



NEVADA DEPARTMENT OF TAXATION
Division of Local Government Services

2017-2018
BULLETIN NO. 201
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

2017-2018 BULLETIN NO. 201:
SECURED PROPERTY TAX ROLL

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

PREPARED BY THE
DIVISION OF LOCAL GOVERNMENT SERVICES
CENTRALLY ASSESSED PROPERTIES
AS CERTIFIED BY THE NEVADA TAX COMMISSION ON
OCTOBER 3, 2016

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BULLETIN NO. 201

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Bulletin No. 201

Fiscal Year 2017-2018

**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 3, 2016**

Notice of Valuation

On October 3, 2016, 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. 201 presents the 2017-2018 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 2016-2017, 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 2016-2017 such as private car lines, unsecured airlines, property escaping taxation and twelve-month construction work in progress may be found in Bulletin 200A.

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 2016, the liability for payment of the taxes assessed on the 2017-2018 roll does not attach unless property exists in Nevada as of July 1st, 2017, 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. A petition form may be obtained from the Department website at:

[http://tax.nv.gov/Boards/State Board of Equalization Forms/State Board of Equalization Forms 2/](http://tax.nv.gov/Boards/State_Board_of_Equalization_Forms/State_Board_of_Equalization_Forms_2/)
and select [Form 5102SBE Taxpayer Direct Appeal](#).

**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**

<u>Industry</u>	Assessed	Assessed
	Valuation	Valuation
	2016-2017	2017-2018
National, Freight and Large Regional Air Carriers	372,055,000	411,150,000
Charter and Feeder Air Carriers	32,994,350	33,741,700
Electric Companies	2,851,073,760	2,802,088,000
Gas Distribution and Pipeline Companies	1,022,579,000	989,008,000
Railroad Companies	298,496,000	339,319,000
Telecommunication Companies	73,424,000	78,681,000
Total Valuation - State Assessed Companies	4,650,622,110	4,653,987,700

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/Intercounty Assessed Valuations by County and Industry
Fiscal Year 2017-2018**

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	149,026	0	18,225,012	22,091,364	0	1,354,009	41,819,411
Churchill	8,772,729	525	41,147,061	16,372,061	18,878,093	562,775	85,733,245
Clark	232,835,712	33,394,178	1,909,964,754	311,433,362	44,023,711	21,606,291	2,553,258,008
Douglas	840,770	0	34,638,050	6,449,480	0	12,258,673	54,186,973
Elko	4,117,212	108,008	53,620,762	231,794,515	85,292,806	19,849,562	394,782,865
Esmeralda	23,005,602	0	14,197,944	0	0	166,956	37,370,502
Eureka	4,316,336	175	18,395,595	3,572,877	16,465,192	99,837	42,850,012
Humboldt	4,396,268	26,969	66,110,887	189,022,606	46,358,612	3,114,707	309,030,049
Lander	6,548,917	2,422	32,960,427	1,935,401	13,287,680	1,019,214	55,754,062
Lincoln	8,381,432	0	75,553,322	22,360,901	32,265,226	3,375,257	141,936,138
Lyon	6,150,412	88	67,844,588	19,425,972	12,621,753	2,405,158	108,447,970
Mineral	11,954,969	0	54,839,674	751,237	0	21,593	67,567,473
Nye	50,781,568	7,536	87,628,887	762,506	0	1,159,612	140,340,109
Pershing	2,899,774	0	34,508,460	13,689,962	27,930,773	1,261,305	80,290,274
Storey	2,253,665	88	85,743,209	4,932,623	2,978,398	17,458	95,925,439
Washoe	38,323,373	83,373	161,918,553	144,413,132	39,216,755	10,396,308	394,351,493
White Pine	5,422,234	118,339	44,790,817	0	0	12,286	50,343,676
Total AV	\$411,150,000	\$33,741,700	\$2,802,088,000	\$989,008,000	\$339,319,000	\$78,681,000	\$4,653,987,700

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

2017-2018 Centrally Assessed

Values By County

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

National, Freight and Large Regional Air Carriers

Airlines		2016-2017	2017-2018	Carson City	Carson City	Churchill	Churchill	Clark	Clark
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018
Alaska Airlines		16,851,000	16,117,000	0	0	505,530	483,510	1,853,610	1,772,870
Allegiant Airline, Inc.	1	20,412,000	35,402,000	135	1,862	5,486	809	7,170,171	13,614,698
American Airlines, Inc.		33,196,000	65,106,000	0	0	4,162,327	4,045,535	16,642,825	33,546,103
Compass Airlines		238,000	5,566,000	0	67,817	8,469	159,005	37,174	1,447,685
Delta Air Lines, Inc.		29,555,000	34,377,000	0	0	0	0	24,389,597	26,735,735
FEDEX Express		16,925,000	15,101,000	0	0	0	0	4,458,569	3,156,702
Frontier Airlines, Inc.		3,171,000	8,510,000	353	0	2,272	0	3,148,926	8,455,737
Hawaiian Airlines, Inc.		6,198,000	6,918,000	0	0	0	0	6,198,000	6,918,000
Horizon Air Industries, Inc.		1,310,000	1,573,000	0	0	0	0	170,812	325,963
JetBlue Airways Corp.		5,620,000	10,007,000	0	0	0	579,833	5,615,222	7,447,604
Mesa Airlines, Inc.		1,319,000	1,228,000	0	31,675	0	1,167	319,353	239,952
Republic Airline, Inc.	2	59,000	0	136	0	5,757	0	31,315	0
Skywest Airlines, Inc.		4,785,000	2,851,000	71,000	47,673	277,178	70,705	963,180	466,154
Southwest Airlines Company		136,720,000	139,925,000	0	0	437,282	449,675	82,291,039	85,169,087
Spirit Airlines, Inc.		14,132,000	18,057,000	0	0	88,359	111,561	11,338,876	13,188,078
United Airlines, Inc.		43,836,000	42,876,000	0	0	0	2,870,929	33,953,678	28,874,993
United Parcel Service		7,013,000	7,536,000	0	0	0	0	1,455,265	1,476,351
US Airways, Inc.	3	30,715,000	0	0	0	0	0	17,606,021	0
Total Assessed Value		372,055,000	411,150,000	71,624	149,026	5,492,660	8,772,729	217,643,634	232,835,712
Percentage change from prior year			10.5079%		108.0679%		59.7173%		6.9803%

1	ALLEGiant AIR Classified as an Unschedule Airline in 2016-17 is now a Scheduled Airline
2	REPUBLIC AIRLINE INC ceased Operation in 2016-17
3	US AIRWAYS INC completed the merger with American Airline in 2016-17

Nevada Department of Taxation

2017-2018 Centrally Assessed

Values By County

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

National, Freight and Large Regional Air Carriers

Airlines		2016-2017	2017-2018	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018
Alaska Airlines		16,851,000	16,117,000	0	0	0	0	2,359,140	2,256,380
Allegiant Airline, Inc.	1	20,412,000	35,402,000	273	4,277	709,441	1,250,838	231,995	468,377
American Airlines, Inc.		33,196,000	65,106,000	0	0	0	1,908,960	0	3,131,703
Compass Airlines		238,000	5,566,000	0	168,973	0	0	0	0
Delta Air Lines, Inc.		29,555,000	34,377,000	0	0	0	0	0	0
FEDEX Express		16,925,000	15,101,000	0	0	0	0	0	0
Frontier Airlines, Inc.		3,171,000	8,510,000	1,079	0	0	0	0	0
Hawaiian Airlines, Inc.		6,198,000	6,918,000	0	0	0	0	0	0
Horizon Air Industries, Inc.		1,310,000	1,573,000	0	0	0	0	0	0
JetBlue Airways Corp.		5,620,000	10,007,000	0	0	0	0	0	0
Mesa Airlines, Inc.		1,319,000	1,228,000	0	78,962	0	0	197,299	173,516
Republic Airline, Inc.	2	59,000	0	278	0	3,593	0	0	0
Skywest Airlines, Inc.		4,785,000	2,851,000	153,833	103,292	364,942	107,681	70,981	49,234
Southwest Airlines Company		136,720,000	139,925,000	483,668	485,267	846,627	847,187	16,685,353	16,924,987
Spirit Airlines, Inc.		14,132,000	18,057,000	0	0	0	0	0	0
United Airlines, Inc.		43,836,000	42,876,000	0	0	0	2,546	0	1,406
United Parcel Service		7,013,000	7,536,000	0	0	0	0	0	0
US Airways, Inc.	3	30,715,000	0	0	0	0	0	2,918,698	0
Total Assessed Value		372,055,000	411,150,000	639,131	840,770	1,924,603	4,117,212	22,463,466	23,005,602
Percentage change from prior year			10.5079%		31.5490%		113.9252%		2.4134%

1	ALLEGiant AIR Classified as an Unschedule Airline in 2016-17 is now a Scheduled Airline
2	REPUBLIC AIRLINE INC ceased Operation in 2016-17
3	US AIRWAYS INC completed the merger with American Airline in 2016-17

Nevada Department of Taxation

2017-2018 Centrally Assessed

Values By County

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

National, Freight and Large Regional Air Carriers

Airlines		2016-2017	2017-2018	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018
Alaska Airlines		16,851,000	16,117,000	0	0	0	0	0	0
Allegiant Airline, Inc.	1	20,412,000	35,402,000	123,001	219,235	1,636,580	2,514,693	1,393,433	2,144,424
American Airlines, Inc.		33,196,000	65,106,000	663,842	533,450	0	0	2,256,800	1,114,111
Compass Airlines		238,000	5,566,000	0	0	44,017	824,200	24,174	452,666
Delta Air Lines, Inc.		29,555,000	34,377,000	0	0	0	0	0	0
FEDEX Express		16,925,000	15,101,000	0	0	0	0	0	0
Frontier Airlines, Inc.		3,171,000	8,510,000	936	0	3,868	0	2,035	0
Hawaiian Airlines, Inc.		6,198,000	6,918,000	0	0	0	0	0	0
Horizon Air Industries, Inc.		1,310,000	1,573,000	0	0	0	8,449	0	0
JetBlue Airways Corp.		5,620,000	10,007,000	0	275,913	0	0	0	315,086
Mesa Airlines, Inc.		1,319,000	1,228,000	0	0	0	0	0	0
Republic Airline, Inc.	2	59,000	0	1,236	0	756	0	2,461	0
Skywest Airlines, Inc.		4,785,000	2,851,000	111,356	31,369	419,930	342,369	511,716	328,992
Southwest Airlines Company		136,720,000	139,925,000	1,900,877	1,907,880	0	0	240,521	247,337
Spirit Airlines, Inc.		14,132,000	18,057,000	0	0	559,604	706,557	338,708	427,653
United Airlines, Inc.		43,836,000	42,876,000	0	1,348,489	0	0	0	1,518,648
United Parcel Service		7,013,000	7,536,000	0	0	0	0	0	0
US Airways, Inc.	3	30,715,000	0	0	0	0	0	0	0
Total Assessed Value		372,055,000	411,150,000	2,801,248	4,316,336	2,664,756	4,396,268	4,769,848	6,548,917
Percentage change from prior year			10.5079%		54.0862%		64.9783%		37.2982%

