



NEVADA DEPARTMENT OF TAXATION

Division of Excise and Local Government Services

TEN HIGHEST ASSESSED TAXPAYERS
STATEWIDE
AND
ALL COUNTIES

2023-2024 SECURED ROLL / 2022-2023 UNSECURED ROLL

Division of Excise and Local Government Services

TEN HIGHEST ASSESSED TAXPAYERS

2023-2024 SECURED ROLL/2022-2023 UNSECURED ROLL

Nevada Department of Taxation
Division of Excise and Local Government Services
3850 Arrowhead Drive, Carson City, NV 89706
Phone 775.684.2100 • Fax 775.684.2020

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INTRODUCTION

The Top Ten Statewide list is limited to the blend of centrally-assessed and locally-assessed top ten lists as provided by the Centrally-Assessed Section of the Division of Excise and Local Government Services and local County Assessors. The reader should be aware of the possibility that a taxpayer might not appear on the Top Ten Statewide list because the taxpayer's assessed value in some counties was not listed in the top ten locally-assessed list. For example, Wal-Mart was listed on the Top Ten locally assessed lists in Churchill and Douglas Counties but the statewide total could not be calculated for the company because the company was not on the Top Ten list for Clark County.

Actual tax liabilities may not have a direct relationship to assessed value due to the "tax cap" pursuant to NRS 361.4722 through 4724. These values are based on County information received by the Department as of October 31, 2023.

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STATEWIDE

<i>Taxpayer Name</i>	<i>Assessed Value</i>
VICI PROPERTIES INC (Note 1)	4,962,727,721
NV ENERGY/SIERRA PACIFIC POWER COMPANY (Note 2)	2,400,430,646
THE BLACKSTONE GROUP	2,149,820,670
NEVADA GOLD MINES LLC (Note 3)	1,401,952,453
CAESARS ENTERTAINMENT CORP	1,265,469,552
WYNN RESORTS LIMITED	1,012,280,432
STATION CASINOS LLC	982,276,467
GENTING GROUP	812,627,513
BOYD GAMING CORPORATION	600,980,736
TESLA	537,086,375
Total	16,125,652,565

TOTALS OF STATEWIDE TOP TEN FOR THE LAST FIVE YEARS:

<i>Reporting Year</i>	<i>Assessed Value</i>
FY 2022-2023 / 2021-2022	14,984,303,332
FY 2021-2022 / 2020-2021	13,516,561,776
FY 2020-2021 / 2019-2020	15,353,786,348
FY 2019-2020 / 2018-2019	12,472,728,963
FY 2018-2019 / 2017-2018	14,280,696,256

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NOTES

NOTE 1 VICI PROPERTIES INC

	<i>Assessed Value</i>
VICI PROPERTIES INC (Clark)	4,885,136,767
VICI PROPERTIES (Douglas)	77,590,954
Total	4,962,727,721

VICI Properties in Clark and Douglas counties were combined for purposes of Statewide totals. VICI Properties is acquirer of real estate assets across the country. It has become the largest land owner on Las Vegas Strip when it acquired the high profile Caesars Palace, Venetian, and Palazzo casino hotels, MGM Grand and Mandalay Bay resorts.

NOTE 2 NV ENERGY/SIERRA PACIFIC POWER COMPANY

	<i>Assessed Value</i>
NV ENERGY Combined (Carson City)	17,975,931
NV ENERGY Combined (Churchill)	30,158,865
NV ENERGY Combined (Clark)	1,755,828,540
NV ENERGY Combined (Douglas)	34,306,122
NV ENERGY Combined (Elko)	35,922,389
NV ENERGY Combined (Esmeralda)	9,909,664
NV ENERGY Combined (Eureka)	14,312,251
NV ENERGY Combined (Humboldt)	35,390,847
NV ENERGY Combined (Lander)	32,452,644
NV ENERGY Combined (Lincoln)	10,972,949
NV ENERGY Combined (Lyon)	53,182,618
NV ENERGY Combined (Mineral)	17,922,150
NV ENERGY Combined (Nye)	22,604,968
NV ENERGY Combined (Pershing)	30,236,740
SIERRA PACIFIC POWER (Pershing)	2,035,985
NV ENERGY Combined (Storey)	89,288,056
NV ENERGY Combined (Washoe)	202,087,634
NV ENERGY Combined (White Pine)	5,842,294
Total	2,400,430,646

Nevada Energy and Sierra Pacific Power Company were combined for purposes of Statewide totals. Locally assessed companies are listed as provided by each County Assessor and were not combined on Countywide top ten list.

