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## FISCAL IMPACT Renewable Energy Partial Abatement of Property Taxes

### Copper Mountain Solar V, LLC

*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 Copper Mountain Solar V (CMS5), LLC consists of a 254-megawatt ("MW") solar photovoltaic ("PV") facility located on 1135 acres of land located at 587 Eldorado Valley Drive, Boulder City, Clark County, Nevada and leased by CSM5 from the City of Boulder City. CMS5 is located in the Boulder City Eldorado Valley Energy Zone, approximately 17 miles south of the city of Henderson and approximately 13 miles south of the intersection of Highway 93 and Highway 95, just west of Highway 95. Copper Mountain Solar V, LLC is expected to be completed by December 30, 2021.

The 1,135 acre site that CMS5 is constructed on is identified by the following Clark County, Nevada Assessor's Parcel Numbers (APN): portion of 213-00-001-018 (480.42 ac), portion of 213-00-001-019 (310.02 ac), portion of 214-00-001-019 (318.68 ac) and portion of 214-00-001-020 (25.7 ac). The leased site area is located in Section 13 and 14, Township 25 south, Range 62 East and in Section 17 and Section 16, Township 26 South, Range 63 East, Mount Diablo Meridian in the city of Boulder City, Clark County, Nevada.

CSM5 will connect to the NV Energy Solar One 230 kV Substation on Eldorado Valley Drive. The electricity will be transmitted to NV Energy's customers.

The property components of the facility consist of engineering, grading and site work and fencing. Other components include interior roads, PV solar modules, pad-mounted inverters, PV racks, substation and interconnect material, and electrical system material.

### **Determination of Central or Local Assessment**

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.

### ***Description of Replacement Cost New Methodology and Tax Calculation***

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. The land value was estimated using a ground-rent capitalization methodology authorized by NAC 361.1198. Personal property is valued based on acquisition cost less depreciation identified in the Personal Property Manual approved by the Nevada Tax Commission. The Department did not adjust upward the reported acquisition cost of improvements or personal property 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 utility scale solar PV projects.<sup>1</sup>

The Taxpayer identified four parcels of land as part of the project in Schedule 3 of the application. Prior to improvement of the land, the county assessor established a taxable value of \$3,971,905 or about \$3,500 per acre, for 1,135 acres. Because the land will be leased, the Department also estimated the value of the land by using a ground-rent capitalization method in which the reported base rent of \$1,8160 per acre annually for twenty years was capitalized using an 8% discount rate, resulting in an estimated value per acre of \$21,720. CMS5 also reported that the rent has no escalation for the 20 year term; therefore, the Department did not apply an appreciation factor.

The Taxpayer also reported several project cost areas as “personal” property (PV Module Deliveries, PV Rack Deliveries, Electrical System Material, Substation and interconnect material, engineering and permitting) rather than real property. The Department notes that many of the items of property were listed as “materials” or “deliverables” which does not represent a fully installed cost and is therefore understated as to the true replacement cost against which depreciation will ultimately be applied. Although the reported cost understates true replacement cost, the Department used the cost reported by the Taxpayer for each cost center but determined that all components were real property when operated as a unit. The Department based its determination of real property on NRS 361.035, which requires all buildings, fences, ditches, structures, erections, or other improvements built or erected upon any land to be classified as real property, as well as NAC 361.1127, 361.1133, and 361.11715, NAC 361.11745, as well as the 2016-17 Personal Property Manual, Appendix E.

The Department’s understanding is that the solar field consists of components either attached to the land and foundations, 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 solar array foundations, underground cabling, substations, and transmission lines. At the time this fiscal note was produced, the Taxpayer had not submitted any information regarding the exception to the fixture test in NAC 361.1127 and NAC 361.11745 with regard to whether solar modules and other components are installed non-permanently and not for the enhancement of the real property to which it is attached; and had not shown whether the property has a unique identity and function distinct from the real property to which it is attached. The list of construction permits obtained by the CMS5 from Clark County and listed in the application are also an objective indication of the permanent nature of the facility. In addition, the City of Boulder City lease and development agreement provides for a term of 20 years with the right to renew with 2 extensions of 10 years each thus supporting the permanence of the facility.

