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FISCAL IMPACT Renewable Energy Partial Abatement Of Property Taxes Tuscarora Geothermal Project Orni 42, LLC (Ormat Nevada, Inc.)

This report was prepared to fulfill the requirements of NRS 701A.375 to indicate an estimate of the fiscal impact of the partial property tax abatement on the State and on each affected local government.

Background

The project, known as the Tuscarora Geothermal Project, is owned by ORNI 42, LLC. ORNI 42, LLC is wholly owned by Ormat Nevada, Inc. ("ONI") and ONI is a wholly owned subsidiary of Ormat Technologies, Inc. ("Ormat"). The geothermal facility has a production capacity of 18 MW and an annual net production capacity of 142,000 MWh.¹ The Tuscarora Facility is located in northern Elko County in Independence Valley, approximately 70 miles north of Elko, Nevada, on 3,321 acres leased from the Ellison Ranching Company.

According to the Environmental Assessment prepared for the Department of Energy, the major components for the generating facility include two vaporizers, four preheaters, two power skids (two turbines coupled to a synchronous generator per skid), condenser, cooling water system and cooling tower, feed pumps, power and control cabinets, and substation and transmission. The project also includes three production wells and four injection wells, as well as fresh water production wells, pipelines, office and ancillary facilities. The project connects to a 24.5 mile, 120kV electric power transmission line that delivers power from the Tuscarora Facility to NV Energy's Humboldt Substation.²

Property Tax Analysis

Geothermal power plants are valued by the Department of Taxation (Department) under the authority of NRS 362.100(1)(b), which states that "the Department shall appraise and assess all reduction, smelting and milling works, plants and facilities, *whether or not associated with a mine*, all drilling rigs, and all supplies, machinery, equipment, apparatus, facilities, buildings, structures and other improvements used in connection with any mining, drilling, reduction, smelting or milling operation as provided in chapter 361 of NRS."

There are two valuation methodologies available in NRS chapter 361. One method is replacement cost new less statutory depreciation, and is generally governed by 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.

¹ PUCN Docket No. 10-02009 and 10-03022, "Application of Nevada Power Company dba NV Energy for approval of its 2010-2029 Triennial Integrated Resource Plan" dated 7-30-10, p. 112.

² U.S. Department of Energy, Loan Guarantee Program Office, Environmental Assessment "Ormat Nevada Northern Nevada Geothermal Power Plant Projects", August, 2011, page pages 9-23.

The second methodology is reserved for property of an interstate or inter-county nature, and is generally called “unitary” valuation. NRS 361.320(1) states that the Nevada Tax Commission shall establish the valuation of any property of an interstate or inter-county nature used directly in the operation of all interstate or inter-county “electric light and power companies.” NRS 361.320(11) defines a “company” as “any person, company, corporation or association engaged in the business described.” An “electric light and power” business, however, is not defined in NRS or NAC Chapter 361. In lieu of a definition, the Department presumes that licensure or permits granted by FERC or the PUCN is prima facie evidence that the company is in the business of providing electric light and power. In addition, NRS 361.320(6) applies 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. Until such time as the Department reviews any transmission agreements, the Department reserves the decision that the project will be valued by the Department using unitary valuation methodology. For purposes of this fiscal note, however, the Department applied depreciation at the rate of 1-1/2 percent per year for 20 years to the reported acquisition cost.

If unitary valuation methodology is used, NRS 361.320(2) requires the Nevada Tax Commission to fix the valuation of all physical property used in the operation of the electric light and power company business as a *collective unit*. Once the valuation is established for the unit, the Nevada Tax Commission then “determines the total aggregate mileage operated (by the company) within the state and within its several counties and apportion the mileage upon a mile-unit valuation basis.”

NRS 361.320(4) requires that “after establishing the valuation, as a collective unit, of an electric light and power company that places a facility into operation on or after July 1, 2003, in a county whose population is less than 100,000, the Nevada Tax Commission shall segregate the value of the facility from the collective unit. This value must be assessed in the county where the facility is located and taxed at the same rate as other property.” Essentially the result of this exception is that the value of the generating facility remains in the county where the generating facility is located without being further apportioned to any other jurisdiction, if the county has a population of less than 100,000, such as Elko County.

