



NEVADA DEPARTMENT OF TAXATION  
Division of Local Government Services

---

**2021-2022**

**BULLETIN NO. 205A**

**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**

---

**2021-2022 BULLETIN NO. 205A**

**UNSECURED PROPERTY TAX ROLL**

---

**Department of Taxation  
Division of Local Government Services  
1550 E. College Parkway, Suite 115  
Carson City, NV 89706  
Phone 775.684.2100 • Fax 775.684.2020**

**PREPARED BY THE  
DIVISION OF LOCAL GOVERNMENT SERVICES  
CENTRALLY ASSESSED PROPERTIES  
AS CERTIFIED BY THE NEVADA TAX COMMISSION ON**

**OCTOBER 4, 2021**

---

# CONTENTS

BULLETIN NO. 205A

---

NOTICE OF VALUATION .....	1
PAYMENT OF TAXES; PENALTIES .....	2
PROTEST PROCEDURES .....	2
<b>PROPERTY OF AN INTERSTATE OR INTERCOUNTY NATURE</b>	
ALLOCATION OF CAR LINE ASSESSED VALUES TO COUNTIES .....	3
ASSESSED VALUES BY COMPANY .....	4
<b>PROPERTY ESCAPING TAXATION</b>	
COUNTY ALLOCATION TABLE 2021-22.....	9
<b>UNSECURED PROPERTY</b>	
COUNTY ALLOCATION TABLE.....	10
<b>TWELVE-MONTH CONSTRUCTION-WORK-IN-PROGRESS (CWIP)</b>	
STATEWIDE ASSESSED VALUATION BY TYPE OF INDUSTRY.....	11
DEMONSTRATION OF CALCULATION OF ASSESSED VALUE .....	12
ADJUSTED TWELVE-MONTH CWIP ASSESSED VALUE TABLE .....	13
SUMMARY OF ASSESSED VALUATION BY COUNTY AND TYPE OF INDUSTRY..	14
<b>COUNTY ALLOCATION TABLES</b>	
NATIONAL, FREIGHT AND LARGE REGIONAL AIR CARRIERS .....	15
ELECTRIC COMPANIES.....	16
GAS DISTRIBUTION AND PIPELINE COMPANIES.....	18
RAILROADS .....	19
TELECOMMUNICATIONS COMPANIES.....	20

**Bulletin No. 205-A**  
**Fiscal Year 2020-2021**  
**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 4, 2021**

**Notice of Valuation**

On October 4, 2021, 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. 205-A presents the 2021-2022 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, 2020 through June 30, 2021.

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 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 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/](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  
2021-22 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>82,205</b>		<b>+</b>	<b>4,226,095</b>	<b>= 4,308,300</b>
Carson City	0.00	0.00%	0	0.00	0.00%	0.00
Churchill	41.88	4.81%	3,950	81.32	5.57%	235,284.56
Clark	0.00	0.00%	0	193.25	13.23%	559,133.55
Douglas	0.00	0.00%	0	0.00	0.00%	0.00
Elko	308.77	35.43%	29,124	364.85	24.98%	1,055,626.79
Esmeralda	0.00	0.00%	0	0.00	0.00%	0.00
Eureka	67.16	7.71%	6,335	70.27	4.81%	203,313.40
Humboldt	175.50	20.14%	16,554	198.14	13.57%	573,281.87
Lander	51.82	5.95%	4,888	56.76	3.89%	164,224.69
Lincoln	0.00	0.00%	0	140.52	9.62%	406,568.94
Lyon	11.19	1.28%	1,055	54.73	3.75%	158,351.25
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	12.28%	10,097	119.35	8.17%	345,317.41
Storey	11.27	1.29%	1,063	12.73	0.87%	36,831.93
Washoe	96.88	11.12%	9,138	168.72	11.55%	488,160.48
White Pine	0.00	0.00%	0	0.00	0.00%	0.00
<b>Report Total</b>	<b>871.52</b>	<b>100.00%</b>	<b>82,205</b>	<b>1,460.64</b>	<b>100.00%</b>	<b>4,226,095</b>
						<b>4,308,300</b>

