

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

**EXHIBIT I**

14-1016G

Renewable Energy Tax Abatement Application  
for partial sales and use tax and property tax abatement  
NRS 701A.300-390  
NAC 701A.500-660

By

ORNI 37, LLC

Public Hearing  
Wednesday, December 31, 2014  
9:00 A.M.  
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 9, 2014

Exhibit B ORNI 37 LLC Application (Redacted) as filed with the Governor's  
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Exhibit C Fiscal Impact of Renewable Energy Partial Abatement of Property  
Tax as required by NRS 701A.375 by the Nevada Department of  
Taxation

Exhibit D Fiscal Impact of Renewable Energy Partial Abatement of Sales and Use Tax as required by NRS 701A.375 by the Nevada Department of Taxation

Exhibit E Fiscal Impact to the state budget as required by NRS 701A.375 by the Nevada Department of Administration

Exhibit F Pre Filed Testimony of Luke Welmerink of Ormat Nevada, Inc



Application No. 14-0312G

Direct Testimony of

**LUKE WELMERINK**

on behalf of

ORMAT NEVADA, INC.

AND

ORNI 37, LLC

**Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

A. My name is Luke Welmerink and my business address is 6225 Neil Road, Reno, Nevada 89511.

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

A. I am the Tax Manager for Ormat Technologies, Inc. ("OTI"), the parent company of Ormat Nevada, Inc. ("ONI").

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

A. ORNI 37, LLC ("ORNI 37") and ONI (collectively ORNI 37 and ONI are referred to as "Ormat").

**Q. DOES ATTACHMENT 1 ACCURATELY DESCRIBE YOUR BACKGROUND AND EXPERIENCE?**

A. Yes.

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

A. The purpose of my testimony is to support the request for partial tax abatements of the sales and use tax and the property tax for the second phase of the Don A. Campbell ("Don Campbell II") geothermal power project being developed by Ormat, and to provide specific information related to the Don Campbell II project to assist the Director of the Nevada Governor's Office of Energy ("Director") in considering the application for a sales and use tax abatement and a partial property tax abatement.

**Q. CAN YOU PLEASE EXPLAIN IN DETAIL THE DON CAMPBELL II GEOTHERMAL POWER PROJECT?**

A. Ormat is developing the second phase of the Don Campbell geothermal power plant in Mineral County, Nevada, which is expected to deliver a generating capacity of 16 MW. Ormat has obtained four (4) leases through an agreement with the Bureau of Land Management ("BLM") for use in the Don Campbell II project. The project will be located on approximately 10 acres, and will utilize current production and injection pipelines from phase 1 of the Don A. Campbell project. The project will consist of drilling and installing an Ormat Energy Converter ("OEC") unit that will produce energy from hydrothermal reservoirs.

**Q. WHAT TYPE OF ABATEMENTS IS ORMAT REQUESTING FOR THE DON CAMPBELL II PROJECT?**

A. Ormat is requesting partial abatements on the sales and use tax and the property tax on the real and personal property associated with Don Campbell II.

**Q. WERE YOU INVOLVED IN PREPARING ORMAT'S APPLICATION FOR THE PARTIAL ABATEMENT?**

A. Yes.

**Q. ARE YOU FAMILIAR WITH THE INFORMATION IN THE APPLICATION?**

A. Yes.

**Q. IS THE INFORMATION IN THE APPLICATION ACCURATE TO THE BEST OF YOUR KNOWLEDGE AND BELIEF?**

A. Yes.

**Q. HAS OR WILL ANY STATE OR LOCAL FUNDING BE PROVIDED FOR THE ACQUISITION, DESIGN OR CONSTRUCTION OF THE DON CAMPBELL II PROJECT?**

A. No.

**Q. WILL THE DON CAMPBELL II PROJECT BE OWNED OR OPERATED, EVEN IN PART, BY A GOVERNMENTAL AGENCY?**

A. No.

**Q. HAVE YOU APPLIED FOR OR ARE YOU RECEIVING ANY OTHER TAX ABATEMENT OR EXEMPTION FOR THE DON CAMPBELL II PROJECT?**

A. No.

**Q. HOW LONG WILL THE DON CAMPBELL II PROJECT BE IN OPERATION?**

A. ORNI 37 is currently under negotiations with several electric utilities to sell the power from Don Campbell II. Power Purchase Agreements typically have a 20 year term. Thus, we anticipate that Don Campbell II will be in operation for more than 20 years.

