



NEVADA DEPARTMENT OF TAXATION
Division of Local Government Services

2022-2023
BULLETIN NO. 206
SECURED PROPERTY TAX ROLL

ASSESSED VALUATION OF:
AIRLINE COMPANIES
RAILROAD COMPANIES
PUBLIC UTILITY COMPANIES

UNITARY VALUATION PLUS
SIX MONTH CONSTRUCTION WORK IN PROGRESS

Division of Local Government Services

2022-2023 BULLETIN NO. 206:
SECURED PROPERTY TAX ROLL

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PREPARED BY THE
DIVISION OF LOCAL GOVERNMENT SERVICES
CENTRALLY ASSESSED PROPERTIES
AS CERTIFIED BY THE NEVADA TAX COMMISSION ON
OCTOBER 4, 2021

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BULLETIN NO. 206

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Bulletin No. 206

Fiscal Year 2022-2023

Interstate and Intercounty Property
And Six-Month Construction-Work-in-Progress
Secured Assessed Values For:

National, Freight and Large Regional Air Carriers
Charter and Feeder Air Carriers
Electric Companies
Gas Distribution and Pipeline Companies
Railroad Companies
Telecommunications Companies

Values Certified by the
Nevada Tax Commission
October 4, 2021

Notice of Valuation

On October 4, 2021, the Nevada Tax Commission (Commission) met to consider testimony and evidence placed before it regarding the value of properties of an interstate or intercounty nature. In accordance with Nevada Revised Statutes (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.

Bulletin No. 206 presents the 2022-2023 secured tax roll for property of an interstate or intercounty nature and six-month construction-work-in-progress (CWIP) assessed values for each taxpayer. The following pages show the total statewide assessed valuation of each taxpayer and the assessed valuations allocated to each county, calculated pursuant to the requirements of NRS 361.320 (2). The allocated assessed values for interstate/intercounty property from the prior fiscal tax year, secured roll 2020-2021, are also included for comparison.

This Bulletin fulfills the requirements of NRS 361.3205 which requires the Department to "enter on a central assessment roll the assessed valuation established for such classes of property as are enumerated in NRS 361.320, except for private car lines, together with the apportionment of each county of the assessment."

Values for Taxpayers having property on the unsecured roll for fiscal year 2021-2022 such as private car lines, unsecured airlines, property escaping taxation and twelve-month construction work in progress may be found in Bulletin 205A.

Each taxpayer on these assessment rolls additionally is also individually notified of the assessed value of its property established by the Commission.

Payment of Taxes; Quarterly Installments; Penalties

Although the Nevada Tax Commission certified values in October 2021, the liability for payment of the taxes assessed on the 2022-2023 roll does not attach unless property exists in Nevada as of July 1st, 2022, the year when taxes are actually levied. In all, there is an eighteen-month time lag between the reporting date for the appraisal and the actual lien date for payment of the secured unitary tax.

The Department of Taxation bills taxpayers in July of each year for secured property/unitary values. Taxpayers have the option of paying secured property/unitary value assessments in full by the third Monday of August, or they may pay in quarterly installments due as follows:

1. First installment ----- Third Monday in August
2. Second installment ----- First Monday in October
3. Third installment ----- First Monday of January
4. Fourth installment ----- First Monday of March

Failure to receive an individual tax bill does not excuse the taxpayer from the timely payment of taxes (NRS 361.480 (3)) Failure to pay ad valorem taxes when due results in the application of penalties and interest. Penalties range from four to seven percent of the full amount of taxes due depending on the number of quarterly installments missed. Consult NRS 361.483 for particular penalties. For secured property billings only, a ten-day grace period from the date taxes are due may be granted before the penalty provisions apply.

Failure to pay secured property ad valorem taxes when due also results in the application of interest if the full amount is not paid by the first Monday in March. Interest accrues at the rate of ten percent per annum from the date due until paid.

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, is entitled to a hearing before the State Board of Equalization. Taxpayers desiring to appeal the valuations certified by the Commission must appeal directly to the State Board of Equalization no later than January 15th of the year following certification by the Commission (total time frame: 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](#).

**Nevada Department of Taxation
Centrally Assessed
Secured Property Tax Roll**

Property of an Interstate or Intercounty Nature

**Statewide Assessed Valuation by Type of Industry
Comparison of Current Year to Prior Year Values**

<u>Industry</u>	Assessed	Assessed
	Valuation	Valuation
	2021-2022	2022-2023
National, Freight and Large Regional Air Carriers	393,082,000	324,488,000
Charter and Feeder Air Carriers	21,337,000	9,344,000
Electric Companies	2,835,902,000	2,892,312,000
Gas Distribution and Pipeline Companies	931,949,000	943,692,000
Railroad Companies	434,324,000	439,604,000
Telecommunication Companies	65,843,000	77,314,000
Total Valuation - State Assessed Companies	4,682,437,000	4,686,754,000

These values DO NOT include six-month construction-work-in-progress (CWIP) values. CWIP values may be found in the back of this publication.

Pursuant to NRS 361.320 and NAC 361.410, properties of an interstate or intercounty nature are valued using "unit methodology" where appropriate. Unit methodology considers the system-wide value of property whether or not located in Nevada, and then allocates a portion of the system-wide value to Nevada based on mile-units.

Nevada Department of Taxation
Summary of
Six-Month Construction Work in Progress
Assessed Valuations by County and Industry
2022-2023 Centrally Assessed

County	National, Freight & Large Regional Air Carriers	Charter & Feeder Air Carriers	Electric Companies	Gas Distribution & Pipeline Companies	Railroad Companies	Telecommunication Companies	Total State Assessed Companies
Carson City	0	0	522,658	675,440	0	15,692	1,213,790
Churchill	108	0	993,544	200,254	197,855	0	1,391,762
Clark	17,694	0	43,153,561	7,580,274	470,283	349,230	51,571,043
Douglas	0	0	996,142	182,321	0	28,941	1,207,404
Elko	1,931	0	1,212,006	215,654	887,696	518,819	2,836,107
Esmeralda	1,197	0	369,826	0	0	0	371,023
Eureka	248	0	510,212	11,930	170,970	0	693,360
Humboldt	1,938	0	1,073,911	132,506	482,084	8,113	1,698,550
Lander	1,606	0	939,577	32,158	138,100	0	1,111,441
Lincoln	4,800	0	465,827	95,518	341,891	50,996	959,032
Lyon	854	0	1,858,814	318,594	133,161	0	2,311,423
Mineral	1,861	0	672,509	6,306	0	0	680,676
Nye	7,599	0	1,914,769	6,429	0	1,034	1,929,830
Pershing	1,095	0	999,528	122,277	290,384	0	1,413,284
Storey	166	0	2,274,757	34,326	30,973	51	2,340,272
Washoe	708	0	4,866,684	1,628,914	410,503	121,824	7,028,633
White Pine	1,596	0	485,874	0	0	0	487,470
Total AV	\$43,400	\$0	\$63,310,200	\$11,242,900	\$3,553,900	\$1,094,700	\$79,245,100

Nevada Department of Taxation

2022-2023 Centrally Assessed

Values By County

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

National, Freight and Large Regional Air Carriers

Airlines		2021-2022	2022-2023	Carson City	Carson City	Churchill	Churchill	Clark	Clark
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
Alaska Airlines		38,528,000	23,802,000	0	0	0	0	17,064,455	7,509,618
Allegiant Airline, Inc.		37,631,000	33,274,000	0	0	27,041	82,967	14,323,424	13,566,021
American Airlines, Inc.		37,667,000	39,975,000	8,936	2,322	2,075,327	2,021,533	20,294,580	18,589,073
Compass Airlines	1	3,651,000	0	169,261	0	106,895	0	1,856,332	0
Delta Air Lines, Inc.		37,018,000	40,067,000	0	0	0	0	32,854,605	34,286,554
FEDEX Express		21,086,000	16,353,000	0	0	0	0	5,692,814	4,607,996
Frontier Airlines, Inc.		27,887,000	25,503,000	0	601,929	444,740	16,542,058	20,951,248	0
Hawaiian Airlines, Inc.		9,636,000	5,457,000	0	0	0	0	9,636,000	5,457,000
Horizon Air Industries, Inc.		2,703,000	2,140,000	0	0	0	0	126,122	171,209
JetBlue Airways Corp.		8,703,000	5,938,000	85,229	60,403	623,913	284,977	5,987,528	4,545,121
Mesa Airlines, Inc.		2,100,000	1,012,000	0	0	8,087	7,161	391,497	172,776
Skywest Airlines, Inc.		5,136,000	5,257,000	118,844	67,397	854,132	632,953	659,990	873,904
Southwest Airlines Company		88,415,000	66,495,000	0	0	291,659	2,503	52,933,971	41,318,582
Spirit Airlines, Inc.		31,393,000	25,152,000	0	294,021	460,033	15,756,590	15,857,060	0
United Airlines, Inc.		37,502,000	27,957,000	575	427	2,963,057	2,208,901	24,096,464	17,963,439
United Parcel Service		4,026,000	6,106,000	0	0	0	0	982,368	1,544,411
Total Assessed Value		393,082,000	324,488,000	382,845	1,026,499	7,854,882	37,539,644	223,708,459	150,605,702
Percentage change from prior year			(17.4503%)		168.1238%		377.9148%		(32.6777%)

1 COMPASS AIRLINESWent out of Business in March 2021

Nevada Department of Taxation

2022-2023 Centrally Assessed

Values By County

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

National, Freight and Large Regional Air Carriers

Airlines		2021-2022	2022-2023	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
Alaska Airlines		38,528,000	23,802,000	0	0	0	0	2,816,661	2,291,395
Allegiant Airline, Inc.		37,631,000	33,274,000	13	0	1,322,754	1,480,810	909,464	917,577
American Airlines, Inc.		37,667,000	39,975,000	22,264	5,783	0	0	1,217,804	1,876,072
Compass Airlines	1	3,651,000	0	421,806	0	118,393	0	0	0
Delta Air Lines, Inc.		37,018,000	40,067,000	0	0	0	0	0	0
FEDEX Express		21,086,000	16,353,000	0	0	0	0	0	0
Frontier Airlines, Inc.		27,887,000	25,503,000	0	357,010	854,156	0	69,252	197,018
Hawaiian Airlines, Inc.		9,636,000	5,457,000	0	0	0	0	0	0
Horizon Air Industries, Inc.		2,703,000	2,140,000	0	0	0	0	85,553	102,474
JetBlue Airways Corp.		8,703,000	5,938,000	265,415	181,367	3,009	3,872	0	3,886
Mesa Airlines, Inc.		2,100,000	1,012,000	36	0	0	0	282,789	124,782
Skywest Airlines, Inc.		5,136,000	5,257,000	257,496	146,028	1,125,655	650,149	40,258	149,289
Southwest Airlines Company		88,415,000	66,495,000	306,516	218,751	590,866	620,311	10,480,517	7,222,406
Spirit Airlines, Inc.		31,393,000	25,152,000	0	0	0	0	0	0
United Airlines, Inc.		37,502,000	27,957,000	1,555	1,159	578,080	430,946	0	0
United Parcel Service		4,026,000	6,106,000	0	0	0	0	0	0
Total Assessed Value		393,082,000	324,488,000	1,275,102	910,097	4,592,913	3,186,088	15,902,301	12,884,899
Percentage change from prior year			(17.4503%)		(28.6255%)		(30.6303%)		(18.9746%)

