

State of Nevada
Renewable Energy Tax Abatement Application
AFN:

Facility Information	
Date of Submittal to GOE:	10/9/2015
Type of Incentives (Please check all that the company is applying for on this	
<input checked="" type="checkbox"/> Sales & Use Tax Abatement	<input checked="" type="checkbox"/> Property Tax Abatement
Company Information (Legal name of company under which business will be	
Company Name: Boulder Solar Power, LLC (wholly-owned subsidiary of SunPower Corporation)	
Department of Taxation's Tax Payer ID number: E0056962012-8	
Federal Employer ID number (FEIN, EIN or FID): EIN 45-4414790	
NAICS Code: 221114 - Solar Electric Power Generation	
Description of Company's Nevada Operations: Develop, construct, operate and own solar photovoltaic generation facility	
Percentage of Company's Market Inside Nevada: 100%	
Mailing Address: 1414 Harbour Way South, Suite 1901	
City:	Richmond, CA 94804
Phone:	(510) 260-8382
APN:	207-00-002-036
Taxation District where facility is located: 052 (Boulder City)	
Nevada Facility	
Type of Facility (please check all that are relevant to the facility)	
<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 type="checkbox"/> Transmission that is interconnected to a renewable energy or geothermal	
<input type="checkbox"/> Transmission that contributes to the capability of the electrical grid to accommodate and transmit electricity produced from Nevada renewable	
Name Plate Production Capacity of the Facility: 100MWac	
Net Output Production Capacity of the Facility in MW: 100MWac	

State of Nevada
Renewable Energy Tax Abatement Application
AFN:

Annual Net Production Capacity of the Facility in MWh (or other appropriate unit): 289,000 GWh
Estimated total capital investment:
Percent of total estimated capital investment expended in Nevada: 100%
Anticipated date or time range for the start of construction: 11/2/2015
Anticipated date for the Commercial Operation Date (COD) of the facility: 11/1/2016
Address of the Real Property for the Generation Facility: 17445 South US Highway 95, Boulder City, NV 89005
City: Boulder City

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Are you required to file any paper work with the PUC and/or FERC? Yes		
If yes,	Purpose of the Filing with PUC: Filed UEPA permit with PUCN	Filing Date OR Anticipated filing Date: Original: 5/21/2012 Amended: 7/8/2015
If yes,	Purpose of the Filing with FERC: N/A	Filing Date OR Anticipated filing Date: N/A

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	

State of Nevada
Renewable Energy Tax Abatement Application
AFN:

CHECKLIST - PLEASE ATTACH	
1	Description of the Technology and Complete Facility including generation, transmission or distribution, the physical point at which the ownership of energy is transferred and nature of the connection to the transmission grid
2	Complete and legal description of the location of the proposed facility, including a regional facility map that identifies the location, county boundaries and state boundaries of the proposed facility or a reference to any such map of appropriate scale
3	Description of any natural or nonrenewable resources that will be affected by or required to be used in the construction or operation of the proposed facility, including statement of any areas of mitigation, controversy, issue or concern
4	Summary of the PUC and FERC Dockets if any PUC and FERC filing have started
5	Copy of the Business Plan for the Nevada Facility
6	For Expansion Applications, Copy of the most recent assessment schedule and tax bill from the County Assessor's Office or the Department of Taxation
7	Website link to company profile
8	Copy of the Current Nevada State Business License
9	Facility Information Form
10	Employment Information, construction, and permanent employee salary schedules
11	Supplemental Information Form
12	Taxation Reporting Forms (Summary Sheet and Schedules 1 through 8)
13	Names and contact information for construction company, contractors, subcontractors
14	Letter from the utility or company describing the highlights of PPA, LOI, or MOU.
15	Confidential Information Identification Form

