



STATE OF NEVADA  
DEPARTMENT OF TAXATION

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In the Matter of: )  
Approval of Revisions to )  
2015-2016 Centrally-Assessed Secured Roll )  
2014-2015 Centrally-Assessed Unsecured Roll )

NOTICE OF DECISION

Appearances

Jeff Mitchell, Supervisor, Centrally-Assessed Property Section, appeared on behalf of the Department of Taxation.

Summary

The matter of the approval of revisions to the values of centrally-assessed properties on the 2015-2016 Secured Roll and the 2014-2015 Unsecured Roll came before the Nevada Tax Commission (Commission) for hearing in Carson City, Nevada, with video-conferencing to Las Vegas, Nevada on December 8, 2014. The Commission reviewed the data supporting the amendments to the Secured and Unsecured Rolls, and the report of the Department.

DECISION

The Commission, having considered all evidence and testimony pertaining to the matter, hereby adopts the following revisions:

2014-2015 Unsecured Roll, 12-Month CWIP

Company	Taxable Value	
	Certified CWIP	Revised CWIP Value
Union Pacific Railroad Company	\$0	\$287,334

2015-2016 Secured Roll, 6-month CWIP

Company	Taxable Value	
	Certified CWIP Value	Revised CWIP Value
Union Pacific Railroad Company	0	\$220,484

BY THE NEVADA TAX COMMISSION THIS 16<sup>th</sup> DAY OF JANUARY, 2015.

*Deonne E Contine*

Deonne Contine, Executive Director  
cc: Terry E. Rubald, Deputy Executive Director



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In the Matter of: )
Approval of the )
2015-2016 Centrally-Assessed Secured Roll )
2014-2015 Centrally-Assessed Unsecured Roll )

NOTICE OF DECISION

Appearances

Terry Rubald, Deputy Executive Director, appeared on behalf of the Department of Taxation.

Summary

The matter of the approval of the values of centrally-assessed properties on the 2015-2016 Secured Roll and the 2014-2015 Unsecured Roll came before the Nevada Tax Commission (Commission) for hearing in Carson City, Nevada, with video-conferencing to Las Vegas, Nevada on October 6, 2014. The Commission reviewed the data supporting the values listed on the Secured and Unsecured Rolls, and the report of the Department.

DECISION

The Commission, having considered all evidence and testimony pertaining to the matter, hereby adopts the 2015-2016 Centrally-Assessed Secured Roll and the 2014-2015 Centrally-Assessed Unsecured Roll as reported by the Department pursuant to NRS 361.320(1).

BY THE NEVADA TAX COMMISSION THIS 16th DAY OF JANUARY, 2015.

Deonne E. Contine
Deonne Contine, Executive Director

cc: County Assessors
Gina Session, Chief Deputy Attorney General



NEVADA DEPARTMENT OF TAXATION  
Division of Local Government Services

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2015-2016  
BULLETIN NO. 199  
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 Local Government Services

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2015-2016 BULLETIN NO. 199:  
SECURED PROPERTY TAX ROLL

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Department of Taxation  
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. 199

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**Bulletin No. 199**

**Fiscal Year 2015-2016**

**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 6, 2014  
December 8, 2014**

**Notice of Valuation**

On October 6, 2014, December 8, 2014, 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. 199 presents the 2015-2016 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 2014-2015, 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 2014-2015 such as private car lines, unsecured airlines, property escaping taxation and twelve-month construction work in progress may be found in Bulletin 198A.

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 2014, the liability for payment of the taxes assessed on the 2015-2016 roll does not attach unless property exists in Nevada as of July 1<sup>st</sup>, 2015, 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 nonassessment 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/](http://tax.nv.gov/Boards/State_Board_of_Equalization_Forms/State_Board_of_Equalization_Forms/) and select [10212014 Direct Taxpayer 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**

<b>Industry</b>	<b>Assessed</b>	<b>Assessed</b>
	<b>Valuation</b>	<b>Valuation</b>
	<b>2014-2015</b>	<b>2015-2016</b>
<b>National, Freight and Large Regional Air Carriers</b>	<b>241,872,000</b>	<b>297,640,000</b>
<b>Charter and Feeder Air Carriers</b>	<b>39,826,700</b>	<b>55,918,300</b>
<b>Electric Companies</b>	<b>3,075,207,000</b>	<b>2,971,378,000</b>
<b>Gas Distribution and Pipeline Companies</b>	<b>1,064,558,400</b>	<b>1,037,372,000</b>
<b>Railroad Companies</b>	<b>216,153,000</b>	<b>243,160,000</b>
<b>Telecommunication Companies</b>	<b>77,120,000</b>	<b>113,498,000</b>
<b>Total Valuation - State Assessed Companies</b>	<b>4,714,737,100</b>	<b>4,718,966,300</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 2015-2016**

<b>County</b>	<b>National, Freight &amp; Large Regional Air Carriers</b>	<b>Charter &amp; Feeder Air Carriers</b>	<b>Electric Companies</b>	<b>Gas Distribution &amp; Pipeline Companies</b>	<b>Railroad Companies</b>	<b>Telecommunication Companies</b>	<b>Total State Assessed Companies</b>
Carson City	100,822	169,474	18,038,864	21,908,516	0	1,267,272	41,484,948
Churchill	3,487,396	17,327	48,257,276	15,526,930	13,474,953	1,457,321	82,221,203
Clark	190,799,400	34,213,288	1,881,733,396	325,779,906	31,350,351	42,057,138	2,505,933,479
Douglas	219,033	3,436	35,330,457	6,263,933	0	10,964,584	52,781,443
Elko	1,134,359	2,077,233	59,052,875	237,127,993	60,976,620	23,586,027	383,955,106
Esmeralda	15,401,123	317,758	14,490,827	0	0	160,981	30,370,689
Eureka	1,919,441	195,550	22,097,938	2,384,147	11,777,163	1,334,741	39,708,980
Humboldt	475,408	2,610,182	75,915,010	192,029,322	33,148,345	5,489,860	309,668,128
Lander	1,880,173	2,171,587	34,550,361	1,998,577	9,638,154	1,298,271	51,537,123
Lincoln	1,519,759	3,720,034	91,855,140	42,058,807	22,973,254	4,296,066	166,423,059
Lyon	3,606,271	275,213	185,285,845	18,802,081	9,259,018	2,684,166	219,912,594
Mineral	6,626,291	649,319	50,497,981	743,863	0	22,752	58,540,206
Nye	23,220,170	6,077,682	93,346,348	755,022	0	1,124,056	124,523,278
Pershing	362,483	1,605,339	35,715,964	13,555,210	19,972,720	3,309,980	74,521,697
Storey	979,971	41,871	93,243,172	4,517,489	2,129,675	27,606	100,939,783
Washoe	43,018,947	514,368	158,439,932	153,920,204	28,459,746	14,405,116	398,758,313
White Pine	2,888,954	1,258,640	73,526,614	0	0	12,064	77,686,272
<b>Total AV</b>	<b>\$297,640,000</b>	<b>\$55,918,300</b>	<b>\$2,971,378,000</b>	<b>\$1,037,372,000</b>	<b>\$243,160,000</b>	<b>\$113,498,000</b>	<b>\$4,718,966,300</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**

2015-2016 Centrally Assessed

Values By County

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

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

Airlines		2014-2015	2015-2016	Carson City	Carson City	Churchill	Churchill	Clark	Clark
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2014-2015	2015-2016	2014-2015	2015-2016	2014-2015	2015-2016
AirTran Airways, Inc.		5,636,000	3,567,000	0	0	0	0	5,636,000	3,567,000
Alaska Airlines		15,375,000	16,567,000	0	0	461,250	497,010	1,691,250	1,822,370
American Airlines, Inc.		11,190,000	17,508,000	0	0	1,403,073	2,195,265	5,610,110	8,777,640
American Eagle Airlines, Inc.	1	279,000	0	41,850	0	0	0	0	0
Continental Airlines, Inc.	2	20,669,000	0	0	0	0	0	19,877,511	0
Delta Air Lines, Inc.		35,009,000	36,266,000	0	0	0	0	27,423,083	30,431,268
FEDEX Express		14,039,000	14,628,000	0	0	0	0	4,099,285	3,682,928
Frontier Airlines, Inc.		3,943,000	3,122,000	0	0	2,751	0	3,919,054	3,119,953
Hawaiian Airlines, Inc.		7,929,000	5,959,000	0	0	0	0	7,929,000	5,959,000
Horizon Air Industries, Inc.		1,034,000	908,000	0	0	0	0	133,159	0
JetBlue Airways Corp.		5,881,000	6,222,000	0	269	0	1,590	5,878,578	6,206,677
Mesa Airlines, Inc.		1,959,000	1,124,000	0	0	0	0	608,496	271,663
Republic Airline, Inc.		177,000	78,000	0	0	0	4,563	177,000	51,134
Skywest Airlines, Inc.		4,392,000	3,182,000	49,423	100,553	401,487	358,688	1,688,199	770,265
Southwest Airlines Company		65,626,000	87,622,000	0	0	474,824	355,324	45,476,783	59,103,578
Spirit Airlines, Inc.		8,512,000	11,216,000	0	0	0	74,956	7,649,905	7,864,484
United Airlines, Inc.		13,026,000	52,157,000	0	0	0	0	8,951,109	40,171,253
United Parcel Service		6,397,000	6,957,000	0	0	0	0	1,229,800	1,484,733
US Airways, Inc.		20,799,000	30,557,000	0	0	3,528	0	12,115,125	17,515,455
<b>Total Assessed Value</b>		<b>241,872,000</b>	<b>297,640,000</b>	<b>91,273</b>	<b>100,822</b>	<b>2,746,914</b>	<b>3,487,396</b>	<b>160,093,447</b>	<b>190,799,400</b>
<b>Percentage change from prior year</b>			<b>23.0568%</b>		<b>10.4623%</b>		<b>26.9569%</b>		<b>19.1800%</b>

1	American Eagle Airlines, Inc. No Longer flying into Nevada
2	Continental Airlines, Inc. merged with United Airlines in 2015-2016

**Nevada Department of Taxation**

2015-2016 Centrally Assessed

Values By County

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

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

Airlines		2014-2015	2015-2016	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2014-2015	2015-2016	2014-2015	2015-2016	2014-2015	2015-2016
AirTran Airways, Inc.		5,636,000	3,567,000	0	0	0	0	0	0
Alaska Airlines		15,375,000	16,567,000	0	0	0	0	2,152,500	2,319,380
American Airlines, Inc.		11,190,000	17,508,000	0	0	0	0	0	0
American Eagle Airlines, Inc.	1	279,000	0	97,650	0	0	0	0	0
Continental Airlines, Inc.	2	20,669,000	0	0	0	0	0	0	0
Delta Air Lines, Inc.		35,009,000	36,266,000	0	0	0	0	0	0
FEDEX Express		14,039,000	14,628,000	0	0	0	0	0	0
Frontier Airlines, Inc.		3,943,000	3,122,000	0	0	1,243	0	0	0
Hawaiian Airlines, Inc.		7,929,000	5,959,000	0	0	0	0	0	0
Horizon Air Industries, Inc.		1,034,000	908,000	0	0	0	0	0	0
JetBlue Airways Corp.		5,881,000	6,222,000	0	1,169	0	0	0	0
Mesa Airlines, Inc.		1,959,000	1,124,000	0	0	0	0	317,765	168,224
Republic Airline, Inc.		177,000	78,000	0	0	0	2,304	0	0
Skywest Airlines, Inc.		4,392,000	3,182,000	107,083	217,864	595,203	503,785	124,809	89,970
Southwest Airlines Company		65,626,000	87,622,000	0	0	416,905	628,270	6,728,285	9,919,865
Spirit Airlines, Inc.		8,512,000	11,216,000	0	0	0	0	0	0
United Airlines, Inc.		13,026,000	52,157,000	0	0	0	0	0	0
United Parcel Service		6,397,000	6,957,000	0	0	0	0	0	0
US Airways, Inc.		20,799,000	30,557,000	0	0	2,886	0	1,918,524	2,903,683
<b>Total Assessed Value</b>		<b>241,872,000</b>	<b>297,640,000</b>	<b>204,733</b>	<b>219,033</b>	<b>1,016,237</b>	<b>1,134,359</b>	<b>11,241,883</b>	<b>15,401,123</b>
<b>Percentage change from prior year</b>			<b>23.0568%</b>		<b>6.9846%</b>		<b>11.6234%</b>		<b>36.9977%</b>

1	American Eagle Airlines, Inc. No Longer flying into Nevada
2	Continental Airlines, Inc. merged with United Airlines in 2015-2016