The Taxpayer reported an interest in leased land, containing about 3,321 acres. For purposes of this analysis, a ground rent capitalization methodology was used to estimate the value of the land, using a 15% capitalization rate applied to the annual rent reported by the Taxpayer. The value per acre for the lease was determined to be \$327 per acre. For the balance of the 20 years for which the abatement may be granted, an appreciation factor of 1% per year was applied to the value of the land. The appreciation factor is a conservative estimate based on the 10 year average annual growth rate for land and improvements in Elko County from 2003-04 to 2012-13.³

The Taxpayer reported some components as real property and other components as personal property. Real property is defined as “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 property of this state or of the United states, or of any municipal or other corporation, or of any county, city or town in this state.” See NRS 361.035(1)(a).

The Department’s understanding of the typical components of a geothermal generation facility include site preparation activities such as 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, steam turbine generation, ancillary foundations in the power block, operations and maintenance buildings, electrical equipment enclosures; water delivery systems including pumps, wells, water storage tanks, waste and wastewater management; fire protection systems, including piping systems, fire hydrants, and sprinkler deluge systems; electronic systems to control equipment and facilities operations; lighting systems; fencing, controlled access gates, switchyard and substations; geothermal wells, injection wells, drill pads, wellhead, production pumps, injection pumps, flash tanks, pre-heaters, vaporizers, and gathering pipes.

³ Department of Taxation, “Statistical Analysis of the Roll,” 2012-13. Elko County’s average growth rate for land and improvements from 2003-04 to 2012-13 was 5.28%. State of Nevada’s average growth rate for the same period was 2.53%.

The Department's understanding is that the power block 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, cooling tower foundations. In addition, as evidenced by Nevada Power's integrated resource plan approved by the PUCN, which indicates that a purchase power agreement has been signed for a period of 20 years from the commencement of production, this generation facility appears to be intended as a permanent installation.⁴ The Department reserves final determination of whether property listed on Schedule 1 of the Taxpayer's application is in fact personal property pursuant to the requirements of NRS 361.030, and various regulations. For purposes of this fiscal note, all property was treated as real property.

Also for purposes of this fiscal note, the Department did not adjust upward the reported acquisition cost to reflect any appreciation of improvements over the twenty year period. In addition, the Department did not include property, if any, known as Contributions in Aid of Construction. Capital invested as a contribution in aid of construction (CIAC) is not eligible for a renewable energy abatement by the contributor of the capital because taxable property is assessed to the owner and not the contributor of the property. CIAC are either cash or utility type property *contributed to the utility* by a customer to assist the utility in providing utility service to the customer and are non-refundable to the customer. The utility which received the CIAC, in this case NV Energy, is the owner of the plant so contributed.⁵

The Department used the current tax rate of \$2.5086 per hundred (0.025086) for Tax District 001, (Unincorporated County) 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 renewable energy abatement contained in the attached spreadsheets takes into account the required distribution of remaining taxes after abatement to local governments in Elko County, including a distribution to the State Debt Fund. Since the application was submitted on January 10, 2014 after the effective date for AB 239 (2013) which amended NRS 701A.385, this fiscal note assumes no distribution will be made to the State Renewable Energy Fund.

Estimate of Tax Abatement

Elko County:	
Total Taxes Due, First Year After Completion:	\$ 650,492
Total Renewable Energy Abatement, First Year:	\$ 357,771
Total Taxes Available to Local Governments and State Debt after abatement:	\$ 292,722

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:

Elko County:	
Total Taxes Due during Period of Abatement (20 years):	\$ 11,199,974
Total Renewable Energy Abatement, 20 years:	\$ 6,159,986
Total Taxes Available to Local Governments after abatement:	\$ 5,039,988

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

⁴ PUCN Docket No. 10-02009 and 10-03022, "Application of Nevada Power Company dba NV Energy for approval of its 2010-2029 Triennial Integrated Resource Plan" dated 7-30-10, p. 113.

