



NEVADA DEPARTMENT OF TAXATION  
Division of Local Government Services

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**2013-2014**  
**BULLETIN NO. 197A**  
**UNSECURED PROPERTY TAX**  
**ROLL**

**ASSESSED VALUATION OF:**  
**CAR LINES**  
**PROPERTY ESCAPING TAXATION**  
**UNSECURED PROPERTY AND**  
**TWELVE MONTH CONSTRUCTION WORK IN PROGRESS**

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Division of Local Government Services

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2013-2014 BULLETIN NO. 197A  
UNSECURED PROPERTY TAX ROLL

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

OCTOBER 7, 2013  
DECEMBER 9, 2013  
JANUARY 27, 2013

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BULLETIN NO. 197A

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**Bulletin No. 197-A**

**Fiscal Year 2013-2014**

**Car lines**

**Unsecured Property**

**Property Escaping Taxation and  
Twelve-Month Construction-Work-in-Progress  
Assessed Values**

**For:**

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

***Charter and Feeder Air Carriers***

***Electric Companies***

***Gas Distribution and Pipeline Companies***

***Railroads***

***Telecommunications Companies***

**Values Certified by the  
Nevada Tax Commission**

**October 7, 2013**

**December 9, 2013**

**January 27, 2014**

**Notice of Valuation**

On October 9, 2013, the Nevada Tax Commission met to consider testimony and evidence placed before it regarding the value of properties of an interstate or intercounty nature. Bulletin No. 197-A presents the 2013-2014 valuation of each taxpayer owning or controlling car lines as well as unsecured property, property escaping taxation, and twelve-month construction-work-in-progress (CWIP) assessed values.

**Car lines:** In accordance with NRS 361.320, the Commission established the assessed value of the properties listed in this Bulletin, after weighing all the evidence and in consideration of all applicable elements of value.

**Property Escaping Taxation:** In accordance with NRS 361.325, the Commission must place "on the assessment roll of any county property found to be escaping taxation coming to its knowledge after the adjournment of the state board of equalization."

**Unsecured Property:** In accordance with NAC 361.4685, unsecured property includes property of an unscheduled or charter air carrier that is not domiciled in Nevada. In addition, the Department has placed certain unscheduled or charter Nevada-based air carriers on the unsecured tax roll when it is unclear whether the carrier conducts business in Nevada on a regular basis. (See, NRS 361.505(1)).

**Twelve-Month Construction Work in Progress (CWIP):** All state-assessed companies must submit a report of any construction work in progress on or before the 1<sup>st</sup> Monday in September. Pursuant to NRS 361.321 (2) (b), CWIP must be added to the central assessment roll for supplemental tax bills for the current fiscal year. Values contained in this Bulletin reflect CWIP during the period July 1, 2012 through June 30, 2013.

Each taxpayer was also individually notified of the assessed value of its property established by the Commission.

### **Payment of Taxes; Penalties**

NRS 361.320 (9) requires ad valorem taxes assessed on private car lines be paid on or before December 15<sup>th</sup> of the current year to the Department of Taxation. There is no grace period. A company that fails to pay the tax within the time required shall pay a penalty of 10 percent of the tax due or \$5,000, whichever is greater, in addition to the tax and interest at the rate of 1 percent a month or fraction of a month, from the date the tax was due until paid.

NRS 361.321 (4) requires ad valorem taxes assessed on CWIP be paid by December 15<sup>th</sup> of the current year to the Department of Taxation. There is a 10 day grace period (NRS 361.3205 (3)) after which penalties and interest are applied.

Failure to pay taxes on other property placed on the unsecured tax roll levied under NRS 361.320 or NRS 361.321 when due will result in a penalty of 10 percent of the tax due. Interest shall also be added to the tax due at the rate of 1 percent a month or fraction of a month, from the date the tax was due until paid pursuant to NRS 361.3205.

Failure to receive an individual tax bill does not excuse the taxpayer from the timely payment of taxes (NRS 361.480 (3)).

## **Protest Procedures**

Pursuant to NRS 361.403, any state-assessed property taxpayer claiming overvaluation or excessive valuation of its property or any representative of any local government entity or the department of taxation claiming undervaluation, overvaluation or nonassessment of any property as established by the Nevada Tax Commission (NTC), is entitled to a hearing before the State Board of Equalization. Taxpayers desiring to appeal the valuations certified by the NTC must appeal directly to the State Board of Equalization no later than January 15<sup>th</sup> of the year following certification by the NTC (total timeframe: approximately 3 ½ months). Payment of any taxes due and owing must still be made; however, checks should be marked "paid under protest."

The appeal must be initiated by written petition from the taxpayer specifying the issues and contentions surrounding the valuation, and further identifying the portions of the NTC formulas that are in question and the basis for the questions. Any evidence in the possession of the taxpayer upon which the petition is based must be included with the petition. Any additional evidence in support of the petition must be submitted to the board not later than 10 days before the date of the hearing. (See, NAC 361.7012, and generally, NAC 361.682 through 361.753).

Hearings of the State Board of Equalization convene on the 4<sup>th</sup> Monday in March in Carson City, Nevada. The Board must conclude the business of equalization in cases that in its opinion have a substantial effect on tax revenues on or before April 15<sup>th</sup>. Cases having less than a substantial effect on tax revenues may be heard at additional meetings which may be held at any time and place in the state prior to October 1.

**ALLOCATION OF CAR LINE ASSESSED VALUES TO COUNTIES**

COUNTY	TRACK MILEAGE	
	BNSF	UPRR
Carson City	0.00	0.00
Churchill	42.19	81.04
Clark	0.00	191.73
Douglas	0.00	0.00
Elko	308.77	364.85
Esmeralda	0.00	0.00
Eureka	67.16	70.27
Humboldt	175.50	198.14
Lander	51.87	57.59
Lincoln	0.00	140.52
Lyon	11.27	56.34
Mineral	0.00	0.00
Nye	0.00	0.00
Pershing	107.05	119.35
Storey	10.95	12.42
Washoe	96.95	171.53
White Pine	0.00	0.00
<b>TOTALS</b>	<b>871.71</b>	<b>1463.78</b>

	TRACK PERCENT	
	BNSF	UPRR
	0.00%	0.00%
	4.84%	5.54%
	0.00%	13.10%
	0.00%	0.00%
	35.42%	24.93%
	0.00%	0.00%
	7.70%	4.80%
	20.13%	13.54%
	5.95%	3.93%
	0.00%	9.60%
	1.29%	3.85%
	0.00%	0.00%
	0.00%	0.00%
	12.28%	8.15%
	1.26%	0.85%
	11.12%	11.72%
	0.00%	0.00%
<b>TOTALS</b>	<b>100.00%</b>	<b>100.00%</b>

The following table indicates the county allocation of assessed values of all carlines based on the total track mileage of railroads in each county above.

	ALLOCATION OF ASSESSMENT	
	BNSF	UPRR
Carson City	\$ -	\$ -
Churchill	\$ 75,129	\$ 144,310
Clark	\$ -	\$ 341,416
Douglas	\$ -	\$ -
Elko	\$ 549,833	\$ 649,696
Esmeralda	\$ -	\$ -
Eureka	\$ 119,593	\$ 125,131
Humboldt	\$ 312,516	\$ 352,832
Lander	\$ 92,366	\$ 102,552
Lincoln	\$ -	\$ 250,227
Lyon	\$ 20,069	\$ 100,326
Mineral	\$ -	\$ -
Nye	\$ -	\$ -
Pershing	\$ 190,626	\$ 212,529
Storey	\$ 19,499	\$ 22,118
Washoe	\$ 172,641	\$ 305,447
White Pine	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 1,552,272</b>	<b>\$ 2,606,584</b>

ASSESSED VALUES FOR ALL NEVADA MILES PER RAILROAD	
\$ 1,552,272.00	Burlington Northern
\$ 2,606,584.00	Union Pacific
<b>\$ 4,158,856.00</b>	

Nevada Department of Taxation  
2013-14 Centrally Assessed Unsecured Tax Roll  
**Private Carlines**  
**Assessed Values by Company**