**Nevada Department of Taxation**

2015-2016 Centrally Assessed

Values By County

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

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

Airlines		2014-2015	2015-2016	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2014-2015	2015-2016	2014-2015	2015-2016	2014-2015	2015-2016
AirTran Airways, Inc.		5,636,000	3,567,000	0	0	0	0	0	0
Alaska Airlines		15,375,000	16,567,000	0	0	0	0	0	0
American Airlines, Inc.		11,190,000	17,508,000	223,774	350,120	0	0	760,742	1,190,266
American Eagle Airlines, Inc.	1	279,000	0	0	0	0	0	0	0
Continental Airlines, Inc.	2	20,669,000	0	0	0	0	0	0	0
Delta Air Lines, Inc.		35,009,000	36,266,000	0	0	0	0	0	0
FEDEX Express		14,039,000	14,628,000	0	0	0	0	0	0
Frontier Airlines, Inc.		3,943,000	3,122,000	1,097	0	4,664	0	2,503	0
Hawaiian Airlines, Inc.		7,929,000	5,959,000	0	0	0	0	0	0
Horizon Air Industries, Inc.		1,034,000	908,000	0	0	0	0	0	0
JetBlue Airways Corp.		5,881,000	6,222,000	0	0	0	0	0	0
Mesa Airlines, Inc.		1,959,000	1,124,000	0	0	0	0	0	0
Republic Airline, Inc.		177,000	78,000	0	2,022	0	0	0	2,800
Skywest Airlines, Inc.		4,392,000	3,182,000	160,114	142,050	0	0	228,850	204,335
Southwest Airlines Company		65,626,000	87,622,000	1,059,257	1,425,250	6,570	689	261,170	195,441
Spirit Airlines, Inc.		8,512,000	11,216,000	0	0	0	474,719	0	287,330
United Airlines, Inc.		13,026,000	52,157,000	0	0	0	0	0	0
United Parcel Service		6,397,000	6,957,000	0	0	0	0	0	0
US Airways, Inc.		20,799,000	30,557,000	405	0	7,697	0	4,581	0
<b>Total Assessed Value</b>		<b>241,872,000</b>	<b>297,640,000</b>	<b>1,444,647</b>	<b>1,919,441</b>	<b>18,930</b>	<b>475,408</b>	<b>1,257,846</b>	<b>1,880,173</b>
<b>Percentage change from prior year</b>			<b>23.0568%</b>		<b>32.8658%</b>		<b>2,411.3771%</b>		<b>49.4756%</b>

1	American Eagle Airlines, Inc. No Longer flying into Nevada
2	Continental Airlines, Inc. merged with United Airlines in 2015-2016

**Nevada Department of Taxation**

2015-2016 Centrally Assessed

Values By County

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

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

Airlines		2014-2015	2015-2016	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2014-2015	2015-2016	2014-2015	2015-2016	2014-2015	2015-2016
AirTran Airways, Inc.		5,636,000	3,567,000	0	0	0	0	0	0
Alaska Airlines		15,375,000	16,567,000	0	0	922,500	994,020	2,460,000	2,650,720
American Airlines, Inc.		11,190,000	17,508,000	0	0	261,539	409,208	0	0
American Eagle Airlines, Inc.	1	279,000	0	0	0	0	0	0	0
Continental Airlines, Inc.	2	20,669,000	0	0	0	0	0	0	0
Delta Air Lines, Inc.		35,009,000	36,266,000	0	0	0	0	0	0
FEDEX Express		14,039,000	14,628,000	0	0	0	0	0	0
Frontier Airlines, Inc.		3,943,000	3,122,000	783	2,047	349	0	0	0
Hawaiian Airlines, Inc.		7,929,000	5,959,000	0	0	0	0	0	0
Horizon Air Industries, Inc.		1,034,000	908,000	0	0	0	0	0	0
JetBlue Airways Corp.		5,881,000	6,222,000	822	1,753	0	872	0	218
Mesa Airlines, Inc.		1,959,000	1,124,000	0	0	218,464	67,290	278,045	269,159
Republic Airline, Inc.		177,000	78,000	0	2,579	0	1,604	0	1,252
Skywest Airlines, Inc.		4,392,000	3,182,000	244,979	78,310	25,577	23,697	0	0
Southwest Airlines Company		65,626,000	87,622,000	555,873	837,694	204,778	317,130	443,163	686,302
Spirit Airlines, Inc.		8,512,000	11,216,000	0	224,867	0	0	0	0
United Airlines, Inc.		13,026,000	52,157,000	0	0	0	0	0	0
United Parcel Service		6,397,000	6,957,000	0	0	0	0	0	0
US Airways, Inc.		20,799,000	30,557,000	260,274	372,509	1,184,298	1,792,450	1,994,542	3,018,640
<b>Total Assessed Value</b>		<b>241,872,000</b>	<b>297,640,000</b>	<b>1,062,732</b>	<b>1,519,759</b>	<b>2,817,506</b>	<b>3,606,271</b>	<b>5,175,750</b>	<b>6,626,291</b>
<b>Percentage change from prior year</b>			<b>23.0568%</b>		<b>43.0050%</b>		<b>27.9951%</b>		<b>28.0257%</b>

1	American Eagle Airlines, Inc. No Longer flying into Nevada
2	Continental Airlines, Inc. merged with United Airlines in 2015-2016

**Nevada Department of Taxation**

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

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

Airlines		2014-2015	2015-2016	Nye	Nye	Pershing	Pershing	Storey	Storey
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2014-2015	2015-2016	2014-2015	2015-2016	2014-2015	2015-2016
AirTran Airways, Inc.		5,636,000	3,567,000	0	0	0	0	0	0
Alaska Airlines		15,375,000	16,567,000	3,536,250	3,810,410	0	0	0	0
American Airlines, Inc.		11,190,000	17,508,000	934,823	1,462,635	0	0	267,299	418,220
American Eagle Airlines, Inc.	1	279,000	0	0	0	0	0	0	0
Continental Airlines, Inc.	2	20,669,000	0	0	0	0	0	0	0
Delta Air Lines, Inc.		35,009,000	36,266,000	0	0	0	0	0	0
FEDEX Express		14,039,000	14,628,000	0	0	0	0	0	0
Frontier Airlines, Inc.		3,943,000	3,122,000	4,005	0	3,504	0	455	0
Hawaiian Airlines, Inc.		7,929,000	5,959,000	0	0	0	0	0	0
Horizon Air Industries, Inc.		1,034,000	908,000	0	0	0	0	0	0
JetBlue Airways Corp.		5,881,000	6,222,000	1,599	8,191	0	0	0	611
Mesa Airlines, Inc.		1,959,000	1,124,000	446,858	302,804	0	0	49,651	22,430
Republic Airline, Inc.		177,000	78,000	0	2,842	0	0	0	1,287
Skywest Airlines, Inc.		4,392,000	3,182,000	289,178	219,460	0	0	0	0
Southwest Airlines Company		65,626,000	87,622,000	7,648,646	11,295,664	1,882	198	85,850	132,951
Spirit Airlines, Inc.		8,512,000	11,216,000	862,095	1,927,358	0	362,286	0	0
United Airlines, Inc.		13,026,000	52,157,000	0	0	0	0	0	0
United Parcel Service		6,397,000	6,957,000	0	0	0	0	0	0
US Airways, Inc.		20,799,000	30,557,000	2,790,766	4,190,807	8,561	0	267,244	404,472
<b>Total Assessed Value</b>		<b>241,872,000</b>	<b>297,640,000</b>	<b>16,514,221</b>	<b>23,220,170</b>	<b>13,947</b>	<b>362,483</b>	<b>670,499</b>	<b>979,971</b>
<b>Percentage change from prior year</b>			<b>23.0568%</b>		<b>40.6071%</b>		<b>2,499.0023%</b>		<b>46.1554%</b>

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**Nevada Department of Taxation**

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

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

Airlines		2014-2015	2015-2016	Washoe	Washoe	White Pine	White Pine
		Statewide	Statewide	AV	AV	AV	AV
		Assessed Value	Assessed Value	2014-2015	2015-2016	2014-2015	2015-2016
AirTran Airways, Inc.		5,636,000	3,567,000	0	0	0	0
Alaska Airlines		15,375,000	16,567,000	4,151,250	4,473,090	0	0
American Airlines, Inc.		11,190,000	17,508,000	185,404	290,085	1,543,234	2,414,562
American Eagle Airlines, Inc.	1	279,000	0	139,500	0	0	0
Continental Airlines, Inc.	2	20,669,000	0	791,489	0	0	0
Delta Air Lines, Inc.		35,009,000	36,266,000	7,585,917	5,834,732	0	0
FEDEX Express		14,039,000	14,628,000	9,939,715	10,945,072	0	0
Frontier Airlines, Inc.		3,943,000	3,122,000	1,257	0	1,334	0
Hawaiian Airlines, Inc.		7,929,000	5,959,000	0	0	0	0
Horizon Air Industries, Inc.		1,034,000	908,000	900,841	908,000	0	0
JetBlue Airways Corp.		5,881,000	6,222,000	0	649	0	0
Mesa Airlines, Inc.		1,959,000	1,124,000	39,721	22,431	0	0
Republic Airline, Inc.		177,000	78,000	0	2,515	0	3,098
Skywest Airlines, Inc.		4,392,000	3,182,000	372,948	392,611	104,149	80,412
Southwest Airlines Company		65,626,000	87,622,000	1,739,673	2,332,763	522,341	390,883
Spirit Airlines, Inc.		8,512,000	11,216,000	0	0	0	0
United Airlines, Inc.		13,026,000	52,157,000	4,074,891	11,985,747	0	0
United Parcel Service		6,397,000	6,957,000	5,167,200	5,472,267	0	0
US Airways, Inc.		20,799,000	30,557,000	238,922	358,984	1,648	0
<b>Total Assessed Value</b>		<b>241,872,000</b>	<b>297,640,000</b>	<b>35,328,728</b>	<b>43,018,947</b>	<b>2,172,706</b>	<b>2,888,954</b>
<b>Percentage change from prior year</b>			<b>23.0568%</b>		<b>21.7676%</b>		<b>32.9657%</b>

1	American Eagle Airlines, Inc. No Longer flying into Nevada
2	Continental Airlines, Inc. merged with United Airlines in 2015-2016

**Nevada Department of Taxation**

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*Values By County*

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

**Charter and Feeder Air Carriers**

<b>Charter and Feeder Air Carriers</b>	<b>2014-2015</b>	<b>2015-2016</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>2014-2015</b>	<b>2015-2016</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2014-2015</b>	<b>2015-2016</b>
Allegiant Airline, Inc.	18,308,000	30,717,000	0	582	19,880	4,100	6,601,062	10,767,089
Ameriflight LLC	347,000	349,000	0	46	0	0	55,006	49,683
El Aero Services	1,545,800	1,437,300	155,753	168,846	28,804	11,608	18,136	7,387
Grand Canyon Airlines, Inc.	658,600	1,172,000	0	0	0	0	658,600	1,172,000
Heli, U.S.A. Airways, Inc.	3,686,800	3,087,200	0	0	0	0	3,686,800	3,087,200
Maverick Airlines	2,388,100	1,977,100	0	0	0	0	2,388,100	1,977,100
Maverick Helicopters	9,149,000	13,077,400	0	0	0	0	9,147,679	13,070,250
Miami Air International, Inc.	264,000	215,000	0	0	0	0	243,090	200,181
Sierra Pacific Airlines, Inc.	6,800	3,900	1,966	0	0	1,619	0	0
Sundance Helicopters, Inc.	3,468,800	3,879,300	0	0	0	0	3,468,800	3,879,300
TEM Enterprises dba Xtra Airways	3,800	3,100	0	0	0	0	2,038	3,100
<b>Total Assessed Value</b>	<b>39,826,700</b>	<b>55,918,300</b>	<b>157,720</b>	<b>169,474</b>	<b>48,683</b>	<b>17,327</b>	<b>26,269,310</b>	<b>34,213,288</b>
<b>Percentage change from prior year</b>		<b>40.4041%</b>		<b>7.4528%</b>		<b>(64.4086%)</b>		<b>30.2405%</b>



