



NEVADA DEPARTMENT OF TAXATION  
Division of Local Government Services

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**2019-2020**  
**BULLETIN NO. 203A**  
**UNSECURED PROPERTY TAX**  
**ROLL**

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

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**Division of Local Government Services**

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**2019-2020 BULLETIN NO. 203A**

**UNSECURED PROPERTY TAX ROLL**

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

**OCTOBER 7, 2019**

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BULLETIN NO. 203A

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**Bulletin No. 203-A**  
**Fiscal Year 2019-2020**  
**Car lines**  
**Unsecured Property**  
**Property Escaping Taxation and**  
**Twelve-Month Construction-Work-in-Progress**  
**Assessed Values**  
**For:**

*National, Freight and Large Regional Air Carriers*  
*Charter and Feeder Air Carriers*  
*Electric Companies*  
*Gas Distribution and Pipeline Companies*  
*Railroads*  
*Telecommunications Companies*

**Values Certified by the**  
**Nevada Tax Commission**  
**October 7, 2019**

**Notice of Valuation**

On October 7, 2019, 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. 203-A presents the 2019-2020 valuation of each taxpayer owning or controlling car lines as well as unsecured property, property escaping taxation, and twelve-month construction-work-in-progress (CWIP) assessed values.

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

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

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

**Twelve-Month Construction Work in Progress (CWIP):** All state-assessed companies must submit a report of any construction work in progress on or before the 1<sup>st</sup> Monday in September. Pursuant to NRS 361.321 (2) (b), CWIP must be added to the central assessment roll for supplemental tax bills for the current fiscal year. Values contained in this Bulletin reflect CWIP during the period July 1, 2018 through June 30, 2019.

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

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

NRS 361.320 (9) requires ad valorem taxes assessed on private car lines be paid on or before December 15<sup>th</sup> of the current year to the Department of Taxation. There is 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 15<sup>th</sup> of the current year to the Department of Taxation. There is a 10 day grace period (NRS 361.3205 (3)) after which penalties and interest are applied.

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

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

### **Protest Procedures**

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

The appeal must be initiated by written petition. 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/](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  
2019-20 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
<b>Total Assessed Value</b>		<b>120,103.76</b>	<b>+</b>		<b>4,516,967.11</b>	<b>= 4,637,070.87</b>
Carson City	0.00	0.00%	0.00	0.00%	0.00	0.00
Churchill	41.88	4.81%	81.32	5.57%	251,471.76	257,243.22
Clark	0.00	0.00%	193.29	13.23%	597,724.74	597,724.74
Douglas	0.00	0.00%	0.00	0.00%	0.00	0.00
Elko	308.77	35.43%	364.85	24.98%	1,128,252.22	1,170,803.67
Esmeralda	0.00	0.00%	0.00	0.00%	0.00	0.00
Eureka	67.16	7.71%	70.27	4.81%	217,301.04	226,556.32
Humboldt	175.50	20.14%	198.14	13.56%	612,722.75	636,908.32
Lander	51.82	5.95%	56.76	3.89%	175,523.08	182,664.37
Lincoln	0.00	0.00%	140.52	9.62%	434,540.23	434,540.23
Lyon	11.19	1.28%	54.73	3.75%	169,245.56	170,787.65
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	8.17%	369,074.69	383,827.20
Storey	11.27	1.29%	12.73	0.87%	39,365.91	40,919.02
Washoe	96.88	11.12%	168.72	11.55%	521,745.14	535,096.13
White Pine	0.00	0.00%	0.00	0.00%	0.00	0.00
<b>Report Total</b>	<b>871.52</b>	<b>100.00%</b>	<b>1,460.68</b>	<b>100.00%</b>	<b>4,516,967.11</b>	<b>4,637,070.87</b>

**NEVDAD DEPARTMENT of TAXATION**  
**2019-2020 Centrally Assessed Unsecured Tax Roll**

**Private Carlines**  
**Assessed Value by Company**

COMPANY	Status Change	Assessed Values		Percent Change
		2019-2020	2018-2019	
0612-ABB POWER T&D COMPANY INC	New Taxpayer to Nevada This Year	522	0	100.00%
0614-ADLER FUNDING LLC	Ceased Reporting in Nevada This Year	0	1,434	(100.00%)
0615-ADM TRANSPORTATION COMPANY		68,968	66,134	4.28%
0617-AG PROCESSING INC - AGPX		9,964	9,024	10.41%
0618-AGRIUM US INC - AGHX		21	118	(82.48%)
1443-AGROTHRIVE INC - AGTX		451	639	(29.41%)
0620-AIR LIQUIDE INDUSTRIAL US LP - IAPX		65	55	17.63%
1148-AIR PRODUCTS & CHEMICALS INC - LLLX - APRX	Ceased Reporting in Nevada This Year	0	6	(100.00%)
1177-ALBERTA GOVERNMENT - ALNX		5	19	(74.79%)
0623-ALLIANT ENERGY - COLX	New Taxpayer to Nevada This Year	40	0	100.00%
0629-AMERICAN RAILCAR INDUSTRIES INC - AMFX		28,949	22,671	27.69%
0628-AMERICAN RAILCAR LEASING LLC - ACFX	Ceased Reporting in Nevada This Year	0	50,860	(100.00%)
0632-AMERICAS STYRENICS LLC		651	353	84.66%
0626-AMG RESOURCES CORPORATION - AMGX		3,063	1,119	173.80%
0633-ANDERSONS THE - AEX		40,415	48,160	(16.08%)
1489-ARDENT MILLS - CAGX		2,448	1,437	70.43%
1321-ARIZONA ELECTRIC POWER COOP INC - AZEX	Ceased Reporting in Nevada This Year	0	25	(100.00%)
1182-ARKEMA INC - TELX		495	366	35.32%
0638-ARRENDADORA NACIONAL DE CARROS - GAMX		2,387	1,843	29.51%
0639-ASH GROVE CEMENT CO		700	1,208	(42.08%)
1331-ATEL Equipment Services - AEQX (Formerly Atel Equipment		277	101	175.18%
0641-ATEL LEASING CORP - ATGX		1,291	842	53.18%
0709-AXIALL, LLC - AXLX (FKA GEORGIA GULF CHEMICALS & VIN		101	113	(10.47%)
0644-BASF CORP - DBCX		592	166	256.58%
1339-BIG WEST OIL - BWRX (FORMERLY BIG WEST RESOURCES LLC)		376	227	65.64%
1518-BLUE CUBE OPERATIONS, LLC - OCAX		3,244	4,348	(25.39%)
1538-BORAL CM SERVICES LLC - BRNX	New Taxpayer to Nevada This Year	4,154	0	100.00%
1201-BRASKEM AMERICA INC - BRKX		45	147	(69.17%)
0645-BROWNER TURNOUT CO		1,177	963	22.26%
0844-BUNGE NORTH America - BNGX		35,928	41,565	(13.56%)
1197-CAI RAIL INC - CAIX		5,680	3,501	62.23%
0646-CALDWELL BAKER CO - RFXM		605	51	1,086.75%
1308-CALPAC LLC		231	99	134.24%
0648-CANADIAN ENTERPRISE GAS PRODUCTS LTD - CEWX		31	12	157.77%
0651-CARGILL INCORPORATED - CRGX		36,635	38,574	(5.03%)
0652-CARMATH INC - CMHX		4,669	4,206	11.01%
1434-CEDAR GROVE LOGISTICS LLC - CGFX		8,477	5,654	49.93%
0654-CELTRAN INC - CELX		30	12	158.18%
0655-CEMEX INC - CEMX SDWX		1,141	193	490.81%
0656-CENEX HARVEST STATES COOPERATIVE - CHSX		11,853	11,374	4.21%
0737-CHEMICAL MANAGEMENT COMPANY, INC, APCX		152	474	(67.94%)
0659-CHEVRON ORONITE COMPANY LLC - COCX		162	307	(47.23%)
0661-CHEVRON PHILLIPS CHEMICAL COMPANY LP - CHVX		4,538	4,375	3.72%
0660-CHEVRON USA INC - CPDX		22,019	22,692	(2.97%)
0658-CHICAGO FREIGHT CAR LEASING CO - CRDX		58,844	49,468	18.95%
1526-CINER WYOMING LLC - CICX	New Taxpayer to Nevada This Year	10	0	100.00%
0662-CIT GROUP (THE) EQUIPMENT FINANCING (FKA CAPITAL FINANCE		214,161	223,270	(4.08%)
0663-CITICORP RAIL MARK INC - CRIX		4,286	76	5,515.64%
0664-CK INDUSTRIES, INC - CKIX		106	342	(68.83%)
1435-CMF LEASING INC	New Taxpayer to Nevada This Year	1,909	0	100.00%
1505-CNLX CANADA INC - CNLX	Ceased Reporting in Nevada This Year	0	56	(100.00%)
0667-COFFEYVILLE RESOURCES NITROGEN FERTILIZERS, LLC - CRN		172	453	(62.02%)
0761-COMPASS MINERALS AMERICA INC. - NASX		13,101	13,614	(3.77%)

