



NEVADA DEPARTMENT OF TAXATION
Division of Local Government Services

2017-2018

BULLETIN NO. 201A

UNSECURED PROPERTY TAX

ROLL

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

Division of Local Government Services

2017-2018 BULLETIN NO. 201A
UNSECURED 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 2, 2017

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BULLETIN NO. 201A

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Bulletin No. 201-A
Fiscal Year 2017-2018
Car lines
Unsecured Property
Property Escaping Taxation and
Twelve-Month Construction-Work-in-Progress
Assessed Values
For:

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

Values Certified by the
Nevada Tax Commission
October 2, 2017

Notice of Valuation

On October 2, 2017, the Nevada Tax Commission met to consider testimony and evidence placed before it regarding the value of properties of an interstate or intercounty nature. Bulletin No. 201-A presents the 2017-2018 valuation of each taxpayer owning or controlling car lines as well as unsecured property, property escaping taxation, and twelve-month construction-work-in-progress (CWIP) assessed values.

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

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

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

Twelve-Month Construction Work in Progress (CWIP): All state-assessed companies must submit a report of any construction work in progress on or before the 1st Monday in September. Pursuant to NRS 361.321 (2) (b), CWIP must be added to the central assessment roll for supplemental tax bills for the current fiscal year. Values contained in this Bulletin reflect CWIP during the period July 1, 2015 through June 30, 2016.

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

Payment of Taxes; Penalties

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

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

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

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

Protest Procedures

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

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

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

NEVDAD DEPARTMENT of TAXATION
2017-18 Centrally Assessed Unsecured Tax Roll

Private Carlines

ALLOCATION OF PRIVATE CARLINES ASSESSED VALUES TO COUNTIES

Burlington Northern Santa Fe (BNSF)			Union Pacific Railroad (UPRR)			Total
Track Miles	Track Percent	Assessed Value	Track Miles	Track Percent	Assessed Value	Assessed Value
Total Assessed Value		161,304.86	+		4,215,830.68	= 4,377,135.54
Carson City	0.00	0.00%	0.00	0.00%	0.00	0.00
Churchill	41.88	4.81%	81.32	5.57%	234,957.61	242,708.95
Clark	0.00	0.00%	191.73	13.14%	553,964.87	553,964.87
Douglas	0.00	0.00%	0.00	0.00%	0.00	0.00
Elko	308.77	35.43%	364.85	25.00%	1,054,159.92	1,111,308.47
Esmeralda	0.00	0.00%	0.00	0.00%	0.00	0.00
Eureka	67.16	7.71%	70.27	4.82%	203,030.88	215,461.16
Humboldt	175.50	20.14%	198.14	13.58%	572,485.26	604,967.59
Lander	51.82	5.95%	56.76	3.89%	163,996.48	173,587.56
Lincoln	0.00	0.00%	140.52	9.63%	406,003.98	406,003.98
Lyon	11.19	1.28%	54.73	3.75%	158,131.21	160,202.31
Mineral	0.00	0.00%	0.00	0.00%	0.00	0.00
Nye	0.00	0.00%	0.00	0.00%	0.00	0.00
Pershing	107.05	12.28%	119.35	8.18%	344,837.57	364,650.87
Storey	11.27	1.29%	12.73	0.87%	36,780.75	38,866.65
Washoe	96.88	11.12%	168.72	11.56%	487,482.15	505,413.14
White Pine	0.00	0.00%	0.00	0.00%	0.00	0.00
Report Total	871.52	100.00%	1,459.12	100.00%	4,215,830.68	4,377,135.54

