



NEVADA DEPARTMENT OF TAXATION
Division of Local Government Services

2016-2017

BULLETIN NO. 200A

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

2016-2017 BULLETIN NO. 200A
UNSECURED PROPERTY TAX ROLL

Department of Taxation
Division of Local Government Services
1550 E. College Parkway, Suite 115
Carson City, NV 89706
Phone 775.684.2100 • Fax 775.684.2020

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

OCTOBER 3, 2016

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BULLETIN NO. 200A

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Bulletin No. 200-A
Fiscal Year 2016-2017
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 3, 2016

Notice of Valuation

On October 3, 2016, 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. 200-A presents the 2016-2017 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, 2015 through June 30, 2016.

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_2/
and select [Form 5102SBE Taxpayer Direct Appeal](#).

NEVDAD DEPARTMENT of TAXATION
2016-17 Centrally Assessed Unsecured Tax Roll

Private Carlines

ALLOCATION OF PRIVATE CARLINES ASSESSED VALUES TO COUNTIES

Burlington Northern Santa Fe (BNSF)			Union Pacific Railroad (UPRR)			Total
Track Miles	Track Percent	Assessed Value	Track Miles	Track Percent	Assessed Value	Assessed Value
Total Assessed Value		195,990.62	+		4,361,648.43	= 4,557,639.05
Carson City	0.00	0.00%	0.00	0.00%	0.00	0.00
Churchill	41.88	4.80%	81.32	5.57%	243,084.36	252,498.17
Clark	0.00	0.00%	191.73	13.14%	573,125.48	573,125.48
Douglas	0.00	0.00%	0.00	0.00%	0.00	0.00
Elko	308.77	35.41%	364.85	25.00%	1,090,621.35	1,160,026.83
Esmeralda	0.00	0.00%	0.00	0.00%	0.00	0.00
Eureka	67.16	7.70%	70.27	4.82%	210,053.34	225,149.60
Humboldt	175.50	20.13%	198.14	13.58%	592,286.46	631,735.44
Lander	52.22	5.99%	56.76	3.89%	169,668.82	181,406.86
Lincoln	0.00	0.00%	140.52	9.63%	420,046.90	420,046.90
Lyon	11.19	1.28%	54.73	3.75%	163,600.68	166,115.97
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	8.18%	356,764.86	380,827.61
Storey	11.27	1.29%	12.73	0.87%	38,052.93	40,586.20
Washoe	96.88	11.11%	168.72	11.56%	504,343.25	526,119.99
White Pine	0.00	0.00%	0.00	0.00%	0.00	0.00
Report Total	871.92	100.00%	1,459.12	100.00%	4,361,648.43	4,557,639.05

NEVDAD DEPARTMENT of TAXATION
2016-2017 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2016-2017	2015-2016	
1181-A&K RAILROAD MATERIALS	Ceased Reporting in Nevada This Year	0	20	(100.00%)
0613-ACE COGENERATION COMPANY	Ceased Reporting in Nevada This Year	0	50	(100.00%)
0614-ADLER FUNDING LLC		2,379	2,718	(12.47%)
0615-ADM TRANSPORTATION COMPANY		153,290	159,153	(3.68%)
0616-AEROPRES CORPORATATION	New Taxpayer to Nevada This Year	6	0	100.00%
0617-AG PROCESSING INC		3,596	4,178	(13.94%)
0618-AGRIUM US INC		364	93	290.42%
1443-AGROTHRIVE INC		570	383	48.70%
0620-AIR LIQUIDE INDUSTRIAL US LP		24	24	0.29%
1338-ALBEMARLE CORPORATION - EBAX		12	37	(67.83%)
1177-ALBERTA Governemnt		21	13	65.83%
0623-ALLIANT ENERGY	New Taxpayer to Nevada This Year	20	0	100.00%
0627-AMERICAN ELECTRIC POWER SERVICES	Ceased Reporting in Nevada This Year	0	21	(100.00%)
0629-AMERICAN RAILCAR INDUSTRIES INC - AMFX		12,969	8,858	46.40%
0628-AMERICAN RAILCAR LEASING LLC		63,425	66,694	(4.90%)
0630-AMERICAN REFRIGERATOR TRANSIT COMPANY	Ceased Reporting in Nevada This Year	0	40	(100.00%)
0631-AMERICAN SODA, LLP	Ceased Reporting in Nevada This Year	0	2,686	(100.00%)
0632-AMERICAS STYRENICS LLC		581	690	(15.80%)
1314-AMERIGAS PROPANE LP	Ceased Reporting in Nevada This Year	0	15	(100.00%)
0626-AMG RESOURCES CORPORATION - AMGX		1,957	2,420	(19.16%)
0633-ANDERSONS THE		60,155	47,244	27.33%
1189-ANDREWS COMPANIES (THE) LLC	Ceased Reporting in Nevada This Year	0	649	(100.00%)
0636-ARCH CHEMICALS	Ceased Reporting in Nevada This Year	0	128	(100.00%)
1321-ARIZONA ELECTRIC POWER COOP INC	Ceased Reporting in Nevada This Year	0	15	(100.00%)
1182-ARKEMA INC		221	150	46.87%
0638-ARRENDADORA NACIONAL DE CARROS		4,814	5,006	(3.85%)
0639-ASH GROVE CEMENT CO		1,900	1,579	20.29%
1331-ATEL Equipment Services (Formerly Atel Equipment Corp)		61	80	(24.08%)
0641-ATEL LEASING CORP		1,104	590	87.01%
0709-AXIAL, LLC (FKA GEORGIA GULF CHEMICALS & VINYLs LLC)	Ceased Reporting in Nevada This Year	0	36	(100.00%)
1183-BADGER STATE ETHANOL LLC		310	34	820.05%
0643-BAKERY TRADING COMPANY	Ceased Reporting in Nevada This Year	0	235	(100.00%)
0644-BASF CORP		23	113	(79.48%)
1462-BELL LUMBER AND POLE - BLPX	New Taxpayer to Nevada This Year	20	0	100.00%
1339-BIG WEST OIL (FORMERLY BIG WEST RESOURCES LLC) - BWRX	New Taxpayer to Nevada This Year	221	0	100.00%
0818-BNSF LOGISTICS - COBX	New Taxpayer to Nevada This Year	30	0	100.00%
1152-BP CORPORATION NORTH AMERICA	Ceased Reporting in Nevada This Year	0	6	(100.00%)
1201-BRASKEM AMERICA INC - BRXX		114	48	138.41%
0645-BROWNER TURNOUT CO		631	632	(0.17%)
0844-BUNGE NORTH AMERICA		25,372	34,289	(26.00%)
1197-CAI RAIL INC		2,024	638	217.01%
0646-CALDWELL BAKER CO		5	40	(87.50%)
0647-CALIFORNIA RAILCAR CORP	Ceased Reporting in Nevada This Year	0	641	(100.00%)
0648-CANADIAN ENTERPRISE GAS PRODUCTS LTD		18	3	540.35%
0650-CANADIAN WHEAT BOARD - CPWX	Ceased Reporting in Nevada This Year	0	8	(100.00%)
1326-CANAM MINERALS INC	Ceased Reporting in Nevada This Year	0	19	(100.00%)
0651-CARGILL INCORPORATED		41,774	43,590	(4.17%)
0652-CARMATH INC		5,582	8,066	(30.80%)
1434-CEDAR GROVE LOGISTICS LLC - CGFX		5,729	559	925.20%
0654-CELTRAN INC		243	119	103.61%
0655-CEMEX INC - CEMX		6,416	4,180	53.49%
0656-CENEX HARVEST STATES COOPERATIVE		9,122	4,348	109.79%
0737-CHEMICAL MANAGEMENT COMPANY, INC, (formerly LHOIST NOR		449	323	39.08%
0659-CHEVRON ORONITE COMPANY LLC		243	343	(29.06%)

