

Property Escaping Taxation

	\$0.00	\$0.00	0	0	0	0	0
Total Assessed Value	\$0.00		0	0	0	0	0

2020-21 Statewide Assessed Value	2020-21 Value Per Mile	Lyon AV 2020-21	Mineral AV 2020-21	Nye AV 2020-21	Pershing AV 2020-21
--	---------------------------	-----------------------	--------------------------	----------------------	---------------------------

Property Escaping Taxation

	\$0.00	\$0.00	0	0	0	0
Total Assessed Value	\$0.00		0	0	0	0

2020-21 Statewide Assessed Value	2020-21 Value Per Mile	Storey AV 2020-21	Washoe AV 2020-21	White Pine AV 2020-21
--	---------------------------	-------------------------	-------------------------	-----------------------------

Property Escaping Taxation

	\$0.00	\$0.00	0	0	0
Total Assessed Value	\$0.00		0	0	0

Nevada Department of Taxation
2020-2021 Centrally Assessed
Values By County
Unsecured Property

Airlines

	2020-2021	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021

All amounts are rounded to the nearest U.S. Dollar

Airlines

Alpine Aviation, Inc	3,000	0	0	0	0	922	0	0	1,283	0
Charter Airlines, Inc.	4,000	1,000	0	3,000	0	0	0	0	0	0
EI Aero Services LLC	571,000	141,323	5,710	37,115	27,123	238,393	5,710	0	31,405	12,848
Life Guard International	391,000	5,061	0	275,218	0	0	0	0	0	0
MN Airlines, LLC dba Sun Country Airlines	3,620,000	0	0	3,487,640	0	0	0	0	0	0
Omni Air International	3,036,000	0	0	3,036,000	0	0	0	0	0	0
Papillon Airways, Inc.	4,388,000	0	0	4,388,000	0	0	0	0	0	0
Reach Air Medical Services LLC	582,000	33,307	0	61,592	24,584	150,236	0	36,303	11,367	25,994
Total Assessed Value	12,595,000	180,691	5,710	11,288,566	51,707	389,551	5,710	36,303	44,055	38,841

	2020-2021	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021

All amounts are rounded to the nearest U.S. Dollar

Airlines

Alpine Aviation, Inc	3,000	0	0	0	0	0	0	0	794
Charter Airlines, Inc.	4,000	0	0	0	0	0	0	0	0
EI Aero Services LLC	571,000	4,283	0	8,565	28,550	1,428	0	11,420	17,130
Life Guard International	391,000	0	0	0	0	0	0	110,720	0
MN Airlines, LLC dba Sun Country Airlines	3,620,000	0	0	0	0	0	0	132,360	0
Omni Air International	3,036,000	0	0	0	0	0	0	0	0
Papillon Airways, Inc.	4,388,000	0	0	0	0	0	0	0	0
Reach Air Medical Services LLC	582,000	0	1,322	1,674	8,195	0	0	220,111	7,314
Total Assessed Value	12,595,000	4,283	1,322	10,239	36,745	1,428	0	474,611	25,238

**Nevada Department of Taxation
Centrally Assessed
Unsecured Property Tax Roll**

Twelve-Month Construction Work In Progress

**Statewide Assessed Valuation by Type of Industry
Comparison of Current Year to Prior Year CWIP Values**

<u>Industry</u>	Assessed	Assessed
	Valuation	Valuation
	2019-2020	2020-2021
Airlines	642,100	700,000
Electric Companies	105,058,300	124,596,100
Gas Distribution and Pipeline Companies	23,150,200	25,608,600
Railroad Companies	670,800	433,900
Telecommunication Companies	1,519,700	2,532,000
Total Twelve-Month CWIP Assessed Value	131,041,100	153,870,600

These values DO NOT include unitary values for property of an interstate or intercounty nature. Unitary values may be found in the front section of this publication.

Pursuant to NRS 361.321, construction-work-in-progress (CWIP) must be included on the central assessment roll.

