



NEVADA DEPARTMENT OF TAXATION
Division of Local Government Services

2015-2016

BULLETIN NO. 199A

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

2015-2016 BULLETIN NO. 199A
UNSECURED PROPERTY TAX ROLL

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

OCTOBER 5, 2015

CONTENTS

BULLETIN NO. 199A

NOTICE OF VALUATION	1
PAYMENT OF TAXES; PENALTIES	2
PROTEST PROCEDURES.....	2
PROPERTY OF AN INTERSTATE OR INTERCOUNTY NATURE	
ALLOCATION OF CAR LINE ASSESSED VALUES TO COUNTIES	3
ASSESSED VALUES BY COMPANY	4
PROPERTY ESCAPING TAXATION	
COUNTY ALLOCATION TABLE 2015-16.....	10
UNSECURED PROPERTY	
COUNTY ALLOCATION TABLE.....	11
TWELVE-MONTH CONSTRUCTION-WORK-IN-PROGRESS (CWIP)	
STATEWIDE ASSESSED VALUATION BY TYPE OF INDUSTRY.....	12
DEMONSTRATION OF CALCULATION OF ASSESSED VALUE	13
ADJUSTED TWELVE-MONTH CWIP ASSESSED VALUE TABLE	14
SUMMARY OF ASSESSED VALUATION BY COUNTY AND TYPE OF INDUSTRY .	15
COUNTY ALLOCATION TABLES	
NATIONAL, FREIGHT AND LARGE REGIONAL AIR CARRIERS	16
ELECTRIC COMPANIES	17
GAS DISTRIBUTION AND PIPELINE COMPANIES	19
RAILROADS	20
TELECOMMUNICATIONS COMPANIES	21

Bulletin No. 199-A
Fiscal Year 2015-2016
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 5, 2015

Notice of Valuation

On October 5, 2015, 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. 199-A presents the 2015-2016 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, 2014 through June 30, 2015.

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 [Taxpayer Direct Appeal -revised 20151120](#).

NEVDAD DEPARTMENT of TAXATION
2015-16 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		231,456.80	+		4,675,223.98	= 4,906,680.78
Carson City	0.00	0.00%	0.00	0.00%	0.00	0.00
Churchill	41.88	4.81%	81.32	5.55%	259,621.15	270,743.57
Clark	0.00	0.00%	191.76	13.09%	612,210.43	612,210.43
Douglas	0.00	0.00%	0.00	0.00%	0.00	0.00
Elko	308.77	35.43%	364.85	24.91%	1,164,815.26	1,246,817.87
Esmeralda	0.00	0.00%	0.00	0.00%	0.00	0.00
Eureka	67.16	7.71%	70.27	4.80%	224,343.07	242,179.31
Humboldt	175.50	20.14%	198.14	13.53%	632,579.13	679,188.12
Lander	51.82	5.95%	57.59	3.93%	183,861.07	197,623.34
Lincoln	0.00	0.00%	140.52	9.60%	448,622.28	448,622.28
Lyon	11.19	1.28%	56.34	3.85%	179,870.34	182,842.16
Mineral	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
Pershing	107.05	12.28%	119.35	8.15%	381,035.22	409,465.38
Storey	11.27	1.29%	12.73	0.87%	40,641.63	43,634.70
Washoe	96.88	11.12%	171.53	11.71%	547,624.40	573,353.62
White Pine	0.00	0.00%	0.00	0.00%	0.00	0.00
ZZ State of	0.00	0.00%	0.00	0.00%	0.00	0.00
Report Tota	871.52	100.00%	1,464.40	100.00%	4,675,223.98	4,906,680.78

NEVDAD DEPARTMENT of TAXATION
2015-2016 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2015-2016	2014-2015	
1181-A&K RAILROAD MATERIALS	New Taxpayer to Nevada This Year	20	0	100.00%
0613-ACE COGENERATION COMPANY		50	5,277	(99.05%)
0614-ADLER FUNDING LLC		2,718	2,801	(2.94%)
0615-ADM TRANSPORTATION COMPANY		159,153	139,584	14.02%
0617-AG PROCESSING INC		4,178	2,599	60.77%
0618-AGRIUM US INC	New Taxpayer to Nevada This Year	93	0	100.00%
1443-AGROTHRIVE INC	New Taxpayer to Nevada This Year	383	0	100.00%
0620-AIR LIQUIDE INDUSTRIAL US LP		24	48	(50.30%)
1338-ALBEMARLE CORPORATION - EBAX	New Taxpayer to Nevada This Year	37	0	100.00%
1177-ALBERTA Governemnt	New Taxpayer to Nevada This Year	13	0	100.00%
0627-AMERICAN ELECTRIC POWER SERVICES		21	225	(90.57%)
0629-AMERICAN RAILCAR INDUSTRIES INC		8,858	7,116	24.48%
0628-AMERICAN RAILCAR LEASING LLC		66,694	62,439	6.81%
0630-AMERICAN REFRIGERATOR TRANSIT COMPANY		40	34	15.97%
0631-AMERICAN SODA, LLP		2,686	6,746	(60.18%)
0632-AMERICAS STYRENICS LLC		690	619	11.55%
1314-AMERIGAS PROPANE LP		15	7	108.38%
0626-AMG RESOURCES CORPORATION		2,420	2,272	6.54%
0633-ANDERSONS THE		47,244	42,898	10.13%
1189-ANDREWS COMPANIES (THE) LLC	New Taxpayer to Nevada This Year	649	0	100.00%
0636-ARCH CHEMICALS		128	134	(4.37%)
1321-ARIZONA ELECTRIC POWER COOP INC		15	30	(50.02%)
1182-ARKEMA INC		150	29	418.37%
0638-ARRENDADORA NACIONAL DE CARROS		5,006	7,002	(28.50%)
0639-ASH GROVE CEMENT CO		1,579	1,336	18.22%
1232-ASSOCIATED ELECTRIC COOP INC	Ceased Reporting in Nevada This Year	0	35	(100.00%)
1331-ATEL Equipment Services (Formerly Atel Equipment Corp)		80	41	96.40%
0641-ATEL LEASING CORP		590	542	9.02%
0709-AXIALL, LLC (FKA GEORGIA GULF CHEMICALS & VINYLs LLC)		36	199	(82.04%)
1183-BADGER STATE ETHANOL LLC		34	128	(73.63%)
0643-BAKERY TRADING COMPANY		235	755	(68.85%)
0644-BASF CORP		113	34	230.26%
1152-BP CORPORATION NORTH AMERICA		6	49	(88.03%)
1201-BRASKEM AMERICA INC - BRKX		48	46	3.63%
0645-BROWNER TURNOUT CO		632	40	1,480.95%
0844-BUNGE NORTH AMERICA		34,289	31,215	9.85%
1197-CAI RAIL INC		638	223	186.03%
0646-CALDWELL BAKER CO		40	70	(42.82%)
0647-CALIFORNIA RAILCAR CORP		641	706	(9.26%)
1308-CALPAC LLC	Ceased Reporting in Nevada This Year	0	50	(100.00%)
0648-CANADIAN ENTERPRISE GAS PRODUCTS LTD		3	12	(76.52%)
0650-CANADIAN WHEAT BOARD - CPWX	New Taxpayer to Nevada This Year	8	0	100.00%
1326-CANAM MINERALS INC		19	159	(87.96%)
0651-CARGILL INCORPORATED		43,590	38,254	13.95%
0652-CARMATH INC		8,066	6,900	16.89%
1434-CEDAR GROVE LOGISTICS LLC	New Taxpayer to Nevada This Year	559	0	100.00%
0654-CELTRAN INC		119	243	(50.90%)
0655-CEMEX INC		4,180	167	2,409.79%
0656-CENEX HARVEST STATES COOPERATIVE		4,348	6,164	(29.45%)
0659-CHEVRON ORONITE COMPANY LLC		343	236	44.96%
0661-CHEVRON PHILLIPS CHEMICAL COMPANY LP		4,925	4,747	3.75%
0660-CHEVRON USA INC		7,913	7,364	7.46%
0658-CHICAGO FREIGHT CAR LEASING CO		52,374	40,791	28.40%

