BEFORE THE NEVADA ENERGY DIRECTOR
NEVADA STATE OFFICE OF ENERGY

EXHIBIT I

12-0315S
Renewable Energy Tax Abatement Application
for partial sales and use tax abatement
NRS 701A.300-390
R094-10

By

Mountain View Solar, LLC

Public Hearing
Tuesday, March 5, 2013
2:00 P.M.
Nevada State Office of Energy
Room 202
755 North Roop Street
Carson City, Nevada 89701

To Participate via Telephone:
Conference Dial-In Number: (641) 715-3200
NSOE Access Code: 649969*
Participant Access Code: 649969#

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Mountain View Solar, LLC

Solar Photovoltaic Energy Project

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Exhibit (A) – Notice of Public Hearing, dated February 8, 2013.

BEFORE THE NEVADA ENERGY DIRECTOR
NEVADA STATE OFFICE OF ENERGY

In the Matter of the Application of:	)	
	)	**AFN: 12-0315S**
Mountain View Solar, LLC	)	
	)	

February 8, 2013

NOTICE OF PUBLIC HEARING

PLEASE TAKE NOTICE that a public hearing will be held before the Nevada Energy Director ("Director") regarding the above application at the following date, time, and location:

Tuesday, March 5, 2013
2 P.M.
Nevada State Office of Energy
755 N. Roop Street, Suite 202
Carson City, NV 89701

To Participate via Telephone:
Conference Dial-in Number: (641) 715-3200
NSOE Access Code: 649969*
Participant Access Code: 649969#

The hearing is being held pursuant to NRS 701A.360 (5) to determine whether the Application filed by Mountain View Solar, LLC, with the Nevada State Office of Energy ("NSOE") on January 2, 2013 for the construction of a Solar Facility, meets the tax abatement criteria established in NRS 701A.300 through 701A.390 and adopted regulation LCB File No. R094-10 and is, therefore, entitled to partial abatement of sales and use taxes and/or property tax as provided in NRS 701A.300 through 701A.390. The hearing shall be considered a contested case pursuant to NRS chapter 233B and shall be held and decided openly and publicly. Mountain View Solar, LLC and all other parties are entitled to present testimony of witnesses, to introduce evidence, and to cross-examine witnesses. Mountain View Solar, LLC and other parties may be represented by legal counsel of their choice.

Pursuant to Section 23 of the applicable but as yet uncodified regulations (presently known as LCB File No. R094-10), the following entities or people may participate in this hearing as a party: (1) The Director of NSOE; (2) The Chief of the Budget Division of the Nevada Department of Administration; (3) The Nevada Department of Taxation; (4) The Board of County Commissioners of the county in which the project or facility will be located; (5) The County Assessor of the county in which the project or facility will be located; (6) The County Treasurer of the county in which the project or facility will be located; (7) the governing body of any city or town in which the project or facility is located; and (8) Governor's Office of Economic Development. Any person or entity that desires to participate as a party in the hearing of this matter must file with the Director a notice of its intention to participate in a form as described in Section 23 of LCB File No. R094-10.

If the person or entity is a **state entity**, it must file the notice of intent to participate in a form with the Director, Re: **AFN 12-0315S** by e-mail to at slinfante@energy.nv.gov.

If the person or entity is or represents a **county, city, or township**, it must file the notice of intent in a form to participate with the Director, Re: **AFN 12-0315S** by e-mail to at slinfante@energy.nv.gov.

The Director shall also allow public comment at a time appropriate to the conduct of the hearing.

To facilitate the expeditious and efficient consideration of the Mountain View Solar, LLC application, the Director directs Mountain View Solar, LLC **and any party wishing** to participate in the hearing to file any written testimony they would like the Director to consider to be received by the Director at slinfante@energy.nv.gov **no later than 5:00 p.m. on Monday, February 18, 2013**. Mountain View Solar, LLC and participating parties wishing to **respond** to the written testimony must file responsive testimony with the Director at slinfante@energy.nv.gov **no later than 5:00 p.m. on Monday, February 25, 2013.**

The notice of intent to participate in a form and all written testimonies will be made available on the Director's website.

Copies of the public records related to Mountain View Solar, LLC's application are available upon request to the Director by fax at (775) 687-1869, by e-mail addressed to slinfante@energy.nv.gov or by mail addressed to: Nevada State Office of Energy, 755 North Roop Street, Suite 202, Carson City, Nevada 89701.

Members of the public who are disabled and require special accommodations or assistance at the hearing should notify the Director in writing by mail addressed to: Nevada State Office of Energy, 755 North Roop Street, Suite 202, Carson City, NV 89701, by fax at (775) 687-1869, or by e-mail addressed to slinfante@energy.nv.gov, no later than 7 business days prior to the hearing.

By the Nevada State Office of Energy Director,

Stacey Crowley

Stacey Crowley
Dated: Carson City, Nevada February 8, 2013

This Notice of Public Hearing posted at the Nevada State Capitol's public notice posting board, Nevada State Office of Energy Web Page http://www.energy.nv.gov and the following locations:

Attn: Public Posting
Churchill County Library
5553 S. Maine Street
Fallon, NV 89406
Attn: Public Posting
Tonopah Public Library
PO Box 449
Tonopah, NV 89049
Attn: Public Posting
Las Vegas / Clark County Library
833 Las Vegas Blvd, N.
Las Vegas, NV 89101
Attn: Public Posting
Pershing County Library
PO Box 781
Lovelock, NV 89419
Attn: Public Posting
Elko County Library
720 Court Street
Elko, NV 89801
Attn: Public Posting
Storey County Library
PO Box 14
Virginia City, NV 89449
Attn: Public Posting
Esmeralda County Library
PO Box 430
Goldfield, NV 89316
Attn: Public Posting
Washoe County Library
PO Box 2151
Reno, NV 89505
Attn: Public Posting
Humboldt County Library
85 East Fifth Street
Winnemucca, NV 89445
Attn: Public Posting
White Pine County Library
950 Campton Street
Ely, NV 89301

Attn: Public Posting
Lyon County Library
20 Nevin Way
Yerington, NV 89447
Attn: Public Posting
Carson City Library
900 N. Roop Street
Carson City, NV 89701
Attn: Public Posting
Mineral County Library
PO Box 1390
Hawthorne, NV 89415
Attn: Public Posting
Douglas County Library
PO Box 337
Minden, NV 89423
Attn: Public Posting
Nevada State Library
100 Stewart Street
Carson City, NV 89701
Attn: Public Posting
Eureka County Public Library
210 South Monroe St.
Eureka, NV 89316
Attn: Public Posting
Legislative Building
401 South Carson St.
Carson City, NV 89701
Attn: Public Posting
Lander County Library
PO Box 141
Battle Mtn, NV 89820
Attn: Public Posting
Lincoln County Library
PO Box 330
Pioche, NV 89043

Exhibit (B) – Mountain View Solar, LLC Pre-Application filed with the Director on February 2, 2011.

STATE OF NEVADA

NEVADA ENERGY COMMISSIONER
RENEWABLE ENERGY AND ENERGY EFFICIENCY AUTHORITY

Nevada Renewable Energy Tax Abatement Pre-Application Form
(Please refrain from making any changes to this form)

1. **Pre-application Filing Date:**

2. **Applying for:**
Sales and Use Tax Abatement only ☐ Property Tax Abatement only ☐ Both ☑

3. **Name of the business applying for abatement** (Please attach a copy of Nevada State Business License issued by the Secretary of the State):

   Mountain View Solar, LLC

4. **Name of the proposed facility:**
   Mountain View Solar, LLC
5. **Type of Nevada Facility** (please check all that are relevant to the proposed facility):

   ☐ Process Heat from Solar Energy
   ☐ Geothermal
   ☑ Solar PV
   ☐ Solar Thermal
   ☐ Wind
   ☐ Biomass
   ☐ Waterpower
   ☐ Fuel Cells
   ☐ Transmission that is interconnected to a renewable energy or geothermal facility (please include an attachment that describes the transmission facility and its function)
   ☐ Transmission that contributes to the capability of the electrical grid to accommodate and transmit electricity produced from Nevada renewable energy facilities and/or geothermal facilities (please include an attachment that describes the transmission facility, anticipated capacity of the transmission allocated for the electricity transmit from the Nevada Renewable Energy and/or Geothermal Facilities, and the possible Nevada renewable energy and/or geothermal facilities that will be connected to the proposed transmission facility)

6. **List each county, city, and/or town in which the facility will be built:**

   Clark County, North Las Vegas

Ver. 10/2010

7. **Describe the primary and other sources of energy for the operation the facility:**

Primary source is Solar

8. **Nameplate production capacity of the facility:**

20 MWac

9. **Anticipated capital investment amount:**

$100 MM

10. **Describe how the facility will be financed:**

NA, company balance sheet

11. **Will the facility or any portion of the facility be located on residential property?:**

☐ Yes ☑ No (Please describe in an attachment if yes)

12. **Will the facility be built on** (please check all that are relevant to the proposed facility):

☑ Private land
☐ BLM Land
☐ Other Governmental Entity Land
☐ Other

Please describe each selected:

Private land 30 miles north of Las Vegas. Land option on 160 acres of flat land.

