



NEVADA DEPARTMENT OF TAXATION
Division of Excise & Local Government Services

2022-2023

BULLETIN NO. 206A

UNSECURED PROPERTY TAX

ROLL

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

Division of Excise & Local Government Services

2022-2023 BULLETIN NO. 206A
UNSECURED PROPERTY TAX ROLL

Department of Taxation
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PREPARED BY THE
DIVISION OF EXCISE & LOCAL GOVERNMENT SERVICES
CENTRALLY ASSESSED PROPERTIES
AS CERTIFIED BY THE NEVADA TAX COMMISSION ON

OCTOBER 3, 2022

CONTENTS

BULLETIN NO. 206A

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 2021-22	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. 206-A
Fiscal Year 2021-2022
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 3, 2022

Notice of Valuation

On October 3, 2022, 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. 206-A presents the 2022-2023 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, 2021 through June 30, 2022.

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
2022-23 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		85,611		+	4,932,441	= 5,018,052
Carson City	0.00	0.00%	0	0.00	0.00%	0.00
Churchill	41.88	4.81%	4,114	81.32	5.57%	274,602.31
Clark	0.00	0.00%	0	193.29	13.23%	652,703.89
Douglas	0.00	0.00%	0	0.00	0.00%	0.00
Elko	308.77	35.43%	30,331	364.85	24.98%	1,232,029.67
Esmeralda	0.00	0.00%	0	0.00	0.00%	0.00
Eureka	67.16	7.71%	6,597	70.27	4.81%	237,288.54
Humboldt	175.50	20.14%	17,240	198.14	13.56%	669,081.43
Lander	51.82	5.95%	5,090	56.76	3.89%	191,667.82
Lincoln	0.00	0.00%	0	140.52	9.62%	474,509.55
Lyon	11.19	1.28%	1,099	54.73	3.75%	184,812.89
Mineral	0.00	0.00%	0	0.00	0.00%	0.00
Nye	0.00	0.00%	0	0.00	0.00%	0.00
Pershing	107.05	12.28%	10,516	119.35	8.17%	403,022.45
Storey	11.27	1.29%	1,107	12.73	0.87%	42,986.81
Washoe	96.88	11.12%	9,517	168.72	11.55%	569,735.63
White Pine	0.00	0.00%	0	0.00	0.00%	0.00
Report Total	871.52	100.00%	85,611	1,460.68	100.00%	4,932,441

NEVDAD DEPARTMENT of TAXATION
2022-2023 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2022-2023	2021-2022	
0615-ADM TRANSPORTATION COMPANY		74,743	57,615	29.73%
0616-AEROPRES CORPORATATION - AREX	New Taxpayer to Nevada This Year	12	0	100.00%
0617-AG PROCESSING INC - AGPX		8,781	10,860	(19.14%)
1622-AGRI TRADING CORPORATION - BJBX		275	500	(45.10%)
0618-AGRIUM US INC - AGHX	Ceased Reporting in Nevada This Year	0	15	(100.00%)
1443-AGROTHRIVE INC - AGTX		818	760	7.68%
1366-AHLSTROM-MUNKSJO NA SPECIALTY SOLUTIONS LLC - MOSX	Ceased Reporting in Nevada This Year	0	5	(100.00%)
0620-AIR LIQUIDE INDUSTRIAL US LP - IAPX		569	39	1,366.62%
1562-ALBERT BROTHERS - ABSX	Ceased Reporting in Nevada This Year	0	109	(100.00%)
0627-AMERICAN ELECTRIC POWER SERVICES CORP - APEX	Ceased Reporting in Nevada This Year	0	20	(100.00%)
1621-AMERICAN INDUSRTIAL TRANSPORT INC - AMFX		96,016	34,636	177.22%
1577-AMERICAN IRON & METAL COMPANY INC - AIMX	Ceased Reporting in Nevada This Year	0	11,053	(100.00%)
0631-AMERICAN SODA, LLC - ASHX	New Taxpayer to Nevada This Year	11,860	0	100.00%
0632-AMERICAS STYRENICS LLC - ASOX		606	272	123.26%
0626-AMG RESOURCES CORPORATION - AMGX		4,085	4,187	(2.43%)
1169-ANDERSONS INC (THE) - RAIL GROUP - AEX	Ceased Reporting in Nevada This Year	0	40,588	(100.00%)
1489-ARDENT MILLS - CAGX		784	720	8.81%
1182-ARKEMA INC - TELX		530	439	20.59%
0638-ARRENDADORA NACIONAL DE CARROS - GAMX		7,194	4,341	65.70%
0639-ASH GROVE CEMENT CO		646	622	3.97%
1331-ATEL Equipment Services - AEQX		1,807	2,593	(30.32%)
0641-ATEL LEASING CORP - ATGX		1,543	1,408	9.62%
0769-AVIENT CORPORATION- TGXC	Ceased Reporting in Nevada This Year	0	830	(100.00%)
1183-BADGER STATE ETHANOL LLC - BSEX		10	586	(98.24%)
0644-BASF CORP - DBCX, ENGX		196	202	(2.99%)
1631-BAYPORT POLYMERS LLC - BPTX	New Taxpayer to Nevada This Year	10	0	100.00%
1339-BIG WEST OIL - BWRX	Ceased Reporting in Nevada This Year	0	449	(100.00%)
1518-BLUE CUBE OPERATIONS, LLC - OCAX		1,118	1,217	(8.17%)
1538-BORAL CM SERVICES LLC - BRNX		4,034	3,236	24.64%
1201-BRASKEM AMERICA INC - BRKX		73	113	(35.28%)
0645-BROWNER TURNOUT CO		1,693	881	92.11%
0844-BUNGE NORTH America - BNGX		15,322	11,019	39.05%
0646-CALDWELL BAKER CO - RFMX	Ceased Reporting in Nevada This Year	0	46	(100.00%)
1308-CALPAC LLC		264	61	331.03%
0648-CANADIAN ENTERPRISE GAS PRODUCTS LTD - CEWX	Ceased Reporting in Nevada This Year	0	79	(100.00%)
0651-CARGILL INCORPORATED - CRGX		38,571	30,961	24.58%
0652-CARMATH INC - CMHX		7,999	6,681	19.72%
1434-CEDAR GROVE LOGISTICS LLC - CGFX		7,061	8,437	(16.31%)
0654-CELTRAN INC - CELX	New Taxpayer to Nevada This Year	358	0	100.00%
0655-CEMEX INC - CEMX SDWX		111	202	(44.79%)
0656-CENEX HARVEST STATES COOPERATIVE - CHSX		13,304	15,710	(15.32%)
0659-CHEVRON ORONITE COMPANY LLC - COCX		1,263	41	2,985.22%
0661-CHEVRON PHILLIPS CHEMICAL COMPANY LP - CHVX		4,113	11,576	(64.47%)
0660-CHEVRON USA INC - CPDX		18,721	17,060	9.74%
0658-CHICAGO FREIGHT CAR LEASING CO - CRDX		43,837	37,124	18.08%
1567-CHIMICO RAIL LOGISTICS LLC - CIMX	New Taxpayer to Nevada This Year	58	0	100.00%
1526-CINER WYOMING LLC - CICX		258	110	135.89%
0662-CIT GROUP (THE) EQUIPMENT FIANCING		234,479	168,298	39.32%
0663-CITICORP RAIL MARK INC - CRIX		5,047	14,084	(64.16%)
0664-CK INDUSTRIES, INC - CKIX	Ceased Reporting in Nevada This Year	0	713	(100.00%)
0667-COFFEYVILLE RESOURCES NITROGEN FERTILIZERS, LLC - CRN		2,597	3,119	(16.74%)
0761-COMPASS MINERALS AMERICA INC. - NASX		9,994	11,397	(12.31%)
0670-CONSOLIDATED GRAIN & BARGE - CGRX		512	452	13.42%
0826-COVIA RAIL, LLC - WWUX		468	1,165	(59.80%)

