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In the Matter of:)
Approval of Revisions to)
2014-2015 Centrally-Assessed Secured Roll)
2013-2014 Centrally-Assessed Unsecured Roll)

NOTICE OF DECISION

Appearances

Jan Kelley, Supervisor, Centrally-Assessed Property Section, appeared on behalf of the Department of Taxation.

Summary

The matter of the approval of revisions to the values of centrally-assessed properties on the 2014-2015 Secured Roll and the 2013-2014 Unsecured Roll came before the Nevada Tax Commission (Commission) for hearing in Carson City, Nevada, with video-conferencing to Las Vegas, Nevada on January 27, 2014. The Commission reviewed the data supporting the amendments to the Secured and Unsecured Rolls, and the report of the Department.

DECISION

The Commission, having considered all evidence and testimony pertaining to the matter, hereby adopts the following revisions:


2013-2014 Unsecured Roll, 12-Month CWIP

Company	Taxable Value	
	Certified System Value	Revised System Value
Southwest Airlines	\$0	\$681,691
Allegiant Air	\$18,741,530	\$18,681,530
Prospector Pipeline	\$26,323,912	\$9,213,000

2014-2015 Secured Roll

Company	Taxable Value	
	Certified System Value	Revised System Value
UNEV/Holly Energy Partners LP	\$109,639,460	\$34,295,396
Frontier Communications Southwest	\$12,566,000	\$13,209,000

BY THE NEVADA TAX COMMISSION THIS 27 DAY OF FEBRUARY, 2014.



Christopher G. Nielsen, Executive Director



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In the Matter of:)
Approval of the)
2014-2015 Centrally-Assessed Secured Roll)
2013-2014 Centrally-Assessed Unsecured Roll)

NOTICE OF DECISION

Appearances

Jan Kelley, Supervisor, Centrally-Assessed Property Section, appeared on behalf of the Department of Taxation.

Summary

The matter of the approval of the values of centrally-assessed properties on the 2014-2015 Secured Roll and the 2013-2014 Unsecured Roll came before the Nevada Tax Commission (Commission) for hearing in Carson City, Nevada, with video-conferencing to Las Vegas, Nevada on October 7, 2013. The Commission reviewed the data supporting the values listed on the Secured and Unsecured Rolls, and the report of the Department.

DECISION

The Commission, having considered all evidence and testimony pertaining to the matter, hereby adopts the 2014-2015 Centrally-Assessed Secured Roll and the 2013-2014 Centrally-Assessed Unsecured Roll as reported by the Department pursuant to NRS 361.320(1).

BY THE NEVADA TAX COMMISSION THIS 17th DAY OF OCTOBER, 2013.

Deanne E. Contino, Chief Deputy Executive Director for
Christopher G. Nielsen, Executive Director

cc: County Assessors
Gina Session, Chief Deputy Attorney General



NEVADA DEPARTMENT OF TAXATION
Division of Local Government Services

2014-2015
BULLETIN NO. 198
SECURED PROPERTY TAX ROLL

ASSESSED VALUATION OF:
AIRLINE COMPANIES
RAILROAD COMPANIES
PUBLIC UTILITY COMPANIES

UNITARY VALUATION PLUS
SIX MONTH CONSTRUCTION WORK IN PROGRESS

Division of Local Government Services

2014-2015 BULLETIN NO. 198:
SECURED PROPERTY TAX ROLL

Department of Taxation
Division of Local Government Services
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PREPARED BY THE
DIVISION OF LOCAL GOVERNMENT SERVICES
CENTRALLY ASSESSED PROPERTIES
AS CERTIFIED BY THE NEVADA TAX COMMISSION ON
OCTOBER 7, 2013
DECEMBER 9, 2013
JANUARY 27, 2014

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Bulletin No. 198

Fiscal Year 2014-2015

Interstate and Intercounty Property
and Six-Month Construction-Work-in-Progress
Secured Assessed Values For:

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

Values Certified by the
Nevada Tax Commission

October 7, 2013

December 9, 2013

January 27, 2014

Notice of Valuation

On October 7, 2013, December 9, 2013, January 27, 2014 the Nevada Tax Commission (Commission) met to consider testimony and evidence placed before it regarding the value of properties of an interstate or intercounty nature. In accordance with Nevada Revised Statutes (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.

Bulletin No. 198 presents the 2014-2015 secured tax roll for property of an interstate or intercounty nature and six-month construction-work-in-progress (CWIP) assessed values for each taxpayer. The following pages show the total statewide assessed valuation of each taxpayer and the assessed valuations allocated to each county, calculated pursuant to the requirements of NRS 361.320 (2). The allocated assessed values for interstate/intercounty property from the prior fiscal tax year, secured roll 2013-2014, are also included for comparison.

This Bulletin fulfills the requirements of NRS 361.3205 which requires the Department to "enter on a central assessment roll the assessed valuation established for such classes of property as are enumerated in NRS 361.320, except for private car lines, together with the apportionment of each county of the assessment."

Values for Taxpayers having property on the **unsecured roll for fiscal year 2013-2014** such as private car lines, unsecured airlines, property escaping taxation and twelve-month construction work in progress may be found in Bulletin **197A**.

Each taxpayer on these assessment rolls additionally is also individually notified of the assessed value of its property established by the Commission.

Payment of Taxes; Quarterly Installments; Penalties

Although the Nevada Tax Commission certified values in October **2013**, the liability for payment of the taxes assessed on the **2014-2015** roll does not attach unless property exists in Nevada as of July 1st, **2014**, the year when taxes are actually levied. In all, there is an eighteen-month time lag between the reporting date for the appraisal and the actual lien date for payment of the secured unitary tax.

The Department of Taxation bills taxpayers in July of each year for secured property/unitary values. Taxpayers have the option of paying secured property/unitary value assessments in full by the third Monday of August, or they may pay in quarterly installments due as follows:

1. First installment ----- Third Monday in August
2. Second installment ----- First Monday in October
3. Third installment ----- First Monday of January
4. Fourth installment ----- First Monday of March

Failure to receive an individual tax bill does not excuse the taxpayer from the timely payment of taxes (NRS 361.480 (3)). Failure to pay ad valorem taxes when due results in the application of penalties and interest. Penalties range from four to seven percent of the full amount of taxes due depending on the number of quarterly installments missed. Consult NRS 361.483 for particular penalties. For secured property billings only, a ten-day grace period from the date taxes are due may be granted before the penalty provisions apply.

Failure to pay secured property ad valorem taxes when due also results in the application of interest if the full amount is not paid by the first Monday in March. Interest accrues at the rate of ten percent per annum from the date due until paid.

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, is entitled to a hearing before the State Board of Equalization. Taxpayers desiring to appeal the valuations certified by the Commission must appeal directly to the State Board of Equalization no later than January 15th of the year following

certification by the Commission (total time frame: 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 from the taxpayer specifying the issues and contentions surrounding the valuation, and further identifying the portions of the Commission's formulas that are in question and the basis for the questions. Any evidence in the possession of the taxpayer upon which the petition is based must be included with the petition. Any additional evidence in support of the petition must be submitted to the board not later than 10 days before the date of the hearing. (See, NAC 361.7012, and generally, NAC 361.682 through 361.753).

Hearings of the State Board of Equalization convene on the 4th Monday in March in Carson City, Nevada. The Board must conclude the business of equalization in cases that in its opinion have a substantial effect on tax revenues on or before April 15th. Cases having less than a substantial effect on tax revenues may be heard at additional meetings which may be held at any time and place in the state prior to October 1.

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

Property of an Interstate or Intercounty Nature

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

Industry	Assessed	Assessed
	Valuation	Valuation
	2013-2014	2014-2015
National, Freight and Large Regional Air Carriers	248,006,000	241,872,000
Charter and Feeder Air Carriers	43,681,400	39,826,700
Electric Companies	2,639,419,000	3,075,207,000
Gas Distribution and Pipeline Companies	1,102,070,000	1,064,558,396
Railroad Companies	180,525,000	216,153,000
Telecommunication Companies	89,269,000	77,120,000
Total Valuation - State Assessed Companies	4,302,970,400	4,714,737,096

These values DO NOT include six-month construction-work-in-progress (CWIP) values. CWIP values may be found in the back of this publication.

Pursuant to NRS 361.320 and NAC 361.410, properties of an interstate or intercounty nature are valued using "unit methodology" where appropriate. Unit methodology considers the system-wide value of property whether or not located in Nevada, and then allocates a portion of the system-wide value to Nevada based on mile-units.

**Nevada Department of Taxation
Secured Property Tax Roll
Summary of
Interstate/Intercountry Assessed Valuations by County and Industry
Fiscal Year 2014-2015**

County	National, Freight & Large Regional Air Carriers	Charter & Feeder Air Carriers	Electric Companies	Gas Distribution & Pipeline Companies	Railroad Companies	Telecommunication Companies	Total State Assessed Companies
Carson City	91,273	157,720	20,000,507	21,003,893	0	784,218	42,037,610
Churchill	2,746,914	48,683	44,140,792	15,105,020	11,942,012	237,294	74,220,715
Clark	160,093,447	26,269,310	2,057,958,853	326,433,924	27,841,297	23,834,212	2,622,431,044
Douglas	204,733	929,187	39,399,484	5,960,196	0	10,931,537	57,425,137
Elko	1,016,237	637,597	64,521,005	247,062,161	54,259,693	18,689,809	386,186,503
Esmeralda	11,241,883	102,919	15,165,735	0	0	155,943	26,666,480
Eureka	1,444,647	237,939	22,962,568	1,356,400	10,482,474	427,234	36,911,263
Humboldt	18,930	1,630,860	80,134,515	209,727,226	29,499,536	3,399,319	324,410,385
Lander	1,257,846	1,395,751	38,395,932	1,912,672	8,577,719	367,356	51,907,276
Lincoln	1,062,732	2,195,474	68,489,001	28,725,592	20,401,852	3,929,608	124,804,258
Lyon	2,817,506	118,323	124,064,228	18,114,934	8,226,908	2,453,081	155,794,980
Mineral	5,175,750	310,450	35,344,578	714,337	0	22,684	41,567,798
Nye	16,514,221	3,629,724	79,998,169	725,053	0	1,108,687	101,975,855
Pershing	13,947	1,009,146	41,792,064	13,017,835	17,764,126	736,321	74,333,439
Storey	670,499	12,863	108,377,692	4,626,831	1,848,906	13,767	115,550,558
Washoe	35,328,728	338,029	179,069,087	170,072,323	25,308,477	10,014,800	420,131,443
White Pine	2,172,706	802,725	55,392,790	0	0	14,130	58,382,351
Total AV	\$241,872,000	\$39,826,700	\$3,075,207,000	\$1,064,558,400	\$216,153,000	\$77,120,000	\$4,714,737,090

These values DO NOT include six-month construction-work-in-progress (CWIP) values. CWIP values may be found in the back of this publication.