NEVDAD DEPARTMENT of TAXATION
2017-2018 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2017-2018	2016-2017	
1527-ACTGRO LLC - AOAX	New Taxpayer to Nevada This Year	49	0	100.00%
0614-ADLER FUNDING LLC		1,487	2,379	(37.50%)
0615-ADM TRANSPORTATION COMPANY		106,693	153,290	(30.40%)
0616-AEROPRES CORPORATATION - AREX	Ceased Reporting in Nevada This Year	0	6	(100.00%)
1521-A-F ACQUISITIONS LLC - PULX	New Taxpayer to Nevada This Year	84	0	100.00%
0617-AG PROCESSING INC - AGPX		2,786	3,596	(22.51%)
0618-AGRIUM US INC - AGHX		497	364	36.45%
1443-AGROTHRIVE INC		476	570	(16.46%)
0620-AIR LIQUIDE INDUSTRIAL US LP - IAPX		79	24	227.32%
1338-ALBEMARLE CORPORATION - EBAX	Ceased Reporting in Nevada This Year	0	12	(100.00%)
1177-ALBERTA GOVERNMENT - ALNX		8	21	(62.01%)
0623-ALLIANT ENERGY - COLX	Ceased Reporting in Nevada This Year	0	20	(100.00%)
0627-AMERICAN ELECTRIC POWER SERVICES	New Taxpayer to Nevada This Year	50	0	100.00%
0629-AMERICAN RAILCAR INDUSTRIES INC - AMFX		15,342	12,969	18.30%
0628-AMERICAN RAILCAR LEASING LLC		60,767	63,425	(4.19%)
0630-AMERICAN REFRIGERATOR TRANSIT COMPANY	New Taxpayer to Nevada This Year	25	0	100.00%
0632-AMERICAS STYRENICS LLC		441	581	(24.14%)
0626-AMG RESOURCES CORPORATION - AMGX		2,021	1,957	3.30%
0633-ANDERSONS THE - AEX		47,844	60,155	(20.47%)
1189-ANDREWS COMPANIES (THE) LLC	New Taxpayer to Nevada This Year	392	0	100.00%
0636-ARCH CHEMICALS	New Taxpayer to Nevada This Year	71	0	100.00%
1489-ARDENT MILLS - CAGX	New Taxpayer to Nevada This Year	1,665	0	100.00%
1321-ARIZONA ELECTRIC POWER COOP INC - AZEX	New Taxpayer to Nevada This Year	145	0	100.00%
1182-ARKEMA INC - TELX		369	221	66.91%
0638-ARRENDADORA NACIONAL DE CARROS - GAMX		3,220	4,814	(33.11%)
0639-ASH GROVE CEMENT CO		1,951	1,900	2.71%
1331-ATEL Equipment Services - AEQX (Formerly Atel Equipment		20	61	(67.23%)
0641-ATEL LEASING CORP - ATGX		1,094	1,104	(0.91%)
0709-AXIALL, LLC - AXLX (FKA GEORGIA GULF CHEMICALS & VINYL	New Taxpayer to Nevada This Year	5	0	100.00%
1193-BABCOCK ET AL	New Taxpayer to Nevada This Year	10	0	100.00%
1183-BADGER STATE ETHANOL LLC - BSEX		83	310	(73.33%)
0644-BASF CORP - DBCX		39	23	68.62%
1462-BELL LUMBER AND POLE - BLPX	Ceased Reporting in Nevada This Year	0	20	(100.00%)
1339-BIG WEST OIL - BWRX (FORMERLY BIG WEST RESOURCES LLC)		2,639	221	1,096.42%
1518-BLUE CUBE OPERATIONS, LLC - OCAX	New Taxpayer to Nevada This Year	3,289	0	100.00%
0818-BNSF LOGISTICS - COBX	Ceased Reporting in Nevada This Year	0	30	(100.00%)
1201-BRASKEM AMERICA INC - BRKX		78	114	(31.15%)
0645-BROWNER TURNOUT CO		1,007	631	59.65%
0844-BUNGE NORTH America - BNGX		22,962	25,372	(9.50%)
1197-CAI RAIL INC - CAIX		3,592	2,024	77.50%
0646-CALDWELL BAKER CO		218	5	4,263.93%
0647-CALIFORNIA RAILCAR CORP	New Taxpayer to Nevada This Year	603	0	100.00%
0648-CANADIAN ENTERPRISE GAS PRODUCTS LTD - CEWX		10	18	(45.97%)
0650-CANADIAN WHEAT BOARD - CPWX	New Taxpayer to Nevada This Year	8	0	100.00%
1326-CANAM MINERALS INC	New Taxpayer to Nevada This Year	4	0	100.00%
0651-CARGILL INCORPORATED - CRGX		32,692	41,774	(21.74%)
0652-CARMATH INC - CMHX		5,797	5,582	3.85%
1434-CEDAR GROVE LOGISTICS LLC - CGFX		5,962	5,729	4.06%
0654-CELTRAN INC - CELX		24	243	(90.11%)
0655-CEMEX INC - CEMX SDWX		46	6,416	(99.29%)
0656-CENEX HARVEST STATES COOPERATIVE - CHSX		16,957	9,122	85.90%
0737-CHEMICAL MANAGEMENT COMPANY, INC, APCX (formerly LHOIS		372	449	(17.19%)
0659-CHEVRON ORONITE COMPANY LLC - COCX		369	243	51.71%

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NEVDAD DEPARTMENT of TAXATION
2017-2018 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2017-2018	2016-2017	
0661-CHEVRON PHILLIPS CHEMICAL COMPANY LP - CHVX		3,520	4,629	(23.95%)
0660-CHEVRON USA INC - CPDX		19,110	17,560	8.82%
0658-CHICAGO FREIGHT CAR LEASING CO - CRDX		42,002	43,360	(3.13%)
1526-CINER WYOMING LLC - CICX	New Taxpayer to Nevada This Year	98	0	100.00%
0662-CIT GROUP (THE) EQUIPMENT FIANCING (FKA CAPITAL FINANC		211,659	234,407	(9.70%)
1178-CITGO PETROLEUM CORP	Ceased Reporting in Nevada This Year	0	67	(100.00%)
0663-CITICORP RAIL MARK INC - CRIX		58	79	(26.18%)
0664-CK INDUSTRIES, INC - CKIX		614	1,542	(60.22%)
1435-CMF LEASING INC	New Taxpayer to Nevada This Year	2,017	0	100.00%
0667-COFFEYVILLE RESOURCES NITROGEN FERTILIZERS, LLC - CRN		928	285	225.79%
0761-COMPASS MINERALS AMERICA INC. - NASX		13,288	15,779	(15.78%)
0669-CONOCOPHILLIPS COMPANY	New Taxpayer to Nevada This Year	11	0	100.00%
0670-CONSOLIDATED GRAIN & BARGE - CGRX		254	402	(36.90%)
0142-CONTINENTAL TANK CAR CORP - CNTX		205	115	77.32%
1187-CONTRACTORS CARGO COMPANY - CCRX	New Taxpayer to Nevada This Year	10	0	100.00%
1458-CREATIVE RAILCAR MARKETING SERVICES, LLC - CLBX		464	358	29.57%
1198-CRISTAL USA INC - MQPX (FKA MILLENNIUM INORGANIC CHEMI		505	583	(13.29%)
0673-CRYO-TRANS INC		66,918	44,615	49.99%
0674-CRYSTAL CAR LINE INC		2,650	4,003	(33.80%)
0676-CWR TRANSPORTATION - CWRX		736	1,435	(48.69%)
1217-DAK AMERICAS LLC - DAKX		571	3,414	(83.28%)
0678-DAVID J JOSEPH CO - DJJX		14,162	17,778	(20.34%)
0143-DELTA TANK LINE CO - DTLX		366	63	476.96%
1278-DEPARTMENT OF DEFENSE Do Not Send Bill	New Taxpayer to Nevada This Year	6,924	0	100.00%
1470-DKL LION OIL TRADING AND TRANSPORTATION - DKLX	Ceased Reporting in Nevada This Year	0	46	(100.00%)
0679-DOW CHEMICAL COMPANY - DOWX		4,837	5,015	(3.55%)
0682-EASTMAN CHEMICAL COMPANY - ETCX		396	307	28.85%
1525-EBENEZER RAILCAR SERVICES INC - EBZX	New Taxpayer to Nevada This Year	256	0	100.00%
0683-ECDC ENVIRONMENTAL, L.C. - ECXX		1,940	2,065	(6.06%)
1455-ECN RAIL FINANCE, LLC - EFNX	New Taxpayer to Nevada This Year	504	0	100.00%
1358-ECO SERVICES SOLUTIONS, LLC - RPBX	New Taxpayer to Nevada This Year	130	0	100.00%
0684-EDMAN CORP - SSTX		694	688	0.88%
0680-EI DU PONT DE NEMOURS AND COMPANY INC		3,363	6,509	(48.33%)
1524-EL DORADO CHEMICAL COMPANY - EDCX	New Taxpayer to Nevada This Year	23	0	100.00%
0685-ELK POINT TRANSPORTATION COMPANY - EPTX		248	323	(23.28%)
0686-EMPIRE RAILCAR CORP	New Taxpayer to Nevada This Year	139	0	100.00%
1464-ENERGETICOS FUSION - GPRX	Ceased Reporting in Nevada This Year	0	245	(100.00%)
0687-ENERGY SOLUTIONS LLC - ENVX	New Taxpayer to Nevada This Year	42	0	100.00%
0689-ENTERPRISE PRODUCTS OPERATING LLC		129	77	67.69%
1218-ENVIRONMENTAL PROTECTION & IMPROVEMENT CO LLC		1,380	6	23,175.38%
1271-EPSTEIN TRANSLOADING CO LLC		19	223	(91.47%)
0690-EQUISTAR CHEMICALS LP - EQUX		2,492	2,194	13.61%
0691-ERCO WORLDWIDE (USA) INC - ECLX		139	11	1,111.18%
0692-ESSEX HYBRID SEED CO LTD		22	187	(88.03%)
0693-EVEREST RAIL CAR SERVICES - EAMX		425	822	(48.26%)
0694-EXCEL RAILCAR CORP		1,040	1,244	(16.42%)
0695-EXXON MOBIL CORP - XOMX		1,995	2,992	(33.32%)
1323-FACTOR GAS LIQUIDS INC - FGLX		35	62	(43.21%)
1335-FAIRMOUNT STANTROL, INC - FTIX		6,621	4,203	57.55%
0697-FEED PRODUCTS SOUTH INC - FPSX		199	454	(56.06%)
0701-FMC CORPORATION - FMLX		5,315	5,243	1.38%
0702-FORMOSA TRANSRAIL CORPORATION		280	778	(64.01%)
0706-GATX CORPORATION		224,552	230,640	(2.64%)

