



NEVADA DEPARTMENT OF TAXATION  
Division of Local Government Services

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2016-2017  
BULLETIN NO. 200  
SECURED PROPERTY TAX ROLL

ASSESSED VALUATION OF:  
AIRLINE COMPANIES  
RAILROAD COMPANIES  
PUBLIC UTILITY COMPANIES

UNITARY VALUATION PLUS  
SIX MONTH CONSTRUCTION WORK IN PROGRESS

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Division of Local Government Services

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2016-2017 BULLETIN NO. 200:  
SECURED PROPERTY TAX ROLL

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PREPARED BY THE  
DIVISION OF LOCAL GOVERNMENT SERVICES  
CENTRALLY ASSESSED PROPERTIES  
AS CERTIFIED BY THE NEVADA TAX COMMISSION ON  
OCTOBER 5, 2015

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BULLETIN NO. 200

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**Bulletin No. 200**

**Fiscal Year 2016-2017**

**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 5, 2015**

**Notice of Valuation**

On October 5, 2015, 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. 200 presents the 2016-2017 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 2015-2016, 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 2015-2016 such as private car lines, unsecured airlines, property escaping taxation and twelve-month construction work in progress may be found in Bulletin 199A.

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 2015, the liability for payment of the taxes assessed on the 2016-2017 roll does not attach unless property exists in Nevada as of July 1<sup>st</sup>, 2016, 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 15<sup>th</sup> 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. 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/](http://tax.nv.gov/Boards/State_Board_of_Equalization_Forms/State_Board_of_Equalization_Forms/)  
and select [Taxpayer Direct Appeal -revised 20151120](#).

**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**

<b>Industry</b>	<b>Assessed</b>	<b>Assessed</b>
	<b>Valuation</b>	<b>Valuation</b>
	<b>2015-2016</b>	<b>2016-2017</b>
<b>National, Freight and Large Regional Air Carriers</b>	<b>297,640,000</b>	<b>351,643,000</b>
<b>Charter and Feeder Air Carriers</b>	<b>55,918,300</b>	<b>53,406,346</b>
<b>Electric Companies</b>	<b>2,971,378,000</b>	<b>2,851,075,000</b>
<b>Gas Distribution and Pipeline Companies</b>	<b>1,037,372,000</b>	<b>1,022,579,000</b>
<b>Railroad Companies</b>	<b>243,160,000</b>	<b>298,496,000</b>
<b>Telecommunication Companies</b>	<b>113,498,000</b>	<b>73,424,000</b>
<b>Total Valuation - State Assessed Companies</b>	<b>4,718,966,300</b>	<b>4,650,623,346</b>

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 2016-2017**

<b>County</b>	<b>National, Freight &amp; Large Regional Air Carriers</b>	<b>Charter &amp; Feeder Air Carriers</b>	<b>Electric Companies</b>	<b>Gas Distribution &amp; Pipeline Companies</b>	<b>Railroad Companies</b>	<b>Telecommunication Companies</b>	<b>Total State Assessed Companies</b>
Carson City	71,489	224,565	19,421,868	22,114,357	0	1,437,799	43,270,079
Churchill	5,487,174	10,439	50,567,406	15,846,665	16,604,705	511,607	89,027,996
Clark	210,473,463	38,468,796	1,897,755,434	321,921,774	38,691,322	21,284,926	2,528,595,715
Douglas	638,857	1,594	37,243,567	6,380,016	0	12,066,501	56,330,535
Elko	1,215,163	1,636,888	59,013,367	234,614,912	75,059,214	18,578,809	390,118,352
Esmeralda	22,231,471	231,995	14,828,190	0	0	173,886	37,465,542
Eureka	2,678,247	140,323	21,874,966	2,478,493	14,492,053	105,281	41,769,363
Humboldt	1,028,176	1,691,710	73,700,867	189,103,945	40,798,843	2,333,437	308,656,978
Lander	3,376,416	1,427,244	35,534,578	1,926,534	11,696,428	79,330	54,040,530
Lincoln	2,188,944	2,528,200	72,289,405	35,783,244	28,357,089	3,148,946	144,295,828
Lyon	5,079,968	202,224	75,922,330	19,110,244	11,096,473	2,360,408	113,771,647
Mineral	10,466,731	470,965	50,260,950	752,121	0	22,180	61,972,948
Nye	33,775,405	4,030,688	85,969,696	763,535	0	1,208,212	125,747,536
Pershing	730,183	1,032,432	36,036,171	13,707,846	24,581,462	106,436	76,194,529
Storey	1,370,405	32,197	93,029,260	4,741,591	2,621,199	11,132	101,805,783
Washoe	45,686,233	418,943	168,093,330	153,333,723	34,497,212	9,982,075	412,011,517
White Pine	5,144,675	857,142	59,532,377	0	0	13,035	65,547,229
<b>Total AV</b>	<b>\$351,643,000</b>	<b>\$53,406,350</b>	<b>\$2,851,073,760</b>	<b>\$1,022,579,000</b>	<b>\$298,496,000</b>	<b>\$73,424,000</b>	<b>\$4,650,622,110</b>

**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**

2016-2017 Centrally Assessed

Values By County

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

**National, Freight and Large Regional Air Carriers**

Airlines		2015-2016	2016-2017	Carson City	Carson City	Churchill	Churchill	Clark	Clark
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
AirTran Airways, Inc.	1	3,567,000	0	0	0	0	0	3,567,000	0
Alaska Airlines		16,567,000	16,851,000	0	0	497,010	505,530	1,822,370	1,853,610
American Airlines, Inc.		17,508,000	33,196,000	0	0	2,195,265	4,162,327	8,777,640	16,642,825
Compass Airlines	2	0	238,000	0	0	0	8,469	0	37,174
Delta Air Lines, Inc.		36,266,000	29,555,000	0	0	0	0	30,431,268	24,389,597
FEDEX Express		14,628,000	16,925,000	0	0	0	0	3,682,928	4,458,569
Frontier Airlines, Inc.		3,122,000	3,171,000	0	353	0	2,272	3,119,953	3,148,926
Hawaiian Airlines, Inc.		5,959,000	6,198,000	0	0	0	0	5,959,000	6,198,000
Horizon Air Industries, Inc.		908,000	1,310,000	0	0	0	0	0	170,812
JetBlue Airways Corp.		6,222,000	5,620,000	269	0	1,590	0	6,206,677	5,615,222
Mesa Airlines, Inc.		1,124,000	1,319,000	0	0	0	0	271,663	319,353
Republic Airline, Inc.		78,000	59,000	0	136	4,563	5,757	51,134	31,315
Skywest Airlines, Inc.		3,182,000	4,785,000	100,553	71,000	358,688	277,178	770,265	963,180
Southwest Airlines Company		87,622,000	136,720,000	0	0	355,324	437,282	59,103,578	82,291,039
Spirit Airlines, Inc.		11,216,000	14,132,000	0	0	74,956	88,359	7,864,484	11,338,876
United Airlines, Inc.		52,157,000	43,836,000	0	0	0	0	40,171,253	33,953,678
United Parcel Service		6,957,000	7,013,000	0	0	0	0	1,484,733	1,455,265
US Airways, Inc.		30,557,000	30,715,000	0	0	0	0	17,515,455	17,606,021
<b>Total Assessed Value</b>		<b>297,640,000</b>	<b>351,643,000</b>	<b>100,822</b>	<b>71,489</b>	<b>3,487,396</b>	<b>5,487,174</b>	<b>190,799,400</b>	<b>210,473,463</b>
<b>Percentage change from prior year</b>			<b>18.1437%</b>		<b>(29.0934%)</b>		<b>57.3430%</b>		<b>10.3114%</b>

1	AIRTRAN AIRWAYS INC Merged into Southwest Airlines for 2016-17
2	COMPASS AIRLINES New For 2016-2017



**Nevada Department of Taxation**

2016-2017 Centrally Assessed

Values By County

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

**National, Freight and Large Regional Air Carriers**

Airlines		2015-2016	2016-2017	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
AirTran Airways, Inc.	1	3,567,000	0	0	0	0	0	0	0
Alaska Airlines		16,567,000	16,851,000	0	0	0	0	2,319,380	2,359,140
American Airlines, Inc.		17,508,000	33,196,000	0	0	0	0	0	0
Compass Airlines	2	0	238,000	0	0	0	0	0	0
Delta Air Lines, Inc.		36,266,000	29,555,000	0	0	0	0	0	0
FEDEX Express		14,628,000	16,925,000	0	0	0	0	0	0
Frontier Airlines, Inc.		3,122,000	3,171,000	0	1,079	0	0	0	0
Hawaiian Airlines, Inc.		5,959,000	6,198,000	0	0	0	0	0	0
Horizon Air Industries, Inc.		908,000	1,310,000	0	0	0	0	0	0
JetBlue Airways Corp.		6,222,000	5,620,000	1,169	0	0	0	0	0
Mesa Airlines, Inc.		1,124,000	1,319,000	0	0	0	0	168,224	197,299
Republic Airline, Inc.		78,000	59,000	0	278	2,304	3,593	0	0
Skywest Airlines, Inc.		3,182,000	4,785,000	217,864	153,833	503,785	364,942	89,970	70,981
Southwest Airlines Company		87,622,000	136,720,000	0	483,668	628,270	846,627	9,919,865	16,685,353
Spirit Airlines, Inc.		11,216,000	14,132,000	0	0	0	0	0	0
United Airlines, Inc.		52,157,000	43,836,000	0	0	0	0	0	0
United Parcel Service		6,957,000	7,013,000	0	0	0	0	0	0
US Airways, Inc.		30,557,000	30,715,000	0	0	0	0	2,903,683	2,918,698
<b>Total Assessed Value</b>		<b>297,640,000</b>	<b>351,643,000</b>	<b>219,033</b>	<b>638,857</b>	<b>1,134,359</b>	<b>1,215,163</b>	<b>15,401,123</b>	<b>22,231,471</b>
<b>Percentage change from prior year</b>			<b>18.1437%</b>		<b>191.6721%</b>		<b>7.1233%</b>		<b>44.3497%</b>

1	AIRTRAN AIRWAYS INC Merged into Southwest Airlines for 2016-17
2	COMPASS AIRLINES New For 2016-2017

**Nevada Department of Taxation**

2016-2017 Centrally Assessed

Values By County

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

**National, Freight and Large Regional Air Carriers**

Airlines		2015-2016	2016-2017	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
AirTran Airways, Inc.	1	3,567,000	0	0	0	0	0	0	0
Alaska Airlines		16,567,000	16,851,000	0	0	0	0	0	0
American Airlines, Inc.		17,508,000	33,196,000	350,120	663,842	0	0	1,190,266	2,256,800
Compass Airlines	2	0	238,000	0	0	0	44,017	0	24,174
Delta Air Lines, Inc.		36,266,000	29,555,000	0	0	0	0	0	0
FEDEX Express		14,628,000	16,925,000	0	0	0	0	0	0
Frontier Airlines, Inc.		3,122,000	3,171,000	0	936	0	3,868	0	2,035
Hawaiian Airlines, Inc.		5,959,000	6,198,000	0	0	0	0	0	0
Horizon Air Industries, Inc.		908,000	1,310,000	0	0	0	0	0	0
JetBlue Airways Corp.		6,222,000	5,620,000	0	0	0	0	0	0
Mesa Airlines, Inc.		1,124,000	1,319,000	0	0	0	0	0	0
Republic Airline, Inc.		78,000	59,000	2,022	1,236	0	756	2,800	2,461
Skywest Airlines, Inc.		3,182,000	4,785,000	142,050	111,356	0	419,930	204,335	511,716
Southwest Airlines Company		87,622,000	136,720,000	1,425,250	1,900,877	689	0	195,441	240,521
Spirit Airlines, Inc.		11,216,000	14,132,000	0	0	474,719	559,604	287,330	338,708
United Airlines, Inc.		52,157,000	43,836,000	0	0	0	0	0	0
United Parcel Service		6,957,000	7,013,000	0	0	0	0	0	0
US Airways, Inc.		30,557,000	30,715,000	0	0	0	0	0	0
<b>Total Assessed Value</b>		<b>297,640,000</b>	<b>351,643,000</b>	<b>1,919,441</b>	<b>2,678,247</b>	<b>475,408</b>	<b>1,028,176</b>	<b>1,880,173</b>	<b>3,376,416</b>
<b>Percentage change from prior year</b>			<b>18.1437%</b>		<b>39.5327%</b>		<b>116.2722%</b>		<b>79.5801%</b>