COMPANY	ASSESSED VALUES		PERCENT CHANGE
	2013-2014	2012-2013	
1 <b>A &amp; K RAILROAD MATERIALS</b>	<b>5</b>	<b>0</b>	<b>100.0%</b>
2 ABB POWER T&D COMPANY INC	11	4	175.0%
3 ACE COGENERATION COMPANY	28,298	38,125	-25.8%
4 ADLER FUNDING LLC	3,506	6,113	-42.6%
5 ADM TRANSPORTATION COMPANY	135,132	168,446	-19.8%
6 <i>AEROPRES CORPORATION</i>	<i>0</i>	<i>6</i>	<i>-100.0%</i>
7 AG PROCESSING INC	4,957	3,053	62.4%
8 AIR LIQUIDE INDUSTRIAL US LP	74	30	146.7%
9 ALBERTA GOVERNMENT (ALPX)	10	13	-23.1%
10 ALLIANT ENERGY (IES UTILITIES INC)	5	5	0.0%
11 <i>ALLIED ENTERPRISES INC</i>	<i>0</i>	<i>778</i>	<i>-100.0%</i>
12 <i>ALTER TRADING CORPORATION</i>	<i>0</i>	<i>60</i>	<i>-100.0%</i>
13 <i>AMERICAN ELECTRIC POWER SERVICES</i>	<i>0</i>	<i>314</i>	<i>-100.0%</i>
14 AMERICAN RAILCAR INDUSTRIES INC	3,879	802	383.7%
15 AMERICAN RAILCAR LEASING LLC	57,038	59,463	-4.1%
16 AMERICAN REFRIGERATOR TRANSIT COMPANY	32	35	-8.6%
17 AMERICAN SODA LLC	4,577	2,861	60.0%
18 AMERICAS STYRENICS LLC	864	910	-5.1%
19 AMG RESOURCES CORPORATION	2,293	1,751	31.0%
20 ANDERSONS THE	31,471	30,479	3.3%
21 <i>ANDREWS COMPANIES LLC</i>	<i>0</i>	<i>281</i>	<i>-100.0%</i>
22 <i>APPALACHIAN RAILCAR SERVICES INC</i>	<i>0</i>	<i>54</i>	<i>-100.0%</i>
23 ARCH CHEMICALS INC	192	405	-52.6%
24 <i>ARIZONA CHEMICAL CO</i>	<i>0</i>	<i>168</i>	<i>-100.0%</i>
25 <b>ARKEMA INC.</b>	<b>23</b>	<b>0</b>	<b>100.0%</b>
26 ARRENDADORA NACIONAL DE CARROS	2,800	1,940	44.3%
27 ASH GROVE CEMENT CO	1,346	563	139.1%
28 ASHLAND INC	23	11	109.1%
29 ATEL LEASING CORP	552	303	82.2%
30 <b>AXIALL LLC (FKA GEORGIA GULF CHEM)</b>	<b>87</b>	<b>0</b>	<b>100.0%</b>
31 <i>BABCOCK &amp; BROWN RAIL MANAGEMENT</i>	<i>0</i>	<i>2,462</i>	<i>-100.0%</i>
32 <b>BADGER STATE ETHANOL LLC</b>	<b>728</b>	<b>0</b>	<b>100.0%</b>
33 BAKERY TRADING COMPANY	632	502	25.9%
34 <i>BASF CORP</i>	<i>0</i>	<i>145</i>	<i>-100.0%</i>
35 <b>BRASKEM AMERICA INC</b>	<b>35</b>	<b>0</b>	<b>100.0%</b>
36 <i>BROWNER TURNOUT CO</i>	<i>0</i>	<i>42</i>	<i>-100.0%</i>
37 BUNGE NORTH AMERICA	26,889	22,531	19.3%
38 <b>CAI RAIL INC</b>	<b>5</b>	<b>0</b>	<b>100.0%</b>
39 CALDWELL BAKER CO	30	45	-33.3%
40 CALIFORNIA RAILCAR CORP	732	103	610.7%
41 CANADIAN ENTERPRISE GAS PRODUCTS LTD	52	64	-18.8%
42 <i>CANADIAN WHEAT BOARD(CNWX)</i>	<i>0</i>	<i>32</i>	<i>-100.0%</i>
43 CARGILL INCORPORATED	33,592	66,602	-49.6%
44 CARMATH INC	7,064	5,049	39.9%
45 CCKX INC	226	541	-58.2%
46 CELTRAN INC	278	48	479.2%
47 CEMEX INC	180	95	89.5%
48 CENEX HARVEST STATES COOPERATIVE	9,593	10,415	-7.9%
49 CHEVRON ORONITE COMPANY LLC	115	105	9.5%
50 CHEVRON PHILLIPS CHEMICAL COMPANY LP	5,851	4,621	26.6%
51 CHEVRON USA INC	7,552	12,651	-40.3%
52 <i>CHICAGO FREIGHT CAR LEASING (MBCX)</i>	<i>0</i>	<i>36,924</i>	<i>-100.0%</i>
53 <b>CHICAGO FREIGHT CAR LEASING CO (CRDX)</b>	<b>37,760</b>	<b>0</b>	<b>100.0%</b>

**BOLD** indicates taxpayers not assessed in preceding year

*Italics* indicate companies dropped or no mileage in Nevada for current year



Nevada Department of Taxation  
2013-14 Centrally Assessed Unsecured Tax Roll  
*Private Carlines*  
**Assessed Values by Company**

	COMPANY	ASSESSED VALUES		PERCENT CHANGE
		2013-2014	2012-2013	
54	CIT GROUP CAPITAL FINANCE INC	267,129	294,705	-9.4%
55	<b>CIT RAIL LLC</b>	<b>1,353</b>	<b>0</b>	<b>100.0%</b>
56	CITICORP RAIL MARK INC (CRIX)	556	400	39.0%
57	CK INDUSTRIES INC	5,826	6,208	-6.2%
58	<b>CLEAN HARBORS ENVIRONMENTAL SERVICE INC</b>	<b>21</b>	<b>0</b>	<b>100.0%</b>
59	<b>CML METALS CORP</b>	<b>224,201</b>	<b>0</b>	<b>100.0%</b>
60	<i>COFFEYVILLE RESOURCES NITROGEN FERTILIZER</i>	<i>0</i>	<i>48</i>	<i>-100.0%</i>
61	COMMERCIAL METALS COMPANY	44	47	-6.4%
62	COMPASS CAPITAL CORP	1,814	2,699	-32.8%
63	CONAGRA FOODS (MHC INC)	2,530	2,926	-13.5%
64	<i>CONOCOPHILLIPS COMPANY</i>	<i>0</i>	<i>3,018</i>	<i>-100.0%</i>
65	CONSOLIDATED GRAIN & BARGE	152	73	108.2%
66	<i>CONTINENTAL TANK CAR CORP</i>	<i>0</i>	<i>17</i>	<i>-100.0%</i>
67	<b>CONTRACTORS CARGO COMPANY</b>	<b>29</b>	<b>0</b>	<b>100.0%</b>
68	CPLX LEASING LTD	13	37	-64.9%
69	<i>CPS ENERGY</i>	<i>0</i>	<i>5</i>	<i>-100.0%</i>
70	<b>CRISTAL USA INC (FKA MILLENIUM INORG CHEM)</b>	<b>279</b>	<b>0</b>	<b>100.0%</b>
71	CRYO-TRANS INC	25,947	19,526	32.9%
72	CRYSTAL CAR LINE INC	1,506	881	70.9%
73	CW BROOKS INC	137	246	-44.3%
74	<i>CWR TRANSPORTATION COMPANY</i>	<i>0</i>	<i>1,090</i>	<i>-100.0%</i>
75	<b>DAK AMERICAS LLC</b>	<b>577</b>	<b>0</b>	<b>100.0%</b>
76	<i>DANA RAILCAR</i>	<i>0</i>	<i>6</i>	<i>-100.0%</i>
77	DAVID J JOSEPH COMPANY	5,108	4,398	16.1%
78	<i>DELTA TANK LINE CO</i>	<i>0</i>	<i>24</i>	<i>-100.0%</i>
79	DOW CHEMICAL COMPANY	3,482	2,922	19.2%
80	<b>DUPPS COMPANY</b>	<b>5</b>	<b>0</b>	<b>100.0%</b>
81	EAST CARBON DEVELOPMENT COMPANY	3,117	2,419	28.9%
82	EASTMAN CHEMICAL COMPANY	944	1,105	-14.6%
83	<b>ECOPLAST CORPORATION</b>	<b>10</b>	<b>0</b>	<b>100.0%</b>
84	EDMAN CORP	246	39	530.8%
85	EI DU PONT DE NEMOURS AND COMPANY INC	4,687	3,986	17.6%
86	ELK POINT TRANSPORTATION CO LLC	539	512	5.3%
87	EMPIRE RAILCAR CORP	199	54	268.5%
88	<b>ENERGY SOLUTIONS LLC</b>	<b>84</b>	<b>0</b>	<b>100.0%</b>
89	<b>ENTEG POLYMERS LLC</b>	<b>41</b>	<b>0</b>	<b>100.0%</b>
90	ENTERGY ARKANSAS INC (SYSTEM FUELS INC)	60	20	200.0%
91	ENTERPRISE PRODUCTS OPERATING LLC	122	567	-78.5%
92	<b>EPSTEIN TRANSLOADING CO. LLC</b>	<b>331</b>	<b>0</b>	<b>100.0%</b>
93	EQUISTAR CHEMICALS LP	2,452	2,565	-4.4%
94	<i>ERCO WORLDWIDE (USA) INC</i>	<i>0</i>	<i>23</i>	<i>-100.0%</i>
95	ESSEX HYBRID SEED CO LTD	587	565	3.9%
96	EVEREST RAILCAR SERVICES	697	708	-1.6%
97	EXCEL RAILCAR CORPORATION	2,960	3,667	-19.3%
98	EXXON MOBIL CHEMICAL COMPANY (XOMX)	3,889	2,630	47.9%
99	FEED PRODUCTS SOUTH INC	127	411	-69.1%
100	FIRST UNION RAIL CORPORATION	184,058	162,379	13.4%
101	FLAGSHIP RAIL SERVICES INC	4,380	4,118	6.4%
102	<i>FLEX LEASING I DBA CIT RAIL RESOURCES</i>	<i>0</i>	<i>2,513</i>	<i>-100.0%</i>
103	<b>FLINT HILLS RESOURCES LP</b>	<b>148</b>	<b>0</b>	<b>100.0%</b>
104	FMC CORPORATION	4,943	5,629	-12.2%
105	FORMOSA TRANSRAIL CORPORATION	685	1,335	-48.7%
106	<b>FREEMAN GAS OC NC INC</b>	<b>23</b>	<b>0</b>	<b>100.0%</b>