13. **Will the facility or any portion of the facility be owned, operated, or otherwise controlled by a governmental entity?**

☐ Yes ☑ No (Please describe in an attachment if yes)

14. **Will funding be provided by a Nevada governmental entity for the acquisition, design, or construction of the facility or for the acquisition of any land ?**

☐ Yes ☑ No (Please describe in an attachment if yes)

15. **Will the facility be receiving or be awarded other abatements or exemptions from the sale/use taxes and property taxes?**

☐ Yes ☑ No (Please describe in an attachment if yes)

Ver. 10/2010

16. **How long is it anticipated that the facility will be operational?**

25 years

17. **Name of the utility or company with which the applicant has a long-term power purchase agreement (PPA) and the length of the agreement** (if there is no existing PPA, please include an attachment that describes the plan and phase for the PPA):

Pending PUC approval

18. **Anticipated first date of purchasing tangible personal property for the project:**

December 2011

19. **Anticipated date or time range for the start of construction** (Please be realistic):

January 2013

20. **Anticipated date or time range for the commencement of operation of the facility** (Please be realistic):

July 2013

21. **Attach a chart or table for the project phases and provide a short description and timeline for each phase**

See Project Chart

22. **How many full-time construction employees will be employed during the second quarter of the construction and how many of them will be residents of Nevada?**

75 or more full-time construction employees, during the second quarter of construction, of which 60% or more will be Nevada residents.

23. **How many full-time and part-time construction employees are anticipated to be employed during the entire construction phase and how many of them will be residents of Nevada?** (Please provide estimated break down for each quarter)

3 Full-time workers, 1 being a Nevada resident

24. **Anticipated average hourly wage paid to the employees working on the construction of the facility during the entire construction period (excluding management and administrative employees)** [1]**:**

At least 30.07 an hour, during construction

25. **How many full-time employees will be employed once the facility is operational?**

3

26. **Anticipated average hourly wage paid to the operational employees of the facility**[1]**:**

At least 22.05 an hour.

[1] Statewide wage thresholds available at https://www.nevadaworkforce.com/article.asp?ARTICLEID=2786

Ver. 10/2010

27. Will health insurance plan for construction employees with an option for dependents be offered to all construction employees?

☑ Yes ☐ No (Please describe if yes)

28. Name, address, telephone number and e-mail of a designated representative(s)
(please list at least one technical person who is familiar with the proposed facility)

Chris Santiago, Project Manager
700 Universe Blvd
Juno Beach, FL 33408
561-691-2536
Chris.Santiago@nexteraenergy.com

29. Name, address, telephone number and e-mail of a designated attorney (if any):

NA

I, Chris Santiago, by signing this Pre-Application, I do hereby attest and affirm under penalty of perjury the following:

(1) I have the legal capacity to submit this Pre-Application on behalf of the applicant;
(2) I have prepared and personally knowledgeable regarding the contents of this Pre-Application; and
(3) The content of this Pre-Application are true, correct, and complete.

SIGNATURE 2/2/2011 DATE

Chris Santiago, Project Manager
NAME & TITLE (Please print)

Ver. 10/2010

Exhibit (C) – Mountain View Solar, LLC Amended Pre-Application filed with the Director on March 15, 2012.

Brian Sandoval
Governor

STATE OF NEVADA

Stacey Crowley, Director
REEEA Acting Commissioner
755 N. Roop Street
Suite 202
Carson City, NV 89701
(775) 687-1850
Fax: (775) 687-1869

NEVADA ENERGY COMMISSIONER
RENEWABLE ENERGY AND ENERGY EFFICIENCY AUTHORITY

Nevada Renewable Energy Tax Abatement Pre-Application Form
(Please refrain from making any changes to this form)

1. Pre-application Filing Date: 3/15/2012. (Original pre-app filed 2/2/2011)

2. Applying for:
Sales and Use Tax Abatement Only ☐ Property Tax Abatement Only ☐ Both ☑

3. Name of business applying for the abatement (Please attach a copy of the Nevada State Business License issued by the Secretary of State):

Attached

4. Name of the proposed facility: Mountain View Solar

5. Type of Nevada Facility (please check all that are relevant to the proposed facility):

☐ Process Heat from Solar Energy
☐ Geothermal
☑ Solar PV
☐ Wind
☐ Biomass
☐ Waterpower
☐ Fuel Cells
☐ Transmission that is interconnected to a renewable energy or geothermal facility (please include an attachment that describes the transmission facility and its function)
☐ Transmission that contributes to the capability of the electrical grid to accommodate and transmit electricity produced from Nevada renewable energy facilities and/or geothermal facilities (please include an attachment that describes the transmission facility, anticipated capacity of the transmission allocated for the electricity transmitted from the Nevada Renewable Energy and/or Geothermal Facilities, and the possible Nevada renewable energy and/or geothermal facilities that will be connected to the proposed transmission facility.)

6. List each county, city, and/or town in which the facility will be built:

North Las Vegas
Clark County

7. Describe the primary and other sources of energy for the operation of the facility:

The facility will consume about 1,057 mwh of the solar energy generated. It will purchase about 340 mwh from NV Energy.

8. Nameplate production capacity of the facility: 20 MW

9. Anticipated capital investment amount: $75 million

10. Describe how the facility will be financed:

No financing. The facility will be built with equity contributions

11. Will the facility or any portion of the facility be located on residential property?
☐ Yes ☑ No (Please describe in attachment if yes)

12. Will the facility be built on (please check all that are relevant to the proposed facility:
☑ Private Land
☑ BLM Land
☐ Other Governmental Entity Land
☐ Other

Please describe each selected:

Private: 160 acres in North Las Vegas on which the generating assets will sit
BLM: Transmission line to connect to the Gypsum substation owned by NV Energy.

13. Will the facility or any portion of the facility be owned, operated, or otherwise controlled by a governmental entity?
☐ Yes ☑ No (Please describe in an attachment if yes)

14. Will funding be provided by a Nevada governmental entity for the acquisition, design or construction of the facility or for the acquisition of any land?
☐ Yes ☑ No (Please describe in an attachment if yes)

15. Will the facility be receiving or be awarded other abatements or exemptions from the sale/use taxes and property taxes?
☐ Yes ☑ No (Please describe in an attachment if yes)

16. How long is it anticipated that the facility will be operational?

25 years

17. Name of the utility of company with which the applicant has a long-term power purchase agreement (PPA) and the length of the agreement (if there is no existing PPA, please include an attachment that describes the plan and phase for the PPA):

Nevada Power Company. Term is 25 years

18. Anticipated first date of purchasing tangible personal property for the project:

February 2013

19. Anticipated date or time range for the start of construction:

June 2013

20. Anticipated date or time range for the commencement of operation of the facility:

January 2014

21. Attach a chart or table for the project phases and provide a short description and timeline for each phase:

Attached

22. How many full-time construction employees will be employed during the second quarter of the construction and how many of them will be residents of Nevada?

More than 75 workers. At least 30% Nevada residents.

23. How many full-time and part-time construction employees are anticipated to be employed during the entire construction phase and how many of them will be residents of Nevada? (Please provide estimated break down for each quarter)

More than 75 workers, during entire phase.

About 75 workers each quarter.

24. Anticipated average hourly wage paid to the employees working on the construction of the facility during the entire construction period (excluding management and administrative employees) [1]:

At least $30.00 per hour

25. How many full-time employees will be employed once the facility is operational?

One or two full-time employees who will split time between Mountain View and other solar facilities owned by related companies.

26. Anticipated average hourly wage paid to the operational employees of the facility [1]:

At least $22.00 per hour.

