



NEVADA DEPARTMENT OF TAXATION  
Division of Excise & Local Government Services

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**2023-2024**

**BULLETIN NO. 207A**

**UNSECURED PROPERTY TAX**

**ROLL**

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

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**Division of Excise & Local Government Services**

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**2023-2024 BULLETIN NO. 207A**

**UNSECURED PROPERTY TAX ROLL**

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**Department of Taxation**  
**Division of Excise & Local Government Services**  
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**PREPARED BY THE**  
**DIVISION OF EXCISE & LOCAL GOVERNMENT SERVICES**  
**CENTRALLY ASSESSED PROPERTIES**  
**AS CERTIFIED BY THE NEVADA TAX COMMISSION ON**

**OCTOBER 2, 2023**

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BULLETIN NO. 207A

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**Bulletin No. 207-A**  
**Fiscal Year 2023-2024**  
**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, 2023**

**Notice of Valuation**

On October 2, 2023, 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. 207-A presents the 2023-2024 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 1<sup>st</sup> 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, 2022, through June 30, 2023.

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 15<sup>th</sup> 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 15<sup>th</sup> 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 non-assessment 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 15<sup>th</sup> 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  
2023-24 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
<b>Total Assessed Value</b>		<b>70,679</b>	<b>+</b>		<b>4,711,405</b>	<b>= 4,782,085</b>
Carson City	0.00	0.00%	0	0.00	0.00%	0.00
Churchill	41.88	4.81%	3,397	81.05	5.55%	261,474.12
Clark	0.00	0.00%	0	193.29	13.24%	623,569.79
Douglas	0.00	0.00%	0	0.00	0.00%	0.00
Elko	308.77	35.44%	25,048	364.85	24.98%	1,177,036.78
Esmeralda	0.00	0.00%	0	0.00	0.00%	0.00
Eureka	67.16	7.71%	5,448	70.27	4.81%	226,696.93
Humboldt	175.50	20.14%	14,237	198.14	13.57%	639,216.30
Lander	51.82	5.95%	4,204	56.76	3.89%	183,112.53
Lincoln	0.00	0.00%	0	140.52	9.62%	453,329.34
Lyon	10.95	1.26%	888	54.73	3.75%	176,563.58
Mineral	0.00	0.00%	0	0.00	0.00%	0.00
Nye	0.00	0.00%	0	0.00	0.00%	0.00
Pershing	107.05	12.29%	8,684	119.35	8.17%	385,033.14
Storey	11.27	1.29%	914	12.73	0.87%	41,068.05
Washoe	96.88	11.12%	7,859	168.72	11.55%	544,304.91
White Pine	0.00	0.00%	0	0.00	0.00%	0.00
<b>Report Total</b>	<b>871.28</b>	<b>100.00%</b>	<b>70,679</b>	<b>1,460.41</b>	<b>100.00%</b>	<b>4,711,405</b>

**NEVDAD DEPARTMENT of TAXATION**  
**2023-2024 Centrally Assessed Unsecured Tax Roll**

**Private Carlines**  
**Assessed Value by Company**

COMPANY	Status Change	Assessed Values		Percent Change
		2023-2024	2022-2023	
0615-ADM TRANSPORTATION COMPANY		84,388	74,743	12.90%
0616-AEROPRES CORPORATATION - AREX		12	12	0.00%
0617-AG PROCESSING INC - AGPX		9,101	8,781	3.65%
1622-AGRI TRADING CORPORATION - BJBX		407	275	48.03%
1443-AGROTHRIVE INC - AGTX		791	818	(3.36%)
0620-AIR LIQUIDE INDUSTRIAL US LP - IAPX		122	569	(78.63%)
0623-ALLIANT ENERGY - COLX	New Taxpayer to Nevada This Year	21	0	100.00%
1621-AMERICAN INDUSRTIAL TRANSPORT INC - AMFX		114,628	96,016	19.38%
0631-AMERICAN SODA, LLC - ASHX		17,275	11,860	45.65%
0632-AMERICAS STYRENICS LLC - ASOX		1,050	606	73.15%
0626-AMG RESOURCES CORPORATION - AMGX		3,138	4,085	(23.19%)
1489-ARDENT MILLS - CAGX		953	784	21.52%
1182-ARKEMA INC - TELX		347	530	(34.41%)
0638-ARRENDADORA NACIONAL DE CARROS - GAMX		5,700	7,194	(20.76%)
0639-ASH GROVE CEMENT CO		530	646	(18.05%)
1331-ATEL Equipment Services - AEQX		1,834	1,807	1.52%
0641-ATEL LEASING CORP - ATGX		1,339	1,543	(13.22%)
1183-BADGER STATE ETHANOL LLC - BSEX		10	10	0.00%
0644-BASF CORP - DBCX, ENGX		319	196	62.68%
1631-BAYPORT POLYMERS LLC - BPTX		319	10	3,251.95%
1518-BLUE CUBE OPERATIONS, LLC - OCAX		581	1,118	(47.97%)
1201-BRASKEM AMERICA INC - BRKX		42	73	(42.98%)
0645-BROWNER TURNOUT CO		2,634	1,693	55.59%
0844-BUNGE NORTH America - BNGX		21,752	15,322	41.97%
1491-CABOT CORPORATION - CABX	New Taxpayer to Nevada This Year	10	0	100.00%
1308-CALPAC LLC		119	264	(55.07%)
0651-CARGILL INCORPORATED - CRGX		18,083	38,571	(53.12%)
0652-CARMATH INC - CMHX		8,523	7,999	6.55%
1434-CEDAR GROVE LOGISTICS LLC - CGFX		6,947	7,061	(1.61%)
0654-CELTRAN INC - CELX		74	358	(79.17%)
0655-CEMEX INC - CMEX SDWX		793	111	611.34%
0656-CENEX HARVEST STATES COOPERATIVE - CHSX		22,377	13,304	68.20%
0659-CHEVRON ORONITE COMPANY LLC - COCX		349	1,263	(72.35%)
0661-CHEVRON PHILLIPS CHEMICAL COMPANY LP - CHVX		2,885	4,113	(29.86%)
0660-CHEVRON USA INC - CPDX		2,715	18,721	(85.50%)
0658-CHICAGO FREIGHT CAR LEASING CO - CRDX		45,754	43,837	4.37%
1567-CHIMICO RAIL LOGISTICS LLC - CIMX		35	58	(39.53%)
0662-CIT GROUP (THE) EQUIPMENT FIANCING		291,450	234,479	24.30%
0663-CITICORP RAIL MARK INC - CRIX	Ceased Reporting in Nevada This Year	0	5,047	(100.00%)
0667-COFFEYVILLE RESOURCES NITROGEN FERTILIZERS, LLC - CRN		4,557	2,597	75.48%
0761-COMPASS MINERALS AMERICA INC. - NASX		6,783	9,994	(32.13%)
0670-CONSOLIDATED GRAIN & BARGE - CGRX		473	512	(7.61%)
0826-COVIA RAIL, LLC - WWUX		170	468	(63.69%)
0673-CRYO-TRANS INC - CRYX		88,753	95,113	(6.69%)
0674-CRYSTAL CAR LINE INC - CCLX		8,938	10,888	(17.91%)
0676-CWR TRANSPORTATION - CWRX	New Taxpayer to Nevada This Year	10	0	100.00%
1217-DAK AMERICAS LLC - DAKX		176	154	14.64%
0677-DANA CONTAINER INC - DNHX, DNAX		76	163	(53.80%)
0143-DELTA TANK LINE CO - DTLX		429	137	212.16%
0679-DOW CHEMICAL COMPANY - DOWX		4,880	8,750	(44.22%)
1493-E D & F MAN LIQUIDS PRODUCTS, LLC - EDFX	New Taxpayer to Nevada This Year	69	0	100.00%
1454-E D & F MAN LIQUIDS PRODUCTS, LLC - EDFX	Ceased Reporting in Nevada This Year	0	6	(100.00%)
0682-EASTMAN CHEMICAL COMPANY - ETCX		547	210	160.03%
0683-ECDC ENVIRONMENTAL, L.C. - ECXX		51,519	30,397	69.49%