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Nevada Department of Taxation  
2013-14 Centrally Assessed Unsecured Tax Roll  
**Private Carlines**  
**Assessed Values by Company**

COMPANY	ASSESSED VALUES		PERCENT
	2013-2014	2012-2013	CHANGE
107 <b>FTS INTERNATIONAL SERVICES LLC</b>	11	0	100.0%
108 GATX / ALLCAPITAL RAIL CORP (CAR MARK ALHX C	1,841	2,137	-13.9%
109 GATX CORPORATION	245,995	228,016	7.9%
110 GATX DE MEXICO SA DE CV	682	546	24.9%
111 GATX RAIL CANADA CORP	2,982	3,319	-10.2%
112 <i>GATX RAIL HOLDINGS INC (ALLX)</i>	0	5	-100.0%
113 GE RAIL SERVICES CORPORATION	198,323	229,209	-13.5%
114 <i>GENERAL CHEMICAL PERFORMANCE PRODUCTS</i>	0	84	-100.0%
115 GEORGETOWN RAIL EQUIPMENT CO	143	975	-85.3%
116 <i>GEORGIA GULF CHEMICALS &amp; VINYLs LLC</i>	0	355	-100.0%
117 <i>GEORGIA PACIFIC CHEMICALS</i>	0	49	-100.0%
118 GEORGIA PACIFIC LLC	21	1	2000.0%
119 GEORGIA POWER COMPANY	5	5	0.0%
120 GLNX CORPORATION	8,821	6,565	34.4%
121 GOLDEN LEASING	208	38	447.4%
122 GREENBRIER MANAGEMENT SERVICES LLC (FLIX)	19,744	20	98620.0%
123 <i>GREENBRIER MANAGEMENT SERVICES LLC (GBR)</i>	0	17,887	-100.0%
124 GREENFIELD LOGISTICS	113	117	-3.4%
125 <b>GSS &amp; M INC.</b>	60	0	100.0%
126 <b>GUARDIAN LEASING INC. (FKA COLORADO LAVA)</b>	30	0	100.0%
127 <b>GULF POWER COMPANY</b>	5	0	100.0%
128 HALLIBURTON ENERGY SERVICES INC	1,509	1,082	39.5%
129 HARSCO RAIL	56	82	-31.7%
130 HELM FINANCIAL CORP	5,615	5,014	12.0%
131 HELM PACIFIC LEASING	31,529	33,974	-7.2%
132 <b>HERITAGE ENVIRONMENTAL SERVICES, LLC</b>	20	0	100.0%
133 <i>HERITAGE OPERATING LP dba PROFLAME</i>	0	64	-100.0%
134 <b>HERITAGE RAIL LEASING LLC</b>	233	0	100.0%
135 <b>HERZOG RAILROAD SERVICES INC.</b>	59	0	100.0%
136 <b>HESS CORPORATION</b>	118	0	100.0%
137 <i>HOLCIM (US) INC</i>	0	10	-100.0%
138 <b>INEOS ABS (USA) CORP (FORMERLY LANXES)</b>	225	436	-48.4%
139 <b>INEOS OLEFINS &amp; POLYMERS LLC (FORMERLY INE</b>	2,568	1,399	83.6%
140 INFINEUM USA LP	378	383	-1.3%
141 INFINITY RAIL LLC	30,157	2,828	966.4%
142 <b>INFINITY TRANSPORTATION LLC</b>	4,740	0	100.0%
143 <b>INNOPHOS INC</b>	18	0	100.0%
144 INTERCOASTAL CAPITAL CORP	18	25	-28.0%
145 INTERSTATE COMMODITIES INC	6,458	5,112	26.3%
146 J&J RAILCAR LEASING LLC	18	25	-28.0%
147 <b>JM HUBER CORPORATION</b>	60	0	100.0%
148 JR SIMPLOT COMPANY	21,375	20,762	3.0%
149 KDL TRANSPORTATION LLC dba SA SERVICE	24	90	-73.3%
150 KEMIRA LOGISTIC INC	2,116	1,530	38.3%
151 KENNECOTT UTAH COPPER	9,783	10,331	-5.3%
152 <b>KOCH METHANOL LLC</b>	22	0	100.0%
153 LANE FOREST PRODUCTS INC	21	43	-51.2%
154 LHOIST NORTH AMERICA (fka CHEMICAL LIME)	242	39	520.5%
155 LINDE INC	22	11	100.0%
156 <i>LONE STAR INDUSTRIES</i>	0	62	-100.0%
157 <b>MACQUARIE RAIL INC</b>	32	0	100.0%
158 MALLARD TRANSPORTATION COMPANY	183	241	-24.1%
159 <i>MAVERICK TUBE CORPORATION</i>	0	10	-100.0%

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Nevada Department of Taxation  
2013-14 Centrally Assessed Unsecured Tax Roll  
**Private Carlines**  
**Assessed Values by Company**