Twelve Month Construction Work in Progress (CWIP) Calculation of Assessed Value Demonstration

The Department prepares assessments on property of an interstate or intercounty nature, including any new construction representing a net addition to property as distinguished from an addition of property exempt from taxation, a replacement or repair (NRS 361.321). The assessments are based on reported net additions or growth from July 1, 2019 through June 30, 2020. The assessed value is calculated as follows:

(Reported net addition) times (the cost-to-value ratio) times (level of assessment) equals (assessed value).

Reported net additions are provided by each company.

The cost-to-value ratio for each industry is as follows:

COST TO VALUE RATIO BY INDUSTRY

Industry	CV Ratio 2018-19	CV Ratio 2019-20	CV Ratio 2020-21
Airline	0.7877	0.7377	0.6903
Electric	0.8129	0.7838	0.7614
Gas-Distribution	0.6605	0.6079	0.5680
Gas-Pipeline	0.8483	0.8249	0.7816
Railroad	0.6711	0.7067	0.7303
Telecommunication	0.9145	0.8574	0.9671

The level of assessment for all property equals 35%.

Thus, a Telecommunication company reporting \$1,000,000 of new additions would have the following calculation:

$$(\$1,000,000) \times (0.9671) \times (35\%) = \$338,500 \text{ assessed value for 12 month CWIP.}$$

**Nevada Department of Taxation
2020-2021**

Adjusted Twelve-Month CWIP

	2020-2021 Reported Growth CWIP	Industry Cost To Value Ratio	Adjusted Growth 12-Month CWIP	2020-2021 Assessed Value No Rounding	2020-2021 Assessed Value Rounded to 00
<u>National, Freight and Large Regional Air Carriers</u>					
Alaska Airlines	17,778	0.6903	12,273	4,295	4,300
Allegiant Airline, Inc.	2,728,474	0.6903	1,883,534	659,237	659,200
Total AV National, Freight and Large Regional Air Carriers 12 Mo CWI	\$2,746,252		\$1,895,807	\$663,532	\$663,500
<u>Charter and Feeder Air Carriers</u>					
Maverick Helicopters	136,073	0.6903	93,935	32,877	32,900
Papillon Airways, Inc.	15,000	0.6903	10,355	3,624	3,600
Total AV Charter and Feeder Air Carriers 12 Mo CWIP	\$151,073		\$104,289	\$36,501	\$36,500
Total AV Airlines 12 Mo CWIP	\$2,897,325		\$2,000,096	\$700,034	\$700,000
<u>Electric Companies</u>					
Idaho Power Company	39,112	0.7614	29,780	10,423	10,400
Nevada Power Company	276,800,088	0.7614	10,755,587	73,764,455	73,764,500
Online Transmission Project	230,322	0.7614	175,367	61,379	61,400
Patua Project LLC	62,348	0.7614	47,472	16,615	16,600
San Diego Gas & Electric (SDG&E)	552,325	0.7614	420,540	147,189	147,200
Sierra Pacific Power-Electric	120,033,114	0.7614	91,393,213	31,987,625	31,987,600
Southern California Edison	38,209,869	0.7614	29,092,994	10,182,548	10,182,500
City of Los Angeles DWP	1,869,993	0.7614	1,423,813	498,334	498,300
Mead Phoenix Project-MSR	17,806	0.7614	13,558	4,745	4,700
Mead Phoenix Project-SCPPA	68,384	0.7614	52,067	18,224	18,200
GridLiance West Transco LLC	17,248,610	0.7614	13,133,092	4,596,582	4,596,600
Harney Electric Cooperative	319,810	0.7614	243,504	85,226	85,200
Mt Wheeler Power	2,712,907	0.7614	2,065,607	722,962	723,000
Plumas Sierra Rural Electric	16,967	0.7614	12,919	4,522	4,500
Raft River Rural Electric	222,874	0.7614	169,697	59,394	59,400
Valley Electric	8,637,580	0.7614	6,576,653	2,301,829	2,301,800
Wells Rural Electric Company	503,657	0.7614	383,484	134,220	134,200
Total AV Electric Companies 12 Mo CWIP	\$467,545,766		\$355,989,346	\$124,596,271	\$124,596,100
<u>Gas Distribution and Pipeline Companies</u>					
Sierra Pacific Power-Gas	12,268,647	0.5680	6,968,493	2,438,973	2,439,000
Southwest Gas Company	112,490,234	0.5680	63,893,553	22,362,743	22,362,700
Kern River Pipeline	1,997,967	0.7816	1,561,569	546,549	546,500
Kinder-Morgan (Calnev) Pipeline	893,330	0.7816	698,208	244,373	244,400
Kinder-Morgan (SFPP L P) Pipeline	58,462	0.7816	45,693	15,992	16,000
Total AV Gas Distribution and Pipeline Companies 12 Mo CWIP	\$127,708,640		\$73,167,516	\$25,608,631	\$25,608,600
<u>Railroad Companies</u>					
Union Pacific Railroad	1,697,612	0.7303	1,239,771	433,920	433,900
Total AV Railroad Companies 12 Mo CWIP	\$1,697,612		\$1,239,771	\$433,920	\$433,900
<u>Telecommunication Companies</u>					
360 Networks (USA), Inc.	2,616,570	0.9671	2,530,597	885,709	885,700
Centurytel Gem State Utilities, Inc.	2,119	0.9671	2,049	717	700
Filer Mutual Telephone Company	401,369	0.9671	388,181	135,863	135,900
Humboldt Telephone Company	119,853	0.9671	115,915	40,570	40,600
Intermountain Infrastructure Group, LLC	2,063,654	0.9671	1,995,848	698,547	698,500
Lincoln County Telephone System, Inc.	404,026	0.9671	390,751	136,763	136,800
Rio Virgin Telephone Company	1,255,214	0.9671	1,213,972	424,890	424,900
Rural Telephone Company	617,132	0.9671	596,855	208,899	208,900
Total AV Telecommunication Companies 12 Mo CWIP	\$7,479,936		\$7,234,168	\$2,531,959	\$2,532,000
Grand Totals	\$607,329,280		\$439,630,898	\$153,870,814	\$153,870,600