NEVDAD DEPARTMENT of TAXATION
2016-2017 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2016-2017	2015-2016	
0661-CHEVRON PHILLIPS CHEMICAL COMPANY LP		4,629	4,925	(6.01%)
0660-CHEVRON USA INC		17,560	7,913	121.92%
0658-CHICAGO FREIGHT CAR LEASING CO		43,360	52,374	(17.21%)
1324-CHICKASHA OF GEORGA LLC	Ceased Reporting in Nevada This Year	0	270	(100.00%)
0662-CIT GROUP (THE) EQUIPMENT FIANCING (FKA CAPITAL FINANC		234,407	262,680	(10.76%)
1203-CIT RAIL LLC	Ceased Reporting in Nevada This Year	0	12,126	(100.00%)
1178-CITGO PETROLEUM CORP	New Taxpayer to Nevada This Year	67	0	100.00%
0663-CITICORP RAIL MARK INC		79	90	(11.89%)
1437-CITY OF COLORADO	Ceased Reporting in Nevada This Year	0	5	(100.00%)
0664-CK INDUSTRIES, INC - CKIX		1,542	4,297	(64.10%)
1275-CLEAN HARBORS ENVIRONMENTAL SERVICE INC	Ceased Reporting in Nevada This Year	0	363	(100.00%)
1436-CMF LEASING INC	Ceased Reporting in Nevada This Year	0	400	(100.00%)
0665-CML METALS CORP	Ceased Reporting in Nevada This Year	0	104,070	(100.00%)
0667-COFFEYVILLE RESOURCES NITROGEN FERTILIZERS, LLC		285	347	(17.85%)
0666-COMMERCIAL METALS COMPANY	Ceased Reporting in Nevada This Year	0	136	(100.00%)
0761-COMPASS MINERALS AMERICA INC. - NASX		15,779	6,097	158.79%
0670-CONSOLIDATED GRAIN & BARGE		402	245	64.21%
0142-CONTINENTAL TANK CAR CORP		115	115	0.69%
1187-CONTRACTORS CARGO COMPANY	Ceased Reporting in Nevada This Year	0	5	(100.00%)
1458-CREATIVE RAILCAR MARKETING SERVICES, LLC - CLBX	New Taxpayer to Nevada This Year	358	0	100.00%
1198-CRISTAL USA INC (FKA MILLENNIUM INORGANIC CHEMICALS IN		583	430	35.52%
0673-CRYO-TRANS INC		44,615	29,483	51.32%
0674-CRYSTAL CAR LINE INC		4,003	4,997	(19.89%)
0676-CWR TRANSPORTATION		1,435	90	1,498.77%
1217-DAK AMERICAS LLC		3,414	1,967	73.57%
0677-DANA RAILCAR	Ceased Reporting in Nevada This Year	0	10	(100.00%)
1438-DATX ASSOCIATES	Ceased Reporting in Nevada This Year	0	6	(100.00%)
0678-DAVID J JOSEPH CO		17,778	10,042	77.04%
0143-DELTA TANK LINE CO		63	87	(27.16%)
1290-DEPARTMENT OF DEFENSE Do Not Send Bill	Ceased Reporting in Nevada This Year	0	18,777	(100.00%)
1470-DKL LION OIL TRADING AND TRANSPORTATION - DKLX	New Taxpayer to Nevada This Year	46	0	100.00%
0679-DOW CHEMICAL COMPANY		5,015	5,379	(6.77%)
0682-EASTMAN CHEMICAL COMPANY		307	745	(58.71%)
0683-ECDC ENVIRONMENTAL, L.C. - ECXX		2,065	2,204	(6.28%)
1358-ECO SERVICES SOLUTIONS, LLC - RPBX	Ceased Reporting in Nevada This Year	0	40	(100.00%)
0684-EDMAN CORP - SSTX		688	341	102.02%
0680-EI DU PONT DE NEMOURS AND COMPANY INC		6,509	5,140	26.63%
0685-ELK POINT TRANSPORTATION COMPANY		323	489	(33.93%)
0686-EMPIRE RAILCAR CORP	Ceased Reporting in Nevada This Year	0	244	(100.00%)
1464-ENERGETICOS FUSION - GPRX	New Taxpayer to Nevada This Year	245	0	100.00%
0687-ENERGY SOLUTIONS INC	Ceased Reporting in Nevada This Year	0	59	(100.00%)
0689-ENTERPRISE PRODUCTS OPERATING LLC		77	262	(70.54%)
1218-ENVIRONMENTAL PROTECTION & IMPROVEMENT CO LLC	New Taxpayer to Nevada This Year	6	0	100.00%
1271-EPSTEIN TRANSLOADING CO LLC		223	504	(55.75%)
0690-EQUISTAR CHEMICALS LP		2,194	1,973	11.18%
0691-ERCO WORLDWIDE (USA) INC	New Taxpayer to Nevada This Year	11	0	100.00%
0692-ESSEX HYBRID SEED CO LTD		187	430	(56.52%)
0693-EVEREST RAIL CAR SERVICES		822	493	66.70%
0694-EXCEL RAILCAR CORP		1,244	1,226	1.49%
0695-EXXON MOBIL CORP		2,992	4,389	(31.83%)
1323-FACTOR GAS LIQUIDS INC - FGLX	New Taxpayer to Nevada This Year	62	0	100.00%
1335-FAIRMOUNT STANTROL, INC - FTIX		4,203	38	10,844.38%
0697-FEED PRODUCTS SOUTH INC		454	74	514.22%
0699-FIRST UNION RAIL CORPORATION - FURX	Ceased Reporting in Nevada This Year	0	229,655	(100.00%)

