

**BEFORE THE NEVADA ENERGY DIRECTOR  
GOVERNOR'S OFFICE OF ENERGY**

**EXHIBIT I**

13-0315SPV  
Renewable Energy Tax Abatement Application  
for partial sales and use tax abatement  
NRS 701A.300-390  
R094-10

By

Copper Mountain Solar 3, LLC

Public Hearing  
Monday, December 30, 2013  
1:00 PM  
Governor's Office of Energy  
Room 202  
755 North Roop Street  
Carson City, Nevada 89701

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Exhibit A - Notice of Public Hearing, dated December 16, 2013

**BEFORE THE NEVADA ENERGY DIRECTOR  
GOVERNOR'S OFFICE OF ENERGY**

**In the Matter of the Application of:** )  
 )  
**Copper Mountain Solar 3, LLC** )  
\_\_\_\_\_ )

**AFN: 13-0315SPV**

**December 16, 2013**

**NOTICE OF PUBLIC HEARING  
AND AGENDA**

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

**Monday, December 30, 2013  
1 P.M.  
Governor's Office of Energy  
755 N. Roop Street, Suite 202  
Carson City, NV 89701**

The hearing is being held pursuant to NRS 701A.360 (5) to determine whether the Application filed by Copper Mountain Solar 3, LLC, with the Governor's Office of Energy ("GOE") on October 1, 2013, for the construction of a Solar Facility, meets the tax abatement criteria established in NRS 701A.300 through 701A.390 and adopted regulation LCB File No. R094-10 and is, therefore, entitled to partial abatement of sales and use taxes and/or property tax as provided in NRS 701A.300 through 701A.390. The hearing shall be considered a contested case pursuant to NRS chapter 233B and shall be held and decided openly and publicly. Copper Mountain Solar 3, LLC and all other parties are entitled to present testimony of witnesses, to introduce evidence, and to cross-examine witnesses. Copper Mountain Solar 3, 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 GOE; (2) The Chief of the Budget Division of the Nevada Department of Administration; (3) The Nevada Department of Taxation; (4) The Board of County Commissioners of the county in which the project or facility will be located; (5) The County Assessor of the county in which the project or facility will be located; (6) The County Treasurer of the county in which the project or facility will be located; (7) the governing body of any city or town in which the project or facility is located; and (8) Governor's Office of Economic Development. Any person or entity that desires to participate as a party in the hearing of this matter must file with the Director a notice of its intention to participate in a form as described in Section 23 of LCB File No. R094-10.

If the person or entity is a **state entity**, it must file the notice of intent to participate in a form with the Director, Re: **AFN 13-0315SPV** by e-mail to at [slinfinte@energy.nv.gov](mailto:slinfinte@energy.nv.gov).

If the person or entity is or represents a **county, city, or township**, it must file the notice of intent in a form to participate with the Director, Re: AFN 13-0315SPV by e-mail to at [slinfante@energy.nv.gov](mailto:slinfante@energy.nv.gov).

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

To facilitate the expeditious and efficient consideration of the Copper Mountain Solar 3, LLC application, the Director directs Copper Mountain Solar 3, LLC **and any party wishing** to participate in the hearing to file any written testimony they would like the Director to consider to be received by the Director at [slinfante@energy.nv.gov](mailto:slinfante@energy.nv.gov) **no later than 5:00 p.m. five working days prior to the hearing**. Copper Mountain Solar 3, LLC and participating parties wishing to **respond** to the written testimony must file responsive testimony with the Director at [slinfante@energy.nv.gov](mailto:slinfante@energy.nv.gov) **no later than 5:00 p.m. three working days 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.

Below is an agenda of all items scheduled to be considered at the hearing. Unless otherwise stated, items may be taken out of order presented on the agenda or removed at the discretion of the chairperson.

## AGENDA

(Action may be taken on those items denoted "Action")

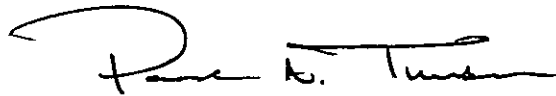
1. Call to Order.
2. Public comments and discussion\* – Members of the public may comment on any matter posted on this Agenda, which is before the Director of the Governor's Office of Energy for consideration or action today. Please clearly state your name and spell your name for the record. Each comment may be limited to 3 minutes.
3. The Governor's Office of Energy will receive testimony from all interested persons and consider and take action regarding the application for partial abatement of taxes. (Action)
4. The Director will state his findings and conclusions based upon the substantial, reliable, and credible evidence presented in the exhibits and testimony.
5. Public comments and discussion\* – Members of the public may comment on any matter posted on this Agenda, which is before the Director of the Governor's Office of Energy for consideration or action today. Please clearly state your name and spell your name for the record. Each comment may be limited to 3 minutes.
6. Approval or denial of the Application for partial abatement. (Action)
7. Adjournment. (Action)

*\* No action may be taken on a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action will be taken.*

Copies of this notice and public records related to Copper Mountain Solar 3, LLC's application are available upon request to the Director by fax at (775) 687-1869, by e-mail addressed to [slinfante@energy.nv.gov](mailto:slinfante@energy.nv.gov) or by mail addressed to: Governor's 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: Governor's Office of Energy, 755 North Roop Street, Suite 202, Carson City, NV 89701, by fax at (775) 687-1869, or by e-mail addressed to [slinfante@energy.nv.gov](mailto:slinfante@energy.nv.gov), no later than 3 business days prior to the hearing.

By the Governor's Office of Energy Director,



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Paul Thomsen

**Dated:** Carson City, Nevada    December 16, 2013

This notice and agenda has been posted on or before 9:00 a.m. on the fifteenth working day before the hearing at the following locations:

- (1) Governor's Office of Energy principal office at 755 N Roop St., Ste. 202, Carson City, NV
- (2) Governor's Office of Energy website: <http://energy.nv.gov>
- (3) State Capitol, 101 North Carson St., Carson City, Nevada
- (4) State Library and Archives: 100 North Stewart Street, Carson City, Nevada
- (5) Carson City Library, 900 N. Roop Street, Carson City, Nevada
- (6) County Public Libraries

Exhibit B -Copper Mountain Solar 3 Pre-Application filed with the  
Director on March 15, 2013.

Brian Sandoval  
Governor

STATE OF NEVADA



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

NEVADA ENERGY COMMISSIONER  
RENEWABLE ENERGY AND ENERGY EFFICIENCY AUTHORITY

**Nevada Renewable Energy Tax Abatement Pre-Application Form**

(Please refrain from making any changes to this form)

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

March 15, 2013

**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 3, LLC

**4. Name of the proposed facility:**

Copper Mountain Solar 3

**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:**

Boulder City, Clark County, NV



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

A Nevada Energy 12kV distribution source will be used for the electricity supply to the administration building for the project. At night, when the facility is not generating electricity, electricity from the grid will be used to keep the transformers energized and inverters in a state of readiness for the following day's operation.

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

250 MW Solar energy generating facility

**9. Anticipated capital investment amount:**

\$620 MM

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

There are multiple options for funding the project that are open to Sempra US Gas & Power including project financing.

**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 will primarily be constructed on land leased from the City of Boulder City. The transmission line, access road and utilities such as water supply and communications link will be constructed in a BLM Right of Way.

**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?**

Operational and generating electricity for 25 years.

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

A 20 year PPA with the Southern California Public Power Authority ("SCPPA")

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

Purchase orders have been issued for long lead time items with delivery on site scheduled to start on July 1, 2013. Contractors will have some purchases prior to July 1, 2013.

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

May 2013

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

August - December 2015

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

May 2013 - Start construction with ground breaking.

February 2016 - Final Completion. See attached EPC Manpower Histogram.

- 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?**

See the attached EPC Manpower Histogram

- 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)**

Up to 450 construction employees are expected at second quarter 2014 peak period. Nevada residents are expected to make up more than 85% of the work force on the site from past history. Construction labor will be unionized labor.

See the attached Manpower Histogram for the EPC contract. Additional contracts for buildings, roads and other improvements that will have additional construction employees and data is not available at this time.

- 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) <sup>1</sup>:**

Unknown at this time. Unionized labor will be used for this project and contractor will meet all wage requirements for the Renewable Energy Tax Abatements.

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

9 to 10 full-time employees are anticipated at this time.

- 26. Anticipated average hourly wage paid to the operational employees of the facility <sup>1</sup>:**

Average wage for operators is approximately \$34 per hour.

<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)

Unknown at this time. Unionized labor will be used for this project and contractor will meet all health insurance requirements for the Renewable Energy Tax Abatements.

**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)

James Asay [Program Administration]

Steven Feiner [Technical]

Senior Tax Manager

Project Manager

Sempra Energy

Sempra U.S. Gas & Power, LLC

101 Ash Street, HQ07

101 Ash Street, HQ14C

San Diego, CA 92101-3017

San Diego, CA 92101-3017

(619) 696-4839 jasay@sempra.com

(619) 696-2375 sfeiner@semprausgp.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

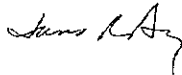
Carson City, NV 89701

(775) 684-6011

sscherer@hollandhart.com

I, James Asay, 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.