NEVDAD DEPARTMENT of TAXATION
2022-2023 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2022-2023	2021-2022	
0673-CRYO-TRANS INC - CRYX		95,113	100,974	(5.80%)
0674-CRYSTAL CAR LINE INC - CCLX		10,888	11,342	(4.00%)
1217-DAK AMERICAS LLC - DAKX		154	94	63.15%
0677-DANA CONTAINER INC - DNHX, DNAX	New Taxpayer to Nevada This Year	163	0	100.00%
0143-DELTA TANK LINE CO - DTLX		137	87	57.85%
0679-DOW CHEMICAL COMPANY - DOWX		8,750	5,537	58.02%
1569-DuPONT SPECIALTY PRODUCTS USA, LLC - DUPX	Ceased Reporting in Nevada This Year	0	23	(100.00%)
1454-E D & F MAN LIQUIDS PRODUCTS, LLC - EDFX		6	119	(95.14%)
0682-EASTMAN CHEMICAL COMPANY - ETCX		210	216	(2.54%)
0683-ECDC ENVIRONMENTAL, L.C. - ECXX		30,397	19,018	59.83%
1358-ECO SERVICES SOLUTIONS, LLC - RPBX		60	13	378.06%
0684-EDMAN CORP - SSTX		389	403	(3.49%)
0685-ELK POINT TRANSPORTATION COMPANY - EPTX	New Taxpayer to Nevada This Year	21	0	100.00%
0687-ENERGY SOLUTIONS LLC - ENVX		165	60	174.99%
1530-ENKAY LEASING US, LLC - NKLX		227	80	184.04%
1510-ENRAIL PARTNERS, LP - JPJX	New Taxpayer to Nevada This Year	44	0	100.00%
0688-ENTERGY ARKANSAS INC - ETRX		60	20	202.47%
0689-ENTERPRISE PRODUCTS OPERATING LLC		60	79	(23.77%)
0690-EQUISTAR CHEMICALS LP - EQUX		4,110	2,340	75.62%
0691-ERCO WORLDWIDE (USA) INC - ECLX, ECMX		71	163	(56.35%)
1494-ESI LEASING, LLC - EVRX		375	164	128.36%
0693-EVEREST RAIL CAR SERVICES - EAMX		623	701	(11.08%)
1620-EVERGY KANSAS CENTRAL, INC - JECX - KPLX.	Ceased Reporting in Nevada This Year	0	40	(100.00%)
1363-EVONIK CORPORATION - EVOX	New Taxpayer to Nevada This Year	427	0	100.00%
0694-EXCEL RAILCAR CORP		1,029	1,138	(9.52%)
0695-EXXON MOBIL CORP - XOMX		2,899	1,606	80.53%
1323-FACTOR GAS LIQUIDS INC - FGLX		59	137	(56.56%)
1550-FEDERAL WHITE CEMENT RAIL INC - FWCX		189	268	(29.50%)
0697-FEED PRODUCTS SOUTH INC - FPSX		358	229	56.13%
1350-FOREMARK PERFORMANCE - DBWX	New Taxpayer to Nevada This Year	495	0	100.00%
0702-FORMOSA TRANSRAIL CORPORATION - FPAX		3,969	3,923	1.16%
0706-GATX CORPORATION		277,921	248,289	11.93%
0705-GATX DE MEXICO, SA DE CV		749	581	28.95%
0704-GATX RAIL CANADA CORP		3,122	2,219	40.71%
0703-GATX RAIL HOLDINGS, INC - ALLX		22	9	152.57%
0742-GAVILON GLOBAL AG HOLDINGS, LLC - GAVX		835	165	405.36%
0701-GENESIS ALKALI WYOMING, LP - FMLX		3,855	4,105	(6.08%)
0713-GLNX CORPORATION - GLNX		7,167	7,854	(8.74%)
0716-GREENBRIER MANAGEMENT SERVICES LLC (GBRX&AOKX)		63,295	43,352	46.00%
0809-H.J. BAKER LOGISTICS, LLC - SUJX		641	994	(35.47%)
0718-HALLIBURTON ENERGY SERVICES INC - HWCX		107	20	433.93%
1531-HEARTLAND RAIL - HRTX		4,478	4,932	(9.20%)
0722-HELM PACIFIC LEASING - HPJX		6,032	5,683	6.14%
1223-HERITAGE ENVIRONMENTAL SERVICES LLC - HESX		60	86	(29.75%)
1158-HERZOG RAILROAD SERVICES INC - HZGX	Ceased Reporting in Nevada This Year	0	269	(100.00%)
0725-HOLCIM (US) INC - APAX	New Taxpayer to Nevada This Year	10	0	100.00%
1316-HONEYWELL INTERNATIONAL INC - GCX	New Taxpayer to Nevada This Year	120	0	100.00%
1496-IMERYS CLAY - ICKX		359	112	219.06%
1616-IMERYS PERLITE, USA - IPGX		2,013	958	110.15%
1552-IMPERIAL OIL - ICRX		216	40	443.08%
1596-INCOBRASA - BRIX		342	219	56.09%
0726-INEOS ABS (USA) CORP - LUPX		158	101	55.77%
1198-INEOS PIGMENTS - MQPX		1,143	1,142	0.06%
0808-INEOS STYROLUTION America, LLC - INEX		556	520	7.07%