The Department did not include property listed 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

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<sup>1</sup> <http://energy.gov/maps/falling-price-utility-scale-solar-photovoltaic-pv-projects>

customer to assist the utility in providing utility service to the customer and are non-refundable to the customer. The utility which might have received any CIAC, in this case NV Energy for the extended gen-tie and the interconnection facilities is the owner of the plant so contributed.<sup>2</sup>

The Department also used the 2018-19 tax rate of \$2.7064 per hundred (0.027064) for Tax District 52 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 Tax District 52, Clark County, including a distribution to the State Debt Fund. Since the application was submitted after the effective date for AB 239 (2013), this fiscal note assumes no distribution will be made to the State Renewable Energy 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 2022:	\$ 180,536,178
Total Taxable Value of the Project in 2042:	\$ 136,109,188
Estimated capital cost per kW (180,536,178/254,000)	\$711/kW
Total Taxes Due, First Year After Completion:	\$ 1,710,125
Total Renewable Energy Abatement, First Year:	\$ 940,568
Total Taxes Available to Local Governments after abatement:	\$ 769,556

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):	\$ 29,994,171
Total Renewable Energy Abatement, 20 years:	\$ 16,496,794
Total Taxes Available to Local Governments after abatement:	\$ 13,497,377

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

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<sup>2</sup> 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

# CLARK COUNTY

## RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 52

EXCLUDES STATE RENEWABLE ENERGY FUND

Copper Mountain Solar V 20 Year Summary

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.027064	29,994,170.67	(16,496,793.87)	13,497,376.80	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	1,884,039.94	(1,036,221.97)	847,817.97	6.281%
Clark County School District	0.013034	1	14,445,044.99	(7,944,774.74)	6,500,270.25	48.160%
Boulder City	0.002600	1	2,881,472.84	(1,584,810.06)	1,296,662.78	9.607%
Clark County	0.006541	1	7,249,120.70	(3,987,016.39)	3,262,104.31	24.168%
Boulder City Library	0.003189	1	3,534,492.20	(1,943,970.71)	1,590,521.49	11.784%
Las Vegas/Clark County Library Debt	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
136,109,188	55.0%	100.0%	55.0%	(16,496,793.87)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land	24,652,000	55.00%	18.11%	9.96%	(2,987,887.65)
Improvements	111,457,188	55.00%	81.89%	45.04%	(13,508,906.22)
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# NEVADA DEPARTMENT OF TAXATION

# CLARK COUNTY

## RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 52

EXCLUDES STATE RENEWABLE ENERGY FUND

Copper Mountain Solar V 2022-23 Year Summary

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.027064	1,710,125.43	(940,568.99)	769,556.44	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	107,419.03	(59,080.47)	48,338.56	6.281%
Clark County School District	0.013034	1	823,587.99	(452,973.39)	370,614.60	48.160%
Boulder City	0.002600	1	164,287.92	(90,358.36)	73,929.56	9.607%
Clark County	0.006541	1	413,310.50	(227,320.78)	185,989.72	24.168%
Boulder City Library	0.003189	1	201,519.99	(110,835.99)	90,684.00	11.784%
Las Vegas/Clark County Library Debt	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
180,536,178	55.0%	100.0%	55.0%	(940,568.99)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land	24,652,000	55.00%	13.65%	7.51%	(128,433.57)
Improvements	155,884,178	55.00%	86.35%	47.49%	(812,135.42)
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

