



NEVADA DEPARTMENT OF TAXATION
Division of Local Government Services

2014-2015
BULLETIN NO. 198A
UNSECURED PROPERTY TAX
ROLL

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

Division of Local Government Services

2014-2015 BULLETIN NO. 198A
UNSECURED PROPERTY TAX ROLL

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Division of Local Government Services
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PREPARED BY THE
DIVISION OF LOCAL GOVERNMENT SERVICES
CENTRALLY ASSESSED PROPERTIES
AS CERTIFIED BY THE NEVADA TAX COMMISSION ON

OCTOBER 6, 2014
DECEMBER 8, 2014

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BULLETIN NO. 198A

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Bulletin No. 198-A

Fiscal Year 2014-2015

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 6, 2014

December 8, 2014

Notice of Valuation

On October 6, 2014, and December 8, 2014 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. 198-A presents the 2014-2015 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 1st 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 15th of the current year to the Department of Taxation. There is a 10 day grace period (NRS 361.3205 (3)) after which penalties and interest are applied. A company that fails to pay the tax within the time required shall pay a penalty of 10 percent of the tax due or \$5,000, whichever is greater, in addition to the tax and interest at the rate of 1 percent a month or fraction of a month, from the date the tax was due until paid.

NRS 361.321 (4) requires ad valorem taxes assessed on CWIP be paid by December 15th 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 15th of the year following certification by the NTC (total timeframe: approximately 3 ½ months). Payment of any taxes due and owing must still be made; however, checks should be marked "paid under protest."

The appeal must be initiated by written petition. A petition form may be obtained from the Department website at:

[http://tax.nv.gov/Boards/State Board of Equalization Forms/State Board of Equalization Forms/](http://tax.nv.gov/Boards/State_Board_of_Equalization_Forms/State_Board_of_Equalization_Forms/) and select [10212014 Direct Taxpayer Appeal](#).

NEVDAD DEPARTMENT of TAXATION
2014-15 Centrally Assessed Unsecured Tax Roll

Private Carlines

ALLOCATION OF PRIVATE CARLINES ASSESSED VALUES TO COUNTIES

Burlington Northern Sata Fe (BNSF)			Union Pacific Railroad (UPRR)			Total	
Track Miles	Track Percent	Assessed Value	Track Miles	Track Percent	Assessed Value	Assessed Value	
Total Assessed Value		266,047.50	+		4,017,995.70	= 4,284,043.20	
Carson City	0.00	0.00%	0.00	0.00%	0.00	0.00	
Churchill	42.19	4.85%	12,913.90	81.04	5.54%	222,445.79	235,359.69
Clark	0.00	0.00%	0.00	191.76	13.10%	526,359.88	526,359.88
Douglas	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00
Elko	308.77	35.52%	94,512.07	364.85	24.92%	1,001,472.69	1,095,984.76
Esmeralda	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00
Eureka	67.16	7.73%	20,556.95	70.27	4.80%	192,883.34	213,440.29
Humboldt	175.50	20.19%	53,718.65	198.14	13.54%	543,872.27	597,590.92
Lander	51.87	5.97%	15,876.85	57.59	3.93%	158,078.15	173,954.99
Lincoln	0.00	0.00%	0.00	140.52	9.60%	385,711.78	385,711.78
Lyon	11.27	1.30%	3,449.62	56.34	3.85%	154,647.04	158,096.66
Mineral	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00
Nye	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00
Pershing	104.52	12.03%	31,992.44	119.35	8.15%	327,602.48	359,594.92
Storey	10.95	1.26%	3,351.68	12.42	0.85%	34,091.52	37,443.20
Washoe	96.95	11.15%	29,675.34	171.53	11.72%	470,830.78	500,506.12
White Pine	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00
Report Tota	869.18	100.00%	266,047.50	1,463.81	100.00%	4,017,995.70	4,284,043.20

NEVDAD DEPARTMENT of TAXATION
2014-2015 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2014-2015	2013-2014	
1181-A&K RAILROAD MATERIALS	Ceased Reporting in Nevada This Year	0	5	(100.00%)
0612-ABB POWER T&D COMPANY INC	Ceased Reporting in Nevada This Year	0	11	(100.00%)
0613-ACE COGENERATION COMPANY		5,277	28,298	(81.35%)
0614-ADLER FUNDING LLC		2,801	3,506	(20.12%)
0615-ADM TRANSPORTATION COMPANY		139,584	135,132	3.29%
0617-AG PROCESSING INC		2,599	4,957	(47.58%)
0620-AIR LIQUIDE INDUSTRIAL US LP		48	74	(34.92%)
1177-ALBERTA Governemnt	Ceased Reporting in Nevada This Year	0	10	(100.00%)
0623-ALLIANT ENERGY	Ceased Reporting in Nevada This Year	0	5	(100.00%)
0627-AMERICAN ELECTRIC POWER SERVICES	New Taxpayer to Nevada This Year	225	0	100.00%
0629-AMERICAN RAILCAR INDUSTRIES INC		7,116	3,879	83.47%
0628-AMERICAN RAILCAR LEASING LLC		62,439	57,038	9.47%
0630-AMERICAN REFRIGERATOR TRANSIT COMPANY		34	32	8.54%
0631-AMERICAN SODA, LLP		6,746	4,577	47.38%
0632-AMERICAS STYRENICS LLC		619	864	(28.38%)
1314-AMERIGAS PROPANE LP	New Taxpayer to Nevada This Year	7	0	100.00%
0626-AMG RESOURCES CORPORATION		2,272	2,293	(0.92%)
0633-ANDERSONS THE		42,898	31,471	36.31%
0636-ARCH CHEMICALS		134	192	(30.29%)
1321-ARIZONA ELECTRIC POWER COOP INC	New Taxpayer to Nevada This Year	30	0	100.00%
1182-ARKEMA INC		29	23	24.45%
0638-ARRENDADORA NACIONAL DE CARROS		7,002	2,800	150.06%
0639-ASH GROVE CEMENT CO		1,336	1,346	(0.72%)
0640-ASHLAND INC	Ceased Reporting in Nevada This Year	0	23	(100.00%)
1232-ASSOCIATED ELECTRIC COOP INC	New Taxpayer to Nevada This Year	35	0	100.00%
1331-ATEL Equipment Services (Formerly Atel Equipment Corp)	New Taxpayer to Nevada This Year	41	0	100.00%
0641-ATEL LEASING CORP		542	552	(1.81%)
0709-AXIALL, LLC (FKA GEORGIA GULF CHEMICALS & VINYLs LLC)		199	87	128.88%
1183-BADGER STATE ETHANOL LLC		128	728	(82.46%)
0643-BAKERY TRADING COMPANY		755	632	19.53%
0644-BASF CORP	New Taxpayer to Nevada This Year	34	0	100.00%
1152-BP CORPORATION NORTH AMERICA	New Taxpayer to Nevada This Year	49	0	100.00%
1201-BRASKEM AMERICA INC		46	35	31.80%
0645-BROWNER TURNOUT CO	New Taxpayer to Nevada This Year	40	0	100.00%
0844-BUNGE NORTH AMERICA		31,215	26,889	16.09%
1197-CAI RAIL INC		223	5	4,372.34%
0646-CALDWELL BAKER CO		70	30	133.16%
0647-CALIFORNIA RAILCAR CORP		706	732	(3.53%)
1308-CALPAC LLC	New Taxpayer to Nevada This Year	50	0	100.00%
0648-CANADIAN ENTERPRISE GAS PRODUCTS LTD		12	52	(76.77%)
1326-CANAM MINERALS INC	New Taxpayer to Nevada This Year	159	0	100.00%
0651-CARGILL INCORPORATED		38,254	33,592	13.88%
0652-CARMATH INC		6,900	7,064	(2.32%)
0653-CCKX INC	Ceased Reporting in Nevada This Year	0	226	(100.00%)
0654-CELTRAN INC		243	278	(12.47%)
0655-CEMEX INC		167	180	(7.67%)
0656-CENEX HARVEST STATES COOPERATIVE		6,164	9,593	(35.75%)
0659-CHEVRON ORONITE COMPANY LLC		236	115	106.02%
0661-CHEVRON PHILLIPS CHEMICAL COMPANY LP		4,747	5,851	(18.87%)
0660-CHEVRON USA INC		7,364	7,552	(2.50%)
0658-CHICAGO FREIGHT CAR LEASING CO		40,791	37,760	8.03%
1324-CHICKASHA OF GEORGA LLC	New Taxpayer to Nevada This Year	49	0	100.00%