1 COMPASS AIRLINESWent out of Business in March 2021

Nevada Department of Taxation

2022-2023 Centrally Assessed

Values By County

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

National, Freight and Large Regional Air Carriers

Airlines		2021-2022	2022-2023	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
Alaska Airlines		38,528,000	23,802,000	0	0	0	0	0	0
Allegiant Airline, Inc.		37,631,000	33,274,000	173,971	189,797	2,327,344	1,485,667	1,960,907	1,231,457
American Airlines, Inc.		37,667,000	39,975,000	324,099	108,930	486	25	365,305	122,579
Compass Airlines	1	3,651,000	0	40,987	0	2,960	0	56,779	0
Delta Air Lines, Inc.		37,018,000	40,067,000	0	0	0	0	0	0
FEDEX Express		21,086,000	16,353,000	0	0	0	0	0	0
Frontier Airlines, Inc.		27,887,000	25,503,000	501,662	891,223	155,587	570,989	283,577	1,061,705
Hawaiian Airlines, Inc.		9,636,000	5,457,000	0	0	0	0	0	0
Horizon Air Industries, Inc.		2,703,000	2,140,000	0	0	130,804	2,713	0	0
JetBlue Airways Corp.		8,703,000	5,938,000	296,709	135,254	0	5,668	339,096	154,960
Mesa Airlines, Inc.		2,100,000	1,012,000	0	0	0	0	0	0
Skywest Airlines, Inc.		5,136,000	5,257,000	334,631	261,175	9,014	214,125	492,492	541,944
Southwest Airlines Company		88,415,000	66,495,000	1,320,212	1,241,810	0	0	160,423	1,377
Spirit Airlines, Inc.		31,393,000	25,152,000	0	1,888,997	2,960,486	1,127,082	1,763,459	882,064
United Airlines, Inc.		37,502,000	27,957,000	1,356,398	1,011,169	3,196	2,381	1,624,495	1,211,029
United Parcel Service		4,026,000	6,106,000	0	0	0	0	0	0
Total Assessed Value		393,082,000	324,488,000	4,348,668	5,728,355	5,589,877	3,408,650	7,046,533	5,207,116
Percentage change from prior year			(17.4503%)		31.7267%		(39.0210%)		(26.1039%)

1 COMPASS AIRLINESWent out of Business in March 2021

Nevada Department of Taxation

2022-2023 Centrally Assessed

Values By County

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

National, Freight and Large Regional Air Carriers

Airlines		2021-2022	2022-2023	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
Alaska Airlines		38,528,000	23,802,000	0	0	1,207,141	982,027	3,219,042	2,618,737
Allegiant Airline, Inc.		37,631,000	33,274,000	3,941,308	3,680,019	643,626	654,418	1,400,779	1,426,837
American Airlines, Inc.		37,667,000	39,975,000	1,631,004	2,101,605	1,611,044	2,162,248	1,517,826	2,276,674
Compass Airlines	1	3,651,000	0	229,708	0	29,665	0	0	0
Delta Air Lines, Inc.		37,018,000	40,067,000	0	0	0	0	0	0
FEDEX Express		21,086,000	16,353,000	0	0	0	0	0	0
Frontier Airlines, Inc.		27,887,000	25,503,000	1,244,978	18,841	95,853	0	82,621	3,628,308
Hawaiian Airlines, Inc.		9,636,000	5,457,000	0	0	0	0	0	0
Horizon Air Industries, Inc.		2,703,000	2,140,000	0	0	36,666	43,918	97,775	117,114
JetBlue Airways Corp.		8,703,000	5,938,000	1,912	0	94,926	46,574	0	4,636
Mesa Airlines, Inc.		2,100,000	1,012,000	153,884	93,084	230,422	110,939	339,336	156,650
Skywest Airlines, Inc.		5,136,000	5,257,000	22,320	134,487	72,408	34,849	25,189	2,358
Southwest Airlines Company		88,415,000	66,495,000	787,821	827,081	944,375	716,113	2,933,886	2,185,023
Spirit Airlines, Inc.		31,393,000	25,152,000	1,380,098	0	0	0	0	3,755,280
United Airlines, Inc.		37,502,000	27,957,000	6,501	4,845	453,869	338,352	410	306
United Parcel Service		4,026,000	6,106,000	0	0	0	0	0	0
Total Assessed Value		393,082,000	324,488,000	9,399,534	6,859,963	5,419,996	5,089,437	9,616,865	16,171,924
Percentage change from prior year			(17.4503%)		(27.0181%)		(6.0989%)		68.1621%

1 COMPASS AIRLINESWent out of Business in March 2021

Nevada Department of Taxation

2022-2023 Centrally Assessed

Values By County

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

National, Freight and Large Regional Air Carriers

Airlines		2021-2022	2022-2023	Nye	Nye	Pershing	Pershing	Storey	Storey
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
Alaska Airlines		38,528,000	23,802,000	7,372,976	4,870,519	0	0	603,570	491,013
Allegiant Airline, Inc.		37,631,000	33,274,000	7,363,429	5,825,692	1,455,305	839,355	126,446	126,922
American Airlines, Inc.		37,667,000	39,975,000	6,787,485	9,179,766	1,122	19	756,804	883,641
Compass Airlines	1	3,651,000	0	306,178	0	5,185	0	28,803	0
Delta Air Lines, Inc.		37,018,000	40,067,000	0	0	0	0	0	0
FEDEX Express		21,086,000	16,353,000	0	0	0	0	0	0
Frontier Airlines, Inc.		27,887,000	25,503,000	2,275,742	1,041,882	183,583	25,074	82,741	355,991
Hawaiian Airlines, Inc.		9,636,000	5,457,000	0	0	0	0	0	0
Horizon Air Industries, Inc.		2,703,000	2,140,000	140,552	168,351	106,066	2,200	18,333	21,959
JetBlue Airways Corp.		8,703,000	5,938,000	311	5,890	0	4,238	153,172	74,706
Mesa Airlines, Inc.		2,100,000	1,012,000	593,845	297,743	0	0	59,469	29,911
Skywest Airlines, Inc.		5,136,000	5,257,000	74,321	526,015	5,693	135,237	3,936	0
Southwest Airlines Company		88,415,000	66,495,000	13,033,149	9,325,729	0	0	116,561	100,854
Spirit Airlines, Inc.		31,393,000	25,152,000	6,701,428	1,447,965	2,270,436	0	0	0
United Airlines, Inc.		37,502,000	27,957,000	2,699,665	2,012,547	1,792	1,337	602,170	448,906
United Parcel Service		4,026,000	6,106,000	0	0	0	0	0	0
Total Assessed Value		393,082,000	324,488,000	47,349,082	34,702,099	4,029,182	1,007,460	2,552,005	2,533,903
Percentage change from prior year			(17.4503%)		(26.7101%)		(74.9959%)		(0.7093%)

1 COMPASS AIRLINESWent out of Business in March 2021

Nevada Department of Taxation

2022-2023 Centrally Assessed

Values By County

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

National, Freight and Large Regional Air Carriers

Airlines		2021-2022	2022-2023	Washoe	Washoe	White Pine	White Pine
		Statewide	Statewide	AV	AV	AV	AV
		Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023
Alaska Airlines		38,528,000	23,802,000	6,244,154	5,038,692	0	0
Allegiant Airline, Inc.		37,631,000	33,274,000	489,789	543,103	1,165,400	1,223,358
American Airlines, Inc.		37,667,000	39,975,000	318,566	398,000	734,347	246,730
Compass Airlines	1	3,651,000	0	278,049	0	0	0
Delta Air Lines, Inc.		37,018,000	40,067,000	4,163,395	5,780,446	0	0
FEDEX Express		21,086,000	16,353,000	15,393,186	11,745,004	0	0
Frontier Airlines, Inc.		27,887,000	25,503,000	88,495	210,971	572,766	0
Hawaiian Airlines, Inc.		9,636,000	5,457,000	0	0	0	0
Horizon Air Industries, Inc.		2,703,000	2,140,000	1,961,129	1,510,062	0	0
JetBlue Airways Corp.		8,703,000	5,938,000	184,849	123,939	666,930	302,509
Mesa Airlines, Inc.		2,100,000	1,012,000	40,635	18,953	0	0
Skywest Airlines, Inc.		5,136,000	5,257,000	889,619	610,969	150,002	276,121
Southwest Airlines Company		88,415,000	66,495,000	4,194,198	2,711,707	320,845	2,754
Spirit Airlines, Inc.		31,393,000	25,152,000	0	0	0	0
United Airlines, Inc.		37,502,000	27,957,000	403,035	300,455	2,710,737	2,020,802
United Parcel Service		4,026,000	6,106,000	3,043,632	4,561,589	0	0
Total Assessed Value		393,082,000	324,488,000	37,692,730	33,553,890	6,321,027	4,072,274
Percentage change from prior year			(17.4503%)		(10.9805%)		(35.5758%)

1 COMPASS AIRLINESWent out of Business in March 2021

Nevada Department of Taxation

2022-2023 Centrally Assessed

Values By County

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

Charter and Feeder Air Carriers

Charter and Feeder Air Carriers	2021-2022	2022-2023	Carson City	Carson City	Churchill	Churchill	Clark	Clark
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
Ameriflight LLC	540,000	315,000	0	0	0	0	82,708	136,573
Grand Canyon Airlines, Inc.	747,000	592,000	0	0	0	0	743,176	592,000
Maverick Airlines	433,000	428,000	0	0	0	0	364,154	306,460
Maverick Helicopters	13,402,000	7,081,000	0	0	0	0	13,402,000	7,081,000
Sierra Pacific Airlines, Inc.	13,000	23,000	0	0	2,766	4,182	3,166	1,217
Sundance Helicopters, Inc.	6,202,000	905,000	0	0	0	0	6,202,000	905,000
Total Assessed Value	21,337,000	9,344,000	0	0	2,766	4,182	20,797,204	9,022,250
Percentage change from prior year		(56.2075%)		0.0000%		51.1950%		(56.6180%)