NEVDAD DEPARTMENT of TAXATION
2016-2017 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2016-2017	2015-2016	
0701-FMC CORPORATION - FMLX		5,243	4,748	10.42%
0702-FORMOSA TRANSRAIL CORPORATION		778	705	10.36%
0706-GATX CORPORATION		230,640	247,986	(6.99%)
0705-GATX DE MEXICO, SA DE CV		795	606	31.21%
0704-GATX RAIL CANADA CORP		1,822	2,138	(14.77%)
0703-GATX RAIL HOLDINGS, INC - ALLX	New Taxpayer to Nevada This Year	21	0	100.00%
0621-GATX RAIL HOLDINGS, INC. (formerly GATX ALLCAPITAL RAIL		217	1,466	(85.21%)
0742-GAVILON GLOBAL HOLDINGS, LLC ((formerly CONAGRA FOODS (2,067	1,342	53.98%
1371-GB TEXAS HOLDINGS, LLC - GBTX		49	35	37.87%
0707-GENERAL ELECTRIC RAIL SERVICES CORP	Ceased Reporting in Nevada This Year	0	229,544	(100.00%)
0708-GEORGETOWN RAIL EQUIPMENT CO		688	1,521	(54.78%)
0712-GEORGIA POWER COMPANY	Ceased Reporting in Nevada This Year	0	12	(100.00%)
0713-GLNX CORPORATION - GLNX		4,550	5,392	(15.63%)
0714-GOLDEN LEASING	Ceased Reporting in Nevada This Year	0	341	(100.00%)
1440-GRANITE ROCK CO.	Ceased Reporting in Nevada This Year	0	10	(100.00%)
0716-GREENBRIER MANAGEMENT SERVICES LLC (GBRX&AOKX)		12,191	13,413	(9.11%)
0717-GREENFIELD LOGISTICS	Ceased Reporting in Nevada This Year	0	113	(100.00%)
1439-GRUPO PERC SAPI DE CV	Ceased Reporting in Nevada This Year	0	427	(100.00%)
0718-HALLIBURTON ENERGY SERVICES INC		1,115	1,684	(33.78%)
0719-HARSCO RAIL		76	10	676.63%
0720-HELM CHESAPEAKE LP - HCSX		1,016	469	116.82%
0722-HELM PACIFIC LEASING - HPJX		21,332	17,406	22.55%
1223-HERITAGE ENVIRONMENTAL SERVICES LLC - HESX	New Taxpayer to Nevada This Year	10	0	100.00%
0725-HOLCIM (US) INC	Ceased Reporting in Nevada This Year	0	30	(100.00%)
0726-INEOS ABS (USA) CORP - LUPX		258	265	(2.41%)
0808-INEOS STYROLUTION America, LLC - INEX		400	430	(7.05%)
0727-INEOS USA, LLC (formerly INEOS OLEFINS & POLYMERS USA L		4,324	3,195	35.35%
1159-INFINEUM USA LP	Ceased Reporting in Nevada This Year	0	192	(100.00%)
0728-INFINEUM USA LP - INFX	New Taxpayer to Nevada This Year	187	0	100.00%
0729-INFINITY RAIL LLC		1,089	1,772	(38.53%)
1225-INFINITY TRANSPORTATION LLC		4,311	2,364	82.39%
1226-INNOPHOS INC - IPBX		12	11	7.60%
1431-INSPIRATION HOLDINGS - CWBX		65	19	242.86%
0730-INTERCOASTAL CAPITAL CORP - KMKX		12	73	(84.17%)
0731-INTERSTATE COMMODITIES - INTX		10,992	11,899	(7.62%)
1381-ITE MANAGEMENT, LP - ITWX	Ceased Reporting in Nevada This Year	0	32	(100.00%)
0732-J & J RAILCAR LEASING	Ceased Reporting in Nevada This Year	0	209	(100.00%)
1227-J M HUBER CORPORATION - JMHX		189	130	45.40%
0733-J R SIMPLOT COMPANY		21,470	19,850	8.16%
0681-KEMIRA LOGISTICS INC - EAGX		416	1,125	(63.05%)
0735-KENNECOTT UTAH COPPER - KCCX		19,261	20,864	(7.69%)
1228-KOCH RAIL LLC - KLRX		331	1,237	(73.27%)
1230-L.B. FOSTER COMPANY		145	598	(75.80%)
0736-LANE FOREST PRODUCTS INC	Ceased Reporting in Nevada This Year	0	5	(100.00%)
0738-LINDE LLC	Ceased Reporting in Nevada This Year	0	107	(100.00%)
0739-LONE STAR INDUSTRIES		85	125	(32.00%)
1176-MACQUARIE RAIL INC - MQRX	Ceased Reporting in Nevada This Year	0	288	(100.00%)
0741-MEXICANA DE COBRE SA DE CV		375	328	14.32%
1394-MGNX LEASING, LLC - MGNX	New Taxpayer to Nevada This Year	58	0	100.00%
0743-MHF SERVICES - MHFX		4,797	10,668	(55.03%)
0744-M-I LLC - MISX (A SCHLUMBERGER CO.)		12,457	5,832	113.59%
0745-MIDWEST AGRICOMMODITIES COMPANY		41	396	(89.68%)
0746-MIDWEST ETHANOL TRANSPORT - MWTX	New Taxpayer to Nevada This Year	23	0	100.00%
0748-MIDWEST RAILCAR CORP		26,436	25,138	5.16%