1	ALLEGiant AIR Classified as an Unschedule Airline in 2016-17 is now a Scheduled Airline
2	REPUBLIC AIRLINE INC ceased Operation in 2016-17
3	US AIRWAYS INC completed the merger with American Airline in 2016-17

Nevada Department of Taxation

2017-2018 Centrally Assessed

Values By County

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

National, Freight and Large Regional Air Carriers

Airlines		2016-2017	2017-2018	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018
Alaska Airlines		16,851,000	16,117,000	0	0	1,011,060	967,020	2,696,160	2,578,720
Allegiant Airline, Inc.	1	20,412,000	35,402,000	2,491,235	4,246,743	199,418	379,945	468,325	870,950
American Airlines, Inc.		33,196,000	65,106,000	0	1,875,911	775,876	2,727,962	0	3,879,187
Compass Airlines		238,000	5,566,000	16,374	306,380	0	6,013	0	0
Delta Air Lines, Inc.		29,555,000	34,377,000	0	0	0	0	0	0
FEDEX Express		16,925,000	15,101,000	0	0	0	0	0	0
Frontier Airlines, Inc.		3,171,000	8,510,000	623	0	314	0	0	0
Hawaiian Airlines, Inc.		6,198,000	6,918,000	0	0	0	0	0	0
Horizon Air Industries, Inc.		1,310,000	1,573,000	0	105,892	0	0	0	0
JetBlue Airways Corp.		5,620,000	10,007,000	1,306	1,114	0	88,304	0	0
Mesa Airlines, Inc.		1,319,000	1,228,000	0	22,171	78,919	117,730	315,678	186,241
Republic Airline, Inc.	2	59,000	0	571	0	754	0	0	0
Skywest Airlines, Inc.		4,785,000	2,851,000	401,720	291,328	22,398	1,806	10,232	0
Southwest Airlines Company		136,720,000	139,925,000	1,128,836	1,129,583	1,388,928	1,395,743	4,410,413	4,429,808
Spirit Airlines, Inc.		14,132,000	18,057,000	265,076	334,685	0	0	0	0
United Airlines, Inc.		43,836,000	42,876,000	0	67,625	0	465,889	0	10,062
United Parcel Service		7,013,000	7,536,000	0	0	0	0	0	0
US Airways, Inc.	3	30,715,000	0	374,436	0	1,801,717	0	3,034,248	0
Total Assessed Value		372,055,000	411,150,000	4,680,178	8,381,432	5,279,386	6,150,412	10,935,056	11,954,969
Percentage change from prior year			10.5079%		79.0836%		16.4986%		9.3270%

1	ALLEGiant AIR Classified as an Unschedule Airline in 2016-17 is now a Scheduled Airline
2	REPUBLIC AIRLINE INC ceased Operation in 2016-17
3	US AIRWAYS INC completed the merger with American Airline in 2016-17

Nevada Department of Taxation

2017-2018 Centrally Assessed

Values By County

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

National, Freight and Large Regional Air Carriers

Airlines		2016-2017	2017-2018	Nye	Nye	Pershing	Pershing	Storey	Storey
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018
Alaska Airlines		16,851,000	16,117,000	3,875,730	3,706,910	0	0	0	0
Allegiant Airline, Inc.	1	20,412,000	35,402,000	3,999,639	6,466,619	1,013,949	1,514,437	32,116	63,005
American Airlines, Inc.		33,196,000	65,106,000	2,773,224	10,242,447	0	0	792,966	1,397,736
Compass Airlines		238,000	5,566,000	74,546	1,399,985	33,246	623,038	0	3,092
Delta Air Lines, Inc.		29,555,000	34,377,000	0	0	0	0	0	0
FEDEX Express		16,925,000	15,101,000	0	0	0	0	0	0
Frontier Airlines, Inc.		3,171,000	8,510,000	3,312	54,263	2,906	0	539	0
Hawaiian Airlines, Inc.		6,198,000	6,918,000	0	0	0	0	0	0
Horizon Air Industries, Inc.		1,310,000	1,573,000	0	11,974	0	6,851	0	0
JetBlue Airways Corp.		5,620,000	10,007,000	3,472	649,996	0	0	0	26,703
Mesa Airlines, Inc.		1,319,000	1,228,000	355,138	276,293	0	0	26,306	28,431
Republic Airline, Inc.	2	59,000	0	6,230	0	1,745	0	951	0
Skywest Airlines, Inc.		4,785,000	2,851,000	755,070	562,269	265,219	216,233	1,599	0
Southwest Airlines Company		136,720,000	139,925,000	20,601,898	20,859,557	0	0	141,481	142,880
Spirit Airlines, Inc.		14,132,000	18,057,000	1,114,309	2,749,252	427,067	539,214	0	0
United Airlines, Inc.		43,836,000	42,876,000	0	3,802,002	0	0	0	591,816
United Parcel Service		7,013,000	7,536,000	0	0	0	0	0	0
US Airways, Inc.	3	30,715,000	0	4,212,476	0	0	0	406,563	0
Total Assessed Value		372,055,000	411,150,000	37,775,044	50,781,568	1,744,132	2,899,774	1,402,521	2,253,665
Percentage change from prior year			10.5079%		34.4315%		66.2588%		60.6867%

1	ALLEGiant AIR Classified as an Unschedule Airline in 2016-17 is now a Scheduled Airline
2	REPUBLIC AIRLINE INC ceased Operation in 2016-17
3	US AIRWAYS INC completed the merger with American Airline in 2016-17

Nevada Department of Taxation

2017-2018 Centrally Assessed

Values By County

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

National, Freight and Large Regional Air Carriers

Airlines		2016-2017	2017-2018	Washoe	Washoe	White Pine	White Pine
		Statewide	Statewide	AV	AV	AV	AV
		Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018
Alaska Airlines		16,851,000	16,117,000	4,549,770	4,351,590	0	0
Allegiant Airline, Inc.	1	20,412,000	35,402,000	241,597	429,291	695,207	1,211,797
American Airlines, Inc.		33,196,000	65,106,000	550,015	702,894	4,578,124	0
Compass Airlines		238,000	5,566,000	0	107,145	0	0
Delta Air Lines, Inc.		29,555,000	34,377,000	5,165,403	7,641,265	0	0
FEDEX Express		16,925,000	15,101,000	12,466,431	11,944,298	0	0
Frontier Airlines, Inc.		3,171,000	8,510,000	1,714	0	2,123	0
Hawaiian Airlines, Inc.		6,198,000	6,918,000	0	0	0	0
Horizon Air Industries, Inc.		1,310,000	1,573,000	1,139,188	1,113,871	0	0
JetBlue Airways Corp.		5,620,000	10,007,000	0	0	0	622,447
Mesa Airlines, Inc.		1,319,000	1,228,000	26,306	71,862	0	0
Republic Airline, Inc.	2	59,000	0	2,108	0	1,107	0
Skywest Airlines, Inc.		4,785,000	2,851,000	302,365	173,270	82,279	58,625
Southwest Airlines Company		136,720,000	139,925,000	5,682,035	5,441,335	481,042	494,675
Spirit Airlines, Inc.		14,132,000	18,057,000	0	0	0	0
United Airlines, Inc.		43,836,000	42,876,000	9,882,322	286,902	0	3,034,692
United Parcel Service		7,013,000	7,536,000	5,557,735	6,059,649	0	0
US Airways, Inc.	3	30,715,000	0	360,841	0	0	0
Total Assessed Value		372,055,000	411,150,000	45,927,830	38,323,373	5,839,882	5,422,234
Percentage change from prior year			10.5079%		(16.5574%)		(7.1516%)

1	ALLEGiant AIR Classified as an Unschedule Airline in 2016-17 is now a Scheduled Airline
2	REPUBLIC AIRLINE INC ceased Operation in 2016-17
3	US AIRWAYS INC completed the merger with American Airline in 2016-17

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

Charter and Feeder Air Carriers

Charter and Feeder Air Carriers		2016-2017	2017-2018	Carson City	Carson City	Churchill	Churchill	Clark	Clark
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018
Ameriflight LLC		393,000	397,000	0	0	0	0	46,084	53,249
El Aero Services	1	1,314,900	0	224,431	0	3,961	0	5,281	0
Grand Canyon Airlines, Inc.		1,040,200	685,100	0	0	0	0	1,040,200	685,100
Heli, U.S.A. Airways, Inc.	2	2,997,150	0	0	0	0	0	2,997,146	0
Maverick Airlines		1,662,000	297,400	0	0	0	0	1,662,000	297,400
Maverick Helicopters		14,662,600	19,667,600	0	0	0	0	14,660,592	19,667,600
Miami Air International, Inc.		1,103,000	236,000	0	0	0	0	1,067,621	235,890
Sierra Pacific Airlines, Inc.		1,800	1,400	0	0	993	525	0	0
Sundance Helicopters, Inc.		9,459,900	12,453,300	0	0	0	0	9,459,900	12,453,300
TEM Enterprises dba Xtra Airways		359,800	3,900	0	0	0	0	359,800	1,639
Total Assessed Value		32,994,350	33,741,700	224,431	0	4,954	525	31,298,625	33,394,178
Percentage change from prior year			2.2651%		(100.0000%)		(89.4019%)		6.6954%

1	EL AERO SERVICES INC Ceased Operations in 2016-2017
2	HELI USA Ceased Operation in 2016-17

Nevada Department of Taxation

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

Charter and Feeder Air Carriers

Charter and Feeder Air Carriers		2016-2017	2017-2018	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018
Ameriflight LLC		393,000	397,000	0	0	116,856	108,008	0	0
El Aero Services	1	1,314,900	0	1,320	0	810,591	0	0	0
Grand Canyon Airlines, Inc.		1,040,200	685,100	0	0	0	0	0	0
Heli, U.S.A. Airways, Inc.	2	2,997,150	0	0	0	0	0	0	0
Maverick Airlines		1,662,000	297,400	0	0	0	0	0	0
Maverick Helicopters		14,662,600	19,667,600	0	0	0	0	0	0
Miami Air International, Inc.		1,103,000	236,000	0	0	0	0	0	0
Sierra Pacific Airlines, Inc.		1,800	1,400	0	0	0	0	0	0
Sundance Helicopters, Inc.		9,459,900	12,453,300	0	0	0	0	0	0
TEM Enterprises dba Xtra Airways		359,800	3,900	0	0	0	0	0	0
Total Assessed Value		32,994,350	33,741,700	1,320	0	927,447	108,008	0	0
Percentage change from prior year			2.2651%		(100.0000%)		(88.3543%)		0.0000%