NOTE 3 NEVADA GOLD MINES LLC

	<i>Assessed Value</i>
NEVADA GOLD MINES LLC (Elko)	91,425,501
NEVADA GOLD MINES LLC (Eureka)	530,962,474
NEVADA GOLD MINES LLC (Humboldt)	385,361,600
NEVADA GOLD MINES LLC (Lander)	394,202,878
Total	1,401,952,453

Nevada Gold Mines (NGM) is a joint venture between Barrick (61.5%) and Newmont (38.5%) that combined the significant mining properties across Nevada in 2019 to create the largest global gold mining complex. It combined the mines, including plants and facilities, Goldstrike, Cortez, Turquoise Ridge, and Goldrush from Barrick, and Carlin, Twin Creeks, Phoenix, and Long Canyon from Newmont.

NOTE 4 BARRICK

	<i>Assessed Value</i>
BARRICK GOLDSTRIKE MINES INC (Elko)	77,002,401

Barrick's significant mining properties were included in the NGM joint venture with Newmont. This property in Elko is outside the joint venture and 100% owned by Barrick.

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CARSON CITY

Taxpayer Name	Assessed Value
SOUTHWEST GAS CORPORATION	24,239,417
VOLTAIRE MASTER LLC	19,449,414
NV ENERGY Combined	17,975,931
REDWOOD MATERIALS INC (GOED ABATEMENT)	15,173,655
LENNAR RENO LLC	13,651,813
CLICK BOND INC	8,856,878
ARHC CTCRCNV001 LLC	7,285,493
CARSON CITY PROP VENTURES LLC	7,281,448
CARSON GAMING LLC	7,226,497
NEVADA CAPITAL BLDG LLC	6,917,911
Total	128,058,457

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CHURCHILL COUNTY

Taxpayer Name	Assessed Value
ENEL STILLWATER LLC	52,488,503
ORMAT NEVADA INC	32,684,198
NV ENERGY Combined	30,158,865
UNION PACIFIC RAILROAD	21,464,208
ORNI 43 LLC	17,734,115
GRADIENT RESOURCES INC (PATUA PROJECT LLC)	17,554,977
CYRQ ENERGY INC	12,584,755
SOUTHWEST GAS CORPORATION	12,477,258
QUAIL HOLLOW	9,005,433
SAFETY-KLEEN SYSTEMS INC	6,363,953
Total	212,516,266

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CLARK COUNTY

Taxpayer Name	Assessed Value
VICI PROPERTIES INC	4,885,136,767
THE BLACKSTONE GROUP	2,149,820,670
NV ENERGY Combined	1,755,828,540
CAESARS ENTERTAINMENT CORP	1,265,469,552
WYNN RESORTS LIMITED	1,012,280,432
STATION CASINOS LLC	982,276,467
GENTING GROUP	812,627,513
BOYD GAMING CORPORATION	600,980,736
HOWARD HUGHES CORPORATION	526,510,286
MGM RESORTS INTERNATIONAL	482,331,789
Total	14,473,262,752

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DOUGLAS COUNTY

Taxpayer Name	Assessed Value
VICI PROPERTIES	77,590,954
EDGEWOOD COMPANIES	51,712,171
STARBUCKS MANUFACTURING CORP	40,654,174
NTJ LIMITED LLC	34,727,779
NV ENERGY Combined	34,306,122
HARICH TAHOE DEVELOPMENTS	28,766,959
NEVA ONE PROPCO LLC	19,580,294
CLEAR CREEK RESIDENTIAL	13,697,757
CARSON VALLEY CENTER LLC	13,480,600
TRANQUIL INVESTMENTS LLC	11,230,885
Total	325,747,695

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ELKO COUNTY

Taxpayer Name	Assessed Value
RUBY PIPELINE LLC*	157,829,631
UNION PACIFIC RAILROAD	96,146,997
NEVADA GOLD MINES LLC	91,425,501
BARRICK GOLDSTRIKE MINES INC	77,002,401
PEPPERMILL CASINOS INC	39,752,426
NV ENERGY Combined	35,922,389
ORMAT NEVADA INC	33,245,857
WENDOVER CASINOS INC	28,689,513
AG PARK PLACE INVESTMENTS 1 LLC	21,997,347
GOLD MERGER SUB LLC	16,596,591
Total	598,608,654

*NOTE: Assessed Value of Ruby Pipeline LLC included adjustment on 2023-2024 Secured Roll that was approved by the State Board of Equalization in December 2023.