[1] Statewide wage thresholds available at https://www.nevadaworkforce.com/article.asp?ARTICLEID-2786

27. Will health insurance plan for construction employees with an option for dependents be offered to all construction employees?

☑ Yes ☐ No (Please describe if yes)

Insurance will meet the statutory guidelines.

28. Name, address, telephone number and e-mail of a designated representative(s)

(Please list at least one technical person who is familiar with the proposed facility)

Eddie Moses
700 Universe Blvd, Juno Beach, FL 33408
561-304-5258
edwin.moses@nexteraenergy.com

29. Name, address, telephone number and e-mail of a designated attorney (if any):

N/A

I, Gregory Schneck, by signing this Pre-Application do hereby attest and affirm under penalty of perjury to the following:

(1) I have the legal capacity to submit this Pre-Application on behalf of the applicant;
(2) I have prepared and am personally knowledgeable regarding the contents of this Pre-Application; and
(3) The contents of this Pre-Application are true, correct, and complete.

SIGNATURE 3/15/2012 DATE

Gregory Schneck Vice President

NAME AND TITLE (Please print)

Exhibit (D) – Mountain View Solar, LLC Application (Redacted) as filed with the Nevada State Office of Energy on January 2, 2013.

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

State of Nevada
Renewable Energy Tax Abatement Application
AFN:

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.				

State of Nevada
Renewable Energy Tax Abatement Application
AFN:

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	

State of Nevada
Renewable Energy Tax Abatement Application

AFN:

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

State of Nevada
Renewable Energy Tax Abatement Application
AFN:

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

State of Nevada
Renewable Energy Tax Abatements Application
AFN:

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	-	

State of Nevada
Renewable Energy Tax Abatements Application
AFN:

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							

State of Nevada
Renewable Energy Tax Abatements Application
AFN:

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

State of Nevada
Renewable Energy Tax Abatements Application
AFN:

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
Renewable Energy Tax Abatements Application
AFN:

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
Renewable Energy Tax Abatements Application
AFN:

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
AFN:

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

State of Nevada
Renewable Energy Tax Abatements Application
AFN:

Company Name: Mountain View Solar, LLC

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

State of Nevada
Renewable Energy Tax Abatements Application
AFN:

Company Name: Mountain View Solar, LLC

Division:_____

Sales and Use Tax
Third Year of Eligible Abatement
Schedule 8

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 nomber.

(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.

http://tax.state.nv.us. Then scroll to "Quick Links" and select "Sales/Use Tax Rate Map".

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

(8) 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

State of Nevada
Renewable Energy Tax Abatements Application
AFN:

[redacted]

I, Gregory Schneck, by signing this Application, I do hereby attest and affirm under penalty of perjury the following:

(1) I have the legal capacity to submit this Application on behalf of the applicant;
(2) I have prepared and personally knowledgeable regarding the contents of this Application; and
(3) The content of this Application are true, correct, and complete.

Gregory Schneck
Name of person authorized for signature:

Vice President
Title:

Signature:

12/17/2012
Date:

This Application contains confidential information: Yes X No

If yes, please identify any information in the within Application or documents submitted herewith, which Applicant considers confidential or trade secret information. Further, identify: (1) the applicable statutory authority or agreement preventing public disclosure of the information; and (2) Applicant's rationale underlying non-disclosure of the information or document(s).
Applicant acknowledges that the burden of demonstrating confidentiality or trade secret status lies with the Applicant, and Applicant agrees to defend and indemnify the State and its agencies for honoring such designation. Notwithstanding, Applicant understands that the over-inclusive designation of information or documents as confidential or trade secret may cause the Nevada State Office of Energy to conduct further inquiry of the Applicant into the confidentiality of the information, potentially delaying submission of the Application to the Nevada Energy Director.

Material for which confidentiality is claimed:

Basis for claims of confidentiality:

Exhibit (E) – Energy Related Tax Incentive Fiscal Note as required by NRS 701A.375-1(a) by the Budget Division of the State of Nevada Department of Administration, received on January 17, 2013.

BRIAN SANDOVAL
Governor

STATE OF NEVADA

JEFF MOHLENKAMP
Director

DEPARTMENT OF ADMINISTRATION
209 E. Musser Street, Room 200
Carson City, Nevada 89701-4298
(775) 684-0222
Fax (775) 684-0260
http://www.nevadabudget.org

BUDGET DIVISION
ENERGY-RELATED TAX INCENTIVE FISCAL NOTE
FOR
Mountain View Solar, LLC
as required by NRS 701A.375-1(a)

January 17, 2013

Prepared by: Janet Rogers for Jeff Mohlenkamp, Budget Division Director

Based on the information submitted by the applicant and provided to the Department of Administration by the Nevada State Office of Energy, the Budget Division estimates that the energy-related sales and use tax incentives provided to Mountain View Solar, LLC for the construction and operation of a 20 MW photovoltaic solar generation facility in North Las Vegas, Nevada will result in the State foregoing the following revenues:

STATE SALES AND USE TAX ABATED —

The Mountain View Solar, LLC solar project application indicates they will purchase items subject to Nevada's 2.0% state sales and use tax totaling $34,307,500. Given this information, the General Fund will be impacted by an abatement totaling $686,150, less any applicable collection allowance.

Fiscal Year	Expenditure Subject to Abatement	Amount Abated
FY 2013	$ 34,307,500	$ 686,150
FY 2014	$ 0	$ 0
FY 2015	$ 0	$ 0
Total	$ 34,307,500	$ 686,150

Exhibit (F) – Fiscal Impact Renewable Energy Partial Abatement of Property Tax as required by NRS 701A.375-1(b) by the Nevada Department of Taxation, received on February 22, 2013.

BRIAN SANDOVAL
Governor

STATE OF NEVADA
STATE BOARD OF EQUALIZATION
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7921
Telephone (775) 684-2160

CHRISTOPHER G. NIELSEN
Secretary

FISCAL IMPACT
Renewable Energy Partial Abatement of Sales/ Use and Property Taxes

Mountain View Solar, LLC

Background

Mountain View Solar, LLC ("Mountain View"), is proposing to construct and operate a PV energy project located in the city of North Las Vegas in the Mountain View Industrial Park. Mountain View is a wholly owned subsidiary of Nextera Energy Resources, LLC ("NER") which in turn is a wholly-owned subsidiary of NextEra Energy, Inc ("NextEra"). The parent company has over 550 MW contracted or in construction of solar PV facilities, as well as 310 MW in operation and 350 MW in construction of solar thermal facilities. The Mountain View Solar Project ("Mountain View") is designed to produce 20 MW AC and is expected to generate approximately 52,840 MWh and provide 53,897 kPCs annually.[1]

The Mountain View project is located on 160 acres within the 2,000 acre Mountain View Industrial Park master-planned subdivision specifically developed for industrial use. The industrial park is located two miles northwest of the Interstate 15 and Highway 93 Interchange. Existing land uses surrounding the project consist of a large corridor for transmission lines and multiple power generation stations.[2]

Fiscal Impact – Sales and Use Taxes

In accordance with the provisions NRS 701A of the Nevada Revised Statutes, Mountain View Solar, LLC has requested a Sales and Use Tax Abatement for their Renewable Energy Project. This project is located in Clark County. Upon approval, this project would be granted a partial abatement of Sales and Use Tax for a period of three years, commencing on the date of approval.

The Nevada State Office of Energy has provided to the Department of Taxation a completed copy of the Renewable Energy Tax Abatements Application for this project. According to Schedule 6 of this application, Mountain View Solar, LLC will purchase a total of $34,307,500.00 worth of tangible, personal property subject to Sales and/or Use Tax during the first year of the abatement period. At the current Sales or Use Tax rate for Clark County, the full Sales Tax for these purchases would be $2,778,907.50 less any applicable collection allowance.

According to Schedule 7 and Schedule 8 of this application form, Mountain View Solar, LLC will be making no purchases of tangible personal property subject to Sales and/or Use Tax during the second and third year of the abatement period.

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[1] PUCN Docket No. 11-03014, Narrative and Technical Appendix, SUP TRAN-4, p. 74 of 377.
[2] PUCN Docket No. 11-03014, Narrative and Technical Appendix, SUP TRAN-4, p. 78 of 377

Based on this information, the Department of Taxation projects the following Sales Tax related fiscal impact for the three years of the abatement period.