NEVDAD DEPARTMENT of TAXATION
2014-2015 Centrally Assessed Unsecured Tax Roll

**Private Carlines
Assessed Value by Company**

COMPANY	Status Change	Assessed Values		Percent Change
		2014-2015	2013-2014	
0662-CIT GROUP (THE) EQUIPMENT FINANCING (FKA CAPITAL FINANC		290,983	267,129	8.93%
1203-CIT RAIL LLC		5,351	1,353	295.60%
0663-CITICORP RAIL MARK INC		292	556	(47.46%)
0664-CK INDUSTRIES		5,366	5,826	(7.89%)
1275-CLEAN HARBORS ENVIRONMENTAL SERVICE INC		40	21	91.41%
0665-CML METALS CORP		130,957	224,201	(41.59%)
0667-COFFEYVILLE RESOURCES NITROGEN FERTILIZERS, LLC	New Taxpayer to Nevada This Year	147	0	100.00%
0666-COMMERCIAL METALS COMPANY	Ceased Reporting in Nevada This Year	0	44	(100.00%)
0668-COMPASS CAPITAL CORPORATION		2,010	1,814	10.83%
0742-CONAGRA FOODS (MHC INC)		2,154	2,530	(14.87%)
0670-CONSOLIDATED GRAIN & BARGE		172	152	13.48%
0142-CONTINENTAL TANK CAR CORP	New Taxpayer to Nevada This Year	13	0	100.00%
1187-CONTRACTORS CARGO COMPANY		17	29	(40.01%)
0671-CPLX LEASING LTD	Ceased Reporting in Nevada This Year	0	13	(100.00%)
1198-CRISTAL USA INC (FKA MILLENNIUM INORGANIC CHEMICALS IN		244	279	(12.51%)
0673-CRYO-TRANS INC		24,515	25,947	(5.52%)
0674-CRYSTAL CAR LINE INC		1,270	1,506	(15.65%)
0675-CW BROOKS INC		61	137	(55.55%)
0676-CWR TRANSPORTATION	New Taxpayer to Nevada This Year	200	0	100.00%
1217-DAK AMERICAS LLC		181	577	(68.70%)
0677-DANA RAILCAR	New Taxpayer to Nevada This Year	43	0	100.00%
0678-DAVID J JOSEPH CO		7,268	5,108	42.30%
0143-DELTA TANK LINE CO	New Taxpayer to Nevada This Year	163	0	100.00%
1290-DEPARTMENT OF DEFENSE	New Taxpayer to Nevada This Year	6,939	0	100.00%
0679-DOW CHEMICAL COMPANY		5,415	3,482	55.49%
1289-DUPPS COMPANY	Ceased Reporting in Nevada This Year	0	5	(100.00%)
0683-EAST CARBON DEVELOPMENT COMPANY		2,635	3,117	(15.47%)
0682-EASTMAN CHEMICAL COMPANY		694	944	(26.41%)
1288-ECOPLAST CORPORATION	Ceased Reporting in Nevada This Year	0	10	(100.00%)
0684-EDMAN CORP		399	246	62.64%
0680-EI DU PONT DE NEMOURS AND COMPANY INC		4,710	4,687	0.50%
0685-ELK POINT TRANSPORTATION COMPANY		423	539	(21.51%)
0686-EMPIRE RAILCAR CORP		250	199	25.63%
0687-ENERGY SOLUTIONS LLC		41	84	(50.54%)
1220-ENTEG POLYMERS LLC	Ceased Reporting in Nevada This Year	0	41	(100.00%)
0688-ENTERGY ARKANSAS INC	Ceased Reporting in Nevada This Year	0	60	(100.00%)
0689-ENTERPRISE PRODUCTS OPERATING LLC		365	122	199.62%
1271-EPSTEIN TRANSLOADING CO LLC		364	331	10.14%
0690-EQUISTAR CHEMICALS LP		2,085	2,452	(14.97%)
0692-ESSEX HYBRID SEED CO LTD		336	587	(42.81%)
0693-EVEREST RAIL CAR SERVICES		806	697	15.64%
0694-EXCEL RAILCAR CORP		1,254	2,960	(57.64%)
0695-EXXON MOBIL CORP		4,323	3,889	11.15%
1323-FACTOR GAS LIQUIDS INC	New Taxpayer to Nevada This Year	47	0	100.00%
0697-FEED PRODUCTS SOUTH INC	Ceased Reporting in Nevada This Year	0	127	(100.00%)
0699-FIRST UNION RAIL CORPORATION		171,346	184,058	(6.91%)
1221-FLINT HILLS RESOURCES LP	Ceased Reporting in Nevada This Year	0	148	(100.00%)
0701-FMC CORPORATION		7,735	4,943	56.47%
0702-FORMOSA TRANSRAIL CORPORATION		1,051	685	53.36%
1294-FREEMAN GAS OF N C INC	Ceased Reporting in Nevada This Year	0	23	(100.00%)
1274-FTS INTERNATIONAL SERVICES LLC	Ceased Reporting in Nevada This Year	0	11	(100.00%)
0621-GATX ALLCAPITAL RAIL MANAGEMENT	Ceased Reporting in Nevada This Year	0	1,841	(100.00%)