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NEVDAD DEPARTMENT of TAXATION
2017-2018 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2017-2018	2016-2017	
0705-GATX DE MEXICO, SA DE CV		735	795	(7.55%)
0704-GATX RAIL CANADA CORP		2,210	1,822	21.32%
0621-GATX RAIL HOLDINGS, INC - ALHX only (formerly GATX ALL	Ceased Reporting in Nevada This Year	0	217	(100.00%)
0703-GATX RAIL HOLDINGS, INC - ALLX		521	21	2,410.84%
0742-GAVILON GLOBAL AG HOLDINGS, LLC - GAVX ((formerly CONAG		586	2,067	(71.66%)
1371-GB TEXAS HOLDINGS, LLC - GBTX		46	49	(4.67%)
0708-GEORGETOWN RAIL EQUIPMENT CO		430	688	(37.44%)
0713-GLNX CORPORATION - GLNX		4,132	4,550	(9.18%)
0714-GOLDEN LEASING	New Taxpayer to Nevada This Year	277	0	100.00%
1440-GRANITE ROCK CO.	New Taxpayer to Nevada This Year	33	0	100.00%
0716-GREENBRIER MANAGEMENT SERVICES LLC (GBRX&AOKX)		13,025	12,191	6.84%
0718-HALLIBURTON ENERGY SERVICES INC - HWCX		108	1,115	(90.29%)
0719-HARSCO RAIL - FTSX		133	76	74.08%
0720-HELM CHESAPEAKE LP - HCSX		512	1,016	(49.62%)
0722-HELM PACIFIC LEASING - HPJX		18,771	21,332	(12.01%)
1223-HERITAGE ENVIRONMENTAL SERVICES LLC - HESX	Ceased Reporting in Nevada This Year	0	10	(100.00%)
0725-HOLCIM (US) INC - APAX	New Taxpayer to Nevada This Year	21	0	100.00%
1520-HUSKER AG MARKETING INC - HUSX	New Taxpayer to Nevada This Year	470	0	100.00%
1496-IMERYS CLAY - ICKX	New Taxpayer to Nevada This Year	214	0	100.00%
0726-INEOS ABS (USA) CORP - LUPX		285	258	10.40%
0808-INEOS STYROLUTION America, LLC - INEX		385	400	(3.69%)
0727-INEOS USA, LLC - AMCX (formerly INEOS OLEFINS & POLYMER		5,260	4,324	21.65%
0728-INFINEUM USA LP - INFX		58	187	(68.93%)
0729-INFINITY RAIL LLC		756	1,089	(30.59%)
1225-INFINITY TRANSPORTATION LLC		4,402	4,311	2.12%
1226-INNOPHOS INC - IPBX	Ceased Reporting in Nevada This Year	0	12	(100.00%)
1431-INSPIRATION HOLDINGS - CWBX		94	65	43.95%
0730-INTERCOASTAL CAPITAL CORP - KMKX		12	12	0.00%
0731-INTERSTATE COMMODITIES - INTX		9,660	10,992	(12.12%)
1227-J M HUBER CORPORATION - JMHX		139	189	(26.39%)
0733-J R SIMPLOT COMPANY - JRSX		18,109	21,470	(15.65%)
1499-JBS USA FOOD COMPANY - JBSX	New Taxpayer to Nevada This Year	17	0	100.00%
0681-KEMIRA LOGISTICS INC - EAGX		395	416	(4.92%)
0735-KENNECOTT UTAH COPPER - KCCX		29,979	19,261	55.65%
1228-KOCH RAIL LLC - KLRX		611	331	84.59%
1230-L.B. FOSTER COMPANY	Ceased Reporting in Nevada This Year	0	145	(100.00%)
1514-LION OIL TRADING & TRANSPORTATION, LLC - DKLX	New Taxpayer to Nevada This Year	262	0	100.00%
0739-LONE STAR INDUSTRIES, INC- LCEX		60	85	(28.72%)
1512-M & G RESINS USA, LLC - MGRX	New Taxpayer to Nevada This Year	5	0	100.00%
1506-MARKWEST HYDROCARBON - MWHX	New Taxpayer to Nevada This Year	36	0	100.00%
0741-MEXICANA DE COBRE SA DE CV		119	375	(68.27%)
1394-MGNX LEASING, LLC - MGNX	Ceased Reporting in Nevada This Year	0	58	(100.00%)
0743-MHF SERVICES - MHFX		5,326	4,797	11.02%
0744-M-I LLC - MISX (A SCHLUMBERGER CO.)		11,219	12,457	(9.94%)
0745-MIDWEST AGRICOMMODITIES COMPANY		31	41	(23.36%)
0746-MIDWEST ETHANOL TRANSPORT - MWTX	Ceased Reporting in Nevada This Year	0	23	(100.00%)
0748-MIDWEST RAILCAR CORP - MRMX		23,627	26,436	(10.63%)
0750-MINNESOTA SOYBEAN PROCESSORS - SOYX		7,086	4,682	51.34%
0751-MITSUI RAIL CAPITAL LLC - MBKX		16,808	18,127	(7.28%)
1257-MODERN DISPERSIONS INC		430	507	(15.19%)
0752-MOSAIC COMPANY - MOCX		190	592	(67.81%)
0753-MRXX CORPORATION - RRRX		57	164	(65.16%)
1398-MWN MARKETING, LLC - MWNX	New Taxpayer to Nevada This Year	5	0	100.00%