March 15, 2013

SIGNATURE

DATE

James Asay, Vice President - Tax, Copper Mountain Solar 3, LLC

NAME AND TITLE (Please print)

# Sempra Copper Mountain Solar 3

## Manpower Histogram

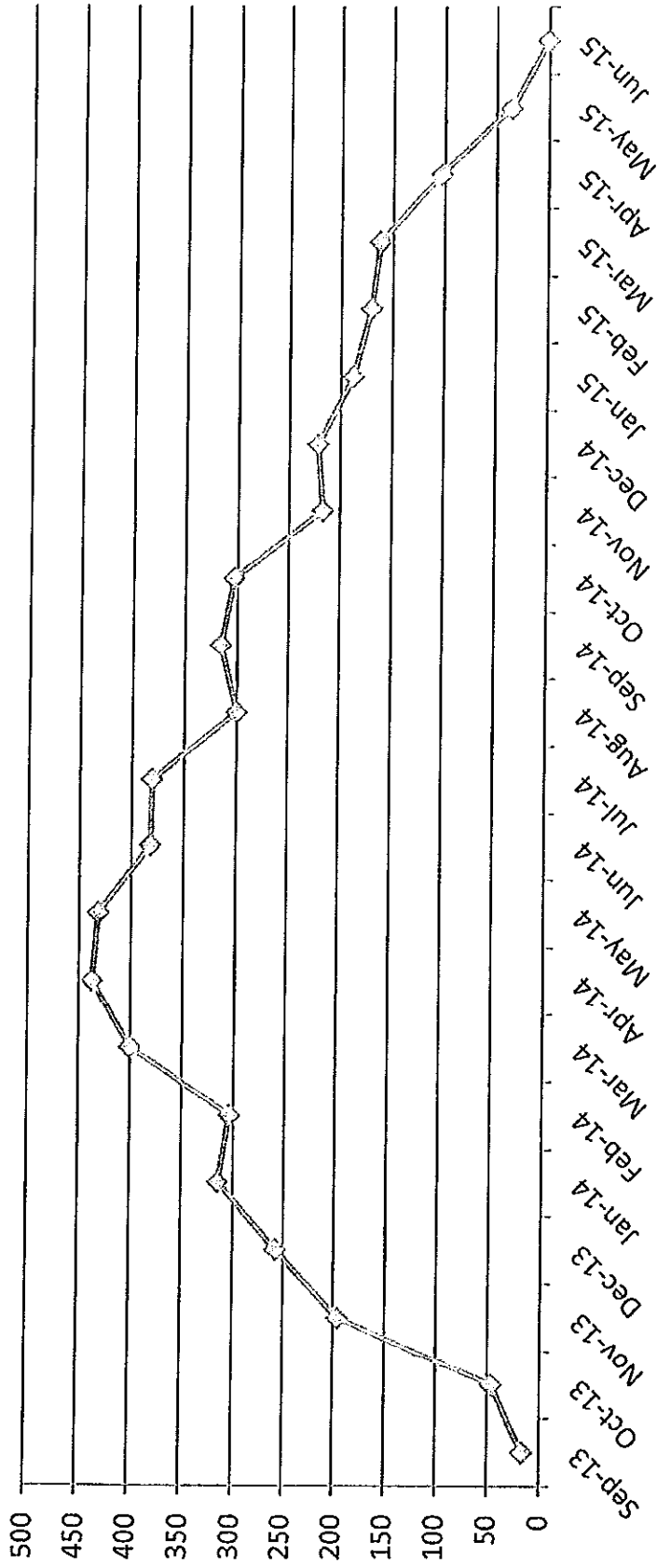


Exhibit C - Copper Mountain Solar 3 redacted Application as filed with the  
Governor's Office of Energy on October 1, 2013.

# Copper Mtn. Solar 3 - REDACTED APPLICATION

<b>Facility Information</b>	
<b>Date of Submittal to NSOE:</b>	
<b>Type of Incentives (Please check all that the company is applying for on this application)</b>	
<input checked="" type="checkbox"/> Sales & Use Tax Abatement	<input checked="" type="checkbox"/> Property Tax Abatement
<b>Company Information (Legal name of company under which business will be transacted in Nevada)</b>	
Company Name: Copper Mountain Solar 3, LLC	
Department of Taxation's Tax Payer ID number: 1016072945-001	
Federal Employer ID number (FEIN, EIN or FID): 27-4504640	
NAICS Code: 221114 (2012 NAICS)	
Description of Company's Nevada Operations: Develop, own and operate a solar power generation facility. Copper Mountain Solar 3, LLC is a Sempra Energy Company. Sempra Energy is a Fortune 500 energy services holding company with 2012 revenues of \$10 billion. A copy of its annual report is at: <a href="http://www.sempra.com/pdf/financial-reports/2012-annualreport.pdf">http://www.sempra.com/pdf/financial-reports/2012-annualreport.pdf</a>	
Percentage of Company's Market Inside Nevada: The delivery point for all electricity is the Marketplace 500kV Switchyard in Nevada. The electricity will be transmitted to California for the Southern California Public Power Authority's customers.	
Mailing Address: 101 Ash Street	
City: San Diego, CA	Zip: 92101
Phone: 619-696-4836	
APN: Portions of the following APNS: 189-32-000-002, 189-33-000-001, 207-00-001-010, 207-00-001-024, 207-00-001-029, 207-00-001-033, 207-00-001-040	
Taxation District where facility is located: 52	
<b>Nevada Facility</b>	

<b>Type of Facility (please check all that are relevant to the facility)</b>	
<input type="checkbox"/> Geothermal <input type="checkbox"/> Process Heat from Solar Energy <input checked="" type="checkbox"/> Solar PV <input type="checkbox"/> Solar Thermal <input type="checkbox"/> Wind <input type="checkbox"/> Biomass <input type="checkbox"/> Waterpower <input type="checkbox"/> Fuel Cells <input checked="" type="checkbox"/> Transmission that is interconnected to a renewable energy or geothermal facility <input type="checkbox"/> 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	
Name Plate Production Capacity of the Facility: 255 MW	
Net Output Production Capacity of the Facility in MW: 250 MW	
Annual Net Production Capacity of the Facility in MWh (or other appropriate unit): 610.8 GWh	
Estimated total capital investment: - See Attachment G	657,500,000
Percent of total estimated capital investment expended in Nevada: Approximately 28%	
Anticipated first date of purchasing tangible personal property for the project:	10/1/2013
Anticipated date or time range for the start of construction:	10/1/2013
Anticipated date or time range for the commencement of operation of the facility:	May 2015
Address of the Real Property for the Generation Facility: 15301 Highway US 95 South	

City: Boulder City, NV Zip: 89005

Size of the total Facility Land (acre): 1,374.86 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: 12/2/2010; Phase 1 UEPA 5/15/13. Phase 2 UEPA 7/15/13	If Filed, PUC Docket Number: 10-12004
If yes, Purpose of the Filing with FERC: Obtain 1.) Market Based Rate Authority, 2.) Exempt Wholesale Generator Status	Filing Date OR Anticipated filing Date: First Quarter 2014	First If Filed, FERC Docket Number:

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



**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>See Attachment A</b>	
<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>See Attachment B</b>	
<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>See Attachments C1 and C2</b>	
<b>4</b>	Summary of the PUC and FERC Dockets if any PUC and FERC filing have started - <b>See Attachment E</b>	
<b>5</b>	Copy of the Business Plan for the Nevada Facility - <b>See Attachment D</b>	
<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>N/A</b>	
<b>7</b>	Website link to company profile - <a href="http://www.semprausgp.com/">http://www.semprausgp.com/</a>	
<b>8</b>	Copy of the Current Nevada State Business License	Application Filed
<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. - See Attachment F
<b>15</b>	Confidential Information Identification Form

**NEVADA ENERGY COMMISSIONER  
RENEWABLE ENERGY AND ENERGY EFFICIENCY AUTHORITY**

**Nevada Renewable Energy Tax Abatement Application Form**

**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**

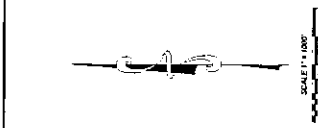
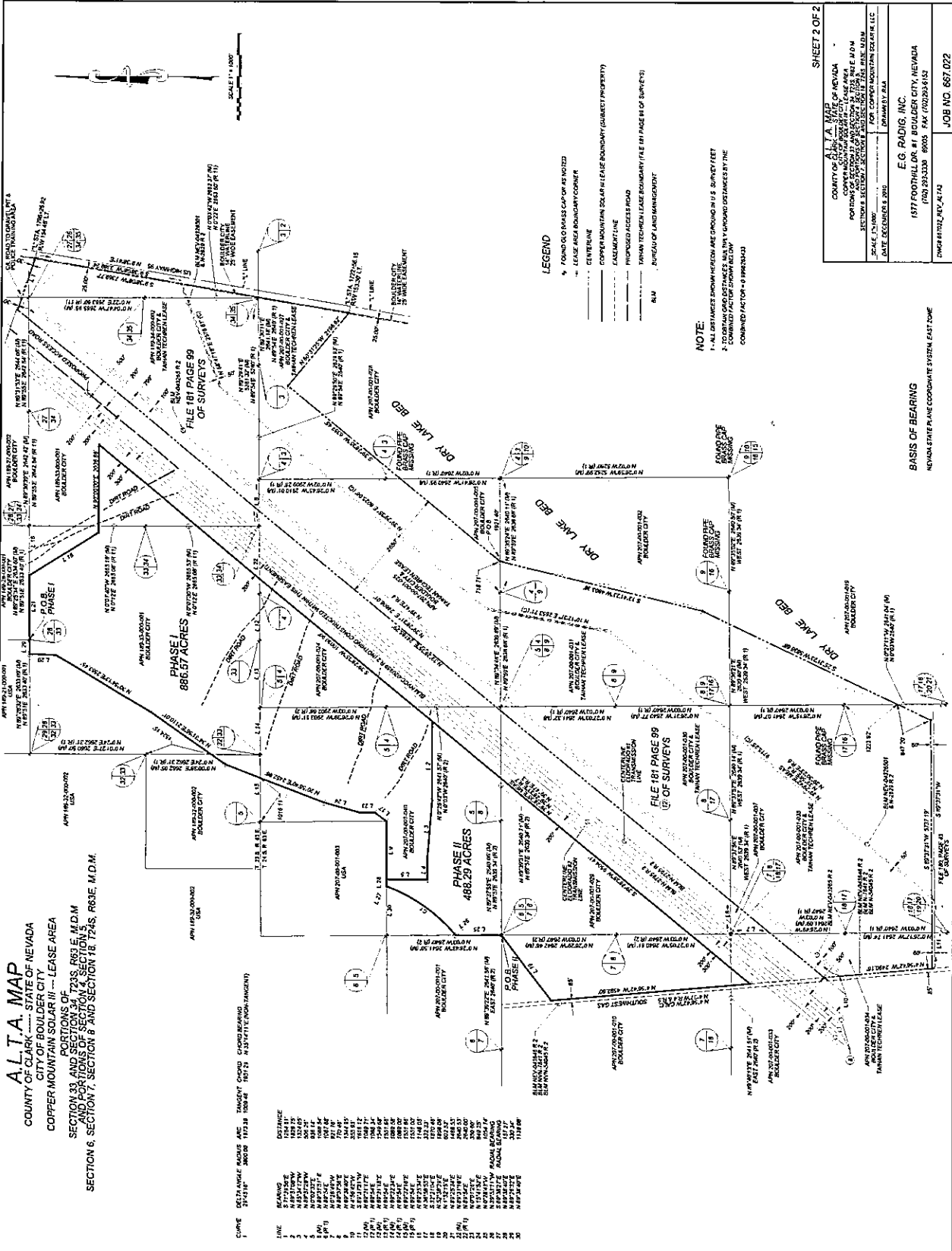
Copper Mountain Solar 3 uses polycrystalline silicon technology solar photovoltaic (PV) panels to convert sunlight into direct current (DC) electricity. The DC power generated by the PV panels is fed through a series of DC cables to Power Conversion Stations (PCS) where the DC power is converted to alternating (AC) current power. The AC power is also transformed at each PCS to a higher voltage and the power is then aggregated again in combining switchgear. Copper Mountain Solar 3 will have ten (10) combining switchgear stations that feed the collector substation via 34,500 V underground conductors.