	COMPANY	ASSESSED VALUES		PERCENT
		2013-2014	2012-2013	CHANGE
160	<b>MEADWESTVACO CORP</b>	<b>15</b>	<b>0</b>	<b>100.0%</b>
161	MEXICANA DE COBRE SA DE CV	2,265	4,665	-51.4%
162	MHF SERVICES	11,454	9,780	17.1%
163	MI LLC	5,456	4,900	11.3%
164	MIDWEST AGRI COMMODITIES COMPANY	197	123	60.2%
165	MIDWEST ETHANOL TRANSPORT	162	414	-60.9%
166	<b>MIDWEST RAILCAR CAPITAL EQUIP CORP</b>	<b>1,928</b>	<b>0</b>	<b>100.0%</b>
167	MIDWEST RAILCAR CORP	25,164	13,438	87.3%
168	<i>MILLENNIUM INORGANIC CHEMICAL</i>	<i>0</i>	<i>631</i>	<i>-100.0%</i>
169	MINNESOTA SOYBEAN PROCESSORS	2,263	2,705	-16.3%
170	MITSUI RAIL CAPITAL LLC	11,919	8,899	33.9%
171	<b>MODERN DISPERSIONS INC.</b>	<b>294</b>	<b>0</b>	<b>100.0%</b>
172	MOSAIC COMPANY	145	11	1218.2%
173	MRXX CORPORATION (fka REX LEASING)	246	86	186.0%
174	NASHTEX LEASING INC	874	1,213	-27.9%
175	NATIONAL STEEL CORP	20	743	-97.3%
176	NEVADA CEMENT COMPANY	61	561	-89.1%
177	NEVADA ENERGY (fka: Sierra Pacific)	80,178	102,323	-21.6%
178	NEVADA POWER COMPANY	32,424	52,115	-37.8%
179	NEWMONT NEVADA ENERGY INVESTMENT	46,186	50,929	-9.3%
180	NGL SUPPLY TERMINAL COMPANY LLC	59	28	110.7%
181	NORTH AMERICAN SALT	468	50	836.0%
182	NOVA CHEMICALS INC	1,087	1,058	2.7%
183	NTL TRANSPORTATION CORP	179	11	1527.3%
184	OCCIDENTAL CHEMICAL CORP	1,613	1,572	2.6%
185	<b>OLIN CHLOR-AKALI LOGISTICS</b>	<b>2,110</b>	<b>0</b>	<b>100.0%</b>
186	OLIN CORPORATION	5,684	4,183	35.9%
187	<b>ORION ENGINEERED CARBONS</b>	<b>59</b>	<b>0</b>	<b>100.0%</b>
188	<b>P &amp; H MINING EQUIPMENT</b>	<b>29</b>	<b>0</b>	<b>100.0%</b>
189	<b>PCS SALES (USA) INC.</b>	<b>19</b>	<b>0</b>	<b>100.0%</b>
190	<b>PEORIA RIVER TERMINAL INC.</b>	<b>49</b>	<b>0</b>	<b>100.0%</b>
191	<i>PETROSOL INTERNATIONAL INC</i>	<i>0</i>	<i>3</i>	<i>-100.0%</i>
192	<b>PHILLIPS 66 COMPANY</b>	<b>3,608</b>	<b>0</b>	<b>100.0%</b>
193	PIONEER AMERICAS LLC	1,762	2,482	-29.0%
194	<b>POLY AMERICA INC.</b>	<b>125</b>	<b>0</b>	<b>100.0%</b>
195	POLYONE COMPANY THE	603	457	31.9%
196	<b>PORT OF OLYMPIA</b>	<b>10</b>	<b>0</b>	<b>100.0%</b>
197	PRAXAIR INC	6	110	-94.5%
198	PROCOR LTD	21,859	23,681	-7.7%
199	PROCTOR AND GAMBLE COMPANY	8,161	6,476	26.0%
200	PROGRESS RAIL SERVICES CORP	2,431	2,136	13.8%
201	<b>RAHR MALTING COMPANY</b>	<b>10</b>	<b>0</b>	<b>100.0%</b>
202	<b>RAIL CAR LEASING &amp; LOGISTICS LLC</b>	<b>221</b>	<b>0</b>	<b>100.0%</b>
203	<b>RAIL CONNECTION (JOSX)</b>	<b>394</b>	<b>0</b>	<b>100.0%</b>
204	<i>RAIL CONNECTION (WKHX)</i>	<i>0</i>	<i>1,408</i>	<i>-100.0%</i>
205	RAIL LOGISTICS INC	4,156	3,638	14.2%
206	RAILCAR LEASING LLC	26,620	27,003	-1.4%
207	RAILCAR LEASING SOLUTIONS LTD	1,135	627	81.0%
208	RAMPART RANGE CORP	1,322	1,000	32.2%
209	REAGENT CHEMICAL & RESEARCH INC	1,064	807	31.8%
210	<b>REDSTREAK LLC</b>	<b>11</b>	<b>0</b>	<b>100.0%</b>
211	REICHOLD INC	292	195	49.7%
212	RELCO TANK LINE INC	209	274	-23.7%

**BOLD** indicates taxpayers not assessed in preceding year

*Italics* indicate companies dropped or no mileage in Nevada for current year

Nevada Department of Taxation  
2013-14 Centrally Assessed Unsecured Tax Roll  
**Private Carlines**  
**Assessed Values by Company**

	COMPANY	ASSESSED VALUES		PERCENT CHANGE
		2013-2014	2012-2013	
213	<i>RENKERT OIL LLC</i>	0	46	-100.0%
214	<b>RESIDCO</b>	35	0	100.0%
215	<b>RESIDUAL BASED FINANCE CORPORATION</b>	51	0	100.0%
216	RHODIA INC	13	13	0.0%
217	RIO GRANDE CHEMICAL LTD	2,135	904	136.2%
218	ROCKY MOUNTAIN RECYCLING	48	20	140.0%
219	ROCKY MOUNTAIN TRANSPORTATION SERVICES I	15,402	7,908	94.8%
220	SASKATCHEWAN GRAIN CAR (SKPX)	40	25	60.0%
221	SAUVAGE GAS COMPANY	133	214	-37.9%
222	SAVAGE TRANSPORTATION MANAGEMENT INC	6,674	3,006	122.0%
223	<i>SCHERER ELECTRIC GENERATING FACILITY</i>	0	5	-100.0%
224	<b>SCHLUMBERGER TECHNOLOGY CORPORATION</b>	510	0	100.0%
225	<i>SCHUYLKILL RAILCAR LP</i>	0	515	-100.0%
226	SEARLES VALLEY MINERALS OPERATIONS INC	57,367	59,736	-4.0%
227	SGA LEASING COMPANY	83	74	12.2%
228	SHELL OIL COMPANY	267	519	-48.6%
229	SHERWIN ALUMINA COMPANY	448	505	-11.3%
230	SHINTECH INC	3,238	2,834	14.3%
231	<b>SIEMENS ENGERGY INC</b>	10	0	100.0%
232	SIMS GROUP USA CORP	29	411	-92.9%
233	<i>SM BROOKS FREIGHT</i>	0	437	-100.0%
234	SM BROOKS FREIGHT	315	437	100.0%
235	SOLVAY CHEMICALS INC	12,227	12,592	-2.9%
236	SOUTH DAKOTA SOYBEAN PROCESSORS	3,164	1,322	139.3%
237	<b>SOUTHERN RAIL ASSOCIATES</b>	62	0	100.0%
238	SOUTHWEST RAIL INDUSTRIES INC	6,848	4,563	50.1%
239	<b>STANDBRIDGE COLOR CORPORATION</b>	10	0	100.0%
240	<i>STRATEGIC TRANSPORT SYSTEMS</i>	0	108	-100.0%
241	STRUCTURAL METALS INC dba CMC STEEL TEXAS	1,307	1,257	4.0%
242	STYROLUTION AMERICAN (formerly INEOS)	227	13	1646.2%
243	SULCOM INCORPORATED (ITDX)	1,241	554	124.0%
244	<b>SULTRAN LTD</b>	1	0	100.0%
245	<i>SUNBELT CHLOR ALKALI PARTNERSHIP</i>	0	1,194	-100.0%
246	SUNOCO INC (R&M)	83	25	232.0%
247	<b>SUNTRUST LEASING CORPORATION</b>	63	0	100.0%
248	TATE & LYLE INGREDIENTS AMERICAS	15,676	10,571	48.3%
249	<b>THE ALBERTA GOVERNMENT ALPX</b>	4	0	100.0%
250	THE TIE YARD OF OMAHA INC	1,978	1,548	27.8%
251	TOTAL PETROCHEMICALS USA INC	24	8	200.0%
252	<b>TRANSPORTATION CORPORATION OF AMERICA</b>	20	0	100.0%
253	TRANSPORTATION EQUIPMENT LLC	9,115	11,068	-17.6%
254	TRANSPORTATION TECHNOLOGY SERVICES INC	888	7,124	-87.5%
255	TRICAL INC	35	30	16.7%
256	TRINITY CHEMICAL LEASING LLC	8,166	6,876	18.8%
257	TRINITY INDUSTRIES LEASING CO	351,548	407,235	-13.7%
258	TRINITY MANUFACTURING INC	70	6	1066.7%
259	TRINITY RAIL MANAGEMENT INC	10	119	-91.6%
260	<b>TROPICANA TRANSPORTATION CORP.</b>	373	0	100.0%
261	TTX COMPANY	1,382,327	1,333,364	3.7%
262	<b>TUBE CITY</b>	210	0	100.0%
263	<b>TUCSON ELECTRIC POWER COMPANY</b>	90	0	100.0%
264	TYSON FRESH MEATS (FORMERLY IBP INC)	1,624	1,011	60.6%
265	UNIMIN CORPORATION	86	160	-46.3%

