



NEVADA DEPARTMENT OF TAXATION
Division of Local Government Services

2018-2019
BULLETIN NO. 202A
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. 202A
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 1, 2018

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BULLETIN NO. 202A

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Bulletin No. 202-A
Fiscal Year 2018-2019
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 1, 2018

Notice of Valuation

On October 1, 2018, 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. 202-A presents the 2018-2019 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, 2017 through June 30, 2018.

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
2018-19 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		105,043.04	+		4,279,183.96	= 4,384,227.00
Carson City	0.00	0.00%	0.00	0.00%	0.00	0.00
Churchill	41.88	4.81%	81.32	5.57%	238,233.73	243,281.46
Clark	0.00	0.00%	193.29	13.23%	566,259.19	566,259.19
Douglas	0.00	0.00%	0.00	0.00%	0.00	0.00
Elko	308.77	35.43%	364.85	24.98%	1,068,858.52	1,106,074.12
Esmeralda	0.00	0.00%	0.00	0.00%	0.00	0.00
Eureka	67.16	7.71%	70.27	4.81%	205,861.83	213,956.53
Humboldt	175.50	20.14%	198.14	13.56%	580,467.67	601,620.43
Lander	51.82	5.95%	56.76	3.89%	166,283.16	172,528.95
Lincoln	0.00	0.00%	140.52	9.62%	411,665.07	411,665.07
Lyon	11.19	1.28%	54.73	3.75%	160,336.10	161,684.82
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	8.17%	349,645.79	362,548.37
Storey	11.27	1.29%	12.73	0.87%	37,293.60	38,651.95
Washoe	96.88	11.12%	168.72	11.55%	494,279.32	505,956.13
White Pine	0.00	0.00%	0.00	0.00%	0.00	0.00
Report Total	871.52	100.00%	1,460.68	100.00%	4,279,183.96	4,384,227.00

NEVDAD DEPARTMENT of TAXATION
2018-2019 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2018-2019	2017-2018	
1527-ACTGRO LLC - AOAX	Ceased Reporting in Nevada This Year	0	49	(100.00%)
0614-ADLER FUNDING LLC		1,434	1,487	(3.54%)
0615-ADM TRANSPORTATION COMPANY		66,134	106,693	(38.01%)
1521-A-F ACQUISITIONS LLC - PULX	Ceased Reporting in Nevada This Year	0	84	(100.00%)
0617-AG PROCESSING INC - AGPX		9,024	2,786	223.88%
0618-AGRIUM US INC - AGHX		118	497	(76.29%)
1443-AGROTHRIVE INC - AGTX		639	476	34.19%
0620-AIR LIQUIDE INDUSTRIAL US LP - IAPX		55	79	(30.12%)
1148-AIR PRODUCTS & CHEMICALS INC - LLLX - APRX	New Taxpayer to Nevada This Year	6	0	100.00%
1177-ALBERTA GOVERNMENT - ALNX		19	8	132.92%
0627-AMERICAN ELECTRIC POWER SERVICES CORP - APEX	Ceased Reporting in Nevada This Year	0	50	(100.00%)
0629-AMERICAN RAILCAR INDUSTRIES INC - AMFX		22,671	15,342	47.77%
0628-AMERICAN RAILCAR LEASING LLC - ACFX		50,860	60,767	(16.30%)
0630-AMERICAN REFRIGERATOR TRANSIT COMPANY	Ceased Reporting in Nevada This Year	0	25	(100.00%)
0632-AMERICAS STYRENICS LLC		353	441	(20.02%)
0626-AMG RESOURCES CORPORATION - AMGX		1,119	2,021	(44.65%)
0633-ANDERSONS THE - AEX		48,160	47,844	0.66%
1189-ANDREWS COMPANIES (THE) LLC	Ceased Reporting in Nevada This Year	0	392	(100.00%)
0636-ARCH CHEMICALS	Ceased Reporting in Nevada This Year	0	71	(100.00%)
1489-ARDENT MILLS - CAGX		1,437	1,665	(13.74%)
1321-ARIZONA ELECTRIC POWER COOP INC - AZEX		25	145	(82.73%)
1182-ARKEMA INC - TELX		366	369	(0.73%)
0638-ARRENDADORA NACIONAL DE CARROS - GAMX		1,843	3,220	(42.76%)
0639-ASH GROVE CEMENT CO		1,208	1,951	(38.06%)
1331-ATEL Equipment Services - AEQX (Formerly Atel Equipment		101	20	407.82%
0641-ATEL LEASING CORP - ATGX		842	1,094	(22.99%)
0709-AXIALL, LLC - AXLX (FKA GEORGIA GULF CHEMICALS & VINYL		113	5	2,169.15%
1193-BABCOCK ET AL	Ceased Reporting in Nevada This Year	0	10	(100.00%)
1183-BADGER STATE ETHANOL LLC - BSEX	Ceased Reporting in Nevada This Year	0	83	(100.00%)
0644-BASF CORP - DBCX		166	39	324.20%
1339-BIG WEST OIL - BWRX (FORMERLY BIG WEST RESOURCES LLC)		227	2,639	(91.39%)
1518-BLUE CUBE OPERATIONS, LLC - OCAX		4,348	3,289	32.20%
1201-BRASKEM AMERICA INC - BRKX		147	78	87.37%
0645-BROWNER TURNOUT CO		963	1,007	(4.37%)
0844-BUNGE NORTH America - BNGX		41,565	22,962	81.02%
1197-CAI RAIL INC - CAIX		3,501	3,592	(2.52%)
0646-CALDWELL BAKER CO - RFMX		51	218	(76.61%)
0647-CALIFORNIA RAILCAR CORP	Ceased Reporting in Nevada This Year	0	603	(100.00%)
1308-CALPAC LLC	New Taxpayer to Nevada This Year	99	0	100.00%
0648-CANADIAN ENTERPRISE GAS PRODUCTS LTD - CEWX		12	10	22.01%
0650-CANADIAN WHEAT BOARD - CPWX	Ceased Reporting in Nevada This Year	0	8	(100.00%)
1326-CANAM MINERALS INC	Ceased Reporting in Nevada This Year	0	4	(100.00%)
0651-CARGILL INCORPORATED - CRGX		38,574	32,692	17.99%
0652-CARMATH INC - CMHX		4,206	5,797	(27.43%)
1434-CEDAR GROVE LOGISTICS LLC - CGFX		5,654	5,962	(5.16%)
0654-CELTRAN INC - CELX		12	24	(51.68%)
0655-CEMEX INC - CEMX SDWX		193	46	322.93%
0656-CENEX HARVEST STATES COOPERATIVE - CHSX		11,374	16,957	(32.92%)
0737-CHEMICAL MANAGEMENT COMPANY, INC, APCX (formerly LHOIS		474	372	27.48%
0659-CHEVRON ORONITE COMPANY LLC - COCX		307	369	(16.84%)
0661-CHEVRON PHILLIPS CHEMICAL COMPANY LP - CHVX		4,375	3,520	24.27%
0660-CHEVRON USA INC - CPDX		22,692	19,110	18.75%
0658-CHICAGO FREIGHT CAR LEASING CO - CRDX		49,468	42,002	17.77%
1526-CINER WYOMING LLC - CICX	Ceased Reporting in Nevada This Year	0	98	(100.00%)