Nevada Department of Taxation

2014-2015 Centrally Assessed

Values By County

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

National, Freight and Large Regional Air Carriers

2013-2014	2014-2015	Carson City	Carson City	Churchill	Churchill	Clark	Clark
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Airlines

AirTran Airways, Inc.		5,368,000	5,636,000	0	0	0	0	5,368,000	5,636,000
Alaska Airlines		15,862,000	15,375,000	0	0	475,859	461,250	1,744,820	1,691,250
American Airlines, Inc.		11,462,000	11,190,000	38,465	0	1,405,025	1,403,073	5,617,912	5,610,110
American Eagle Airlines, Inc.		277,000	279,000	41,550	41,850	0	0	96,950	0
Continental Airlines, Inc.		20,430,000	20,669,000	0	0	0	0	17,264,891	19,877,511
Delta Air Lines, Inc.		35,347,000	35,009,000	0	0	0	0	28,666,479	27,423,083
FEDEX Express		18,680,000	14,039,000	0	0	0	0	5,456,284	4,099,285
Frontier Airlines, Inc.		5,082,000	3,943,000	0	0	357	2,751	5,063,253	3,919,054
Hawaiian Airlines, Inc.		5,353,000	7,929,000	0	0	0	0	5,353,000	7,929,000
Horizon Air Industries, Inc.		1,165,000	1,034,000	0	0	0	0	328,472	133,159
JetBlue Airways Corp.		5,784,000	5,881,000	80	0	0	0	5,780,142	5,878,578
Mesa Airlines, Inc.		3,308,000	1,959,000	0	0	0	0	1,736,775	608,496
Republinc Airline, Inc.	1	0	177,000	0	0	0	0	0	177,000
Skywest Airlines, Inc.		5,124,000	4,392,000	64,344	49,423	626,922	401,487	1,468,235	1,688,199
Southwest Airlines Company		68,314,000	65,626,000	0	0	500,250	474,824	42,061,800	45,476,783
Spirit Airlines, Inc.		4,081,000	8,512,000	0	0	0	0	3,858,336	7,649,905
United Airlines, Inc.		15,614,000	13,026,000	0	0	0	0	10,614,531	8,951,109
United Parcel Service		5,356,000	6,397,000	0	0	0	0	920,757	1,229,800
US Airways, Inc.		21,362,000	20,799,000	0	0	683	3,528	12,995,317	12,115,125
World Airways, Inc.	2	37,000	0	0	0	3,009	0	16,196	0
Total Assessed Value		248,006,000	241,872,000	144,438	91,273	3,012,106	2,746,914	154,412,150	160,093,447
Percentage change from prior year			(2.4733%)		(36.8086%)		(8.8042%)		3.6793%

1 Republic Airline, Inc. New For 2014-2015 In Nevada

2 World Airways, Inc. No Activity For 2014-2015 In Nevada

Nevada Department of Taxation

2014-2015 Centrally Assessed

Values By County

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

National, Freight and Large Regional Air Carriers

2013-2014	2014-2015	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Airlines

AirTran Airways, Inc.		5,368,000	5,636,000	0	0	0	0	0	0
Alaska Airlines		15,862,000	15,375,000	0	0	0	0	2,220,680	2,152,500
American Airlines, Inc.		11,462,000	11,190,000	89,753	0	0	0	0	0
American Eagle Airlines, Inc.		277,000	279,000	0	97,650	0	0	0	0
Continental Airlines, Inc.		20,430,000	20,669,000	0	0	0	0	0	0
Delta Air Lines, Inc.		35,347,000	35,009,000	0	0	0	0	0	0
FEDEX Express		18,680,000	14,039,000	0	0	0	0	0	0
Frontier Airlines, Inc.		5,082,000	3,943,000	0	0	3,751	1,243	0	0
Hawaiian Airlines, Inc.		5,353,000	7,929,000	0	0	0	0	0	0
Horizon Air Industries, Inc.		1,165,000	1,034,000	0	0	0	0	0	0
JetBlue Airways Corp.		5,784,000	5,881,000	247	0	0	0	0	0
Mesa Airlines, Inc.		3,308,000	1,959,000	0	0	0	0	152,622	317,765
Republinc Airline, Inc.	1	0	177,000	0	0	0	0	0	0
Skywest Airlines, Inc.		5,124,000	4,392,000	139,412	107,083	845,614	595,203	64,644	124,809
Southwest Airlines Company		68,314,000	65,626,000	0	0	340,112	416,905	7,889,435	6,728,285
Spirit Airlines, Inc.		4,081,000	8,512,000	0	0	0	0	0	0
United Airlines, Inc.		15,614,000	13,026,000	0	0	0	0	0	0
United Parcel Service		5,356,000	6,397,000	0	0	0	0	0	0
US Airways, Inc.		21,362,000	20,799,000	0	0	0	2,886	1,776,341	1,918,524
World Airways, Inc.	2	37,000	0	0	0	0	0	0	0
Total Assessed Value		248,006,000	241,872,000	229,412	204,733	1,189,477	1,016,237	12,103,722	11,241,883
Percentage change from prior year			(2.4733%)		(10.7573%)		(14.5643%)		(7.1204%)

1	Republinc Airline, Inc. New For 2014-2015 In Nevada
2	World Airways, Inc. No Activity For 2014-2015 In Nevada

Nevada Department of Taxation

2014-2015 Centrally Assessed

Values By County

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

National, Freight and Large Regional Air Carriers

2013-2014	2014-2015	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Airlines

AirTran Airways, Inc.		5,368,000	5,636,000	0	0	0	0	0	0
Alaska Airlines		15,862,000	15,375,000	0	0	0	0	0	0
American Airlines, Inc.		11,462,000	11,190,000	224,085	223,774	0	0	761,800	760,742
American Eagle Airlines, Inc.		277,000	279,000	0	0	0	0	0	0
Continental Airlines, Inc.		20,430,000	20,669,000	0	0	0	0	0	0
Delta Air Lines, Inc.		35,347,000	35,009,000	0	0	0	0	0	0
FEDEX Express		18,680,000	14,039,000	0	0	0	0	0	0
Frontier Airlines, Inc.		5,082,000	3,943,000	0	1,097	1,855	4,664	1,018	2,503
Hawaiian Airlines, Inc.		5,353,000	7,929,000	0	0	0	0	0	0
Horizon Air Industries, Inc.		1,165,000	1,034,000	0	0	0	0	0	0
JetBlue Airways Corp.		5,784,000	5,881,000	0	0	0	0	0	0
Mesa Airlines, Inc.		3,308,000	1,959,000	0	0	0	0	0	0
Republic Airline, Inc.	1	0	177,000	0	0	0	0	0	0
Skywest Airlines, Inc.		5,124,000	4,392,000	249,644	160,114	0	0	357,305	228,850
Southwest Airlines Company		68,314,000	65,626,000	917,744	1,059,257	339,757	6,570	275,156	261,170
Spirit Airlines, Inc.		4,081,000	8,512,000	0	0	0	0	0	0
United Airlines, Inc.		15,614,000	13,026,000	0	0	0	0	0	0
United Parcel Service		5,356,000	6,397,000	0	0	0	0	0	0
US Airways, Inc.		21,362,000	20,799,000	0	405	460	7,697	280	4,581
World Airways, Inc.	2	37,000	0	0	0	2,795	0	1,504	0
Total Assessed Value		248,006,000	241,872,000	1,391,474	1,444,647	344,867	18,930	1,397,063	1,257,846
Percentage change from prior year			(2.4733%)		3.8214%		(94.5109%)		(9.9650%)

1 Republic Airline, Inc. New For 2014-2015 In Nevada

2 World Airways, Inc. No Activity For 2014-2015 In Nevada

Nevada Department of Taxation

2014-2015 Centrally Assessed

Values By County

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

National, Freight and Large Regional Air Carriers

2013-2014	2014-2015	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Airlines

AirTran Airways, Inc.		5,368,000	5,636,000	0	0	0	0	0	0
Alaska Airlines		15,862,000	15,375,000	0	0	951,719	922,500	2,537,922	2,460,000
American Airlines, Inc.		11,462,000	11,190,000	0	0	261,903	261,539	0	0
American Eagle Airlines, Inc.		277,000	279,000	0	0	0	0	0	0
Continental Airlines, Inc.		20,430,000	20,669,000	0	0	0	0	0	0
Delta Air Lines, Inc.		35,347,000	35,009,000	0	0	0	0	0	0
FEDEX Express		18,680,000	14,039,000	0	0	0	0	0	0
Frontier Airlines, Inc.		5,082,000	3,943,000	3,061	783	0	349	0	0
Hawaiian Airlines, Inc.		5,353,000	7,929,000	0	0	0	0	0	0
Horizon Air Industries, Inc.		1,165,000	1,034,000	0	0	0	0	0	0
JetBlue Airways Corp.		5,784,000	5,881,000	2,551	822	0	0	0	0
Mesa Airlines, Inc.		3,308,000	1,959,000	282	0	88,873	218,464	190,291	278,045
Republinc Airline, Inc.	1	0	177,000	0	0	0	0	0	0
Skywest Airlines, Inc.		5,124,000	4,392,000	449,548	244,979	40,256	25,577	0	0
Southwest Airlines Company		68,314,000	65,626,000	453,483	555,873	1,103,084	204,778	2,383,965	443,163
Spirit Airlines, Inc.		4,081,000	8,512,000	0	0	0	0	0	0
United Airlines, Inc.		15,614,000	13,026,000	0	0	0	0	0	0
United Parcel Service		5,356,000	6,397,000	0	0	0	0	0	0
US Airways, Inc.		21,362,000	20,799,000	292,637	260,274	1,096,534	1,184,298	1,846,723	1,994,542
World Airways, Inc.	2	37,000	0	1,504	0	0	0	0	0
Total Assessed Value		248,006,000	241,872,000	1,203,065	1,062,732	3,542,369	2,817,506	6,958,901	5,175,750
Percentage change from prior year			(2.4733%)		(11.6646%)		(20.4627%)		(25.6240%)

1 Republic Airline, Inc. New For 2014-2015 In Nevada

2 World Airways, Inc. No Activity For 2014-2015 In Nevada

Nevada Department of Taxation

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Values By County

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

National, Freight and Large Regional Air Carriers

2013-2014	2014-2015	Nye	Nye	Pershing	Pershing	Storey	Storey
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Airlines

AirTran Airways, Inc.		5,368,000	5,636,000	0	0	0	0	0	0
Alaska Airlines		15,862,000	15,375,000	3,648,262	3,536,250	0	0	0	0
American Airlines, Inc.		11,462,000	11,190,000	936,123	934,823	0	0	267,671	267,299
American Eagle Airlines, Inc.		277,000	279,000	0	0	0	0	0	0
Continental Airlines, Inc.		20,430,000	20,669,000	0	0	0	0	0	0
Delta Air Lines, Inc.		35,347,000	35,009,000	0	0	0	0	0	0
FEDEX Express		18,680,000	14,039,000	0	0	0	0	0	0
Frontier Airlines, Inc.		5,082,000	3,943,000	5,033	4,005	1,402	3,504	0	455
Hawaiian Airlines, Inc.		5,353,000	7,929,000	0	0	0	0	0	0
Horizon Air Industries, Inc.		1,165,000	1,034,000	0	0	0	0	0	0
JetBlue Airways Corp.		5,784,000	5,881,000	809	1,599	0	0	28	0
Mesa Airlines, Inc.		3,308,000	1,959,000	1,087,952	446,858	0	0	12,571	49,651
Republic Airline, Inc.	1	0	177,000	0	0	0	0	0	0
Skywest Airlines, Inc.		5,124,000	4,392,000	197,013	289,178	0	0	0	0
Southwest Airlines Company		68,314,000	65,626,000	8,658,012	7,648,646	97,309	1,882	462,913	85,850
Spirit Airlines, Inc.		4,081,000	8,512,000	222,664	862,095	0	0	0	0
United Airlines, Inc.		15,614,000	13,026,000	0	0	0	0	0	0
United Parcel Service		5,356,000	6,397,000	0	0	0	0	0	0
US Airways, Inc.		21,362,000	20,799,000	2,885,056	2,790,766	1,062	8,561	247,429	267,244
World Airways, Inc.	2	37,000	0	7,264	0	4,729	0	0	0
Total Assessed Value		248,006,000	241,872,000	17,648,188	16,514,221	104,502	13,947	990,612	670,499
Percentage change from prior year			(2.4733%)		(6.4254%)		(86.6538%)		(32.3146%)

1	Republic Airline, Inc. New For 2014-2015 In Nevada
2	World Airways, Inc. No Activity For 2014-2015 In Nevada

Nevada Department of Taxation

2014-2015 Centrally Assessed

Values By County

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

National, Freight and Large Regional Air Carriers

2013-2014	2014-2015	Washoe	Washoe	White Pine	White Pine
Statewide	Statewide	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015

