State of Nevada
Renewable Energy Tax Abatement Application
AFN:

Facility Information

Date of Submittal to NSOE:

Type of Incentives (Please check all that the company is applying for on this application)

[ ] Sales & Use Tax Abatement [x] Property Tax Abatement

Company Information (Legal name of company under which business will be transacted in)

Company Name: Mountain View Solar, LLC

Department of Taxation's Tax Payer ID number: Business License number NV20111147009

Federal Employer ID number (FEIN, EIN or FID): 27-3274316

NAICS Code: 221114

Description of Company's Nevada Operations: Construction and operation of a 20 MW photovoltaic solar generation facility

Percentage of Company's Market Inside Nevada: 100%

Mailing Address: 700 Universe Boulevard

City: Juno Beach, FL

Phone: 561-691-7175

APN:

Taxation District where facility is located: 257

Nevada Facility

Type of Facility (please check all that are relevant to the facility)

- [ ] Geothermal
- [ ] Process Heat from Solar Energy
- [x] Solar PV
- [ ] Solar Thermal
- [ ] Wind
- [ ] Biomass
- [ ] Waterpower
- [ ] Fuel Cells
- [ ] Transmission that is interconnected to a renewable energy or geothermal
- [ ] Transmission that contributes to the capability of the electrical grid to accommodate and transmit electricity produced from Nevada renewable

Name Plate Production Capacity of the Facility: 20 MW ac

Net Output Production Capacity of the Facility in MW: 20 MW ac

Annual Net Production Capacity of the Facility in MWh (or other appropriate unit): 54,000 MWh per year

Estimated total capital investment: $65,000,000	
Percent of total estimated capital investment expended in Nevada:	100%
Anticipated first date of purchasing tangible personal property for the project:	Jun-13
Anticipated date or time range for the start of construction:	Jun-13
Anticipated date or time range for the commencement of operation of the facility:	Dec-13
Address of the Real Property for the Generation Facility: To be determined. Site is off of Grand Valley Parkway.	
City: North Las Vegas	

Size of the total Facility Land (acre):	155

Are you required to file any paper work with the PUC and/or FERC?		Yes
If yes,	Purpose of the Filing with PUC: Approval of the power purchase agreement	Filing Date OR Anticipated filing Date: March 11, 2011
If yes,	Purpose of the Filing with FERC: 1) Review of the facility interconnection agreement 2) Obtain Exempt Wholesale Generator status	Filing Date OR Anticipated filing Date: 1) July 2012 2) February 2013

	List All the county(s), Cities, and Towns where the facility will be
1	North Las Vegas, Clark County
2	
3	
4	
5	
6	
7	
8	
9	

CHECKLIST - PLEASE ATTACH:	
1	Description of the Technology and Complete Facility including generation, transmission or distribution, the physical point at which the ownership of energy is transferred and nature of the connection to the transmission grid **See Attachment 1**
2	Complete and legal description of the location of the proposed facility, including a regional facility map that identifies the location, county boundaries and state boundaries of the proposed facility or a reference to any such map of appropriate scale **See Attachment 2**
3	Description of any natural or nonrenewable resources that will be affected by or required to be used in the construction or operation of the proposed facility, including statement of any areas of mitigation, controversy, issue or concern **See Attachment 3**
4	Summary of the PUC and FERC Dockets if any PUC and FERC filing have started **See Attachment 4**
5	Copy of the Business Plan for the Nevada Facility **See Attachment 5**
6	For Expansion Applications, Copy of the most recent assessment schedule and tax bill from the County Assessor's Office or the Department of Taxation **Not applicable**
7	Website link to company profile **http://www.nexteraenergyresources.com/home/index.shtml**
8	Copy of the Current Nevada State Business License **See Attachment 8**
9	Facility Information Form **See Attachment 9**
10	Employment Information, construction, and permanent employee salary schedules
11	Supplemental Information Form
12	Taxation Reporting Forms (Summary Sheet and Schedules 1 through 8)
13	Names and contact information for construction company, contractors, subcontractors
14	Letter from the utility or company describing the highlights of PPA, LOI, or MOU. **See Attachment 14**
15	Confidential Information Identification Form