Nevada Department of Taxation

2022-2023 Centrally Assessed

Values By County

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

Charter and Feeder Air Carriers

Charter and Feeder Air Carriers	2021-2022	2022-2023	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
Ameriflight LLC	540,000	315,000	0	0	141,127	0	0	0
Grand Canyon Airlines, Inc.	747,000	592,000	0	0	0	0	0	0
Maverick Airlines	433,000	428,000	0	0	8,496	0	0	0
Maverick Helicopters	13,402,000	7,081,000	0	0	0	0	0	0
Sierra Pacific Airlines, Inc.	13,000	23,000	0	0	0	3,181	0	0
Sundance Helicopters, Inc.	6,202,000	905,000	0	0	0	0	0	0
Total Assessed Value	21,337,000	9,344,000	0	0	149,623	3,181	0	0
Percentage change from prior year		(56.2075%)		0.0000%		(97.8740%)		0.0000%

Nevada Department of Taxation

2022-2023 Centrally Assessed

Values By County

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

Charter and Feeder Air Carriers

Charter and Feeder Air Carriers	2021-2022	2022-2023	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
Ameriflight LLC	540,000	315,000	0	0	42,816	22,146	0	0
Grand Canyon Airlines, Inc.	747,000	592,000	0	0	0	0	0	0
Maverick Airlines	433,000	428,000	0	0	0	0	0	0
Maverick Helicopters	13,402,000	7,081,000	0	0	0	0	0	0
Sierra Pacific Airlines, Inc.	13,000	23,000	922	1,394	0	0	1,844	2,788
Sundance Helicopters, Inc.	6,202,000	905,000	0	0	0	0	0	0
Total Assessed Value	21,337,000	9,344,000	922	1,394	42,816	22,146	1,844	2,788
Percentage change from prior year		(56.2075%)		51.1947%		(48.2760%)		51.1952%

Nevada Department of Taxation

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Values By County

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

Charter and Feeder Air Carriers

Charter and Feeder Air Carriers	2021-2022	2022-2023	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
Ameriflight LLC	540,000	315,000	0	0	0	0	0	0
Grand Canyon Airlines, Inc.	747,000	592,000	0	0	0	0	0	0
Maverick Airlines	433,000	428,000	0	0	0	0	0	0
Maverick Helicopters	13,402,000	7,081,000	0	0	0	0	0	0
Sierra Pacific Airlines, Inc.	13,000	23,000	0	0	461	698	0	0
Sundance Helicopters, Inc.	6,202,000	905,000	0	0	0	0	0	0
Total Assessed Value	21,337,000	9,344,000	0	0	461	698	0	0
Percentage change from prior year		(56.2075%)		0.0000%		51.5038%		0.0000%

Nevada Department of Taxation

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Values By County

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

Charter and Feeder Air Carriers

Charter and Feeder Air Carriers	2021-2022	2022-2023	Nye	Nye	Pershing	Pershing	Storey	Storey
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
Ameriflight LLC	540,000	315,000	13,438	10,846	0	0	0	0
Grand Canyon Airlines, Inc.	747,000	592,000	0	0	0	0	0	0
Maverick Airlines	433,000	428,000	2,344	0	0	0	0	0
Maverick Helicopters	13,402,000	7,081,000	0	0	0	0	0	0
Sierra Pacific Airlines, Inc.	13,000	23,000	0	0	0	1,591	461	963
Sundance Helicopters, Inc.	6,202,000	905,000	0	0	0	0	0	0
Total Assessed Value	21,337,000	9,344,000	15,781	10,846	0	1,591	461	963
Percentage change from prior year		(56.2075%)		(31.2725%)		100.0000%		109.0139%

Nevada Department of Taxation

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Values By County

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

Charter and Feeder Air Carriers

Charter and Feeder Air Carriers	2021-2022	2022-2023	Washoe	Washoe	White Pine	White Pine
	Statewide	Statewide	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023
Ameriflight LLC	540,000	315,000	61,185	32,707	198,726	112,727
Grand Canyon Airlines, Inc.	747,000	592,000	3,824	0	0	0
Maverick Airlines	433,000	428,000	58,007	121,540	0	0
Maverick Helicopters	13,402,000	7,081,000	0	0	0	0
Sierra Pacific Airlines, Inc.	13,000	23,000	0	3,609	3,380	3,378
Sundance Helicopters, Inc.	6,202,000	905,000	0	0	0	0
Total Assessed Value	21,337,000	9,344,000	123,016	157,856	202,106	116,105
Percentage change from prior year		(56.2075%)		28.3221%		(42.5525%)

Nevada Department of Taxation
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Values By County
All amounts are rounded to the nearest U.S. Dollar

Electric Companies

Electric Companies	2021-2022	2022-2023	Carson City	Carson City	Churchill	Churchill	Clark	Clark
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
City of Burbank	44,000	32,000	0	0	3,760	2,734	0	0
City of Glendale	44,000	32,000	0	0	3,760	2,734	0	0
City of Los Angeles DWP	20,158,000	22,254,000	0	0	549,700	606,857	12,950,435	14,297,003
City of Pasadena	27,000	19,000	0	0	2,307	1,624	0	0
GridLiance West Transco LLC	45,500,000	46,550,000	0	0	0	0	31,446,298	32,171,981
Harney Electric Cooperative	2,477,000	2,433,000	0	0	0	0	0	0
Idaho Power Company	14,484,000	12,931,000	0	0	0	0	0	0
Intermountain Power Project	1,193,000	740,000	0	0	0	0	840,475	521,334
Mead Adelanto Project-MSR	2,902,000	2,718,000	0	0	0	0	2,902,000	2,718,000
Mead Adelanto Project-SCPPA	7,203,000	6,727,000	0	0	0	0	7,203,000	6,727,000
Mead Adelanto Project-Startran I0, LLC	800,000	675,000	0	0	0	0	800,000	675,000
Mead Phoenix Project-Arizona Public Service	3,480,000	3,394,000	0	0	0	0	3,480,000	3,394,000
Mead Phoenix Project-MSR	2,623,000	2,460,000	0	0	0	0	2,623,000	2,460,000
Mead Phoenix Project-Salt River	4,258,000	4,150,000	0	0	0	0	4,258,000	4,150,000
Mead Phoenix Project-SCPPA	2,886,000	2,732,000	0	0	0	0	2,886,000	2,732,000
Mead Phoenix Project-Startrans I0, LLC	640,000	584,000	0	0	0	0	640,000	584,000
Metropolitan Water Dist	68,000	68,000	0	0	0	0	68,000	68,000
Mt Wheeler Power	11,506,000	12,002,000	0	0	0	0	0	0
Nevada Power Company	1,735,039,000	1,770,057,000	0	0	0	0	1,714,441,237	1,739,968,228
Online Transmission Project	131,250,000	128,450,000	0	0	0	0	14,870,625	14,553,385
ORNI 15 LLC (Ormat NV)	25,025,000	23,800,000	0	0	0	0	0	0
ORNI 37 LLC (Ormat NV)	25,196,000	24,500,000	0	0	0	0	0	0
ORNI 47, LLC (Ormat NV)	24,729,000	24,672,000	0	0	0	0	0	0
Patua Project LLC	19,950,000	19,338,000	0	0	18,940,530	18,359,497	0	0
Plumas Sierra Rural Electric	289,000	280,000	0	0	0	0	0	0
Raft River Rural Electric	1,471,000	1,566,000	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	63,445,000	60,125,000	0	0	0	0	63,445,000	60,125,000
Sierra Pacific Power-Electric	557,284,000	570,179,000	17,809,125	18,308,448	29,774,012	30,525,673	0	0
Southern California Edison	82,656,000	90,545,000	0	0	3,336,794	3,655,270	43,601,302	47,762,775
Surprise Valley Electrification	16,000	17,000	0	0	0	0	0	0
Valley Electric	40,857,000	45,642,000	0	0	0	0	4,109,329	4,579,399
Wells Rural Electric Company	8,402,000	12,640,000	0	0	0	0	0	0
Total Assessed Value	2,835,902,000	2,892,312,000	17,809,125	18,308,448	52,610,863	53,154,390	1,910,564,701	1,937,487,105
Percentage change from prior year		1.9891%		2.8037%		1.0331%		1.4091%

Nevada Department of Taxation
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Values By County
All amounts are rounded to the nearest U.S. Dollar

