



NEVADA DEPARTMENT OF TAXATION  
Division of Excise & Local Government Services

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2024-2025  
BULLETIN NO. 208  
SECURED PROPERTY TAX ROLL

ASSESSED VALUATION OF:  
AIRLINE COMPANIES  
RAILROAD COMPANIES  
PUBLIC UTILITY COMPANIES

UNITARY VALUATION PLUS  
SIX MONTH CONSTRUCTION WORK IN PROGRESS

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Division of Excise & Local Government Services

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2024-2025 BULLETIN NO. 208:  
SECURED PROPERTY TAX ROLL

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PREPARED BY THE  
DIVISION OF EXCISE & LOCAL GOVERNMENT SERVICES  
CENTRALLY ASSESSED PROPERTIES  
AS CERTIFIED BY THE NEVADA TAX COMMISSION ON  
OCTOBER 2, 2023

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BULLETIN NO. 208

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**Bulletin No. 208**

**Fiscal Year 2024-2025**

**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 2, 2023**

**Notice of Valuation**

On October 2, 2023, 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. 208 presents the 2024-2025 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 2022-2023, 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 2023-2024 such as private car lines, unsecured airlines, property escaping taxation and twelve-month construction work in progress may be found in Bulletin 207A.

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 2023, the liability for payment of the taxes assessed on the 2024-2025 roll does not attach unless property exists in Nevada as of July 1<sup>st</sup>, 2024, 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 15<sup>th</sup> 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
	2023-2024	2024-2025
National, Freight and Large Regional Air Carriers	367,923,000	429,478,000
Charter and Feeder Air Carriers	11,777,000	7,415,000
Electric Companies	2,882,300,000	2,862,870,000
Gas Distribution and Pipeline Companies	726,253,000	835,023,000
Railroad Companies	483,300,000	492,680,000
Telecommunication Companies	79,162,000	66,557,000
<b>Total Valuation - State Assessed Companies</b>	<b>4,550,715,000</b>	<b>4,694,023,000</b>

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  
Secured Property Tax Roll  
Summary of  
Interstate/Intercountry Assessed Valuations by County and Industry  
Fiscal Year 2024-2025**

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	241,685	0	20,460,320	29,113,014	0	627,394	50,442,414
Churchill	7,087,527	2,737	57,318,249	15,120,767	27,454,754	3,945	106,987,979
Clark	248,970,369	7,265,027	1,930,071,261	413,640,230	64,722,015	30,192,141	2,694,861,042
Douglas	942,134	0	39,049,099	8,419,705	0	7,919,872	56,330,810
Elko	4,512,596	0	66,227,420	106,537,558	123,753,306	14,548,021	315,578,900
Esmeralda	21,133,715	0	15,292,153	0	0	133,300	36,559,168
Eureka	3,637,719	612	26,909,538	1,371,239	23,749,070	46,387	55,714,565
Humboldt	5,844,873	0	44,044,992	86,196,928	66,919,796	1,223,040	204,229,629
Lander	5,989,162	1,224	50,918,851	1,717,515	19,175,173	35,311	77,837,236
Lincoln	11,468,796	0	61,024,714	21,112,853	47,052,292	2,773,442	143,432,097
Lyon	6,487,527	457	63,948,613	19,117,723	18,361,818	1,707,552	109,623,690
Mineral	11,339,327	0	66,617,432	473,906	0	15,009	78,445,675
Nye	58,499,847	32,469	107,133,178	483,408	0	874,605	167,023,507
Pershing	4,842,596	0	48,283,240	9,197,326	40,313,637	49,347	102,686,146
Storey	2,577,065	306	11,169,229	5,239,468	4,299,412	227,027	23,512,506
Washoe	30,972,334	109,810	194,774,885	117,281,361	56,878,728	6,061,682	406,078,800
White Pine	4,930,727	2,358	59,626,836	0	0	118,925	64,678,846
<b>Total AV</b>	<b>\$429,478,000</b>	<b>\$7,415,000</b>	<b>\$2,862,870,010</b>	<b>\$835,023,000</b>	<b>\$492,680,000</b>	<b>\$66,557,000</b>	<b>\$4,694,023,010</b>

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

**Nevada Department of Taxation**

*2024-2025 Centrally Assessed*

*Values By County*

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

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

<b>Airlines</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Carson City</b>	<b>Carson City</b>	<b>Churchill</b>	<b>Churchill</b>	<b>Clark</b>	<b>Clark</b>
	<b>Statewide</b>	<b>Statewide</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>
	<b>Assessed Value</b>	<b>Assessed Value</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>
Alaska Airlines	23,224,000	24,519,000	0	0	0	0	3,396,212	7,095,692
Allegiant Airline, Inc.	34,157,000	37,467,000	7,837	499	26,657	51,122	14,712,586	16,096,502
American Airlines, Inc.	44,827,000	45,709,000	2,604	132	2,266,898	1,921,062	20,845,337	23,183,187
Avelo Airlines, Inc	187,000	875,000	0	0	0	0	83,355	277,252
BREEZE AVIATION GROUP, INC.	0	2,598,000	0	0	0	0	0	2,495,565
Delta Air Lines, Inc.	38,933,000	37,851,000	0	0	0	0	34,178,464	34,706,601
Envoy Air	476,000	1,614,000	0	0	0	106	34,935	0
FEDEX Express	16,433,000	12,161,000	0	0	0	0	4,630,538	2,816,558
Frontier Airlines, Inc.	43,138,000	45,982,000	0	0	1,024,344	851,779	25,547,312	29,923,637
Hawaiian Airlines, Inc.	8,307,000	7,511,000	0	0	0	0	8,307,000	7,511,000
Horizon Air Industries, Inc.	2,011,000	1,552,000	0	0	0	0	544,196	316,570
JetBlue Airways Corp.	8,596,000	6,587,000	61,879	53,639	423,562	518,681	6,774,984	4,489,035
Mesa Airlines, Inc.	1,542,000	624,000	0	0	48,338	7,398	132,851	46,107
Skywest Airlines, Inc.	6,878,000	4,366,000	274,542	186,861	850,389	470,760	1,094,465	618,735
Southwest Airlines Company	71,129,000	115,136,000	0	0	166,225	1,929	43,009,292	68,856,041
Spirit Airlines, Inc.	29,786,000	42,894,000	0	0	345,249	407,508	17,404,994	25,783,909
United Airlines, Inc.	32,255,000	36,162,000	493	553	2,548,488	2,857,183	20,725,068	23,235,462
United Parcel Service	6,044,000	5,870,000	0	0	0	0	1,562,303	1,518,517
<b>Total Assessed Value</b>	<b>367,923,000</b>	<b>429,478,000</b>	<b>347,355</b>	<b>241,685</b>	<b>7,700,150</b>	<b>7,087,527</b>	<b>202,983,893</b>	<b>248,970,369</b>
<b>Percentage change from prior year</b>		<b>16.7304%</b>		<b>(30.4213%)</b>		<b>(7.9560%)</b>		<b>22.6552%</b>



**Nevada Department of Taxation**

2024-2025 Centrally Assessed

Values By County

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

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

Airlines	2023-2024	2024-2025	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2023-2024	2024-2025	2023-2024	2024-2025	2023-2024	2024-2025
Alaska Airlines	23,224,000	24,519,000	0	0	0	0	2,771,251	2,422,981
Allegiant Airline, Inc.	34,157,000	37,467,000	29,207	1,298	1,740,542	1,834,346	929,838	730,351
American Airlines, Inc.	44,827,000	45,709,000	6,485	268	0	2,287	2,103,782	2,122,211
Avelo Airlines, Inc	187,000	875,000	0	61,404	0	0	21,525	139,952
BREEZE AVIATION GROUP, INC.	0	2,598,000	0	0	0	0	0	0
Delta Air Lines, Inc.	38,933,000	37,851,000	0	0	0	0	0	0
Envoy Air	476,000	1,614,000	0	0	0	0	25,266	0
FEDEX Express	16,433,000	12,161,000	0	0	0	0	0	0
Frontier Airlines, Inc.	43,138,000	45,982,000	0	0	472,033	431,524	483,043	450,740
Hawaiian Airlines, Inc.	8,307,000	7,511,000	0	0	0	0	0	0
Horizon Air Industries, Inc.	2,011,000	1,552,000	0	0	0	0	40,710	112,982
JetBlue Airways Corp.	8,596,000	6,587,000	154,429	133,647	7,754	3,363	0	0
Mesa Airlines, Inc.	1,542,000	624,000	0	0	0	0	96,073	33,061
Skywest Airlines, Inc.	6,878,000	4,366,000	594,841	404,867	817,879	706,348	294,204	68,446
Southwest Airlines Company	71,129,000	115,136,000	195,540	339,151	587,371	692,060	7,976,270	14,850,062
Spirit Airlines, Inc.	29,786,000	42,894,000	0	0	0	285,243	0	202,931
United Airlines, Inc.	32,255,000	36,162,000	1,338	1,499	497,199	557,425	0	0
United Parcel Service	6,044,000	5,870,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>367,923,000</b>	<b>429,478,000</b>	<b>981,840</b>	<b>942,134</b>	<b>4,122,778</b>	<b>4,512,596</b>	<b>14,741,962</b>	<b>21,133,715</b>
<b>Percentage change from prior year</b>		<b>16.7304%</b>		<b>(4.0440%)</b>		<b>9.4552%</b>		<b>43.3575%</b>

**Nevada Department of Taxation**

*2024-2025 Centrally Assessed*

*Values By County*

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

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

<b>Airlines</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Eureka</b>	<b>Eureka</b>	<b>Humboldt</b>	<b>Humboldt</b>	<b>Lander</b>	<b>Lander</b>
	<b>Statewide</b>	<b>Statewide</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>
	<b>Assessed Value</b>	<b>Assessed Value</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>
Alaska Airlines	23,224,000	24,519,000	0	0	0	0	0	0
Allegiant Airline, Inc.	34,157,000	37,467,000	302,814	357,387	1,200,046	1,731,748	1,035,978	1,465,530
American Airlines, Inc.	44,827,000	45,709,000	122,151	1,131	28	5,032	137,457	3,214
Avelo Airlines, Inc	187,000	875,000	0	0	0	0	0	0
BREEZE AVIATION GROUP, INC.	0	2,598,000	0	0	0	0	0	0
Delta Air Lines, Inc.	38,933,000	37,851,000	0	0	0	0	0	0
Envoy Air	476,000	1,614,000	0	0	0	0	0	0
FEDEX Express	16,433,000	12,161,000	0	0	0	0	0	0
Frontier Airlines, Inc.	43,138,000	45,982,000	222,714	166,908	1,559,853	1,377,727	932,224	783,901
Hawaiian Airlines, Inc.	8,307,000	7,511,000	0	0	0	0	0	0
Horizon Air Industries, Inc.	2,011,000	1,552,000	0	0	296	0	0	0
JetBlue Airways Corp.	8,596,000	6,587,000	200,497	246,638	4,325	0	230,311	281,851
Mesa Airlines, Inc.	1,542,000	624,000	0	0	0	0	0	0
Skywest Airlines, Inc.	6,878,000	4,366,000	348,882	172,688	378	111,851	479,782	325,041
Southwest Airlines Company	71,129,000	115,136,000	1,253,667	1,385,035	346	0	91,430	1,061
Spirit Airlines, Inc.	29,786,000	42,894,000	0	0	2,216,108	2,615,434	1,323,455	1,562,115
United Airlines, Inc.	32,255,000	36,162,000	1,166,621	1,307,933	2,748	3,081	1,397,207	1,566,448
United Parcel Service	6,044,000	5,870,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>367,923,000</b>	<b>429,478,000</b>	<b>3,617,346</b>	<b>3,637,719</b>	<b>4,984,128</b>	<b>5,844,873</b>	<b>5,627,844</b>	<b>5,989,162</b>
<b>Percentage change from prior year</b>		<b>16.7304%</b>		<b>0.5632%</b>		<b>17.2697%</b>		<b>6.4202%</b>