**NEVDAD DEPARTMENT of TAXATION**  
**2023-2024 Centrally Assessed Unsecured Tax Roll**

**Private Carlines**  
**Assessed Value by Company**

COMPANY	Status Change	Assessed Values		Percent Change
		2023-2024	2022-2023	
1358-ECO SERVICES SOLUTIONS, LLC - RPBX	Ceased Reporting in Nevada This Year	0	60	(100.00%)
0684-EDMAN CORP - SSTX		835	389	114.60%
0685-ELK POINT TRANSPORTATION COMPANY - EPTX		21	21	0.00%
1538-EM RESOURCES LLC - BRNX		1,270	4,034	(68.53%)
0687-ENERGY SOLUTIONS LLC - ENVX		194	165	17.94%
1530-ENKAY LEASING US, LLC - NKLX		295	227	30.05%
1510-ENRAIL PARTNERS, LP - JPJX		44	44	0.00%
0688-ENTERGY ARKANSAS INC - ETRX		60	60	0.00%
0689-ENTERPRISE PRODUCTS OPERATING LLC		4,458	60	7,322.93%
0690-EQUISTAR CHEMICALS LP - EQUX		3,851	4,110	(6.29%)
0691-ERCO WORLDWIDE (USA) INC - ECLX, ECMX		30	71	(58.30%)
1494-ESI LEASING, LLC - EVRX		198	375	(47.27%)
0692-ESSEX HYBRID SEED CO LTD	New Taxpayer to Nevada This Year	5	0	100.00%
0693-EVEREST RAIL CAR SERVICES - EAMX		719	623	15.37%
1620-EVERGY KANSAS CENTRAL, INC - JECX - KPLX.	New Taxpayer to Nevada This Year	10	0	100.00%
1363-EVONIK CORPORATION - EVOX		376	427	(11.89%)
0694-EXCEL RAILCAR CORP		1,284	1,029	24.75%
0695-EXXON MOBIL CORP - XOMX		939	2,899	(67.60%)
1323-FACTOR GAS LIQUIDS INC - FGLX		115	59	93.78%
1550-FEDERAL WHITE CEMENT RAIL INC - FWCX		69	189	(63.26%)
0697-FEED PRODUCTS SOUTH INC - FPSX		168	358	(52.92%)
1350-FOREMARK PERFORMANCE - DBWX		33	495	(93.29%)
0702-FORMOSA TRANSRAIL CORPORATION - FPAX		1,280	3,969	(67.75%)
0706-GATX CORPORATION		263,027	277,921	(5.36%)
0705-GATX DE MEXICO, SA DE CV - ENDX, GARX		325	749	(56.63%)
0704-GATX RAIL CANADA CORP		3,067	3,122	(1.75%)
0703-GATX RAIL HOLDINGS, INC - ALLX		7	22	(66.93%)
0742-GAVILON GLOBAL AG HOLDINGS, LLC - GAVX		51	835	(93.87%)
1633-GC RAIL PARTNERS - RPAX	New Taxpayer to Nevada This Year	23	0	100.00%
0701-GENESIS ALKALI WYOMING, LP - FMLX		8,993	3,855	133.27%
0713-GLNX CORPORATION - GLNX		3,726	7,167	(48.01%)
0716-GREENBRIER MANAGEMENT SERVICES LLC (GBRX&AOKX)		83,495	63,295	31.91%
0809-H.J. BAKER LOGISTICS, LLC - SUJX		359	641	(44.05%)
0718-HALLIBURTON ENERGY SERVICES INC - HWCX		313	107	193.38%
1531-HEARTLAND RAIL - HRTX		6,708	4,478	49.78%
0722-HELM PACIFIC LEASING - HPJX	Ceased Reporting in Nevada This Year	0	6,032	(100.00%)
1223-HERITAGE ENVIRONMENTAL SERVICES LLC - HESX		30	60	(49.99%)
0725-HOLCIM (US) INC - APAX	Ceased Reporting in Nevada This Year	0	10	(100.00%)
1316-HONEYWELL INTERNATIONAL INC - GCX		120	120	0.00%
1496-IMERYS CLAY - ICKX	Ceased Reporting in Nevada This Year	0	359	(100.00%)
1616-IMERYS PERLITE, USA - IPGX	Ceased Reporting in Nevada This Year	0	2,013	(100.00%)
1552-IMPERIAL OIL - ICRX		827	216	282.59%
1596-INCOBRASA - BRIX		342	342	0.00%
0726-INEOS ABS (USA) CORP - LUPX		227	158	43.55%
1379-INEOS OLIGOMERS - OLGX	New Taxpayer to Nevada This Year	264	0	100.00%
1198-INEOS PIGMENTS - MQPX		858	1,143	(24.90%)
0808-INEOS STYROLUTION America, LLC - INEX		1,427	556	156.43%
0727-INEOS USA, LLC - AMCX, ELTX		8,862	8,048	10.11%
0728-INFINEUM USA LP - INFx	New Taxpayer to Nevada This Year	40	0	100.00%
1604-INFINITY TRANSPORTATION 2020-1 - CAIX	New Taxpayer to Nevada This Year	39,840	0	100.00%
1597-INFINITY TRANSPORTATION 2020-1 LLC - CAIX	Ceased Reporting in Nevada This Year	0	46,139	(100.00%)
1226-INNOPHOS INC - IPBX		90	72	25.38%
1431-INSPIRATION HOLDINGS - CWBX		848	600	41.35%
0732-J & J RAILCAR LEASING - KFIX		456	274	66.48%