**BOLD** indicates taxpayers not assessed in preceding year

*Italics* indicate companies dropped or no mileage in Nevada for current year

Nevada Department of Taxation  
 2013-14 Centrally Assessed Unsecured Tax Roll  
**Private Carlines**  
**Assessed Values by Company**

COMPANY	ASSESSED VALUES		PERCENT CHANGE
	2013-2014	2012-2013	
266 UNION CARBIDE CORPORATION	1,559	1,731	-9.9%
267 UNION TANK CAR COMPANY	189,785	194,548	-2.4%
268 UNIVAR CANADA LTD	2,158	589	266.4%
269 US BORAX INC	5	10	-50.0%
270 US ECOLOGY IDAHO INC	2,931	4,719	-37.9%
271 US MAGNESIUM LLC	336	616	-45.5%
272 VIP TANK CAR SERVICE	20	87	-77.0%
273 VTG RAIL INC	12,977	9,660	34.3%
274 WACKER CHEMICAL CORPORATION	199	179	11.2%
275 WALTER HAFFNER COMPANY	7,296	7,746	-5.8%
276 WASTE SOLUTIONS GROUP	15,375	14,508	6.0%
277 <b>WEDRON SILICA COMPANY</b>	<b>20</b>	<b>0</b>	<b>100.0%</b>
278 <i>WELL SERVICES SCHLUMBERGER TECHN</i>	<i>0</i>	<i>1,151</i>	<i>-100.0%</i>
279 <b>WESTERN FUELS &amp; ASPHALT SUPPLY, INC.</b>	<b>49</b>	<b>0</b>	<b>100.0%</b>
280 <b>WESTERN INTERNATIONAL GAS &amp; CYLINDERS INC</b>	<b>5</b>	<b>0</b>	<b>100.0%</b>
281 WESTERN RAILROAD EQUIPMENT COMPANY	292	539	-45.8%
282 WESTLAKE POLYMERS LP	232	96	141.7%
283 WINTER BIRD CORPORATION	403	1,607	-74.9%
284 <b>ZEELAND FARM SERVICE INC</b>	<b>60</b>	<b>0</b>	<b>100.0%</b>
TOTALS	<b>\$ 4,185,693</b>	<b>\$ 4,033,793</b>	<b>3.8%</b>

RECOMMENDED 2013-2014 ASSESSED VALUE FOR CERTIFICATION OCTOBER 7, 2013 **\$ 4,185,693**

**ENTITIES IN BOLD ARE NEW REPORTED THIS YEAR**  
*ENTITIES IN ITALICS HAVE CEASED REPORTING THIS YEAR*

**BOLD** indicates taxpayers not assessed in preceding year  
*Italics* indicate companies dropped or no mileage in Nevada for current year

**Nevada Department of Taxation  
2013-14 Centrally Assessed  
Values by County  
Property Escaping Taxation (PET)**

<u>Property Escaping Taxation</u>		2013-2014 Statewide Assessed Value	2013-2014 Total Mileage	2013-2014 Value Per Mile	Carson City AV 2013-2014	Churchill AV 2013-2014	Clark AV 2013-2014	Douglas AV 2013-2014	Elko AV 2013-2014
PROSPECTOR PIPELINE	\$	9,213.00	00290.67	\$ 31.70					\$ 8,482.10
	\$	9,213.00	00290.67						\$ 8,482.10

<u>Property Escaping Taxation</u>		2013-2014 Statewide Assessed Value	2013-2014 Total Mileage	2013-2014 Value Per Mile	Esmeralda AV 2013-2014	Eureka AV 2013-2014	Humboldt AV 2013-2014	Lander AV 2013-2014	Lincoln AV 2013-2014
PROSPECTOR PIPELINE	\$	9,213.00	00290.67	\$ 31.70		\$ 730.90			
Total Assessed Value	\$	9,213.00				\$ 730.90			

<u>Property Escaping Taxation</u>		2013-2014 Statewide Assessed Value	2013-2014 Total Mileage	2013-2014 Value Per Mile	Lyon AV 2013-2014	Mineral AV 2013-2014	Nye AV 2013-2014	Pershing AV 2013-2014
PROSPECTOR PIPELINE	\$	9,213.00	00290.67	\$ 31.70				
Total Assessed Value	\$	9,213.00						

<u>Property Escaping Taxation</u>		2013-2014 Statewide Assessed Value	2013-2014 Total Mileage	2013-2014 Value Per Mile	Storey AV 2013-2014	Washoe AV 2013-2014	White Pine AV 2013-2014
PROSPECTOR PIPELINE	\$	9,213.00	00290.67	00031.70			
Total Assessed Value	\$	9,213.00					

Nevada Department of Taxation  
 2013-2014 Centrally Assessed  
 Values by County  
 Unsecured Property

Unsecured Property	2013-2014 Statewide Assessed Value	Carson City AV 2013-2014	Churchill AV 2013-2014	Clark AV 2013-2014	Douglas AV 2013-2014	Elko AV 2013-2014	Esmeralda AV 2013-2014	Eureka AV 2013-2014	Humboldt AV 2013-2014	Lander AV 2013-2014
Air lift Helicopters, Inc.	\$ 40,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charter Airlines	\$ 3,700			\$ 3,700						
Evergreen International, Inc.	\$ 4,600			\$ 4,600						
Great Lakes Aviation LTD	\$ 496,000			\$ 482,580						
Life Guard International	\$ 912,700	\$ 17,620	\$ 1,410	\$ 366,490						
MN Airlines dba Sun Country Airlines	\$ 1,243,000			\$ 1,178,761						
North American Airlines, Inc.	\$ 2,700		\$ 304	\$ 599					\$ 282	\$ 152
Omni Air International	\$ 2,925,000			\$ 2,924,415						
Papillon Airways, Inc.	\$ 4,567,500			\$ 4,567,500						
Pinnacle Airlines LLC	\$ 6,000			\$ 6,000						
Summit Air Ambulance LLC	\$ 2,368,500	\$ 15,466	\$ 223,152	\$ -	\$ -	\$ 1,332,281		\$ 117,099		\$ 212,104
Virgin America	\$ 5,009,000			\$ 3,429,786	\$ 527	\$ -		\$ -		\$ -
Vision Airlines, Inc. (fka Aviation Ventures)	\$ 641,800			\$ 641,800				\$ -		\$ -
Total Assessed Value	\$ 18,221,400	\$ 33,086	\$ 224,866	\$ 13,606,231	\$ 527	\$ 1,332,281	\$ -	\$ 117,099	\$ 282	\$ 212,256

Unsecured Property	2013-2014 Statewide Assessed Value	Lincoln AV 2013-2014	Lyon AV 2013-2014	Mineral AV 2013-2014	Nye AV 2013-2014	Pershing AV 2013-2014	Storey AV 2013-2014	Washoe AV 2013-2014	White Pine AV 2013-2014
Air lift Helicopters, Inc.	\$ 40,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,900	\$ -
Charter Airlines	\$ 3,700								
Evergreen International, Inc.	\$ 4,600								
Great Lakes Aviation LTD	\$ 496,000								
Life Guard International	\$ 912,700								\$ 13,420
MN Airlines dba Sun Country Airlines	\$ 1,243,000				\$ 338,298	\$ 1,057		\$ 186,769	
North American Airlines, Inc.	\$ 2,700	\$ 152			\$ 734	\$ 478		\$ 64,239	
Omni Air International	\$ 2,925,000								
Papillon Airways, Inc.	\$ 4,567,500								
Pinnacle Airlines LLC	\$ 6,000								
Summit Air Ambulance LLC	\$ 2,368,500		\$ 64,073			\$ 220,942		\$ 183,382	
Virgin America	\$ 5,009,000		\$ 3,922	\$ 1,717	\$ 1,571,958		\$ 533	\$ 557	
Vision Airlines, Inc. (fka Aviation Ventures)	\$ 641,800								
Total Assessed Value	\$ 18,221,400	\$ 152	\$ 69,052	\$ 1,717	\$ 1,910,990	\$ 222,477	\$ 533	\$ 476,432	\$ 13,420