Sales Tax Component	Tax Rate	First Year	Second Year	Third Year	
	8.10%	JULY 1, 2013 - JUN 30, 2014	JULY 1, 2014 - JUN 30, 2015	JULY 1, 2015 - JUN 30, 2016	TOTAL
Sales/Use Tax (General Fund)	2.00%	$686,150.00	$0.00	$0.00	$686,150.00
Local School Support Tax	2.25%	$771,918.75	$0.00	$0.00	$771,918.75
Basic City Relief	0.50%	$171,537.50	$0.00	$0.00	$171,537.50
Supp. City County Relief	1.75%	$600,381.25	$0.00	$0.00	$600,381.25
County Option	1.60%	$548,920.00	$0.00	$0.00	$548,920.00

***Local School Support Tax Rate paid at time of purchase is subject to current rate in statute.**

Fiscal Impact – Property Taxes

Generally speaking, electric light and power companies that are located completely within a county, with no transmission lines carrying power across county lines, are locally assessed. NRS 361.320(7). Facilities that own transmission lines or other property that traverse county boundary lines are centrally assessed. NRS 361.320(1).

NRS 361.320(6) adds an exception to the general rule expressed above. It states:

> If two or more persons perform separate functions that collectively are needed to deliver electric service to the final customer and the property used in performing the functions would be centrally assessed if owned by one person, the Nevada Tax Commission shall establish its valuation and apportion the valuation among the several counties in the same manner as the valuation of other centrally assessed property.

The Taxpayer reports that it is in the business of generating and selling energy. It also reports that no part of its facility crosses state or county boundary lines, and that it has a 25 year purchase power agreement with Nevada Power Company. The agreement calls for Nevada Power Company to take all electricity, portfolio credits and renewable energy benefits generating from the facility.

Based on advice from the Office of the Attorney General, unless and until such time as the Taxpayer requires the use of transmission lines of another company such as Nevada Power to deliver power to a third party, the property must be locally assessed.

Analysis

In general, locally assessed real property must be valued according to the requirements of NRS 361.227. Replacement cost new of the improvements, less depreciation at the rate of 1-1/2% per year for a maximum of 50 years, is added to the full cash value of the improved land. Personal property is valued based on acquisition cost less depreciation identified in the Personal Property Manual approved by the Nevada Tax Commission.

The Taxpayer identified seven parcels of land as part of the project in Schedule 3 of the application. Prior to the purchase by Taxpayer, the county assessor established a taxable value of $2,462,250 for 1845 acres, or about $1,335 per acre, however, Taxpayer purchased 155 acres of the total acreage for $5,425,000 or about $35,000 per acre. The Department used Taxpayer's purchase price for purposes of estimating the value of the land. For the balance of the 20 years for which the abatement may be granted, an appreciation factor of 2% per year was applied to the value of the land for each year of the abatement period. In addition, a present value analysis was used to establish the value of the right-of-way grant from the BLM for 12 acres, at the rate of $1,162.50 per acre, based on the lease payments to the BLM.

The Taxpayer also reported several project cost areas as "personal" property rather than as real property. The Department used the acquisition cost reported by the Taxpayer for each cost center but determined that nearly all components were real property, based on the framework for analysis provided in NAC 361.1127, 361.1133, and 361.11715, LCB File No. R068-12 on trade fixtures, as well as the 2012-13 Personal Property Manual, Appendix F. In particular, the criteria for determining whether property is real or personal are based on the following:

> NAC 361.1127. "Fixture" means an item, other than a trade fixture, that was originally personal property which has been installed or attached to land or an improvement in a permanent manner. As used in this section, "installed or attached to land or an improvement in a permanent manner" means that:
>
> 1. Either:
>
> (a) An item is attached to, imbedded in or permanently resting upon land or an improvement, or is attached by other means that are normally used for permanent installation, and cannot be removed without substantially damaging the item or the land or improvement with which it is being used; or
>
> (b) The use or purpose of an item that is not otherwise physically annexed to land or an improvement is so adapted that it is:
>
> (1) A necessary, integral or working part of the land or improvement;
>
> (2) Designed or committed for use with the land or improvement; or
>
> (3) So essential to the land or improvement that the land or improvement cannot perform its desired function without the nonattached item; and
>
> 2. A reasonable person would consider the item to be a permanent part of the land or improvement, taking into account annexation, adaptation and other objective manifestations of permanence, including, without limitation, whether:
>
> (a) Removal of the item would destroy the item or cause significant damage to the real property to which it is installed or attached;
>
> (b) The historic use of the item indicates an intention to leave the item in place;
>
> (c) The terms of a written agreement between parties indicates the intention of a tenant or lessee to remove or transfer ownership of the item; or
>
> (d) Ownership of the item would be conveyed with a transfer of the real property to which it is installed or attached.

The typical components of a photo-voltaic solar generation facility consist of site preparation activities, including construction survey, grading, trenching, drainage features, diversion channels, detention ponds, culverts for road crossings, containment berms, and firebreaks. Other components include access roads and utilities such as telecommunication lines, foundations for generator step-up transformers, trackers, drive motor foundations; PV solar modules, pad-mounted inverters, underground and overhead cabling and cable termination, electrical equipment enclosures; water delivery systems including pumps, wells, water storage tanks, waste and wastewater management; on-site land treatment unit; fire protection systems, including piping systems, fire hydrants, and sprinkler deluge systems; electronic systems to control equipment and facilities operations; lighting systems (AC and DC); fencing, controlled access gates, switchyard and substations.

The Department's understanding is that the solar field consists of components either attached to the land or "so essential to the land or improvement that the land or improvement cannot perform its

desired function without the nonattached item," for example, the underground cabling, substations, and transmission lines. The Taxpayer did not submit any information regarding the exception to the fixture test with regard to whether the property is installed non-permanently and not for the enhancement of the real property to which it is attached; and did not show whether the property has a unique identity and function distinct from the real property to which it is attached.

The Department did not include property reported on Schedule 5, Contributions in Aid of Construction, assuming the property belongs to NV Energy or another party and is therefore not eligible for the abatement. The Department also did not adjust upward the reported acquisition cost to reflect any appreciation, based on the assumption that the cost of development will go down over time, as indicated by recent industry reports regarding declining costs of PV wafers.[3]

The Department also used the current tax rate of $3.3544 per hundred (0.033544) for Tax District 257 without further adjustment. Under current law, the maximum tax rate could go up to $3.66, however, the project is also subject to the tax abatement afforded under NRS 361.4722, which limits tax dollar increases to no more than 8% per year.

The calculation of the abatement contained in the attached spreadsheets takes into account the required distribution of remaining taxes after abatement as between the State of Nevada Renewable Energy Fund (General Fund in the first year only) and local governments, in the proportion of 45/55. Stated another way, 55% of the total taxes generated by the estimated taxable value is abated. Of the remaining 45% of tax dollars, 45% is distributed to the State of Nevada Renewable Energy Fund (or the General Fund in 2010 only) and 55% is distributed to local governments. The calculation assumes the State of Nevada loses the 17 cent per hundred levy for the State debt fund.

Estimate of Property Tax Abatement

Based on the assumptions and conditions noted above, the estimated fiscal impact for the duration of the abatement for 20 years is as follows:

Total Taxable Value of the Project in 2013:	$ 44,035,922
Total Taxable Value of the Project in 2030:	$ 37,328,121

Estimated capital cost per kW (120,028,619/20,000)	$2,200/kW

Total Taxes Due, First Year After Completion:	$ 516,999
Total Renewable Energy Abatement @ 55%:	$ 284,350
Total Taxes Available to Local Governments and Energy Fund:	$ 232,650
Total Taxes Available to Local Governments only:	$ 127,957

The amount of the abatement for each year thereafter approximates the amount obtained in the first year and continues during the period of abatement as follows:

Total Taxes Due during Period of Abatement (20 years):	$ 9,665,894
Total Renewable Energy Abatement, 20 years:	$ 5,316,242
Total Taxes Available to Local Governments and Energy Fund:	$ 4,349,652
Total Taxes Available to Local Governments only:	$ 3,262,793

See attached spreadsheets for the amounts by year and by local government entity.

