

**BEFORE THE NEVADA ENERGY DIRECTOR  
NEVADA STATE OFFICE OF ENERGY**

**EXHIBIT I**

11-1026SPV  
Renewable Energy Tax Abatement Application  
for partial sales and use tax abatement  
NRS 701A.300-390  
R094-10

By

Sempra Generation  
and  
First Solar, Inc

Copper Mountain Solar 2  
Solar Photovoltaic Project

Public Hearing  
Friday, March 2, 2012  
8:00 AM  
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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**Exhibit (A) – Notice of Public Hearing dated February 22, 2012 and Amended  
Notice of Public Hearing, dated February 27, 2012**

**BEFORE THE NEVADA ENERGY DIRECTOR  
NEVADA STATE OFFICE OF ENERGY**

<b>In the Matter of the Application of:</b>	)	
	)	<b>AFN 11-1026SPV</b>
<b>Copper Mountain 2, LLC</b>	)	
<b>Solar Photovoltaic Project</b>	)	
<b>Subsidiary of Semptra Generation</b>	)	

**February 22, 2012  
NOTICE OF PUBLIC HEARING**

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

**Friday March 16, 2012  
10:30 – 12:00 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  
Participant Access Code: 649969#**

The hearing is being held pursuant to NRS 701A.360(5) to determine whether the Application filed by Copper Mountain 2, LLC with the Nevada State Office of Energy (“NSOE”) for the construction of a solar PV 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, eligible to partial abatement of sales and use taxes and 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. Copper Mountain 2, LLC and all other eligible parties are entitled to present testimony of witnesses, to introduce evidence, and to cross-examine witnesses. Copper Mountain 2, LLC and other eligible 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; and (7) The

Nevada Commission on 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 11-1026SPV by e-mail to at [lwalsers@energy.nv.gov](mailto:lwalsers@energy.nv.gov) and provide a copy of the notice of intent to participate in a form to the applicant's legal counsel, Scott Scherer [SScherer@hollandhart.com](mailto:SScherer@hollandhart.com) no later than COB Wednesday February 29, 2012.

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 11-1026SPV by e-mail to at [lwalsers@energy.nv.gov](mailto:lwalsers@energy.nv.gov) and provide a copy of the notice of intent to participate in a form to the applicant's legal counsel, Scott Scherer at [SScherer@hollandhart.com](mailto:SScherer@hollandhart.com) no later than COB Wednesday, March 14, 2012.

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 Copper Mountain 2, LLC's application, the Director directs Copper Mountain 2, LLC and any party eligible to participate in the hearing to file any written testimony they would like the Director to consider to be received by the Director at [lwalsers@energy.nv.gov](mailto:lwalsers@energy.nv.gov) no later than 5:00 p.m. on Wednesday, March 14, 2012.

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 Copper Mountain 2, LLC's application are available upon request to the Director by fax at (775) 687-1869, by e-mail addressed to [lwalsers@energy.nv.gov](mailto:lwalsers@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 [lwalsers@energy.nv.gov](mailto:lwalsers@energy.nv.gov), no later than 7 business days prior to the hearing.

By the Nevada State Office of Energy Director,

  
\_\_\_\_\_  
Stacey Crowley

**Dated:** Carson City, Nevada February 22, 2011

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

**BEFORE THE NEVADA ENERGY DIRECTOR  
NEVADA STATE OFFICE OF ENERGY**

<b>In the Matter of the Application of:</b>	)	
	)	<b>AFN 11-1026SPV</b>
<b>Copper Mountain 2, LLC</b>	)	
<b>Solar Photovoltaic Project</b>	)	
<b>Subsidiary of Sempra Generation</b>	)	

February 27, 2012

**AMENDED NOTICE OF PUBLIC HEARING**

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

**Friday March 2<sup>nd</sup>, 2012**

**8:00 AM**

**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  
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Participant Access Code: 649969#**

The hearing is being held pursuant to NRS 701A.360(5) to determine whether the Application filed by Copper Mountain 2, LLC with the Nevada State Office of Energy ("NSOE") for the construction of a solar PV 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, eligible to partial abatement of sales and use taxes and 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. Copper Mountain 2, LLC and all other parties are entitled to present testimony of witnesses, to introduce evidence, and to cross-examine witnesses. Copper Mountain 2, 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; and (7) The

Nevada Commission on 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 11-1026SPV by e-mail to [lwalsen@energy.nv.gov](mailto:lwalsen@energy.nv.gov) and provide a copy of the notice of intent to participate in a form to the applicant's legal counsel, Scott Scherer [sscherer@hollandhart.com](mailto:sscherer@hollandhart.com) no later than COB Wednesday February 29, 2012.

Clark County and the City of Boulder City have notified the State Office of Energy that they are waiving their rights to a fifteen day period in which to file a notice of intent to participate with the Director, as neither jurisdiction plans to participate in this public hearing.

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 Copper Mountain 2, LLC's application, the Director directs Copper Mountain 2, LLC and any party eligible to participate in the hearing to file any written testimony they would like the Director to consider to be received by the Director at [lwalsen@energy.nv.gov](mailto:lwalsen@energy.nv.gov) no later than 5:00 p.m. on the day prior to the hearing.

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 Copper Mountain 2, LLC's application are available upon request to the Director by fax at (775) 687-1869, by e-mail addressed to [lwalsen@energy.nv.gov](mailto:lwalsen@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 [lwalsen@energy.nv.gov](mailto:lwalsen@energy.nv.gov) , no later than 7 business days prior to the hearing.

By the Nevada State Office of Energy Director,



Stacey Crowley

**Dated:** Carson City, Nevada February 27, 2011



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**Lander County Library**  
PO Box 141  
Battle Mtn, NV 89820  
**Attn: Public Posting**  
**Lincoln County Library**  
PO Box 330  
Pioche, NV 89043

**Exhibit (B)** – Amended Pre-application filed with the Nevada Energy Director on September 27, 2011. Original Pre-application was filed on January 4, 2011.

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)

— Amended — 09/27/11 YW

1. Pre-application Filing Date: January 4th, 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):

Copper Mountain Solar 2, LLC (formerly Boulder City Solar, LLC)

4. Name of the proposed facility: Copper Mountain Solar 2, LLC (formerly Boulder City Solar Project)

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:

City of Boulder City, Clark County

NEVADA ENERGY COMMISSIONER  
RENEWABLE ENERGY AND ENERGY EFFICIENCY AUTHORITY

Nevada Renewable Energy Tax Abatement Pre-Application Form

Item 5. – Transmission

The transmission facility for Copper Mountain Solar 2 is a 2.3 mile 230kV gen-tie that connects the Copper Mountain Solar 2 Project to the electric grid at the Merchant Switchyard.