NEVDAD DEPARTMENT of TAXATION
2017-2018 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2017-2018	2016-2017	
1399-NACHURS-ALPINE SOLUTIONS, INC - NAXX		87	25	251.80%
0754-NASHTEX LEASING - NTLX		237	582	(59.31%)
0756-NEVADA CEMENT COMPANY - NVCX		267	133	99.78%
1333-Nevada ENERGY	Ceased Reporting in Nevada This Year	0	75,971	(100.00%)
0757-NEVADA ENERGY - VALX	New Taxpayer to Nevada This Year	44,731	0	100.00%
0758-NEVADA POWER COMPANY dba NV ENERGY - NVPX	New Taxpayer to Nevada This Year	37	0	100.00%
0759-NEWMONT NEVADA ENERGY INVESTMENT LLC - TSPX		38,539	37,743	2.11%
1511-NGL CRUDE TRANSPORTATION LLC - HSRX	New Taxpayer to Nevada This Year	533	0	100.00%
0762-NOVA CHEMICALS INC - NCIX		2,426	2,436	(0.44%)
0763-NTL TRANSPORTATION CORP - NTRX		185	618	(70.11%)
1441-NUDEVCO MIDSTREAM DEVELOPMENT LLC - NMDX	New Taxpayer to Nevada This Year	25	0	100.00%
0764-OCCIDENTAL CHEMICAL CORPORATION - OCCX		3,513	5,280	(33.48%)
0811-OLIN CHLOR-ALKALI LOGISTICS		7,341	6,480	13.28%
0815-OMAHA TRACK, INC (FKA)THE TIE YARD OF OMAHA INC		1,997	1,083	84.33%
1194-OMNISOURCE CORP - OMNX	Ceased Reporting in Nevada This Year	0	23	(100.00%)
1467-OXBOW CALCINING INTERNATIONAL, LLC - GLCX		77	29	170.13%
1407-PBF HOLDING COMPANY, LLC - DPRX		279	151	84.91%
1161-PCS PHOSPHATE COMPANY INC - AHCX		24	11	111.00%
1210-PCS SALES (USA) INC - POTX	Ceased Reporting in Nevada This Year	0	11	(100.00%)
1209-PCS SALES (USA), INC - POTX	New Taxpayer to Nevada This Year	90	0	100.00%
1426-PENFORD PRODUCTS - PENX	Ceased Reporting in Nevada This Year	0	10	(100.00%)
1409-PEROXYCHEM - PXCX		738	464	58.92%
1242-PHILLIPS 66 COMPANY - PPRX		4,779	8,155	(41.39%)
1286-PIONEER RAILROAD EQUIPMENT COMPANY LTD - PREX	Ceased Reporting in Nevada This Year	0	60	(100.00%)
1459-PLAINS MARKETING, INC - MVTX		1,151	11,997	(90.41%)
1282-POL-TEX INTERNATIONAL- PAIX	New Taxpayer to Nevada This Year	226	0	100.00%
0769-POLYONE CORPORATION	New Taxpayer to Nevada This Year	960	0	100.00%
0771-PRAXAIR INC - HYDX		30	12	156.97%
0772-PROCOR LIMITED - PROX		26,881	23,331	15.21%
0774-PROGRESS RAIL SERVICES CORPORATION - PRSX		1,650	2,070	(20.28%)
0776-RAIL CONNECTION INC - MKMX	Ceased Reporting in Nevada This Year	0	75	(100.00%)
1502-RAIL CONNECTION, LLC - APPX	New Taxpayer to Nevada This Year	44	0	100.00%
1444-RAIL SERVICE AND LOGISTICS LLC - RTIX		6,684	6,514	2.61%
0778-RAILCAR LEASING SOLUTIONS LTD - RWTX		552	709	(22.16%)
0781-RAMPART RANGE CORP		1,032	459	124.92%
1429-RAVAGO AMERICAS LLC - RDIX	New Taxpayer to Nevada This Year	65	0	100.00%
0782-REAGENT CHEMICAL & RESEARCH INC - RCRX		327	218	49.94%
1244-REDSTREAK LLC	New Taxpayer to Nevada This Year	21	0	100.00%
1503-REDWOOD RAIL, LLC - RDRX	New Taxpayer to Nevada This Year	20	0	100.00%
1523-REG MARKETING AND LOGISTICS GROUP LLC - REBX	New Taxpayer to Nevada This Year	460	0	100.00%
1473-REGIONS EQUIPMENT FINANCE - SKSX	Ceased Reporting in Nevada This Year	0	484	(100.00%)
0783-REICHOLD LLC2 - RCHX		93	111	(16.29%)
1243-RESIDUAL BASED FINANCE CORPORATION - OFAX		1,340	565	137.30%
0145-RGCX, LTD. - RGCX (Formerly, RIO GRANDE CHEMICAL, LTD)		1,853	2,060	(10.03%)
1522-RINGLING BROS AND BARNUM & BAILEY - RBBX	New Taxpayer to Nevada This Year	15	0	100.00%
0787-ROCKY MOUNTAIN RECYCLING INC - ROXX		10	101	(90.08%)
1468-ROLLING STEEL, LLC - RKOX		136	202	(32.35%)
1275-SAFETY-KLEEN SYSTEMS, INC. - SKSX	New Taxpayer to Nevada This Year	979	0	100.00%
0790-SASKATCHEWAN GRAIN CAR (SKPX)		24	40	(40.08%)
0791-SAUVAGE GAS COMPANY - SAUX		25	60	(59.08%)
1245-SCHLUMBERGER TECHNOLOGY CORPORATION - DSIX	Ceased Reporting in Nevada This Year	0	21	(100.00%)
0795-SEARLES VALLEY MINERALS OPERATIONS INC - AJPX		62,005	65,628	(5.52%)
0796-SGA LEASING COMPANY - SGAX		251	228	10.14%