The collector substation has a 34.5kV circuit breaker for each underground feed. The ten 34.5kV breakers feed into a common 34.5kV bus. This bus is connected to a transformer that increases the voltage from 34.5kV to 500kV. It is also connected to a capacitor bank that modifies the characteristic of the power as needed for the grid. The 500kV side of the transformer is connected to electric metering equipment and then an overhead line that serves as the generation tie between Copper Mountain Solar 3 and the electric grid at the Marketplace Switchyard approximately 6.5 miles south of the solar site.

The electric metering equipment serves as the point of exchange which is monitored by the Southern California Public Power Authority and the purchaser of the power.



**ALTA MAP**  
 COUNTY OF CLARK, STATE OF NEVADA  
 CITY OF BOULDER CITY  
 COPPER MOUNTAIN SOLAR III - LEASE AREA  
 PORTIONS OF  
 SECTION 33 AND SECTION 34, T23S, R63E, M3DM  
 SECTION 7, SECTION 8 AND SECTION 18, T24S, R63E, M3DM.



LINE	BEARING	LENGTH
1	S 24° 15' 00\"	100.00
2	N 65° 45' 00\"	100.00
3	S 24° 15' 00\"	100.00
4	N 65° 45' 00\"	100.00
5	S 24° 15' 00\"	100.00
6	N 65° 45' 00\"	100.00
7	S 24° 15' 00\"	100.00
8	N 65° 45' 00\"	100.00
9	S 24° 15' 00\"	100.00
10	N 65° 45' 00\"	100.00
11	S 24° 15' 00\"	100.00
12	N 65° 45' 00\"	100.00
13	S 24° 15' 00\"	100.00
14	N 65° 45' 00\"	100.00
15	S 24° 15' 00\"	100.00
16	N 65° 45' 00\"	100.00
17	S 24° 15' 00\"	100.00
18	N 65° 45' 00\"	100.00
19	S 24° 15' 00\"	100.00
20	N 65° 45' 00\"	100.00
21	S 24° 15' 00\"	100.00
22	N 65° 45' 00\"	100.00
23	S 24° 15' 00\"	100.00
24	N 65° 45' 00\"	100.00
25	S 24° 15' 00\"	100.00
26	N 65° 45' 00\"	100.00
27	S 24° 15' 00\"	100.00
28	N 65° 45' 00\"	100.00
29	S 24° 15' 00\"	100.00
30	N 65° 45' 00\"	100.00

- LEGEND**
- FOUND OLD MASS CAP OR AS NOTED
  - LEASE AREA BOUNDARY CORNER
  - CENTERLINE
  - COPPER MOUNTAIN SOLAR LEASE BOUNDARY (SUBJECT PROPERTY)
  - EASEMENT LINE
  - PROPOSED ACCESS ROAD
  - KNOWN TECHNICAL LEASE BOUNDARY (FILE 181 PAGE 94 OF SURVEYS)
  - B.M. BUREAU OF LAND MANAGEMENT

**NOTE:**  
 1. ALL DISTANCES SHOWN HEREON ARE GROUND IN U.S. SURVEY FEET  
 2. TO OBTAIN GRID DISTANCES, USE THE CHORD DISTANCES BY THE COMBINED FACTOR SHOWN FACTORY  
 COMBINED FACTOR = 0.9999343

**SHEET 2 OF 2**

COUNTY OF CLARK, STATE OF NEVADA  
 CITY OF BOULDER CITY  
 COPPER MOUNTAIN SOLAR III - LEASE AREA  
 PORTIONS OF SECTION 33 AND SECTION 34, T23S, R63E, M3DM  
 SECTION 7, SECTION 8 AND SECTION 18, T24S, R63E, M3DM

SCALE 1" = 400'  
 DATE: FEBRUARY 2008  
 DRAWN BY: J. B. BERRYMAN

E.G. RADIG, INC.  
 1577 Foothill Dr., Boulder City, Nevada  
 (702) 293-3330 8905 FAX (702) 293-6133

DRAWN BY: J. B. BERRYMAN  
 JOB NO. 687-022

**BASIS OF BEARING**  
 NEVADA STATE PLANE COORDINATE SYSTEM, EAST ZONE

NEVADA ENERGY COMMISSIONER  
RENEWABLE ENERGY AND ENERGY EFFICIENCY AUTHORITY

Nevada Renewable Energy Tax Abatement Application Form

Business Plan for the Nevada Facility

Copper Mountain Solar 3, LLC will be operated in a safe and reliable manner, consistent with the management practices and processes demonstrated successfully at the nearby Copper Mountain Solar 1, LLC and Copper Mountain Solar 2, LLC facilities.

On-site plant management will be responsible for the following:

- Management, supervision, operation, repair and maintenance of the Copper Mountain Solar 3, LLC facility, in accordance with an approved operating budget. They will also be similarly responsible for management, supervision, operation, repair and maintenance of facilities (like the administration building) shared between Copper Mountain Solar 1, LLC, Copper Mountain Solar 2, LLC and Copper Mountain Solar 3, LLC, and
- Safety, compliance, operations, technical problems, and the Original Equipment Manufacturers long term relationships.

Headquarters personnel located in San Diego, CA will support and augment on-site personnel and be responsible for such functions as:

- Accounting, taxes, administration and compliance with all project documents, coordination with lenders and lender's engineer, communication with the power purchaser or grid operator, performance monitoring and
- The asset manager will work closely with the plant manager but focus more on the projects financial performance, performance guarantees, relationships and point of contact for the lenders, and off-takers

**Staffing:** The facility will be staffed and equipped to support normal operations and routine preventative and corrective maintenance. Existing Management and Administrative employees (Plant Manager, Operations and Maintenance Manager, Facility Administrator, Administrative Assistant, IT/Control System Technician and Compliance Coordinator) from Copper Mountain Solar 1, LLC will oversee the Copper Mountain Solar 3, LLC facility. 1 Senior Solar Technician and 4 Solar Technicians will be hired for the first 125 MW of the 250 MW project and an additional 2 Solar Technicians will be hired as construction continues on the final 125 MW. Incentive compensation will be part of the employment benefit package, with targets based on safety, compliance, and budget performance.

Maintenance activities which require special qualifications are contracted to outside vendors. Examples of maintenance items that are contracted out are high voltage maintenance, construction projects, vegetation management, plant vehicle maintenance and road maintenance. As part of their normal duties, the staff will escort outside vendors to their designated work areas and monitor the activities to ensure safe and quality workmanship. In addition, prior to commencing work all outside vendors will complete the Copper Mountain Solar 3, LLC safety qualification program to ensure their understanding of plant safety policies and procedures.

The well-being of all employees working at Copper Mountain Solar 3, LLC is the highest priority. Management is strongly committed to creating a culture of safety that integrates itself into every aspect of the work. In this culture, the well-being of employees, visitors and the community are the highest priority. Everyone working on the Copper Mountain Solar 3, LLC site is held accountable for their participation in the safety program and adherence to all safety requirements.

**Budget:** An annual operations and maintenance budget will be used as a management tool to support decision making in all aspects of operating Copper Mountain Solar 3, LLC. Individual account pages will be created for each budget account detailing the expected expenditures for the upcoming year and the following four years which is called our 5 year plan. Each budget component will be supported by appropriate documentation of assumptions and contingencies developed during its preparation. The budget will be submitted for review and approval in accordance with the schedule published each year.

The operating and maintenance budget is used throughout the year to forecast total expenditures and explain account variances through the production of the monthly budget variance report.

The Facility Manager will be responsible for obtaining the information for the compilation of the budget variance report and will generate the monthly budget variance report (for the previous month) containing the current month and year to date variances as well as the projected year end variance.

**Policies and Procedures:** A set of PPM's (Policy and Procedure Manuals) will be written to guide the staff on their day to day business.

The facility equipment is to always be operated per the operating procedures, which are to be based on the vendor recommendations, accepted industry practice and validated experience of the team members.

**Operations and Maintenance Management:** Operational activities will include continuous performance monitoring of the facility by using the Supervisory Control and Data Acquisition (SCADA) systems and other available software to ensure the facility is operating at maximum efficiency. SCADA alarms will be investigated immediately and acted on accordingly using the equipment procedures. There will also be daily visual inspections of the major equipment, substation and perimeter fence. As required, operations will monitor weather activity and apply dust control measures. Maintenance will be controlled normally as part of the Maintenance and Materials Management Systems (MMMS). Tasks will be developed to cover the daily and weekly routines. Individual work orders will be developed by plant personnel to cover maintenance classified as routine. These tasks and work orders will normally be classified in Weekly, Monthly, Quarterly, Semi-Annual and Annual PM format. All scheduled maintenance will be planned to avoid or minimize any business interruption.

**Spare Parts and Inventory Control:** The spare parts will be warehoused. The Maintenance and Materials Management System (MMMS) will be fully utilized to provide spare parts inventory control and keep the inventory records accurate.

The warehouse will be stocked to sufficiently achieve and exceed availability goals for the facility. The warehouse will be managed so that the necessary inventory will be based on usage, delivery times and the size and cost of each individual item. The selection of spare parts to be stocked will be based on the vendor recommendations and team members experience, as well as those the long lead times and those parts that have a significant effect on unit output or plant reliability.

PUBLIC UTILITIES COMMISSION OF NEVADA

PERMIT TO CONSTRUCT

Copper Mountain Solar 3, LLC

UEPA No. 403  
Docket No. 10-12004

The Public Utilities Commission of Nevada ("Commission") finds that Copper Mountain Solar 3, LLC has met all the requirements of the Commission's Order dated May 7, 2013, and has met all of the requirements of Nevada Revised Statutes 704.820 to 704.900, inclusive, for a permit to construct Phase 1. Therefore, the Commission hereby grants to Copper Mountain Solar 3, LLC this Permit to Construct, issued pursuant to the Utility Environmental Protection Act, authorizing Copper Mountain Solar 3, LLC to construct the project described below.

Phase 1 of the Copper Mountain Solar 3 Project ("Project") consists of civil works, such as grading and site preparation, related to the construction of the photovoltaic ("PV") electric generating facility's substation, access road, site utilities, and the operations and maintenance building.