NEVDAD DEPARTMENT of TAXATION
2018-2019 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2018-2019	2017-2018	
0662-CIT GROUP (THE) EQUIPMENT FINANCING (FKA CAPITAL FINANC		223,270	211,659	5.49%
0663-CITICORP RAIL MARK INC - CRIX		76	58	30.59%
0664-CK INDUSTRIES, INC - CKIX		342	614	(44.32%)
1435-CMF LEASING INC	Ceased Reporting in Nevada This Year	0	2,017	(100.00%)
1505-CNLX CANADA INC - CNLX	New Taxpayer to Nevada This Year	56	0	100.00%
0667-COFFEYVILLE RESOURCES NITROGEN FERTILIZERS, LLC - CRN		453	928	(51.14%)
0761-COMPASS MINERALS AMERICA INC. - NASX		13,614	13,288	2.46%
0669-CONOCOPHILLIPS COMPANY	Ceased Reporting in Nevada This Year	0	11	(100.00%)
0670-CONSOLIDATED GRAIN & BARGE - CGRX		270	254	6.54%
0142-CONTINENTAL TANK CAR CORP - CNTX	Ceased Reporting in Nevada This Year	0	205	(100.00%)
1187-CONTRACTORS CARGO COMPANY - CCRX		16	10	63.63%
1458-CREATIVE RAILCAR MARKETING SERVICES, LLC - CLBX	Ceased Reporting in Nevada This Year	0	464	(100.00%)
1198-CRISTAL USA INC - MQPX (FKA MILLENNIUM INORGANIC CHEMI		1,063	505	110.44%
0673-CRYO-TRANS INC - CRYX		91,611	66,918	36.90%
0674-CRYSTAL CAR LINE INC		1,790	2,650	(32.46%)
0676-CWR TRANSPORTATION - CWRX	Ceased Reporting in Nevada This Year	0	736	(100.00%)
1217-DAK AMERICAS LLC - DAKX		269	571	(52.83%)
0678-DAVID J JOSEPH CO - DJJX		16,487	14,162	16.42%
0143-DELTA TANK LINE CO - DTLX		76	366	(79.25%)
1278-DEPARTMENT OF DEFENSE Do Not Send Bill	Ceased Reporting in Nevada This Year	0	6,924	(100.00%)
0679-DOW CHEMICAL COMPANY - DOWX		5,526	4,837	14.24%
1493-E D & F MAN LIQUIDS PRODUCTS, LLC - EDFX	New Taxpayer to Nevada This Year	835	0	100.00%
0682-EASTMAN CHEMICAL COMPANY - ETCX		672	396	69.53%
1525-EBENEZER RAILCAR SERVICES INC - EBZX	Ceased Reporting in Nevada This Year	0	256	(100.00%)
0683-ECDC ENVIRONMENTAL, L.C. - ECXX		1,823	1,940	(6.05%)
1455-ECN RAIL FINANCE, LLC - EFNX		2,133	504	323.26%
1358-ECO SERVICES SOLUTIONS, LLC - RPBX		561	130	332.17%
0684-EDMAN CORP - SSTX		190	694	(72.58%)
0680-EI DU PONT DE NEMOURS AND COMPANY INC	Ceased Reporting in Nevada This Year	0	3,363	(100.00%)
1524-EL DORADO CHEMICAL COMPANY - EDCX	Ceased Reporting in Nevada This Year	0	23	(100.00%)
0685-ELK POINT TRANSPORTATION COMPANY - EPTX		279	248	12.54%
0686-EMPIRE RAILCAR CORP	Ceased Reporting in Nevada This Year	0	139	(100.00%)
0687-ENERGY SOLUTIONS LLC - ENVX	Ceased Reporting in Nevada This Year	0	42	(100.00%)
1530-ENKAY LEASING - NKLX	New Taxpayer to Nevada This Year	44	0	100.00%
0688-ENTERGY ARKANSAS INC - ETRX	New Taxpayer to Nevada This Year	21	0	100.00%
0689-ENTERPRISE PRODUCTS OPERATING LLC		71	129	(44.82%)
1218-ENVIRONMENTAL PROTECTION & IMPROVEMENT CO LLC	Ceased Reporting in Nevada This Year	0	1,380	(100.00%)
1271-EPSTEIN TRANSLOADING CO LLC	Ceased Reporting in Nevada This Year	0	19	(100.00%)
0690-EQUISTAR CHEMICALS LP - EQUX		2,237	2,492	(10.23%)
0691-ERCO WORLDWIDE (USA) INC - ECLX		81	139	(41.66%)
1494-ESI LEASING, LLC - EVRX	New Taxpayer to Nevada This Year	320	0	100.00%
0692-ESSEX HYBRID SEED CO LTD	Ceased Reporting in Nevada This Year	0	22	(100.00%)
0693-EVEREST RAIL CAR SERVICES - EAMX		1,541	425	262.26%
0694-EXCEL RAILCAR CORP		1,299	1,040	24.94%
0695-EXXON MOBIL CORP - XOMX		1,710	1,995	(14.31%)
1323-FACTOR GAS LIQUIDS INC - FGLX		52	35	47.29%
1335-FAIRMOUNT STANTROL, INC - FTIX	Ceased Reporting in Nevada This Year	0	6,621	(100.00%)
0697-FEED PRODUCTS SOUTH INC - FPSX		313	199	56.96%
0702-FORMOSA TRANSRAIL CORPORATION		709	280	153.15%
0706-GATX CORPORATION		219,888	224,552	(2.08%)
0705-GATX DE MEXICO, SA DE CV		749	735	1.90%
0704-GATX RAIL CANADA CORP		2,568	2,210	16.19%
0703-GATX RAIL HOLDINGS, INC - ALLX		395	521	(24.26%)
0742-GAVILON GLOBAL AG HOLDINGS, LLC - GAVX ((formerly CONAG		157	586	(73.20%)