1	AIRTRAN AIRWAYS INC Merged into Southwest Airlines for 2016-17
2	COMPASS AIRLINES New For 2016-2017

**Nevada Department of Taxation**

2016-2017 Centrally Assessed

Values By County

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

**National, Freight and Large Regional Air Carriers**

Airlines		2015-2016	2016-2017	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
AirTran Airways, Inc.	1	3,567,000	0	0	0	0	0	0	0
Alaska Airlines		16,567,000	16,851,000	0	0	994,020	1,011,060	2,650,720	2,696,160
American Airlines, Inc.		17,508,000	33,196,000	0	0	409,208	775,876	0	0
Compass Airlines	2	0	238,000	0	16,374	0	0	0	0
Delta Air Lines, Inc.		36,266,000	29,555,000	0	0	0	0	0	0
FEDEX Express		14,628,000	16,925,000	0	0	0	0	0	0
Frontier Airlines, Inc.		3,122,000	3,171,000	2,047	623	0	314	0	0
Hawaiian Airlines, Inc.		5,959,000	6,198,000	0	0	0	0	0	0
Horizon Air Industries, Inc.		908,000	1,310,000	0	0	0	0	0	0
JetBlue Airways Corp.		6,222,000	5,620,000	1,753	1,306	872	0	218	0
Mesa Airlines, Inc.		1,124,000	1,319,000	0	0	67,290	78,919	269,159	315,678
Republic Airline, Inc.		78,000	59,000	2,579	571	1,604	754	1,252	0
Skywest Airlines, Inc.		3,182,000	4,785,000	78,310	401,720	23,697	22,398	0	10,232
Southwest Airlines Company		87,622,000	136,720,000	837,694	1,128,836	317,130	1,388,928	686,302	4,410,413
Spirit Airlines, Inc.		11,216,000	14,132,000	224,867	265,076	0	0	0	0
United Airlines, Inc.		52,157,000	43,836,000	0	0	0	0	0	0
United Parcel Service		6,957,000	7,013,000	0	0	0	0	0	0
US Airways, Inc.		30,557,000	30,715,000	372,509	374,436	1,792,450	1,801,717	3,018,640	3,034,248
<b>Total Assessed Value</b>		<b>297,640,000</b>	<b>351,643,000</b>	<b>1,519,759</b>	<b>2,188,944</b>	<b>3,606,271</b>	<b>5,079,968</b>	<b>6,626,291</b>	<b>10,466,731</b>
<b>Percentage change from prior year</b>			<b>18.1437%</b>		<b>44.0323%</b>		<b>40.8649%</b>		<b>57.9576%</b>

1	AIRTRAN AIRWAYS INC Merged into Southwest Airlines for 2016-17
2	COMPASS AIRLINES New For 2016-2017

**Nevada Department of Taxation**

2016-2017 Centrally Assessed

Values By County

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

**National, Freight and Large Regional Air Carriers**

Airlines		2015-2016	2016-2017	Nye	Nye	Pershing	Pershing	Storey	Storey
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
AirTran Airways, Inc.	1	3,567,000	0	0	0	0	0	0	0
Alaska Airlines		16,567,000	16,851,000	3,810,410	3,875,730	0	0	0	0
American Airlines, Inc.		17,508,000	33,196,000	1,462,635	2,773,224	0	0	418,220	792,966
Compass Airlines	2	0	238,000	0	74,546	0	33,246	0	0
Delta Air Lines, Inc.		36,266,000	29,555,000	0	0	0	0	0	0
FEDEX Express		14,628,000	16,925,000	0	0	0	0	0	0
Frontier Airlines, Inc.		3,122,000	3,171,000	0	3,312	0	2,906	0	539
Hawaiian Airlines, Inc.		5,959,000	6,198,000	0	0	0	0	0	0
Horizon Air Industries, Inc.		908,000	1,310,000	0	0	0	0	0	0
JetBlue Airways Corp.		6,222,000	5,620,000	8,191	3,472	0	0	611	0
Mesa Airlines, Inc.		1,124,000	1,319,000	302,804	355,138	0	0	22,430	26,306
Republic Airline, Inc.		78,000	59,000	2,842	6,230	0	1,745	1,287	951
Skywest Airlines, Inc.		3,182,000	4,785,000	219,460	755,070	0	265,219	0	1,599
Southwest Airlines Company		87,622,000	136,720,000	11,295,664	20,601,898	198	0	132,951	141,481
Spirit Airlines, Inc.		11,216,000	14,132,000	1,927,358	1,114,309	362,286	427,067	0	0
United Airlines, Inc.		52,157,000	43,836,000	0	0	0	0	0	0
United Parcel Service		6,957,000	7,013,000	0	0	0	0	0	0
US Airways, Inc.		30,557,000	30,715,000	4,190,807	4,212,476	0	0	404,472	406,563
<b>Total Assessed Value</b>		<b>297,640,000</b>	<b>351,643,000</b>	<b>23,220,170</b>	<b>33,775,405</b>	<b>362,483</b>	<b>730,183</b>	<b>979,971</b>	<b>1,370,405</b>
<b>Percentage change from prior year</b>			<b>18.1437%</b>		<b>45.4572%</b>		<b>101.4389%</b>		<b>39.8414%</b>

1	AIRTRAN AIRWAYS INC Merged into Southwest Airlines for 2016-17
2	COMPASS AIRLINES New For 2016-2017

**Nevada Department of Taxation**

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

**National, Freight and Large Regional Air Carriers**

Airlines		2015-2016	2016-2017	Washoe	Washoe	White Pine	White Pine
		Statewide	Statewide	AV	AV	AV	AV
		Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017
AirTran Airways, Inc.	1	3,567,000	0	0	0	0	0
Alaska Airlines		16,567,000	16,851,000	4,473,090	4,549,770	0	0
American Airlines, Inc.		17,508,000	33,196,000	290,085	550,015	2,414,562	4,578,124
Compass Airlines	2	0	238,000	0	0	0	0
Delta Air Lines, Inc.		36,266,000	29,555,000	5,834,732	5,165,403	0	0
FEDEX Express		14,628,000	16,925,000	10,945,072	12,466,431	0	0
Frontier Airlines, Inc.		3,122,000	3,171,000	0	1,714	0	2,123
Hawaiian Airlines, Inc.		5,959,000	6,198,000	0	0	0	0
Horizon Air Industries, Inc.		908,000	1,310,000	908,000	1,139,188	0	0
JetBlue Airways Corp.		6,222,000	5,620,000	649	0	0	0
Mesa Airlines, Inc.		1,124,000	1,319,000	22,431	26,306	0	0
Republic Airline, Inc.		78,000	59,000	2,515	2,108	3,098	1,107
Skywest Airlines, Inc.		3,182,000	4,785,000	392,611	302,365	80,412	82,279
Southwest Airlines Company		87,622,000	136,720,000	2,332,763	5,682,035	390,883	481,042
Spirit Airlines, Inc.		11,216,000	14,132,000	0	0	0	0
United Airlines, Inc.		52,157,000	43,836,000	11,985,747	9,882,322	0	0
United Parcel Service		6,957,000	7,013,000	5,472,267	5,557,735	0	0
US Airways, Inc.		30,557,000	30,715,000	358,984	360,841	0	0
<b>Total Assessed Value</b>		<b>297,640,000</b>	<b>351,643,000</b>	<b>43,018,947</b>	<b>45,686,233</b>	<b>2,888,954</b>	<b>5,144,675</b>
<b>Percentage change from prior year</b>			<b>18.1437%</b>		<b>6.2003%</b>		<b>78.0809%</b>

1	AIRTRAN AIRWAYS INC Merged into Southwest Airlines for 2016-17
2	COMPASS AIRLINES New For 2016-2017

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**Charter and Feeder Air Carriers**

Charter and Feeder Air Carriers	2015-2016	2016-2017	Carson City	Carson City	Churchill	Churchill	Clark	Clark
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
Allegiant Airline, Inc.	30,717,000	20,412,000	582	135	4,100	5,486	10,767,089	7,170,171
Ameriflight LLC	349,000	393,000	46	0	0	0	49,683	46,084
El Aero Services	1,437,300	1,314,900	168,846	224,431	11,608	3,961	7,387	5,281
Grand Canyon Airlines, Inc.	1,172,000	1,040,200	0	0	0	0	1,172,000	1,040,200
Heli, U.S.A. Airways, Inc.	3,087,200	2,997,146	0	0	0	0	3,087,200	2,997,146
Maverick Airlines	1,977,100	1,662,000	0	0	0	0	1,977,100	1,662,000
Maverick Helicopters	13,077,400	14,662,600	0	0	0	0	13,070,250	14,660,592
Miami Air International, Inc.	215,000	1,103,000	0	0	0	0	200,181	1,067,621
Sierra Pacific Airlines, Inc.	3,900	1,800	0	0	1,619	993	0	0
Sundance Helicopters, Inc.	3,879,300	9,459,900	0	0	0	0	3,879,300	9,459,900
TEM Enterprises dba Xtra Airways	3,100	359,800	0	0	0	0	3,100	359,800
<b>Total Assessed Value</b>	<b>55,918,300</b>	<b>53,406,346</b>	<b>169,474</b>	<b>224,565</b>	<b>17,327</b>	<b>10,439</b>	<b>34,213,288</b>	<b>38,468,796</b>
<b>Percentage change from prior year</b>		<b>(4.4922%)</b>		<b>32.5070%</b>		<b>(39.7520%)</b>		<b>12.4382%</b>

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

**Charter and Feeder Air Carriers**

Charter and Feeder Air Carriers	2015-2016	2016-2017	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
Allegiant Airline, Inc.	30,717,000	20,412,000	1,326	273	1,038,193	709,441	316,703	231,995
Ameriflight LLC	349,000	393,000	0	0	155,765	116,856	0	0
El Aero Services	1,437,300	1,314,900	2,111	1,320	883,275	810,591	1,055	0
Grand Canyon Airlines, Inc.	1,172,000	1,040,200	0	0	0	0	0	0
Heli, U.S.A. Airways, Inc.	3,087,200	2,997,146	0	0	0	0	0	0
Maverick Airlines	1,977,100	1,662,000	0	0	0	0	0	0
Maverick Helicopters	13,077,400	14,662,600	0	0	0	0	0	0
Miami Air International, Inc.	215,000	1,103,000	0	0	0	0	0	0
Sierra Pacific Airlines, Inc.	3,900	1,800	0	0	0	0	0	0
Sundance Helicopters, Inc.	3,879,300	9,459,900	0	0	0	0	0	0
TEM Enterprises dba Xtra Airways	3,100	359,800	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>55,918,300</b>	<b>53,406,346</b>	<b>3,436</b>	<b>1,594</b>	<b>2,077,233</b>	<b>1,636,888</b>	<b>317,758</b>	<b>231,995</b>
Percentage change from prior year		<b>(4.4922%)</b>		<b>(53.6216%)</b>		<b>(21.1986%)</b>		<b>(26.9900%)</b>

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**Charter and Feeder Air Carriers**

Charter and Feeder Air Carriers	2015-2016	2016-2017	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
Allegiant Airline, Inc.	30,717,000	20,412,000	175,156	123,001	2,547,401	1,636,580	2,162,457	1,393,433
Ameriflight LLC	349,000	393,000	0	0	27,956	16,844	0	487
El Aero Services	1,437,300	1,314,900	20,050	17,162	34,824	38,285	8,442	33,005
Grand Canyon Airlines, Inc.	1,172,000	1,040,200	0	0	0	0	0	0
Heli, U.S.A. Airways, Inc.	3,087,200	2,997,146	0	0	0	0	0	0
Maverick Airlines	1,977,100	1,662,000	0	0	0	0	0	0
Maverick Helicopters	13,077,400	14,662,600	0	0	0	0	0	0
Miami Air International, Inc.	215,000	1,103,000	0	0	0	0	0	0
Sierra Pacific Airlines, Inc.	3,900	1,800	343	160	0	0	687	320
Sundance Helicopters, Inc.	3,879,300	9,459,900	0	0	0	0	0	0
TEM Enterprises dba Xtra Airways	3,100	359,800	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>55,918,300</b>	<b>53,406,346</b>	<b>195,550</b>	<b>140,323</b>	<b>2,610,182</b>	<b>1,691,710</b>	<b>2,171,587</b>	<b>1,427,244</b>
<b>Percentage change from prior year</b>		<b>(4.4922%)</b>		<b>(28.2419%)</b>		<b>(35.1880%)</b>		<b>(34.2764%)</b>