**Nevada Department of Taxation**

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

**Charter and Feeder Air Carriers**

<b>Charter and Feeder Air Carriers</b>	<b>2014-2015</b>	<b>2015-2016</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>2014-2015</b>	<b>2015-2016</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2014-2015</b>	<b>2015-2016</b>
Allegiant Airline, Inc.	18,308,000	30,717,000	0	1,326	466,176	1,038,193	102,919	316,703
Ameriflight LLC	347,000	349,000	0	0	144,942	155,765	0	0
El Aero Services	1,545,800	1,437,300	929,187	2,111	17,069	883,275	0	1,055
Grand Canyon Airlines, Inc.	658,600	1,172,000	0	0	0	0	0	0
Heli, U.S.A. Airways, Inc.	3,686,800	3,087,200	0	0	0	0	0	0
Maverick Airlines	2,388,100	1,977,100	0	0	0	0	0	0
Maverick Helicopters	9,149,000	13,077,400	0	0	0	0	0	0
Miami Air International, Inc.	264,000	215,000	0	0	8,780	0	0	0
Sierra Pacific Airlines, Inc.	6,800	3,900	0	0	631	0	0	0
Sundance Helicopters, Inc.	3,468,800	3,879,300	0	0	0	0	0	0
TEM Enterprises dba Xtra Airways	3,800	3,100	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>39,826,700</b>	<b>55,918,300</b>	<b>929,187</b>	<b>3,436</b>	<b>637,597</b>	<b>2,077,233</b>	<b>102,919</b>	<b>317,758</b>
<b>Percentage change from prior year</b>		<b>40.4041%</b>		<b>(99.6302%)</b>		<b>225.7906%</b>		<b>208.7465%</b>

**Nevada Department of Taxation**

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

**Charter and Feeder Air Carriers**

<b>Charter and Feeder Air Carriers</b>	<b>2014-2015</b>	<b>2015-2016</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>2014-2015</b>	<b>2015-2016</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2014-2015</b>	<b>2015-2016</b>
Allegiant Airline, Inc.	18,308,000	30,717,000	126,633	175,156	1,625,526	2,547,401	1,369,390	2,162,457
Ameriflight LLC	347,000	349,000	61,855	0	0	27,956	0	0
El Aero Services	1,545,800	1,437,300	49,073	20,050	5,334	34,824	25,603	8,442
Grand Canyon Airlines, Inc.	658,600	1,172,000	0	0	0	0	0	0
Heli, U.S.A. Airways, Inc.	3,686,800	3,087,200	0	0	0	0	0	0
Maverick Airlines	2,388,100	1,977,100	0	0	0	0	0	0
Maverick Helicopters	9,149,000	13,077,400	0	0	0	0	0	0
Miami Air International, Inc.	264,000	215,000	0	0	0	0	0	0
Sierra Pacific Airlines, Inc.	6,800	3,900	379	343	0	0	758	687
Sundance Helicopters, Inc.	3,468,800	3,879,300	0	0	0	0	0	0
TEM Enterprises dba Xtra Airways	3,800	3,100	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>39,826,700</b>	<b>55,918,300</b>	<b>237,939</b>	<b>195,550</b>	<b>1,630,860</b>	<b>2,610,182</b>	<b>1,395,751</b>	<b>2,171,587</b>
<b>Percentage change from prior year</b>		<b>40.4041%</b>		<b>(17.8152%)</b>		<b>60.0494%</b>		<b>55.5855%</b>

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

**Charter and Feeder Air Carriers**

<b>Charter and Feeder Air Carriers</b>	<b>2014-2015</b>	<b>2015-2016</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>2014-2015</b>	<b>2015-2016</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2014-2015</b>	<b>2015-2016</b>
Allegiant Airline, Inc.	18,308,000	30,717,000	2,194,408	3,709,481	117,994	271,778	309,383	648,264
Ameriflight LLC	347,000	349,000	0	0	0	0	0	0
El Aero Services	1,545,800	1,437,300	1,067	10,553	0	3,166	1,067	1,055
Grand Canyon Airlines, Inc.	658,600	1,172,000	0	0	0	0	0	0
Heli, U.S.A. Airways, Inc.	3,686,800	3,087,200	0	0	0	0	0	0
Maverick Airlines	2,388,100	1,977,100	0	0	0	0	0	0
Maverick Helicopters	9,149,000	13,077,400	0	0	0	0	0	0
Miami Air International, Inc.	264,000	215,000	0	0	0	0	0	0
Sierra Pacific Airlines, Inc.	6,800	3,900	0	0	328	270	0	0
Sundance Helicopters, Inc.	3,468,800	3,879,300	0	0	0	0	0	0
TEM Enterprises dba Xtra Airways	3,800	3,100	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>39,826,700</b>	<b>55,918,300</b>	<b>2,195,474</b>	<b>3,720,034</b>	<b>118,323</b>	<b>275,213</b>	<b>310,450</b>	<b>649,319</b>
<b>Percentage change from prior year</b>		<b>40.4041%</b>		<b>69.4410%</b>		<b>132.5955%</b>		<b>109.1545%</b>

**Nevada Department of Taxation**

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**Charter and Feeder Air Carriers**

<b>Charter and Feeder Air Carriers</b>	<b>2014-2015</b>	<b>2015-2016</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>2014-2015</b>	<b>2015-2016</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2014-2015</b>	<b>2015-2016</b>
Allegiant Airline, Inc.	18,308,000	30,717,000	3,616,321	6,004,879	1,009,138	1,605,339	12,673	41,699
Ameriflight LLC	347,000	349,000	3,548	6,557	0	0	0	0
El Aero Services	1,545,800	1,437,300	8,534	59,096	0	0	0	0
Grand Canyon Airlines, Inc.	658,600	1,172,000	0	0	0	0	0	0
Heli, U.S.A. Airways, Inc.	3,686,800	3,087,200	0	0	0	0	0	0
Maverick Airlines	2,388,100	1,977,100	0	0	0	0	0	0
Maverick Helicopters	9,149,000	13,077,400	1,321	7,150	0	0	0	0
Miami Air International, Inc.	264,000	215,000	0	0	0	0	0	0
Sierra Pacific Airlines, Inc.	6,800	3,900	0	0	8	0	190	172
Sundance Helicopters, Inc.	3,468,800	3,879,300	0	0	0	0	0	0
TEM Enterprises dba Xtra Airways	3,800	3,100	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>39,826,700</b>	<b>55,918,300</b>	<b>3,629,724</b>	<b>6,077,682</b>	<b>1,009,146</b>	<b>1,605,339</b>	<b>12,863</b>	<b>41,871</b>
<b>Percentage change from prior year</b>		<b>40.4041%</b>		<b>67.4420%</b>		<b>59.0790%</b>		<b>225.5166%</b>

**Nevada Department of Taxation**

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**Charter and Feeder Air Carriers**

<b>Charter and Feeder Air Carriers</b>	<b>2014-2015</b>	<b>2015-2016</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>2014-2015</b>	<b>2015-2016</b>	<b>2014-2015</b>	<b>2015-2016</b>
Allegiant Airline, Inc.	18,308,000	30,717,000	213,901	396,183	522,599	1,026,371
Ameriflight LLC	347,000	349,000	81,539	72,590	110	36,403
El Aero Services	1,545,800	1,437,300	26,670	30,603	279,503	195,228
Grand Canyon Airlines, Inc.	658,600	1,172,000	0	0	0	0
Heli, U.S.A. Airways, Inc.	3,686,800	3,087,200	0	0	0	0
Maverick Airlines	2,388,100	1,977,100	0	0	0	0
Maverick Helicopters	9,149,000	13,077,400	0	0	0	0
Miami Air International, Inc.	264,000	215,000	12,130	14,819	0	0
Sierra Pacific Airlines, Inc.	6,800	3,900	2,026	172	514	638
Sundance Helicopters, Inc.	3,468,800	3,879,300	0	0	0	0
TEM Enterprises dba Xtra Airways	3,800	3,100	1,762	0	0	0
<b>Total Assessed Value</b>	<b>39,826,700</b>	<b>55,918,300</b>	<b>338,029</b>	<b>514,368</b>	<b>802,725</b>	<b>1,258,640</b>
<b>Percentage change from prior year</b>		<b>40.4041%</b>		<b>52.1670%</b>		<b>56.7959%</b>

**Nevada Department of Taxation**

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**Electric Companies**

Electric Companies	2014-2015	2015-2016	Carson City	Carson City	Churchill	Churchill	Clark	Clark
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2014-2015	2015-2016	2014-2015	2015-2016	2014-2015	2015-2016
City of Burbank	122,000	109,000	0	0	10,425	9,314	0	0
City of Glendale	122,000	109,000	0	0	10,425	9,314	0	0
City of Los Angeles DWP	11,984,000	12,021,000	0	0	348,702	349,779	7,411,881	7,434,765
City of Pasadena	72,000	65,000	0	0	6,152	5,554	0	0
Harney Electric Cooperative	1,837,000	1,835,000	0	0	0	0	0	0
Idaho Power Company	42,553,000	45,493,000	0	0	0	0	0	0
Intermountain Power Project	4,155,000	3,691,000	0	0	0	0	2,927,218	2,600,328
Mead Adelanto Project-MSR	2,330,000	2,222,000	0	0	0	0	2,330,000	2,222,000
Mead Adelanto Project-SCPPA	10,565,000	10,078,000	0	0	0	0	10,565,000	10,078,000
Mead Adelanto Project-Startran I0, LLC	1,078,000	1,077,000	0	0	0	0	1,078,000	1,077,000
Mead Phoenix Project-Arizona Public Service	4,829,000	4,681,000	0	0	0	0	4,829,000	4,681,000
Mead Phoenix Project-MSR	1,429,000	1,350,000	0	0	0	0	1,429,000	1,350,000
Mead Phoenix Project-Salt River	4,921,000	4,813,000	0	0	0	0	4,921,000	4,813,000
Mead Phoenix Project-SCPPA	4,042,000	3,861,000	0	0	0	0	4,042,000	3,861,000
Mead Phoenix Project-Startrans I0, LLC	843,000	844,000	0	0	0	0	843,000	844,000
Metropolitan Water Dist	68,000	68,000	0	0	0	0	68,000	68,000
Mt Wheeler Power	13,069,000	13,834,000	0	0	0	0	0	0
Nevada Power Company	1,975,466,000	1,736,702,000	0	0	0	0	1,960,426,860	1,723,300,234
Online Transmission Project	136,817,000	199,058,000	29,110	42,353	29,110	42,353	16,767,360	24,395,193
ORNI 47, LLC (Ormat NV)	11,785,000	29,046,000	0	0	0	0	0	0
Patua Project LLC	62,391,000	139,983,000	0	0	6,619,533	14,851,855	0	0
Plumas Sierra Rural Electric	313,000	307,000	0	0	0	0	0	0
Raft River Rural Electric	1,484,000	1,672,000	0	0	0	0	0	0
Salt River - Eldorado Transmission Project	2,587,000	2,533,000	0	0	0	0	2,587,000	2,533,000
San Diego Gas & Electric (SDG&E)	1	0	68,153,000	0	0	0	0	68,153,000
Sierra Pacific Power-Electric	677,484,000	599,065,000	19,971,397	17,996,512	35,149,715	31,619,849	0	0
Southern California Edison	48,718,000	33,918,000	0	0	1,966,729	1,369,258	25,698,899	17,891,853
State of California Dept Water Resources	2	6,960,000	0	0	0	0	6,960,000	0
Surprise Valley Electrification	10,000	11,000	0	0	0	0	0	0
Valley Electric	37,753,000	45,487,000	0	0	0	0	5,074,634	6,431,023
Wells Rural Electric Company	9,420,000	9,292,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>3,075,207,000</b>	<b>2,971,378,000</b>	<b>20,000,507</b>	<b>18,038,864</b>	<b>44,140,792</b>	<b>48,257,276</b>	<b>2,057,958,853</b>	<b>1,881,733,396</b>
<b>Percentage change from prior year</b>		<b>(3.3763%)</b>		<b>(9.8080%)</b>		<b>9.3258%</b>		<b>(8.5631%)</b>

1	San Diego Gas & Electric (SDG&E) New to Nevada For 2015-2016
2	State of California Dept Water Resources Assets were transferred to Sierra Pacific Power for 2015-2016

**Nevada Department of Taxation**  
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*All amounts are rounded to the nearest U.S. Dollar*