NEVDAD DEPARTMENT of TAXATION
2018-2019 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2018-2019	2017-2018	
1371-GB TEXAS HOLDINGS, LLC - GBTX	Ceased Reporting in Nevada This Year	0	46	(100.00%)
0701-GENESIS ALKALI WYOMING, LP - FMLX		7,511	5,315	41.31%
0708-GEORGETOWN RAIL EQUIPMENT CO	Ceased Reporting in Nevada This Year	0	430	(100.00%)
0712-GEORGIA POWER COMPANY	New Taxpayer to Nevada This Year	7,962	0	100.00%
0713-GLNX CORPORATION - GLNX		5,953	4,132	44.09%
0714-GOLDEN LEASING	Ceased Reporting in Nevada This Year	0	277	(100.00%)
1440-GRANITE ROCK CO.	Ceased Reporting in Nevada This Year	0	33	(100.00%)
0716-GREENBRIER MANAGEMENT SERVICES LLC (GBRX&AOKX)		17,588	13,025	35.04%
0718-HALLIBURTON ENERGY SERVICES INC - HWCX		108	108	(0.69%)
0719-HARSCO RAIL - FTSX	Ceased Reporting in Nevada This Year	0	133	(100.00%)
0720-HELM CHESAPEAKE LP - HCSX		407	512	(20.40%)
0722-HELM PACIFIC LEASING - HPJX		24,306	18,771	29.49%
0725-HOLCIM (US) INC - APAX	Ceased Reporting in Nevada This Year	0	21	(100.00%)
1520-HUSKER AG MARKETING INC - HUSX	Ceased Reporting in Nevada This Year	0	470	(100.00%)
1496-IMERYS CLAY - ICKX		337	214	57.35%
0726-INEOS ABS (USA) CORP - LUPX		325	285	13.85%
0808-INEOS STYROLUTION America, LLC - INEX		410	385	6.45%
0727-INEOS USA, LLC - AMCX (formerly INEOS OLEFINS & POLYMER		6,076	5,260	15.50%
0728-INFINEUM USA LP - INFY		12	58	(79.99%)
0729-INFINITY RAIL LLC - IFRX		1,201	756	58.84%
1225-INFINITY TRANSPORTATION LLC - ITFX		4,202	4,402	(4.55%)
1226-INNOPHOS INC - IPBX	New Taxpayer to Nevada This Year	12	0	100.00%
1431-INSPIRATION HOLDINGS - CWBX		628	94	567.88%
0730-INTERCOASTAL CAPITAL CORP - KMKX	Ceased Reporting in Nevada This Year	0	12	(100.00%)
0731-INTERSTATE COMMODITIES - INTX		9,565	9,660	(0.98%)
0732-J & J RAILCAR LEASING - KFIX	New Taxpayer to Nevada This Year	69	0	100.00%
1227-J M HUBER CORPORATION - JMHX		151	139	8.57%
0733-J R SIMPLOT COMPANY - JRSX		18,351	18,109	1.34%
1499-JBS USA FOOD COMPANY - JBSX		81	17	366.76%
0681-KEMIRA LOGISTICS INC - EAGX		209	395	(47.12%)
0735-KENNECOTT UTAH COPPER - KCCX		6,063	29,979	(79.78%)
1228-KOCH RAIL LLC - KLRX		617	611	0.98%
0736-LANE FOREST PRODUCTS INC	New Taxpayer to Nevada This Year	153	0	100.00%
0738-LINDE LLC - BOCX	New Taxpayer to Nevada This Year	18	0	100.00%
1514-LION OIL TRADING & TRANSPORTATION, LLC - DKLX		70	262	(73.20%)
0739-LONE STAR INDUSTRIES, INC- LCEX		111	60	84.16%
1512-M & G RESINS USA, LLC - MGRX	Ceased Reporting in Nevada This Year	0	5	(100.00%)
1506-MARKWEST HYDROCARBON - MWHX		23	36	(34.88%)
1539-MARTIN MARIETTAMATERIALS INC. - MWAX	New Taxpayer to Nevada This Year	8	0	100.00%
0741-MEXICANA DE COBRE SA DE CV		1,788	119	1,403.11%
0743-MHF SERVICES - MHFX		5,841	5,326	9.67%
0744-M-I LLC - MISX (A SCHLUMBERGER CO.)		12,365	11,219	10.21%
0745-MIDWEST AGRICOMMODITIES COMPANY	Ceased Reporting in Nevada This Year	0	31	(100.00%)
0746-MIDWEST ETHANOL TRANSPORT - MWTX	New Taxpayer to Nevada This Year	209	0	100.00%
0748-MIDWEST RAILCAR CORP - MRMX		22,829	23,627	(3.38%)
0750-MINNESOTA SOYBEAN PROCESSORS - SOYX		10,463	7,086	47.66%
0751-MITSUI RAIL CAPITAL LLC - MBKX		13,441	16,808	(20.03%)
1257-MODERN DISPERSIONS INC		493	430	14.73%
0752-MOSAIC GLOBAL SALES - MOCX (Formerly MOSAIC COMPANY)		274	190	43.66%
0753-MRXX CORPORATION - RRRX		340	57	496.23%
1398-MWN MARKETING, LLC - MWNX		100	5	1,920.36%
1399-NACHURS-ALPINE SOLUTIONS, INC - NAXX		98	87	13.21%
0754-NASHTEX LEASING - NTLX		135	237	(42.92%)
1319-NATIONAL SALVAGE AND SERVICE CORPORATION	New Taxpayer to Nevada This Year	13	0	100.00%