Airlines

AirTran Airways, Inc.		5,368,000	5,636,000	0	0	0	0
Alaska Airlines		15,862,000	15,375,000	4,282,738	4,151,250	0	0
American Airlines, Inc.		11,462,000	11,190,000	313,880	185,404	1,545,381	1,543,234
American Eagle Airlines, Inc.		277,000	279,000	138,500	139,500	0	0
Continental Airlines, Inc.		20,430,000	20,669,000	3,165,109	791,489	0	0
Delta Air Lines, Inc.		35,347,000	35,009,000	6,680,521	7,585,917	0	0
FEDEX Express		18,680,000	14,039,000	13,223,716	9,939,715	0	0
Frontier Airlines, Inc.		5,082,000	3,943,000	0	1,257	2,270	1,334
Hawaiian Airlines, Inc.		5,353,000	7,929,000	0	0	0	0
Horizon Air Industries, Inc.		1,165,000	1,034,000	836,528	900,841	0	0
JetBlue Airways Corp.		5,784,000	5,881,000	144	0	0	0
Mesa Airlines, Inc.		3,308,000	1,959,000	38,634	39,721	0	0
Republinc Airline, Inc.	1	0	177,000	0	0	0	0
Skywest Airlines, Inc.		5,124,000	4,392,000	463,176	372,948	157,888	104,149
Southwest Airlines Company		68,314,000	65,626,000	2,280,670	1,739,673	550,311	522,341
Spirit Airlines, Inc.		4,081,000	8,512,000	0	0	0	0
United Airlines, Inc.		15,614,000	13,026,000	4,999,469	4,074,891	0	0
United Parcel Service		5,356,000	6,397,000	4,435,243	5,167,200	0	0
US Airways, Inc.		21,362,000	20,799,000	219,478	238,922	0	1,648
World Airways, Inc.	2	37,000	0	0	0	0	0
Total Assessed Value		248,006,000	241,872,000	41,077,805	35,328,728	2,255,850	2,172,706
Percentage change from prior year			(2.4733%)		(13.9956%)		(3.6857%)

1	Republinc Airline, Inc. New For 2014-2015 In Nevada
2	World Airways, Inc. No Activity For 2014-2015 In Nevada

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

Charter and Feeder Air Carriers

2013-2014	2014-2015	Carson City	Carson City	Churchill	Churchill	Clark	Clark
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Charter and Feeder Air Carriers

Allegiant Airline, Inc.	24,575,000	18,308,000	214	0	95,175	19,880	8,485,048	6,601,062
Ameriflight LLC	447,000	347,000	0	0	0	0	70,685	55,006
El Aero Services	1,570,500	1,545,800	212,524	155,753	25,101	28,804	5,020	18,136
Grand Canyon Airlines, Inc.	1,309,900	658,600	0	0	0	0	1,309,900	658,600
Heli, U.S.A. Airways, Inc.	1,261,800	3,686,800	0	0	0	0	1,261,800	3,686,800
Maverick Airlines	1,844,500	2,388,100	0	0	0	0	1,844,500	2,388,100
Maverick Helicopters	8,849,500	9,149,000	0	0	0	0	8,844,239	9,147,679
Miami Air International, Inc.	151,000	264,000	0	0	0	0	147,033	243,090
Sierra Pacific Airlines, Inc.	10,000	6,800	0	1,966	2,087	0	1,839	0
Sundance Helicopters, Inc.	3,661,100	3,468,800	0	0	0	0	3,661,100	3,468,800
TEM Enterprises dba Xtra Airways	1,100	3,800	0	0	0	0	148	2,038
Total Assessed Value	43,681,400	39,826,700	212,738	157,720	122,363	48,683	25,631,313	26,269,310
Percentage change from prior year		(8.8246%)		(25.8620%)		(60.2141%)		2.4891%

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

Charter and Feeder Air Carriers

2013-2014	2014-2015	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Charter and Feeder Air Carriers

Allegiant Airline, Inc.	24,575,000	18,308,000	482	0	781,190	466,176	135,938	102,919
Ameriflight LLC	447,000	347,000	0	0	184,757	144,942	0	0
El Aero Services	1,570,500	1,545,800	837	929,187	898,624	17,069	0	0
Grand Canyon Airlines, Inc.	1,309,900	658,600	0	0	0	0	0	0
Heli, U.S.A. Airways, Inc.	1,261,800	3,686,800	0	0	0	0	0	0
Maverick Airlines	1,844,500	2,388,100	0	0	0	0	0	0
Maverick Helicopters	8,849,500	9,149,000	0	0	0	0	0	0
Miami Air International, Inc.	151,000	264,000	0	0	0	8,780	0	0
Sierra Pacific Airlines, Inc.	10,000	6,800	0	0	0	631	0	0
Sundance Helicopters, Inc.	3,661,100	3,468,800	0	0	0	0	0	0
TEM Enterprises dba Xtra Airways	1,100	3,800	0	0	0	0	0	0
Total Assessed Value	43,681,400	39,826,700	1,319	929,187	1,864,572	637,597	135,938	102,919
Percentage change from prior year		(8.8246%)		70,363.9127%		(65.8046%)		(24.2899%)

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

Charter and Feeder Air Carriers

2013-2014	2014-2015	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Charter and Feeder Air Carriers

Allegiant Airline, Inc.	24,575,000	18,308,000	154,185	126,633	2,217,220	1,625,526	1,818,067	1,369,390
Ameriflight LLC	447,000	347,000	0	61,855	77,594	0	0	0
El Aero Services	1,570,500	1,545,800	23,428	49,073	39,325	5,334	38,489	25,603
Grand Canyon Airlines, Inc.	1,309,900	658,600	0	0	0	0	0	0
Heli, U.S.A. Airways, Inc.	1,261,800	3,686,800	0	0	0	0	0	0
Maverick Airlines	1,844,500	2,388,100	0	0	0	0	0	0
Maverick Helicopters	8,849,500	9,149,000	0	0	0	0	0	0
Miami Air International, Inc.	151,000	264,000	0	0	0	0	0	0
Sierra Pacific Airlines, Inc.	10,000	6,800	696	379	0	0	1,391	758
Sundance Helicopters, Inc.	3,661,100	3,468,800	0	0	0	0	0	0
TEM Enterprises dba Xtra Airways	1,100	3,800	0	0	0	0	0	0
Total Assessed Value	43,681,400	39,826,700	178,309	237,939	2,334,139	1,630,860	1,857,947	1,395,751
Percentage change from prior year		(8.8246%)		33.4425%		(30.1301%)		(24.8767%)

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

Charter and Feeder Air Carriers

2013-2014	2014-2015	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Charter and Feeder Air Carriers

Allegiant Airline, Inc.	24,575,000	18,308,000	3,011,080	2,194,408	149,736	117,994	372,155	309,383
Ameriflight LLC	447,000	347,000	0	0	0	0	0	0
El Aero Services	1,570,500	1,545,800	5,857	1,067	2,510	0	2,510	1,067
Grand Canyon Airlines, Inc.	1,309,900	658,600	0	0	0	0	0	0
Heli, U.S.A. Airways, Inc.	1,261,800	3,686,800	0	0	0	0	0	0
Maverick Airlines	1,844,500	2,388,100	0	0	0	0	0	0
Maverick Helicopters	8,849,500	9,149,000	0	0	0	0	0	0
Miami Air International, Inc.	151,000	264,000	0	0	0	0	0	0
Sierra Pacific Airlines, Inc.	10,000	6,800	0	0	348	328	0	0
Sundance Helicopters, Inc.	3,661,100	3,468,800	0	0	0	0	0	0
TEM Enterprises dba Xtra Airways	1,100	3,800	0	0	0	0	0	0
Total Assessed Value	43,681,400	39,826,700	3,016,937	2,195,474	152,594	118,323	374,665	310,450
Percentage change from prior year		(8.8246%)		(27.2284%)		(22.4589%)		(17.1395%)

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

Charter and Feeder Air Carriers

2013-2014	2014-2015	Nye	Nye	Pershing	Pershing	Storey	Storey
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Charter and Feeder Air Carriers

Allegiant Airline, Inc.	24,575,000	18,308,000	4,805,378	3,616,321	1,428,904	1,009,138	19,938	12,673
Ameriflight LLC	447,000	347,000	3,784	3,548	0	0	0	0
El Aero Services	1,570,500	1,545,800	5,857	8,534	2,510	0	1,673	0
Grand Canyon Airlines, Inc.	1,309,900	658,600	0	0	0	0	0	0
Heli, U.S.A. Airways, Inc.	1,261,800	3,686,800	0	0	0	0	0	0
Maverick Airlines	1,844,500	2,388,100	0	0	0	0	0	0
Maverick Helicopters	8,849,500	9,149,000	5,261	1,321	0	0	0	0
Miami Air International, Inc.	151,000	264,000	0	0	0	0	0	0
Sierra Pacific Airlines, Inc.	10,000	6,800	0	0	0	8	348	190
Sundance Helicopters, Inc.	3,661,100	3,468,800	0	0	0	0	0	0
TEM Enterprises dba Xtra Airways	1,100	3,800	0	0	0	0	0	0
Total Assessed Value	43,681,400	39,826,700	4,820,280	3,629,724	1,431,414	1,009,146	21,959	12,863
Percentage change from prior year		(8.8246%)		(24.6989%)		(29.5001%)		(41.4227%)

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

Charter and Feeder Air Carriers

2013-2014	2014-2015	Washoe	Washoe	White Pine	White Pine
Statewide	Statewide	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015

Charter and Feeder Air Carriers

Allegiant Airline, Inc.	24,575,000	18,308,000	282,526	213,901	817,763	522,599
Ameriflight LLC	447,000	347,000	110,155	81,539	24	110
El Aero Services	1,570,500	1,545,800	45,182	26,670	261,053	279,503
Grand Canyon Airlines, Inc.	1,309,900	658,600	0	0	0	0
Heli, U.S.A. Airways, Inc.	1,261,800	3,686,800	0	0	0	0
Maverick Airlines	1,844,500	2,388,100	0	0	0	0
Maverick Helicopters	8,849,500	9,149,000	0	0	0	0
Miami Air International, Inc.	151,000	264,000	0	12,130	3,967	0
Sierra Pacific Airlines, Inc.	10,000	6,800	741	2,026	2,551	514
Sundance Helicopters, Inc.	3,661,100	3,468,800	0	0	0	0
TEM Enterprises dba Xtra Airways	1,100	3,800	952	1,762	0	0
Total Assessed Value	43,681,400	39,826,700	439,556	338,029	1,085,358	802,725
Percentage change from prior year		(8.8246%)		(23.0977%)		(26.0405%)

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Electric Companies

2013-2014	2014-2015	Carson City	Carson City	Churchill	Churchill	Clark	Clark
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Electric Companies

City of Burbank		131,000	122,000	0	0	11,197	10,425	0	0
City of Glendale		131,000	122,000	0	0	11,197	10,425	0	0
City of Los Angeles DWP		12,816,000	11,984,000	0	0	372,911	348,702	7,926,458	7,411,881
City of Pasadena		77,000	72,000	0	0	6,581	6,152	0	0
Harney Electric Cooperative		1,821,000	1,837,000	0	0	0	0	0	0
Idaho Power Company		43,175,000	42,553,000	0	0	0	0	0	0
Intermountain Power Project		10,214,000	4,155,000	0	0	0	0	7,293,130	2,927,218
Mead Adelanto Project-MSR		2,429,000	2,330,000	0	0	0	0	2,429,000	2,330,000
Mead Adelanto Project-SCPPA		11,020,000	10,565,000	0	0	0	0	11,020,000	10,565,000
Mead Adelanto Project-Startran I0, LLC		1,068,000	1,078,000	0	0	0	0	1,068,000	1,078,000
Mead Phoenix Project-Arizona Public Service		4,980,000	4,829,000	0	0	0	0	4,980,000	4,829,000
Mead Phoenix Project-MSR		1,466,000	1,429,000	0	0	0	0	1,466,000	1,429,000
Mead Phoenix Project-Salt River		5,031,000	4,921,000	0	0	0	0	5,031,000	4,921,000
Mead Phoenix Project-SCPPA		4,233,000	4,042,000	0	0	0	0	4,233,000	4,042,000
Mead Phoenix Project-Startrans I0, LLC		833,000	843,000	0	0	0	0	833,000	843,000
Metropolitan Water Dist		68,000	68,000	0	0	0	0	68,000	68,000
Mt Wheeler Power		11,789,000	13,069,000	0	0	0	0	0	0
Nevada Power Company		1,706,488,000	1,975,466,000	0	0	0	0	1,693,464,764	1,960,426,860
Online Transmission Project		79,167,000	136,817,000	16,844	29,110	16,844	29,110	9,702,169	16,767,360
ORNI 47, LLC (Ormat NV)	1	0	11,785,000	0	0	0	0	0	0
Patua Project LLC		31,976,000	62,391,000	0	0	3,392,576	6,619,533	0	0
Plumas Sierra Rural Electric		364,000	313,000	0	0	0	0	0	0
Raft River Rural Electric		1,429,000	1,484,000	0	0	0	0	0	0
Salt River - Eldorado Transmission Project		2,535,000	2,587,000	0	0	0	0	2,535,000	2,587,000
Sierra Pacific Power-Electric		633,963,000	677,484,000	18,389,463	19,971,397	32,375,677	35,149,715	0	0
Southern California Edison		18,845,000	48,718,000	0	0	760,766	1,966,729	9,940,797	25,698,899
State of California Dept Water Resources		15,277,000	6,960,000	0	0	0	0	15,277,000	6,960,000
Surprise Valley Electrification		9,000	10,000	0	0	0	0	0	0
Valley Electric		28,736,000	37,753,000	0	0	0	0	3,553,370	5,074,634
Wells Rural Electric Company		9,348,000	9,420,000	0	0	0	0	0	0
Total Assessed Value		2,639,419,000	3,075,207,000	18,406,307	20,000,507	36,947,749	44,140,792	1,780,820,688	2,057,958,853
Percentage change from prior year			16.5108%		8.6612%		19.4681%		15.5624%