# NEVADA DEPARTMENT OF TAXATION

# CLARK COUNTY

## RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 52

EXCLUDES STATE RENEWABLE ENERGY FUND

Copper Mountain Solar V 2023-24 Year Summary

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.027064	1,687,976.28	(928,386.96)	759,589.32	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	106,027.76	(58,315.27)	47,712.49	6.281%
Clark County School District	0.013034	1	812,921.07	(447,106.59)	365,814.48	48.160%
Boulder City	0.002600	1	162,160.10	(89,188.06)	72,972.04	9.607%
Clark County	0.006541	1	407,957.40	(224,376.57)	183,580.83	24.168%
Boulder City Library	0.003189	1	198,909.95	(109,400.47)	89,509.48	11.784%
Las Vegas/Clark County Library Debt	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
178,197,916	55.0%	100.0%	55.0%	(928,386.96)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land	24,652,000	55.00%	13.83%	7.61%	(128,433.57)
Improvements	153,545,916	55.00%	86.17%	47.39%	(799,953.39)
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

# NEVADA DEPARTMENT OF TAXATION

# CLARK COUNTY

## RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 52

EXCLUDES STATE RENEWABLE ENERGY FUND

Copper Mountain Solar V 2024-25 Year Summary

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.027064	1,665,827.13	(916,204.92)	749,622.21	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	104,636.49	(57,550.07)	47,086.42	6.281%
Clark County School District	0.013034	1	802,254.15	(441,239.78)	361,014.37	48.160%
Boulder City	0.002600	1	160,032.28	(88,017.75)	72,014.53	9.607%
Clark County	0.006541	1	402,604.30	(221,432.37)	181,171.93	24.168%
Boulder City Library	0.003189	1	196,299.91	(107,964.95)	88,334.96	11.784%
Las Vegas/Clark County Library Debt	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
175,859,654	55.0%	100.0%	55.0%	(916,204.92)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land	24,652,000	55.00%	14.02%	7.71%	(128,433.57)
Improvements	151,207,654	55.00%	85.98%	47.29%	(787,771.35)
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

# NEVADA DEPARTMENT OF TAXATION

# CLARK COUNTY

## RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 52

EXCLUDES STATE RENEWABLE ENERGY FUND

Copper Mountain Solar V 2025-26 Year Summary

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.027064	1,643,678.00	(904,022.91)	739,655.09	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	103,245.23	(56,784.88)	46,460.35	6.281%
Clark County School District	0.013034	1	791,587.23	(435,372.98)	356,214.25	48.160%
Boulder City	0.002600	1	157,904.47	(86,847.46)	71,057.01	9.607%
Clark County	0.006541	1	397,251.20	(218,488.16)	178,763.04	24.168%
Boulder City Library	0.003189	1	193,689.87	(106,529.43)	87,160.44	11.784%
Las Vegas/Clark County Library Debt	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
173,521,391	55.0%	100.0%	55.0%	(904,022.91)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land	24,652,000	55.00%	14.21%	7.81%	(128,433.58)
Improvements	148,869,391	55.00%	85.79%	47.19%	(775,589.33)
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-



# NEVADA DEPARTMENT OF TAXATION

# CLARK COUNTY

## RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 52

EXCLUDES STATE RENEWABLE ENERGY FUND

Copper Mountain Solar V 2026-27 Year Summary

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.027064	1,621,528.84	(891,840.87)	729,687.97	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	101,853.96	(56,019.68)	45,834.28	6.281%
Clark County School District	0.013034	1	780,920.31	(429,506.17)	351,414.14	48.160%
Boulder City	0.002600	1	155,776.65	(85,677.16)	70,099.49	9.607%
Clark County	0.006541	1	391,898.09	(215,543.95)	176,354.14	24.168%
Boulder City Library	0.003189	1	191,079.83	(105,093.91)	85,985.92	11.784%
Las Vegas/Clark County Library Debt	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
171,183,128	55.0%	100.0%	55.0%	(891,840.87)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land	24,652,000	55.00%	14.40%	7.92%	(128,433.57)
Improvements	146,531,128	55.00%	85.60%	47.08%	(763,407.30)
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