NEVDAD DEPARTMENT of TAXATION
2018-2019 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2018-2019	2017-2018	
0756-NEVADA CEMENT COMPANY - NVCX		310	267	16.47%
0757-NEVADA ENERGY - VALX	Ceased Reporting in Nevada This Year	0	44,731	(100.00%)
0758-NEVADA POWER COMPANY dba NV ENERGY - NVPX		28	37	(23.15%)
0759-NEWMONT NEVADA ENERGY INVESTMENT LLC - TSPX		40,594	38,539	5.33%
1511-NGL CRUDE TRANSPORTATION LLC - HSRX		1,145	533	114.93%
0762-NOVA CHEMICALS INC - NCIX		2,150	2,426	(11.37%)
0763-NTL TRANSPORTATION CORP - NTRX		230	185	24.46%
1441-NUDEVCO MIDSTREAM DEVELOPMENT LLC - NMDX	Ceased Reporting in Nevada This Year	0	25	(100.00%)
0764-OCCIDENTAL CHEMICAL CORPORATION - OCCX		3,066	3,513	(12.71%)
0811-OLIN CHLOR-ALKALI LOGISTICS		5,106	7,341	(30.45%)
0815-OMAHA TRACK, INC (FKA)THE TIE YARD OF OMAHA INC		4,293	1,997	115.00%
1194-OMNISOURCE CORP - OMNX	New Taxpayer to Nevada This Year	21	0	100.00%
1467-OXBOW CALCINING INTERNATIONAL, LLC - GLCX		51	77	(33.34%)
1407-PBF HOLDING COMPANY, LLC - DPRX		881	279	215.57%
1161-PCS PHOSPHATE COMPANY INC - PPHX		12	24	(51.90%)
1210-PCS SALES (USA) INC - POTX	New Taxpayer to Nevada This Year	742	0	100.00%
1209-PCS SALES (USA), INC - POTX	Ceased Reporting in Nevada This Year	0	90	(100.00%)
1409-PEROXYCHEM - PXCX		555	738	(24.80%)
1242-PHILLIPS 66 COMPANY - PPRX		7,007	4,779	46.62%
1286-PIONEER RAILROAD EQUIPMENT COMPANY LTD - PREX	New Taxpayer to Nevada This Year	15	0	100.00%
1459-PLAINS MARKETING, INC - MVTX		1,096	1,151	(4.81%)
1501-PNC EQUIPMENT FINANCE, LLC - HKRX	New Taxpayer to Nevada This Year	2,607	0	100.00%
1282-POL-TEX INTERNATIONAL- PAIX		381	226	68.92%
0769-POLYONE CORPORATION		121	960	(87.35%)
0771-PRAXAIR INC - HYDX	Ceased Reporting in Nevada This Year	0	30	(100.00%)
0772-PROCOR LIMITED - PROX		35,235	26,881	31.08%
0774-PROGRESS RAIL SERVICES CORPORATION - PRSX		4,312	1,650	161.36%
1502-RAIL CONNECTION, LLC - APPX	Ceased Reporting in Nevada This Year	0	44	(100.00%)
1444-RAIL SERVICE AND LOGISTICS LLC - RTIX		4,833	6,684	(27.70%)
0778-RAILCAR LEASING SOLUTIONS LTD - RWTX		364	552	(34.05%)
1413-RALCO, LLC - BISX	New Taxpayer to Nevada This Year	327	0	100.00%
0781-RAMPART RANGE CORP		827	1,032	(19.84%)
1429-RAVAGO AMERICAS LLC - RDIX		15	65	(76.89%)
0782-REAGENT CHEMICAL & RESEARCH INC - RCRX		473	327	44.75%
1244-REDSTREAK LLC		11	21	(47.73%)
1503-REDWOOD RAIL, LLC - RDRX	Ceased Reporting in Nevada This Year	0	20	(100.00%)
1523-REG MARKETING AND LOGISTICS GROUP LLC - REBX		37	460	(91.88%)
0783-REICHOOLD LLC2 - RCHX		46	93	(49.99%)
1243-RESIDUAL BASED FINANCE CORPORATION - OFAX		1,255	1,340	(6.38%)
0145-RGCX, LTD. - RGCX (Formerly, RIO GRANDE CHEMICAL, LTD)		2,057	1,853	11.02%
1522-RINGLING BROS AND BARNUM & BAILEY - RBBX	Ceased Reporting in Nevada This Year	0	15	(100.00%)
0787-ROCKY MOUNTAIN RECYCLING INC - ROXX	Ceased Reporting in Nevada This Year	0	10	(100.00%)
1468-ROLLING STEEL, LLC - RKOX	Ceased Reporting in Nevada This Year	0	136	(100.00%)
1275-SAFETY-KLEEN SYSTEMS, INC. - SKSX		1,308	979	33.62%
0790-SASKATCHEWAN GRAIN CAR (SKPX)	Ceased Reporting in Nevada This Year	0	24	(100.00%)
0791-SAUVAGE GAS COMPANY - SAUX		34	25	38.24%
1245-SCHLUMBERGER TECHNOLOGY CORPORATION - DSIX	New Taxpayer to Nevada This Year	25	0	100.00%
0795-SEARLES VALLEY MINERALS OPERATIONS INC - AJPX		56,443	62,005	(8.97%)
0796-SGA LEASING COMPANY - SGAX		169	251	(32.67%)
0797-SHELL RAIL OPERATIONS - SOEX		315	535	(41.15%)
0798-SHERWIN ALUMINA COMPANY - SHAX	Ceased Reporting in Nevada This Year	0	160	(100.00%)
0800-SHINTECH INC - ROIX		10,406	7,486	39.01%
1420-SID RICHARDSON CARBON COMPANY - SRCX	New Taxpayer to Nevada This Year	10	0	100.00%
1325-SIEMENS INDUSTRY INC - SIIX		55	20	178.27%