1	EL AERO SERVICES INC Ceased Operations in 2016-2017
2	HELI USA Ceased Operation in 2016-17

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

Charter and Feeder Air Carriers

Charter and Feeder Air Carriers		2016-2017	2017-2018	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018
Ameriflight LLC		393,000	397,000	0	0	16,844	26,969	487	2,072
El Aero Services	1	1,314,900	0	17,162	0	38,285	0	33,005	0
Grand Canyon Airlines, Inc.		1,040,200	685,100	0	0	0	0	0	0
Heli, U.S.A. Airways, Inc.	2	2,997,150	0	0	0	0	0	0	0
Maverick Airlines		1,662,000	297,400	0	0	0	0	0	0
Maverick Helicopters		14,662,600	19,667,600	0	0	0	0	0	0
Miami Air International, Inc.		1,103,000	236,000	0	0	0	0	0	0
Sierra Pacific Airlines, Inc.		1,800	1,400	160	175	0	0	320	350
Sundance Helicopters, Inc.		9,459,900	12,453,300	0	0	0	0	0	0
TEM Enterprises dba Xtra Airways		359,800	3,900	0	0	0	0	0	0
Total Assessed Value		32,994,350	33,741,700	17,322	175	55,130	26,969	33,812	2,422
Percentage change from prior year			2.2651%		(98.9898%)		(51.0815%)		(92.8358%)

1	EL AERO SERVICES INC Ceased Operations in 2016-2017
2	HELI USA Ceased Operation in 2016-17

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

Charter and Feeder Air Carriers

Charter and Feeder Air Carriers		2016-2017	2017-2018	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018
Ameriflight LLC		393,000	397,000	0	0	0	0	0	0
El Aero Services	1	1,314,900	0	36,965	0	2,640	0	2,640	0
Grand Canyon Airlines, Inc.		1,040,200	685,100	0	0	0	0	0	0
Heli, U.S.A. Airways, Inc.	2	2,997,150	0	0	0	0	0	0	0
Maverick Airlines		1,662,000	297,400	0	0	0	0	0	0
Maverick Helicopters		14,662,600	19,667,600	0	0	0	0	0	0
Miami Air International, Inc.		1,103,000	236,000	0	0	0	0	0	0
Sierra Pacific Airlines, Inc.		1,800	1,400	0	0	166	88	0	0
Sundance Helicopters, Inc.		9,459,900	12,453,300	0	0	0	0	0	0
TEM Enterprises dba Xtra Airways		359,800	3,900	0	0	0	0	0	0
Total Assessed Value		32,994,350	33,741,700	36,965	0	2,806	88	2,640	0
Percentage change from prior year			2.2651%		(100.0000%)		(96.8816%)		(100.0000%)

1	EL AERO SERVICES INC Ceased Operations in 2016-2017
2	HELI USA Ceased Operation in 2016-17

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Charter and Feeder Air Carriers

Charter and Feeder Air Carriers		2016-2017	2017-2018	Nye	Nye	Pershing	Pershing	Storey	Storey
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018
Ameriflight LLC		393,000	397,000	7,918	7,536	0	0	0	0
El Aero Services	1	1,314,900	0	21,123	0	18,483	0	0	0
Grand Canyon Airlines, Inc.		1,040,200	685,100	0	0	0	0	0	0
Heli, U.S.A. Airways, Inc.	2	2,997,150	0	0	0	0	0	0	0
Maverick Airlines		1,662,000	297,400	0	0	0	0	0	0
Maverick Helicopters		14,662,600	19,667,600	2,008	0	0	0	0	0
Miami Air International, Inc.		1,103,000	236,000	0	0	0	0	0	0
Sierra Pacific Airlines, Inc.		1,800	1,400	0	0	0	0	81	88
Sundance Helicopters, Inc.		9,459,900	12,453,300	0	0	0	0	0	0
TEM Enterprises dba Xtra Airways		359,800	3,900	0	0	0	0	0	0
Total Assessed Value		32,994,350	33,741,700	31,049	7,536	18,483	0	81	88
Percentage change from prior year			2.2651%		(75.7299%)		(100.0000%)		8.6923%

1	EL AERO SERVICES INC Ceased Operations in 2016-2017
2	HELI USA Ceased Operation in 2016-17

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

Charter and Feeder Air Carriers

Charter and Feeder Air Carriers		2016-2017	2017-2018	Washoe	Washoe	White Pine	White Pine
		Statewide	Statewide	AV	AV	AV	AV
		Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018
Ameriflight LLC		393,000	397,000	91,720	80,915	113,089	118,252
El Aero Services	1	1,314,900	0	50,167	0	48,847	0
Grand Canyon Airlines, Inc.		1,040,200	685,100	0	0	0	0
Heli, U.S.A. Airways, Inc.	2	2,997,150	0	0	0	0	0
Maverick Airlines		1,662,000	297,400	0	0	0	0
Maverick Helicopters		14,662,600	19,667,600	0	0	0	0
Miami Air International, Inc.		1,103,000	236,000	35,379	110	0	0
Sierra Pacific Airlines, Inc.		1,800	1,400	81	88	0	88
Sundance Helicopters, Inc.		9,459,900	12,453,300	0	0	0	0
TEM Enterprises dba Xtra Airways		359,800	3,900	0	2,261	0	0
Total Assessed Value		32,994,350	33,741,700	177,346	83,373	161,936	118,339
Percentage change from prior year			2.2651%		(52.9887%)		(26.9221%)

1	EL AERO SERVICES INC Ceased Operations in 2016-2017
2	HELI USA Ceased Operation in 2016-17

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

Electric Companies

Electric Companies	2016-2017	2017-2018	Carson City	Carson City	Churchill	Churchill	Clark	Clark
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018
City of Burbank	97,000	91,000	0	0	8,289	7,776	0	0
City of Glendale	97,000	91,000	0	0	8,289	7,776	0	0
City of Los Angeles DWP	14,054,000	16,007,000	0	0	408,933	465,760	8,692,138	9,900,032
City of Pasadena	58,000	54,000	0	0	4,956	4,614	0	0
Harney Electric Cooperative	1,905,000	1,723,000	0	0	0	0	0	0
Idaho Power Company	40,952,000	34,853,000	0	0	0	0	0	0
Intermountain Power Project	3,473,000	3,016,000	0	0	0	0	2,446,746	2,124,787
Mead Adelanto Project-MSR	2,114,000	2,007,000	0	0	0	0	2,114,000	2,007,000
Mead Adelanto Project-SCPPA	9,590,000	9,112,000	0	0	0	0	9,590,000	9,112,000
Mead Adelanto Project-Startran I0, LLC	1,077,000	849,000	0	0	0	0	1,077,000	849,000
Mead Phoenix Project-Arizona Public Service	4,532,000	4,389,000	0	0	0	0	4,532,000	4,389,000
Mead Phoenix Project-MSR	1,305,000	1,260,000	0	0	0	0	1,305,000	1,260,000
Mead Phoenix Project-Salt River	4,699,000	4,652,000	0	0	0	0	4,699,000	4,652,000
Mead Phoenix Project-SCPPA	3,684,000	3,551,000	0	0	0	0	3,684,000	3,551,000
Mead Phoenix Project-Startrans I0, LLC	844,000	665,000	0	0	0	0	844,000	665,000
Metropolitan Water Dist	68,000	68,000	0	0	0	0	68,000	68,000
Mt Wheeler Power	13,832,000	12,422,000	0	0	0	0	0	0
Nevada Power Company	1,755,083,000	1,759,806,000	0	0	0	0	1,741,799,088	1,746,617,535
Online Transmission Project	150,115,000	138,250,000	33,642	0	33,642	0	18,394,343	18,223,916
ORNI 37 LLC (Ormat NV)	0	12,210,000	0	0	0	0	0	0
ORNI 47, LLC (Ormat NV)	27,513,000	20,263,000	0	0	0	0	0	0
Patua Project LLC	26,250,000	12,600,000	0	0	14,953,024	7,177,451	0	0
Plumas Sierra Rural Electric	305,000	295,000	0	0	0	0	0	0
Raft River Rural Electric	1,668,000	1,736,000	0	0	0	0	0	0
Salt River - Eldorado Transmission Project	2,469,000	700,000	0	0	0	0	2,469,000	700,000
San Diego Gas & Electric (SDG&E)	65,755,000	65,102,000	0	0	0	0	65,755,000	65,102,000
Sierra Pacific Power-Electric	619,846,760	575,230,000	19,388,226	18,225,012	33,317,450	30,873,745	0	0
Southern California Edison	45,401,000	64,651,000	0	0	1,832,823	2,609,939	23,949,171	34,103,607
Surprise Valley Electrification	9,000	11,000	0	0	0	0	0	0
Valley Electric	45,439,000	47,540,000	0	0	0	0	6,336,947	6,639,876
Wells Rural Electric Company	8,839,000	8,884,000	0	0	0	0	0	0
Total Assessed Value	2,851,073,760	2,802,088,000	19,421,868	18,225,012	50,567,406	41,147,061	1,897,755,434	1,909,964,754
Percentage change from prior year		(1.7182%)		(6.1624%)		(18.6293%)		0.6434%

1	Changed Methodology from Mileage Allocation to Asset Allocation in 2017-18 per NRS 361.320(4)
2	ORNI 37 LLC (Ormat NV) New For 2017-2018