List of Required Permits or Authorizations for the Proposed Facility

	Permit or Authorization Title	Issuing Agency	Project Circumstance Requiring Permit or Authorization		Steps to Obtain Permit	Application Date	Approval Date or Expected Approval Date
I. Federal Permits or Authorizations							
	ROW for land under federal management	Bureau of Land Management	Federal land, federal permit, federal funding (i.e., federal nexus).				Feb-13
	NEPA compliance to grant Right Of Way	Bureau of Land Management	Federal nexus.				Feb-13
	Endangered Species Act (ESA)	US Fish and Wildlife Service	Section 7 ESA triggered by "take" of listed species, with a federal nexus.				Feb-13
	National Historic Preservation Act (NHPA) Compliance	Nevada SHPO	Federal nexus.				Feb-13
II. State of Nevada Permits or Authorizations							
	NHPA 106 Determination of Effect Concurrence	Nevada SHPO	Federal nexus or human remains are discovered.				
	Clean Water Act (CWA), Section 402 National Pollutant Discharge Elimination System Notification for Stormwater Management during Construction	Nevada Department of Environmental Protection (NDEP)	Construction activities larger than 1 acre that will discharge stormwater runoff from the construction site into a municipal separate stormwater sewer system or into waters of the U.S.				
	ROW Occupancy Permit	Nevada Department of Transportation (NDOT)	Construction within an NDOT ROW.				
	Over Legal Size/Load Permit	NDOT	Exceeds certain vehicle weight / dimension thresholds				
	Uniform Permit (for Transportation of Hazardous Materials)	Nevada Department of Public Safety	Transportation of hazardous materials in a vehicle on a public highway.				

	Phase I Environmental Site Assessment	NDEP	Recommended for liability protection during real estate transactions and purchase of real property by a person or entity not previously on title.				
III County Permits or Authorizations							
	Clark County Regional Flood Control District (CCRFCD) Plan Compliance	CCRFCD	Requires an approved drainage study for sites associated with construction of a new facility requiring more than 2 acres. City of North Las Vegas requires their concurrence on drainage plans submitted to the City.				
	Special Use Permit / Design Review	Clark County Planning Commission	Construction within Clark County not under City of North Las Vegas jurisdiction.				
IV City Permits or Authorizations							
	Site plan review	City of North Las Vegas Planning Commission	Construction activities within city of North Las Vegas.				
	Dust permit	City of North Las Vegas Community Services and Development Department	Construction activities impacting greater than 0.25 acre.				
	Building permit	City of North Las Vegas Community Services and Development Department	Construction of a building in the city of North Las Vegas, Clark County.				

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NOTE: Project contractors, subcontractors, and other entities including owner that will be purchasing goods and equipment for the construction of the Facility are entitled to claim or receive the sales and use tax abatement

Contractors and Subcontractors List

Vendor 1	TBD
Tax ID	
Contact	
Mailing Address	
E-Mail	
Vendor 2	
Tax ID	
Contact	
Mailing Address	
E-Mail	
Vendor 3	
Tax ID	
Contact	
Mailing Address	
E-Mail	
Vendor 4	
Tax ID	
Contact	
Mailing Address	
E-Mail	
Vendor 5	
Tax ID	
Contact	
Mailing Address	
E-Mail	
Vendor 6	
Tax ID	
Contact	
Mailing Address	
E-Mail	
Vendor 7	
Tax ID	
Contact	
Mailing Address	
E-Mail	

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Employment Information

Employment

New Operations or Expansion

CONSTRUCTION EMPLOYEES	Full Time	Part Time
Number of anticipated construction employees who will be employed during the entire construction phase?	120	0
Percentage of anticipated construction employees who will be Nevada Residents?	37.5	0
Average anticipated hourly wage of construction employees, excluding management and administrative employees:	$32.00	N/A
Number of anticipated construction employees who will be employed during the second-quarter of construction?	120	0
Number of anticipated second-quarter construction employees who will be Nevada Residents?	45	0