⁵ NRS 361.260 requires the county assessor to "ascertain all real and secured personal property that is in the county on July 1 which is subject to taxation, and also the names of all persons, corporations, associations, companies or firms *owning* the property. The county assessor shall then determine the taxable value of all such property, and shall then list and assess it to the person, firm, corporation, association or company *owning* it on July 1 of that fiscal year."

NEVADA DEPARTMENT OF TAXATION

ELKO COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 1

EXCLUDES STATE RENEWABLE ENERGY FUND

ORNI 42, LLC

20 Year Summary

Tuscarora Project

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025086	11,199,974.42	(6,159,985.93)	5,039,988.49	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	758,987.35	(417,443.04)	341,544.31	6.777%
Elko County School District	0.015000	1	6,696,947.16	(3,683,320.94)	3,013,626.22	59.794%
Elko County	0.008386	1	3,744,039.91	(2,059,221.95)	1,684,817.96	33.429%
	0.000000	1	-	-	-	0.000%
	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
53,508,384	55.0%	100.0%	55.0%	(6,159,985.93)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land & Improvements	53,508,384	55.00%	100.00%	55.00%	(6,159,985.93)

NEVADA DEPARTMENT OF TAXATION

ELKO COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 1

EXCLUDES STATE RENEWABLE ENERGY FUND

ORNI 42, LLC

2014-15

Tuscarora Project

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025086	650,492.50	(357,770.88)	292,721.62	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	44,081.85	(24,245.02)	19,836.83	6.777%
Elko County School District	0.015000	1	388,957.49	(213,926.62)	175,030.87	59.794%
Elko County	0.008386	1	217,453.16	(119,599.24)	97,853.92	33.429%
	0.000000	1	-	-	-	0.000%
	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
74,087,140	55.0%	100.0%	55.0%	(357,770.88)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land & Improvements	74,087,140	55.00%	100.00%	55.00%	(357,770.88)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

ELKO COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 1

EXCLUDES STATE RENEWABLE ENERGY FUND

ORNI 42, LLC

2015-16

Tuscarora Project

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025086	640,973.74	(352,535.56)	288,438.18	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	43,436.79	(23,890.23)	19,546.56	6.777%
Elko County School District	0.015000	1	383,265.81	(210,796.20)	172,469.61	59.794%
Elko County	0.008386	1	214,271.14	(117,849.13)	96,422.01	33.429%
	0.000000	1	-	-	-	0.000%
	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
73,003,012	55.0%	100.0%	55.0%	(352,535.56)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land & Improvements	73,003,012	55.00%	100.00%	55.00%	(352,535.56)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

ELKO COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 1

EXCLUDES STATE RENEWABLE ENERGY FUND

ORNI 42, LLC

2016-17

Tuscarora Project

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025086	631,200.44	(347,160.24)	284,040.20	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	42,774.49	(23,525.97)	19,248.52	6.777%
Elko County School District	0.015000	1	377,421.93	(207,582.06)	169,839.87	59.794%
Elko County	0.008386	1	211,004.02	(116,052.21)	94,951.81	33.429%
	0.000000	1	-	-	-	0.000%
	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
71,889,892	55.0%	100.0%	55.0%	(347,160.24)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land & Improvements	71,889,892	55.00%	100.00%	55.00%	(347,160.24)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

ELKO COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 1

EXCLUDES STATE RENEWABLE ENERGY FUND

ORNI 42, LLC **2017-18**
Tuscarora Project

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025086	621,192.01	(341,655.61)	279,536.40	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	42,096.25	(23,152.94)	18,943.31	6.777%
Elko County School District	0.015000	1	371,437.46	(204,290.60)	167,146.86	59.794%
Elko County	0.008386	1	207,658.30	(114,212.07)	93,446.23	33.429%
	0.000000	1	-	-	-	0.000%
	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
70,749,992	55.0%	100.0%	55.0%	(341,655.61)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land & Improvements	70,749,992	55.00%	100.00%	55.00%	(341,655.61)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