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

Solar will provide the primary source of energy and also provide energy for any parasitic load.

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

155 MWac nominal (may be split into two phase of 85 MWac nominal and 70 MWac nominal)

**9. Anticipated capital investment amount:**

Approximately \$500 million for 155 MWac nominal

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

The facility is owned by a subsidiary of Sempra Energy, a Fortune 500 energy services holding company with 2010 revenues of \$9 billion. The facility may be financed utilizing project financing; however, a final decision as to how to finance or otherwise pay for the facility has not been determined.

**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:

The Project is located on land leased from the City of Boulder City.

**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?**

Twenty-Five 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):**

Pacific Gas and Electric Company, 25 years

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

January 15, 2012

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

January 15, 2012 - June 30, 2012

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

December 13, 2012 - December 15, 2013

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

Continuous build is currently contemplated but may be constructed in 2 phases.

- 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?**

In the second quarter of construction, there will be at least 75 full-time equivalent construction employees, at least 30% of which 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)**

The Project will create approximately 300 full-time and part-time construction jobs, at least 30% of which will be filled by Nevada residents.

- 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) :**

Construction employee wages will be at least 150% of the average statewide wage rate.

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

There will be approximately 5-7 full time employees once the facility if fully operational.

- 26. Anticipated average hourly wage paid to the operational employees of the facility :**

The average hourly wage will be at least 110% of the average statewide wage rate for each fiscal year.

<sup>1</sup> 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)

Benefits for construction employees will be determined by all vendors/contractors and will be required to meet or exceed the requirements of NRS 701A 365(1)(c)(4)(I) & (II) and Regulation of the Nevada Energy Commissioner R094-10 Sec. 23(5). Vendor and contractor contracts will require compliance with these requirements.

**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)

Terry Palmer, Director - Corporate Tax  
Sempra Energy  
101 Ash Street, HQ07  
San Diego CA 92101  
619-696-2225  
tpalmer@sempra.com

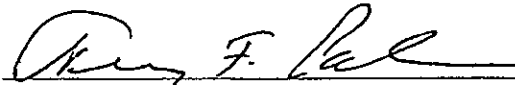
Steven Feiner - Project Manager  
Sempra Global Services, Inc.  
101 Ash Street, HQ14B  
San Diego, CA 92101  
619-696-2375  
sfeiner@semprageneration.com

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

Scott Scherer  
Holland & Hart LLP  
777 E. William Street, Suite 200  
Carson City, NV 89701  
775-684-6044  
SScherer@hollandhart.com

I, Terry F. Palmer, 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

9/27/11  
DATE

Terry F. Palmer, Vice President - Tax  
NAME AND TITLE (Please print)

**Exhibit (C) – Sempra Energy Company Application (Redacted) filed with the Nevada State Office of Energy on October 25, 2011**



### Facility Information

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

Sales & Use Tax Abatement

Property Tax Abatement

#### Company Information (Legal form of company name will be used on all correspondence)

Company Name: Copper Mountain Solar 2, LLC

Department of Taxation's Tax Payer ID number: 1013083164

Federal Employer ID number (FEIN, EIN or FID): 45-2138821

NAICS Code: 221119

Description of Company's Nevada Operations: Develop, own and operate a solar photovoltaic electric generating facility in Nevada. Copper Mountain Solar 2, LLC is a Sempra Energy Company. Sempra Energy is a Fortune 500 energy services holding company with 2010 revenues of \$9 billion. A copy of its annual report is attached.

Percentage of Company's Market Inside Nevada: 100%

Mailing Address: C/O Tax Department, Sempra Energy, 101 Ash Street, HQ07

City: San Diego

State: California 92010

Phone: 619-696-2225

Fax: 619-696-3060

Taxation District where facility is located:

Boulder City

#### Nevada Facilities

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

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

Name Plate Production Capacity of the Facility: 155 MW

Net Output Production Capacity of the Facility in MW: 150 MW

Annual Net Production Capacity of the Facility in MWh (or other appropriate unit): 357,078 MWh in 1st full year of operation

Sempra  
Redacted Application

Estimated total capital investment:	\$481,102,000
Percent of total estimated capital investment expended in Nevada: 20% - 25%	
Anticipated first date of purchasing tangible personal property for the project: January 15, 2012 - some equipment will be purchased prior to this date but will not be delivered into the state of Nevada until after this date	
Anticipated date or time range for the start of construction: 1st quarter, 2012 although some civil (clearing, earth leveling, etc.) and installation of temporary construction facilities will begin in 4th quarter, 2011	
Anticipated date or time range for the commencement of operation of the facility: 2nd quarter, 2012 - 4th quarter, 2015	
Address of the Real Property for the Generation Facility: 585 Eldorado Valley Drive	
City: Boulder City	State: Nevada 89006

Size of the total Facility Land (acre): 1,129.2 acres
---

Are you required to file any paper work with the PUC and/or FERC? Yes		
If yes,	Purpose of the Filing with PUC: Obtain order/permit to construct electric generation facility pursuant to the Utilities Environmental Permit Act.	Filing Date OR Anticipated filing Date: October 5, 2011
If yes,	Purpose of the Filing with FERC: 1.) Market Based Rate Authority, 2.) Exempt Wholesale Generator Status	Filing Date OR Anticipated filing Date: First Quarter, 2012

List All the County(s), Cities, and Towns where the facility will be located	
1	Clark County
2	City of Boulder City
3	
4	
5	
6	
7	
8	
9	