Nevada Department of Taxation
Summary of
Twelve-Month Construction Work in Progress
Assessed Valuations by County and Industry
2020-21 Centrally Assessed

County	Airlines	Electric Companies	Gas Distribution & Pipeline Companies	Railroad Companies	Telecommunication Companies	Total State Assessed Companies
Carson City	2	1,016,984	1,628,769	0	11,356	2,657,111
Churchill	0	2,142,801	843,564	24,158	0	3,010,523
Clark	293,006	82,509,434	14,689,270	57,410	1,174,117	98,723,238
Douglas	6	1,938,018	483,012	0	0	2,421,035
Elko	23,377	2,242,607	830,977	108,388	233,150	3,438,499
Esmeralda	13,879	767,442	0	0	0	781,321
Eureka	3,017	983,548	104,679	20,875	0	1,112,119
Humboldt	42,521	2,089,436	793,198	58,862	39,650	3,023,667
Lander	36,149	1,830,794	143,083	16,862	0	2,026,889
Lincoln	70,494	495,064	90,865	41,745	129,835	828,002
Lyon	9,939	4,106,050	1,260,938	16,259	0	5,393,186
Mineral	21,999	1,562,956	55,126	0	0	1,640,080
Nye	127,668	4,601,799	55,996	0	2,649	4,788,112
Pershing	26,570	2,160,537	1,005,345	35,456	0	3,227,908
Storey	1,932	4,826,311	81,938	3,782	88,354	5,002,316
Washoe	8,630	10,505,101	3,541,872	50,123	852,848	14,958,574
White Pine	20,844	817,391	0	0	0	838,235
Total AV	\$700,034	\$124,596,271	\$25,608,631	\$433,920	\$2,531,959	\$153,870,814

Nevada Department of Taxation
2020-2021 Centrally Assessed
Twelve-Month CWIP Values By County

National, Freight and Large Regional Air Carriers

	2020-2021	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021

All amounts are rounded to the nearest U.S. Dollar

Airlines

Alaska Airlines	4,295	0	0	1,866	0	0	338	0	0	0
Allegiant Airline, Inc.	659,237	2	0	254,639	6	23,377	13,541	3,017	42,521	36,149
Maverick Helicopters	32,877	0	0	32,877	0	0	0	0	0	0
Total Assessed Value	696,409	2	0	289,382	6	23,377	13,879	3,017	42,521	36,149

