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STATE BOARD OF EQUALIZATION

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**FISCAL IMPACT**  
**Renewable Energy Partial Abatement of Sales/ Use and Property Taxes**

**Mountain View Solar, LLC**

***Background***

Mountain View Solar, LLC ("Mountain View"), is proposing to construct and operate a PV energy project located in the city of North Las Vegas in the Mountain View Industrial Park. Mountain View is a wholly owned subsidiary of Nextera Energy Resources, LLC ("NER") which in turn is a wholly-owned subsidiary of NextEra Energy, Inc ("NextEra"). The parent company has over 550 MW contracted or in construction of solar PV facilities, as well as 310 MW in operation and 350 MW in construction of solar thermal facilities. The Mountain View Solar Project ("Mountain View") is designed to produce 20 MW AC and is expected to generate approximately 52,840 MWh and provide 53,897 kPCs annually.<sup>1</sup>

The Mountain View project is located on 160 acres within the 2,000 acre Mountain View Industrial Park master-planned subdivision specifically developed for industrial use. The industrial park is located two miles northwest of the Interstate 15 and Highway 93 Interchange. Existing land uses surrounding the project consist of a large corridor for transmission lines and multiple power generation stations.<sup>2</sup>

***Fiscal Impact – Sales and Use Taxes***

In accordance with the provisions NRS 701A of the Nevada Revised Statutes, Mountain View Solar, LLC has requested a Sales and Use Tax Abatement for their Renewable Energy Project. This project is located in Clark County. Upon approval, this project would be granted a partial abatement of Sales and Use Tax for a period of three years, commencing on the date of approval.

The Nevada State Office of Energy has provided to the Department of Taxation a completed copy of the Renewable Energy Tax Abatements Application for this project. According to Schedule 6 of this application, Mountain View Solar, LLC will purchase a total of \$34,307,500.00 worth of tangible, personal property subject to Sales and/or Use Tax during the first year of the abatement period. At the current Sales or Use Tax rate for Clark County, the full Sales Tax for these purchases would be \$2,778,907.50 less any applicable collection allowance.

According to Schedule 7 and Schedule 8 of this application form, Mountain View Solar, LLC will be making no purchases of tangible personal property subject to Sales and/or Use Tax during the second and third year of the abatement period.

<sup>1</sup> PUCN Docket No. 11-03014, Narrative and Technical Appendix, SUP TRAN-4, p. 74 of 377.

<sup>2</sup> PUCN Docket No. 11-03014, Narrative and Technical Appendix, SUP TRAN-4, p. 78 of 377

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

Sales Tax Component	Tax Rate	First Year	Second Year	Third Year	
	8.10%	JULY 1, 2013 - JUN 30, 2014	JULY 1, 2014 - JUN 30, 2015	JULY 1, 2015 - JUN 30, 2016	TOTAL
Sales/Use Tax (General Fund)	2.00%	\$686,150.00	\$0.00	\$0.00	\$686,150.00
Local School Support Tax	2.25%	\$771,918.75	\$0.00	\$0.00	\$771,918.75
Basic City Relief	0.50%	\$171,537.50	\$0.00	\$0.00	\$171,537.50
Supp. City County Relief	1.75%	\$600,381.25	\$0.00	\$0.00	\$600,381.25
County Option	1.60%	\$548,920.00	\$0.00	\$0.00	\$548,920.00

**\*Local School Support Tax Rate paid at time of purchase is subject to current rate in statute.**

***Fiscal Impact – Property Taxes***

Generally speaking, electric light and power companies that are located completely within a county, with no transmission lines carrying power across county lines, are locally assessed. NRS 361.320(7). Facilities that own transmission lines or other property that traverse county boundary lines are centrally assessed. NRS 361.320(1).

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

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

The Taxpayer reports that it is in the business of generating and selling energy. It also reports that no part of its facility crosses state or county boundary lines, and that it has a 25 year purchase power agreement with Nevada Power Company. The agreement calls for Nevada Power Company to take all electricity, portfolio credits and renewable energy benefits generating from the facility.

Based on advice from the Office of the Attorney General, unless and until such time as the Taxpayer requires the use of transmission lines of another company such as Nevada Power to deliver power to a third party, the property must be locally assessed.

***Analysis***

In general, locally assessed real property must be valued according to the requirements of NRS 361.227. Replacement cost new of the improvements, less depreciation at the rate of 1-1/2% per year for a maximum of 50 years, is added to the full cash value of the improved land. Personal property is valued based on acquisition cost less depreciation identified in the Personal Property Manual approved by the Nevada Tax Commission.