NEVDAD DEPARTMENT of TAXATION
2014-2015 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2014-2015	2013-2014	
0706-GATX CORPORATION		226,177	245,995	(8.06%)
0705-GATX DE MEXICO, SA DE CV		670	682	(1.81%)
0704-GATX RAIL CANADA CORP		3,329	2,982	11.62%
0703-GATX RAIL HOLDINGS	New Taxpayer to Nevada This Year	2,354	0	100.00%
1317-GBTX LEASING LLC	New Taxpayer to Nevada This Year	17	0	100.00%
0707-GENERAL ELECTRIC RAIL SERVICES CORP		228,530	198,323	15.23%
0708-GEORGETOWN RAIL EQUIPMENT CO		1,452	143	914.48%
0712-GEORGIA POWER COMPANY	Ceased Reporting in Nevada This Year	0	5	(100.00%)
0710-GEORGIA-PACIFIC CHEMICALS LLC	New Taxpayer to Nevada This Year	93	0	100.00%
0711-GEORGIA-PACIFIC LLC	Ceased Reporting in Nevada This Year	0	21	(100.00%)
0713-GLNX CORPORATION		9,166	8,821	3.91%
1327-GOLDEN FOODS INC	New Taxpayer to Nevada This Year	233	0	100.00%
0714-GOLDEN LEASING		392	208	88.76%
0716-GREENBRIER MANAGEMENT SERVICES LLC (GBRX&AOKX)		19,478	19,744	(1.35%)
0717-GREENFIELD LOGISTICS		87	113	(23.00%)
1263-GSS&M INC	Ceased Reporting in Nevada This Year	0	60	(100.00%)
1291-GUARDIAN LEASING INC fka COLORADO LAVA	Ceased Reporting in Nevada This Year	0	30	(100.00%)
1222-GULF POWER COMPANY	Ceased Reporting in Nevada This Year	0	5	(100.00%)
0718-HALLIBURTON ENERGY SERVICES INC		1,160	1,509	(23.09%)
0719-HARSCO RAIL		3	56	(95.48%)
0720-HELM CHESAPEAKE LP	New Taxpayer to Nevada This Year	345	0	100.00%
0721-HELM FINANCIAL CORPORATION		7,056	5,615	25.66%
0722-HELM PACIFIC LEASING		22,929	31,529	(27.28%)
1223-HERITAGE ENVIRONMENTAL SERVICES LLC	Ceased Reporting in Nevada This Year	0	20	(100.00%)
0723-HERITAGE OPERATING LP DBA PROFLAME	New Taxpayer to Nevada This Year	34	0	100.00%
1255-HERITAGE RAIL LEASING LLC		440	233	88.87%
1158-HERZOG RAILROAD SERVICES IN		20	59	(66.07%)
1224-HESS CORPORATION	Ceased Reporting in Nevada This Year	0	118	(100.00%)
1316-HONEYWELL INTERNATIONAL INC	New Taxpayer to Nevada This Year	12	0	100.00%
0726-INEOS ABS (USA) CORP		275	225	22.08%
0727-INEOS OLEFINS & POLYMERS USA LLC		2,378	2,568	(7.38%)
0728-INFINEUM USA LP	Ceased Reporting in Nevada This Year	0	378	(100.00%)
1159-INFINEUM USA LP	New Taxpayer to Nevada This Year	320	0	100.00%
0729-INFINITY RAIL LLC		4,572	30,157	(84.84%)
1225-INFINITY TRANSPORTATION LLC		1,826	4,740	(61.47%)
1226-INNOPHOS INC		49	18	162.57%
0730-INTERCOASTAL CAPITAL CORP		61	18	235.50%
0731-INTERSTATE COMMODITIES		10,274	6,458	59.08%
1227-J M HUBER CORPORATION		169	60	181.85%
0733-J R SIMPLOT COMPANY		19,301	21,375	(9.70%)
1320-J&J PARTNERSHIP	New Taxpayer to Nevada This Year	22	0	100.00%
0732-J&J RAILCAR LEASING LLC	Ceased Reporting in Nevada This Year	0	18	(100.00%)
1309-JOY GLOBAL SURFACE MINING INC	New Taxpayer to Nevada This Year	155	0	100.00%
0734-KDL TRANSPORTATION LLC DBA SA SERVICE		362	24	1,389.95%
0681-KEMIRA LOGISTICS INC (FORMERLY EAGLEBROOK)		1,203	2,116	(43.15%)
0735-KENNECOTT UTAH COPPER		18,489	9,783	88.99%
1228-KOCH METHANOL LLC		226	22	924.54%
0736-LANE FOREST PRODUCTS INC		10	21	(50.46%)
0737-LHOIST NORTH AMERICA		314	242	29.71%
0738-LINDE LLC		214	22	855.10%
0739-LONE STAR INDUSTRIES	New Taxpayer to Nevada This Year	53	0	100.00%
1176-MACQUARIE RAIL INC		23	32	(28.59%)