Nevada Department of Taxation  
Centrally Assessed  
Unsecured Property Tax Roll

**Twelve-Month Construction Work In Progress**

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

Industry	Assessed Valuation 2012-2013	Assessed Valuation 2013-2014
Airline	\$ 1,680,500	\$ 4,963,100
Electric	132,774,200	165,943,000
Gas & Pipeline	15,435,700	14,013,700
Railroad	729,000	1,093,000
Telecommunication	3,462,200	4,553,300
<b>Total Valuation - State Assessed Companies</b>	<b>\$ 154,081,600</b>	<b>\$ 190,566,100</b>

These values do not include unitary values for property of an interstate nature.

Pursuant to NRS 361.321, construction-work-in-progress (CWIP) must be included on the central assessment roll.



## Twelve Month Construction Work in Progress (CWIP) Calculation of Assessed Value Demonstration

The Department prepares assessments on property of an interstate or intercounty nature, including any new construction representing a net addition to property as distinguished from an addition of property exempt from taxation, a replacement or repair (NRS 361.321). The assessments are based on reported net additions or growth from July 1, 2012 through June 30, 2013. 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 2011-12	CV RATIO 2012-13	CV RATIO 2013-14
1	<b>AIRLINE</b>	0.6023	0.6553	0.7014
2	<b>ELECTRIC</b>	0.7013	0.8196	0.8036
3	<b>GAS</b>	0.6261	0.6280	0.6881
4	<b>PIPELINE</b>	0.9496	0.9128	0.8745
5	<b>RAILROAD</b>	0.4859	0.4726	0.4754
6	<b>TELECOMMUNICATION</b>	0.7812	0.7085	0.9511

The level of assessment for all property equals 35%.

Thus, a gas company reporting \$1,000,000 of new additions for 2013-14 would have the following calculation:

$$(\$1,000,000) \times (.6881) \times (.35) = \$688,100 \text{ assessed value for 12 month CWIP}$$

**Nevada Department of Taxation  
Twelve Month CWIP Assessed Value  
Reported Growth Adjusted by Cost to Value Ratio**

<u>Airline</u>	2013-2014 Reported Growth CWIP	Industry-wide Cost to Value Ratio	Adjusted Growth 12-Month CWIP	2013-2014 Assessed Value
Alaska Airlines	266,435	0.7014	186,878	65,400
Allegiant Airline, Inc.	18,681,530	0.7014	13,103,225	4,586,100
El Aero Services	44,328	0.7014	\$ 31,092	\$ 10,900
FEDEX Express	249,950	0.7014	175,315	61,400
Jet Blue Airways	21,679	0.7014	15,206	5,300
Maverick Helicopters	53,705	0.7014	37,669	13,200
Papillon Airways Inc.	90,243	0.7014	63,296	22,200
Southwest Airlines Company	681,691	0.7014	478,138	167,300
Spirit Airlines	127,552	0.7014	89,465	31,300
<b>Total Assessed Value - Airline</b>	<b>20,217,113</b>		<b>\$ 14,180,283</b>	<b>\$ 4,963,100</b>

Electric

City of Los Angeles DWP	1,315,956	0.8036	1,057,502	370,100
Harney Electric Cooperative	359,903	0.8036	289,218	101,200
Idaho Power Company	1,435,144	0.8036	1,153,282	403,600
Mt Wheeler Power	2,115,891	0.8036	1,700,330	595,100
Nevada Power Company	91,085,218	0.8036	73,196,081	25,618,600
Online Transmission Project	153,989,591	0.8036	123,746,035	43,311,100
Ormat NV, Don A. Campbell Project	33,670,030	0.8036	27,057,236	9,470,000
Patua Project LLC	177,046,090	0.8036	142,274,238	49,796,000
Raft River Rural Electric	200,409	0.8036	161,049	56,400
Salt River - Eldorado Transmission Project	99,349	0.8036	79,837	27,900
Sierra Pacific Power-Electric	45,051,160	0.8036	36,203,112	12,671,100
Southern California Edison	4,138,754	0.8036	3,325,903	1,164,100
State of California Dept Water Resources	1,561,454	0.8036	1,254,784	439,200
Valley Electric	77,722,167	0.8036	62,457,533	21,860,100
Wells Rural Electric Company	207,887	0.8036	167,058	58,500
<b>Total Assessed Value - Electric</b>	<b>589,999,003</b>		<b>\$ 474,123,199</b>	<b>\$ 165,943,000</b>

Gas and Pipeline

Kinder-Morgan (CALNEV) Pipeline	1,888,658	0.8745	\$ 1,651,631	\$ 578,100
Kinder-Morgan (SFPP L P) Pipeline	633,905	0.8745	554,350	194,000
Kern River Pipeline	314,669	0.8745	275,178	96,300
Prospector Pipeline	9,213,000	0.8745	8,056,769	2,819,900
Ruby Pipeline LLC	27,411	0.8745	23,971	8,400
Sierra Pacific Power-Gas	10,747,370	0.6881	7,395,265	2,588,300
Southwest Gas Company	32,091,321	0.6881	22,082,038	7,728,700
<b>Total Assessed Value - Gas and Pipeline</b>	<b>54,916,334</b>		<b>\$ 40,039,202</b>	<b>\$ 14,013,700</b>

Railroad

Union Pacific Railroad	6,566,302	0.4754	\$ 3,121,620	\$ 1,093,000
<b>Total Assessed Value - Railroad</b>	<b>6,566,302</b>		<b>\$ 3,121,620</b>	<b>\$ 1,093,000</b>

Nevada Department of Taxation  
 Twelve Month CWIP Assessed Value  
 Reported Growth Adjusted by Cost to Value Ratio

<u>Telecommunication</u>	2013-2014 Reported Growth CWIP	Industry-wide Cost to Value Ratio	Adjusted Growth 12-Month CWIP	2013-2014 Assessed Value
Beehive Telephone Company	417,414	0.9511	397,002	139,000
Humboldt Telephone Company	1,710,645	0.9511	1,626,994	569,400
Lincoln County Telephone System, Inc.	317,882	0.9511	302,338	105,800
MCI Communications Services, Inc.	9,087,180	0.9511	8,642,817	3,025,000
MCI Metro Access Transmission Services, LLC	149,962	0.9511	142,629	49,900
Rio Virgin Telephone Company	855,626	0.9511	813,786	284,800
Rural Telephone Company	275,321	0.9511	261,858	91,700
Time Warner Telecom of Nevada	864,367	0.9511	822,099	287,700
		0.9511	-	-
<b>Total Assessed Value - Telecommunication</b>	<b>13,678,397</b>		<b>\$ 13,009,523</b>	<b>\$ 4,553,300</b>
<b>Total AV All Industries</b>	<b>685,377,149</b>		<b>\$ 544,473,827</b>	<b>\$ 190,566,100</b>

Nevada Department of Taxation  
 Summary of  
 Twelve-Month Construction Work in Progress  
 Assessed Valuation By Industry  
 Fiscal Year 2013-2014