Electric Companies

Electric Companies	2021-2022	2022-2023	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
City of Burbank	44,000	32,000	0	0	0	0	0	0
City of Glendale	44,000	32,000	0	0	0	0	0	0
City of Los Angeles DWP	20,158,000	22,254,000	0	0	0	0	0	0
City of Pasadena	27,000	19,000	0	0	0	0	0	0
GridLiance West Transco LLC	45,500,000	46,550,000	0	0	0	0	0	0
Harney Electric Cooperative	2,477,000	2,433,000	0	0	0	0	0	0
Idaho Power Company	14,484,000	12,931,000	0	0	3,078,965	2,748,471	0	0
Intermountain Power Project	1,193,000	740,000	0	0	0	0	0	0
Mead Adelanto Project-MSR	2,902,000	2,718,000	0	0	0	0	0	0
Mead Adelanto Project-SCPPA	7,203,000	6,727,000	0	0	0	0	0	0
Mead Adelanto Project-Startran I0, LLC	800,000	675,000	0	0	0	0	0	0
Mead Phoenix Project-Arizona Public Service	3,480,000	3,394,000	0	0	0	0	0	0
Mead Phoenix Project-MSR	2,623,000	2,460,000	0	0	0	0	0	0
Mead Phoenix Project-Salt River	4,258,000	4,150,000	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	2,886,000	2,732,000	0	0	0	0	0	0
Mead Phoenix Project-Startrans I0, LLC	640,000	584,000	0	0	0	0	0	0
Metropolitan Water Dist	68,000	68,000	0	0	0	0	0	0
Mt Wheeler Power	11,506,000	12,002,000	0	0	370,534	386,820	0	0
Nevada Power Company	1,735,039,000	1,770,057,000	0	0	0	0	0	0
Online Transmission Project	131,250,000	128,450,000	0	0	1,758,750	1,721,230	0	0
ORNI 15 LLC (Ormat NV)	25,025,000	23,800,000	0	0	0	0	0	0
ORNI 37 LLC (Ormat NV)	25,196,000	24,500,000	0	0	0	0	0	0
ORNI 47, LLC (Ormat NV)	24,729,000	24,672,000	0	0	0	0	0	0
Patua Project LLC	19,950,000	19,338,000	0	0	0	0	0	0
Plumas Sierra Rural Electric	289,000	280,000	0	0	0	0	0	0
Raft River Rural Electric	1,471,000	1,566,000	0	0	1,471,000	1,566,000	0	0
San Diego Gas & Electric (SDG&E)	63,445,000	60,125,000	0	0	0	0	0	0
Sierra Pacific Power-Electric	557,284,000	570,179,000	33,919,091	34,894,385	35,687,910	36,596,939	9,799,282	10,048,265
Southern California Edison	82,656,000	90,545,000	0	0	0	0	0	0
Surprise Valley Electrification	16,000	17,000	0	0	0	0	0	0
Valley Electric	40,857,000	45,642,000	0	0	0	0	3,679,086	4,117,782
Wells Rural Electric Company	8,402,000	12,640,000	0	0	8,402,000	11,084,161	0	0
Total Assessed Value	2,835,902,000	2,892,312,000	33,919,091	34,894,385	50,769,159	54,103,621	13,478,368	14,166,046
Percentage change from prior year		1.9891%		2.8754%		6.5679%		5.1021%

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

Electric Companies

Electric Companies	2021-2022	2022-2023	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
City of Burbank	44,000	32,000	0	0	0	0	0	0
City of Glendale	44,000	32,000	0	0	0	0	0	0
City of Los Angeles DWP	20,158,000	22,254,000	0	0	0	0	0	0
City of Pasadena	27,000	19,000	0	0	0	0	0	0
GridLiance West Transco LLC	45,500,000	46,550,000	0	0	0	0	0	0
Harney Electric Cooperative	2,477,000	2,433,000	0	0	2,477,000	2,433,000	0	0
Idaho Power Company	14,484,000	12,931,000	0	0	11,387,842	10,167,206	17,193	15,323
Intermountain Power Project	1,193,000	740,000	0	0	0	0	0	0
Mead Adelanto Project-MSR	2,902,000	2,718,000	0	0	0	0	0	0
Mead Adelanto Project-SCPPA	7,203,000	6,727,000	0	0	0	0	0	0
Mead Adelanto Project-Startran I0, LLC	800,000	675,000	0	0	0	0	0	0
Mead Phoenix Project-Arizona Public Service	3,480,000	3,394,000	0	0	0	0	0	0
Mead Phoenix Project-MSR	2,623,000	2,460,000	0	0	0	0	0	0
Mead Phoenix Project-Salt River	4,258,000	4,150,000	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	2,886,000	2,732,000	0	0	0	0	0	0
Mead Phoenix Project-Startrans I0, LLC	640,000	584,000	0	0	0	0	0	0
Metropolitan Water Dist	68,000	68,000	0	0	0	0	0	0
Mt Wheeler Power	11,506,000	12,002,000	2,479,023	2,584,804	0	0	0	0
Nevada Power Company	1,735,039,000	1,770,057,000	0	0	0	0	0	0
Online Transmission Project	131,250,000	128,450,000	7,153,125	7,000,525	787,500	770,700	538,125	526,645
ORNI 15 LLC (Ormat NV)	25,025,000	23,800,000	0	0	0	0	15,497,300	14,738,691
ORNI 37 LLC (Ormat NV)	25,196,000	24,500,000	0	0	0	0	0	0
ORNI 47, LLC (Ormat NV)	24,729,000	24,672,000	0	0	0	0	0	0
Patua Project LLC	19,950,000	19,338,000	0	0	0	0	0	0
Plumas Sierra Rural Electric	289,000	280,000	0	0	0	0	0	0
Raft River Rural Electric	1,471,000	1,566,000	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	63,445,000	60,125,000	0	0	0	0	0	0
Sierra Pacific Power-Electric	557,284,000	570,179,000	14,102,072	14,457,459	35,049,263	35,956,628	32,016,523	32,911,872
Southern California Edison	82,656,000	90,545,000	0	0	0	0	0	0
Surprise Valley Electrification	16,000	17,000	0	0	0	0	0	0
Valley Electric	40,857,000	45,642,000	0	0	0	0	0	0
Wells Rural Electric Company	8,402,000	12,640,000	0	1,555,839	0	0	0	0
Total Assessed Value	2,835,902,000	2,892,312,000	23,734,219	25,598,627	49,701,605	49,327,534	48,069,141	48,192,531
Percentage change from prior year		1.9891%		7.8554%		(0.7526%)		0.2567%

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

Electric Companies

Electric Companies	2021-2022	2022-2023	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
City of Burbank	44,000	32,000	0	0	9,422	6,852	4,755	3,458
City of Glendale	44,000	32,000	0	0	9,422	6,852	4,755	3,458
City of Los Angeles DWP	20,158,000	22,254,000	774,615	855,159	1,377,484	1,520,713	695,142	767,422
City of Pasadena	27,000	19,000	0	0	5,781	4,068	2,918	2,053
GridLiance West Transco LLC	45,500,000	46,550,000	0	0	0	0	0	0
Harney Electric Cooperative	2,477,000	2,433,000	0	0	0	0	0	0
Idaho Power Company	14,484,000	12,931,000	0	0	0	0	0	0
Intermountain Power Project	1,193,000	740,000	162,597	100,857	0	0	0	0
Mead Adelanto Project-MSR	2,902,000	2,718,000	0	0	0	0	0	0
Mead Adelanto Project-SCPPA	7,203,000	6,727,000	0	0	0	0	0	0
Mead Adelanto Project-Startran I0, LLC	800,000	675,000	0	0	0	0	0	0
Mead Phoenix Project-Arizona Public Service	3,480,000	3,394,000	0	0	0	0	0	0
Mead Phoenix Project-MSR	2,623,000	2,460,000	0	0	0	0	0	0
Mead Phoenix Project-Salt River	4,258,000	4,150,000	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	2,886,000	2,732,000	0	0	0	0	0	0
Mead Phoenix Project-Startrans I0, LLC	640,000	584,000	0	0	0	0	0	0
Metropolitan Water Dist	68,000	68,000	0	0	0	0	0	0
Mt Wheeler Power	11,506,000	12,002,000	0	0	0	0	0	0
Nevada Power Company	1,735,039,000	1,770,057,000	18,820,674	18,764,045	0	0	0	0
Online Transmission Project	131,250,000	128,450,000	44,441,250	43,493,170	0	0	0	0
ORNI 15 LLC (Ormat NV)	25,025,000	23,800,000	0	0	0	0	0	0
ORNI 37 LLC (Ormat NV)	25,196,000	24,500,000	0	0	0	0	25,196,000	24,500,000
ORNI 47, LLC (Ormat NV)	24,729,000	24,672,000	0	0	0	0	24,729,000	24,672,000
Patua Project LLC	19,950,000	19,338,000	0	0	1,009,470	978,503	0	0
Plumas Sierra Rural Electric	289,000	280,000	0	0	0	0	0	0
Raft River Rural Electric	1,471,000	1,566,000	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	63,445,000	60,125,000	0	0	0	0	0	0
Sierra Pacific Power-Electric	557,284,000	570,179,000	0	0	53,225,080	54,848,369	17,728,876	18,180,728
Southern California Edison	82,656,000	90,545,000	0	0	8,372,718	9,171,841	4,219,139	4,621,830
Surprise Valley Electrification	16,000	17,000	0	0	0	0	0	0
Valley Electric	40,857,000	45,642,000	0	0	0	0	264,244	294,168
Wells Rural Electric Company	8,402,000	12,640,000	0	0	0	0	0	0
Total Assessed Value	2,835,902,000	2,892,312,000	64,199,136	63,213,231	64,009,377	66,537,199	72,844,828	73,045,116
Percentage change from prior year		1.9891%		(1.5357%)		3.9491%		0.2750%

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

Electric Companies

Electric Companies	2021-2022	2022-2023	Nye	Nye	Pershing	Pershing	Storey	Storey
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
City of Burbank	44,000	32,000	0	0	4,030	2,931	0	0
City of Glendale	44,000	32,000	0	0	4,030	2,931	0	0
City of Los Angeles DWP	20,158,000	22,254,000	0	0	589,225	650,492	0	0
City of Pasadena	27,000	19,000	0	0	2,473	1,740	0	0
GridLiance West Transco LLC	45,500,000	46,550,000	14,053,702	14,378,019	0	0	0	0
Harney Electric Cooperative	2,477,000	2,433,000	0	0	0	0	0	0
Idaho Power Company	14,484,000	12,931,000	0	0	0	0	0	0
Intermountain Power Project	1,193,000	740,000	0	0	0	0	0	0
Mead Adelanto Project-MSR	2,902,000	2,718,000	0	0	0	0	0	0
Mead Adelanto Project-SCPPA	7,203,000	6,727,000	0	0	0	0	0	0
Mead Adelanto Project-Startran I0, LLC	800,000	675,000	0	0	0	0	0	0
Mead Phoenix Project-Arizona Public Service	3,480,000	3,394,000	0	0	0	0	0	0
Mead Phoenix Project-MSR	2,623,000	2,460,000	0	0	0	0	0	0
Mead Phoenix Project-Salt River	4,258,000	4,150,000	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	2,886,000	2,732,000	0	0	0	0	0	0
Mead Phoenix Project-Startrans I0, LLC	640,000	584,000	0	0	0	0	0	0
Metropolitan Water Dist	68,000	68,000	0	0	0	0	0	0
Mt Wheeler Power	11,506,000	12,002,000	1,213,723	1,265,798	0	0	0	0
Nevada Power Company	1,735,039,000	1,770,057,000	1,777,090	7,848,375	0	0	0	0
Online Transmission Project	131,250,000	128,450,000	17,994,375	17,610,495	0	0	0	0
ORNI 15 LLC (Ormat NV)	25,025,000	23,800,000	0	0	9,527,700	9,061,309	0	0
ORNI 37 LLC (Ormat NV)	25,196,000	24,500,000	0	0	0	0	0	0
ORNI 47, LLC (Ormat NV)	24,729,000	24,672,000	0	0	0	0	0	0
Patua Project LLC	19,950,000	19,338,000	0	0	0	0	0	0
Plumas Sierra Rural Electric	289,000	280,000	0	0	0	0	0	0
Raft River Rural Electric	1,471,000	1,566,000	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	63,445,000	60,125,000	0	0	0	0	0	0
Sierra Pacific Power-Electric	557,284,000	570,179,000	20,518,082	21,039,605	29,854,818	30,631,726	80,559,860	79,683,656
Southern California Edison	82,656,000	90,545,000	0	0	3,575,820	3,917,109	0	0
Surprise Valley Electrification	16,000	17,000	0	0	0	0	0	0
Valley Electric	40,857,000	45,642,000	32,804,340	36,650,652	0	0	0	0
Wells Rural Electric Company	8,402,000	12,640,000	0	0	0	0	0	0
Total Assessed Value	2,835,902,000	2,892,312,000	88,361,313	98,792,944	43,558,097	44,268,239	80,559,860	79,683,656
Percentage change from prior year		1.9891%		11.8057%		1.6303%		(1.0876%)