	2020-2021	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021

All amounts are rounded to the nearest U.S. Dollar

Airlines

Alaska Airlines	4,295	0	145	386	836	0	72	652	0
Allegiant Airline, Inc.	659,237	70,494	9,794	21,613	126,833	26,570	1,859	7,978	20,844
Maverick Helicopters	32,877	0	0	0	0	0	0	0	0
Total Assessed Value	696,409	70,494	9,939	21,999	127,668	26,570	1,932	8,630	20,844

Nevada Department of Taxation
2020-2021 Centrally Assessed
Twelve-Month CWIP Values By County

Electric Companies

	2020-2021	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021

All amounts are rounded to the nearest U.S. Dollar

Electric Companies

City of Los Angeles DWP	498,334	0	13,589	320,153	0	0	0	0	0	0
GridLiance West Transco LLC	4,596,582	0	0	3,176,824	0	0	0	0	0	0
Harney Electric Cooperative	85,226	0	0	0	0	0	0	0	85,226	0
Idaho Power Company	10,423	0	0	0	0	2,165	0	0	8,251	8
Mead Phoenix Project-MSR	4,745	0	0	4,745	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	18,224	0	0	18,224	0	0	0	0	0	0
Mt Wheeler Power	722,962	0	0	0	0	23,313	0	156,016	0	0
Nevada Power Company	73,764,455	0	0	73,232,032	0	0	0	0	0	0
Online Transmission Project	61,379	0	0	6,954	0	822	0	3,345	368	252
Patua Project LLC	16,615	0	15,823	0	0	0	0	0	0	0
Plumas Sierra Rural Electric	4,522	0	0	0	0	0	0	0	0	0
Raft River Rural Electric	59,394	0	0	0	0	59,394	0	0	0	0
San Diego Gas & Electric (SDG&E)	147,189	0	0	147,189	0	0	0	0	0	0
Sierra Pacific Power-Electric	31,987,625	1,016,984	1,702,323	0	1,938,018	2,038,947	559,504	807,934	1,995,591	1,830,535
Southern California Edison	10,182,548	0	411,066	5,371,326	0	0	0	0	0	0
Valley Electric	2,301,829	0	0	231,987	0	0	207,938	0	0	0
Wells Rural Electric Company	134,220	0	0	0	0	117,967	0	16,252	0	0
Total Assessed Value	124,596,271	1,016,984	2,142,801	82,509,434	1,938,018	2,242,607	767,442	983,548	2,089,436	1,830,794

Nevada Department of Taxation
2020-2021 Centrally Assessed
Twelve-Month CWIP Values By County

Electric Companies

	2020-2021	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021

All amounts are rounded to the nearest U.S. Dollar

Electric Companies

City of Los Angeles DWP	498,334	19,150	34,053	17,185	0	14,566	0	79,638	0
GridLiance West Transco LLC	4,596,582	0	0	0	1,419,758	0	0	0	0
Harney Electric Cooperative	85,226	0	0	0	0	0	0	0	0
Idaho Power Company	10,423	0	0	0	0	0	0	0	0
Mead Phoenix Project-MSR	4,745	0	0	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	18,224	0	0	0	0	0	0	0	0
Mt Wheeler Power	722,962	0	0	0	76,402	0	0	0	467,231
Nevada Power Company	73,764,455	455,131	0	0	77,292	0	0	0	0
Online Transmission Project	61,379	20,783	0	0	8,415	0	0	0	20,439
Patua Project LLC	16,615	0	793	0	0	0	0	0	0
Plumas Sierra Rural Electric	4,522	0	0	0	0	0	0	4,522	0
Raft River Rural Electric	59,394	0	0	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	147,189	0	0	0	0	0	0	0	0
Sierra Pacific Power-Electric	31,987,625	0	3,039,753	1,011,072	1,172,962	1,705,459	4,826,311	8,012,513	329,720
Southern California Edison	10,182,548	0	1,031,451	519,764	0	440,512	0	2,408,429	0
Valley Electric	2,301,829	0	0	14,935	1,846,970	0	0	0	0
Wells Rural Electric Company	134,220	0	0	0	0	0	0	0	0
Total Assessed Value	124,596,271	495,064	4,106,050	1,562,956	4,601,799	2,160,537	4,826,311	10,505,101	817,391