[3] http://www.solarserver.com/solar-magazine/solar-news/current/2012/kw15/ims-research-pv-module-suppliers-switch-tactics-as-solar-wafer-prices-fall-70-reduced-in-house-manufacturing-increased-purchases-from-third-party-suppliers.html; IMS Research, www.PVMarketResearch.com

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

Summary

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	9,665,894.14	(5,316,241.78)	4,349,652.36	100.000%	5,220,136.02	(6,403,101.68)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
Renewable Energy Fund							1,957,343.56		37.496%
State of Nevada	0.001700	1	489,864.65	(269,425.56)	220,439.09	5.068%		(489,864.65)	0.000%
Clark County School District	0.013034	1	3,755,821.16	(2,065,701.64)	1,690,119.52	38.856%	979,190.83	(2,776,630.33)	18.758%
Clark County(unincorporated	0.006541	1	1,884,826.30	(1,036,654.47)	848,171.83	19.500%	491,398.44	(1,393,427.86)	9.414%
North Las Vegas	0.011587	1	3,338,859.87	(1,836,372.93)	1,502,486.94	34.543%	870,483.67	(2,468,376.20)	16.675%
North Las Vegas 911	0.000050	1	14,407.77	(7,924.27)	6,483.50	0.149%	3,756.29	(10,651.48)	0.072%
North Las Vegas Library District	0.000632	1	182,114.39	(100,162.91)	81,951.48	1.884%	870,483.67	688,369.28	16.675%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	47,479.56	47,479.56	0.910%
					-	0.000%	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
36,888,604	55.0%	100.0%	55.0%	(5,316,241.78)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	8,552,254	55.00%	23.18%	12.75%	(1,232,517.50)
IMPROVEMENTS	28,336,350	55.00%	76.82%	42.25%	(4,083,724.28)
PERSONAL PROP	-	55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION — CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET — DISTRICT 257

EXCLUDES STATE DEBT

2013-14

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	516,999.34	(284,349.63)	232,649.71	100.000%	232,649.71	(389,042.00)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
Renewable Energy Fund							104,692.37		45.000%
State of Nevada	0.001700	1	26,201.37	(14,410.75)	11,790.62	5.068%		(26,201.37)	0.000%
Clark County School District	0.013034	1	200,887.47	(110,488.11)	90,399.36	38.856%	52,373.95	(148,513.52)	22.512%
Clark County (Unincorporated)	0.006541	1	100,813.64	(55,447.50)	45,366.14	19.500%	26,283.41	(74,530.23)	11.297%
North Las Vegas	0.011587	1	178,585.48	(98,222.01)	80,363.47	34.543%	46,559.53	(132,025.95)	20.013%
North Las Vegas 911	0.000050	1	770.63	(423.85)	346.78	0.149%	200.91	(569.72)	0.086%
North Las Vegas Library District	0.000632	1	9,740.75	(5,357.41)	4,383.34	1.884%	2,539.54	(7,201.21)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
					-	0.000%		-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
44,035,922	55.0%	100.0%	55.0%	(284,349.63)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	5,755,422	55.00%	13.07%	7.19%	(37,164.03)
IMPROVEMENTS	$ 38,280,500	55.00%	86.93%	47.81%	(247,185.60)
PERSONAL PROP		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2014-15

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	511,609.32	(281,385.12)	230,224.20	100.000%	230,224.20	(384,986.01)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
Renewable Energy Fund							103,600.89		45.000%
State of Nevada	0.001700	1	25,928.21	(14,260.52)	11,667.69	5.068%		(25,928.21)	0.000%
Clark County School District	0.013034	1	198,793.11	(109,336.21)	89,456.90	38.856%	51,827.92	(146,965.19)	22.512%
Clark County (Unincorporated)	0.006541	1	99,762.60	(54,869.43)	44,893.17	19.500%	26,009.39	(73,753.21)	11.297%
North Las Vegas	0.011587	1	176,723.62	(97,197.99)	79,525.63	34.543%	46,074.12	(130,649.50)	20.013%
North Las Vegas 911	0.000050	1	762.59	(419.42)	343.17	0.149%	198.82	(563.77)	0.086%
North Las Vegas Library District	0.000632	1	9,639.19	(5,301.55)	4,337.64	1.884%	2,513.06	(7,126.13)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
					-	0.000%		-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
43,576,823	55.0%	100.0%	55.0%	(281,385.12)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	5,870,530	55.00%	13.47%	7.41%	(37,907.30)
IMPROVEMENTS	37,706,293	55.00%	86.53%	47.59%	(243,477.82)
PERSONAL PROP		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2015-16

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	506,246.36	(278,435.50)	227,810.86	100.000%	227,810.87	(380,950.38)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
Renewable Energy Fund							102,514.89		45.000%
State of Nevada	0.001700	1	25,656.42	(14,111.03)	11,545.39	5.068%		(25,656.42)	0.000%
Clark County School District	0.013034	1	196,709.25	(108,190.09)	88,519.16	38.856%	51,284.63	(145,424.62)	22.512%
Clark County (Unincorporated)	0.006541	1	98,716.83	(54,294.26)	44,422.57	19.500%	25,736.75	(72,980.08)	11.297%
North Las Vegas	0.011587	1	174,871.11	(96,179.11)	78,692.00	34.543%	45,591.15	(129,279.96)	20.013%
North Las Vegas 911	0.000050	1	754.60	(415.03)	339.57	0.149%	196.73	(557.87)	0.086%
North Las Vegas Library District	0.000632	1	9,538.15	(5,245.98)	4,292.17	1.884%	2,486.72	(7,051.43)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
					-	0.000%		-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
43,120,026	55.0%	100.0%	55.0%	(278,435.50)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	5,987,941	55.00%	13.89%	7.64%	(38,665.45)
IMPROVEMENTS	37,132,085	55.00%	86.11%	47.36%	(239,770.05)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2016-17

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	500,910.96	(275,501.04)	225,409.92	100.000%	225,409.91	(376,935.51)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
Renewable Energy Fund							101,434.46		45.000%
State of Nevada	0.001700	1	25,386.02	(13,962.31)	11,423.71	5.068%		(25,386.02)	0.000%
Clark County School District	0.013034	1	194,636.10	(107,049.86)	87,586.24	38.856%	50,744.13	(143,891.97)	22.512%
Clark County (Unincorporated)	0.006541	1	97,676.44	(53,722.04)	43,954.40	19.500%	25,465.50	(72,210.94)	11.297%
North Las Vegas	0.011587	1	173,028.12	(95,165.47)	77,862.65	34.543%	45,110.65	(127,917.47)	20.013%
North Las Vegas 911	0.000050	1	746.65	(410.66)	335.99	0.149%	194.66	(551.99)	0.086%
North Las Vegas Library District	0.000632	1	9,437.63	(5,190.70)	4,246.93	1.884%	2,460.51	(6,977.12)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
					-	0.000%		-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
42,665,578	55.0%	100.0%	55.0%	(275,501.04)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	6,107,700	55.00%	14.32%	7.87%	(39,438.77)
IMPROVEMENTS	36,557,878	55.00%	85.68%	47.13%	(236,062.27)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION — CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET — DISTRICT 257

EXCLUDES STATE DEBT

2017-18

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	495,603.67	(272,582.02)	223,021.65	100.000%	223,021.64	(372,941.77)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
Renewable Energy Fund							100,359.74		45.000%
State of Nevada	0.001700	1	25,117.05	(13,814.38)	11,302.67	5.068%		(25,117.05)	0.000%
Clark County School District	0.013034	1	192,573.88	(105,915.63)	86,658.25	38.856%	50,206.48	(142,367.40)	22.512%
Clark County (Unincorporated)	0.006541	1	96,641.53	(53,152.84)	43,488.69	19.500%	25,195.69	(71,445.84)	11.297%
North Las Vegas	0.011587	1	171,194.84	(94,157.16)	77,037.68	34.543%	44,632.69	(126,562.15)	20.013%
North Las Vegas 911	0.000050	1	738.74	(406.31)	332.43	0.149%	192.60	(546.14)	0.086%
North Las Vegas Library District	0.000632	1	9,337.63	(5,135.70)	4,201.93	1.884%	2,434.44	(6,903.19)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
					-	0.000%		-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
42,213,524	55.0%	100.0%	55.0%	(272,582.02)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	6,229,854	55.00%	14.76%	8.12%	(40,227.54)
IMPROVEMENTS	35,983,670	55.00%	85.24%	46.88%	(232,354.48)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2018-19