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ESMERALDA COUNTY

<u>Taxpayer Name</u>	<u>Assessed Value</u>
CHEMETALL FOOTE CORP/CYPRUS FOOTE MINERAL COMPANY	22,640,475
SOUTHWEST AIRLINES COMPANY	14,913,830
NV Energy Combined	9,909,664
MINERAL RIDGE	5,928,706
VALLEY ELECTRIC ASSOCIATION IC	4,008,510
ALASKA AIRLINES	2,468,060
AMERICAN AIRLINES INCORPORATED	2,271,886
WHITE MOUNTAIN RANCH, LLC	1,903,296
LOVE'S TRAVEL STOPS & COUNTRY STORES	1,832,534
TRIPLE D RANCHES, LLC	1,473,575
<u>Total</u>	<u>67,350,536</u>

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EUREKA COUNTY

<u>Taxpayer Name</u>	<u>Assessed Value</u>
NEVADA GOLD MINES LLC	530,962,474
MCEWEN MINING NEVADA INC	63,391,279
NEVADA GOLD ENERGY LLC	60,716,257
UNION PACIFIC RAILROAD	18,517,883
N. A. DEGERSTROM	17,853,971
NV ENERGY Combined	14,312,251
RUBY HILL MINING COMPANY, LLC	8,688,394
LEDCOR CMI INC	8,526,908
ONLINE TRANSMISSION COMPANY	7,492,519
BAROID/HALLIBURTON ENG SERV INC	3,837,578
<u>Total</u>	<u>734,299,513</u>

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HUMBOLDT COUNTY

<u>Taxpayer Name</u>	<u>Assessed Value</u>
NEVADA GOLD MINES LLC	385,361,600
HYCROFT MINING CORPORATION	256,399,750
MARIGOLD MINING	151,534,418
RUBY PIPELINE LLC*	132,207,830
RENEWABLE LAND NV BATTLE MOUNTAIN LLC	54,447,606
UNION PACIFIC RAILROAD	53,211,829
NV ENERGY Combined	35,390,847
IDAHO POWER COMPANY	23,224,909
CYRQ ENERGY	23,115,678
CYANCO COMPANY, LLC	32,926,114
Total	1,147,820,581

*NOTE: Assessed Value of Ruby Pipeline LLC included adjustment on 2023-2024 Secured Roll that was approved by the State Board of Equalization in December 2023.

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LANDER COUNTY

Taxpayer Name	Assessed Value
NEVADA GOLD MINES, LLC	394,202,878
ORMAT TECHNOLOGIES, INC/ ORNI 15 LLC	114,865,000
NV ENERGY Combined	32,452,644
UNION PACIFIC RAILROAD	14,957,664
BEOWAVE POWER, LLC	4,400,822
SMALL MINE DEVELOPMENT	3,668,780
N.A. DEGERSTROM, INC	3,150,648
KLONDEX GOLD & SILVER MINING CO	3,148,739
BAKER HUGHES OILFIELD OPERATIONS	2,617,508
ALLEGIANT AIR	2,212,992
Total	575,677,673

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LINCOLN COUNTY

Taxpayer Name	Assessed Value
ONLINE TRANSMISSION COMPANY	46,548,362
UNION PACIFIC RAILROAD	37,030,495
U.S. DEPARTMENT OF AIR FORCE	29,046,102
KERN RIVER GAS TRANSMISSION	13,994,735
NV ENERGY Combined	10,972,949
UNEV PIPELINE, LLC	8,698,152
COYOTE SPRINGS INVESTMENT	7,060,039
ALLEGIANT AIR	4,659,303
C & O HOLDINGS, LLC	3,810,102
BLUE MOUNTAIN RANCHES OF NEVADA, LLC	3,356,601
Total	165,176,841

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LYON COUNTY

Taxpayer Name	Assessed Value
NV ENERGY Combined	53,182,618
M4 NEW FERNLEY LLC	48,675,301
NEVADA COPPER INC	34,177,478
CALUMET ENTERPRISES LLC	24,468,650
TREX COMPANY INC	22,393,193
SOUTHWEST GAS CORPORATION	18,722,368
PERI & PERI	17,433,977
UNION PACIFIC RAILROAD	14,422,708
NEVADA CEMENT COMPANY	13,496,782
POLARIS SALES INC	11,583,945
Total	258,557,020