**Electric Companies**

Electric Companies	2014-2015	2015-2016	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2014-2015	2015-2016	2014-2015	2015-2016	2014-2015	2015-2016
City of Burbank	122,000	109,000	0	0	0	0	0	0
City of Glendale	122,000	109,000	0	0	0	0	0	0
City of Los Angeles DWP	11,984,000	12,021,000	0	0	0	0	0	0
City of Pasadena	72,000	65,000	0	0	0	0	0	0
Harney Electric Cooperative	1,837,000	1,835,000	0	0	0	0	0	0
Idaho Power Company	42,553,000	45,493,000	0	0	8,716,902	9,369,573	0	0
Intermountain Power Project	4,155,000	3,691,000	0	0	0	0	0	0
Mead Adelanto Project-MSR	2,330,000	2,222,000	0	0	0	0	0	0
Mead Adelanto Project-SCPPA	10,565,000	10,078,000	0	0	0	0	0	0
Mead Adelanto Project-Startran I0, LLC	1,078,000	1,077,000	0	0	0	0	0	0
Mead Phoenix Project-Arizona Public Service	4,829,000	4,681,000	0	0	0	0	0	0
Mead Phoenix Project-MSR	1,429,000	1,350,000	0	0	0	0	0	0
Mead Phoenix Project-Salt River	4,921,000	4,813,000	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	4,042,000	3,861,000	0	0	0	0	0	0
Mead Phoenix Project-Startrans I0, LLC	843,000	844,000	0	0	0	0	0	0
Metropolitan Water Dist	68,000	68,000	0	0	0	0	0	0
Mt Wheeler Power	13,069,000	13,834,000	0	0	426,463	451,203	0	0
Nevada Power Company	1,975,466,000	1,736,702,000	0	0	0	0	0	0
Online Transmission Project	136,817,000	199,058,000	0	0	599,666	872,467	0	0
ORNI 47, LLC (Ormat NV)	11,785,000	29,046,000	0	0	0	0	0	0
Patua Project LLC	62,391,000	139,983,000	0	0	0	0	0	0
Plumas Sierra Rural Electric	313,000	307,000	0	0	0	0	0	0
Raft River Rural Electric	1,484,000	1,672,000	0	0	1,484,000	1,672,000	0	0
Salt River - Eldorado Transmission Project	2,587,000	2,533,000	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	1	0	68,153,000	0	0	0	0	0
Sierra Pacific Power-Electric	677,484,000	599,065,000	39,399,484	35,330,457	44,477,646	37,983,716	11,892,123	10,563,912
Southern California Edison	48,718,000	33,918,000	0	0	0	0	0	0
State of California Dept Water Resources	2	6,960,000	0	0	0	0	0	0
Surprise Valley Electrification	10,000	11,000	0	0	0	0	0	0
Valley Electric	37,753,000	45,487,000	0	0	0	0	3,273,612	3,926,914
Wells Rural Electric Company	9,420,000	9,292,000	0	0	8,816,328	8,703,917	0	0
<b>Total Assessed Value</b>	<b>3,075,207,000</b>	<b>2,971,378,000</b>	<b>39,399,484</b>	<b>35,330,457</b>	<b>64,521,005</b>	<b>59,052,875</b>	<b>15,165,735</b>	<b>14,490,827</b>
<b>Percentage change from prior year</b>		<b>(3.3763%)</b>		<b>(10.3276%)</b>		<b>(8.4750%)</b>		<b>(4.4502%)</b>

1	San Diego Gas & Electric (SDG&E) New to Nevada For 2015-2016
2	State of California Dept Water Resources Assets were transferred to Sierra Pacific Power for 2015-2016

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**Electric Companies**

Electric Companies	2014-2015	2015-2016	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2014-2015	2015-2016	2014-2015	2015-2016	2014-2015	2015-2016
City of Burbank	122,000	109,000	0	0	0	0	0	0
City of Glendale	122,000	109,000	0	0	0	0	0	0
City of Los Angeles DWP	11,984,000	12,021,000	0	0	0	0	0	0
City of Pasadena	72,000	65,000	0	0	0	0	0	0
Harney Electric Cooperative	1,837,000	1,835,000	0	0	1,837,000	1,835,000	0	0
Idaho Power Company	42,553,000	45,493,000	0	0	33,799,713	36,085,106	36,385	38,321
Intermountain Power Project	4,155,000	3,691,000	0	0	0	0	0	0
Mead Adelanto Project-MSR	2,330,000	2,222,000	0	0	0	0	0	0
Mead Adelanto Project-SCPPA	10,565,000	10,078,000	0	0	0	0	0	0
Mead Adelanto Project-Startran I0, LLC	1,078,000	1,077,000	0	0	0	0	0	0
Mead Phoenix Project-Arizona Public Service	4,829,000	4,681,000	0	0	0	0	0	0
Mead Phoenix Project-MSR	1,429,000	1,350,000	0	0	0	0	0	0
Mead Phoenix Project-Salt River	4,921,000	4,813,000	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	4,042,000	3,861,000	0	0	0	0	0	0
Mead Phoenix Project-Startrans I0, LLC	843,000	844,000	0	0	0	0	0	0
Metropolitan Water Dist	68,000	68,000	0	0	0	0	0	0
Mt Wheeler Power	13,069,000	13,834,000	2,789,754	2,950,649	0	0	0	0
Nevada Power Company	1,975,466,000	1,736,702,000	0	0	0	0	0	0
Online Transmission Project	136,817,000	199,058,000	2,200,716	3,201,869	69,864	101,647	139,728	203,293
ORNI 47, LLC (Ormat NV)	11,785,000	29,046,000	0	0	0	0	0	0
Patua Project LLC	62,391,000	139,983,000	0	0	0	0	0	0
Plumas Sierra Rural Electric	313,000	307,000	0	0	0	0	0	0
Raft River Rural Electric	1,484,000	1,672,000	0	0	0	0	0	0
Salt River - Eldorado Transmission Project	2,587,000	2,533,000	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	1	0	68,153,000	0	0	0	0	0
Sierra Pacific Power-Electric	677,484,000	599,065,000	17,368,728	15,357,630	44,427,937	37,893,258	38,219,517	34,308,453
Southern California Edison	48,718,000	33,918,000	0	0	0	0	0	0
State of California Dept Water Resources	2	6,960,000	0	0	0	0	0	0
Surprise Valley Electrification	10,000	11,000	0	0	0	0	0	0
Valley Electric	37,753,000	45,487,000	0	0	0	0	0	0
Wells Rural Electric Company	9,420,000	9,292,000	603,370	587,789	0	0	302	294
<b>Total Assessed Value</b>	<b>3,075,207,000</b>	<b>2,971,378,000</b>	<b>22,962,568</b>	<b>22,097,938</b>	<b>80,134,515</b>	<b>75,915,010</b>	<b>38,395,932</b>	<b>34,550,361</b>
<b>Percentage change from prior year</b>		<b>(3.3763%)</b>		<b>(3.7654%)</b>		<b>(5.2655%)</b>		<b>(10.0156%)</b>

1	San Diego Gas & Electric (SDG&E) New to Nevada For 2015-2016
2	State of California Dept Water Resources Assets were transferred to Sierra Pacific Power for 2015-2016



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**Electric Companies**

Electric Companies	2014-2015	2015-2016	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2014-2015	2015-2016	2014-2015	2015-2016	2014-2015	2015-2016
City of Burbank	122,000	109,000	0	0	26,124	23,340	13,183	11,779
City of Glendale	122,000	109,000	0	0	26,124	23,340	13,183	11,779
City of Los Angeles DWP	11,984,000	12,021,000	491,377	492,894	873,807	876,505	440,964	442,325
City of Pasadena	72,000	65,000	0	0	15,417	13,918	7,780	7,024
Harney Electric Cooperative	1,837,000	1,835,000	0	0	0	0	0	0
Idaho Power Company	42,553,000	45,493,000	0	0	0	0	0	0
Intermountain Power Project	4,155,000	3,691,000	566,297	503,057	0	0	0	0
Mead Adelanto Project-MSR	2,330,000	2,222,000	0	0	0	0	0	0
Mead Adelanto Project-SCPPA	10,565,000	10,078,000	0	0	0	0	0	0
Mead Adelanto Project-Startran I0, LLC	1,078,000	1,077,000	0	0	0	0	0	0
Mead Phoenix Project-Arizona Public Service	4,829,000	4,681,000	0	0	0	0	0	0
Mead Phoenix Project-MSR	1,429,000	1,350,000	0	0	0	0	0	0
Mead Phoenix Project-Salt River	4,921,000	4,813,000	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	4,042,000	3,861,000	0	0	0	0	0	0
Mead Phoenix Project-Startrans I0, LLC	843,000	844,000	0	0	0	0	0	0
Metropolitan Water Dist	68,000	68,000	0	0	0	0	0	0
Mt Wheeler Power	13,069,000	13,834,000	0	0	0	0	0	0
Nevada Power Company	1,975,466,000	1,736,702,000	12,855,898	11,456,223	0	0	0	0
Online Transmission Project	136,817,000	199,058,000	54,575,428	79,402,966	34,932	50,823	0	0
ORNI 47, LLC (Ormat NV)	11,785,000	29,046,000	0	0	0	0	11,785,000	29,046,000
Patua Project LLC	62,391,000	139,983,000	0	0	55,771,467	125,131,145	0	0
Plumas Sierra Rural Electric	313,000	307,000	0	0	0	0	0	0
Raft River Rural Electric	1,484,000	1,672,000	0	0	0	0	0	0
Salt River - Eldorado Transmission Project	2,587,000	2,533,000	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	1	0	68,153,000	0	0	0	0	0
Sierra Pacific Power-Electric	677,484,000	599,065,000	0	0	62,381,421	55,731,017	20,360,545	18,963,403
Southern California Edison	48,718,000	33,918,000	0	0	4,934,936	3,435,756	2,486,789	1,731,329
State of California Dept Water Resources	2	6,960,000	0	0	0	0	0	0
Surprise Valley Electrification	10,000	11,000	0	0	0	0	0	0
Valley Electric	37,753,000	45,487,000	0	0	0	0	237,134	284,343
Wells Rural Electric Company	9,420,000	9,292,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>3,075,207,000</b>	<b>2,971,378,000</b>	<b>68,489,001</b>	<b>91,855,140</b>	<b>124,064,228</b>	<b>185,285,845</b>	<b>35,344,578</b>	<b>50,497,981</b>
<b>Percentage change from prior year</b>		<b>(3.3763%)</b>		<b>34.1166%</b>		<b>49.3467%</b>		<b>42.8733%</b>

1	San Diego Gas & Electric (SDG&E) New to Nevada For 2015-2016
2	State of California Dept Water Resources Assets were transferred to Sierra Pacific Power for 2015-2016

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**Electric Companies**

Electric Companies	2014-2015	2015-2016	Nye	Nye	Pershing	Pershing	Storey	Storey
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2014-2015	2015-2016	2014-2015	2015-2016	2014-2015	2015-2016
City of Burbank	122,000	109,000	0	0	11,175	9,984	0	0
City of Glendale	122,000	109,000	0	0	11,175	9,984	0	0
City of Los Angeles DWP	11,984,000	12,021,000	0	0	373,775	374,929	0	0
City of Pasadena	72,000	65,000	0	0	6,595	5,954	0	0
Harney Electric Cooperative	1,837,000	1,835,000	0	0	0	0	0	0
Idaho Power Company	42,553,000	45,493,000	0	0	0	0	0	0
Intermountain Power Project	4,155,000	3,691,000	0	0	0	0	0	0
Mead Adelanto Project-MSR	2,330,000	2,222,000	0	0	0	0	0	0
Mead Adelanto Project-SCPPA	10,565,000	10,078,000	0	0	0	0	0	0
Mead Adelanto Project-Startran I0, LLC	1,078,000	1,077,000	0	0	0	0	0	0
Mead Phoenix Project-Arizona Public Service	4,829,000	4,681,000	0	0	0	0	0	0
Mead Phoenix Project-MSR	1,429,000	1,350,000	0	0	0	0	0	0
Mead Phoenix Project-Salt River	4,921,000	4,813,000	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	4,042,000	3,861,000	0	0	0	0	0	0
Mead Phoenix Project-Startrans I0, LLC	843,000	844,000	0	0	0	0	0	0
Metropolitan Water Dist	68,000	68,000	0	0	0	0	0	0
Mt Wheeler Power	13,069,000	13,834,000	1,403,205	1,484,391	0	0	0	0
Nevada Power Company	1,975,466,000	1,736,702,000	2,183,242	1,945,543	0	0	0	0
Online Transmission Project	136,817,000	199,058,000	22,659,224	32,967,393	0	0	34,932	50,823
ORNI 47, LLC (Ormat NV)	11,785,000	29,046,000	0	0	0	0	0	0
Patua Project LLC	62,391,000	139,983,000	0	0	0	0	0	0
Plumas Sierra Rural Electric	313,000	307,000	0	0	0	0	0	0
Raft River Rural Electric	1,484,000	1,672,000	0	0	0	0	0	0
Salt River - Eldorado Transmission Project	2,587,000	2,533,000	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	1	0	68,153,000	0	0	0	0	0
Sierra Pacific Power-Electric	677,484,000	599,065,000	24,584,878	22,104,300	39,281,733	33,847,772	108,342,760	93,192,349
Southern California Edison	48,718,000	33,918,000	0	0	2,107,612	1,467,342	0	0
State of California Dept Water Resources	2	6,960,000	0	0	0	0	0	0
Surprise Valley Electrification	10,000	11,000	0	0	0	0	0	0
Valley Electric	37,753,000	45,487,000	29,167,620	34,844,720	0	0	0	0
Wells Rural Electric Company	9,420,000	9,292,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>3,075,207,000</b>	<b>2,971,378,000</b>	<b>79,998,169</b>	<b>93,346,348</b>	<b>41,792,064</b>	<b>35,715,964</b>	<b>108,377,692</b>	<b>93,243,172</b>
<b>Percentage change from prior year</b>		<b>(3.3763%)</b>		<b>16.6856%</b>		<b>(14.5389%)</b>		<b>(13.9646%)</b>