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**Charter and Feeder Air Carriers**

Charter and Feeder Air Carriers	2015-2016	2016-2017	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
Allegiant Airline, Inc.	30,717,000	20,412,000	3,709,481	2,491,235	271,778	199,418	648,264	468,325
Ameriflight LLC	349,000	393,000	0	0	0	0	0	0
El Aero Services	1,437,300	1,314,900	10,553	36,965	3,166	2,640	1,055	2,640
Grand Canyon Airlines, Inc.	1,172,000	1,040,200	0	0	0	0	0	0
Heli, U.S.A. Airways, Inc.	3,087,200	2,997,146	0	0	0	0	0	0
Maverick Airlines	1,977,100	1,662,000	0	0	0	0	0	0
Maverick Helicopters	13,077,400	14,662,600	0	0	0	0	0	0
Miami Air International, Inc.	215,000	1,103,000	0	0	0	0	0	0
Sierra Pacific Airlines, Inc.	3,900	1,800	0	0	270	166	0	0
Sundance Helicopters, Inc.	3,879,300	9,459,900	0	0	0	0	0	0
TEM Enterprises dba Xtra Airways	3,100	359,800	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>55,918,300</b>	<b>53,406,346</b>	<b>3,720,034</b>	<b>2,528,200</b>	<b>275,213</b>	<b>202,224</b>	<b>649,319</b>	<b>470,965</b>
<b>Percentage change from prior year</b>		<b>(4.4922%)</b>		<b>(32.0383%)</b>		<b>(26.5208%)</b>		<b>(27.4678%)</b>

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**Charter and Feeder Air Carriers**

Charter and Feeder Air Carriers	2015-2016	2016-2017	Nye	Nye	Pershing	Pershing	Storey	Storey
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
Allegiant Airline, Inc.	30,717,000	20,412,000	6,004,879	3,999,639	1,605,339	1,013,949	41,699	32,116
Ameriflight LLC	349,000	393,000	6,557	7,918	0	0	0	0
El Aero Services	1,437,300	1,314,900	59,096	21,123	0	18,483	0	0
Grand Canyon Airlines, Inc.	1,172,000	1,040,200	0	0	0	0	0	0
Heli, U.S.A. Airways, Inc.	3,087,200	2,997,146	0	0	0	0	0	0
Maverick Airlines	1,977,100	1,662,000	0	0	0	0	0	0
Maverick Helicopters	13,077,400	14,662,600	7,150	2,008	0	0	0	0
Miami Air International, Inc.	215,000	1,103,000	0	0	0	0	0	0
Sierra Pacific Airlines, Inc.	3,900	1,800	0	0	0	0	172	81
Sundance Helicopters, Inc.	3,879,300	9,459,900	0	0	0	0	0	0
TEM Enterprises dba Xtra Airways	3,100	359,800	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>55,918,300</b>	<b>53,406,346</b>	<b>6,077,682</b>	<b>4,030,688</b>	<b>1,605,339</b>	<b>1,032,432</b>	<b>41,871</b>	<b>32,197</b>
Percentage change from prior year		(4.4922%)		(33.6805%)		(35.6876%)		(23.1046%)

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**Charter and Feeder Air Carriers**

Charter and Feeder Air Carriers	2015-2016	2016-2017	Washoe	Washoe	White Pine	White Pine
	Statewide	Statewide	AV	AV	AV	AV
	Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017
Allegiant Airline, Inc.	30,717,000	20,412,000	396,183	241,597	1,026,371	695,207
Ameriflight LLC	349,000	393,000	72,590	91,720	36,403	113,089
El Aero Services	1,437,300	1,314,900	30,603	50,167	195,228	48,847
Grand Canyon Airlines, Inc.	1,172,000	1,040,200	0	0	0	0
Heli, U.S.A. Airways, Inc.	3,087,200	2,997,146	0	0	0	0
Maverick Airlines	1,977,100	1,662,000	0	0	0	0
Maverick Helicopters	13,077,400	14,662,600	0	0	0	0
Miami Air International, Inc.	215,000	1,103,000	14,819	35,379	0	0
Sierra Pacific Airlines, Inc.	3,900	1,800	172	81	638	0
Sundance Helicopters, Inc.	3,879,300	9,459,900	0	0	0	0
TEM Enterprises dba Xtra Airways	3,100	359,800	0	0	0	0
<b>Total Assessed Value</b>	<b>55,918,300</b>	<b>53,406,346</b>	<b>514,368</b>	<b>418,943</b>	<b>1,258,640</b>	<b>857,142</b>
Percentage change from prior year		<b>(4.4922%)</b>		<b>(18.5518%)</b>		<b>(31.8993%)</b>

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**Electric Companies**

Electric Companies	2015-2016	2016-2017	Carson City	Carson City	Churchill	Churchill	Clark	Clark
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
City of Burbank	109,000	97,000	0	0	9,314	8,289	0	0
City of Glendale	109,000	97,000	0	0	9,314	8,289	0	0
City of Los Angeles DWP	12,021,000	14,054,000	0	0	349,779	408,933	7,434,765	8,692,138
City of Pasadena	65,000	58,000	0	0	5,554	4,956	0	0
Harney Electric Cooperative	1,835,000	1,905,000	0	0	0	0	0	0
Idaho Power Company	45,493,000	40,952,000	0	0	0	0	0	0
Intermountain Power Project	3,691,000	3,473,000	0	0	0	0	2,600,328	2,446,746
Mead Adelanto Project-MSR	2,222,000	2,114,000	0	0	0	0	2,222,000	2,114,000
Mead Adelanto Project-SCPPA	10,078,000	9,590,000	0	0	0	0	10,078,000	9,590,000
Mead Adelanto Project-Startran I0, LLC	1,077,000	1,077,000	0	0	0	0	1,077,000	1,077,000
Mead Phoenix Project-Arizona Public Service	4,681,000	4,532,000	0	0	0	0	4,681,000	4,532,000
Mead Phoenix Project-MSR	1,350,000	1,305,000	0	0	0	0	1,350,000	1,305,000
Mead Phoenix Project-Salt River	4,813,000	4,699,000	0	0	0	0	4,813,000	4,699,000
Mead Phoenix Project-SCPPA	3,861,000	3,684,000	0	0	0	0	3,861,000	3,684,000
Mead Phoenix Project-Startrans I0, LLC	844,000	844,000	0	0	0	0	844,000	844,000
Metropolitan Water Dist	68,000	68,000	0	0	0	0	68,000	68,000
Mt Wheeler Power	13,834,000	13,832,000	0	0	0	0	0	0
Nevada Power Company	1,736,702,000	1,755,083,000	0	0	0	0	1,723,300,234	1,741,799,088
Online Transmission Project	199,058,000	150,115,000	42,353	33,642	42,353	33,642	24,395,193	18,394,343
ORNI 37 LLC (Ormat NV)	4	0	0	0	0	0	0	0
ORNI 47, LLC (Ormat NV)	29,046,000	27,513,000	0	0	0	0	0	0
Patua Project LLC	139,983,000	26,250,000	0	0	14,851,855	14,953,024	0	0
Plumas Sierra Rural Electric	307,000	305,000	0	0	0	0	0	0
Raft River Rural Electric	1,672,000	1,668,000	0	0	0	0	0	0
Salt River - Eldorado Transmission Project	2,533,000	2,469,000	0	0	0	0	2,533,000	2,469,000
San Diego Gas & Electric (SDG&E)	68,153,000	65,755,000	0	0	0	0	68,153,000	65,755,000
Sierra Pacific Power-Electric	599,065,000	619,848,000	17,996,512	19,388,226	31,619,849	33,317,450	0	0
Southern California Edison	33,918,000	45,401,000	0	0	1,369,258	1,832,823	17,891,853	23,949,171
Surprise Valley Electrification	11,000	9,000	0	0	0	0	0	0
Valley Electric	45,487,000	45,439,000	0	0	0	0	6,431,023	6,336,947
Wells Rural Electric Company	9,292,000	8,839,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>2,971,378,000</b>	<b>2,851,075,000</b>	<b>18,038,864</b>	<b>19,421,868</b>	<b>48,257,276</b>	<b>50,567,406</b>	<b>1,881,733,396</b>	<b>1,897,755,434</b>
<b>Percentage change from prior year</b>		<b>(4.0487%)</b>		<b>7.6668%</b>		<b>4.7871%</b>		<b>0.8515%</b>

4 ORNI 37 LLC (Ormat NV) Startup CWIP Only in 2016-17

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**Electric Companies**

Electric Companies	2015-2016	2016-2017	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
City of Burbank	109,000	97,000	0	0	0	0	0	0
City of Glendale	109,000	97,000	0	0	0	0	0	0
City of Los Angeles DWP	12,021,000	14,054,000	0	0	0	0	0	0
City of Pasadena	65,000	58,000	0	0	0	0	0	0
Harney Electric Cooperative	1,835,000	1,905,000	0	0	0	0	0	0
Idaho Power Company	45,493,000	40,952,000	0	0	9,369,573	8,434,325	0	0
Intermountain Power Project	3,691,000	3,473,000	0	0	0	0	0	0
Mead Adelanto Project-MSR	2,222,000	2,114,000	0	0	0	0	0	0
Mead Adelanto Project-SCPPA	10,078,000	9,590,000	0	0	0	0	0	0
Mead Adelanto Project-Startran I0, LLC	1,077,000	1,077,000	0	0	0	0	0	0
Mead Phoenix Project-Arizona Public Service	4,681,000	4,532,000	0	0	0	0	0	0
Mead Phoenix Project-MSR	1,350,000	1,305,000	0	0	0	0	0	0
Mead Phoenix Project-Salt River	4,813,000	4,699,000	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	3,861,000	3,684,000	0	0	0	0	0	0
Mead Phoenix Project-Startrans I0, LLC	844,000	844,000	0	0	0	0	0	0
Metropolitan Water Dist	68,000	68,000	0	0	0	0	0	0
Mt Wheeler Power	13,834,000	13,832,000	0	0	451,203	452,850	0	0
Nevada Power Company	1,736,702,000	1,755,083,000	0	0	0	0	0	0
Online Transmission Project	199,058,000	150,115,000	0	0	872,467	660,554	0	0
ORNI 37 LLC (Ormat NV)	4	0	0	0	0	0	0	0
ORNI 47, LLC (Ormat NV)	29,046,000	27,513,000	0	0	0	0	0	0
Patua Project LLC	139,983,000	26,250,000	0	0	0	0	0	0
Plumas Sierra Rural Electric	307,000	305,000	0	0	0	0	0	0
Raft River Rural Electric	1,672,000	1,668,000	0	0	1,672,000	1,668,000	0	0
Salt River - Eldorado Transmission Project	2,533,000	2,469,000	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	68,153,000	65,755,000	0	0	0	0	0	0
Sierra Pacific Power-Electric	599,065,000	619,848,000	35,330,457	37,243,567	37,983,716	39,517,789	10,563,912	10,962,012
Southern California Edison	33,918,000	45,401,000	0	0	0	0	0	0
Surprise Valley Electrification	11,000	9,000	0	0	0	0	0	0
Valley Electric	45,487,000	45,439,000	0	0	0	0	3,926,914	3,866,178
Wells Rural Electric Company	9,292,000	8,839,000	0	0	8,703,917	8,279,849	0	0
<b>Total Assessed Value</b>	<b>2,971,378,000</b>	<b>2,851,075,000</b>	<b>35,330,457</b>	<b>37,243,567</b>	<b>59,052,875</b>	<b>59,013,367</b>	<b>14,490,827</b>	<b>14,828,190</b>
<b>Percentage change from prior year</b>		<b>(4.0487%)</b>		<b>5.4149%</b>		<b>(0.0669%)</b>		<b>2.3281%</b>