The Project's capacity will be 250 megawatts utilizing PV technology, and it will interconnect with the Marketplace Substation through a 500 kilovolt ("kV") gen-tie line which will be approximately 5.6 miles in length and will be constructed with H-Frame and monopole structures no more than 200 feet in height. The gen-tie line will be placed in a BLM Right of Way and will parallel existing transmission lines in the area, with approximately 5.3 miles being within designated utility corridors administered by the BLM, and the remaining 0.3 miles will be located on land owned by Boulder City. Other required major components include: a communications line from the Copper Mountain Solar 3, LLC facility to the Marketplace Substation, a fourteen inch main water line to be owned and operated by Boulder City, numerous inverters with reactive power control, several 0.48/34.5 kV step-up transformers, 34.5 kV circuit breakers and switchgear, four single-phase 34.5/500 kV step-up transformers, a 500 kV circuit breaker, a 6,000 square-foot operations and control building, and metering equipment.

The solar PV electric generating facility will be constructed in the Eldorado Valley in the City of Boulder City in portions of Sections 4, 5, 7, 8, and 18, Township 24 South, Range 63 East, and portions of Sections 32, 33 and 34, Township 23 South, Range 63 East. The location is approximately 7.5 miles southwest of downtown Boulder City and approximately 4.7 miles southwest of the intersection of Highway 93 and Highway 95, just north of the Eldorado Valley dry lake bed.

The generation-tie ("gen-tie") power line connecting the Project to the Marketplace Substation, approximately 5.6 miles in length, will be constructed in a 200-foot-wide right of way corridor through portions of Sections 5, 7, 8, 18 and 19 in Township 24 South, Range 63 East, and through portions of Sections 24, 25 and 36 in Township 24 South, Range 62 East. The communications line will be constructed onto the gen-tie power line and follow the same route.

The improved access road, approximately 2.5 miles in length, will be constructed in a 35-foot-wide right of way corridor through portions of Sections 27, 33 and 34 in Township 23 South, Range 63 East, and portions of Sections 4 and 5 in Township 24 South, Range 63 East.

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DOCUMENT REVIEW AND APPROVAL ROUTING

DRAFTED BY: cmd

FINAL DRAFT ON 5/15/13 AT 9:00 am

REVIEWED & APPROVED BY:

DATE


- ADMIN / ASST ( \_\_\_\_\_ ) \_\_\_\_\_
- COMM / COUNSEL AP \_\_\_\_\_ 5/15/13
- SECRETARY / ASST SEC. \_\_\_\_\_
- OTHER ( \_\_\_\_\_ ) \_\_\_\_\_

This Permit to Construct shall not be conveyed or transferred without the Commission's prior approval.

Any errors in the drafting of this Permit to Construct may be corrected without further proceedings by the Commission.

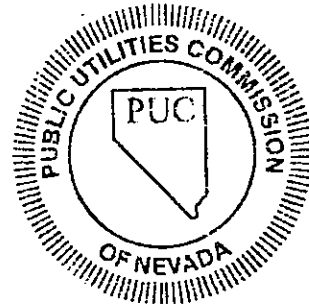
By the Commission,

  
ALAINA BURTENSHAW,  
Chairman

Attest:   
BREANNE POTTER,  
Assistant Commission Secretary

Dated: Carson City, Nevada

5-15-13  
(SEAL)



PUBLIC UTILITIES COMMISSION OF NEVADA

PERMIT TO CONSTRUCT

Copper Mountain Solar 3, LLC

UEPA No. 405  
Docket No. 10-12004

The Public Utilities Commission of Nevada ("Commission") finds that Copper Mountain Solar 3, LLC has met all the requirements of the Commission's Order dated May 7, 2013, and has met all of the requirements of Nevada Revised Statutes 704.820 to 704.900, inclusive, for a permit to construct Phase 2. Therefore, the Commission hereby grants to Copper Mountain Solar 3, LLC this Permit to Construct, issued pursuant to the Utility Environmental Protection Act, authorizing Copper Mountain Solar 3, LLC to construct Phase 2 of the project described below.

Phase 2 of the Copper Mountain Solar 3 Project ("Project") consists of the construction of the substation, the 500 kilovolt ("kV") generation-tie ("gen-tie") line, and the operations and maintenance building.

The Project's capacity will be 250 megawatts utilizing photovoltaic ("PV") technology, and it will interconnect with the Marketplace Substation through a 500 kV gen-tie line which will be approximately 5.6 miles in length and will be constructed with H-Frame and monopole structures no more than 200 feet in height. The gen-tie line will be placed in a BLM Right of Way and will parallel existing transmission lines in the area, with approximately 5.3 miles being within designated utility corridors administered by the BLM, and the remaining 0.3 miles will be located on land owned by Boulder City. Other required major components include: a communications line from the Copper Mountain Solar 3, LLC facility to the Marketplace Substation, a fourteen inch main water line to be owned and operated by Boulder City, numerous inverters with reactive power control, several 0.48/34.5 kV step-up transformers, 34.5 kV circuit breakers and switchgear, four single-phase 34.5/500 kV step-up transformers, a 500 kV circuit breaker, a 6,000 square-foot operations and control building, and metering equipment.

The solar PV electric generating facility will be constructed in the Eldorado Valley in the City of Boulder City in portions of Sections 4, 5, 7, 8, and 18, Township 24 South, Range 63 East, and portions of Sections 32, 33 and 34, Township 23 South, Range 63 East. The location is approximately 7.5 miles southwest of downtown Boulder City and approximately 4.7 miles southwest of the intersection of Highway 93 and Highway 95, just north of the Eldorado Valley dry lake bed.

The gen-tie power line connecting the Project to the Marketplace Substation, approximately 5.6 miles in length, will be constructed in a 200-foot-wide right of way corridor through portions of Sections 5, 7, 8, 18 and 19 in Township 24 South, Range 63 East, and through portions of Sections 24, 25 and 36 in Township 24 South, Range 62 East. The communications line will be constructed onto the gen-tie power line and follow the same route.

The improved access road, approximately 2.5 miles in length, will be constructed in a 35-foot-wide right of way corridor through portions of Sections 27, 33 and 34 in Township 23 South, Range 63 East, and portions of Sections 4 and 5 in Township 24 South, Range 63 East.

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DOCUMENT PREPARED BY

DRAFTED BY: Esa Tero

FINAL DRAFT ON 7/3/13 AT 4:54 P.M.

REVIEWED & APPROVED BY:

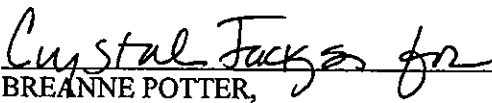
- ADMIN/ASST ( \_\_\_\_\_ ) \_\_\_\_\_
- COMM/COUNSEL AP \_\_\_\_\_ 7/3/13
- SECRETARY/ASST. SEC. \_\_\_\_\_
- OTHER ( \_\_\_\_\_ ) \_\_\_\_\_

This Permit to Construct shall not be conveyed or transferred without the Commission's prior approval.

Any errors in the drafting of this Permit to Construct may be corrected without further proceedings by the Commission.

By the Commission,

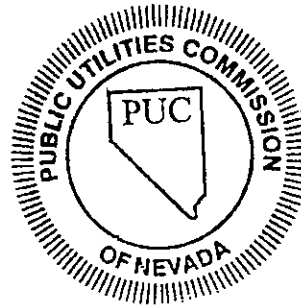
  
ALAINA BURTENSHAW,  
Chairman

Attest:   
BREANNE POTTER,  
Assistant Commission Secretary

Dated: Carson City, Nevada

7-5-13

(SEAL)





**Contains Sensitive Contract Terms and Pricing Information  
of the Power Purchase Agreement**



**Contains Sensitive Detailed Facility Cost  
Information**





II. State of Nevada Permits or Authorizations						
UEPA Compliance Order	Public Utilities Commission of Nevada	Renewable energy facility greater than 70 MW	Submit initial application, complete BLM NEPA Review, submit amended application	12/22/2010	3/27/2013	
UEPA Permit to Construct - Phase 1	Public Utilities Commission of Nevada	Renewable energy facility greater than 70 MW	Submit required permits for applicable phase (per Corrected Order)	5/6/2013	5/15/2013	
UEPA Permit to Construct - Phase 2	Public Utilities Commission of Nevada	Renewable energy facility greater than 70 MW	Submit required permits for applicable phase (per Corrected Order)	6/26/2013	7/5/2013	
UEPA Permit to Construct - Phase 3	Public Utilities Commission of Nevada	Renewable energy facility greater than 70 MW	Submit required permits for applicable phase (per Corrected Order)	8/9/2013	Expected by 8/23/13	
UEPA Permit to Construct - Phase 4	Public Utilities Commission of Nevada	Renewable energy facility greater than 70 MW	Submit required permits for applicable phase (per Corrected Order)	4th Quarter 2013	4th Quarter 2013	
Coverage under the General Stormwater Permit for Construction Activities	Nevada Division of Environmental Protection	Construction activities impacting greater than 1 acre	Submit Notice of Intent, prepare and implement a Storm Water Pollution Prevention Plan		4/4/2013, 5/9/2013 and 7/31/13	
Hazardous Material Permit	Nevada State Fire Marshal	Installation of fuel tanks	Submit application, undergo inspection by Fire Marshal		August 2013	
Onsite Temporary Septic Permit	Nevada Division of Environmental Protection	Construction of water line and access road	Submit initial application, complete NDEP Review, submit a Notice of Intent (NOI) application, verify by letter, and engineer's stamp (Nevada P.E.), that construction of this OSDS system was completed according to the approved plans.	7/22/2013	8/5/2013	

**III. County Permits or Authorizations**

	Dust Control Permit	Clark County Department of Air Quality and Environmental Management	Construction activities impacting greater than 0.1 acre	Submit application with detailed dust control plan	2/28/2013, 5/1/2013 and 7/16/2013
	Coverage under the Clark County Multispecies Habitat Conservation Plan	Clark County (as Plan Administrator)	Ground disturbing activities in non-Federal lands within Clark County	Submit application for grading permit to Boulder City. Pay mitigation fee.	4/15/2013