**Nevada Department of Taxation**

2024-2025 Centrally Assessed

Values By County

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

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

Airlines	2023-2024	2024-2025	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2023-2024	2024-2025	2023-2024	2024-2025	2023-2024	2024-2025
Alaska Airlines	23,224,000	24,519,000	0	0	1,187,679	1,038,479	3,167,144	2,768,865
Allegiant Airline, Inc.	34,157,000	37,467,000	3,729,703	4,296,895	677,830	552,436	1,451,964	1,189,758
American Airlines, Inc.	44,827,000	45,709,000	2,356,689	2,243,225	2,424,693	2,342,998	2,553,007	2,554,953
Avelo Airlines, Inc	187,000	875,000	0	0	0	42,093	0	65,015
BREEZE AVIATION GROUP, INC.	0	2,598,000	0	102,435	0	0	0	0
Delta Air Lines, Inc.	38,933,000	37,851,000	0	0	0	0	0	0
Envoy Air	476,000	1,614,000	107,362	523,632	55,563	194,937	68,872	207,768
FEDEX Express	16,433,000	12,161,000	0	0	0	0	0	0
Frontier Airlines, Inc.	43,138,000	45,982,000	1,751,206	1,698,769	299,449	267,448	576,289	537,749
Hawaiian Airlines, Inc.	8,307,000	7,511,000	0	0	0	0	0	0
Horizon Air Industries, Inc.	2,011,000	1,552,000	0	0	17,447	48,421	46,526	129,122
JetBlue Airways Corp.	8,596,000	6,587,000	3,389	8,420	71,206	83,652	774	0
Mesa Airlines, Inc.	1,542,000	624,000	283,114	140,562	165,759	71,192	177,117	75,624
Skywest Airlines, Inc.	6,878,000	4,366,000	1,826	113,157	135,779	68,092	173,983	61,028
Southwest Airlines Company	71,129,000	115,136,000	783,162	922,746	690,925	1,152,228	2,063,105	3,478,475
Spirit Airlines, Inc.	29,786,000	42,894,000	1,035,747	1,412,686	0	187,899	0	270,574
United Airlines, Inc.	32,255,000	36,162,000	5,592	6,269	390,367	437,652	352	396
United Parcel Service	6,044,000	5,870,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>367,923,000</b>	<b>429,478,000</b>	<b>10,057,790</b>	<b>11,468,796</b>	<b>6,116,697</b>	<b>6,487,527</b>	<b>10,279,133</b>	<b>11,339,327</b>
<b>Percentage change from prior year</b>		<b>16.7304%</b>		<b>14.0290%</b>		<b>6.0626%</b>		<b>10.3140%</b>

**Nevada Department of Taxation**

2024-2025 Centrally Assessed

Values By County

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

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

Airlines	2023-2024	2024-2025	Nye	Nye	Pershing	Pershing	Storey	Storey
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2023-2024	2024-2025	2023-2024	2024-2025	2023-2024	2024-2025
Alaska Airlines	23,224,000	24,519,000	4,868,743	5,503,961	0	0	593,840	519,217
Allegiant Airline, Inc.	34,157,000	37,467,000	5,672,595	6,141,943	642,869	998,859	129,555	100,896
American Airlines, Inc.	44,827,000	45,709,000	10,293,968	9,985,387	22	6,413	990,894	910,147
Avelo Airlines, Inc	187,000	875,000	82,120	289,284	0	0	0	0
BREEZE AVIATION GROUP, INC.	0	2,598,000	0	0	0	0	0	0
Delta Air Lines, Inc.	38,933,000	37,851,000	0	0	0	0	0	0
Envoy Air	476,000	1,614,000	159,651	601,107	0	0	17,092	66,219
FEDEX Express	16,433,000	12,161,000	0	0	0	0	0	0
Frontier Airlines, Inc.	43,138,000	45,982,000	7,239,562	6,853,150	1,947,628	1,746,103	85,866	64,187
Hawaiian Airlines, Inc.	8,307,000	7,511,000	0	0	0	0	0	0
Horizon Air Industries, Inc.	2,011,000	1,552,000	66,881	190,987	240	0	8,724	24,210
JetBlue Airways Corp.	8,596,000	6,587,000	7,002	2,023	3,235	0	87,208	105,128
Mesa Airlines, Inc.	1,542,000	624,000	558,542	217,806	0	0	56,245	22,912
Skywest Airlines, Inc.	6,878,000	4,366,000	450,417	312,234	239	85,321	27,185	9,536
Southwest Airlines Company	71,129,000	115,136,000	9,971,929	17,873,715	99	0	111,447	173,957
Spirit Airlines, Inc.	29,786,000	42,894,000	5,762,212	7,925,048	1,698,235	2,004,172	0	0
United Airlines, Inc.	32,255,000	36,162,000	2,321,948	2,603,203	1,541	1,728	517,919	580,654
United Parcel Service	6,044,000	5,870,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>367,923,000</b>	<b>429,478,000</b>	<b>47,455,571</b>	<b>58,499,847</b>	<b>4,294,107</b>	<b>4,842,596</b>	<b>2,625,975</b>	<b>2,577,065</b>
Percentage change from prior year		16.7304%		23.2729%		12.7731%		(1.8625%)

**Nevada Department of Taxation**

*2024-2025 Centrally Assessed*

*Values By County*

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

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

<b>Airlines</b>	2023-2024	2024-2025	Washoe	Washoe	White Pine	White Pine
	Statewide	Statewide	AV	AV	AV	AV
	Assessed Value	Assessed Value	2023-2024	2024-2025	2023-2024	2024-2025
Alaska Airlines	23,224,000	24,519,000	7,239,131	5,169,806	0	0
Allegiant Airline, Inc.	34,157,000	37,467,000	590,971	549,359	1,276,008	1,368,072
American Airlines, Inc.	44,827,000	45,709,000	446,307	426,222	276,677	1,130
Avelo Airlines, Inc	187,000	875,000	0	0	0	0
BREEZE AVIATION GROUP, INC.	0	2,598,000	0	0	0	0
Delta Air Lines, Inc.	38,933,000	37,851,000	4,754,536	3,144,399	0	0
Envoy Air	476,000	1,614,000	7,259	20,232	0	0
FEDEX Express	16,433,000	12,161,000	11,802,462	9,344,442	0	0
Frontier Airlines, Inc.	43,138,000	45,982,000	802,357	733,298	194,122	95,078
Hawaiian Airlines, Inc.	8,307,000	7,511,000	0	0	0	0
Horizon Air Industries, Inc.	2,011,000	1,552,000	1,285,978	729,708	0	0
JetBlue Airways Corp.	8,596,000	6,587,000	118,350	107,427	447,094	553,495
Mesa Airlines, Inc.	1,542,000	624,000	23,961	9,339	0	0
Skywest Airlines, Inc.	6,878,000	4,366,000	964,907	568,016	368,302	83,018
Southwest Airlines Company	71,129,000	115,136,000	4,045,333	5,407,419	182,859	2,122
Spirit Airlines, Inc.	29,786,000	42,894,000	0	22,548	0	213,933
United Airlines, Inc.	32,255,000	36,162,000	346,645	388,635	2,331,472	2,613,879
United Parcel Service	6,044,000	5,870,000	4,481,697	4,351,483	0	0
<b>Total Assessed Value</b>	<b>367,923,000</b>	<b>429,478,000</b>	<b>36,909,895</b>	<b>30,972,334</b>	<b>5,076,536</b>	<b>4,930,727</b>
<b>Percentage change from prior year</b>		<b>16.7304%</b>		<b>(16.0866%)</b>		<b>(2.8722%)</b>

**Nevada Department of Taxation**  
*2024-2025 Centrally Assessed*  
*Values By County*  
*All amounts are rounded to the nearest U.S. Dollar*

**Charter and Feeder Air Carriers**

<b>Charter and Feeder Air Carriers</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Carson City</b>	<b>Carson City</b>	<b>Churchill</b>	<b>Churchill</b>	<b>Clark</b>	<b>Clark</b>
	<b>Statewide</b>	<b>Statewide</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>
	<b>Assessed Value</b>	<b>Assessed Value</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>
Ameriflight LLC	370,000	142,000	0	0	0	0	34,436	27
Grand Canyon Airlines, Inc.	496,000	218,000	0	0	0	0	496,000	218,000
Maverick Helicopters	5,841,000	5,435,000	0	0	0	0	5,841,000	5,435,000
Sierra Pacific Airlines, Inc.	13,000	8,000	0	0	4,875	2,737	0	0
Southern Air Inc	4,191,000	286,000	0	0	0	0	4,191,000	286,000
Sundance Helicopters, Inc.	866,000	1,326,000	0	0	0	0	866,000	1,326,000
<b>Total Assessed Value</b>	<b>11,777,000</b>	<b>7,415,000</b>	<b>0</b>	<b>0</b>	<b>4,875</b>	<b>2,737</b>	<b>11,428,436</b>	<b>7,265,027</b>
<b>Percentage change from prior year</b>		<b>(37.0383%)</b>		<b>0.0000%</b>		<b>(43.8638%)</b>		<b>(36.4303%)</b>

**Nevada Department of Taxation**  
*2024-2025 Centrally Assessed*  
*Values By County*  
*All amounts are rounded to the nearest U.S. Dollar*

**Charter and Feeder Air Carriers**

<b>Charter and Feeder Air Carriers</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Douglas</b>	<b>Douglas</b>	<b>Elko</b>	<b>Elko</b>	<b>Esmeralda</b>	<b>Esmeralda</b>
	<b>Statewide</b>	<b>Statewide</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>
	<b>Assessed Value</b>	<b>Assessed Value</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>
Ameriflight LLC	370,000	142,000	0	0	120,907	0	0	0
Grand Canyon Airlines, Inc.	496,000	218,000	0	0	0	0	0	0
Maverick Helicopters	5,841,000	5,435,000	0	0	0	0	0	0
Sierra Pacific Airlines, Inc.	13,000	8,000	0	0	0	0	0	0
Southern Air Inc	4,191,000	286,000	0	0	0	0	0	0
Sundance Helicopters, Inc.	866,000	1,326,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>11,777,000</b>	<b>7,415,000</b>	<b>0</b>	<b>0</b>	<b>120,907</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Percentage change from prior year</b>		<b>(37.0383%)</b>		<b>0.0000%</b>		<b>(100.0000%)</b>		<b>0.0000%</b>

**Nevada Department of Taxation**  
*2024-2025 Centrally Assessed*  
*Values By County*  
*All amounts are rounded to the nearest U.S. Dollar*

**Charter and Feeder Air Carriers**

<b>Charter and Feeder Air Carriers</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Eureka</b>	<b>Eureka</b>	<b>Humboldt</b>	<b>Humboldt</b>	<b>Lander</b>	<b>Lander</b>
	<b>Statewide</b>	<b>Statewide</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>
	<b>Assessed Value</b>	<b>Assessed Value</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>
Ameriflight LLC	370,000	142,000	0	0	25,841	0	0	0
Grand Canyon Airlines, Inc.	496,000	218,000	0	0	0	0	0	0
Maverick Helicopters	5,841,000	5,435,000	0	0	0	0	0	0
Sierra Pacific Airlines, Inc.	13,000	8,000	1,625	612	0	0	3,250	1,224
Southern Air Inc	4,191,000	286,000	0	0	0	0	0	0
Sundance Helicopters, Inc.	866,000	1,326,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>11,777,000</b>	<b>7,415,000</b>	<b>1,625</b>	<b>612</b>	<b>25,841</b>	<b>0</b>	<b>3,250</b>	<b>1,224</b>
<b>Percentage change from prior year</b>		<b>(37.0383%)</b>		<b>(62.3348%)</b>		<b>(100.0000%)</b>		<b>(62.3345%)</b>



**Nevada Department of Taxation**  
*2024-2025 Centrally Assessed*  
*Values By County*  
*All amounts are rounded to the nearest U.S. Dollar*

**Charter and Feeder Air Carriers**

<b>Charter and Feeder Air Carriers</b>	2023-2024	2024-2025	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2023-2024	2024-2025	2023-2024	2024-2025	2023-2024	2024-2025
Ameriflight LLC	370,000	142,000	0	0	0	0	0	0
Grand Canyon Airlines, Inc.	496,000	218,000	0	0	0	0	0	0
Maverick Helicopters	5,841,000	5,435,000	0	0	0	0	0	0
Sierra Pacific Airlines, Inc.	13,000	8,000	0	0	813	457	0	0
Southern Air Inc	4,191,000	286,000	0	0	0	0	0	0
Sundance Helicopters, Inc.	866,000	1,326,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>11,777,000</b>	<b>7,415,000</b>	<b>0</b>	<b>0</b>	<b>813</b>	<b>457</b>	<b>0</b>	<b>0</b>
<b>Percentage change from prior year</b>		<b>(37.0383%)</b>		<b>0.0000%</b>		<b>(43.7428%)</b>		<b>0.0000%</b>