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**Electric Companies**

Electric Companies	2015-2016	2016-2017	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
City of Burbank	109,000	97,000	0	0	0	0	0	0
City of Glendale	109,000	97,000	0	0	0	0	0	0
City of Los Angeles DWP	12,021,000	14,054,000	0	0	0	0	0	0
City of Pasadena	65,000	58,000	0	0	0	0	0	0
Harney Electric Cooperative	1,835,000	1,905,000	0	0	1,835,000	1,905,000	0	0
Idaho Power Company	45,493,000	40,952,000	0	0	36,085,106	32,483,178	38,321	34,496
Intermountain Power Project	3,691,000	3,473,000	0	0	0	0	0	0
Mead Adelanto Project-MSR	2,222,000	2,114,000	0	0	0	0	0	0
Mead Adelanto Project-SCPPA	10,078,000	9,590,000	0	0	0	0	0	0
Mead Adelanto Project-Startran I0, LLC	1,077,000	1,077,000	0	0	0	0	0	0
Mead Phoenix Project-Arizona Public Service	4,681,000	4,532,000	0	0	0	0	0	0
Mead Phoenix Project-MSR	1,350,000	1,305,000	0	0	0	0	0	0
Mead Phoenix Project-Salt River	4,813,000	4,699,000	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	3,861,000	3,684,000	0	0	0	0	0	0
Mead Phoenix Project-Startrans I0, LLC	844,000	844,000	0	0	0	0	0	0
Metropolitan Water Dist	68,000	68,000	0	0	0	0	0	0
Mt Wheeler Power	13,834,000	13,832,000	2,950,649	2,946,479	0	0	0	0
Nevada Power Company	1,736,702,000	1,755,083,000	0	0	0	0	0	0
Online Transmission Project	199,058,000	150,115,000	3,201,869	2,413,208	101,647	78,789	203,293	151,390
ORNI 37 LLC (Ormat NV)	4	0	0	0	0	0	0	0
ORNI 47, LLC (Ormat NV)	29,046,000	27,513,000	0	0	0	0	0	0
Patua Project LLC	139,983,000	26,250,000	0	0	0	0	0	0
Plumas Sierra Rural Electric	307,000	305,000	0	0	0	0	0	0
Raft River Rural Electric	1,672,000	1,668,000	0	0	0	0	0	0
Salt River - Eldorado Transmission Project	2,533,000	2,469,000	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	68,153,000	65,755,000	0	0	0	0	0	0
Sierra Pacific Power-Electric	599,065,000	619,848,000	15,357,630	15,956,127	37,893,258	39,233,899	34,308,453	35,348,692
Southern California Edison	33,918,000	45,401,000	0	0	0	0	0	0
Surprise Valley Electrification	11,000	9,000	0	0	0	0	0	0
Valley Electric	45,487,000	45,439,000	0	0	0	0	0	0
Wells Rural Electric Company	9,292,000	8,839,000	587,789	559,151	0	0	294	0
<b>Total Assessed Value</b>	<b>2,971,378,000</b>	<b>2,851,075,000</b>	<b>22,097,938</b>	<b>21,874,966</b>	<b>75,915,010</b>	<b>73,700,867</b>	<b>34,550,361</b>	<b>35,534,578</b>
<b>Percentage change from prior year</b>		<b>(4.0487%)</b>		<b>(1.0090%)</b>		<b>(2.9166%)</b>		<b>2.8486%</b>

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**Electric Companies**

Electric Companies	2015-2016	2016-2017	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
City of Burbank	109,000	97,000	0	0	23,340	20,771	11,779	10,482
City of Glendale	109,000	97,000	0	0	23,340	20,771	11,779	10,482
City of Los Angeles DWP	12,021,000	14,054,000	492,894	576,253	876,505	1,024,740	442,325	517,131
City of Pasadena	65,000	58,000	0	0	13,918	12,420	7,024	6,267
Harney Electric Cooperative	1,835,000	1,905,000	0	0	0	0	0	0
Idaho Power Company	45,493,000	40,952,000	0	0	0	0	0	0
Intermountain Power Project	3,691,000	3,473,000	503,057	473,345	0	0	0	0
Mead Adelanto Project-MSR	2,222,000	2,114,000	0	0	0	0	0	0
Mead Adelanto Project-SCPPA	10,078,000	9,590,000	0	0	0	0	0	0
Mead Adelanto Project-Startran I0, LLC	1,077,000	1,077,000	0	0	0	0	0	0
Mead Phoenix Project-Arizona Public Service	4,681,000	4,532,000	0	0	0	0	0	0
Mead Phoenix Project-MSR	1,350,000	1,305,000	0	0	0	0	0	0
Mead Phoenix Project-Salt River	4,813,000	4,699,000	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	3,861,000	3,684,000	0	0	0	0	0	0
Mead Phoenix Project-Startrans I0, LLC	844,000	844,000	0	0	0	0	0	0
Metropolitan Water Dist	68,000	68,000	0	0	0	0	0	0
Mt Wheeler Power	13,834,000	13,832,000	0	0	0	0	0	0
Nevada Power Company	1,736,702,000	1,755,083,000	11,456,223	11,355,478	0	0	0	0
Online Transmission Project	199,058,000	150,115,000	79,402,966	59,884,329	50,823	33,642	0	0
ORNI 37 LLC (Ormat NV)	4	0	0	0	0	0	0	0
ORNI 47, LLC (Ormat NV)	29,046,000	27,513,000	0	0	0	0	29,046,000	27,513,000
Patua Project LLC	139,983,000	26,250,000	0	0	125,131,145	11,296,976	0	0
Plumas Sierra Rural Electric	307,000	305,000	0	0	0	0	0	0
Raft River Rural Electric	1,672,000	1,668,000	0	0	0	0	0	0
Salt River - Eldorado Transmission Project	2,533,000	2,469,000	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	68,153,000	65,755,000	0	0	0	0	0	0
Sierra Pacific Power-Electric	599,065,000	619,848,000	0	0	55,731,017	58,914,073	18,963,403	19,607,032
Southern California Edison	33,918,000	45,401,000	0	0	3,435,756	4,598,937	1,731,329	2,317,474
Surprise Valley Electrification	11,000	9,000	0	0	0	0	0	0
Valley Electric	45,487,000	45,439,000	0	0	0	0	284,343	279,082
Wells Rural Electric Company	9,292,000	8,839,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>2,971,378,000</b>	<b>2,851,075,000</b>	<b>91,855,140</b>	<b>72,289,405</b>	<b>185,285,845</b>	<b>75,922,330</b>	<b>50,497,981</b>	<b>50,260,950</b>
<b>Percentage change from prior year</b>		<b>(4.0487%)</b>		<b>(21.3006%)</b>		<b>(59.0242%)</b>		<b>(0.4694%)</b>

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**Electric Companies**

Electric Companies	2015-2016	2016-2017	Nye	Nye	Pershing	Pershing	Storey	Storey
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
City of Burbank	109,000	97,000	0	0	9,984	8,885	0	0
City of Glendale	109,000	97,000	0	0	9,984	8,885	0	0
City of Los Angeles DWP	12,021,000	14,054,000	0	0	374,929	438,337	0	0
City of Pasadena	65,000	58,000	0	0	5,954	5,313	0	0
Harney Electric Cooperative	1,835,000	1,905,000	0	0	0	0	0	0
Idaho Power Company	45,493,000	40,952,000	0	0	0	0	0	0
Intermountain Power Project	3,691,000	3,473,000	0	0	0	0	0	0
Mead Adelanto Project-MSR	2,222,000	2,114,000	0	0	0	0	0	0
Mead Adelanto Project-SCPPA	10,078,000	9,590,000	0	0	0	0	0	0
Mead Adelanto Project-Startran I0, LLC	1,077,000	1,077,000	0	0	0	0	0	0
Mead Phoenix Project-Arizona Public Service	4,681,000	4,532,000	0	0	0	0	0	0
Mead Phoenix Project-MSR	1,350,000	1,305,000	0	0	0	0	0	0
Mead Phoenix Project-Salt River	4,813,000	4,699,000	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	3,861,000	3,684,000	0	0	0	0	0	0
Mead Phoenix Project-Startrans I0, LLC	844,000	844,000	0	0	0	0	0	0
Metropolitan Water Dist	68,000	68,000	0	0	0	0	0	0
Mt Wheeler Power	13,834,000	13,832,000	1,484,391	1,482,002	0	0	0	0
Nevada Power Company	1,736,702,000	1,755,083,000	1,945,543	1,928,434	0	0	0	0
Online Transmission Project	199,058,000	150,115,000	32,967,393	24,860,244	0	0	50,823	35,324
ORNI 37 LLC (Ormat NV)	4	0	0	0	0	0	0	0
ORNI 47, LLC (Ormat NV)	29,046,000	27,513,000	0	0	0	0	0	0
Patua Project LLC	139,983,000	26,250,000	0	0	0	0	0	0
Plumas Sierra Rural Electric	307,000	305,000	0	0	0	0	0	0
Raft River Rural Electric	1,672,000	1,668,000	0	0	0	0	0	0
Salt River - Eldorado Transmission Project	2,533,000	2,469,000	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	68,153,000	65,755,000	0	0	0	0	0	0
Sierra Pacific Power-Electric	599,065,000	619,848,000	22,104,300	22,742,223	33,847,772	33,610,638	93,192,349	92,993,936
Southern California Edison	33,918,000	45,401,000	0	0	1,467,342	1,964,114	0	0
Surprise Valley Electrification	11,000	9,000	0	0	0	0	0	0
Valley Electric	45,487,000	45,439,000	34,844,720	34,956,793	0	0	0	0
Wells Rural Electric Company	9,292,000	8,839,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>2,971,378,000</b>	<b>2,851,075,000</b>	<b>93,346,348</b>	<b>85,969,696</b>	<b>35,715,964</b>	<b>36,036,171</b>	<b>93,243,172</b>	<b>93,029,260</b>
<b>Percentage change from prior year</b>		<b>(4.0487%)</b>		<b>(7.9025%)</b>		<b>0.8965%</b>		<b>(0.2294%)</b>

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**Electric Companies**

Electric Companies	2015-2016	2016-2017	Washoe	Washoe	White Pine	White Pine
	Statewide	Statewide	AV	AV	AV	AV
	Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017
City of Burbank	109,000	97,000	54,583	48,574	0	0
City of Glendale	109,000	97,000	54,583	48,574	0	0
City of Los Angeles DWP	12,021,000	14,054,000	2,049,803	2,396,467	0	0
City of Pasadena	65,000	58,000	32,550	29,044	0	0
Harney Electric Cooperative	1,835,000	1,905,000	0	0	0	0
Idaho Power Company	45,493,000	40,952,000	0	0	0	0
Intermountain Power Project	3,691,000	3,473,000	0	0	587,615	552,909
Mead Adelanto Project-MSR	2,222,000	2,114,000	0	0	0	0
Mead Adelanto Project-SCPPA	10,078,000	9,590,000	0	0	0	0
Mead Adelanto Project-Startran IO, LLC	1,077,000	1,077,000	0	0	0	0
Mead Phoenix Project-Arizona Public Service	4,681,000	4,532,000	0	0	0	0
Mead Phoenix Project-MSR	1,350,000	1,305,000	0	0	0	0
Mead Phoenix Project-Salt River	4,813,000	4,699,000	0	0	0	0
Mead Phoenix Project-SCPPA	3,861,000	3,684,000	0	0	0	0
Mead Phoenix Project-Startrans IO, LLC	844,000	844,000	0	0	0	0
Metropolitan Water Dist	68,000	68,000	0	0	0	0
Mt Wheeler Power	13,834,000	13,832,000	0	0	8,947,757	8,950,669
Nevada Power Company	1,736,702,000	1,755,083,000	0	0	0	0
Online Transmission Project	199,058,000	150,115,000	0	0	57,726,820	43,535,891
ORNI 37 LLC (Ormat NV)	4	0	0	0	0	0
ORNI 47, LLC (Ormat NV)	29,046,000	27,513,000	0	0	0	0
Patua Project LLC	139,983,000	26,250,000	0	0	0	0
Plumas Sierra Rural Electric	307,000	305,000	307,000	305,000	0	0
Raft River Rural Electric	1,672,000	1,668,000	0	0	0	0
Salt River - Eldorado Transmission Project	2,533,000	2,469,000	0	0	0	0
San Diego Gas & Electric (SDG&E)	68,153,000	65,755,000	0	0	0	0
Sierra Pacific Power-Electric	599,065,000	619,848,000	147,907,950	154,518,189	6,264,423	6,492,908
Southern California Edison	33,918,000	45,401,000	8,022,462	10,738,481	0	0
Surprise Valley Electrification	11,000	9,000	11,000	9,000	0	0
Valley Electric	45,487,000	45,439,000	0	0	0	0
Wells Rural Electric Company	9,292,000	8,839,000	0	0	0	0
<b>Total Assessed Value</b>	<b>2,971,378,000</b>	<b>2,851,075,000</b>	<b>158,439,932</b>	<b>168,093,330</b>	<b>73,526,614</b>	<b>59,532,377</b>
<b>Percentage change from prior year</b>		<b>(4.0487%)</b>		<b>6.0928%</b>		<b>(19.0329%)</b>