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NEVDAD DEPARTMENT of TAXATION
2017-2018 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2017-2018	2016-2017	
0797-SHELL OIL COMPANY		535	389	37.51%
0798-SHERWIN ALUMINA COMPANY - SHAX		160	164	(2.54%)
0800-SHINTECH INC - ROIX		7,486	3,184	135.10%
1325-SIEMENS INDUSTRY INC - SIIX		20	19	3.80%
0801-SIMS GROUP USA CORP	New Taxpayer to Nevada This Year	22	0	100.00%
1421-SIOUXLAND ETHANOL, LLC - SIOX		4,253	3,238	31.38%
0799-SM BROOKS FREIGHT - TJRX		138	236	(41.54%)
0698-SMBC RAIL SERVICES INC - AIGX (FORMERLY, FLAGSHIP RAIL		70,019	80,674	(13.21%)
0803-SOLVAY CHEMICALS INC - SMNX		6,255	5,287	18.30%
0804-SOUTHDAKOTA SOYBEAN PROCESSORS		1,317	1,732	(23.95%)
1175-SOUTHERN RAIL ASSOCIATES - SRAX		262	42	527.36%
0810-SOUTHWEST RAIL INDUSTRIES INC - SRIX		7,493	9,408	(20.36%)
1264-STANDBRIDGE COLOR CORPORATION		409	320	27.64%
0807-STRUCTURAL METALS INC dba CMC STEEL TEXAS		1,683	629	167.54%
0809-SULCOM INCORPORATED		369	650	(43.29%)
0812-SUNOCO INC - SUNX	New Taxpayer to Nevada This Year	24	0	100.00%
1260-SUNTRUST LEASING CORPORATION - SRFX	New Taxpayer to Nevada This Year	23	0	100.00%
0813-TATE & LYLE INGREDIENTS AMERICAS INC - SSPX		6,003	15,922	(62.30%)
0622-THE ALBERTA GOVERNMENT - ALPX	Ceased Reporting in Nevada This Year	0	15	(100.00%)
0634-THE ANDREWS COMPANIES LLC - TACX	Ceased Reporting in Nevada This Year	0	537	(100.00%)
1463-THE CHEMOURS COMPANY FC, LLC - CMRX		3,578	73	4,811.64%
0773-THE PROCTOR & GAMBLE MANUFACTURING COMPANY - PGHX		9,729	8,279	17.51%
1515-TIDEWATER MIDSTREAM & INFRASTRUCTURE LTD - TWMX	New Taxpayer to Nevada This Year	1	0	100.00%
1267-TMS INTERNATIONAL, LLC - TCTX		128	125	2.28%
0816-TOTAL PETROCHEMICALS & REFINING USA INC - FINX		59	10	472.41%
0817-TRANSPORTATION EQUIPMENT INC - DYLX		6,305	5,445	15.79%
0820-TRINITY CHEMICAL LEASING LLC - TCIX		7,006	8,405	(16.65%)
0821-TRINITY INDUSTRIES LEASING CO - CEPX		488,607	586,160	(16.64%)
0824-TTX COMPANY		1,713,571	1,701,187	0.73%
1329-TYSON FOODS INC - PBFX		3,039	1,011	200.42%
0826-UNIMIN CORPORATION - WWUX		1,033	872	18.45%
0827-UNION CARBIDE CORPORATION - UCFX		1,652	1,480	11.62%
0828-UNION TANK CAR COMPANY - UTLX		284,887	240,251	18.58%
0830-UNIVAR CANADA LTD - UNVX		569	1,889	(69.86%)
0831-US BORAX INC - BORX	New Taxpayer to Nevada This Year	21	0	100.00%
0832-US ECOLOGY IDAHO INC		4,490	2,797	60.50%
1330-VALERO TERMINALING AND DISTRIBUTION CO., INC.- VMSX		39,235	14,576	169.17%
0835-VTG RAIL INC - VTGX		13,486	15,408	(12.47%)
0836-WACKER CHEMICAL CORPORATION - WPHX		898	378	137.45%
0837-WALTER HAFFNER COMPANY - WCHX		4,548	4,874	(6.68%)
1519-WARREN OIL COMPANY - WLCX	New Taxpayer to Nevada This Year	64	0	100.00%
0838-WASTE SOLUTIONS GROUP		19,977	22,373	(10.71%)
1469-WELLS FARGO RAIL - FURX		285,532	325,772	(12.35%)
0841-WESTERN RAILROAD EQUIPMENT COMPANY - WREX		1,003	902	11.25%
0842-WESTLAKE POLYMERS LP - WLPX		640	407	57.45%
0843-WINTER BIRD CORPORATION - SXSX	Ceased Reporting in Nevada This Year	0	10	(100.00%)
1270-ZEELAND FARM SERVICES INC	New Taxpayer to Nevada This Year	20	0	100.00%
1517-ZEELAND FREIGHT SERVICES, LLC - NCPX	New Taxpayer to Nevada This Year	1,577	0	100.00%
TOTALS		4,377,136	4,557,639	(3.96%)