**NEVDAD DEPARTMENT of TAXATION**  
**2019-2020 Centrally Assessed Unsecured Tax Roll**

**Private Carlines**  
**Assessed Value by Company**

COMPANY	Status Change	Assessed Values		Percent Change
		2019-2020	2018-2019	
0670-CONSOLIDATED GRAIN & BARGE - CGRX		309	270	14.33%
1187-CONTRACTORS CARGO COMPANY - CCRX	Ceased Reporting in Nevada This Year	0	16	(100.00%)
0826-COVIA HOLDINGS CORPORATION -WWUX (formerly UNIMIN CORP		145	145	0.41%
0672-CPS ENERGY - SATX	New Taxpayer to Nevada This Year	10	0	100.00%
1198-CRISTAL USA INC - MQPX (FKA MILLENNIUM INORGANIC CHEMI		635	1,063	(40.27%)
0673-CRYO-TRANS INC - CRYX		102,371	91,611	11.75%
0674-CRYSTAL CAR LINE INC - CCLX		2,617	1,790	46.20%
0676-CWR TRANSPORTATION - CWRX	New Taxpayer to Nevada This Year	40	0	100.00%
1217-DAK AMERICAS LLC - DAKX		135	269	(50.00%)
0678-DAVID J JOSEPH CO - DJJX		18,161	16,487	10.15%
0143-DELTA TANK LINE CO - DTLX		295	76	288.72%
1290-DEPARTMENT OF DEFENSE Do Not Send Bill	New Taxpayer to Nevada This Year	7,209	0	100.00%
1560-DETROIT EDISON COMPANY - DEEX, DETX	New Taxpayer to Nevada This Year	1,417	0	100.00%
0679-DOW CHEMICAL COMPANY - DOWX		6,917	5,526	25.19%
1493-E D & F MAN LIQUIDS PRODUCTS, LLC - EDFX	Ceased Reporting in Nevada This Year	0	835	(100.00%)
0682-EASTMAN CHEMICAL COMPANY - ETCX		498	672	(25.86%)
0683-ECDC ENVIRONMENTAL, L.C. - ECXX		1,559	1,823	(14.50%)
1455-ECN RAIL FINANCE, LLC - EFNX		4,219	2,133	97.83%
1358-ECO SERVICES SOLUTIONS, LLC - RPBX		51	561	(90.84%)
0684-EDMAN CORP - SSTX		318	190	66.80%
1549-EDWARDS & HANEY COTTONSEED - CASX	New Taxpayer to Nevada This Year	143	0	100.00%
0685-ELK POINT TRANSPORTATION COMPANY - EPTX		119	279	(57.20%)
0687-ENERGY SOLUTIONS LLC - ENVX	New Taxpayer to Nevada This Year	23	0	100.00%
1530-ENKAY LEASING - NKLX		143	44	221.75%
0688-ENTERGY ARKANSAS INC - ETRX	Ceased Reporting in Nevada This Year	0	21	(100.00%)
0689-ENTERPRISE PRODUCTS OPERATING LLC		13	71	(82.37%)
0690-EQUISTAR CHEMICALS LP - EQUX		1,901	2,237	(15.04%)
0691-ERCO WORLDWIDE (USA) INC - ECLX		47	81	(41.55%)
1494-ESI LEASING, LLC - EVRX		232	320	(27.50%)
0693-EVEREST RAIL CAR SERVICES - EAMX		3,123	1,541	102.64%
0694-EXCEL RAILCAR CORP		1,142	1,299	(12.06%)
0695-EXXON MOBIL CORP - XOMX		2,148	1,710	25.63%
1323-FACTOR GAS LIQUIDS INC - FGLX		58	52	12.82%
1335-FAIRMOUNT STANTROL, INC - FTIX	New Taxpayer to Nevada This Year	2,103	0	100.00%
0697-FEED PRODUCTS SOUTH INC - FPSX		401	313	28.11%
0702-FORMOSA TRANSRAIL CORPORATION - FPAX		1,189	709	67.68%
0706-GATX CORPORATION		228,790	219,888	4.05%
0705-GATX DE MEXICO, SA DE CV		761	749	1.67%
0704-GATX RAIL CANADA CORP		2,617	2,568	1.92%
0703-GATX RAIL HOLDINGS, INC - ALLX		159	395	(59.76%)
0742-GAVILON GLOBAL AG HOLDINGS, LLC - GAVX		2,448	157	1,459.74%
0701-GENESIS ALKALI WYOMING, LP - FMLX		4,047	7,511	(46.12%)
0712-GEORGIA POWER COMPANY	Ceased Reporting in Nevada This Year	0	7,962	(100.00%)
0713-GLNX CORPORATION - GLNX		7,469	5,953	25.46%
0716-GREENBRIER MANAGEMENT SERVICES LLC (GBRX&AOKX)		27,341	17,588	55.45%
0718-HALLIBURTON ENERGY SERVICES INC - HWCX		19	108	(81.89%)
0719-HARSCO RAIL - FTSX	New Taxpayer to Nevada This Year	9	0	100.00%
1531-HEARTLAND RAIL - HRTX	New Taxpayer to Nevada This Year	1,654	0	100.00%
0720-HELM CHESAPEAKE LP - HCSX	Ceased Reporting in Nevada This Year	0	407	(100.00%)
0722-HELM PACIFIC LEASING - HPJX		13,984	24,306	(42.47%)
1223-HERITAGE ENVIRONMENTAL SERVICES LLC - HESX	New Taxpayer to Nevada This Year	5	0	100.00%
1496-IMERYS CLAY - ICKX		525	337	55.94%
0726-INEOS ABS (USA) CORP - LUPX		492	325	51.48%