<b>CHECKLIST - PLEASE ATTACH</b>	
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 - Please see Attachment A
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 - Please see Attachment B
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 - Please see Attachment C
4	Summary of the PUC and FERC Dockets if any PUC and FERC filing have started - Please see Attachment D
5	Copy of the Business Plan for the Nevada Facility - Please see Attachment E
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 - Please see Attachment F
8	Copy of the Current Nevada State Business License - Please see Attachment G
9	Facility Information Form
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.
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
<b>II. Federal Permits or Authorizations</b>					
Market Based Rate Authorization	FERC	FERC authorization is required to charge marked based power rates	FERC Application	First Quarter, 2012	Second Quarter, 2012
Exempt Wholesale Generator Status	FERC	Exempts electric generators from Public Holding Company Act of 1935 and grants FERC authority to order and condition access by the generator to transmission grid.	FERC Application	First Quarter, 2012	Second Quarter, 2012
<b>III. State of Nevada Permits or Authorizations</b>					
Utility Environmental Permit Act Permit to Construct	Public Utilities Commission of Nevada	Construction of a Renewable Energy Generation Facility greater than 70 MW	Secure permits listed in UEPA Modified Compliance Order, submit copies of permits to PUCN, request Permit to Construct	28-Nov-11 (expected)	5-Dec-11 (expected)
Authorization under Stormwater General Permit NWR100000 for Construction Activities	Nevada Department of Environmental Protection	Discharge of stormwater from a construction site greater than 1 acre	Prepare and implement a Stormwater Pollution Prevention Plan, submit Notice of Intent, pay fee	14-Nov-11 (expected)	16-Nov-11 (expected)
Sales/Use Tax Permit	Nevada Dept of Taxation	Purchase of tangible personal property	Register online with NV Dept of Taxation. Permit assigned within 48 hours. \$15 fee.	26-Sep-11	27-Sep-11
State Business License	Nevada Dept of Taxation	Required to do business	Register online with NV Dept of Taxation.		15-Jun-11
Modified Compliance Order	Public Utilities Commission of Nevada	Need to transfer Modified Compliance Order from Boulder City Solar, LLC to Copper Mountain Solar 2, LLC	Motion to Transfer Authority and Modify Compliance Order	5-Oct-11	TBD
Hazardous Waste Generator ID Number/Registration (if required)	Nevada Division of Environmental Protection				1/1/2012
<b>III. County Permits or Authorizations</b>					
Dust Control Permit	Clark County Department of Air Quality & Environmental Management	Construction activities on sites greater than 0.25 acres with the potential for dust generation	Submit application describing the construction activities and associated best management practices to control dust emissions. Pay fee.	7-Nov-11 (expected)	28-Nov-11 (expected)
Air Emissions Permit for Generators	Department of Air Quality and Environmental Management				12/11/2011 (expected)

Sempra  
Redacted Application

IV. City Permits or Authorizations	City of Boulder City	Grading to prepare site for construction	Prepare grading plans and drainage study, submit for review, pay fee	29-Sep-11	7-Nov-11
Grading Permit(s)	City of Boulder City	Grading to prepare site for construction	Prepare grading plans and drainage study, submit for review, pay fee	29-Sep-11	7-Nov-11
Building Permit(s)	City of Boulder City	Construction of a solar electric generating facility	Prepare construction plans, submit for review, pay fee	15-Dec-11	19-Jan-12
Fencing Permit(s)	City of Boulder City	Installation of fencing	Prepare fencing plans, submit for review, pay fee	29-Sep-11	7-Nov-11
Land Use/Zoning Approvals	City of Boulder City				As required
Water Meter Permit	City of Boulder City				12/11/2011 (expected)
Water Service Agreement	City of Boulder City				12/11/2011 (expected)
Fire Department Permit	City of Boulder City Fire Department				12/11/2011 (expected)
Trailer Permit	City of Boulder City				12/11/2011 (expected)

Sempra Redacted Application

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**

<b>Vendor 1</b>	First Solar Electric, LLC c/o First Solar, Inc.
<b>Tax ID</b>	20-1053461
<b>Contact</b>	Johnnie Taul
<b>Mailing Address</b>	350 West Washington Street, Suite 600 Tempe, Arizona 85281
<b>E-Mail</b>	<a href="mailto:johnnie.taul@firstsolar.com">johnnie.taul@firstsolar.com</a>

<b>Vendor 2</b>	Hyundai Corporation (USA)
<b>Tax ID</b>	95-3770072
<b>Contact</b>	Doug McCullough
<b>Mailing Address</b>	879 W. 190th Streeet, Suite 580 Gardena, CA 90248
<b>E-Mail</b>	<a href="mailto:McCullough@gmail.com">McCullough@gmail.com</a>

<b>Vendor</b>	Cupertino Electric, Inc.
<b>Tax ID</b>	94-1403967
<b>Contact</b>	Scott Mitchell
<b>Mailing Address</b>	1132 North 7 <sup>th</sup> Street San Jose, CA 95112
<b>E-Mail</b>	<a href="mailto:Scott_Mitchell@cei.com">Scott_Mitchell@cei.com</a>

<b>Vendor 3</b>	
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	
<b>E-Mail</b>	

<b>Vendor 4</b>	
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	
<b>E-Mail</b>	

<b>Vendor 5</b>	
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	
<b>E-Mail</b>	

<b>Vendor 6</b>	
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	
<b>E-Mail</b>	

**Employment Information**

**Employment**

REDACTED

**CONSTRUCTION EMPLOYEES**

Number of anticipated construction employees who will be employed during the entire construction phase? Average number of employees per month over 17 months	132	
Percentage of anticipated construction employees who will be Nevada Residents? Average number of employees per month over 17 months	40	
Average anticipated hourly wage of construction employees, excluding management and administrative employees:	30.07	
Number of anticipated construction employees who will be employed during the second-quarter of construction?	185	
Number of anticipated second-quarter construction employees who will be Nevada Residents?	60	

Full Time	Part Time

**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?	4	
Average anticipated hourly wage of permanent employees, excluding management and administrative employees:	\$33.00	
Number of permanent employees who were employed prior to the expansion?	0	
Average hourly wage of current permanent employees, excluding managements and administrative employees	0	

Full Time	Part Time

**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): <b>As provided by First Solar:</b> "First Solar has not yet chosen a vendor to provide construction labor. Included in the Attachments section is a list of potential vendors who First Solar will bid out to. Benefits for construction employees and their dependents will be determined by vendors and will be required to meet or exceed the requirements of NRS 701A.365(1)(e)(4)(I) & (II) and Regulation of the Nevada Energy Commissioner R094-10 Sec. 23(5). Compliance with these requirements is mandatory for vendors and is so stated in the contracts to be provided to vendors. Copies of these contracts are available upon request."	
Name of Insurer: <b>As provided by First Solar:</b> "This will be determined once First Solar chooses a vendor."	
Cost of Total Benefit Package: <b>As provided by First Solar:</b> "TBD"	Cost of Health Insurance for Construction Employees: <b>As provided by First Solar:</b> "TBD"

## 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

		(a)	(b)	(c) = (a)+(b)	(e) = (c) x (d)	(f) = $\Sigma(e) / \Sigma(c)$
#	Job Title	# of Nevada Employees	# of Non-Nevada Employees	Total # of Employees	Total Hourly Wage per category (\$)	Average Hourly Wage (\$)
<b>1</b>	<b>Management and Administrative Employees</b>					
		21	11	32		
<b>2</b>	<b>Construction Employees, excluding</b>					
	Management and Administrative Employees					
	Average Number of employees per month over 17 months	40	92	132		
	<b>TOTAL 1</b>	<b>61</b>	<b>103</b>	<b>164</b>	<b>\$5,074.24</b>	<b>\$30.94</b>