**NEVDAD DEPARTMENT of TAXATION**  
**2023-2024 Centrally Assessed Unsecured Tax Roll**

**Private Carlines**  
**Assessed Value by Company**

COMPANY	Status Change	Assessed Values		Percent Change
		2023-2024	2022-2023	
1227-J M HUBER CORPORATION - JMHX		198	219	(9.63%)
0733-J R SIMPLOT COMPANY - JRSX		13,752	17,660	(22.13%)
1382-JAIX LEASING COMPANY - JAIX		921	894	3.06%
1499-JBS USA FOOD COMPANY - JBSX		467	655	(28.67%)
1309-JOY GLOBAL SURFACE MINING INC - PHMX	New Taxpayer to Nevada This Year	15	0	100.00%
1605-K + S LEGACY GP, INC. - KSPX		20	20	0.00%
1228-KBX RAIL - KLRX		14,362	3,317	333.01%
0681-KEMIRA LOGISTICS INC - EAGX		122	127	(4.17%)
0735-KENNECOTT UTAH COPPER - KCCX		6,122	14,846	(58.76%)
1387-KURARAY AMERICAS, INC. - KURX	New Taxpayer to Nevada This Year	40	0	100.00%
1230-L.B. FOSTER COMPANY		301	301	0.00%
0736-LANE FOREST PRODUCTS INC		196	944	(79.28%)
1612-LGBP1, LLC - FLPX	New Taxpayer to Nevada This Year	13	0	100.00%
1607-LHOIST NORTH AMERICA OF MISSOURI - LIMX		101	31	224.72%
0771-LINDE INC - HYDX, LCIX	New Taxpayer to Nevada This Year	264	0	100.00%
1514-LION OIL TRADING & TRANSPORTATION, LLC - DKLX		132	59	123.41%
0739-LONE STAR INDUSTRIES, INC- LCEX		88	10	752.76%
1650-LOUISIANA INTEGRATED POLYETHYLENE JV LLC - SNHX	New Taxpayer to Nevada This Year	121	0	100.00%
1500-MATHESON TRI GAS, INC - MTGX		58	58	0.00%
1651-MCL - ETPX	New Taxpayer to Nevada This Year	1,835	0	100.00%
0738-MESSER LLC - BOCX		12	175	(93.36%)
1601-MEXICO CARBON MANUFACTURING - MXCX	New Taxpayer to Nevada This Year	10	0	100.00%
0743-MHF SERVICES - MHFX		7,614	5,500	38.44%
1395-MIDAMERICAN ENERGY CO. - MARX	New Taxpayer to Nevada This Year	10	0	100.00%
0746-MIDWEST ETHANOL TRANSPORT - MWTX		937	3,980	(76.46%)
0748-MIDWEST RAILCAR CORP - MRMX		59,592	54,166	10.02%
0750-MINNESOTA SOYBEAN PROCESSORS - SOYX		19,375	15,261	26.95%
0751-MITSUI RAIL CAPITAL LLC - MBKX		89,677	13,574	560.64%
1257-MODERN DISPERSIONS INC	Ceased Reporting in Nevada This Year	0	366	(100.00%)
0752-MOSAIC GLOBAL SALES - MOCX		30	187	(83.90%)
0753-MRXX CORPORATION - RRRX		53	93	(42.60%)
1398-MWN MARKETING, LLC - MWNX		40	125	(68.04%)
0754-NASHTEX LEASING - NTLX		121	121	0.00%
1319-NATIONAL SALVAGE AND SERVICE CORPORATION - NSSX		260	2,504	(89.60%)
0756-NEVADA CEMENT COMPANY - NVCX		723	716	0.98%
0759-NEVADA GOLD ENERGY, LLC - TSPX		50,316	44,797	12.32%
1640-NG TRANSPORTATION - CJRX		70	92	(24.13%)
1511-NGL CRUDE TRANSPORTATION LLC - HSRX		2,867	1,440	99.15%
1636-NORTH STAR REFINING, LLC - NSXX		546	162	237.82%
0762-NOVA CHEMICALS INC - NCIX		1,714	2,623	(34.65%)
0763-NTL TRANSPORTATION CORP - NTRX		66	82	(19.69%)
0678-NUCOR (Formerly,DAVID J JOSEPH CO) - DJJX		19,988	14,782	35.22%
0764-OCCIDENTAL CHEMICAL CORPORATION - OCCX		441	1,049	(57.91%)
1404-OKLAHOMA GAS & ELECTRIC COMPANY - OGEX		20	20	0.00%
0811-OLIN CHLOR-ALKALI LOGISTICS - OLNx, SBLX		5,869	9,966	(41.11%)
0815-OMAHA TRACK, INC - TYOX		10,823	12,696	(14.75%)
1194-OMNISOURCE CORP - OMNX	New Taxpayer to Nevada This Year	64	0	100.00%
0648-OTA OPERATING LLC - CEWX, (CANADIAN ENTERPRISE GAS PR	New Taxpayer to Nevada This Year	60	0	100.00%
1407-PBF HOLDING COMPANY, LLC - DPRX		5,507	3,144	75.14%
1161-PCS PHOSPHATE COMPANY INC - PPHX - PPAX		23	35	(34.23%)
1210-PCS SALES (USA) INC - POTX		1,137	1,137	0.00%
1242-PHILLIPS 66 COMPANY - PPRX	Ceased Reporting in Nevada This Year	0	13,826	(100.00%)
1211-PINNACLE POLYMERS, LLC - PINX		52	52	0.00%
1459-PLAINS MARKETING, INC - MVTX		2,818	3,655	(22.91%)