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**Gas Distribution and Pipeline Companies**

Gas Distribution and Pipeline Companies	2015-2016	2016-2017	Carson City	Carson City	Churchill	Churchill	Clark	Clark
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
Kern River Pipeline	105,783,000	104,717,000	0	0	0	0	88,182,138	87,293,506
Kinder-Morgan (Calnev) Pipeline	42,371,000	42,403,000	0	0	0	0	42,371,000	42,403,000
Kinder-Morgan (SFPP L P) Pipeline	14,653,000	15,362,000	0	0	4,268,172	4,474,691	0	0
Prospector Pipeline Co.	12,248,000	13,375,000	0	0	0	0	0	0
Ruby Pipeline LLC	466,026,000	458,079,000	0	0	0	0	0	0
Sierra Pacific Power-Gas	55,261,000	56,099,000	0	0	0	0	0	0
Southwest Gas Company	291,858,000	293,546,000	21,908,516	22,114,357	11,258,759	11,371,973	181,402,712	181,848,019
Tuscarora Gas Transmission	10,890,000	10,261,000	0	0	0	0	0	0
Unev Pipeline LLC	38,282,000	28,737,000	0	0	0	0	13,824,056	10,377,250
<b>Total Assessed Value</b>	<b>1,037,372,000</b>	<b>1,022,579,000</b>	<b>21,908,516</b>	<b>22,114,357</b>	<b>15,526,930</b>	<b>15,846,665</b>	<b>325,779,906</b>	<b>321,921,774</b>
Percentage change from prior year		<b>(1.4260%)</b>		<b>0.9396%</b>		<b>2.0592%</b>		<b>(1.1843%)</b>

Gas Distribution and Pipeline Companies	2015-2016	2016-2017	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
Kern River Pipeline	105,783,000	104,717,000	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	42,371,000	42,403,000	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	14,653,000	15,362,000	0	0	0	0	0	0
Prospector Pipeline Co.	12,248,000	13,375,000	0	0	11,276,318	12,324,897	0	0
Ruby Pipeline LLC	466,026,000	458,079,000	0	0	216,583,758	212,890,421	0	0
Sierra Pacific Power-Gas	55,261,000	56,099,000	0	0	0	0	0	0
Southwest Gas Company	291,858,000	293,546,000	6,263,933	6,380,016	9,267,917	9,399,594	0	0
Tuscarora Gas Transmission	10,890,000	10,261,000	0	0	0	0	0	0
Unev Pipeline LLC	38,282,000	28,737,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>1,037,372,000</b>	<b>1,022,579,000</b>	<b>6,263,933</b>	<b>6,380,016</b>	<b>237,127,993</b>	<b>234,614,912</b>	<b>0</b>	<b>0</b>
Percentage change from prior year		<b>(1.4260%)</b>		<b>1.8532%</b>		<b>(1.0598%)</b>		<b>0.0000%</b>

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**Gas Distribution and Pipeline Companies**

Gas Distribution and Pipeline Companies	2015-2016	2016-2017	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
Kern River Pipeline	105,783,000	104,717,000	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	42,371,000	42,403,000	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	14,653,000	15,362,000	0	0	0	0	0	0
Prospector Pipeline Co.	12,248,000	13,375,000	971,682	1,050,103	0	0	0	0
Ruby Pipeline LLC	466,026,000	458,079,000	0	0	181,420,778	178,327,065	0	0
Sierra Pacific Power-Gas	55,261,000	56,099,000	0	0	0	0	0	0
Southwest Gas Company	291,858,000	293,546,000	1,412,465	1,428,389	10,608,544	10,776,880	1,998,577	1,926,534
Tuscarora Gas Transmission	10,890,000	10,261,000	0	0	0	0	0	0
Unev Pipeline LLC	38,282,000	28,737,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>1,037,372,000</b>	<b>1,022,579,000</b>	<b>2,384,147</b>	<b>2,478,493</b>	<b>192,029,322</b>	<b>189,103,945</b>	<b>1,998,577</b>	<b>1,926,534</b>
Percentage change from prior year		<b>(1.4260%)</b>		<b>3.9572%</b>		<b>(1.5234%)</b>		<b>(3.6047%)</b>

Gas Distribution and Pipeline Companies	2015-2016	2016-2017	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
Kern River Pipeline	105,783,000	104,717,000	17,600,862	17,423,494	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	42,371,000	42,403,000	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	14,653,000	15,362,000	0	0	2,026,677	2,124,739	0	0
Prospector Pipeline Co.	12,248,000	13,375,000	0	0	0	0	0	0
Ruby Pipeline LLC	466,026,000	458,079,000	0	0	0	0	0	0
Sierra Pacific Power-Gas	55,261,000	56,099,000	0	0	0	0	0	0
Southwest Gas Company	291,858,000	293,546,000	0	0	16,775,404	16,985,505	743,863	752,121
Tuscarora Gas Transmission	10,890,000	10,261,000	0	0	0	0	0	0
Unev Pipeline LLC	38,282,000	28,737,000	24,457,944	18,359,750	0	0	0	0
<b>Total Assessed Value</b>	<b>1,037,372,000</b>	<b>1,022,579,000</b>	<b>42,058,807</b>	<b>35,783,244</b>	<b>18,802,081</b>	<b>19,110,244</b>	<b>743,863</b>	<b>752,121</b>
Percentage change from prior year		<b>(1.4260%)</b>		<b>(14.9209%)</b>		<b>1.6390%</b>		<b>1.1102%</b>

**Nevada Department of Taxation**

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Values By County

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

**Gas Distribution and Pipeline Companies**

Gas Distribution and Pipeline Companies	2015-2016	2016-2017	Nye	Nye	Pershing	Pershing	Storey	Storey
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
Kern River Pipeline	105,783,000	104,717,000	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	42,371,000	42,403,000	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	14,653,000	15,362,000	0	0	0	0	3,015,597	3,161,510
Prospector Pipeline Co.	12,248,000	13,375,000	0	0	0	0	0	0
Ruby Pipeline LLC	466,026,000	458,079,000	0	0	0	0	0	0
Sierra Pacific Power-Gas	55,261,000	56,099,000	0	0	0	0	791,682	870,664
Southwest Gas Company	291,858,000	293,546,000	755,022	763,535	13,555,210	13,707,846	585,542	591,951
Tuscarora Gas Transmission	10,890,000	10,261,000	0	0	0	0	124,668	117,467
Unev Pipeline LLC	38,282,000	28,737,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>1,037,372,000</b>	<b>1,022,579,000</b>	<b>755,022</b>	<b>763,535</b>	<b>13,555,210</b>	<b>13,707,846</b>	<b>4,517,489</b>	<b>4,741,591</b>
Percentage change from prior year		<b>(1.4260%)</b>		<b>1.1274%</b>		<b>1.1260%</b>		<b>4.9608%</b>

Gas Distribution and Pipeline Companies	2015-2016	2016-2017	Washoe	Washoe	White Pine	White Pine
	Statewide	Statewide	AV	AV	AV	AV
	Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017
Kern River Pipeline	105,783,000	104,717,000	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	42,371,000	42,403,000	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	14,653,000	15,362,000	5,342,554	5,601,059	0	0
Prospector Pipeline Co.	12,248,000	13,375,000	0	0	0	0
Ruby Pipeline LLC	466,026,000	458,079,000	68,021,464	66,861,514	0	0
Sierra Pacific Power-Gas	55,261,000	56,099,000	54,469,318	55,228,336	0	0
Southwest Gas Company	291,858,000	293,546,000	15,321,536	15,499,280	0	0
Tuscarora Gas Transmission	10,890,000	10,261,000	10,765,332	10,143,533	0	0
Unev Pipeline LLC	38,282,000	28,737,000	0	0	0	0
<b>Total Assessed Value</b>	<b>1,037,372,000</b>	<b>1,022,579,000</b>	<b>153,920,204</b>	<b>153,333,723</b>	<b>0</b>	<b>0</b>
Percentage change from prior year		<b>(1.4260%)</b>		<b>(0.3810%)</b>		<b>0.0000%</b>

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**Railroad Companies**

<b>Railroad Companies</b>	2015-2016	2016-2017	Carson City	Carson City	Churchill	Churchill	Clark	Clark
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
Burlington Northern Santa Fe Railway	3,749,000	4,044,000	0	0	180,154	194,241	0	0
Union Pacific Railroad	239,411,000	294,452,000	0	0	13,294,798	16,410,464	31,350,351	38,691,322
<b>Total Assessed Value</b>	<b>243,160,000</b>	<b>298,496,000</b>	<b>0</b>	<b>0</b>	<b>13,474,953</b>	<b>16,604,705</b>	<b>31,350,351</b>	<b>38,691,322</b>
<b>Percentage change from prior year</b>		<b>22.7570%</b>		<b>0.0000%</b>		<b>23.2264%</b>		<b>23.4159%</b>

<b>Railroad Companies</b>	2015-2016	2016-2017	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
Burlington Northern Santa Fe Railway	3,749,000	4,044,000	0	0	1,328,230	1,432,088	0	0
Union Pacific Railroad	239,411,000	294,452,000	0	0	59,648,391	73,627,126	0	0
<b>Total Assessed Value</b>	<b>243,160,000</b>	<b>298,496,000</b>	<b>0</b>	<b>0</b>	<b>60,976,620</b>	<b>75,059,214</b>	<b>0</b>	<b>0</b>
<b>Percentage change from prior year</b>		<b>22.7570%</b>		<b>0.0000%</b>		<b>23.0951%</b>		<b>0.0000%</b>

<b>Railroad Companies</b>	2015-2016	2016-2017	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
Burlington Northern Santa Fe Railway	3,749,000	4,044,000	288,901	311,491	754,945	813,976	222,913	242,198
Union Pacific Railroad	239,411,000	294,452,000	11,488,262	14,180,562	32,393,400	39,984,867	9,415,241	11,454,230
<b>Total Assessed Value</b>	<b>243,160,000</b>	<b>298,496,000</b>	<b>11,777,163</b>	<b>14,492,053</b>	<b>33,148,345</b>	<b>40,798,843</b>	<b>9,638,154</b>	<b>11,696,428</b>
<b>Percentage change from prior year</b>		<b>22.7570%</b>		<b>23.0522%</b>		<b>23.0796%</b>		<b>21.3555%</b>

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**Railroad Companies**

<b>Railroad Companies</b>	2015-2016	2016-2017	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
Burlington Northern Santa Fe Railway	3,749,000	4,044,000	0	0	48,136	51,900	0	0
Union Pacific Railroad	239,411,000	294,452,000	22,973,254	28,357,089	9,210,882	11,044,573	0	0
<b>Total Assessed Value</b>	<b>243,160,000</b>	<b>298,496,000</b>	<b>22,973,254</b>	<b>28,357,089</b>	<b>9,259,018</b>	<b>11,096,473</b>	<b>0</b>	<b>0</b>
<b>Percentage change from prior year</b>		<b>22.7570%</b>		<b>23.4352%</b>		<b>19.8450%</b>		<b>0.0000%</b>

<b>Railroad Companies</b>	2015-2016	2016-2017	Nye	Nye	Pershing	Pershing	Storey	Storey
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
Burlington Northern Santa Fe Railway	3,749,000	4,044,000	0	0	460,495	496,502	48,480	52,271
Union Pacific Railroad	239,411,000	294,452,000	0	0	19,512,225	24,084,960	2,081,195	2,568,928
<b>Total Assessed Value</b>	<b>243,160,000</b>	<b>298,496,000</b>	<b>0</b>	<b>0</b>	<b>19,972,720</b>	<b>24,581,462</b>	<b>2,129,675</b>	<b>2,621,199</b>
<b>Percentage change from prior year</b>		<b>22.7570%</b>		<b>0.0000%</b>		<b>23.0752%</b>		<b>23.0797%</b>