IV. City Permits or Authorizations					
Excavation Permit, Water Line [Ref 50-13]	Boulder City	Construction of water line and access road			6/4/2013
Underground Utilities, Water Line [Ref 13-029]	Boulder City	Construction of water line and access road			6/20/2013
Fire Underground Installation, Water Line [Ref 2013-29]	Boulder City	Construction of water line and access road			6/24/2013
Onsite Utilities, Water Line [Ref 13-0295]	Boulder City	Construction of water line and access road			6/20/2013
Excavation Permit, Access Road [Ref 71-13]	Boulder City	Construction of water line and access road			7/29/2013
Grading Permit [Ref 13-0190]	Boulder City	Construction of substation and gen-tie lines			4/17/2013
Foundations, Below Grade Conduit and Ground Grid [Ref 13-0308]	Boulder City	Construction of substation and gen-tie lines			6/26/2013
Transmission Line and Associated Structures, Foundations and Conductor [Ref 13-0330]	Boulder City	Construction of substation and gen-tie lines			7/11/2013
Set Temp Trailer - Boulder City Fire Dept [Ref 13-0303]	Boulder City	Construction of substation and gen-tie lines			6/25/2013
Grading Permit	Boulder City	Construction of solar site	Submit application for grading permit to Boulder City. Pay fee.	7/25/2013	7/25/2013
Building Permit	Boulder City	Construction of solar site	Submit application for grading permit to Boulder City. Pay fee.	7/25/2013	7/25/2013
Fence Permit	Boulder City	Construction of solar site	Submit application for grading permit to Boulder City. Pay fee.	7/25/2013	7/25/2013

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>	AMEC
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	667 Bay Road Suite 3B Queensbury, NY 12804
<b>E-Mail</b>	
<b>Vendor 2</b>	Siemens Energy, Inc.
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	1000 Lakes Drive West Convina, CA 91790
<b>E-Mail</b>	
<b>Vendor 3</b>	ACME Underground Inc.
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	153 W. Lake Mead Pkwy #1200 Henderson, NV 89015
<b>E-Mail</b>	
<b>Vendor 4</b>	Aggregate Industries
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	3101 E Craig Rd North Las Vegas, NV 89030
<b>E-Mail</b>	
<b>Vendor 5</b>	Quality Construction Managers LLC
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	1011 Industrial Road Suite 6 Boulder City, NV 89005
<b>E-Mail</b>	
<b>Vendor 6</b>	Cuperino Electric, Inc.
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	1132 N. 7th Street, San Jose, CA 95112
<b>E-Mail</b>	
<b>Vendor 7</b>	Sukut Construction, LLC
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	4010 W. Chandler Ave., Santa Ana, CA 92704
<b>E-Mail</b>	



**Contains Sensitive Contractor Information**

**Employment Information**

**Employment**

**New Operations or Expansion**

CONSTRUCTION EMPLOYEES	Full Time	Part Time
Company Name: Copper Mountain Solar 3, LLC		
Percentage of anticipated construction employees who will be Nevada Residents?	68%	
Average anticipated hourly wage of construction employees, excluding management and administrative employees:	\$60	
Number of anticipated construction employees who will be employed during the second-quarter of construction?	130	
Number of anticipated second-quarter construction employees who will be Nevada Residents?	89	

**Mailing Address: 101 Ash Street**

Number of anticipated permanent employees who will be employed as of the end of its first fourth-quarter of new operations or expansion?	7	
Average anticipated hourly wage of permanent employees, excluding management and administrative employees:	\$32.80	
Number of permanent employees who were employed prior to the expansion?	0	
Taxation District where facility is located: 52		



Contains Sensitive Employee an

**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): Medical, Dental and Vision.

Name of Insurer: Line Construction Benefit Fund

Cost of Total Benefit Package: Local 357: Journeyman-\$24.98/hr-Foreman-\$25.83/hr- General Foreman-\$26.78/hr --- Local 396: \$20.43/hr	Cost of Health Insurance for Construction Employees: Local 357: Journeyman/Foreman/General Foreman- \$7.45/hr ----- Local 396 \$5.00/hr.
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## 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>Construction Employees, excluding</b>						
	<b>Management and Administrative Employees</b>					
	Site Superintendent					
	General Foreman					
	Foreman					
	Journeyman					
	Apprentice					
	<b>TOTAL</b>	<b>239</b>	<b>161</b>	<b>400</b>		<b>\$60.58</b>
<b>TOTAL CONSTRUCTION PAYROLL</b>						
		<b>*estimated at time of award</b>			<b>\$ 78,000,000*</b>	



**Contains Sensitive Contractor Information**



## Second Quarter Construction Employee Schedule

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

### FULL TIME EMPLOYEES

		(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 job title (\$)	Average Hourly Wage (\$)
	Site Superintendent					
	General Foreman					
	Foreman					
	Journeyman					
	Apprentice					
	<b>TOTAL</b>	<b>89</b>	<b>41</b>	<b>130</b>		<b>\$59.41</b>

TOTAL CONSTRUCTION PAYROLL	*estimated at time of award	\$ 4,056,000*
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**Contains Sensitive Contractor Information**

## Permanent Employee Schedule

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

### FULL TIME EMPLOYEES

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

#	Job Title	# of Employees	Average Hourly Wage (\$)
1	Management and Administrative Employees		
	Permanent Employees, excluding Management and Administrative Employees	7	
<b>TOTAL</b>			<b>\$32.48</b>

TOTAL ANNUAL PAYROLL	
----------------------	--

includes overtime

**Contains Sensitive Contractor 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.**

Yes. The Solar PV facility will be built on land owned by and leased by Applicant from the City of Boulder City. A water line and a generation-tie (transmission) line will be constructed on Bureau of Land Management ("BLM") land. The BLM has granted rights-of-way to Applicant for these facilities.

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

No.

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

Yes. Copper Mountain Solar 3, LLC is a subsidiary of Sempra Energy. Sempra Energy is a Fortune 500 energy services holding company with headquarters located at 101 Ash Street, San Diego, CA 92101-3017. Copper Mountain Solar 3, LLC is the entity that owns the facility which is located at 15301 Highway US 95 South, Boulder City, NV 89005.

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

Ownership of the energy is transferred at a meter at Applicant's substation which is located at the Solar PV facility. From the substation, energy is transmitted via a 6.5 mile tie-line to Marketplace Switchyard. At the switchyard, the energy enters the transmission grid. Applicant will construct and own the 6.5 mile tie-line.

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

No.

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

No. Note: Sempra Energy affiliated companies, Copper Mountain Solar 1, LLC and Copper Mountain Solar 2, LLC have been granted an abatement for solar generation facilities.

Company: Copper Mountain Solar 3, 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.	\$504,585,045	
2	Sch. 2 Real Property - Improvements - Total from Col. F.	\$14,370,793	
3	Sch. 3 Real Property - Land - Total from Col. I	\$12,628,620	
4	Sch. 4 Operating Leases - Total from Col. F		
5	Sch. 5 Contributions in Aid of Construction - Total from Col. F	\$20,811,012	
6	Sch. 6 First Year Estimated Sales & Use Tax - Total from Col. J	\$5,546,193	
7	Sch. 7 Second Year Estimated Sales & Use Tax - Total from Col. J	\$19,974,956	
8	Sch. 8 Third Year Estimated Sales & Use Tax - Total from Col. J	\$4,939,343	

Company Name: Copper Mountain Solar 3, 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	GL 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
Modules		C					
Racks		C					
Inverters		C					
Underground trenching & feeders		C					
Rack - Installation		C					
Modules - Installation		C					
Posts		C					
Post - Installation		C					
Combiner boxes & harnesses - Installation		C					
Inverters, xfmr's & switchgear installation		C					
Combiner boxes & harnesses		C					
Concrete pads		C					
Engineering		C					
Mechanical Completion		C					
Transformer		C					
Switchgear		C					
MV cable		C					
Mobilization		C					
Commissioning & testing		C					
DCS - Distributed Control System		C					
Permitting		C					
<b>Grand Total</b>							<b>\$ 504,585,045.00</b>

Contains Sensitive Dealtied Facility Cos Information

Company Name: Copper Mountain Solar 3, 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			
Perimeter Fence - Installation			
Interior roads			
<b>Grand Total</b>			<b>\$ 14,370,793.00</b>

Contains Sensitive Dealtled Facility Cost Information

Company Name: Copper Mountain Solar 3, LLC

Division: \_\_\_\_\_

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

Line #	Where Situated		Brief Description, Size of the Land (acre), Date Acquired	Assessor's Parcel Number (APN)	Owned (O) Leased (L) Rented (Rtd)	G/L Account Number (if applicable)	Purchase Price (if applicable)	Assessor's Taxable Value*
	County	City or Town						
1	Clark	Boulder City	52	Portion of 189-32-000-002	L		N/A	\$ 1,200,000
2	Clark	Boulder City	52	Portion of 189-33-000-001	L		N/A	\$ 7,200,000
3	Clark	Boulder City	52	Portion of 207-00-001-010	L		N/A	\$ 6,350,000
4	Clark	Boulder City	52	Portion of 207-00-001-024	L		N/A	\$ 2,695,800
5	Clark	Boulder City	52	Portion of 207-00-001-029	L		N/A	\$ 3,616,300
6	Clark	Boulder City	52	Portion of 207-00-001-033	L		N/A	\$ 5,670,000
7	Clark	Boulder City	52	Portion of 207-00-001-040	L		N/A	\$ 4,840,000
8	Total			3,437.21				\$ 31,572,100
9	Total Acres Leased by CMS 3			1,374.86				
10	Ratio of Leased Acres to Total Acres			39.9993%				
11	Assessor's Taxable Value of Leased Acres							\$ 12,628,620
12	Grand Total							\$ 12,628,620



Company Name: Copper Mountain Solar 3, 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
Lease Agreement (with Option) 10-1344(2)		Real	<Sch 3>	<Sch 3>	\$ 2,287,751	40	<Sch 3>
<b>Grand Total</b>							

Marketplace Switch Yard Equipment

Company Name: Copper Mountain Solar 3, 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	GI/L Account No. (if applicable)	Real or Personal Property?	Number of Units	Replacement Cost Per Unit	Estimated Total Replacement Cost
Dead Tank Breaker		Personal Property			
Relay		Personal Property			
GE JMUX OC-3 Multiplexers		Personal Property			
Post Insulator		Personal Property			
Disconnect Switch		Personal Property			
Disconnect Switch		Personal Property			
Spare Jaw Assembly for one phase		Personal Property			
Spare Hinge Assembly for one phase		Personal Property			
Spare Switch Blade for one phase		Personal Property			
Spare- Insulator Stack Assembly		Personal Property			
Spare- Bearing Assembly		Personal Property			
Spare- Motor Operator		Personal Property			
Spare- Movable Contacts		Personal Property			
Spare - Stationary Contacts		Personal Property			
Capacitance Voltage Transformer		Personal Property			
Support structure for above item		Personal Property			
Future contributions for interconnection		Personal Property			
<b>Grand Total</b>					<b>\$20,811,011.58</b>

Contains Sensitive Dealtled Facility Cost Information

Sched. 6  
Sales Tax - 1<sup>st</sup> year

Company Name: Copper Mountain Solar 3, LLC

Division: \_\_\_\_\_

**Instructions:**

- (1) Column A: List each item of personal property or materials and supplies subject to sales and use tax (please include leases. Refer to NRS Chapter 372 for taxable events.
- (2) Column B: For each item in column A, list applicable account number.
- (3) Column C: List the Facility Owner, Contractor or Subcontractor that will be purchasing the personal property or materials and supplies subject to sales and use tax.
- (4) Column D: List the date the personal property or materials and supplies were purchased.
- (5) Column E: List the date that possession of the personal property or materials and supplies will be taken.
- (6) Column F: List the cost of the personal property or materials and supplies.
- (7) Column G: List the county where possession will be taken and the applicable sales tax rate of that county. Find the appropriate sales/use tax rate on the Department of Taxation's website at <http://tax.state.nv.us>. Then scroll to "Quick Links" and select "Sales/Use Tax Rate Map".
- (8) Column H: Multiply Column F by the Sales Tax Rate in Column G.
- (9) Attach additional sheets as necessary.