**Nevada Department of Taxation**  
*2024-2025 Centrally Assessed*  
*Values By County*  
*All amounts are rounded to the nearest U.S. Dollar*

**Charter and Feeder Air Carriers**

<b>Charter and Feeder Air Carriers</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Nye</b>	<b>Nye</b>	<b>Pershing</b>	<b>Pershing</b>	<b>Storey</b>	<b>Storey</b>
	<b>Statewide</b>	<b>Statewide</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>
	<b>Assessed Value</b>	<b>Assessed Value</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>
Ameriflight LLC	370,000	142,000	11,003	32,469	0	0	0	0
Grand Canyon Airlines, Inc.	496,000	218,000	0	0	0	0	0	0
Maverick Helicopters	5,841,000	5,435,000	0	0	0	0	0	0
Sierra Pacific Airlines, Inc.	13,000	8,000	0	0	0	0	813	306
Southern Air Inc	4,191,000	286,000	0	0	0	0	0	0
Sundance Helicopters, Inc.	866,000	1,326,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>11,777,000</b>	<b>7,415,000</b>	<b>11,003</b>	<b>32,469</b>	<b>0</b>	<b>0</b>	<b>813</b>	<b>306</b>
<b>Percentage change from prior year</b>		<b>(37.0383%)</b>		<b>195.0843%</b>		<b>0.0000%</b>		<b>(62.3348%)</b>

**Nevada Department of Taxation**  
*2024-2025 Centrally Assessed*  
*Values By County*  
*All amounts are rounded to the nearest U.S. Dollar*

**Charter and Feeder Air Carriers**

<b>Charter and Feeder Air Carriers</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Washoe</b>	<b>Washoe</b>	<b>White Pine</b>	<b>White Pine</b>
	<b>Statewide</b>	<b>Statewide</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>
	<b>Assessed Value</b>	<b>Assessed Value</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>
Ameriflight LLC	370,000	142,000	53,216	109,504	124,597	0
Grand Canyon Airlines, Inc.	496,000	218,000	0	0	0	0
Maverick Helicopters	5,841,000	5,435,000	0	0	0	0
Sierra Pacific Airlines, Inc.	13,000	8,000	813	306	813	2,358
Southern Air Inc	4,191,000	286,000	0	0	0	0
Sundance Helicopters, Inc.	866,000	1,326,000	0	0	0	0
<b>Total Assessed Value</b>	<b>11,777,000</b>	<b>7,415,000</b>	<b>54,029</b>	<b>109,810</b>	<b>125,409</b>	<b>2,358</b>
<b>Percentage change from prior year</b>		<b>(37.0383%)</b>		<b>103.2443%</b>		<b>(98.1197%)</b>

**Nevada Department of Taxation**  
**2024-2025 Centrally Assessed**  
**Values By County**  
*All amounts are rounded to the nearest U.S. Dollar*

**Electric Companies**

<b>Electric Companies</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Carson City</b>	<b>Carson City</b>	<b>Churchill</b>	<b>Churchill</b>	<b>Clark</b>	<b>Clark</b>
	<b>Statewide</b>	<b>Statewide</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>
	<b>Assessed Value</b>	<b>Assessed Value</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>
City of Burbank	24,000	19,000	0	0	2,051	1,624	0	0
City of Glendale	24,000	19,000	0	0	2,051	1,624	0	0
City of Los Angeles DWP	22,672,000	24,915,000	0	0	618,255	679,421	14,565,546	16,006,553
City of Pasadena	14,000	11,000	0	0	1,196	940	0	0
GridLiance West Transco LLC	67,866,000	73,536,000	0	0	0	0	46,904,053	52,669,831
Harney Electric Cooperative	2,598,000	3,218,000	0	0	0	0	0	0
Idaho Power Company	11,348,000	10,285,000	0	0	0	0	0	0
Intermountain Power Project	263,000	604,000	0	0	0	0	185,285	425,521
Mead Adelanto Project-MSR	2,602,000	2,411,000	0	0	0	0	2,602,000	2,411,000
Mead Adelanto Project-SCPPA	6,485,000	5,995,000	0	0	0	0	6,485,000	5,995,000
Mead Adelanto Project-Startran I0, LLC	644,000	447,000	0	0	0	0	644,000	447,000
Mead Phoenix Project-Arizona Public Service	3,319,000	3,256,000	0	0	0	0	3,319,000	3,256,000
Mead Phoenix Project-MSR	2,300,000	2,134,000	0	0	0	0	2,300,000	2,134,000
Mead Phoenix Project-Salt River	4,042,000	4,013,000	0	0	0	0	4,042,000	4,013,000
Mead Phoenix Project-SCPPA	2,575,000	2,412,000	0	0	0	0	2,575,000	2,412,000
Mead Phoenix Project-Startrans I0, LLC	531,000	356,000	0	0	0	0	531,000	356,000
Metropolitan Water Dist	68,000	68,000	0	0	0	0	68,000	68,000
Mt Wheeler Power	11,919,000	12,262,000	0	0	0	0	0	0
Nevada Power Company	1,727,033,000	1,703,470,000	0	0	0	0	1,698,097,426	1,675,266,893
Online Transmission Project	125,650,000	125,213,000	0	0	0	0	14,236,145	14,186,633
ORNI 15 LLC (Ormat NV)	22,750,000	22,225,000	0	0	0	0	0	0
ORNI 37 LLC (Ormat NV)	22,750,000	22,488,000	0	0	0	0	0	0
ORNI 47, LLC (Ormat NV)	29,047,000	22,746,000	0	0	0	0	0	0
Patua Project LLC	19,513,000	19,075,000	0	0	18,525,642	18,109,805	0	0
Plumas Sierra Rural Electric	270,000	368,000	0	0	0	0	0	0
Raft River Rural Electric	1,720,000	1,828,000	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	69,937,000	86,045,000	0	0	0	0	69,937,000	86,045,000
Sierra Pacific Power-Electric	572,682,000	558,617,000	18,388,819	20,460,320	30,659,676	33,948,898	0	0
Southern California Edison	96,426,000	96,083,000	0	0	3,892,684	4,575,938	50,865,021	59,792,980
Surprise Valley Electrification	16,000	15,000	0	0	0	0	0	0
Valley Electric	44,546,000	45,860,000	0	0	0	0	4,470,977	4,585,850
Wells Rural Electric Company	10,666,000	12,876,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>2,882,300,000</b>	<b>2,862,870,000</b>	<b>18,388,819</b>	<b>20,460,320</b>	<b>53,701,556</b>	<b>57,318,249</b>	<b>1,921,827,452</b>	<b>1,930,071,261</b>
<b>Percentage change from prior year</b>		<b>(0.6741%)</b>		<b>11.2650%</b>		<b>6.7348%</b>		<b>0.4290%</b>

**Nevada Department of Taxation**  
*2024-2025 Centrally Assessed*  
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**Electric Companies**

<b>Electric Companies</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Douglas</b>	<b>Douglas</b>	<b>Elko</b>	<b>Elko</b>	<b>Esmeralda</b>	<b>Esmeralda</b>
	<b>Statewide</b>	<b>Statewide</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>
	<b>Assessed Value</b>	<b>Assessed Value</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>
City of Burbank	24,000	19,000	0	0	0	0	0	0
City of Glendale	24,000	19,000	0	0	0	0	0	0
City of Los Angeles DWP	22,672,000	24,915,000	0	0	0	0	0	0
City of Pasadena	14,000	11,000	0	0	0	0	0	0
GridLiance West Transco LLC	67,866,000	73,536,000	0	0	0	0	0	0
Harney Electric Cooperative	2,598,000	3,218,000	0	0	0	0	0	0
Idaho Power Company	11,348,000	10,285,000	0	0	2,412,006	10,285,000	0	0
Intermountain Power Project	263,000	604,000	0	0	0	0	0	0
Mead Adelanto Project-MSR	2,602,000	2,411,000	0	0	0	0	0	0
Mead Adelanto Project-SCPPA	6,485,000	5,995,000	0	0	0	0	0	0
Mead Adelanto Project-Startran I0, LLC	644,000	447,000	0	0	0	0	0	0
Mead Phoenix Project-Arizona Public Service	3,319,000	3,256,000	0	0	0	0	0	0
Mead Phoenix Project-MSR	2,300,000	2,134,000	0	0	0	0	0	0
Mead Phoenix Project-Salt River	4,042,000	4,013,000	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	2,575,000	2,412,000	0	0	0	0	0	0
Mead Phoenix Project-Startrans I0, LLC	531,000	356,000	0	0	0	0	0	0
Metropolitan Water Dist	68,000	68,000	0	0	0	0	0	0
Mt Wheeler Power	11,919,000	12,262,000	0	0	298,646	306,513	0	0
Nevada Power Company	1,727,033,000	1,703,470,000	0	0	0	0	0	0
Online Transmission Project	125,650,000	125,213,000	0	0	1,683,710	1,677,854	0	0
ORNI 15 LLC (Ormat NV)	22,750,000	22,225,000	0	0	0	0	0	0
ORNI 37 LLC (Ormat NV)	22,750,000	22,488,000	0	0	0	0	0	0
ORNI 47, LLC (Ormat NV)	29,047,000	22,746,000	0	0	0	0	0	0
Patua Project LLC	19,513,000	19,075,000	0	0	0	0	0	0
Plumas Sierra Rural Electric	270,000	368,000	0	0	0	0	0	0
Raft River Rural Electric	1,720,000	1,828,000	0	0	1,720,000	1,828,000	0	0
San Diego Gas & Electric (SDG&E)	69,937,000	86,045,000	0	0	0	0	0	0
Sierra Pacific Power-Electric	572,682,000	558,617,000	35,047,566	39,049,099	36,757,594	40,778,533	10,092,375	11,182,792
Southern California Edison	96,426,000	96,083,000	0	0	0	0	0	0
Surprise Valley Electrification	16,000	15,000	0	0	0	0	0	0
Valley Electric	44,546,000	45,860,000	0	0	0	0	4,007,154	4,109,361
Wells Rural Electric Company	10,666,000	12,876,000	0	0	9,402,531	11,351,520	0	0
<b>Total Assessed Value</b>	<b>2,882,300,000</b>	<b>2,862,870,000</b>	<b>35,047,566</b>	<b>39,049,099</b>	<b>52,274,487</b>	<b>66,227,420</b>	<b>14,099,529</b>	<b>15,292,153</b>
<b>Percentage change from prior year</b>		<b>(0.6741%)</b>		<b>11.4174%</b>		<b>26.6917%</b>		<b>8.4586%</b>

**Nevada Department of Taxation**  
**2024-2025 Centrally Assessed**  
**Values By County**  
*All amounts are rounded to the nearest U.S. Dollar*