**NEVDAD DEPARTMENT of TAXATION**  
**2021-2022 Centrally Assessed Unsecured Tax Roll**

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

COMPANY	Status Change	Assessed Values		Percent Change
		2021-2022	2020-2021	
0615-ADM TRANSPORTATION COMPANY		57,615	61,499	(6.32%)
1521-A-F ACQUISITIONS LLC - PULX	Ceased Reporting in Nevada This Year	0	257	(100.00%)
0617-AG PROCESSING INC - AGPX		10,860	4,860	123.43%
1622-AGRI TRADING CORPORATION - BJBX	New Taxpayer to Nevada This Year	500	0	100.00%
0618-AGRIUM US INC - AGHX	New Taxpayer to Nevada This Year	15	0	100.00%
1443-AGROTHRIVE INC - AGTX		760	885	(14.14%)
1366-AHLSTROM-MUNKSJO NA SPECIALTY SOLUTIONS LLC - MOSX	New Taxpayer to Nevada This Year	5	0	100.00%
0620-AIR LIQUIDE INDUSTRIAL US LP - IAPX		39	70	(44.56%)
1562-ALBERT BROTHERS - ABSX		109	320	(65.92%)
0627-AMERICAN ELECTRIC POWER SERVICES CORP - APEX	New Taxpayer to Nevada This Year	20	0	100.00%
1621-AMERICAN INDUSRTIAL TRANSPORT INC - AMFX	New Taxpayer to Nevada This Year	34,636	0	100.00%
1577-AMERICAN IRON & METAL COMPANY INC - AIMX		11,053	2,188	405.26%
0629-AMERICAN RAILCAR INDUSTRIES INC - AMFX	Ceased Reporting in Nevada This Year	0	39,034	(100.00%)
0632-AMERICAS STYRENICS LLC		272	335	(18.97%)
0626-AMG RESOURCES CORPORATION - AMGX		4,187	3,761	11.33%
1169-ANDERSONS INC (THE) - RAIL GROUP - AEX	New Taxpayer to Nevada This Year	40,588	0	100.00%
0633-ANDERSONS THE - AEX - 02/20/20 No Longer Indurante Clie	Ceased Reporting in Nevada This Year	0	40,919	(100.00%)
0636-ARCH CHEMICALS - ARJX	Ceased Reporting in Nevada This Year	0	23	(100.00%)
1489-ARDENT MILLS - CAGX		720	1,263	(42.94%)
1321-ARIZONA ELECTRIC POWER COOP INC - AZEX	Ceased Reporting in Nevada This Year	0	45	(100.00%)
1182-ARKEMA INC - TELX		439	560	(21.52%)
0638-ARRENDADORA NACIONAL DE CARROS - GAMX		4,341	4,373	(0.72%)
0639-ASH GROVE CEMENT CO		622	646	(3.81%)
1331-ATEL Equipment Services - AEQX		2,593	1,613	60.78%
0641-ATEL LEASING CORP - ATGX		1,408	1,128	24.75%
0769-AVIENT CORPORATION- TG CX		830	768	8.08%
0709-AXIALL, LLC - AXLX		1,241	957	29.70%
1183-BADGER STATE ETHANOL LLC - BSEX		586	566	3.65%
0644-BASF CORP - DBCX		202	221	(8.70%)
1339-BIG WEST OIL - BWRX		449	168	166.34%
1518-BLUE CUBE OPERATIONS, LLC - OCAX		1,217	1,096	10.99%
1538-BORAL CM SERVICES LLC - BRNX		3,236	5,276	(38.66%)
1201-BRASKEM AMERICA INC - BRKX		113	95	19.50%
0645-BROWNER TURNOUT CO		881	583	51.07%
0844-BUNGE NORTH America - BNGX		11,019	23,013	(52.12%)
1571-BWF BANDUCCI INC - BATX	Ceased Reporting in Nevada This Year	0	12	(100.00%)
1197-CAI RAIL INC - CAIX - NO LONGER INDURANTE CLIENT	Ceased Reporting in Nevada This Year	0	5,439	(100.00%)
0646-CALDWELL BAKER CO - RFMX		46	82	(43.63%)
0647-CALIFORNIA RAILCAR CORP - CALX	Ceased Reporting in Nevada This Year	0	121	(100.00%)
1308-CALPAC LLC		61	15	309.56%
0648-CANADIAN ENTERPRISE GAS PRODUCTS LTD - CEWX		79	31	154.08%
0651-CARGILL INCORPORATED - CRGX		30,961	32,384	(4.39%)
0652-CARMATH INC - CMHX		6,681	6,683	(0.03%)
1434-CEDAR GROVE LOGISTICS LLC - CGFX		8,437	9,413	(10.37%)
0655-CEMEX INC - CEMX SDWX		202	79	155.09%
0656-CENEX HARVEST STATES COOPERATIVE - CHSX		15,710	17,197	(8.65%)
0737-CHEMICAL MANAGEMENT COMPANY, INC, APCX	Ceased Reporting in Nevada This Year	0	60	(100.00%)
0659-CHEVRON ORONITE COMPANY LLC - COCX		41	173	(76.38%)
0661-CHEVRON PHILLIPS CHEMICAL COMPANY LP - CHVX		11,576	20,135	(42.50%)
0660-CHEVRON USA INC - CPDX		17,060	17,009	0.30%
0658-CHICAGO FREIGHT CAR LEASING CO - CRDX		37,124	38,951	(4.69%)
1324-CHICKASHA OF GEORGA LLC - GINX	Ceased Reporting in Nevada This Year	0	22	(100.00%)
1568-CHIMICO RAIL LOGISTICS, LLC - CIMX	Ceased Reporting in Nevada This Year	0	84	(100.00%)
1526-CINER WYOMING LLC - CIXX		110	16	566.87%

**NEVDAD DEPARTMENT of TAXATION**  
**2021-2022 Centrally Assessed Unsecured Tax Roll**

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

COMPANY	Status Change	Assessed Values		Percent Change
		2021-2022	2020-2021	
0662-CIT GROUP (THE) EQUIPMENT FINANCING		168,298	173,074	(2.76%)
0663-CITICORP RAIL MARK INC - CRIX		14,084	14,729	(4.38%)
0664-CK INDUSTRIES, INC - CKIX		713	201	255.18%
1435-CMF LEASING INC	Ceased Reporting in Nevada This Year	0	1,261	(100.00%)
0667-COFFEYVILLE RESOURCES NITROGEN FERTILIZERS, LLC - CRN		3,119	916	240.63%
0761-COMPASS MINERALS AMERICA INC. - NASX		11,397	6,649	71.40%
1579-COMPASS RAIL VIII CORPORATION - CRUX	Ceased Reporting in Nevada This Year	0	5	(100.00%)
0670-CONSOLIDATED GRAIN & BARGE - CGRX		452	261	73.30%
0826-COVIA RAIL, LLC -WWUX		1,165	161	624.74%
0672-CPS ENERGY - SATX	Ceased Reporting in Nevada This Year	0	20	(100.00%)
1458-CREATIVE RAILCAR MARKETING SERVICES, LLC - CLBX	Ceased Reporting in Nevada This Year	0	60	(100.00%)
1578-CRESTWOOD CRUDE SERVICES LLC - CCSX	Ceased Reporting in Nevada This Year	0	36	(100.00%)
0673-CRYO-TRANS INC - CRYX		100,974	105,155	(3.98%)
0674-CRYSTAL CAR LINE INC - CCLX		11,342	4,844	134.16%
0676-CWR TRANSPORTATION - CWRX	Ceased Reporting in Nevada This Year	0	19	(100.00%)
1217-DAK AMERICAS LLC - DAKX		94	182	(48.13%)
0678-DAVID J JOSEPH CO - DJJX		19,891	20,433	(2.65%)
0143-DELTA TANK LINE CO - DTLX		87	245	(64.48%)
0679-DOW CHEMICAL COMPANY - DOWX		5,537	5,606	(1.23%)
1569-DuPONT SPECIALTY PRODUCTS USA, LLC - DUPX		23	6	297.59%
1454-E D & F MAN LIQUIDS PRODUCTS, LLC - EDFX	New Taxpayer to Nevada This Year	119	0	100.00%
0682-EASTMAN CHEMICAL COMPANY - ETCX		216	354	(39.07%)
0683-ECDC ENVIRONMENTAL, L.C. - ECXX		19,018	33,528	(43.28%)
1358-ECO SERVICES SOLUTIONS, LLC - RPBX		13	40	(68.83%)
0684-EDMAN CORP - SSTX		403	512	(21.23%)
1549-EDWARDS & HANEY COTTONSEED - CASX		74	78	(5.07%)
1524-EL DORADO CHEMICAL COMPANY - EDCX	Ceased Reporting in Nevada This Year	0	12	(100.00%)
0687-ENERGY SOLUTIONS LLC - ENVX	New Taxpayer to Nevada This Year	60	0	100.00%
1530-ENKAY LEASING US, LLC - NKLX		80	246	(67.58%)
0688-ENTERGY ARKANSAS INC - ETRX		20	25	(21.59%)
0689-ENTERPRISE PRODUCTS OPERATING LLC		79	36	118.38%
1588-EQUIPMENT SERVICES OF DELAWARE LLC - RSCX	Ceased Reporting in Nevada This Year	0	48	(100.00%)
0690-EQUISTAR CHEMICALS LP - EQUX		2,340	2,114	10.67%
0691-ERCO WORLDWIDE (USA) INC - ECLX, ECMX		163	14,587	(98.88%)
1494-ESI LEASING, LLC - EVRX		164	141	16.63%
0693-EVEREST RAIL CAR SERVICES - EAMX		701	2,809	(75.06%)
1620-EVERGY KANSAS CENTRAL, INC - JECX - KPLX.	New Taxpayer to Nevada This Year	40	0	100.00%
0694-EXCEL RAILCAR CORP		1,138	1,080	5.36%
0695-EXXON MOBIL CORP - XOMX		1,606	2,513	(36.10%)
1323-FACTOR GAS LIQUIDS INC - FGLX		137	69	97.03%
1335-FAIRMOUNT STANTROL, INC - FTIX	Ceased Reporting in Nevada This Year	0	445	(100.00%)
1550-FEDERAL WHITE CEMENT RAIL INC - FWCX	New Taxpayer to Nevada This Year	268	0	100.00%
0697-FEED PRODUCTS SOUTH INC - FPSX		229	259	(11.48%)
0702-FORMOSA TRANSRAIL CORPORATION - FPAX		3,923	2,184	79.60%
0706-GATX CORPORATION		248,289	243,033	2.16%
0705-GATX DE MEXICO, SA DE CV		581	549	5.78%
0704-GATX RAIL CANADA CORP		2,219	2,617	(15.23%)
0703-GATX RAIL HOLDINGS, INC - ALLX	New Taxpayer to Nevada This Year	9	0	100.00%
0742-GAVILON GLOBAL AG HOLDINGS, LLC - GAVX		165	1,389	(88.11%)
1581-GENERAL AMERICAN MARKS COMPANY - EFNX	Ceased Reporting in Nevada This Year	0	3,974	(100.00%)
0701-GENESIS ALKALI WYOMING, LP - FMLX		4,105	5,972	(31.26%)
0713-GLNX CORPORATION - GLNX		7,854	6,924	13.42%
1327-GOLDEN FOODS INC - LEOX	Ceased Reporting in Nevada This Year	0	12	(100.00%)
0714-GOLDEN LEASING	Ceased Reporting in Nevada This Year	0	458	(100.00%)