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

Electric Companies

Electric Companies	2016-2017	2017-2018	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018
City of Burbank	97,000	91,000	0	0	0	0	0	0
City of Glendale	97,000	91,000	0	0	0	0	0	0
City of Los Angeles DWP	14,054,000	16,007,000	0	0	0	0	0	0
City of Pasadena	58,000	54,000	0	0	0	0	0	0
Harney Electric Cooperative	1,905,000	1,723,000	0	0	0	0	0	0
Idaho Power Company	40,952,000	34,853,000	0	0	8,434,325	7,162,163	0	0
Intermountain Power Project	3,473,000	3,016,000	0	0	0	0	0	0
Mead Adelanto Project-MSR	2,114,000	2,007,000	0	0	0	0	0	0
Mead Adelanto Project-SCPPA	9,590,000	9,112,000	0	0	0	0	0	0
Mead Adelanto Project-Startran I0, LLC	1,077,000	849,000	0	0	0	0	0	0
Mead Phoenix Project-Arizona Public Service	4,532,000	4,389,000	0	0	0	0	0	0
Mead Phoenix Project-MSR	1,305,000	1,260,000	0	0	0	0	0	0
Mead Phoenix Project-Salt River	4,699,000	4,652,000	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	3,684,000	3,551,000	0	0	0	0	0	0
Mead Phoenix Project-Startrans I0, LLC	844,000	665,000	0	0	0	0	0	0
Metropolitan Water Dist	68,000	68,000	0	0	0	0	0	0
Mt Wheeler Power	13,832,000	12,422,000	0	0	452,850	402,579	0	0
Nevada Power Company	1,755,083,000	1,759,806,000	0	0	0	0	0	0
Online Transmission Project	150,115,000	138,250,000	1	0	660,554	0	0	0
ORNI 37 LLC (Ormat NV)	0	12,210,000	2	0	0	0	0	0
ORNI 47, LLC (Ormat NV)	27,513,000	20,263,000	0	0	0	0	0	0
Patua Project LLC	26,250,000	12,600,000	0	0	0	0	0	0
Plumas Sierra Rural Electric	305,000	295,000	0	0	0	0	0	0
Raft River Rural Electric	1,668,000	1,736,000	0	0	1,668,000	1,736,000	0	0
Salt River - Eldorado Transmission Project	2,469,000	700,000	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	65,755,000	65,102,000	0	0	0	0	0	0
Sierra Pacific Power-Electric	619,846,760	575,230,000	37,243,567	34,638,050	39,517,789	36,454,051	10,962,012	10,150,509
Southern California Edison	45,401,000	64,651,000	0	0	0	0	0	0
Surprise Valley Electrification	9,000	11,000	0	0	0	0	0	0
Valley Electric	45,439,000	47,540,000	0	0	0	0	3,866,178	4,047,435
Wells Rural Electric Company	8,839,000	8,884,000	0	0	8,279,849	7,865,970	0	0
Total Assessed Value	2,851,073,760	2,802,088,000	37,243,567	34,638,050	59,013,367	53,620,762	14,828,190	14,197,944
Percentage change from prior year		(1.7182%)		(6.9959%)		(9.1379%)		(4.2503%)

1	Changed Methodology from Mileage Allocation to Asset Allocation in 2017-18 per NRS 361.320(4)
2	ORNI 37 LLC (Ormat NV) New For 2017-2018

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

Electric Companies

Electric Companies	2016-2017	2017-2018	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander	
	Statewide	Statewide	AV	AV	AV	AV	AV	AV	
	Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018	
City of Burbank	97,000	91,000	0	0	0	0	0	0	
City of Glendale	97,000	91,000	0	0	0	0	0	0	
City of Los Angeles DWP	14,054,000	16,007,000	0	0	0	0	0	0	
City of Pasadena	58,000	54,000	0	0	0	0	0	0	
Harney Electric Cooperative	1,905,000	1,723,000	0	0	1,905,000	1,723,000	0	0	
Idaho Power Company	40,952,000	34,853,000	0	0	32,483,178	27,664,628	34,496	26,209	
Intermountain Power Project	3,473,000	3,016,000	0	0	0	0	0	0	
Mead Adelanto Project-MSR	2,114,000	2,007,000	0	0	0	0	0	0	
Mead Adelanto Project-SCPPA	9,590,000	9,112,000	0	0	0	0	0	0	
Mead Adelanto Project-Startran I0, LLC	1,077,000	849,000	0	0	0	0	0	0	
Mead Phoenix Project-Arizona Public Service	4,532,000	4,389,000	0	0	0	0	0	0	
Mead Phoenix Project-MSR	1,305,000	1,260,000	0	0	0	0	0	0	
Mead Phoenix Project-Salt River	4,699,000	4,652,000	0	0	0	0	0	0	
Mead Phoenix Project-SCPPA	3,684,000	3,551,000	0	0	0	0	0	0	
Mead Phoenix Project-Startrans I0, LLC	844,000	665,000	0	0	0	0	0	0	
Metropolitan Water Dist	68,000	68,000	0	0	0	0	0	0	
Mt Wheeler Power	13,832,000	12,422,000	2,946,479	2,653,402	0	0	0	0	
Nevada Power Company	1,755,083,000	1,759,806,000	0	0	0	0	0	0	
Online Transmission Project	1	150,115,000	138,250,000	2,413,208	0	78,789	0	151,390	
ORNI 37 LLC (Ormat NV)	2	0	12,210,000	0	0	0	0	0	
ORNI 47, LLC (Ormat NV)		27,513,000	20,263,000	0	0	0	0	0	
Patua Project LLC		26,250,000	12,600,000	0	0	0	0	0	
Plumas Sierra Rural Electric		305,000	295,000	0	0	0	0	0	
Raft River Rural Electric		1,668,000	1,736,000	0	0	0	0	0	
Salt River - Eldorado Transmission Project		2,469,000	700,000	0	0	0	0	0	
San Diego Gas & Electric (SDG&E)		65,755,000	65,102,000	0	0	0	0	0	
Sierra Pacific Power-Electric		619,846,760	575,230,000	15,956,127	14,724,162	39,233,899	36,723,258	35,348,692	
Southern California Edison		45,401,000	64,651,000	0	0	0	0	0	
Surprise Valley Electrification		9,000	11,000	0	0	0	0	0	
Valley Electric		45,439,000	47,540,000	0	0	0	0	0	
Wells Rural Electric Company		8,839,000	8,884,000	559,151	1,018,030	0	0	0	
Total Assessed Value		2,851,073,760	2,802,088,000	21,874,966	18,395,595	73,700,867	66,110,887	35,534,578	32,960,427
Percentage change from prior year			(1.7182%)		(15.9057%)		(10.2984%)		(7.2441%)

1	Changed Methodology from Mileage Allocation to Asset Allocation in 2017-18 per NRS 361.320(4)
2	ORNI 37 LLC (Ormat NV) New For 2017-2018

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Electric Companies

Electric Companies	2016-2017	2017-2018	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral	
	Statewide	Statewide	AV	AV	AV	AV	AV	AV	
	Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018	
City of Burbank	97,000	91,000	0	0	20,771	19,486	10,482	9,833	
City of Glendale	97,000	91,000	0	0	20,771	19,486	10,482	9,833	
City of Los Angeles DWP	14,054,000	16,007,000	576,253	656,331	1,024,740	1,167,142	517,131	588,994	
City of Pasadena	58,000	54,000	0	0	12,420	11,563	6,267	5,835	
Harney Electric Cooperative	1,905,000	1,723,000	0	0	0	0	0	0	
Idaho Power Company	40,952,000	34,853,000	0	0	0	0	0	0	
Intermountain Power Project	3,473,000	3,016,000	473,345	411,059	0	0	0	0	
Mead Adelanto Project-MSR	2,114,000	2,007,000	0	0	0	0	0	0	
Mead Adelanto Project-SCPPA	9,590,000	9,112,000	0	0	0	0	0	0	
Mead Adelanto Project-Startran I0, LLC	1,077,000	849,000	0	0	0	0	0	0	
Mead Phoenix Project-Arizona Public Service	4,532,000	4,389,000	0	0	0	0	0	0	
Mead Phoenix Project-MSR	1,305,000	1,260,000	0	0	0	0	0	0	
Mead Phoenix Project-Salt River	4,699,000	4,652,000	0	0	0	0	0	0	
Mead Phoenix Project-SCPPA	3,684,000	3,551,000	0	0	0	0	0	0	
Mead Phoenix Project-Startrans I0, LLC	844,000	665,000	0	0	0	0	0	0	
Metropolitan Water Dist	68,000	68,000	0	0	0	0	0	0	
Mt Wheeler Power	13,832,000	12,422,000	0	0	0	0	0	0	
Nevada Power Company	1,755,083,000	1,759,806,000	11,355,478	11,273,887	0	0	0	0	
Online Transmission Project	1	150,115,000	138,250,000	59,884,329	63,212,044	33,642	0	0	
ORNI 37 LLC (Ormat NV)	2	0	12,210,000	0	0	0	0	12,210,000	
ORNI 47, LLC (Ormat NV)		27,513,000	20,263,000	0	0	0	27,513,000	20,263,000	
Patua Project LLC		26,250,000	12,600,000	0	0	11,296,976	5,422,549	0	
Plumas Sierra Rural Electric		305,000	295,000	0	0	0	0	0	
Raft River Rural Electric		1,668,000	1,736,000	0	0	0	0	0	
Salt River - Eldorado Transmission Project		2,469,000	700,000	0	0	0	0	0	
San Diego Gas & Electric (SDG&E)		65,755,000	65,102,000	0	0	0	0	0	
Sierra Pacific Power-Electric		619,846,760	575,230,000	0	0	58,914,073	54,655,478	19,607,032	
Southern California Edison		45,401,000	64,651,000	0	0	4,598,937	6,548,884	2,317,474	
Surprise Valley Electrification		9,000	11,000	0	0	0	0	0	
Valley Electric		45,439,000	47,540,000	0	0	0	0	279,082	
Wells Rural Electric Company		8,839,000	8,884,000	0	0	0	0	0	
Total Assessed Value		2,851,073,760	2,802,088,000	72,289,405	75,553,322	75,922,330	67,844,588	50,260,950	54,839,674
Percentage change from prior year			(1.7182%)		4.5151%		(10.6395%)		9.1099%

1 Changed Methodology from Mileage Allocation to Asset Allocation in 2017-18 per NRS 361.320(4)
 2 ORNI 37 LLC (Ormat NV) New For 2017-2018