**Electric Companies**

<b>Electric Companies</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Eureka</b>	<b>Eureka</b>	<b>Humboldt</b>	<b>Humboldt</b>	<b>Lander</b>	<b>Lander</b>
	<b>Statewide</b>	<b>Statewide</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>
	<b>Assessed Value</b>	<b>Assessed Value</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>
City of Burbank	24,000	19,000	0	0	0	0	0	0
City of Glendale	24,000	19,000	0	0	0	0	0	0
City of Los Angeles DWP	22,672,000	24,915,000	0	0	0	0	0	0
City of Pasadena	14,000	11,000	0	0	0	0	0	0
GridLiance West Transco LLC	67,866,000	73,536,000	0	0	0	0	0	0
Harney Electric Cooperative	2,598,000	3,218,000	0	0	2,598,000	3,218,000	0	0
Idaho Power Company	11,348,000	10,285,000	0	0	8,922,547	0	13,447	0
Intermountain Power Project	263,000	604,000	0	0	0	0	0	0
Mead Adelanto Project-MSR	2,602,000	2,411,000	0	0	0	0	0	0
Mead Adelanto Project-SCPPA	6,485,000	5,995,000	0	0	0	0	0	0
Mead Adelanto Project-Startran I0, LLC	644,000	447,000	0	0	0	0	0	0
Mead Phoenix Project-Arizona Public Service	3,319,000	3,256,000	0	0	0	0	0	0
Mead Phoenix Project-MSR	2,300,000	2,134,000	0	0	0	0	0	0
Mead Phoenix Project-Salt River	4,042,000	4,013,000	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	2,575,000	2,412,000	0	0	0	0	0	0
Mead Phoenix Project-Startrans I0, LLC	531,000	356,000	0	0	0	0	0	0
Metropolitan Water Dist	68,000	68,000	0	0	0	0	0	0
Mt Wheeler Power	11,919,000	12,262,000	2,412,162	2,482,131	0	0	0	0
Nevada Power Company	1,727,033,000	1,703,470,000	0	0	0	0	0	0
Online Transmission Project	125,650,000	125,213,000	6,847,925	6,824,109	753,900	751,278	515,165	513,373
ORNI 15 LLC (Ormat NV)	22,750,000	22,225,000	0	0	0	0	14,088,455	13,763,336
ORNI 37 LLC (Ormat NV)	22,750,000	22,488,000	0	0	0	0	0	0
ORNI 47, LLC (Ormat NV)	29,047,000	22,746,000	0	0	0	0	0	0
Patua Project LLC	19,513,000	19,075,000	0	0	0	0	0	0
Plumas Sierra Rural Electric	270,000	368,000	0	0	0	0	0	0
Raft River Rural Electric	1,720,000	1,828,000	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	69,937,000	86,045,000	0	0	0	0	0	0
Sierra Pacific Power-Electric	572,682,000	558,617,000	14,520,925	16,078,818	36,114,472	40,075,714	33,056,350	36,642,141
Southern California Edison	96,426,000	96,083,000	0	0	0	0	0	0
Surprise Valley Electrification	16,000	15,000	0	0	0	0	0	0
Valley Electric	44,546,000	45,860,000	0	0	0	0	0	0
Wells Rural Electric Company	10,666,000	12,876,000	1,263,469	1,524,480	0	0	0	0
<b>Total Assessed Value</b>	<b>2,882,300,000</b>	<b>2,862,870,000</b>	<b>25,044,481</b>	<b>26,909,538</b>	<b>48,388,919</b>	<b>44,044,992</b>	<b>47,673,417</b>	<b>50,918,851</b>
<b>Percentage change from prior year</b>		<b>(0.6741%)</b>		<b>7.4470%</b>		<b>(8.9771%)</b>		<b>6.8076%</b>

**Nevada Department of Taxation**  
*2024-2025 Centrally Assessed*  
*Values By County*  
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**Electric Companies**

<b>Electric Companies</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Lincoln</b>	<b>Lincoln</b>	<b>Lyon</b>	<b>Lyon</b>	<b>Mineral</b>	<b>Mineral</b>
	<b>Statewide</b>	<b>Statewide</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>
	<b>Assessed Value</b>	<b>Assessed Value</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>
City of Burbank	24,000	19,000	0	0	5,139	4,068	2,593	2,053
City of Glendale	24,000	19,000	0	0	5,139	4,068	2,593	2,053
City of Los Angeles DWP	22,672,000	24,915,000	871,221	957,413	1,549,277	1,702,551	781,837	859,186
City of Pasadena	14,000	11,000	0	0	2,998	2,355	1,513	1,189
GridLiance West Transco LLC	67,866,000	73,536,000	0	0	0	0	0	0
Harney Electric Cooperative	2,598,000	3,218,000	0	0	0	0	0	0
Idaho Power Company	11,348,000	10,285,000	0	0	0	0	0	0
Intermountain Power Project	263,000	604,000	35,845	82,321	0	0	0	0
Mead Adelanto Project-MSR	2,602,000	2,411,000	0	0	0	0	0	0
Mead Adelanto Project-SCPPA	6,485,000	5,995,000	0	0	0	0	0	0
Mead Adelanto Project-Startran I0, LLC	644,000	447,000	0	0	0	0	0	0
Mead Phoenix Project-Arizona Public Service	3,319,000	3,256,000	0	0	0	0	0	0
Mead Phoenix Project-MSR	2,300,000	2,134,000	0	0	0	0	0	0
Mead Phoenix Project-Salt River	4,042,000	4,013,000	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	2,575,000	2,412,000	0	0	0	0	0	0
Mead Phoenix Project-Startrans I0, LLC	531,000	356,000	0	0	0	0	0	0
Metropolitan Water Dist	68,000	68,000	0	0	0	0	0	0
Mt Wheeler Power	11,919,000	12,262,000	0	0	0	0	0	0
Nevada Power Company	1,727,033,000	1,703,470,000	18,044,885	17,587,858	0	0	0	0
Online Transmission Project	125,650,000	125,213,000	42,545,090	42,397,122	0	0	0	0
ORNI 15 LLC (Ormat NV)	22,750,000	22,225,000	0	0	0	0	0	0
ORNI 37 LLC (Ormat NV)	22,750,000	22,488,000	0	0	0	0	22,750,000	22,488,000
ORNI 47, LLC (Ormat NV)	29,047,000	22,746,000	0	0	0	0	29,047,000	22,746,000
Patua Project LLC	19,513,000	19,075,000	0	0	987,358	965,195	0	0
Plumas Sierra Rural Electric	270,000	368,000	0	0	0	0	0	0
Raft River Rural Electric	1,720,000	1,828,000	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	69,937,000	86,045,000	0	0	0	0	0	0
Sierra Pacific Power-Electric	572,682,000	558,617,000	0	0	55,089,145	61,270,375	18,260,538	20,226,941
Southern California Edison	96,426,000	96,083,000	0	0	9,767,563	0	4,922,023	0
Surprise Valley Electrification	16,000	15,000	0	0	0	0	0	0
Valley Electric	44,546,000	45,860,000	0	0	0	0	285,767	292,011
Wells Rural Electric Company	10,666,000	12,876,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>2,882,300,000</b>	<b>2,862,870,000</b>	<b>61,497,041</b>	<b>61,024,714</b>	<b>67,406,619</b>	<b>63,948,613</b>	<b>76,053,865</b>	<b>66,617,432</b>
<b>Percentage change from prior year</b>		<b>(0.6741%)</b>		<b>(0.7680%)</b>		<b>(5.1301%)</b>		<b>(12.4076%)</b>

**Nevada Department of Taxation**  
*2024-2025 Centrally Assessed*  
*Values By County*  
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**Electric Companies**

<b>Electric Companies</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Nye</b>	<b>Nye</b>	<b>Pershing</b>	<b>Pershing</b>	<b>Storey</b>	<b>Storey</b>
	<b>Statewide</b>	<b>Statewide</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>
	<b>Assessed Value</b>	<b>Assessed Value</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>
City of Burbank	24,000	19,000	0	0	2,198	1,740	0	0
City of Glendale	24,000	19,000	0	0	2,198	1,740	0	0
City of Los Angeles DWP	22,672,000	24,915,000	0	0	662,710	728,274	0	0
City of Pasadena	14,000	11,000	0	0	1,282	1,008	0	0
GridLiance West Transco LLC	67,866,000	73,536,000	20,961,947	20,866,169	0	0	0	0
Harney Electric Cooperative	2,598,000	3,218,000	0	0	0	0	0	0
Idaho Power Company	11,348,000	10,285,000	0	0	0	0	0	0
Intermountain Power Project	263,000	604,000	0	0	0	0	0	0
Mead Adelanto Project-MSR	2,602,000	2,411,000	0	0	0	0	0	0
Mead Adelanto Project-SCPPA	6,485,000	5,995,000	0	0	0	0	0	0
Mead Adelanto Project-Startran I0, LLC	644,000	447,000	0	0	0	0	0	0
Mead Phoenix Project-Arizona Public Service	3,319,000	3,256,000	0	0	0	0	0	0
Mead Phoenix Project-MSR	2,300,000	2,134,000	0	0	0	0	0	0
Mead Phoenix Project-Salt River	4,042,000	4,013,000	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	2,575,000	2,412,000	0	0	0	0	0	0
Mead Phoenix Project-Startrans I0, LLC	531,000	356,000	0	0	0	0	0	0
Metropolitan Water Dist	68,000	68,000	0	0	0	0	0	0
Mt Wheeler Power	11,919,000	12,262,000	1,435,831	1,474,129	0	0	0	0
Nevada Power Company	1,727,033,000	1,703,470,000	7,547,574	7,356,805	0	0	0	0
Online Transmission Project	125,650,000	125,213,000	17,226,615	17,166,702	0	0	0	0
ORNI 15 LLC (Ormat NV)	22,750,000	22,225,000	0	0	8,661,545	8,461,664	0	0
ORNI 37 LLC (Ormat NV)	22,750,000	22,488,000	0	0	0	0	0	0
ORNI 47, LLC (Ormat NV)	29,047,000	22,746,000	0	0	0	0	0	0
Patua Project LLC	19,513,000	19,075,000	0	0	0	0	0	0
Plumas Sierra Rural Electric	270,000	368,000	0	0	0	0	0	0
Raft River Rural Electric	1,720,000	1,828,000	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	69,937,000	86,045,000	0	0	0	0	0	0
Sierra Pacific Power-Electric	572,682,000	558,617,000	21,131,966	23,396,595	30,766,195	34,185,087	80,033,455	11,169,229
Southern California Edison	96,426,000	96,083,000	0	0	4,171,530	4,903,728	0	0
Surprise Valley Electrification	16,000	15,000	0	0	0	0	0	0
Valley Electric	44,546,000	45,860,000	35,782,102	36,872,778	0	0	0	0
Wells Rural Electric Company	10,666,000	12,876,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>2,882,300,000</b>	<b>2,862,870,000</b>	<b>104,086,034</b>	<b>107,133,178</b>	<b>44,267,660</b>	<b>48,283,240</b>	<b>80,033,455</b>	<b>11,169,229</b>
<b>Percentage change from prior year</b>		<b>(0.6741%)</b>		<b>2.9275%</b>		<b>9.0711%</b>		<b>(86.0443%)</b>



**Nevada Department of Taxation**  
**2024-2025 Centrally Assessed**  
**Values By County**  
*All amounts are rounded to the nearest U.S. Dollar*

**Electric Companies**

<b>Electric Companies</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Washoe</b>	<b>Washoe</b>	<b>White Pine</b>	<b>White Pine</b>
	<b>Statewide</b>	<b>Statewide</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>
	<b>Assessed Value</b>	<b>Assessed Value</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>
City of Burbank	24,000	19,000	12,018	9,515	0	0
City of Glendale	24,000	19,000	12,018	9,515	0	0
City of Los Angeles DWP	22,672,000	24,915,000	3,623,154	3,981,602	0	0
City of Pasadena	14,000	11,000	7,011	5,508	0	0
GridLiance West Transco LLC	67,866,000	73,536,000	0	0	0	0
Harney Electric Cooperative	2,598,000	3,218,000	0	0	0	0
Idaho Power Company	11,348,000	10,285,000	0	0	0	0
Intermountain Power Project	263,000	604,000	0	0	41,870	96,158
Mead Adelanto Project-MSR	2,602,000	2,411,000	0	0	0	0
Mead Adelanto Project-SCPPA	6,485,000	5,995,000	0	0	0	0
Mead Adelanto Project-Startran I0, LLC	644,000	447,000	0	0	0	0
Mead Phoenix Project-Arizona Public Service	3,319,000	3,256,000	0	0	0	0
Mead Phoenix Project-MSR	2,300,000	2,134,000	0	0	0	0
Mead Phoenix Project-Salt River	4,042,000	4,013,000	0	0	0	0
Mead Phoenix Project-SCPPA	2,575,000	2,412,000	0	0	0	0
Mead Phoenix Project-Startrans I0, LLC	531,000	356,000	0	0	0	0
Metropolitan Water Dist	68,000	68,000	0	0	0	0
Mt Wheeler Power	11,919,000	12,262,000	0	0	7,772,361	7,999,227
Nevada Power Company	1,727,033,000	1,703,470,000	0	0	3,343,116	3,258,444
Online Transmission Project	125,650,000	125,213,000	0	0	41,841,450	41,695,929
ORNI 15 LLC (Ormat NV)	22,750,000	22,225,000	0	0	0	0
ORNI 37 LLC (Ormat NV)	22,750,000	22,488,000	0	0	0	0
ORNI 47, LLC (Ormat NV)	29,047,000	22,746,000	0	0	0	0
Patua Project LLC	19,513,000	19,075,000	0	0	0	0
Plumas Sierra Rural Electric	270,000	368,000	270,000	368,000	0	0
Raft River Rural Electric	1,720,000	1,828,000	0	0	0	0
San Diego Gas & Electric (SDG&E)	69,937,000	86,045,000	0	0	0	0
Sierra Pacific Power-Electric	572,682,000	558,617,000	146,825,929	163,575,392	5,936,994	6,577,078
Southern California Edison	96,426,000	96,083,000	22,807,179	26,810,354	0	0
Surprise Valley Electrification	16,000	15,000	16,000	15,000	0	0
Valley Electric	44,546,000	45,860,000	0	0	0	0
Wells Rural Electric Company	10,666,000	12,876,000	0	0	0	0
<b>Total Assessed Value</b>	<b>2,882,300,000</b>	<b>2,862,870,000</b>	<b>173,573,309</b>	<b>194,774,885</b>	<b>58,935,791</b>	<b>59,626,836</b>
<b>Percentage change from prior year</b>		<b>(0.6741%)</b>		<b>12.2148%</b>		<b>1.1725%</b>