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	514,216.75	(282,819.21)	231,397.54	100.000%	231,397.54	(386,948.10)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
Renewable Energy Fund							104,128.89		45.000%
State of Nevada	0.001700	1	26,060.35	(14,333.19)	11,727.16	5.068%		(26,060.35)	0.000%
Clark County School District	0.013034	1	199,806.26	(109,893.44)	89,912.82	38.856%	52,092.06	(147,714.20)	22.512%
Clark County (Unincorporated)	0.006541	1	100,271.04	(55,149.07)	45,121.97	19.500%	26,141.95	(74,129.09)	11.297%
North Las Vegas	0.011587	1	177,624.30	(97,693.37)	79,930.93	34.543%	46,308.94	(131,315.36)	20.013%
North Las Vegas 911	0.000050	1	766.48	(421.56)	344.92	0.149%	199.83	(566.65)	0.086%
North Las Vegas Library District	0.000632	1	9,688.32	(5,328.58)	4,359.74	1.884%	2,525.87	(7,162.45)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
					-	0.000%		-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
43,798,914	55.0%	100.0%	55.0%	(282,819.21)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	6,354,451	55.00%	14.51%	7.98%	(41,032.09)
IMPROVEMENTS	37,444,463	55.00%	85.49%	47.02%	(241,787.12)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2019-20

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	508,579.98	(279,718.99)	228,860.99	100.000%	228,860.99	(382,706.44)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
Renewable Energy Fund							102,987.45		45.000%
State of Nevada	0.001700	1	25,774.68	(14,176.07)	11,598.61	5.068%		(25,774.68)	0.000%
Clark County School District	0.013034	1	197,616.01	(108,688.81)	88,927.20	38.856%	51,521.03	(146,094.98)	22.512%
Clark County (Unincorporated)	0.006541	1	99,171.88	(54,544.53)	44,627.35	19.500%	25,855.38	(73,316.50)	11.297%
North Las Vegas	0.011587	1	175,677.21	(96,622.47)	79,054.74	34.543%	45,801.31	(129,875.90)	20.013%
North Las Vegas 911	0.000050	1	758.08	(416.94)	341.14	0.149%	197.64	(560.44)	0.086%
North Las Vegas Library District	0.000632	1	9,582.12	(5,270.17)	4,311.95	1.884%	2,498.18	(7,083.94)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
					-	0.000%		-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
43,318,795	55.0%	100.0%	55.0%	(279,718.99)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	6,481,540	55.00%	14.96%	8.23%	(41,852.73)
IMPROVEMENTS	36,837,255	55.00%	85.04%	46.77%	(237,866.26)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2020-21

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	501,678.70	(275,923.28)	225,755.42	100.000%	225,755.42	(377,513.22)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
Renewable Energy Fund							101,589.94		45.000%
State of Nevada	0.001700	1	25,424.93	(13,983.71)	11,441.22	5.068%		(25,424.93)	0.000%
Clark County School District	0.013034	1	194,934.42	(107,213.93)	87,720.49	38.856%	50,821.91	(144,112.51)	22.512%
Clark County (Unincorporated)	0.006541	1	97,826.15	(53,804.38)	44,021.77	19.500%	25,504.53	(72,321.62)	11.297%
North Las Vegas	0.011587	1	173,293.32	(95,311.33)	77,981.99	34.543%	45,179.80	(128,113.52)	20.013%
North Las Vegas 911	0.000050	1	747.79	(411.28)	336.51	0.149%	194.96	(552.83)	0.086%
North Las Vegas Library District	0.000632	1	9,452.09	(5,198.65)	4,253.44	1.884%	2,464.28	(6,987.81)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
					-	0.000%		-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
42,730,973	55.0%	100.0%	55.0%	(275,923.28)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	6,500,925	55.00%	15.21%	8.37%	(41,977.90)
IMPROVEMENTS	36,230,048	55.00%	84.79%	46.63%	(233,945.38)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION — CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET — DISTRICT 257

EXCLUDES STATE DEBT

2021-22

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	497,396.53	(273,568.11)	223,828.42	100.000%	223,828.41	(374,290.91)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
Renewable Energy Fund							100,722.79		45.000%
State of Nevada	0.001700	1	25,207.91	(13,864.35)	11,343.56	5.068%		(25,207.91)	0.000%
Clark County School District	0.013034	1	193,270.52	(106,298.79)	86,971.73	38.856%	50,388.10	(142,882.42)	22.512%
Clark County (Unincorporated)	0.006541	1	96,991.14	(53,345.13)	43,646.01	19.500%	25,286.83	(71,704.31)	11.297%
North Las Vegas	0.011587	1	171,814.14	(94,497.78)	77,316.36	34.543%	44,794.15	(127,019.99)	20.013%
North Las Vegas 911	0.000050	1	741.41	(407.78)	333.63	0.149%	193.29	(548.12)	0.086%
North Las Vegas Library District	0.000632	1	9,371.41	(5,154.28)	4,217.13	1.884%	2,443.25	(6,928.16)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
					-	0.000%		-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
42,366,234	55.0%	100.0%	55.0%	(273,568.11)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	6,743,394	55.00%	15.92%	8.75%	(43,543.58)
IMPROVEMENTS	35,622,840	55.00%	84.08%	46.25%	(230,024.53)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET DISTRICT 257

EXCLUDES STATE DEBT

2022-23

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	491,851.08	(270,518.09)	221,332.99	100.000%	221,332.99	(370,117.94)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
Renewable Energy Fund							99,599.85		45.000%
State of Nevada	0.001700	1	24,926.87	(13,709.78)	11,217.09	5.068%		(24,926.87)	0.000%
Clark County School District	0.013034	1	191,115.76	(105,113.67)	86,002.09	38.856%	49,826.33	(141,289.43)	22.512%
Clark County (Unincorporated)	0.006541	1	95,909.79	(52,750.38)	43,159.41	19.500%	25,004.91	(70,904.88)	11.297%
North Las Vegas	0.011587	1	169,898.59	(93,444.22)	76,454.37	34.543%	44,294.75	(125,603.84)	20.013%
North Las Vegas 911	0.000050	1	733.14	(403.23)	329.91	0.149%	191.14	(542.00)	0.086%
North Las Vegas Library District	0.000632	1	9,266.93	(5,096.81)	4,170.12	1.884%	2,416.01	(6,850.92)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
					-	0.000%		-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
41,893,895	55.0%	100.0%	55.0%	(270,518.09)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	6,878,262	55.00%	16.42%	9.03%	(44,414.45)
IMPROVEMENTS	35,015,633	55.00%	83.58%	45.97%	(226,103.64)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2023-24

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	486,337.28	(267,485.52)	218,851.76	100.000%	218,851.76	(365,968.81)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
Renewable Energy Fund							98,483.29		45.000%
State of Nevada	0.001700	1	24,647.43	(13,556.09)	11,091.34	5.068%		(24,647.43)	0.000%
Clark County School District	0.013034	1	188,973.30	(103,935.32)	85,037.98	38.856%	49,267.76	(139,705.54)	22.512%
Clark County (Unincorporated)	0.006541	1	94,834.61	(52,159.04)	42,675.57	19.500%	24,724.60	(70,110.01)	11.297%
North Las Vegas	0.011587	1	167,993.98	(92,396.69)	75,597.29	34.543%	43,798.19	(124,195.79)	20.013%
North Las Vegas 911	0.000050	1	724.92	(398.71)	326.21	0.149%	189.00	(535.92)	0.086%
North Las Vegas Library District	0.000632	1	9,163.04	(5,039.67)	4,123.37	1.884%	2,388.92	(6,774.12)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
					-	0.000%		-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
41,424,252	55.0%	100.0%	55.0%	(267,485.52)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	7,015,827	55.00%	16.94%	9.32%	(45,302.74)
IMPROVEMENTS	34,408,425	55.00%	83.06%	45.68%	(222,182.78)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION — CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET — DISTRICT 257

EXCLUDES STATE DEBT

2024-25

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	480,855.81	(264,470.69)	216,385.12	100.000%	216,385.11	(361,844.00)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
Renewable Energy Fund							97,373.30		45.000%
State of Nevada	0.001700	1	24,369.63	(13,403.30)	10,966.33	5.068%		(24,369.63)	0.000%
Clark County School District	0.013034	1	186,843.39	(102,763.86)	84,079.53	38.856%	48,712.47	(138,130.92)	22.512%
Clark County (Unincorporated)	0.006541	1	93,765.74	(51,571.16)	42,194.58	19.500%	24,445.93	(69,319.81)	11.297%
North Las Vegas	0.011587	1	166,100.53	(91,355.29)	74,745.24	34.543%	43,304.54	(122,795.99)	20.013%
North Las Vegas 911	0.000050	1	716.75	(394.21)	322.54	0.149%	186.87	(529.88)	0.086%
North Las Vegas Library District	0.000632	1	9,059.77	(4,982.87)	4,076.90	1.884%	2,362.00	(6,697.77)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
					-	0.000%		-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
40,957,362	55.0%	100.0%	55.0%	(264,470.69)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	7,156,144	55.00%	17.47%	9.61%	(46,208.79)
IMPROVEMENTS	33,801,218	55.00%	82.53%	45.39%	(218,261.90)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2025-26