NEVDAD DEPARTMENT of TAXATION
2016-2017 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2016-2017	2015-2016	
0750-MINNESOTA SOYBEAN PROCESSORS		4,682	2,589	80.85%
0751-MITSUI RAIL CAPITAL LLC - MBKX		18,127	20,174	(10.15%)
1257-MODERN DISPERSIONS INC		507	446	13.59%
0752-MOSAIC COMPANY - MOCX		592	590	0.24%
0753-MRXX CORPORATION - RRRX		164	62	163.37%
1399-NACHURS-ALPINE SOLUTIONS, INC - NAXX	New Taxpayer to Nevada This Year	25	0	100.00%
0754-NASHTEX LEASING - NTLX		582	822	(29.16%)
1319-NATIONAL SALVAGE AND SERVICE CORPORATION	Ceased Reporting in Nevada This Year	0	20	(100.00%)
0755-NATIONAL STEEL CORP	Ceased Reporting in Nevada This Year	0	105	(100.00%)
1442-NETWORK TRADING INC	Ceased Reporting in Nevada This Year	0	10	(100.00%)
0756-NEVADA CEMENT COMPANY		133	212	(37.17%)
1333-Nevada ENERGY		75,971	164,752	(53.89%)
0758-NEVADA POWER COMPANY dba NV ENERGY	Ceased Reporting in Nevada This Year	0	66,842	(100.00%)
0759-NEWMONT NEVADA ENERGY INVESTMENT LLC - TSPX		37,743	56,092	(32.71%)
0762-NOVA CHEMICALS INC - NCIX		2,436	2,287	6.52%
0763-NTL TRANSPORTATION CORP - NTRX		618	520	18.86%
1441-NUDEVCO MIDSTREAM DEVELOPMENT LLC	Ceased Reporting in Nevada This Year	0	3,418	(100.00%)
0764-OCCIDENTAL CHEMICAL CORPORATION		5,280	5,266	0.28%
0811-OLIN CHLOR-ALKALI LOGISTICS		6,480	7,415	(12.61%)
0815-OMAHA TRACK, INC (FKA)THE TIE YARD OF OMAHA INC		1,083	1,051	3.08%
1194-OMNISOURCE CORP - OMNX	New Taxpayer to Nevada This Year	23	0	100.00%
1467-OXBOW CALCINING INTERNATIONAL, LLC - GLCX	New Taxpayer to Nevada This Year	29	0	100.00%
1407-PBF HOLDING COMPANY, LLC - DPRX	New Taxpayer to Nevada This Year	151	0	100.00%
1161-PCS PHOSPHATE COMPANY INC - AHCX	New Taxpayer to Nevada This Year	11	0	100.00%
1210-PCS SALES (USA) INC - POTX		11	29	(62.50%)
1426-PENFORD PRODUCTS - PENX		10	10	8.62%
1409-PEROXYCHEM - PXCX		464	7	6,133.69%
1242-PHILLIPS 66 COMPANY - PPRX		8,155	6,043	34.93%
1286-PIONEER RAILROAD EQUIPMENT COMPANY LTD		60	10	478.80%
1459-PLAINS MARKETING, INC - MVTX	New Taxpayer to Nevada This Year	11,997	0	100.00%
1272-POLY AMERICA INC	Ceased Reporting in Nevada This Year	0	178	(100.00%)
0769-POLYONE CORPORATION	Ceased Reporting in Nevada This Year	0	969	(100.00%)
1410-PPG INDUSTRIES, INC - PPGX	Ceased Reporting in Nevada This Year	0	40	(100.00%)
0770-PRAIRIE MALT LIMITED - PMLX	Ceased Reporting in Nevada This Year	0	10	(100.00%)
0771-PRAXAIR INC - HYDX	New Taxpayer to Nevada This Year	12	0	100.00%
0772-PROCOR LIMITED		23,331	19,752	18.12%
0773-PROCTOR AND GAMBLE DISTRIBUTING, LLC - PGHX		8,279	8,996	(7.97%)
0774-PROGRESS RAIL SERVICES CORPORATION		2,070	2,029	2.00%
0776-RAIL CONNECTION INC		75	112	(32.98%)
0779-RAIL LOGISTICS IC	Ceased Reporting in Nevada This Year	0	1,875	(100.00%)
1444-RAIL SERVICE AND LOGISTICS LLC - RTIX	New Taxpayer to Nevada This Year	6,514	0	100.00%
0789-RAIL SERVICE AND LOGISTICS, LLC	Ceased Reporting in Nevada This Year	0	10,387	(100.00%)
0778-RAILCAR LEASING SOLUTIONS LTD		709	788	(10.00%)
0781-RAMPART RANGE CORP		459	479	(4.34%)
1429-RAVAGO AMERICAS LLC	Ceased Reporting in Nevada This Year	0	5	(100.00%)
0782-REAGENT CHEMICAL & RESEARCH INC		218	192	13.45%
1473-REGIONS EQUIPMENT FINANCE - SKSX	New Taxpayer to Nevada This Year	484	0	100.00%
0783-REICHOLD INC		111	194	(42.82%)
1243-RESIDUAL BASED FINANCE CORPORATION - OFAX		565	50	1,039.25%
0145-RGCX, LTD. - RGCX (Formerly, RIO GRANDE CHEMICAL, LTD)		2,060	2,152	(4.28%)
0787-ROCKY MOUNTAIN RECYCLING INC - ROXX		101	63	59.62%
0788-ROCKY MOUNTAIN TRANSPORTATION SERVICES INC	Ceased Reporting in Nevada This Year	0	911	(100.00%)
1468-ROLLING STEEL, LLC - RKOX	New Taxpayer to Nevada This Year	202	0	100.00%
0790-SASKATCHEWAN GRAIN CAR (SKPX)		40	59	(32.63%)