### PART TIME EMPLOYEES

#	Job Title	# of Nevada Employees	# of Non-Nevada Employees	Total # of Employees	Total Hourly Wage per category (\$)	Average Hourly Wage (\$)
<b>1</b>	<b>Management and Administrative Employees</b>					
<b>2</b>	<b>Construction Employees, excluding</b>					
	Management and Administrative Employees					
	<b>TOTAL 2</b>					
	<b>TOTAL = TOTAL 1 + TOTAL 2</b>	<b>61</b>	<b>103</b>	<b>164</b>	<b>\$5,074.24</b>	<b>\$30.94</b>
	<b>TOTAL CONSTRUCTION PAYROLL</b>	<b>\$15,527,175</b>				



Company: Copper Mountain Solar 2, LLC

Division:

Line No.	Schedule	Total Estimated RCNLD or Transaction Cost	Department Use Only
1	Sch. 1 Personal Property - Property Tax - Total from Col. J.	\$386,115,785.88	
2	Sch. 2 Real Property - Improvements - Total from Col. F.	\$16,415,165.08	
3	Sch. 3 Real Property - Land - Total from Col. I	\$592,830.00	
4	Sch. 4 Operating Leases - Total from Col. F	\$740,000.00	
5	Sch. 5 Contributions in Aid of Construction - Total from Col. F	\$120,000.00	
6	Sch. 6 First Year Estimated Sales & Use Tax - Total from Col. J	\$31,275,378.66	
7	Sch. 7 Second Year Estimated Sales & Use Tax - Total from Col. J	\$1,602.99	
8	Sch. 8 Third Year Estimated Sales & Use Tax - Total from Col. J	\$1,598.98	

Company Name: Copper Mountain Solar 2, 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
Fencing		C	TBD	Q4 2011		25 years	
Posts (Materials Only)		C	TBD	Q1 2012		25 years	
Tilt Brackets (Materials Only)		C	TBD	Q1 2012		25 years	
Cartridge (Materials Only)		C	TBD	Q1 2012		25 years	
Hardware (Materials Only)		C	TBD	Q1 2012		25 years	
Harnesses, Jumpers, Whips (Materials Only)		C	TBD	Q1 2012		25 years	
Combiner Boxes with Fuses (Materials Only)		C	TBD	Q1 2012		25 years	
DC Feeders, Conduit, Tray, Trench (Materials Only)		C	TBD	Q1 2012		25 years	
Ground Grid, Grounding materials (Materials Only)		C	TBD	Q1 2012		25 years	
Inverters (Materials Only)		C	TBD	Q1 2012		25 years	
Fuse Boxes with Fuses (Materials Only)		C	TBD	Q1 2012		25 years	
PCS Enclosure (Materials Only)		C	TBD	Q1 2012		25 years	
PCS Vault (Materials Only)		C	TBD	Q1 2012		25 years	
AC Cable, Conduit, Trench (Materials Only)		C	TBD	Q1 2012		25 years	
Transformers (Materials Only)		C	TBD	Q1 2012		25 years	
PVCS, PVIS, Equipment Pads (Materials Only)		C	TBD	Q2 2012		25 years	
Interconnection, Grid Tie (Materials Only)		C	TBD	Q2 2012		25 years	
Instrumentation and Controls (Materials Only)		C	TBD	Q2 2012		25 years	
Modules		C	TBD	Q2 2012		25 years	
Sub-Total First Solar Redacted - Information sent directly by First Solar under separate cover							\$383,000,000.00
230/34.5 kV Substation Equipment		C	TBD	Q1 2012		25 years	
112/148.96/187.04MVA Transformer		FO	TBD	Q2 2012		25 years	
Total Substation/Transformer					\$386,115,785.88		\$3,115,785.88
<b>Grand Total</b>					\$386,115,785.88		\$386,115,785.88

Company Name: Copper Mountain Solar 2, 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
Grading & Drainage (Level & Roll)		Q1 2012	
Security Fence		Q1 2012	
Offsite Road Improvements		Q1 2012	
Sub-Total First Solar Redacted - Information sent directly by First Solar under separate cover			8,500,000.00
Engineering - Site Work		Q1 2012	
Clearing/grubbing		Q4 2011	
Cut/Fill/Roadways		Q4 2011	
Fencing		Q4 2011	
Stormwater System		Q2 2012	
230/34.5 kV Substation		Q2 2012	
Generation Tie Line		Q2 2012	
Remote Operation Building		Q2 2012	
<b>Grand Total</b>			<b>\$16,415,165.08</b>



Company Name: Copper Mountain Solar 2, LLC  
 Division: \_\_\_\_\_

**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
FS Vehicles (Lease)		Personal				2	
Construction Trailers (Lease)		Personal				2	
<b>Grand Total</b>				\$740,000.00			

Company Name: Copper Mountain Solar 2, LLC  
 Division: \_\_\_\_\_

**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
Extension of city of Boulder City Water Line to facility - approximately 200 feet of 8 inch line with some accessories for metering ad a water hydrant - all inclusive contract with contractor		Real			
<b>Grand Total</b>					<b>\$120,000.00</b>

Company Name: Copper Mountain Solar 2, LLC  
Division:

**Instructions:**

- (1) List each item of personal property or materials and supplies subject to sales and use tax in Col. A. Refer to NRS Chapter 372 for taxable events.
- (2) For each item in Col. A, complete the requested information in Col. B (if applicable), and Col. C through Col. J.
- (3) Multiply Col. F times Col. G and report the result in Col. H. 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". Place the rate in Col. I.
- (4) Multiply Col. H times Col. I and place the result in Col. J.
- (5) Attach additional sheets as necessary.