**Nevada Department of Taxation**

*2024-2025 Centrally Assessed*

*Values By County*

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

**Gas Distribution and Pipeline Companies**

<b>Gas Distribution and Pipeline Companies</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Carson City</b>	<b>Carson City</b>	<b>Churchill</b>	<b>Churchill</b>	<b>Clark</b>	<b>Clark</b>
	<b>Statewide</b>	<b>Statewide</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>
	<b>Assessed Value</b>	<b>Assessed Value</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>
Great Basin Gas Transmission (FKA Paiute)	47,704,000	45,175,000	3,111,299	2,822,932	5,389,815	4,878,787	0	0
Kern River Pipeline	78,374,000	76,446,000	0	0	0	0	65,345,406	63,742,474
Kinder-Morgan (Calnev) Pipeline	38,298,000	37,058,000	0	0	0	0	38,298,000	37,058,000
Kinder-Morgan (SFPP L P) Pipeline	13,078,000	15,952,000	0	0	3,809,401	4,646,548	0	0
Prospector Pipeline Co.	2,695,000	2,695,000	0	0	0	0	0	0
Ruby Pipeline LLC	107,628,000	200,972,000	0	0	0	0	0	0
Sierra Pacific Power-Gas	68,022,000	60,021,000	0	0	0	0	0	0
Southwest Gas Company	337,056,000	364,591,000	24,610,072	26,290,082	5,214,348	5,595,431	275,203,773	297,302,443
TC Energy (Tuscarora )	9,623,000	9,162,000	0	0	0	0	0	0
Unev Pipeline LLC	23,775,000	22,951,000	0	0	0	0	16,095,143	15,537,314
<b>Total Assessed Value</b>	<b>726,253,000</b>	<b>835,023,000</b>	<b>27,721,371</b>	<b>29,113,014</b>	<b>14,413,563</b>	<b>15,120,767</b>	<b>394,942,322</b>	<b>413,640,230</b>
<b>Percentage change from prior year</b>		<b>14.9769%</b>		<b>5.0201%</b>		<b>4.9065%</b>		<b>4.7343%</b>

<b>Gas Distribution and Pipeline Companies</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Douglas</b>	<b>Douglas</b>	<b>Elko</b>	<b>Elko</b>	<b>Esmeralda</b>	<b>Esmeralda</b>
	<b>Statewide</b>	<b>Statewide</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>
	<b>Assessed Value</b>	<b>Assessed Value</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>
Great Basin Gas Transmission (FKA Paiute)	47,704,000	45,175,000	1,743,840	1,572,284	4,934,847	4,467,291	0	0
Kern River Pipeline	78,374,000	76,446,000	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	38,298,000	37,058,000	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	13,078,000	15,952,000	0	0	0	0	0	0
Prospector Pipeline Co.	2,695,000	2,695,000	0	0	2,201,410	2,219,356	0	0
Ruby Pipeline LLC	107,628,000	200,972,000	0	0	50,019,691	93,400,950	0	0
Sierra Pacific Power-Gas	68,022,000	60,021,000	0	0	0	0	0	0
Southwest Gas Company	337,056,000	364,591,000	6,341,947	6,847,421	6,037,207	6,449,961	0	0
TC Energy (Tuscarora )	9,623,000	9,162,000	0	0	0	0	0	0
Unev Pipeline LLC	23,775,000	22,951,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>726,253,000</b>	<b>835,023,000</b>	<b>8,085,787</b>	<b>8,419,705</b>	<b>63,193,156</b>	<b>106,537,558</b>	<b>0</b>	<b>0</b>
<b>Percentage change from prior year</b>		<b>14.9769%</b>		<b>4.1297%</b>		<b>68.5903%</b>		<b>0.0000%</b>

**Nevada Department of Taxation**

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*Values By County*

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

**Gas Distribution and Pipeline Companies**

<b>Gas Distribution and Pipeline Companies</b>	2023-2024	2024-2025	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2023-2024	2024-2025	2023-2024	2024-2025	2023-2024	2024-2025
Great Basin Gas Transmission (FKA Paiute)	47,704,000	45,175,000	987,445	893,889	6,501,060	5,885,112	968,067	876,347
Kern River Pipeline	78,374,000	76,446,000	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	38,298,000	37,058,000	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	13,078,000	15,952,000	0	0	0	0	0	0
Prospector Pipeline Co.	2,695,000	2,695,000	493,590	475,644	0	0	0	0
Ruby Pipeline LLC	107,628,000	200,972,000	0	0	41,898,854	78,237,044	0	0
Sierra Pacific Power-Gas	68,022,000	60,021,000	0	0	0	0	0	0
Southwest Gas Company	337,056,000	364,591,000	1,600	1,706	2,082,611	2,074,772	788,644	841,167
TC Energy (Tuscarora )	9,623,000	9,162,000	0	0	0	0	0	0
Unev Pipeline LLC	23,775,000	22,951,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>726,253,000</b>	<b>835,023,000</b>	<b>1,482,634</b>	<b>1,371,239</b>	<b>50,482,526</b>	<b>86,196,928</b>	<b>1,756,712</b>	<b>1,717,515</b>
Percentage change from prior year		<b>14.9769%</b>		<b>(7.5134%)</b>		<b>70.7461%</b>		<b>(2.2313%)</b>

<b>Gas Distribution and Pipeline Companies</b>	2023-2024	2024-2025	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2023-2024	2024-2025	2023-2024	2024-2025	2023-2024	2024-2025
Great Basin Gas Transmission (FKA Paiute)	47,704,000	45,175,000	0	0	9,166,094	8,298,133	523,192	473,622
Kern River Pipeline	78,374,000	76,446,000	13,028,594	12,703,526	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	38,298,000	37,058,000	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	13,078,000	15,952,000	0	0	1,808,836	2,206,343	0	0
Prospector Pipeline Co.	2,695,000	2,695,000	0	0	0	0	0	0
Ruby Pipeline LLC	107,628,000	200,972,000	0	0	0	0	0	0
Sierra Pacific Power-Gas	68,022,000	60,021,000	0	0	0	0	0	0
Southwest Gas Company	337,056,000	364,591,000	0	995,640	8,072,183	8,613,247	267	284
TC Energy (Tuscarora )	9,623,000	9,162,000	0	0	0	0	0	0
Unev Pipeline LLC	23,775,000	22,951,000	7,679,857	7,413,686	0	0	0	0
<b>Total Assessed Value</b>	<b>726,253,000</b>	<b>835,023,000</b>	<b>20,708,451</b>	<b>21,112,853</b>	<b>19,047,113</b>	<b>19,117,723</b>	<b>523,459</b>	<b>473,906</b>
Percentage change from prior year		<b>14.9769%</b>		<b>1.9528%</b>		<b>0.3707%</b>		<b>(9.4664%)</b>

**Nevada Department of Taxation**

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**Gas Distribution and Pipeline Companies**

<b>Gas Distribution and Pipeline Companies</b>	2023-2024	2024-2025	Nye	Nye	Pershing	Pershing	Storey	Storey
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2023-2024	2024-2025	2023-2024	2024-2025	2023-2024	2024-2025
Great Basin Gas Transmission (FKA Paiute)	47,704,000	45,175,000	534,003	483,408	9,416,342	8,524,183	133,086	120,476
Kern River Pipeline	78,374,000	76,446,000	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	38,298,000	37,058,000	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	13,078,000	15,952,000	0	0	0	0	2,691,461	3,282,932
Prospector Pipeline Co.	2,695,000	2,695,000	0	0	0	0	0	0
Ruby Pipeline LLC	107,628,000	200,972,000	0	0	0	0	0	0
Sierra Pacific Power-Gas	68,022,000	60,021,000	0	0	0	0	1,031,525	1,140,847
Southwest Gas Company	337,056,000	364,591,000	0	0	354,152	673,142	568,421	606,141
TC Energy (Tuscarora )	9,623,000	9,162,000	0	0	0	0	93,553	89,071
Unev Pipeline LLC	23,775,000	22,951,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>726,253,000</b>	<b>835,023,000</b>	<b>534,003</b>	<b>483,408</b>	<b>9,770,494</b>	<b>9,197,326</b>	<b>4,518,046</b>	<b>5,239,468</b>
<b>Percentage change from prior year</b>		<b>14.9769%</b>		<b>(9.4746%)</b>		<b>(5.8663%)</b>		<b>15.9676%</b>

<b>Gas Distribution and Pipeline Companies</b>	2023-2024	2024-2025	Washoe	Washoe	White Pine	White Pine
	Statewide	Statewide	AV	AV	AV	AV
	Assessed Value	Assessed Value	2023-2024	2024-2025	2023-2024	2024-2025
Great Basin Gas Transmission (FKA Paiute)	47,704,000	45,175,000	4,294,910	5,878,534	0	0
Kern River Pipeline	78,374,000	76,446,000	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	38,298,000	37,058,000	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	13,078,000	15,952,000	4,768,302	5,816,176	0	0
Prospector Pipeline Co.	2,695,000	2,695,000	0	0	0	0
Ruby Pipeline LLC	107,628,000	200,972,000	15,709,454	29,334,006	0	0
Sierra Pacific Power-Gas	68,022,000	60,021,000	66,990,475	58,880,153	0	0
Southwest Gas Company	337,056,000	364,591,000	7,780,774	8,299,562	0	0
TC Energy (Tuscarora )	9,623,000	9,162,000	9,529,447	9,072,929	0	0
Unev Pipeline LLC	23,775,000	22,951,000	0	0	0	0
<b>Total Assessed Value</b>	<b>726,253,000</b>	<b>835,023,000</b>	<b>109,073,362</b>	<b>117,281,361</b>	<b>0</b>	<b>0</b>
<b>Percentage change from prior year</b>		<b>14.9769%</b>		<b>7.5252%</b>		<b>0.0000%</b>

**Nevada Department of Taxation**

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**Railroad Companies**

<b>Railroad Companies</b>	2023-2024	2024-2025	Carson City	Carson City	Churchill	Churchill	Clark	Clark
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2023-2024	2024-2025	2023-2024	2024-2025	2023-2024	2024-2025
Burlington Northern Santa Fe Railway	2,570,000	3,004,000	0	0	123,533	225,232	0	0
Union Pacific Railroad	480,730,000	489,676,000	0	0	26,679,608	27,229,522	63,626,175	64,722,015
<b>Total Assessed Value</b>	<b>483,300,000</b>	<b>492,680,000</b>	<b>0</b>	<b>0</b>	<b>26,803,141</b>	<b>27,454,754</b>	<b>63,626,175</b>	<b>64,722,015</b>
Percentage change from prior year		1.9408%		0.0000%		2.4311%		1.7223%

<b>Railroad Companies</b>	2023-2024	2024-2025	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2023-2024	2024-2025	2023-2024	2024-2025	2023-2024	2024-2025
Burlington Northern Santa Fe Railway	2,570,000	3,004,000	0	0	910,774	1,009,507	0	0
Union Pacific Railroad	480,730,000	489,676,000	0	0	120,099,383	122,743,799	0	0
<b>Total Assessed Value</b>	<b>483,300,000</b>	<b>492,680,000</b>	<b>0</b>	<b>0</b>	<b>121,010,157</b>	<b>123,753,306</b>	<b>0</b>	<b>0</b>
Percentage change from prior year		1.9408%		0.0000%		2.2669%		0.0000%