A	B	C	D	E	F	G	H
Personal Property or Materials and Supplies Itemized Description	G/L Account No. (if applicable)	Purchased by Facility Owner (FO) Contractor (C) Subcontractor (SC)	Date Purchased	Date of Possession	Total Transaction Cost	County and Applicable Sales Tax Rate	Estimated Sales Tax Paid or to be Paid
Drainage Channels/Spreader Basins							
Site Grading (Excluding channels/basins)							
Dust Control							
Roadways							
Site Fencing							
Cost of Modules Delivered to Site							
Support Post Supply & Installation							
Installation of Racking							
Installation of Modules							
Cost to Test & Commission Module Strings							
Combiner Boxes							
Grounding							
Above Grade Cable & Connectors							
Cable Trenching							
Underground DC Cable							
Met Stations							
Inverters							
MV Transformers							
Aux Transformers							
Shelter/Skid (Inc. Ventilation Systems)							
Foundation/Vault							
DCS Networking Gear							
Cabling, conduit, ancillary equipment							
Foundations							
Grounding							
Cable Trenching							
Underground AC Cable							
Fiber Optic Cable							
Medium Voltage Switchgear							
Above Ground AC Systems (OH Line)							
DCS Cabinets							
DCS Networking Gear							
EDS System							
<b>Grand Total</b>							\$ 5,546,193.30

Contains Sensitive Detailed Facility Cost Information

Sahad 7  
Sales Tax - 2<sup>nd</sup> year

Company Name: Copper Mountain Solar 3, LLC

Division:

**Instructions:**

- (1) Column A: List each item of personal property or materials and supplies subject to sales and use tax (please include leases. Refer to NRS Chapter 372 for taxable events).
- (2) Column B: For each item in column A, list applicable account number.
- (3) Column C: List the Facility Owner, Contractor or Subcontractor that will be purchasing the personal property or materials and supplies subject to sales and use tax.
- (4) Column D: List the date the personal property or materials and supplies were purchased.
- (5) Column E: List the date that possession of the personal property or materials and supplies will be taken.
- (6) Column F: List the cost of the personal property or materials and supplies.
- (7) Column G: List the county where possession will be taken and the applicable sales tax rate of that county. Find the appropriate salesuse tax rate on the Department of Taxation's website at <http://tax.state.nv.us>. Then scroll to "Quick Links" and select "Sales/Use Tax Rate Map".
- (8) Column H: Multiply Column F by the Sales Tax Rate in Column G.
- (9) Attach additional sheets as necessary.

A	B	C	D	E	F	G	H
Personal Property or Materials and Supplies Itemized Description	GL Account No. (if applicable)	Purchased by Facility Owner (FO) Contractor (C) Subcontractor (SC)	Date Purchased	Date of Possession	Total Transaction Cost	County and Applicable Sales Tax Rate	Estimated Sales Tax Paid or to be Paid
Drainage Channels/Spreader Basins							
Site Grading (Excluding channels/basins)							
Dust Control							
Roadways							
Site Fencing							
Cost of Modules Delivered to Site							
Support Post Supply & Installation							
Installation of Racking							
Installation of Modules							
Cost to Test & Commission Module Strings							
Combiner Boxes							
Grounding							
Above Grade Cable & Connectors							
Cable Trenching							
Underground DC Cable							
Met Stations							
Inverters							
MV Transformers							
Aux Transformers							
Sheller/Skid (Inc. Ventilation Systems)							
Foundation/Vault							
DCS Networking Gear							
Cabling, conduit, ancillary equipment							
Foundations							
Grounding							
Cable Trenching							
Underground AC Cable							
Fiber Optic Cable							
Medium Voltage Switchgear							
Above Ground AC Systems (OH Line)							
DCS Cabinets							
DCS Networking Gear							
EDS System							
<b>Grand Total</b>							<b>\$ 19,974,956.49</b>

Contains Sensitive Dealtail Facility Cost Information





I, JAMES R. ASAY, 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.

James R. Asay  
Name of person authorized for signature:

Vice President - Tax  
Title:

J R Asay  
Signature:

September 13, 2013  
Date:

This Application contains confidential information: Yes  No

If yes, please identify any information in the within Application or documents submitted herewith, which Applicant considers confidential or trade secret information. Further, identify: (1) the applicable statutory authority or agreement preventing public disclosure of the information; and (2) Applicant's rationale underlying non-disclosure of the information or document(s).

Applicant acknowledges that the burden of demonstrating confidentiality or trade secret status lies with the Applicant, and Applicant agrees to defend and indemnify the State and its agencies for honoring such designation. Notwithstanding, Applicant understands that the over-inclusive designation of information or documents as confidential or trade secret may cause the Nevada State Office of Energy to conduct further inquiry of the Applicant into the confidentiality of the information, potentially delaying submission of the Application to the Nevada Energy Director.

*Material for which confidentiality is claimed:* Confidentiality is claimed for data relating to costs and prices, as well as to private information of individuals and companies, such as e-mail addresses of individuals and tax id #'s of companies.

*Basis for claims of confidentiality:* NRS 360.247, 49.325, 703.190, 239B.030 & 239B.040.

Exhibit D - Energy Related Tax Incentive Fiscal Note the Budget Division of the State of Nevada Department of Administration, received on November 26, 2013.





**DEPARTMENT OF ADMINISTRATION**

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

BUDGET DIVISION  
ENERGY-RELATED TAX INCENTIVE FISCAL NOTE  
FOR  
**Copper Mountain Solar 3, LLC,  
a Sempra Energy Company.**  
as required by NRS 701A.375-1(a)

November 26, 2013

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

Based on the information submitted by the applicant and provided to the Department of Administration by the Nevada State Office of Energy, the Budget Division estimates that the energy-related sales and use tax incentives provided to Copper Mountain Solar 3, LLC, a Sempra Energy Company, for the development and operation of a solar power generation facility in Bolder City, Nevada will result in the State foregoing the following revenues:

STATE SALES AND USE TAX ABATED —

The Copper Mountain Solar 3, LLC project application indicates they will purchase items subject to Nevada's 2.0% state sales and use tax totaling \$366,622,502. Given this information, the General Fund will be impacted by an abatement totaling \$7,332,450, less any applicable collection allowance.

Fiscal Year	Expenditure Subject to Abatement	Amount Abated
FY 2014	\$ 304,800,960	\$ 6,096,019
FY 2015	\$ 61,399,542	\$ 1,227,991
FY 2016	\$ 422,000	\$ 8,440
Total	\$ 366,622,502	\$ 7,332,450

Exhibit E – Fiscal Impact Renewable Energy Partial Abatement of Property Tax by  
the Nevada Department of Taxation, received on December 12, 2013.



STATE OF NEVADA  
DEPARTMENT OF TAXATION

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

1550 College Parkway, Suite 115  
Carson City, Nevada 89706-7937  
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE  
4600 Kietzke Lane  
Building L, Suite 235  
Reno, Nevada 89502  
Phone: (775) 687-9999  
Fax: (775) 688-1303

BRIAN SANDOVAL  
Governor  
ROBERT R. BARENGO  
Chair, Nevada Tax Commission  
CHRISTOPHER G. NIELSEN  
Executive Director

LAS VEGAS OFFICE  
Grant Sawyer Office Building, Suite 1300  
555 E. Washington Avenue  
Las Vegas, Nevada 89101  
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE  
2550 Paseo Verde Parkway, Suite 180  
Henderson, Nevada 89074  
Phone: (702) 486-2300  
Fax: (702) 486-3377

FISCAL IMPACT  
Renewable Energy Partial Abatement of Property Taxes

Copper Mountain Solar III, 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 III, LLC (project) consists of a 250-megawatt (MW) alternating current (AC) solar photovoltaic (PV) facility located on 3,437.21 acres of land located in Boulder City, Clark County, Nevada, of which 1,374.86 acres are leased by the Project. The Project is located in the Boulder City Eldorado Valley Energy Zone, approximately 7.5 miles southwest of downtown Boulder City and approximately 4.7 miles southwest of the intersection of Highways 93 and 95 (Figure I). The Project is expected to be completed by May, 2015.

The project site will interconnect with the Marketplace Substation through a 500 kV gen-tie line which will be approximately 5.6 miles in length. The gen-tie line will be placed in a BLM Right of Way and will parallel existing transmission lines in the area. The company reports that the delivery point of energy will be at the Marketplace 500 kV switchyard in Clark County, Nevada.

The property components of the facility consist of site preparation activities, including construction survey, grading, trenching, and drainage features. Other components include access roads and utilities such as telecommunication lines; foundations for generator step-up transformers, trackers, drive motor foundations; PV solar modules, pad-mounted inverters, underground and overhead cabling and cable termination, a 6,000 square foot operations and maintenance building, electrical equipment enclosures; fire protection systems; electronic system to control equipment and facilities operations; inverters with reactive power control; fencing, switchyard and substations including step-up transformers, circuit breakers and switchgear. The 14 inch water line will be owned and operated by Boulder City and will be considered as a contribution in aid of construction (CIAC).<sup>1</sup> In addition, the company reports interconnection assets as CIAC which are also not owned by the company and are not subject to abatement and not included in this fiscal note.