<b>Railroad Companies</b>	2015-2016	2016-2017	Washoe	Washoe	White Pine	White Pine
	Statewide	Statewide	AV	AV	AV	AV
	Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017
Burlington Northern Santa Fe Railway	3,749,000	4,044,000	416,747	449,333	0	0
Union Pacific Railroad	239,411,000	294,452,000	28,043,000	34,047,879	0	0
<b>Total Assessed Value</b>	<b>243,160,000</b>	<b>298,496,000</b>	<b>28,459,746</b>	<b>34,497,212</b>	<b>0</b>	<b>0</b>
<b>Percentage change from prior year</b>		<b>22.7570%</b>		<b>21.2141%</b>		<b>0.0000%</b>

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**Telecommunication Companies**

Telecommunication Companies		2015-2016	2016-2017	Carson City	Carson City	Churchill	Churchill	Clark	Clark
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
360 Networks (USA), Inc.		42,502,000	8,116,000	558,010	194,633	1,451,872	506,409	21,258,633	7,414,958
Advanced Telecom, Inc.		352,000	285,000	35,200	28,500	0	0	0	0
Beehive Telephone Company		1,045,000	1,114,000	0	0	0	0	0	0
California Broadband Cooperative Inc	3	0	2,926,000	0	513,466	0	0	0	0
Centurytel Gem State Utilities, Inc.		232,000	222,000	0	0	0	0	0	0
Centurytel Long Distance LLC	7	299,000	0	0	0	0	0	299,000	0
Charter Fiberlink - Nevada		4,550,000	4,550,000	394,850	394,850	0	0	0	0
CTC of Nevada		15,818,000	17,086,000	0	0	0	0	0	0
Electric Lightwave		1,748,000	1,287,000	0	0	0	0	1,748,000	1,287,000
Eschelon Telecom, Inc.		2,450,000	2,730,000	245,000	273,000	0	0	0	0
Filer Mutual Telephone Company	1	365,000	369,000	0	0	0	0	0	0
Frontier Communications Southwest		13,249,000	12,916,000	34,212	33,351	0	0	0	0
Humboldt Telephone Company		2,123,000	2,046,000	0	0	0	0	0	0
Lincoln County Telephone System, Inc.		3,348,000	3,325,000	0	0	0	0	109,569	108,741
Plumas Sierra Telecommunications		1,461,000	1,371,000	0	0	0	0	0	0
Rio Virgin Telephone Company		5,224,000	5,110,000	0	0	0	0	5,224,000	5,110,000
Rural Telephone Company		1,216,000	1,236,000	0	0	0	0	0	0
Savvis, Inc.	6	40,000	0	0	0	0	0	18,966	0
Sprint Communications, L.P.		4,113,000	1,412,000	0	0	0	0	300,688	103,227
TeliaSonera International Carrier, Inc.		65,000	62,000	0	0	5,450	5,198	0	0
Time Warner Telecom of Nevada	5	5,441,000	0	0	0	0	0	5,241,282	0
US Telepacific Corp. (FKA Mpower Comm.)		7,857,000	7,261,000	0	0	0	0	7,857,000	7,261,000
<b>Total Assessed Value</b>		<b>113,498,000</b>	<b>73,424,000</b>	<b>1,267,272</b>	<b>1,437,799</b>	<b>1,457,321</b>	<b>511,607</b>	<b>42,057,138</b>	<b>21,284,926</b>
<b>Percentage change from prior year</b>			<b>(35.3081%)</b>		<b>13.4563%</b>		<b>(64.8940%)</b>		<b>(49.3905%)</b>

1	CWIP was reduced be SBE 16-307 12/21/2015
3	CALIFORNIA BROADBAND COOPERATIVE INC (CBC) New For 2016-2017
5	TIME WARNER TELECOM OF NEVADA LLC move to locally assessed in 2016-2017
6	SAVVIS, INC. moved to locally assessed in 2016-2017
7	CENTURYTEL LONG DISTANCE LLC moved to locally assessed in 2016-2017

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**Telecommunication Companies**

Telecommunication Companies		2015-2016	2016-2017	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
360 Networks (USA), Inc.		42,502,000	8,116,000	0	0	5,357,142	0	0	0
Advanced Telecom, Inc.		352,000	285,000	0	0	0	0	0	0
Beehive Telephone Company		1,045,000	1,114,000	0	0	1,032,936	1,100,965	0	0
California Broadband Cooperative Inc	3	0	2,926,000	0	1,376,941	0	0	0	0
Centurytel Gem State Utilities, Inc.		232,000	222,000	0	0	232,000	222,000	0	0
Centurytel Long Distance LLC	7	299,000	0	0	0	0	0	0	0
Charter Fiberlink - Nevada		4,550,000	4,550,000	18,451	18,451	0	0	0	0
CTC of Nevada		15,818,000	17,086,000	0	0	14,600,789	15,771,214	160,981	173,886
Electric Lightwave		1,748,000	1,287,000	0	0	0	0	0	0
Eschelon Telecom, Inc.		2,450,000	2,730,000	0	0	0	0	0	0
Filer Mutual Telephone Company	1	365,000	369,000	0	0	365,000	369,000	0	0
Frontier Communications Southwest		13,249,000	12,916,000	10,946,133	10,671,108	0	0	0	0
Humboldt Telephone Company		2,123,000	2,046,000	0	0	48,079	46,328	0	0
Lincoln County Telephone System, Inc.		3,348,000	3,325,000	0	0	0	0	0	0
Plumas Sierra Telecommunications		1,461,000	1,371,000	0	0	0	0	0	0
Rio Virgin Telephone Company		5,224,000	5,110,000	0	0	0	0	0	0
Rural Telephone Company		1,216,000	1,236,000	0	0	522,628	566,442	0	0
Savvis, Inc.	6	40,000	0	0	0	0	0	0	0
Sprint Communications, L.P.		4,113,000	1,412,000	0	0	1,406,468	482,843	0	0
TeliaSonera International Carrier, Inc.		65,000	62,000	0	0	20,985	20,016	0	0
Time Warner Telecom of Nevada	5	5,441,000	0	0	0	0	0	0	0
US Telepacific Corp. (FKA Mpower Comm.)		7,857,000	7,261,000	0	0	0	0	0	0
<b>Total Assessed Value</b>		<b>113,498,000</b>	<b>73,424,000</b>	<b>10,964,584</b>	<b>12,066,501</b>	<b>23,586,027</b>	<b>18,578,809</b>	<b>160,981</b>	<b>173,886</b>
<b>Percentage change from prior year</b>			<b>(35.3081%)</b>		<b>10.0498%</b>		<b>(21.2296%)</b>		<b>8.0168%</b>

1	CWIP was reduced be SBE 16-307 12/21/2015
3	CALIFORNIA BROADBAND COOPERATIVE INC (CBC) New For 2016-2017
5	TIME WARNER TELECOM OF NEVADA LLC move to locally assessed in 2016-2017
6	SAVVIS, INC. moved to locally assessed in 2016-2017
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**Telecommunication Companies**

Telecommunication Companies		2015-2016	2016-2017	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
360 Networks (USA), Inc.		42,502,000	8,116,000	1,035,272	0	2,459,826	0	1,074,642	0
Advanced Telecom, Inc.		352,000	285,000	0	0	0	0	0	0
Beehive Telephone Company		1,045,000	1,114,000	0	0	0	0	0	0
California Broadband Cooperative Inc	3	0	2,926,000	0	0	0	0	0	0
Centurytel Gem State Utilities, Inc.		232,000	222,000	0	0	0	0	0	0
Centurytel Long Distance LLC	7	299,000	0	0	0	0	0	0	0
Charter Fiberlink - Nevada		4,550,000	4,550,000	0	0	0	0	0	0
CTC of Nevada		15,818,000	17,086,000	0	0	0	0	0	0
Electric Lightwave		1,748,000	1,287,000	0	0	0	0	0	0
Eschelon Telecom, Inc.		2,450,000	2,730,000	0	0	0	0	0	0
Filer Mutual Telephone Company	1	365,000	369,000	0	0	0	0	0	0
Frontier Communications Southwest		13,249,000	12,916,000	0	0	0	0	0	0
Humboldt Telephone Company		2,123,000	2,046,000	0	0	2,074,921	1,999,672	0	0
Lincoln County Telephone System, Inc.		3,348,000	3,325,000	0	0	0	0	0	0
Plumas Sierra Telecommunications		1,461,000	1,371,000	0	0	0	0	0	0
Rio Virgin Telephone Company		5,224,000	5,110,000	0	0	0	0	0	0
Rural Telephone Company		1,216,000	1,236,000	0	0	0	0	0	0
Savvis, Inc.	6	40,000	0	0	0	0	0	0	0
Sprint Communications, L.P.		4,113,000	1,412,000	295,419	101,418	945,493	324,589	219,439	75,334
TeliaSonera International Carrier, Inc.		65,000	62,000	4,050	3,863	9,620	9,176	4,189	3,996
Time Warner Telecom of Nevada	5	5,441,000	0	0	0	0	0	0	0
US Telepacific Corp. (FKA Mpower Comm.)		7,857,000	7,261,000	0	0	0	0	0	0
<b>Total Assessed Value</b>		<b>113,498,000</b>	<b>73,424,000</b>	<b>1,334,741</b>	<b>105,281</b>	<b>5,489,860</b>	<b>2,333,437</b>	<b>1,298,271</b>	<b>79,330</b>
<b>Percentage change from prior year</b>			<b>(35.3081%)</b>		<b>(92.1123%)</b>		<b>(57.4955%)</b>		<b>(93.8896%)</b>

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3	CALIFORNIA BROADBAND COOPERATIVE INC (CBC) New For 2016-2017
5	TIME WARNER TELECOM OF NEVADA LLC move to locally assessed in 2016-2017
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**Telecommunication Companies**

Telecommunication Companies		2015-2016	2016-2017	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
360 Networks (USA), Inc.		42,502,000	8,116,000	904,708	0	267,154	0	0	0
Advanced Telecom, Inc.		352,000	285,000	0	0	0	0	0	0
Beehive Telephone Company		1,045,000	1,114,000	0	0	0	0	0	0
California Broadband Cooperative Inc	3	0	2,926,000	0	0	0	0	0	0
Centurytel Gem State Utilities, Inc.		232,000	222,000	0	0	0	0	0	0
Centurytel Long Distance LLC	7	299,000	0	0	0	0	0	0	0
Charter Fiberlink - Nevada		4,550,000	4,550,000	0	0	169,749	169,749	0	0
CTC of Nevada		15,818,000	17,086,000	0	0	0	0	0	0
Electric Lightwave		1,748,000	1,287,000	0	0	0	0	0	0
Eschelon Telecom, Inc.		2,450,000	2,730,000	0	0	0	0	0	0
Filer Mutual Telephone Company	1	365,000	369,000	0	0	0	0	0	0
Frontier Communications Southwest		13,249,000	12,916,000	0	0	2,245,903	2,189,361	22,752	22,180
Humboldt Telephone Company		2,123,000	2,046,000	0	0	0	0	0	0
Lincoln County Telephone System, Inc.		3,348,000	3,325,000	3,170,606	3,148,946	0	0	0	0
Plumas Sierra Telecommunications		1,461,000	1,371,000	0	0	0	0	0	0
Rio Virgin Telephone Company		5,224,000	5,110,000	0	0	0	0	0	0
Rural Telephone Company		1,216,000	1,236,000	0	0	0	0	0	0
Savvis, Inc.	6	40,000	0	21,034	0	0	0	0	0
Sprint Communications, L.P.		4,113,000	1,412,000	0	0	0	0	0	0
TeliaSonera International Carrier, Inc.		65,000	62,000	0	0	1,360	1,298	0	0
Time Warner Telecom of Nevada	5	5,441,000	0	199,718	0	0	0	0	0
US Telepacific Corp. (FKA Mpower Comm.)		7,857,000	7,261,000	0	0	0	0	0	0
<b>Total Assessed Value</b>		<b>113,498,000</b>	<b>73,424,000</b>	<b>4,296,066</b>	<b>3,148,946</b>	<b>2,684,166</b>	<b>2,360,408</b>	<b>22,752</b>	<b>22,180</b>
<b>Percentage change from prior year</b>			<b>(35.3081%)</b>		<b>(26.7016%)</b>		<b>(12.0618%)</b>		<b>(2.5176%)</b>