NEVDAD DEPARTMENT of TAXATION
2018-2019 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2018-2019	2017-2018	
0801-SIMS GROUP USA CORP	Ceased Reporting in Nevada This Year	0	22	(100.00%)
1421-SIOUXLAND ETHANOL, LLC - SIOX	Ceased Reporting in Nevada This Year	0	4,253	(100.00%)
0799-SM BROOKS FREIGHT - TJRX		71	138	(48.31%)
0698-SMBC RAIL SERVICES LLC - AIGX (FORMERLY, FLAGSHIP RAIL		38,884	70,019	(44.47%)
0803-SOLVAY CHEMICALS INC - SMNX		10,341	6,255	65.32%
1246-SOLVAY FLUORIDES LLC - SFLX	New Taxpayer to Nevada This Year	2	0	100.00%
0804-SOUTHDAKOTA SOYBEAN PROCESSORS		818	1,317	(37.85%)
1175-SOUTHERN RAIL ASSOCIATES - SRAX		158	262	(39.79%)
0810-SOUTHWEST RAIL INDUSTRIES INC - SRIX		6,296	7,493	(15.97%)
1264-STANDBRIDGE COLOR CORPORATION - SCBX		377	409	(7.66%)
1537-STELLA JONES, INC. - SJTX	New Taxpayer to Nevada This Year	11	0	100.00%
0807-STRUCTURAL METALS INC. dba CMC STEEL TX		1,383	1,683	(17.82%)
0809-SULCOM INCORPORATED - SUJX		2,093	369	467.90%
0812-SUNOCO INC - SUNX	Ceased Reporting in Nevada This Year	0	24	(100.00%)
1260-SUNTRUST LEASING CORPORATION - SRFX	Ceased Reporting in Nevada This Year	0	23	(100.00%)
0813-TATE & LYLE INGREDIENTS AMERICAS INC - SSPX		3,517	6,003	(41.42%)
0634-THE ANDREWS COMPANIES LLC - TACX	New Taxpayer to Nevada This Year	353	0	100.00%
1463-THE CHEMOURS COMPANY FC, LLC - CMRX		6,519	3,578	82.19%
1497-THE INSTAR GROUP - IARX	New Taxpayer to Nevada This Year	158	0	100.00%
0773-THE PROCTOR & GAMBLE MANUFACTURING COMPANY - PGHX		9,671	9,729	(0.60%)
1515-TIDEWATER MIDSTREAM & INFRASTRUCTURE LTD - TWMX	Ceased Reporting in Nevada This Year	0	1	(100.00%)
1267-TMS INTERNATIONAL, LLC - TCTX		21	128	(83.82%)
0816-TOTAL PETROCHEMICALS & REFINING USA INC - FINX		53	59	(9.59%)
0817-TRANSPORTATION EQUIPMENT INC - DYLX		5,872	6,305	(6.88%)
0820-TRINITY CHEMICAL LEASING LLC - TCIX		8,106	7,006	15.70%
0821-TRINITY INDUSTRIES LEASING CO - CEPX		612,024	488,607	25.26%
0824-TTX COMPANY		1,691,033	1,713,571	(1.32%)
1329-TYSON FOODS INC - PBFX		1,378	3,039	(54.65%)
0826-UNIMIN CORPORATION - WWUX		145	1,033	(85.97%)
0827-UNION CARBIDE CORPORATION - UCFX		2,015	1,652	22.00%
0828-UNION TANK CAR COMPANY - UTLX		238,164	284,887	(16.40%)
1504-UNITED LIQUID GAS COMPANY - UPEX	New Taxpayer to Nevada This Year	41	0	100.00%
0830-UNIVAR CANADA LTD - UNVX		509	569	(10.54%)
0831-US BORAX INC - BORX	Ceased Reporting in Nevada This Year	0	21	(100.00%)
0832-US ECOLOGY IDAHO INC		4,340	4,490	(3.33%)
1330-VALERO TERMINALING AND DISTRIBUTION CO., INC. - VMSX		42,019	39,235	7.10%
0835-VTG RAIL INC - VTGX		10,839	13,486	(19.63%)
0836-WACKER CHEMICAL CORPORATION - WPHX		634	898	(29.44%)
0837-WALTER HAFFNER COMPANY - WCHX		5,335	4,548	17.29%
1519-WARREN OIL COMPANY - WLCX	Ceased Reporting in Nevada This Year	0	64	(100.00%)
0838-WASTE SOLUTIONS GROUP		26,698	19,977	33.65%
1469-WELLS FARGO RAIL - FURX		295,378	285,532	3.45%
0841-WESTERN RAILROAD EQUIPMENT COMPANY - WREX	Ceased Reporting in Nevada This Year	0	1,003	(100.00%)
0842-WESTLAKE CHEMICAL CORP- WLPX (POLYMERS LP)		554	640	(13.50%)
1270-ZEELAND FARM SERVICES INC - ZFSX		20	20	1.91%
1517-ZEELAND FREIGHT SERVICES, LLC - NCPX		12	1,577	(99.22%)
TOTALS		4,384,227	4,377,136	0.16%

RECOMMENDED ASSESSMENT FOR 2018-2019

4,384,227

**NEVADA DEPARTMENT OF TAXATION
2018-2019 CENTRALLY ASSESSED
Values by County**

Property Escaping Taxation

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

2018-19 Statewide Assessed Value	2018-19 Value Per Mile	Carson City AV 2018-19	Churchill AV 2018-19	Clark AV 2018-19	Douglas AV 2018-19	Elko AV 2018-19
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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

2018-19 Statewide Assessed Value	2018-19 Value Per Mile	Esmeralda AV 2018-19	Eureka AV 2018-19	Humboldt AV 2018-19	Lander AV 2018-19	Lincoln AV 2018-19
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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

2018-19 Statewide Assessed Value	2018-19 Value Per Mile	Lyon AV 2018-19	Mineral AV 2018-19	Nye AV 2018-19	Pershing AV 2018-19
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Property Escaping Taxation

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

2018-19 Statewide Assessed Value	2018-19 Value Per Mile	Storey AV 2018-19	Washoe AV 2018-19	White Pine AV 2018-19
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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
 2018-2019 Centrally Assessed
 Values By County
 Unsecured Property