NEVDAD DEPARTMENT of TAXATION
2015-2016 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2015-2016	2014-2015	
1324-CHICKASHA OF GEORGA LLC		270	49	454.36%
0662-CIT GROUP (THE) EQUIPMENT FIANCING (FKA CAPITAL FINANC		262,680	290,983	(9.73%)
1203-CIT RAIL LLC		12,126	5,351	126.63%
0663-CITICORP RAIL MARK INC		90	292	(69.24%)
1437-CITY OF COLORADO	New Taxpayer to Nevada This Year	5	0	100.00%
0664-CK INDUSTRIES		4,297	5,366	(19.93%)
1275-CLEAN HARBORS ENVIRONMENTAL SERVICE INC		363	40	810.77%
1436-CMF LEASING INC	New Taxpayer to Nevada This Year	400	0	100.00%
0665-CML METALS CORP		104,070	130,957	(20.53%)
0667-COFFEYVILLE RESOURCES NITROGEN FERTILIZERS, LLC		347	147	136.19%
0666-COMMERCIAL METALS COMPANY	New Taxpayer to Nevada This Year	136	0	100.00%
0668-COMPASS CAPITAL CORPORATION	Ceased Reporting in Nevada This Year	0	2,010	(100.00%)
0761-COMPASS MINERALS AMERICA INC. - NASX		6,097	1,513	303.09%
0742-CONAGRA FOODS (MHC INC)		1,342	2,154	(37.68%)
0670-CONSOLIDATED GRAIN & BARGE		245	172	42.18%
0142-CONTINENTAL TANK CAR CORP		115	13	803.39%
1187-CONTRACTORS CARGO COMPANY		5	17	(71.35%)
1198-CRISTAL USA INC (FKA MILLENNIUM INORGANIC CHEMICALS IN		430	244	76.21%
0673-CRYO-TRANS INC		29,483	24,515	20.26%
0674-CRYSTAL CAR LINE INC		4,997	1,270	293.39%
0675-CW BROOKS INC	Ceased Reporting in Nevada This Year	0	61	(100.00%)
0676-CWR TRANSPORTATION		90	200	(55.20%)
1217-DAK AMERICAS LLC		1,967	181	987.97%
0677-DANA RAILCAR		10	43	(76.17%)
1438-DATX ASSOCIATES	New Taxpayer to Nevada This Year	6	0	100.00%
0678-DAVID J JOSEPH CO		10,042	7,268	38.16%
0143-DELTA TANK LINE CO		87	163	(46.50%)
1290-DEPARTMENT OF DEFENSE Do Not Send Bill		18,777	6,939	170.60%
0679-DOW CHEMICAL COMPANY		5,379	5,415	(0.66%)
0683-EAST CARBON DEVELOPMENT COMPANY		2,204	2,635	(16.35%)
0682-EASTMAN CHEMICAL COMPANY		745	694	7.26%
1358-ECO SERVICES SOLUTIONS, LLC - RPBX	New Taxpayer to Nevada This Year	40	0	100.00%
0684-EDMAN CORP		341	399	(14.70%)
0680-EI DU PONT DE NEMOURS AND COMPANY INC		5,140	4,710	9.13%
0685-ELK POINT TRANSPORTATION COMPANY		489	423	15.69%
0686-EMPIRE RAILCAR CORP		244	250	(2.36%)
0687-ENERGY SOLUTIONS INC		59	41	41.35%
0689-ENTERPRISE PRODUCTS OPERATING LLC		262	365	(28.21%)
1271-EPSTEIN TRANSLOADING CO LLC		504	364	38.33%
0690-EQUISTAR CHEMICALS LP		1,973	2,085	(5.39%)
0692-ESSEX HYBRID SEED CO LTD		430	336	28.22%
0693-EVEREST RAIL CAR SERVICES		493	806	(38.79%)
0694-EXCEL RAILCAR CORP		1,226	1,254	(2.25%)
0695-EXXON MOBIL CORP		4,389	4,323	1.54%
1323-FACTOR GAS LIQUIDS INC - FGLX	Ceased Reporting in Nevada This Year	0	47	(100.00%)
1335-FAIRMOUNT STANTROL, INC - FTIX	New Taxpayer to Nevada This Year	38	0	100.00%
0697-FEED PRODUCTS SOUTH INC	New Taxpayer to Nevada This Year	74	0	100.00%
0699-FIRST UNION RAIL CORPORATION		229,655	171,346	34.03%
0701-FMC CORPORATION - FMLX		4,748	7,735	(38.61%)
0702-FORMOSA TRANSRAIL CORPORATION		705	1,051	(32.88%)
0621-GATX ALLCAPITAL RAIL MANAGEMENT	New Taxpayer to Nevada This Year	1,466	0	100.00%
0706-GATX CORPORATION		247,986	226,177	9.64%
0705-GATX DE MEXICO, SA DE CV		606	670	(9.51%)