**Analysis**

**Determination regarding Central 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).

<sup>1</sup> Attachment E to Office of Energy Application, PUCN UEPA #403 and #405, Permits to Construct, Docket No. 10-12004

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

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

The Taxpayer reports that the expected point of delivery is the Marketplace 500 kV Switchyard. Until such time as the Department is able to review the Power Purchase Agreement with the Southern California Public Power Authority; any interconnection agreements, or until exempt wholesale generator status is granted by FERC, the facility will be considered eligible for central assessment for purposes of this fiscal note.

### ***Description of Central-Assessment Valuation***

Typically, centrally-assessed properties are valued using the cost and income approaches. The cost indicator is based on book cost components reported by the taxpayer in the Annual Report to the Nevada Tax Commission, and, when possible, verified from the company's audited accounting records reported in the SEC 10-K, FERC Form 2 or other audited information. Generally the cost components reflect the company's gross book cost for financial reporting purposes, including plant in service, plant held for future use, contributed plant, construction work in progress, experimental plant, and acquisition adjustments. In addition, the income indicator estimates the value of an income-producing property by capitalizing an estimated income with a capitalization rate. The reconciled system value is then allocated to the State of Nevada pursuant to NAC 361.431. Since this type of information has not yet been submitted, the analysis in this fiscal note will substitute a replacement cost new methodology based on the reported costs in the fiscal note application. This analysis also assumes that 100% of the property value would be allocated to Nevada, and 100% of the allocated value would be apportioned to Clark County.

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

The replacement cost new method used for this analysis uses the reported acquisition cost as a substitute for replacement cost, and applies straight-line depreciation using a 50 year life and a 25% residual for real property. The replacement cost new less depreciation for personal property is based on a double-declining rate of depreciation with a 5% residual as published in the Personal Property Manual published by the Department and approved by the Nevada Tax Commission.

For purposes of this fiscal note, the Department did not adjust upward the reported acquisition cost to reflect any appreciation of assets over the twenty year period. In addition, the Department did not include property reported on Schedule 5, Contributions in Aid of Construction. Capital invested as a contribution in aid of construction (CIAC) is not eligible for a renewable energy abatement by the contributor of the capital because taxable property is assessed to the owner and not the contributor of the property. CIAC are either cash or utility type property *contributed to the utility* by a customer to assist the utility in providing utility service to the customer and are non-refundable to the customer. The utility which received the CIAC, in this case not identified, is the owner of the plant so contributed.<sup>2</sup>

The Department also used the current tax rate of \$2.5905 per hundred (0.025905) for Tax District 52 in Clark County without further adjustment. Under current law, the maximum tax rate could

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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."

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 2014:	\$ 539,726,838
Total Taxable Value of the Project in 2033:	\$ 395,375,342
Estimated capital cost per kW (539,726,838/250,000)	\$2,159/kW
Total Taxes Due, First Year After Completion:	\$ 4,893,568
Total Renewable Energy Abatement, First Year:	\$ 2,691,463
Total Taxes Available to Local Governments after abatement:	\$ 2,202,106

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):	\$ 84,142,150
Total Renewable Energy Abatement, 20 years:	\$ 46,278,182
Total Taxes Available to Local Governments after abatement:	\$ 37,863,967

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

# NEVADA DEPARTMENT OF TAXATION

## CLARK COUNTY

### RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 52

EXCLUDES STATE RENEWABLE ENERGY FUND

Copper Mountain Solar III 20 Year Summary

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025905	84,142,149.50	(46,278,182.22)	37,863,967.28	100.0000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	5,521,777.80	(3,036,977.79)	2,484,800.01	6.562%
Clark County School District	0.013034	1	42,335,795.26	(23,284,687.39)	19,051,107.87	50.315%
Boulder City	0.002600	1	8,445,071.94	(4,644,789.57)	3,800,282.37	10.037%
Clark County	0.006541	1	21,245,852.15	(11,685,218.68)	9,560,633.47	25.250%
Boulder City Library & Boulder City Library Debt	0.002030	1	6,593,652.35	(3,626,508.79)	2,967,143.56	7.836%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
395,375,342	55.0%	100.0%	55.0%	(46,278,182.22)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
Unitary Value	395,375,342	55.00%	100.00%	55.00%	(46,278,182.22)

# NEVADA DEPARTMENT OF TAXATION CLARK COUNTY

## RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 52

EXCLUDES STATE RENEWABLE ENERGY FUND

Copper Mountain Solar III 2014-15

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025905	4,893,568.31	(2,691,462.57)	2,202,105.74	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	321,137.47	(176,625.61)	144,511.86	6.562%
Clark County School District	0.013034	1	2,462,179.86	(1,354,198.92)	1,107,980.94	50.315%
Boulder City	0.002600	1	491,151.42	(270,133.28)	221,018.14	10.037%
Clark County	0.006541	1	1,235,623.64	(679,593.00)	556,030.64	25.250%
Boulder City Library & Boulder City Library Debt	0.002030	1	383,475.92	(210,911.76)	172,564.16	7.836%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
539,726,838	55.0%	100.0%	55.0%	(2,691,462.57)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
Unitary Value	539,726,838	55.00%	100.00%	55.00%	(2,691,462.57)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-

# NEVADA DEPARTMENT OF TAXATION      CLARK COUNTY

## RENEWABLE ENERGY ABATEMENT WORKSHEET      DISTRICT 52

EXCLUDES STATE RENEWABLE ENERGY FUND

Copper Mountain Solar III    2015-16

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025905	4,823,753.09	(2,653,064.20)	2,170,688.89	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	316,555.89	(174,105.74)	142,450.15	6.562%
Clark County School District	0.013034	1	2,427,052.60	(1,334,878.93)	1,092,173.67	50.315%
Boulder City	0.002600	1	484,144.30	(266,279.37)	217,864.93	10.037%
Clark County	0.006541	1	1,217,995.33	(669,897.43)	548,097.90	25.250%
Boulder City Library & Boulder City Library Debt	0.002030	1	378,004.97	(207,902.73)	170,102.24	7.836%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
532,026,700	55.0%	100.0%	55.0%	(2,653,064.20)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
Unitary Value	532,026,700	55.00%	100.00%	55.00%	(2,653,064.20)
		55.00%	0.00%	0.00%	-
		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 III    2016-17

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025905	4,692,555.37	(2,580,905.46)	100.000%
		2,111,649.91	

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	307,946.12	(169,370.37)	138,575.75	6.562%
Clark County School District	0.013034	1	2,361,040.98	(1,298,572.54)	1,062,468.44	50.315%
Boulder City	0.002600	1	470,976.41	(259,037.03)	211,939.38	10.037%
Clark County	0.006541	1	1,184,867.97	(651,677.38)	533,190.59	25.250%
Boulder City Library & Boulder City Library Debt	0.002030	1	367,723.89	(202,248.14)	165,475.75	7.836%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
517,556,497	55.0%	100.0%	55.0%	(2,580,905.46)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
Unitary Value	517,556,497	55.00%	100.00%	55.00%	(2,580,905.46)
		55.00%	0.00%	0.00%	-
		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 III 2017-18

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025905	4,625,426.03	(2,543,984.31)	2,081,441.72	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	303,540.79	(166,947.43)	136,593.36	6.562%
Clark County School District	0.013034	1	2,327,265.12	(1,279,995.82)	1,047,269.30	50.315%
Boulder City	0.002600	1	464,238.86	(255,331.37)	208,907.49	10.037%
Clark County	0.006541	1	1,167,917.84	(642,354.81)	525,563.03	25.250%
Boulder City Library & Boulder City Library Debt	0.002030	1	362,463.42	(199,354.88)	163,108.54	7.836%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
510,152,595	55.0%	100.0%	55.0%	(2,543,984.31)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
Unitary Value	510,152,595	55.00%	100.00%	55.00%	(2,543,984.31)
		55.00%	0.00%	0.00%	-
		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 III    2018-19

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025905	4,558,984.45	(2,507,441.45)	2,051,543.00	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	299,180.60	(164,549.33)	134,631.27	6.562%
Clark County School District	0.013034	1	2,293,835.30	(1,261,609.42)	1,032,225.88	50.315%
Boulder City	0.002600	1	457,570.34	(251,663.69)	205,906.65	10.037%
Clark County	0.006541	1	1,151,141.37	(633,127.75)	518,013.62	25.250%
Boulder City Library & Boulder City Library Debt	0.002030	1	357,256.84	(196,491.26)	160,765.58	7.836%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
502,824,546	55.0%	100.0%	55.0%	(2,507,441.45)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
Unitary Value	502,824,546	55.00%	100.00%	55.00%	(2,507,441.45)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-

# NEVADA DEPARTMENT OF TAXATION

# CLARK COUNTY

## RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 52

EXCLUDES STATE RENEWABLE ENERGY FUND

Copper Mountain Solar III 2019-20

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025905	4,492,871.78	(2,471,079.48)	2,021,792.30	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	294,842.00	(162,163.10)	132,678.90	6.562%
Clark County School District	0.013034	1	2,260,570.96	(1,243,314.03)	1,017,256.93	50.315%
Boulder City	0.002600	1	450,934.82	(248,014.15)	202,920.67	10.037%
Clark County	0.006541	1	1,134,447.96	(623,946.38)	510,501.58	25.250%
Boulder City Library & Boulder City Library Debt	0.002030	1	352,076.04	(193,641.82)	158,434.22	7.836%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
495,532,774	55.0%	100.0%	55.0%	(2,471,079.48)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
Unitary Value	495,532,774	55.00%	100.00%	55.00%	(2,471,079.48)
		55.00%	0.00%	0.00%	-
		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 III 2020-21

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025905	4,426,807.88	(2,434,744.34)	1,992,063.54	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	290,506.60	(159,778.63)	130,727.97	6.562%
Clark County School District	0.013034	1	2,227,331.17	(1,225,032.14)	1,002,299.03	50.315%
Boulder City	0.002600	1	444,304.21	(244,367.32)	199,936.89	10.037%
Clark County	0.006541	1	1,117,766.85	(614,771.77)	502,995.08	25.250%
Boulder City Library & Boulder City Library Debt	0.002030	1	346,899.05	(190,794.48)	156,104.57	7.836%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
488,246,382	55.0%	100.0%	55.0%	(2,434,744.34)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
Unitary Value	488,246,382	55.00%	100.00%	55.00%	(2,434,744.34)
		55.00%	0.00%	0.00%	-
		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 III    2021-22