Airlines

	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019

Airlines

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

Aviation Ventures (Vision Air)	63,000	0	0	63,000	0	0	0	0	0
Charter Airlines, Inc.	50,000	7,143	7,143	7,143	0	0	7,143	0	0
EI Aero Services LLC	688,000	126,209	10,356	647	0	464,707	0	5,825	18,122
Life Guard International	592,000	0	0	393,496	0	0	0	0	13,175
MN Airlines, LLC dba Sun Country Airlines	1,837,000	0	0	1,765,325	0	0	0	0	0
Omni Air International	2,996,000	0	0	2,996,000	0	0	0	0	0
Papillon Airways, Inc.	956,000	0	0	956,000	0	0	0	0	0
Southern Air Inc	213,000	0	0	0	0	0	0	0	0
Summit Air Ambulance LLC	2,791,000	20,505	0	27,340	0	1,779,405	0	31,897	11,392
Virgin America, Inc.	13,637,000	0	0	10,339,618	0	0	0	0	0
Total Assessed Value	23,823,000	153,857	17,498	16,548,569	0	2,244,113	7,143	37,722	42,689

	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019

Airlines

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

Aviation Ventures (Vision Air)	63,000	0	0	0	0	0	0	0
Charter Airlines, Inc.	50,000	7,143	0	0	7,143	0	0	7,143
EI Aero Services LLC	688,000	9,061	0	647	5,825	7,119	0	9,061
Life Guard International	592,000	0	0	0	128,237	0	0	57,092
MN Airlines, LLC dba Sun Country Airlines	1,837,000	0	0	0	0	0	0	71,675
Omni Air International	2,996,000	0	0	0	0	0	0	0
Papillon Airways, Inc.	956,000	0	0	0	0	0	0	0
Southern Air Inc	213,000	0	0	0	0	0	0	213,000
Summit Air Ambulance LLC	2,791,000	0	2,278	2,278	9,113	2,278	0	799,707
Virgin America, Inc.	13,637,000	0	0	0	3,297,382	0	0	0
Total Assessed Value	23,823,000	16,204	2,278	2,926	3,447,701	9,398	0	1,157,678

**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
	2017-2018	2018-2019
Airlines	2,272,741	2,036,434
Electric Companies	82,468,751	74,842,043
Gas Distribution and Pipeline Companies	14,181,074	21,045,350
Railroad Companies	55,681	210,288
Telecommunication Companies	1,167,858	1,702,262
Total Twelve-Month CWIP Assessed Value	100,146,105	99,836,377

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, 2017 through June 30, 2018. 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 2016-17	CV Ratio 2017-18	CV Ratio 2018-19
Airline	0.8077	0.8098	0.7877
Electric	0.8995	0.8140	0.8129
Gas-Distribution	0.6662	0.6443	0.6605
Gas-Pipeline	0.8287	0.8398	0.8483
Railroad	0.6106	0.6583	0.6711
Telecommunication	0.8308	0.9394	0.9145

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:

$$(\$1,000,000) \times (0.9145) \times (35\%) = \$320,063 \text{ assessed value for 6 month CWIP.}$$

Nevada Department of Taxation
2018-2019
Adjusted Twelve-Month CWIP

	2018-2019 Reported Growth CWIP	Industry Cost To Value Ratio	Adjusted Growth 12-Month CWIP	2018-2019 Assessed Value No Rounding	2018-2019 Assessed Value Rounded to 00
<u>National, Freight and Large Regional Air Carriers</u>					
Allegiant Airline, Inc.	6,058,075	0.7877	4,771,685	1,670,090	1,670,100
FEDEX Express	102,495	0.7877	80,731	28,256	28,300
Frontier Airlines, Inc.	72,908	0.7877	57,426	20,099	20,100
Southwest Airlines Company	12,127	0.7877	9,552	3,343	3,300
Total AV National, Freight and Large Regional Air Carriers 12 Mo CWI	\$6,245,605		\$4,919,394	\$1,721,788	\$1,721,800
<u>Charter and Feeder Air Carriers</u>					
Maverick Helicopters	1,106,489	0.7877	871,534	305,037	305,000
Papillon Airways, Inc.	34,856	0.7877	27,455	9,609	9,600
Total AV Charter and Feeder Air Carriers 12 Mo CWIP	\$1,141,345		\$898,989	\$314,646	\$314,600
Total AV Airlines 12 Mo CWIP	\$7,386,950		\$5,818,383	\$2,036,434	\$2,036,400
<u>Electric Companies</u>					
Idaho Power Company	323,370	0.8129	262,865	92,003	92,000
Nevada Power Company	90,447,375	0.8129	73,524,038	25,733,413	25,733,400
Online Transmission Project	647,692	0.8129	526,504	184,277	184,300
ORNI 15 LLC (Ormat NV)	47,611	0.8129	38,703	13,546	13,500
ORNI 37 LLC (Ormat NV)	375,836	0.8129	305,514	106,930	106,900
ORNI 47, LLC (Ormat NV)	458,324	0.8129	372,568	130,399	130,400
Patua Project LLC	8,234,556	0.8129	6,693,813	2,342,834	2,342,800
San Diego Gas & Electric (SDG&E)	142,642	0.8129	115,953	40,583	40,600
Sierra Pacific Power-Electric	106,389,797	0.8129	86,483,521	30,269,232	30,269,200
Southern California Edison	29,096,244	0.8129	23,652,133	8,278,247	8,278,200
City of Los Angeles DWP	2,067,581	0.8129	1,680,722	588,253	588,300
GridLiance West Transco LLC	2,335,308	0.8129	1,898,355	664,424	664,400
Harney Electric Cooperative	3,603,682	0.8129	2,929,408	1,025,293	1,025,300
Mt Wheeler Power	2,370,992	0.8129	1,927,362	674,577	674,600
Plumas Sierra Rural Electric	45,415	0.8129	36,917	12,921	12,900
Raft River Rural Electric	392,698	0.8129	319,222	111,728	111,700
Valley Electric	15,322,501	0.8129	12,455,554	4,359,444	4,359,400
Wells Rural Electric Company	751,951	0.8129	611,256	213,940	213,900
Total AV Electric Companies 12 Mo CWIP	\$263,053,575		\$213,834,409	\$74,842,043	\$74,841,800
<u>Gas Distribution and Pipeline Companies</u>					
Sierra Pacific Power-Gas	7,927,461	0.6605	5,235,700	1,832,495	1,832,500
Southwest Gas Company	72,828,612	0.6605	48,099,730	16,834,905	16,834,900
Kern River Pipeline	692,071	0.8483	587,070	205,474	205,500
Kinder-Morgan (Calnev) Pipeline	1,019,772	0.8483	865,051	302,768	302,800
Tuscarora Gas Transmission	42,377	0.8483	35,947	12,582	12,600
Unev Pipeline LLC	6,255,105	0.8483	5,306,074	1,857,126	1,857,100
Total AV Gas Distribution and Pipeline Companies 12 Mo CWIP	\$88,765,398		\$60,129,571	\$21,045,350	\$21,045,400
<u>Railroad Companies</u>					
Union Pacific Railroad	895,343	0.6711	600,824	210,288	210,300
Total AV Railroad Companies 12 Mo CWIP	\$895,343		\$600,824	\$210,288	\$210,300
<u>Telecommunication Companies</u>					
360 Networks (USA), Inc.	3,120,415	0.9145	2,853,510	998,729	998,700
Beehive Telephone Company	109,612	0.9145	100,236	35,083	35,100
Humboldt Telephone Company	238,211	0.9145	217,835	76,242	76,200
Lincoln County Telephone System, Inc.	756,976	0.9145	692,228	242,280	242,300
Plumas Sierra Telecommunications	443,830	0.9145	405,867	142,053	142,100
Rio Virgin Telephone Company	602,958	0.9145	551,384	192,984	193,000
Rural Telephone Company	46,524	0.9145	42,545	14,891	14,900
Total AV Telecommunication Companies 12 Mo CWIP	\$5,318,526		\$4,863,606	\$1,702,262	\$1,702,300
Grand Totals	\$365,419,792		\$285,246,793	\$99,836,378	\$99,836,200