NEVDAD DEPARTMENT of TAXATION
2014-2015 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2014-2015	2013-2014	
0740-MALLARD TRANSPORTATION COMPANY		162	183	(11.50%)
1233-MEADWESTVACO CORP	Ceased Reporting in Nevada This Year	0	15	(100.00%)
0741-MEXICANA DE COBRE SA DE CV		212	2,265	(90.65%)
0743-MHF SERVICES		15,829	11,454	38.20%
0744-M-I LLC		6,480	5,456	18.78%
0745-MIDWEST AGRICOMMODITIES COMPANY		182	197	(7.88%)
0746-MIDWEST ETHANOL TRANSPORT		150	162	(7.41%)
0747-MIDWEST RAILCAR CAPITAL EQUIPMENT CORPORATION		1,692	1,928	(12.24%)
0748-MIDWEST RAILCAR CORP		27,345	25,164	8.67%
0750-MINNESOTA SOYBEAN PROCESSORS		2,317	2,263	2.40%
0751-MITSUI RAIL CAPITAL LLC		13,387	11,919	12.32%
1257-MODERN DISPERSIONS INC		340	294	15.38%
0752-MOSAIC COMPANY		187	145	28.27%
0753-MRXX CORPORATION		379	246	53.78%
0754-NASHTEX LEASING		737	874	(15.67%)
1319-NATIONAL SALVAGE AND SERVICE CORPORATION	New Taxpayer to Nevada This Year	20	0	100.00%
0755-NATIONAL STEEL CORP	Ceased Reporting in Nevada This Year	0	20	(100.00%)
0756-NEVADA CEMENT COMPANY		291	61	377.64%
0758-NEVADA POWER COMPANY		21,326	32,424	(34.23%)
0759-NEWMONT NEVADA ENERGY INVESTMENT LLC		55,712	46,186	20.62%
0760-NGL SUPPLY TERMINAL COMPANY LLC		46	59	(21.65%)
0761-NORTH AMERICAN SALT		1,513	468	223.29%
0762-NOVA CHEMICALS INC		2,275	1,087	109.29%
0763-NTL TRANSPORTATION CORP		144	179	(19.71%)
0764-OCCIDENTAL CHEMICAL CORPORATION		5,123	1,613	217.53%
0811-OLIN CHLOR-ALKALI LOGISTICS		9,432	2,110	347.03%
0765-OLIN CORPORATION	Ceased Reporting in Nevada This Year	0	5,684	(100.00%)
0815-OMAHA TRACK, INC (FKA)THE TIE YARD OF OMAHA INC		1,444	1,978	(26.99%)
1238-ORION ENGINEERED CARBONS		61	59	2.41%
1241-P&H MINING EQUIPMENT INC	Ceased Reporting in Nevada This Year	0	29	(100.00%)
1209-PCS SALES (USA) INC		11	19	(43.28%)
1273-PEORIA RIVER TERMINAL, INC	Ceased Reporting in Nevada This Year	0	49	(100.00%)
1328-PETROLANE GAS SERVICE LIMITED PARTNERSHIP	New Taxpayer to Nevada This Year	316	0	100.00%
1242-PHILLIPS 66 COMPANY		3,197	3,608	(11.39%)
0768-PIONEER AMERICAS LLC	Ceased Reporting in Nevada This Year	0	1,762	(100.00%)
1286-PIONEER RAILROAD EQUIPMENT COMPANY LTD	New Taxpayer to Nevada This Year	30	0	100.00%
1282-POLY-AMERICA INC		108	125	(13.79%)
0769-POLYONE CORPORATION		709	603	17.57%
1285-PORT OF OLYMPIA	Ceased Reporting in Nevada This Year	0	10	(100.00%)
0771-PRAXAIR INC	Ceased Reporting in Nevada This Year	0	6	(100.00%)
0772-PROCOR LIMITED		28,310	21,859	29.51%
0773-PROCTOR AND GAMBLE		9,517	8,161	16.62%
0774-PROGRESS RAIL SERVICES CORPORATION		1,325	2,431	(45.49%)
1266-RAHR MALTING COMPANY	Ceased Reporting in Nevada This Year	0	10	(100.00%)
0776-RAIL CONNECTION INC		361	394	(8.32%)
0779-RAIL LOGISTICS IC		2,710	4,156	(34.79%)
1262-RAILCAR LEASING & LOGISTICS LLC		202	221	(8.63%)
0777-RAILCAR LEASING LLC	Ceased Reporting in Nevada This Year	0	26,620	(100.00%)
0778-RAILCAR LEASING SOLUTIONS LTD		726	1,135	(36.08%)
0781-RAMPART RANGE CORP		1,750	1,322	32.41%
0782-REAGENT CHEMICAL & RESEARCH INC		921	1,064	(13.48%)
1244-REDSTREAK LLC	Ceased Reporting in Nevada This Year	0	11	(100.00%)