<b>Railroad Companies</b>	2023-2024	2024-2025	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2023-2024	2024-2025	2023-2024	2024-2025	2023-2024	2024-2025
Burlington Northern Santa Fe Railway	2,570,000	3,004,000	198,101	219,576	517,669	573,788	152,853	169,423
Union Pacific Railroad	480,730,000	489,676,000	23,131,105	23,529,494	65,222,672	66,346,008	18,683,955	19,005,751
<b>Total Assessed Value</b>	<b>483,300,000</b>	<b>492,680,000</b>	<b>23,329,206</b>	<b>23,749,070</b>	<b>65,740,341</b>	<b>66,919,796</b>	<b>18,836,808</b>	<b>19,175,173</b>
Percentage change from prior year		1.9408%		1.7997%		1.7941%		1.7963%

**Nevada Department of Taxation**

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Values By County

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

**Railroad Companies**

<b>Railroad Companies</b>	2023-2024	2024-2025	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2023-2024	2024-2025	2023-2024	2024-2025	2023-2024	2024-2025
Burlington Northern Santa Fe Railway	2,570,000	3,004,000	0	0	32,299	35,800	0	0
Union Pacific Railroad	480,730,000	489,676,000	46,255,627	47,052,292	18,015,730	18,326,017	0	0
<b>Total Assessed Value</b>	<b>483,300,000</b>	<b>492,680,000</b>	<b>46,255,627</b>	<b>47,052,292</b>	<b>18,048,029</b>	<b>18,361,818</b>	<b>0</b>	<b>0</b>
Percentage change from prior year		1.9408%		1.7223%		1.7386%		0.0000%

<b>Railroad Companies</b>	2023-2024	2024-2025	Nye	Nye	Pershing	Pershing	Storey	Storey
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2023-2024	2024-2025	2023-2024	2024-2025	2023-2024	2024-2025
Burlington Northern Santa Fe Railway	2,570,000	3,004,000	0	0	315,764	349,994	33,243	36,847
Union Pacific Railroad	480,730,000	489,676,000	0	0	39,286,999	39,963,642	4,190,394	4,262,565
<b>Total Assessed Value</b>	<b>483,300,000</b>	<b>492,680,000</b>	<b>0</b>	<b>0</b>	<b>39,602,762</b>	<b>40,313,637</b>	<b>4,223,637</b>	<b>4,299,412</b>
Percentage change from prior year		1.9408%		0.0000%		1.7950%		1.7941%

<b>Railroad Companies</b>	2023-2024	2024-2025	Washoe	Washoe	White Pine	White Pine
	Statewide	Statewide	AV	AV	AV	AV
	Assessed Value	Assessed Value	2023-2024	2024-2025	2023-2024	2024-2025
Burlington Northern Santa Fe Railway	2,570,000	3,004,000	285,765	383,833	0	0
Union Pacific Railroad	480,730,000	489,676,000	55,538,353	56,494,895	0	0
<b>Total Assessed Value</b>	<b>483,300,000</b>	<b>492,680,000</b>	<b>55,824,118</b>	<b>56,878,728</b>	<b>0</b>	<b>0</b>
Percentage change from prior year		1.9408%		1.8892%		0.0000%

**Nevada Department of Taxation**

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**Telecommunication Companies**

<b>Telecommunication Companies</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Carson City</b>	<b>Carson City</b>	<b>Churchill</b>	<b>Churchill</b>	<b>Clark</b>	<b>Clark</b>
	<b>Statewide</b>	<b>Statewide</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>
	<b>Assessed Value</b>	<b>Assessed Value</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>
360 Networks (USA), Inc.	35,319,000	29,977,000	427,872	340,240	0	0	29,283,568	25,283,353
Beehive Telephone Company	884,000	928,000	0	0	0	0	0	0
California Broadband Cooperative Inc	1,497,000	1,485,000	262,700	260,594	0	0	0	0
Centurytel Gem State Utilities, Inc.	247,000	236,000	0	0	0	0	0	0
Charter Fiberlink - Nevada	4,865,000	46,000	422,186	3,992	0	0	0	0
CTC of Nevada	13,972,000	13,098,000	0	0	0	0	0	0
Filer Mutual Telephone Company	598,000	791,000	0	0	0	0	0	0
Frontier Communications Southwest	8,039,000	8,740,000	20,758	22,569	0	0	0	0
Humboldt Telephone Company	1,166,000	1,102,000	0	0	0	0	0	0
Intermountain Infrastructure Group, LLC	245,000	216,000	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	2,992,000	2,862,000	0	0	0	0	94,777	88,558
Plumas Sierra Telecommunications	1,002,000	847,000	0	0	0	0	0	0
Rio Virgin Telephone Company	3,464,000	3,806,000	0	0	0	0	3,464,000	3,806,000
Rural Telephone Company	849,000	801,000	0	0	0	0	0	0
Sprint Communications, L.P.	1,412,000	605,000	0	0	0	0	103,227	44,230
TeliaSonera International Carrier, Inc.	68,000	47,000	0	0	5,708	3,945	0	0
US Telepacific Corp. (FKA Mpower Comm.)	2,543,000	970,000	0	0	0	0	2,543,000	970,000
<b>Total Assessed Value</b>	<b>79,162,000</b>	<b>66,557,000</b>	<b>1,133,516</b>	<b>627,394</b>	<b>5,708</b>	<b>3,945</b>	<b>35,488,571</b>	<b>30,192,141</b>
<b>Percentage change from prior year</b>		<b>(15.9230%)</b>		<b>(44.6506%)</b>		<b>(30.8824%)</b>		<b>(14.9243%)</b>

**Nevada Department of Taxation**  
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**Telecommunication Companies**

<b>Telecommunication Companies</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Douglas</b>	<b>Douglas</b>	<b>Elko</b>	<b>Elko</b>	<b>Esmeralda</b>	<b>Esmeralda</b>
	<b>Statewide</b>	<b>Statewide</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>
	<b>Assessed Value</b>	<b>Assessed Value</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>
360 Networks (USA), Inc.	35,319,000	29,977,000	0	0	0	0	0	0
Beehive Telephone Company	884,000	928,000	0	0	770,714	809,075	0	0
California Broadband Cooperative Inc	1,497,000	1,485,000	704,471	698,824	0	0	0	0
Centurytel Gem State Utilities, Inc.	247,000	236,000	0	0	247,000	236,000	0	0
Charter Fiberlink - Nevada	4,865,000	46,000	19,728	187	0	0	0	0
CTC of Nevada	13,972,000	13,098,000	0	0	12,896,840	12,090,095	142,195	133,300
Filer Mutual Telephone Company	598,000	791,000	0	0	598,000	791,000	0	0
Frontier Communications Southwest	8,039,000	8,740,000	6,641,706	7,220,862	0	0	0	0
Humboldt Telephone Company	1,166,000	1,102,000	0	0	26,329	24,942	0	0
Intermountain Infrastructure Group, LLC	245,000	216,000	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	2,992,000	2,862,000	0	0	0	0	0	0
Plumas Sierra Telecommunications	1,002,000	847,000	0	0	0	0	0	0
Rio Virgin Telephone Company	3,464,000	3,806,000	0	0	0	0	0	0
Rural Telephone Company	849,000	801,000	0	0	396,171	374,832	0	0
Sprint Communications, L.P.	1,412,000	605,000	0	0	482,843	206,884	0	0
TeliaSonera International Carrier, Inc.	68,000	47,000	0	0	21,981	15,193	0	0
US Telepacific Corp. (FKA Mpower Comm.)	2,543,000	970,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>79,162,000</b>	<b>66,557,000</b>	<b>7,365,905</b>	<b>7,919,872</b>	<b>15,439,878</b>	<b>14,548,021</b>	<b>142,195</b>	<b>133,300</b>
<b>Percentage change from prior year</b>		<b>(15.9230%)</b>		<b>7.5207%</b>		<b>(5.7763%)</b>		<b>(6.2554%)</b>



**Nevada Department of Taxation**  
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**Telecommunication Companies**

<b>Telecommunication Companies</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Eureka</b>	<b>Eureka</b>	<b>Humboldt</b>	<b>Humboldt</b>	<b>Lander</b>	<b>Lander</b>
	<b>Statewide</b>	<b>Statewide</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>
	<b>Assessed Value</b>	<b>Assessed Value</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>
360 Networks (USA), Inc.	35,319,000	29,977,000	0	0	0	0	0	0
Beehive Telephone Company	884,000	928,000	0	0	0	0	0	0
California Broadband Cooperative Inc	1,497,000	1,485,000	0	0	0	0	0	0
Centurytel Gem State Utilities, Inc.	247,000	236,000	0	0	0	0	0	0
Charter Fiberlink - Nevada	4,865,000	46,000	0	0	0	0	0	0
CTC of Nevada	13,972,000	13,098,000	0	0	0	0	0	0
Filer Mutual Telephone Company	598,000	791,000	0	0	0	0	0	0
Frontier Communications Southwest	8,039,000	8,740,000	0	0	0	0	0	0
Humboldt Telephone Company	1,166,000	1,102,000	0	0	1,139,671	1,077,058	0	0
Intermountain Infrastructure Group, LLC	245,000	216,000	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	2,992,000	2,862,000	0	0	0	0	0	0
Plumas Sierra Telecommunications	1,002,000	847,000	0	0	0	0	0	0
Rio Virgin Telephone Company	3,464,000	3,806,000	0	0	0	0	0	0
Rural Telephone Company	849,000	801,000	0	0	0	0	0	0
Sprint Communications, L.P.	1,412,000	605,000	101,418	43,454	324,589	139,077	75,334	32,278
TeliaSonera International Carrier, Inc.	68,000	47,000	4,242	2,932	9,990	6,905	4,388	3,033
US Telepacific Corp. (FKA Mpower Comm.)	2,543,000	970,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>79,162,000</b>	<b>66,557,000</b>	<b>105,660</b>	<b>46,387</b>	<b>1,474,250</b>	<b>1,223,040</b>	<b>79,722</b>	<b>35,311</b>
<b>Percentage change from prior year</b>		<b>(15.9230%)</b>		<b>(56.0982%)</b>		<b>(17.0399%)</b>		<b>(55.7070%)</b>

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

**Telecommunication Companies**

<b>Telecommunication Companies</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Lincoln</b>	<b>Lincoln</b>	<b>Lyon</b>	<b>Lyon</b>	<b>Mineral</b>	<b>Mineral</b>
	<b>Statewide</b>	<b>Statewide</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>
	<b>Assessed Value</b>	<b>Assessed Value</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>
360 Networks (USA), Inc.	35,319,000	29,977,000	0	0	282,254	223,290	0	0
Beehive Telephone Company	884,000	928,000	0	0	0	0	0	0
California Broadband Cooperative Inc	1,497,000	1,485,000	0	0	0	0	0	0
Centurytel Gem State Utilities, Inc.	247,000	236,000	0	0	0	0	0	0
Charter Fiberlink - Nevada	4,865,000	46,000	0	0	181,500	1,716	0	0
CTC of Nevada	13,972,000	13,098,000	0	0	0	0	0	0
Filer Mutual Telephone Company	598,000	791,000	0	0	0	0	0	0
Frontier Communications Southwest	8,039,000	8,740,000	0	0	1,362,730	1,481,560	13,805	15,009
Humboldt Telephone Company	1,166,000	1,102,000	0	0	0	0	0	0
Intermountain Infrastructure Group, LLC	245,000	216,000	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	2,992,000	2,862,000	2,897,223	2,773,442	0	0	0	0
Plumas Sierra Telecommunications	1,002,000	847,000	0	0	0	0	0	0
Rio Virgin Telephone Company	3,464,000	3,806,000	0	0	0	0	0	0
Rural Telephone Company	849,000	801,000	0	0	0	0	0	0
Sprint Communications, L.P.	1,412,000	605,000	0	0	0	0	0	0
TeliaSonera International Carrier, Inc.	68,000	47,000	0	0	1,425	985	0	0
US Telepacific Corp. (FKA Mpower Comm.)	2,543,000	970,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>79,162,000</b>	<b>66,557,000</b>	<b>2,897,223</b>	<b>2,773,442</b>	<b>1,827,910</b>	<b>1,707,552</b>	<b>13,805</b>	<b>15,009</b>
<b>Percentage change from prior year</b>		<b>(15.9230%)</b>		<b>(4.2724%)</b>		<b>(6.5845%)</b>		<b>8.7200%</b>

**Nevada Department of Taxation**  
*2024-2025 Centrally Assessed*  
*Values By County*  
*All amounts are rounded to the nearest U.S. Dollar*