List of Required Permits or Authorizations for the Proposed Facility

Permit or Authorization Title	Issuing Agency	Project Circumstance Requiring Permit or Authorization	Steps to Obtain Permit	Application Date	Approval Date or Expected Approval Date
I. Federal Permits or Authorizations					
Environmental Assessment (EA)	United States Bureau of Land Management (BLM)	National Environmental Policy Act (NEPA) determines level of analysis required for any proposed action on public lands	Affected environment and environmental consequences studies, including: air quality, geology/soils, water, vegetation, wildlife, cultural resources, and noise		
Endangered Species Action (ESA) Section 7 Biological Opinion/Incidental Take Permit	U.S. Fish and Wildlife Service (USFWS)	The Project has a federal nexus and occurs in desert tortoise habitat	Project will be covered under the programmatic biological opinion in language incorporated into the DNA.		
Determination of NEPA Adequacy (DNA)	United States Bureau of Land Management (BLM)	National Environmental Policy Act (NEPA) determines level of analysis required for any proposed action on public lands	EA, NHOA 106 Consultation & Cultural Resources Survey		
BLM Right-of-Way Grant	United States Bureau of Land Management (BLM)	Project generation tie line structures located on land owned by BLM	Plan of Development (POD), Determination of NEPA Adequacy (DNA), Right-of-Way Grant (ROW) Grant letter		
BLM Notice to Proceed (BLM NTP)	United States Bureau of Land Management (BLM)	Following issuance of ROW Grant, NTP required to begin construction	Conditions of approval listed in ROW Grant letter		
Clean Water Act Section 404 Jurisdictional Determination	U.S. Army Corps of Engineers (USACE)	Required for work in navigable waters of the United States - does not apply to this project	No Permit Required Letter obtained		
National Historic Preservation Act (NHPA) Section 106	State Historic Preservation Office (SHPO)	Potential disturbance of eligible historic artifacts	BLM Clearance Letter		
II. State of Nevada Permits or Authorizations					
Right-of-Way Encroachment Permit	Nevada Department of Transportation (NDOT)	Access road from HWY 95 to project site	Submit detailed plans for design of access road, apron and modifications to highway		
Utility Environmental Protection Act (UEPA) Permit to Construct	Public Utilities Commission of Nevada (PUCN)	Required of all generation projects greater than 70MW in Nevada	File motion with PUC; Permit to Construct issued after PUC has reviewed all construction permits		

State of Nevada
Renewable Energy Tax Abatement Application
AFN:

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

SunPower and Boulder Solar are in the final phase of contractor and subcontractor evaluation, and expect to make a determination in coming weeks. Additional information can be provided as it becomes available.

Contractors and Subcontractors List

Vendor 1	Mortenson Construction
Tax ID	
Contact	Craig Sandeen
Mailing Address	700 Meadow Lane N
E-Mail	craig.sandeen@mortenson.com
Vendor 2	
Tax ID	
Contact	
Mailing Address	
E-Mail	
Vendor 3	
Tax ID	
Contact	
Mailing Address	
E-Mail	
Vendor 4	
Tax ID	
Contact	
Mailing Address	
E-Mail	
Vendor 5	
Tax ID	
Contact	
Mailing Address	
E-Mail	
Vendor 6	
Tax ID	
Contact	
Mailing Address	
E-Mail	
Vendor 7	
Tax ID	
Contact	
Mailing Address	

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

AFN:

Employment Information

Employment

New Operations or Expansion

CONSTRUCTION EMPLOYEES	Full Time	Part Time
Number of anticipated construction employees who will be employed during the entire construction phase?	120	n/a
Average anticipated hourly wage of construction employees, excluding management and administrative employees:		n/a
Number of anticipated construction employees who will be employed during the second-quarter of construction?	90	n/a
Percentage of anticipated second-quarter construction employees who will be Nevada Residents?	67%	n/a
Number of anticipated second-quarter construction employees who will be Nevada Residents?	60	n/a
PERMANENT EMPLOYEES		
Number of anticipated permanent employees who will be employed as of the end of its first fourth-quarter of new operations or expansion?	3	n/a
Average anticipated hourly wage of permanent employees, excluding management and administrative employees:		n/a
Number of permanent employees who were employed prior to the expansion?	n/a	n/a
Average hourly wage of current permanent employees, excluding managements and administrative employees	n/a	n/a

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): **SunPower has not yet finalized its construction labor subcontractor. A list of potential subcontractors is provided as an attachment to this application. The list of benefits is determined by the subcontractor, who will be contractually required to meet or exceed requirements set by NRS 701A.365(1)(e)(4)(I) & (II) and Regulation of the Nevada Energy Commissioner R094-10 Sec. 23(5). This is a mandatory requirement for vendors.**