1	CWIP was reduced be SBE 16-307 12/21/2015
3	CALIFORNIA BROADBAND COOPERATIVE INC (CBC) New For 2016-2017
5	TIME WARNER TELECOM OF NEVADA LLC move to locally assessed in 2016-2017
6	SAVVIS, INC. moved to locally assessed in 2016-2017
7	CENTURYTEL LONG DISTANCE LLC moved to locally assessed in 2016-2017

**Nevada Department of Taxation**

2016-2017 Centrally Assessed

Values By County

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

**Telecommunication Companies**

Telecommunication Companies		2015-2016	2016-2017	Nye	Nye	Pershing	Pershing	Storey	Storey
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017	2015-2016	2016-2017
360 Networks (USA), Inc.		42,502,000	8,116,000	0	0	3,021,050	0	16,471	0
Advanced Telecom, Inc.		352,000	285,000	0	0	0	0	0	0
Beehive Telephone Company		1,045,000	1,114,000	0	0	0	0	0	0
California Broadband Cooperative Inc	3	0	2,926,000	0	0	0	0	0	0
Centurytel Gem State Utilities, Inc.		232,000	222,000	0	0	0	0	0	0
Centurytel Long Distance LLC	7	299,000	0	0	0	0	0	0	0
Charter Fiberlink - Nevada		4,550,000	4,550,000	0	0	0	0	11,071	11,071
CTC of Nevada		15,818,000	17,086,000	1,056,230	1,140,900	0	0	0	0
Electric Lightwave		1,748,000	1,287,000	0	0	0	0	0	0
Eschelon Telecom, Inc.		2,450,000	2,730,000	0	0	0	0	0	0
Filer Mutual Telephone Company	1	365,000	369,000	0	0	0	0	0	0
Frontier Communications Southwest		13,249,000	12,916,000	0	0	0	0	0	0
Humboldt Telephone Company		2,123,000	2,046,000	0	0	0	0	0	0
Lincoln County Telephone System, Inc.		3,348,000	3,325,000	67,825	67,313	0	0	0	0
Plumas Sierra Telecommunications		1,461,000	1,371,000	0	0	0	0	0	0
Rio Virgin Telephone Company		5,224,000	5,110,000	0	0	0	0	0	0
Rural Telephone Company		1,216,000	1,236,000	0	0	0	0	0	0
Savvis, Inc.	6	40,000	0	0	0	0	0	0	0
Sprint Communications, L.P.		4,113,000	1,412,000	0	0	277,061	95,116	0	0
TeliaSonera International Carrier, Inc.		65,000	62,000	0	0	11,869	11,321	64	61
Time Warner Telecom of Nevada	5	5,441,000	0	0	0	0	0	0	0
US Telepacific Corp. (FKA Mpower Comm.)		7,857,000	7,261,000	0	0	0	0	0	0
<b>Total Assessed Value</b>		<b>113,498,000</b>	<b>73,424,000</b>	<b>1,124,056</b>	<b>1,208,212</b>	<b>3,309,980</b>	<b>106,436</b>	<b>27,606</b>	<b>11,132</b>
<b>Percentage change from prior year</b>			<b>(35.3081%)</b>		<b>7.4869%</b>		<b>(96.7844%)</b>		<b>(59.6762%)</b>

1	CWIP was reduced be SBE 16-307 12/21/2015
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**Nevada Department of Taxation**

2016-2017 Centrally Assessed

Values By County

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

**Telecommunication Companies**

Telecommunication Companies		2015-2016	2016-2017	Washoe	Washoe	White Pine	White Pine
		Statewide	Statewide	AV	AV	AV	AV
		Assessed Value	Assessed Value	2015-2016	2016-2017	2015-2016	2016-2017
360 Networks (USA), Inc.		42,502,000	8,116,000	5,097,219	0	0	0
Advanced Telecom, Inc.		352,000	285,000	316,800	256,500	0	0
Beehive Telephone Company		1,045,000	1,114,000	0	0	12,064	13,035
California Broadband Cooperative Inc	3	0	2,926,000	0	1,035,593	0	0
Centurytel Gem State Utilities, Inc.		232,000	222,000	0	0	0	0
Centurytel Long Distance LLC	7	299,000	0	0	0	0	0
Charter Fiberlink - Nevada		4,550,000	4,550,000	3,955,880	3,955,880	0	0
CTC of Nevada		15,818,000	17,086,000	0	0	0	0
Electric Lightwave		1,748,000	1,287,000	0	0	0	0
Eschelon Telecom, Inc.		2,450,000	2,730,000	2,205,000	2,457,000	0	0
Filer Mutual Telephone Company	1	365,000	369,000	0	0	0	0
Frontier Communications Southwest		13,249,000	12,916,000	0	0	0	0
Humboldt Telephone Company		2,123,000	2,046,000	0	0	0	0
Lincoln County Telephone System, Inc.		3,348,000	3,325,000	0	0	0	0
Plumas Sierra Telecommunications		1,461,000	1,371,000	1,461,000	1,371,000	0	0
Rio Virgin Telephone Company		5,224,000	5,110,000	0	0	0	0
Rural Telephone Company		1,216,000	1,236,000	693,372	669,558	0	0
Savvis, Inc.	6	40,000	0	0	0	0	0
Sprint Communications, L.P.		4,113,000	1,412,000	668,432	229,474	0	0
TeliaSonera International Carrier, Inc.		65,000	62,000	7,414	7,071	0	0
Time Warner Telecom of Nevada	5	5,441,000	0	0	0	0	0
US Telepacific Corp. (FKA Mpower Comm.)		7,857,000	7,261,000	0	0	0	0
<b>Total Assessed Value</b>		<b>113,498,000</b>	<b>73,424,000</b>	<b>14,405,116</b>	<b>9,982,075</b>	<b>12,064</b>	<b>13,035</b>
<b>Percentage change from prior year</b>			<b>(35.3081%)</b>		<b>(30.7047%)</b>		<b>8.0486%</b>

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**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
	2015-2016	2016-2017
National, Freight and Large Regional Air Carriers	54,100	60,800
Charter and Feeder Air Carriers	1,258,500	971,300
Electric Companies	25,265,800	65,712,100
Gas Distribution and Pipeline Companies	6,370,000	7,482,000
Railroad Companies	43,400	561,700
Telecommunication Companies	211,800	1,172,700
<b>Total Six Month CWIP Assessed Value</b>	33,203,600	75,960,600

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

Pursuant to NRS 361.321, construction-work-in-progress (CWIP) for the period January 1 through June 30, 2015 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, 2015 through June 30, 2015. 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 2014-15	CV Ratio 2015-16	CV Ratio 2016-17
Airline	0.6807	0.8079	0.8077
Electric	0.9466	0.9716	0.8995
Gas-Distribution	0.6874	0.6918	0.6662
Gas-Pipeline	0.8615	0.8419	0.8287
Railroad	0.5119	0.5628	0.6106
Telecommunication	1.0000	1.0000	0.8308

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:

$$(\$1,000,000) \times (0.8308) \times (35\%) = \$290,789 \text{ assessed value for 6 month CWIP.}$$

**Nevada Department of Taxation**  
**2016-2017**  
**Adjusted Six-Month CWIP**

2016-2017 Reported Growth CWIP	Industry-wide Cost To Value Ratio	Adjusted Growth 6-Month CWIP	2016-2017 Assessed Value Rounded to 00
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**National, Freight and Large Regional Air Carriers**

FEDEX Express	209,987	0.8077	169,603	59,400
Horizon Air Industries, Inc.	4,959	0.8077	4,005	1,400
<b>Total AV National, Freight and Large Regional Air Carriers 6 Mo CWIP</b>	<b>\$214,946</b>		<b>\$173,608</b>	<b>\$60,800</b>

**Charter and Feeder Air Carriers**

Allegiant Airline, Inc.	1,302,402	0.8077	1,051,927	368,200
EI Aero Services	226,348	0.8077	182,817	64,000
Maverick Helicopters	1,907,000	0.8077	1,540,250	539,100
<b>Total AV Charter and Feeder Air Carriers 6 Mo CWIP</b>	<b>\$3,435,750</b>		<b>\$2,774,993</b>	<b>\$971,300</b>

**Electric Companies**

Idaho Power Company	1,713,488	0.8995	1,541,323	539,500
Nevada Power Company	72,317,760	0.8995	65,051,561	22,768,000
Online Transmission Project	727,695	0.8995	654,579	229,100
ORNI 37 LLC (Ormat NV)	34,875,667	0.8995	31,371,499	10,980,000
San Diego Gas & Electric (SDG&E)	950,133	0.8995	854,667	299,100
Sierra Pacific Power-Electric	43,345,732	0.8995	38,990,526	13,646,700
Southern California Edison	35,444,676	0.8995	31,883,337	11,159,200
City of Los Angeles DWP	921,462	0.8995	828,877	290,100
Mead Phoenix Project-SCPPA	103,783	0.8995	93,355	32,700
Harney Electric Cooperative	38,041	0.8995	34,219	12,000
Mt Wheeler Power	2,449,951	0.8995	2,203,790	771,300
Plumas Sierra Rural Electric	875	0.8995	787	300
Raft River Rural Electric	187,036	0.8995	168,243	58,900
Valley Electric	15,643,742	0.8995	14,071,921	4,925,200
<b>Total AV Electric Companies 6 Mo CWIP</b>	<b>\$208,720,040</b>		<b>\$187,748,685</b>	<b>\$65,712,100</b>

**Gas Distribution and Pipeline Companies**

Sierra Pacific Power-Gas	2,460,975	0.6662	1,639,420	573,800
Southwest Gas Company	25,298,348	0.6662	16,852,925	5,898,500
Kern River Pipeline	1,507,014	0.8287	1,248,888	437,100
Kinder-Morgan (Calnev) Pipeline	150,441	0.8287	124,673	43,600
Kinder-Morgan (SFPP L P) Pipeline	41,920	0.8287	34,740	12,200
Prospector Pipeline Co.	1,595,959	0.8287	1,322,598	462,900
Ruby Pipeline LLC	185,991	0.8287	154,134	53,900
<b>Total AV Gas Distribution and Pipeline Companies 6 Mo CWIP</b>	<b>\$31,240,647</b>		<b>\$21,377,378</b>	<b>\$7,482,000</b>

**Railroad Companies**

Union Pacific Railroad	2,628,220	0.6106	1,604,807	561,700
<b>Total AV Railroad Companies 6 Mo CWIP</b>	<b>\$2,628,220</b>		<b>\$1,604,807</b>	<b>\$561,700</b>

**Telecommunication Companies**

360 Networks (USA), Inc.	2,436,668	0.8308	2,024,450	708,600
Beehive Telephone Company	92,682	0.8308	77,003	27,000
Electric Lightwave	67,179	0.8308	55,814	19,500
Eschelon Telecom, Inc.	367,009	0.8308	304,921	106,700
1 Filer Mutual Telephone Company	8,792	0.8308	7,305	2,600
Humboldt Telephone Company	214,465	0.8308	178,183	62,400
Lincoln County Telephone System, Inc.	112,055	0.8308	93,098	32,600
Plumas Sierra Telecommunications	268,892	0.8308	223,403	78,200
Rio Virgin Telephone Company	428,888	0.8308	356,332	124,700
Rural Telephone Company	35,795	0.8308	29,740	10,400
<b>Total AV Telecommunication Companies 6 Mo CWIP</b>	<b>\$4,032,426</b>		<b>\$3,350,248</b>	<b>\$1,172,700</b>

<b>Grand Totals</b>	<b>\$250,272,029</b>		<b>\$217,029,719</b>	<b>\$75,960,600</b>
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**1 - CWIP was reduced be SBE 16-307 heard on 11/5/2015**

**Nevada Department of Taxation**  
**Summary of**  
**Six-Month Construction Work in Progress**  
*Assessed Valuations by County and Industry*  
**2016-2017 Centrally Assessed**