**NEVDAD DEPARTMENT of TAXATION**  
**2019-2020 Centrally Assessed Unsecured Tax Roll**

**Private Carlines**  
**Assessed Value by Company**

COMPANY	Status Change	Assessed Values		Percent Change
		2019-2020	2018-2019	
0808-INEOS STYROLUTION America, LLC - INEX		538	410	31.32%
0727-INEOS USA, LLC - AMCX (formerly INEOS OLEFINS & POLYME		4,626	6,076	(23.87%)
0728-INFINEUM USA LP - INFX	Ceased Reporting in Nevada This Year	0	12	(100.00%)
0729-INFINITY RAIL LLC - IFRX		1,332	1,201	10.92%
1225-INFINITY TRANSPORTATION LLC - ITFX		4,253	4,202	1.20%
1226-INNOPHOS INC - IPBX	Ceased Reporting in Nevada This Year	0	12	(100.00%)
1431-INSPIRATION HOLDINGS - CWBX		342	628	(45.57%)
0731-INTERSTATE COMMODITIES - INTX		9,834	9,565	2.81%
0732-J & J RAILCAR LEASING - KFIX		196	69	182.62%
1227-J M HUBER CORPORATION - JMHX		159	151	5.13%
0733-J R SIMPLOT COMPANY - JRSX		19,091	18,351	4.04%
1499-JBS USA FOOD COMPANY - JBSX		173	81	112.29%
0681-KEMIRA LOGISTICS INC - EAGX		343	209	64.26%
0735-KENNECOTT UTAH COPPER - KCCX		28,187	6,063	364.93%
1228-KOCH RAIL LLC - KLRX		2,217	617	259.49%
1230-L.B. FOSTER COMPANY	New Taxpayer to Nevada This Year	298	0	100.00%
0736-LANE FOREST PRODUCTS INC		482	153	215.54%
1514-LION OIL TRADING & TRANSPORTATION, LLC - DKLX		59	70	(16.05%)
0739-LONE STAR INDUSTRIES, INC- LCEX		80	111	(27.96%)
1506-MARKWEST HYDROCARBON - MWHX	Ceased Reporting in Nevada This Year	0	23	(100.00%)
1539-MARTIN MARIETTAMATERIALS INC. - MWAX	Ceased Reporting in Nevada This Year	0	8	(100.00%)
1537-McFARLAND CASCADE HOLDINGS, INC - SJTX (fka STELLA JONE	Ceased Reporting in Nevada This Year	0	11	(100.00%)
0738-MESSER LLC - BOCX		58	18	227.69%
0741-MEXICANA DE COBRE SA DE CV - MDCX		744	1,788	(58.40%)
0743-MHF SERVICES - MHFX		6,799	5,841	16.40%
0744-M-I LLC - MISX (A SCHLUMBERGER CO.)		9,648	12,365	(21.97%)
0746-MIDWEST ETHANOL TRANSPORT - MWTX		176	209	(15.73%)
0748-MIDWEST RAILCAR CORP - MRMX		26,748	22,829	17.16%
0750-MINNESOTA SOYBEAN PROCESSORS - SOYX		19,544	10,463	86.78%
0751-MITSUI RAIL CAPITAL LLC - MBKX		12,499	13,441	(7.01%)
1257-MODERN DISPERSIONS INC		520	493	5.49%
0752-MOSAIC GLOBAL SALES - MOCX (Formerly MOSAIC COMPANY)		266	274	(2.80%)
0753-MRXX CORPORATION - RRRX		262	340	(22.90%)
1545-MUL RIALCARS, INC. MULX	New Taxpayer to Nevada This Year	106	0	100.00%
1398-MWN MARKETING, LLC - MWNX		51	100	(48.82%)
1399-NACHURS-ALPINE SOLUTIONS, INC - NAXX		47	98	(52.50%)
0754-NASHTEX LEASING - NTLX		2,210	135	1,534.26%
1319-NATIONAL SALVAGE AND SERVICE CORPORATION	Ceased Reporting in Nevada This Year	0	13	(100.00%)
0756-NEVADA CEMENT COMPANY - NVCX		300	310	(3.42%)
0758-NEVADA POWER COMPANY dba NV ENERGY - NVPX		330	28	1,074.93%
0759-NEWMONT NEVADA ENERGY INVESTMENT LLC - TSPX		41,538	40,594	2.33%
1511-NGL CRUDE TRANSPORTATION LLC - HSRX		61	1,145	(94.69%)
0762-NOVA CHEMICALS INC - NCIX		2,814	2,150	30.90%
0763-NTL TRANSPORTATION CORP - NTRX		113	230	(50.78%)
0764-OCCIDENTAL CHEMICAL CORPORATION - OCCX		3,590	3,066	17.06%
0811-OLIN CHLOR-ALKALI LOGISTICS		5,596	5,106	9.61%
0815-OMAHA TRACK, INC (FKA)THE TIE YARD OF OMAHA INC		25,292	4,293	489.17%
1194-OMNISOURCE CORP - OMNX	Ceased Reporting in Nevada This Year	0	21	(100.00%)
1467-OXBOW CALCINING INTERNATIONAL, LLC - GLCX		67	51	29.99%
1407-PBF HOLDING COMPANY, LLC - DPRX		839	881	(4.72%)
1161-PCS PHOSPHATE COMPANY INC - PPHX - PPAX		23	12	99.91%
1210-PCS SALES (USA) INC - POTX		1,156	742	55.82%
1273-PEORIA RIVER TERMINAL, LLC - PRTX	New Taxpayer to Nevada This Year	6	0	100.00%