The Taxpayer identified seven parcels of land as part of the project in Schedule 3 of the application. Prior to the purchase by Taxpayer, the county assessor established a taxable value of \$2,462,250 for 1845 acres, or about \$1,335 per acre, however, Taxpayer purchased 155 acres of the total acreage for \$5,425,000 or about \$35,000 per acre. The Department used Taxpayer's purchase price for purposes of estimating the value of the land. For the balance of the 20 years for which the abatement may be granted, an appreciation factor of 2% per year was applied to the value of the land for each year of the abatement period. In addition, a present value analysis was used to establish the value of the right-of-way grant from the BLM for 12 acres, at the rate of \$1,162.50 per acre, based on the lease payments to the BLM.

The Taxpayer also reported several project cost areas as "personal" property rather than as real property. The Department used the acquisition cost reported by the Taxpayer for each cost center but determined that nearly all components were real property, based on the framework for analysis provided in NAC 361.1127, 361.1133, and 361.11715, LCB File No. R068-12 on trade fixtures, as well as the 2012-13 Personal Property Manual, Appendix F. In particular, the criteria for determining whether property is real or personal are based on the following:

NAC 361.1127. "Fixture" means an item, other than a trade fixture, that was originally personal property which has been installed or attached to land or an improvement in a permanent manner. As used in this section, "installed or attached to land or an improvement in a permanent manner" means that:

1. Either:

(a) An item is attached to, imbedded in or permanently resting upon land or an improvement, or is attached by other means that are normally used for permanent installation, and cannot be removed without substantially damaging the item or the land or improvement with which it is being used; or

(b) The use or purpose of an item that is not otherwise physically annexed to land or an improvement is so adapted that it is:

(1) A necessary, integral or working part of the land or improvement;

(2) Designed or committed for use with the land or improvement; or

(3) So essential to the land or improvement that the land or improvement cannot perform its desired function without the nonattached item; and

2. A reasonable person would consider the item to be a permanent part of the land or improvement, taking into account annexation, adaptation and other objective manifestations of permanence, including, without limitation, whether:

(a) Removal of the item would destroy the item or cause significant damage to the real property to which it is installed or attached;

(b) The historic use of the item indicates an intention to leave the item in place;

(c) The terms of a written agreement between parties indicates the intention of a tenant or lessee to remove or transfer ownership of the item; or

(d) Ownership of the item would be conveyed with a transfer of the real property to which it is installed or attached.

The typical components of a photo-voltaic solar generation facility consist of site preparation activities, including construction survey, grading, trenching, drainage features, diversion channels, detention ponds, culverts for road crossings, containment berms, and firebreaks. Other components include access roads and utilities such as telecommunication lines, foundations for generator step-up transformers, trackers, drive motor foundations; PV solar modules, pad-mounted inverters, underground and overhead cabling and cable termination, electrical equipment enclosures; water delivery systems including pumps, wells, water storage tanks, waste and wastewater management; on-site land treatment unit; fire protection systems, including piping systems, fire hydrants, and sprinkler deluge systems; electronic systems to control equipment and facilities operations; lighting systems (AC and DC); fencing, controlled access gates, switchyard and substations.

The Department's understanding is that the solar field consists of components either attached to the land or "so essential to the land or improvement that the land or improvement cannot perform its

desired function without the nonattached item,” for example, the underground cabling, substations, and transmission lines. The Taxpayer did not submit any information regarding the exception to the fixture test with regard to whether the property is installed non-permanently and not for the enhancement of the real property to which it is attached; and did not show whether the property has a unique identity and function distinct from the real property to which it is attached.

The Department did not include property reported on Schedule 5, Contributions in Aid of Construction, assuming the property belongs to NV Energy or another party and is therefore not eligible for the abatement. The Department also did not adjust upward the reported acquisition cost to reflect any appreciation, based on the assumption that the cost of development will go down over time, as indicated by recent industry reports regarding declining costs of PV wafers.<sup>3</sup>

The Department also used the current tax rate of \$3.3544 per hundred (0.033544) for Tax District 257 without further adjustment. Under current law, the maximum tax rate could go up to \$3.66, however, the project is also subject to the tax abatement afforded under NRS 361.4722, which limits tax dollar increases to no more than 8% per year.

The calculation of the abatement contained in the attached spreadsheets takes into account the required distribution of remaining taxes after abatement as between the State of Nevada Renewable Energy Fund (General Fund in the first year only) and local governments, in the proportion of 45/55. Stated another way, 55% of the total taxes generated by the estimated taxable value is abated. Of the remaining 45% of tax dollars, 45% is distributed to the State of Nevada Renewable Energy Fund (or the General Fund in 2010 only) and 55% is distributed to local governments. The calculation assumes the State of Nevada loses the 17 cent per hundred levy for the State debt 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 2013:	\$ 44,035,922
Total Taxable Value of the Project in 2030:	\$ 37,328,121
Estimated capital cost per kW (120,028,619/20,000)	\$2,200/kW
Total Taxes Due, First Year After Completion:	\$ 516,999
Total Renewable Energy Abatement @ 55%:	\$ 284,350
Total Taxes Available to Local Governments and Energy Fund:	\$ 232,650
Total Taxes Available to Local Governments only:	\$ 127,957