# NEVADA DEPARTMENT OF TAXATION

# CLARK COUNTY

## RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 52

EXCLUDES STATE RENEWABLE ENERGY FUND

Copper Mountain Solar V 2027-28 Year Summary

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.027064	1,599,379.70	(879,658.83)	719,720.87	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	100,462.70	(55,254.49)	45,208.21	6.281%
Clark County School District	0.013034	1	770,253.39	(423,639.36)	346,614.03	48.160%
Boulder City	0.002600	1	153,648.83	(84,506.86)	69,141.97	9.607%
Clark County	0.006541	1	386,544.99	(212,599.74)	173,945.25	24.168%
Boulder City Library	0.003189	1	188,469.79	(103,658.38)	84,811.41	11.784%
Las Vegas/Clark County Library Debt	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
168,844,866	55.0%	100.0%	55.0%	(879,658.83)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land	24,652,000	55.00%	14.60%	8.03%	(128,433.57)
Improvements	144,192,866	55.00%	85.40%	46.97%	(751,225.26)
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

# NEVADA DEPARTMENT OF TAXATION

# CLARK COUNTY

## RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 52

EXCLUDES STATE RENEWABLE ENERGY FUND

Copper Mountain Solar V 2028-29 Year Summary

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.027064	1,577,230.55	(867,476.81)	709,753.74	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	99,071.43	(54,489.29)	44,582.14	6.281%
Clark County School District	0.013034	1	759,586.47	(417,772.56)	341,813.91	48.160%
Boulder City	0.002600	1	151,521.01	(83,336.56)	68,184.45	9.607%
Clark County	0.006541	1	381,191.89	(209,655.54)	171,536.35	24.168%
Boulder City Library	0.003189	1	185,859.75	(102,222.86)	83,636.89	11.784%
Las Vegas/Clark County Library Debt	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
166,506,603	55.0%	100.0%	55.0%	(867,476.81)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land	24,652,000	55.00%	14.81%	8.14%	(128,433.58)
Improvements	141,854,603	55.00%	85.19%	46.86%	(739,043.23)
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

# NEVADA DEPARTMENT OF TAXATION

# CLARK COUNTY

## RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 52

EXCLUDES STATE RENEWABLE ENERGY FUND

Copper Mountain Solar V 2029-30 Year Summary

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.027064	1,555,081.40	(855,294.76)	699,786.64	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	97,680.16	(53,724.09)	43,956.07	6.281%
Clark County School District	0.013034	1	748,919.55	(411,905.75)	337,013.80	48.160%
Boulder City	0.002600	1	149,393.19	(82,166.25)	67,226.94	9.607%
Clark County	0.006541	1	375,838.79	(206,711.33)	169,127.46	24.168%
Boulder City Library	0.003189	1	183,249.71	(100,787.34)	82,462.37	11.784%
Las Vegas/Clark County Library Debt	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
164,168,340	55.0%	100.0%	55.0%	(855,294.76)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land	24,652,000	55.00%	15.02%	8.26%	(128,433.57)
Improvements	139,516,340	55.00%	84.98%	46.74%	(726,861.19)
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

# NEVADA DEPARTMENT OF TAXATION

# CLARK COUNTY

## RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 52

EXCLUDES STATE RENEWABLE ENERGY FUND

Copper Mountain Solar V 2030-31 Year Summary

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.027064	1,532,932.26	(843,112.75)	689,819.51	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	96,288.90	(52,958.90)	43,330.00	6.281%
Clark County School District	0.013034	1	738,252.63	(406,038.95)	332,213.68	48.160%
Boulder City	0.002600	1	147,265.37	(80,995.95)	66,269.42	9.607%
Clark County	0.006541	1	370,485.69	(203,767.13)	166,718.56	24.168%
Boulder City Library	0.003189	1	180,639.67	(99,351.82)	81,287.85	11.784%
Las Vegas/Clark County Library Debt	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
161,830,078	55.0%	100.0%	55.0%	(843,112.75)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land	24,652,000	55.00%	15.23%	8.38%	(128,433.58)
Improvements	137,178,078	55.00%	84.77%	46.62%	(714,679.17)
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