County	National, Freight & Large Regional Air Carriers	Electric Companies	Gas Distribution & Pipeline Companies	Railroad Companies	Telecommunication Companies	Total State Assessed Companies
Carson City	\$ 1,515	\$ 446,650	\$ 564,905	\$ -	\$ -	\$ 1,013,070
Churchill	21,123	1,841,477	357,883	60,511	182,991	2,463,984
Clark	1,781,903	34,743,408	5,460,837	143,184	1,078,926	43,208,257
Douglas	96	863,289	164,069	-	-	1,027,454
Elko	152,853	1,376,420	2,845,295	272,427	896,226	5,543,221
Esmeralda	53,845	2,241,534	-	-	-	2,295,379
Eureka	31,184	1,206,807	37,791	52,469	147,223	1,475,474
Humboldt	414,875	1,414,693	510,119	147,947	849,550	3,337,183
Lander	340,222	879,698	53,069	43,001	133,421	1,449,412
Lincoln	563,071	17,460,099	16,023	104,924	575,424	18,719,540
Lyon	34,586	9,984,629	474,776	42,068	47,705	10,583,765
Mineral	85,770	662,360	19,897	-	-	768,027
Nye	934,765	24,827,531	20,199	-	2,433	25,784,928
Pershing	266,913	921,365	362,132	89,116	333,242	1,972,769
Storey	4,866	235,235	91,784	9,274	44,548	385,707
Washoe	119,747	53,747,367	3,034,919	128,078	259,617	57,289,728
White Pine	155,768	13,090,440	-	-	1,994	13,248,202
<b>Total Assessed Value</b>	<b>\$ 4,963,100</b>	<b>\$ 165,943,000</b>	<b>\$ 14,013,700</b>	<b>\$ 1,093,000</b>	<b>\$ 4,553,300</b>	<b>\$ 190,566,100</b>

Nevada Department of Taxation  
2013-2014  
Twelve-Month CWP Assessed Values By County  
Airlines

Airline	2013-2014 Statewide Assessed Value	Carson City AV 2013-2014	Churchill AV 2013-2014	Clark AV 2013-2014	Douglas AV 2013-2014	Elko AV 2013-2014	Esmeralda AV 2013-2014	Eureka AV 2013-2014	Humboldt AV 2013-2014	Lander AV 2013-2014
Alaska Airlines	65,400	-	1,962	7,194	-	-	9,156	-	-	-
Allegiant Airline, Inc.	4,586,100	40	17,761	1,583,450	90	145,783	25,368	28,773	413,770	339,281
EI Aero Services	10,900	1,475	174	35	6	6,237	-	163	273	267
FEDEX Express	61,400	-	-	17,934	-	-	-	-	-	-
Jet Blue Airways	5,300	0	-	5,296	0	-	-	-	-	-
Maverick Helicopters	13,200	-	-	13,192	-	-	-	-	-	-
Papillon Airways Inc.	22,200	-	-	22,200	-	-	-	-	-	-
Southwest Airlines Company	167,300	-	1,225	103,009	-	833	19,321	2,248	832	674
Spirit Airlines	31,300	-	-	29,592	-	-	-	-	-	-
<b>Total Assessed Value</b>	<b>\$ 4,963,100</b>	<b>\$ 1,515</b>	<b>\$ 21,123</b>	<b>1,781,903</b>	<b>96</b>	<b>152,853</b>	<b>53,845</b>	<b>31,184</b>	<b>414,875</b>	<b>340,222</b>

Airline	2013-2014 Statewide Assessed Value	Lincoln AV 2013-2014	Lyon AV 2013-2014	Mineral AV 2013-2014	Nye AV 2013-2014	Pershing AV 2013-2014	Storey AV 2013-2014	Washoe AV 2013-2014	White Pine AV 2013-2014
Alaska Airlines	\$ 65,400	\$ -	\$ 3,924	10,464	15,042	-	-	17,658	\$ -
Allegiant Airline, Inc.	\$ 4,586,100	\$ 561,917	\$ 27,943	69,450	896,763	266,657	3,721	52,724	\$ 152,608
EI Aero Services	\$ 10,900	\$ 41	\$ 17	17	41	17	12	314	\$ 1,812
FEDEX Express	\$ 61,400	\$ -	\$ -	-	-	-	-	43,466	\$ -
Jet Blue Airways	\$ 5,300	\$ 2	\$ -	-	1	-	0	0	\$ -
Maverick Helicopters	\$ 13,200	\$ -	\$ -	-	8	-	-	-	\$ -
Papillon Airways Inc.	\$ 22,200	\$ -	\$ -	-	-	-	-	-	\$ -
Southwest Airlines Company	\$ 167,300	\$ 1,111	\$ 2,701	5,838	21,203	238	1,134	5,585	\$ 1,348
Spirit Airlines	\$ 31,300	\$ -	\$ -	-	1,708	-	-	-	\$ -
<b>Total Assessed Value</b>	<b>\$ 4,963,100</b>	<b>\$ 563,071</b>	<b>\$ 34,586</b>	<b>\$ 85,770</b>	<b>\$ 934,765</b>	<b>\$ 266,913</b>	<b>\$ 4,866</b>	<b>\$ 119,747</b>	<b>\$ 155,768</b>

Nevada Department of Taxation  
2013-2014  
Twelve-Month CWIP Assessed Values By County  
Electric Companies

Electric	2013-2014 Statewide Assessed Value	Carson City	Churchill	Clark	Douglas	Eiko	Esmeralda	Eureka	Humboldt	Lander
		AV 2013-2014	AV 2013-2014	AV 2013-2014	AV 2013-2014	AV 2013-2014	AV 2013-2014	AV 2013-2014	AV 2013-2014	AV 2013-2014
City of Los Angeles DWP	\$ 370,100	\$ -	\$ 10,769	\$ 228,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Harney Electric Cooperative	101,200	-	-	-	-	-	-	-	101,200	-
Idaho Power Company	403,600	-	-	-	-	82,693	-	-	320,559	348
Mt Wheeler Power	595,100	-	-	-	-	19,435	-	126,761	-	-
Nevada Power Company	25,618,600	-	-	25,423,089	-	-	-	-	-	-
Online Transmission Project	43,311,100	9,706	9,706	5,307,126	-	190,583	-	696,258	22,732	43,678,94
Ormat NV, Don A. Campbell Project	9,470,000	-	1,004,744	-	-	-	-	-	-	-
Patua Project LLC (1)	49,796,000	-	-	-	-	-	-	-	-	-
Raft River Rural Electric	56,400	-	-	-	-	56,400	-	-	-	-
Salt River - Eldorado Transmission Project	27,900	-	-	27,900	-	-	-	-	-	-
Sierra Pacific Power-Electric	12,671,100	436,943	769,263	-	863,289	972,546	260,201	380,053	970,201	835,669.10
Southern California Edison	1,164,100	-	46,994	614,066	-	-	-	-	-	-
State of California Dept Water Resources	439,200	-	-	439,200	-	-	-	-	-	-
Valley Electric	21,860,100	-	-	2,703,126	-	-	1,981,333	-	-	-
Wells Rural Electric Company	58,500	-	-	-	-	54,764	-	3,735	-	1.88
<b>Total Assessed Value</b>	<b>\$ 165,943,000</b>	<b>\$ 446,650</b>	<b>\$ 1,841,477</b>	<b>\$ 34,743,408</b>	<b>\$ 863,289</b>	<b>\$ 1,376,420</b>	<b>\$ 2,241,534</b>	<b>\$ 1,206,807</b>	<b>\$ 1,414,693</b>	<b>\$ 879,698</b>

Electric	2013-2014 Statewide Assessed Value	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
		AV 2013-2014	AV 2013-2014	AV 2013-2014	AV 2013-2014	AV 2013-2014	AV 2013-2014	AV 2013-2014	AV 2013-2014
City of Los Angeles DWP	\$ 370,100	\$ 15,175	\$ 26,986	\$ 13,618	\$ -	\$ 11,543	\$ -	\$ 63,109	\$ -
Harney Electric Cooperative	101,200	-	-	-	-	-	-	-	-
Idaho Power Company	403,600	-	-	-	-	-	-	-	-
Mt Wheeler Power	595,100	-	-	-	63,944	-	-	-	384,960
Nevada Power Company	25,618,600	167,128	-	-	28,382	-	-	-	-
Online Transmission Project	43,311,100	17,277,795	9,706	-	7,172,664	-	10,192	-	12,560,952
Ormat NV, Don A. Campbell Project	9,470,000	-	8,465,256	-	-	-	-	-	-
Patua Project LLC (1)	49,796,000	-	-	-	-	-	-	49,796,000	-
Raft River Rural Electric	56,400	-	-	-	-	-	-	-	-
Salt River - Eldorado Transmission Project	27,900	-	-	-	-	-	-	-	-
Sierra Pacific Power-Electric	12,671,100	-	1,364,762	444,962	531,258	859,461	225,043	3,612,919	144,528
Southern California Edison	1,164,100	-	117,919	59,421	-	50,361	-	275,339	-
State of California Dept Water Resources	439,200	-	-	-	-	-	-	-	-
Valley Electric	21,860,100	-	-	144,359	17,031,283	-	-	-	-
Wells Rural Electric Company	58,500	-	-	-	-	-	-	-	-
<b>Total Assessed Value</b>	<b>\$ 165,943,000</b>	<b>\$ 17,460,099</b>	<b>\$ 9,984,629</b>	<b>\$ 662,360</b>	<b>\$ 24,827,531</b>	<b>\$ 921,365</b>	<b>\$ 235,235</b>	<b>\$ 53,747,367</b>	<b>\$ 13,090,440</b>