**NEVDAD DEPARTMENT of TAXATION**  
**2021-2022 Centrally Assessed Unsecured Tax Roll**

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

COMPANY	Status Change	Assessed Values		Percent Change
		2021-2022	2020-2021	
0716-GREENBRIER MANAGEMENT SERVICES LLC (GBRX&AOKX)		43,352	30,526	42.02%
1582-GRLX LLC - GRLX	Ceased Reporting in Nevada This Year	0	93	(100.00%)
0809-H.J. BAKER LOGISTICS, LLC - SUJX		994	4,899	(79.71%)
0718-HALLIBURTON ENERGY SERVICES INC - HWCX		20	111	(81.97%)
1551-HAMPTON CAPITAL - HPTX - 03/08/21 -NO LONGER INDURANT	Ceased Reporting in Nevada This Year	0	28	(100.00%)
0719-HARSCO RAIL - FTSX	Ceased Reporting in Nevada This Year	0	1	(100.00%)
1531-HEARTLAND RAIL - HRTX		4,932	2,810	75.49%
0722-HELM PACIFIC LEASING - HPJX		5,683	11,450	(50.37%)
1223-HERITAGE ENVIRONMENTAL SERVICES LLC - HESX	New Taxpayer to Nevada This Year	86	0	100.00%
1158-HERZOG RAILROAD SERVICES INC - HZGX	New Taxpayer to Nevada This Year	269	0	100.00%
1496-IMERYS CLAY - ICKX		112	324	(65.26%)
1616-IMERYS PERLITE, USA - IPGX	New Taxpayer to Nevada This Year	958	0	100.00%
1552-IMPERIAL OIL - ICRX		40	115	(65.54%)
1596-INCOBRASA - BRIX	New Taxpayer to Nevada This Year	219	0	100.00%
0726-INEOS ABS (USA) CORP - LUPX		101	320	(68.26%)
1198-INEOS PIGMENTS - MQPX		1,142	806	41.58%
0808-INEOS STYROLUTION America, LLC - INEX		520	347	49.70%
0727-INEOS USA, LLC - AMCX		5,729	4,263	34.39%
1159-INFINEUM USA LP	New Taxpayer to Nevada This Year	23	0	100.00%
0729-INFINITY RAIL LLC - IFRX		2,470	1,478	67.09%
1604-INFINITY TRANSPORTATION 2020-1 - CAIX	New Taxpayer to Nevada This Year	9,091	0	100.00%
1225-INFINITY TRANSPORTATION LLC - ITFX		20,559	14,573	41.08%
1226-INNOPHOS INC - IPBX		10	12	(20.95%)
1431-INSPIRATION HOLDINGS - CWBX		381	387	(1.51%)
0731-INTERSTATE COMMODITIES - INTX - 03/08/21 -NO LONGER IND	Ceased Reporting in Nevada This Year	0	8,893	(100.00%)
1553-IOWA FERTILIZER COMPANYY - OCFX	Ceased Reporting in Nevada This Year	0	29	(100.00%)
0732-J & J RAILCAR LEASING - KFIX		328	232	41.86%
1227-J M HUBER CORPORATION - JMHX		72	91	(20.98%)
0733-J R SIMPLOT COMPANY - JRSX		18,206	16,135	12.83%
1499-JBS USA FOOD COMPANYY - JBSX		439	427	2.71%
1383-KAMIN, LLC - KMNX	New Taxpayer to Nevada This Year	40	0	100.00%
1228-KBX RAIL - KLRX		2,900	1,968	47.33%
0734-KDL TRANSPORTATION LLC DBA SA SERVICE - SASX		355	18	1,903.67%
0681-KEMIRA LOGISTICS INC - EAGX		112	206	(45.92%)
0735-KENNECOTT UTAH COPPER - KCCX		12,242	22,297	(45.10%)
1230-L.B. FOSTER COMPANYY	Ceased Reporting in Nevada This Year	0	1,357	(100.00%)
1607-LHOIST NORTH AMERICA OF MISSOURI - LIMX	New Taxpayer to Nevada This Year	64	0	100.00%
1514-LION OIL TRADING & TRANSPORTATION, LLC - DKLX	New Taxpayer to Nevada This Year	82	0	100.00%
0739-LONE STAR INDUSTRIES, INC- LCEX		31	70	(55.82%)
0738-MESSER LLC - BOCX		134	93	44.25%
0741-MEXICANA DE COBRE SA DE CV - MDCX		2,583	885	191.77%
0743-MHF SERVICES - MHFX		7,295	6,878	6.06%
0744-M-I LLC - MISX (A SCHLUMBERGER CO.)		2,013	5,817	(65.40%)
0746-MIDWEST ETHANOL TRANSPORT - MWTX	New Taxpayer to Nevada This Year	462	0	100.00%
0748-MIDWEST RAILCAR CORP - MRMX		44,682	28,144	58.76%
0750-MINNESOTA SOYBEAN PROCESSORS - SOYX		20,570	19,100	7.69%
0751-MITSUI RAIL CAPITAL LLC - MBKX		11,033	10,150	8.70%
1257-MODERN DISPERSIONS INC		219	491	(55.29%)
0752-MOSAIC GLOBAL SALES - MOCX		29	207	(85.79%)
0753-MRXX CORPORATION - RRRX	New Taxpayer to Nevada This Year	340	0	100.00%
1587-MRXX CORPORATION RRRX, fka; REX LEASING, INC.	Ceased Reporting in Nevada This Year	0	318	(100.00%)
1545-MUL RIALCARS, INC. MULX		5,444	5,863	(7.14%)
1398-MWN MARKETING, LLC - MWNX		26	38	(32.56%)
1399-NACHURS-ALPINE SOLUTIONS, INC - NAXX	Ceased Reporting in Nevada This Year	0	168	(100.00%)