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Electric Companies

Electric Companies	2021-2022	2022-2023	Washoe	Washoe	White Pine	White Pine
	Statewide	Statewide	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023
City of Burbank	44,000	32,000	22,034	16,024	0	0
City of Glendale	44,000	32,000	22,034	16,024	0	0
City of Los Angeles DWP	20,158,000	22,254,000	3,221,398	3,556,354	0	0
City of Pasadena	27,000	19,000	13,521	9,515	0	0
GridLiance West Transco LLC	45,500,000	46,550,000	0	0	0	0
Harney Electric Cooperative	2,477,000	2,433,000	0	0	0	0
Idaho Power Company	14,484,000	12,931,000	0	0	0	0
Intermountain Power Project	1,193,000	740,000	0	0	189,928	117,809
Mead Adelanto Project-MSR	2,902,000	2,718,000	0	0	0	0
Mead Adelanto Project-SCPPA	7,203,000	6,727,000	0	0	0	0
Mead Adelanto Project-Startran I0, LLC	800,000	675,000	0	0	0	0
Mead Phoenix Project-Arizona Public Service	3,480,000	3,394,000	0	0	0	0
Mead Phoenix Project-MSR	2,623,000	2,460,000	0	0	0	0
Mead Phoenix Project-Salt River	4,258,000	4,150,000	0	0	0	0
Mead Phoenix Project-SCPPA	2,886,000	2,732,000	0	0	0	0
Mead Phoenix Project-Startrans I0, LLC	640,000	584,000	0	0	0	0
Metropolitan Water Dist	68,000	68,000	0	0	0	0
Mt Wheeler Power	11,506,000	12,002,000	0	0	7,442,720	7,764,578
Nevada Power Company	1,735,039,000	1,770,057,000	0	0	0	3,476,352
Online Transmission Project	131,250,000	128,450,000	0	0	43,706,250	42,773,850
ORNI 15 LLC (Ormat NV)	25,025,000	23,800,000	0	0	0	0
ORNI 37 LLC (Ormat NV)	25,196,000	24,500,000	0	0	0	0
ORNI 47, LLC (Ormat NV)	24,729,000	24,672,000	0	0	0	0
Patua Project LLC	19,950,000	19,338,000	0	0	0	0
Plumas Sierra Rural Electric	289,000	280,000	289,000	280,000	0	0
Raft River Rural Electric	1,471,000	1,566,000	0	0	0	0
San Diego Gas & Electric (SDG&E)	63,445,000	60,125,000	0	0	0	0
Sierra Pacific Power-Electric	557,284,000	570,179,000	141,474,345	146,184,203	5,765,660	5,911,046
Southern California Edison	82,656,000	90,545,000	19,550,227	21,416,174	0	0
Surprise Valley Electrification	16,000	17,000	16,000	17,000	0	0
Valley Electric	40,857,000	45,642,000	0	0	0	0
Wells Rural Electric Company	8,402,000	12,640,000	0	0	0	0
Total Assessed Value	2,835,902,000	2,892,312,000	164,608,558	171,495,295	57,104,559	60,043,635
Percentage change from prior year		1.9891%		4.1837%		5.1468%

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Gas Distribution and Pipeline Companies

Gas Distribution and Pipeline Companies	2021-2022	2022-2023	Carson City	Carson City	Churchill	Churchill	Clark	Clark
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
Great Basin Gas Transmission (FKA Paiute)	48,093,000	48,033,000	2,988,511	2,985,073	5,180,054	5,173,498	0	0
Kern River Pipeline	69,317,000	77,325,000	0	0	0	0	57,792,872	64,468,743
Kinder-Morgan (Calnev) Pipeline	39,914,000	40,855,000	0	0	0	0	39,914,000	40,855,000
Kinder-Morgan (SFPP L P) Pipeline	17,857,000	15,405,000	0	0	5,201,443	4,487,217	0	0
Prospector Pipeline Co.	6,475,000	3,500,000	0	0	0	0	0	0
Ruby Pipeline LLC	320,941,000	314,604,000	0	0	0	0	0	0
Sierra Pacific Power-Gas	71,125,000	71,109,000	0	0	0	0	0	0
Southwest Gas Company	324,574,000	338,745,000	24,304,487	25,080,405	5,081,677	5,321,555	264,071,448	275,859,217
TC Energy (Tuscarora)	8,515,000	9,023,000	0	0	0	0	0	0
Unev Pipeline LLC	25,138,000	25,093,000	0	0	0	0	17,017,864	16,987,400
Total Assessed Value	931,949,000	943,692,000	27,292,998	28,065,479	15,463,174	14,982,270	378,796,184	398,170,360
Percentage change from prior year		1.2600%		2.8303%		(3.1100%)		5.1147%

Gas Distribution and Pipeline Companies	2021-2022	2022-2023	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
Great Basin Gas Transmission (FKA Paiute)	48,093,000	48,033,000	1,676,370	1,674,249	4,743,478	4,737,475	0	0
Kern River Pipeline	69,317,000	77,325,000	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	39,914,000	40,855,000	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	17,857,000	15,405,000	0	0	0	0	0	0
Prospector Pipeline Co.	6,475,000	3,500,000	0	0	5,289,103	2,858,974	0	0
Ruby Pipeline LLC	320,941,000	314,604,000	0	0	149,156,073	146,210,977	0	0
Sierra Pacific Power-Gas	71,125,000	71,109,000	0	0	0	0	0	0
Southwest Gas Company	324,574,000	338,745,000	6,047,027	6,341,739	5,883,408	6,141,897	0	0
TC Energy (Tuscarora)	8,515,000	9,023,000	0	0	0	0	0	0
Unev Pipeline LLC	25,138,000	25,093,000	0	0	0	0	0	0
Total Assessed Value	931,949,000	943,692,000	7,723,397	8,015,988	165,072,062	159,949,324	0	0
Percentage change from prior year		1.2600%		3.7884%		(3.1033%)		0.0000%

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Gas Distribution and Pipeline Companies

Gas Distribution and Pipeline Companies	2021-2022	2022-2023	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
Great Basin Gas Transmission (FKA Paiute)	48,093,000	48,033,000	949,118	947,917	6,249,547	6,241,810	930,493	929,315
Kern River Pipeline	69,317,000	77,325,000	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	39,914,000	40,855,000	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	17,857,000	15,405,000	0	0	0	0	0	0
Prospector Pipeline Co.	6,475,000	3,500,000	1,185,897	641,026	0	0	0	0
Ruby Pipeline LLC	320,941,000	314,604,000	0	0	124,940,166	122,473,215	0	0
Sierra Pacific Power-Gas	71,125,000	71,109,000	0	0	0	0	0	0
Southwest Gas Company	324,574,000	338,745,000	1,583	1,634	2,073,998	2,131,618	789,328	805,996
TC Energy (Tuscarora)	8,515,000	9,023,000	0	0	0	0	0	0
Unev Pipeline LLC	25,138,000	25,093,000	0	0	0	0	0	0
Total Assessed Value	931,949,000	943,692,000	2,136,599	1,590,577	133,263,711	130,846,644	1,719,821	1,735,312
Percentage change from prior year		1.2600%		(25.5557%)		(1.8137%)		0.9007%

Gas Distribution and Pipeline Companies	2021-2022	2022-2023	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
Great Basin Gas Transmission (FKA Paiute)	48,093,000	48,033,000	0	0	8,809,458	8,798,655	502,885	502,249
Kern River Pipeline	69,317,000	77,325,000	11,524,128	12,856,257	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	39,914,000	40,855,000	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	17,857,000	15,405,000	0	0	2,469,826	2,130,687	0	0
Prospector Pipeline Co.	6,475,000	3,500,000	0	0	0	0	0	0
Ruby Pipeline LLC	320,941,000	314,604,000	0	0	0	0	0	0
Sierra Pacific Power-Gas	71,125,000	71,109,000	0	0	0	0	0	0
Southwest Gas Company	324,574,000	338,745,000	0	0	7,804,431	8,186,352	264	272
TC Energy (Tuscarora)	8,515,000	9,023,000	0	0	0	0	0	0
Unev Pipeline LLC	25,138,000	25,093,000	8,120,136	8,105,600	0	0	0	0
Total Assessed Value	931,949,000	943,692,000	19,644,264	20,961,857	19,083,716	19,115,693	503,149	502,521
Percentage change from prior year		1.2600%		6.7073%		0.1676%		(0.1248%)

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Gas Distribution and Pipeline Companies

Gas Distribution and Pipeline Companies	2021-2022	2022-2023	Nye	Nye	Pershing	Pershing	Storey	Storey
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
Great Basin Gas Transmission (FKA Paiute)	48,093,000	48,033,000	513,276	512,626	9,050,855	9,039,402	127,920	127,758
Kern River Pipeline	69,317,000	77,325,000	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	39,914,000	40,855,000	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	17,857,000	15,405,000	0	0	0	0	3,674,983	3,170,359
Prospector Pipeline Co.	6,475,000	3,500,000	0	0	0	0	0	0
Ruby Pipeline LLC	320,941,000	314,604,000	0	0	0	0	0	0
Sierra Pacific Power-Gas	71,125,000	71,109,000	0	0	0	0	1,070,096	1,088,090
Southwest Gas Company	324,574,000	338,745,000	0	0	337,353	350,291	549,354	577,190
TC Energy (Tuscarora)	8,515,000	9,023,000	0	0	0	0	87,328	87,722
Unev Pipeline LLC	25,138,000	25,093,000	0	0	0	0	0	0
Total Assessed Value	931,949,000	943,692,000	513,276	512,626	9,388,209	9,389,693	5,509,680	5,051,120
Percentage change from prior year		1.2600%		(0.1265%)		0.0158%		(8.3228%)