**Q. HOW MANY EMPLOYEES WILL WORK ON THE CONSTRUCTION OF THE DON CAMPBELL II PROJECT DURING THE SECOND QUARTER OF CONSTRUCTION?**

A. While the numbers fluctuate from week-to-week, we anticipate 76 full-time employees will be working on the construction per week during the second quarter of construction.

**Q. HOW MANY EMPLOYEES WHO WILL WORK ON THE CONSTRUCTION OF THE DON CAMPBELL II PROJECT WILL BE NEVADA RESIDENTS?**

A. More than 50% of the construction employees will be Nevada residents.

**Q. WHAT IS THE AVERAGE WAGE FOR THESE EMPLOYEES AND ARE THEY RECEIVING BENEFITS?**

A. Under our construction contracts, the construction employees will be paid on average at least 175% of the average hourly statewide rate, excluding management and administrative employees, and they are eligible to receive health insurance benefits through a third party administrator, including an option for coverage of their dependents. The health insurance plans cover emergency care, inpatient and outpatient hospital services, physician's services, outpatient medical services, laboratory services, and diagnostic testing services. The plans also offer dependent coverage and cover at least 80% of the costs for the covered services after the employee's deductible is met.

**Q. HOW MANY EMPLOYEES WILL WORK AT THE DON CAMPBELL II PROJECT AFTER IT BEGAN OPERATION?**

A. Ormat will have five (5) full-time employees working at Don Campbell II for operation and maintenance purposes.

**Q. WHAT WAGE WILL THESE EMPLOYEES BE PAID AND WILL THEY RECEIVE BENEFITS?**

A. All full-time employees working at Don Campbell II will be paid an average of at least 110% of the average hourly statewide rate, excluding management and

administrative employees, and receive health insurance benefits, including an option for coverage of their dependents.

**Q. HOW MUCH OF AN INITIAL CAPITAL INVESTMENT WILL THE DON CAMPBELL II PROJECT MAKE IN NEVADA?**

A. The Don Campbell II project will make an initial capital investment of more than \$59 million in the State of Nevada.

**Q. WILL THE FINANCIAL AND EMPLOYMENT BENEFITS MINERAL COUNTY, THE STATE OF NEVADA AND ITS RESIDENTS RECEIVE FROM THE DON CAMPBELL II PROJECT EXCEED THE LOSS OF TAX REVENUE THAT WILL RESULT IF THE PARTIAL ABATEMENTS ARE GRANTED?**

A. Yes. The capital investment, the wages paid and the taxes paid will far exceed the loss of tax revenue. According to the Department of Taxation's fiscal notes on the Application, the abatements will result in a loss of revenue of approximately \$10 million over a 20 year period to the State of Nevada and Mineral County. Ormat's initial capital investment alone for Don Campbell II is approximately \$59 million, which is five times greater than the loss of the revenue to the State and Mineral County. Further, Ormat will continue to invest capital into the project throughout its operational period.

**Q. WILL THE PROJECTED COST OF THE SERVICES THAT MINERAL COUNTY IS REQUIRED TO PROVIDE DON CAMPBELL II EXCEED THE AMOUNT OF TAX REVENUE IT IS PROJECTED TO RECEIVE AS A RESULT OF THE PARTIAL TAX ABATEMENT?**

A. No. Even factoring in the partial tax abatements, the tax revenue Mineral County will receive far exceeds the projected cost of services it will provide Don Campbell II.

**Q. PLEASE SUMMARIZE YOUR RECOMMENDATIONS AND CONCLUSIONS.**

A. I recommend that the application for partial tax abatements of the sales and use tax and property tax be granted for Don Campbell II. Ormat has demonstrated during this application process that the Don Campbell II project has met and will meet all the requirements for approval of the partial tax abatements provided for in NRS Chapter 701A. The Don Campbell II project offers significant financial and employment benefits to the State of Nevada and Mineral County. If Ormat receives the partial tax abatements for Don Campbell II, it will continue its exploration and testing in the area with a goal of expanding the facility, which will greatly increase the benefits it provides to the state and the county.

**Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

A Yes.

**AFFIRMATION**

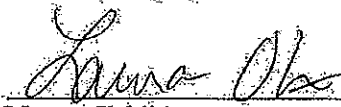
STATE OF NEVADA        )  
                                  : ss.  
COUNTY OF WASHOE    )

Luke Welmerink, being first duly sworn, deposes and says:

That he is the person identified in the prepared Direct Testimony of Luke Welmerink filed in Application No. 14-0312G and the exhibits applicable to his Testimony; that such Testimony and exhibits were prepared by or under his direction; that the answers and information set forth therein are true to the best of his knowledge and belief, and that if asked the questions set forth therein, his answers thereto would, under oath, be the same.

  
\_\_\_\_\_  
Luke Welmerink

SUBSCRIBED and SWORN to before  
me this 22<sup>nd</sup> day of December, 2014.

  
\_\_\_\_\_  
Notary Public





# ATTACHMENT 1

# LUKE WELMERINK

5713 Golden Eagle Dr., Reno, NV 89523 | (775) 843-7016 | lwelmerink@gmail.com

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## BAR ADMISSION

State Bar of California, Member #278126 (December 2, 2011)  
State Bar of Nevada, Member #13279 (November 6, 2013)

## EDUCATION

**Golden Gate University School of Law** **San Francisco, CA**  
LL.M. in Taxation Law May 2013  
Juris Doctorate May 2011  
*Class Rank:* LL.M. Top 1%, 3.95 GPA; JD Top 11%  
*Law Review:* Executive Research Editor, *Golden Gate University Law Review*, 2010-2011  
Staff Writer, *Golden Gate University Law Review*, 2009-2010  
Comment, *Cleaning the Mess of the Means Test...*, GOLDEN GATE U. L. REV. (Fall 2010)  
*JD Honors:* Honors Lawyering Program; Witkin Award for highest grade in Property II; CALI Award for Future Excellence: Property I, Legal Writing & Research I; Merit Scholarship Recipient; Dean's List: All semesters  
*LL.M. Honors:* NASBTS Merit Scholarship Recipient

**St. Mary's College of California** **Moraga, CA**  
Bachelor of Science, Business Administration with International Concentration May 2005

## EXPERIENCE

**Ormat Technologies, Inc.** **Reno, NV**  
*Tax Manager* January 2014 - Present  
Oversee preparation and filing of U.S. tax returns including federal and state income tax, NPMT, property tax, and sales and use tax. Review quarterly and annual tax accruals for SEC filings. Represent the company in Nevada administrative hearings for tax abatement applications. Assist legal counsel with tax disputes.

**PricewaterhouseCoopers, LLP** **San Francisco, CA**  
*International Tax Services, Senior Associate* January 2011 – April 2011, September 2011 – January 2014  
Advised on tax and business planning opportunities for corporations, pass-through entities, and individual taxpayers. Drafted memoranda on tax issues including tax treaty matters, credits, and income deferral. Prepared "inbound" U.S. federal and state tax compliance.

**Golden Gate University, Braden School of Taxation** **San Francisco, CA**  
*Adjunct Faculty, Advanced Federal Income Tax (LA 318)* May 2012 – May 2013  
Co-taught online course examining the basics of federal income taxation of individual taxpayers. Helped students identify tax issues and research statutory and common law authority. Prepared and delivered lectures.

**San Francisco City Attorney's Office** **San Francisco, CA**  
*Law Clerk – Labor Team* August 2009 – December 2009  
Drafted motions to dismiss, responses to pleadings, proposed jury instructions, and other legal memoranda. Conducted legal research in areas of employment law. Attended hearings and prepared for trial.

**Tenderloin Housing Clinic/Honors Lawyering Program** **San Francisco, CA**  
*Client Advocate* June 2009 – August 2009  
Negotiated housing settlement resolving client eviction notice. Drafted demand letter and legal memoranda. Researched landlord tenant issues under California real estate law and the San Francisco Rent Ordinance.