RECOMMENDED ASSESSMENT FOR 2017-2018

4,377,136

**NEVADA DEPARTMENT OF TAXATION
2017-2018 CENTRALLY ASSESSED
Values by County**

Property Escaping Taxation

There was no property escaping taxation as of October 2, 2017

2017-18 Statewide Assessed Value	2017-18 Value Per Mile	Carson City AV 2017-18	Churchill AV 2017-18	Clark AV 2017-18	Douglas AV 2017-18	Elko AV 2017-18
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Property Escaping Taxation

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

2017-18 Statewide Assessed Value	2017-18 Value Per Mile	Esmeralda AV 2017-18	Eureka AV 2017-18	Humboldt AV 2017-18	Lander AV 2017-18	Lincoln AV 2017-18
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Property Escaping Taxation

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

2017-18 Statewide Assessed Value	2017-18 Value Per Mile	Lyon AV 2017-18	Mineral AV 2017-18	Nye AV 2017-18	Pershing AV 2017-18
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Property Escaping Taxation

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

2017-18 Statewide Assessed Value	2017-18 Value Per Mile	Storey AV 2017-18	Washoe AV 2017-18	White Pine AV 2017-18
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Property Escaping Taxation

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

Nevada Department of Taxation
2017-2018 Centrally Assessed
Values By County
Unsecured Property

Airlines

	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

Airlines

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

Aviation Ventures (Vision Air)	71,000	0	0	71,000	0	0	0	0	0	0
Charter Airlines, Inc.	318,000	0	0	318,000	0	0	0	0	0	0
EI Aero Services LLC	706,000	88,042	2,769	10,521	0	490,047	0	6,645	18,273	14,397
Life Guard International	438,000	0	0	253,623	0	0	0	0	33,371	0
MN Airlines, LLC dba Sun Country Airlines	1,669,000	0	0	1,557,276	0	0	0	0	0	0
Omni Air International	2,585,000	0	0	2,585,000	0	0	0	0	0	0
Papillon Airways, Inc.	1,421,000	0	0	1,421,000	0	0	0	0	0	0
Southern Air Inc	1,066,000	0	0	0	0	0	0	0	0	0
Summit Air Ambulance LLC	3,295,000	545	0	545	109	2,984,719	0	0	0	295,891
Virgin America, Inc.	13,372,000	0	0	9,926,501	0	0	0	0	0	0
Total Assessed Value	24,941,000	88,587	2,769	16,143,465	109	3,474,766	0	6,645	51,644	310,288

	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

Airlines

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

Aviation Ventures (Vision Air)	71,000	0	0	0	0	0	0	0	0
Charter Airlines, Inc.	318,000	0	0	0	0	0	0	0	0
EI Aero Services LLC	706,000	554	1,661	11,075	12,182	3,322	0	34,885	11,628
Life Guard International	438,000	0	0	0	107,623	0	0	43,383	0
MN Airlines, LLC dba Sun Country Airlines	1,669,000	0	0	0	0	0	0	111,724	0
Omni Air International	2,585,000	0	0	0	0	0	0	0	0
Papillon Airways, Inc.	1,421,000	0	0	0	0	0	0	0	0
Southern Air Inc	1,066,000	0	0	0	0	0	0	1,066,000	0
Summit Air Ambulance LLC	3,295,000	0	0	0	0	0	0	12,973	218
Virgin America, Inc.	13,372,000	0	0	0	3,445,499	0	0	0	0
Total Assessed Value	24,941,000	554	1,661	11,075	3,565,304	3,322	0	1,268,965	11,846

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

Twelve-Month Construction Work In Progress

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

<u>Industry</u>	Assessed	Assessed
	Valuation	Valuation
	2016-2017	2017-2018
Airlines	1,636,351	2,272,741
Electric Companies	124,552,453	82,468,751
Gas Distribution and Pipeline Companies	18,105,618	14,181,074
Railroad Companies	174,559	55,681
Telecommunication Companies	3,422,007	1,167,858
Total Twelve-Month CWIP Assessed Value	147,890,988	100,146,105

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

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

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

The Department prepares assessments on property of an interstate or intercounty nature, including any new construction representing a net addition to property as distinguished from an addition of property exempt from taxation, a replacement or repair (NRS 361.321). The assessments are based on reported net additions or growth from July 1, 2016 through June 30, 2017. 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 Twelve-Month CWIP