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):	\$ 9,665,894
Total Renewable Energy Abatement, 20 years:	\$ 5,316,242
Total Taxes Available to Local Governments and Energy Fund:	\$ 4,349,652
Total Taxes Available to Local Governments only:	\$ 3,262,793

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

<sup>3</sup> <http://www.solarserver.com/solar-magazine/solar-news/current/2012/kw15/ims-research-pv-module-suppliers-switch-tactics-as-solar-wafer-prices-fall-70-reduced-in-house-manufacturing-increased-purchases-from-third-party-suppliers.html>; IMS Research, [www.PVMarketResearch.com](http://www.PVMarketResearch.com)

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

Summary

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	9,665,894.14	(5,316,241.78)	4,349,652.36	100.000%	5,220,136.02	(6,403,101.68)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
<b>Renewable Energy Fund</b>							1,957,343.56		37.496%
State of Nevada	0.001700	1	489,864.65	(269,425.56)	220,439.09	5.068%		(489,864.65)	0.000%
Clark County School District	0.013034	1	3,755,821.16	(2,065,701.64)	1,690,119.52	38.856%	979,190.83	(2,776,630.33)	18.758%
Clark County(unincorporated	0.006541	1	1,884,826.30	(1,036,654.47)	848,171.83	19.500%	491,398.44	(1,393,427.86)	9.414%
North Las Vegas	0.011587	1	3,338,859.87	(1,836,372.93)	1,502,486.94	34.543%	870,483.67	(2,468,376.20)	16.675%
North Las Vegas 911	0.000050	1	14,407.77	(7,924.27)	6,483.50	0.149%	3,756.29	(10,651.48)	0.072%
North Las Vegas Library District	0.000632	1	182,114.39	(100,162.91)	81,951.48	1.884%	870,483.67	688,369.28	16.675%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	47,479.56	47,479.56	0.910%
							-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
36,888,604	55.0%	100.0%	55.0%	(5,316,241.78)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	8,552,254	55.00%	23.18%	12.75%	(1,232,517.50)
IMPROVEMENTS	28,336,350	55.00%	76.82%	42.25%	(4,083,724.28)
PERSONAL PROP	-	55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2013-14

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	516,999.34	(284,349.63)	232,649.71	100.000%	232,649.71	(389,042.00)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
<b>Renewable Energy Fund</b>							104,692.37		45.000%
State of Nevada	0.001700	1	26,201.37	(14,410.75)	11,790.62	5.068%		(26,201.37)	0.000%
Clark County School District	0.013034	1	200,887.47	(110,488.11)	90,399.36	38.856%	52,373.95	(148,513.52)	22.512%
Clark County (Unincorporated)	0.006541	1	100,813.64	(55,447.50)	45,366.14	19.500%	26,283.41	(74,530.23)	11.297%
North Las Vegas	0.011587	1	178,585.48	(98,222.01)	80,363.47	34.543%	46,559.53	(132,025.95)	20.013%
North Las Vegas 911	0.000050	1	770.63	(423.85)	346.78	0.149%	200.91	(569.72)	0.086%
North Las Vegas Library District	0.000632	1	9,740.75	(5,357.41)	4,383.34	1.884%	2,539.54	(7,201.21)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
						0.000%			0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
44,035,922	55.0%	100.0%	55.0%	(284,349.63)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	5,755,422	55.00%	13.07%	7.19%	(37,164.03)
IMPROVEMENTS	\$ 38,280,500	55.00%	86.93%	47.81%	(247,185.60)
PERSONAL PROP		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2014-15

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	511,609.32	(281,385.12)	230,224.20	100.000%	230,224.20	(384,986.01)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
<b>Renewable Energy Fund</b>							103,600.89		45.000%
State of Nevada	0.001700	1	25,928.21	(14,260.52)	11,667.69	5.068%		(25,928.21)	0.000%
Clark County School District	0.013034	1	198,793.11	(109,336.21)	89,456.90	38.856%	51,827.92	(146,965.19)	22.512%
Clark County (Unincorporated)	0.006541	1	99,762.60	(54,869.43)	44,893.17	19.500%	26,009.39	(73,753.21)	11.297%
North Las Vegas	0.011587	1	176,723.62	(97,197.99)	79,525.63	34.543%	46,074.12	(130,649.50)	20.013%
North Las Vegas 911	0.000050	1	762.59	(419.42)	343.17	0.149%	198.82	(563.77)	0.086%
North Las Vegas Library District	0.000632	1	9,639.19	(5,301.55)	4,337.64	1.884%	2,513.06	(7,126.13)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
						0.000%			0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
43,576,823	55.0%	100.0%	55.0%	(281,385.12)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	5,870,530	55.00%	13.47%	7.41%	(37,907.30)
IMPROVEMENTS	37,706,293	55.00%	86.53%	47.59%	(243,477.82)
PERSONAL PROP		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2015-16