Nevada Department of Taxation
2020-2021 Centrally Assessed
Twelve-Month CWIP Values By County

Gas Distribution and Pipeline Companies

	2020-2021	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021

Gas Distribution and Pipeline Companies

All amounts are rounded to the nearest U.S. Dollar

Kern River Pipeline	546,549	0	0	455,684	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	244,373	0	0	244,373	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	15,992	0	4,659	0	0	0	0	0	0	0
Sierra Pacific Power-Gas	2,438,973	0	0	0	0	0	0	0	0	0
Southwest Gas Company	22,362,743	1,628,769	838,905	13,989,214	483,012	830,977	0	104,679	793,198	143,083
Total Assessed Value	25,608,631	1,628,769	843,564	14,689,270	483,012	830,977	0	104,679	793,198	143,083

	2020-2021	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021

Gas Distribution and Pipeline Companies

All amounts are rounded to the nearest U.S. Dollar

Kern River Pipeline	546,549	90,865	0	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	244,373	0	0	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	15,992	0	2,212	0	0	0	3,291	5,831	0
Sierra Pacific Power-Gas	2,438,973	0	0	0	0	0	35,286	2,403,686	0
Southwest Gas Company	22,362,743	0	1,258,726	55,126	55,996	1,005,345	43,360	1,132,355	0
Total Assessed Value	25,608,631	90,865	1,260,938	55,126	55,996	1,005,345	81,938	3,541,872	0

Nevada Department of Taxation
2020-2021 Centrally Assessed
Twelve-Month CWIP Values By County

Railroad Companies

	2020-2021	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021

All amounts are rounded to the nearest U.S. Dollar

Railroad Companies

Union Pacific Railroad	433,920	0	24,158	57,410	0	108,388	0	20,875	58,862	16,862
Total Assessed Value	433,920	0	24,158	57,410	0	108,388	0	20,875	58,862	16,862

	2020-2021	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021

All amounts are rounded to the nearest U.S. Dollar

Railroad Companies

Union Pacific Railroad	433,920	41,745	16,259	0	0	35,456	3,782	50,123	0
Total Assessed Value	433,920	41,745	16,259	0	0	35,456	3,782	50,123	0

Nevada Department of Taxation
2020-2021 Centrally Assessed
Twelve-Month CWIP Values By County
Telecommunication Companies

	2020-2021	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021

All amounts are rounded to the nearest U.S. Dollar

Telecommunication Companies

360 Networks (USA), Inc.	885,709	11,356	0	744,948	0	0	0	0	0	0
Centurytel Gem State Utilities, Inc.	717	0	0	0	0	717	0	0	0	0
Filer Mutual Telephone Company	135,863	0	0	0	0	135,863	0	0	0	0
Humboldt Telephone Company	40,570	0	0	0	0	920	0	0	39,650	0
Lincoln County Telephone System, Inc.	136,763	0	0	4,279	0	0	0	0	0	0
Rio Virgin Telephone Company	424,890	0	0	424,890	0	0	0	0	0	0
Rural Telephone Company	208,899	0	0	0	0	95,649	0	0	0	0
Total Assessed Value	1,833,412	11,356	0	1,174,117	0	233,150	0	0	39,650	0

	2020-2021	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021

All amounts are rounded to the nearest U.S. Dollar

Telecommunication Companies

360 Networks (USA), Inc.	885,709	0	0	0	0	0	0	129,405	0
Centurytel Gem State Utilities, Inc.	717	0	0	0	0	0	0	0	0
Filer Mutual Telephone Company	135,863	0	0	0	0	0	0	0	0
Humboldt Telephone Company	40,570	0	0	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	136,763	129,835	0	0	2,649	0	0	0	0
Rio Virgin Telephone Company	424,890	0	0	0	0	0	0	0	0
Rural Telephone Company	208,899	0	0	0	0	0	0	113,250	0
Total Assessed Value	1,833,412	129,835	0	0	2,649	0	0	242,655	0