

NEVADA DEPARTMENT OF TAXATION

THREE (3) YEAR LIFE

200% DECLINING BALANCE

YEAR ACQUIRED	AGE	COST INDEX	PERCENT DEPRECIATION	PERCENT GOOD	CONVERSION FACTOR
2027	0	1.00	0.0	100.0	1.0000
2026	1	1.02	67.0	33.0	0.3366
2025	2	1.03	89.0	11.0	0.1133
2024	3	1.06	95.0	5.0	0.0530
Residual		1.06	95.0	5.0	0.0530

NEVADA DEPARTMENT OF TAXATION

FIVE (5) YEAR LIFE

200% DECLINING BALANCE

YEAR ACQUIRED	AGE	COST INDEX	PERCENT DEPRECIATION	PERCENT GOOD	CONVERSION FACTOR
2027	0	1.00	0.0	100.0	1.0000
2026	1	1.02	40.0	60.0	0.6120
2025	2	1.03	64.0	36.0	0.3708
2024	3	1.06	78.0	22.0	0.2332
2023	4	1.08	87.0	13.0	0.1404
2022	5	1.13	95.0	5.0	0.0565
Residual		1.13	95.0	5.0	0.0565

NEVADA DEPARTMENT OF TAXATION

SEVEN (7) YEAR LIFE

200% DECLINING BALANCE

YEAR ACQUIRED	AGE	COST INDEX	PERCENT DEPRECIATION	PERCENT GOOD	CONVERSION FACTOR
2027	0	1.00	0.0	100.0	1.0000
2026	1	1.02	29.0	71.0	0.7242
2025	2	1.03	49.0	51.0	0.5253
2024	3	1.06	64.0	36.0	0.3816
2023	4	1.08	74.0	26.0	0.2808
2022	5	1.13	81.0	19.0	0.2147
2021	6	1.25	88.0	12.0	0.1500
2020	7	1.32	95.0	5.0	0.0660
Residual		1.32	95.0	5.0	0.0660

NEVADA DEPARTMENT OF TAXATION

TEN YEAR LIFE

200% DECLINING BALANCE

YEAR ACQUIRED	AGE	COST INDEX	PERCENT DEPRECIATION	PERCENT GOOD	CONVERSION FACTOR
2027	0	1.00	0.0	100.0	1.0000
2026	1	1.02	20.0	80.0	0.8160
2025	2	1.03	36.0	64.0	0.6592
2024	3	1.06	49.0	51.0	0.5406
2023	4	1.08	59.0	41.0	0.4428
2022	5	1.13	67.0	33.0	0.3729
2021	6	1.25	74.0	26.0	0.3250
2020	7	1.32	79.0	21.0	0.2772
2019	8	1.34	84.0	16.0	0.2144
2018	9	1.37	90.0	10.0	0.1370
2017	10	1.41	95.0	5.0	0.0705
Residual		1.41	95.0	5.0	0.0705

NEVADA DEPARTMENT OF TAXATION

15 YEAR LIFE

200% DECLINING BALANCE

YEAR ACQUIRED	AGE	COST INDEX	PERCENT DEPRECIATION	PERCENT GOOD	CONVERSION FACTOR
2027	0	1.00	0.0	100.0	1.0000
2026	1	1.02	13.0	87.0	0.8874
2025	2	1.03	25.0	75.0	0.7725
2024	3	1.06	35.0	65.0	0.6890
2023	4	1.08	44.0	56.0	0.6048
2022	5	1.13	51.0	49.0	0.5537
2021	6	1.25	58.0	42.0	0.5250
2020	7	1.32	63.0	37.0	0.4884
2019	8	1.34	68.0	32.0	0.4288
2018	9	1.37	72.0	28.0	0.3836
2017	10	1.41	76.0	24.0	0.3384
2016	11	1.44	80.0	20.0	0.2880
2015	12	1.45	84.0	16.0	0.2320
2014	13	1.46	87.0	13.0	0.1898
2013	14	1.48	91.0	9.0	0.1332
2012	15	1.50	95.0	5.0	0.0750
Residual		1.50	95.0	5.0	0.0750