NEVDAD DEPARTMENT of TAXATION
2016-2017 Centrally Assessed Unsecured Tax Roll

Private Carlines
Assessed Value by Company

COMPANY	Status Change	Assessed Values		Percent Change
		2016-2017	2015-2016	
0791-SAUVAGE GAS COMPANY - SAUX		60	39	55.66%
0792-SAVAGE TRANSPORTATION MANAGEMENT INC - CANX	Ceased Reporting in Nevada This Year	0	51	(100.00%)
1245-SCHLUMBERGER TECHNOLOGY CORPORATION - DSIX		21	496	(95.83%)
0795-SEARLES VALLEY MINERALS OPERATIONS INC - AJPX		65,628	73,524	(10.74%)
0796-SGA LEASING COMPANY		228	255	(10.73%)
0797-SHELL OIL COMPANY		389	524	(25.65%)
0798-SHERWIN ALUMINA COMPANY - SHAX		164	503	(67.31%)
0800-SHINTECH INC		3,184	3,269	(2.60%)
1325-SIEMENS INDUSTRY INC - SIIX		19	130	(85.18%)
0801-SIMS GROUP USA CORP	Ceased Reporting in Nevada This Year	0	86	(100.00%)
1421-SIOUXLAND ETHANOL, LLC - SIOX	New Taxpayer to Nevada This Year	3,238	0	100.00%
0799-SM BROOKS FREIGHT - TJRX		236	421	(43.90%)
0698-SMBC RAIL SERVICES INC (FORMERLY, FLAGSHIP RAIL SERVIC		80,674	57,958	39.19%
0803-SOLVAY CHEMICALS INC - SMNX		5,287	3,292	60.61%
0804-SOUTHDAKOTA SOYBEAN PROCESSORS		1,732	2,449	(29.30%)
1175-SOUTHERN RAIL ASSOCIATES - SRAX		42	61	(31.96%)
0810-SOUTHWEST RAIL INDUSTRIES INC - SRIX		9,408	11,954	(21.30%)
1264-STANDBRIDGE COLOR CORPORATION		320	184	73.89%
0807-STRUCTURAL METALS INC dba CMC STEEL TEXAS		629	399	57.84%
0809-SULCOM INCORPORATED		650	1,200	(45.86%)
0813-TATE & LYLE INGREDIENTS AMERICAS INC - SSPX		15,922	20,920	(23.89%)
0622-THE ALBERTA GOVERNMENT - ALPX		15	124	(87.96%)
0634-THE ANDREWS COMPANIES LLC - TACX	New Taxpayer to Nevada This Year	537	0	100.00%
1463-THE CHEMOURS COMPANY FC, LLC - CMRX	New Taxpayer to Nevada This Year	73	0	100.00%
1427-THE SUN PRODUCTS CORPORATION - HDTX	Ceased Reporting in Nevada This Year	0	25	(100.00%)
1267-TMS INTERNATIONAL, LLC - (Formerly TUBE CITY IMS, LLC)		125	347	(64.01%)
0816-TOTAL PETROCHEMICALS & REFINING USA INC - FINX		10	19	(46.34%)
0817-TRANSPORTATION EQUIPMENT INC - DYLX		5,445	7,996	(31.90%)
0819-TRICAL INC	Ceased Reporting in Nevada This Year	0	43	(100.00%)
0820-TRINITY CHEMICAL LEASING LLC - TCIX		8,405	7,920	6.13%
0821-TRINITY INDUSTRIES LEASING CO - CEPX		586,160	606,311	(3.32%)
0824-TTX COMPANY		1,701,187	1,609,244	5.71%
1329-TYSON FOODS INC - PBFX		1,011	871	16.10%
0826-UNIMIN CORPORATION - WWUX		872	927	(5.94%)
0827-UNION CARBIDE CORPORATION		1,480	1,325	11.72%
0828-UNION TANK CAR COMPANY		240,251	236,072	1.77%
0830-UNIVAR CANADA LTD		1,889	1,386	36.28%
0832-US ECOLOGY IDAHO INC		2,797	1,106	152.81%
1330-VALERO TERMINALING AND DISTRIBUTION CO., INC.- VMSX		14,576	15,540	(6.20%)
0834-VIP TANK CAR SERVICE	Ceased Reporting in Nevada This Year	0	31	(100.00%)
0835-VTG RAIL INC		15,408	14,546	5.92%
0836-WACKER CHEMICAL CORPORATION - WPHX		378	409	(7.44%)
0837-WALTER HAFFNER COMPANY		4,874	4,852	0.46%
0838-WASTE SOLUTIONS GROUP		22,373	16,434	36.14%
1469-WELLS FARGO RAIL - FURX	New Taxpayer to Nevada This Year	325,772	0	100.00%
0841-WESTERN RAILROAD EQUIPMENT COMPANY - WREX		902	638	41.40%
0842-WESTLAKE POLYMERS LP - WLPX		407	379	7.34%
0843-WINTER BIRD CORPORATION		10	16	(33.78%)
TOTALS		4,557,639	4,906,681	(7.11%)

RECOMMENDED ASSESSMENT FOR 2016-2017

4,557,639

**NEVADA DEPARTMENT OF TAXATION
2016-2017 CENTRALLY ASSESSED
Values by County**

Property Escaping Taxation

There was no property escaping taxation as of October 3, 2016

2016-17 Statewide Assessed Value	2016-17 Value Per Mile	Carson City AV 2016-17	Churchill AV 2016-17	Clark AV 2016-17	Douglas AV 2016-17	Elko AV 2016-17
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Property Escaping Taxation