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Electric Companies

Electric Companies	2016-2017	2017-2018	Nye	Nye	Pershing	Pershing	Storey	Storey	
	Statewide	Statewide	AV	AV	AV	AV	AV	AV	
	Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018	
City of Burbank	97,000	91,000	0	0	8,885	8,335	0	0	
City of Glendale	97,000	91,000	0	0	8,885	8,335	0	0	
City of Los Angeles DWP	14,054,000	16,007,000	0	0	438,337	499,250	0	0	
City of Pasadena	58,000	54,000	0	0	5,313	4,946	0	0	
Harney Electric Cooperative	1,905,000	1,723,000	0	0	0	0	0	0	
Idaho Power Company	40,952,000	34,853,000	0	0	0	0	0	0	
Intermountain Power Project	3,473,000	3,016,000	0	0	0	0	0	0	
Mead Adelanto Project-MSR	2,114,000	2,007,000	0	0	0	0	0	0	
Mead Adelanto Project-SCPPA	9,590,000	9,112,000	0	0	0	0	0	0	
Mead Adelanto Project-Startran I0, LLC	1,077,000	849,000	0	0	0	0	0	0	
Mead Phoenix Project-Arizona Public Service	4,532,000	4,389,000	0	0	0	0	0	0	
Mead Phoenix Project-MSR	1,305,000	1,260,000	0	0	0	0	0	0	
Mead Phoenix Project-Salt River	4,699,000	4,652,000	0	0	0	0	0	0	
Mead Phoenix Project-SCPPA	3,684,000	3,551,000	0	0	0	0	0	0	
Mead Phoenix Project-Startrans I0, LLC	844,000	665,000	0	0	0	0	0	0	
Metropolitan Water Dist	68,000	68,000	0	0	0	0	0	0	
Mt Wheeler Power	13,832,000	12,422,000	1,482,002	1,317,866	0	0	0	0	
Nevada Power Company	1,755,083,000	1,759,806,000	1,928,434	1,914,578	0	0	0	0	
Online Transmission Project	1	150,115,000	138,250,000	24,860,244	26,562,108	0	0	35,324	0
ORNI 37 LLC (Ormat NV)	2	0	12,210,000	0	0	0	0	0	0
ORNI 47, LLC (Ormat NV)		27,513,000	20,263,000	0	0	0	0	0	0
Patua Project LLC		26,250,000	12,600,000	0	0	0	0	0	0
Plumas Sierra Rural Electric		305,000	295,000	0	0	0	0	0	0
Raft River Rural Electric		1,668,000	1,736,000	0	0	0	0	0	0
Salt River - Eldorado Transmission Project		2,469,000	700,000	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)		65,755,000	65,102,000	0	0	0	0	0	0
Sierra Pacific Power-Electric		619,846,760	575,230,000	22,742,223	21,273,731	33,610,638	31,190,696	92,993,936	85,743,209
Southern California Edison		45,401,000	64,651,000	0	0	1,964,114	2,796,897	0	0
Surprise Valley Electrification		9,000	11,000	0	0	0	0	0	0
Valley Electric		45,439,000	47,540,000	34,956,793	36,560,604	0	0	0	0
Wells Rural Electric Company		8,839,000	8,884,000	0	0	0	0	0	0
Total Assessed Value		2,851,073,760	2,802,088,000	85,969,696	87,628,887	36,036,171	34,508,460	93,029,260	85,743,209
Percentage change from prior year			(1.7182%)		1.9300%		(4.2394%)		(7.8320%)

1	Changed Methodology from Mileage Allocation to Asset Allocation in 2017-18 per NRS 361.320(4)
2	ORNI 37 LLC (Ormat NV) New For 2017-2018

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Electric Companies

Electric Companies	2016-2017	2017-2018	Washoe	Washoe	White Pine	White Pine	
	Statewide	Statewide	AV	AV	AV	AV	
	Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	
City of Burbank	97,000	91,000	48,574	45,570	0	0	
City of Glendale	97,000	91,000	48,574	45,570	0	0	
City of Los Angeles DWP	14,054,000	16,007,000	2,396,467	2,729,490	0	0	
City of Pasadena	58,000	54,000	29,044	27,041	0	0	
Harney Electric Cooperative	1,905,000	1,723,000	0	0	0	0	
Idaho Power Company	40,952,000	34,853,000	0	0	0	0	
Intermountain Power Project	3,473,000	3,016,000	0	0	552,909	480,153	
Mead Adelanto Project-MSR	2,114,000	2,007,000	0	0	0	0	
Mead Adelanto Project-SCPPA	9,590,000	9,112,000	0	0	0	0	
Mead Adelanto Project-Startran I0, LLC	1,077,000	849,000	0	0	0	0	
Mead Phoenix Project-Arizona Public Service	4,532,000	4,389,000	0	0	0	0	
Mead Phoenix Project-MSR	1,305,000	1,260,000	0	0	0	0	
Mead Phoenix Project-Salt River	4,699,000	4,652,000	0	0	0	0	
Mead Phoenix Project-SCPPA	3,684,000	3,551,000	0	0	0	0	
Mead Phoenix Project-Startrans I0, LLC	844,000	665,000	0	0	0	0	
Metropolitan Water Dist	68,000	68,000	0	0	0	0	
Mt Wheeler Power	13,832,000	12,422,000	0	0	8,950,669	8,048,153	
Nevada Power Company	1,755,083,000	1,759,806,000	0	0	0	0	
Online Transmission Project	1	150,115,000	138,250,000	0	43,535,891	30,251,932	
ORNI 37 LLC (Ormat NV)	2	0	12,210,000	0	0	0	
ORNI 47, LLC (Ormat NV)		27,513,000	20,263,000	0	0	0	
Patua Project LLC		26,250,000	12,600,000	0	0	0	
Plumas Sierra Rural Electric		305,000	295,000	295,000	0	0	
Raft River Rural Electric		1,668,000	1,736,000	0	0	0	
Salt River - Eldorado Transmission Project		2,469,000	700,000	0	0	0	
San Diego Gas & Electric (SDG&E)		65,755,000	65,102,000	0	0	0	
Sierra Pacific Power-Electric		619,846,760	575,230,000	154,518,189	143,473,291	6,492,908	6,010,578
Southern California Edison		45,401,000	64,651,000	10,738,481	15,291,591	0	0
Surprise Valley Electrification		9,000	11,000	9,000	11,000	0	0
Valley Electric		45,439,000	47,540,000	0	0	0	0
Wells Rural Electric Company		8,839,000	8,884,000	0	0	0	0
Total Assessed Value		2,851,073,760	2,802,088,000	168,093,330	161,918,553	59,532,377	44,790,817
Percentage change from prior year			(1.7182%)		(3.6734%)		(24.7623%)

1	Changed Methodology from Mileage Allocation to Asset Allocation in 2017-18 per NRS 361.320(4)
2	ORNI 37 LLC (Ormat NV) New For 2017-2018

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Gas Distribution and Pipeline Companies

Gas Distribution and Pipeline Companies	2016-2017	2017-2018	Carson City	Carson City	Churchill	Churchill	Clark	Clark
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018
Kern River Pipeline	104,717,000	88,718,000	0	0	0	0	87,293,506	73,956,523
Kinder-Morgan (Calnev) Pipeline	42,403,000	38,015,000	0	0	0	0	42,403,000	38,015,000
Kinder-Morgan (SFPP L P) Pipeline	15,362,000	17,124,000	0	0	4,474,691	4,987,932	0	0
Prospector Pipeline Co.	13,375,000	11,725,000	0	0	0	0	0	0
Ruby Pipeline LLC	458,079,000	457,845,000	0	0	0	0	0	0
Sierra Pacific Power-Gas	56,099,000	46,795,000	0	0	0	0	0	0
Southwest Gas Company	293,546,000	295,333,000	22,114,357	22,091,364	11,371,973	11,384,129	181,848,019	183,535,263
Tuscarora Gas Transmission	10,261,000	9,927,000	0	0	0	0	0	0
Unev Pipeline LLC	28,737,000	23,526,000	0	0	0	0	10,377,250	15,926,576
Total Assessed Value	1,022,579,000	989,008,000	22,114,357	22,091,364	15,846,665	16,372,061	321,921,774	311,433,362
Percentage change from prior year		(3.2830%)		(0.1040%)		3.3155%		(3.2581%)

Gas Distribution and Pipeline Companies	2016-2017	2017-2018	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018
Kern River Pipeline	104,717,000	88,718,000	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	42,403,000	38,015,000	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	15,362,000	17,124,000	0	0	0	0	0	0
Prospector Pipeline Co.	13,375,000	11,725,000	0	0	12,324,897	9,577,564	0	0
Ruby Pipeline LLC	458,079,000	457,845,000	0	0	212,890,421	212,781,670	0	0
Sierra Pacific Power-Gas	56,099,000	46,795,000	0	0	0	0	0	0
Southwest Gas Company	293,546,000	295,333,000	6,380,016	6,449,480	9,399,594	9,435,281	0	0
Tuscarora Gas Transmission	10,261,000	9,927,000	0	0	0	0	0	0
Unev Pipeline LLC	28,737,000	23,526,000	0	0	0	0	0	0
Total Assessed Value	1,022,579,000	989,008,000	6,380,016	6,449,480	234,614,912	231,794,515	0	0
Percentage change from prior year		(3.2830%)		1.0888%		(1.2021%)		0.0000%

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Gas Distribution and Pipeline Companies

Gas Distribution and Pipeline Companies	2016-2017	2017-2018	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018
Kern River Pipeline	104,717,000	88,718,000	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	42,403,000	38,015,000	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	15,362,000	17,124,000	0	0	0	0	0	0
Prospector Pipeline Co.	13,375,000	11,725,000	1,050,103	2,147,436	0	0	0	0
Ruby Pipeline LLC	458,079,000	457,845,000	0	0	178,327,065	178,235,970	0	0
Sierra Pacific Power-Gas	56,099,000	46,795,000	0	0	0	0	0	0
Southwest Gas Company	293,546,000	295,333,000	1,428,389	1,425,441	10,776,880	10,786,636	1,926,534	1,935,401
Tuscarora Gas Transmission	10,261,000	9,927,000	0	0	0	0	0	0
Unev Pipeline LLC	28,737,000	23,526,000	0	0	0	0	0	0
Total Assessed Value	1,022,579,000	989,008,000	2,478,493	3,572,877	189,103,945	189,022,606	1,926,534	1,935,401
Percentage change from prior year		(3.2830%)		44.1552%		(0.0430%)		0.4603%

Gas Distribution and Pipeline Companies	2016-2017	2017-2018	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018
Kern River Pipeline	104,717,000	88,718,000	17,423,494	14,761,477	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	42,403,000	38,015,000	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	15,362,000	17,124,000	0	0	2,124,739	2,368,444	0	0
Prospector Pipeline Co.	13,375,000	11,725,000	0	0	0	0	0	0
Ruby Pipeline LLC	458,079,000	457,845,000	0	0	0	0	0	0
Sierra Pacific Power-Gas	56,099,000	46,795,000	0	0	0	0	0	0
Southwest Gas Company	293,546,000	295,333,000	0	0	16,985,505	17,057,528	752,121	751,237
Tuscarora Gas Transmission	10,261,000	9,927,000	0	0	0	0	0	0
Unev Pipeline LLC	28,737,000	23,526,000	18,359,750	7,599,424	0	0	0	0
Total Assessed Value	1,022,579,000	989,008,000	35,783,244	22,360,901	19,110,244	19,425,972	752,121	751,237
Percentage change from prior year		(3.2830%)		(37.5101%)		1.6521%		(0.1176%)

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Gas Distribution and Pipeline Companies

Gas Distribution and Pipeline Companies	2016-2017	2017-2018	Nye	Nye	Pershing	Pershing	Storey	Storey
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018
Kern River Pipeline	104,717,000	88,718,000	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	42,403,000	38,015,000	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	15,362,000	17,124,000	0	0	0	0	3,161,510	3,524,131
Prospector Pipeline Co.	13,375,000	11,725,000	0	0	0	0	0	0
Ruby Pipeline LLC	458,079,000	457,845,000	0	0	0	0	0	0
Sierra Pacific Power-Gas	56,099,000	46,795,000	0	0	0	0	870,664	703,445
Southwest Gas Company	293,546,000	295,333,000	763,535	762,506	13,707,846	13,689,962	591,951	591,410
Tuscarora Gas Transmission	10,261,000	9,927,000	0	0	0	0	117,467	113,637
Unev Pipeline LLC	28,737,000	23,526,000	0	0	0	0	0	0
Total Assessed Value	1,022,579,000	989,008,000	763,535	762,506	13,707,846	13,689,962	4,741,591	4,932,623
Percentage change from prior year		(3.2830%)		(0.1347%)		(0.1305%)		4.0288%