<b>County</b>	<b>National, Freight &amp; Large Regional Air Carriers</b>	<b>Charter &amp; Feeder Air Carriers</b>	<b>Electric Companies</b>	<b>Gas Distribution &amp; Pipeline Companies</b>	<b>Railroad Companies</b>	<b>Telecommunication Companies</b>	<b>Total State Assessed Companies</b>
Carson City	0	10,926	426,906	444,365	0	27,663	909,861
Churchill	0	292	1,192,509	232,062	31,305	44,214	1,500,381
Clark	15,830	668,622	29,708,352	4,062,018	73,808	792,659	35,321,289
Douglas	0	69	819,962	128,200	0	0	948,231
Elko	0	52,251	1,066,305	640,481	140,452	35,463	1,934,953
Esmeralda	0	4,185	660,403	0	0	0	664,587
Eureka	0	3,054	519,278	65,045	27,051	0	614,428
Humboldt	0	31,385	1,303,834	237,533	76,276	60,987	1,710,014
Lander	0	26,742	778,930	38,712	21,850	0	866,233
Lincoln	0	46,737	250,598	72,728	54,094	30,874	455,031
Lyon	0	3,726	2,448,650	342,993	21,069	0	2,816,438
Mineral	0	8,576	12,022,214	15,113	0	0	12,045,903
Nye	0	73,249	4,435,313	15,342	0	660	4,524,564
Pershing	0	19,190	1,231,790	275,445	45,945	0	1,572,369
Storey	0	579	2,047,427	23,311	4,901	0	2,076,218
Washoe	44,970	6,800	6,091,103	888,652	64,950	179,864	7,276,339
White Pine	0	14,918	708,499	0	0	316	723,733
<b>Total AV</b>	<b>\$60,800</b>	<b>\$971,300</b>	<b>\$65,712,073</b>	<b>\$7,482,000</b>	<b>\$561,700</b>	<b>\$1,172,700</b>	<b>\$75,960,573</b>



**Nevada Department of Taxation**  
*2016-2017 Centrally Assessed*  
*Six-Month CWIP Values By County*

**National, Freight and Large Regional Air Carriers**

	2016-2017	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017

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

**Airlines**

FEDEX Express	59,400	0	0	15,648	0	0	0	0	0	0
Horizon Air Industries, Inc.	1,400	0	0	183	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>60,800</b>	<b>0</b>	<b>0</b>	<b>15,830</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	2016-2017	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017

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

**Airlines**

FEDEX Express	59,400	0	0	0	0	0	0	43,752	0
Horizon Air Industries, Inc.	1,400	0	0	0	0	0	0	1,217	0
<b>Total Assessed Value</b>	<b>60,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,970</b>	<b>0</b>

**Nevada Department of Taxation**  
*2016-2017 Centrally Assessed*  
*Six-Month CWIP Values By County*  
**Charter and Feeder Air Carriers**

	2016-2017	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017

**Charter and Feeder Air Carriers**

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

Allegiant Airline, Inc.	368,200	2	99	129,338	5	12,797	4,185	2,219	29,521	25,135
El Aero Services	64,000	10,924	193	257	64	39,454	0	835	1,863	1,606
Maverick Helicopters	539,100	0	0	539,026	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>971,300</b>	<b>10,926</b>	<b>292</b>	<b>668,622</b>	<b>69</b>	<b>52,251</b>	<b>4,185</b>	<b>3,054</b>	<b>31,385</b>	<b>26,742</b>

	2016-2017	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017

**Charter and Feeder Air Carriers**

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

Allegiant Airline, Inc.	368,200	44,938	3,597	8,448	72,147	18,290	579	4,358	12,540
El Aero Services	64,000	1,799	129	129	1,028	900	0	2,442	2,378
Maverick Helicopters	539,100	0	0	0	74	0	0	0	0
<b>Total Assessed Value</b>	<b>971,300</b>	<b>46,737</b>	<b>3,726</b>	<b>8,576</b>	<b>73,249</b>	<b>19,190</b>	<b>579</b>	<b>6,800</b>	<b>14,918</b>

**Nevada Department of Taxation**  
*2016-2017 Centrally Assessed*  
*Six-Month CWIP Values By County*

**Electric Companies**

	2016-2017	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017

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

**Electric Companies**

City of Los Angeles DWP	290,100	0	8,441	179,421	0	0	0	0	0	0
Harney Electric Cooperative	12,000	0	0	0	0	0	0	0	12,000	0
Idaho Power Company	539,500	0	0	0	0	111,113	0	0	427,932	454
Mead Phoenix Project-SCPPA	32,700	0	0	32,700	0	0	0	0	0	0
Mt Wheeler Power	771,300	0	0	0	0	25,252	0	164,302	0	0
Nevada Power Company	22,768,000	0	0	22,595,673	0	0	0	0	0	0
Online Transmission Project	229,100	51	51	28,073	0	1,008	0	3,683	120	231
ORNI 37 LLC (Ormat NV)	10,980,000	0	0	0	0	0	0	0	0	0
Plumas Sierra Rural Electric	300	0	0	0	0	0	0	0	0	0
Raft River Rural Electric	58,900	0	0	0	0	58,900	0	0	0	0
San Diego Gas & Electric (SDG&E)	299,100	0	0	299,100	0	0	0	0	0	0
Sierra Pacific Power-Electric	13,646,700	426,855	733,524	0	819,962	870,032	241,342	351,293	863,782	778,244
Southern California Edison	11,159,200	0	450,493	5,886,513	0	0	0	0	0	0
Valley Electric	4,925,200	0	0	686,871	0	0	419,061	0	0	0
<b>Total Assessed Value</b>	<b>65,712,100</b>	<b>426,906</b>	<b>1,192,509</b>	<b>29,708,352</b>	<b>819,962</b>	<b>1,066,305</b>	<b>660,403</b>	<b>519,278</b>	<b>1,303,834</b>	<b>778,930</b>

**Nevada Department of Taxation**  
*2016-2017 Centrally Assessed*  
*Six-Month CWIP Values By County*

**Electric Companies**

	2016-2017	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017

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

**Electric Companies**

City of Los Angeles DWP	290,100	11,895	21,152	10,675	0	9,048	0	49,467	0
Harney Electric Cooperative	12,000	0	0	0	0	0	0	0	0
Idaho Power Company	539,500	0	0	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	32,700	0	0	0	0	0	0	0	0
Mt Wheeler Power	771,300	0	0	0	82,639	0	0	0	499,107
Nevada Power Company	22,768,000	147,310	0	0	25,017	0	0	0	0
Online Transmission Project	229,100	91,393	51	0	37,941	0	54	0	66,443
ORNI 37 LLC (Ormat NV)	10,980,000	0	0	10,980,000	0	0	0	0	0
Plumas Sierra Rural Electric	300	0	0	0	0	0	0	300	0
Raft River Rural Electric	58,900	0	0	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	299,100	0	0	0	0	0	0	0	0
Sierra Pacific Power-Electric	13,646,700	0	1,297,064	431,672	500,697	739,979	2,047,373	3,401,904	142,949
Southern California Edison	11,159,200	0	1,130,382	569,616	0	482,763	0	2,639,432	0
Valley Electric	4,925,200	0	0	30,250	3,789,018	0	0	0	0
<b>Total Assessed Value</b>	<b>65,712,100</b>	<b>250,598</b>	<b>2,448,650</b>	<b>12,022,214</b>	<b>4,435,313</b>	<b>1,231,790</b>	<b>2,047,427</b>	<b>6,091,103</b>	<b>708,499</b>

**Nevada Department of Taxation**  
*2016-2017 Centrally Assessed*  
*Six-Month CWIP Values By County*

**Gas Distribution and Pipeline Companies**

	2016-2017	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017

**Gas Distribution and Pipeline Companies**

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

Kern River Pipeline	437,100	0	0	364,372	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	43,600	0	0	43,600	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	12,200	0	3,554	0	0	0	0	0	0	0
Prospector Pipeline Co.	462,900	0	0	0	0	426,557	0	36,343	0	0
Ruby Pipeline LLC	53,900	0	0	0	0	25,050	0	0	20,983	0
Sierra Pacific Power-Gas	573,800	0	0	0	0	0	0	0	0	0
Southwest Gas Company	5,898,500	444,365	228,508	3,654,046	128,200	188,875	0	28,702	216,550	38,712
<b>Total Assessed Value</b>	<b>7,482,000</b>	<b>444,365</b>	<b>232,062</b>	<b>4,062,018</b>	<b>128,200</b>	<b>640,481</b>	<b>0</b>	<b>65,045</b>	<b>237,533</b>	<b>38,712</b>

	2016-2017	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017

**Gas Distribution and Pipeline Companies**

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

Kern River Pipeline	437,100	72,728	0	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	43,600	0	0	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	12,200	0	1,687	0	0	0	2,511	4,448	0
Prospector Pipeline Co.	462,900	0	0	0	0	0	0	0	0
Ruby Pipeline LLC	53,900	0	0	0	0	0	0	7,867	0
Sierra Pacific Power-Gas	573,800	0	0	0	0	0	8,905	564,895	0
Southwest Gas Company	5,898,500	0	341,306	15,113	15,342	275,445	11,895	311,442	0
<b>Total Assessed Value</b>	<b>7,482,000</b>	<b>72,728</b>	<b>342,993</b>	<b>15,113</b>	<b>15,342</b>	<b>275,445</b>	<b>23,311</b>	<b>888,652</b>	<b>0</b>

**Nevada Department of Taxation**  
*2016-2017 Centrally Assessed*  
*Six-Month CWIP Values By County*

**Railroad Companies**

	2016-2017	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017

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

**Railroad Companies**

Union Pacific Railroad	561,700	0	31,305	73,808	0	140,452	0	27,051	76,276	21,850
<b>Total Assessed Value</b>	<b>561,700</b>	<b>0</b>	<b>31,305</b>	<b>73,808</b>	<b>0</b>	<b>140,452</b>	<b>0</b>	<b>27,051</b>	<b>76,276</b>	<b>21,850</b>

	2016-2017	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017

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

**Railroad Companies**

Union Pacific Railroad	561,700	54,094	21,069	0	0	45,945	4,901	64,950	0
<b>Total Assessed Value</b>	<b>561,700</b>	<b>54,094</b>	<b>21,069</b>	<b>0</b>	<b>0</b>	<b>45,945</b>	<b>4,901</b>	<b>64,950</b>	<b>0</b>

**Nevada Department of Taxation**  
*2016-2017 Centrally Assessed*  
*Six-Month CWIP Values By County*  
**Telecommunication Companies**

	2016-2017	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017

**Telecommunication Companies**

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

360 Networks (USA), Inc.	708,600	16,993	44,214	647,393	0	0	0	0	0	0
Beehive Telephone Company	27,000	0	0	0	0	26,684	0	0	0	0
Electric Lightwave	19,500	0	0	19,500	0	0	0	0	0	0
Eschelon Telecom, Inc.	106,700	10,670	0	0	0	0	0	0	0	0
Filer Mutual Telephone Company	2,600	0	0	0	0	2,600	0	0	0	0
Humboldt Telephone Company	62,400	0	0	0	0	1,413	0	0	60,987	0
Lincoln County Telephone System, Inc.	32,600	0	0	1,066	0	0	0	0	0	0
Plumas Sierra Telecommunications	78,200	0	0	0	0	0	0	0	0	0
Rio Virgin Telephone Company	124,700	0	0	124,700	0	0	0	0	0	0
Rural Telephone Company	10,400	0	0	0	0	4,766	0	0	0	0
<b>Total Assessed Value</b>	<b>1,172,700</b>	<b>27,663</b>	<b>44,214</b>	<b>792,659</b>	<b>0</b>	<b>35,463</b>	<b>0</b>	<b>0</b>	<b>60,987</b>	<b>0</b>

	2016-2017	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017

**Telecommunication Companies**

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

360 Networks (USA), Inc.	708,600	0	0	0	0	0	0	0	0
Beehive Telephone Company	27,000	0	0	0	0	0	0	0	316
Electric Lightwave	19,500	0	0	0	0	0	0	0	0
Eschelon Telecom, Inc.	106,700	0	0	0	0	0	0	96,030	0
Filer Mutual Telephone Company	2,600	0	0	0	0	0	0	0	0
Humboldt Telephone Company	62,400	0	0	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	32,600	30,874	0	0	660	0	0	0	0
Plumas Sierra Telecommunications	78,200	0	0	0	0	0	0	78,200	0
Rio Virgin Telephone Company	124,700	0	0	0	0	0	0	0	0
Rural Telephone Company	10,400	0	0	0	0	0	0	5,634	0
<b>Total Assessed Value</b>	<b>1,172,700</b>	<b>30,874</b>	<b>0</b>	<b>0</b>	<b>660</b>	<b>0</b>	<b>0</b>	<b>179,864</b>	<b>316</b>