1	San Diego Gas & Electric (SDG&E) New to Nevada For 2015-2016
2	State of California Dept Water Resources Assets were transferred to Sierra Pacific Power for 2015-2016

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**Electric Companies**

Electric Companies	2014-2015	2015-2016	Washoe	Washoe	White Pine	White Pine
	Statewide	Statewide	AV	AV	AV	AV
	Assessed Value	Assessed Value	2014-2015	2015-2016	2014-2015	2015-2016
City of Burbank	122,000	109,000	61,093	54,583	0	0
City of Glendale	122,000	109,000	61,093	54,583	0	0
City of Los Angeles DWP	11,984,000	12,021,000	2,043,494	2,049,803	0	0
City of Pasadena	72,000	65,000	36,055	32,550	0	0
Harney Electric Cooperative	1,837,000	1,835,000	0	0	0	0
Idaho Power Company	42,553,000	45,493,000	0	0	0	0
Intermountain Power Project	4,155,000	3,691,000	0	0	661,484	587,615
Mead Adelanto Project-MSR	2,330,000	2,222,000	0	0	0	0
Mead Adelanto Project-SCPPA	10,565,000	10,078,000	0	0	0	0
Mead Adelanto Project-Startran I0, LLC	1,078,000	1,077,000	0	0	0	0
Mead Phoenix Project-Arizona Public Service	4,829,000	4,681,000	0	0	0	0
Mead Phoenix Project-MSR	1,429,000	1,350,000	0	0	0	0
Mead Phoenix Project-Salt River	4,921,000	4,813,000	0	0	0	0
Mead Phoenix Project-SCPPA	4,042,000	3,861,000	0	0	0	0
Mead Phoenix Project-Startrans I0, LLC	843,000	844,000	0	0	0	0
Metropolitan Water Dist	68,000	68,000	0	0	0	0
Mt Wheeler Power	13,069,000	13,834,000	0	0	8,449,578	8,947,757
Nevada Power Company	1,975,466,000	1,736,702,000	0	0	0	0
Online Transmission Project	136,817,000	199,058,000	0	0	39,676,930	57,726,820
ORNI 47, LLC (Ormat NV)	11,785,000	29,046,000	0	0	0	0
Patua Project LLC	62,391,000	139,983,000	0	0	0	0
Plumas Sierra Rural Electric	313,000	307,000	313,000	307,000	0	0
Raft River Rural Electric	1,484,000	1,672,000	0	0	0	0
Salt River - Eldorado Transmission Project	2,587,000	2,533,000	0	0	0	0
San Diego Gas & Electric (SDG&E)	1	0	68,153,000	0	0	0
Sierra Pacific Power-Electric	677,484,000	599,065,000	165,021,316	147,907,950	6,604,798	6,264,423
Southern California Edison	48,718,000	33,918,000	11,523,035	8,022,462	0	0
State of California Dept Water Resources	2	6,960,000	0	0	0	0
Surprise Valley Electrification	10,000	11,000	10,000	11,000	0	0
Valley Electric	37,753,000	45,487,000	0	0	0	0
Wells Rural Electric Company	9,420,000	9,292,000	0	0	0	0
<b>Total Assessed Value</b>	<b>3,075,207,000</b>	<b>2,971,378,000</b>	<b>179,069,087</b>	<b>158,439,932</b>	<b>55,392,790</b>	<b>73,526,614</b>
<b>Percentage change from prior year</b>		<b>(3.3763%)</b>		<b>(11.5202%)</b>		<b>32.7368%</b>

1	San Diego Gas & Electric (SDG&E) New to Nevada For 2015-2016
2	State of California Dept Water Resources Assets were transferred to Sierra Pacific Power for 2015-2016

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

**Gas Distribution and Pipeline Companies**

Gas Distribution and Pipeline Companies	2014-2015	2015-2016	Carson City	Carson City	Churchill	Churchill	Clark	Clark
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2014-2015	2015-2016	2014-2015	2015-2016	2014-2015	2015-2016
Kern River Pipeline	104,919,000	105,783,000	0	0	0	0	87,461,896	88,182,138
Kinder-Morgan (Calnev) Pipeline	43,081,000	42,371,000	0	0	0	0	43,081,000	42,371,000
Kinder-Morgan (SFPP L P) Pipeline	14,721,000	14,653,000	0	0	4,287,979	4,268,172	0	0
Prospector Pipeline Co.	1	0	12,248,000	0	0	0	0	0
Ruby Pipeline LLC	512,627,000	466,026,000	0	0	0	0	0	0
Sierra Pacific Power-Gas	65,270,000	55,261,000	0	0	0	0	0	0
Southwest Gas Company	278,746,000	291,858,000	21,003,893	21,908,516	10,817,041	11,258,759	172,864,120	181,402,712
Tuscarora Gas Transmission	10,899,000	10,890,000	0	0	0	0	0	0
Unev Pipeline LLC	34,295,400	38,282,000	0	0	0	0	23,026,909	13,824,056
<b>Total Assessed Value</b>	<b>1,064,558,400</b>	<b>1,037,372,000</b>	<b>21,003,893</b>	<b>21,908,516</b>	<b>15,105,020</b>	<b>15,526,930</b>	<b>326,433,924</b>	<b>325,779,906</b>
Percentage change from prior year		<b>(2.5538%)</b>		<b>4.3069%</b>		<b>2.7932%</b>		<b>(0.2004%)</b>

1 Propsepor Pipeline is new For2015-2016. It was property escaping taxation (PET) Last year

Gas Distribution and Pipeline Companies	2014-2015	2015-2016	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2014-2015	2015-2016	2014-2015	2015-2016	2014-2015	2015-2016
Kern River Pipeline	104,919,000	105,783,000	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	43,081,000	42,371,000	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	14,721,000	14,653,000	0	0	0	0	0	0
Prospector Pipeline Co.	1	0	12,248,000	0	0	11,276,318	0	0
Ruby Pipeline LLC	512,627,000	466,026,000	0	0	238,241,390	216,583,758	0	0
Sierra Pacific Power-Gas	65,270,000	55,261,000	0	0	0	0	0	0
Southwest Gas Company	278,746,000	291,858,000	5,960,196	6,263,933	8,820,770	9,267,917	0	0
Tuscarora Gas Transmission	10,899,000	10,890,000	0	0	0	0	0	0
Unev Pipeline LLC	34,295,400	38,282,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>1,064,558,400</b>	<b>1,037,372,000</b>	<b>5,960,196</b>	<b>6,263,933</b>	<b>247,062,161</b>	<b>237,127,993</b>	<b>0</b>	<b>0</b>
Percentage change from prior year		<b>(2.5538%)</b>		<b>5.0961%</b>		<b>(4.0209%)</b>		<b>0.0000%</b>

1 Propsepor Pipeline is new For2015-2016. It was property escaping taxation (PET) Last year

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**Gas Distribution and Pipeline Companies**

Gas Distribution and Pipeline Companies		2014-2015	2015-2016	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2014-2015	2015-2016	2014-2015	2015-2016	2014-2015	2015-2016
Kern River Pipeline		104,919,000	105,783,000	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline		43,081,000	42,371,000	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline		14,721,000	14,653,000	0	0	0	0	0	0
Prospector Pipeline Co.	1	0	12,248,000	0	971,682	0	0	0	0
Ruby Pipeline LLC		512,627,000	466,026,000	0	0	199,562,233	181,420,778	0	0
Sierra Pacific Power-Gas		65,270,000	55,261,000	0	0	0	0	0	0
Southwest Gas Company		278,746,000	291,858,000	1,356,400	1,412,465	10,164,993	10,608,544	1,912,672	1,998,577
Tuscarora Gas Transmission		10,899,000	10,890,000	0	0	0	0	0	0
Unev Pipeline LLC		34,295,400	38,282,000	0	0	0	0	0	0
<b>Total Assessed Value</b>		<b>1,064,558,400</b>	<b>1,037,372,000</b>	<b>1,356,400</b>	<b>2,384,147</b>	<b>209,727,226</b>	<b>192,029,322</b>	<b>1,912,672</b>	<b>1,998,577</b>
<b>Percentage change from prior year</b>			<b>(2.5538%)</b>		<b>75.7702%</b>		<b>(8.4385%)</b>		<b>4.4914%</b>

1 Propseptor Pipeline is new For2015-2016. It was property escaping taxation (PET) Last year

Gas Distribution and Pipeline Companies		2014-2015	2015-2016	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2014-2015	2015-2016	2014-2015	2015-2016	2014-2015	2015-2016
Kern River Pipeline		104,919,000	105,783,000	17,457,104	17,600,862	0	0	0	0
Kinder-Morgan (Calnev) Pipeline		43,081,000	42,371,000	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline		14,721,000	14,653,000	0	0	2,036,082	2,026,677	0	0
Prospector Pipeline Co.	1	0	12,248,000	0	0	0	0	0	0
Ruby Pipeline LLC		512,627,000	466,026,000	0	0	0	0	0	0
Sierra Pacific Power-Gas		65,270,000	55,261,000	0	0	0	0	0	0
Southwest Gas Company		278,746,000	291,858,000	0	0	16,078,853	16,775,404	714,337	743,863
Tuscarora Gas Transmission		10,899,000	10,890,000	0	0	0	0	0	0
Unev Pipeline LLC		34,295,400	38,282,000	11,268,487	24,457,944	0	0	0	0
<b>Total Assessed Value</b>		<b>1,064,558,400</b>	<b>1,037,372,000</b>	<b>28,725,592</b>	<b>42,058,807</b>	<b>18,114,934</b>	<b>18,802,081</b>	<b>714,337</b>	<b>743,863</b>
<b>Percentage change from prior year</b>			<b>(2.5538%)</b>		<b>46.4158%</b>		<b>3.7933%</b>		<b>4.1334%</b>

1 Propseptor Pipeline is new For2015-2016. It was property escaping taxation (PET) Last year

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**Gas Distribution and Pipeline Companies**

Gas Distribution and Pipeline Companies		2014-2015	2015-2016	Nye	Nye	Pershing	Pershing	Storey	Storey
		Statewide	Statewide	AV	AV	AV	AV	AV	AV
		Assessed Value	Assessed Value	2014-2015	2015-2016	2014-2015	2015-2016	2014-2015	2015-2016
Kern River Pipeline		104,919,000	105,783,000	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline		43,081,000	42,371,000	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline		14,721,000	14,653,000	0	0	0	0	3,029,592	3,015,597
Prospector Pipeline Co.	1	0	12,248,000	0	0	0	0	0	0
Ruby Pipeline LLC		512,627,000	466,026,000	0	0	0	0	0	0
Sierra Pacific Power-Gas		65,270,000	55,261,000	0	0	0	0	909,864	791,682
Southwest Gas Company		278,746,000	291,858,000	725,053	755,022	13,017,835	13,555,210	562,604	585,542
Tuscarora Gas Transmission		10,899,000	10,890,000	0	0	0	0	124,771	124,668
Unev Pipeline LLC		34,295,400	38,282,000	0	0	0	0	0	0
<b>Total Assessed Value</b>		<b>1,064,558,400</b>	<b>1,037,372,000</b>	<b>725,053</b>	<b>755,022</b>	<b>13,017,835</b>	<b>13,555,210</b>	<b>4,626,831</b>	<b>4,517,489</b>
<b>Percentage change from prior year</b>			<b>(2.5538%)</b>		<b>4.1334%</b>		<b>4.1280%</b>		<b>(2.3632%)</b>