NEVDAD DEPARTMENT of TAXATION
2022-2023 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2022-2023	2021-2022	
0727-INEOS USA, LLC - AMCX, ELTX		8,048	5,729	40.46%
1159-INFINEUM USA LP - INFX	Ceased Reporting in Nevada This Year	0	23	(100.00%)
0729-INFINITY RAIL LLC - IFRX	Ceased Reporting in Nevada This Year	0	2,470	(100.00%)
1604-INFINITY TRANSPORTATION 2020-1 - CAIX	Ceased Reporting in Nevada This Year	0	9,091	(100.00%)
1597-INFINITY TRANSPORTATION 2020-1 LLC - CAIX	New Taxpayer to Nevada This Year	46,139	0	100.00%
1225-INFINITY TRANSPORTATION LLC - ITFX	Ceased Reporting in Nevada This Year	0	20,559	(100.00%)
1226-INNOPHOS INC - IPBX		72	10	658.57%
1431-INSPIRATION HOLDINGS - CWBX		600	381	57.34%
0732-J & J RAILCAR LEASING - KFJX		274	328	(16.59%)
1227-J M HUBER CORPORATION - JMHX		219	72	206.54%
0733-J R SIMPLOT COMPANY - JRSX		17,660	18,206	(3.00%)
1382-JAIX LEASING COMPANY - JAIX	New Taxpayer to Nevada This Year	894	0	100.00%
1499-JBS USA FOOD COMPANY - JBSX		655	439	49.08%
1605-K + S LEGACY GP, INC. - KSPX	New Taxpayer to Nevada This Year	20	0	100.00%
1383-KAMIN, LLC - KMNX	Ceased Reporting in Nevada This Year	0	40	(100.00%)
1228-KBX RAIL - KLRX		3,317	2,900	14.39%
0734-KDL TRANSPORTATION LLC DBA SA SERVICE - SASX	Ceased Reporting in Nevada This Year	0	355	(100.00%)
0681-KEMIRA LOGISTICS INC - EAGX		127	112	13.93%
0735-KENNECOTT UTAH COPPER - KCCX		14,846	12,242	21.27%
1230-L.B. FOSTER COMPANY	New Taxpayer to Nevada This Year	301	0	100.00%
0736-LANE FOREST PRODUCTS INC	New Taxpayer to Nevada This Year	944	0	100.00%
1607-LHOIST NORTH AMERICA OF MISSOURI - LIMX		31	64	(51.31%)
0771-LINDE INC - HYDX, LCIX	Ceased Reporting in Nevada This Year	0	24	(100.00%)
1514-LION OIL TRADING & TRANSPORTATION, LLC - DKLX		59	82	(27.81%)
0739-LONE STAR INDUSTRIES, INC- LCEX		10	31	(66.80%)
1500-MATHESON TRI GAS, INC - MTGX	New Taxpayer to Nevada This Year	58	0	100.00%
0738-MESSER LLC - BOCX		175	134	30.60%
0741-MEXICANA DE COBRE SA DE CV - MDCX	Ceased Reporting in Nevada This Year	0	2,583	(100.00%)
0743-MHF SERVICES - MHFX		5,500	7,295	(24.60%)
0744-M-I LLC - MISX (A SCHLUMBERGER CO.)	Ceased Reporting in Nevada This Year	0	2,013	(100.00%)
0746-MIDWEST ETHANOL TRANSPORT - MWTX		3,980	462	761.38%
0748-MIDWEST RAILCAR CORP - MRMX		54,166	44,682	21.22%
0750-MINNESOTA SOYBEAN PROCESSORS - SOYX		15,261	20,570	(25.81%)
0751-MITSUI RAIL CAPITAL LLC - MBKX		13,574	11,033	23.03%
1257-MODERN DISPERSIONS INC		366	219	66.66%
0752-MOSAIC GLOBAL SALES - MOCX		187	29	537.87%
0753-MRXX CORPORATION - RRRX		93	340	(72.69%)
1398-MWN MARKETING, LLC - MWNX		125	26	380.74%
0754-NASHTEX LEASING - NTLX		121	602	(79.84%)
1319-NATIONAL SALVAGE AND SERVICE CORPORATION - NSSX		2,504	338	641.69%
0756-NEVADA CEMENT COMPANY - NVCX		716	706	1.29%
0759-NEVADA GOLD ENERGY, LLC - TSPX		44,797	40,316	11.11%
1640-NG TRANSPORTATION - CJRX	New Taxpayer to Nevada This Year	92	0	100.00%
1511-NGL CRUDE TRANSPORTATION LLC - HSRX		1,440	232	520.68%
1636-NORTH STAR REFINING, LLC - NSXX	New Taxpayer to Nevada This Year	162	0	100.00%
0762-NOVA CHEMICALS INC - NCIX		2,623	3,878	(32.36%)
0763-NTL TRANSPORTATION CORP - NTRX		82	137	(39.92%)
0678-NUCOR (Formerly, DAVID J JOSEPH CO) - DJJX		14,782	19,891	(25.68%)
0764-OCCIDENTAL CHEMICAL CORPORATION - OCCX		1,049	395	165.49%
1404-OKLAHOMA GAS & ELECTRIC COMPANY - OGEX	New Taxpayer to Nevada This Year	20	0	100.00%
0811-OLIN CHLOR-ALKALI LOGISTICS - OLNK, SBLX		9,966	7,933	25.63%
0815-OMAHA TRACK, INC - TYOX		12,696	17,392	(27.00%)
1565-PACIFIC STEEL - PSRX	Ceased Reporting in Nevada This Year	0	8	(100.00%)
1407-PBF HOLDING COMPANY, LLC - DPRX		3,144	921	241.34%