NEVADA DEPARTMENT OF TAXATION

20 YEAR LIFE

200% DECLINING BALANCE

YEAR ACQUIRED	AGE	COST INDEX	PERCENT DEPRECIATION	PERCENT GOOD	CONVERSION FACTOR
2027	0	1.00	0.0	100.0	1.0000
2026	1	1.02	10.0	90.0	0.9180
2025	2	1.03	19.0	81.0	0.8343
2024	3	1.06	27.0	73.0	0.7738
2023	4	1.08	34.0	66.0	0.7128
2022	5	1.13	41.0	59.0	0.6667
2021	6	1.25	47.0	53.0	0.6625
2020	7	1.32	52.0	48.0	0.6336
2019	8	1.34	57.0	43.0	0.5762
2018	9	1.37	61.0	39.0	0.5343
2017	10	1.41	65.0	35.0	0.4935
2016	11	1.44	69.0	31.0	0.4464
2015	12	1.45	72.0	28.0	0.4060
2014	13	1.46	75.0	25.0	0.3650
2013	14	1.48	78.0	22.0	0.3256
2012	15	1.50	80.0	20.0	0.3000
2011	16	1.54	83.0	17.0	0.2618
2010	17	1.57	86.0	14.0	0.2198
2009	18	1.58	89.0	11.0	0.1738
2008	19	1.60	92.0	8.0	0.1280
2007	20	1.65	95.0	5.0	0.0825
Residual		1.65	95.0	5.0	0.0825

NEVADA DEPARTMENT OF TAXATION
30 YEAR LIFE
200% DECLINING BALANCE

YEAR ACQUIRED	AGE	COST INDEX	PERCENT DEPRECIATION	PERCENT GOOD	CONVERSION FACTOR
2027	0	1.00	0.0	100.0	1.0000
2026	1	1.02	7.0	93.0	0.9486
2025	2	1.03	13.0	87.0	0.8961
2024	3	1.06	19.0	81.0	0.8586
2023	4	1.08	24.0	76.0	0.8208
2022	5	1.13	29.0	71.0	0.8023
2021	6	1.25	34.0	66.0	0.8250
2020	7	1.32	38.0	62.0	0.8184
2019	8	1.34	42.0	58.0	0.7772
2018	9	1.37	46.0	54.0	0.7398
2017	10	1.41	50.0	50.0	0.7050
2016	11	1.44	53.0	47.0	0.6768
2015	12	1.45	56.0	44.0	0.6380
2014	13	1.46	59.0	41.0	0.5986
2013	14	1.48	62.0	38.0	0.5624
2012	15	1.50	64.0	36.0	0.5400
2011	16	1.54	67.0	33.0	0.5082
2010	17	1.57	69.0	31.0	0.4867
2009	18	1.58	71.0	29.0	0.4582
2008	19	1.60	73.0	27.0	0.4320
2007	20	1.65	75.0	25.0	0.4125
2006	21	1.71	77.0	23.0	0.3933
2005	22	1.77	79.0	21.0	0.3717
2004	23	1.85	81.0	19.0	0.3515
2003	24	1.90	83.0	17.0	0.3230
2002	25	1.92	85.0	15.0	0.2880
2001	26	1.94	87.0	13.0	0.2522
2000	27	1.97	89.0	11.0	0.2167
1999	28	2.01	91.0	9.0	0.1809
1998	29	2.03	93.0	7.0	0.1421
1997	30	2.08	95.0	5.0	0.1040
Residual		2.08	95.0	5.0	0.1040

NEVADA DEPARTMENT OF TAXATION
Proposed Utility Scale Photovoltaic Solar Farm
2027-28 COST CONVERSION FACTORS