1 Propseptor Pipeline is new For2015-2016. It was property escaping taxation (PET) Last year

Gas Distribution and Pipeline Companies		2014-2015	2015-2016	Washoe	Washoe	White Pine	White Pine
		Statewide	Statewide	AV	AV	AV	AV
		Assessed Value	Assessed Value	2014-2015	2015-2016	2014-2015	2015-2016
Kern River Pipeline		104,919,000	105,783,000	0	0	0	0
Kinder-Morgan (Calnev) Pipeline		43,081,000	42,371,000	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline		14,721,000	14,653,000	5,367,348	5,342,554	0	0
Prospector Pipeline Co.	1	0	12,248,000	0	0	0	0
Ruby Pipeline LLC		512,627,000	466,026,000	74,823,376	68,021,464	0	0
Sierra Pacific Power-Gas		65,270,000	55,261,000	64,360,136	54,469,318	0	0
Southwest Gas Company		278,746,000	291,858,000	14,747,234	15,321,536	0	0
Tuscarora Gas Transmission		10,899,000	10,890,000	10,774,229	10,765,332	0	0
Unev Pipeline LLC		34,295,400	38,282,000	0	0	0	0
<b>Total Assessed Value</b>		<b>1,064,558,400</b>	<b>1,037,372,000</b>	<b>170,072,323</b>	<b>153,920,204</b>	<b>0</b>	<b>0</b>
<b>Percentage change from prior year</b>			<b>(2.5538%)</b>	<b>(9.4972%)</b>		<b>0.0000%</b>	

1 Propseptor Pipeline is new For2015-2016. It was property escaping taxation (PET) Last year

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**Railroad Companies**

<b>Railroad Companies</b>	2014-2015	2015-2016	Carson City	Carson City	Churchill	Churchill	Clark	Clark
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2014-2015	2015-2016	2014-2015	2015-2016	2014-2015	2015-2016
Burlington Northern Santa Fe Railway	3,625,000	3,749,000	0	0	175,957	180,154	0	0
Union Pacific Railroad	212,528,000	239,411,000	0	0	11,766,055	13,294,798	27,841,297	31,350,351
<b>Total Assessed Value</b>	<b>216,153,000</b>	<b>243,160,000</b>	<b>0</b>	<b>0</b>	<b>11,942,012</b>	<b>13,474,953</b>	<b>27,841,297</b>	<b>31,350,351</b>
<b>Percentage change from prior year</b>		<b>12.4944%</b>		<b>0.0000%</b>		<b>12.8365%</b>		<b>12.6038%</b>

<b>Railroad Companies</b>	2014-2015	2015-2016	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2014-2015	2015-2016	2014-2015	2015-2016	2014-2015	2015-2016
Burlington Northern Santa Fe Railway	3,625,000	3,749,000	0	0	1,287,763	1,328,230	0	0
Union Pacific Railroad	212,528,000	239,411,000	0	0	52,971,930	59,648,391	0	0
<b>Total Assessed Value</b>	<b>216,153,000</b>	<b>243,160,000</b>	<b>0</b>	<b>0</b>	<b>54,259,693</b>	<b>60,976,620</b>	<b>0</b>	<b>0</b>
<b>Percentage change from prior year</b>		<b>12.4944%</b>		<b>0.0000%</b>		<b>12.3792%</b>		<b>0.0000%</b>

<b>Railroad Companies</b>	2014-2015	2015-2016	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2014-2015	2015-2016	2014-2015	2015-2016	2014-2015	2015-2016
Burlington Northern Santa Fe Railway	3,625,000	3,749,000	280,096	288,901	731,937	754,945	216,328	222,913
Union Pacific Railroad	212,528,000	239,411,000	10,202,378	11,488,262	28,767,598	32,393,400	8,361,391	9,415,241
<b>Total Assessed Value</b>	<b>216,153,000</b>	<b>243,160,000</b>	<b>10,482,474</b>	<b>11,777,163</b>	<b>29,499,536</b>	<b>33,148,345</b>	<b>8,577,719</b>	<b>9,638,154</b>
<b>Percentage change from prior year</b>		<b>12.4944%</b>		<b>12.3510%</b>		<b>12.3690%</b>		<b>12.3627%</b>

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**Railroad Companies**

<b>Railroad Companies</b>	2014-2015	2015-2016	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2014-2015	2015-2016	2014-2015	2015-2016	2014-2015	2015-2016
Burlington Northern Santa Fe Railway	3,625,000	3,749,000	0	0	47,002	48,136	0	0
Union Pacific Railroad	212,528,000	239,411,000	20,401,852	22,973,254	8,179,906	9,210,882	0	0
<b>Total Assessed Value</b>	<b>216,153,000</b>	<b>243,160,000</b>	<b>20,401,852</b>	<b>22,973,254</b>	<b>8,226,908</b>	<b>9,259,018</b>	<b>0</b>	<b>0</b>
<b>Percentage change from prior year</b>		<b>12.4944%</b>		<b>12.6038%</b>		<b>12.5455%</b>		<b>0.0000%</b>

<b>Railroad Companies</b>	2014-2015	2015-2016	Nye	Nye	Pershing	Pershing	Storey	Storey
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2014-2015	2015-2016	2014-2015	2015-2016	2014-2015	2015-2016
Burlington Northern Santa Fe Railway	3,625,000	3,749,000	0	0	435,909	460,495	45,668	48,480
Union Pacific Railroad	212,528,000	239,411,000	0	0	17,328,217	19,512,225	1,803,238	2,081,195
<b>Total Assessed Value</b>	<b>216,153,000</b>	<b>243,160,000</b>	<b>0</b>	<b>0</b>	<b>17,764,126</b>	<b>19,972,720</b>	<b>1,848,906</b>	<b>2,129,675</b>
<b>Percentage change from prior year</b>		<b>12.4944%</b>		<b>0.0000%</b>		<b>12.4329%</b>		<b>15.1857%</b>

<b>Railroad Companies</b>	2014-2015	2015-2016	Washoe	Washoe	White Pine	White Pine
	Statewide	Statewide	AV	AV	AV	AV
	Assessed Value	Assessed Value	2014-2015	2015-2016	2014-2015	2015-2016
Burlington Northern Santa Fe Railway	3,625,000	3,749,000	404,338	416,747	0	0
Union Pacific Railroad	212,528,000	239,411,000	24,904,139	28,043,000	0	0
<b>Total Assessed Value</b>	<b>216,153,000</b>	<b>243,160,000</b>	<b>25,308,477</b>	<b>28,459,746</b>	<b>0</b>	<b>0</b>
<b>Percentage change from prior year</b>		<b>12.4944%</b>		<b>12.4514%</b>		<b>0.0000%</b>



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**Telecommunication Companies**

Telecommunication Companies	2014-2015	2015-2016	Carson City	Carson City	Churchill	Churchill	Clark	Clark
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2014-2015	2015-2016	2014-2015	2015-2016	2014-2015	2015-2016
360 Networks (USA), Inc.	6,706,000	42,502,000	88,043	558,010	229,078	1,451,872	3,354,204	21,258,633
Advanced Telecom, Inc.	572,000	352,000	57,200	35,200	0	0	0	0
Beehive Telephone Company	1,224,000	1,045,000	0	0	0	0	0	0
Centurytel Gem State Utilities, Inc.	231,000	232,000	0	0	0	0	0	0
Centurytel Long Distance LLC	305,000	299,000	0	0	0	0	305,000	299,000
Charter Fiberlink - Nevada	4,550,000	4,550,000	394,866	394,850	0	0	0	0
CTC of Nevada	15,323,000	15,818,000	0	0	0	0	0	0
Electric Lightwave	1,714,000	1,748,000	0	0	0	0	1,714,000	1,748,000
Eschelon Telecom, Inc.	2,100,000	2,450,000	210,000	245,000	0	0	0	0
Filer Mutual Telephone Company	348,000	365,000	0	0	0	0	0	0
Frontier Communications Southwest	13,209,000	13,249,000	34,108	34,212	0	0	0	0
Humboldt Telephone Company	2,222,000	2,123,000	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	3,740,000	3,348,000	0	0	0	0	61,372	109,569
Plumas Sierra Telecommunications	1,456,000	1,461,000	0	0	0	0	0	0
Rio Virgin Telephone Company	5,231,000	5,224,000	0	0	0	0	5,231,000	5,224,000
Rural Telephone Company	1,402,000	1,216,000	0	0	0	0	0	0
Savvis, Inc.	27,000	40,000	0	0	0	0	12,802	18,966
Sprint Communications, L.P.	3,589,000	4,113,000	0	0	0	0	262,380	300,688
TeliaSonera International Carrier, Inc.	98,000	65,000	0	0	8,216	5,450	0	0
Time Warner Telecom of Nevada	4,712,000	5,441,000	0	0	0	0	4,532,453	5,241,282
US Telepacific Corp. (FKA Mpower Comm.)	8,361,000	7,857,000	0	0	0	0	8,361,000	7,857,000
<b>Total Assessed Value</b>	<b>77,120,000</b>	<b>113,498,000</b>	<b>784,218</b>	<b>1,267,272</b>	<b>237,294</b>	<b>1,457,321</b>	<b>23,834,212</b>	<b>42,057,138</b>
<b>Percentage change from prior year</b>		<b>47.1706%</b>		<b>61.5970%</b>		<b>514.1425%</b>		<b>76.4570%</b>

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**Telecommunication Companies**

Telecommunication Companies	2014-2015	2015-2016	Douglas	Douglas	Elko	Elko	Esmeralda	Esmeralda
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2014-2015	2015-2016	2014-2015	2015-2016	2014-2015	2015-2016
360 Networks (USA), Inc.	6,706,000	42,502,000	0	0	845,254	5,357,142	0	0
Advanced Telecom, Inc.	572,000	352,000	0	0	0	0	0	0
Beehive Telephone Company	1,224,000	1,045,000	0	0	1,209,870	1,032,936	0	0
Centurytel Gem State Utilities, Inc.	231,000	232,000	0	0	231,000	232,000	0	0
Centurytel Long Distance LLC	305,000	299,000	0	0	0	0	0	0
Charter Fiberlink - Nevada	4,550,000	4,550,000	18,452	18,451	0	0	0	0
CTC of Nevada	15,323,000	15,818,000	0	0	14,143,880	14,600,789	155,943	160,981
Electric Lightwave	1,714,000	1,748,000	0	0	0	0	0	0
Eschelon Telecom, Inc.	2,100,000	2,450,000	0	0	0	0	0	0
Filer Mutual Telephone Company	348,000	365,000	0	0	348,000	365,000	0	0
Frontier Communications Southwest	13,209,000	13,249,000	10,913,086	10,946,133	0	0	0	0
Humboldt Telephone Company	2,222,000	2,123,000	0	0	50,334	48,079	0	0
Lincoln County Telephone System, Inc.	3,740,000	3,348,000	0	0	0	0	0	0
Plumas Sierra Telecommunications	1,456,000	1,461,000	0	0	0	0	0	0
Rio Virgin Telephone Company	5,231,000	5,224,000	0	0	0	0	0	0
Rural Telephone Company	1,402,000	1,216,000	0	0	602,550	522,628	0	0
Savvis, Inc.	27,000	40,000	0	0	0	0	0	0
Sprint Communications, L.P.	3,589,000	4,113,000	0	0	1,227,283	1,406,468	0	0
TeliaSonera International Carrier, Inc.	98,000	65,000	0	0	31,639	20,985	0	0
Time Warner Telecom of Nevada	4,712,000	5,441,000	0	0	0	0	0	0
US Telepacific Corp. (FKA Mpower Comm.)	8,361,000	7,857,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>77,120,000</b>	<b>113,498,000</b>	<b>10,931,537</b>	<b>10,964,584</b>	<b>18,689,809</b>	<b>23,586,027</b>	<b>155,943</b>	<b>160,981</b>
<b>Percentage change from prior year</b>		<b>47.1706%</b>		<b>0.3023%</b>		<b>26.1973%</b>		<b>3.2304%</b>

**Nevada Department of Taxation**

2015-2016 Centrally Assessed

Values By County

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

**Telecommunication Companies**

Telecommunication Companies	2014-2015	2015-2016	Eureka	Eureka	Humboldt	Humboldt	Lander	Lander
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2014-2015	2015-2016	2014-2015	2015-2016	2014-2015	2015-2016
360 Networks (USA), Inc.	6,706,000	42,502,000	163,346	1,035,272	388,113	2,459,826	169,558	1,074,642
Advanced Telecom, Inc.	572,000	352,000	0	0	0	0	0	0
Beehive Telephone Company	1,224,000	1,045,000	0	0	0	0	0	0
Centurytel Gem State Utilities, Inc.	231,000	232,000	0	0	0	0	0	0
Centurytel Long Distance LLC	305,000	299,000	0	0	0	0	0	0
Charter Fiberlink - Nevada	4,550,000	4,550,000	0	0	0	0	0	0
CTC of Nevada	15,323,000	15,818,000	0	0	0	0	0	0
Electric Lightwave	1,714,000	1,748,000	0	0	0	0	0	0
Eschelon Telecom, Inc.	2,100,000	2,450,000	0	0	0	0	0	0
Filer Mutual Telephone Company	348,000	365,000	0	0	0	0	0	0
Frontier Communications Southwest	13,209,000	13,249,000	0	0	0	0	0	0
Humboldt Telephone Company	2,222,000	2,123,000	0	0	2,171,666	2,074,921	0	0
Lincoln County Telephone System, Inc.	3,740,000	3,348,000	0	0	0	0	0	0
Plumas Sierra Telecommunications	1,456,000	1,461,000	0	0	0	0	0	0
Rio Virgin Telephone Company	5,231,000	5,224,000	0	0	0	0	0	0
Rural Telephone Company	1,402,000	1,216,000	0	0	0	0	0	0
Savvis, Inc.	27,000	40,000	0	0	0	0	0	0
Sprint Communications, L.P.	3,589,000	4,113,000	257,782	295,419	825,036	945,493	191,483	219,439
TeliaSonera International Carrier, Inc.	98,000	65,000	6,106	4,050	14,504	9,620	6,316	4,189
Time Warner Telecom of Nevada	4,712,000	5,441,000	0	0	0	0	0	0
US Telepacific Corp. (FKA Mpower Comm.)	8,361,000	7,857,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>77,120,000</b>	<b>113,498,000</b>	<b>427,234</b>	<b>1,334,741</b>	<b>3,399,319</b>	<b>5,489,860</b>	<b>367,356</b>	<b>1,298,271</b>
<b>Percentage change from prior year</b>		<b>47.1706%</b>		<b>212.4143%</b>		<b>61.4988%</b>		<b>253.4090%</b>