	2017-2018 Reported Growth CWIP	Industry-wide Cost To Value Ratio	Adjusted Growth 12-Month CWIP	2017-2018 Assessed Value Rounded to 00
<u>National, Freight and Large Regional Air Carriers</u>				
Allegiant Airline, Inc.	6,643,832	0.8098	5,379,903	1,882,966
Total AV National, Freight and Large Regional Air Carriers 12 Mo CWIP	\$6,643,832		\$5,379,903	\$1,882,966
<u>Charter and Feeder Air Carriers</u>				
El Aero Services LLC	127,138	0.8098	102,951	36,033
Maverick Airlines	31,878	0.8098	25,813	9,035
Maverick Helicopters	1,178,111	0.8098	953,986	333,895
Papillon Airways, Inc.	38,150	0.8098	30,892	10,812
Total AV Charter and Feeder Air Carriers 12 Mo CWIP	\$1,375,277		\$1,113,643	\$389,775
Total AV Airlines 12 Mo CWIP	\$8,019,109		\$6,493,546	\$2,272,741
<u>Electric Companies</u>				
Idaho Power Company	768,693	0.8140	625,732	219,006
Nevada Power Company	163,369,674	0.8140	132,986,345	46,545,221
Online Transmission Project	2,292,336	0.8140	1,866,010	653,103
ORNI 15 LLC (Ormat NV)	90,521	0.8140	73,686	25,790
ORNI 47, LLC (Ormat NV)	170,973	0.8140	139,176	48,711
Patua Project LLC	16,020,920	0.8140	13,041,365	4,564,478
San Diego Gas & Electric (SDG&E)	995,924	0.8140	810,703	283,746
Sierra Pacific Power-Electric	71,106,205	0.8140	57,881,944	20,258,680
Southern California Edison	3,507,222	0.8140	2,854,952	999,233
City of Los Angeles DWP	3,332,664	0.8140	2,712,859	949,501
Mead Phoenix Project-Arizona Public Service	36,029	0.8140	29,329	10,265
Mead Phoenix Project-MSR	6,979	0.8140	5,681	1,988
Mead Phoenix Project-SCPPA	19,309	0.8140	15,718	5,501
Harney Electric Cooperative	26,367	0.8140	21,464	7,512
Mt Wheeler Power	1,669,370	0.8140	1,358,902	475,616
Plumas Sierra Rural Electric	23,036	0.8140	18,752	6,563
Raft River Rural Electric	320,289	0.8140	260,722	91,253
Valley Electric	24,865,738	0.8140	20,241,233	7,084,432
Wells Rural Electric Company	835,889	0.8140	680,431	238,151
Total AV Electric Companies 12 Mo CWIP	\$289,458,139		\$235,625,004	\$82,468,751
<u>Gas Distribution and Pipeline Companies</u>				
Sierra Pacific Power-Gas	9,163,031	0.6443	5,903,448	2,066,207
Southwest Gas Company	52,166,052	0.6443	33,608,918	11,763,121
Kern River Pipeline	893,873	0.8398	750,671	262,735
Kinder-Morgan (Calnev) Pipeline	14,876	0.8398	12,493	4,372
Kinder-Morgan (SFPP L P) Pipeline	216,555	0.8398	181,862	63,652
Ruby Pipeline LLC	70,050	0.8398	58,828	20,590
Tuscarora Gas Transmission	1,352	0.8398	1,136	397
Total AV Gas Distribution and Pipeline Companies 12 Mo CWIP	\$62,525,788		\$40,517,354	\$14,181,074
<u>Railroad Companies</u>				
Union Pacific Railroad	241,656	0.6583	159,089	55,681
Total AV Railroad Companies 12 Mo CWIP	\$241,656		\$159,089	\$55,681
<u>Telecommunication Companies</u>				
Beehive Telephone Company	153,918	0.9394	144,593	50,608
Electric Lightwave	1,978,091	0.9394	1,858,244	650,386
Filer Mutual Telephone Company	25,904	0.9394	24,335	8,517
Humboldt Telephone Company	617,027	0.9394	579,644	202,875
Lincoln County Telephone System, Inc.	74,979	0.9394	70,436	24,653
Rio Virgin Telephone Company	664,710	0.9394	624,437	218,553
Rural Telephone Company	37,309	0.9394	35,049	12,267
Total AV Telecommunication Companies 12 Mo CWIP	\$3,551,938		\$3,336,737	\$1,167,858
Grand Totals	\$363,796,631		\$286,131,730	\$100,146,105

Nevada Department of Taxation
Summary of
Twelve-Month Construction Work in Progress
Assessed Valuations by County and Industry
2017-18 Centrally Assessed

County	Airlines	Electric Companies	Gas Distribution & Pipeline Companies	Railroad Companies	Telecommunication Companies	Total State Assessed Companies
Carson City	4,593	641,856	879,900	0	0	1,526,348
Churchill	184	3,755,395	471,971	3,103	0	4,230,653
Clark	1,078,419	48,676,102	7,533,606	7,317	869,738	58,165,182
Douglas	227	1,219,897	256,883	0	0	1,477,007
Elko	91,541	1,655,294	385,376	13,923	68,775	2,214,909
Esmeralda	24,912	960,635	0	0	0	985,547
Eureka	12,000	685,139	56,775	2,682	0	756,595
Humboldt	134,684	1,477,298	437,647	7,561	198,264	2,255,455
Lander	114,793	1,162,786	77,087	2,166	0	1,356,832
Lincoln	225,905	557,142	43,716	5,362	23,358	855,482
Lyon	20,293	4,059,702	688,206	2,089	0	4,770,290
Mineral	46,889	817,748	29,922	0	0	894,559
Nye	344,569	6,387,333	30,371	0	495	6,762,768
Pershing	80,720	1,197,119	545,272	4,554	0	1,827,665
Storey	3,351	3,019,739	67,411	486	0	3,090,987
Washoe	24,614	5,457,714	2,676,932	6,438	6,636	8,172,334
White Pine	65,047	737,852	0	0	592	803,490
ZZ State of Nevada	0	0	0	0	0	0
Total AV	\$2,272,741	\$82,468,751	\$14,181,074	\$55,681	\$1,167,858	\$100,146,105

Nevada Department of Taxation
2017-2018 Centrally Assessed
Twelve-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
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.	1,882,966	99	43	724,140	227	66,530	24,912	11,661	133,752	114,058
Maverick Airlines	9,035	0	0	9,035	0	0	0	0	0	0
Maverick Helicopters	333,895	0	0	333,895	0	0	0	0	0	0
Total Assessed Value	2,225,896	99	43	1,067,070	227	66,530	24,912	11,661	133,752	114,058

	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

Airlines

Allegiant Airline, Inc.	1,882,966	225,876	20,209	46,324	343,947	80,550	3,351	22,833	64,453
Maverick Airlines	9,035	0	0	0	0	0	0	0	0
Maverick Helicopters	333,895	0	0	0	0	0	0	0	0
Total Assessed Value	2,225,896	225,876	20,209	46,324	343,947	80,550	3,351	22,833	64,453

Nevada Department of Taxation
2017-2018 Centrally Assessed
Twelve-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	949,501	0	27,628	587,248	0	0	0	0	0	0
Harney Electric Cooperative	7,512	0	0	0	0	0	0	0	7,512	0
Idaho Power Company	219,006	0	0	0	0	45,005	0	0	173,837	165
Mead Phoenix Project-Arizona Public Service	10,265	0	0	10,265	0	0	0	0	0	0
Mead Phoenix Project-MSR	1,988	0	0	1,988	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	5,501	0	0	5,501	0	0	0	0	0	0
Mt Wheeler Power	475,616	0	0	0	0	15,414	0	101,594	0	0
Nevada Power Company	46,545,221	0	0	46,196,398	0	0	0	0	0	0
Online Transmission Project	653,103	0	0	74,379	0	8,908	0	37,693	2,615	2,731
ORNI 15 LLC (Ormat NV)	25,790	0	0	0	0	0	0	0	0	0
ORNI 47, LLC (Ormat NV)	48,711	0	0	0	0	0	0	0	0	0
Patua Project LLC	4,564,478	0	2,600,105	0	0	0	0	0	0	0
Plumas Sierra Rural Electric	6,563	0	0	0	0	0	0	0	0	0
Raft River Rural Electric	91,253	0	0	0	0	91,253	0	0	0	0
San Diego Gas & Electric (SDG&E)	283,746	0	0	283,746	0	0	0	0	0	0
Sierra Pacific Power-Electric	20,258,680	641,856	1,087,324	0	1,219,897	1,283,853	357,485	518,561	1,293,334	1,159,890
Southern California Edison	999,233	0	40,339	527,099	0	0	0	0	0	0
Valley Electric	7,084,432	0	0	989,477	0	0	603,151	0	0	0
Wells Rural Electric Company	238,151	0	0	0	0	210,861	0	27,290	0	0
Total Assessed Value	82,468,751	641,856	3,755,395	48,676,102	1,219,897	1,655,294	960,635	685,139	1,477,298	1,162,786