NEVDAD DEPARTMENT of TAXATION
2014-2015 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2014-2015	2013-2014	
0783-REICHOLD INC		316	292	8.05%
0784-RELCO TANK LINE INC	Ceased Reporting in Nevada This Year	0	209	(100.00%)
1265-RESIDCO	Ceased Reporting in Nevada This Year	0	35	(100.00%)
1243-RESIDUAL BASED FINANCE CORPORATION		109	51	111.06%
0786-RHODIA INC	Ceased Reporting in Nevada This Year	0	13	(100.00%)
0145-RIO GRANDE CHEMICAL, LTD		4,542	2,135	112.73%
0787-ROCKY MOUNTAIN RECYCLING INC		10	48	(79.34%)
0788-ROCKY MOUNTAIN TRANSPORTATION SERVICES INC		6,065	15,402	(60.62%)
0790-SASKATCHEWAN GRAIN CAR (SKPX)		65	40	60.76%
0791-SAUVAGE GAS COMPANY		24	133	(81.78%)
0792-SAVAGE TRANSPORTATION MANAGEMENT INC		10,804	6,674	61.88%
1245-SCHLUMBERGER TECHNOLOGY CORPORATION		1,343	510	163.07%
0795-SEARLES VALLEY MINERALS OPERATIONS INC		64,973	57,367	13.26%
0796-SGA LEASING COMPANY		110	83	31.58%
0797-SHELL OIL COMPANY		420	267	57.19%
0798-SHERWIN ALUMINA COMPANY		486	448	8.64%
0800-SHINTECH INC		3,673	3,238	13.45%
1215-SIEMENS ENERGY INC	Ceased Reporting in Nevada This Year	0	10	(100.00%)
1325-SIEMENS INDUSTRY INC	New Taxpayer to Nevada This Year	90	0	100.00%
0805-SIERRA PACIFIC - IDAHO POWER COMPANY		102,753	80,178	28.16%
0801-SIMS GROUP USA CORP		11	29	(63.64%)
0799-SM BROOKS FREIGHT		556	315	76.59%
0698-SMBC RAIL SERVICES INC (FORMERLY, FLAGSHIP RAIL SERVIC		13,924	4,380	217.91%
0803-SOLVAY CHEMICALS INC		15,283	12,227	24.99%
1334-SOLVAY USA, INC.	New Taxpayer to Nevada This Year	175	0	100.00%
0804-SOUTHDAKOTA SOYBEAN PROCESSORS		2,254	3,164	(28.77%)
1175-SOUTHERN RAIL ASSOCIATES		131	62	111.62%
0810-SOUTHWEST RAIL INDUSTRIES INC		13,988	6,848	104.26%
1264-STANDBRIDGE COLOR CORPORATION		55	10	449.80%
0807-STRUCTURAL METALS INC dba CMC STEEL TEXAS		983	1,307	(24.78%)
0808-STYROLUTION AMERICA		484	227	113.13%
1312-STYRON LLC	New Taxpayer to Nevada This Year	10	0	100.00%
0809-SULCOM INCORPORATED		1,557	1,241	25.38%
1261-SULTRAN LTD	Ceased Reporting in Nevada This Year	0	1	(100.00%)
0812-SUNOCO INC (R&M)		20	83	(75.97%)
1260-SUNTRUST LEASING CORPORATION		75	63	18.20%
0813-TATE & LYLE INGREDIENTS AMERICAS INC		13,661	15,676	(12.85%)
0622-THE ALBERTA GOVERNMENT		86	4	2,292.18%
0634-THE ANDREWS COMPANIES LLC	New Taxpayer to Nevada This Year	1,130	0	100.00%
0816-TOTAL PETROCHEMICALS & REFINING USA INC		45	24	89.02%
1250-TRADE WIND LTD	New Taxpayer to Nevada This Year	6	0	100.00%
1252-TRANSPORTATION CORPORATION OF AMERICA	Ceased Reporting in Nevada This Year	0	20	(100.00%)
0817-TRANSPORTATION EQUIPMENT INC		8,157	9,115	(10.52%)
0818-TRANSPORTATION TECHNOLOGY SERVICES INC	Ceased Reporting in Nevada This Year	0	888	(100.00%)
0819-TRICAL INC		555	35	1,488.29%
0820-TRINITY CHEMICAL LEASING LLC		9,942	8,166	21.74%
0821-TRINITY INDUSTRIES LEASING CO		370,360	351,548	5.35%
0822-TRINITY MANUFACTURING INC	Ceased Reporting in Nevada This Year	0	70	(100.00%)
0823-TRINITY RAIL MANAGEMENT INC		0	10	(99.80%)
1249-TROPICANA TRANSPORTATION CORP		6	373	(98.44%)
0824-TTX COMPANY		1,453,173	1,382,327	5.13%
1267-TUBE CITY INC		274	210	30.05%

NEVDAD DEPARTMENT of TAXATION
2014-2015 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2014-2015	2013-2014	
1258-TUCSON ELECTRIC POWER COMPANY	Ceased Reporting in Nevada This Year	0	90	(100.00%)
1329-TYSON FOODS INC	New Taxpayer to Nevada This Year	827	0	100.00%
0825-TYSON FRESH MEATS (FORMERLY IBP INC)	Ceased Reporting in Nevada This Year	0	1,624	(100.00%)
0826-UNIMIN CORPORATION		914	86	958.86%
0827-UNION CARBIDE CORPORATION		1,087	1,559	(30.25%)
0828-UNION TANK CAR COMPANY		230,629	189,785	21.52%
0830-UNIVAR CANADA LTD		2,191	2,158	1.54%
0831-US BORAX INC	Ceased Reporting in Nevada This Year	0	5	(100.00%)
0832-US ECOLOGY IDAHO INC		3,771	2,931	28.65%
0833-US MAGNESIUM LLC		108	336	(67.78%)
1330-VALERO TERMINALING AND DISTRIBUTION COMPANY	New Taxpayer to Nevada This Year	867	0	100.00%
0834-VIP TANK CAR SERVICE		1,173	20	5,864.26%
0835-VTG RAIL INC		14,874	12,977	14.62%
0836-WACKER CHEMICAL CORPORATION		24	199	(87.81%)
0837-WALTER HAFFNER COMPANY		4,871	7,296	(33.23%)
0838-WASTE SOLUTIONS GROUP		14,599	15,375	(5.05%)
1256-WEDRON SILICA COMPANY	Ceased Reporting in Nevada This Year	0	20	(100.00%)
1253-WESTERN FUELS & ASPHALT SUPPLY INC		23	49	(53.66%)
1268-WESTERN INTERNATIONAL GAS & CYLINDERS INC	Ceased Reporting in Nevada This Year	0	5	(100.00%)
0841-WESTERN RAILROAD EQUIPMENT COMPANY		588	292	101.40%
0842-WESTLAKE POLYMERS LP		378	232	62.99%
0843-WINTER BIRD CORPORATION	Ceased Reporting in Nevada This Year	0	403	(100.00%)
1254-WISCONSIN PUBLIC SERVICE CORPORATION	New Taxpayer to Nevada This Year	60	0	100.00%
1270-ZEELAND FARM SERVICES INC		50	60	(16.73%)
TOTALS		4,284,043	4,185,695	2.35%

RECOMMENDED ASSESSMENT FOR 2014-2015

4,284,043

**NEVADA DEPARTMENT OF TAXATION
2014-2015 CENTRALLY ASSESSED
Values by County
Property Escaping Taxation**

2013-2014 Statewide Assessed Value	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
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Property Escaping Taxation

PROSPECTOR PIPELINE	\$9,213,000.00	\$31,695.74	0	0	0	0	\$8,482,096.29
	\$9,213,000.00		0	0	0	0	\$8,482,096.29

2013-2014 Statewide Assessed Value	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
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Property Escaping Taxation

PROSPECTOR PIPELINE	\$9,213,000.00	\$31,695.74	0	\$730,903.71	0	0	0
Total Assessed Value	\$9,213,000.00		0	\$730,903.71	0	0	0