**NEVDAD DEPARTMENT of TAXATION**  
**2019-2020 Centrally Assessed Unsecured Tax Roll**

**Private Carlines**  
**Assessed Value by Company**

COMPANY	Status Change	Assessed Values		Percent Change
		2019-2020	2018-2019	
1409-PEROXYCHEM - PXCX		268	555	(51.79%)
1242-PHILLIPS 66 COMPANY - PPRX		4,998	7,007	(28.67%)
1286-PIONEER RAILROAD EQUIPMENT COMPANY LTD - PREX	Ceased Reporting in Nevada This Year	0	15	(100.00%)
1459-PLAINS MARKETING, INC - MVTX		51	1,096	(95.36%)
1501-PNC EQUIPMENT FINANCE, LLC - HKRX		5,994	2,607	129.89%
1282-POL-TEX INTERNATIONAL- PAIX		395	381	3.79%
0769-POLYONE CORPORATION - TG CX		11,534	121	9,400.10%
0771-PRAXAIR INC - HYDX	New Taxpayer to Nevada This Year	48	0	100.00%
0772-PROCOR LIMITED - PROX		39,797	35,235	12.95%
0774-PROGRESS RAIL SERVICES CORPORATION - PRSX		10,643	4,312	146.79%
1558-PROLIERIZED NEW ENGLAND / SCHNITZER STEEL - SSEX	New Taxpayer to Nevada This Year	7	0	100.00%
1444-RAIL SERVICE AND LOGISTICS LLC - RTIX		949	4,833	(80.36%)
0778-RAILCAR LEASING SOLUTIONS LTD - RWTX	Ceased Reporting in Nevada This Year	0	364	(100.00%)
1413-RALCO, LLC - BISX		94	327	(71.32%)
0781-RAMPART RANGE CORP - RRBX		903	827	9.25%
1429-RAVAGO AMERICAS LLC - RDIX		35	15	134.69%
0782-REAGENT CHEMICAL & RESEARCH INC - RCRX		802	473	69.56%
1244-REDSTREAK LLC		10	11	(4.35%)
1523-REG MARKETING AND LOGISTICS GROUP LLC - REBX		567	37	1,417.88%
0783-REICHHOLD LLC2 - RCHX		70	46	50.87%
1243-RESIDUAL BASED FINANCE CORPORATION - OFAX		1,434	1,255	14.24%
0145-RGCX, LLC - RGCX (Formerly, RIO GRANDE CHEMICAL, LTD)		1,390	2,057	(32.45%)
0787-ROCKY MOUNTAIN RECYCLING INC - ROXX	New Taxpayer to Nevada This Year	41	0	100.00%
1275-SAFETY-KLEEN SYSTEMS, INC. - SKSX		2,189	1,308	67.41%
1536-SASOL CHEMICALS (USA) LLC - GSOX	New Taxpayer to Nevada This Year	30	0	100.00%
0791-SAUVAGE GAS COMPANY - SAUX		36	34	5.88%
1245-SCHLUMBERGER TECHNOLOGY CORPORATION - DSIX	Ceased Reporting in Nevada This Year	0	25	(100.00%)
0795-SEARLES VALLEY MINERALS OPERATIONS INC - AJPX		53,914	56,443	(4.48%)
0796-SGA LEASING COMPANY - SGAX		187	169	10.51%
0797-SHELL RAIL OPERATIONS - SOEX		143	315	(54.64%)
0800-SHINTECH INC - ROIX		10,166	10,406	(2.31%)
1325-SIEMENS INDUSTRY INC - SIIX		30	55	(45.56%)
0757-SIERRA PACIFIC POWER CO. dba Nevada ENERGY - VALX	New Taxpayer to Nevada This Year	614	0	100.00%
1421-SIOUXLAND ETHANOL, LLC - SIOX	New Taxpayer to Nevada This Year	699	0	100.00%
0799-SM BROOKS FREIGHT - TJRX		1,912	71	2,580.75%
0698-SMBC RAIL SERVICES LLC - AIGX (FORMERLY, FLAGSHIP RAIL		84,440	38,884	117.16%
0803-SOLVAY CHEMICALS INC - SMNX		5,729	10,341	(44.60%)
1246-SOLVAY FLUORIDES LLC - SFLX	Ceased Reporting in Nevada This Year	0	2	(100.00%)
0804-SOUTHDAKOTA SOYBEAN PROCESSORS		670	818	(18.08%)
1175-SOUTHERN RAIL ASSOCIATES - SRAX - RELX		623	158	295.38%
0810-SOUTHWEST RAIL INDUSTRIES INC - SRIX		9,943	6,296	57.92%
1264-STANDBRIDGE COLOR CORPORATION - SCBX		417	377	10.59%
0807-STRUCTURAL METALS INC. dba CMC STEEL TX - SIMX		1,146	1,383	(17.18%)
0809-SULCOM INCORPORATED - SUJX		2,214	2,093	5.81%
0813-TATE & LYLE INGREDIENTS AMERICAS INC - SSPX		3,562	3,517	1.29%
0634-THE ANDREWS COMPANIES LLC - PIVX *** 03/04/19 – LEFT IN	Ceased Reporting in Nevada This Year	0	353	(100.00%)
1463-THE CHEMOURS COMPANY FC, LLC - CMRX		3,902	6,519	(40.14%)
1497-THE INSTAR GROUP - IARX		172	158	8.35%
0773-THE PROCTOR & GAMBLE MANUFACTURING COMPANY - PGHX		10,312	9,671	6.63%
1267-TMS INTERNATIONAL, LLC - TCTX		100	21	382.87%
1420-TOKAI CARBON BC LTD - TCHX (formerly SID RICHARDSON CAR	Ceased Reporting in Nevada This Year	0	10	(100.00%)
0816-TOTAL PETROCHEMICALS & REFINING USA INC - FINX		65	53	22.05%
0817-TRANSPORTATION EQUIPMENT INC - DYLX *** 03/04/19 – LEF	Ceased Reporting in Nevada This Year	0	5,872	(100.00%)

