

## **AGENDA ITEM 7b**

### **For Possible Action: DEPARTMENT REPORTS**

- b.) Department of Taxation briefing on status of audits

Rank	Company	Mine	Owner	County	Mineral Type	Audit Begin
1	Cortez Gold Mines	Venture II	Barrick	Lander	Gold	06/20/11
3	Barrick Goldstrike	Goldstrike	Barrick	Eureka	Gold	06/20/11
8	Turquoise Ridge Jt Vent	Turquoise	Barrick	Humboldt	Gold	06/20/11
10	Barrick Goldstrike	Meikle	Barrick	Elko	Gold	06/20/11
12	Barrick Gold	Bald Mtn	Barrick	White Pine	Gold	06/20/11
13	Homestake	Ruby Hill	Barrick	Eureka	Gold	06/20/11
14	Barrick	Storm	Barrick	Elko	Gold	06/20/11
15	Coeur Rochester	Coeur	Coeur Rochester	Pershing	Gold	
11	Marigold	Marigold	Marigold	Humboldt	Gold	
2	Newmont	Carlin Trend	Newmont	Eureka	Gold	
5	Newmont	Twin Creeks	Newmont	Humboldt	Gold	
7	Newmont	Phoenix	Newmont	Lander	Gold	
9	Newmont	Midas	Newmont	Elko	Gold	
86	Newmont	Lone Tree	Newmont	Humboldt	Gold	
87	Newmont	Carryover production royalties	Newmont	Elko	Gold	
18	Rawhide	Rawhide	Rawhide	Mineral	Gold	
6	Round Mtn	Round Mtn	Round Mtn	Nye	Gold	
44	Sunrise Minerals	Sunrise	Sunrise Minerals	Pershing	Gold	
4	Robinson	Robinson	Robinson	White Pine	Copper	
37	Art Wilson	Adams	Art Wilson	Lyon	Gypsum	
23	Baker Hughes	Argenta	Baker Hughes	Lander	Barite	
31	Beowawe Power	Beowawe	Beowawe Power	Lander	Geothermal	
26	Celite Corp	Nightengale	Celite Corp	Churchill	DE	
28	Chemetall Foote	Silverpeak	Chemetall Foote	Esmeralda	Lithium	
27	Chemical Lime	Apex Mill	Chemical Lime	Clark	Limestone	
16	EP Minerals	Lovelock	EP Minerals	Pershing	DE	08/04/08
22	EP Minerals	Clark	EP Minerals	Storey	DE	08/04/08
49	EP Minerals	Hazen	EP Minerals	Lyon	DE	08/04/08
56	EP Minerals	Hazen	EP Minerals	Churchill	DE	08/04/08
57	EP Minerals	Popcorn	EP Minerals	Churchill	DE	08/04/08
63	EP Minerals	Brady	EP Minerals	Churchill	DE	08/04/08
21	Graymont Western	Pilot Peak	Graymont Western	Elko	Limestone	12/05/11
24	Halliburton Energy	Rossi	Halliburton Energy	Elko	Barite	
19	M-I LLC	Greystone	M-I LLC	Lander	Barite	
20	M-I LLC	Greystone	M-I LLC	Lander	Barite	
45	M-I LLC	Mtn Springs	M-I LLC	Lander	Barite	
46	M-I LLC	Mtn Springs	M-I LLC	Lander	Barite	
36	Min Ad Inc	Min Ad Mill	Min Ad Inc	Humboldt	Dolomite	
32	Moltan	Moltan	Moltan	Churchill	Clay	
34	Moltan	Moltan	Moltan	Churchill	Clay	
35	Mud Camp	Amargosa	Mud Camp	Nye	Clay	
60	Nevada Cement	Flanigan	Nevada Cement	Washoe	Clay	
40	Nevada Cement	Limestone	Nevada Cement	Lyon	Limestone	
43	Nevada Cement	Limestone	Nevada Cement	Churchill	Limestone	
17	Terra-Gen	Dixie Valley	Terra-Gen	Churchill	Geothermal	

Rank	Company	Mine	Owner	County	Mineral Type	Audit Begin
42	Berry Petroleum	Eagle Spgs	Berry Petroleum	Nye	Oil and gas	
52	Berry Petroleum	Ghost Ranch	Berry Petroleum	Nye	Oil and gas	
72	Berry Petroleum	Sand Dune	Berry Petroleum	Nye	Oil and gas	
85	Berry Petroleum	North Willow	Berry Petroleum	Eureka	Oil and gas	
33	Grant Canyon	Grant Canyon	Grant Canyon	Nye	Oil and gas	
41	Grant Canyon	Blackburn	Grant Canyon	Eureka	Oil and gas	
29	Makoil	Munson	Makoil	Nye	Oil and gas	
30	Makoil	Munson	Makoil	Nye	Oil and gas	
38	Makoil	Trap Spgs	Makoil	Nye	Oil and gas	
39	Makoil	Trap Spgs	Makoil	Nye	Oil and gas	
55	Makoil	Ghost Ranch	Makoil	Nye	Oil and gas	
58	Makoil	Ghost Ranch	Makoil	Nye	Oil and gas	
59	Makoil	Kate Spgs	Makoil	Nye	Oil and gas	
62	Makoil	Kate Spgs	Makoil	Nye	Oil and gas	
78	Makoil	Zuspann	Makoil	Nye	Oil and gas	
79	Makoil	Zuspann	Makoil	Nye	Oil and gas	
80	Makoil	E Inselberg	Makoil	Nye	Oil and gas	
81	Makoil	E Inselberg	Makoil	Nye	Oil and gas	
25	JR Simplot	Simplot 1&2	JR Simplot	Clark	Silica	