**Telecommunication Companies**

<b>Telecommunication Companies</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Nye</b>	<b>Nye</b>	<b>Pershing</b>	<b>Pershing</b>	<b>Storey</b>	<b>Storey</b>
	<b>Statewide</b>	<b>Statewide</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>
	<b>Assessed Value</b>	<b>Assessed Value</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>
360 Networks (USA), Inc.	35,319,000	29,977,000	0	0	0	0	218,106	176,561
Beehive Telephone Company	884,000	928,000	0	0	0	0	0	0
California Broadband Cooperative Inc	1,497,000	1,485,000	0	0	0	0	0	0
Centurytel Gem State Utilities, Inc.	247,000	236,000	0	0	0	0	0	0
Charter Fiberlink - Nevada	4,865,000	46,000	0	0	0	0	11,837	112
CTC of Nevada	13,972,000	13,098,000	932,966	874,605	0	0	0	0
Filer Mutual Telephone Company	598,000	791,000	0	0	0	0	0	0
Frontier Communications Southwest	8,039,000	8,740,000	0	0	0	0	0	0
Humboldt Telephone Company	1,166,000	1,102,000	0	0	0	0	0	0
Intermountain Infrastructure Group, LLC	245,000	216,000	0	0	0	0	57,062	50,308
Lincoln County Telephone System, Inc.	2,992,000	2,862,000	0	0	0	0	0	0
Plumas Sierra Telecommunications	1,002,000	847,000	0	0	0	0	0	0
Rio Virgin Telephone Company	3,464,000	3,806,000	0	0	0	0	0	0
Rural Telephone Company	849,000	801,000	0	0	0	0	0	0
Sprint Communications, L.P.	1,412,000	605,000	0	0	95,116	40,754	0	0
TeliaSonera International Carrier, Inc.	68,000	47,000	0	0	12,432	8,593	67	46
US Telepacific Corp. (FKA Mpower Comm.)	2,543,000	970,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>79,162,000</b>	<b>66,557,000</b>	<b>932,966</b>	<b>874,605</b>	<b>107,548</b>	<b>49,347</b>	<b>287,072</b>	<b>227,027</b>
<b>Percentage change from prior year</b>		<b>(15.9230%)</b>		<b>(6.2554%)</b>		<b>(54.1162%)</b>		<b>(20.9162%)</b>

**Nevada Department of Taxation**  
*2024-2025 Centrally Assessed*  
*Values By County*  
*All amounts are rounded to the nearest U.S. Dollar*

**Telecommunication Companies**

<b>Telecommunication Companies</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Washoe</b>	<b>Washoe</b>	<b>White Pine</b>	<b>White Pine</b>
	<b>Statewide</b>	<b>Statewide</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>	<b>AV</b>
	<b>Assessed Value</b>	<b>Assessed Value</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2023-2024</b>	<b>2024-2025</b>
360 Networks (USA), Inc.	35,319,000	29,977,000	5,107,200	3,953,555	0	0
Beehive Telephone Company	884,000	928,000	0	0	113,286	118,925
California Broadband Cooperative Inc	1,497,000	1,485,000	529,830	525,583	0	0
Centurytel Gem State Utilities, Inc.	247,000	236,000	0	0	0	0
Charter Fiberlink - Nevada	4,865,000	46,000	4,229,749	39,994	0	0
CTC of Nevada	13,972,000	13,098,000	0	0	0	0
Filer Mutual Telephone Company	598,000	791,000	0	0	0	0
Frontier Communications Southwest	8,039,000	8,740,000	0	0	0	0
Humboldt Telephone Company	1,166,000	1,102,000	0	0	0	0
Intermountain Infrastructure Group, LLC	245,000	216,000	187,938	165,692	0	0
Lincoln County Telephone System, Inc.	2,992,000	2,862,000	0	0	0	0
Plumas Sierra Telecommunications	1,002,000	847,000	1,002,000	847,000	0	0
Rio Virgin Telephone Company	3,464,000	3,806,000	0	0	0	0
Rural Telephone Company	849,000	801,000	452,829	426,168	0	0
Sprint Communications, L.P.	1,412,000	605,000	229,474	98,323	0	0
TeliaSonera International Carrier, Inc.	68,000	47,000	7,766	5,367	0	0
US Telepacific Corp. (FKA Mpower Comm.)	2,543,000	970,000	0	0	0	0
<b>Total Assessed Value</b>	<b>79,162,000</b>	<b>66,557,000</b>	<b>11,746,785</b>	<b>6,061,682</b>	<b>113,286</b>	<b>118,925</b>
<b>Percentage change from prior year</b>		<b>(15.9230%)</b>		<b>(48.3971%)</b>		<b>4.9774%</b>

**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
	2023-2024	2024-2025
National, Freight and Large Regional Air Carriers	357,400	1,121,700
Charter and Feeder Air Carriers	0	0
Electric Companies	97,972,000	193,274,800
Gas Distribution and Pipeline Companies	12,936,500	13,679,400
Railroad Companies	1,271,200	152,200
Telecommunication Companies	827,200	1,978,400
<b>Total Six Month CWIP Assessed Value</b>	<b>113,364,300</b>	<b>210,206,500</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) for the period January 1 through June 30, 2023 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, 2023 through June 30, 2023. The assessed value is calculated as follows:

(Reported net addition) times (the cost-to-value ratio) times (level of assessment) equals (assessed value).

Reported net additions are provided by each company.

The cost-to-value ratio for each industry is as follows:

### COST TO VALUE RATIO BY INDUSTRY

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

The level of assessment for all property equals 35%.

Thus, a Telecommunication company reporting \$1,000,000 of new additions would have the following calculation:

$$(\$1,000,000) \times (0.8277) \times (35\%) = \$289,710 \text{ assessed value for 6 month CWIP.}$$

**Nevada Department of Taxation**  
**2024-2025**  
**Adjusted Six-Month CWIP**

2024-2025 Reported Growth CWIP	Industry-wide Cost To Value Ratio	Adjusted Growth 6-Month CWIP	2024-2025 Assessed Value Rounded to 00
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**National, Freight and Large Regional Air Carriers**

Allegiant Airline, Inc.	1,754,649	0.6751	1,184,600	414,600
Delta Air Lines, Inc.	50,880	0.6751	34,350	12,000
Southwest Airlines Company	2,941,902	0.6751	1,986,139	695,100
<b>Total AV National, Freight and Large Regional Air Carriers 6 Mo CWIP</b>	<b>\$4,747,431</b>		<b>\$3,205,089</b>	<b>\$1,121,700</b>

**Electric Companies**

Idaho Power Company	2,515,183	0.6991	1,758,366	615,400
Nevada Power Company	661,642,235	0.6991	462,554,442	161,894,100
Online Transmission Project	(123,243)	0.6991	0	0
ORNI 15 LLC (Ormat NV)	233,458	0.6991	163,211	57,100
ORNI 37 LLC (Ormat NV)	(8,445,084)	0.6991	0	0
ORNI 47, LLC (Ormat NV)	11,401,424	0.6991	7,970,742	2,789,800
Patua Project LLC	827,930	0.6991	578,806	202,600
San Diego Gas & Electric (SDG&E)	47,158	0.6991	32,968	11,500
Sierra Pacific Power-Electric	70,296,811	0.6991	49,144,538	17,200,600
Southern California Edison	11,447,239	0.6991	8,002,771	2,801,000
City of Los Angeles DWP	3,286,967	0.6991	2,297,920	804,300
Mead Phoenix Project-Salt River	84,836	0.6991	59,309	20,800
GridLiance West Transco LLC	13,567,771	0.6991	9,485,236	3,319,800
Harney Electric Cooperative	82,710	0.6991	57,822	20,200
Mt Wheeler Power	626,737	0.6991	438,152	153,400
Plumas Sierra Rural Electric	39,683	0.6991	27,742	9,700
Raft River Rural Electric	180,541	0.6991	126,216	44,200
Valley Electric	12,500,999	0.6991	8,739,455	3,058,800
Wells Rural Electric Company	1,109,554	0.6991	775,690	271,500
<b>Total AV Electric Companies 6 Mo CWIP</b>	<b>\$781,322,909</b>		<b>\$552,213,387</b>	<b>\$193,274,800</b>

**Gas Distribution and Pipeline Companies**

Sierra Pacific Power-Gas	10,909,199	0.4826	5,264,755	1,842,700
Southwest Gas Company	58,939,057	0.4826	28,443,858	9,955,400
Great Basin Gas Transmission (FKA Paiute)	5,645,135	0.6950	3,923,322	1,373,200
Kern River Pipeline	722,290	0.6950	501,986	175,700
Kinder-Morgan (Calnev) Pipeline	1,033,434	0.6950	718,228	251,400
Kinder-Morgan (SFPP L P) Pipeline	212,832	0.6950	147,916	51,800
TC Energy (Tuscarora )	119,961	0.6950	83,372	29,200
<b>Total AV Gas Distribution and Pipeline Companies 6 Mo CWIP</b>	<b>\$77,581,909</b>		<b>\$39,083,438</b>	<b>\$13,679,400</b>

**Railroad Companies**

Union Pacific Railroad	509,922	0.8525	434,719	152,200
<b>Total AV Railroad Companies 6 Mo CWIP</b>	<b>\$509,922</b>		<b>\$434,719</b>	<b>\$152,200</b>

**Telecommunication Companies**

360 Networks (USA), Inc.	3,291,539	0.8277	2,724,549	953,600
Beehive Telephone Company	106,900	0.8277	88,486	31,000
Centurytel Gem State Utilities, Inc.	23,882	0.8277	19,768	6,900
CTC of Nevada	1,495,513	0.8277	1,237,901	433,300
Filer Mutual Telephone Company	40,341	0.8277	33,392	11,700
Frontier Communications Southwest	442,422	0.8277	366,212	128,200
Humboldt Telephone Company	948,185	0.8277	784,854	274,700
Lincoln County Telephone System, Inc.	206,578	0.8277	170,994	59,800
Rio Virgin Telephone Company	175,361	0.8277	145,154	50,800
Rural Telephone Company	96,404	0.8277	79,798	27,900
Sprint Communications, L.P.	1,829	0.8277	1,514	500
<b>Total AV Telecommunication Companies 6 Mo CWIP</b>	<b>\$6,828,953</b>		<b>\$5,652,620</b>	<b>\$1,978,400</b>

**Nevada Department of Taxation**  
**2024-2025**  
**Adjusted Six-Month CWIP**

	2024-2025 Reported Growth CWIP	Industry-wide Cost To Value Ratio	Adjusted Growth 6-Month CWIP	2024-2025 Assessed Value Rounded to 00
<b>Grand Totals</b>	<b>\$870,991,124</b>		<b>\$600,589,252</b>	<b>\$210,206,500</b>



**Nevada Department of Taxation**  
**Summary of**  
**Six-Month Construction Work in Progress**  
**Assessed Valuations by County and Industry**  
**2024-2025 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	6	0	630,002	803,678	0	11,154	1,444,840
Churchill	577	0	1,393,013	316,178	8,463	0	1,718,231
Clark	604,821	0	164,189,497	8,515,944	20,117	856,977	174,187,356
Douglas	2,062	0	1,202,376	234,767	0	105,917	1,545,122
Elko	24,477	0	2,158,418	311,914	38,151	465,029	2,997,988
Esmeralda	97,735	0	618,423	0	0	4,410	720,567
Eureka	12,316	0	558,286	27,218	7,313	36	605,170
Humboldt	19,163	0	1,254,187	235,545	20,622	268,598	1,798,114
Lander	16,224	0	1,163,623	49,607	5,907	27	1,235,388
Lincoln	53,119	0	1,702,419	56,384	14,625	57,950	1,884,496
Lyon	13,069	0	1,951,814	494,596	5,696	28,835	2,494,010
Mineral	34,166	0	3,459,829	14,405	0	220	3,508,619
Nye	175,872	0	4,839,403	14,694	0	28,933	5,058,903
Pershing	11,053	0	1,240,809	277,493	12,421	34	1,541,810
Storey	2,167	0	343,916	66,183	1,325	5,617	419,207
Washoe	39,722	0	5,956,521	2,260,795	17,560	140,692	8,415,289
White Pine	15,152	0	612,265	0	0	3,973	631,389
<b>Total AV</b>	<b>\$1,121,700</b>	<b>\$0</b>	<b>\$193,274,800</b>	<b>\$13,679,400</b>	<b>\$152,200</b>	<b>\$1,978,400</b>	<b>\$210,206,500</b>