Gas Distribution and Pipeline Companies	2021-2022	2022-2023	Washoe	Washoe	White Pine	White Pine
	Statewide	Statewide	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023
Great Basin Gas Transmission (FKA Paiute)	48,093,000	48,033,000	6,371,034	6,362,972	0	0
Kern River Pipeline	69,317,000	77,325,000	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	39,914,000	40,855,000	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	17,857,000	15,405,000	6,510,748	5,616,737	0	0
Prospector Pipeline Co.	6,475,000	3,500,000	0	0	0	0
Ruby Pipeline LLC	320,941,000	314,604,000	46,844,761	45,919,808	0	0
Sierra Pacific Power-Gas	71,125,000	71,109,000	70,054,904	70,020,910	0	0
Southwest Gas Company	324,574,000	338,745,000	7,629,641	7,946,832	0	0
TC Energy (Tuscarora)	8,515,000	9,023,000	8,427,672	8,935,278	0	0
Unev Pipeline LLC	25,138,000	25,093,000	0	0	0	0
Total Assessed Value	931,949,000	943,692,000	145,838,761	144,802,537	0	0
Percentage change from prior year		1.2600%		(0.7105%)		0.0000%

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Railroad Companies

Railroad Companies	2021-2022	2022-2023	Carson City	Carson City	Churchill	Churchill	Clark	Clark
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
Burlington Northern Santa Fe Railway	2,659,000	1,820,000	0	0	127,776	87,458	0	0
Union Pacific Railroad	431,665,000	437,784,000	0	0	24,032,614	24,372,617	57,111,445	57,931,422
Total Assessed Value	434,324,000	439,604,000	0	0	24,160,390	24,460,076	57,111,445	57,931,422
Percentage change from prior year		1.2157%		0.0000%		1.2404%		1.4357%

Railroad Companies	2021-2022	2022-2023	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
Burlington Northern Santa Fe Railway	2,659,000	1,820,000	0	0	942,055	644,806	0	0
Union Pacific Railroad	431,665,000	437,784,000	0	0	107,824,635	109,350,092	0	0
Total Assessed Value	434,324,000	439,604,000	0	0	108,766,690	109,994,898	0	0
Percentage change from prior year		1.2157%		0.0000%		1.1292%		0.0000%

Railroad Companies	2021-2022	2022-2023	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
Burlington Northern Santa Fe Railway	2,659,000	1,820,000	204,905	140,251	535,449	366,498	158,102	108,216
Union Pacific Railroad	431,665,000	437,784,000	20,766,992	21,060,795	58,556,594	59,385,027	16,774,363	17,011,679
Total Assessed Value	434,324,000	439,604,000	20,971,897	21,201,045	59,092,043	59,751,525	16,932,465	17,119,895
Percentage change from prior year		1.2157%		1.0926%		1.1160%		1.1069%

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Railroad Companies

Railroad Companies	2021-2022	2022-2023	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
Burlington Northern Santa Fe Railway	2,659,000	1,820,000	0	0	34,141	23,368	0	0
Union Pacific Railroad	431,665,000	437,784,000	41,528,074	42,115,595	16,174,434	16,403,263	0	0
Total Assessed Value	434,324,000	439,604,000	41,528,074	42,115,595	16,208,575	16,426,631	0	0
Percentage change from prior year		1.2157%		1.4148%		1.3453%		0.0000%

Railroad Companies	2021-2022	2022-2023	Nye	Nye	Pershing	Pershing	Storey	Storey
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
Burlington Northern Santa Fe Railway	2,659,000	1,820,000	0	0	326,609	223,553	34,385	23,535
Union Pacific Railroad	431,665,000	437,784,000	0	0	35,271,674	35,770,682	3,762,115	3,815,340
Total Assessed Value	434,324,000	439,604,000	0	0	35,598,283	35,994,236	3,796,500	3,838,875
Percentage change from prior year		1.2157%		0.0000%		1.1123%		1.1162%

Railroad Companies	2021-2022	2022-2023	Washoe	Washoe	White Pine	White Pine
	Statewide	Statewide	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023
Burlington Northern Santa Fe Railway	2,659,000	1,820,000	295,580	202,315	0	0
Union Pacific Railroad	431,665,000	437,784,000	49,862,060	50,567,487	0	0
Total Assessed Value	434,324,000	439,604,000	50,157,640	50,769,802	0	0
Percentage change from prior year		1.2157%		1.2205%		0.0000%

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Telecommunication Companies

Telecommunication Companies	2021-2022	2022-2023	Carson City	Carson City	Churchill	Churchill	Clark	Clark
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
360 Networks (USA), Inc.	22,663,000	35,309,000	290,571	448,912	0	0	19,061,294	30,028,220
Beehive Telephone Company	1,068,000	1,015,000	0	0	0	0	0	0
California Broadband Cooperative Inc	1,508,000	1,509,000	264,630	264,805	0	0	0	0
Centurytel Gem State Utilities, Inc.	139,000	164,000	0	0	0	0	0	0
Charter Fiberlink - Nevada	4,883,000	4,865,000	425,473	422,186	0	0	0	0
CTC of Nevada	12,493,000	11,657,000	0	0	0	0	0	0
Filer Mutual Telephone Company	418,000	512,000	0	0	0	0	0	0
Frontier Communications Southwest	6,767,000	6,618,000	17,474	17,089	0	0	0	0
Humboldt Telephone Company	1,408,000	1,310,000	0	0	0	0	0	0
Intermountain Infrastructure Group, LLC	792,000	223,000	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	3,600,000	3,210,000	0	0	0	0	112,397	99,845
Plumas Sierra Telecommunications	1,074,000	1,100,000	0	0	0	0	0	0
Rio Virgin Telephone Company	4,123,000	3,898,000	0	0	0	0	4,123,000	3,898,000
Rural Telephone Company	929,000	873,000	0	0	0	0	0	0
Sprint Communications, L.P.	1,024,000	2,105,000	0	0	0	0	74,861	153,890
TeliaSonera International Carrier, Inc.	54,000	52,000	0	0	4,527	4,365	0	0
US Telepacific Corp. (FKA Mpower Comm.)	2,900,000	2,894,000	0	0	0	0	2,900,000	2,894,000
Total Assessed Value	65,843,000	77,314,000	998,148	1,152,992	4,527	4,365	26,271,552	37,073,955
Percentage change from prior year		17.4217%		15.5131%		(3.5808%)		41.1183%

Nevada Department of Taxation

2022-2023 Centrally Assessed

Values By County

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

Telecommunication Companies

Telecommunication Companies	2021-2022	2022-2023	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
360 Networks (USA), Inc.	22,663,000	35,309,000	0	0	0	0	0	0
Beehive Telephone Company	1,068,000	1,015,000	0	0	931,134	884,926	0	0
California Broadband Cooperative Inc	1,508,000	1,509,000	709,647	710,118	0	0	0	0
Centurytel Gem State Utilities, Inc.	139,000	164,000	0	0	139,000	164,000	0	0
Charter Fiberlink - Nevada	4,883,000	4,865,000	0	19,728	0	0	0	0
CTC of Nevada	12,493,000	11,657,000	0	0	12,493,000	10,759,981	0	118,635
Filer Mutual Telephone Company	418,000	512,000	0	0	418,000	512,000	0	0
Frontier Communications Southwest	6,767,000	6,618,000	5,590,798	5,467,696	0	0	0	0
Humboldt Telephone Company	1,408,000	1,310,000	0	0	31,842	29,591	0	0
Intermountain Infrastructure Group, LLC	792,000	223,000	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	3,600,000	3,210,000	0	0	0	0	0	0
Plumas Sierra Telecommunications	1,074,000	1,100,000	0	0	0	0	0	0
Rio Virgin Telephone Company	4,123,000	3,898,000	0	0	0	0	0	0
Rural Telephone Company	929,000	873,000	0	0	432,827	408,112	0	0
Sprint Communications, L.P.	1,024,000	2,105,000	0	0	350,164	719,819	0	0
TeliaSonera International Carrier, Inc.	54,000	52,000	0	0	17,434	16,809	0	0
US Telepacific Corp. (FKA Mpower Comm.)	2,900,000	2,894,000	0	0	0	0	0	0
Total Assessed Value	65,843,000	77,314,000	6,300,445	6,197,542	14,813,400	13,495,239	0	118,635
Percentage change from prior year		17.4217%		(1.6333%)		(8.8984%)		100.0000%

Nevada Department of Taxation

2022-2023 Centrally Assessed

Values By County

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

Telecommunication Companies

Telecommunication Companies	2021-2022	2022-2023	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
360 Networks (USA), Inc.	22,663,000	35,309,000	0	0	0	0	0	0
Beehive Telephone Company	1,068,000	1,015,000	0	0	0	0	0	0
California Broadband Cooperative Inc	1,508,000	1,509,000	0	0	0	0	0	0
Centurytel Gem State Utilities, Inc.	139,000	164,000	0	0	0	0	0	0
Charter Fiberlink - Nevada	4,883,000	4,865,000	0	0	0	0	0	0
CTC of Nevada	12,493,000	11,657,000	0	0	0	0	0	0
Filer Mutual Telephone Company	418,000	512,000	0	0	0	0	0	0
Frontier Communications Southwest	6,767,000	6,618,000	0	0	0	0	0	0
Humboldt Telephone Company	1,408,000	1,310,000	0	0	1,376,158	1,280,409	0	0
Intermountain Infrastructure Group, LLC	792,000	223,000	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	3,600,000	3,210,000	0	0	0	0	0	0
Plumas Sierra Telecommunications	1,074,000	1,100,000	0	0	0	0	0	0
Rio Virgin Telephone Company	4,123,000	3,898,000	0	0	0	0	0	0
Rural Telephone Company	929,000	873,000	0	0	0	0	0	0
Sprint Communications, L.P.	1,024,000	2,105,000	73,549	151,193	235,396	483,896	54,633	112,307
TeliaSonera International Carrier, Inc.	54,000	52,000	3,365	3,244	7,992	7,639	3,480	3,356
US Telepacific Corp. (FKA Mpower Comm.)	2,900,000	2,894,000	0	0	0	0	0	0
Total Assessed Value	65,843,000	77,314,000	76,914	154,437	1,619,547	1,771,944	58,113	115,663
Percentage change from prior year		17.4217%		100.7918%		9.4099%		99.0299%