1 ORNI 47, LLC (Ormat NV) New For 2014-2015 In Nevada

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

Electric Companies

2013-2014	2014-2015	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Electric Companies

City of Burbank		131,000	122,000	0	0	0	0	0	0
City of Glendale		131,000	122,000	0	0	0	0	0	0
City of Los Angeles DWP		12,816,000	11,984,000	0	0	0	0	0	0
City of Pasadena		77,000	72,000	0	0	0	0	0	0
Harney Electric Cooperative		1,821,000	1,837,000	0	0	0	0	0	0
Idaho Power Company		43,175,000	42,553,000	0	0	8,846,057	8,716,902	0	0
Intermountain Power Project		10,214,000	4,155,000	0	0	0	0	0	0
Mead Adelanto Project-MSR		2,429,000	2,330,000	0	0	0	0	0	0
Mead Adelanto Project-SCPPA		11,020,000	10,565,000	0	0	0	0	0	0
Mead Adelanto Project-Startran I0, LLC		1,068,000	1,078,000	0	0	0	0	0	0
Mead Phoenix Project-Arizona Public Service		4,980,000	4,829,000	0	0	0	0	0	0
Mead Phoenix Project-MSR		1,466,000	1,429,000	0	0	0	0	0	0
Mead Phoenix Project-Salt River		5,031,000	4,921,000	0	0	0	0	0	0
Mead Phoenix Project-SCPPA		4,233,000	4,042,000	0	0	0	0	0	0
Mead Phoenix Project-Startrans I0, LLC		833,000	843,000	0	0	0	0	0	0
Metropolitan Water Dist		68,000	68,000	0	0	0	0	0	0
Mt Wheeler Power		11,789,000	13,069,000	0	0	385,003	426,463	0	0
Nevada Power Company		1,706,488,000	1,975,466,000	0	0	0	0	0	0
Online Transmission Project		79,167,000	136,817,000	0	0	346,987	599,666	0	0
ORNI 47, LLC (Ormat NV)	1	0	11,785,000	0	0	0	0	0	0
Patua Project LLC		31,976,000	62,391,000	0	0	0	0	0	0
Plumas Sierra Rural Electric		364,000	313,000	0	0	0	0	0	0
Raft River Rural Electric		1,429,000	1,484,000	0	0	1,429,000	1,484,000	0	0
Salt River - Eldorado Transmission Project		2,535,000	2,587,000	0	0	0	0	0	0
Sierra Pacific Power-Electric		633,963,000	677,484,000	36,332,906	39,399,484	40,931,164	44,477,646	10,950,990	11,892,123
Southern California Edison		18,845,000	48,718,000	0	0	0	0	0	0
State of California Dept Water Resources		15,277,000	6,960,000	0	0	0	0	0	0
Surprise Valley Electrification		9,000	10,000	0	0	0	0	0	0
Valley Electric		28,736,000	37,753,000	0	0	0	0	2,604,543	3,273,612
Wells Rural Electric Company		9,348,000	9,420,000	0	0	8,750,931	8,816,328	0	0
Total Assessed Value		2,639,419,000	3,075,207,000	36,332,906	39,399,484	60,689,142	64,521,005	13,555,533	15,165,735
Percentage change from prior year			16.5108%		8.4402%		6.3139%		11.8786%

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Electric Companies

2013-2014	2014-2015	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Electric Companies

City of Burbank		131,000	122,000	0	0	0	0	0	0
City of Glendale		131,000	122,000	0	0	0	0	0	0
City of Los Angeles DWP		12,816,000	11,984,000	0	0	0	0	0	0
City of Pasadena		77,000	72,000	0	0	0	0	0	0
Harney Electric Cooperative		1,821,000	1,837,000	0	0	1,821,000	1,837,000	0	0
Idaho Power Company		43,175,000	42,553,000	0	0	34,291,719	33,799,713	37,224	36,385
Intermountain Power Project		10,214,000	4,155,000	0	0	0	0	0	0
Mead Adelanto Project-MSR		2,429,000	2,330,000	0	0	0	0	0	0
Mead Adelanto Project-SCPPA		11,020,000	10,565,000	0	0	0	0	0	0
Mead Adelanto Project-Startran I0, LLC		1,068,000	1,078,000	0	0	0	0	0	0
Mead Phoenix Project-Arizona Public Service		4,980,000	4,829,000	0	0	0	0	0	0
Mead Phoenix Project-MSR		1,466,000	1,429,000	0	0	0	0	0	0
Mead Phoenix Project-Salt River		5,031,000	4,921,000	0	0	0	0	0	0
Mead Phoenix Project-SCPPA		4,233,000	4,042,000	0	0	0	0	0	0
Mead Phoenix Project-Startrans I0, LLC		833,000	843,000	0	0	0	0	0	0
Metropolitan Water Dist		68,000	68,000	0	0	0	0	0	0
Mt Wheeler Power		11,789,000	13,069,000	2,511,154	2,789,754	0	0	0	0
Nevada Power Company		1,706,488,000	1,975,466,000	0	0	0	0	0	0
Online Transmission Project		79,167,000	136,817,000	1,273,410	2,200,716	40,426	69,864	80,851	139,728
ORNI 47, LLC (Ormat NV)	1	0	11,785,000	0	0	0	0	0	0
Patua Project LLC		31,976,000	62,391,000	0	0	0	0	0	0
Plumas Sierra Rural Electric		364,000	313,000	0	0	0	0	0	0
Raft River Rural Electric		1,429,000	1,484,000	0	0	0	0	0	0
Salt River - Eldorado Transmission Project		2,535,000	2,587,000	0	0	0	0	0	0
Sierra Pacific Power-Electric		633,963,000	677,484,000	15,995,150	17,368,728	40,832,471	44,427,937	35,170,470	38,219,517
Southern California Edison		18,845,000	48,718,000	0	0	0	0	0	0
State of California Dept Water Resources		15,277,000	6,960,000	0	0	0	0	0	0
Surprise Valley Electrification		9,000	10,000	0	0	0	0	0	0
Valley Electric		28,736,000	37,753,000	0	0	0	0	0	0
Wells Rural Electric Company		9,348,000	9,420,000	596,769	603,370	0	0	300	302
Total Assessed Value		2,639,419,000	3,075,207,000	20,376,482	22,962,568	76,985,616	80,134,515	35,288,845	38,395,932
Percentage change from prior year			16.5108%		12.6915%		4.0902%		8.8047%

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Electric Companies

2013-2014	2014-2015	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Electric Companies

City of Burbank		131,000	122,000	0	0	28,051	26,124	14,156	13,183
City of Glendale		131,000	122,000	0	0	28,051	26,124	14,156	13,183
City of Los Angeles DWP		12,816,000	11,984,000	525,491	491,377	934,472	873,807	471,578	440,964
City of Pasadena		77,000	72,000	0	0	16,488	15,417	8,321	7,780
Harney Electric Cooperative		1,821,000	1,837,000	0	0	0	0	0	0
Idaho Power Company		43,175,000	42,553,000	0	0	0	0	0	0
Intermountain Power Project		10,214,000	4,155,000	1,410,923	566,297	0	0	0	0
Mead Adelanto Project-MSR		2,429,000	2,330,000	0	0	0	0	0	0
Mead Adelanto Project-SCPPA		11,020,000	10,565,000	0	0	0	0	0	0
Mead Adelanto Project-Startran I0, LLC		1,068,000	1,078,000	0	0	0	0	0	0
Mead Phoenix Project-Arizona Public Service		4,980,000	4,829,000	0	0	0	0	0	0
Mead Phoenix Project-MSR		1,466,000	1,429,000	0	0	0	0	0	0
Mead Phoenix Project-Salt River		5,031,000	4,921,000	0	0	0	0	0	0
Mead Phoenix Project-SCPPA		4,233,000	4,042,000	0	0	0	0	0	0
Mead Phoenix Project-Startrans I0, LLC		833,000	843,000	0	0	0	0	0	0
Metropolitan Water Dist		68,000	68,000	0	0	0	0	0	0
Mt Wheeler Power		11,789,000	13,069,000	0	0	0	0	0	0
Nevada Power Company		1,706,488,000	1,975,466,000	11,132,644	12,855,898	0	0	0	0
Online Transmission Project		79,167,000	136,817,000	31,579,211	54,575,428	20,213	34,932	0	0
ORNI 47, LLC (Ormat NV)	1	0	11,785,000	0	0	0	0	0	11,785,000
Patua Project LLC		31,976,000	62,391,000	0	0	28,583,424	55,771,467	0	0
Plumas Sierra Rural Electric		364,000	313,000	0	0	0	0	0	0
Raft River Rural Electric		1,429,000	1,484,000	0	0	0	0	0	0
Salt River - Eldorado Transmission Project		2,535,000	2,587,000	0	0	0	0	0	0
Sierra Pacific Power-Electric		633,963,000	677,484,000	0	0	57,438,209	62,381,421	18,726,922	20,360,545
Southern California Edison		18,845,000	48,718,000	0	0	1,908,922	4,934,936	961,935	2,486,789
State of California Dept Water Resources		15,277,000	6,960,000	0	0	0	0	0	0
Surprise Valley Electrification		9,000	10,000	0	0	0	0	0	0
Valley Electric		28,736,000	37,753,000	0	0	0	0	189,765	237,134
Wells Rural Electric Company		9,348,000	9,420,000	0	0	0	0	0	0
Total Assessed Value		2,639,419,000	3,075,207,000	44,648,269	68,489,001	88,957,830	124,064,228	20,386,832	35,344,578
Percentage change from prior year			16.5108%		53.3968%		39.4641%		73.3696%

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Electric Companies

2013-2014	2014-2015	Nye	Nye	Pershing	Pershing	Storey	Storey
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Electric Companies

City of Burbank		131,000	122,000	0	0	11,999	11,175	0	0
City of Glendale		131,000	122,000	0	0	11,999	11,175	0	0
City of Los Angeles DWP		12,816,000	11,984,000	0	0	399,725	373,775	0	0
City of Pasadena		77,000	72,000	0	0	7,053	6,595	0	0
Harney Electric Cooperative		1,821,000	1,837,000	0	0	0	0	0	0
Idaho Power Company		43,175,000	42,553,000	0	0	0	0	0	0
Intermountain Power Project		10,214,000	4,155,000	1,509,947	0	0	0	0	0
Mead Adelanto Project-MSR		2,429,000	2,330,000	0	0	0	0	0	0
Mead Adelanto Project-SCPPA		11,020,000	10,565,000	0	0	0	0	0	0
Mead Adelanto Project-Startran I0, LLC		1,068,000	1,078,000	0	0	0	0	0	0
Mead Phoenix Project-Arizona Public Service		4,980,000	4,829,000	0	0	0	0	0	0
Mead Phoenix Project-MSR		1,466,000	1,429,000	0	0	0	0	0	0
Mead Phoenix Project-Salt River		5,031,000	4,921,000	0	0	0	0	0	0
Mead Phoenix Project-SCPPA		4,233,000	4,042,000	0	0	0	0	0	0
Mead Phoenix Project-Startrans I0, LLC		833,000	843,000	0	0	0	0	0	0
Metropolitan Water Dist		68,000	68,000	0	0	0	0	0	0
Mt Wheeler Power		11,789,000	13,069,000	1,266,737	1,403,205	0	0	0	0
Nevada Power Company		1,706,488,000	1,975,466,000	1,890,592	2,183,242	0	0	0	0
Online Transmission Project		79,167,000	136,817,000	13,111,403	22,659,224	0	0	20,213	34,932
ORNI 47, LLC (Ormat NV)	1	0	11,785,000	0	0	0	0	0	0
Patua Project LLC		31,976,000	62,391,000	0	0	0	0	0	0
Plumas Sierra Rural Electric		364,000	313,000	0	0	0	0	0	0
Raft River Rural Electric		1,429,000	1,484,000	0	0	0	0	0	0
Salt River - Eldorado Transmission Project		2,535,000	2,587,000	0	0	0	0	0	0
Sierra Pacific Power-Electric		633,963,000	677,484,000	22,358,821	24,584,878	36,171,787	39,281,733	110,150,810	108,342,760
Southern California Edison		18,845,000	48,718,000	0	0	815,262	2,107,612	0	0
State of California Dept Water Resources		15,277,000	6,960,000	0	0	0	0	0	0
Surprise Valley Electrification		9,000	10,000	0	0	0	0	0	0
Valley Electric		28,736,000	37,753,000	22,388,321	29,167,620	0	0	0	0
Wells Rural Electric Company		9,348,000	9,420,000	0	0	0	0	0	0
Total Assessed Value		2,639,419,000	3,075,207,000	62,525,821	79,998,169	37,417,825	41,792,064	110,171,023	108,377,692
Percentage change from prior year			16.5108%		27.9442%		11.6903%		(1.6278%)