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	506,246.36	(278,435.50)	227,810.86	100.000%	227,810.87	(380,950.38)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
<b>Renewable Energy Fund</b>							102,514.89		45.000%
State of Nevada	0.001700	1	25,656.42	(14,111.03)	11,545.39	5.068%		(25,656.42)	0.000%
Clark County School District	0.013034	1	196,709.25	(108,190.09)	88,519.16	38.856%	51,284.63	(145,424.62)	22.512%
Clark County (Unincorporated)	0.006541	1	98,716.83	(54,294.26)	44,422.57	19.500%	25,736.75	(72,980.08)	11.297%
North Las Vegas	0.011587	1	174,871.11	(96,179.11)	78,692.00	34.543%	45,591.15	(129,279.96)	20.013%
North Las Vegas 911	0.000050	1	754.60	(415.03)	339.57	0.149%	196.73	(557.87)	0.086%
North Las Vegas Library District	0.000632	1	9,538.15	(5,245.98)	4,292.17	1.884%	2,486.72	(7,051.43)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
						0.000%			0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
43,120,026	55.0%	100.0%	55.0%	(278,435.50)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	5,987,941	55.00%	13.89%	7.64%	(38,665.45)
IMPROVEMENTS	37,132,085	55.00%	86.11%	47.36%	(239,770.05)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-



NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2016-17

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	500,910.96	(275,501.04)	225,409.92	100.000%	225,409.91	(376,935.51)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
<b>Renewable Energy Fund</b>							101,434.46		45.000%
State of Nevada	0.001700	1	25,386.02	(13,962.31)	11,423.71	5.068%		(25,386.02)	0.000%
Clark County School District	0.013034	1	194,636.10	(107,049.86)	87,586.24	38.856%	50,744.13	(143,891.97)	22.512%
Clark County (Unincorporated)	0.006541	1	97,676.44	(53,722.04)	43,954.40	19.500%	25,465.50	(72,210.94)	11.297%
North Las Vegas	0.011587	1	173,028.12	(95,165.47)	77,862.65	34.543%	45,110.65	(127,917.47)	20.013%
North Las Vegas 911	0.000050	1	746.65	(410.66)	335.99	0.149%	194.66	(551.99)	0.086%
North Las Vegas Library District	0.000632	1	9,437.63	(5,190.70)	4,246.93	1.884%	2,460.51	(6,977.12)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
						0.000%			0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
42,665,578	55.0%	100.0%	55.0%	(275,501.04)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTAGE	CURRENT YEAR ABATEMENT
LAND	6,107,700	55.00%	14.32%	7.87%	(39,438.77)
IMPROVEMENTS	36,557,878	55.00%	85.68%	47.13%	(236,062.27)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2017-18

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	495,603.67	(272,582.02)	223,021.65	100.000%	223,021.64	(372,941.77)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
<b>Renewable Energy Fund</b>							100,359.74		45.000%
State of Nevada	0.001700	1	25,117.05	(13,814.38)	11,302.67	5.068%		(25,117.05)	0.000%
Clark County School District	0.013034	1	192,573.88	(105,915.63)	86,658.25	38.856%	50,206.48	(142,367.40)	22.512%
Clark County (Unincorporated)	0.006541	1	96,641.53	(53,152.84)	43,488.69	19.500%	25,195.69	(71,445.84)	11.297%
North Las Vegas	0.011587	1	171,194.84	(94,157.16)	77,037.68	34.543%	44,632.69	(126,562.15)	20.013%
North Las Vegas 911	0.000050	1	738.74	(406.31)	332.43	0.149%	192.60	(546.14)	0.086%
North Las Vegas Library District	0.000632	1	9,337.63	(5,135.70)	4,201.93	1.884%	2,434.44	(6,903.19)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
						0.000%			0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
42,213,524	55.0%	100.0%	55.0%	(272,582.02)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	6,229,854	55.00%	14.76%	8.12%	(40,227.54)
IMPROVEMENTS	35,983,670	55.00%	85.24%	46.88%	(232,354.48)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2018-19

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	514,216.75	(282,819.21)	231,397.54	100.000%	231,397.54	(386,948.10)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
<b>Renewable Energy Fund</b>							104,128.89		45.000%
State of Nevada	0.001700	1	26,060.35	(14,333.19)	11,727.16	5.068%		(26,060.35)	0.000%
Clark County School District	0.013034	1	199,806.26	(109,893.44)	89,912.82	38.856%	52,092.06	(147,714.20)	22.512%
Clark County (Unincorporated)	0.006541	1	100,271.04	(55,149.07)	45,121.97	19.500%	26,141.95	(74,129.09)	11.297%
North Las Vegas	0.011587	1	177,624.30	(97,693.37)	79,930.93	34.543%	46,308.94	(131,315.36)	20.013%
North Las Vegas 911	0.000050	1	766.48	(421.56)	344.92	0.149%	199.83	(566.65)	0.086%
North Las Vegas Library District	0.000632	1	9,688.32	(5,328.58)	4,359.74	1.884%	2,525.87	(7,162.45)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
						0.000%			0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
43,798,914	55.0%	100.0%	55.0%	(282,819.21)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	6,354,451	55.00%	14.51%	7.98%	(41,032.09)
IMPROVEMENTS	37,444,463	55.00%	85.49%	47.02%	(241,787.12)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2019-20