**Nevada Department of Taxation**  
*2024-2025 Centrally Assessed*  
*Six-Month CWIP Values By County*

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

	2024-2025	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025
<b>All amounts are rounded to the nearest U.S. Dollar</b>										
<b>Airlines</b>										
Allegiant Airline, Inc.	414,600	6	566	178,120	14	20,298	8,082	3,955	19,163	16,217
Delta Air Lines, Inc.	12,000	0	0	11,003	0	0	0	0	0	0
Southwest Airlines Company	695,100	0	12	415,698	2,048	4,178	89,653	8,362	0	6
<b>Total Assessed Value</b>	<b>1,121,700</b>	<b>6</b>	<b>577</b>	<b>604,821</b>	<b>2,062</b>	<b>24,477</b>	<b>97,735</b>	<b>12,316</b>	<b>19,163</b>	<b>16,224</b>

	2024-2025	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025
<b>All amounts are rounded to the nearest U.S. Dollar</b>									
<b>Airlines</b>									
Allegiant Airline, Inc.	414,600	47,548	6,113	13,166	67,965	11,053	1,116	6,079	15,139
Delta Air Lines, Inc.	12,000	0	0	0	0	0	0	997	0
Southwest Airlines Company	695,100	5,571	6,956	21,000	107,907	0	1,050	32,646	13
<b>Total Assessed Value</b>	<b>1,121,700</b>	<b>53,119</b>	<b>13,069</b>	<b>34,166</b>	<b>175,872</b>	<b>11,053</b>	<b>2,167</b>	<b>39,722</b>	<b>15,152</b>

**Nevada Department of Taxation**  
*2024-2025 Centrally Assessed*  
*Six-Month CWIP Values By County*  
**Charter and Feeder Air Carriers**

	2024-2025	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025

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

**Charter and Feeder Air Carriers**

<b>Total Assessed Value</b>	0	0	0	0	0	0	0	0	0	0
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	2024-2025	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025

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

**Charter and Feeder Air Carriers**

<b>Total Assessed Value</b>	0	0	0	0	0	0	0	0	0
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**Nevada Department of Taxation**  
*2024-2025 Centrally Assessed*  
*Six-Month CWIP Values By County*

**Electric Companies**

	2024-2025	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025
<b>Electric Companies</b>										
<b>All amounts are rounded to the nearest U.S. Dollar</b>										
City of Los Angeles DWP	804,300	0	21,933	516,720	0	0	0	0	0	0
GridLiance West Transco LLC	3,319,800	0	0	2,377,792	0	0	0	0	0	0
Harney Electric Cooperative	20,200	0	0	0	0	0	0	0	20,200	0
Idaho Power Company	615,400	0	0	0	0	615,400	0	0	0	0
Mead Phoenix Project-Salt River	20,800	0	0	20,800	0	0	0	0	0	0
Mt Wheeler Power	153,400	0	0	0	0	3,835	0	31,052	0	0
Nevada Power Company	161,894,100	0	0	159,213,738	0	0	0	0	0	0
ORNI 15 LLC (Ormat NV)	57,100	0	0	0	0	0	0	0	0	35,360
ORNI 47, LLC (Ormat NV)	2,789,800	0	0	0	0	0	0	0	0	0
Patua Project LLC	202,600	0	192,348	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	44,200	0	0	0	0	44,200	0	0	0	0
San Diego Gas & Electric (SDG&E)	11,500	0	0	11,500	0	0	0	0	0	0
Sierra Pacific Power-Electric	17,200,600	630,002	1,045,334	0	1,202,376	1,255,628	344,334	495,089	1,233,987	1,128,263
Southern California Edison	2,801,000	0	133,397	1,743,078	0	0	0	0	0	0
Valley Electric	3,058,800	0	0	305,870	0	0	274,089	0	0	0
Wells Rural Electric Company	271,500	0	0	0	0	239,355	0	32,145	0	0
<b>Total Assessed Value</b>	<b>193,274,800</b>	<b>630,002</b>	<b>1,393,013</b>	<b>164,189,497</b>	<b>1,202,376</b>	<b>2,158,418</b>	<b>618,423</b>	<b>558,286</b>	<b>1,254,187</b>	<b>1,163,623</b>

**Nevada Department of Taxation**  
*2024-2025 Centrally Assessed*  
*Six-Month CWIP Values By County*

**Electric Companies**

	2024-2025	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025
<b>All amounts are rounded to the nearest U.S. Dollar</b>									
City of Los Angeles DWP	804,300	30,907	54,961	27,736	0	23,510	0	128,533	0
GridLiance West Transco LLC	3,319,800	0	0	0	942,008	0	0	0	0
Harney Electric Cooperative	20,200	0	0	0	0	0	0	0	0
Idaho Power Company	615,400	0	0	0	0	0	0	0	0
Mead Phoenix Project-Salt River	20,800	0	0	0	0	0	0	0	0
Mt Wheeler Power	153,400	0	0	0	18,442	0	0	0	100,072
Nevada Power Company	161,894,100	1,671,512	0	0	699,175	0	0	0	309,675
ORNI 15 LLC (Ormat NV)	57,100	0	0	0	0	21,740	0	0	0
ORNI 47, LLC (Ormat NV)	2,789,800	0	0	2,789,800	0	0	0	0	0
Patua Project LLC	202,600	0	10,252	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	44,200	0	0	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	11,500	0	0	0	0	0	0	0	0
Sierra Pacific Power-Electric	17,200,600	0	1,886,601	622,816	720,414	1,052,607	343,916	5,036,715	202,517
Southern California Edison	2,801,000	0	0	0	0	142,953	0	781,572	0
Valley Electric	3,058,800	0	0	19,477	2,459,364	0	0	0	0
Wells Rural Electric Company	271,500	0	0	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>193,274,800</b>	<b>1,702,419</b>	<b>1,951,814</b>	<b>3,459,829</b>	<b>4,839,403</b>	<b>1,240,809</b>	<b>343,916</b>	<b>5,956,521</b>	<b>612,265</b>

**Nevada Department of Taxation**  
*2024-2025 Centrally Assessed*  
*Six-Month CWIP Values By County*

**Gas Distribution and Pipeline Companies**

	2024-2025	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025

**Gas Distribution and Pipeline Companies**

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

Great Basin Gas Transmission (FKA Paiute)	1,373,200	85,810	148,302	0	47,793	135,794	0	27,172	178,892	26,639
Kern River Pipeline	175,700	0	0	146,503	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	251,400	0	0	251,400	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	51,800	0	15,088	0	0	0	0	0	0	0
Sierra Pacific Power-Gas	1,842,700	0	0	0	0	0	0	0	0	0
Southwest Gas Company	9,955,400	717,868	152,787	8,118,041	186,973	176,120	0	47	56,653	22,969
TC Energy (Tuscarora )	29,200	0	0	0	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>13,679,400</b>	<b>803,678</b>	<b>316,178</b>	<b>8,515,944</b>	<b>234,767</b>	<b>311,914</b>	<b>0</b>	<b>27,218</b>	<b>235,545</b>	<b>49,607</b>

	2024-2025	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025

**Gas Distribution and Pipeline Companies**

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

Great Basin Gas Transmission (FKA Paiute)	1,373,200	0	252,241	14,397	14,694	259,113	3,662	178,692	0
Kern River Pipeline	175,700	29,197	0	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	251,400	0	0	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	51,800	0	7,165	0	0	0	10,660	18,887	0
Sierra Pacific Power-Gas	1,842,700	0	0	0	0	0	35,025	1,807,675	0
Southwest Gas Company	9,955,400	27,187	235,190	8	0	18,381	16,551	226,625	0
TC Energy (Tuscarora )	29,200	0	0	0	0	0	284	28,916	0
<b>Total Assessed Value</b>	<b>13,679,400</b>	<b>56,384</b>	<b>494,596</b>	<b>14,405</b>	<b>14,694</b>	<b>277,493</b>	<b>66,183</b>	<b>2,260,795</b>	<b>0</b>

**Nevada Department of Taxation**  
*2024-2025 Centrally Assessed*  
*Six-Month CWIP Values By County*

**Railroad Companies**

	2024-2025	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025
<b>All amounts are rounded to the nearest U.S. Dollar</b>										
Union Pacific Railroad	152,200	0	8,463	20,117	0	38,151	0	7,313	20,622	5,907
<b>Total Assessed Value</b>	<b>152,200</b>	<b>0</b>	<b>8,463</b>	<b>20,117</b>	<b>0</b>	<b>38,151</b>	<b>0</b>	<b>7,313</b>	<b>20,622</b>	<b>5,907</b>

**Railroad Companies**

Union Pacific Railroad	152,200	0	8,463	20,117	0	38,151	0	7,313	20,622	5,907
<b>Total Assessed Value</b>	<b>152,200</b>	<b>0</b>	<b>8,463</b>	<b>20,117</b>	<b>0</b>	<b>38,151</b>	<b>0</b>	<b>7,313</b>	<b>20,622</b>	<b>5,907</b>

	2024-2025	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025
<b>All amounts are rounded to the nearest U.S. Dollar</b>									
Union Pacific Railroad	152,200	14,625	5,696	0	0	12,421	1,325	17,560	0
<b>Total Assessed Value</b>	<b>152,200</b>	<b>14,625</b>	<b>5,696</b>	<b>0</b>	<b>0</b>	<b>12,421</b>	<b>1,325</b>	<b>17,560</b>	<b>0</b>

**Railroad Companies**

Union Pacific Railroad	152,200	14,625	5,696	0	0	12,421	1,325	17,560	0
<b>Total Assessed Value</b>	<b>152,200</b>	<b>14,625</b>	<b>5,696</b>	<b>0</b>	<b>0</b>	<b>12,421</b>	<b>1,325</b>	<b>17,560</b>	<b>0</b>

**Nevada Department of Taxation**  
*2024-2025 Centrally Assessed*  
*Six-Month CWIP Values By County*  
**Telecommunication Companies**

	2024-2025	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025

**Telecommunication Companies**

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

360 Networks (USA), Inc.	953,600	10,823	0	804,290	0	0	0	0	0	0
Beehive Telephone Company	31,000	0	0	0	0	27,027	0	0	0	0
Centurytel Gem State Utilities, Inc.	6,900	0	0	0	0	6,900	0	0	0	0
CTC of Nevada	433,300	0	0	0	0	399,957	4,410	0	0	0
Filer Mutual Telephone Company	11,700	0	0	0	0	11,700	0	0	0	0
Frontier Communications Southwest	128,200	331	0	0	105,917	0	0	0	0	0
Humboldt Telephone Company	274,700	0	0	0	0	6,217	0	0	268,483	0
Lincoln County Telephone System, Inc.	59,800	0	0	1,850	0	0	0	0	0	0
Rio Virgin Telephone Company	50,800	0	0	50,800	0	0	0	0	0	0
Rural Telephone Company	27,900	0	0	0	0	13,056	0	0	0	0
Sprint Communications, L.P.	500	0	0	37	0	171	0	36	115	27
<b>Total Assessed Value</b>	<b>1,978,400</b>	<b>11,154</b>	<b>0</b>	<b>856,977</b>	<b>105,917</b>	<b>465,029</b>	<b>4,410</b>	<b>36</b>	<b>268,598</b>	<b>27</b>

	2024-2025	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025

**Telecommunication Companies**

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

360 Networks (USA), Inc.	953,600	0	7,103	0	0	0	5,617	125,767	0
Beehive Telephone Company	31,000	0	0	0	0	0	0	0	3,973
Centurytel Gem State Utilities, Inc.	6,900	0	0	0	0	0	0	0	0
CTC of Nevada	433,300	0	0	0	28,933	0	0	0	0
Filer Mutual Telephone Company	11,700	0	0	0	0	0	0	0	0
Frontier Communications Southwest	128,200	0	21,732	220	0	0	0	0	0
Humboldt Telephone Company	274,700	0	0	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	59,800	57,950	0	0	0	0	0	0	0
Rio Virgin Telephone Company	50,800	0	0	0	0	0	0	0	0
Rural Telephone Company	27,900	0	0	0	0	0	0	14,844	0
Sprint Communications, L.P.	500	0	0	0	0	34	0	81	0
<b>Total Assessed Value</b>	<b>1,978,400</b>	<b>57,950</b>	<b>28,835</b>	<b>220</b>	<b>28,933</b>	<b>34</b>	<b>5,617</b>	<b>140,692</b>	<b>3,973</b>