NEVDAD DEPARTMENT of TAXATION
2015-2016 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2015-2016	2014-2015	
0704-GATX RAIL CANADA CORP		2,138	3,329	(35.78%)
0703-GATX RAIL HOLDINGS, INC - ALLX	Ceased Reporting in Nevada This Year	0	2,354	(100.00%)
1371-GB TEXAS HOLDINGS, LLC - GBTX	New Taxpayer to Nevada This Year	35	0	100.00%
1317-GBTX LEASING LLC	Ceased Reporting in Nevada This Year	0	17	(100.00%)
0707-GENERAL ELECTRIC RAIL SERVICES CORP		229,544	228,530	0.44%
0708-GEORGETOWN RAIL EQUIPMENT CO		1,521	1,452	4.74%
0712-GEORGIA POWER COMPANY	New Taxpayer to Nevada This Year	12	0	100.00%
0710-GEORGIA-PACIFIC CHEMICALS LLC	Ceased Reporting in Nevada This Year	0	93	(100.00%)
0713-GLNX CORPORATION		5,392	9,166	(41.17%)
1327-GOLDEN FOODS INC	Ceased Reporting in Nevada This Year	0	233	(100.00%)
0714-GOLDEN LEASING		341	392	(12.90%)
1440-GRANITE ROCK CO.	New Taxpayer to Nevada This Year	10	0	100.00%
0716-GREENBRIER MANAGEMENT SERVICES LLC (GBRX&AOKX)		13,413	19,478	(31.13%)
0717-GREENFIELD LOGISTICS		113	87	30.77%
1439-GRUPO PERC SAPI DE CV	New Taxpayer to Nevada This Year	427	0	100.00%
0718-HALLIBURTON ENERGY SERVICES INC		1,684	1,160	45.17%
0719-HARSCO RAIL		10	3	287.40%
0720-HELM CHESAPEAKE LP - HCSX		469	345	35.99%
0721-HELM FINANCIAL CORPORATION	Ceased Reporting in Nevada This Year	0	7,056	(100.00%)
0722-HELM PACIFIC LEASING		17,406	22,929	(24.09%)
0723-HERITAGE OPERATING LP DBA PROFLAME	Ceased Reporting in Nevada This Year	0	34	(100.00%)
1255-HERITAGE RAIL LEASING LLC - IPEX	Ceased Reporting in Nevada This Year	0	440	(100.00%)
1158-HERZOG RAILROAD SERVICES IN	Ceased Reporting in Nevada This Year	0	20	(100.00%)
0725-HOLCIM (US) INC	New Taxpayer to Nevada This Year	30	0	100.00%
1316-HONEYWELL INTERNATIONAL INC	Ceased Reporting in Nevada This Year	0	12	(100.00%)
0726-INEOS ABS (USA) CORP - LUPX		265	275	(3.85%)
0727-INEOS OLEFINS & POLYMERS USA LLC - AMCX		3,195	2,378	34.32%
1159-INFINEUM USA LP - INFX		192	320	(40.02%)
0729-INFINITY RAIL LLC		1,772	4,572	(61.24%)
1225-INFINITY TRANSPORTATION LLC		2,364	1,826	29.42%
1226-INNOPHOS INC - IPBX		11	49	(76.97%)
1431-INSPIRATION HOLDINGS - CWBX	New Taxpayer to Nevada This Year	19	0	100.00%
0730-INTERCOASTAL CAPITAL CORP - KMKX		73	61	20.41%
0731-INTERSTATE COMMODITIES - INTX		11,899	10,274	15.81%
1381-ITE MANAGEMENT, LP - ITWX	New Taxpayer to Nevada This Year	32	0	100.00%
0732-J & J RAILCAR LEASING	New Taxpayer to Nevada This Year	209	0	100.00%
1227-J M HUBER CORPORATION - JMHX		130	169	(23.28%)
0733-J R SIMPLOT COMPANY		19,850	19,301	2.85%
1320-J&J PARTNERSHIP	Ceased Reporting in Nevada This Year	0	22	(100.00%)
1309-JOY GLOBAL SURFACE MINING INC	Ceased Reporting in Nevada This Year	0	155	(100.00%)
0734-KDL TRANSPORTATION LLC DBA SA SERVICE - SASX	Ceased Reporting in Nevada This Year	0	362	(100.00%)
0681-KEMIRA LOGISTICS INC - EAGX		1,125	1,203	(6.44%)
0735-KENNECOTT UTAH COPPER - KCCX		20,864	18,489	12.85%
1228-KOCH RAIL LLC - KLRX		1,237	226	447.70%
1230-L.B. FOSTER COMPANY	New Taxpayer to Nevada This Year	598	0	100.00%
0736-LANE FOREST PRODUCTS INC		5	10	(51.69%)
0737-LHOIST NORTH AMERICA		323	314	2.70%
0738-LINDE LLC		107	214	(49.78%)
0739-LONE STAR INDUSTRIES		125	53	136.41%
1176-MACQUARIE RAIL INC - MQRX		288	23	1,167.22%
0740-MALLARD TRANSPORTATION COMPANY	Ceased Reporting in Nevada This Year	0	162	(100.00%)
0741-MEXICANA DE COBRE SA DE CV		328	212	54.90%
0743-MHF SERVICES - MHFX		10,668	15,829	(32.60%)