NEVDAD DEPARTMENT of TAXATION
2022-2023 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2022-2023	2021-2022	
1161-PCS PHOSPHATE COMPANY INC - PPHX - PPAX		35	42	(16.54%)
1210-PCS SALES (USA) INC - POTX		1,137	640	77.65%
1409-PEROXYCHEM - PXCX	Ceased Reporting in Nevada This Year	0	484	(100.00%)
1242-PHILLIPS 66 COMPANY - PPRX		13,826	2,634	424.87%
1211-PINNACLE POLYMERS, LLC - PINX		52	1	5,976.47%
1459-PLAINS MARKETING, INC - MVTX	New Taxpayer to Nevada This Year	3,655	0	100.00%
1501-PNC EQUIPMENT FINANCE, LLC - HKRX		7,883	10,709	(26.39%)
1545-PNW RAILCARS, INC - MULX		13,040	5,444	139.50%
1282-POL-TEX INTERNATIONAL- PAIX	Ceased Reporting in Nevada This Year	0	321	(100.00%)
1570-POOLE CHEMICAL COMPANY - PCHX	New Taxpayer to Nevada This Year	6	0	100.00%
1410-PPG INDUSTRIES, INC - PPGX	New Taxpayer to Nevada This Year	41	0	100.00%
0772-PROCOR LIMITED - PROX		47,648	47,572	0.16%
0774-PROGRESS RAIL SERVICES CORPORATION - PRSX		15,014	16,271	(7.72%)
1623-PVS CHEMICAL, INC - PVSX		197	23	751.90%
1549-PYCO INDUSTRIES INC. - CASX		3,050	74	4,023.83%
0778-RAILCAR LEASING SOLUTIONS LTD - RWTX	Ceased Reporting in Nevada This Year	0	142	(100.00%)
1413-RALCO, LLC - BISX		179	200	(10.45%)
0781-RAMPART RANGE CORP - RRBX		1,199	1,441	(16.76%)
1429-RAVAGO AMERICAS LLC - RDIX	Ceased Reporting in Nevada This Year	0	25	(100.00%)
0782-REAGENT CHEMICAL & RESEARCH INC - RCRX		634	274	131.62%
1244-REDSTREAK LLC		15	25	(39.42%)
1523-REG MARKETING AND LOGISTICS GROUP LLC - REBX		1,071	742	44.30%
0783-REICHHOLD LLC2 - RCHX		17	12	49.91%
1243-RESIDUAL BASED FINANCE CORPORATION - OFAX		7,869	2,739	187.32%
0145-RGCX, LLC - RGCX		2,230	1,145	94.77%
1546-RIVERSIDE RAIL LLC - RVRX		388	538	(27.83%)
0787-ROCKY MOUNTAIN RECYCLING INC - ROXX		36	10	265.23%
1624-SA RECYCLING LLC - SAXX, NELX, ROGX		164,944	24,821	564.54%
1275-SAFETY-KLEEN SYSTEMS, INC. - SKSX		4,073	4,310	(5.51%)
1536-SASOL CHEMICALS (USA) LLC - GSOX, SNHX		41	173	(76.14%)
1245-SCHLUMBERGER TECHNOLOGY CORPORATION - DSIX		2,330	402	479.10%
0795-SEARLES VALLEY MINERALS OPERATIONS INC - AJPX, DGHX		56,120	49,443	13.50%
0796-SGA LEASING COMPANY - SGAX		199	192	3.59%
0797-SHELL USA, INC. - SOEX		306	158	93.34%
0800-SHINTECH INC - ROIX		11,103	7,334	51.39%
1325-SIEMENS MOBILITY INC - SIIX		102	61	67.30%
1421-SIOUXLAND ETHANOL, LLC - SIOX		3,029	867	249.50%
0799-SM BROOKS FREIGHT - TJRX		23	462	(95.00%)
0698-SMBC RAIL SERVICES LLC - AIGX		93,821	79,779	17.60%
0803-SOLVAY CHEMICALS INC - SMNX	Ceased Reporting in Nevada This Year	0	8,671	(100.00%)
0804-SOUTHDAKOTA SOYBEAN PROCESSORS		1,292	2,061	(37.33%)
1175-SOUTHERN RAIL ASSOCIATES - SRAX - RELX		1,074	395	171.82%
0810-SOUTHWEST RAIL INDUSTRIES INC - SRIX		10,745	10,147	5.89%
1264-STANDBRIDGE COLOR CORPORATION - SCBX		438	398	10.04%
1572-STELLA-JONES CORPORATION - SJTX	New Taxpayer to Nevada This Year	10	5	100.00%
1573-STONEBRIAR COMMERCIAL FIANCE LLC - SCFX		10,685	7,997	33.61%
0807-STRUCTURAL METALS INC. dba CMC STEEL TX - SMIX		1,637	1,236	32.44%
0813-TATE & LYLE INGREDIENTS AMERICAS INC - SSPX		565	1,904	(70.33%)
1583-TEALINC LIMITED - JOBX		462	77	501.84%
1463-THE CHEMOURS COMPANY FC, LLC - CMRX		7,183	5,805	23.74%
1497-THE INSTAR GROUP - IARX, IHRX		6,247	2,914	114.36%
0773-THE PROCTOR & GAMBLE MANUFACTURING COMPANY - PGHX,		12,265	9,322	31.57%
1267-TMS INTERNATIONAL, LLC - TCTX		87	126	(30.89%)
0816-TOTAL PETROCHEMICALS & REFINING USA INC - FINX	New Taxpayer to Nevada This Year	46	0	100.00%