**NEVDAD DEPARTMENT of TAXATION**  
**2023-2024 Centrally Assessed Unsecured Tax Roll**

**Private Carlines**  
**Assessed Value by Company**

COMPANY	Status Change	Assessed Values		Percent Change
		2023-2024	2022-2023	
1501-PNC EQUIPMENT FINANCE, LLC - HKRX		8,966	7,883	13.74%
1545-PNW RAILCARS, INC - MULX		18,246	13,040	39.93%
1282-POL-TEX INTERNATIONAL- PAIX	New Taxpayer to Nevada This Year	332	0	100.00%
1570-POOLE CHEMICAL COMPANY - PCHX		6	6	0.00%
1410-PPG INDUSTRIES, INC - PPGX		41	41	0.00%
0813-PRIMARY PRODUCTS INGREDIENTS AMERICAS LLC - SSPX (F. T		1,511	565	167.49%
0772-PROCOR LIMITED - PROX		41,031	47,648	(13.89%)
0774-PROGRESS RAIL SERVICES CORPORATION - PRSX		18,256	15,014	21.59%
1649-PROGRESSIVE FUELS LIMITED - PFLX	New Taxpayer to Nevada This Year	12	0	100.00%
1623-PVS CHEMICAL, INC - PVSX		171	197	(13.20%)
1549-PYCO INDUSTRIES INC. - CASX		830	3,050	(72.79%)
1413-RALCO, LLC - BISX		45	179	(74.81%)
0781-RAMPART RANGE CORP - RRBX		855	1,199	(28.71%)
1429-RAVAGO AMERICAS LLC - RDIX	New Taxpayer to Nevada This Year	65	0	100.00%
0782-REAGENT CHEMICAL & RESEARCH INC - RCRX		633	634	(0.13%)
1244-REDSTREAK LLC		26	15	67.10%
1523-REG MARKETING AND LOGISTICS GROUP LLC - REBX		748	1,071	(30.13%)
0783-REICHOLD LLC2 - RCHX		23	17	33.35%
1243-RESIDUAL BASED FINANCE CORPORATION - OFAX		8,958	7,869	13.84%
0145-RGCX, LLC - RGCX	Ceased Reporting in Nevada This Year	0	2,230	(100.00%)
1546-RIVERSIDE RAIL LLC - RVRX		578	388	48.89%
0787-ROCKY MOUNTAIN RECYCLING INC - ROXX		245	36	571.14%
1624-SA RECYCLING LLC - SAXX, NELX, ROGX	Ceased Reporting in Nevada This Year	0	164,944	(100.00%)
1275-SAFETY-KLEEN SYSTEMS, INC. - SKSX		3,831	4,073	(5.93%)
1536-SASOL CHEMICALS (USA) LLC - GSOX, SNHX		311	41	652.95%
1603-SBBR, LLC - SBBX	New Taxpayer to Nevada This Year	88	0	100.00%
1245-SCHLUMBERGER TECHNOLOGY CORPORATION - DSIX		3,067	2,330	31.64%
0795-SEARLES VALLEY MINERALS OPERATIONS INC - AJPX, DGHX		56,120	56,120	0.00%
0796-SGA LEASING COMPANY - SGAX		266	199	33.46%
0797-SHELL USA, INC. - SOEX		180	306	(41.28%)
0800-SHINTECH INC - ROIX		10,652	11,103	(4.06%)
1325-SIEMENS MOBILITY INC - SIIX	Ceased Reporting in Nevada This Year	0	102	(100.00%)
1421-SIOUXLAND ETHANOL, LLC - SIOX		733	3,029	(75.81%)
1526-SISECAM WYOMING LLC - CICX (formerly CINER WYOMING LLC)		345	258	33.61%
0799-SM BROOKS FREIGHT - TJRX	Ceased Reporting in Nevada This Year	0	23	(100.00%)
0698-SMBC RAIL SERVICES LLC - AIGX		125,405	93,821	33.66%
0804-SOUTHDAKOTA SOYBEAN PROCESSORS		1,278	1,292	(1.07%)
1175-SOUTHERN RAIL ASSOCIATES - SRAX - RELX		1,074	1,074	0.00%
0810-SOUTHWEST RAIL INDUSTRIES INC - SRIX		7,531	10,745	(29.91%)
1264-STANDBRIDGE COLOR CORPORATION - SCBX		492	438	12.33%
1572-STELLA-JONES CORPORATION -SJTX		88	10	785.97%
1573-STONEBRIAR COMMERCIAL FIANCE LLC - SCFX		13,514	10,685	26.48%
0807-STRUCTURAL METALS INC. dba CMC STEEL TX - SMIX		169	1,637	(89.68%)
1614-SWBP, LLC - BAPX	New Taxpayer to Nevada This Year	28	0	100.00%
1213-TAMINCO INC - TAMX	New Taxpayer to Nevada This Year	12	0	100.00%
1583-TEALINC LIMITED - JOBX		26	462	(94.48%)
1463-THE CHEMOURS COMPANY FC, LLC - CMRX		8,700	7,183	21.13%
1497-THE INSTAR GROUP - IARX, IHRX		6,286	6,247	0.63%
0773-THE PROCTOR & GAMBLE MANUFACTURING COMPANY - PGHX,		12,265	12,265	0.00%
1645-THIELE KAOLIN COMPANY - ICKX	New Taxpayer to Nevada This Year	57	0	100.00%
1267-TMS INTERNATIONAL, LLC - TCTX		126	87	44.70%
0816-TOTAL PETROCHEMICALS & REFINING USA INC - FINX	Ceased Reporting in Nevada This Year	0	46	(100.00%)
0820-TRINITY CHEMICAL LEASING LLC - TCIX		14,341	16,897	(15.13%)
0821-TRINITY INDUSTRIES LEASING CO - CEPX		624,816	878,154	(28.85%)