# NEVADA DEPARTMENT OF TAXATION

# CLARK COUNTY

## RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 52

EXCLUDES STATE RENEWABLE ENERGY FUND

Copper Mountain Solar V 2031-32 Year Summary

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.027064	1,510,783.11	(830,930.71)	679,852.40	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	94,897.63	(52,193.70)	42,703.93	6.281%
Clark County School District	0.013034	1	727,585.71	(400,172.14)	327,413.57	48.160%
Boulder City	0.002600	1	145,137.55	(79,825.65)	65,311.90	9.607%
Clark County	0.006541	1	365,132.59	(200,822.92)	164,309.67	24.168%
Boulder City Library	0.003189	1	178,029.63	(97,916.30)	80,113.33	11.784%
Las Vegas/Clark County Library Debt	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
159,491,815	55.0%	100.0%	55.0%	(830,930.71)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land	24,652,000	55.00%	15.46%	8.50%	(128,433.57)
Improvements	134,839,815	55.00%	84.54%	46.50%	(702,497.14)
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

# NEVADA DEPARTMENT OF TAXATION

# CLARK COUNTY

## RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 52

EXCLUDES STATE RENEWABLE ENERGY FUND

Copper Mountain Solar V 2032-33 Year Summary

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.027064	1,488,633.95	(818,748.66)	669,885.29	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	93,506.36	(51,428.50)	42,077.86	6.281%
Clark County School District	0.013034	1	716,918.79	(394,305.33)	322,613.46	48.160%
Boulder City	0.002600	1	143,009.73	(78,655.35)	64,354.38	9.607%
Clark County	0.006541	1	359,779.48	(197,878.71)	161,900.77	24.168%
Boulder City Library	0.003189	1	175,419.59	(96,480.77)	78,938.82	11.784%
Las Vegas/Clark County Library Debt	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
157,153,552	55.0%	100.0%	55.0%	(818,748.66)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land	24,652,000	55.00%	15.69%	8.63%	(128,433.57)
Improvements	132,501,552	55.00%	84.31%	46.37%	(690,315.09)
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

# NEVADA DEPARTMENT OF TAXATION

# CLARK COUNTY

## RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 52

EXCLUDES STATE RENEWABLE ENERGY FUND

Copper Mountain Solar V 2033-34 Year Summary

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.027064	1,466,484.81	(806,566.65)	659,918.16	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	92,115.10	(50,663.31)	41,451.79	6.281%
Clark County School District	0.013034	1	706,251.87	(388,438.53)	317,813.34	48.160%
Boulder City	0.002600	1	140,881.91	(77,485.05)	63,396.86	9.607%
Clark County	0.006541	1	354,426.38	(194,934.51)	159,491.87	24.168%
Boulder City Library	0.003189	1	172,809.55	(95,045.25)	77,764.30	11.784%
Las Vegas/Clark County Library Debt	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
154,815,289	55.0%	100.0%	55.0%	(806,566.65)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land	24,652,000	55.00%	15.92%	8.76%	(128,433.57)
Improvements	130,163,289	55.00%	84.08%	46.24%	(678,133.08)
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-