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Electric Companies

2013-2014	2014-2015	Washoe	Washoe	White Pine	White Pine
Statewide	Statewide	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015

Electric Companies

City of Burbank		131,000	122,000	65,597	61,093	0	0
City of Glendale		131,000	122,000	65,597	61,093	0	0
City of Los Angeles DWP		12,816,000	11,984,000	2,185,365	2,043,494	0	0
City of Pasadena		77,000	72,000	38,557	36,055	0	0
Harney Electric Cooperative		1,821,000	1,837,000	0	0	0	0
Idaho Power Company		43,175,000	42,553,000	0	0	0	0
Intermountain Power Project		10,214,000	4,155,000	0	0	0	661,484
Mead Adelanto Project-MSR		2,429,000	2,330,000	0	0	0	0
Mead Adelanto Project-SCPPA		11,020,000	10,565,000	0	0	0	0
Mead Adelanto Project-Startran I0, LLC		1,068,000	1,078,000	0	0	0	0
Mead Phoenix Project-Arizona Public Service		4,980,000	4,829,000	0	0	0	0
Mead Phoenix Project-MSR		1,466,000	1,429,000	0	0	0	0
Mead Phoenix Project-Salt River		5,031,000	4,921,000	0	0	0	0
Mead Phoenix Project-SCPPA		4,233,000	4,042,000	0	0	0	0
Mead Phoenix Project-Startrans I0, LLC		833,000	843,000	0	0	0	0
Metropolitan Water Dist		68,000	68,000	0	0	0	0
Mt Wheeler Power		11,789,000	13,069,000	0	0	7,626,106	8,449,578
Nevada Power Company		1,706,488,000	1,975,466,000	0	0	0	0
Online Transmission Project		79,167,000	136,817,000	0	0	22,958,430	39,676,930
ORNI 47, LLC (Ormat NV)	1	0	11,785,000	0	0	0	0
Patua Project LLC		31,976,000	62,391,000	0	0	0	0
Plumas Sierra Rural Electric		364,000	313,000	364,000	313,000	0	0
Raft River Rural Electric		1,429,000	1,484,000	0	0	0	0
Salt River - Eldorado Transmission Project		2,535,000	2,587,000	0	0	0	0
Sierra Pacific Power-Electric		633,963,000	677,484,000	152,055,466	165,021,316	6,082,695	6,604,798
Southern California Edison		18,845,000	48,718,000	4,457,317	11,523,035	0	0
State of California Dept Water Resources		15,277,000	6,960,000	0	0	0	0
Surprise Valley Electrification		9,000	10,000	0	10,000	9,000	0
Valley Electric		28,736,000	37,753,000	0	0	0	0
Wells Rural Electric Company		9,348,000	9,420,000	0	0	0	0
Total Assessed Value		2,639,419,000	3,075,207,000	159,231,901	179,069,087	36,676,231	55,392,790
Percentage change from prior year			16.5108%		12.4580%		51.0318%

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Gas Distribution and Pipeline Companies

2013-2014	2014-2015	Carson City	Carson City	Churchill	Churchill	Clark	Clark
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Gas Distribution and Pipeline Companies

Kern River Pipeline	109,195,000	104,919,000	0	0	0	0	91,026,427	87,461,896
Kinder-Morgan (Calnev) Pipeline	43,372,000	43,081,000	0	0	0	0	43,372,000	43,081,000
Kinder-Morgan (SFPP L P) Pipeline	14,600,000	14,721,000	0	0	4,252,734	4,287,979	0	0
Ruby Pipeline LLC	568,228,000	512,627,000	0	0	0	0	0	0
Sierra Pacific Power-Gas	58,937,000	65,270,000	0	0	0	0	0	0
Southwest Gas Company	268,686,000	278,746,000	19,638,765	21,003,893	10,477,165	10,817,041	166,956,127	172,864,120
Tuscarora Gas Transmission	12,368,000	10,899,000	0	0	0	0	0	0
Unev Pipeline LLC	26,684,000	34,295,396	0	0	0	0	26,684,000	23,026,909
Total Assessed Value	1,102,070,000	1,064,558,396	19,638,765	21,003,893	14,729,899	15,105,020	328,038,554	326,433,924
Percentage change from prior year		(3.4037%)		6.9512%		2.5467%		(0.4892%)

2013-2014	2014-2015	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Gas Distribution and Pipeline Companies

Kern River Pipeline	109,195,000	104,919,000	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	43,372,000	43,081,000	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	14,600,000	14,721,000	0	0	0	0	0	0
Ruby Pipeline LLC	568,228,000	512,627,000	0	0	263,518,041	238,241,390	0	0
Sierra Pacific Power-Gas	58,937,000	65,270,000	0	0	0	0	0	0
Southwest Gas Company	268,686,000	278,746,000	5,703,810	5,960,196	8,524,783	8,820,770	0	0
Tuscarora Gas Transmission	12,368,000	10,899,000	0	0	0	0	0	0
Unev Pipeline LLC	26,684,000	34,295,396	0	0	0	0	0	0
Total Assessed Value	1,102,070,000	1,064,558,396	5,703,810	5,960,196	272,042,824	247,062,161	0	0
Percentage change from prior year		(3.4037%)		4.4950%		(9.1826%)		0.0000%

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Gas Distribution and Pipeline Companies

2013-2014	2014-2015	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Gas Distribution and Pipeline Companies

Kern River Pipeline	109,195,000	104,919,000	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	43,372,000	43,081,000	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	14,600,000	14,721,000	0	0	0	0	0	0
Ruby Pipeline LLC	568,228,000	512,627,000	0	0	221,738,011	199,562,233	0	0
Sierra Pacific Power-Gas	58,937,000	65,270,000	0	0	0	0	0	0
Southwest Gas Company	268,686,000	278,746,000	1,313,796	1,356,400	9,842,825	10,164,993	1,844,929	1,912,672
Tuscarora Gas Transmission	12,368,000	10,899,000	0	0	0	0	0	0
Unev Pipeline LLC	26,684,000	34,295,396	0	0	0	0	0	0
Total Assessed Value	1,102,070,000	1,064,558,396	1,313,796	1,356,400	231,580,836	209,727,226	1,844,929	1,912,672
Percentage change from prior year		(3.4037%)		3.2428%		(9.4367%)		3.6718%

2013-2014	2014-2015	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Gas Distribution and Pipeline Companies

Kern River Pipeline	109,195,000	104,919,000	18,168,573	17,457,104	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	43,372,000	43,081,000	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	14,600,000	14,721,000	0	0	2,019,346	2,036,082	0	0
Ruby Pipeline LLC	568,228,000	512,627,000	0	0	0	0	0	0
Sierra Pacific Power-Gas	58,937,000	65,270,000	0	0	0	0	0	0
Southwest Gas Company	268,686,000	278,746,000	0	0	15,572,644	16,078,853	691,723	714,337
Tuscarora Gas Transmission	12,368,000	10,899,000	0	0	0	0	0	0
Unev Pipeline LLC	26,684,000	34,295,396	0	11,268,487	0	0	0	0
Total Assessed Value	1,102,070,000	1,064,558,396	18,168,573	28,725,592	17,591,990	18,114,934	691,723	714,337
Percentage change from prior year		(3.4037%)		58.1059%		2.9726%		3.2692%

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Gas Distribution and Pipeline Companies

2013-2014	2014-2015	Nye	Nye	Pershing	Pershing	Storey	Storey
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Gas Distribution and Pipeline Companies

Kern River Pipeline	109,195,000	104,919,000	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	43,372,000	43,081,000	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	14,600,000	14,721,000	0	0	0	0	3,004,690	3,029,592
Ruby Pipeline LLC	568,228,000	512,627,000	0	0	0	0	0	0
Sierra Pacific Power-Gas	58,937,000	65,270,000	0	0	0	0	824,128	909,864
Southwest Gas Company	268,686,000	278,746,000	702,221	725,053	12,589,430	13,017,835	544,638	562,604
Tuscarora Gas Transmission	12,368,000	10,899,000	0	0	0	0	141,588	124,771
Unev Pipeline LLC	26,684,000	34,295,396	0	0	0	0	0	0
Total Assessed Value	1,102,070,000	1,064,558,396	702,221	725,053	12,589,430	13,017,835	4,515,044	4,626,831
Percentage change from prior year		(3.4037%)		3.2515%		3.4029%		2.4759%

2013-2014	2014-2015	Washoe	Washoe	White Pine	White Pine
Statewide	Statewide	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015

Gas Distribution and Pipeline Companies

Kern River Pipeline	109,195,000	104,919,000	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	43,372,000	43,081,000	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	14,600,000	14,721,000	5,323,230	5,367,348	0	0
Ruby Pipeline LLC	568,228,000	512,627,000	82,971,949	74,823,376	0	0
Sierra Pacific Power-Gas	58,937,000	65,270,000	58,112,872	64,360,136	0	0
Southwest Gas Company	268,686,000	278,746,000	14,283,145	14,747,234	0	0
Tuscarora Gas Transmission	12,368,000	10,899,000	12,226,412	10,774,229	0	0
Unev Pipeline LLC	26,684,000	34,295,396	0	0	0	0
Total Assessed Value	1,102,070,000	1,064,558,396	172,917,609	170,072,323	0	0
Percentage change from prior year		(3.4037%)		(1.6455%)		0.0000%

Nevada Department of Taxation

2014-2015 Centrally Assessed

Values By County

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

Railroad Companies

2013-2014	2014-2015	Carson City	Carson City	Churchill	Churchill	Clark	Clark
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Railroad Companies

Burlington Northern Santa Fe Railway		3,083,000	3,625,000	0	0	149,214	175,957	0	0
Union Pacific Railroad		177,442,000	212,528,000	0	0	9,823,611	11,766,055	23,245,010	27,841,297
Total Assessed Value		180,525,000	216,153,000	0	0	9,972,825	11,942,012	23,245,010	27,841,297
Percentage change from prior year			19.7358%		0.0000%		19.7455%		19.7732%

2013-2014	2014-2015	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Railroad Companies

Burlington Northern Santa Fe Railway		3,083,000	3,625,000	0	0	1,092,035	1,287,763	0	0
Union Pacific Railroad		177,442,000	212,528,000	0	0	44,226,856	52,971,930	0	0
Total Assessed Value		180,525,000	216,153,000	0	0	45,318,891	54,259,693	0	0
Percentage change from prior year			19.7358%		0.0000%		19.7286%		0.0000%

2013-2014	2014-2015	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Railroad Companies

Burlington Northern Santa Fe Railway		3,083,000	3,625,000	237,527	280,096	620,696	731,937	183,450	216,328
Union Pacific Railroad		177,442,000	212,528,000	8,518,079	10,202,378	24,018,389	28,767,598	6,981,019	8,361,391
Total Assessed Value		180,525,000	216,153,000	8,755,606	10,482,474	24,639,084	29,499,536	7,164,469	8,577,719
Percentage change from prior year			19.7358%		19.7230%		19.7266%		19.7258%