A	B	C	D	E	H	I	J
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 Received or Estimated Date of Receipt in	Total Transaction Cost	Applicable Sales Tax Rate	Estimated Sales Tax Paid or to be Paid
230/34.5 kV Substation Equipment		C	2011	Q1 2012		8.10%	
112/148.96/187.04MVA Transformer		FO	2011	Q2 2012		8.10%	
Total Substation/Transformer							252,378.66
First Solar:							
Fencing		C	TBD	Q4 2011		8.10%	
Posts (Materials Only)		C	TBD	Q1 2012		8.10%	
Tilt Brackets (Materials Only)		C	TBD	Q1 2012		8.10%	
Cartridge (Materials Only)		C	TBD	Q1 2012		8.10%	
Hardware (Materials Only)		C	TBD	Q1 2012		8.10%	
Harnesses, Jumpers, Whips (Materials Only)		C	TBD	Q1 2012		8.10%	
Combiner Boxes with Fuses (Materials Only)		C	TBD	Q1 2012		8.10%	
DC Feeders, Conduit, Tray, Trench (Materials Only)		C	TBD	Q1 2012		8.10%	
Ground Grid, Grounding materials (Materials Only)		C	TBD	Q1 2012		8.10%	
Inverters (Materials Only)		C	TBD	Q1 2012		8.10%	
Fuse Boxes with Fuses (Materials Only)		C	TBD	Q1 2012		8.10%	
PCS Enclosure (Materials Only)		C	TBD	Q1 2012		8.10%	
PCS Vault (Materials Only)		C	TBD	Q1 2012		8.10%	
AC Cable, Conduit, Trench (Materials Only)		C	TBD	Q1 2012		8.10%	
Transformers (Materials Only)		C	TBD	Q1 2012		8.10%	
PVCS, PVIS, Equipment Pads (Materials Only)		C	TBD	Q1 2012		8.10%	
Interconnection, Grid Tie (Materials Only)		C	TBD	Q1 2012		8.10%	
Instrumentation and Controls (Materials Only)		C	TBD	Q1 2012		8.10%	
Modules		C	TBD	Q1 2012		8.10%	
Sub-Total First Solar Redacted - Information sent directly by First Solar under separate cover							\$31,023,000.00
<b>Grand Total</b>							<b>\$31,275,378.66</b>









I, Terry F. Palmer, by signing this Application, 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 am personally knowledgeable regarding the contents of this Application as such contents relate to information provided by Copper Mountain Solar 2, LLC. (I believe the information provided directly to the Director of the Nevada State Office of Energy under separate cover by First Solar which is redacted in this version of this Application to be true, correct and complete, but I have no personal knowledge with regard to such information); and
- (3) The content of this Application are true, correct, and complete.

Terry F. Palmer  
Name of person authorized for signature:

Vice President - Tax  
Title:

A handwritten signature in cursive script, appearing to read "Terry F. Palmer".

\_\_\_\_\_  
Signature:

October 25, 2011  
Date:

**Exhibit (D)** – First Solar Inc, Application (Redacted, partial) filed with the Nevada State Office of Energy on October 19, 2011

State of Nevada  
Renewable Energy Tax Abatement Application

**Facility Information**

First Solar Redacted Application

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

Sales & Use Tax Abatement

Property Tax Abatement

**Company Information** (Legal name of Company with available records filed in Nevada)

Company Name:

Department of Taxation's Tax Payer ID number:

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

NAICS Code:

Description of Company's Nevada Operations:

Percentage of Company's Market Inside Nevada:

Mailing Address:

City:

State:

Phone:

Fax:

Taxation District where facility is located:

**Nevada Facility**

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

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

Name Plate Production Capacity of the Facility: 155MWac

Net Output Production Capacity of the Facility in MW: 150MWac

Annual Net Production Capacity of the Facility in MWh (or other appropriate unit): 361,870

State of Nevada  
Renewable Energy Tax Abatement Application

Estimated total capital investment:	
Percent of total estimated capital investment expended in Nevada:	
Anticipated first date of purchasing tangible personal property for the project: October 2011	
Anticipated date or time range for the start of construction: December 2011	
Anticipated date or time range for the commencement of operation of the facility: June 2012	
Address of the Real Property for the Generation Facility:	
City: Boulder City	State: NV

Size of the total Facility Land (acre): 1,129
---

Are you required to file any paper work with the PUC and/or FERC?		
If yes,	Purpose of the Filing with PUC:	Filing Date OR Anticipated filing Date:
If yes,	Purpose of the Filing with FERC:	Filing Date OR Anticipated filing Date:

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

State of Nevada  
Renewable Energy Tax Abatement Application

**CHECKLIST - PLEASE ATTACH**

<b>1</b>	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
<b>2</b>	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
<b>3</b>	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
<b>4</b>	Summary of the PUC and FERC Dockets if any PUC and FERC filing have started
<b>5</b>	Copy of the Business Plan for the Nevada Facility
<b>6</b>	For Expansion Applications, Copy of the most recent assessment schedule and tax bill from the County Assessor's Office or the Department of Taxation
<b>7</b>	Website link to company profile
<b>8</b>	Copy of the Current Nevada State Business License
<b>9</b>	Facility Information Form
<b>10</b>	Employment Information, construction, and permanent employee salary schedules
<b>11</b>	Supplemental Information Form
<b>12</b>	Taxation Reporting Forms (Summary Sheet and Schedules 1 through 8)
<b>13</b>	Names and contact information for construction company, contractors, subcontractors
<b>14</b>	Letter from the utility or company describing the highlights of PPA, LOI, or MOU.
<b>15</b>	Confidential Information Identification Form

List of Required Permits or Authorizations for the Proposed Facility

First Solar Redacted Application

Permit or Authorization Title	Issuing Agency	Project Circumstance Requiring Permit or Authorization	Steps to Obtain Permit	Application Date	Approval Date or Expected Approval Date
<b>I. Federal Permits or Authorizations</b>					
<b>II. State of Nevada Permits or Authorizations</b>					
Storm water Discharge General Permit NPDES (NOI) associated with construction activities	Nevada Division of Environmental Protection				12/1/2011
Hazardous Waste Generator ID Number/Registration (If required)	Nevada Division of Environmental Protection				1/1/2012
<b>III. County Permits or Authorizations</b>					
Dust Control Permit	DAQEM				12/1/2011
Air Emissions Permit for Generators	DAQEM				12/1/2011
<b>IV. City Permits or Authorizations</b>					
Land Use/Zoning Approvals	City of Boulder City				
Grading and Drainage Permit	City of Boulder City (Public Works)				12/1/2011
Building Permits	City of Boulder City				12/1/2011
Permanent and Temporary Fencing Permits	City of Boulder City				12/1/2011
Water Meter Permit	City of Boulder City				12/1/2011
Water Service Agreement	City of Boulder City				12/1/2011
Fire Department Permit	City of Boulder City Fire Department				12/1/2011
Trailer Permit	City of Boulder City				12/1/2011

State of Nevada  
Renewable Energy Tax Abatement Application

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

First Solar  
Redacted  
Application

**Contractors and Subcontractors List**

<b>Vendor 1</b>	
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	
<b>E-Mail</b>	

<b>Vendor 2</b>	First Solar Electric, Inc.
<b>Tax ID</b>	20-1053461
<b>Contact</b>	Johnnie Taul
<b>Mailing Address</b>	350 West Washington Street Tempe, AZ 85281
<b>E-Mail</b>	johnnie.taul@firstsolar.com