Nevada Department of Taxation
2017-2018 Centrally Assessed
Twelve-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	949,501	38,932	69,232	34,938	0	29,614	0	161,907	0
Harney Electric Cooperative	7,512	0	0	0	0	0	0	0	0
Idaho Power Company	219,006	0	0	0	0	0	0	0	0
Mead Phoenix Project-Arizona Public Service	10,265	0	0	0	0	0	0	0	0
Mead Phoenix Project-MSR	1,988	0	0	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	5,501	0	0	0	0	0	0	0	0
Mt Wheeler Power	475,616	0	0	0	50,459	0	0	0	308,149
Nevada Power Company	46,545,221	298,184	0	0	50,639	0	0	0	0
Online Transmission Project	653,103	220,026	0	0	88,732	0	0	0	218,020
ORNI 15 LLC (Ormat NV)	25,790	0	0	0	0	25,790	0	0	0
ORNI 47, LLC (Ormat NV)	48,711	0	0	48,711	0	0	0	0	0
Patua Project LLC	4,564,478	0	1,964,373	0	0	0	0	0	0
Plumas Sierra Rural Electric	6,563	0	0	0	0	0	0	6,563	0
Raft River Rural Electric	91,253	0	0	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	283,746	0	0	0	0	0	0	0	0
Sierra Pacific Power-Electric	20,258,680	0	1,924,879	639,567	749,227	1,098,486	3,019,739	5,052,900	211,683
Southern California Edison	999,233	0	101,218	51,005	0	43,228	0	236,344	0
Valley Electric	7,084,432	0	0	43,527	5,448,277	0	0	0	0
Wells Rural Electric Company	238,151	0	0	0	0	0	0	0	0
Total Assessed Value	82,468,751	557,142	4,059,702	817,748	6,387,333	1,197,119	3,019,739	5,457,714	737,852

Nevada Department of Taxation
2017-2018 Centrally Assessed
Twelve-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	262,735	0	0	219,019	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	4,372	0	0	4,372	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	63,652	0	18,541	0	0	0	0	0	0	0
Ruby Pipeline LLC	20,590	0	0	0	0	9,569	0	0	8,015	0
Sierra Pacific Power-Gas	2,066,207	0	0	0	0	0	0	0	0	0
Southwest Gas Company	11,763,121	879,900	453,430	7,310,214	256,883	375,807	0	56,775	429,632	77,087
Tuscarora Gas Transmission	397	0	0	0	0	0	0	0	0	0
Total Assessed Value	14,181,074	879,900	471,971	7,533,606	256,883	385,376	0	56,775	437,647	77,087

	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	262,735	43,716	0	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	4,372	0	0	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	63,652	0	8,804	0	0	0	13,100	23,208	0
Ruby Pipeline LLC	20,590	0	0	0	0	0	0	3,005	0
Sierra Pacific Power-Gas	2,066,207	0	0	0	0	0	30,751	2,035,455	0
Southwest Gas Company	11,763,121	0	679,402	29,922	30,371	545,272	23,556	614,871	0
Tuscarora Gas Transmission	397	0	0	0	0	0	5	393	0
Total Assessed Value	14,181,074	43,716	688,206	29,922	30,371	545,272	67,411	2,676,932	0

Nevada Department of Taxation
2017-2018 Centrally Assessed
Twelve-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	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	55,681	0	3,103	7,317	0	13,923	0	2,682	7,561	2,166
Total Assessed Value	55,681	0	3,103	7,317	0	13,923	0	2,682	7,561	2,166

	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

Railroad Companies

Union Pacific Railroad	55,681	5,362	2,089	0	0	4,554	486	6,438	0
Total Assessed Value	55,681	5,362	2,089	0	0	4,554	486	6,438	0

Nevada Department of Taxation
2017-2018 Centrally Assessed
Twelve-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

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

Telecommunication Companies

Beehive Telephone Company	50,608	0	0	0	0	50,015	0	0	0	0
Electric Lightwave	650,386	0	0	650,386	0	0	0	0	0	0
Filer Mutual Telephone Company	8,517	0	0	0	0	8,517	0	0	0	0
Humboldt Telephone Company	202,875	0	0	0	0	4,612	0	0	198,264	0
Lincoln County Telephone System, Inc.	24,653	0	0	800	0	0	0	0	0	0
Rio Virgin Telephone Company	218,553	0	0	218,553	0	0	0	0	0	0
Rural Telephone Company	12,267	0	0	0	0	5,631	0	0	0	0
Total Assessed Value	1,167,858	0	0	869,738	0	68,775	0	0	198,264	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

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

Telecommunication Companies

Beehive Telephone Company	50,608	0	0	0	0	0	0	0	592
Electric Lightwave	650,386	0	0	0	0	0	0	0	0
Filer Mutual Telephone Company	8,517	0	0	0	0	0	0	0	0
Humboldt Telephone Company	202,875	0	0	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	24,653	23,358	0	0	495	0	0	0	0
Rio Virgin Telephone Company	218,553	0	0	0	0	0	0	0	0
Rural Telephone Company	12,267	0	0	0	0	0	0	6,636	0
Total Assessed Value	1,167,858	23,358	0	0	495	0	0	6,636	592