**Wells Fargo Bank, N.A.** **Reno, NV**  
*Business Specialist* August 2006 – August 2008  
Managed financial relationships with local small businesses. Drafted proposals for business owners. Trained personal bankers on business financial management. Earned "Service Starts With Me" award.

## PROFESSIONAL AFFILIATIONS

State Bar of California: Taxation Section; State Bar of Nevada: Tax Law Section, EUCL Section, Young Lawyers Section; American Bar Association: Section of Taxation, Young Lawyers Division

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Exhibit G Order of Recusal by the Director of the Governor's Office of Energy  
dated October 20, 2014



**GOVERNOR'S OFFICE OF ENERGY**

October 20, 2014

**Application Filing# 14-1016G**  
**In the matter of: ORNI 37 LLC (Don A. Campbell Phase II)**

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**ORDER OF RECUSAL**

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Prior to appointment by Governor Brian Sandoval as Director of the Nevada Office of Energy, I served as a Director at Ormat Technologies. I served in this capacity, as Director, from 2005 until September, 2013.

As per NRS 701.150(5), the Director shall not have any conflict of interest relating to the performance of his duties. As such, I must recuse myself from the above-captioned matter to avoid any appearance of impropriety, conflict of interest or bias.

Any and all future proceedings in this matter will be handled by Brita Tryggvi, Deputy Director, Nevada Office of Energy.

IT IS SO ORDERED, this 20 day of October, 2014.

A handwritten signature in black ink, appearing to read "Paul A. Thomsen", written over a horizontal line.

Paul A. Thomsen  
Director, Nevada Governor's Office of Energy

Exhibit H Mineral County Board of County Commissioners letter  
recommending and requesting the denial of the Application pursuant  
to NRS 701A.365(2), dated November 17, 2014

**Board of  
MINERAL COUNTY COMMISSIONERS**

JERRIE TIPTON, Chairman  
CLIFFORD CICHOWLAZ, Vice Chairman  
PAUL MACBETH, Member

CHERRIE GEORGE, Clerk of the Board

Telephone: 775-945-2446  
Fax: 775-945-0706  
PO Box 1450  
Hawthorne, NV 89415

[mincommissioner@mineralcountynv.org](mailto:mincommissioner@mineralcountynv.org)

GOVERNING BOARD FOR THE TOWNS OF  
HAWTHORNE, WALKER LAKE, LUNING  
AND MINA  
LIQUOR BOARD AND GAMING BOARD  
COUNTY HIGHWAY COMMISSION

November 17, 2014

RECEIVED

NOV 19 2014

NEVADA STATE OFFICE  
OF ENERGY

Paul A. Thomsen, Director  
Office of the Governor  
Nevada State Office of Energy  
755 North Roop Street  
Carson City, NV 89701

Re: Application for partial abatement pursuant to NRS 361, Orni 37 LLC

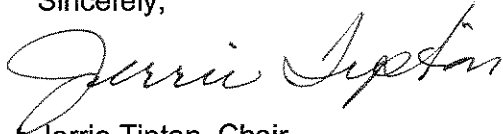
Dear Sir,

I am writing this letter on behalf of the Mineral County Board of Commissioners ("Board"). This Board has received a copy of the Notice and Renewable Energy Tax Abatement Application from Orni 37, LLC/Ormat Nevada, Inc., for the Don A. Campbell Geothermal Project, Phase II, to be located within Mineral County. On November 5, 2014, the Board, during its regularly scheduled meeting, addressed the application and voted to recommend the Director deny it.

This proposed abatement of sales and use taxes directly impacts Mineral County's ability to provide services both for the citizens of Mineral County. Mineral County's share of consolidated taxes funds public safety, public works, fire, and ambulances services within the County.

Because of the negative impact on Mineral County's consolidated tax revenues, Mineral County respectfully requests denial of the pending application.