Gas Distribution and Pipeline Companies	2016-2017	2017-2018	Washoe	Washoe	White Pine	White Pine
	Statewide	Statewide	AV	AV	AV	AV
	Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018
Kern River Pipeline	104,717,000	88,718,000	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	42,403,000	38,015,000	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	15,362,000	17,124,000	5,601,059	6,243,493	0	0
Prospector Pipeline Co.	13,375,000	11,725,000	0	0	0	0
Ruby Pipeline LLC	458,079,000	457,845,000	66,861,514	66,827,359	0	0
Sierra Pacific Power-Gas	56,099,000	46,795,000	55,228,336	46,091,555	0	0
Southwest Gas Company	293,546,000	295,333,000	15,499,280	15,437,362	0	0
Tuscarora Gas Transmission	10,261,000	9,927,000	10,143,533	9,813,363	0	0
Unev Pipeline LLC	28,737,000	23,526,000	0	0	0	0
Total Assessed Value	1,022,579,000	989,008,000	153,333,723	144,413,132	0	0
Percentage change from prior year		(3.2830%)		(5.8178%)		0.0000%

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Railroad Companies

Railroad Companies	2016-2017	2017-2018	Carson City	Carson City	Churchill	Churchill	Clark	Clark
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018
Burlington Northern Santa Fe Railway	4,044,000	4,286,000	0	0	194,241	205,959	0	0
Union Pacific Railroad	294,452,000	335,033,000	0	0	16,410,464	18,672,134	38,691,322	44,023,711
Total Assessed Value	298,496,000	339,319,000	0	0	16,604,705	18,878,093	38,691,322	44,023,711
Percentage change from prior year		13.6762%		0.0000%		13.6912%		13.7819%

Railroad Companies	2016-2017	2017-2018	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018
Burlington Northern Santa Fe Railway	4,044,000	4,286,000	0	0	1,432,088	1,518,483	0	0
Union Pacific Railroad	294,452,000	335,033,000	0	0	73,627,126	83,774,323	0	0
Total Assessed Value	298,496,000	339,319,000	0	0	75,059,214	85,292,806	0	0
Percentage change from prior year		13.6762%		0.0000%		13.6340%		0.0000%

Railroad Companies	2016-2017	2017-2018	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018
Burlington Northern Santa Fe Railway	4,044,000	4,286,000	311,491	330,282	813,976	863,082	242,198	254,843
Union Pacific Railroad	294,452,000	335,033,000	14,180,562	16,134,909	39,984,867	45,495,531	11,454,230	13,032,837
Total Assessed Value	298,496,000	339,319,000	14,492,053	16,465,192	40,798,843	46,358,612	11,696,428	13,287,680
Percentage change from prior year		13.6762%		13.6153%		13.6273%		13.6046%

Nevada Department of Taxation

2017-2018 Centrally Assessed

Values By County

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

Railroad Companies

Railroad Companies	2016-2017	2017-2018	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018
Burlington Northern Santa Fe Railway	4,044,000	4,286,000	0	0	51,900	55,031	0	0
Union Pacific Railroad	294,452,000	335,033,000	28,357,089	32,265,226	11,044,573	12,566,722	0	0
Total Assessed Value	298,496,000	339,319,000	28,357,089	32,265,226	11,096,473	12,621,753	0	0
Percentage change from prior year		13.6762%		13.7819%		13.7456%		0.0000%

Railroad Companies	2016-2017	2017-2018	Nye	Nye	Pershing	Pershing	Storey	Storey
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018
Burlington Northern Santa Fe Railway	4,044,000	4,286,000	0	0	496,502	526,455	52,271	55,424
Union Pacific Railroad	294,452,000	335,033,000	0	0	24,084,960	27,404,318	2,568,928	2,922,974
Total Assessed Value	298,496,000	339,319,000	0	0	24,581,462	27,930,773	2,621,199	2,978,398
Percentage change from prior year		13.6762%		0.0000%		13.6254%		13.6273%

Railroad Companies	2016-2017	2017-2018	Washoe	Washoe	White Pine	White Pine
	Statewide	Statewide	AV	AV	AV	AV
	Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018
Burlington Northern Santa Fe Railway	4,044,000	4,286,000	449,333	476,441	0	0
Union Pacific Railroad	294,452,000	335,033,000	34,047,879	38,740,315	0	0
Total Assessed Value	298,496,000	339,319,000	34,497,212	39,216,755	0	0
Percentage change from prior year		13.6762%		13.6809%		0.0000%

Nevada Department of Taxation

2017-2018 Centrally Assessed

Values By County

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

Telecommunication Companies

Telecommunication Companies	2016-2017	2017-2018	Carson City	Carson City	Churchill	Churchill	Clark	Clark
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018
360 Networks (USA), Inc.	8,116,000	16,442,000	194,633	214,105	506,409	557,074	7,414,958	8,156,799
Advanced Telecom, Inc.	285,000	169,000	28,500	16,900	0	0	0	0
Beehive Telephone Company	1,114,000	1,050,000	0	0	0	0	0	0
California Broadband Cooperative Inc	2,926,000	3,935,000	513,466	690,530	0	0	0	0
Centurytel Gem State Utilities, Inc.	222,000	215,000	0	0	0	0	0	0
Charter Fiberlink - Nevada	4,550,000	4,550,000	394,850	394,850	0	0	0	0
CTC of Nevada	17,086,000	16,405,000	0	0	0	0	0	0
Electric Lightwave	1,287,000	1,380,000	0	0	0	0	1,287,000	1,380,000
Eschelon Telecom, Inc.	2,730,000	2,730,000	273,000	5,155	0	0	0	1,705,498
Filer Mutual Telephone Company	369,000	357,000	0	0	0	0	0	0
Frontier Communications Southwest	12,916,000	12,574,000	33,351	32,469	0	0	0	0
Humboldt Telephone Company	2,046,000	1,898,000	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	3,325,000	3,196,000	0	0	0	0	108,741	103,689
Plumas Sierra Telecommunications	1,371,000	1,082,000	0	0	0	0	0	0
Rio Virgin Telephone Company	5,110,000	4,738,000	0	0	0	0	5,110,000	4,738,000
Rural Telephone Company	1,236,000	1,136,000	0	0	0	0	0	0
Sprint Communications, L.P.	1,412,000	1,331,000	0	0	0	0	103,227	97,305
TeliaSonera International Carrier, Inc.	62,000	68,000	0	0	5,198	5,701	0	0
US Telepacific Corp. (FKA Mpower Comm.)	7,261,000	5,425,000	0	0	0	0	7,261,000	5,425,000
Total Assessed Value	73,424,000	78,681,000	1,437,799	1,354,009	511,607	562,775	21,284,926	21,606,291
Percentage change from prior year		7.1598%		(5.8277%)		10.0013%		1.5098%

Nevada Department of Taxation

2017-2018 Centrally Assessed

Values By County

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

Telecommunication Companies

Telecommunication Companies	2016-2017	2017-2018	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018
360 Networks (USA), Inc.	8,116,000	16,442,000	0	0	0	2,055,500	0	0
Advanced Telecom, Inc.	285,000	169,000	0	0	0	0	0	0
Beehive Telephone Company	1,114,000	1,050,000	0	0	1,100,965	1,037,714	0	0
California Broadband Cooperative Inc	2,926,000	3,935,000	1,376,941	1,851,765	0	0	0	0
Centurytel Gem State Utilities, Inc.	222,000	215,000	0	0	222,000	215,000	0	0
Charter Fiberlink - Nevada	4,550,000	4,550,000	18,451	18,451	0	0	0	0
CTC of Nevada	17,086,000	16,405,000	0	0	15,771,214	15,142,618	173,886	166,956
Electric Lightwave	1,287,000	1,380,000	0	0	0	0	0	0
Eschelon Telecom, Inc.	2,730,000	2,730,000	0	0	0	0	0	0
Filer Mutual Telephone Company	369,000	357,000	0	0	369,000	357,000	0	0
Frontier Communications Southwest	12,916,000	12,574,000	10,671,108	10,388,458	0	0	0	0
Humboldt Telephone Company	2,046,000	1,898,000	0	0	46,328	43,145	0	0
Lincoln County Telephone System, Inc.	3,325,000	3,196,000	0	0	0	0	0	0
Plumas Sierra Telecommunications	1,371,000	1,082,000	0	0	0	0	0	0
Rio Virgin Telephone Company	5,110,000	4,738,000	0	0	0	0	0	0
Rural Telephone Company	1,236,000	1,136,000	0	0	566,442	521,487	0	0
Sprint Communications, L.P.	1,412,000	1,331,000	0	0	482,843	455,145	0	0
TeliaSonera International Carrier, Inc.	62,000	68,000	0	0	20,016	21,953	0	0
US Telepacific Corp. (FKA Mpower Comm.)	7,261,000	5,425,000	0	0	0	0	0	0
Total Assessed Value	73,424,000	78,681,000	12,066,501	12,258,673	18,578,809	19,849,562	173,886	166,956
Percentage change from prior year		7.1598%		1.5926%		6.8398%		(3.9857%)

Nevada Department of Taxation

2017-2018 Centrally Assessed

Values By County

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

Telecommunication Companies

Telecommunication Companies	2016-2017	2017-2018	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018
360 Networks (USA), Inc.	8,116,000	16,442,000	0	0	0	943,819	0	943,819
Advanced Telecom, Inc.	285,000	169,000	0	0	0	0	0	0
Beehive Telephone Company	1,114,000	1,050,000	0	0	0	0	0	0
California Broadband Cooperative Inc	2,926,000	3,935,000	0	0	0	0	0	0
Centurytel Gem State Utilities, Inc.	222,000	215,000	0	0	0	0	0	0
Charter Fiberlink - Nevada	4,550,000	4,550,000	0	0	0	0	0	0
CTC of Nevada	17,086,000	16,405,000	0	0	0	0	0	0
Electric Lightwave	1,287,000	1,380,000	0	0	0	0	0	0
Eschelon Telecom, Inc.	2,730,000	2,730,000	0	0	0	0	0	0
Filer Mutual Telephone Company	369,000	357,000	0	0	0	0	0	0
Frontier Communications Southwest	12,916,000	12,574,000	0	0	0	0	0	0
Humboldt Telephone Company	2,046,000	1,898,000	0	0	1,999,672	1,854,855	0	0
Lincoln County Telephone System, Inc.	3,325,000	3,196,000	0	0	0	0	0	0
Plumas Sierra Telecommunications	1,371,000	1,082,000	0	0	0	0	0	0
Rio Virgin Telephone Company	5,110,000	4,738,000	0	0	0	0	0	0
Rural Telephone Company	1,236,000	1,136,000	0	0	0	0	0	0
Sprint Communications, L.P.	1,412,000	1,331,000	101,418	95,600	324,589	305,969	75,334	71,012
TeliaSonera International Carrier, Inc.	62,000	68,000	3,863	4,237	9,176	10,064	3,996	4,383
US Telepacific Corp. (FKA Mpower Comm.)	7,261,000	5,425,000	0	0	0	0	0	0
Total Assessed Value	73,424,000	78,681,000	105,281	99,837	2,333,437	3,114,707	79,330	1,019,214
Percentage change from prior year		7.1598%		(5.1710%)		33.4815%		1,184.7823%