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MINERAL COUNTY

Taxpayer Name	Assessed Value
LUNING ENERGY LLC	37,169,033
ORNI 37 LLC/ ORNI 47 LLC/ ORMAT NEVADA, INC	53,954,283
WALKER LANE MINERALS	19,476,309
NV ENERGY Combined	17,922,150
AMENTUM SERVICES INC.	10,259,701
RAWHIDE MINING, LLC.	8,960,615
SOUTHERN CALIFORNIA EDISON COMPANY	4,193,556
SOUTHWEST AIRLINES COMPANY	3,963,334
BOREALIS MINING COMPANY, LLC.	3,775,791
ALASKA AIRLINES	2,820,640
Total	162,495,411

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NYE COUNTY

Taxpayer Name	Assessed Value
ROUND MOUNTAIN GOLD CORP	143,921,542
TONOPAH SOLAR ENERGY, LLC	93,621,017
MSTS MISSION SUPPORT TEST SERVICES	84,257,411
VALLEY ELECTRIC ASSOCIATION, INC	35,683,735
EDP RENEWABLES NORTH AMERICA, LLC	29,525,378
NV ENERGY Combined	22,604,968
CCA WESTERN PROPERTIES, INC	21,455,812
ONLINE TRANSMISSION COMPANY	18,847,726
SOUTHWEST AIRLINES COMPANY	18,440,079
LOS ALAMOS NATIONAL LABORATORY	16,753,960
Total	485,111,627

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PERSHING COUNTY

Taxpayer Name	Assessed Value
COEUR ROCHESTER INC	82,692,402
GOLD ACQUISITIONS CORP	72,815,687
FLORIDA CANYON MINING INC	61,449,282
UNION PACIFIC RAILROAD	31,451,676
NV ENERGY Combined/SIERRA PACIFIC POWER COMPANY	32,272,725
SOUTHWEST GAS CORPORATION	14,970,971
SP LAND COMPANY LLC	12,897,502
EP MINERALS LLC	12,059,482
ORNI 15 LLC	9,199,545
SOUTHERN CALIFORNIA EDISON COMPANY	3,554,137
Total	333,363,410

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STOREY COUNTY

<u>Taxpayer Name</u>	<u>Assessed Value</u>
TESLA	537,086,375
PANASONIC ENERGY CORP	525,428,787
SWITCH LTD	116,446,996
NV TRO 1 & 2 LLC	99,029,349
NV ENERGY Combined	89,288,056
SILVER SLATE LLC	84,204,447
NVIDIA CORP	60,367,432
FULCRUM SIERRA BIOFUELS LLC	57,385,250
DESIGN LLC	39,487,890
GONSALVES & SANTUCCI INC	38,010,464
<u>Total</u>	<u>1,646,735,046</u>

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WASHOE COUNTY

Taxpayer Name	Assessed Value
NV ENERGY Combined	202,087,634
APPLE INC	163,124,649
PEPPERMILL CASINOS INC	119,157,093
DODGE FLAT SOLAR LLC	82,883,213
GAGE VILLAGE COMMERCIAL DEV LLC	75,560,633
GOLDEN ROAD MOTOR INN INC	62,591,159
FISH SPRINGS RANCH LLC	59,348,546
ICON RENO PROPERTY OWNER POOL 3 NEVADA LLC	58,838,433
PRIME HEALTHCARE SERVICES RENO LLC	58,744,285
CIRCUS & ELDORADO JOINT VENTURE	57,926,114
Total	940,261,759

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WHITE PINE COUNTY

Taxpayer Name	Assessed Value
ROBINSON NEVADA MINING COMPANY	121,648,726
KG MINING BALD MOUNTAIN	92,729,734
ONLINE TRANSMISSION COMPANY	45,779,352
SPRING VALLEY WIND FARM	37,464,843
SILVER LION FARMS	8,231,582
MT WHEELER POWER COMPANY	7,845,349
GRP MINERALS	7,099,705
NV ENERGY Combined	5,842,294
LEDCOR CMI INC	5,211,983
EDGEWOOD LLC	2,751,676
Total	334,605,244