(1) New for 2013-14

Nevada Department of Taxation  
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Twelve-Month CWIP Assessed Values By County  
Gas Distribution and Pipeline Companies

	2013-2014 Statewide Assessed Value	Carson City AV 2013-2014	Churchill AV 2013-2014	Clark AV 2013-2014	Douglas AV 2013-2014	Elko AV 2013-2014	Esmeralda AV 2013-2014	Eureka AV 2013-2014	Humboldt AV 2013-2014	Lander AV 2013-2014
Kinder-Morgan (CALNEV) Pipeline	\$ 578,100	\$ -	\$ -	\$ 578,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Kinder-Morgan (SFPP L P) Pipeline	194,000	-	56,509	-	-	-	-	-	-	-
Kern River Pipeline	96,300	-	-	80,277	-	-	-	-	-	-
Prospector Pipeline	2,819,900	-	-	-	-	2,596,186	-	-	223,714	-
Ruby Pipeline LLC	8,400	-	-	-	-	3,896	-	-	3,278	-
Sierra Pacific Power-Gas	2,588,300	-	-	-	-	-	-	-	-	-
Southwest Gas Company	7,728,700	564,905	301,374	4,802,460	164,069	245,214	-	37,791	283,127	53,069
<b>Total Assessed Value</b>	<b>\$ 14,013,700</b>	<b>\$ 564,905</b>	<b>\$ 357,883</b>	<b>\$ 5,460,837</b>	<b>\$ 164,069</b>	<b>\$ 2,845,295</b>	<b>\$ -</b>	<b>\$ 37,791</b>	<b>\$ 510,119</b>	<b>\$ 53,069</b>

Gas and Pipeline

	2013-2014 Statewide Assessed Value	Lincoln AV 2013-2014	Lyon AV 2013-2014	Mineral AV 2013-2014	Nye AV 2013-2014	Pershing AV 2013-2014	Storey AV 2013-2014	Washoe AV 2013-2014	White Pine AV 2013-2014
Kinder-Morgan (CALNEV) Pipeline	\$ 578,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Kinder-Morgan (SFPP L P) Pipeline	194,000	-	26,832	-	-	-	39,925	70,733	-
Kern River Pipeline	96,300	16,023	-	-	-	-	-	-	-
Prospector Pipeline	2,819,900	-	-	-	-	-	-	-	-
Ruby Pipeline LLC	8,400	-	-	-	-	-	-	1,227	-
Sierra Pacific Power-Gas	2,588,300	-	-	-	-	-	-	2,552,107	-
Southwest Gas Company	7,728,700	-	447,944	19,897	20,199	362,132	15,666	410,852	-
<b>Total Assessed Value</b>	<b>\$ 14,013,700</b>	<b>\$ 16,023</b>	<b>\$ 474,776</b>	<b>\$ 19,897</b>	<b>\$ 20,199</b>	<b>\$ 362,132</b>	<b>\$ 91,784</b>	<b>\$ 3,034,919</b>	<b>\$ -</b>

Gas and Pipeline

Nevada Department of Taxation  
2013-2014  
Twelve-Month CWIP Assessed Values By County  
Railroads

Railroad	2012-2013 Statewide Assessed Value	Carson City AV 2012-2013	Churchill AV 2012-2013	Clark AV 2012-2013	Douglas AV 2012-2013	Elko AV 2012-2013	Esmeralda AV 2012-2013	Eureka AV 2012-2013	Humboldt AV 2012-2013	Lander AV 2012-2013
Union Pacific Railroad	\$ 1,093,000	\$ -	\$ 60,511	\$ 143,184	\$ -	\$ 272,427	\$ -	\$ 52,469	\$ 147,947	\$ 43,001
Total Assessed Value	\$ 1,093,000	\$ -	\$ 60,511	\$ 143,184	\$ -	\$ 272,427	\$ -	\$ 52,469	\$ 147,947	\$ 43,001

Railroad	2012-2013 Statewide Assessed Value	Lincoln AV 2012-2013	Lyon AV 2012-2013	Mineral AV 2012-2013	Nye AV 2012-2013	Pershing AV 2012-2013	Storey AV 2012-2013	Washoe AV 2012-2013	White Pine AV 2012-2013
Union Pacific Railroad	\$ 1,093,000	\$ 104,924	\$ 42,068	\$ -	\$ -	\$ 89,116	\$ 9,274	\$ 128,078	\$ -
Total Assessed Value	\$ 1,093,000	\$ 104,924	\$ 42,068	\$ -	\$ -	\$ 89,116	\$ 9,274	\$ 128,078	\$ -



Nevada Department of Taxation  
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Twelve-Month CWIP Assessed Values By County  
Telecommunications Companies

2013-2014 Statewide Assessed Value	Carson City AV 2013-2014	Churchill AV 2013-2014	Clark AV 2013-2014	Douglas AV 2013-2014	Elko AV 2013-2014	Esmeralda AV 2013-2014	Eureka AV 2013-2014	Humboldt AV 2013-2014	Lander AV 2013-2014
Beehive Telephone Company	139,000	-	-	-	137,006	-	-	-	-
Humboldt Telephone Company	569,400	-	-	-	12,913	-	-	556,487	-
Lincoln County Telephone System, Inc.	105,800	-	-	1,402	-	-	-	-	-
MCI Communications Services, Inc.	3,025,000	-	182,991	516,623	707,485	-	147,223	293,063	121,317
MCI Metro Access Transmission Services, LLC	49,900	-	-	505	-	-	-	-	-
Rio Virgin Telephone Company	284,800	-	-	284,800	-	-	-	-	-
Rural Telephone Company	91,700	-	-	-	38,821	-	-	-	-
Time Warner Telecom of Nevada	287,700	-	-	275,596	-	-	-	-	12,104
<b>Total Assessed Value</b>	<b>\$ 4,553,300</b>	<b>\$ -</b>	<b>\$ 182,991</b>	<b>\$ 1,078,926</b>	<b>\$ 896,226</b>	<b>\$ -</b>	<b>\$ 147,223</b>	<b>\$ 849,550</b>	<b>\$ 133,421</b>

Telecommunication

2013-2014 Statewide Assessed Value	Lincoln AV 2013-2014	Lyon AV 2013-2014	Mineral AV 2013-2014	Nye AV 2013-2014	Pershing AV 2013-2014	Storey AV 2013-2014	Washoe AV 2013-2014	White Pine AV 2013-2014
Beehive Telephone Company	139,000	-	-	-	-	-	-	1,994
Humboldt Telephone Company	569,400	-	-	-	-	-	-	-
Lincoln County Telephone System, Inc.	101,965	-	-	2,433	-	-	-	-
MCI Communications Services, Inc.	473,459	47,705	-	-	333,242	44,548	157,344	-
MCI Metro Access Transmission Services, LLC	49,900	-	-	-	-	-	49,395	-
Rio Virgin Telephone Company	284,800	-	-	-	-	-	-	-
Rural Telephone Company	91,700	-	-	-	-	-	52,879	-
Time Warner Telecom of Nevada	287,700	-	-	-	-	-	-	-
<b>Total Assessed Value</b>	<b>\$ 575,424</b>	<b>\$ 47,705</b>	<b>\$ -</b>	<b>\$ 2,433</b>	<b>\$ 333,242</b>	<b>\$ 44,548</b>	<b>\$ 259,617</b>	<b>\$ 1,994</b>

Telecommunication