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

2016-17 Statewide Assessed Value	2016-17 Value Per Mile	Esmeralda AV 2016-17	Eureka AV 2016-17	Humboldt AV 2016-17	Lander AV 2016-17	Lincoln AV 2016-17
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Property Escaping Taxation

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

2016-17 Statewide Assessed Value	2016-17 Value Per Mile	Lyon AV 2016-17	Mineral AV 2016-17	Nye AV 2016-17	Pershing AV 2016-17
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Property Escaping Taxation

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

2016-17 Statewide Assessed Value	2016-17 Value Per Mile	Storey AV 2016-17	Washoe AV 2016-17	White Pine AV 2016-17
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Property Escaping Taxation

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

Nevada Department of Taxation
2016-2017 Centrally Assessed
Values By County
Unsecured Property

Airlines

	2016-2017	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017

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

Airlines

Airlift Helicopter, Inc.	32,600	0	0	0	0	0	0	0	26,080	0
Charter Airlines, Inc.	19,600	0	0	19,600	0	0	0	0	0	0
EI Aero Services LLC	276,400	34,469	1,084	4,119	0	191,854	0	2,601	7,154	5,636
Life Guard International	385,500	0	0	167,609	0	20,951	0	0	31,427	0
MN Airlines, LLC dba Sun Country Airlines	1,752,000	0	0	1,641,088	0	0	0	0	0	0
Omni Air International	3,694,000	0	0	3,661,914	0	0	0	0	0	0
Papillon Airways, Inc.	4,933,100	0	0	4,933,100	0	0	0	0	0	0
Southern Air Inc	623,100	0	0	0	0	0	0	0	0	0
Summit Air Ambulance LLC	2,771,100	57,606	0	266,216	0	229,046	0	6,281	0	3,723
Virgin America, Inc.	10,743,000	0	0	7,928,311	1,104	0	0	0	0	0
Total Assessed Value	25,230,400	92,075	1,084	18,621,956	1,104	441,851	0	8,882	64,661	9,359

	2016-2017	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017

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

Airlines

Airlift Helicopter, Inc.	32,600	0	0	0	0	0	0	6,520	0
Charter Airlines, Inc.	19,600	0	0	0	0	0	0	0	0
EI Aero Services LLC	276,400	217	650	4,336	4,769	1,301	0	13,657	4,552
Life Guard International	385,500	0	0	0	123,611	20,951	0	20,951	0
MN Airlines, LLC dba Sun Country Airlines	1,752,000	0	0	0	0	0	0	110,912	0
Omni Air International	3,694,000	0	0	0	0	0	0	32,086	0
Papillon Airways, Inc.	4,933,100	0	0	0	0	0	0	0	0
Southern Air Inc	623,100	0	0	0	0	0	0	623,100	0
Summit Air Ambulance LLC	2,771,100	0	0	0	0	0	0	2,208,229	0
Virgin America, Inc.	10,743,000	0	8,211	3,776	2,799,324	0	1,109	1,166	0
Total Assessed Value	25,230,400	217	8,861	8,112	2,927,704	22,252	1,109	3,016,621	4,552

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

Twelve-Month Construction Work In Progress

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

<u>Industry</u>	Assessed	Assessed
	Valuation	Valuation
	2015-2016	2016-2017
Airlines	1,582,274	1,636,351
Electric Companies	254,632,325	124,552,453
Gas Distribution and Pipeline Companies	15,002,444	18,105,618
Railroad Companies	803,156	174,559
Telecommunication Companies	3,541,017	3,422,007
Total Twelve-Month CWIP Assessed Value	275,561,216	147,890,988

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
2016-2017
Adjusted Twelve-Month CWIP**

	2016-2017 Reported Growth CWIP	Industry-wide Cost To Value Ratio	Adjusted Growth 12-Month CWIP	2016-2017 Assessed Value Rounded to 00
<u>National, Freight and Large Regional Air Carriers</u>				
Allegiant Airline, Inc.	5,578,738	0.8077	4,505,846	1,577,046
FEDEX Express	177,679	0.8077	143,508	50,228
Total AV National, Freight and Large Regional Air Carriers 12 Mo CWIP	\$5,756,417		\$4,649,355	\$1,627,274
<u>Charter and Feeder Air Carriers</u>				
Papillon Airways, Inc.	32,111	0.8077	25,935	9,077
Total AV Charter and Feeder Air Carriers 12 Mo CWIP	\$32,111		\$25,935	\$9,077
Total AV Airlines 12 Mo CWIP	\$5,788,528		\$4,675,290	\$1,636,351
<u>Electric Companies</u>				
Idaho Power Company	1,619,146	0.8995	1,456,460	509,761
Nevada Power Company	190,635,572	0.8995	171,481,272	60,018,445
Online Transmission Project	6,693,000	0.8995	6,020,514	2,107,180
ORNI 37 LLC (Ormat NV)	12,342,000	0.8995	11,101,925	3,885,674
ORNI 47, LLC (Ormat NV)	97,458	0.8995	87,666	30,683
San Diego Gas & Electric (SDG&E)	988,695	0.8995	889,355	311,274
Sierra Pacific Power-Electric	124,238,536	0.8995	111,755,545	39,114,441
1 Southern California Edison	20,245,463	0.8995	18,211,280	6,373,948
City of Los Angeles DWP	3,242,624	0.8995	2,916,818	1,020,886
Mead Phoenix Project-Arizona Public Service	78,696	0.8995	70,789	24,776
Harney Electric Cooperative	106,711	0.8995	95,989	33,596
Mt Wheeler Power	8,806,897	0.8995	7,922,015	2,772,705
Plumas Sierra Rural Electric	32,017	0.8995	28,800	10,080
Raft River Rural Electric	910,319	0.8995	818,853	286,599
Valley Electric	24,469,101	0.8995	22,010,544	7,703,690
Wells Rural Electric Company	1,107,615	0.8995	996,326	348,714
Total AV Electric Companies 12 Mo CWIP	\$395,613,849		\$355,864,152	\$124,552,453
<u>Gas Distribution and Pipeline Companies</u>				
Sierra Pacific Power-Gas	7,170,185	0.6662	4,776,541	1,671,789
Southwest Gas Company	62,741,377	0.6662	41,796,235	14,628,682
Kern River Pipeline	3,048,020	0.8287	2,525,946	884,081
Kinder-Morgan (Calnev) Pipeline	60,453	0.8287	50,098	17,534
Kinder-Morgan (SFPP L P) Pipeline	3,115,078	0.8287	2,581,518	903,531
Total AV Gas Distribution and Pipeline Companies 12 Mo CWIP	\$76,135,113		\$51,730,338	\$18,105,618
<u>Railroad Companies</u>				
Union Pacific Railroad	816,795	0.6106	498,740	174,559
Total AV Railroad Companies 12 Mo CWIP	\$816,795		\$498,740	\$174,559
<u>Telecommunication Companies</u>				
2 Beehive Telephone Company	71,766	0.8308	59,625	20,869
Electric Lightwave	9,048,629	0.8308	7,517,845	2,631,246
Filer Mutual Telephone Company	2,067	0.8308	1,717	601
Humboldt Telephone Company	949,870	0.8308	789,177	276,212
Lincoln County Telephone System, Inc.	218,535	0.8308	181,565	63,548
Plumas Sierra Telecommunications	790,573	0.8308	656,829	229,890
Rio Virgin Telephone Company	558,899	0.8308	464,348	162,522
Rural Telephone Company	127,651	0.8308	106,056	37,120
Total AV Telecommunication Companies 12 Mo CWIP	\$11,767,990		\$9,777,164	\$3,422,007
Grand Totals	\$490,122,275		\$422,545,683	\$147,890,989