**NEVDAD DEPARTMENT of TAXATION**  
**2023-2024 Centrally Assessed Unsecured Tax Roll**

**Private Carlines**  
**Assessed Value by Company**

COMPANY	Status Change	Assessed Values		Percent Change
		2023-2024	2022-2023	
1540-TRINSEO LLC - STYX		217	201	7.97%
0824-TTX COMPANY		1,686,514	1,704,391	(1.05%)
0827-UNION CARBIDE CORPORATION - UCFX		1,901	1,916	(0.79%)
0828-UNION TANK CAR COMPANY - UTLX		280,253	293,278	(4.44%)
1504-UNITED LIQUID GAS COMPANY - UPEX		482	102	372.21%
0830-UNIVAR CANADA LTD - UNVX		1,137	1,137	0.00%
0832-US ECOLOGY IDAHO INC - CHUX	New Taxpayer to Nevada This Year	2,569	0	100.00%
1330-VALERO TERMINALING AND DISTRIBUTION CO., INC.- VMSX		11,089	4,203	163.82%
1637-VP RACING FUELS, INC. - VPRX		35	35	0.00%
0836-WACKER CHEMICAL CORPORATION - WPHX		488	435	12.07%
0837-WALTER HAFFNER COMPANY - WCHX		4,873	4,861	0.25%
0839-WATCO COMPANIES INC - WAMX	New Taxpayer to Nevada This Year	41	0	100.00%
1469-WELLS FARGO RAIL - FURX		200,272	161,950	23.66%
1641-WEST PLAINS PROPANE INC - WPPX	Ceased Reporting in Nevada This Year	0	42	(100.00%)
0842-WESTLAKE CHEMICAL CORP- WLPX		1,719	1,275	34.83%
0709-WESTLAKE CHLOR_VINYLS CORP. (Formerly, AXIALL, LLC) - A	Ceased Reporting in Nevada This Year	0	983	(100.00%)
1646-WESTLAKE CHLOR-VINYLS CORPORATION - AXLX	New Taxpayer to Nevada This Year	431	0	100.00%
1517-ZEELAND FREIGHT SERVICES, LLC - NCPX		404	132	205.24%
1619-ZEKELMAN FREIGHT, LLC - ZEKX		956	1,731	(44.80%)
<b>TOTALS</b>	<b>218 Active Companies</b>	<b>4,782,085</b>	<b>5,018,052</b>	<b>(4.70%)</b>

**RECOMMENDED ASSESSMENT FOR 2023-2024**

**4,782,085**

**NEVADA DEPARTMENT OF TAXATION**

**2023-24 CENTRALLY ASSESSED**

**Values by County**

**Property Escaping Taxation**

There was no property escaping taxation as of October 4, 2021

2023-24 Statewide Assessed Value	2023-24 Value Per Mile	Carson City AV 2023-24	Churchill AV 2023-24	Clark AV 2023-24	Douglas AV 2023-24	Elko AV 2023-24
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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

2023-24 Statewide Assessed Value	2023-24 Value Per Mile	Esmeralda AV 2023-24	Eureka AV 2023-24	Humboldt AV 2023-24	Lander AV 2023-24	Lincoln AV 2023-24
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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

2023-24 Statewide Assessed Value	2023-24 Value Per Mile	Lyon AV 2023-24	Mineral AV 2023-24	Nye AV 2023-24	Pershing AV 2023-24
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**Property Escaping Taxation**

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

2023-24 Statewide Assessed Value	2023-24 Value Per Mile	Storey AV 2023-24	Washoe AV 2023-24	White Pine AV 2023-24
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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**  
*2023-2024 Centrally Assessed*  
*Values By County*  
*Unsecured Property*

**Airlines**

	2023-2024	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024

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

**Airlines**

Alpine Aviation, Inc	98,000	0	0	0	0	27,388	0	0	48,705	0
Charter Airlines, Inc.	74,000	24,667	0	49,333	0	0	0	0	0	0
EI Aero Services LLC	550,000	112,754	5,164	11,189	0	349,452	0	3,443	8,607	8,607
Life Guard International	804,000	2,677	1,147	467,623	13,232	1,453	0	0	0	0
MN Airlines, LLC dba Sun Country Airlines	1,899,000	0	0	1,876,630	0	0	0	0	0	0
Omni Air International	10,000	0	82	5,776	0	0	0	0	0	0
Papillon Airways, Inc.	679,000	0	0	679,000	0	0	0	0	0	0
Reach Air Medical Services LLC	1,039,000	18,940	0	185,453	954	289,694	0	2,316	0	1,363
<b>Total Assessed Value</b>	<b>5,153,000</b>	<b>159,038</b>	<b>6,394</b>	<b>3,275,005</b>	<b>14,186</b>	<b>667,987</b>	<b>0</b>	<b>5,759</b>	<b>57,312</b>	<b>9,970</b>

	2023-2024	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024

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

**Airlines**

Alpine Aviation, Inc	98,000	0	0	0	0	0	0	0	21,907
Charter Airlines, Inc.	74,000	0	0	0	0	0	0	0	0
EI Aero Services LLC	550,000	0	0	6,025	30,125	1,721	0	2,582	10,329
Life Guard International	804,000	0	0	0	0	0	0	317,868	0
MN Airlines, LLC dba Sun Country Airlines	1,899,000	0	0	0	0	0	0	22,370	0
Omni Air International	10,000	0	0	0	0	0	0	4,141	0
Papillon Airways, Inc.	679,000	0	0	0	0	0	0	0	0
Reach Air Medical Services LLC	1,039,000	0	1,226	0	12,945	0	0	493,951	32,158
<b>Total Assessed Value</b>	<b>5,153,000</b>	<b>0</b>	<b>1,226</b>	<b>6,025</b>	<b>43,070</b>	<b>1,721</b>	<b>0</b>	<b>840,912</b>	<b>64,394</b>

**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
	2023-2024	2022-2023
Airlines	1,816,600	448,100
Electric Companies	294,188,300	176,341,400
Gas Distribution and Pipeline Companies	48,863,200	31,781,700
Railroad Companies	300,900	9,514,600
Telecommunication Companies	4,921,800	3,302,400
<b>Total Twelve-Month CWIP Assessed Value</b>	<b>350,090,800</b>	<b>221,388,200</b>

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, 2023 through June 30, 2024. 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 2022-23	CV Ratio 2023-24	CV Ratio 2024-25
Airline	0.6440	0.6356	0.6751
Electric	0.7317	0.7233	0.6991
Gas-Distribution	0.5060	0.4962	0.4826
Gas-Pipeline	0.7734	0.6276	0.6950
Railroad	0.7462	0.7804	0.8525
Telecommunication	0.8289	0.9265	0.8277

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:

$$(\$1,000,000) \times (0.8277) \times (35\%) = \$289,710 \text{ assessed value for 12 month CWIP.}$$

**Nevada Department of Taxation  
2023-2024**

**Adjusted Twelve-Month CWIP**

	2023-2024 Reported Growth CWIP	Industry-wide Cost To Value Ratio	Adjusted Growth 12-Month CWIP	2023-2024 Assessed Value Rounded to 00
<b><u>National, Freight and Large Regional Air Carriers</u></b>				
Allegiant Airline, Inc.	3,949,818	0.6356	2,510,496	878,700
American Airlines, Inc.	28,087	0.6356	17,852	6,200
Delta Air Lines, Inc.	96,863	0.6356	61,566	21,500
FEDEX Express	254,624	0.6356	161,838	56,600
Southwest Airlines Company	3,760,734	0.6356	2,390,315	836,600
<b>Total AV National, Freight and Large Regional Air Carriers 12 Mo CWIP</b>	<b>\$8,090,126</b>		<b>\$5,142,068</b>	<b>\$1,799,600</b>
<b><u>Charter and Feeder Air Carriers</u></b>				
Papillon Airways, Inc.	75,475	0.6356	47,972	16,800
Reach Air Medical Services LLC	845	0.6356	537	200
<b>Total AV Charter and Feeder Air Carriers 12 Mo CWIP</b>	<b>\$76,320</b>		<b>\$48,509</b>	<b>\$17,000</b>
<b>Total AV Airlines 12 Mo CWIP</b>	<b>\$8,166,446</b>		<b>\$5,190,577</b>	<b>\$1,816,600</b>