Nevada Department of Taxation

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Values By County

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

Railroad Companies

2013-2014	2014-2015	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Railroad Companies

Burlington Northern Santa Fe Railway		3,083,000	3,625,000	0	0	39,859	47,002	0	0
Union Pacific Railroad		177,442,000	212,528,000	17,033,734	20,401,852	6,829,494	8,179,906	0	0
Total Assessed Value		180,525,000	216,153,000	17,033,734	20,401,852	6,869,353	8,226,908	0	0
Percentage change from prior year			19.7358%		19.7732%		19.7625%		0.0000%

2013-2014	2014-2015	Nye	Nye	Pershing	Pershing	Storey	Storey
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Railroad Companies

Burlington Northern Santa Fe Railway		3,083,000	3,625,000	0	0	378,607	435,909	38,727	45,668
Union Pacific Railroad		177,442,000	212,528,000	0	0	14,467,522	17,328,217	1,505,544	1,803,238
Total Assessed Value		180,525,000	216,153,000	0	0	14,846,128	17,764,126	1,544,271	1,848,906
Percentage change from prior year			19.7358%		0.0000%		19.6549%		19.7268%

2013-2014	2014-2015	Washoe	Washoe	White Pine	White Pine
Statewide	Statewide	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015

Railroad Companies

Burlington Northern Santa Fe Railway		3,083,000	3,625,000	342,886	404,338	0	0
Union Pacific Railroad		177,442,000	212,528,000	20,792,744	24,904,139	0	0
Total Assessed Value		180,525,000	216,153,000	21,135,629	25,308,477	0	0
Percentage change from prior year			19.7358%		19.7432%		0.0000%

Nevada Department of Taxation

2014-2015 Centrally Assessed

Values By County

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

Telecommunication Companies

2013-2014	2014-2015	Carson City	Carson City	Churchill	Churchill	Clark	Clark
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Telecommunication Companies

360 Networks (USA), Inc.		263,000	6,706,000	0	88,043	0	229,078	212,207	3,354,204
Advanced Telecom, Inc.		687,000	572,000	68,700	57,200	0	0	0	0
Beehive Telephone Company		622,000	1,224,000	0	0	0	0	0	0
Centurytel Gem State Utilities, Inc.		253,000	231,000	0	0	0	0	0	0
Centurytel Long Distance LLC		310,000	305,000	0	0	0	0	310,000	305,000
Charter Fiberlink - Nevada		4,200,000	4,550,000	364,477	394,866	17,032	0	0	0
CTC of Nevada		16,267,000	15,323,000	0	0	0	0	0	0
Electric Lightwave		1,650,000	1,714,000	0	0	0	0	1,650,000	1,714,000
Eschelon Telecom, Inc.		1,986,000	2,100,000	198,600	210,000	0	0	0	0
Filer Mutual Telephone Company		332,000	348,000	0	0	0	0	0	0
Frontier Communications Southwest		12,548,000	13,209,000	32,401	34,108	0	0	0	0
Humboldt Telephone Company		2,489,000	2,222,000	0	0	0	0	0	0
Level 3 Communications, LLC	1	10,773,000	0	0	0	707,355	0	1,884,797	0
Lincoln County Telephone System, Inc.		3,465,000	3,740,000	0	0	0	0	45,915	61,372
MCI Communications Services, Inc.	2	5,243,000	0	0	0	317,165	0	895,422	0
MCI Metro Access Transmission Services, LLC	3	1,454,000	0	0	0	0	0	14,727	0
Plumas Sierra Telecommunications	4	0	1,456,000	0	0	0	0	0	0
Qwest Communications	5	4,178,000	0	0	0	239,362	0	1,396,276	0
Rio Virgin Telephone Company		5,321,000	5,231,000	0	0	0	0	5,321,000	5,231,000
Rural Telephone Company		1,334,000	1,402,000	0	0	0	0	0	0
Savvis, Inc.		35,000	27,000	0	0	0	0	16,596	12,802
Sprint Communications, L.P.		3,611,000	3,589,000	0	0	0	0	263,988	262,380
TeliaSonera International Carrier, Inc.		88,000	98,000	0	0	7,868	8,216	0	0
Time Warner Telecom of Nevada		4,200,000	4,712,000	0	0	0	0	4,023,292	4,532,453
US Telepacific Corp. (FKA Mpower Comm.)		7,960,000	8,361,000	0	0	0	0	7,960,000	8,361,000
Total Assessed Value		89,269,000	77,120,000	664,178	784,218	1,288,781	237,294	23,994,222	23,834,212
Percentage change from prior year			(13.6094%)		18.0733%		(81.5877%)		(0.6669%)

1	Level 3 Communications, LLC No Longer Centrally Assessed For 2014-2015 In Nevada
2	MCI Communications Services, Inc. No Longer Centrally Assessed For 2014-2015 In Nevada
3	MCI Metro Access Transmission Services, LLC No Longer Centrally Assessed For 2014-2015 In Nevada
4	Plumas Sierra Telecommunications New For 2014-2015 In Nevada
5	Qwest Communications No Longer Centrally Assessed For 2014-2015 In Nevada

Nevada Department of Taxation

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Values By County

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

Telecommunication Companies

2013-2014	2014-2015	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Telecommunication Companies

360 Networks (USA), Inc.		263,000	6,706,000	0	0	0	845,254	0	0
Advanced Telecom, Inc.		687,000	572,000	0	0	0	0	0	0
Beehive Telephone Company		622,000	1,224,000	0	0	613,077	1,209,870	0	0
Centurytel Gem State Utilities, Inc.		253,000	231,000	0	0	253,000	231,000	0	0
Centurytel Long Distance LLC		310,000	305,000	0	0	0	0	0	0
Charter Fiberlink - Nevada		4,200,000	4,550,000	0	18,452	0	0	0	0
CTC of Nevada		16,267,000	15,323,000	0	0	15,015,238	14,143,880	165,550	155,943
Electric Lightwave		1,650,000	1,714,000	0	0	0	0	0	0
Eschelon Telecom, Inc.		1,986,000	2,100,000	0	0	0	0	0	0
Filer Mutual Telephone Company		332,000	348,000	0	0	332,000	348,000	0	0
Frontier Communications Southwest		12,548,000	13,209,000	10,366,977	10,913,086	0	0	0	0
Humboldt Telephone Company		2,489,000	2,222,000	0	0	56,446	50,334	0	0
Level 3 Communications, LLC	1	10,773,000	0	0	0	2,684,378	0	0	0
Lincoln County Telephone System, Inc.		3,465,000	3,740,000	0	0	0	0	0	0
MCI Communications Services, Inc.	2	5,243,000	0	0	0	1,226,230	0	0	0
MCI Metro Access Transmission Services, LLC	3	1,454,000	0	0	0	0	0	0	0
Plumas Sierra Telecommunications	4	0	1,456,000	0	0	0	0	0	0
Qwest Communications	5	4,178,000	0	0	0	917,553	0	0	0
Rio Virgin Telephone Company		5,321,000	5,231,000	0	0	0	0	0	0
Rural Telephone Company		1,334,000	1,402,000	0	0	564,748	602,550	0	0
Savvis, Inc.		35,000	27,000	0	0	0	0	0	0
Sprint Communications, L.P.		3,611,000	3,589,000	0	0	1,234,806	1,227,283	0	0
TeliaSonera International Carrier, Inc.		88,000	98,000	0	0	30,298	31,639	0	0
Time Warner Telecom of Nevada		4,200,000	4,712,000	0	0	0	0	0	0
US Telepacific Corp. (FKA Mpower Comm.)		7,960,000	8,361,000	0	0	0	0	0	0
Total Assessed Value		89,269,000	77,120,000	10,366,977	10,931,537	22,927,774	18,689,809	165,550	155,943
Percentage change from prior year			(13.6094%)		5.4458%		(18.4840%)		(5.8032%)

1	Level 3 Communications, LLC No Longer Centrally Assessed For 2014-2015 In Nevada
2	MCI Communications Services, Inc. No Longer Centrally Assessed For 2014-2015 In Nevada
3	MCI Metro Access Transmission Services, LLC No Longer Centrally Assessed For 2014-2015 In Nevada
4	Plumas Sierra Telecommunications New For 2014-2015 In Nevada
5	Qwest Communications No Longer Centrally Assessed For 2014-2015 In Nevada

Nevada Department of Taxation

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Values By County

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

Telecommunication Companies

2013-2014	2014-2015	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Telecommunication Companies

360 Networks (USA), Inc.		263,000	6,706,000	0	163,346	0	388,113	0	169,558
Advanced Telecom, Inc.		687,000	572,000	0	0	0	0	0	0
Beehive Telephone Company		622,000	1,224,000	0	0	0	0	0	0
Centurytel Gem State Utilities, Inc.		253,000	231,000	0	0	0	0	0	0
Centurytel Long Distance LLC		310,000	305,000	0	0	0	0	0	0
Charter Fiberlink - Nevada		4,200,000	4,550,000	0	0	0	0	0	0
CTC of Nevada		16,267,000	15,323,000	0	0	0	0	0	0
Electric Lightwave		1,650,000	1,714,000	0	0	0	0	0	0
Eschelon Telecom, Inc.		1,986,000	2,100,000	0	0	0	0	0	0
Filer Mutual Telephone Company		332,000	348,000	0	0	0	0	0	0
Frontier Communications Southwest		12,548,000	13,209,000	0	0	0	0	0	0
Humboldt Telephone Company		2,489,000	2,222,000	0	0	2,432,554	2,171,666	0	0
Level 3 Communications, LLC	1	10,773,000	0	560,056	0	1,166,819	0	474,775	0
Lincoln County Telephone System, Inc.		3,465,000	3,740,000	0	0	0	0	0	0
MCI Communications Services, Inc.	2	5,243,000	0	255,171	0	507,943	0	210,269	0
MCI Metro Access Transmission Services, LLC	3	1,454,000	0	0	0	0	0	0	0
Plumas Sierra Telecommunications	4	0	1,456,000	0	0	0	0	0	0
Qwest Communications	5	4,178,000	0	193,769	0	387,538	0	153,875	0
Rio Virgin Telephone Company		5,321,000	5,231,000	0	0	0	0	0	0
Rural Telephone Company		1,334,000	1,402,000	0	0	0	0	0	0
Savvis, Inc.		35,000	27,000	0	0	0	0	0	0
Sprint Communications, L.P.		3,611,000	3,589,000	259,362	257,782	830,094	825,036	192,656	191,483
TeliaSonera International Carrier, Inc.		88,000	98,000	0	6,106	13,889	14,504	6,048	6,316
Time Warner Telecom of Nevada		4,200,000	4,712,000	0	0	0	0	0	0
US Telepacific Corp. (FKA Mpower Comm.)		7,960,000	8,361,000	0	0	0	0	0	0
Total Assessed Value		89,269,000	77,120,000	1,268,359	427,234	5,338,836	3,399,319	1,037,624	367,356
Percentage change from prior year			(13.6094%)		(66.3160%)		(36.3285%)		(64.5964%)

1	Level 3 Communications, LLC No Longer Centrally Assessed For 2014-2015 In Nevada
2	MCI Communications Services, Inc. No Longer Centrally Assessed For 2014-2015 In Nevada
3	MCI Metro Access Transmission Services, LLC No Longer Centrally Assessed For 2014-2015 In Nevada
4	Plumas Sierra Telecommunications New For 2014-2015 In Nevada
5	Qwest Communications No Longer Centrally Assessed For 2014-2015 In Nevada

Nevada Department of Taxation

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Values By County

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

Telecommunication Companies

2013-2014	2014-2015	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Telecommunication Companies