1 - Southern California Edison reported late will be heard by tax commission 12/05/2016

2 - Beehive Telephone Company reported late will be heard by tax commission 12/05/2016

Nevada Department of Taxation
Summary of
Twelve-Month Construction Work in Progress
Assessed Valuations by County and Industry
2016-17 Centrally Assessed

County	Airlines	Electric Companies	Gas Distribution & Pipeline Companies	Railroad Companies	Telecommunication Companies	Total State Assessed Companies
Carson City	10	1,223,461	1,102,055	0	0	2,325,526
Churchill	424	2,389,459	829,899	9,729	0	3,229,510
Clark	576,282	65,208,241	9,816,799	22,937	2,795,846	78,420,105
Douglas	21	2,350,191	317,944	0	0	2,668,156
Elko	54,812	3,331,339	468,423	43,648	44,491	3,942,713
Esmeralda	17,924	1,347,208	0	0	0	1,365,132
Eureka	9,503	1,741,196	71,183	8,407	0	1,830,289
Humboldt	126,443	2,922,301	537,059	23,704	269,958	3,879,465
Lander	107,658	2,239,844	96,008	6,790	0	2,450,300
Lincoln	192,475	1,140,076	147,099	16,811	60,183	1,556,643
Lyon	15,407	4,437,764	971,431	6,548	0	5,431,149
Mineral	36,183	5,563,860	37,482	0	0	5,637,525
Nye	309,015	8,010,963	38,050	0	1,286	8,359,314
Pershing	78,338	2,428,529	683,122	14,278	0	3,204,267
Storey	2,481	5,868,222	241,393	1,523	0	6,113,620
Washoe	55,662	11,442,442	2,747,672	20,184	249,998	14,515,959
White Pine	53,712	2,907,359	0	0	244	2,961,315
ZZ State of Nevada	0	0	0	0	0	0
Total AV	\$1,636,351	\$124,552,453	\$18,105,618	\$174,559	\$3,422,007	\$147,890,989

Nevada Department of Taxation
2016-2017 Centrally Assessed
Twelve-Month CWIP Values By County

National, Freight and Large Regional Air Carriers

	2016-2017	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017

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

Airlines

Allegiant Airline, Inc.	1,577,046	10	424	553,973	21	54,812	17,924	9,503	126,443	107,658
FEDEX Express	50,228	0	0	13,232	0	0	0	0	0	0
Total Assessed Value	1,627,274	10	424	567,204	21	54,812	17,924	9,503	126,443	107,658

	2016-2017	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017

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

Airlines

Allegiant Airline, Inc.	1,577,046	192,475	15,407	36,183	309,015	78,338	2,481	18,666	53,712
FEDEX Express	50,228	0	0	0	0	0	0	36,996	0
Total Assessed Value	1,627,274	192,475	15,407	36,183	309,015	78,338	2,481	55,662	53,712

Nevada Department of Taxation
2016-2017 Centrally Assessed
Twelve-Month CWIP Values By County

Electric Companies

	2016-2017	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017

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

Electric Companies

City of Los Angeles DWP	1,020,886	0	29,705	631,399	0	0	0	0	0	0
Harney Electric Cooperative	33,596	0	0	0	0	0	0	0	33,596	0
Idaho Power Company	509,761	0	0	0	0	104,867	0	0	404,480	414
Mead Phoenix Project-Arizona Public Service	24,776	0	0	24,776	0	0	0	0	0	0
Mt Wheeler Power	2,772,705	0	0	0	0	90,776	0	590,639	0	0
Nevada Power Company	60,018,445	0	0	59,564,176	0	0	0	0	0	0
Online Transmission Project	2,107,180	0	0	239,976	0	28,740	0	121,614	8,437	8,812
ORNI 37 LLC (Ormat NV)	3,885,674	0	0	0	0	0	0	0	0	0
ORNI 47, LLC (Ormat NV)	30,683	0	0	0	0	0	0	0	0	0
Plumas Sierra Rural Electric	10,080	0	0	0	0	0	0	0	0	0
Raft River Rural Electric	286,599	0	0	0	0	286,599	0	0	0	0
San Diego Gas & Electric (SDG&E)	311,274	0	0	311,274	0	0	0	0	0	0
Sierra Pacific Power-Electric	39,114,441	1,223,461	2,102,440	0	2,350,191	2,493,702	691,739	1,006,884	2,475,788	2,230,618
Southern California Edison	6,373,948	0	257,314	3,362,278	0	0	0	0	0	0
Valley Electric	7,703,690	0	0	1,074,361	0	0	655,469	0	0	0
Wells Rural Electric Company	348,714	0	0	0	0	326,655	0	22,060	0	0
Total Assessed Value	124,552,453	1,223,461	2,389,459	65,208,241	2,350,191	3,331,339	1,347,208	1,741,196	2,922,301	2,239,844