Nevada Department of Taxation
Summary of
Twelve-Month Construction Work in Progress
Assessed Valuations by County and Industry
2018-19 Centrally Assessed

County	Airlines	Electric Companies	Gas Distribution & Pipeline Companies	Railroad Companies	Telecommunication Companies	Total State Assessed Companies
Carson City	659	961,199	1,249,252	0	12,352	2,223,463
Churchill	124	4,145,389	644,167	11,707	32,140	4,833,526
Clark	1,016,777	31,419,318	12,241,719	27,827	729,286	45,434,928
Douglas	1,652	1,830,199	367,236	0	0	2,199,087
Elko	58,845	2,270,542	534,492	52,526	161,829	3,078,234
Esmeralda	23,554	902,908	0	0	0	926,462
Eureka	9,219	945,662	80,531	10,116	22,917	1,068,446
Humboldt	110,610	3,010,516	609,694	28,525	128,963	3,888,310
Lander	94,540	1,750,445	110,134	8,172	23,789	1,987,080
Lincoln	191,013	247,438	634,081	20,230	249,629	1,342,392
Lyon	18,422	3,903,035	965,557	7,879	5,914	4,900,808
Mineral	41,828	1,640,829	42,442	0	0	1,725,099
Nye	301,705	4,818,429	43,078	0	4,847	5,168,059
Pershing	67,374	2,008,051	773,372	17,182	66,876	2,932,855
Storey	3,153	4,575,618	60,590	1,833	365	4,641,559
Washoe	42,224	9,602,102	2,689,004	24,290	262,944	12,620,564
White Pine	54,734	810,362	0	0	410	865,507
Total AV	\$2,036,434	\$74,842,043	\$21,045,350	\$210,288	\$1,702,262	\$99,836,378

Nevada Department of Taxation
 2018-2019 Centrally Assessed
 Twelve-Month CWIP Values By County

National, Freight and Large Regional Air Carriers

	2018-2019	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019

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

Airlines

Allegiant Airline, Inc.	1,670,090	659	113	674,191	1,641	58,826	23,154	9,174	110,610	94,534
FEDEX Express	28,256	0	0	6,431	0	0	0	0	0	0
Frontier Airlines, Inc.	20,099	0	0	19,450	0	0	0	0	0	0
Maverick Helicopters	305,037	0	0	305,037	0	0	0	0	0	0
Southwest Airlines Company	3,343	0	11	2,059	11	20	399	45	0	6
Total Assessed Value	2,026,825	659	124	1,007,168	1,652	58,845	23,554	9,219	110,610	94,540

	2018-2019	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019

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

Airlines

Allegiant Airline, Inc.	1,670,090	190,665	18,390	41,727	300,888	67,374	3,150	20,271	54,722
FEDEX Express	28,256	0	0	0	0	0	0	21,825	0
Frontier Airlines, Inc.	20,099	322	0	0	327	0	0	0	0
Maverick Helicopters	305,037	0	0	0	0	0	0	0	0
Southwest Airlines Company	3,343	26	32	101	490	0	3	129	12
Total Assessed Value	2,026,825	191,013	18,422	41,828	301,705	67,374	3,153	42,224	54,734

Nevada Department of Taxation
 2018-2019 Centrally Assessed
 Twelve-Month CWIP Values By County

Electric Companies

	2018-2019	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019

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

Electric Companies

City of Los Angeles DWP	588,253	0	16,041	377,921	0	0	0	0	0	0
Harney Electric Cooperative	1,025,293	0	0	0	0	0	0	0	1,025,293	0
Idaho Power Company	92,003	0	0	0	0	18,922	0	0	73,013	68
Mt Wheeler Power	674,577	0	0	0	0	21,773	0	145,472	0	0
Nevada Power Company	25,733,413	0	0	25,542,722	0	0	0	0	0	0
Online Transmission Project	184,277	0	0	20,897	0	2,488	0	10,190	1,253	774
ORNI 15 LLC (Ormat NV)	13,546	0	0	0	0	0	0	0	0	8,547
ORNI 37 LLC (Ormat NV)	106,930	0	0	0	0	0	0	0	0	0
ORNI 47, LLC (Ormat NV)	130,399	0	0	0	0	0	0	0	0	0
Patua Project LLC	2,342,834	0	2,166,794	0	0	0	0	0	0	0
Plumas Sierra Rural Electric	12,921	0	0	0	0	0	0	0	0	0
Raft River Rural Electric	111,728	0	0	0	0	111,728	0	0	0	0
San Diego Gas & Electric (SDG&E)	40,583	0	0	40,583	0	0	0	0	0	0
Sierra Pacific Power-Electric	30,269,232	961,199	1,628,364	0	1,830,199	1,925,729	530,347	765,963	1,910,957	1,741,056
Southern California Edison	8,278,247	0	334,190	4,366,801	0	0	0	0	0	0
Valley Electric	4,359,444	0	0	611,191	0	0	372,561	0	0	0
Wells Rural Electric Company	213,940	0	0	0	0	189,903	0	24,036	0	0
Total Assessed Value	74,177,619	961,199	4,145,389	30,960,116	1,830,199	2,270,542	902,908	945,662	3,010,516	1,750,445