ELKO COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 1

EXCLUDES STATE RENEWABLE ENERGY FUND

ORNI 42, LLC

2018-19

Tuscarora Project

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025086	610,978.17	(336,038.00)	274,940.17	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	41,404.09	(22,772.25)	18,631.84	6.777%
Elko County School District	0.015000	1	365,330.16	(200,931.59)	164,398.57	59.794%
Elko County	0.008386	1	204,243.92	(112,334.16)	91,909.76	33.429%
	0.000000	1	-	-	-	0.000%
	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
69,586,698	55.0%	100.0%	55.0%	(336,038.00)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land & Improvements	69,586,698	55.00%	100.00%	55.00%	(336,038.00)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

ELKO COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 1

EXCLUDES STATE RENEWABLE ENERGY FUND

ORNI 42, LLC

2019-20

Tuscarora Project

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025086	602,908.36	(331,599.59)	271,308.77	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	40,857.22	(22,471.47)	18,385.75	6.777%
Elko County School District	0.015000	1	360,504.88	(198,277.68)	162,227.20	59.794%
Elko County	0.008386	1	201,546.26	(110,850.44)	90,695.82	33.429%
	0.000000	1	-	-	-	0.000%
	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
68,667,596	55.0%	100.0%	55.0%	(331,599.59)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land & Improvements	68,667,596	55.00%	100.00%	55.00%	(331,599.59)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

ELKO COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 1

EXCLUDES STATE RENEWABLE ENERGY FUND

ORNI 42, LLC

2020-21

Tuscarora Project

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025086	593,394.47	(326,366.96)	267,027.51	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	40,212.49	(22,116.87)	18,095.62	6.777%
Elko County School District	0.015000	1	354,816.12	(195,148.87)	159,667.25	59.794%
Elko County	0.008386	1	198,365.86	(109,101.22)	89,264.64	33.429%
	0.000000	1	-	-	-	0.000%
	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
67,584,022	55.0%	100.0%	55.0%	(326,366.96)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land & Improvements	67,584,022	55.00%	100.00%	55.00%	(326,366.96)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

ELKO COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 1

EXCLUDES STATE RENEWABLE ENERGY FUND

ORNI 42, LLC

2021-22

Tuscarora Project

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025086	583,881.58	(321,134.87)	262,746.71	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	39,567.83	(21,762.31)	17,805.52	6.777%
Elko County School District	0.015000	1	349,127.95	(192,020.37)	157,107.58	59.794%
Elko County	0.008386	1	195,185.80	(107,352.19)	87,833.61	33.429%
	0.000000	1	-	-	-	0.000%
	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
66,500,562	55.0%	100.0%	55.0%	(321,134.87)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land & Improvements	66,500,562	55.00%	100.00%	55.00%	(321,134.87)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

ELKO COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 1

EXCLUDES STATE RENEWABLE ENERGY FUND

ORNI 42, LLC

2022-23

Tuscarora Project

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025086	574,369.71	(315,903.33)	258,466.38	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	38,923.24	(21,407.78)	17,515.46	6.777%
Elko County School District	0.015000	1	343,440.39	(188,892.21)	154,548.18	59.794%
Elko County	0.008386	1	192,006.08	(105,603.34)	86,402.74	33.429%
	0.000000	1	-	-	-	0.000%
	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
65,417,218	55.0%	100.0%	55.0%	(315,903.33)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land & Improvements	65,417,218	55.00%	100.00%	55.00%	(315,903.33)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

ELKO COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 1

EXCLUDES STATE RENEWABLE ENERGY FUND

ORNI 42, LLC

2023-24

Tuscarora Project

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025086	564,858.86	(310,672.38)	254,186.48	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	38,278.72	(21,053.30)	17,225.42	6.777%
Elko County School District	0.015000	1	337,753.45	(185,764.40)	151,989.05	59.794%
Elko County	0.008386	1	188,826.69	(103,854.68)	84,972.01	33.429%
	0.000000	1	-	-	-	0.000%
	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
64,333,990	55.0%	100.0%	55.0%	(310,672.38)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land & Improvements	64,333,990	55.00%	100.00%	55.00%	(310,672.38)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