<b>Vendor</b>	
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	
<b>E-Mail</b>	

<b>Vendor 3</b>	
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	
<b>E-Mail</b>	

<b>Vendor 4</b>	
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	
<b>E-Mail</b>	

<b>Vendor 5</b>	
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	
<b>E-Mail</b>	

<b>Vendor 6</b>	
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	
<b>E-Mail</b>	



State of Nevada  
Renewable Energy Tax Abatement Application

First Solar Redacted Application

**Employment Information**

**Employment**

**New Operations or Expansion**

	Full Time	Part Time
<b>CONSTRUCTION EMPLOYEES</b>		
Number of anticipated construction employees who will be employed during the entire construction phase?	132	
Percentage of anticipated construction employees who will be Nevada Residents?	40	
Average anticipated hourly wage of construction employees, excluding management and administrative employees:	30.07	
Number of anticipated construction employees who will be employed during the second-quarter of construction?	185	
Number of anticipated second-quarter construction employees who will be Nevada Residents?	60	
<b>PERMANENT EMPLOYEES</b>		
Number of anticipated permanent employees who will be employed as of the end of its first fourth-quarter of new operations or expansion?		
Average anticipated hourly wage of permanent employees, excluding management and administrative employees:		
Number of permanent employees who were employed prior to the expansion?		
Average hourly wage of current permanent employees, excluding managements and administrative employees		

**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):	
Name of Insurer:	
Cost of Total Benefit Package:	Cost of Health Insurance for Construction Employees:

First Solar Redacted Application

## 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

		(a)	(b)	(c) = (a)+(b)	(e) = (c) x (d)	(f) =Σ(e) / Σ(c)
#	Job Title	# of Nevada Employees	# of Non-Nevada Employees	Total # of Employees	Total Hourly Wage per category (\$)	Average Hourly Wage (\$)
<b>1</b>	<b>Management and Administrative Employees</b>					
a.	PM	0	1	1		
b.	Asst. PM	0	1	1		
c.	Construction Mgt.	3	3	6		
d.	Safety	2	1	3		
e.	Office Mgr.	1	0	1		
f.	Admins/Office	5	0	5		
g.	QA/Logistics	4	2	6		
h.	Security	6	0	6		
i.	Engineering/Comm	0	3	3		
<b>2</b>	<b>Construction Employees, excluding Management and Administrative Employees</b>					
a.	Construction Employees	40	92	132		
	<b>TOTAL 1</b>	<b>61</b>	<b>103</b>	<b>164</b>	<b>\$5,074.24</b>	<b>\$30.94</b>

### PART TIME EMPLOYEES

		# of Nevada Employees	# of Non-Nevada Employees	Total # of Employees	Total Hourly Wage per category (\$)	Average Hourly Wage (\$)
<b>1</b>	<b>Management and Administrative Employees</b>					
	First Solar does not anticipate hiring any part-time employees					
<b>2</b>	<b>Construction Employees, excluding Management and Administrative Employees</b>					
	First Solar does not anticipate hiring any part-time employees					
	<b>TOTAL 2</b>					
	<b>TOTAL = TOTAL 1 + TOTAL 2</b>	<b>61</b>	<b>103</b>	<b>164</b>	<b>\$5,074.24</b>	<b>\$30.94</b>
	<b>TOTAL CONSTRUCTION PAYROLL</b>					

## 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.

### First Solar Redact Application

#### FULL TIME EMPLOYEES

		(a)	(b)	(c) = (a)+(b)	(e) = (c) x (d)	(f) = Σ(e) / Σ(c)
#	Job Title	# of Nevada Employees	# of Non-Nevada Employees	Total # of Employees	Total Hourly Wage per job title (\$)	Average Hourly Wage (\$)
<b>1</b>	<b>Management and Administrative Employees</b>					
a.	PM	0	1	1		
b.	Asst. PM	0	1	1		
c.	Construction Mgt.	3	3	6		
d.	Safety	2	1	3		
e.	Office Mgr.	1	0	1		
f.	Admins/Office	5	0	5		
g.	QA/Logistics	4	2	6		
h.	Security	6	0	6		
i.	Engineering/Comm	0	3	3		
<b>2</b>	<b>Construction Employees, excluding Management and Administrative Employees</b>					
a.	Construction Employees	60	125	185		
	<b>TOTAL 1</b>	<b>81</b>	<b>136</b>	<b>217</b>	<b>\$6,667.95</b>	<b>\$30.73</b>

#### PART TIME EMPLOYEES

		# of Nevada Employees	# of Non-Nevada Employees	Total # of Employees	Total Hourly Wage per category (\$)	Average Hourly Wage (\$)
<b>1</b>	<b>Management and Administrative Employees</b>					
	First Solar does not anticipate hiring any part-time employees					
<b>2</b>	<b>Construction Employees, excluding Management and Administrative Employees</b>					
	First Solar does not anticipate hiring any part-time employees					
	<b>TOTAL 2</b>					

<b>TOTAL = TOTAL 1 + TOTAL 2</b>	<b>81</b>	<b>136</b>	<b>217</b>	<b>\$6,667.95</b>	<b>\$30.73</b>
<b>TOTAL CONSTRUCTION PAYROLL</b>					

State of Nevada  
Renewable Energy Tax Abatement Application

1

## Permanent Employee Schedule

### *First Solar Redacted Application*

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**

( c )                      ( f ) =  $\Sigma(e) / \Sigma(c)$

#	Job Title	# of Employees	Average Hourly Wage (\$)
1	Management and Administrative Employees		
2	Permanent Employees, excluding Management and Administrative Employees		
<b>TOTAL 1</b>			

#### **PART TIME EMPLOYEES**

1	Management and Administrative Employees		
2	Permanent Employees, excluding Management and Administrative Employees		
<b>TOTAL 2</b>			

<b>TOTAL = TOTAL 1 + TOTAL 2</b>		
<b>TOTAL ANNUAL PAYROLL</b>		

**State of Nevada  
Renewable Energy Tax Abatement Application**

First Solar Redacted Application

**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.**
  
- 2) **Will the facility, including generation, transmission, or distribution cross state or county boundaries? If yes, please describe.**
  
- 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.**
  
- 4) **At what physical point is the ownership of energy transferred? Describe the location and nature of the connection to the transmission grid.**
  
- 5) **Will the facility be eligible for other abatements or exemptions such as pollution control exemptions? Please describe if yes**
  