**NEVDAD DEPARTMENT of TAXATION**  
**2021-2022 Centrally Assessed Unsecured Tax Roll**

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

COMPANY	Status Change	Assessed Values		Percent Change
		2021-2022	2020-2021	
0754-NASHTEX LEASING - NTLX		602	1,832	(67.15%)
1585-NATIONAL GYPSUM SERVICES COMPANY - NGSX	Ceased Reporting in Nevada This Year	0	40	(100.00%)
1319-NATIONAL SALVAGE AND SERVICE CORPORATION - NSSX	New Taxpayer to Nevada This Year	338	0	100.00%
0755-NATIONAL STEEL CORP - NSAX	Ceased Reporting in Nevada This Year	0	20	(100.00%)
0756-NEVADA CEMENT COMPANY - NVCX		706	234	202.36%
0759-NEVADA GOLD ENERGY, LLC - TSPX		40,316	43,098	(6.45%)
1511-NGL CRUDE TRANSPORTATION LLC - HSRX		232	6	3,892.08%
0762-NOVA CHEMICALS INC - NCIX		3,878	2,926	32.53%
0763-NTL TRANSPORTATION CORP - NTRX		137	311	(56.11%)
0764-OCCIDENTAL CHEMICAL CORPORATION - OCCX		395	4,087	(90.33%)
0811-OLIN CHLOR-ALKALI LOGISTICS		7,933	6,268	26.56%
0815-OMAHA TRACK, INC - TYOX		17,392	18,330	(5.12%)
1467-OXBOW CALCINING INTERNATIONAL, LLC - GLCX	Ceased Reporting in Nevada This Year	0	12	(100.00%)
1565-PACIFIC STEEL - PSRX		8	8	0.00%
1407-PBF HOLDING COMPANY, LLC - DPRX		921	494	86.49%
1161-PCS PHOSPHATE COMPANY INC - PPHX - PPAX	New Taxpayer to Nevada This Year	42	0	100.00%
1210-PCS SALES (USA) INC - POTX		640	41	1,448.45%
1409-PEROXYCHEM - PXCX		484	335	44.42%
1242-PHILLIPS 66 COMPANY - PPRX		2,634	3,522	(25.20%)
1211-PINNACLE POLYMERS, LLC - PINX	New Taxpayer to Nevada This Year	1	0	100.00%
1501-PNC EQUIPMENT FINANCE, LLC - HKRX		10,709	8,998	19.01%
1282-POL-TEX INTERNATIONAL - PAIX		321	328	(2.05%)
1570-POOLE CHEMICAL COMPANY - PCHX	Ceased Reporting in Nevada This Year	0	6	(100.00%)
0771-PRAXAIR INC - HYDX	New Taxpayer to Nevada This Year	24	0	100.00%
0772-PROCOR LIMITED - PROX		47,572	55,122	(13.70%)
0774-PROGRESS RAIL SERVICES CORPORATION - PRSX		16,271	17,109	(4.90%)
1558-PROLIERIZED NEW ENGLAND / SCHNITZER STEEL - SSEX	Ceased Reporting in Nevada This Year	0	512	(100.00%)
1623-PVS CHEMICAL, INC - PVSX	New Taxpayer to Nevada This Year	23	0	100.00%
0778-RAILCAR LEASING SOLUTIONS LTD - RWTX		142	380	(62.67%)
1413-RALCO, LLC - BISX		200	144	39.17%
0781-RAMPART RANGE CORP - RRBX		1,441	1,711	(15.79%)
1429-RAVAGO AMERICAS LLC - RDIX		25	31	(20.85%)
0782-REAGENT CHEMICAL & RESEARCH INC - RCRX		274	630	(56.57%)
1244-REDSTREAK LLC	New Taxpayer to Nevada This Year	25	0	100.00%
1523-REG MARKETING AND LOGISTICS GROUP LLC - REBX		742	602	23.34%
0783-REICHOLD LLC2 - RCHX	New Taxpayer to Nevada This Year	12	0	100.00%
1243-RESIDUAL BASED FINANCE CORPORATION - OFAX		2,739	2,032	34.77%
0145-RGCX, LLC - RGCX		1,145	1,479	(22.60%)
1546-RIVERSIDE RAIL LLC - RVRX		538	278	93.79%
0787-ROCKY MOUNTAIN RECYCLING INC - ROXX	New Taxpayer to Nevada This Year	10	0	100.00%
1586-RPMG INC - RPMX	Ceased Reporting in Nevada This Year	0	79	(100.00%)
1589-RUNYON INDUSTRIES INC - RUNX	Ceased Reporting in Nevada This Year	0	386	(100.00%)
1624-SA RECYCLING LLC - SAXX, NELX, ROGX	New Taxpayer to Nevada This Year	24,821	0	100.00%
1275-SAFETY-KLEEN SYSTEMS, INC. - SKSX		4,310	3,030	42.23%
1536-SASOL CHEMICALS (USA) LLC - GSOX, SNHX		173	30	474.55%
0791-SAUVAGE GAS COMPANY - SAUX	Ceased Reporting in Nevada This Year	0	12	(100.00%)
0792-SAVAGE TRANSPORTATION MANAGEMENT INC - CANX	Ceased Reporting in Nevada This Year	0	10	(100.00%)
1245-SCHLUMBERGER TECHNOLOGY CORPORATION - DSIX		402	389	3.53%
0795-SEARLES VALLEY MINERALS OPERATIONS INC - AJPX, DGHX		49,443	39,037	26.66%
1590-SEGX RAILCAR LLC - SEGX	Ceased Reporting in Nevada This Year	0	53	(100.00%)
0796-SGA LEASING COMPANY - SGAX		192	164	17.58%
0797-SHELL RAIL OPERATIONS - SOEX		158	130	21.48%
0798-SHERWIN ALUMINA COMPANY - SHAX	Ceased Reporting in Nevada This Year	0	18	(100.00%)
0800-SHINTECH INC - ROIX		7,334	6,586	11.36%