ELKO COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 1

EXCLUDES STATE RENEWABLE ENERGY FUND

ORNI 42, LLC

2024-25

Tuscarora Project

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025086	555,349.05	(305,441.98)	249,907.07	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	37,634.27	(20,698.85)	16,935.42	6.777%
Elko County School District	0.015000	1	332,067.12	(182,636.92)	149,430.20	59.794%
Elko County	0.008386	1	185,647.66	(102,106.21)	83,541.45	33.429%
	0.000000	1	-	-	-	0.000%
	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
63,250,880	55.0%	100.0%	55.0%	(305,441.98)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land & Improvements	63,250,880	55.00%	100.00%	55.00%	(305,441.98)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

ELKO COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 1

EXCLUDES STATE RENEWABLE ENERGY FUND

ORNI 42, LLC

2025-26

Tuscarora Project

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025086	545,840.28	(300,212.15)	245,628.13	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	36,989.89	(20,344.44)	16,645.45	6.777%
Elko County School District	0.015000	1	326,381.42	(179,509.78)	146,871.64	59.794%
Elko County	0.008386	1	182,468.97	(100,357.93)	82,111.04	33.429%
	0.000000	1	-	-	-	0.000%
	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
62,167,889	55.0%	100.0%	55.0%	(300,212.15)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land & Improvements	62,167,889	55.00%	100.00%	55.00%	(300,212.15)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

ELKO COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 1

EXCLUDES STATE RENEWABLE ENERGY FUND

ORNI 42, LLC

2026-27

Tuscarora Project

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025086	536,332.56	(294,982.91)	241,349.65	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	36,345.59	(19,990.07)	16,355.52	6.777%
Elko County School District	0.015000	1	320,696.34	(176,382.99)	144,313.35	59.794%
Elko County	0.008386	1	179,290.63	(98,609.85)	80,680.78	33.429%
	0.000000	1	-	-	-	0.000%
	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
61,085,017	55.0%	100.0%	55.0%	(294,982.91)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land & Improvements	61,085,017	55.00%	100.00%	55.00%	(294,982.91)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

ELKO COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 1

EXCLUDES STATE RENEWABLE ENERGY FUND

ORNI 42, LLC

2027-28

Tuscarora Project

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025086	526,825.92	(289,754.25)	237,071.67	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	35,701.35	(19,635.74)	16,065.61	6.777%
Elko County School District	0.015000	1	315,011.91	(173,256.55)	141,755.36	59.794%
Elko County	0.008386	1	176,112.66	(96,861.96)	79,250.70	33.429%
	0.000000	1	-	-	-	0.000%
	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
60,002,268	55.0%	100.0%	55.0%	(289,754.25)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land & Improvements	60,002,268	55.00%	100.00%	55.00%	(289,754.25)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

ELKO COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 1

EXCLUDES STATE RENEWABLE ENERGY FUND

ORNI 42, LLC

2028-29

Tuscarora Project

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025086	517,320.34	(284,526.18)	232,794.16	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	35,057.19	(19,281.45)	15,775.74	6.777%
Elko County School District	0.015000	1	309,328.11	(170,130.46)	139,197.65	59.794%
Elko County	0.008386	1	172,935.04	(95,114.27)	77,820.77	33.429%
	0.000000	1	-	-	-	0.000%
	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
58,919,640	55.0%	100.0%	55.0%	(284,526.18)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land & Improvements	58,919,640	55.00%	100.00%	55.00%	(284,526.18)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