NEVDAD DEPARTMENT of TAXATION
2022-2023 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2022-2023	2021-2022	
0820-TRINITY CHEMICAL LEASING LLC - TCIX		16,897	14,103	19.81%
0821-TRINITY INDUSTRIES LEASING CO - CEPX		878,154	628,935	39.63%
1540-TRINSEO LLC - STYX		201	215	(6.46%)
1249-TROPICANA TRANSPORTATION CORP - TPIX	Ceased Reporting in Nevada This Year	0	6	(100.00%)
0824-TTX COMPANY		1,704,391	1,712,420	(0.47%)
0827-UNION CARBIDE CORPORATION - UCFX		1,916	1,365	40.34%
0828-UNION TANK CAR COMPANY - UTLX		293,278	226,814	29.30%
1504-UNITED LIQUID GAS COMPANY - UPEX		102	1,201	(91.50%)
0830-UNIVAR CANADA LTD - UNVX		1,137	501	127.07%
1330-VALERO TERMINALING AND DISTRIBUTION CO., INC.- VMSX		4,203	763	450.63%
1637-VP RACING FUELS, INC. - VPRX	New Taxpayer to Nevada This Year	35	0	100.00%
0835-VTG RAIL INC - VTGX	Ceased Reporting in Nevada This Year	0	13,873	(100.00%)
0836-WACKER CHEMICAL CORPORATION - WPHX		435	672	(35.27%)
0837-WALTER HAFFNER COMPANY - WCHX		4,861	3,545	37.13%
1469-WELLS FARGO RAIL - FURX		161,950	146,893	10.25%
1641-WEST PLAINS PROPANE INC - WPPX	New Taxpayer to Nevada This Year	42	0	100.00%
0842-WESTLAKE CHEMICAL CORP- WLPX		1,275	1,089	17.06%
0709-WESTLAKE CHLOR_VINYLS CORP. (Formerly, AXIALL, LLC) - A		983	1,241	(20.79%)
1517-ZEELAND FREIGHT SERVICES, LLC - NCPX	New Taxpayer to Nevada This Year	132	0	100.00%
1619-ZEKELMAN FREIGHT, LLC - ZEKX		1,731	1,754	(1.32%)
TOTALS	205 Active Companies	5,018,052	4,308,300	16.47%
RECOMMENDED ASSESSMENT FOR 2022-2023		5,018,052		

**NEVADA DEPARTMENT OF TAXATION
2022-23 CENTRALLY ASSESSED
Values by County**

Property Escaping Taxation

There was no property escaping taxation as of October 2, 2023

2022-23 Statewide Assessed Value	2022-23 Value Per Mile	Carson City AV 2022-23	Churchill AV 2022-23	Clark AV 2022-23	Douglas AV 2022-23	Elko AV 2022-23
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Property Escaping Taxation

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

2022-23 Statewide Assessed Value	2022-23 Value Per Mile	Esmeralda AV 2022-23	Eureka AV 2022-23	Humboldt AV 2022-23	Lander AV 2022-23	Lincoln AV 2022-23
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Property Escaping Taxation

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

2022-23 Statewide Assessed Value	2022-23 Value Per Mile	Lyon AV 2022-23	Mineral AV 2022-23	Nye AV 2022-23	Pershing AV 2022-23
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Property Escaping Taxation

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

2022-23 Statewide Assessed Value	2022-23 Value Per Mile	Storey AV 2022-23	Washoe AV 2022-23	White Pine AV 2022-23
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Property Escaping Taxation

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

Nevada Department of Taxation
2022-2023 Centrally Assessed
Values By County
Unsecured Property

Airlines

	2022-2023	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023

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

Airlines

Alpine Aviation, Inc	25,000	0	0	0	0	2,871	0	0	17,539	0
Charter Airlines, Inc.	71,000	17,750	0	53,250	0	0	0	0	0	0
El Aero Services LLC	537,000	84,572	2,750	4,813	2,750	386,420	0	688	8,251	688
Life Guard International	999,000	0	0	666,060	0	0	0	0	0	0
MN Airlines, LLC dba Sun Country Airlines	1,483,000	0	0	1,448,932	0	0	0	0	0	0
Omni Air International	146,000	0	0	110,735	0	0	0	0	0	0
Papillon Airways, Inc.	745,000	0	0	745,000	0	0	0	0	0	0
Reach Air Medical Services LLC	636,000	66,340	0	33,170	43,265	165,850	0	17,306	0	14,422
Total Assessed Value	4,642,000	168,662	2,750	3,061,960	46,016	555,142	0	17,994	25,790	15,109