**NEVDAD DEPARTMENT of TAXATION**  
**2021-2022 Centrally Assessed Unsecured Tax Roll**

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

COMPANY	Status Change	Assessed Values		Percent Change
		2021-2022	2020-2021	
1325-SIEMENS INDUSTRY INC - SIIX		61	20	206.61%
1421-SIOUXLAND ETHANOL, LLC - SIOX		867	1,358	(36.17%)
0799-SM BROOKS FREIGHT - TRJX		462	1,466	(68.49%)
0698-SMBC RAIL SERVICES LLC - AIGX		79,779	90,278	(11.63%)
0803-SOLVAY CHEMICALS INC - SMNX		8,671	8,256	5.03%
1580-SOUTH CHICAGO PACKING LLC - EDMX	Ceased Reporting in Nevada This Year	0	23	(100.00%)
0804-SOUTHDAKOTA SOYBEAN PROCESSORS		2,061	1,478	39.49%
1175-SOUTHERN RAIL ASSOCIATES - SRAX - RELX		395	679	(41.82%)
0810-SOUTHWEST RAIL INDUSTRIES INC - SRIX		10,147	11,425	(11.18%)
1264-STANDBRIDGE COLOR CORPORATION - SCBX		398	444	(10.17%)
1572-STELLA-JONES CORPORATION - SJTX	New Taxpayer to Nevada This Year	5	0	100.00%
1573-STONEBRIAR COMMERCIAL FIANCE LLC - SCFX		7,997	7,023	13.87%
0807-STRUCTURAL METALS INC. dba CMC STEEL TX - SMIX		1,236	960	28.72%
1312-STYRON LLC	Ceased Reporting in Nevada This Year	0	157	(100.00%)
0813-TATE & LYLE INGREDIENTS AMERICAS INC - SSPX		1,904	2,428	(21.56%)
1583-TEALINC LIMITED - JOBX		77	231	(66.77%)
1463-THE CHEMOURS COMPANY FC, LLC - CMRX		5,805	3,151	84.20%
1497-THE INSTAR GROUP - IARX		2,914	1,139	155.96%
0773-THE PROCTOR & GAMBLE MANUFACTURING COMPANY - PGHX,		9,322	9,907	(5.91%)
1515-TIDEWATER MIDSTREAM & INFRASTRUCTURE LTD - TWMX	Ceased Reporting in Nevada This Year	0	24	(100.00%)
1267-TMS INTERNATIONAL, LLC - TCTX		126	20	533.33%
1592-TOP RAIL SOLUTIONS INC - TOPX	Ceased Reporting in Nevada This Year	0	23	(100.00%)
0816-TOTAL PETROCHEMICALS & REFINING USA INC - FINX	Ceased Reporting in Nevada This Year	0	58	(100.00%)
1591-TRANSRAIL, INC. - TASX	Ceased Reporting in Nevada This Year	0	6	(100.00%)
0820-TRINITY CHEMICAL LEASING LLC - TCIX		14,103	10,867	29.78%
0821-TRINITY INDUSTRIES LEASING CO - CEPX		628,935	904,676	(30.48%)
1540-TRINSEO LLC - STYX		215	22,065	(99.03%)
1249-TROPICANA TRANSPORTATION CORP - TPIX	New Taxpayer to Nevada This Year	6	0	100.00%
0824-TTX COMPANY		1,712,420	1,654,505	3.50%
1329-TYSON FOODS INC - PBFX	Ceased Reporting in Nevada This Year	0	378	(100.00%)
0827-UNION CARBIDE CORPORATION - UCFX		1,365	1,326	2.99%
0828-UNION TANK CAR COMPANY - UTLX		226,814	239,119	(5.15%)
1504-UNITED LIQUID GAS COMPANY - UPEX		1,201	1,324	(9.36%)
0830-UNIVAR CANADA LTD - UNVX		501	439	14.00%
1330-VALERO TERMINALING AND DISTRIBUTION CO., INC.- VMSX		763	820	(6.91%)
0835-VTG RAIL INC - VTGX		13,873	17,007	(18.43%)
0836-WACKER CHEMICAL CORPORATION - WPHX		672	353	90.18%
0837-WALTER HAFFNER COMPANY - WCHX		3,545	3,831	(7.47%)
1469-WELLS FARGO RAIL - FURX		146,893	179,378	(18.11%)
0842-WESTLAKE CHEMICAL CORP- WLPX		1,089	837	30.04%
1619-ZEKELMAN FREIGHT, LLC - ZEKX	New Taxpayer to Nevada This Year	1,754	0	100.00%
<b>TOTALS</b>	<b>208 Active Companies</b>	<b>4,308,300</b>	<b>4,605,047</b>	<b>(6.44%)</b>

**RECOMMENDED ASSESSMENT FOR 2021-2022**

**4,308,300**

**NEVADA DEPARTMENT OF TAXATION  
2021-22 CENTRALLY ASSESSED  
Values by County**

**Property Escaping Taxation**

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

2021-22 Statewide Assessed Value	2021-22 Value Per Mile	Carson City AV 2021-22	Churchill AV 2021-22	Clark AV 2021-22	Douglas AV 2021-22	Elko AV 2021-22
----------------------------------	------------------------	------------------------	----------------------	------------------	--------------------	-----------------

**Property Escaping Taxation**

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

2021-22 Statewide Assessed Value	2021-22 Value Per Mile	Esmeralda AV 2021-22	Eureka AV 2021-22	Humboldt AV 2021-22	Lander AV 2021-22	Lincoln AV 2021-22
----------------------------------	------------------------	----------------------	-------------------	---------------------	-------------------	--------------------

**Property Escaping Taxation**

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

2021-22 Statewide Assessed Value	2021-22 Value Per Mile	Lyon AV 2021-22	Mineral AV 2021-22	Nye AV 2021-22	Pershing AV 2021-22
----------------------------------	------------------------	-----------------	--------------------	----------------	---------------------

**Property Escaping Taxation**

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

2021-22 Statewide Assessed Value	2021-22 Value Per Mile	Storey AV 2021-22	Washoe AV 2021-22	White Pine AV 2021-22
----------------------------------	------------------------	-------------------	-------------------	-----------------------