Nevada Department of Taxation

2022-2023 Centrally Assessed

Values By County

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

Telecommunication Companies

Telecommunication Companies	2021-2022	2022-2023	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
360 Networks (USA), Inc.	22,663,000	35,309,000	0	0	0	0	0	0
Beehive Telephone Company	1,068,000	1,015,000	0	0	0	0	0	0
California Broadband Cooperative Inc	1,508,000	1,509,000	0	0	0	0	0	0
Centurytel Gem State Utilities, Inc.	139,000	164,000	0	0	0	0	0	0
Charter Fiberlink - Nevada	4,883,000	4,865,000	0	0	182,914	181,500	0	0
CTC of Nevada	12,493,000	11,657,000	0	0	0	0	0	0
Filer Mutual Telephone Company	418,000	512,000	0	0	0	0	0	0
Frontier Communications Southwest	6,767,000	6,618,000	0	0	1,147,107	1,121,850	11,621	11,365
Humboldt Telephone Company	1,408,000	1,310,000	0	0	0	0	0	0
Intermountain Infrastructure Group, LLC	792,000	223,000	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	3,600,000	3,210,000	3,418,036	3,048,356	0	0	0	0
Plumas Sierra Telecommunications	1,074,000	1,100,000	0	0	0	0	0	0
Rio Virgin Telephone Company	4,123,000	3,898,000	0	0	0	0	0	0
Rural Telephone Company	929,000	873,000	0	0	0	0	0	0
Sprint Communications, L.P.	1,024,000	2,105,000	0	0	0	0	0	0
TeliaSonera International Carrier, Inc.	54,000	52,000	0	0	1,130	1,090	0	0
US Telepacific Corp. (FKA Mpower Comm.)	2,900,000	2,894,000	0	0	0	0	0	0
Total Assessed Value	65,843,000	77,314,000	3,418,036	3,048,356	1,331,151	1,304,440	11,621	11,365
Percentage change from prior year		17.4217%		(10.8156%)		(2.0066%)		(2.2019%)

Nevada Department of Taxation

2022-2023 Centrally Assessed

Values By County

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

Telecommunication Companies

Telecommunication Companies	2021-2022	2022-2023	Nye	Nye	Pershing	Pershing	Storey	Storey
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023
360 Networks (USA), Inc.	22,663,000	35,309,000	0	0	0	0	0	0
Beehive Telephone Company	1,068,000	1,015,000	0	0	0	0	0	0
California Broadband Cooperative Inc	1,508,000	1,509,000	0	0	0	0	0	0
Centurytel Gem State Utilities, Inc.	139,000	164,000	0	0	0	0	0	0
Charter Fiberlink - Nevada	4,883,000	4,865,000	0	0	0	0	11,929	11,837
CTC of Nevada	12,493,000	11,657,000	0	778,384	0	0	0	0
Filer Mutual Telephone Company	418,000	512,000	0	0	0	0	0	0
Frontier Communications Southwest	6,767,000	6,618,000	0	0	0	0	0	0
Humboldt Telephone Company	1,408,000	1,310,000	0	0	0	0	0	0
Intermountain Infrastructure Group, LLC	792,000	223,000	0	0	0	0	100,174	28,206
Lincoln County Telephone System, Inc.	3,600,000	3,210,000	69,567	61,799	0	0	0	0
Plumas Sierra Telecommunications	1,074,000	1,100,000	0	0	0	0	0	0
Rio Virgin Telephone Company	4,123,000	3,898,000	0	0	0	0	0	0
Rural Telephone Company	929,000	873,000	0	0	0	0	0	0
Sprint Communications, L.P.	1,024,000	2,105,000	0	0	68,979	141,798	0	0
TeliaSonera International Carrier, Inc.	54,000	52,000	0	0	9,860	9,507	53	51
US Telepacific Corp. (FKA Mpower Comm.)	2,900,000	2,894,000	0	0	0	0	0	0
Total Assessed Value	65,843,000	77,314,000	69,567	840,182	78,839	151,305	112,156	40,094
Percentage change from prior year		17.4217%		1,107.7283%		91.9159%		(64.2518%)

Nevada Department of Taxation

2022-2023 Centrally Assessed

Values By County

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

Telecommunication Companies

Telecommunication Companies	2021-2022	2022-2023	Washoe	Washoe	White Pine	White Pine
	Statewide	Statewide	AV	AV	AV	AV
	Assessed Value	Assessed Value	2021-2022	2022-2023	2021-2022	2022-2023
360 Networks (USA), Inc.	22,663,000	35,309,000	3,311,135	4,831,868	0	0
Beehive Telephone Company	1,068,000	1,015,000	0	0	136,866	130,074
California Broadband Cooperative Inc	1,508,000	1,509,000	533,723	534,077	0	0
Centurytel Gem State Utilities, Inc.	139,000	164,000	0	0	0	0
Charter Fiberlink - Nevada	4,883,000	4,865,000	4,262,684	4,229,749	0	0
CTC of Nevada	12,493,000	11,657,000	0	0	0	0
Filer Mutual Telephone Company	418,000	512,000	0	0	0	0
Frontier Communications Southwest	6,767,000	6,618,000	0	0	0	0
Humboldt Telephone Company	1,408,000	1,310,000	0	0	0	0
Intermountain Infrastructure Group, LLC	792,000	223,000	691,826	194,794	0	0
Lincoln County Telephone System, Inc.	3,600,000	3,210,000	0	0	0	0
Plumas Sierra Telecommunications	1,074,000	1,100,000	1,074,000	1,100,000	0	0
Rio Virgin Telephone Company	4,123,000	3,898,000	0	0	0	0
Rural Telephone Company	929,000	873,000	496,173	464,888	0	0
Sprint Communications, L.P.	1,024,000	2,105,000	166,417	342,098	0	0
TeliaSonera International Carrier, Inc.	54,000	52,000	6,159	5,938	0	0
US Telepacific Corp. (FKA Mpower Comm.)	2,900,000	2,894,000	0	0	0	0
Total Assessed Value	65,843,000	77,314,000	10,542,117	11,703,412	136,866	130,074
Percentage change from prior year		17.4217%		11.0158%		(4.9625%)

**Nevada Department of Taxation
Centrally Assessed
Secured Property Tax Roll**

Six-Month Construction Work In Progress

**Statewide Assessed Valuation by Type of Industry
Comparison of Current Year to Prior Year Values**

<u>Industry</u>	Assessed	Assessed
	Valuation	Valuation
	2021-2022	2022-2023
National, Freight and Large Regional Air Carriers	220,100	43,400
Charter and Feeder Air Carriers	11,800	0
Electric Companies	57,773,500	63,310,200
Gas Distribution and Pipeline Companies	12,770,500	11,242,900
Railroad Companies	172,100	3,553,900
Telecommunication Companies	614,400	1,094,700
Total Six Month CWIP Assessed Value	71,562,400	79,245,100

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) for the period January 1 through June 30, 2021 must be included on the central assessment roll.

Six 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 January 1, 2021 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 2020-21	CV Ratio 2021-22	CV Ratio 2022-23
Airline	0.6903	0.6961	0.6440
Electric	0.7614	0.7445	0.7317
Gas-Distribution	0.5680	0.5398	0.5060
Gas-Pipeline	0.7816	0.7750	0.7734
Railroad	0.7303	0.7130	0.7462
Telecommunication	0.9671	0.9139	0.8289

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:

$$(\$1,000,000) \times (0.8289) \times (35\%) = \$290,114 \text{ assessed value for 6 month CWIP.}$$

Nevada Department of Taxation
2022-2023
Adjusted Six-Month CWIP

2022-2023 Reported Growth CWIP	Industry-wide Cost To Value Ratio	Adjusted Growth 6-Month CWIP	2022-2023 Assessed Value Rounded to 00
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National, Freight and Large Regional Air Carriers

Allegiant Airline, Inc.	192,726	0.6440	124,123	43,400
Total AV National, Freight and Large Regional Air Carriers 6 Mo CWIP	\$192,726		\$124,123	\$43,400

Electric Companies

Idaho Power Company	81	0.7317	59	0
Nevada Power Company	156,775,880	0.7317	114,716,831	40,150,900
Online Transmission Project	28,798	0.7317	21,072	7,400
Patua Project LLC	22,347	0.7317	16,352	5,700
San Diego Gas & Electric (SDG&E)	3,780,065	0.7317	2,765,968	968,100
Sierra Pacific Power-Electric	63,556,815	0.7317	46,506,110	16,277,100
Southern California Edison	8,701,064	0.7317	6,366,786	2,228,400
City of Los Angeles DWP	3,829,724	0.7317	2,802,305	980,800
Mead Phoenix Project-MSR	17,675	0.7317	12,933	4,500
Mead Phoenix Project-SCPPA	48,902	0.7317	35,783	12,500
GridLiance West Transco LLC	4,527,558	0.7317	3,312,927	1,159,500
Harney Electric Cooperative	184,964	0.7317	135,343	47,400
Mt Wheeler Power	1,423,177	0.7317	1,041,374	364,500
Plumas Sierra Rural Electric	37,854	0.7317	27,699	9,700
Raft River Rural Electric	89,939	0.7317	65,810	23,000
Valley Electric	3,590,928	0.7317	2,627,572	919,700
Wells Rural Electric Company	589,683	0.7317	431,486	151,000
Total AV Electric Companies 6 Mo CWIP	\$247,205,454		\$180,886,411	\$63,310,200

Gas Distribution and Pipeline Companies

Sierra Pacific Power-Gas	4,827,443	0.5060	2,442,652	854,900
Southwest Gas Company	48,657,566	0.5060	24,620,388	8,617,100
Great Basin Gas Transmission (FKA Paiute)	2,225,606	0.7734	1,721,254	602,400
Kern River Pipeline	2,122,394	0.7734	1,641,432	574,500
Kinder-Morgan (Calnev) Pipeline	310,121	0.7734	239,844	83,900
TC Energy (Tuscarora)	1,884,297	0.7734	1,457,291	510,100
Total AV Gas Distribution and Pipeline Companies 6 Mo CWIP	\$60,027,427		\$32,122,861	\$11,242,900