PERMANENT EMPLOYEES		
Number of anticipated permanent employees who will be employed as of the end of its first fourth-quarter of new operations or expansion?	2	0
Average anticipated hourly wage of permanent employees, excluding management and administrative employees:	28.62	N/A
Number of permanent employees who were employed prior to the expansion?	N/A	N/A
Average hourly wage of current permanent employees, excluding managements and administrative employees	N/A	N/A

Employee Benefit Program for Construction Employees

Health insurance for construction employees and an option for dependents must be offered upon employment

List Benefits Included (medical, dental, vision, flex spending account, etc): TBD. Benefits will include health insurance that meets program requirements including option for dependents. Other benefits TBD.		
Name of Insurer: TBD		
Cost of Total Benefit Package: Varies by wage classification	Cost of Health Insurance for Construction Employees: Varies by wage classification	

Construction Employee Schedule

List all anticipated construction employees and associated wages for all persons who will be working on the construction of the facility during the **entire construction period.**

FULL TIME EMPLOYEES

#	Job Title	(a) # of Nevada Employees	(b) # of Non-Nevada Employees	(c) = (a)+(b) Total # of Employees	(e) = (c) x (d) Total Hourly Wage per category ($)	(f) =Σ(e) / Σ(c) Average Hourly Wage ($)
	Construction Employees, excluding					
	Management and Administrative Employees					
	Field Superintendents		2	2		
	Field Foremen		8	8		
	Journeymen	4	4	8		
	Apprentices	6	6	12		
	Equipment Operators	5	5	10		
	Laborers	60	20	80		
	TOTAL	75	45	120		$35.42

TOTAL CONSTRUCTION PAYROLL	

Second Quarter Construction Employee Schedule

List all anticipated construction employees and associated wages for all persons who will be working on the construction of the facility during the **second quarter of construction.**

FULL TIME EMPLOYEES

#	Job Title	(a) # of Nevada Employees	(b) # of Non-Nevada Employees	(c) = (a)+(b) Total # of Employees	(e) = (c) x (d) Total Hourly Wage per job title ($)	(f) =Σ(e) / Σ(c) Average Hourly Wage ($)
	Construction Employees, excluding					
	Management and Administrative Employees					
	Field Superintendents		2	2		
	Field Foremen		8	8		
	Journeymen	4	4	8		
	Apprentices	6	6	12		
	Equipment Operators	5	5	10		
	Laborers	60	20	80		
	TOTAL	**75**	**45**	**120**		**$35.42**

TOTAL CONSTRUCTION PAYROLL	

Permanent Employee Schedule

List all anticipated permanent employees who will be employed by the Nevada Facility as of the end of its first fourth-quarter of new operations or expansion and the employment per job title will continue next 20 years

FULL TIME EMPLOYEES

#	Job Title	# of Employees (c)	Average Hourly Wage ($) (f) =Σ(e) / Σ(c)
1	Management and Administrative Employees	0	
2	Permanent Employees, excluding Managemenet	2	
	and Administrative Employees		
	TOTAL	2	$28.62

TOTAL ANNUAL PAYROLL	$119,059

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Supplemental Information

Please respond to each question. Answers to the questions will assist Department of Taxation staff in determining whether the facility should be locally or centrally assessed. Other questions will assist staff in understanding whether the reported replacement costs capture all aspects of taxable value.

1) Will you have a possessory interest in any governmentally owned property for this facility? Please describe if yes.

Portions of the transmission line required to interconnect this project to the regional transmission system will cross federal lands controlled by the Bureau of Land Management (BLM). The applicant has filed an application for facilities on Federal lands and BLM is currently processing a right-of-way to facilitate the construction of this line. Expected completion in early 2013.

2) Will the facility, including generation, transmission, or distribution cross state or county boundaries? If yes, please describe.

No

3) Is the facility owned by a subsidiary of a company that is interstate or intercounty in nature? Name and location of the subsidiary company, if yes.