Nevada Department of Taxation
2016-2017 Centrally Assessed
Twelve-Month CWIP Values By County

Electric Companies

	2016-2017	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017

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

Electric Companies

City of Los Angeles DWP	1,020,886	41,859	74,437	37,565	0	31,841	0	174,080	0
Harney Electric Cooperative	33,596	0	0	0	0	0	0	0	0
Idaho Power Company	509,761	0	0	0	0	0	0	0	0
Mead Phoenix Project-Arizona Public Service	24,776	0	0	0	0	0	0	0	0
Mt Wheeler Power	2,772,705	0	0	0	297,076	0	0	0	1,794,214
Nevada Power Company	60,018,445	388,322	0	0	65,947	0	0	0	0
Online Transmission Project	2,107,180	709,894	0	0	286,286	0	0	0	703,421
ORNI 37 LLC (Ormat NV)	3,885,674	0	0	3,885,674	0	0	0	0	0
ORNI 47, LLC (Ormat NV)	30,683	0	0	30,683	0	0	0	0	0
Plumas Sierra Rural Electric	10,080	0	0	0	0	0	0	10,080	0
Raft River Rural Electric	286,599	0	0	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	311,274	0	0	0	0	0	0	0	0
Sierra Pacific Power-Electric	39,114,441	0	3,717,671	1,237,268	1,435,109	2,120,941	5,868,222	9,750,682	409,724
Southern California Edison	6,373,948	0	645,655	325,355	0	275,746	0	1,507,599	0
Valley Electric	7,703,690	0	0	47,315	5,926,546	0	0	0	0
Wells Rural Electric Company	348,714	0	0	0	0	0	0	0	0
Total Assessed Value	124,552,453	1,140,076	4,437,764	5,563,860	8,010,963	2,428,529	5,868,222	11,442,442	2,907,359

Nevada Department of Taxation
2016-2017 Centrally Assessed
Twelve-Month CWIP Values By County
Gas Distribution and Pipeline Companies

	2016-2017	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017

Gas Distribution and Pipeline Companies

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

Kern River Pipeline	884,081	0	0	736,982	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	17,534	0	0	17,534	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	903,531	0	263,183	0	0	0	0	0	0	0
Sierra Pacific Power-Gas	1,671,789	0	0	0	0	0	0	0	0	0
Southwest Gas Company	14,628,682	1,102,055	566,715	9,062,283	317,944	468,423	0	71,183	537,059	96,008
Total Assessed Value	18,105,618	1,102,055	829,899	9,816,799	317,944	468,423	0	71,183	537,059	96,008

	2016-2017	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017

Gas Distribution and Pipeline Companies

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

Kern River Pipeline	884,081	147,099	0	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	17,534	0	0	0	0	0	0	0	0
Kinder-Morgan (SFPP L P) Pipeline	903,531	0	124,969	0	0	0	185,947	329,432	0
Sierra Pacific Power-Gas	1,671,789	0	0	0	0	0	25,946	1,645,843	0
Southwest Gas Company	14,628,682	0	846,462	37,482	38,050	683,122	29,500	772,397	0
Total Assessed Value	18,105,618	147,099	971,431	37,482	38,050	683,122	241,393	2,747,672	0

Nevada Department of Taxation
2016-2017 Centrally Assessed
Twelve-Month CWIP Values By County

Railroad Companies

	2016-2017	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017

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

Railroad Companies

Union Pacific Railroad	174,559	0	9,729	22,937	0	43,648	0	8,407	23,704	6,790
Total Assessed Value	174,559	0	9,729	22,937	0	43,648	0	8,407	23,704	6,790

	2016-2017	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017

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

Railroad Companies

Union Pacific Railroad	174,559	16,811	6,548	0	0	14,278	1,523	20,184	0
Total Assessed Value	174,559	16,811	6,548	0	0	14,278	1,523	20,184	0

Nevada Department of Taxation
2016-2017 Centrally Assessed
Twelve-Month CWIP Values By County
Telecommunication Companies

	2016-2017	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017

Telecommunication Companies

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

Beehive Telephone Company	20,869	0	0	0	0	20,625	0	0	0	0
Electric Lightwave	2,631,246	0	0	2,631,246	0	0	0	0	0	0
Filer Mutual Telephone Company	601	0	0	0	0	601	0	0	0	0
Humboldt Telephone Company	276,212	0	0	0	0	6,254	0	0	269,958	0
Lincoln County Telephone System, Inc.	63,548	0	0	2,078	0	0	0	0	0	0
Plumas Sierra Telecommunications	229,890	0	0	0	0	0	0	0	0	0
Rio Virgin Telephone Company	162,522	0	0	162,522	0	0	0	0	0	0
Rural Telephone Company	37,120	0	0	0	0	17,011	0	0	0	0
Total Assessed Value	3,422,007	0	0	2,795,846	0	44,491	0	0	269,958	0

	2016-2017	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017

Telecommunication Companies

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

Beehive Telephone Company	20,869	0	0	0	0	0	0	0	244
Electric Lightwave	2,631,246	0	0	0	0	0	0	0	0
Filer Mutual Telephone Company	601	0	0	0	0	0	0	0	0
Humboldt Telephone Company	276,212	0	0	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	63,548	60,183	0	0	1,286	0	0	0	0
Plumas Sierra Telecommunications	229,890	0	0	0	0	0	229,890	0	0
Rio Virgin Telephone Company	162,522	0	0	0	0	0	0	0	0
Rural Telephone Company	37,120	0	0	0	0	0	0	20,108	0
Total Assessed Value	3,422,007	60,183	0	0	1,286	0	0	249,998	244