NEVDAD DEPARTMENT of TAXATION
2015-2016 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2015-2016	2014-2015	
0744-M-I LLC		5,832	6,480	(10.01%)
0745-MIDWEST AGRICOMMODITIES COMPANY		396	182	118.09%
0746-MIDWEST ETHANOL TRANSPORT - MWTX	Ceased Reporting in Nevada This Year	0	150	(100.00%)
0747-MIDWEST RAILCAR CAPITAL EQUIPMENT CORPORATION	Ceased Reporting in Nevada This Year	0	1,692	(100.00%)
0748-MIDWEST RAILCAR CORP		25,138	27,345	(8.07%)
0750-MINNESOTA SOYBEAN PROCESSORS		2,589	2,317	11.75%
0751-MITSUI RAIL CAPITAL LLC - MBKX		20,174	13,387	50.70%
1257-MODERN DISPERSIONS INC		446	340	31.42%
0752-MOSAIC COMPANY - MOCX		590	187	216.43%
0753-MRXX CORPORATION - RRRX		62	379	(83.58%)
0754-NASHTEX LEASING - NTLX		822	737	11.56%
1319-NATIONAL SALVAGE AND SERVICE CORPORATION		20	20	0.00%
0755-NATIONAL STEEL CORP	New Taxpayer to Nevada This Year	105	0	100.00%
1442-NETWORK TRADING INC	New Taxpayer to Nevada This Year	10	0	100.00%
0756-NEVADA CEMENT COMPANY		212	291	(27.13%)
1333-Nevada ENERGY	New Taxpayer to Nevada This Year	164,752	0	100.00%
0758-NEVADA POWER COMPANY dba NV ENERGY		66,842	21,326	213.43%
0759-NEWMONT NEVADA ENERGY INVESTMENT LLC - TSPX		56,092	55,712	0.68%
0760-NGL SUPPLY TERMINAL COMPANY LLC	Ceased Reporting in Nevada This Year	0	46	(100.00%)
0762-NOVA CHEMICALS INC - NCIX		2,287	2,275	0.52%
0763-NTL TRANSPORTATION CORP - NTRX		520	144	261.64%
1441-NUDEVCO MIDSTREAM DEVELOPMENT LLC	New Taxpayer to Nevada This Year	3,418	0	100.00%
0764-OCCIDENTAL CHEMICAL CORPORATION		5,266	5,123	2.78%
0811-OLIN CHLOR-ALKALI LOGISTICS		7,415	9,432	(21.38%)
0815-OMAHA TRACK, INC (FKA)THE TIE YARD OF OMAHA INC		1,051	1,444	(27.23%)
1238-ORION ENGINEERED CARBONS - DCBX	Ceased Reporting in Nevada This Year	0	61	(100.00%)
1209-PCS PHOSPHATE COMPANY, INC - AHCX	Ceased Reporting in Nevada This Year	0	11	(100.00%)
1210-PCS SALES (USA) INC	New Taxpayer to Nevada This Year	29	0	100.00%
1426-PENFORD PRODUCTS - PENX	New Taxpayer to Nevada This Year	10	0	100.00%
1409-PEROXYCHEM - PXCX	New Taxpayer to Nevada This Year	7	0	100.00%
1328-PETROLANE GAS SERVICE LIMITED PARTNERSHIP	Ceased Reporting in Nevada This Year	0	316	(100.00%)
1242-PHILLIPS 66 COMPANY		6,043	3,197	89.06%
1286-PIONEER RAILROAD EQUIPMENT COMPANY LTD		10	30	(66.08%)
1272-POLY AMERICA INC	New Taxpayer to Nevada This Year	178	0	100.00%
1282-POLY-AMERICA INC	Ceased Reporting in Nevada This Year	0	108	(100.00%)
0769-POLYONE CORPORATION		969	709	36.56%
1410-PPG INDUSTRIES, INC - PPGX	New Taxpayer to Nevada This Year	40	0	100.00%
0770-PRAIRIE MALT LIMITED - PMLX	New Taxpayer to Nevada This Year	10	0	100.00%
0772-PROCOR LIMITED		19,752	28,310	(30.23%)
0773-PROCTOR AND GAMBLE		8,996	9,517	(5.47%)
0774-PROGRESS RAIL SERVICES CORPORATION		2,029	1,325	53.10%
0776-RAIL CONNECTION INC		112	361	(68.87%)
0779-RAIL LOGISTICS IC		1,875	2,710	(30.82%)
0789-RAIL SERVICE AND LOGISTICS, LLC	New Taxpayer to Nevada This Year	10,387	0	100.00%
1262-RAILCAR LEASING & LOGISTICS LLC	Ceased Reporting in Nevada This Year	0	202	(100.00%)
0778-RAILCAR LEASING SOLUTIONS LTD		788	726	8.59%
0781-RAMPART RANGE CORP		479	1,750	(72.60%)
1429-RAVAGO AMERICAS LLC	New Taxpayer to Nevada This Year	5	0	100.00%
0782-REAGENT CHEMICAL & RESEARCH INC		192	921	(79.14%)
0783-REICHOOLD INC		194	316	(38.57%)
1243-RESIDUAL BASED FINANCE CORPORATION - OFAX		50	109	(54.35%)
0145-RIO GRANDE CHEMICAL, LTD		2,152	4,542	(52.63%)
0787-ROCKY MOUNTAIN RECYCLING INC - ROXX		63	10	531.56%