	2022-2023	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023

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

Airlines

Alpine Aviation, Inc	25,000	0	0	0	0	0	0	0	4,590
Charter Airlines, Inc.	71,000	0	0	0	0	0	0	0	0
El Aero Services LLC	537,000	8,251	8,939	4,813	4,813	2,063	0	688	16,502
Life Guard International	999,000	0	0	0	0	0	0	332,940	0
MN Airlines, LLC dba Sun Country Airlines	1,483,000	0	0	0	0	0	0	34,068	0
Omni Air International	146,000	0	0	0	0	0	0	35,265	0
Papillon Airways, Inc.	745,000	0	0	0	0	0	0	0	0
Reach Air Medical Services LLC	636,000	0	2,884	2,884	4,327	0	0	268,245	17,306
Total Assessed Value	4,642,000	8,251	11,823	7,697	9,140	2,063	0	671,205	38,398

**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
	2022-2023	2021-2022
Airlines	448,100	85,900
Electric Companies	176,341,400	108,739,000
Gas Distribution and Pipeline Companies	31,781,700	28,015,500
Railroad Companies	9,514,600	3,896,800
Telecommunication Companies	3,302,400	5,016,600
Total Twelve-Month CWIP Assessed Value	221,388,200	145,753,800

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, 2021 through June 30, 2022. 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 2020-21	CV Ratio 2021-22	CV Ratio 2022-23
Airline	0.6903	0.6961	0.6440
Electric	0.7614	0.7445	0.7317
Gas-Distribution	0.5680	0.5398	0.5060
Gas-Pipeline	0.7816	0.7750	0.7734
Railroad	0.7303	0.7130	0.7462
Telecommunication	0.9671	0.9139	0.8289

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:

$$(\$1,000,000) \times (0.8289) \times (35\%) = \$290,114 \text{ assessed value for 12 month CWIP.}$$

**Nevada Department of Taxation
2022-2023**

Adjusted Twelve-Month CWIP

	2022-2023	Industry-wide	Adjusted	2022-2023
	Reported	Cost To Value	Growth	Assessed Value
	Growth CWIP	Ratio	12-Month CWIP	Rounded to 00
<u>National, Freight and Large Regional Air Carriers</u>				
Alaska Airlines	10,000	0.6440	6,440	2,300
Allegiant Airline, Inc.	1,629,949	0.6440	1,049,754	367,400
American Airlines, Inc.	7,825	0.6440	5,039	1,800
Southwest Airlines Company	38,774	0.6440	24,972	8,700
Total AV National, Freight and Large Regional Air Carriers 12 Mo CWIP	\$1,686,548		\$1,086,206	\$380,200
<u>Charter and Feeder Air Carriers</u>				
Papillon Airways, Inc.	101,938	0.6440	65,653	23,000
Reach Air Medical Services LLC	199,128	0.6440	128,247	44,900
Total AV Charter and Feeder Air Carriers 12 Mo CWIP	\$301,067		\$193,899	\$67,900
Total AV Airlines 12 Mo CWIP	\$1,987,615		\$1,280,105	\$448,100
<u>Electric Companies</u>				
Nevada Power Company	335,344,601	0.7317	245,380,028	85,883,000
Online Transmission Project	1,227,979	0.7317	898,543	314,500
Patua Project LLC	305,643	0.7317	223,647	78,300
San Diego Gas & Electric (SDG&E)	2,648,480	0.7317	1,937,959	678,300
Sierra Pacific Power-Electric	268,846,796	0.7317	196,721,922	68,852,700
Southern California Edison	27,253,302	0.7317	19,941,922	6,979,700
City of Los Angeles DWP	1,295,525	0.7317	947,968	331,800
Mead Phoenix Project-MSR	3,877	0.7317	2,837	1,000
Mead Phoenix Project-Salt River	64,885	0.7317	47,478	16,600
Mead Phoenix Project-SCPPA	10,726	0.7317	7,849	2,700
GridLiance West Transco LLC	23,218,072	0.7317	16,989,244	5,946,200
Harney Electric Cooperative	39,024	0.7317	28,555	10,000
Mt Wheeler Power	2,150,234	0.7317	1,573,380	550,700
Plumas Sierra Rural Electric	128,789	0.7317	94,238	33,000
Raft River Rural Electric	644,414	0.7317	471,534	165,000
Valley Electric	8,948,683	0.7317	6,547,975	2,291,800
Wells Rural Electric Company	16,423,380	0.7317	12,017,397	4,206,100
Total AV Electric Companies 12 Mo CWIP	\$688,554,410		\$503,832,476	\$176,341,400
<u>Gas Distribution and Pipeline Companies</u>				
Sierra Pacific Power-Gas	28,876,380	0.5060	14,611,246	5,113,900
Southwest Gas Company	112,877,203	0.5060	57,115,075	19,990,300
Great Basin Gas Transmission (FKA Paiute)	8,090,040	0.7734	6,256,732	2,189,900
Kern River Pipeline	3,539,151	0.7734	2,737,133	958,000
Kinder-Morgan (Calnev) Pipeline	2,205,485	0.7734	1,705,693	597,000
Kinder-Morgan (SFPP L P) Pipeline	2,002,137	0.7734	1,548,427	541,900
TC Energy (Tuscarora)	6,136,480	0.7734	4,745,874	1,661,100
Unev Pipeline LLC	2,695,407	0.7734	2,084,593	729,600
Total AV Gas Distribution and Pipeline Companies 12 Mo CWIP	\$166,422,283		\$90,804,773	\$31,781,700
<u>Railroad Companies</u>				
Union Pacific Railroad	36,432,867	0.7462	27,184,675	9,514,600
Total AV Railroad Companies 12 Mo CWIP	\$36,432,867		\$27,184,675	\$9,514,600
<u>Telecommunication Companies</u>				
360 Networks (USA), Inc.	7,702,381	0.8289	6,384,473	2,234,600
Filer Mutual Telephone Company	1,089,693	0.8289	903,242	316,100
Humboldt Telephone Company	199,237	0.8289	165,146	57,800
Intermountain Infrastructure Group, LLC	47,311	0.8289	39,215	13,700
Lincoln County Telephone System, Inc.	1,581,553	0.8289	1,310,943	458,800
Rio Virgin Telephone Company	699,640	0.8289	579,929	203,000
Rural Telephone Company	63,261	0.8289	52,437	18,400
Total AV Telecommunication Companies 12 Mo CWIP	\$11,383,075		\$9,435,385	\$3,302,400
Grand Totals	\$904,780,250		\$632,537,414	\$221,388,200