# NEVADA DEPARTMENT OF TAXATION

# CLARK COUNTY

## RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 52

EXCLUDES STATE RENEWABLE ENERGY FUND

Copper Mountain Solar V 2034-35 Year Summary

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.027064	1,444,335.66	(794,384.61)	649,951.05	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	90,723.83	(49,898.11)	40,825.72	6.281%
Clark County School District	0.013034	1	695,584.95	(382,571.72)	313,013.23	48.160%
Boulder City	0.002600	1	138,754.09	(76,314.75)	62,439.34	9.607%
Clark County	0.006541	1	349,073.28	(191,990.30)	157,082.98	24.168%
Boulder City Library	0.003189	1	170,199.51	(93,609.73)	76,589.78	11.784%
Las Vegas/Clark County Library Debt	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
152,477,027	55.0%	100.0%	55.0%	(794,384.61)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land	24,652,000	55.00%	16.17%	8.89%	(128,433.57)
Improvements	127,825,027	55.00%	83.83%	46.11%	(665,951.04)
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

# NEVADA DEPARTMENT OF TAXATION

# CLARK COUNTY

## RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 52

EXCLUDES STATE RENEWABLE ENERGY FUND

Copper Mountain Solar V 2035-36 Year Summary

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.027064	1,422,186.52	(782,202.59)	639,983.93	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	89,332.56	(49,132.91)	40,199.65	6.281%
Clark County School District	0.013034	1	684,918.03	(376,704.92)	308,213.11	48.160%
Boulder City	0.002600	1	136,626.28	(75,144.45)	61,481.83	9.607%
Clark County	0.006541	1	343,720.18	(189,046.10)	154,674.08	24.168%
Boulder City Library	0.003189	1	167,589.47	(92,174.21)	75,415.26	11.784%
Las Vegas/Clark County Library Debt	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
150,138,764	55.0%	100.0%	55.0%	(782,202.59)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land	24,652,000	55.00%	16.42%	9.03%	(128,433.58)
Improvements	125,486,764	55.00%	83.58%	45.97%	(653,769.01)
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

# NEVADA DEPARTMENT OF TAXATION

# CLARK COUNTY

## RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 52

EXCLUDES STATE RENEWABLE ENERGY FUND

Copper Mountain Solar V 2036-37 Year Summary

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.027064	1,400,037.38	(770,020.56)	630,016.82	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	87,941.30	(48,367.72)	39,573.58	6.281%
Clark County School District	0.013034	1	674,251.11	(370,838.11)	303,413.00	48.160%
Boulder City	0.002600	1	134,498.46	(73,974.15)	60,524.31	9.607%
Clark County	0.006541	1	338,367.08	(186,101.89)	152,265.19	24.168%
Boulder City Library	0.003189	1	164,979.43	(90,738.69)	74,240.74	11.784%
Las Vegas/Clark County Library Debt	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
147,800,501	55.0%	100.0%	55.0%	(770,020.56)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land	24,652,000	55.00%	16.68%	9.17%	(128,433.58)
Improvements	123,148,501	55.00%	83.32%	45.83%	(641,586.98)
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

# NEVADA DEPARTMENT OF TAXATION

# CLARK COUNTY

## RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 52

EXCLUDES STATE RENEWABLE ENERGY FUND

Copper Mountain Solar V 2037-38 Year Summary

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.027064	1,377,888.23	(757,838.52)	620,049.71	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	86,550.03	(47,602.52)	38,947.51	6.281%
Clark County School District	0.013034	1	663,584.19	(364,971.30)	298,612.89	48.160%
Boulder City	0.002600	1	132,370.64	(72,803.85)	59,566.79	9.607%
Clark County	0.006541	1	333,013.98	(183,157.69)	149,856.29	24.168%
Boulder City Library	0.003189	1	162,369.39	(89,303.16)	73,066.23	11.784%
Las Vegas/Clark County Library Debt	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
145,462,239	55.0%	100.0%	55.0%	(757,838.52)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land	24,652,000	55.00%	16.95%	9.32%	(128,433.57)
Improvements	120,810,239	55.00%	83.05%	45.68%	(629,404.95)
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