- 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.**

**State of Nevada  
Renewable Energy Tax Abatements Application**

**Summary Report  
Schedules 1 through 8**

**Company:** First Solar Redacted Application

**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.		
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		
6	Sch. 6 First Year Estimated Sales & Use Tax - Total from Col. J		
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**

**Property Tax: Personal Property  
Schedule 1**

Company Name: \_\_\_\_\_ First Solar Redacted Application \_\_\_\_\_

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
Fencing		SC	TBD	Q4 2011		25 years	
Posts (Materials Only)		C	TBD	Q1 2012		25 years	
Tilt Brackets (Materials Only)		C	TBD	Q1 2012		25 years	
Cartridge (Materials Only)		C	TBD	Q1 2012		25 years	
Hardware (Materials Only)		C	TBD	Q1 2012		25 years	
Harnesses, Jumpers, Whips (Materials Only)		C	TBD	Q1 2012		25 years	
Combiner Boxes with Fuses (Materials Only)		C	TBD	Q1 2012		25 years	
DC Feeders, Conduit, Tray, Trench (Materials Only)		C	TBD	Q1 2012		25 years	
Ground Grid, Grounding materials (Materials Only)		C	TBD	Q1 2012		25 years	
Inverters (Materials Only)		C	TBD	Q1 2012		25 years	
Fuse Boxes with Fuses (Materials Only)		C	TBD	Q1 2012		25 years	
PCS Enclosure (Materials Only)		C	TBD	Q1 2012		25 years	
PCS Vault (Materials Only)		C	TBD	Q1 2012		25 years	
AC Cable, Conduit, Trench (Materials Only)		C	TBD	Q1 2012		25 years	
Transformers (Materials Only)		C	TBD	Q1 2012		25 years	
PVCS, PVIS, Equipment Pads (Materials Only)		C	TBD	Q2 2012		25 years	
Interconnection, Grid Tie (Materials Only)		C	TBD	Q2 2012		25 years	
Instrumentation and Controls (Materials Only)		C	TBD	Q2 2012		25 years	
Modules		C	TBD	Q2 2012		25 years	
<b>Grand Total</b>							<b>\$ 383,000,000.00</b>



**State of Nevada  
Renewable Energy Tax Abatements Application**

**Property Tax: Real Property Improvements  
Schedule 2**

Company Name: First Solar Redacted Application  
 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
Grading & Drainage (Level & Roll)		Q1 2013	
Security Fence		Q1 2013	
Offsite Road Improvements		Q2 2013	
<b>Grand Total</b>			<b>\$ 8,500,000.00</b>

**State of Nevada  
Renewable Energy Tax Abatements Application**

**Property Tax: Real Property Land  
Schedule 3**

Company: \_\_\_\_\_ First Solar Redacted Application \_\_\_\_\_  
 Division: \_\_\_\_\_

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

A Line #	B		C		D	E Brief Description, Size of the Land (acre), Date Acquired	F Assessor's Parcel Number (APN)	G Owned (O) Leased (L) Rented (Rtd)	H G/L Account Number (if applicable)	I Purchase Price (if applicable)	J Assessor's Taxable Value
	County	City or Town	Tax District								
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
<b>12</b>	<b>Grand Total</b>										







**State of Nevada  
Renewable Energy Tax Abatements Application**

**Sales and Use Tax  
Second Year of Eligible Abatement  
Schedule 7**

Company Name: First Solar Redacted Application  
 Division: Copper Mtn Solar 2

**Instructions:**

- (1) List each item of personal property or materials and supplies subject to sales and use tax in Col. A. Refer to NRS Chapter 372 for taxable events.
- (2) For each item in Col. A, complete the requested information in Col. B (if applicable), and Col. C through Col. J.
- (3) Multiply Col. F times Col. G and report the result in Col. H. 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". Place the rate in Col. I.
- (4) Multiply Col. H times Col. I and place the result in Col. J.
- (5) Attach additional sheets as necessary.

A	B	C	D	E	H	I	J
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	Received or Estimated Date of Receipt in Nevada	Total Transaction Cost	Applicable Sales Tax Rate	Estimated Sales Tax Paid or to be Paid
Posts (Materials Only)		C	TBD	Q1 2012		8.10%	
Till Brackets (Materials Only)		C	TBD	Q1 2012		8.10%	
Cartridge (Materials Only)		C	TBD	Q1 2012		8.10%	
Hardware (Materials Only)		C	TBD	Q1 2012		8.10%	
Harnesses, Jumpers, Whips (Materials Only)		C	TBD	Q1 2012		8.10%	
Combiner Boxes with Fuses (Materials Only)		C	TBD	Q1 2012		8.10%	
DC Feeders, Conduit, Tray, Trench (Materials Only)		C	TBD	Q1 2012		8.10%	
Ground Grid, Grounding materials (Materials Only)		C	TBD	Q1 2012		8.10%	
Inverters (Materials Only)		C	TBD	Q1 2012		8.10%	
Fuse Boxes with Fuses (Materials Only)		C	TBD	Q1 2012		8.10%	
PCS Enclosure (Materials Only)		C	TBD	Q1 2012		8.10%	
PCS Vault (Materials Only)		C	TBD	Q1 2012		8.10%	
AC Cable, Conduit, Trench (Materials Only)		C	TBD	Q1 2012		8.10%	
Transformers (Materials Only)		C	TBD	Q2 2012		8.10%	
PVCS, PVIS, Equipment Pads (Materials Only)		C	TBD	Q2 2012		8.10%	
Interconnection, Grid Tie (Materials Only)		C	TBD	Q2 2012		8.10%	
Instrumentation and Controls (Materials Only)		C	TBD	Q2 2012		8.10%	
Modules		C	TBD	Q2 2012		8.10%	
<b>Grand Total</b>							<b>\$ 31,014,900.00</b>



State of Nevada  
Renewable Energy Tax Abatements Application

First Solar Redacted Application - Copper Min Solar 2

Application Number

I, \_\_\_\_\_, 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.

\_\_\_\_\_  
Name of person authorized for signature:

\_\_\_\_\_  
Title:

\_\_\_\_\_  
Signature:

\_\_\_\_\_  
Date:



**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 February 6, 2012



**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>

**REVISED**

**BUDGET DIVISION  
ENERGY-RELATED TAX INCENTIVE FISCAL NOTE  
FOR  
Copper Mountain Solar 2, LLC Project 11-1026SPV  
as required by NRS 701A.375-1(a)**

February 10, 2012

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

Based on the information submitted by the applicants 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 Copper Mountain Solar 2, LLC renewable energy project will result in the State foregoing the following revenues:

**STATE SALES AND USE TAX ABATED —**

The Copper Mountain Solar 2, LLC Project application submitted in two parts by Sempra Energy Company and First Solar indicates they will purchase items subject to Nevada's 2.0% state sales and use tax totaling \$384,498,946. Given this information, the General Fund will be impacted by an abatement totaling \$7,689,980, less any applicable collection allowance.