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Page 4 of 6

NEVDAD DEPARTMENT of TAXATION
2015-2016 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2015-2016	2014-2015	
0788-ROCKY MOUNTAIN TRANSPORTATION SERVICES INC		911	6,065	(84.98%)
0790-SASKATCHEWAN GRAIN CAR (SKPX)		59	65	(9.55%)
0791-SAUVAGE GAS COMPANY - SAUX		39	24	59.83%
0792-SAVAGE TRANSPORTATION MANAGEMENT INC - CANX		51	10,804	(99.53%)
1245-SCHLUMBERGER TECHNOLOGY CORPORATION - DSIX		496	1,343	(63.07%)
0795-SEARLES VALLEY MINERALS OPERATIONS INC - AJPX		73,524	64,973	13.16%
0796-SGA LEASING COMPANY		255	110	132.69%
0797-SHELL OIL COMPANY		524	420	24.73%
0798-SHERWIN ALUMINA COMPANY - SHAX		503	486	3.43%
0800-SHINTECH INC		3,269	3,673	(10.99%)
1325-SIEMENS INDUSTRY INC		130	90	44.02%
0805-SIERRA PACIFIC - IDAHO POWER COMPANY	Ceased Reporting in Nevada This Year	0	102,753	(100.00%)
0801-SIMS GROUP USA CORP		86	11	706.50%
0799-SM BROOKS FREIGHT - TJRX		421	556	(24.26%)
0698-SMBC RAIL SERVICES INC (FORMERLY, FLAGSHIP RAIL SERVIC		57,958	13,924	316.25%
0803-SOLVAY CHEMICALS INC - SMNX		3,292	15,283	(78.46%)
1334-SOLVAY USA, INC. - RPNX	Ceased Reporting in Nevada This Year	0	175	(100.00%)
0804-SOUTHDAKOTA SOYBEAN PROCESSORS		2,449	2,254	8.66%
1175-SOUTHERN RAIL ASSOCIATES - SRAX		61	131	(53.12%)
0810-SOUTHWEST RAIL INDUSTRIES INC - SRIX		11,954	13,988	(14.54%)
1264-STANDBRIDGE COLOR CORPORATION		184	55	235.50%
0807-STRUCTURAL METALS INC dba CMC STEEL TEXAS		399	983	(59.46%)
0808-STYROLUTION AMERICA, LLC - INEX		430	484	(11.22%)
1312-STYRON LLC	Ceased Reporting in Nevada This Year	0	10	(100.00%)
0809-SULCOM INCORPORATED		1,200	1,557	(22.89%)
0812-SUNOCO INC (R&M)	Ceased Reporting in Nevada This Year	0	20	(100.00%)
1260-SUNTRUST LEASING CORPORATION	Ceased Reporting in Nevada This Year	0	75	(100.00%)
0813-TATE & LYLE INGREDIENTS AMERICAS INC - SSPX		20,920	13,661	53.13%
0622-THE ALBERTA GOVERNMENT ALPX		124	86	45.10%
0634-THE ANDREWS COMPANIES LLC	Ceased Reporting in Nevada This Year	0	1,130	(100.00%)
1427-THE SUN PRODUCTS CORPORATION - HDTX	New Taxpayer to Nevada This Year	25	0	100.00%
0816-TOTAL PETROCHEMICALS & REFINING USA INC - FINX		19	45	(57.32%)
1250-TRADE WIND LTD	Ceased Reporting in Nevada This Year	0	6	(100.00%)
0817-TRANSPORTATION EQUIPMENT INC - DYLX		7,996	8,157	(1.97%)
0819-TRICAL INC		43	555	(92.29%)
0820-TRINITY CHEMICAL LEASING LLC - TCIX		7,920	9,942	(20.34%)
0821-TRINITY INDUSTRIES LEASING CO - CEPX		606,311	370,360	63.71%
0823-TRINITY RAIL MANAGEMENT INC - ALMX	Ceased Reporting in Nevada This Year	0	0	(100.00%)
1249-TROPICANA TRANSPORTATION CORP	Ceased Reporting in Nevada This Year	0	6	(100.00%)
0824-TTX COMPANY		1,609,244	1,453,173	10.74%
1267-TUBE CITY INC		347	274	26.74%
1329-TYSON FOODS INC		871	827	5.40%
0826-UNIMIN CORPORATION - WWUX		927	914	1.43%
0827-UNION CARBIDE CORPORATION		1,325	1,087	21.83%
0828-UNION TANK CAR COMPANY		236,072	230,629	2.36%
0830-UNIVAR CANADA LTD		1,386	2,191	(36.75%)
0832-US ECOLOGY IDAHO INC		1,106	3,771	(70.65%)
0833-US MAGNESIUM LLC	Ceased Reporting in Nevada This Year	0	108	(100.00%)
1330-VALERO RAIL PARTNERS, LLC - VMSX		15,540	867	1,693.18%
0834-VIP TANK CAR SERVICE		31	1,173	(97.40%)
0835-VTG RAIL INC		14,546	14,874	(2.20%)
0836-WACKER CHEMICAL CORPORATION - WPHX		409	24	1,583.89%
0837-WALTER HAFFNER COMPANY		4,852	4,871	(0.39%)

NEVDAD DEPARTMENT of TAXATION
2015-2016 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2015-2016	2014-2015	
0838-WASTE SOLUTIONS GROUP		16,434	14,599	12.57%
1253-WESTERN FUELS & ASPHALT SUPPLY INC	Ceased Reporting in Nevada This Year	0	23	(100.00%)
0841-WESTERN RAILROAD EQUIPMENT COMPANY - WREX		638	588	8.46%
0842-WESTLAKE POLYMERS LP - WLPX		379	378	0.08%
0843-WINTER BIRD CORPORATION	New Taxpayer to Nevada This Year	16	0	100.00%
1254-WISCONSIN PUBLIC SERVICE CORPORATION	Ceased Reporting in Nevada This Year	0	60	(100.00%)
1270-ZEELAND FARM SERVICES INC	Ceased Reporting in Nevada This Year	0	50	(100.00%)
TOTALS		4,906,681	4,284,043	14.53%

RECOMMENDED ASSESSMENT FOR 2015-2016	4,906,681
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**NEVADA DEPARTMENT OF TAXATION
2015-2016 CENTRALLY ASSESSED
Values by County**

Property Escaping Taxation

There was no property escaping taxation as of October 5, 2015

2015-2016 Statewide Assessed Value	2015-2016 Value Per Mile	Carson City AV 2015-2016	Churchill AV 2015-2016	Clark AV 2015-2016	Douglas AV 2015-2016	Elko AV 2015-2016
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Property Escaping Taxation

	\$0.00	\$0.00	0	0	0	0	\$0.00
Total Assessed Value	\$0.00		0	0	0	0	\$0.00

2015-2016 Statewide Assessed Value	2013-2014 Value Per Mile	Esmeralda AV 2015-2016	Eureka AV 2015-2016	Humboldt AV 2015-2016	Lander AV 2015-2016	Lincoln AV 2015-2016
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Property Escaping Taxation

	\$0.00	\$0.00	0	\$0.00	0	0	0
Total Assessed Value	\$0.00		0	\$0.00	0	0	0

2015-2016 Statewide Assessed Value	2013-2014 Value Per Mile	Lyon AV 2015-2016	Mineral AV 2015-2016	Nye AV 2015-2016	Pershing AV 2015-2016
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Property Escaping Taxation