2013-2014 Statewide Assessed Value	2013-2014 Value Per Mile	Lyon AV 2013-2014	Mineral AV 2013-2014	Nye AV 2013-2014	Pershing AV 2013-2014
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Property Escaping Taxation

PROSPECTOR PIPELINE	\$9,213,000.00	\$31,695.74	0	0	0	0
Total Assessed Value	\$9,213,000.00		0	0	0	0

2013-2014 Statewide Assessed Value	2013-2014 Value Per Mile	Storey AV 2013-2014	Washoe AV 2013-2014	White Pine AV 2013-2014
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Property Escaping Taxation

PROSPECTOR PIPELINE	\$9,213,000.00	31696	0	0	0
Total Assessed Value	\$9,213,000.00		0	0	0

Nevada Department of Taxation
2014-2015 Centrally Assessed
Values By County
Unsecured Property

Airlines

	2014-2015	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015
All amounts are rounded to the nearest U.S. Dollar										
Airlift Helicopter, Inc.	58,500	0	0	0	0	0	0	0	32,760	0
Aviation Ventures (Vision Air)	234,300	0	0	234,300	0	0	0	0	0	0
Charter Airlines, Inc.	2,400	0	0	2,400	0	0	0	0	0	0
Great Lakes Aviation LTD.	43,000	0	0	41,837	0	0	0	0	0	0
Life Guard International	671,400	18,754	0	294,441	0	56,263	0	0	39,384	0
MN Airlines, LLC dba Sun Country Airlines	1,126,000	0	1,080,369	0	0	0	0	0	0	0
North American Airlines, Inc.	17,200	0	1,936	3,818	0	0	0	0	1,798	967
Omni Air International	2,510,000	0	0	2,509,498	0	0	0	0	0	0
Papillon Airways, Inc.	4,030,900	0	0	4,030,900	0	0	0	0	0	0
Summit Air Ambulance LLC	1,494,700	32,883	141,997	5,980	4,482	844,505	0	77,724	22,421	85,196
Virgin America, Inc.	7,143,000	0	0	4,890,989	751	0	0	0	0	0
Total Assessed Value	17,331,400	51,637	1,224,303	12,014,162	5,233	900,768	0	77,724	96,362	86,163

	2014-2015	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015

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

Airlines

Airlift Helicopter, Inc.	58,500	0	21,060	0	0	0	0	4,680	0
Aviation Ventures (Vision Air)	234,300	0	0	0	0	0	0	0	0
Charter Airlines, Inc.	2,400	0	0	0	0	0	0	0	0
Great Lakes Aviation LTD.	43,000	0	0	0	0	0	0	0	1,163
Life Guard International	671,400	0	0	0	195,044	28,131	0	39,384	0
MN Airlines, LLC dba Sun Country Airlines	1,126,000	0	0	0	0	0	0	45,631	0
North American Airlines, Inc.	17,200	967	0	0	4,673	3,042	0	0	0
Omni Air International	2,510,000	0	0	0	0	0	0	502	0
Papillon Airways, Inc.	4,030,900	0	0	0	0	0	0	0	0
Summit Air Ambulance LLC	1,494,700	20,180	11,959	5,231	7,472	127,048	2,990	37,370	67,263
Virgin America, Inc.	7,143,000	0	5,593	2,449	2,241,665	0	760	794	0
Total Assessed Value	17,331,400	21,147	38,612	7,680	2,448,853	158,221	3,750	128,361	68,426

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

Twelve-Month Construction Work In Progress

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

<u>Industry</u>	Assessed	Assessed
	Valuation	Valuation
	2013-2014	2014-2015
Airlines	4,963,100	2,208,020
Electric Companies	165,943,000	74,279,454
Gas Distribution and Pipeline Companies	14,013,700	12,328,959
Railroad Companies	1,093,000	51,480
Telecommunication Companies	4,553,300	1,911,774
Total Twelve-Month CWIP Assessed Value	190,566,100	90,779,686

These values DO NOT include unitary values for property of an interstate or intercounty nature. Unitary values may be found in the front section of this publication.

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

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

The Department prepares assessments on property of an interstate or intercounty nature, including any new construction representing a net addition to property as distinguished from an addition of property exempt from taxation, a replacement or repair (NRS 361.321). The assessments are based on reported net additions or growth from July 1, 2013 through June 30, 2014. 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 2012-13	CV Ratio 2013-14	CV Ratio 2014-15
Airline	0.6553	0.7014	0.6807
Electric	0.8196	0.8036	0.9466
Gas-Distribution	0.6280	0.6881	0.6874
Gas-Pipeline	0.9128	0.8745	0.8615
Railroad	0.4726	0.4754	0.5119
Telecommunication	0.7085	0.9511	1.0000

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:

$$(\$1,000,000) \times (1.0000) \times (35\%) = \$350,000 \text{ assessed value for 6 month CWIP.}$$