**Property Escaping Taxation**

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

**Nevada Department of Taxation**  
*2021-2022 Centrally Assessed*  
*Values By County*  
*Unsecured Property*

**Airlines**

	2021-2022	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022

**Airlines**

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

Alpine Aviation, Inc	4,000	0	0	0	0	1,230	0	0	1,711	0
Charter Airlines, Inc.	24,000	8,000	0	16,000	0	0	0	0	0	0
EI Aero Services LLC	550,000	100,121	4,005	9,345	0	378,459	0	9,345	6,007	4,672
Life Guard International	810,000	10,485	0	570,146	0	0	0	0	0	0
MN Airlines, LLC dba Sun Country Airlines	1,578,000	0	0	1,547,038	0	0	0	0	0	0
Omni Air International	548,000	0	0	548,000	0	0	0	0	0	0
Papillon Airways, Inc.	833,000	0	0	833,000	0	0	0	0	0	0
Reach Air Medical Services LLC	659,000	33,084	0	103,723	12,518	195,822	0	14,307	0	13,412
<b>Total Assessed Value</b>	<b>5,006,000</b>	<b>151,691</b>	<b>4,005</b>	<b>3,627,252</b>	<b>12,518</b>	<b>575,511</b>	<b>0</b>	<b>23,651</b>	<b>7,718</b>	<b>18,085</b>

	2021-2022	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022

**Airlines**

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

Alpine Aviation, Inc	4,000	0	0	0	0	0	0	0	1,059
Charter Airlines, Inc.	24,000	0	0	0	0	0	0	0	0
EI Aero Services LLC	550,000	6,007	2,002	3,337	12,015	8,677	0	0	6,007
Life Guard International	810,000	0	0	0	0	0	0	229,369	0
MN Airlines, LLC dba Sun Country Airlines	1,578,000	0	0	0	0	0	0	30,962	0
Omni Air International	548,000	0	0	0	0	0	0	0	0
Papillon Airways, Inc.	833,000	0	0	0	0	0	0	0	0
Reach Air Medical Services LLC	659,000	0	894	6,259	3,577	0	0	254,837	20,566
<b>Total Assessed Value</b>	<b>5,006,000</b>	<b>6,007</b>	<b>2,897</b>	<b>9,597</b>	<b>15,591</b>	<b>8,677</b>	<b>0</b>	<b>515,168</b>	<b>27,632</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
	2021-2022	2020-2021
Airlines	85,900	700,000
Electric Companies	108,739,000	124,596,100
Gas Distribution and Pipeline Companies	28,015,500	25,608,600
Railroad Companies	3,896,800	433,900
Telecommunication Companies	5,016,600	2,532,000
<b>Total Twelve-Month CWIP Assessed Value</b>	<b>145,753,800</b>	<b>153,870,600</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, 2020 through June 30, 2021. 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 2019-20	CV Ratio 2020-21	CV Ratio 2021-22
Airline	0.7377	0.6903	0.6961
Electric	0.7838	0.7614	0.7445
Gas-Distribution	0.6079	0.5680	0.5398
Gas-Pipeline	0.8249	0.7816	0.7750
Railroad	0.7067	0.7303	0.7130
Telecommunication	0.8574	0.9671	0.9139

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:

$$(\$1,000,000) \times (0.9139) \times (35\%) = \$319,868 \text{ assessed value for 12 month CWIP.}$$

**Nevada Department of Taxation**  
**2021-2022**  
**Adjusted Twelve-Month CWIP**

	2021-2022 Reported Growth CWIP	Industry-wide Cost To Value Ratio	Adjusted Growth 12-Month CWIP	2021-2022 Assessed Value Rounded to 00
<b><u>National, Freight and Large Regional Air Carriers</u></b>				
Allegiant Airline, Inc.	317,904	0.6961	221,285	77,400
<b>Total AV National, Freight and Large Regional Air Carriers 12 Mo CWIP</b>	<b>\$317,904</b>		<b>\$221,285</b>	<b>\$77,400</b>
<b><u>Charter and Feeder Air Carriers</u></b>				
Papillon Airways, Inc.	34,957	0.6961	24,333	8,500
<b>Total AV Charter and Feeder Air Carriers 12 Mo CWIP</b>	<b>\$34,957</b>		<b>\$24,333</b>	<b>\$8,500</b>
<b>Total AV Airlines 12 Mo CWIP</b>	<b>\$352,861</b>		<b>\$245,618</b>	<b>\$85,900</b>
<b><u>Electric Companies</u></b>				
Idaho Power Company	6,393	0.7445	4,759	1,700
Nevada Power Company	258,772,121	0.7445	192,647,046	67,426,500
Online Transmission Project	152,775	0.7445	113,736	39,800
Patua Project LLC	22,347	0.7445	16,637	5,800
San Diego Gas & Electric (SDG&E)	3,981,096	0.7445	2,963,791	1,037,300
Sierra Pacific Power-Electric	102,393,826	0.7445	76,228,722	26,680,100
Southern California Edison	26,685,145	0.7445	19,866,183	6,953,200
City of Los Angeles DWP	6,836,479	0.7445	5,089,526	1,781,300
Mead Phoenix Project-MSR	29,979	0.7445	22,318	7,800
Mead Phoenix Project-SCPPA	82,943	0.7445	61,748	21,600
GridLiance West Transco LLC	4,555,137	0.7445	3,391,145	1,186,900
Harney Electric Cooperative	484,688	0.7445	360,833	126,300
Mt Wheeler Power	2,718,194	0.7445	2,023,603	708,300
Plumas Sierra Rural Electric	55,948	0.7445	41,652	14,600
Raft River Rural Electric	328,992	0.7445	244,923	85,700
Valley Electric	8,962,880	0.7445	6,672,559	2,335,400
Wells Rural Electric Company	1,253,697	0.7445	933,335	326,700
<b>Total AV Electric Companies 12 Mo CWIP</b>	<b>\$417,322,639</b>		<b>\$310,682,516</b>	<b>\$108,739,000</b>
<b><u>Gas Distribution and Pipeline Companies</u></b>				
Sierra Pacific Power-Gas	9,769,009	0.5398	5,273,067	1,845,600
Southwest Gas Company	122,169,910	0.5398	65,944,263	23,080,500
Great Basin Gas Transmission (FKA Paiute)	2,500,746	0.7750	1,938,120	678,300
Kern River Pipeline	4,351,391	0.7750	3,372,402	1,180,300
Kinder-Morgan (Calnev) Pipeline	323,033	0.7750	250,356	87,600
Kinder-Morgan (SFPP L P) Pipeline	599,176	0.7750	464,372	162,500
TC Energy (Tuscarora )	3,615,405	0.7750	2,802,000	980,700
<b>Total AV Gas Distribution and Pipeline Companies 12 Mo CWIP</b>	<b>\$143,328,669</b>		<b>\$80,044,580</b>	<b>\$28,015,500</b>
<b><u>Railroad Companies</u></b>				
Union Pacific Railroad	15,614,755	0.7130	11,133,820	3,896,800
<b>Total AV Railroad Companies 12 Mo CWIP</b>	<b>\$15,614,755</b>		<b>\$11,133,820</b>	<b>\$3,896,800</b>
<b><u>Telecommunication Companies</u></b>				
360 Networks (USA), Inc.	11,303,509	0.9139	10,330,367	3,615,600
California Broadband Cooperative Inc	211,956	0.9139	193,708	67,800
Filer Mutual Telephone Company	2,612,767	0.9139	2,387,829	835,700
Humboldt Telephone Company	166,146	0.9139	151,842	53,100
Intermountain Infrastructure Group, LLC	93,778	0.9139	85,704	30,000
Lincoln County Telephone System, Inc.	455,521	0.9139	416,304	145,700
Rio Virgin Telephone Company	419,335	0.9139	383,234	134,100
Rural Telephone Company	420,789	0.9139	384,563	134,600
<b>Total AV Telecommunication Companies 12 Mo CWIP</b>	<b>\$15,683,801</b>		<b>\$14,333,551</b>	<b>\$5,016,600</b>
<b>Grand Totals</b>	<b>\$592,302,726</b>		<b>\$416,440,085</b>	<b>\$145,753,800</b>