	\$0.00	\$0.00	0	0	0	0
Total Assessed Value	\$0.00		0	0	0	0

2015-2016 Statewide Assessed Value	2015-2016 Value Per Mile	Storey AV 2015-2016	Washoe AV 2015-2016	White Pine AV 2015-2016
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Property Escaping Taxation

	\$0.00	0	0	0	0
Total Assessed Value	\$0.00		0	0	0

Nevada Department of Taxation
 2015-2016 Centrally Assessed
 Values By County
 Unsecured Property

Airlines

	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

Airlift Helicopter, Inc.	112,700	0	0	0	0	0	0	0	63,112	0
Aviation Ventures (Vision Air)	218,300	0	0	218,300	0	0	0	0	0	0
Charter Airlines, Inc.	8,000	0	0	8,000	0	0	0	0	0	0
Life Guard International	483,400	13,541	0	212,588	0	40,622	0	0	28,435	0
MN Airlines, LLC dba Sun Country Airlines	1,462,000	0	0	1,415,193	0	0	0	0	0	0
Omni Air International	3,287,000	0	0	3,282,702	0	0	0	0	0	0
Papillon Airways, Inc.	5,116,800	0	0	5,116,800	0	0	0	0	0	0
Summit Air Ambulance LLC	2,184,600	48,060	207,538	8,740	6,551	1,234,299	0	113,599	32,770	124,520
Virgin America, Inc.	8,833,000	0	0	6,374,508	865	0	0	0	0	0
Total Assessed Value	21,705,800	61,601	207,538	16,636,830	7,416	1,274,921	0	113,599	124,317	124,520

	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

Airlift Helicopter, Inc.	112,700	0	40,572	0	0	0	0	9,016	0
Aviation Ventures (Vision Air)	218,300	0	0	0	0	0	0	0	0
Charter Airlines, Inc.	8,000	0	0	0	0	0	0	0	0
Life Guard International	483,400	0	0	0	140,822	20,311	0	27,081	0
MN Airlines, LLC dba Sun Country Airlines	1,462,000	0	0	0	0	0	0	46,807	0
Omni Air International	3,287,000	0	0	0	0	0	0	4,298	0
Papillon Airways, Inc.	5,116,800	0	0	0	0	0	0	0	0
Summit Air Ambulance LLC	2,184,600	29,494	17,479	7,645	10,921	185,689	4,370	54,618	98,309
Virgin America, Inc.	8,833,000	0	6,277	3,685	2,445,897	0	859	909	0
Total Assessed Value	21,705,800	29,494	64,328	11,330	2,597,641	206,000	5,229	142,730	98,309

**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**

Industry	Assessed	Assessed
	Valuation	Valuation
	2014-2015	2015-2016
Airlines	2,208,020	1,582,274
Electric Companies	74,279,454	254,632,325
Gas Distribution and Pipeline Companies	12,328,959	15,002,444
Railroad Companies	51,480	803,156
Telecommunication Companies	1,911,774	3,541,017
Total Twelve-Month CWIP Assessed Value	90,779,686	275,561,216

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, 2015 through June 30, 2016. 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 2014-15	CV Ratio 2015-16	CV Ratio 2016-17
Airline	0.6807	0.8079	0.8077
Electric	0.9466	0.9716	0.8995
Gas-Distribution	0.6874	0.6918	0.6662
Gas-Pipeline	0.8615	0.8419	0.8287
Railroad	0.5119	0.5628	0.6106
Telecommunication	1.0000	1.0000	0.8308

The level of assessment for all property equals 35%.

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

$$(\$1,000,000) \times (0.8308) \times (35\%) = \$290,789 \text{ assessed value for 6 month CWIP.}$$

Nevada Department of Taxation
2015-2016
Adjusted Twelve-Month CWIP

	2015-2016 Reported Growth CWIP	Industry-wide Cost To Value Ratio	Adjusted Growth 12-Month CWIP	2015-2016 Assessed Value Rounded to 00
National, Freight and Large Regional Air Carriers				
Alaska Airlines	94,012	0.8079	75,953	26,584
FEDEX Express	284,711	0.8079	230,020	80,507
Horizon Air Industries, Inc.	4,959	0.8079	4,006	1,402
Southwest Airlines Company	3,066	0.8079	2,477	867
Total AV National, Freight and Large Regional Air Carriers 12 Mo CWIP	\$386,748		\$312,457	\$109,360
Charter and Feeder Air Carriers				
Allegiant Airline, Inc.	2,516,630	0.8079	2,033,205	711,622
El Aero Services	101,461	0.8079	81,972	28,690
Maverick Helicopters	2,207,000	0.8079	1,783,053	624,069
1 Papillon Airways, Inc.	383,826	0.8079	310,096	108,534
Total AV Charter and Feeder Air Carriers 12 Mo CWIP	\$5,208,917		\$4,208,326	\$1,472,914
Total AV Airlines 12 Mo CWIP	\$5,595,665		\$4,520,782	\$1,582,274
Electric Companies				
Idaho Power Company	3,083,487	0.9716	2,995,830	1,048,541
Nevada Power Company	504,810,029	0.9716	490,459,289	171,660,751
Online Transmission Project	5,994,880	0.9716	5,824,458	2,038,560
ORNI 37 LLC (Ormat NV)	45,215,726	0.9716	43,930,333	15,375,617
San Diego Gas & Electric (SDG&E)	1,649,875	0.9716	1,602,972	561,040
Sierra Pacific Power-Electric	80,316,419	0.9716	78,033,184	27,311,614
Southern California Edison	72,416,820	0.9716	70,358,155	24,625,354
City of Los Angeles DWP	4,537,674	0.9716	4,408,677	1,543,037
Mead Phoenix Project-SCPPA	104,551	0.9716	101,579	35,553
Harney Electric Cooperative	202,856	0.9716	197,089	68,981
Mt Wheeler Power	4,411,180	0.9716	4,285,779	1,500,023
Plumas Sierra Rural Electric	1,179	0.9716	1,145	401
Raft River Rural Electric	327,542	0.9716	318,230	111,381
Valley Electric	25,735,826	0.9716	25,004,208	8,751,473
Total AV Electric Companies 12 Mo CWIP	\$748,808,043		\$727,520,928	\$254,632,325
Gas Distribution and Pipeline Companies				
Sierra Pacific Power-Gas	4,976,335	0.6918	3,442,852	1,204,998
Southwest Gas Company	46,035,516	0.6918	31,849,442	11,147,305
Kern River Pipeline	1,818,047	0.8419	1,530,566	535,698
Kinder-Morgan (Calnev) Pipeline	720,817	0.8419	606,837	212,393
Kinder-Morgan (SFPP L P) Pipeline	442,504	0.8419	372,533	130,386
Prospector Pipeline Co.	5,853,956	0.8419	4,928,293	1,724,903
Ruby Pipeline LLC	158,698	0.8419	133,604	46,761
Total AV Gas Distribution and Pipeline Companies 12 Mo CWIP	\$60,005,872		\$42,864,127	\$15,002,444
Railroad Companies				
Union Pacific Railroad	4,077,614	0.5628	2,294,730	803,156
Total AV Railroad Companies 12 Mo CWIP	\$4,077,614		\$2,294,730	\$803,156
Telecommunication Companies				
360 Networks (USA), Inc.	5,094,551	1.0000	5,094,551	1,783,093
Beehive Telephone Company	233,620	1.0000	233,620	81,767
Electric Lightwave	210,976	1.0000	210,976	73,842
Eschelon Telecom, Inc.	676,906	1.0000	676,906	236,917
2 Filer Mutual Telephone Company	59,075	1.0000	59,075	20,676
Humboldt Telephone Company	1,163,408	1.0000	1,163,408	407,193
Lincoln County Telephone System, Inc.	624,078	1.0000	624,078	218,427
Plumas Sierra Telecommunications	334,080	1.0000	334,080	116,928
Rio Virgin Telephone Company	1,149,786	1.0000	1,149,786	402,425
Rural Telephone Company	570,713	1.0000	570,713	199,749
Total AV Telecommunication Companies 12 Mo CWIP	\$10,117,192		\$10,117,192	\$3,541,017
Grand Totals	\$828,604,387		\$787,317,760	\$275,561,216