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	508,579.98	(279,718.99)	228,860.99	100.000%	228,860.99	(382,706.44)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
<b>Renewable Energy Fund</b>							102,987.45		45.000%
State of Nevada	0.001700	1	25,774.68	(14,176.07)	11,598.61	5.068%		(25,774.68)	0.000%
Clark County School District	0.013034	1	197,616.01	(108,688.81)	88,927.20	38.856%	51,521.03	(146,094.98)	22.512%
Clark County (Unincorporated)	0.006541	1	99,171.88	(54,544.53)	44,627.35	19.500%	25,855.38	(73,316.50)	11.297%
North Las Vegas	0.011587	1	175,677.21	(96,622.47)	79,054.74	34.543%	45,801.31	(129,875.90)	20.013%
North Las Vegas 911	0.000050	1	758.08	(416.94)	341.14	0.149%	197.64	(560.44)	0.086%
North Las Vegas Library District	0.000632	1	9,582.12	(5,270.17)	4,311.95	1.884%	2,498.18	(7,083.94)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
						0.000%			0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
43,318,795	55.0%	100.0%	55.0%	(279,718.99)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	6,481,540	55.00%	14.96%	8.23%	(41,852.73)
IMPROVEMENTS	36,837,255	55.00%	85.04%	46.77%	(237,866.26)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2020-21

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	501,678.70	(275,923.28)	225,755.42	100.000%	225,755.42	(377,513.22)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
<b>Renewable Energy Fund</b>							101,589.94		45.000%
State of Nevada	0.001700	1	25,424.93	(13,983.71)	11,441.22	5.068%		(25,424.93)	0.000%
Clark County School District	0.013034	1	194,934.42	(107,213.93)	87,720.49	38.856%	50,821.91	(144,112.51)	22.512%
Clark County (Unincorporated)	0.006541	1	97,826.15	(53,804.38)	44,021.77	19.500%	25,504.53	(72,321.62)	11.297%
North Las Vegas	0.011587	1	173,293.32	(95,311.33)	77,981.99	34.543%	45,179.80	(128,113.52)	20.013%
North Las Vegas 911	0.000050	1	747.79	(411.28)	336.51	0.149%	194.96	(552.83)	0.086%
North Las Vegas Library District	0.000632	1	9,452.09	(5,198.65)	4,253.44	1.884%	2,464.28	(6,987.81)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
						0.000%			0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
42,730,973	55.0%	100.0%	55.0%	(275,923.28)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	6,500,925	55.00%	15.21%	8.37%	(41,977.90)
IMPROVEMENTS	36,230,048	55.00%	84.79%	46.63%	(233,945.38)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2021-22

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	497,396.53	(273,568.11)	223,828.42	100.000%	223,828.41	(374,290.91)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
<b>Renewable Energy Fund</b>							100,722.79		45.000%
State of Nevada	0.001700	1	25,207.91	(13,864.35)	11,343.56	5.068%		(25,207.91)	0.000%
Clark County School District	0.013034	1	193,270.52	(106,298.79)	86,971.73	38.856%	50,388.10	(142,882.42)	22.512%
Clark County (Unincorporated)	0.006541	1	96,991.14	(53,345.13)	43,646.01	19.500%	25,286.83	(71,704.31)	11.297%
North Las Vegas	0.011587	1	171,814.14	(94,497.78)	77,316.36	34.543%	44,794.15	(127,019.99)	20.013%
North Las Vegas 911	0.000050	1	741.41	(407.78)	333.63	0.149%	193.29	(548.12)	0.086%
North Las Vegas Library District	0.000632	1	9,371.41	(5,154.28)	4,217.13	1.884%	2,443.25	(6,928.16)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
						0.000%			0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
42,366,234	55.0%	100.0%	55.0%	(273,568.11)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	6,743,394	55.00%	15.92%	8.75%	(43,543.58)
IMPROVEMENTS	35,622,840	55.00%	84.08%	46.25%	(230,024.53)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2022-23