COMBINED TAX RATE	TOTAL TAXES DUE	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025905	4,360,132.64	1,962,059.69	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	286,131.07	(157,372.09)	128,758.98	6.562%
Clark County School District	0.013034	1	2,193,783.78	(1,206,581.08)	987,202.70	50.315%
Boulder City	0.002600	1	437,612.23	(240,686.73)	196,925.50	10.037%
Clark County	0.006541	1	1,100,931.39	(605,512.26)	495,419.13	25.250%
Boulder City Library & Boulder City Library Debt	0.002030	1	341,674.17	(187,920.79)	153,753.38	7.836%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
480,892,562	55.0%	100.0%	55.0%	(2,398,072.95)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
Unitary Value	480,892,562	55.00%	100.00%	55.00%	(2,398,072.95)
		55.00%	0.00%	0.00%	-
		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 III    2022-23

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025905	4,295,009.91	(2,362,255.45)	1,932,754.46	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	281,857.43	(155,021.59)	126,835.84	6.562%
Clark County School District	0.013034	1	2,161,017.53	(1,188,559.64)	972,457.89	50.315%
Boulder City	0.002600	1	431,076.08	(237,091.84)	193,984.24	10.037%
Clark County	0.006541	1	1,084,487.93	(596,468.36)	488,019.57	25.250%
Boulder City Library & Boulder City Library Debt	0.002030	1	336,570.94	(186,114.02)	151,456.92	7.836%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
473,709,974	55.0%	100.0%	55.0%	(2,362,255.45)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
Unitary Value	473,709,974	55.00%	100.00%	55.00%	(2,362,255.45)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	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 III    2023-24

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025905	4,229,973.71	(2,326,485.55)	1,903,488.16	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	277,589.47	(152,674.21)	124,915.26	6.562%
Clark County School District	0.013034	1	2,128,294.82	(1,170,562.15)	957,732.67	50.315%
Boulder City	0.002600	1	424,548.61	(233,501.74)	191,046.87	10.037%
Clark County	0.006541	1	1,068,066.32	(587,436.48)	480,629.84	25.250%
Boulder City Library & Boulder City Library Debt	0.002030	1	331,474.49	(182,310.97)	149,163.52	7.836%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
466,536,930	55.0%	100.0%	55.0%	(2,326,485.55)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
Unitary Value	466,536,930	55.00%	100.00%	55.00%	(2,326,485.55)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-



# NEVADA DEPARTMENT OF TAXATION      CLARK COUNTY

## RENEWABLE ENERGY ABATEMENT WORKSHEET      DISTRICT 52

EXCLUDES STATE RENEWABLE ENERGY FUND  
 Copper Mountain Solar III    2024-25

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025905	4,165,025.78	(2,290,764.19)	1,874,261.59	100.0000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	273,327.30	(150,330.02)	122,997.28	6.562%
Clark County School District	0.013034	1	2,095,616.52	(1,152,589.09)	943,027.43	50.315%
Boulder City	0.002600	1	418,030.00	(229,916.50)	188,113.50	10.037%
Clark County	0.006541	1	1,051,667.00	(578,416.85)	473,250.15	25.250%
Boulder City Library & Boulder City Library Debt	0.002030	1	326,384.96	(179,511.73)	146,873.23	7.836%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
459,373,621	55.0%	100.0%	55.0%	(2,290,764.19)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
Unitary Value	459,373,621	55.00%	100.00%	55.00%	(2,290,764.19)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	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 III    2025-26

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025905	4,100,167.87	(2,255,092.33)	1,845,075.54	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	269,071.04	(147,989.07)	121,081.97	6.562%
Clark County School District	0.013034	1	2,062,983.52	(1,134,640.94)	928,342.58	50.315%
Boulder City	0.002600	1	411,520.42	(226,336.23)	185,184.19	10.037%
Clark County	0.006541	1	1,035,290.41	(569,409.73)	465,880.68	25.250%
Boulder City Library & Boulder City Library Debt	0.002030	1	321,302.48	(176,716.36)	144,586.12	7.836%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
452,220,241	55.0%	100.0%	55.0%	(2,255,092.33)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
Unitary Value	452,220,241	55.00%	100.00%	55.00%	(2,255,092.33)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	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 III    2026-27**

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025905	4,035,401.79	(2,219,470.99)	1,815,930.80	100.0000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	264,820.81	(145,651.45)	119,169.36	6.562%
Clark County School District	0.013034	1	2,030,396.72	(1,116,718.20)	913,678.52	50.315%
Boulder City	0.002600	1	405,020.06	(222,761.03)	182,259.03	10.037%
Clark County	0.006541	1	1,018,937.00	(560,415.35)	458,521.65	25.250%
Boulder City Library & Boulder City Library Debt	0.002030	1	316,227.20	(173,924.96)	142,302.24	7.836%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
445,076,989	55.0%	100.0%	55.0%	(2,219,470.99)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
Unitary Value	445,076,989	55.00%	100.00%	55.00%	(2,219,470.99)
		55.00%	0.00%	0.00%	-
		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 III    2027-28

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025905	3,970,729.37	(2,183,901.16)	1,786,828.21	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	260,576.72	(143,317.20)	117,259.52	6.562%
Clark County School District	0.013034	1	1,997,857.04	(1,098,821.37)	899,035.67	50.315%
Boulder City	0.002600	1	398,529.10	(219,191.01)	179,338.09	10.037%
Clark County	0.006541	1	1,002,607.25	(551,433.99)	451,173.26	25.250%
Boulder City Library & Boulder City Library Debt	0.002030	1	311,159.26	(171,137.59)	140,021.67	7.836%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
437,944,068	55.0%	100.0%	55.0%	(2,183,901.16)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
Unitary Value	437,944,068	55.00%	100.00%	55.00%	(2,183,901.16)
		55.00%	0.00%	0.00%	-
		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 III    2028-29

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025905	3,906,152.50	(2,148,383.88)	1,757,768.62	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	256,338.90	(140,986.40)	115,352.50	6.562%
Clark County School District	0.013034	1	1,965,365.44	(1,080,950.99)	884,414.45	50.315%
Boulder City	0.002600	1	392,047.73	(215,626.25)	176,421.48	10.037%
Clark County	0.006541	1	986,301.62	(542,465.89)	443,835.73	25.250%
Boulder City Library & Boulder City Library Debt	0.002030	1	306,098.81	(168,354.35)	137,744.46	7.836%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
430,821,683	55.0%	100.0%	55.0%	(2,148,383.88)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
Unitary Value	430,821,683	55.00%	100.00%	55.00%	(2,148,383.88)
		55.00%	0.00%	0.00%	-
		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 III    2029-30

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025905	3,841,673.07	(2,112,920.18)	1,728,752.89	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	252,107.48	(138,659.11)	113,448.37	6.562%
Clark County School District	0.013034	1	1,932,922.86	(1,063,107.57)	869,815.29	50.315%
Boulder City	0.002600	1	385,576.14	(212,066.88)	173,509.26	10.037%
Clark County	0.006541	1	970,020.60	(533,511.33)	436,509.27	25.250%
Boulder City Library & Boulder City Library Debt	0.002030	1	301,045.99	(165,575.29)	135,470.70	7.836%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
423,710,047	55.0%	100.0%	55.0%	(2,112,920.18)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
Unitary Value	423,710,047	55.00%	100.00%	55.00%	(2,112,920.18)
		55.00%	0.00%	0.00%	-
		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 III    2030-31

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025905	3,777,293.04	(2,077,511.18)	1,699,781.86	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	247,882.58	(136,335.42)	111,547.16	6.562%
Clark County School District	0.013034	1	1,900,530.30	(1,045,291.67)	855,238.63	50.315%
Boulder City	0.002600	1	379,114.53	(208,512.99)	170,601.54	10.037%
Clark County	0.006541	1	953,764.67	(524,570.57)	429,194.10	25.250%
Boulder City Library & Boulder City Library Debt	0.002030	1	296,000.96	(162,800.53)	133,200.43	7.836%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
416,609,373	55.0%	100.0%	55.0%	(2,077,511.18)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
Unitary Value	416,609,373	55.00%	100.00%	55.00%	(2,077,511.18)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	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 III    2031-32

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025905	3,713,014.39	(2,042,157.91)	1,670,856.48	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	243,664.33	(134,015.38)	109,648.95	6.562%
Clark County School District	0.013034	1	1,868,188.75	(1,027,503.81)	840,684.94	50.315%
Boulder City	0.002600	1	372,663.09	(204,964.70)	167,698.39	10.037%
Clark County	0.006541	1	937,534.34	(515,643.89)	421,890.45	25.250%
Boulder City Library & Boulder City Library Debt	0.002030	1	290,963.88	(160,030.13)	130,933.75	7.836%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
409,519,881	55.0%	100.0%	55.0%	(2,042,157.91)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
Unitary Value	409,519,881	55.00%	100.00%	55.00%	(2,042,157.91)
		55.00%	0.00%	0.00%	-
		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 III    2032-33

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025905	3,648,839.14	(2,006,861.54)	1,641,977.60	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	239,452.87	(131,699.08)	107,753.79	6.562%
Clark County School District	0.013034	1	1,835,899.22	(1,009,744.57)	826,154.65	50.315%
Boulder City	0.002600	1	366,222.03	(201,422.12)	164,799.91	10.037%
Clark County	0.006541	1	921,330.12	(506,731.57)	414,598.55	25.250%
Boulder City Library & Boulder City Library Debt	0.002030	1	285,934.90	(157,264.20)	128,670.70	7.836%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
402,441,795	55.0%	100.0%	55.0%	(2,006,861.54)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
Unitary Value	402,441,795	55.00%	100.00%	55.00%	(2,006,861.54)
		55.00%	0.00%	0.00%	-
		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 III    2033-34

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025905	3,584,769.38	(1,971,623.16)	1,613,146.22	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	235,248.33	(129,386.58)	105,861.75	6.562%
Clark County School District	0.013034	1	1,803,662.77	(992,014.52)	811,648.25	50.315%
Boulder City	0.002600	1	359,791.56	(197,885.36)	161,906.20	10.037%
Clark County	0.006541	1	905,152.54	(497,833.90)	407,318.64	25.250%
Boulder City Library & Boulder City Library Debt	0.002030	1	280,914.18	(154,502.80)	126,411.38	7.836%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
395,375,342	55.0%	100.0%	55.0%	(1,971,623.16)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
Unitary Value	395,375,342	55.00%	100.00%	55.00%	(1,971,623.16)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-