1 - Added by SBE Case 16-308 heard on 11/05/2015

2 - Changed by SBE Case 16-307 heard on 11/05/2015

Nevada Department of Taxation
Summary of
Twelve-Month Construction Work in Progress
Assessed Valuations by County and Industry
2015-16 Centrally Assessed

County	Airlines	Electric Companies	Gas Distribution & Pipeline Companies	Railroad Companies	Telecommunication Companies	Total State Assessed Companies
Carson City	3,384	820,902	836,780	0	47,102	1,708,168
Churchill	1,128	2,481,011	467,999	44,600	60,911	3,055,649
Clark	1,005,628	186,364,095	7,587,503	105,171	1,375,282	196,437,680
Douglas	73	1,610,730	239,246	0	0	1,850,049
Elko	41,689	2,116,886	1,963,773	200,103	421,321	4,743,772
Esmeralda	11,178	1,237,132	0	0	0	1,248,310
Eureka	4,472	1,052,890	190,791	38,540	43,433	1,330,127
Humboldt	59,711	2,629,295	423,389	108,671	501,169	3,722,234
Lander	50,268	1,567,101	76,334	31,585	45,085	1,770,374
Lincoln	86,157	2,008,804	89,133	77,069	244,809	2,505,972
Lyon	7,958	5,148,278	658,758	30,900	11,208	5,857,102
Mineral	19,300	17,608,640	28,411	0	0	17,656,351
Nye	146,862	8,402,571	28,838	0	4,425	8,582,696
Pershing	37,191	2,656,589	517,731	65,458	126,743	3,403,712
Storey	967	4,249,197	66,461	6,982	691	4,324,298
Washoe	78,630	12,831,217	1,827,295	94,076	657,896	15,489,115
White Pine	27,679	1,846,987	0	0	944	1,875,609
ZZ State of Nevada	0	0	0	0	0	0
Total AV	\$1,582,274	\$254,632,325	\$15,002,444	\$803,156	\$3,541,017	\$275,561,216

Nevada Department of Taxation
2015-2016 Centrally Assessed
Twelve-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

Airlines

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

Alaska Airlines	26,584	0	798	2,924	0	0	3,722	0	0	0
Allegiant Airline, Inc.	711,622	13	95	249,442	31	24,052	7,337	4,058	59,016	50,098
EI Aero Services	28,690	3,370	232	147	42	17,631	21	400	695	169
FEDEX Express	80,507	0	0	20,269	0	0	0	0	0	0
Horizon Air Industries, Inc.	1,402	0	0	0	0	0	0	0	0	0
Maverick Helicopters	624,069	0	0	623,727	0	0	0	0	0	0
Southwest Airlines Company	867	0	4	585	0	6	98	14	0	2
Total Assessed Value	1,473,740	3,384	1,128	897,095	73	41,689	11,178	4,472	59,711	50,268

	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

Airlines

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

Alaska Airlines	26,584	0	1,595	4,253	6,114	0	0	7,178	0
Allegiant Airline, Inc.	711,622	85,938	6,296	15,018	139,115	37,191	966	9,178	23,778
EI Aero Services	28,690	211	63	21	1,180	0	0	611	3,897
FEDEX Express	80,507	0	0	0	0	0	0	60,238	0
Horizon Air Industries, Inc.	1,402	0	0	0	0	0	0	1,402	0
Maverick Helicopters	624,069	0	0	0	341	0	0	0	0
Southwest Airlines Company	867	8	3	7	112	0	1	23	4
Total Assessed Value	1,473,740	86,157	7,958	19,300	146,862	37,191	967	78,630	27,679

Nevada Department of Taxation
2015-2016 Centrally Assessed
Twelve-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