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	491,851.08	(270,518.09)	221,332.99	100.000%	221,332.99	(370,117.94)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
<b>Renewable Energy Fund</b>							99,599.85		45.000%
State of Nevada	0.001700	1	24,926.87	(13,709.78)	11,217.09	5.068%		(24,926.87)	0.000%
Clark County School District	0.013034	1	191,115.76	(105,113.67)	86,002.09	38.856%	49,826.33	(141,289.43)	22.512%
Clark County (Unincorporated)	0.006541	1	95,909.79	(52,750.38)	43,159.41	19.500%	25,004.91	(70,904.88)	11.297%
North Las Vegas	0.011587	1	169,898.59	(93,444.22)	76,454.37	34.543%	44,294.75	(125,603.84)	20.013%
North Las Vegas 911	0.000050	1	733.14	(403.23)	329.91	0.149%	191.14	(542.00)	0.086%
North Las Vegas Library District	0.000632	1	9,266.93	(5,096.81)	4,170.12	1.884%	2,416.01	(6,850.92)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
						0.000%			0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
41,893,895	55.0%	100.0%	55.0%	(270,518.09)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	6,878,262	55.00%	16.42%	9.03%	(44,414.45)
IMPROVEMENTS	35,015,633	55.00%	83.58%	45.97%	(226,103.64)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2023-24

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	486,337.28	(267,485.52)	218,851.76	100.000%	218,851.76	(365,968.81)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
<b>Renewable Energy Fund</b>							98,483.29		45.000%
State of Nevada	0.001700	1	24,647.43	(13,556.09)	11,091.34	5.068%		(24,647.43)	0.000%
Clark County School District	0.013034	1	188,973.30	(103,935.32)	85,037.98	38.856%	49,267.76	(139,705.54)	22.512%
Clark County (Unincorporated)	0.006541	1	94,834.61	(52,159.04)	42,675.57	19.500%	24,724.60	(70,110.01)	11.297%
North Las Vegas	0.011587	1	167,993.98	(92,396.69)	75,597.29	34.543%	43,798.19	(124,195.79)	20.013%
North Las Vegas 911	0.000050	1	724.92	(398.71)	326.21	0.149%	189.00	(535.92)	0.086%
North Las Vegas Library District	0.000632	1	9,163.04	(5,039.67)	4,123.37	1.884%	2,388.92	(6,774.12)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
						0.000%			0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
41,424,252	55.0%	100.0%	55.0%	(267,485.52)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	7,015,827	55.00%	16.94%	9.32%	(45,302.74)
IMPROVEMENTS	34,408,425	55.00%	83.06%	45.68%	(222,182.78)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-



NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2024-25

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	480,855.81	(264,470.69)	216,385.12	100.000%	216,385.11	(361,844.00)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
<b>Renewable Energy Fund</b>							97,373.30		45.000%
State of Nevada	0.001700	1	24,369.63	(13,403.30)	10,966.33	5.068%		(24,369.63)	0.000%
Clark County School District	0.013034	1	186,843.39	(102,763.86)	84,079.53	38.856%	48,712.47	(138,130.92)	22.512%
Clark County (Unincorporated)	0.006541	1	93,765.74	(51,571.16)	42,194.58	19.500%	24,445.93	(69,319.81)	11.297%
North Las Vegas	0.011587	1	166,100.53	(91,355.29)	74,745.24	34.543%	43,304.54	(122,795.99)	20.013%
North Las Vegas 911	0.000050	1	716.75	(394.21)	322.54	0.149%	186.87	(529.88)	0.086%
North Las Vegas Library District	0.000632	1	9,059.77	(4,982.87)	4,076.90	1.884%	2,362.00	(6,697.77)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
						0.000%			0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
40,957,362	55.0%	100.0%	55.0%	(264,470.69)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	7,156,144	55.00%	17.47%	9.61%	(46,208.79)
IMPROVEMENTS	33,801,218	55.00%	82.53%	45.39%	(218,261.90)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2025-26

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	475,407.26	(261,473.99)	213,933.27	100.000%	213,933.26	(357,743.97)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
<b>Renewable Energy Fund</b>							96,269.97		45.000%
State of Nevada	0.001700	1	24,093.50	(13,251.43)	10,842.07	5.068%		(24,093.50)	0.000%
Clark County School District	0.013034	1	184,726.28	(101,599.45)	83,126.83	38.856%	48,160.51	(136,565.77)	22.512%
Clark County (Unincorporated)	0.006541	1	92,703.28	(50,986.80)	41,716.48	19.500%	24,168.94	(68,534.34)	11.297%
North Las Vegas	0.011587	1	164,218.46	(90,320.15)	73,898.31	34.543%	42,813.86	(121,404.60)	20.013%
North Las Vegas 911	0.000050	1	708.63	(389.75)	318.88	0.149%	184.75	(523.88)	0.086%
North Las Vegas Library District	0.000632	1	8,957.11	(4,926.41)	4,030.70	1.884%	2,335.23	(6,621.88)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
						0.000%			0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
40,493,277	55.0%	100.0%	55.0%	(261,473.99)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	7,299,267	55.00%	18.03%	9.91%	(47,132.97)
IMPROVEMENTS	33,194,010	55.00%	81.97%	45.09%	(214,341.02)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2026-27