**Additional Selections (Random/Desk Review Errors, etc)**

Abater Ormat Nevada	Brady Hot Springs	Ormat Nevada	Washoe	Geothermal	06/02/11
Abater Ormat Nevada	Desert Peak	Ormat Nevada	Washoe	Geothermal	06/02/11
Abater Ormat Nevada	Upper Steamboat	Ormat Nevada	Washoe	Geothermal	06/02/11
Abater Ormat Nevada	Lower Steamboat	Ormat Nevada	Washoe	Geothermal	06/02/11
Abater Ormat Nevada	Jersey Valley	Ormat Nevada	Washoe	Geothermal	06/02/11

Rank	Company	Mine	July 2011 through June 2012	July 2012 through June 2013	July 2013 through June 2014
1	Cortez Gold Mines	Venture II	Field/Office work done. In write-up.		
3	Barrick Goldstrike	Goldstrike	Field/Office work done. In write-up.		
8	Turquoise Ridge Jt Vent	Turquoise	Field/Office work done. In write-up.		
10	Barrick Goldstrike	Meikle	Field/Office work done. In write-up.		
12	Barrick Gold	Bald Mtn	Field/Office work done. In write-up.		
13	Homestake	Ruby Hill	Field/Office work done. In write-up.		
14	Barrick	Storm	Field/Office work done. In write-up.		
15	Coeur Rochester	Coeur	Planned for early Spring 2012.		
11	Marigold	Marigold	Planned for early Spring 2012.		
2	Newmont	Carlin Trend	Planned for early Spring 2012.		
5	Newmont	Twin Creeks	Planned for early Spring 2012.		
7	Newmont	Phoenix	Planned for early Spring 2012.		
9	Newmont	Midass	Planned for early Spring 2012.		
86	Newmont	Lone Tree	Planned for early Spring 2012.		
87	Newmont	Carryover production royalties	Planned for early Spring 2012.		
18	Rawhide	Rawhide	Planned for early Spring 2012.		
6	Round Mtn	Round Mtn	Planned for early Spring 2012.		
44	Sunrise Minerals	Sunrise	Planned for early Spring 2012.		
4	Robinson	Robinson	Planned for early Spring 2012.		
37	Art Wilson	Adams		Adams	
23	Baker Hughes	Argenta		Argenta	
31	Beowawe Power	Beowawe		Beowawe	
26	Celite Corp	Nightengale		Nightengale	
28	Chemetall Foote	Silverpeak		Silverpeak	
27	Chemical Lime	Apex Mill		Apex Mill	
16	EP Minerals	Lovelock	7/7/11 Settlement Pending frm 2006-07 Aud Pd	Lovelock	
22	EP Minerals	Clark	7/7/11 Settlement Pending frm 2006-07 Aud Pd	Clark	
49	EP Minerals	Hazen	7/7/11 Settlement Pending frm 2006-07 Aud Pd	Hazen	
56	EP Minerals	Hazen	7/7/11 Settlement Pending frm 2006-07 Aud Pd	Hazen	
57	EP Minerals	Popcorn	7/7/11 Settlement Pending frm 2006-07 Aud Pd	Popcorn	
63	EP Minerals	Brady	7/7/11 Settlement Pending frm 2006-07 Aud Pd	Brady	
21	Graymont Western	Pilot Peak	Walk-thru and initial records provided. (On Auditor's prior inventory)		
24	Halliburton Energy	Rossi		Rossi	
19	M-I LLC	Greystone		Greystone	
20	M-I LLC	Greystone		Greystone	
45	M-I LLC	Mtn Springs		Mtn Springs	
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38	Makoil	Trap Spgs			Trap Spgs
39	Makoil	Trap Spgs			Trap Spgs
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58	Makoil	Ghost Ranch			Ghost Ranch
59	Makoil	Kate Spgs			Kate Spgs
62	Makoil	Kate Spgs			Kate Spgs
78	Makoil	Zuspann			Zuspann
79	Makoil	Zuspann			Zuspann
80	Makoil	E Inselberg			E Inselberg
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25	JR Simplot	Simplot 1&2			Simplot 1&2

**Additional Selections (Random/Desk Review Errors, et**

Abater Ormat Nevada	Brady Hot Springs	Field work done. Office review and write-up.
Abater Ormat Nevada	Desert Peak	Field work done. Office review and write-up.
Abater Ormat Nevada	Upper Steamboat	Field work done. Office review and write-up.
Abater Ormat Nevada	Lower Steamboat	Field work done. Office review and write-up.
Abater Ormat Nevada	Jersey Valley	Field work done. Waiting Asset documentation.

**Ongoing Selection Process (to capture 90% NPM Reported)**

Select top 45 reporters of Gross Proceeds for 3-year cycle of 15 per year

Select +/- 15, plus any additional mines owned not in top 45 per year

Select same/similar mineral types to be audited in same year

Select additional 5+, based on Random Selection or Leads based on Desk Review issues, selection by another tax type, abatement, etc.

**Selection Process**

- 1 Sort by Gross Yield in Descending Order
- 2 Number Ranking Consecutively high to low
- 3 Copy Ranking/Company/Mine/Owner/County/Mineral Type to new page
- 4 Re-sort by Owner/Rank to capture all properties under same ownership for audit at the same time
- 5 Delete those ranked greater than 45 and not owned by any in top 45
- 6 Re-sort by Mineral/Owner/Rank
- 7 Stratify selectees by same/similar mineral type by projected audit year