Nevada Department of Taxation
 2018-2019 Centrally Assessed
 Twelve-Month CWIP Values By County

Electric Companies

	2018-2019	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019

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

Electric Companies

City of Los Angeles DWP	588,253	22,605	40,198	20,286	0	17,195	0	94,007	0
Harney Electric Cooperative	1,025,293	0	0	0	0	0	0	0	0
Idaho Power Company	92,003	0	0	0	0	0	0	0	0
Mt Wheeler Power	674,577	0	0	0	71,290	0	0	0	436,041
Nevada Power Company	25,733,413	163,008	0	0	27,683	0	0	0	0
Online Transmission Project	184,277	61,825	0	0	25,209	0	0	0	61,640
ORNI 15 LLC (Ormat NV)	13,546	0	0	0	0	4,999	0	0	0
ORNI 37 LLC (Ormat NV)	106,930	0	0	106,930	0	0	0	0	0
ORNI 47, LLC (Ormat NV)	130,399	0	0	130,399	0	0	0	0	0
Patua Project LLC	2,342,834	0	176,041	0	0	0	0	0	0
Plumas Sierra Rural Electric	12,921	0	0	0	0	0	0	12,921	0
Raft River Rural Electric	111,728	0	0	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	40,583	0	0	0	0	0	0	0	0
Sierra Pacific Power-Electric	30,269,232	0	2,848,244	960,655	1,113,333	1,627,728	4,575,618	7,537,160	312,681
Southern California Edison	8,278,247	0	838,553	422,559	0	358,129	0	1,958,014	0
Valley Electric	4,359,444	0	0	0	3,375,692	0	0	0	0
Wells Rural Electric Company	213,940	0	0	0	0	0	0	0	0
Total Assessed Value	74,177,619	247,438	3,903,035	1,640,829	4,613,207	2,008,051	4,575,618	9,602,102	810,362

Nevada Department of Taxation
2018-2019 Centrally Assessed
Twelve-Month CWIP Values By County
Gas Distribution and Pipeline Companies

	2018-2019	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019

Gas Distribution and Pipeline Companies

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

Kern River Pipeline	205,474	0	0	171,286	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	302,768	0	0	302,768	0	0	0	0	0	0
Sierra Pacific Power-Gas	1,832,495	0	0	0	0	0	0	0	0	0
Southwest Gas Company	16,834,905	1,249,252	644,167	10,510,432	367,236	534,492	0	80,531	609,694	110,134
Tuscarora Gas Transmission	12,582	0	0	0	0	0	0	0	0	0
Unev Pipeline LLC	1,857,126	0	0	1,257,233	0	0	0	0	0	0
Total Assessed Value	21,045,350	1,249,252	644,167	12,241,719	367,236	534,492	0	80,531	609,694	110,134

	2018-2019	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019

Gas Distribution and Pipeline Companies

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

Kern River Pipeline	205,474	34,188	0	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	302,768	0	0	0	0	0	0	0	0
Sierra Pacific Power-Gas	1,832,495	0	0	0	0	0	27,074	1,805,421	0
Southwest Gas Company	16,834,905	0	965,557	42,442	43,078	773,372	33,372	871,145	0
Tuscarora Gas Transmission	12,582	0	0	0	0	0	144	12,437	0
Unev Pipeline LLC	1,857,126	599,893	0	0	0	0	0	0	0
Total Assessed Value	21,045,350	634,081	965,557	42,442	43,078	773,372	60,590	2,689,004	0

Nevada Department of Taxation
2018-2019 Centrally Assessed
Twelve-Month CWIP Values By County

Railroad Companies

	2018-2019	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019

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

Railroad Companies

Union Pacific Railroad	210,288	0	11,707	27,827	0	52,526	0	10,116	28,525	8,172
Total Assessed Value	210,288	0	11,707	27,827	0	52,526	0	10,116	28,525	8,172

	2018-2019	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019

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

Railroad Companies

Union Pacific Railroad	210,288	20,230	7,879	0	0	17,182	1,833	24,290	0
Total Assessed Value	210,288	20,230	7,879	0	0	17,182	1,833	24,290	0

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Nevada Department of Taxation
2018-2019 Centrally Assessed
Twelve-Month CWIP Values By County
Telecommunication Companies

	2018-2019	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019

Telecommunication Companies

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

360 Networks (USA), Inc.	998,729	12,352	32,140	528,471	0	118,589	0	22,917	54,452	23,789
Beehive Telephone Company	35,083	0	0	0	0	34,672	0	0	0	0
Humboldt Telephone Company	76,242	0	0	0	0	1,731	0	0	74,511	0
Lincoln County Telephone System, Inc.	242,280	0	0	7,831	0	0	0	0	0	0
Plumas Sierra Telecommunications	142,053	0	0	0	0	0	0	0	0	0
Rio Virgin Telephone Company	192,984	0	0	192,984	0	0	0	0	0	0
Rural Telephone Company	14,891	0	0	0	0	6,836	0	0	0	0
Total Assessed Value	1,702,262	12,352	32,140	729,286	0	161,829	0	22,917	128,963	23,789

	2018-2019	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019

Telecommunication Companies

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

360 Networks (USA), Inc.	998,729	20,027	5,914	0	0	66,876	365	112,835	0
Beehive Telephone Company	35,083	0	0	0	0	0	0	0	410
Humboldt Telephone Company	76,242	0	0	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	242,280	229,602	0	0	4,847	0	0	0	0
Plumas Sierra Telecommunications	142,053	0	0	0	0	0	0	142,053	0
Rio Virgin Telephone Company	192,984	0	0	0	0	0	0	0	0
Rural Telephone Company	14,891	0	0	0	0	0	0	8,055	0
Total Assessed Value	1,702,262	249,629	5,914	0	4,847	66,876	365	262,944	410