30 YEAR LIFE
200% DECLINING BALANCE

YEAR ACQUIRED	AGE	COST INDEX	PERCENT DEPRECIATION	PERCENT GOOD	CONVERSION FACTOR
2027	0	1.00	0.0	100.0	1.0000
2026	1	1.04	7.0	93.0	0.9672
2025	2	1.07	13.0	87.0	0.9309
2024	3	1.11	19.0	81.0	0.8991
2023	4	1.15	24.0	76.0	0.8740
2022	5	1.16	29.0	71.0	0.8236
2021	6	1.16	34.0	66.0	0.7656
2020	7	0.99	38.0	62.0	0.6138
2019	8	1.00	42.0	58.0	0.5800
2018	9	0.87	46.0	54.0	0.4698
2017	10	0.70	50.0	50.0	0.3500
2016	11	0.65	53.0	47.0	0.3055
2015	12	0.54	56.0	44.0	0.2376
2014	13	0.48	59.0	41.0	0.1968
2013	14	0.41	62.0	38.0	0.1558
2012	15	0.37	64.0	36.0	0.1332
2011	16	0.34	67.0	33.0	0.1122
2010	17	0.30	69.0	31.0	0.0930
2009	18	0.31	71.0	29.0	0.0899
2008	19	0.33	73.0	27.0	0.0891
2007	20	0.15	75.0	25.0	
2006	21		77.0	23.0	
2005	22		79.0	21.0	
2004	23		81.0	19.0	
2003	24		83.0	17.0	
2002	25		85.0	15.0	
2001	26		87.0	13.0	
2000	27		89.0	11.0	
1999	28		91.0	9.0	
1998	29		93.0	7.0	
1997	30		95.0	5.0	
Residual			95.0	5.0	

NEVADA DEPARTMENT OF TAXATION
MOBILE HOMES SOLD ON OR AFTER JULY 1, 1982
16 YEAR STRAIGHT LINE

YEAR FIRST SOLD	AGE	COST INDEX	PERCENT DEPRECIATION	PERCENT GOOD	CONVERSION FACTOR
2027	0	1.00	0.0	100.0	1.0000
2026	1	1.02	5.0	95.0	0.9690
2025	2	1.04	10.0	90.0	0.9360
2024	3	1.05	15.0	85.0	0.8925
2023	4	1.06	20.0	80.0	0.8480
2022	5	1.11	25.0	75.0	0.8325
2021	6	1.26	30.0	70.0	0.8820
2020	7	1.36	35.0	65.0	0.8840
2019	8	1.39	40.0	60.0	0.8340
2018	9	1.42	45.0	55.0	0.7810
2017	10	1.47	50.0	50.0	0.7350
2016	11	1.50	55.0	45.0	0.6750
2015	12	1.50	60.0	40.0	0.6000
2014	13	1.52	65.0	35.0	0.5320
2013	14	1.56	70.0	30.0	0.4680
2012	15	1.61	75.0	25.0	0.4025
2011	16	1.66	80.0	20.0	0.3320
2010	17	1.69	80.0	20.0	0.3380
2009	18	1.70	80.0	20.0	0.3400
2008	19	1.73	80.0	20.0	0.3460
2007	20	1.78	80.0	20.0	0.3560
2006	21	1.93	80.0	20.0	0.3860
2005	22	1.96	80.0	20.0	0.3920
2004	23	2.07	80.0	20.0	0.4140
2003	24	2.17	80.0	20.0	0.4340
2002	25	2.21	80.0	20.0	0.4420
2001	26	2.24	80.0	20.0	0.4480
2000	27	2.26	80.0	20.0	0.4520
1999	28	2.34	80.0	20.0	0.4680
1998	29	2.38	80.0	20.0	0.4760
1997	30	2.40	80.0	20.0	0.4800
1996	31	2.46	80.0	20.0	0.4920
1995	32	2.49	80.0	20.0	0.4980
1994	33	2.55	80.0	20.0	0.5100
1993	34	2.63	80.0	20.0	0.5260
1992	35	2.73	80.0	20.0	0.5460
1991	36	2.79	80.0	20.0	0.5580
1990	37	2.83	80.0	20.0	0.5660
1989	38	2.90	80.0	20.0	0.5800
1988	39	3.00	80.0	20.0	0.6000
1987	40	3.10	80.0	20.0	0.6200
1986	41	3.12	80.0	20.0	0.6240
1985	42	3.16	80.0	20.0	0.6320
1984	43	3.10	80.0	20.0	0.6200
1983	44	3.15	80.0	20.0	0.6300
1982	45	3.57	80.0	20.0	0.7140
Residual		1.00	80.0	20.0	0.2000