<u>Fiscal Year</u>	<u>Expenditure Subject to Abatement</u>	<u>Amount Abated</u>
FY 2012	\$ 384,458,087	\$ 7,689,162
FY 2013	\$ 20,227	\$ 405
FY 2014	\$ 20,632	\$ 413
Total	\$ 384,498,946	\$ 7,689,980

**Exhibit (F)** – Fiscal Impact Renewable Energy Partial Abatement of Sales/Use Taxes as required by NRS 701A.375-1(b) by the State of Nevada Department of Taxation, received on February 9, 2012



BRIAN SANDOVAL  
*Governor*  
ROBERT R. BARENGO  
*Chair, Nevada Tax Commission*  
WILLIAM CHISEL  
*Executive Director*

STATE OF NEVADA  
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>

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HENDERSON OFFICE  
2550 Paseo Verde Parkway, Suite 180  
Henderson, Nevada 89074  
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Fax: (702) 486-3377

**FISCAL IMPACT**  
**Renewable Energy Partial Abatement Of Sales/Use Taxes**  
**Copper Mountain Solar 2, LLC Project 11-1026SPV**  
**FIRST SOLAR ELECTRIC, LLC**

In accordance with the provisions NRS 701A of the Nevada Revised Statutes, First Solar Electric, 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, First Solar Electric, LLC, LLC will purchase a total of \$382,900,000.00 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 \$31,014,900.00 less any applicable collection allowance.

According to Schedule 7 and Schedule 8 of this application form, First Solar Electric, LLC will not purchase any tangible, personal property subject to Sales and/or Use Tax during the second year and third year of the abatement period.

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

Sales Tax Component	Tax Rate JAN 2012 - JUN 2013	Tax Rate JUN 2013 - DEC 2014	First Year JAN 1, 2012 - DEC 31, 2012	Second Year JAN 1, 2013 - JUN 31, 2013	Second Year JUL 1, 2013 - DEC 31, 2013	Third Year JAN 1, 2014 - DEC 31, 2014	TOTAL
	Sales/Use Tax (General Fund)	8.100%	7.750%	\$7,658,000.00	\$0.00	\$0.00	\$0.00
Local School Support Tax	2.000%	2.000%	\$9,955,400.00	\$0.00	\$0.00	\$0.00	\$9,955,400.00
Basic City Relief	2.600%	2.350%	\$1,914,500.00	\$0.00	\$0.00	\$0.00	\$1,914,500.00
Supp. City County Relief	0.500%	0.500%	\$6,700,750.00	\$0.00	\$0.00	\$0.00	\$6,700,750.00
County Option	1.750%	1.750%	\$4,786,250.00	\$0.00	\$0.00	\$0.00	\$4,786,250.00
	1.250%	1.150%					

**Total Amount**

Abated

(State & Local/County):

1st year	\$21,059,500.00
2nd year	\$0.00
3rd year	\$0.00
<b>Total</b>	<u>\$21,059,500.00</u>

**Total Amount**

Abated

(Local/County Only):

1st year	\$13,401,500.00
2nd year	\$0.00
3rd year	\$0.00
<b>Total</b>	<u>\$13,401,500.00</u>

\* Tax rate increase of 0.35% added by SB 429 of the 2009 legislature is set to sunset June 30, 2013; however, the prevailing rate at time of purchase will be owed to the Department of Taxation.



BRIAN SANDOVAL  
*Governor*

ROBERT R. BARENGO  
*Chair, Nevada Tax Commission*

WILLIAM CHISEL  
*Executive Director*

STATE OF NEVADA  
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>

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Phone: (702) 486-2300  
Fax: (702) 486-3377

**FISCAL IMPACT – REVISED Feb. 9, 2012**  
**Renewable Energy Partial Abatement Of Sales/Use Taxes**  
**Copper Mountain Solar 2 Project 11-1026SPV**  
**COPPER MOUNTAIN SOLAR 2, LLC**

In accordance with the provisions NRS 701A of the Nevada Revised Statutes, Copper Mountain Solar 2, 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, Copper Mountain Solar 2, LLC will purchase a total of \$1,558,086.60 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 \$126,205.01 less any applicable collection allowance.

According to Schedule 7 of this application form, Copper Mountain Solar 2, LLC will purchase \$20,227.00 worth of tangible, personal property subject to Sales and/or Use Tax during the second year of the abatement period. Schedule 8 shows \$20,632.00 of tangible, personal property subject to Sales/and or Use Tax will be purchased during the third year.

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

**SEMPRA - REVISED**

Sales Tax Component	Tax Rate JAN 2012 - JUN 2013	Tax Rate JUN 2013 - DEC 2014	First Year	Second Year	Second Year	Second Year	Third Year	
	8.100%	7.750%	JAN 1, 2012 - DEC 31, 2012	JAN 1, 2013 - JUN 31, 2013	JAN 1, 2013 - JUN 31, 2013	JUL 1, 2013 - DEC 31, 2013	JAN 1, 2014 - DEC 31, 2014	TOTAL
Sales/Use Tax (General Fund)	2.000%	2.000%	\$31,161.73	\$202.27	\$202.27	\$202.27	\$412.64	\$31,978.91
Local School Support Tax	2.600%	2.350%	\$40,510.25	\$262.95	\$262.95	\$237.67	\$536.43	\$41,547.30
Basic City Relief	0.500%	0.500%	\$7,790.43	\$50.57	\$50.57	\$50.57	\$103.16	\$7,994.73
Supp. City County Relief	1.750%	1.750%	\$27,266.52	\$176.99	\$176.99	\$176.99	\$361.06	\$27,981.55
County Option	1.250%	1.150%	\$19,476.08	\$126.42	\$126.42	\$116.31	\$257.90	\$19,976.71

**Total Amount  
Abated**

**(State & Local/County):**

1st year	\$85,694.76
2nd year	\$1,102.37
3rd year	\$1,134.76
<b>Total</b>	<b>\$87,931.89</b>

**Total Amount  
Abated**

**(Local/County Only):**

1st year	\$54,533.03
2nd year	\$697.83
3rd year	\$722.12
<b>Total</b>	<b>\$55,952.98</b>

\* Tax rate increase of 0.35% added by SB 429 of the 2009 legislature is set to sunset June 30, 2013; however, the prevailing rate at time of purchase will be owed to the Department of Taxation.