# NEVADA DEPARTMENT OF TAXATION

# CLARK COUNTY

## RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 52

EXCLUDES STATE RENEWABLE ENERGY FUND

Copper Mountain Solar V 2038-39 Year Summary

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.027064	1,355,739.08	(745,656.49)	610,082.59	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	85,158.77	(46,837.32)	38,321.45	6.281%
Clark County School District	0.013034	1	652,917.27	(359,104.50)	293,812.77	48.160%
Boulder City	0.002600	1	130,242.82	(71,633.55)	58,609.27	9.607%
Clark County	0.006541	1	327,660.87	(180,213.48)	147,447.39	24.168%
Boulder City Library	0.003189	1	159,759.35	(87,867.64)	71,891.71	11.784%
Las Vegas/Clark County Library Debt	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
143,123,976	55.0%	100.0%	55.0%	(745,656.49)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land	24,652,000	55.00%	17.22%	9.47%	(128,433.57)
Improvements	118,471,976	55.00%	82.78%	45.53%	(617,222.92)
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

# NEVADA DEPARTMENT OF TAXATION

# CLARK COUNTY

## RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 52

EXCLUDES STATE RENEWABLE ENERGY FUND

Copper Mountain Solar V 2039-40 Year Summary

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.027064	1,333,589.93	(733,474.46)	600,115.47	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	83,767.50	(46,072.13)	37,695.37	6.281%
Clark County School District	0.013034	1	642,250.35	(353,237.69)	289,012.66	48.160%
Boulder City	0.002600	1	128,115.00	(70,463.25)	57,651.75	9.607%
Clark County	0.006541	1	322,307.77	(177,269.27)	145,038.50	24.168%
Boulder City Library	0.003189	1	157,149.31	(86,432.12)	70,717.19	11.784%
Las Vegas/Clark County Library Debt	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
140,785,713	55.0%	100.0%	55.0%	(733,474.46)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land	24,652,000	55.00%	17.51%	9.63%	(128,433.57)
Improvements	116,133,713	55.00%	82.49%	45.37%	(605,040.89)
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

# NEVADA DEPARTMENT OF TAXATION

# CLARK COUNTY

## RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 52

EXCLUDES STATE RENEWABLE ENERGY FUND

Copper Mountain Solar V 2040-41 Year Summary

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.027064	1,311,440.78	(721,292.44)	590,148.34	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	82,376.23	(45,306.93)	37,069.30	6.281%
Clark County School District	0.013034	1	631,583.43	(347,370.89)	284,212.54	48.160%
Boulder City	0.002600	1	125,987.18	(69,292.95)	56,694.23	9.607%
Clark County	0.006541	1	316,954.67	(174,325.07)	142,629.60	24.168%
Boulder City Library	0.003189	1	154,539.27	(84,996.60)	69,542.67	11.784%
Las Vegas/Clark County Library Debt	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
138,447,451	55.0%	100.0%	55.0%	(721,292.44)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land	24,652,000	55.00%	17.81%	9.79%	(128,433.58)
Improvements	113,795,451	55.00%	82.19%	45.21%	(592,858.86)
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

# NEVADA DEPARTMENT OF TAXATION

# CLARK COUNTY

## RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 52

EXCLUDES STATE RENEWABLE ENERGY FUND

Copper Mountain Solar V 2041-42 Year Summary

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.027064	1,289,291.63	(709,110.40)	580,181.23	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	80,984.97	(44,541.73)	36,443.24	6.281%
Clark County School District	0.013034	1	620,916.50	(341,504.08)	279,412.42	48.160%
Boulder City	0.002600	1	123,859.36	(68,122.65)	55,736.71	9.607%
Clark County	0.006541	1	311,601.57	(171,380.86)	140,220.71	24.168%
Boulder City Library	0.003189	1	151,929.23	(83,561.08)	68,368.15	11.784%
Las Vegas/Clark County Library Debt	0.000000	1	-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
136,109,188	55.0%	100.0%	55.0%	(709,110.40)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Land	24,652,000	55.00%	18.11%	9.96%	(128,433.57)
Improvements	\$ 111,457,188	55.00%	81.89%	45.04%	(580,676.83)