**NEVDAD DEPARTMENT of TAXATION**  
**2019-2020 Centrally Assessed Unsecured Tax Roll**

**Private Carlines**  
**Assessed Value by Company**

COMPANY	Status Change	Assessed Values		Percent Change
		2019-2020	2018-2019	
0820-TRINITY CHEMICAL LEASING LLC - TCIX		11,109	8,106	37.06%
0821-TRINITY INDUSTRIES LEASING CO - CEPX		691,341	612,024	12.96%
0824-TTX COMPANY		1,839,096	1,691,033	8.76%
1329-TYSON FOODS INC - PBFX		1,441	1,378	4.57%
0827-UNION CARBIDE CORPORATION - UCFX		1,544	2,015	(23.38%)
0828-UNION TANK CAR COMPANY - UTLX		233,412	238,164	(2.00%)
1504-UNITED LIQUID GAS COMPANY - UPEX		198	41	389.73%
0830-UNIVAR CANADA LTD - UNVX		643	509	26.22%
0832-US ECOLOGY IDAHO INC		102	4,340	(97.65%)
1330-VALERO TERMINALING AND DISTRIBUTION CO., INC.- VMSX		7,963	42,019	(81.05%)
0835-VTG RAIL INC - VTGX		17,064	10,839	57.43%
0836-WACKER CHEMICAL CORPORATION - WPHX		522	634	(17.66%)
0837-WALTER HAFFNER COMPANY - WCHX		4,883	5,335	(8.47%)
0838-WASTE SOLUTIONS GROUP		35,683	26,698	33.66%
1469-WELLS FARGO RAIL - FURX		239,616	295,378	(18.88%)
0842-WESTLAKE CHEMICAL CORP- WLPX (POLYMERS LP)		425	554	(23.32%)
1270-ZEELAND FARM SERVICES INC - ZFSX		20	20	(2.36%)
1517-ZEELAND FREIGHT SERVICES, LLC - NCPX	Ceased Reporting in Nevada This Year	0	12	(100.00%)
<b>TOTALS</b>	<b>205 Active Companies</b>	<b>4,637,071</b>	<b>4,384,227</b>	<b>5.77%</b>

**RECOMMENDED ASSESSMENT FOR 2019-2020**

**4,637,071**

**NEVADA DEPARTMENT OF TAXATION  
2019-20 CENTRALLY ASSESSED  
Values by County**

**Property Escaping Taxation**

There was no property escaping taxation as of October 7, 2019

2019-20 Statewide Assessed Value	2019-20 Value Per Mile	Carson City AV 2019-20	Churchill AV 2019-20	Clark AV 2019-20	Douglas AV 2019-20	Elko AV 2019-20
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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

2019-20 Statewide Assessed Value	2019-20 Value Per Mile	Esmeralda AV 2019-20	Eureka AV 2019-20	Humboldt AV 2019-20	Lander AV 2019-20	Lincoln AV 2019-20
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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

2019-20 Statewide Assessed Value	2019-20 Value Per Mile	Lyon AV 2019-20	Mineral AV 2019-20	Nye AV 2019-20	Pershing AV 2019-20
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**Property Escaping Taxation**

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

2019-20 Statewide Assessed Value	2019-20 Value Per Mile	Storey AV 2019-20	Washoe AV 2019-20	White Pine AV 2019-20
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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**  
*2019-2020 Centrally Assessed*  
*Values By County*  
*Unsecured Property*

**Airlines**

	2019-2020	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020

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

**Airlines**

Airmed International LLC	474,000	8,469	0	383,260	0	0	0	0	0	0
Charter Airlines, Inc.	58,000	19,333	0	38,667	0	0	0	0	0	0
EI Aero Services LLC	464,000	53,054	17,984	8,543	10,341	308,434	0	6,295	12,589	13,938
MN Airlines, LLC dba Sun Country Airlines	1,948,000	0	0	1,851,716	0	0	0	0	0	0
Omni Air International	3,073,000	0	0	3,073,000	0	0	0	0	0	0
Papillon Airways, Inc.	1,393,000	0	0	1,393,000	0	0	0	0	0	0
Reach Air Medical Services LLC	610,000	34,910	0	64,556	25,767	157,464	0	38,050	11,914	27,245
<b>Total Assessed Value</b>	<b>8,020,000</b>	<b>115,767</b>	<b>17,984</b>	<b>6,812,741</b>	<b>36,108</b>	<b>465,898</b>	<b>0</b>	<b>44,345</b>	<b>24,503</b>	<b>41,182</b>

	2019-2020	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020

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

**Airlines**

Airmed International LLC	474,000	0	0	0	4,571	0	0	77,701	0
Charter Airlines, Inc.	58,000	0	0	0	0	0	0	0	0
EI Aero Services LLC	464,000	3,597	0	1,798	11,240	2,248	0	7,643	6,295
MN Airlines, LLC dba Sun Country Airlines	1,948,000	0	0	0	0	0	0	96,284	0
Omni Air International	3,073,000	0	0	0	0	0	0	0	0
Papillon Airways, Inc.	1,393,000	0	0	0	0	0	0	0	0
Reach Air Medical Services LLC	610,000	0	1,385	1,755	8,589	0	0	230,701	7,665
<b>Total Assessed Value</b>	<b>8,020,000</b>	<b>3,597</b>	<b>1,385</b>	<b>3,553</b>	<b>24,400</b>	<b>2,248</b>	<b>0</b>	<b>412,328</b>	<b>13,960</b>

**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
	2018-2019	2019-2020
Airlines	2,036,434	642,100
Electric Companies	74,842,043	105,058,300
Gas Distribution and Pipeline Companies	21,045,350	23,150,200
Railroad Companies	210,288	670,800
Telecommunication Companies	1,702,262	1,519,700
<b>Total Twelve-Month CWIP Assessed Value</b>	<b>99,836,377</b>	<b>131,041,100</b>

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, 2018 through June 30, 2019. 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 2017-18	CV Ratio 2018-19	CV Ratio 2019-20
Airline	0.8098	0.7877	0.7377
Electric	0.8140	0.8129	0.7838
Gas-Distribution	0.6443	0.6605	0.6079
Gas-Pipeline	0.8398	0.8483	0.8249
Railroad	0.6583	0.6711	0.7067
Telecommunication	0.9394	0.9145	0.8574