	0			
	0			
<b>Total AV 12 Mo CWIP</b>	<b>\$0</b>			

**Electric Companies**

Idaho Power Company	4,302,605	0.7233	3,111,885	1,089,200
Nevada Power Company	940,411,840	0.7233	680,158,506	238,055,500
ORNI 15 LLC (Ormat NV)	799,340	0.7233	578,127	202,300
ORNI 47, LLC (Ormat NV)	12,655,654	0.7233	9,153,278	3,203,600
Patua Project LLC	1,403,611	0.7233	1,015,170	355,300
San Diego Gas & Electric (SDG&E)	326,893	0.7233	236,427	82,700
Sierra Pacific Power-Electric	131,941,894	0.7233	95,427,766	33,399,700
Southern California Edison	23,940,089	0.7233	17,314,813	6,060,200
City of Los Angeles DWP	7,792,967	0.7233	5,636,310	1,972,700
Mead Phoenix Project-Salt River	101,001	0.7233	73,050	25,600
GridLiance West Transco LLC	17,276,809	0.7233	12,495,556	4,373,400
Harney Electric Cooperative	137,182	0.7233	99,218	34,700
Mt Wheeler Power	1,341,320	0.7233	970,118	339,500
Plumas Sierra Rural Electric	106,862	0.7233	77,289	27,100
Raft River Rural Electric	495,396	0.7233	358,298	125,400
Valley Electric	16,976,840	0.7233	12,278,601	4,297,500
Wells Rural Electric Company	2,148,647	0.7233	1,554,022	543,900
<b>Total AV Electric Companies 12 Mo CWIP</b>	<b>\$1,162,158,951</b>		<b>\$840,538,434</b>	<b>\$294,188,300</b>

**Gas Distribution and Pipeline Companies**

Sierra Pacific Power-Gas	38,560,728	0.4962	19,133,910	6,696,900
Southwest Gas Company	142,840,640	0.4962	70,877,811	24,807,200
Great Basin Gas Transmission (FKA Paiute)	75,121,639	0.6276	47,148,895	16,502,100
Kern River Pipeline	1,071,182	0.6276	672,310	235,300
Kinder-Morgan (Calnev) Pipeline	2,133,620	0.6276	1,339,132	468,700
Kinder-Morgan (SFPP L P) Pipeline	629,946	0.6276	395,376	138,400
TC Energy (Tuscarora )	66,546	0.6276	41,767	14,600
<b>Total AV Gas Distribution and Pipeline Companies 12 Mo CWIP</b>	<b>\$260,424,301</b>		<b>\$139,609,201</b>	<b>\$48,863,200</b>

**Railroad Companies**

Union Pacific Railroad	1,101,560	0.7804	859,699	300,900
<b>Total AV Railroad Companies 12 Mo CWIP</b>	<b>\$1,101,560</b>		<b>\$859,699</b>	<b>\$300,900</b>

**Telecommunication Companies**

360 Networks (USA), Inc.	7,850,675	0.9265	7,273,996	2,545,900
Beehive Telephone Company	374,877	0.9265	347,340	121,600
Centurytel Gem State Utilities, Inc.	250,032	0.9265	231,666	81,100
CTC of Nevada	2,524,758	0.9265	2,339,299	818,800
Filer Mutual Telephone Company	78,845	0.9265	73,053	25,600
Frontier Communications Southwest	911,742	0.9265	844,769	295,700
Humboldt Telephone Company	1,408,525	0.9265	1,305,061	456,800
Intermountain Infrastructure Group, LLC	1,001	0.9265	928	300
Lincoln County Telephone System, Inc.	407,812	0.9265	377,856	132,200



**Nevada Department of Taxation**  
**2023-2024**

***Adjusted Twelve-Month CWIP***

	2023-2024 Reported Growth CWIP	Industry-wide Cost To Value Ratio	Adjusted Growth 12-Month CWIP	2023-2024 Assessed Value Rounded to 00
Plumas Sierra Telecommunications	1,444	0.9265	1,338	500
Rio Virgin Telephone Company	1,083,261	0.9265	1,003,689	351,300
Rural Telephone Company	280,023	0.9265	259,454	90,800
Sprint Communications, L.P.	3,653	0.9265	3,385	1,200
Total AV Telecommunication Companies 12 Mo CWIP	<b>\$15,176,649</b>		<b>\$14,061,833</b>	<b>\$4,921,800</b>
<b>Grand Totals</b>	<b>\$1,447,027,908</b>		<b>\$1,000,259,745</b>	<b>\$350,090,800</b>

**Nevada Department of Taxation**  
**Summary of**  
**Twelve-Month Construction Work in Progress**  
***Assessed Valuations by County and Industry***  
**2023-24 Centrally Assessed**

County	Airlines	Electric Companies	Gas Distribution & Pipeline Companies	Railroad Companies	Telecommunication Companies	Total State Assessed Companies
Carson City	205	1,072,465	2,887,578	0	31,606	3,991,854
Churchill	2,957	2,423,894	2,288,567	16,699	0	4,732,117
Clark	938,952	242,093,358	20,919,814	39,824	2,466,414	266,458,362
Douglas	3,052	2,044,029	1,070,007	0	244,278	3,361,367
Elko	51,736	2,988,650	2,151,435	75,172	1,021,486	6,288,478
Esmeralda	118,029	975,188	0	0	8,333	1,101,549
Eureka	22,553	980,029	341,702	14,478	85	1,358,847
Humboldt	30,875	2,997,349	2,402,173	40,824	446,729	5,917,950
Lander	27,745	2,054,496	392,925	11,695	63	2,486,923
Lincoln	105,485	2,563,126	39,117	28,952	128,060	2,864,740
Lyon	25,902	3,979,540	3,784,052	11,276	70,466	7,871,236
Mineral	61,973	4,673,567	181,006	0	508	4,917,054
Nye	264,651	7,116,579	184,726	0	54,671	7,620,627
Pershing	16,539	2,191,207	3,283,435	24,590	80	5,515,850
Storey	4,782	4,667,677	218,050	2,623	15,797	4,908,929
Washoe	106,248	10,338,811	8,718,634	34,762	417,487	19,615,942
White Pine	35,020	1,028,487	0	0	15,579	1,079,086
<b>Total AV</b>	<b>\$1,816,702</b>	<b>\$294,188,452</b>	<b>\$48,863,220</b>	<b>\$300,895</b>	<b>\$4,921,642</b>	<b>\$350,090,911</b>