360 Networks (USA), Inc.		263,000	6,706,000	31,806	142,746	0	42,152	0	0
Advanced Telecom, Inc.		687,000	572,000	0	0	0	0	0	0
Beehive Telephone Company		622,000	1,224,000	0	0	0	0	0	0
Centurytel Gem State Utilities, Inc.		253,000	231,000	0	0	0	0	0	0
Centurytel Long Distance LLC		310,000	305,000	0	0	0	0	0	0
Charter Fiberlink - Nevada		4,200,000	4,550,000	0	0	156,691	169,755	0	0
CTC of Nevada		16,267,000	15,323,000	0	0	0	0	0	0
Electric Lightwave		1,650,000	1,714,000	0	0	0	0	0	0
Eschelon Telecom, Inc.		1,986,000	2,100,000	0	0	0	0	0	0
Filer Mutual Telephone Company		332,000	348,000	0	0	0	0	0	0
Frontier Communications Southwest		12,548,000	13,209,000	0	0	2,127,073	2,239,123	21,549	22,684
Humboldt Telephone Company		2,489,000	2,222,000	0	0	0	0	0	0
Level 3 Communications, LLC	1	10,773,000	0	791,984	0	182,670	0	0	0
Lincoln County Telephone System, Inc.		3,465,000	3,740,000	3,339,409	3,593,118	0	0	0	0
MCI Communications Services, Inc.	2	5,243,000	0	820,610	0	82,683	0	0	0
MCI Metro Access Transmission Services, LLC	3	1,454,000	0	0	0	0	0	0	0
Plumas Sierra Telecommunications	4	0	1,456,000	0	0	0	0	0	0
Qwest Communications	5	4,178,000	0	127,831	0	62,918	0	0	0
Rio Virgin Telephone Company		5,321,000	5,231,000	0	0	0	0	0	0
Rural Telephone Company		1,334,000	1,402,000	0	0	0	0	0	0
Savvis, Inc.		35,000	27,000	18,404	14,198	0	0	0	0
Sprint Communications, L.P.		3,611,000	3,589,000	0	0	0	0	0	0
TeliaSonera International Carrier, Inc.		88,000	98,000	1,964	0	0	2,051	0	0
Time Warner Telecom of Nevada		4,200,000	4,712,000	176,708	179,547	0	0	0	0
US Telepacific Corp. (FKA Mpower Comm.)		7,960,000	8,361,000	0	0	0	0	0	0
Total Assessed Value		89,269,000	77,120,000	5,308,716	3,929,608	2,612,035	2,453,081	21,549	22,684
Percentage change from prior year			(13.6094%)		(25.9782%)		(6.0854%)		5.2678%

1	Level 3 Communications, LLC No Longer Centrally Assessed For 2014-2015 In Nevada
2	MCI Communications Services, Inc. No Longer Centrally Assessed For 2014-2015 In Nevada
3	MCI Metro Access Transmission Services, LLC No Longer Centrally Assessed For 2014-2015 In Nevada
4	Plumas Sierra Telecommunications New For 2014-2015 In Nevada
5	Qwest Communications No Longer Centrally Assessed For 2014-2015 In Nevada

Nevada Department of Taxation

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Values By County

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

Telecommunication Companies

2013-2014	2014-2015	Nye	Nye	Pershing	Pershing	Storey	Storey
Statewide	Statewide	AV	AV	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015	2013-2014	2014-2015

Telecommunication Companies

360 Networks (USA), Inc.		263,000	6,706,000	0	0	0	476,664	0	2,599
Advanced Telecom, Inc.		687,000	572,000	0	0	0	0	0	0
Beehive Telephone Company		622,000	1,224,000	0	0	0	0	0	0
Centurytel Gem State Utilities, Inc.		253,000	231,000	0	0	0	0	0	0
Centurytel Long Distance LLC		310,000	305,000	0	0	0	0	0	0
Charter Fiberlink - Nevada		4,200,000	4,550,000	0	0	0	0	10,219	11,071
CTC of Nevada		16,267,000	15,323,000	1,086,212	1,023,177	0	0	0	0
Electric Lightwave		1,650,000	1,714,000	0	0	0	0	0	0
Eschelon Telecom, Inc.		1,986,000	2,100,000	0	0	0	0	0	0
Filer Mutual Telephone Company		332,000	348,000	0	0	0	0	0	0
Frontier Communications Southwest		12,548,000	13,209,000	0	0	0	0	0	0
Humboldt Telephone Company		2,489,000	2,222,000	0	0	0	0	0	0
Level 3 Communications, LLC	1	10,773,000	0	0	0	1,343,613	0	124,747	0
Lincoln County Telephone System, Inc.		3,465,000	3,740,000	79,676	85,510	0	0	0	0
MCI Communications Services, Inc.	2	5,243,000	0	0	0	577,583	0	77,211	0
MCI Metro Access Transmission Services, LLC	3	1,454,000	0	0	0	0	0	0	0
Plumas Sierra Telecommunications	4	0	1,456,000	0	0	0	0	0	0
Qwest Communications	5	4,178,000	0	0	0	429,141	0	58,872	0
Rio Virgin Telephone Company		5,321,000	5,231,000	0	0	0	0	0	0
Rural Telephone Company		1,334,000	1,402,000	0	0	0	0	0	0
Savvis, Inc.		35,000	27,000	0	0	0	0	0	0
Sprint Communications, L.P.		3,611,000	3,589,000	0	0	243,245	241,763	0	0
TeliaSonera International Carrier, Inc.		88,000	98,000	0	0	17,136	17,894	93	97
Time Warner Telecom of Nevada		4,200,000	4,712,000	0	0	0	0	0	0
US Telepacific Corp. (FKA Mpower Comm.)		7,960,000	8,361,000	0	0	0	0	0	0
Total Assessed Value		89,269,000	77,120,000	1,165,887	1,108,687	2,610,719	736,321	271,141	13,767
Percentage change from prior year			(13.6094%)		(4.9061%)		(71.7962%)		(94.9228%)

1	Level 3 Communications, LLC No Longer Centrally Assessed For 2014-2015 In Nevada
2	MCI Communications Services, Inc. No Longer Centrally Assessed For 2014-2015 In Nevada
3	MCI Metro Access Transmission Services, LLC No Longer Centrally Assessed For 2014-2015 In Nevada
4	Plumas Sierra Telecommunications New For 2014-2015 In Nevada
5	Qwest Communications No Longer Centrally Assessed For 2014-2015 In Nevada

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Values By County

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

Telecommunication Companies

2013-2014	2014-2015	Washoe	Washoe	White Pine	White Pine
Statewide	Statewide	AV	AV	AV	AV
Assessed Value	Assessed Value	2013-2014	2014-2015	2013-2014	2014-2015

Telecommunication Companies

360 Networks (USA), Inc.		263,000	6,706,000	18,987	804,243	0	0
Advanced Telecom, Inc.		687,000	572,000	618,300	514,800	0	0
Beehive Telephone Company		622,000	1,224,000	0	0	8,923	14,130
Centurytel Gem State Utilities, Inc.		253,000	231,000	0	0	0	0
Centurytel Long Distance LLC		310,000	305,000	0	0	0	0
Charter Fiberlink - Nevada		4,200,000	4,550,000	3,651,582	3,955,856	0	0
CTC of Nevada		16,267,000	15,323,000	0	0	0	0
Electric Lightwave		1,650,000	1,714,000	0	0	0	0
Eschelon Telecom, Inc.		1,986,000	2,100,000	1,787,400	1,890,000	0	0
Filer Mutual Telephone Company		332,000	348,000	0	0	0	0
Frontier Communications Southwest		12,548,000	13,209,000	0	0	0	0
Humboldt Telephone Company		2,489,000	2,222,000	0	0	0	0
Level 3 Communications, LLC	1	10,773,000	0	851,806	0	0	0
Lincoln County Telephone System, Inc.		3,465,000	3,740,000	0	0	0	0
MCI Communications Services, Inc.	2	5,243,000	0	272,712	0	0	0
MCI Metro Access Transmission Services, LLC	3	1,454,000	0	1,439,273	0	0	0
Plumas Sierra Telecommunications	4	0	1,456,000	0	1,456,000	0	0
Qwest Communications	5	4,178,000	0	210,866	0	0	0
Rio Virgin Telephone Company		5,321,000	5,231,000	0	0	0	0
Rural Telephone Company		1,334,000	1,402,000	769,252	799,450	0	0
Savvis, Inc.		35,000	27,000	0	0	0	0
Sprint Communications, L.P.		3,611,000	3,589,000	586,848	583,273	0	0
TeliaSonera International Carrier, Inc.		88,000	98,000	10,704	11,177	0	0
Time Warner Telecom of Nevada		4,200,000	4,712,000	0	0	0	0
US Telepacific Corp. (FKA Mpower Comm.)		7,960,000	8,361,000	0	0	0	0
Total Assessed Value		89,269,000	77,120,000	10,217,730	10,014,800	8,923	14,130
Percentage change from prior year			(13.6094%)		(1.9861%)		58.3547%

1	Level 3 Communications, LLC No Longer Centrally Assessed For 2014-2015 In Nevada
2	MCI Communications Services, Inc. No Longer Centrally Assessed For 2014-2015 In Nevada
3	MCI Metro Access Transmission Services, LLC No Longer Centrally Assessed For 2014-2015 In Nevada
4	Plumas Sierra Telecommunications New For 2014-2015 In Nevada
5	Qwest Communications No Longer Centrally Assessed For 2014-2015 In Nevada

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

Six-Month Construction Work In Progress

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

<u>Industry</u>	Assessed	Assessed
	Valuation	Valuation
	2013-2014	2014-2015
National, Freight and Large Regional Air Carriers	33,000	7,100
Charter and Feeder Air Carriers	1,128,200	4,182,200
Electric Companies	63,852,300	104,034,300
Gas Distribution and Pipeline Companies	8,038,700	4,273,500
Railroad Companies	134,500	1,075,500
Telecommunication Companies	3,050,400	533,600
Total Six Month CWIP Assessed Value	76,237,100	114,106,200

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) for the period January 1 through June 30, 2013 must be included on the central assessment roll.

Six 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 January 1, 2013 through June 30, 2013. 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 2012-13	CV Ratio 2013-14	CV Ratio 2014-15
Airline	0.6553	0.7014	0.6807
Electric	0.8196	0.8036	0.9466
Gas-Distribution	0.6280	0.6881	0.6874
Gas-Pipeline	0.9128	0.8745	0.8615
Railroad	0.4726	0.4754	0.5119
Telecommunication	0.7085	0.9511	1.0000

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:

$$(\$1,000,000) \times (1.0000) \times (35\%) = \$350,000 \text{ assessed value for 6 month CWIP.}$$

Nevada Department of Taxation
2014-2015
Adjusted Six-Month CWIP

	2014-2015 Reported Growth CWIP	Industry-wide Cost To Value Ratio	Adjusted Growth 6-Month CWIP	2014-2015 Assessed Value Rounded to 00
<u>National, Freight and Large Regional Air Carriers</u>				
FEDEX Express	7,948	0.6807	5,410	1,900
JetBlue Airways Corp.	21,679	0.6807	14,757	5,200
Total AV National, Freight and Large Regional Air Carriers 6 Mo CWIP	\$29,627		\$20,167	\$7,100
<u>Charter and Feeder Air Carriers</u>				
Allegiant Airline, Inc.	17,536,803	0.6807	11,937,302	4,178,100
Maverick Helicopters	17,100	0.6807	11,640	4,100
Total AV Charter and Feeder Air Carriers 6 Mo CWIP	\$17,553,903		\$11,948,941	\$4,182,200
<u>Electric Companies</u>				
Idaho Power Company	613,830	0.9466	581,051	203,400
Nevada Power Company	38,049,274	0.9466	36,017,443	12,606,100
Online Transmission Project	92,873,311	0.9466	87,913,876	30,769,900
ORNI 47, LLC (Ormat NV)	16,835,015	0.9466	15,936,025	5,577,600
Patua Project LLC	109,403,827	0.9466	103,561,663	36,246,600
Sierra Pacific Power-Electric	16,215,948	0.9466	15,350,016	5,372,500
Southern California Edison	1,469,525	0.9466	1,391,052	486,900
City of Los Angeles DWP	479,322	0.9466	453,726	158,800
Salt River - Eldorado Transmission Project	36,030	0.9466	34,106	11,900
Harney Electric Cooperative	65,219	0.9466	61,736	21,600
Mt Wheeler Power	1,012,576	0.9466	958,504	335,500
Raft River Rural Electric	95,222	0.9466	90,137	31,500
Valley Electric	36,745,085	0.9466	34,782,897	12,174,000
Wells Rural Electric Company	114,746	0.9466	108,619	38,000
Total AV Electric Companies 6 Mo CWIP	\$314,008,930		\$297,240,854	\$104,034,300
<u>Gas Distribution and Pipeline Companies</u>				
Sierra Pacific Power-Gas	2,301,238	0.6874	1,581,871	553,700
Southwest Gas Company	13,461,621	0.6874	9,253,518	3,238,700
Kern River Pipeline	252,889	0.8615	217,864	76,300
Kinder-Morgan (Calnev) Pipeline	1,100,192	0.8615	947,815	331,700
Kinder-Morgan (SFPP L P) Pipeline	239,450	0.8615	206,286	72,200
Ruby Pipeline LLC	2,891	0.8615	2,491	900
Total AV Gas Distribution and Pipeline Companies 6 Mo CWIP	\$17,358,281		\$12,209,846	\$4,273,500
<u>Railroad Companies</u>				
Union Pacific Railroad	6,002,906	0.5119	3,072,888	1,075,500
Total AV Railroad Companies 6 Mo CWIP	\$6,002,906		\$3,072,888	\$1,075,500
<u>Telecommunication Companies</u>				
Beehive Telephone Company	35,369	1.0000	35,369	12,400
Humboldt Telephone Company	1,140,002	1.0000	1,140,002	399,000
Lincoln County Telephone System, Inc.	77,326	1.0000	77,326	27,100
Rio Virgin Telephone Company	164,927	1.0000	164,927	57,700
Rural Telephone Company	27,141	1.0000	27,141	9,500
Time Warner Telecom of Nevada	79,838	1.0000	79,838	27,900
Total AV Telecommunication Companies 6 Mo CWIP	\$1,524,603		\$1,524,603	\$533,600
Grand Totals	\$356,478,251		\$326,017,298	\$114,106,200