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:

$$(\$1,000,000) \times (0.8574) \times (35\%) = \$300,106 \text{ assessed value for 12 month CWIP.}$$

**Nevada Department of Taxation  
2019-2020  
Adjusted Twelve-Month CWIP**

	2019-2020 Reported Growth CWIP	Industry Cost To Value Ratio	Adjusted Growth 12-Month CWIP	2019-2020 Assessed Value No Rounding	2019-2020 Assessed Value Rounded to 00
<b><u>National, Freight and Large Regional Air Carriers</u></b>					
Allegiant Airline, Inc.	2,187,804	0.7377	1,614,022	564,908	564,900
FEDEX Express	90,445	0.7377	66,725	23,354	23,400
<b>Total AV National, Freight and Large Regional Air Carriers 12 Mo CWI</b>	<b>\$2,278,249</b>		<b>\$1,680,746</b>	<b>\$588,261</b>	<b>\$588,300</b>
<b><u>Charter and Feeder Air Carriers</u></b>					
Maverick Helicopters	184,968	0.7377	136,458	47,760	47,800
Papillon Airways, Inc.	23,372	0.7377	17,243	6,035	6,000
<b>Total AV Charter and Feeder Air Carriers 12 Mo CWIP</b>	<b>\$208,340</b>		<b>\$153,700</b>	<b>\$53,795</b>	<b>\$53,800</b>
<b>Total AV Airlines 12 Mo CWIP</b>	<b>\$2,486,589</b>		<b>\$1,834,446</b>	<b>\$642,056</b>	<b>\$642,100</b>
<b><u>Electric Companies</u></b>					
Idaho Power Company	578,129	0.7838	453,153	158,604	158,600
Nevada Power Company	189,185,496	0.7838	48,288,700	51,901,045	51,901,000
Online Transmission Project	902,954	0.7838	707,760	247,716	247,700
ORNI 15 LLC (Ormat NV)	141,008	0.7838	110,526	38,684	38,700
ORNI 47, LLC (Ormat NV)	460,977	0.7838	361,326	126,464	126,500
Patua Project LLC	10,779,679	0.7838	8,449,404	2,957,291	2,957,300
San Diego Gas & Electric (SDG&E)	272,234	0.7838	213,384	74,685	74,700
Sierra Pacific Power-Electric	119,100,657	0.7838	93,354,311	32,674,009	32,674,000
Southern California Edison	15,359,464	0.7838	12,039,163	4,213,707	4,213,700
City of Los Angeles DWP	189,738	0.7838	148,722	52,053	52,100
Mead Phoenix Project-MSR	15,538	0.7838	12,179	4,263	4,300
Mead Phoenix Project-SCPPA	38,534	0.7838	30,204	10,571	10,600
GridLiance West Transco LLC	32,311,701	0.7838	25,326,784	8,864,374	8,864,400
Harney Electric Cooperative	103,114	0.7838	80,824	28,288	28,300
Mt Wheeler Power	823,003	0.7838	645,092	225,782	225,800
Plumas Sierra Rural Electric	13,294	0.7838	10,420	3,647	3,600
Raft River Rural Electric	717,786	0.7838	562,620	196,917	196,900
Valley Electric	11,279,458	0.7838	8,841,144	3,094,400	3,094,400
Wells Rural Electric Company	676,750	0.7838	530,455	185,659	185,700
<b>Total AV Electric Companies 12 Mo CWIP</b>	<b>\$382,949,513</b>		<b>\$300,166,168</b>	<b>\$105,058,159</b>	<b>\$105,058,300</b>
<b><u>Gas Distribution and Pipeline Companies</u></b>					
Sierra Pacific Power-Gas	11,410,193	0.6079	6,936,028	2,427,610	2,427,600
Southwest Gas Company	94,441,647	0.6079	57,409,188	20,093,216	20,093,200
Kern River Pipeline	2,029,601	0.8249	1,674,171	585,960	586,000
Kinder-Morgan (Calnev) Pipeline	65,825	0.8249	54,298	19,004	19,000
Ruby Pipeline LLC	8,000	0.8249	6,599	2,310	2,300
Unev Pipeline LLC	76,591	0.8249	63,178	22,112	22,100
<b>Total AV Gas Distribution and Pipeline Companies 12 Mo CWIP</b>	<b>\$108,031,857</b>		<b>\$66,143,462</b>	<b>\$23,150,212</b>	<b>\$23,150,200</b>
<b><u>Railroad Companies</u></b>					
Union Pacific Railroad	2,711,944	0.7067	1,916,506	670,777	670,800
<b>Total AV Railroad Companies 12 Mo CWIP</b>	<b>\$2,711,944</b>		<b>\$1,916,506</b>	<b>\$670,777</b>	<b>\$670,800</b>
<b><u>Telecommunication Companies</u></b>					
360 Networks (USA), Inc.	1,395,752	0.8574	1,196,782	418,874	418,900
Beehive Telephone Company	81,400	0.8574	69,796	24,429	24,400
Centurytel Gem State Utilities, Inc.	30,099	0.8574	25,808	9,033	9,000
CTC of Nevada	1,362,056	0.8574	1,167,889	408,761	408,800
Filer Mutual Telephone Company	99,108	0.8574	84,980	29,743	29,700
Humboldt Telephone Company	196,405	0.8574	168,406	58,942	58,900
Lincoln County Telephone System, Inc.	431,008	0.8574	369,566	129,348	129,300
Plumas Sierra Telecommunications	129,729	0.8574	111,235	38,932	38,900
Rio Virgin Telephone Company	1,199,412	0.8574	1,028,431	359,951	360,000
Rural Telephone Company	139,356	0.8574	119,490	41,822	41,800
<b>Total AV Telecommunication Companies 12 Mo CWIP</b>	<b>\$5,064,324</b>		<b>\$4,342,384</b>	<b>\$1,519,835</b>	<b>\$1,519,700</b>
<b>Grand Totals</b>	<b>\$501,244,227</b>		<b>\$374,402,967</b>	<b>\$131,041,039</b>	<b>\$131,041,100</b>



**Nevada Department of Taxation**  
**Summary of**  
**Twelve-Month Construction Work in Progress**  
*Assessed Valuations by County and Industry*  
**2019-20 Centrally Assessed**