Sincerely,



Jerrie Tipton, Chair  
Mineral County Board of Commissioners

Exhibit I    Response letter by Lewis Roca Rothgerber to Mineral County dated  
December 8, 2014

**RECEIVED**

DEC 10 2014

NEVADA STATE OFFICE  
OF ENERGY

December 8, 2014

**Via Email and U.S. Mail**Deputy Director Brita Tryggvi  
Nevada Governor's Office of Energy  
755 North Roop Street, Suite 202  
Carson City, Nevada 89701**Re: Don A. Campbell Geothermal Project Phase II – AFN: 14-106G**

Deputy Director Tryggvi:

We are writing in regards to a letter sent to the Governor's Office of Energy from the Board of Mineral County Commissioners ("Mineral") dated November 17, 2014, and the supporting cost-benefit model, related to ORNI 37, LLC's ("ORNI 37") application requesting a sales and use tax abatement and a property tax abatement ("Application") for the Don A. Campbell Geothermal Project Phase II ("Don Campbell"). Mineral recommends that you deny the Application based upon clearly erroneous data and illegal standards. As discussed below, we respectfully request that you reject Mineral's recommendation.

During the 2013 Legislative Session the Nevada Legislature passed Assembly Bill 239, which revised provisions of NRS Chapter 701A related to tax abatements for renewable energy projects. Among other things, the new legislation adopted more stringent eligibility requirements and limited the county's ability to deny an application for a tax abatement. Specifically, the county may only deny an application if it determines:

- (1) The projected cost of the services that the local government is required to provide to the facility will exceed the amount of tax revenue that the local government is projected to receive as a result of the abatement; or
- (2) The projected financial benefits that will result to the county from the employment by the facility of the residents of this State and from capital investments by the facility in the county will not exceed the projected loss of tax revenue that will result from the abatement.

**See NRS 701A.365(2)(b).**



NRS 701A.365(2)(d) also provides that if the county commissioners do not approve or deny the application within 30 days after the county receives it from the Office of Energy then the application shall be deemed approved. Mineral did not specifically deny the Application. On the contrary, at its November 5, 2014 meeting, Mineral approved a motion to send a letter in protest of the Application. See attached Mineral Commissioners' Minutes, November 5, 2014, Item 16. Similarly, in its November 17, 2014 letter, Mineral recommends that you deny the Application because of the unsupported negative financial impacts the abatements allegedly have on Mineral's consolidated tax revenues. Mineral's letter did not specifically deny the Application based upon the new statutory provisions mentioned above. Thus, the Application is deemed approved pursuant to Nevada law and should be properly reviewed by the Office of Energy pursuant to the eligibility requirements in NRS Chapter 701A.

Regardless that Mineral failed to comply with the statutory requirements in NRS 701A.365(2)(b), it provided the Office of Energy a "cost-benefit model" to show its alleged financial impacts if the abatements are approved. However, Mineral's calculations and conclusions are unsubstantiated and legally incorrect.

For example, in calculating the benefit of capital investment in the county, Mineral took one percent (1%) of Don Campbell's entire capital investment to conclude that only \$598,500 of the total \$59,850,000 investment is retained in the county. Mineral fails to explain or provide supporting documentation why it used 1% in its calculation or where it obtained the legal standard of "retained" in the county. Regardless, ORNI 37 is constructing, and operating for at least 20 years, a \$59 million dollar geothermal power plant, which will be located on currently vacant property in the county. The land costs and the improvements to the land easily surpass the loss of tax revenue due to the abatements.

Similarly, Mineral claims that there is no indirect or direct financial benefit from employment of county residents. NRS 701A.365(2)(b) requires the county to calculate the "financial benefits that will result to the county from the employment by the facility of the residents of this State" not just the residents of the county (Emphasis added). Disregarding this oversight, ORNI 37 states in Application that salaries from construction employees are estimated to be \$5.6 million and operational employees will have an estimated cumulative salary of \$270,400 per year. Even accepting that not all the construction employees will be residents of this State, based off these estimates Mineral County will receive direct and indirect financial benefits.

Thus, ORNI 37 respectfully requests that the Office of Energy rejects Mineral's recommendation and proceeds forward with a review and determination of the Application on the merits. Thank you for your anticipated assistance on this matter. Please feel free to contact me if you have any questions or comments.