Nevada Department of Taxation

2017-2018 Centrally Assessed

Values By County

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

Telecommunication Companies

Telecommunication Companies	2016-2017	2017-2018	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018
360 Networks (USA), Inc.	8,116,000	16,442,000	0	347,131	0	102,505	0	0
Advanced Telecom, Inc.	285,000	169,000	0	0	0	0	0	0
Beehive Telephone Company	1,114,000	1,050,000	0	0	0	0	0	0
California Broadband Cooperative Inc	2,926,000	3,935,000	0	0	0	0	0	0
Centurytel Gem State Utilities, Inc.	222,000	215,000	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	17,086,000	16,405,000	0	0	0	0	0	0
Electric Lightwave	1,287,000	1,380,000	0	0	0	0	0	0
Eschelon Telecom, Inc.	2,730,000	2,730,000	0	0	0	0	0	0
Filer Mutual Telephone Company	369,000	357,000	0	0	0	0	0	0
Frontier Communications Southwest	12,916,000	12,574,000	0	0	2,189,361	2,131,480	22,180	21,593
Humboldt Telephone Company	2,046,000	1,898,000	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	3,325,000	3,196,000	3,148,946	3,028,126	0	0	0	0
Plumas Sierra Telecommunications	1,371,000	1,082,000	0	0	0	0	0	0
Rio Virgin Telephone Company	5,110,000	4,738,000	0	0	0	0	0	0
Rural Telephone Company	1,236,000	1,136,000	0	0	0	0	0	0
Sprint Communications, L.P.	1,412,000	1,331,000	0	0	0	0	0	0
TeliaSonera International Carrier, Inc.	62,000	68,000	0	0	1,298	1,423	0	0
US Telepacific Corp. (FKA Mpower Comm.)	7,261,000	5,425,000	0	0	0	0	0	0
Total Assessed Value	73,424,000	78,681,000	3,148,946	3,375,257	2,360,408	2,405,158	22,180	21,593
Percentage change from prior year		7.1598%		7.1869%		1.8959%		(2.6437%)

Nevada Department of Taxation

2017-2018 Centrally Assessed

Values By County

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

Telecommunication Companies

Telecommunication Companies	2016-2017	2017-2018	Nye	Nye	Pershing	Pershing	Storey	Storey
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018	2016-2017	2017-2018
360 Networks (USA), Inc.	8,116,000	16,442,000	0	0	0	1,159,157	0	6,320
Advanced Telecom, Inc.	285,000	169,000	0	0	0	0	0	0
Beehive Telephone Company	1,114,000	1,050,000	0	0	0	0	0	0
California Broadband Cooperative Inc	2,926,000	3,935,000	0	0	0	0	0	0
Centurytel Gem State Utilities, Inc.	222,000	215,000	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	17,086,000	16,405,000	1,140,900	1,095,427	0	0	0	0
Electric Lightwave	1,287,000	1,380,000	0	0	0	0	0	0
Eschelon Telecom, Inc.	2,730,000	2,730,000	0	0	0	72	0	0
Filer Mutual Telephone Company	369,000	357,000	0	0	0	0	0	0
Frontier Communications Southwest	12,916,000	12,574,000	0	0	0	0	0	0
Humboldt Telephone Company	2,046,000	1,898,000	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	3,325,000	3,196,000	67,313	64,185	0	0	0	0
Plumas Sierra Telecommunications	1,371,000	1,082,000	0	0	0	0	0	0
Rio Virgin Telephone Company	5,110,000	4,738,000	0	0	0	0	0	0
Rural Telephone Company	1,236,000	1,136,000	0	0	0	0	0	0
Sprint Communications, L.P.	1,412,000	1,331,000	0	0	95,116	89,659	0	0
TeliaSonera International Carrier, Inc.	62,000	68,000	0	0	11,321	12,416	61	67
US Telepacific Corp. (FKA Mpower Comm.)	7,261,000	5,425,000	0	0	0	0	0	0
Total Assessed Value	73,424,000	78,681,000	1,208,212	1,159,612	106,436	1,261,305	11,132	17,458
Percentage change from prior year		7.1598%		(4.0225%)		1,085.0326%		56.8267%

Nevada Department of Taxation

2017-2018 Centrally Assessed

Values By County

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

Telecommunication Companies

Telecommunication Companies	2016-2017	2017-2018	Washoe	Washoe	White Pine	White Pine
	Statewide	Statewide	AV	AV	AV	AV
	Assessed Value	Assessed Value	2016-2017	2017-2018	2016-2017	2017-2018
360 Networks (USA), Inc.	8,116,000	16,442,000	0	1,955,770	0	0
Advanced Telecom, Inc.	285,000	169,000	256,500	152,100	0	0
Beehive Telephone Company	1,114,000	1,050,000	0	0	13,035	12,286
California Broadband Cooperative Inc	2,926,000	3,935,000	1,035,593	1,392,706	0	0
Centurytel Gem State Utilities, Inc.	222,000	215,000	0	0	0	0
Charter Fiberlink - Nevada	4,550,000	4,550,000	3,955,880	3,955,880	0	0
CTC of Nevada	17,086,000	16,405,000	0	0	0	0
Electric Lightwave	1,287,000	1,380,000	0	0	0	0
Eschelon Telecom, Inc.	2,730,000	2,730,000	2,457,000	1,019,274	0	0
Filer Mutual Telephone Company	369,000	357,000	0	0	0	0
Frontier Communications Southwest	12,916,000	12,574,000	0	0	0	0
Humboldt Telephone Company	2,046,000	1,898,000	0	0	0	0
Lincoln County Telephone System, Inc.	3,325,000	3,196,000	0	0	0	0
Plumas Sierra Telecommunications	1,371,000	1,082,000	1,371,000	1,082,000	0	0
Rio Virgin Telephone Company	5,110,000	4,738,000	0	0	0	0
Rural Telephone Company	1,236,000	1,136,000	669,558	614,513	0	0
Sprint Communications, L.P.	1,412,000	1,331,000	229,474	216,310	0	0
TeliaSonera International Carrier, Inc.	62,000	68,000	7,071	7,756	0	0
US Telepacific Corp. (FKA Mpower Comm.)	7,261,000	5,425,000	0	0	0	0
Total Assessed Value	73,424,000	78,681,000	9,982,075	10,396,308	13,035	12,286
Percentage change from prior year		7.1598%		4.1498%		(5.7451%)

**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
	2016-2017	2017-2018
National, Freight and Large Regional Air Carriers	60,800	1,205,800
Charter and Feeder Air Carriers	971,300	0
Electric Companies	65,712,100	42,573,700
Gas Distribution and Pipeline Companies	7,482,000	7,299,500
Railroad Companies	561,700	19,100
Telecommunication Companies	1,172,700	2,393,800
Total Six Month CWIP Assessed Value	75,960,600	53,491,900

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, 2016 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, 2016 through June 30, 2016. 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 2015-16	CV Ratio 2016-17	CV Ratio 2017-18
Airline	0.8079	0.8077	0.8098
Electric	0.9716	0.8995	0.8140
Gas-Distribution	0.6918	0.6662	0.6443
Gas-Pipeline	0.8419	0.8287	0.8398
Railroad	0.5628	0.6106	0.6583
Telecommunication	1.0000	0.8308	0.9394

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:

$$(\$1,000,000) \times (0.9394) \times (35\%) = \$328,795 \text{ assessed value for 6 month CWIP.}$$

Nevada Department of Taxation
2017-2018
Adjusted Six-Month CWIP

2017-2018 Reported Growth CWIP	Industry-wide Cost To Value Ratio	Adjusted Growth 6-Month CWIP	2017-2018 Assessed Value Rounded to 00
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National, Freight and Large Regional Air Carriers

Allegiant Airline, Inc.	4,254,386	0.8098	3,445,028	1,205,800
Total AV National, Freight and Large Regional Air Carriers 6 Mo CWIP	\$4,254,386		\$3,445,028	\$1,205,800

Electric Companies

Idaho Power Company	1,694,981	0.8140	1,379,750	482,900
Nevada Power Company	74,165,008	0.8140	60,371,874	21,130,200
Online Transmission Project	2,335,562	0.8140	1,901,197	665,400
ORNI 37 LLC (Ormat NV)	12,342,000	0.8140	10,046,647	3,516,300
ORNI 47, LLC (Ormat NV)	97,458	0.8140	79,333	27,800
San Diego Gas & Electric (SDG&E)	426,209	0.8140	346,943	121,400
Sierra Pacific Power-Electric	37,970,363	0.8140	30,908,673	10,818,000
1 Southern California Edison	4,599,823	0.8140	3,744,353	1,310,500
City of Los Angeles DWP	2,735,392	0.8140	2,226,666	779,300
Mead Phoenix Project-Arizona Public Service	14,602	0.8140	11,886	4,200
Harney Electric Cooperative	21,591	0.8140	17,576	6,200
Mt Wheeler Power	735,345	0.8140	598,586	209,500
Plumas Sierra Rural Electric	19,448	0.8140	15,831	5,500
Raft River Rural Electric	161,903	0.8140	131,793	46,100
Valley Electric	11,723,728	0.8140	9,543,361	3,340,200
Wells Rural Electric Company	386,631	0.8140	314,726	110,200
Total AV Electric Companies 6 Mo CWIP	\$149,430,044		\$121,639,194	\$42,573,700

Gas Distribution and Pipeline Companies

Sierra Pacific Power-Gas	3,788,558	0.6443	2,440,847	854,300
Southwest Gas Company	24,763,501	0.6443	15,954,331	5,584,000
Kern River Pipeline	177,913	0.8398	149,411	52,300
Kinder-Morgan (SFPP L P) Pipeline	2,752,188	0.8398	2,311,276	808,900
Total AV Gas Distribution and Pipeline Companies 6 Mo CWIP	\$31,482,160		\$20,855,865	\$7,299,500