<b>County</b>	<b>Airlines</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	7	1,033,838	1,471,337	0	7,031	2,512,214
Churchill	58	4,721,306	757,301	37,344	0	5,516,009
Clark	288,396	60,335,901	13,054,821	88,763	707,171	74,475,051
Douglas	17	1,973,281	433,884	0	0	2,407,182
Elko	20,453	2,469,023	750,600	167,547	460,711	3,868,335
Esmeralda	10,093	851,564	0	0	4,160	865,817
Eureka	3,080	907,853	94,617	32,270	0	1,037,819
Humboldt	34,865	2,189,841	717,618	90,990	57,604	3,090,918
Lander	29,864	1,891,167	129,312	26,065	0	2,076,409
Lincoln	62,995	409,875	104,560	64,530	122,627	764,587
Lyon	7,448	3,629,836	1,136,410	25,133	0	4,798,828
Mineral	16,481	1,394,180	49,865	0	0	1,460,526
Nye	103,370	6,522,241	50,613	0	29,865	6,706,089
Pershing	20,972	1,936,863	908,626	54,808	0	2,921,269
Storey	1,389	5,092,277	74,767	5,846	0	5,174,278
Washoe	24,118	9,134,705	3,415,881	77,480	130,380	12,782,564
White Pine	18,450	564,408	0	0	286	583,144
<b>Total AV</b>	<b>\$642,056</b>	<b>\$105,058,159</b>	<b>\$23,150,212</b>	<b>\$670,777</b>	<b>\$1,519,835</b>	<b>\$131,041,039</b>

**Nevada Department of Taxation**  
 2019-2020 Centrally Assessed  
 Twelve-Month CWIP Values By County

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

	2019-2020	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020

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

**Airlines**

Allegiant Airline, Inc.	564,908	7	58	228,884	17	20,453	10,093	3,080	34,865	29,864
FEDEX Express	23,354	0	0	5,717	0	0	0	0	0	0
Maverick Helicopters	47,760	0	0	47,760	0	0	0	0	0	0
Papillon Airways, Inc.	6,035	0	0	6,035	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>642,056</b>	<b>7</b>	<b>58</b>	<b>288,396</b>	<b>17</b>	<b>20,453</b>	<b>10,093</b>	<b>3,080</b>	<b>34,865</b>	<b>29,864</b>

	2019-2020	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020

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

**Airlines**

Allegiant Airline, Inc.	564,908	62,995	7,448	16,481	103,370	20,972	1,389	6,481	18,450
FEDEX Express	23,354	0	0	0	0	0	0	17,637	0
Maverick Helicopters	47,760	0	0	0	0	0	0	0	0
Papillon Airways, Inc.	6,035	0	0	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>642,056</b>	<b>62,995</b>	<b>7,448</b>	<b>16,481</b>	<b>103,370</b>	<b>20,972</b>	<b>1,389</b>	<b>24,118</b>	<b>18,450</b>

**Nevada Department of Taxation**  
*2019-2020 Centrally Assessed*  
*Twelve-Month CWIP Values By County*

**Electric Companies**

	2019-2020	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020

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

**Electric Companies**

City of Los Angeles DWP	52,053	0	1,419	33,441	0	0	0	0	0	0
GridLiance West Transco LLC	8,864,374	0	0	6,126,412	0	0	0	0	0	0
Harney Electric Cooperative	28,288	0	0	0	0	0	0	0	28,288	0
Idaho Power Company	158,604	0	0	0	0	32,704	0	0	125,782	117
Mead Phoenix Project-MSR	4,263	0	0	4,263	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	10,571	0	0	10,571	0	0	0	0	0	0
Mt Wheeler Power	225,782	0	0	0	0	7,282	0	48,719	0	0
Nevada Power Company	51,901,045	0	0	51,522,024	0	0	0	0	0	0
Online Transmission Project	247,716	0	0	28,066	0	3,319	0	13,501	1,486	1,016
ORNI 15 LLC (Ormat NV)	38,684	0	0	0	0	0	0	0	0	23,956
ORNI 47, LLC (Ormat NV)	126,464	0	0	0	0	0	0	0	0	0
Patua Project LLC	2,957,291	0	2,816,228	0	0	0	0	0	0	0
Plumas Sierra Rural Electric	3,647	0	0	0	0	0	0	0	0	0
Raft River Rural Electric	196,917	0	0	0	0	196,917	0	0	0	0
San Diego Gas & Electric (SDG&E)	74,685	0	0	74,685	0	0	0	0	0	0
Sierra Pacific Power-Electric	32,674,009	1,033,838	1,733,552	0	1,973,281	2,065,684	569,900	823,091	2,034,284	1,866,078
Southern California Edison	4,213,707	0	170,106	2,222,744	0	0	0	0	0	0
Valley Electric	3,094,400	0	0	313,695	0	0	281,664	0	0	0
Wells Rural Electric Company	185,659	0	0	0	0	163,117	0	22,542	0	0
<b>Total Assessed Value</b>	<b>105,058,159</b>	<b>1,033,838</b>	<b>4,721,306</b>	<b>60,335,901</b>	<b>1,973,281</b>	<b>2,469,023</b>	<b>851,564</b>	<b>907,853</b>	<b>2,189,841</b>	<b>1,891,167</b>

**Nevada Department of Taxation**  
*2019-2020 Centrally Assessed*  
*Twelve-Month CWIP Values By County*

**Electric Companies**

	2019-2020	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020

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

**Electric Companies**

City of Los Angeles DWP	52,053	2,000	3,557	1,795	0	1,522	0	8,318	0
GridLiance West Transco LLC	8,864,374	0	0	0	2,737,962	0	0	0	0
Harney Electric Cooperative	28,288	0	0	0	0	0	0	0	0
Idaho Power Company	158,604	0	0	0	0	0	0	0	0
Mead Phoenix Project-MSR	4,263	0	0	0	0	0	0	0	0
Mead Phoenix Project-SCPPA	10,571	0	0	0	0	0	0	0	0
Mt Wheeler Power	225,782	0	0	0	23,849	0	0	0	145,932
Nevada Power Company	51,901,045	323,998	0	0	55,023	0	0	0	0
Online Transmission Project	247,716	83,877	0	0	33,962	0	0	0	82,489
ORNI 15 LLC (Ormat NV)	38,684	0	0	0	0	14,728	0	0	0
ORNI 47, LLC (Ormat NV)	126,464	0	0	126,464	0	0	0	0	0
Patua Project LLC	2,957,291	0	141,063	0	0	0	0	0	0
Plumas Sierra Rural Electric	3,647	0	0	0	0	0	0	3,647	0
Raft River Rural Electric	196,917	0	0	0	0	0	0	0	0
San Diego Gas & Electric (SDG&E)	74,685	0	0	0	0	0	0	0	0
Sierra Pacific Power-Electric	32,674,009	0	3,058,385	1,030,604	1,192,634	1,738,323	5,092,277	8,126,091	335,987
Southern California Edison	4,213,707	0	426,831	215,087	0	182,291	0	996,648	0
Valley Electric	3,094,400	0	0	20,230	2,478,812	0	0	0	0
Wells Rural Electric Company	185,659	0	0	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>105,058,159</b>	<b>409,875</b>	<b>3,629,836</b>	<b>1,394,180</b>	<b>6,522,241</b>	<b>1,936,863</b>	<b>5,092,277</b>	<b>9,134,705</b>	<b>564,408</b>