Nevada Department of Taxation
2014-2015
Adjusted Twelve-Month CWIP

	2014-2015 Reported Growth CWIP	Industry-wide Cost To Value Ratio	Adjusted Growth 12-Month CWIP	2014-2015 Assessed Value Rounded to 00
National, Freight and Large Regional Air Carriers				
Alaska Airlines	155,873	0.6807	106,103	37,136
FEDEX Express	42,866	0.6807	29,179	10,213
JetBlue Airways Corp.	71,142	0.6807	48,426	16,949
Total AV National, Freight and Large Regional Air Carriers 12 Mo CWIP	\$269,880		\$183,707	\$64,298
Charter and Feeder Air Carriers				
Allegiant Airline, Inc.	8,890,528	0.6807	6,051,782	2,118,124
Papillon Airways, Inc.	107,445	0.6807	73,137	25,598
Total AV Charter and Feeder Air Carriers 12 Mo CWIP	\$8,997,973		\$6,124,920	\$2,143,722
Total AV Airlines 12 Mo CWIP	\$9,267,853		\$6,308,627	\$2,208,020
Electric Companies				
Idaho Power Company	1,597,798	0.9466	1,512,475	529,366
Nevada Power Company	20,102,229	0.9466	19,028,770	6,660,069
Online Transmission Project	95,727,201	0.9466	90,615,368	31,715,379
Sierra Pacific Power-Electric	45,482,160	0.9466	43,053,413	15,068,694
Southern California Edison	19,817,265	0.9466	18,759,023	6,565,658
City of Los Angeles DWP	5,884,035	0.9466	5,569,827	1,949,440
Mead Phoenix Project-MSR	117	0.9466	111	39
Mead Phoenix Project-SCPPA	64,851	0.9466	61,388	21,486
Harney Electric Cooperative	102,542	0.9466	97,067	33,973
Mt Wheeler Power	7,179,142	0.9466	6,795,776	2,378,522
Plumas Sierra Rural Electric	7,081	0.9466	6,703	2,346
Raft River Rural Electric	287,927	0.9466	272,552	95,393
1 Valley Electric	26,762,687	0.9466	25,333,559	8,866,746
Wells Rural Electric Company	1,184,217	0.9466	1,120,980	392,343
Total AV Electric Companies 12 Mo CWIP	\$224,199,251		\$212,227,011	\$74,279,454
Gas Distribution and Pipeline Companies				
Sierra Pacific Power-Gas	4,584,390	0.6874	3,151,310	1,102,958
Southwest Gas Company	39,884,204	0.6874	27,416,402	9,595,741
Kinder-Morgan (Calnev) Pipeline	1,210,270	0.8615	1,042,648	364,927
Kinder-Morgan (SFPP L P) Pipeline	293,395	0.8615	252,760	88,466
Prospector Pipeline Co.	3,884,384	0.8615	3,346,397	1,171,239
Ruby Pipeline LLC	18,666	0.8615	16,081	5,628
Total AV Gas Distribution and Pipeline Companies 12 Mo CWIP	\$49,875,309		\$35,225,597	\$12,328,959
Railroad Companies				
Union Pacific Railroad	287,334	0.5119	147,086	51,480
Total AV Railroad Companies 12 Mo CWIP	\$287,334		\$147,086	\$51,480
Telecommunication Companies				
Beehive Telephone Company	39,561	1.0000	39,561	13,846
Filer Mutual Telephone Company	2,083	1.0000	2,083	729
Humboldt Telephone Company	2,024,288	1.0000	2,024,288	708,501
Lincoln County Telephone System, Inc.	446,445	1.0000	446,445	156,256
Plumas Sierra Telecommunications	1,949,149	1.0000	1,949,149	682,202
Rural Telephone Company	1,000,684	1.0000	1,000,684	350,239
Total AV Telecommunication Companies 12 Mo CWIP	\$5,462,210		\$5,462,210	\$1,911,774
Grand Totals	\$289,091,957		\$259,370,532	\$90,779,686

1 - Added by SBE Case 15-121 on 05/14/2015

Nevada Department of Taxation
Summary of
Twelve-Month Construction Work in Progress
Assessed Valuations by County and Industry
2014-15 Centrally Assessed

County	Airlines	Electric Companies	Gas Distribution & Pipeline Companies	Railroad Companies	Telecommunication Companies	Total State Assessed Companies
Carson City	0	450,955	723,052	0	0	1,174,007
Churchill	3,414	1,110,330	398,142	2,850	0	1,514,736
Clark	813,310	16,378,649	6,315,718	6,744	2,564	23,516,984
Douglas	0	876,329	205,178	0	0	1,081,507
Elko	53,934	1,776,934	1,384,588	12,831	180,990	3,409,277
Esmeralda	17,106	1,033,353	0	0	0	1,050,459
Eureka	14,651	1,429,321	139,613	2,471	0	1,586,055
Humboldt	188,063	1,458,815	352,118	6,968	692,451	2,698,416
Lander	158,430	882,939	65,843	2,025	0	1,109,238
Lincoln	253,882	12,774,337	0	4,942	150,119	13,183,280
Lyon	15,879	2,202,811	565,745	1,981	0	2,786,417
Mineral	41,735	915,429	24,591	0	0	981,755
Nye	426,932	12,912,533	24,960	0	3,573	13,367,997
Pershing	116,751	1,218,552	448,135	4,197	0	1,787,635
Storey	1,466	2,417,872	52,949	437	0	2,472,725
Washoe	42,004	5,558,133	1,628,329	6,032	881,916	8,116,414
White Pine	60,461	10,882,164	0	0	160	10,942,786
Total AV	\$2,208,020	\$74,279,454	\$12,328,959	\$51,480	\$1,911,774	\$90,779,686

Nevada Department of Taxation
2014-2015 Centrally Assessed
Twelve-Month CWIP Values By County

National, Freight and Large Regional Air Carriers

	2014-2015	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015

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

Airlines

Alaska Airlines	37,136	0	1,114	4,085	0	0	5,199	0	0	0
Allegiant Airline, Inc.	2,118,124	0	2,300	763,703	0	53,934	11,907	14,651	188,063	158,430
FEDEX Express	10,213	0	0	2,982	0	0	0	0	0	0
JetBlue Airways Corp.	16,949	0	0	16,942	0	0	0	0	0	0
Papillon Airways, Inc.	25,598	0	0	25,598	0	0	0	0	0	0
Total Assessed Value	2,208,020	0	3,414	813,310	0	53,934	17,106	14,651	188,063	158,430

	2014-2015	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015

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

Airlines

Alaska Airlines	37,136	0	2,228	5,942	8,541	0	0	10,027	0
Allegiant Airline, Inc.	2,118,124	253,880	13,651	35,794	418,386	116,751	1,466	24,747	60,461
FEDEX Express	10,213	0	0	0	0	0	0	7,231	0
JetBlue Airways Corp.	16,949	2	0	0	5	0	0	0	0
Papillon Airways, Inc.	25,598	0	0	0	0	0	0	0	0
Total Assessed Value	2,208,020	253,882	15,879	41,735	426,932	116,751	1,466	42,004	60,461

Nevada Department of Taxation
2014-2015 Centrally Assessed
Twelve-Month CWIP Values By County