**Nevada Department of Taxation**  
*2023-2024 Centrally Assessed*  
*Twelve-Month CWIP Values By County*

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

	2023-2024	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024

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

**Airlines**

Allegiant Airline, Inc.	878,674	202	686	378,475	751	44,775	23,920	7,790	30,871	26,650
American Airlines, Inc.	6,248	0	316	2,905	1	0	293	17	0	19
Delta Air Lines, Inc.	21,548	0	0	18,917	0	0	0	0	0	0
FEDEX Express	56,643	0	0	15,961	0	0	0	0	0	0
Southwest Airlines Company	836,610	0	1,955	505,870	2,300	6,909	93,816	14,745	4	1,075
<b>Total Assessed Value</b>	<b>1,799,724</b>	<b>202</b>	<b>2,957</b>	<b>922,128</b>	<b>3,052</b>	<b>51,683</b>	<b>118,029</b>	<b>22,552</b>	<b>30,875</b>	<b>27,745</b>

	2023-2024	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024

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

**Airlines**

Allegiant Airline, Inc.	878,674	95,945	17,437	37,351	145,925	16,538	3,333	15,202	32,825
American Airlines, Inc.	6,248	328	338	356	1,435	0	138	62	39
Delta Air Lines, Inc.	21,548	0	0	0	0	0	0	2,631	0
FEDEX Express	56,643	0	0	0	0	0	0	40,682	0
Southwest Airlines Company	836,610	9,211	8,127	24,266	117,289	1	1,311	47,581	2,151
<b>Total Assessed Value</b>	<b>1,799,724</b>	<b>105,485</b>	<b>25,901</b>	<b>61,973</b>	<b>264,648</b>	<b>16,539</b>	<b>4,782</b>	<b>106,159</b>	<b>35,014</b>

**Nevada Department of Taxation**  
*2023-2024 Centrally Assessed*  
*Twelve-Month CWIP Values By County*

**Electric Companies**

	2023-2024	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024
<b>Electric Companies</b>										
All amounts are rounded to the nearest U.S. Dollar										
City of Los Angeles DWP	1,972,709	0	53,795	1,267,360	0	0	0	0	0	0
GridLiance West Transco LLC	4,373,445	0	0	3,022,607	0	0	0	0	0	0
Harney Electric Cooperative	34,726	0	0	0	0	0	0	0	34,726	0
Idaho Power Company	1,089,160	0	0	0	0	231,500	0	0	856,369	1,291
Mead Phoenix Project-Salt River	25,567	0	0	25,567	0	0	0	0	0	0
Mt Wheeler Power	339,541	0	0	0	0	8,508	0	68,716	0	0
Nevada Power Company	238,055,477	0	0	234,066,977	0	0	0	0	0	0
ORNI 15 LLC (Ormat NV)	202,345	0	0	0	0	0	0	0	0	125,306
ORNI 47, LLC (Ormat NV)	3,203,647	0	0	0	0	0	0	0	0	0
Patua Project LLC	355,310	0	337,331	0	0	0	0	0	0	0
Plumas Sierra Rural Electric	27,051	0	0	0	0	0	0	0	0	0
Raft River Rural Electric	125,404	0	0	0	0	125,404	0	0	0	0
San Diego Gas & Electric (SDG&E)	82,750	0	0	82,750	0	0	0	0	0	0
Sierra Pacific Power-Electric	33,399,718	1,072,465	1,788,121	0	2,044,029	2,143,761	588,603	846,883	2,106,253	1,927,899
Southern California Edison	6,060,185	0	244,648	3,196,767	0	0	0	0	0	0
Valley Electric	4,297,510	0	0	431,331	0	0	386,584	0	0	0
Wells Rural Electric Company	543,908	0	0	0	0	479,478	0	64,430	0	0
<b>Total Assessed Value</b>	<b>294,188,452</b>	<b>1,072,465</b>	<b>2,423,894</b>	<b>242,093,358</b>	<b>2,044,029</b>	<b>2,988,650</b>	<b>975,188</b>	<b>980,029</b>	<b>2,997,349</b>	<b>2,054,496</b>

**Nevada Department of Taxation**  
*2023-2024 Centrally Assessed*  
*Twelve-Month CWIP Values By County*

**Electric Companies**

	2023-2024 Statewide	Lincoln AV	Lyon AV	Mineral AV	Nye AV	Pershing AV	Storey AV	Washoe AV	White Pine AV
Assessed Value	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024
<b>Electric Companies</b>									
All amounts are rounded to the nearest U.S. Dollar									
City of Los Angeles DWP	1,972,709	75,806	134,804	68,028	0	57,663	0	315,253	0
GridLiance West Transco LLC	4,373,445	0	0	0	1,350,837	0	0	0	0
Harney Electric Cooperative	34,726	0	0	0	0	0	0	0	0
Idaho Power Company	1,089,160	0	0	0	0	0	0	0	0
Mead Phoenix Project-Salt River	25,567	0	0	0	0	0	0	0	0
Mt Wheeler Power	339,541	0	0	0	40,903	0	0	0	221,414
Nevada Power Company	238,055,477	2,487,320	0	0	1,040,363	0	0	0	460,817
ORNI 15 LLC (Ormat NV)	202,345	0	0	0	0	77,038	0	0	0
ORNI 47, LLC (Ormat NV)	3,203,647	0	0	3,203,647	0	0	0	0	0
Patua Project LLC	355,310	0	17,979	0	0	0	0	0	0
Plumas Sierra Rural Electric	27,051	0	0	0	0	0	0	27,051	0
Raft River Rural Electric	125,404	0	0	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	82,750	0	0	0	0	0	0	0	0
Sierra Pacific Power-Electric	33,399,718	0	3,212,886	1,064,983	1,232,450	1,794,333	4,667,677	8,563,120	346,255
Southern California Edison	6,060,185	0	613,872	309,339	0	262,172	0	1,433,386	0
Valley Electric	4,297,510	0	0	27,569	3,452,026	0	0	0	0
Wells Rural Electric Company	543,908	0	0	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>294,188,452</b>	<b>2,563,126</b>	<b>3,979,540</b>	<b>4,673,567</b>	<b>7,116,579</b>	<b>2,191,207</b>	<b>4,667,677</b>	<b>10,338,811</b>	<b>1,028,487</b>