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	469,992.33	(258,495.79)	211,496.54	100.000%	211,496.55	(353,669.22)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
<b>Renewable Energy Fund</b>							95,173.44		45.000%
State of Nevada	0.001700	1	23,819.07	(13,100.49)	10,718.58	5.068%		(23,819.07)	0.000%
Clark County School District	0.013034	1	182,622.23	(100,442.23)	82,180.00	38.856%	47,611.96	(135,010.27)	22.512%
Clark County (Unincorporated)	0.006541	1	91,647.38	(50,406.06)	41,241.32	19.500%	23,893.65	(67,753.73)	11.297%
North Las Vegas	0.011587	1	162,348.00	(89,291.40)	73,056.60	34.543%	42,326.21	(120,021.79)	20.013%
North Las Vegas 911	0.000050	1	700.56	(385.31)	315.25	0.149%	182.65	(517.91)	0.086%
North Las Vegas Library District	0.000632	1	8,855.09	(4,870.30)	3,984.79	1.884%	2,308.64	(6,546.45)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
						0.000%			0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
40,032,055	55.0%	100.0%	55.0%	(258,495.79)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	7,445,252	55.00%	18.60%	10.23%	(48,075.63)
IMPROVEMENTS	32,586,803	55.00%	81.40%	44.77%	(210,420.16)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2027-28

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	464,611.67	(255,536.42)	209,075.25	100.000%	209,075.25	(349,620.28)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
<b>Renewable Energy Fund</b>							94,083.86		45.000%
State of Nevada	0.001700	1	23,546.38	(12,950.51)	10,595.87	5.068%		(23,546.38)	0.000%
Clark County School District	0.013034	1	180,531.50	(99,292.33)	81,239.17	38.856%	47,066.88	(133,464.62)	22.512%
Clark County (Unincorporated)	0.006541	1	90,598.17	(49,828.99)	40,769.18	19.500%	23,620.11	(66,978.06)	11.297%
North Las Vegas	0.011587	1	160,489.37	(88,269.15)	72,220.22	34.543%	41,841.64	(118,647.73)	20.013%
North Las Vegas 911	0.000050	1	692.54	(380.90)	311.64	0.149%	180.55	(511.99)	0.086%
North Las Vegas Library District	0.000632	1	8,753.71	(4,814.54)	3,939.17	1.884%	2,282.21	(6,471.50)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
						0.000%			0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
39,573,752	55.0%	100.0%	55.0%	(255,536.42)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	7,594,157	55.00%	19.19%	10.55%	(49,037.14)
IMPROVEMENTS	31,979,595	55.00%	80.81%	44.45%	(206,499.28)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2028-29

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	459,265.98	(252,596.28)	206,669.70	100.000%	206,669.70	(345,597.65)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
<b>Renewable Energy Fund</b>							93,001.37		45.000%
State of Nevada	0.001700	1	23,275.46	(12,801.50)	10,473.96	5.068%		(23,275.46)	0.000%
Clark County School District	0.013034	1	178,454.35	(98,149.89)	80,304.46	38.856%	46,525.34	(131,929.01)	22.512%
Clark County (Unincorporated)	0.006541	1	89,555.77	(49,255.67)	40,300.10	19.500%	23,348.34	(66,207.43)	11.297%
North Las Vegas	0.011587	1	158,642.83	(87,253.56)	71,389.27	34.543%	41,360.22	(117,282.61)	20.013%
North Las Vegas 911	0.000050	1	684.57	(376.51)	308.06	0.149%	178.48	(506.09)	0.086%
North Las Vegas Library District	0.000632	1	8,653.00	(4,759.15)	3,893.85	1.884%	2,255.95	(6,397.05)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
						0.000%			0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
39,118,428	55.0%	100.0%	55.0%	(252,596.28)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	7,746,040	55.00%	19.80%	10.89%	(50,017.88)
IMPROVEMENTS	31,372,388	55.00%	80.20%	44.11%	(202,578.40)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2029-30

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	453,955.96	(249,675.77)	204,280.19	100.000%	204,280.19	(341,601.86)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
<b>Renewable Energy Fund</b>							91,926.09		45.000%
State of Nevada	0.001700	1	23,006.35	(12,653.49)	10,352.86	5.068%		(23,006.35)	0.000%
Clark County School District	0.013034	1	176,391.07	(97,015.09)	79,375.98	38.856%	45,987.42	(130,403.65)	22.512%
Clark County (Unincorporated)	0.006541	1	88,520.33	(48,686.18)	39,834.15	19.500%	23,078.39	(65,441.94)	11.297%
North Las Vegas	0.011587	1	156,808.60	(86,244.73)	70,563.87	34.543%	40,882.02	(115,926.58)	20.013%
North Las Vegas 911	0.000050	1	676.66	(372.16)	304.50	0.149%	176.41	(500.25)	0.086%
North Las Vegas Library District	0.000632	1	8,552.95	(4,704.12)	3,848.83	1.884%	2,229.86	(6,323.09)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
						0.000%			0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
38,666,141	55.0%	100.0%	55.0%	(249,675.77)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	7,900,961	55.00%	20.43%	11.24%	(51,018.24)
IMPROVEMENTS	30,765,180	55.00%	79.57%	43.76%	(198,657.53)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2030-31