Electric Companies

	2014-2015	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015

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

Electric Companies

City of Los Angeles DWP	1,949,440	0	56,723	1,205,692	0	0	0	0	0	0
Harney Electric Cooperative	33,973	0	0	0	0	0	0	0	33,973	0
Idaho Power Company	529,366	0	0	0	0	108,440	0	0	420,474	453
Mead Phoenix Project-MSR	39	0	0	39	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	21,486	0	0	21,486	0	0	0	0	0	0
Mt Wheeler Power	2,378,522	0	0	0	0	77,615	0	507,727	0	0
Nevada Power Company	6,660,069	0	0	6,609,367	0	0	0	0	0	0
Online Transmission Project	31,715,379	6,748	6,748	3,886,821	0	139,008	0	510,145	16,195	32,390
Plumas Sierra Rural Electric	2,346	0	0	0	0	0	0	0	0	0
Raft River Rural Electric	95,393	0	0	0	0	95,393	0	0	0	0
Sierra Pacific Power-Electric	15,068,694	444,207	781,805	0	876,329	989,278	264,506	386,318	988,172	850,084
Southern California Edison	6,565,658	0	265,053	3,463,406	0	0	0	0	0	0
Valley Electric	8,866,746	0	0	1,191,839	0	0	768,847	0	0	0
Wells Rural Electric Company	392,343	0	0	0	0	367,200	0	25,130	0	13
Total Assessed Value	74,279,454	450,955	1,110,330	16,378,649	876,329	1,776,934	1,033,353	1,429,321	1,458,815	882,939

Nevada Department of Taxation
2014-2015 Centrally Assessed
Twelve-Month CWIP Values By County

Electric Companies

	2014-2015	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015

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

Electric Companies

City of Los Angeles DWP	1,949,440	79,932	142,142	71,732	0	60,802	0	332,416	0
Harney Electric Cooperative	33,973	0	0	0	0	0	0	0	0
Idaho Power Company	529,366	0	0	0	0	0	0	0	0
Mead Phoenix Project-MSR	39	0	0	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	21,486	0	0	0	0	0	0	0	0
Mt Wheeler Power	2,378,522	0	0	0	255,379	0	0	0	1,537,800
Nevada Power Company	6,660,069	43,342	0	0	7,361	0	0	0	0
Online Transmission Project	31,715,379	12,651,062	8,098	0	5,252,607	0	8,098	0	9,197,460
Plumas Sierra Rural Electric	2,346	0	0	0	0	0	0	2,346	0
Raft River Rural Electric	95,393	0	0	0	0	0	0	0	0
Sierra Pacific Power-Electric	15,068,694	0	1,387,496	452,862	546,820	873,710	2,409,775	3,670,427	146,905
Southern California Edison	6,565,658	0	665,075	335,141	0	284,040	0	1,552,944	0
Valley Electric	8,866,746	0	0	55,694	6,850,366	0	0	0	0
Wells Rural Electric Company	392,343	0	0	0	0	0	0	0	0
Total Assessed Value	74,279,454	12,774,337	2,202,811	915,429	12,912,533	1,218,552	2,417,872	5,558,133	10,882,164

Nevada Department of Taxation
2014-2015 Centrally Assessed
Twelve-Month CWIP Values By County

Gas Distribution and Pipeline Companies

	2014-2015	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015

Gas Distribution and Pipeline Companies

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

Kinder-Morgan (Calnev) Pipeline	364,927	0	0	364,927	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	88,466	0	25,769	0	0	0	0	0	0	0
Prospector Pipeline Co.	1,171,239	0	0	0	0	1,078,320	0	92,919	0	0
Ruby Pipeline LLC	5,628	0	0	0	0	2,616	0	0	2,191	0
Sierra Pacific Power-Gas	1,102,958	0	0	0	0	0	0	0	0	0
Southwest Gas Company	9,595,741	723,052	372,373	5,950,791	205,178	303,652	0	46,694	349,927	65,843
Total Assessed Value	12,328,959	723,052	398,142	6,315,718	205,178	1,384,588	0	139,613	352,118	65,843

	2014-2015	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015

Gas Distribution and Pipeline Companies

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

Kinder-Morgan (Calnev) Pipeline	364,927	0	0	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	88,466	0	12,236	0	0	0	18,206	32,255	0
Prospector Pipeline Co.	1,171,239	0	0	0	0	0	0	0	0
Ruby Pipeline LLC	5,628	0	0	0	0	0	0	822	0
Sierra Pacific Power-Gas	1,102,958	0	0	0	0	0	15,375	1,087,583	0
Southwest Gas Company	9,595,741	0	553,509	24,591	24,960	448,135	19,367	507,669	0
Total Assessed Value	12,328,959	0	565,745	24,591	24,960	448,135	52,949	1,628,329	0

Nevada Department of Taxation
2014-2015 Centrally Assessed
Twelve-Month CWIP Values By County

Railroad Companies

	2014-2015	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015
All amounts are rounded to the nearest U.S. Dollar										
Union Pacific Railroad	51,480	0	2,850	6,744	0	12,831	0	2,471	6,968	2,025
Total Assessed Value	51,480	0	2,850	6,744	0	12,831	0	2,471	6,968	2,025

	2014-2015	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015

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

Railroad Companies

Union Pacific Railroad	51,480	4,942	1,981	0	0	4,197	437	6,032	0
Total Assessed Value	51,480	4,942	1,981	0	0	4,197	437	6,032	0

Nevada Department of Taxation
2014-2015 Centrally Assessed
Twelve-Month CWIP Values By County

Telecommunication Companies

	2014-2015	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015

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

Telecommunication Companies

Beehive Telephone Company	13,846	0	0	0	0	13,686	0	0	0	0
Filer Mutual Telephone Company	729	0	0	0	0	729	0	0	0	0
Humboldt Telephone Company	708,501	0	0	0	0	16,049	0	0	692,451	0
Lincoln County Telephone System, Inc.	156,256	0	0	2,564	0	0	0	0	0	0
Plumas Sierra Telecommunications	682,202	0	0	0	0	0	0	0	0	0
Rural Telephone Company	350,239	0	0	0	0	150,525	0	0	0	0
Total Assessed Value	1,911,774	0	0	2,564	0	180,990	0	0	692,451	0

	2014-2015	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015

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

Telecommunication Companies

Beehive Telephone Company	13,846	0	0	0	0	0	0	0	160
Filer Mutual Telephone Company	729	0	0	0	0	0	0	0	0
Humboldt Telephone Company	708,501	0	0	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	156,256	150,119	0	0	3,573	0	0	0	0
Plumas Sierra Telecommunications	682,202	0	0	0	0	0	0	682,202	0
Rural Telephone Company	350,239	0	0	0	0	0	0	199,714	0
Total Assessed Value	1,911,774	150,119	0	0	3,573	0	0	881,916	160