Railroad Companies

Union Pacific Railroad	82,689	0.6583	54,436	19,100
Total AV Railroad Companies 6 Mo CWIP	\$82,689		\$54,436	\$19,100

Telecommunication Companies

2 Beehive Telephone Company	17,518	0.9394	16,456	5,800
Electric Lightwave	6,519,143	0.9394	6,124,168	2,143,500
Humboldt Telephone Company	149,140	0.9394	140,104	49,000
Lincoln County Telephone System, Inc.	111,654	0.9394	104,889	36,700
Plumas Sierra Telecommunications	279,033	0.9394	262,127	91,700
Rio Virgin Telephone Company	194,019	0.9394	182,264	63,800
Rural Telephone Company	9,984	0.9394	9,379	3,300
Total AV Telecommunication Companies 6 Mo CWIP	\$7,280,491		\$6,839,388	\$2,393,800
Grand Totals	\$192,529,770		\$152,833,910	\$53,491,900

1 - Southern California Edison reported late will be heard by tax commission 12/05/2016

2 - Beehive Telephone Company reported late will be heard by tax commission 12/05/2016

Nevada Department of Taxation
Summary of
Six-Month Construction Work in Progress
Assessed Valuations by County and Industry
2017-2018 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	63	0	342,747	417,692	0	0	760,502
Churchill	28	0	656,204	450,864	1,064	0	1,108,160
Clark	463,720	0	22,824,955	3,513,786	2,510	2,208,491	29,013,461
Douglas	146	0	651,417	121,943	0	0	773,506
Elko	42,604	0	935,265	178,397	4,776	8,361	1,169,403
Esmeralda	15,953	0	475,271	0	0	0	491,224
Eureka	7,467	0	334,287	26,951	920	0	369,625
Humboldt	85,651	0	1,080,135	203,948	2,594	47,886	1,420,213
Lander	73,040	0	619,737	36,594	743	0	730,113
Lincoln	144,645	0	471,561	8,702	1,839	34,772	661,520
Lyon	12,941	0	1,217,443	434,395	716	0	1,665,495
Mineral	29,665	0	4,001,715	14,204	0	0	4,045,584
Nye	220,254	0	3,141,919	14,417	0	737	3,377,328
Pershing	51,582	0	667,585	258,843	1,562	0	979,571
Storey	2,146	0	1,612,520	190,496	167	0	1,805,329
Washoe	14,622	0	3,146,566	1,428,268	2,209	93,485	4,685,150
White Pine	41,274	0	394,374	0	0	68	435,716
Total AV	\$1,205,800	\$0	\$42,573,700	\$7,299,500	\$19,100	\$2,393,800	\$53,491,900

Nevada Department of Taxation
2017-2018 Centrally Assessed
Six-Month CWIP Values By County

National, Freight and Large Regional Air Carriers

	2017-2018	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018

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

Airlines

Allegiant Airline, Inc.	1,205,800	63	28	463,720	146	42,604	15,953	7,467	85,651	73,040
Total Assessed Value	1,205,800	63	28	463,720	146	42,604	15,953	7,467	85,651	73,040

	2017-2018	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018

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

Airlines

Allegiant Airline, Inc.	1,205,800	144,645	12,941	29,665	220,254	51,582	2,146	14,622	41,274
Total Assessed Value	1,205,800	144,645	12,941	29,665	220,254	51,582	2,146	14,622	41,274

Nevada Department of Taxation
2017-2018 Centrally Assessed
Six-Month CWIP Values By County
Charter and Feeder Air Carriers

2017-2018	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018

Charter and Feeder Air Carriers

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

Total Assessed Value	0	0	0	0	0	0	0	0	0
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2017-2018	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018

Charter and Feeder Air Carriers

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

Total Assessed Value	0	0	0	0	0	0	0	0
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Nevada Department of Taxation
2017-2018 Centrally Assessed
Six-Month CWIP Values By County

Electric Companies

	2017-2018	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018

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

Electric Companies

City of Los Angeles DWP	779,300	0	22,676	481,983	0	0	0	0	0	0
Harney Electric Cooperative	6,200	0	0	0	0	0	0	0	6,200	0
Idaho Power Company	482,900	0	0	0	0	99,234	0	0	383,303	363
Mead Phoenix Project-Arizona Public Service	4,200	0	0	4,200	0	0	0	0	0	0
Mt Wheeler Power	209,500	0	0	0	0	6,790	0	44,750	0	0
Nevada Power Company	21,130,200	0	0	20,971,845	0	0	0	0	0	0
Online Transmission Project	665,400	0	0	87,712	0	0	0	0	0	0
ORNI 37 LLC (Ormat NV)	3,516,300	0	0	0	0	0	0	0	0	0
ORNI 47, LLC (Ormat NV)	27,800	0	0	0	0	0	0	0	0	0
Plumas Sierra Rural Electric	5,500	0	0	0	0	0	0	0	0	0
Raft River Rural Electric	46,100	0	0	0	0	46,100	0	0	0	0
San Diego Gas & Electric (SDG&E)	121,400	0	0	121,400	0	0	0	0	0	0
Sierra Pacific Power-Electric	10,818,000	342,747	580,624	0	651,417	685,569	190,894	276,908	690,632	619,374
Southern California Edison	1,310,500	0	52,904	691,293	0	0	0	0	0	0
Valley Electric	3,340,200	0	0	466,523	0	0	284,376	0	0	0
Wells Rural Electric Company	110,200	0	0	0	0	97,572	0	12,628	0	0
Total Assessed Value	42,573,700	342,747	656,204	22,824,955	651,417	935,265	475,271	334,287	1,080,135	619,737

Nevada Department of Taxation
2017-2018 Centrally Assessed
Six-Month CWIP Values By County

Electric Companies

	2017-2018	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018

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

Electric Companies

City of Los Angeles DWP	779,300	31,953	56,822	28,675	0	24,306	0	132,885	0
Harney Electric Cooperative	6,200	0	0	0	0	0	0	0	0
Idaho Power Company	482,900	0	0	0	0	0	0	0	0
Mead Phoenix Project-Arizona Public Service	4,200	0	0	0	0	0	0	0	0
Mt Wheeler Power	209,500	0	0	0	22,226	0	0	0	135,734
Nevada Power Company	21,130,200	135,367	0	0	22,989	0	0	0	0
Online Transmission Project	665,400	304,241	0	0	127,844	0	0	0	145,603
ORNI 37 LLC (Ormat NV)	3,516,300	0	0	3,516,300	0	0	0	0	0
ORNI 47, LLC (Ormat NV)	27,800	0	0	27,800	0	0	0	0	0
Plumas Sierra Rural Electric	5,500	0	0	0	0	0	0	5,500	0
Raft River Rural Electric	46,100	0	0	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	121,400	0	0	0	0	0	0	0	0
Sierra Pacific Power-Electric	10,818,000	0	1,027,872	341,524	400,082	586,584	1,612,520	2,698,215	113,037
Southern California Edison	1,310,500	0	132,748	66,894	0	56,694	0	309,966	0
Valley Electric	3,340,200	0	0	20,522	2,568,778	0	0	0	0
Wells Rural Electric Company	110,200	0	0	0	0	0	0	0	0
Total Assessed Value	42,573,700	471,561	1,217,443	4,001,715	3,141,919	667,585	1,612,520	3,146,566	394,374

Nevada Department of Taxation
2017-2018 Centrally Assessed
Six-Month CWIP Values By County

Gas Distribution and Pipeline Companies

	2017-2018	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018

Gas Distribution and Pipeline Companies

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

Kern River Pipeline	52,300	0	0	43,598	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	808,900	0	235,619	0	0	0	0	0	0	0
Sierra Pacific Power-Gas	854,300	0	0	0	0	0	0	0	0	0
Southwest Gas Company	5,584,000	417,692	215,245	3,470,188	121,943	178,397	0	26,951	203,948	36,594
Total Assessed Value	7,299,500	417,692	450,864	3,513,786	121,943	178,397	0	26,951	203,948	36,594

	2017-2018	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018

Gas Distribution and Pipeline Companies

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

Kern River Pipeline	52,300	8,702	0	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	808,900	0	111,880	0	0	0	166,472	294,929	0
Sierra Pacific Power-Gas	854,300	0	0	0	0	0	12,842	841,458	0
Southwest Gas Company	5,584,000	0	322,515	14,204	14,417	258,843	11,182	291,881	0
Total Assessed Value	7,299,500	8,702	434,395	14,204	14,417	258,843	190,496	1,428,268	0

Nevada Department of Taxation
2017-2018 Centrally Assessed
Six-Month CWIP Values By County

Railroad Companies

	2017-2018	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018

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

Railroad Companies

Union Pacific Railroad	19,100	0	1,064	2,510	0	4,776	0	920	2,594	743
Total Assessed Value	19,100	0	1,064	2,510	0	4,776	0	920	2,594	743

	2017-2018	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018

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

Railroad Companies

Union Pacific Railroad	19,100	1,839	716	0	0	1,562	167	2,209	0
Total Assessed Value	19,100	1,839	716	0	0	1,562	167	2,209	0

Nevada Department of Taxation
2017-2018 Centrally Assessed
Six-Month CWIP Values By County
Telecommunication Companies

	2017-2018	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018

Telecommunication Companies

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

Beehive Telephone Company	5,800	0	0	0	0	5,732	0	0	0	0
Electric Lightwave	2,143,500	0	0	2,143,500	0	0	0	0	0	0
Humboldt Telephone Company	49,000	0	0	0	0	1,114	0	0	47,886	0
Lincoln County Telephone System, Inc.	36,700	0	0	1,191	0	0	0	0	0	0
Plumas Sierra Telecommunications	91,700	0	0	0	0	0	0	0	0	0
Rio Virgin Telephone Company	63,800	0	0	63,800	0	0	0	0	0	0
Rural Telephone Company	3,300	0	0	0	0	1,515	0	0	0	0
Total Assessed Value	2,393,800	0	0	2,208,491	0	8,361	0	0	47,886	0

	2017-2018	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018

Telecommunication Companies

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

Beehive Telephone Company	5,800	0	0	0	0	0	0	0	68
Electric Lightwave	2,143,500	0	0	0	0	0	0	0	0
Humboldt Telephone Company	49,000	0	0	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	36,700	34,772	0	0	737	0	0	0	0
Plumas Sierra Telecommunications	91,700	0	0	0	0	0	91,700	0	0
Rio Virgin Telephone Company	63,800	0	0	0	0	0	0	0	0
Rural Telephone Company	3,300	0	0	0	0	0	1,785	0	0
Total Assessed Value	2,393,800	34,772	0	0	737	0	93,485	68	