ELKO COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 1

EXCLUDES STATE RENEWABLE ENERGY FUND

ORNI 42, LLC

2029-30

Tuscarora Project

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025086	507,815.85	(279,298.72)	228,517.13	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	34,413.10	(18,927.21)	15,485.89	6.777%
Elko County School District	0.015000	1	303,644.97	(167,004.73)	136,640.24	59.794%
Elko County	0.008386	1	169,757.78	(93,366.78)	76,391.00	33.429%
	0.000000	1	-	-	-	0.000%
	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
57,837,137	55.0%	100.0%	55.0%	(279,298.72)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land & Improvements	57,837,137	55.00%	100.00%	55.00%	(279,298.72)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

ELKO COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 1

EXCLUDES STATE RENEWABLE ENERGY FUND

ORNI 42, LLC

2030-31

Tuscarora Project

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025086	498,312.45	(274,071.84)	224,240.61	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	33,769.08	(18,572.99)	15,196.09	6.777%
Elko County School District	0.015000	1	297,962.48	(163,879.36)	134,083.12	59.794%
Elko County	0.008386	1	166,580.89	(91,619.49)	74,961.40	33.429%
	0.000000	1	-	-	-	0.000%
	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
56,754,758	55.0%	100.0%	55.0%	(274,071.84)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land & Improvements	56,754,758	55.00%	100.00%	55.00%	(274,071.84)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

ELKO COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 1

EXCLUDES STATE RENEWABLE ENERGY FUND

ORNI 42, LLC

2031-32

Tuscarora Project

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025086	488,810.16	(268,845.59)	219,964.57	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	33,125.14	(18,218.83)	14,906.31	6.777%
Elko County School District	0.015000	1	292,280.65	(160,754.36)	131,526.29	59.794%
Elko County	0.008386	1	163,404.37	(89,872.40)	73,531.97	33.429%
	0.000000	1	-	-	-	0.000%
	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
55,672,505	55.0%	100.0%	55.0%	(268,845.59)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land & Improvements	55,672,505	55.00%	100.00%	55.00%	(268,845.59)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

ELKO COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 1

EXCLUDES STATE RENEWABLE ENERGY FUND

ORNI 42, LLC

2032-33

Tuscarora Project

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025086	479,309.00	(263,619.95)	215,689.05	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	32,481.28	(17,864.70)	14,616.58	6.777%
Elko County School District	0.015000	1	286,599.50	(157,629.73)	128,969.77	59.794%
Elko County	0.008386	1	160,228.22	(88,125.52)	72,102.70	33.429%
	0.000000	1	-	-	-	0.000%
	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
54,590,380	55.0%	100.0%	55.0%	(263,619.95)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land & Improvements	54,590,380	55.00%	100.00%	55.00%	(263,619.95)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

ELKO COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 1

EXCLUDES STATE RENEWABLE ENERGY FUND

ORNI 42, LLC

2033-34

Tuscarora Project

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025086	469,808.97	(258,394.93)	211,414.04	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	31,837.49	(17,510.62)	14,326.87	6.777%
Elko County School District	0.015000	1	280,919.02	(154,505.46)	126,413.56	59.794%
Elko County	0.008386	1	157,052.46	(86,378.85)	70,673.61	33.429%
	0.000000	1	-	-	-	0.000%
	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
53,508,384	55.0%	100.0%	55.0%	(258,394.93)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land & Improvements	53,508,384	55.00%	100.00%	55.00%	(258,394.93)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

ELKO COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 1

EXCLUDES STATE RENEWABLE ENERGY FUND

ORNI 42, LLC **2034-35**
Tuscarora Project

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025086	460,310.07	(253,170.54)	207,139.53	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	31,193.78	(17,156.58)	14,037.20	6.777%
Elko County School District	0.015000	1	275,239.22	(151,381.57)	123,857.65	59.794%
Elko County	0.008386	1	153,877.07	(84,632.39)	69,244.68	33.429%
	0.000000	1	-	-	-	0.000%
	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
52,426,518	55.0%	100.0%	55.0%	(253,170.54)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land & Improvements	52,426,518	55.00%	100.00%	55.00%	(253,170.54)
		55.00%	0.00%	0.00%	-