Yes. Mountain View Solar, LLC is an indirect wholly-owned subsidiary of NextEra Energy, Inc. NextEra Energy, Inc. is the parent company of Florida Power and Light Company, a regulated electric utility. NextEra Energy, Inc. is also the parent of NextEra Energy Resources, LLC, a competitive energy company with operations in 22 states and Canada.

4) At what physical point is the ownership of energy transferred? Describe the location and nature of the connection to the transmission grid.

The project will have a 34.5kv/138kv step up transformer and approximately a 0.5 mile gen-tie line extending east to the Nevada Power Company's Gypsum substation. The point of change of ownership will occur at a to-be-determined dead-end pole approximately 100' west of the Gypsum substation. The point of interconnection will be at the substation dead-end structure within the fence of the Gypsum substation.

5) Will the facility be eligible for other abatements or exemptions such as pollution control exemptions? Please describe if yes

No

6) Has your company applied and/or been approved for any abatements or exemptions for this facility or any other facility by the State of Nevada and/or local governments? If yes, list the abatements awarded, name and location of the project, name of the awarder, date of approval, amounts and status of the accounts.

No

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Summary Report
Schedules 1 through 8

Company:

Division:

Line No.	Schedule	Total Estimated RCNLD or Transaction Cost	Department Use Only
1	Sch. 1 Personal Property - Property Tax - Total from Col. J.		
2	Sch. 2 Real Property - Improvements - Total from Col. F	5,348,000	
3	Sch. 3 Real Property - Land - Total from Col. I	-	
4	Sch. 4 Operating Leases - Total from Col. F	-	
5	Sch. 5 Contributions in Aid of Construction - Total from Col. F	825,000	
6	Sch. 6 First Year Estimated Sales & Use Tax - Total from Col. J	771,919	
7	Sch. 7 Second Year Estimated Sales & Use Tax - Total from Col. J	-	
8	Sch. 8 Third Year Estimated Sales & Use Tax - Total from Col. J	-	

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Property Tax: Personal Property
Schedule 1

Company Name: Mountain View Solar, LLC

Division:_____

Instructions:

(1) List each item of personal property subject to property tax in Col A. Pursuant to NRS 361.030, personal property includes stocks of goods on hand; any vehicle not included in the definition of vehicle in NRS 371.020; all machines and machinery, all works and improvements, and all property of whatever kind or nature not included in the term "real estate" as that term is defined in NRS 361.035.

(2) For each item in Col. A, complete the requested information in Col. B and Col. D (if applicable), Col. C and Col. D through Col. J.

(3) The total estimated cost reported in Col. H should include estimated or actual costs of installation and costs of transportation per NAC 361.1351 and NAC 361.1355. Costs of installation include the costs of direct labor, direct overhead and the capitalized expense of interest or imputed charges for interest which are necessary to make the property operational.

(4) Use the Personal Property Manual published by the Department of Taxation to determine the Cost Less Depreciation in Column (J). Select the Life Schedule that is closest to the estimated life of the personal property listed in Col. I. *See http://tax.state.nv.us. Then select: Publications/Locally Assessed Properties/Personal Property Manual.*

(5) Attach additional sheets as necessary.

A	B	C	D	E	H	I	J
Personal Property Itemized Description	G/L Account No. (if applicable)	Purchased by Facility Owner (FO) Contractor (C) Subcontractor (SC)	Date Purchased (if applicable)	Date Received or Estimated Date of Receipt in Nevada	Estimated Total Acquisition Cost	Estimated Life of Personal Property	Estimated Acquisition Cost Less Depreciation
Inverters							
Modules							
Tracker and frames							
DC Cable							
AC Cable							
Combiner boxes							
Padmount transformers							
Substation - main transformer							
Substation - other equipment (breakers, etc)							
Transmission line poles							
Transmission line conductor							
Grand Total							

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Property Tax: Real Property Improvements
Schedule 2

Company Name: Mountain View Solar, LLC
Division:_____

Instructions:

(1) List each item of real property improvements subject to property tax in Col A. Pursuant to NRS 361.035, real property includes all houses, buildings, fences, ditches, structures, erections, railroads, toll roads and bridges, or other improvements built or erected upon any land, whether such land is private property or public property; as well as mobile or manufactured

(2) For each item in Col. A, complete the requested information in Col. B (if applicable), and Col. C through Col. F.