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	475,407.26	(261,473.99)	213,933.27	100.000%	213,933.26	(357,743.97)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
Renewable Energy Fund							96,269.97		45.000%
State of Nevada	0.001700	1	24,093.50	(13,251.43)	10,842.07	5.068%		(24,093.50)	0.000%
Clark County School District	0.013034	1	184,726.28	(101,599.45)	83,126.83	38.856%	48,160.51	(136,565.77)	22.512%
Clark County (Unincorporated)	0.006541	1	92,703.28	(50,986.80)	41,716.48	19.500%	24,168.94	(68,534.34)	11.297%
North Las Vegas	0.011587	1	164,218.46	(90,320.15)	73,898.31	34.543%	42,813.86	(121,404.60)	20.013%
North Las Vegas 911	0.000050	1	708.63	(389.75)	318.88	0.149%	184.75	(523.88)	0.086%
North Las Vegas Library District	0.000632	1	8,957.11	(4,926.41)	4,030.70	1.884%	2,335.23	(6,621.88)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
					-	0.000%		-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
40,493,277	55.0%	100.0%	55.0%	(261,473.99)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	7,299,267	55.00%	18.03%	9.91%	(47,132.97)
IMPROVEMENTS	33,194,010	55.00%	81.97%	45.09%	(214,341.02)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET DISTRICT 257

EXCLUDES STATE DEBT

2026-27

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	469,992.33	(258,495.79)	211,496.54	100.000%	211,496.55	(353,669.22)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
Renewable Energy Fund							95,173.44		45.000%
State of Nevada	0.001700	1	23,819.07	(13,100.49)	10,718.58	5.068%		(23,819.07)	0.000%
Clark County School District	0.013034	1	182,622.23	(100,442.23)	82,180.00	38.856%	47,611.96	(135,010.27)	22.512%
Clark County (Unincorporated)	0.006541	1	91,647.38	(50,406.06)	41,241.32	19.500%	23,893.65	(67,753.73)	11.297%
North Las Vegas	0.011587	1	162,348.00	(89,291.40)	73,056.60	34.543%	42,326.21	(120,021.79)	20.013%
North Las Vegas 911	0.000050	1	700.56	(385.31)	315.25	0.149%	182.65	(517.91)	0.086%
North Las Vegas Library District	0.000632	1	8,855.09	(4,870.30)	3,984.79	1.884%	2,308.64	(6,546.45)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
					-	0.000%		-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
40,032,055	55.0%	100.0%	55.0%	(258,495.79)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	7,445,252	55.00%	18.60%	10.23%	(48,075.63)
IMPROVEMENTS	32,586,803	55.00%	81.40%	44.77%	(210,420.16)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2027-28

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	464,611.67	(255,536.42)	209,075.25	100.000%	209,075.25	(349,620.28)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
Renewable Energy Fund							94,083.86		45.000%
State of Nevada	0.001700	1	23,546.38	(12,950.51)	10,595.87	5.068%		(23,546.38)	0.000%
Clark County School District	0.013034	1	180,531.50	(99,292.33)	81,239.17	38.856%	47,066.88	(133,464.62)	22.512%
Clark County (Unincorporated)	0.006541	1	90,598.17	(49,828.99)	40,769.18	19.500%	23,620.11	(66,978.06)	11.297%
North Las Vegas	0.011587	1	160,489.37	(88,269.15)	72,220.22	34.543%	41,841.64	(118,647.73)	20.013%
North Las Vegas 911	0.000050	1	692.54	(380.90)	311.64	0.149%	180.55	(511.99)	0.086%
North Las Vegas Library District	0.000632	1	8,753.71	(4,814.54)	3,939.17	1.884%	2,282.21	(6,471.50)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
					-	0.000%		-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
39,573,752	55.0%	100.0%	55.0%	(255,536.42)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	7,594,157	55.00%	19.19%	10.55%	(49,037.14)
IMPROVEMENTS	31,979,595	55.00%	80.81%	44.45%	(206,499.28)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2028-29

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	459,265.98	(252,596.28)	206,669.70	100.000%	206,669.70	(345,597.65)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
Renewable Energy Fund							93,001.37		45.000%
State of Nevada	0.001700	1	23,275.46	(12,801.50)	10,473.96	5.068%		(23,275.46)	0.000%
Clark County School District	0.013034	1	178,454.35	(98,149.89)	80,304.46	38.856%	46,525.34	(131,929.01)	22.512%
Clark County (Unincorporated)	0.006541	1	89,555.77	(49,255.67)	40,300.10	19.500%	23,348.34	(66,207.43)	11.297%
North Las Vegas	0.011587	1	158,642.83	(87,253.56)	71,389.27	34.543%	41,360.22	(117,282.61)	20.013%
North Las Vegas 911	0.000050	1	684.57	(376.51)	308.06	0.149%	178.48	(506.09)	0.086%
North Las Vegas Library District	0.000632	1	8,653.00	(4,759.15)	3,893.85	1.884%	2,255.95	(6,397.05)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
					-	0.000%		-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
39,118,428	55.0%	100.0%	55.0%	(252,596.28)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	7,746,040	55.00%	19.80%	10.89%	(50,017.88)
IMPROVEMENTS	31,372,388	55.00%	80.20%	44.11%	(202,578.40)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2029-30

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	453,955.96	(249,675.77)	204,280.19	100.000%	204,280.19	(341,601.86)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
Renewable Energy Fund							91,926.09		45.000%
State of Nevada	0.001700	1	23,006.35	(12,653.49)	10,352.86	5.068%		(23,006.35)	0.000%
Clark County School District	0.013034	1	176,391.07	(97,015.09)	79,375.98	38.856%	45,987.42	(130,403.65)	22.512%
Clark County (Unincorporated)	0.006541	1	88,520.33	(48,686.18)	39,834.15	19.500%	23,078.39	(65,441.94)	11.297%
North Las Vegas	0.011587	1	156,808.60	(86,244.73)	70,563.87	34.543%	40,882.02	(115,926.58)	20.013%
North Las Vegas 911	0.000050	1	676.66	(372.16)	304.50	0.149%	176.41	(500.25)	0.086%
North Las Vegas Library District	0.000632	1	8,552.95	(4,704.12)	3,848.83	1.884%	2,229.86	(6,323.09)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
					-	0.000%		-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
38,666,141	55.0%	100.0%	55.0%	(249,675.77)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	7,900,961	55.00%	20.43%	11.24%	(51,018.24)
IMPROVEMENTS	30,765,180	55.00%	79.57%	43.76%	(198,657.53)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2030-31

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	448,682.32	(246,775.28)	201,907.04	100.000%	201,907.04	(337,633.45)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
Renewable Energy Fund							90,858.17		45.000%
State of Nevada	0.001700	1	22,739.09	(12,506.50)	10,232.59	5.068%		(22,739.09)	0.000%
Clark County School District	0.013034	1	174,341.92	(95,888.06)	78,453.86	38.856%	45,453.18	(128,888.74)	22.512%
Clark County (Unincorporated)	0.006541	1	87,491.98	(48,120.59)	39,371.39	19.500%	22,810.28	(64,681.70)	11.297%
North Las Vegas	0.011587	1	154,986.94	(85,242.82)	69,744.12	34.543%	40,407.09	(114,579.85)	20.013%
North Las Vegas 911	0.000050	1	668.80	(367.84)	300.96	0.149%	174.36	(494.44)	0.086%
North Las Vegas Library District	0.000632	1	8,453.59	(4,649.47)	3,804.12	1.884%	2,203.96	(6,249.63)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
					-	0.000%		-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
38,216,953	55.0%	100.0%	55.0%	(246,775.28)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	8,058,980	55.00%	21.09%	11.60%	(52,038.61)
IMPROVEMENTS	30,157,973	55.00%	78.91%	43.40%	(194,736.67)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2031-32