Nevada Department of Taxation
Summary of
Twelve-Month Construction Work in Progress
Assessed Valuations by County and Industry
2022-23 Centrally Assessed

County	Airlines	Electric Companies	Gas Distribution & Pipeline Companies	Railroad Companies	Telecommunication Companies	Total State Assessed Companies
Carson City	4,682	2,210,859	1,616,155	0	28,410	3,860,107
Churchill	1,006	4,051,296	707,764	529,705	0	5,289,770
Clark	182,079	93,391,885	18,168,851	1,259,060	2,117,613	115,119,487
Douglas	3,083	4,213,715	450,574	0	0	4,667,371
Elko	28,138	8,294,676	578,435	2,376,575	326,020	11,603,843
Esmeralda	11,381	1,420,154	0	0	0	1,431,535
Eureka	3,485	2,399,287	43,313	457,728	0	2,903,812
Humboldt	16,405	4,353,868	410,361	1,290,652	56,496	6,127,782
Lander	14,621	3,975,603	89,932	369,726	0	4,449,882
Lincoln	40,836	1,029,666	394,959	915,325	435,725	2,816,511
Lyon	7,712	7,356,929	959,193	356,502	0	8,680,337
Mineral	16,594	2,577,923	22,914	0	0	2,617,432
Nye	66,725	6,699,605	23,371	0	8,833	6,798,534
Pershing	9,268	4,010,621	432,784	777,427	0	5,230,100
Storey	1,500	9,622,299	245,821	82,921	1,736	9,954,277
Washoe	25,780	19,389,529	7,637,245	1,099,015	327,552	28,479,121
White Pine	14,741	1,343,452	0	0	0	1,358,193
Total AV	\$448,037	\$176,341,367	\$31,781,670	\$9,514,636	\$3,302,385	\$221,388,095

Nevada Department of Taxation
2022-2023 Centrally Assessed
Twelve-Month CWIP Values By County

National, Freight and Large Regional Air Carriers

	2022-2023	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023

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

Airlines

Alaska Airlines	2,254	0	0	711	0	0	217	0	0	0
Allegiant Airline, Inc.	367,414	0	916	149,797	0	16,351	10,132	2,096	16,405	13,598
American Airlines, Inc.	1,764	0	89	820	0	0	83	5	0	5
Southwest Airlines Company	8,740	0	0	5,431	29	82	949	163	0	0
Total Assessed Value	380,172	0	1,006	156,759	29	16,433	11,381	2,264	16,405	13,603

	2022-2023	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023

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

Airlines

Alaska Airlines	2,254	0	93	248	461	0	47	477	0
Allegiant Airline, Inc.	367,414	40,635	7,226	15,755	64,328	9,268	1,401	5,997	13,508
American Airlines, Inc.	1,764	93	95	100	405	0	39	18	11
Southwest Airlines Company	8,740	109	94	287	1,226	0	13	356	0
Total Assessed Value	380,172	40,836	7,509	16,391	66,420	9,268	1,500	6,848	13,520

Nevada Department of Taxation
2022-2023 Centrally Assessed
Twelve-Month CWIP Values By County

Electric Companies

	2022-2023	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023

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

Electric Companies

City of Los Angeles DWP	331,789	0	9,048	213,157	0	0	0	0	0	0
GridLiance West Transco LLC	5,946,235	0	0	4,109,606	0	0	0	0	0	0
Harney Electric Cooperative	9,994	0	0	0	0	0	0	0	9,994	0
Mead Phoenix Project-MSR	993	0	0	993	0	0	0	0	0	0
Mead Phoenix Project-Salt River	16,617	0	0	16,617	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	2,747	0	0	2,747	0	0	0	0	0	0
Mt Wheeler Power	550,683	0	0	0	0	17,748	0	118,598	0	0
Nevada Power Company	85,883,010	0	0	84,423,105	0	0	0	0	0	0
Online Transmission Project	314,490	0	0	35,632	0	4,214	0	17,140	1,887	1,289
Patua Project LLC	78,276	0	74,316	0	0	0	0	0	0	0
Plumas Sierra Rural Electric	32,983	0	0	0	0	0	0	0	0	0
Raft River Rural Electric	165,037	0	0	0	0	165,037	0	0	0	0
San Diego Gas & Electric (SDG&E)	678,286	0	0	678,286	0	0	0	0	0	0
Sierra Pacific Power-Electric	68,852,673	2,210,859	3,686,166	0	4,213,715	4,419,309	1,213,391	1,745,828	4,341,987	3,974,314
Southern California Edison	6,979,673	0	281,767	3,681,800	0	0	0	0	0	0
Valley Electric	2,291,791	0	0	229,942	0	0	206,763	0	0	0
Wells Rural Electric Company	4,206,089	0	0	0	0	3,688,368	0	517,721	0	0
Total Assessed Value	176,341,367	2,210,859	4,051,296	93,391,885	4,213,715	8,294,676	1,420,154	2,399,287	4,353,868	3,975,603

Nevada Department of Taxation
2022-2023 Centrally Assessed
Twelve-Month CWIP Values By County