Nevada Department of Taxation
Summary of
Six-Month Construction Work in Progress
Assessed Valuations by County and Industry
2014-2015 Centrally Assessed

County	National, Freight & Large Regional Air Carriers	Charter & Feeder Air Carriers	Electric Companies	Gas Distribution & Pipeline Companies	Railroad Companies	Telecommunication Companies	Total State Assessed Companies
Carson City	0	0	164,921	244,040	0	0	408,962
Churchill	0	4,537	4,155,239	146,712	59,542	0	4,366,030
Clark	5,753	1,510,539	18,284,425	2,403,782	140,891	84,982	22,430,372
Douglas	0	0	312,441	69,250	0	0	381,691
Elko	0	106,387	607,254	102,905	268,065	25,378	1,109,989
Esmeralda	0	23,487	1,149,929	0	0	0	1,173,416
Eureka	0	28,899	706,723	15,760	51,629	0	803,012
Humboldt	0	370,964	551,189	118,456	145,579	389,962	1,576,149
Lander	0	312,511	334,683	22,223	42,313	0	711,730
Lincoln	1	500,790	12,362,466	12,695	103,244	27,099	13,006,294
Lyon	0	26,928	32,964,370	196,803	41,394	0	33,229,495
Mineral	0	70,605	5,846,225	8,300	0	0	5,925,129
Nye	1	825,287	14,746,454	8,424	0	620	15,580,786
Pershing	0	230,297	337,524	151,252	87,690	0	806,763
Storey	0	2,892	867,023	29,114	9,125	0	908,154
Washoe	1,345	48,815	1,450,874	743,783	126,028	5,417	2,376,261
White Pine	0	119,263	9,192,560	0	0	143	9,311,967
Total AV	\$7,100	\$4,182,200	\$104,034,300	\$4,273,500	\$1,075,500	\$533,600	\$114,106,200

Nevada Department of Taxation
2014-2015 Centrally Assessed
Six-Month CWIP Values By County

National, Freight and Large Regional Air Carriers

	2014-2015	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015

Airlines

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

FEDEX Express	1,900	0	0	555	0	0	0	0	0	0
JetBlue Airways Corp.	5,200	0	0	5,198	0	0	0	0	0	0
Total Assessed Value	7,100	0	0	5,753	0	0	0	0	0	0

	2014-2015	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015

Airlines

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

FEDEX Express	1,900	0	0	0	0	0	0	1,345	0
JetBlue Airways Corp.	5,200	1	0	0	1	0	0	0	0
Total Assessed Value	7,100	1	0	0	1	0	0	1,345	0

Nevada Department of Taxation
2014-2015 Centrally Assessed
Six-Month CWIP Values By County
Charter and Feeder Air Carriers

	2014-2015	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015

Charter and Feeder Air Carriers

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

Allegiant Airline, Inc.	4,178,100	0	4,537	1,506,440	0	106,387	23,487	28,899	370,964	312,511
Maverick Helicopters	4,100	0	0	4,099	0	0	0	0	0	0
Total Assessed Value	4,182,200	0	4,537	1,510,539	0	106,387	23,487	28,899	370,964	312,511

	2014-2015	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015

Charter and Feeder Air Carriers

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

Allegiant Airline, Inc.	4,178,100	500,790	26,928	70,605	825,287	230,297	2,892	48,815	119,263
Maverick Helicopters	4,100	0	0	0	1	0	0	0	0
Total Assessed Value	4,182,200	500,790	26,928	70,605	825,287	230,297	2,892	48,815	119,263

Nevada Department of Taxation
2014-2015 Centrally Assessed
Six-Month CWIP Values By County

Electric Companies

	2014-2015	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015

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

Electric Companies

City of Los Angeles DWP	158,800	0	4,621	98,215	0	0	0	0	0	0
Harney Electric Cooperative	21,600	0	0	0	0	0	0	0	21,600	0
Idaho Power Company	203,400	0	0	0	0	41,666	0	0	161,560	174
Mt Wheeler Power	335,500	0	0	0	0	10,948	0	71,617	0	0
Nevada Power Company	12,606,100	0	0	12,510,130	0	0	0	0	0	0
Online Transmission Project	30,769,900	6,547	6,547	3,770,949	0	134,864	0	494,937	15,712	31,425
ORNI 47, LLC (Ormat NV)	5,577,600	0	0	0	0	0	0	0	0	0
Patua Project LLC	36,246,600	0	3,845,676	0	0	0	0	0	0	0
Raft River Rural Electric	31,500	0	0	0	0	31,500	0	0	0	0
Salt River - Eldorado Transmission Project	11,900	0	0	11,900	0	0	0	0	0	0
Sierra Pacific Power-Electric	5,372,500	158,375	278,740	0	312,441	352,711	94,305	137,735	352,317	303,084
Southern California Edison	486,900	0	19,656	256,841	0	0	0	0	0	0
Valley Electric	12,174,000	0	0	1,636,389	0	0	1,055,623	0	0	0
Wells Rural Electric Company	38,000	0	0	0	0	35,565	0	2,434	0	1
Total Assessed Value	104,034,300	164,921	4,155,239	18,284,425	312,441	607,254	1,149,929	706,723	551,189	334,683

Nevada Department of Taxation
2014-2015 Centrally Assessed
Six-Month CWIP Values By County

Electric Companies

	2014-2015	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015

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

Electric Companies

City of Los Angeles DWP	158,800	6,511	11,579	5,843	0	4,953	0	27,078	0
Harney Electric Cooperative	21,600	0	0	0	0	0	0	0	0
Idaho Power Company	203,400	0	0	0	0	0	0	0	0
Mt Wheeler Power	335,500	0	0	0	36,022	0	0	0	216,913
Nevada Power Company	12,606,100	82,038	0	0	13,932	0	0	0	0
Online Transmission Project	30,769,900	12,273,917	7,856	0	5,096,019	0	7,856	0	8,923,271
ORNI 47, LLC (Ormat NV)	5,577,600	0	0	5,577,600	0	0	0	0	0
Patua Project LLC	36,246,600	0	32,400,924	0	0	0	0	0	0
Raft River Rural Electric	31,500	0	0	0	0	0	0	0	0
Salt River - Eldorado Transmission Project	11,900	0	0	0	0	0	0	0	0
Sierra Pacific Power-Electric	5,372,500	0	494,689	161,461	194,960	311,507	859,166	1,308,632	52,377
Southern California Edison	486,900	0	49,321	24,854	0	21,064	0	115,164	0
Valley Electric	12,174,000	0	0	76,467	9,405,520	0	0	0	0
Wells Rural Electric Company	38,000	0	0	0	0	0	0	0	0
Total Assessed Value	104,034,300	12,362,466	32,964,370	5,846,225	14,746,454	337,524	867,023	1,450,874	9,192,560

Nevada Department of Taxation
2014-2015 Centrally Assessed
Six-Month CWIP Values By County

Gas Distribution and Pipeline Companies

	2014-2015 Statewide	Carson City AV	Churchill AV	Clark AV	Douglas AV	Elko AV	Esmeralda AV	Eureka AV	Humboldt AV	Lander AV
Assessed Value	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015

Gas Distribution and Pipeline Companies

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

Kern River Pipeline	76,300	0	0	63,605	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	331,700	0	0	331,700	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	72,200	0	21,031	0	0	0	0	0	0	0
Prospector Pipeline Co.	463,100	0	0	0	0	426,360	0	36,740	0	0
Ruby Pipeline LLC	900	0	0	0	0	418	0	0	350	0
Sierra Pacific Power-Gas	553,700	0	0	0	0	0	0	0	0	0
Southwest Gas Company	3,238,700	244,040	125,681	2,008,477	69,250	102,487	0	15,760	118,105	22,223
Total Assessed Value	4,736,600	244,040	146,712	2,403,782	69,250	529,266	0	52,499	118,456	22,223

	2014-2015 Statewide	Lincoln AV	Lyon AV	Mineral AV	Nye AV	Pershing AV	Storey AV	Washoe AV	White Pine AV
Assessed Value	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015

Gas Distribution and Pipeline Companies

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

Kern River Pipeline	76,300	12,695	0	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	331,700	0	0	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	72,200	0	9,986	0	0	0	14,859	26,324	0
Prospector Pipeline Co.	463,100	0	0	0	0	0	0	0	0
Ruby Pipeline LLC	900	0	0	0	0	0	0	131	0
Sierra Pacific Power-Gas	553,700	0	0	0	0	0	7,719	545,981	0
Southwest Gas Company	3,238,700	0	186,817	8,300	8,424	151,252	6,537	171,345	0
Total Assessed Value	4,736,600	12,695	196,803	8,300	8,424	151,252	29,114	743,783	0

Nevada Department of Taxation
2014-2015 Centrally Assessed
Six-Month CWIP Values By County

Railroad Companies

	2014-2015	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015

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

Railroad Companies

Union Pacific Railroad	1,075,500	0	59,542	140,891	0	268,065	0	51,629	145,579	42,313
Total Assessed Value	1,075,500	0	59,542	140,891	0	268,065	0	51,629	145,579	42,313

	2014-2015	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015

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

Railroad Companies

Union Pacific Railroad	1,075,500	103,244	41,394	0	0	87,690	9,125	126,028	0
Total Assessed Value	1,075,500	103,244	41,394	0	0	87,690	9,125	126,028	0

Nevada Department of Taxation
2014-2015 Centrally Assessed
Six-Month CWIP Values By County
Telecommunication Companies

	2014-2015	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015

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

Telecommunication Companies

Beehive Telephone Company	12,400	0	0	0	0	12,257	0	0	0	0
Humboldt Telephone Company	399,000	0	0	0	0	9,038	0	0	389,962	0
Lincoln County Telephone System, Inc.	27,100	0	0	445	0	0	0	0	0	0
Rio Virgin Telephone Company	57,700	0	0	57,700	0	0	0	0	0	0
Rural Telephone Company	9,500	0	0	0	0	4,083	0	0	0	0
Time Warner Telecom of Nevada	27,900	0	0	26,837	0	0	0	0	0	0
Total Assessed Value	533,600	0	0	84,982	0	25,378	0	0	389,962	0

	2014-2015	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015

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

Telecommunication Companies

Beehive Telephone Company	12,400	0	0	0	0	0	0	0	143
Humboldt Telephone Company	399,000	0	0	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	27,100	26,036	0	0	620	0	0	0	0
Rio Virgin Telephone Company	57,700	0	0	0	0	0	0	0	0
Rural Telephone Company	9,500	0	0	0	0	0	0	5,417	0
Time Warner Telecom of Nevada	27,900	1,063	0	0	0	0	0	0	0
Total Assessed Value	533,600	27,099	0	0	620	0	0	5,417	143