(3) The total estimated cost reported in Col. F should include estimated or actual costs of labor, materials, supervision, contractors' profit and overhead, architects' plans and specifications, engineering plans, building permits, site preparation costs, sales taxes and insurance; costs of buying or assembling land such as escrow fees, legal fees, right of way costs, demolition, storm drains, rough grading or other land improvement costs, yard improvements including septic systems, signs, landscaping, paving, walls, yard lighting; off-site costs including roads, utilities, park fees, jurisdictional hookup, tap-in, impact

(4) Use Schedule 3 to report land; Schedule 4 to report operating leases; and Schedule 5 to report contributions in aid of

(5) Attach additional sheets as necessary.

A	B	C	F
Real Property Improvements Itemized Description	G/L Account No. (if applicable)	Estimated Date of Completion	Estimated Total Construction Cost
Fence			
Grading			
Roads			
Drainage Ditches			
Grand Total			5,348,000

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Company: Mountain View Solar, LLC

Division: _____

Property Tax: Real Property Land
Schedule 3

Show the requested data for **all land**, owned or leased, in Nevada.

A	B	C	D	E		F	G	H	I
	Where Situated								
Line #	County	City or Town	Tax District	Brief Description, Size of the Land (acre), Date Acquired	Assessor's Parcel Number (APN)	Owned (O) Leased (L) Rented (Rtd)	G/L Account Number (if applicable)	Purchase Price (if applicable)	Assessor's Taxable Value
1	Clark	N. Las Vegas	257	155 acres - 31 October 2012	Portion of 103-16-010-009	O		$5,000,000	Unknown
2	Clark	N. Las Vegas		Transmission Easement	103-16-010-009	L		n/a	Unknown
3	Clark	N. Las Vegas		Transmission Easement	103-21-001-001	L		n/a	Unknown
4	Clark	N. Las Vegas		Transmission Easement	103-27-010-017 103-34-010-018	L		n/a	Unknown
5	Clark	Unincorporated		Transmission Easement	103-27-010-002 / -003 / -004	L		n/a	Unknown
6	Clark	Unincorporated		Transmission / Substation Easement	103-34-010-009	L		n/a	Unknown
7	Clark	Unincorporated		Transmission Easement	103-27-010-001 103-35-010-003 103-26-000-002	L		n/a	Unknown
8									
9									
10									
11	**Grand Total**								

State of Nevada
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Company Name: Mountain View Solar, LLC

Division:_____

Property Tax: Operating Leases
Schedule 4

Instructions:

(1) List each operating lease for real or personal property. Designate whether the lease is for real or personal property in Col. C.

(2) For each item in Col. A, complete the requested information in Col. B (if applicable), and Col. C through Col. F.

(3) The total estimated cost reported in Col. E and Col. F should contain the costs appropriate to real or personal property. For definitions, please refer to Schedule 1 for personal property and Schedule 2 for Improvements.

(4) Report the Annual Lease Payment in Col. G; the term of the lease in Col. H; and any residual value at the end of the lease term in Col. I.

(5) Attach additional sheets as necessary.

A	B	C	E	F	G	H	I
Operating Lease Itemized Description	G/L Account No. (if applicable)	Real or Personal Property?	Lessor's Replacement Cost Per Unit	Estimated Total Replacement Cost	Annual Lease payment	Lease Years Remaining	Residual Value
None							
Grand Total							

State of Nevada
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Company Name: Mountain View Solar, LLC
Division:_____

Property Tax: Contributions in Aid of Construction
Schedule 5

Instructions:

(1) List all contributions in aid of construction (CIAC). CIAC is defined in NAC 361.260 as property which has been contributed to a utility by a prospective customer or which has been constructed by the utility and paid for by the prospective customer for which no reimbursement is required to be made by the utility to the prospective customer as a prerequisite to obtaining service.