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	443,445.77	(243,895.18)	199,550.59	100.000%	199,550.61	(333,692.93)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
Renewable Energy Fund							89,797.77		45.000%
State of Nevada	0.001700	1	22,473.70	(12,360.54)	10,113.16	5.068%		(22,473.70)	0.000%
Clark County School District	0.013034	1	172,307.18	(94,768.95)	77,538.23	38.856%	44,922.70	(127,384.48)	22.512%
Clark County (Unincorporated)	0.006541	1	86,470.87	(47,558.98)	38,911.89	19.500%	22,544.07	(63,926.80)	11.297%
North Las Vegas	0.011587	1	153,178.10	(84,247.96)	68,930.14	34.543%	39,935.50	(113,242.60)	20.013%
North Las Vegas 911	0.000050	1	660.99	(363.54)	297.45	0.149%	172.33	(488.66)	0.086%
North Las Vegas Library District	0.000632	1	8,354.93	(4,595.21)	3,759.72	1.884%	2,178.24	(6,176.69)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
					-	0.000%		-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
37,770,925	55.0%	100.0%	55.0%	(243,895.18)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	8,220,160	55.00%	21.76%	11.97%	(53,079.38)
IMPROVEMENTS	29,550,765	55.00%	78.24%	43.03%	(190,815.80)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2032-33

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	438,247.07	(241,035.89)	197,211.18	100.000%	197,211.18	(329,780.92)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
Renewable Energy Fund							88,745.03		45.000%
State of Nevada	0.001700	1	22,210.23	(12,215.63)	9,994.60	5.068%		(22,210.23)	0.000%
Clark County School District	0.013034	1	170,287.16	(93,657.94)	76,629.22	38.856%	44,396.05	(125,891.11)	22.512%
Clark County (Unincorporated)	0.006541	1	85,457.13	(47,001.42)	38,455.71	19.500%	22,279.77	(63,177.36)	11.297%
North Las Vegas	0.011587	1	151,382.33	(83,260.28)	68,122.05	34.543%	39,467.32	(111,915.01)	20.013%
North Las Vegas 911	0.000050	1	653.24	(359.28)	293.96	0.149%	170.31	(482.93)	0.086%
North Las Vegas Library District	0.000632	1	8,256.98	(4,541.34)	3,715.64	1.884%	2,152.70	(6,104.28)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
					-	0.000%		-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
37,328,121	55.0%	100.0%	55.0%	(241,035.89)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	8,384,563	55.00%	22.46%	12.35%	(54,140.97)
IMPROVEMENTS	28,943,558	55.00%	77.54%	42.65%	(186,894.92)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

Exhibit (G) – Pre Filed Testimony of Mr. Robert Stephens on behalf of Mountain View Solar, LLC.

Application No. 12-0315S

Direct Testimony of

ROBERT STEPHENS

on behalf of

Mountain View Solar, LLC

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Robert Stephens and my business address is 700 Universe Boulevard, Juno Beach, Florida 33408.

Q. BY WHOM AND IN WHAT CAPACITY ARE YOU EMPLOYED?

A. I am a Tax Project Manager for NextEra Energy Resources, LLC ("NextEra") and its subsidiary Mountain View Solar, LLC ("MVS").

Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?

A. Mountain View Solar, LLC.

Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY IN THIS PROCEEDING?

A. The purpose of my testimony is to support MVS's request for partial tax abatements for its 20 MW solar generation facility in Clark County, Nevada ("the Mountain View Project") by providing an overview of the Mountain View Project.

Q. ARE YOU FAMILIAR WITH THE APPLICATION FOR PARTIAL ABATEMENTS FILED ON BEHALF OF THE MOUNTAIN VIEW PROJECT?

A. Yes.

Q. IS THE INFORMATION IN THAT APPLICATION TRUE AND CORRECT TO THE BEST OF YOUR KNOWLEDGE AND BELIEF?

A. Yes. However, the estimated number of full time employees during the construction phase listed on the "Employment Information" portion of the application has been corrected (See Attachment 1).

Q. PLEASE DESCRIBE THE MOUNTAIN VIEW PROJECT.

A. The Mountain View Project is a 20 MW solar photovoltaic generating facility that will utilize approximately 86,000 modules mounted on horizontal single-axis trackers that enable the system to track the sun throughout the day.

The Mountain View Project will have an annual net output of 54,000 MWh. The in-service date is anticipated to be December 31, 2013.

Q. PLEASE DESCRIBE THE PROJECT SITE.

A. The project site is located on 155 acres of in North Las Vegas, Clark County, Nevada. The main project site will be owned by MVS, and MVS has obtained easements to install transmission equipment on adjacent parcels owned by the U.S. Bureau of Land Management.

Q. WILL THE SPECTRUM PROJECT BE OWNED OR OPERATED BY A GOVERNMENT ENTITY?

A. No.

Q. HAVE YOU APPLIED FOR OR ARE YOU RECEIVING ANY OTHER TAX ABATEMENT OR EXEMPTION FOR THE MOUNTAIN VIEW PROJECT?

A. No.

Q. HOW LONG WILL THE SPECTRUM PROJECT BE IN OPERATION?

A. MVS has a 25 year power purchase agreement with Nevada Power Company.

Q. WHY IS MVS REQUESTING PARTIAL TAX ABATEMENTS FOR THE MOUNTAIN VIEW PROJECT?

A. The Mountain View Project is not economically viable without both property tax and sales and use tax abatements.

Q. HOW MUCH CAPITAL WILL BE INVESTED IN THE MOUNTAIN VIEW PROJECT?

A. The estimated capital investment required to develop and construct the Mountain View Project is $65,000,000.

Q. HOW MANY PEOPLE WILL BE EMPLOYED DURING CONSTRUCTION OF THE MOUNTAIN VIEW PROJECT?

A. The Mountain View project expects to employ 120 full time employees during construction.

Q. WILL AT LEAST 75 FULL TIME EMPLOYEES BE EMPLOYED IN THE CONSTRUCTION OF THE PROJECT DURING THE SECOND QUARTER OF CONSTRUCTION?

A. Yes.

Q. WILL AT LEAST 30% OF THE CONSTRUCTION EMPLOYEES BE NEVADA RESIDENTS?

A. Yes.

Q. WHAT WILL BE THE AVERAGE HOURLY WAGE FOR CONSTRUCTION EMPLOYEES, EXCLUDING MANAGEMENT AND ADMINISTRATIVE EMPLOYEES?

A. The estimated average hourly wage is $35.42.

Q. WILL CONSTRUCTION EMPLOYEES BE PROVIDED A HEALTH INSURANCE PLAN WITH AN OPTION FOR COVERAGE OF THE DEPENDENTS OF THE EMPLOYEES?

A. Yes. Although a general contractor has not yet been selected, we are committed to ensuring that our lead contractor and subcontractors all provide health care plans that meet the abatement requirements.

Q. HOW MANY PERMANENT EMPLOYEES WILL BE EMPLOYED BY THE MOUNTAIN VIEW PROJECT?

A. There will be two full time permanent employees.

Q. WHAT WILL BE THE PERMANENT EMPLOYEES' HOURLY WAGE, EXCLUDING MANAGEMENT AND ADMINISTRATIVE EMPLOYEES?

A. The estimated average hourly wage is $28.62.

Q. IS MVS QUALIFIED TO DO BUSINESS IN NEVADA AND DOES IT HOLD A NEVADA BUSINESS LICENSE?

A. Yes.

Q. WILL MVS OBTAIN AND MAINTAIN ALL REQUIRED LICENSES AND PERMITS TO OPERATE THE MOUNTAIN VIEW PROJECT?

A. Yes.

Q. ARE YOU FAMILIAR WITH THE CRITERIA IN CHAPTER 701A OF THE NEVADA REVISED STATUTES FOR A PROJECT TO BE ELIGIBLE FOR PARTIAL ABATEMENT OF PROPERTY AND SALES TAXES?

A. Yes.

Q. DO YOU BELIEVE THAT THE SPECTRUM PROJECT MEETS ALL OF THE CRITERIA REQUIRED BY CHAPTER 701A OF THE NEVADA

REVISED STATUTES TO QUALIFY FOR THE PARTIAL ABATEMENTS YOU ARE REQUESTING?

A. Yes.

Attachment 1

State of Nevada
Renewable Energy Tax Abatement Application

AFN:

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:	28.52	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	