**Nevada Department of Taxation**  
*2023-2024 Centrally Assessed*  
*Twelve-Month CWIP Values By County*

**Gas Distribution and Pipeline Companies**

	2023-2024	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024
<b>Gas Distribution and Pipeline Companies</b>	<b>All amounts are rounded to the nearest U.S. Dollar</b>									
Great Basin Gas Transmission (FKA Paiute)	16,502,113	1,076,283	1,864,484	0	603,242	1,707,098	0	341,584	2,248,894	334,881
Kern River Pipeline	235,309	0	0	196,192	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	468,696	0	0	468,696	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	138,381	0	40,308	0	0	0	0	0	0	0
Sierra Pacific Power-Gas	6,696,869	0	0	0	0	0	0	0	0	0
Southwest Gas Company	24,807,234	1,811,295	383,775	20,254,926	466,766	444,337	0	118	153,280	58,044
TC Energy (Tuscarora )	14,618	0	0	0	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>48,863,220</b>	<b>2,887,578</b>	<b>2,288,567</b>	<b>20,919,814</b>	<b>1,070,007</b>	<b>2,151,435</b>	<b>0</b>	<b>341,702</b>	<b>2,402,173</b>	<b>392,925</b>

	2023-2024	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024
<b>Gas Distribution and Pipeline Companies</b>	<b>All amounts are rounded to the nearest U.S. Dollar</b>								
Great Basin Gas Transmission (FKA Paiute)	16,502,113	0	3,170,802	180,987	184,726	3,257,369	46,038	1,485,726	0
Kern River Pipeline	235,309	39,117	0	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	468,696	0	0	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	138,381	0	19,140	0	0	0	28,479	50,455	0
Sierra Pacific Power-Gas	6,696,869	0	0	0	0	0	101,555	6,595,313	0
Southwest Gas Company	24,807,234	0	594,111	20	0	26,066	41,836	572,663	0
TC Energy (Tuscarora )	14,618	0	0	0	0	0	142	14,476	0
<b>Total Assessed Value</b>	<b>48,863,220</b>	<b>39,117</b>	<b>3,784,052</b>	<b>181,006</b>	<b>184,726</b>	<b>3,283,435</b>	<b>218,050</b>	<b>8,718,634</b>	<b>0</b>

**Nevada Department of Taxation**  
*2023-2024 Centrally Assessed*  
*Twelve-Month CWIP Values By County*

**Railroad Companies**

	2023-2024	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024

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

**Railroad Companies**

Union Pacific Railroad	300,895	0	16,699	39,824	0	75,172	0	14,478	40,824	11,695
<b>Total Assessed Value</b>	<b>300,895</b>	<b>0</b>	<b>16,699</b>	<b>39,824</b>	<b>0</b>	<b>75,172</b>	<b>0</b>	<b>14,478</b>	<b>40,824</b>	<b>11,695</b>

	2023-2024	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024

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

**Railroad Companies**

Union Pacific Railroad	300,895	28,952	11,276	0	0	24,590	2,623	34,762	0
<b>Total Assessed Value</b>	<b>300,895</b>	<b>28,952</b>	<b>11,276</b>	<b>0</b>	<b>0</b>	<b>24,590</b>	<b>2,623</b>	<b>34,762</b>	<b>0</b>

**Nevada Department of Taxation**  
*2023-2024 Centrally Assessed*  
*Twelve-Month CWIP Values By County*

**Telecommunication Companies**

	2023-2024	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024

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

**Telecommunication Companies**

360 Networks (USA), Inc.	2,545,899	30,842	0	2,110,847	0	0	0	0	0	0
Beehive Telephone Company	121,569	0	0	0	0	105,990	0	0	0	0
Centurytel Gem State Utilities, Inc.	81,083	0	0	0	0	81,083	0	0	0	0
CTC of Nevada	818,755	0	0	0	0	755,751	8,333	0	0	0
Filer Mutual Telephone Company	25,569	0	0	0	0	25,569	0	0	0	0
Frontier Communications Southwest	295,669	763	0	0	244,278	0	0	0	0	0
Humboldt Telephone Company	456,771	0	0	0	0	10,314	0	0	446,457	0
Intermountain Infrastructure Group, LLC	325	0	0	0	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	132,250	0	0	4,189	0	0	0	0	0	0
Plumas Sierra Telecommunications	468	0	0	0	0	0	0	0	0	0
Rio Virgin Telephone Company	351,291	0	0	351,291	0	0	0	0	0	0
Rural Telephone Company	90,809	0	0	0	0	42,374	0	0	0	0
Sprint Communications, L.P.	1,185	0	0	87	0	405	0	85	272	63
<b>Total Assessed Value</b>	<b>4,921,642</b>	<b>31,606</b>	<b>0</b>	<b>2,466,414</b>	<b>244,278</b>	<b>1,021,486</b>	<b>8,333</b>	<b>85</b>	<b>446,729</b>	<b>63</b>

	2023-2024	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024

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

**Telecommunication Companies**

360 Networks (USA), Inc.	2,545,899	0	20,346	0	0	0	15,722	368,142	0
Beehive Telephone Company	121,569	0	0	0	0	0	0	0	15,579
Centurytel Gem State Utilities, Inc.	81,083	0	0	0	0	0	0	0	0
CTC of Nevada	818,755	0	0	0	54,671	0	0	0	0
Filer Mutual Telephone Company	25,569	0	0	0	0	0	0	0	0
Frontier Communications Southwest	295,669	0	50,120	508	0	0	0	0	0
Humboldt Telephone Company	456,771	0	0	0	0	0	0	0	0
Intermountain Infrastructure Group, LLC	325	0	0	0	0	0	76	249	0
Lincoln County Telephone System, Inc.	132,250	128,060	0	0	0	0	0	0	0
Plumas Sierra Telecommunications	468	0	0	0	0	0	0	468	0
Rio Virgin Telephone Company	351,291	0	0	0	0	0	0	0	0
Rural Telephone Company	90,809	0	0	0	0	0	0	48,434	0
Sprint Communications, L.P.	1,185	0	0	0	0	80	0	193	0



**Nevada Department of Taxation**  
*2023-2024 Centrally Assessed*  
*Twelve-Month CWIP Values By County*  
**Telecommunication Companies**

Total Assessed Value	4,921,642	128,060	70,466	508	54,671	80	15,797	417,487	15,579
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