**Nevada Department of Taxation**  
**Summary of**  
**Twelve-Month Construction Work in Progress**  
***Assessed Valuations by County and Industry***  
**2021-22 Centrally Assessed**

<b>County</b>	<b>Airlines</b>	<b>Electric Companies</b>	<b>Gas Distribution &amp; Pipeline Companies</b>	<b>Railroad Companies</b>	<b>Telecommunication Companies</b>	<b>Total State Assessed Companies</b>
Carson City	0	852,614	1,770,447	0	58,255	2,681,316
Churchill	56	1,760,236	481,764	216,953	0	2,459,010
Clark	37,996	73,564,681	19,849,880	515,571	3,179,698	97,147,825
Douglas	0	1,623,881	453,650	0	31,905	2,109,436
Elko	2,722	2,144,650	485,276	973,382	899,652	4,505,682
Esmeralda	1,872	679,439	0	0	0	681,311
Eureka	358	829,906	13,500	187,473	0	1,031,237
Humboldt	4,790	1,805,829	235,631	528,617	51,943	2,626,809
Lander	4,036	1,532,961	69,254	151,430	0	1,757,680
Lincoln	8,112	813,333	196,235	374,893	138,342	1,530,914
Lyon	1,325	3,374,507	701,709	146,014	0	4,223,555
Mineral	2,883	1,280,227	7,112	0	0	1,290,222
Nye	15,155	3,373,241	7,240	0	2,816	3,398,451
Pershing	2,995	1,782,177	151,650	318,414	0	2,255,235
Storey	260	3,856,815	112,143	33,962	3,794	4,006,974
Washoe	1,008	8,716,952	3,480,114	450,128	650,340	13,298,542
White Pine	2,399	747,430	0	0	0	749,829
<b>Total AV</b>	<b>\$85,966</b>	<b>\$108,738,881</b>	<b>\$28,015,603</b>	<b>\$3,896,837</b>	<b>\$5,016,743</b>	<b>\$145,754,030</b>

**Nevada Department of Taxation**  
*2021-2022 Centrally Assessed*  
*Twelve-Month CWIP Values By County*

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

	2021-2022	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022

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

**Airlines**

Allegiant Airline, Inc.	77,450	0	56	29,480	0	2,722	1,872	358	4,790	4,036
Papillon Airways, Inc.	8,517	0	0	8,517	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>85,966</b>	<b>0</b>	<b>56</b>	<b>37,996</b>	<b>0</b>	<b>2,722</b>	<b>1,872</b>	<b>358</b>	<b>4,790</b>	<b>4,036</b>

	2021-2022	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022

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

**Airlines**

Allegiant Airline, Inc.	77,450	8,112	1,325	2,883	15,155	2,995	260	1,008	2,399
Papillon Airways, Inc.	8,517	0	0	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>85,966</b>	<b>8,112</b>	<b>1,325</b>	<b>2,883</b>	<b>15,155</b>	<b>2,995</b>	<b>260</b>	<b>1,008</b>	<b>2,399</b>

**Nevada Department of Taxation**  
*2021-2022 Centrally Assessed*  
*Twelve-Month CWIP Values By County*

**Electric Companies**

	2021-2022	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022

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

**Electric Companies**

City of Los Angeles DWP	1,781,334	0	48,576	1,144,412	0	0	0	0	0	0
GridLiance West Transco LLC	1,186,901	0	0	820,300	0	0	0	0	0	0
Harney Electric Cooperative	126,292	0	0	0	0	0	0	0	126,292	0
Idaho Power Company	1,666	0	0	0	0	354	0	0	1,310	2
Mead Phoenix Project-MSR	7,811	0	0	7,811	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	21,612	0	0	21,612	0	0	0	0	0	0
Mt Wheeler Power	708,261	0	0	0	0	22,809	0	152,598	0	0
Nevada Power Company	67,426,466	0	0	66,626,003	0	0	0	0	0	0
Online Transmission Project	39,808	0	0	4,510	0	533	0	2,170	239	163
Patua Project LLC	5,823	0	5,528	0	0	0	0	0	0	0
Plumas Sierra Rural Electric	14,578	0	0	0	0	0	0	0	0	0
Raft River Rural Electric	85,723	0	0	0	0	85,723	0	0	0	0
San Diego Gas & Electric (SDG&E)	1,037,327	0	0	1,037,327	0	0	0	0	0	0
Sierra Pacific Power-Electric	26,680,053	852,614	1,425,435	0	1,623,881	1,708,564	469,142	675,139	1,677,989	1,532,796
Southern California Edison	6,953,164	0	280,697	3,667,816	0	0	0	0	0	0
Valley Electric	2,335,396	0	0	234,890	0	0	210,297	0	0	0
Wells Rural Electric Company	326,667	0	0	0	0	326,667	0	0	0	0
<b>Total Assessed Value</b>	<b>108,738,881</b>	<b>852,614</b>	<b>1,760,236</b>	<b>73,564,681</b>	<b>1,623,881</b>	<b>2,144,650</b>	<b>679,439</b>	<b>829,906</b>	<b>1,805,829</b>	<b>1,532,961</b>