**Nevada Department of Taxation**

2015-2016 Centrally Assessed

Values By County

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

**Telecommunication Companies**

Telecommunication Companies	2014-2015	2015-2016	Lincoln	Lincoln	Lyon	Lyon	Mineral	Mineral
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2014-2015	2015-2016	2014-2015	2015-2016	2014-2015	2015-2016
360 Networks (USA), Inc.	6,706,000	42,502,000	142,746	904,708	42,152	267,154	0	0
Advanced Telecom, Inc.	572,000	352,000	0	0	0	0	0	0
Beehive Telephone Company	1,224,000	1,045,000	0	0	0	0	0	0
Centurytel Gem State Utilities, Inc.	231,000	232,000	0	0	0	0	0	0
Centurytel Long Distance LLC	305,000	299,000	0	0	0	0	0	0
Charter Fiberlink - Nevada	4,550,000	4,550,000	0	0	169,755	169,749	0	0
CTC of Nevada	15,323,000	15,818,000	0	0	0	0	0	0
Electric Lightwave	1,714,000	1,748,000	0	0	0	0	0	0
Eschelon Telecom, Inc.	2,100,000	2,450,000	0	0	0	0	0	0
Filer Mutual Telephone Company	348,000	365,000	0	0	0	0	0	0
Frontier Communications Southwest	13,209,000	13,249,000	0	0	2,239,123	2,245,903	22,684	22,752
Humboldt Telephone Company	2,222,000	2,123,000	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	3,740,000	3,348,000	3,593,118	3,170,606	0	0	0	0
Plumas Sierra Telecommunications	1,456,000	1,461,000	0	0	0	0	0	0
Rio Virgin Telephone Company	5,231,000	5,224,000	0	0	0	0	0	0
Rural Telephone Company	1,402,000	1,216,000	0	0	0	0	0	0
Savvis, Inc.	27,000	40,000	14,198	21,034	0	0	0	0
Sprint Communications, L.P.	3,589,000	4,113,000	0	0	0	0	0	0
TeliaSonera International Carrier, Inc.	98,000	65,000	0	0	2,051	1,360	0	0
Time Warner Telecom of Nevada	4,712,000	5,441,000	179,547	199,718	0	0	0	0
US Telepacific Corp. (FKA Mpower Comm.)	8,361,000	7,857,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>77,120,000</b>	<b>113,498,000</b>	<b>3,929,608</b>	<b>4,296,066</b>	<b>2,453,081</b>	<b>2,684,166</b>	<b>22,684</b>	<b>22,752</b>
<b>Percentage change from prior year</b>		<b>47.1706%</b>		<b>9.3256%</b>		<b>9.4202%</b>		<b>0.3028%</b>

**Nevada Department of Taxation**

2015-2016 Centrally Assessed

Values By County

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

**Telecommunication Companies**

Telecommunication Companies	2014-2015	2015-2016	Nye	Nye	Pershing	Pershing	Storey	Storey
	Statewide	Statewide	AV	AV	AV	AV	AV	AV
	Assessed Value	Assessed Value	2014-2015	2015-2016	2014-2015	2015-2016	2014-2015	2015-2016
360 Networks (USA), Inc.	6,706,000	42,502,000	0	0	476,664	3,021,050	2,599	16,471
Advanced Telecom, Inc.	572,000	352,000	0	0	0	0	0	0
Beehive Telephone Company	1,224,000	1,045,000	0	0	0	0	0	0
Centurytel Gem State Utilities, Inc.	231,000	232,000	0	0	0	0	0	0
Centurytel Long Distance LLC	305,000	299,000	0	0	0	0	0	0
Charter Fiberlink - Nevada	4,550,000	4,550,000	0	0	0	0	11,071	11,071
CTC of Nevada	15,323,000	15,818,000	1,023,177	1,056,230	0	0	0	0
Electric Lightwave	1,714,000	1,748,000	0	0	0	0	0	0
Eschelon Telecom, Inc.	2,100,000	2,450,000	0	0	0	0	0	0
Filer Mutual Telephone Company	348,000	365,000	0	0	0	0	0	0
Frontier Communications Southwest	13,209,000	13,249,000	0	0	0	0	0	0
Humboldt Telephone Company	2,222,000	2,123,000	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	3,740,000	3,348,000	85,510	67,825	0	0	0	0
Plumas Sierra Telecommunications	1,456,000	1,461,000	0	0	0	0	0	0
Rio Virgin Telephone Company	5,231,000	5,224,000	0	0	0	0	0	0
Rural Telephone Company	1,402,000	1,216,000	0	0	0	0	0	0
Savvis, Inc.	27,000	40,000	0	0	0	0	0	0
Sprint Communications, L.P.	3,589,000	4,113,000	0	0	241,763	277,061	0	0
TeliaSonera International Carrier, Inc.	98,000	65,000	0	0	17,894	11,869	97	64
Time Warner Telecom of Nevada	4,712,000	5,441,000	0	0	0	0	0	0
US Telepacific Corp. (FKA Mpower Comm.)	8,361,000	7,857,000	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>77,120,000</b>	<b>113,498,000</b>	<b>1,108,687</b>	<b>1,124,056</b>	<b>736,321</b>	<b>3,309,980</b>	<b>13,767</b>	<b>27,606</b>
<b>Percentage change from prior year</b>		<b>47.1706%</b>		<b>1.3862%</b>		<b>349.5294%</b>		<b>100.5290%</b>

**Nevada Department of Taxation**

*2015-2016 Centrally Assessed*

*Values By County*

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

**Telecommunication Companies**

<b>Telecommunication Companies</b>	<b>2014-2015</b>	<b>2015-2016</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>2014-2015</b>	<b>2015-2016</b>	<b>2014-2015</b>	<b>2015-2016</b>
360 Networks (USA), Inc.	6,706,000	42,502,000	804,243	5,097,219	0	0
Advanced Telecom, Inc.	572,000	352,000	514,800	316,800	0	0
Beehive Telephone Company	1,224,000	1,045,000	0	0	14,130	12,064
Centurytel Gem State Utilities, Inc.	231,000	232,000	0	0	0	0
Centurytel Long Distance LLC	305,000	299,000	0	0	0	0
Charter Fiberlink - Nevada	4,550,000	4,550,000	3,955,856	3,955,880	0	0
CTC of Nevada	15,323,000	15,818,000	0	0	0	0
Electric Lightwave	1,714,000	1,748,000	0	0	0	0
Eschelon Telecom, Inc.	2,100,000	2,450,000	1,890,000	2,205,000	0	0
Filer Mutual Telephone Company	348,000	365,000	0	0	0	0
Frontier Communications Southwest	13,209,000	13,249,000	0	0	0	0
Humboldt Telephone Company	2,222,000	2,123,000	0	0	0	0
Lincoln County Telephone System, Inc.	3,740,000	3,348,000	0	0	0	0
Plumas Sierra Telecommunications	1,456,000	1,461,000	1,456,000	1,461,000	0	0
Rio Virgin Telephone Company	5,231,000	5,224,000	0	0	0	0
Rural Telephone Company	1,402,000	1,216,000	799,450	693,372	0	0
Savvis, Inc.	27,000	40,000	0	0	0	0
Sprint Communications, L.P.	3,589,000	4,113,000	583,273	668,432	0	0
TeliaSonera International Carrier, Inc.	98,000	65,000	11,177	7,414	0	0
Time Warner Telecom of Nevada	4,712,000	5,441,000	0	0	0	0
US Telepacific Corp. (FKA Mpower Comm.)	8,361,000	7,857,000	0	0	0	0
<b>Total Assessed Value</b>	<b>77,120,000</b>	<b>113,498,000</b>	<b>10,014,800</b>	<b>14,405,116</b>	<b>14,130</b>	<b>12,064</b>
<b>Percentage change from prior year</b>		<b>47.1706%</b>		<b>43.8383%</b>		<b>(14.6242%)</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
	2014-2015	2015-2016
National, Freight and Large Regional Air Carriers	7,100	54,100
Charter and Feeder Air Carriers	4,182,200	1,258,500
Electric Companies	104,034,300	25,265,800
Gas Distribution and Pipeline Companies	4,273,500	6,370,000
Railroad Companies	1,075,500	43,400
Telecommunication Companies	533,600	211,800
<b>Total Six Month CWIP Assessed Value</b>	114,106,200	33,203,600

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, 2014 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, 2014 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 2013-14	CV Ratio 2014-15	CV Ratio 2015-16
Airline	0.7014	0.6807	0.8079
Electric	0.8036	0.9466	0.9716
Gas-Distribution	0.6881	0.6874	0.6918
Gas-Pipeline	0.8745	0.8615	0.8419
Railroad	0.4754	0.5119	0.5628
Telecommunication	0.9511	1.0000	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**  
**2015-2016**  
**Adjusted Six-Month CWIP**

	2015-2016 Reported Growth CWIP	Industry-wide Cost To Value Ratio	Adjusted Growth 6-Month CWIP	2015-2016 Assessed Value Rounded to 00
<b><u>National, Freight and Large Regional Air Carriers</u></b>				
Alaska Airlines	152,774	0.8079	123,427	43,200
FEDEX Express	38,400	0.8079	31,024	10,900
<b>Total AV National, Freight and Large Regional Air Carriers 6 Mo CWIP</b>	<b>\$191,174</b>		<b>\$154,451</b>	<b>\$54,100</b>
<b><u>Charter and Feeder Air Carriers</u></b>				
Allegiant Airline, Inc.	4,450,540	0.8079	3,595,627	1,258,500
<b>Total AV Charter and Feeder Air Carriers 6 Mo CWIP</b>	<b>\$4,450,540</b>		<b>\$3,595,627</b>	<b>\$1,258,500</b>
<b><u>Electric Companies</u></b>				
Idaho Power Company	557,467	0.9716	541,620	189,600
Nevada Power Company	5,612,727	0.9716	5,453,168	1,908,600
Online Transmission Project	11,607,253	0.9716	11,277,282	3,947,000
Sierra Pacific Power-Electric	27,252,595	0.9716	26,477,858	9,267,300
Southern California Edison	15,452,347	0.9716	15,013,067	5,254,600
City of Los Angeles DWP	4,378,906	0.9716	4,254,422	1,489,000
Mead Phoenix Project-MSR	117	0.9716	114	0
Mead Phoenix Project-SCPPA	64,851	0.9716	63,007	22,100
Harney Electric Cooperative	12,720	0.9716	12,358	4,300
Mt Wheeler Power	3,494,593	0.9716	3,395,249	1,188,300
Plumas Sierra Rural Electric	6,685	0.9716	6,495	2,300
Raft River Rural Electric	38,642	0.9716	37,544	13,100
1 Valley Electric	5,283,951	0.9716	5,133,739	1,796,800
Wells Rural Electric Company	537,538	0.9716	522,257	182,800
<b>Total AV Electric Companies 6 Mo CWIP</b>	<b>\$74,300,392</b>		<b>\$72,188,181</b>	<b>\$25,265,800</b>
<b><u>Gas Distribution and Pipeline Companies</u></b>				
Sierra Pacific Power-Gas	2,132,512	0.6918	1,475,368	516,400
Southwest Gas Company	22,783,649	0.6918	15,762,754	5,517,000
Kinder-Morgan (Calnev) Pipeline	1,099,557	0.8419	925,688	324,000
Kinder-Morgan (SFPP L P) Pipeline	24,262	0.8419	20,426	7,100
Ruby Pipeline LLC	18,666	0.8419	15,715	5,500
<b>Total AV Gas Distribution and Pipeline Companies 6 Mo CWIP</b>	<b>\$26,058,646</b>		<b>\$18,199,950</b>	<b>\$6,370,000</b>
<b><u>Railroad Companies</u></b>				
Union Pacific Railroad	220,484	0.5628	124,080	43,400
<b>Total AV Railroad Companies 6 Mo CWIP</b>	<b>\$220,484</b>		<b>\$124,080</b>	<b>\$43,400</b>
<b><u>Telecommunication Companies</u></b>				
Humboldt Telephone Company	322,825	1.0000	322,825	113,000
Lincoln County Telephone System, Inc.	237,287	1.0000	237,287	83,100
Plumas Sierra Telecommunications	28,773	1.0000	28,773	10,100
Rural Telephone Company	15,900	1.0000	15,900	5,600
<b>Total AV Telecommunication Companies 6 Mo CWIP</b>	<b>\$604,784</b>		<b>\$604,784</b>	<b>\$211,800</b>
<b>Grand Totals</b>	<b>\$105,826,021</b>		<b>\$94,867,073</b>	<b>\$33,203,600</b>