Best regards,

LEWIS ROCA ROTHGERBER



Timothy M. Clausen

TMC/cd

CC: Suzanne Linfante  
Harry Ward



## Board of Mineral County Commissioners

Hawthorne, Nevada

November 5, 2014

The Honorable Board of Mineral County Commissioners met this day in a regular session with the following people present:

Honorable Jerrie Tipton	Chairman
Honorable Clifford Cichowlaz	Vice-Chairman
Honorable Paul MacBeth	Member
Honorable Cherrie George	Clerk-Treasurer
Honorable Sean Rowe	District Attorney

### 1. Pledge of Allegiance

Pledge of Allegiance was led by Commissioner Cichowlaz.

Safety Message provided by Fire Chief T.C. Knight relative to safety in the Kitchen during the Holidays.

### 2. Reports and Correspondence

Letter dated October 14, 2014 from Mike Domagala, Principal of Mineral County High School thanking the Board for having Public Works paint a crosswalk in front of the High School.

Letter from M. Scott Christy, Anchorage, Alaska regarding what pilots look for in an airport and its surrounding area.

### 3. Minutes of October 15, 2014 – for review and possible action.

Minutes of October 15, 2014 presented to the Board for review and approval.

Public Comment: None

**A MOTION WAS MADE BY** Commissioner MacBeth, seconded by Commissioner Cichowlaz and unanimously carried by the Board to approve the minutes of October 15, 2014.

### 4. Honorable Cherrie George, Clerk-Treasurer - For consideration and possible action relative to correction to the Minutes of October 1, 2014, regarding attendance during CDBG public participation item.

Correction to the Minutes of October 1, 2014 presented to the Board for review and approval.

Public Comment: None

**A MOTION WAS MADE BY** Commissioner Cichowlaz, seconded by Commissioner MacBeth and unanimously carried by the Board to approve the correction to the Minutes of October 1, 2014.

### 5. Mike Trujillo, Public Works Director – For consideration and possible action relative to update on the USDA "Building Improvement" project and loan status.

Mr. Trujillo advised the Board that the ADA doors for the Courthouse would be installed within 3 weeks.

### 6. For consideration and possible action relative to removal of four trees at Courthouse.

Mr. Trujillo advised the Board there were four trees at the Old Courthouse that needed to be replaced; quote received from local business for the cost of removal would be \$2200 did not include stump

16. For consideration and possible action relative to new renewable energy application AFN 14-1016G/ Ormat Wild Rose Phase II (ORNI 37 LLC)/Mineral County, including discussion/action relative to application for partial property, sales, and use tax abatements.

Commissioner Tipton advised the Board that the application for the Renewable Energy Tax Abatement had been received from Ormat Wild Rose Phase II (ORNI 37 LLC). Discussion ensued relative to assessments and criterion for abatements.

Ms. George, advised the Board they had 30 days to protest abatement and request a presentation.

Public Comment: Mr. Nixon advised that a request of discovery be included.

**A MOTION WAS MADE BY** Commissioner Cichowlaz, seconded by Commissioner MacBeth and unanimously carried by the Board to request presentation from Ormat Wild Rose LLC.

Ms. George read a letter from Nevada State Office of Energy relative to the thirty days to protest abatement.

The Board requested Ms. George write a letter on Commissioner Letterhead requesting a presentation and a letter of protest, requesting discovery for the portion's of application that had been redacted; copies were to be sent to Ormat Wild Rose Phase II, Department of Energy, Department of Taxation and Tax Commission

Public Comment: None

**A MOTION WAS MADE BY** Commissioner Cichowlaz, seconded by Commissioner MacBeth and unanimously carried by the Board to protest abatement of taxes to department of taxation/department of Energy.

16. **Closed Session** – Pursuant to Nevada Revised Statute (NRS) 241.015(2)(b)(2) to receive information from legal counsel relative to existing/pending litigation involving Walker Lake.

Not Necessary

17. **Open Session** – Discussion and possible action relative to existing/pending litigation involving Walker Lake and general information related to Walker Lake.

Not Necessary

**TIME SPECIFIC ITEMS:**

**10:00 AM** **Closed Session** – Pursuant to NRS 288.220 to discuss/review all labor/bargaining unit contracts, grievances and negotiations.

Not Necessary

**Immediately Following** **Open Session** – Discussion and possible action relative to all labor/bargaining unit contracts, grievances and negotiations.

Not Necessary