**Nevada Department of Taxation**  
*2021-2022 Centrally Assessed*  
*Twelve-Month CWIP Values By County*

**Electric Companies**

	2021-2022	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022

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

**Electric Companies**

City of Los Angeles DWP	1,781,334	68,452	121,726	61,429	0	52,069	0	284,670	0
GridLiance West Transco LLC	1,186,901	0	0	0	366,601	0	0	0	0
Harney Electric Cooperative	126,292	0	0	0	0	0	0	0	0
Idaho Power Company	1,666	0	0	0	0	0	0	0	0
Mead Phoenix Project-MSR	7,811	0	0	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	21,612	0	0	0	0	0	0	0	0
Mt Wheeler Power	708,261	0	0	0	74,712	0	0	0	458,143
Nevada Power Company	67,426,466	731,402	0	0	69,061	0	0	0	0
Online Transmission Project	39,808	13,479	0	0	5,458	0	0	0	13,256
Patua Project LLC	5,823	0	295	0	0	0	0	0	0
Plumas Sierra Rural Electric	14,578	0	0	0	0	0	0	14,578	0
Raft River Rural Electric	85,723	0	0	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	1,037,327	0	0	0	0	0	0	0	0
Sierra Pacific Power-Electric	26,680,053	0	2,548,158	848,773	982,306	1,429,304	3,856,815	6,773,105	276,032
Southern California Edison	6,953,164	0	704,327	354,921	0	300,804	0	1,644,599	0
Valley Electric	2,335,396	0	0	15,104	1,875,104	0	0	0	0
Wells Rural Electric Company	326,667	0	0	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>108,738,881</b>	<b>813,333</b>	<b>3,374,507</b>	<b>1,280,227</b>	<b>3,373,241</b>	<b>1,782,177</b>	<b>3,856,815</b>	<b>8,716,952</b>	<b>747,430</b>

**Nevada Department of Taxation**  
*2021-2022 Centrally Assessed*  
*Twelve-Month CWIP Values By County*

**Gas Distribution and Pipeline Companies**

	2021-2022	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022

**Gas Distribution and Pipeline Companies**

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

Great Basin Gas Transmission (FKA Paiute)	678,342	42,152	73,064	0	23,645	66,906	0	13,387	88,149	13,124
Kern River Pipeline	1,180,341	0	0	984,106	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	87,625	0	0	87,625	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	162,530	0	47,342	0	0	0	0	0	0	0
Sierra Pacific Power-Gas	1,845,573	0	0	0	0	0	0	0	0	0
Southwest Gas Company	23,080,492	1,728,295	361,359	18,778,149	430,005	418,370	0	113	147,482	56,129
TC Energy (Tuscarora )	980,700	0	0	0	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>28,015,603</b>	<b>1,770,447</b>	<b>481,764</b>	<b>19,849,880</b>	<b>453,650</b>	<b>485,276</b>	<b>0</b>	<b>13,500</b>	<b>235,631</b>	<b>69,254</b>

	2021-2022	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022

**Gas Distribution and Pipeline Companies**

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

Great Basin Gas Transmission (FKA Paiute)	678,342	0	124,256	7,093	7,240	127,661	1,804	89,862	0
Kern River Pipeline	1,180,341	196,235	0	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	87,625	0	0	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	162,530	0	22,480	0	0	0	33,449	59,259	0
Sierra Pacific Power-Gas	1,845,573	0	0	0	0	0	27,767	1,817,806	0
Southwest Gas Company	23,080,492	0	554,974	19	0	23,989	39,065	542,545	0
TC Energy (Tuscarora )	980,700	0	0	0	0	0	10,058	970,642	0
<b>Total Assessed Value</b>	<b>28,015,603</b>	<b>196,235</b>	<b>701,709</b>	<b>7,112</b>	<b>7,240</b>	<b>151,650</b>	<b>112,143</b>	<b>3,480,114</b>	<b>0</b>

**Nevada Department of Taxation**  
*2021-2022 Centrally Assessed*  
*Twelve-Month CWIP Values By County*

**Railroad Companies**

	2021-2022	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022

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

**Railroad Companies**

Union Pacific Railroad	3,896,837	0	216,953	515,571	0	973,382	0	187,473	528,617	151,430
<b>Total Assessed Value</b>	<b>3,896,837</b>	<b>0</b>	<b>216,953</b>	<b>515,571</b>	<b>0</b>	<b>973,382</b>	<b>0</b>	<b>187,473</b>	<b>528,617</b>	<b>151,430</b>

	2021-2022	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022

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

**Railroad Companies**

Union Pacific Railroad	3,896,837	374,893	146,014	0	0	318,414	33,962	450,128	0
<b>Total Assessed Value</b>	<b>3,896,837</b>	<b>374,893</b>	<b>146,014</b>	<b>0</b>	<b>0</b>	<b>318,414</b>	<b>33,962</b>	<b>450,128</b>	<b>0</b>

**Nevada Department of Taxation**  
*2021-2022 Centrally Assessed*  
*Twelve-Month CWIP Values By County*  
**Telecommunication Companies**

	2021-2022	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022

**Telecommunication Companies**

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

360 Networks (USA), Inc.	3,615,629	46,357	0	3,041,017	0	0	0	0	0	0
California Broadband Cooperative Inc	67,798	11,897	0	0	31,905	0	0	0	0	0
Filer Mutual Telephone Company	835,740	0	0	0	0	835,740	0	0	0	0
Humboldt Telephone Company	53,145	0	0	0	0	1,202	0	0	51,943	0
Intermountain Infrastructure Group, LLC	29,997	0	0	0	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	145,707	0	0	4,549	0	0	0	0	0	0
Rio Virgin Telephone Company	134,132	0	0	134,132	0	0	0	0	0	0
Rural Telephone Company	134,597	0	0	0	0	62,710	0	0	0	0
<b>Total Assessed Value</b>	<b>5,016,743</b>	<b>58,255</b>	<b>0</b>	<b>3,179,698</b>	<b>31,905</b>	<b>899,652</b>	<b>0</b>	<b>0</b>	<b>51,943</b>	<b>0</b>

	2021-2022	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022

**Telecommunication Companies**

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

360 Networks (USA), Inc.	3,615,629	0	0	0	0	0	0	528,255	0
California Broadband Cooperative Inc	67,798	0	0	0	0	0	0	23,996	0
Filer Mutual Telephone Company	835,740	0	0	0	0	0	0	0	0
Humboldt Telephone Company	53,145	0	0	0	0	0	0	0	0
Intermountain Infrastructure Group, LLC	29,997	0	0	0	0	0	3,794	26,202	0
Lincoln County Telephone System, Inc.	145,707	138,342	0	0	2,816	0	0	0	0
Rio Virgin Telephone Company	134,132	0	0	0	0	0	0	0	0
Rural Telephone Company	134,597	0	0	0	0	0	0	71,887	0
<b>Total Assessed Value</b>	<b>5,016,743</b>	<b>138,342</b>	<b>0</b>	<b>0</b>	<b>2,816</b>	<b>0</b>	<b>3,794</b>	<b>650,340</b>	<b>0</b>