Electric Companies

	2022-2023	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023

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

Electric Companies

City of Los Angeles DWP	331,789	12,750	22,673	11,442	0	9,698	0	53,022	0
GridLiance West Transco LLC	5,946,235	0	0	0	1,836,629	0	0	0	0
Harney Electric Cooperative	9,994	0	0	0	0	0	0	0	0
Mead Phoenix Project-MSR	993	0	0	0	0	0	0	0	0
Mead Phoenix Project-Salt River	16,617	0	0	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	2,747	0	0	0	0	0	0	0	0
Mt Wheeler Power	550,683	0	0	0	58,078	0	0	0	356,259
Nevada Power Company	85,883,010	910,430	0	0	380,802	0	0	0	168,672
Online Transmission Project	314,490	106,486	0	0	43,117	0	0	0	104,725
Patua Project LLC	78,276	0	3,961	0	0	0	0	0	0
Plumas Sierra Rural Electric	32,983	0	0	0	0	0	0	32,983	0
Raft River Rural Electric	165,037	0	0	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	678,286	0	0	0	0	0	0	0	0
Sierra Pacific Power-Electric	68,852,673	0	6,623,283	2,195,436	2,540,664	3,698,972	9,622,299	17,652,655	713,796
Southern California Edison	6,979,673	0	707,013	356,274	0	301,951	0	1,650,869	0
Valley Electric	2,291,791	0	0	14,771	1,840,315	0	0	0	0
Wells Rural Electric Company	4,206,089	0	0	0	0	0	0	0	0
Total Assessed Value	176,341,367	1,029,666	7,356,929	2,577,923	6,699,605	4,010,621	9,622,299	19,389,529	1,343,452

Nevada Department of Taxation
2022-2023 Centrally Assessed
Twelve-Month CWIP Values By County

Gas Distribution and Pipeline Companies

	2022-2023 Statewide	Carson City AV	Churchill AV	Clark AV	Douglas AV	Elko AV	Esmeralda AV	Eureka AV	Humboldt AV	Lander AV
Assessed Value	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023

Gas Distribution and Pipeline Companies

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

Great Basin Gas Transmission (FKA Paiute)	2,189,856	136,091	235,863	0	76,330	215,985	0	43,216	284,568	42,368
Kern River Pipeline	957,997	0	0	798,718	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	596,993	0	0	596,993	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	541,949	0	157,861	0	0	0	0	0	0	0
Sierra Pacific Power-Gas	5,113,936	0	0	0	0	0	0	0	0	0
Southwest Gas Company	19,990,276	1,480,064	314,040	16,279,213	374,244	362,450	0	96	125,793	47,564
TC Energy (Tuscarora)	1,661,056	0	0	0	0	0	0	0	0	0
Unev Pipeline LLC	729,607	0	0	493,928	0	0	0	0	0	0
Total Assessed Value	31,781,670	1,616,155	707,764	18,168,851	450,574	578,435	0	43,313	410,361	89,932

	2022-2023 Statewide	Lincoln AV	Lyon AV	Mineral AV	Nye AV	Pershing AV	Storey AV	Washoe AV	White Pine AV
Assessed Value	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023

Gas Distribution and Pipeline Companies

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

Great Basin Gas Transmission (FKA Paiute)	2,189,856	0	401,136	22,898	23,371	412,112	5,825	290,092	0
Kern River Pipeline	957,997	159,279	0	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	596,993	0	0	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	541,949	0	74,958	0	0	0	111,534	197,597	0
Sierra Pacific Power-Gas	5,113,936	0	0	0	0	0	78,252	5,035,684	0
Southwest Gas Company	19,990,276	0	483,099	16	0	20,672	34,062	468,964	0
TC Energy (Tuscarora)	1,661,056	0	0	0	0	0	16,149	1,644,907	0
Unev Pipeline LLC	729,607	235,680	0	0	0	0	0	0	0
Total Assessed Value	31,781,670	394,959	959,193	22,914	23,371	432,784	245,821	7,637,245	0

Nevada Department of Taxation
2022-2023 Centrally Assessed
Twelve-Month CWIP Values By County

Railroad Companies

	2022-2023	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023

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

Railroad Companies

Union Pacific Railroad	9,514,636	0	529,705	1,259,060	0	2,376,575	0	457,728	1,290,652	369,726
Total Assessed Value	9,514,636	0	529,705	1,259,060	0	2,376,575	0	457,728	1,290,652	369,726

	2022-2023	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023

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

Railroad Companies

Union Pacific Railroad	9,514,636	915,325	356,502	0	0	777,427	82,921	1,099,015	0
Total Assessed Value	9,514,636	915,325	356,502	0	0	777,427	82,921	1,099,015	0

Nevada Department of Taxation
2022-2023 Centrally Assessed
Twelve-Month CWIP Values By County

Telecommunication Companies

	2022-2023	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023

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

Telecommunication Companies

360 Networks (USA), Inc.	2,234,565	28,410	0	1,900,366	0	0	0	0	0	0
Filer Mutual Telephone Company	316,135	0	0	0	0	316,135	0	0	0	0
Humboldt Telephone Company	57,801	0	0	0	0	1,306	0	0	56,496	0
Intermountain Infrastructure Group, LLC	13,725	0	0	0	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	458,830	0	0	14,272	0	0	0	0	0	0
Rio Virgin Telephone Company	202,975	0	0	202,975	0	0	0	0	0	0
Rural Telephone Company	18,353	0	0	0	0	8,580	0	0	0	0
Total Assessed Value	3,302,385	28,410	0	2,117,613	0	326,020	0	0	56,496	0

	2022-2023	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023

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

Telecommunication Companies

360 Networks (USA), Inc.	2,234,565	0	0	0	0	0	0	305,790	0
Filer Mutual Telephone Company	316,135	0	0	0	0	0	0	0	0
Humboldt Telephone Company	57,801	0	0	0	0	0	0	0	0
Intermountain Infrastructure Group, LLC	13,725	0	0	0	0	0	1,736	11,989	0
Lincoln County Telephone System, Inc.	458,830	435,725	0	0	8,833	0	0	0	0
Rio Virgin Telephone Company	202,975	0	0	0	0	0	0	0	0
Rural Telephone Company	18,353	0	0	0	0	0	0	9,773	0
Total Assessed Value	3,302,385	435,725	0	0	8,833	0	1,736	327,552	0