(2) For each item in Col. A, complete the requested information in Col. B (if applicable), and Col. C through Col. F.

(3) The total estimated cost reported in Col. E and Col. F should contain the costs appropriate to real or personal property. For definitions, please refer to Schedule 1 for personal property and Schedule 2 for Improvements.

(4) Attach additional sheets as necessary.

A	B	C	D	E	F
Contributions in Aid of Construction (CIAC) Itemized Description	G/L Account No. (if applicable)	Real or Personal Property?	Number of Units	Replacement Cost Per Unit	Estimated Total Replacement Cost
138kv Terminal and Breaker at Gypsum Substation		Real Property	1	825,000	825,000
Grand Total					825,000

State of Nevada
Renewable Energy Tax Abatements Application
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Company Name: Mountain View Solar, LLC

Division:_____

Sales and Use Tax
First Year of Eligible Abatement
Schedule 6

Instructions:

(1) Column A: List each item of personal property or materials and supplies subject to sales and use tax (please include leases. Refer to NRS Chapter 372 for taxable events.

(2) Column B: For each item in column A, list applicable account number.

(3) Column C: List the Facility Owner, Contractor or Subcontractor that will be purchasing the personal property or materials and supplies subject to sales and use tax.

(4) Column D: List the date the personal property or materials and supplies were purchased.

(5) Column E: List the date that possession of the personal property or materials and supplies will be taken.

(6) Column F: List the cost of the personal property or materials and supplies.

(7) Column G: List the county where possession will be taken and the applicable sales tax rate of that county. *Find the appropriate sales/use tax rate on the Department of Taxation's website at http://tax.state.nv.us. Then scroll to "Quick Links" and select "Sales/Use Tax Rate Map".*

(8) Column H: Multiply Column F by the Sales Tax Rate in Column G.

(9) Attach additional sheets as necessary.

A	B	C	D	E	F	G	H
Personal Property or Materials and Supplies Itemized Description	**G/L Account No. (if applicable)**	**Purchased by Facility Owner (FO) Contractor (C) Subcontractor (SC)**	**Date Purchased**	**Date of Possession**	**Total Transaction Cost**	**County and Applicable Sales Tax Rate**	**Estimated Sales Tax Paid or to be Paid**
Inverters							
Modules							
Tracker and frames							
DC Cable							
AC Cable							
Combiner boxes							
Padmount transformers							
Substation - main transformer							
Substation - other equipment (breakers, etc)							
Transmission line poles							
Transmission line conductor							
Grand Total							771,919

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Division:_____

Sales and Use Tax
Second Year of Eligible Abatement
Schedule 7

Instructions:

(1) Column A: List each item of personal property or materials and supplies subject to sales and use tax (please include leases. Refer to NRS Chapter 372 for taxable events.

(2) Column B: For each item in column A, list applicable account number.

(3) Column C: List the Facility Owner, Contractor or Subcontractor that will be purchasing the personal property or materials and supplies subject to sales and use tax.

(4) Column D: List the date the personal property or materials and supplies were purchased.

(5) Column E: List the date that possession of the personal property or materials and supplies will be taken.

(6) Column F: List the cost of the personal property or materials and supplies.

(7) Column G: List the county where possession will be taken and the applicable sales tax rate of that county. *Find the appropriate sales/use tax rate on the Department of Taxation's website at http://tax.state.nv.us. Then scroll to "Quick Links" and select "Sales/Use Tax Rate Map".*

(8) Column H: Multiply Column F by the Sales Tax Rate in Column G.

(9) Attach additional sheets as necessary.

A	B	C	D	E	F	G	H
Personal Property or Materials and Supplies Itemized Description	G/L Account No. (if applicable)	Purchased by Facility Owner (FO) Contractor (C) Subcontractor (SC)	Date Purchased	Date of Possession	Total Transaction Cost	County and Applicable Sales Tax Rate	Estimated Sales Tax Paid or to be Paid
None							
Grand Total							0