**Nevada Department of Taxation**  
*2019-2020 Centrally Assessed*  
*Twelve-Month CWIP Values By County*

**Gas Distribution and Pipeline Companies**

	2019-2020	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020

**Gas Distribution and Pipeline Companies**

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

Kern River Pipeline	585,960	0	0	488,543	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	19,004	0	0	19,004	0	0	0	0	0	0
Ruby Pipeline LLC	2,310	0	0	0	0	1,073	0	0	899	0
Sierra Pacific Power-Gas	2,427,610	0	0	0	0	0	0	0	0	0
Southwest Gas Company	20,093,216	1,471,337	757,301	12,532,305	433,884	749,527	0	94,617	716,718	129,312
Unev Pipeline LLC	22,112	0	0	14,970	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>23,150,212</b>	<b>1,471,337</b>	<b>757,301</b>	<b>13,054,821</b>	<b>433,884</b>	<b>750,600</b>	<b>0</b>	<b>94,617</b>	<b>717,618</b>	<b>129,312</b>

	2019-2020	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020

**Gas Distribution and Pipeline Companies**

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

Kern River Pipeline	585,960	97,417	0	0	0	0	0	0	0
Kinder-Morgan (Calnev) Pipeline	19,004	0	0	0	0	0	0	0	0
Ruby Pipeline LLC	2,310	0	0	0	0	0	0	337	0
Sierra Pacific Power-Gas	2,427,610	0	0	0	0	0	35,574	2,392,036	0
Southwest Gas Company	20,093,216	0	1,136,410	49,865	50,613	908,626	39,192	1,023,508	0
Unev Pipeline LLC	22,112	7,143	0	0	0	0	0	0	0
<b>Total Assessed Value</b>	<b>23,150,212</b>	<b>104,560</b>	<b>1,136,410</b>	<b>49,865</b>	<b>50,613</b>	<b>908,626</b>	<b>74,767</b>	<b>3,415,881</b>	<b>0</b>

**Nevada Department of Taxation**  
*2019-2020 Centrally Assessed*  
*Twelve-Month CWIP Values By County*

**Railroad Companies**

	2019-2020	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020

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

**Railroad Companies**

Union Pacific Railroad	670,777	0	37,344	88,763	0	167,547	0	32,270	90,990	26,065
<b>Total Assessed Value</b>	<b>670,777</b>	<b>0</b>	<b>37,344</b>	<b>88,763</b>	<b>0</b>	<b>167,547</b>	<b>0</b>	<b>32,270</b>	<b>90,990</b>	<b>26,065</b>

	2019-2020	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020

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

**Railroad Companies**

Union Pacific Railroad	670,777	64,530	25,133	0	0	54,808	5,846	77,480	0
<b>Total Assessed Value</b>	<b>670,777</b>	<b>64,530</b>	<b>25,133</b>	<b>0</b>	<b>0</b>	<b>54,808</b>	<b>5,846</b>	<b>77,480</b>	<b>0</b>

**Nevada Department of Taxation**  
*2019-2020 Centrally Assessed*  
*Twelve-Month CWIP Values By County*  
**Telecommunication Companies**

	2019-2020	Carson City	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020

**Telecommunication Companies**

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

360 Networks (USA), Inc.	418,874	7,031	0	343,068	0	0	0	0	0	0
Beehive Telephone Company	24,429	0	0	0	0	24,143	0	0	0	0
Centurytel Gem State Utilities, Inc.	9,033	0	0	0	0	9,033	0	0	0	0
CTC of Nevada	408,761	0	0	0	0	377,307	4,160	0	0	0
Filer Mutual Telephone Company	29,743	0	0	0	0	29,743	0	0	0	0
Humboldt Telephone Company	58,942	0	0	0	0	1,338	0	0	57,604	0
Lincoln County Telephone System, Inc.	129,348	0	0	4,152	0	0	0	0	0	0
Plumas Sierra Telecommunications	38,932	0	0	0	0	0	0	0	0	0
Rio Virgin Telephone Company	359,951	0	0	359,951	0	0	0	0	0	0
Rural Telephone Company	41,822	0	0	0	0	19,148	0	0	0	0
<b>Total Assessed Value</b>	<b>1,519,835</b>	<b>7,031</b>	<b>0</b>	<b>707,171</b>	<b>0</b>	<b>460,711</b>	<b>4,160</b>	<b>0</b>	<b>57,604</b>	<b>0</b>

	2019-2020	Lincoln	Lyon	Mineral	Nye	Pershing	Storey	Washoe	White Pine
	Statewide	AV	AV	AV	AV	AV	AV	AV	AV
Assessed Value	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020

**Telecommunication Companies**

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

360 Networks (USA), Inc.	418,874	0	0	0	0	0	0	68,774	0
Beehive Telephone Company	24,429	0	0	0	0	0	0	0	286
Centurytel Gem State Utilities, Inc.	9,033	0	0	0	0	0	0	0	0
CTC of Nevada	408,761	0	0	0	27,295	0	0	0	0
Filer Mutual Telephone Company	29,743	0	0	0	0	0	0	0	0
Humboldt Telephone Company	58,942	0	0	0	0	0	0	0	0
Lincoln County Telephone System, Inc.	129,348	122,627	0	0	2,570	0	0	0	0
Plumas Sierra Telecommunications	38,932	0	0	0	0	0	0	38,932	0
Rio Virgin Telephone Company	359,951	0	0	0	0	0	0	0	0
Rural Telephone Company	41,822	0	0	0	0	0	0	22,674	0
<b>Total Assessed Value</b>	<b>1,519,835</b>	<b>122,627</b>	<b>0</b>	<b>0</b>	<b>29,865</b>	<b>0</b>	<b>0</b>	<b>130,380</b>	<b>286</b>