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	448,682.32	(246,775.28)	201,907.04	100.000%	201,907.04	(337,633.45)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
<b>Renewable Energy Fund</b>							90,858.17		45.000%
State of Nevada	0.001700	1	22,739.09	(12,506.50)	10,232.59	5.068%		(22,739.09)	0.000%
Clark County School District	0.013034	1	174,341.92	(95,888.06)	78,453.86	38.856%	45,453.18	(128,888.74)	22.512%
Clark County (Unincorporated)	0.006541	1	87,491.98	(48,120.59)	39,371.39	19.500%	22,810.28	(64,681.70)	11.297%
North Las Vegas	0.011587	1	154,986.94	(85,242.82)	69,744.12	34.543%	40,407.09	(114,579.85)	20.013%
North Las Vegas 911	0.000050	1	668.80	(367.84)	300.96	0.149%	174.36	(494.44)	0.086%
North Las Vegas Library District	0.000632	1	8,453.59	(4,649.47)	3,804.12	1.884%	2,203.96	(6,249.63)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
						0.000%			0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
38,216,953	55.0%	100.0%	55.0%	(246,775.28)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	8,058,980	55.00%	21.09%	11.60%	(52,038.61)
IMPROVEMENTS	30,157,973	55.00%	78.91%	43.40%	(194,736.67)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2031-32

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	443,445.77	(243,895.18)	199,550.59	100.000%	199,550.61	(333,692.93)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
<b>Renewable Energy Fund</b>							89,797.77		45.000%
State of Nevada	0.001700	1	22,473.70	(12,360.54)	10,113.16	5.068%		(22,473.70)	0.000%
Clark County School District	0.013034	1	172,307.18	(94,768.95)	77,538.23	38.856%	44,922.70	(127,384.48)	22.512%
Clark County (Unincorporated)	0.006541	1	86,470.87	(47,558.98)	38,911.89	19.500%	22,544.07	(63,926.80)	11.297%
North Las Vegas	0.011587	1	153,178.10	(84,247.96)	68,930.14	34.543%	39,935.50	(113,242.60)	20.013%
North Las Vegas 911	0.000050	1	660.99	(363.54)	297.45	0.149%	172.33	(488.66)	0.086%
North Las Vegas Library District	0.000632	1	8,354.93	(4,595.21)	3,759.72	1.884%	2,178.24	(6,176.69)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
						0.000%			0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
37,770,925	55.0%	100.0%	55.0%	(243,895.18)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	8,220,160	55.00%	21.76%	11.97%	(53,079.38)
IMPROVEMENTS	29,550,765	55.00%	78.24%	43.03%	(190,815.80)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-



NEVADA DEPARTMENT OF TAXATION

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 257

EXCLUDES STATE DEBT

2032-33

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
0.033544	438,247.07	(241,035.89)	197,211.18	100.000%	197,211.18	(329,780.92)	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES	NET TAXES DUE ENTITIES	EFFECTIVE ABATEMENT	EFFECTIVE PERCENT TOTAL TAXES
<b>Renewable Energy Fund</b>							88,745.03		45.000%
State of Nevada	0.001700	1	22,210.23	(12,215.63)	9,994.60	5.068%		(22,210.23)	0.000%
Clark County School District	0.013034	1	170,287.16	(93,657.94)	76,629.22	38.856%	44,396.05	(125,891.11)	22.512%
Clark County (Unincorporated)	0.006541	1	85,457.13	(47,001.42)	38,455.71	19.500%	22,279.77	(63,177.36)	11.297%
North Las Vegas	0.011587	1	151,382.33	(83,260.28)	68,122.05	34.543%	39,467.32	(111,915.01)	20.013%
North Las Vegas 911	0.000050	1	653.24	(359.28)	293.96	0.149%	170.31	(482.93)	0.086%
North Las Vegas Library District	0.000632	1	8,256.98	(4,541.34)	3,715.64	1.884%	2,152.70	(6,104.28)	1.092%
Las Vegas/Clark County Library District	0.000000	1	-	-	-	0.000%	-	-	0.000%
						0.000%			0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
37,328,121	55.0%	100.0%	55.0%	(241,035.89)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
LAND	8,384,563	55.00%	22.46%	12.35%	(54,140.97)
IMPROVEMENTS	28,943,558	55.00%	77.54%	42.65%	(186,894.92)
PERSONAL PROP		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-