Electric Companies

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

City of Los Angeles DWP	1,543,037	0	44,898	954,340	0	0	0	0	0	0
Harney Electric Cooperative	68,981	0	0	0	0	0	0	0	68,981	0
Idaho Power Company	1,048,541	0	0	0	0	215,954	0	0	831,704	883
Mead Phoenix Project-SCPPA	35,553	0	0	35,553	0	0	0	0	0	0
Mt Wheeler Power	1,500,023	0	0	0	0	48,924	0	319,939	0	0
Nevada Power Company	171,660,751	0	0	170,336,081	0	0	0	0	0	0
Online Transmission Project	2,038,560	434	434	249,832	0	8,935	0	32,790	1,041	2,082
Plumas Sierra Rural Electric	401	0	0	0	0	0	0	0	0	0
Raft River Rural Electric	111,381	0	0	0	0	111,381	0	0	0	0
San Diego Gas & Electric (SDG&E)	561,040	0	0	561,040	0	0	0	0	0	0
Sierra Pacific Power-Electric	27,311,614	820,468	1,441,562	0	1,610,730	1,731,693	481,613	700,161	1,727,569	1,564,136
Southern California Edison	24,625,354	0	994,117	12,989,952	0	0	0	0	0	0
Valley Electric	8,751,473	0	0	1,237,297	0	0	755,519	0	0	0
Total Assessed Value	239,256,708	820,902	2,481,011	186,364,095	1,610,730	2,116,886	1,237,132	1,052,890	2,629,295	1,567,101

Nevada Department of Taxation
2015-2016 Centrally Assessed
Twelve-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	1,543,037	63,269	112,510	56,778	0	48,127	0	263,116	0
Harney Electric Cooperative	68,981	0	0	0	0	0	0	0	0
Idaho Power Company	1,048,541	0	0	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	35,553	0	0	0	0	0	0	0	0
Mt Wheeler Power	1,500,023	0	0	0	160,953	0	0	0	970,207
Nevada Power Company	171,660,751	1,132,367	0	0	192,303	0	0	0	0
Online Transmission Project	2,038,560	813,169	520	0	337,620	0	520	0	591,182
Plumas Sierra Rural Electric	401	0	0	0	0	0	0	401	0
Raft River Rural Electric	111,381	0	0	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	561,040	0	0	0	0	0	0	0	0
Sierra Pacific Power-Electric	27,311,614	0	2,540,799	864,549	1,007,744	1,543,134	4,248,677	6,743,183	285,598
Southern California Edison	24,625,354	0	2,494,448	1,256,990	0	1,065,329	0	5,824,517	0
Valley Electric	8,751,473	0	0	54,706	6,703,951	0	0	0	0
Total Assessed Value	239,256,708	2,008,804	5,148,278	2,233,023	8,402,571	2,656,589	4,249,197	12,831,217	1,846,987

Nevada Department of Taxation
2015-2016 Centrally Assessed
Twelve-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

Kern River Pipeline	535,698	0	0	446,565	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	212,393	0	0	212,393	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	130,386	0	37,979	0	0	0	0	0	0	0
Prospector Pipeline Co.	1,724,903	0	0	0	0	1,588,059	0	136,843	0	0
Ruby Pipeline LLC	46,761	0	0	0	0	21,732	0	0	18,204	0
Sierra Pacific Power-Gas	1,204,998	0	0	0	0	0	0	0	0	0
Southwest Gas Company	11,147,305	836,780	430,020	6,928,545	239,246	353,981	0	53,948	405,186	76,334
Total Assessed Value	15,002,444	836,780	467,999	7,587,503	239,246	1,963,773	0	190,791	423,389	76,334

	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

Kern River Pipeline	535,698	89,133	0	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	212,393	0	0	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	130,386	0	18,034	0	0	0	26,834	47,540	0
Prospector Pipeline Co.	1,724,903	0	0	0	0	0	0	0	0
Ruby Pipeline LLC	46,761	0	0	0	0	0	0	6,825	0
Sierra Pacific Power-Gas	1,204,998	0	0	0	0	0	17,263	1,187,735	0
Southwest Gas Company	11,147,305	0	640,724	28,411	28,838	517,731	22,364	585,195	0
Total Assessed Value	15,002,444	89,133	658,758	28,411	28,838	517,731	66,461	1,827,295	0

Nevada Department of Taxation
2015-2016 Centrally Assessed
Twelve-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	803,156	0	44,600	105,171	0	200,103	0	38,540	108,671	31,585
Total Assessed Value	803,156	0	44,600	105,171	0	200,103	0	38,540	108,671	31,585

	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	803,156	77,069	30,900	0	0	65,458	6,982	94,076	0
Total Assessed Value	803,156	77,069	30,900	0	0	65,458	6,982	94,076	0

Nevada Department of Taxation
2015-2016 Centrally Assessed
Twelve-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

Telecommunication Companies

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

360 Networks (USA), Inc.	1,783,093	23,410	60,911	891,867	0	224,749	0	43,433	103,197	45,085
Beehive Telephone Company	81,767	0	0	0	0	80,823	0	0	0	0
Electric Lightwave	73,842	0	0	73,842	0	0	0	0	0	0
Eschelon Telecom, Inc.	236,917	23,692	0	0	0	0	0	0	0	0
Filer Mutual Telephone Company	20,676	0	0	0	0	20,676	0	0	0	0
Humboldt Telephone Company	407,193	0	0	0	0	9,222	0	0	397,971	0
Lincoln County Telephone System, Inc.	218,427	0	0	7,148	0	0	0	0	0	0
Plumas Sierra Telecommunications	116,928	0	0	0	0	0	0	0	0	0
Rio Virgin Telephone Company	402,425	0	0	402,425	0	0	0	0	0	0
Rural Telephone Company	199,749	0	0	0	0	85,851	0	0	0	0
Total Assessed Value	3,541,017	47,102	60,911	1,375,282	0	421,321	0	43,433	501,169	45,085

	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

Telecommunication Companies

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

360 Networks (USA), Inc.	1,783,093	37,955	11,208	0	0	126,743	691	213,844	0
Beehive Telephone Company	81,767	0	0	0	0	0	0	0	944
Electric Lightwave	73,842	0	0	0	0	0	0	0	0
Eschelon Telecom, Inc.	236,917	0	0	0	0	0	0	213,225	0
Filer Mutual Telephone Company	20,676	0	0	0	0	0	0	0	0
Humboldt Telephone Company	407,193	0	0	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	218,427	206,854	0	0	4,425	0	0	0	0
Plumas Sierra Telecommunications	116,928	0	0	0	0	0	0	116,928	0
Rio Virgin Telephone Company	402,425	0	0	0	0	0	0	0	0
Rural Telephone Company	199,749	0	0	0	0	0	0	113,899	0
Total Assessed Value	3,541,017	244,809	11,208	0	4,425	126,743	691	657,896	944