NEVADA DEPARTMENT OF TAXATION

BILLBOARDS

50 YEAR STRAIGHT LINE

YEAR ACQUIRED	AGE	COST INDEX	PERCENT DEPRECIATION	PERCENT GOOD	CONVERSION FACTOR
2027	0	1.00	0.0	100.0	1.0000
2026	1	1.01	1.5	98.5	0.9949
2025	2	1.03	3.0	97.0	0.9991
2024	3	1.05	4.5	95.5	1.0028
2023	4	1.06	6.0	94.0	0.9964
2022	5	1.10	7.5	92.5	1.0175
2021	6	1.25	9.0	91.0	1.1375
2020	7	1.35	10.5	89.5	1.2083
2019	8	1.37	12.0	88.0	1.2056
2018	9	1.40	13.5	86.5	1.2110
2017	10	1.46	15.0	85.0	1.2410
2016	11	1.48	16.5	83.5	1.2358
2015	12	1.49	18.0	82.0	1.2218
2014	13	1.51	19.5	80.5	1.2156
2013	14	1.53	21.0	79.0	1.2087
2012	15	1.56	22.5	77.5	1.2090
2011	16	1.60	24.0	76.0	1.2160
2010	17	1.65	25.5	74.5	1.2293
2009	18	1.64	27.0	73.0	1.1972
2008	19	1.67	28.5	71.5	1.1941
2007	20	1.72	30.0	70.0	1.2040
2006	21	1.80	31.5	68.5	1.2330
2005	22	1.88	33.0	67.0	1.2596
2004	23	1.98	34.5	65.5	1.2969
2003	24	2.08	36.0	64.0	1.3312
2002	25	2.11	37.5	62.5	1.3188
2001	26	2.14	39.0	61.0	1.3054
2000	27	2.17	40.5	59.5	1.2912
1999	28	2.24	42.0	58.0	1.2992

NEVADA DEPARTMENT OF TAXATION

BILLBOARDS

50 YEAR STRAIGHT LINE

YEAR ACQUIRED	AGE	COST INDEX	PERCENT DEPRECIATION	PERCENT GOOD	CONVERSION FACTOR
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1998	29	2.28	43.5	56.5	1.2882
1997	30	2.31	45.0	55.0	1.2705
1996	31	2.35	46.5	53.5	1.2573
1995	32	2.39	48.0	52.0	1.2428
1994	33	2.46	49.5	50.5	1.2423
1993	34	2.53	51.0	49.0	1.2397
1992	35	2.61	52.5	47.5	1.2398
1991	36	2.65	54.0	46.0	1.2190
1990	37	2.71	55.5	44.5	1.2060
1989	38	2.79	57.0	43.0	1.1997
1988	39	2.89	58.5	41.5	1.1994
1987	40	3.00	60.0	40.0	1.2000
1986	41	3.04	61.5	38.5	1.1704
1985	42	3.08	63.0	37.0	1.1396
1984	43	3.15	64.5	35.5	1.1183
1983	44	3.26	66.0	34.0	1.1084
1982	45	3.34	67.5	32.5	1.0855
1981	46	3.50	69.0	31.0	1.0850
1980	47	3.80	70.5	29.5	1.1210
1979	48	4.21	72.0	28.0	1.1788
1978	49	4.65	73.5	26.5	1.2323
1977	50	5.06	75.0	25.0	1.2650
Residual		5.06	75.0	25.0	1.2650