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

**Nevada Department of Taxation**  
**Summary of**  
**Six-Month Construction Work in Progress**  
**Assessed Valuations by County and Industry**  
**2015-2016 Centrally Assessed**

<b>County</b>	<b>National, Freight &amp; Large Regional Air Carriers</b>	<b>Charter &amp; Feeder Air Carriers</b>	<b>Electric Companies</b>	<b>Gas Distribution &amp; Pipeline Companies</b>	<b>Railroad Companies</b>	<b>Telecommunication Companies</b>	<b>Total State Assessed Companies</b>
Carson City	0	24	279,239	414,137	0	0	693,400
Churchill	1,296	168	745,439	214,893	2,410	0	964,205
Clark	7,496	441,136	6,346,461	3,753,061	5,683	2,720	10,556,556
Douglas	0	54	546,548	118,407	0	0	665,010
Elko	0	42,536	867,030	177,748	10,813	4,966	1,103,092
Esmeralda	6,048	12,976	318,538	0	0	0	337,562
Eureka	0	7,176	566,080	26,700	2,083	0	602,039
Humboldt	0	104,369	742,900	202,675	5,872	110,441	1,166,257
Lander	0	88,598	534,935	37,779	1,707	0	663,018
Lincoln	0	151,980	1,648,076	0	4,165	78,697	1,882,918
Lyon	2,592	11,135	1,503,984	318,088	1,670	0	1,837,469
Mineral	6,912	26,560	627,596	14,061	0	0	675,129
Nye	9,936	246,025	2,501,693	14,272	0	1,683	2,773,610
Pershing	0	65,772	797,375	256,235	3,537	0	1,122,918
Storey	0	1,708	1,442,657	19,928	377	0	1,464,670
Washoe	19,820	16,232	3,787,125	802,017	5,084	13,293	4,643,570
White Pine	0	42,051	2,010,124	0	0	0	2,052,175
<b>Total AV</b>	<b>\$54,100</b>	<b>\$1,258,500</b>	<b>\$25,265,800</b>	<b>\$6,370,000</b>	<b>\$43,400</b>	<b>\$211,800</b>	<b>\$33,203,600</b>

**Nevada Department of Taxation**  
*2015-2016 Centrally Assessed*  
*Six-Month CWIP Values By County*

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

	2015-2016	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016

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

**Airlines**

Alaska Airlines	43,200	0	1,296	4,752	0	0	6,048	0	0	0
FEDEX Express	10,900	0	0	2,744	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>54,100</b>	<b>0</b>	<b>1,296</b>	<b>7,496</b>	<b>0</b>	<b>0</b>	<b>6,048</b>	<b>0</b>	<b>0</b>	<b>0</b>

	2015-2016	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016

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

**Airlines**

Alaska Airlines	43,200	0	2,592	6,912	9,936	0	0	11,664	0
FEDEX Express	10,900	0	0	0	0	0	0	8,156	0
<b>Total Assessed Value</b>	<b>54,100</b>	<b>0</b>	<b>2,592</b>	<b>6,912</b>	<b>9,936</b>	<b>0</b>	<b>0</b>	<b>19,820</b>	<b>0</b>

**Nevada Department of Taxation**  
*2015-2016 Centrally Assessed*  
*Six-Month CWIP Values By County*  
**Charter and Feeder Air Carriers**

	2015-2016	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016

**Charter and Feeder Air Carriers**

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

Allegiant Airline, Inc.	1,258,500	24	168	441,136	54	42,536	12,976	7,176	104,369	88,598
<b>Total Assessed Value</b>	<b>1,258,500</b>	<b>24</b>	<b>168</b>	<b>441,136</b>	<b>54</b>	<b>42,536</b>	<b>12,976</b>	<b>7,176</b>	<b>104,369</b>	<b>88,598</b>

	2015-2016	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016

**Charter and Feeder Air Carriers**

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

Allegiant Airline, Inc.	1,258,500	151,980	11,135	26,560	246,025	65,772	1,708	16,232	42,051
<b>Total Assessed Value</b>	<b>1,258,500</b>	<b>151,980</b>	<b>11,135</b>	<b>26,560</b>	<b>246,025</b>	<b>65,772</b>	<b>1,708</b>	<b>16,232</b>	<b>42,051</b>

**Nevada Department of Taxation**  
*2015-2016 Centrally Assessed*  
*Six-Month CWIP Values By County*

**Electric Companies**

	2015-2016	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016

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

**Electric Companies**

City of Los Angeles DWP	1,489,000	0	43,326	920,919	0	0	0	0	0	0
Harney Electric Cooperative	4,300	0	0	0	0	0	0	0	4,300	0
Idaho Power Company	189,600	0	0	0	0	39,049	0	0	150,391	160
Mead Phoenix Project-SCPPA	22,100	0	0	22,100	0	0	0	0	0	0
Mt Wheeler Power	1,188,300	0	0	0	0	38,757	0	253,452	0	0
Nevada Power Company	1,908,600	0	0	1,893,872	0	0	0	0	0	0
Online Transmission Project	3,947,000	840	840	483,717	0	17,300	0	63,488	2,015	4,031
Plumas Sierra Rural Electric	2,300	0	0	0	0	0	0	0	0	0
Raft River Rural Electric	13,100	0	0	0	0	13,100	0	0	0	0
Sierra Pacific Power-Electric	9,267,300	278,399	489,147	0	546,548	587,593	163,420	237,577	586,194	530,738
Southern California Edison	5,254,600	0	212,126	2,771,818	0	0	0	0	0	0
Valley Electric	1,796,800	0	0	254,034	0	0	155,119	0	0	0
Wells Rural Electric Company	182,800	0	0	0	0	171,231	0	11,563	0	6
<b>Total Assessed Value</b>	<b>25,265,800</b>	<b>279,239</b>	<b>745,439</b>	<b>6,346,461</b>	<b>546,548</b>	<b>867,030</b>	<b>318,538</b>	<b>566,080</b>	<b>742,900</b>	<b>534,935</b>

**Nevada Department of Taxation**  
*2015-2016 Centrally Assessed*  
*Six-Month CWIP Values By County*

**Electric Companies**

	2015-2016	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016

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

**Electric Companies**

City of Los Angeles DWP	1,489,000	61,053	108,570	54,789	0	46,441	0	253,902	0
Harney Electric Cooperative	4,300	0	0	0	0	0	0	0	0
Idaho Power Company	189,600	0	0	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	22,100	0	0	0	0	0	0	0	0
Mt Wheeler Power	1,188,300	0	0	0	127,505	0	0	0	768,586
Nevada Power Company	1,908,600	12,590	0	0	2,138	0	0	0	0
Online Transmission Project	3,947,000	1,574,433	1,008	0	653,690	0	1,008	0	1,144,630
Plumas Sierra Rural Electric	2,300	0	0	0	0	0	0	2,300	0
Raft River Rural Electric	13,100	0	0	0	0	0	0	0	0
Sierra Pacific Power-Electric	9,267,300	0	862,137	293,356	341,945	523,612	1,441,649	2,288,078	96,908
Southern California Edison	5,254,600	0	532,270	268,219	0	227,322	0	1,242,845	0
Valley Electric	1,796,800	0	0	11,232	1,376,415	0	0	0	0
Wells Rural Electric Company	182,800	0	0	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>25,265,800</b>	<b>1,648,076</b>	<b>1,503,984</b>	<b>627,596</b>	<b>2,501,693</b>	<b>797,375</b>	<b>1,442,657</b>	<b>3,787,125</b>	<b>2,010,124</b>

**Nevada Department of Taxation**  
*2015-2016 Centrally Assessed*  
*Six-Month CWIP Values By County*

**Gas Distribution and Pipeline Companies**

	2015-2016	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016

**Gas Distribution and Pipeline Companies**

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

Kinder-Morgan (Calnev) Pipeline	324,000	0	0	324,000	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	7,100	0	2,068	0	0	0	0	0	0	0
Ruby Pipeline LLC	5,500	0	0	0	0	2,556	0	0	2,141	0
Sierra Pacific Power-Gas	516,400	0	0	0	0	0	0	0	0	0
Southwest Gas Company	5,517,000	414,137	212,825	3,429,061	118,407	175,192	0	26,700	200,534	37,779
<b>Total Assessed Value</b>	<b>6,370,000</b>	<b>414,137</b>	<b>214,893</b>	<b>3,753,061</b>	<b>118,407</b>	<b>177,748</b>	<b>0</b>	<b>26,700</b>	<b>202,675</b>	<b>37,779</b>

	2015-2016	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016

**Gas Distribution and Pipeline Companies**

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

Kinder-Morgan (Calnev) Pipeline	324,000	0	0	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	7,100	0	982	0	0	0	1,461	2,589	0
Ruby Pipeline LLC	5,500	0	0	0	0	0	0	803	0
Sierra Pacific Power-Gas	516,400	0	0	0	0	0	7,398	509,002	0
Southwest Gas Company	5,517,000	0	317,106	14,061	14,272	256,235	11,069	289,623	0
<b>Total Assessed Value</b>	<b>6,370,000</b>	<b>0</b>	<b>318,088</b>	<b>14,061</b>	<b>14,272</b>	<b>256,235</b>	<b>19,928</b>	<b>802,017</b>	<b>0</b>

**Nevada Department of Taxation**  
*2015-2016 Centrally Assessed*  
*Six-Month CWIP Values By County*

**Railroad Companies**

	2015-2016	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016

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

**Railroad Companies**

Union Pacific Railroad	43,400	0	2,410	5,683	0	10,813	0	2,083	5,872	1,707
<b>Total Assessed Value</b>	<b>43,400</b>	<b>0</b>	<b>2,410</b>	<b>5,683</b>	<b>0</b>	<b>10,813</b>	<b>0</b>	<b>2,083</b>	<b>5,872</b>	<b>1,707</b>

	2015-2016	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016

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

**Railroad Companies**

Union Pacific Railroad	43,400	4,165	1,670	0	0	3,537	377	5,084	0
<b>Total Assessed Value</b>	<b>43,400</b>	<b>4,165</b>	<b>1,670</b>	<b>0</b>	<b>0</b>	<b>3,537</b>	<b>377</b>	<b>5,084</b>	<b>0</b>



**Nevada Department of Taxation**  
*2015-2016 Centrally Assessed*  
*Six-Month CWIP Values By County*  
**Telecommunication Companies**

	2015-2016	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016

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

**Telecommunication Companies**

Humboldt Telephone Company	113,000	0	0	0	0	2,559	0	0	110,441	0
Lincoln County Telephone System, Inc.	83,100	0	0	2,720	0	0	0	0	0	0
Plumas Sierra Telecommunications	10,100	0	0	0	0	0	0	0	0	0
Rural Telephone Company	5,600	0	0	0	0	2,407	0	0	0	0
<b>Total Assessed Value</b>	<b>211,800</b>	<b>0</b>	<b>0</b>	<b>2,720</b>	<b>0</b>	<b>4,966</b>	<b>0</b>	<b>0</b>	<b>110,441</b>	<b>0</b>

	2015-2016	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016

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

**Telecommunication Companies**

Humboldt Telephone Company	113,000	0	0	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	83,100	78,697	0	0	1,683	0	0	0	0
Plumas Sierra Telecommunications	10,100	0	0	0	0	0	0	10,100	0
Rural Telephone Company	5,600	0	0	0	0	0	0	3,193	0
<b>Total Assessed Value</b>	<b>211,800</b>	<b>78,697</b>	<b>0</b>	<b>0</b>	<b>1,683</b>	<b>0</b>	<b>0</b>	<b>13,293</b>	<b>0</b>