Railroad Companies

Union Pacific Railroad	13,608,477	0.7462	10,154,074	3,553,900
Total AV Railroad Companies 6 Mo CWIP	\$13,608,477		\$10,154,074	\$3,553,900

Telecommunication Companies

360 Networks (USA), Inc.	1,328,561	0.8289	1,101,239	385,400
California Broadband Cooperative Inc	211,956	0.8289	175,689	61,500
Filer Mutual Telephone Company	1,645,605	0.8289	1,364,035	477,400
Humboldt Telephone Company	28,661	0.8289	23,757	8,300
Intermountain Infrastructure Group, LLC	1,343	0.8289	1,113	400
Lincoln County Telephone System, Inc.	184,943	0.8289	153,299	53,700
Rio Virgin Telephone Company	68,382	0.8289	56,682	19,800
Rural Telephone Company	303,982	0.8289	251,970	88,200
Total AV Telecommunication Companies 6 Mo CWIP	\$3,773,432		\$3,127,783	\$1,094,700

Grand Totals	\$324,807,516		\$226,415,252	\$79,245,100
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**Nevada Department of Taxation
Centrally Assessed
Secured Property Tax Roll**

Six-Month Construction Work In Progress

**Statewide Assessed Valuation by Type of Industry
Comparison of Current Year to Prior Year Values**

<u>Industry</u>	Assessed	Assessed
	Valuation	Valuation
	2021-2022	2022-2023
National, Freight and Large Regional Air Carriers	220,100	43,400
Charter and Feeder Air Carriers	11,800	0
Electric Companies	57,773,500	63,310,200
Gas Distribution and Pipeline Companies	12,770,500	11,242,900
Railroad Companies	172,100	3,553,900
Telecommunication Companies	614,400	1,094,700
Total Six Month CWIP Assessed Value	71,562,400	79,245,100

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) for the period January 1 through June 30, 2021 must be included on the central assessment roll.

Nevada Department of Taxation
2022-2023 Centrally Assessed
Six-Month CWIP Values By County

National, Freight and Large Regional Air Carriers

	2022-2023	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023

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

Airlines

Allegiant Airline, Inc.	43,400	0	108	17,694	0	1,931	1,197	248	1,938	1,606
Total Assessed Value	43,400	0	108	17,694	0	1,931	1,197	248	1,938	1,606

	2022-2023	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023

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

Airlines

Allegiant Airline, Inc.	43,400	4,800	854	1,861	7,599	1,095	166	708	1,596
Total Assessed Value	43,400	4,800	854	1,861	7,599	1,095	166	708	1,596

Nevada Department of Taxation
2022-2023 Centrally Assessed
Six-Month CWIP Values By County
Charter and Feeder Air Carriers

	2022-2023	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023

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

Charter and Feeder Air Carriers

Total Assessed Value	0	0	0	0	0	0	0	0	0	0
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	2022-2023	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023

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

Charter and Feeder Air Carriers

Total Assessed Value	0	0	0	0	0	0	0	0	0
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Nevada Department of Taxation
2022-2023 Centrally Assessed
Six-Month CWIP Values By County

Electric Companies

	2022-2023	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023

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

Electric Companies

City of Los Angeles DWP	980,800	0	26,746	630,111	0	0	0	0	0	0
GridLiance West Transco LLC	1,159,500	0	0	801,362	0	0	0	0	0	0
Harney Electric Cooperative	47,400	0	0	0	0	0	0	0	47,400	0
Mead Phoenix Project-MSR	4,500	0	0	4,500	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	12,500	0	0	12,500	0	0	0	0	0	0
Mt Wheeler Power	364,500	0	0	0	0	11,748	0	78,500	0	0
Nevada Power Company	40,150,900	0	0	39,468,385	0	0	0	0	0	0
Online Transmission Project	7,400	0	0	838	0	99	0	403	44	30
Patua Project LLC	5,700	0	5,412	0	0	0	0	0	0	0
Plumas Sierra Rural Electric	9,700	0	0	0	0	0	0	0	0	0
Raft River Rural Electric	23,000	0	0	0	0	23,000	0	0	0	0
San Diego Gas & Electric (SDG&E)	968,100	0	0	968,100	0	0	0	0	0	0
Sierra Pacific Power-Electric	16,277,100	522,658	871,427	0	996,142	1,044,746	286,851	412,722	1,026,466	939,547
Southern California Edison	2,228,400	0	89,960	1,175,488	0	0	0	0	0	0
Valley Electric	919,700	0	0	92,276	0	0	82,975	0	0	0
Wells Rural Electric Company	151,000	0	0	0	0	132,414	0	18,586	0	0
Total Assessed Value	63,310,200	522,658	993,544	43,153,561	996,142	1,212,006	369,826	510,212	1,073,911	939,577

Nevada Department of Taxation
2022-2023 Centrally Assessed
Six-Month CWIP Values By County

Electric Companies

	2022-2023	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023

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

Electric Companies

City of Los Angeles DWP	980,800	37,689	67,022	33,823	0	28,669	0	156,739	0
GridLiance West Transco LLC	1,159,500	0	0	0	358,138	0	0	0	0
Harney Electric Cooperative	47,400	0	0	0	0	0	0	0	0
Mead Phoenix Project-MSR	4,500	0	0	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	12,500	0	0	0	0	0	0	0	0
Mt Wheeler Power	364,500	0	0	0	38,442	0	0	0	235,810
Nevada Power Company	40,150,900	425,632	0	0	178,028	0	0	0	78,855
Online Transmission Project	7,400	2,506	0	0	1,015	0	0	0	2,464
Patua Project LLC	5,700	0	288	0	0	0	0	0	0
Plumas Sierra Rural Electric	9,700	0	0	0	0	0	0	9,700	0
Raft River Rural Electric	23,000	0	0	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	968,100	0	0	0	0	0	0	0	0
Sierra Pacific Power-Electric	16,277,100	0	1,565,776	519,012	600,625	874,455	2,274,757	4,173,172	168,745
Southern California Edison	2,228,400	0	225,728	113,748	0	96,404	0	527,073	0
Valley Electric	919,700	0	0	5,928	738,522	0	0	0	0
Wells Rural Electric Company	151,000	0	0	0	0	0	0	0	0
Total Assessed Value	63,310,200	465,827	1,858,814	672,509	1,914,769	999,528	2,274,757	4,866,684	485,874

Nevada Department of Taxation
2022-2023 Centrally Assessed
Six-Month CWIP Values By County

Gas Distribution and Pipeline Companies

	2022-2023	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023

Gas Distribution and Pipeline Companies

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

Great Basin Gas Transmission (FKA Paiute)	602,400	37,437	64,883	0	20,997	59,414	0	11,888	78,281	11,655
Kern River Pipeline	574,500	0	0	478,982	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	83,900	0	0	83,900	0	0	0	0	0	0
Sierra Pacific Power-Gas	854,900	0	0	0	0	0	0	0	0	0
Southwest Gas Company	8,617,100	638,003	135,371	7,017,392	161,323	156,239	0	42	54,225	20,503
TC Energy (Tuscarora)	510,100	0	0	0	0	0	0	0	0	0
Total Assessed Value	11,242,900	675,440	200,254	7,580,274	182,321	215,654	0	11,930	132,506	32,158

	2022-2023	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023

Gas Distribution and Pipeline Companies

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

Great Basin Gas Transmission (FKA Paiute)	602,400	0	110,347	6,299	6,429	113,367	1,602	79,800	0
Kern River Pipeline	574,500	95,518	0	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	83,900	0	0	0	0	0	0	0	0
Sierra Pacific Power-Gas	854,900	0	0	0	0	0	13,081	841,819	0
Southwest Gas Company	8,617,100	0	208,247	7	0	8,911	14,683	202,154	0
TC Energy (Tuscarora)	510,100	0	0	0	0	0	4,959	505,141	0
Total Assessed Value	11,242,900	95,518	318,594	6,306	6,429	122,277	34,326	1,628,914	0

Nevada Department of Taxation
2022-2023 Centrally Assessed
Six-Month CWIP Values By County

Railroad Companies

	2022-2023	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023

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

Railroad Companies

Union Pacific Railroad	3,553,900	0	197,855	470,283	0	887,696	0	170,970	482,084	138,100
Total Assessed Value	3,553,900	0	197,855	470,283	0	887,696	0	170,970	482,084	138,100

	2022-2023	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023

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

Railroad Companies

Union Pacific Railroad	3,553,900	341,891	133,161	0	0	290,384	30,973	410,503	0
Total Assessed Value	3,553,900	341,891	133,161	0	0	290,384	30,973	410,503	0

Nevada Department of Taxation
2022-2023 Centrally Assessed
Six-Month CWIP Values By County
Telecommunication Companies

	2022-2023	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023

Telecommunication Companies

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

360 Networks (USA), Inc.	385,400	4,900	0	327,760	0	0	0	0	0	0
California Broadband Cooperative Inc	61,500	10,792	0	0	28,941	0	0	0	0	0
Filer Mutual Telephone Company	477,400	0	0	0	0	477,400	0	0	0	0
Humboldt Telephone Company	8,300	0	0	0	0	187	0	0	8,113	0
Intermountain Infrastructure Group, LLC	400	0	0	0	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	53,700	0	0	1,670	0	0	0	0	0	0
Rio Virgin Telephone Company	19,800	0	0	19,800	0	0	0	0	0	0
Rural Telephone Company	88,200	0	0	0	0	41,232	0	0	0	0
Total Assessed Value	1,094,700	15,692	0	349,230	28,941	518,819	0	0	8,113	0

	2022-2023	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023

Telecommunication Companies

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

360 Networks (USA), Inc.	385,400	0	0	0	0	0	0	52,740	0
California Broadband Cooperative Inc	61,500	0	0	0	0	0	0	21,767	0
Filer Mutual Telephone Company	477,400	0	0	0	0	0	0	0	0
Humboldt Telephone Company	8,300	0	0	0	0	0	0	0	0
Intermountain Infrastructure Group, LLC	400	0	0	0	0	0	51	349	0
Lincoln County Telephone System, Inc.	53,700	50,996	0	0	1,034	0	0	0	0
Rio Virgin Telephone Company	19,800	0	0	0	0	0	0	0	0
Rural Telephone Company	88,200	0	0	0	0	0	0	46,968	0
Total Assessed Value	1,094,700	50,996	0	0	1,034	0	51	121,824	0