Name of Insurer: **To be determined once subcontractor has been selected**

Cost of Total Benefit Package:	TBD	Cost of Health Insurance for Construction Employees:	TBD
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State of Nevada
 Renewable Energy Tax Abatement Application
 AFN:

Construction Employee Schedule

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

FULL TIME EMPLOYEES

		(a)	(b)	(c) = (a)+(b)	(e) = (c) x (d)	(f) = $\Sigma(e) / \Sigma(c)$
#	Job Title	# of Nevada Employees	# of Non-Nevada Employees	Total # of Employees	Total Hourly Wage per category (\$)	Average Hourly Wage (\$)
	Construction Employees, excluding Management	90	30	120		
	TOTAL	90	30	120		
TOTAL CONSTRUCTION PAYROLL						

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 (\$)
	Construction Employees, excluding Management	60	30	90		
	TOTAL	60	30	90		
	TOTAL CONSTRUCTION PAYROLL					

State of Nevada
Renewable Energy Tax Abatement Application
AFN:

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 (\$)
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1	Management and Administrative Employees	1	
2	Permanent Employees, excluding Management and Administrative Employees	2	
TOTAL		3	

TOTAL ANNUAL PAYROLL	
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**State of Nevada
Renewable Energy Tax Abatement Application
AFN:**

Supplemental Information

Please respond to each question. Answers to the questions will assist Department of Taxation staff in determining whether the facility should be locally or centrally assessed. Other questions will assist staff in understanding whether the reported replacement costs capture all aspects of taxable value.

1) Will you have a possessory interest in any governmentally owned property for this facility? Please describe if yes.

Yes. Boulder Solar Power, LLC has applied for a Right of Way Grand on land owned by the US Department of the Interior - Bureau of Land Management

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

No. The project will be contained entirely within the City of Boulder City Lands, in Clark County, Nevada.

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. Boulder Solar Power, LLC is a wholly-owne subsidiary of SunPower Corporation. SunPower has been a leader in the solar industry for 30 years, originally incorporated in California in 1985. SunPower is the leading manufacturer of back-contact, back-junction cells. SunPower photovoltaic solar panels are the highest efficiency solar panels available for the mass market. SunPower is headquartered in San Jose, California, and has offices across the United States and globally.

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 energy is transferred at the Point of Interconnection, which is defined in the Large Generator Interconnection Agreement entered into with NV Energy. Under this agreement, the Boulder Solar project will interconnect to the NV Energy transmission system at 230kV through the Nevada Solar One substation. Nevada Solar One substation is located approximately 2.5 miles due south of the Boulder Solar project, within the City of Boulder City, Clark County, Nevada.

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

No. Boulder Solar Power, LLC will not apply for abatements in addition to sales and property tax.

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

SunPower Corporation filed for and received a sales tax abatement for the Nellis Airforce Base Solar Project in Clark County, Nevada. The request was approved May 1, 2015 by the State of Nevada Department of Taxation. The Application Filing Number is 15-0220SPV.

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

**Summary Report
Schedules 1 through 8**

Company: Boulder Solar Power, LLC
Division: N/A

Line No.	Schedule	Total Estimated RCNLD or Transaction Cost	Department Use Only
1	Sch. 1 Personal Property - Property Tax - Total from Col. J.		
2	Sch. 2 Real Property - Improvements - Total from Col. F.		
3	Sch. 3 Real Property - Land - Total from Col. I		
4	Sch. 4 Operating Leases - Total from Col. F		
5	Sch. 5 Contributions in Aid of Construction - Total from Col. F		
6	Sch. 6 First Year Estimated Sales & Use Tax - Total from Col. J		
7	Sch. 7 Second Year Estimated Sales & Use Tax - Total from Col. J		
8	Sch. 8 Third Year Estimated Sales & Use Tax - Total from Col. J		

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

**Property Tax: Personal Property
Schedule 1**

Company Name: Boulder Solar Power, LLC
Division: N/A

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	C	D	E	H	I	J
Personal Property Itemized Description	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
Trucker System	C		2/1/2016		30 years	
Cable Tray	C		3/1/2016		30 years	
Combiner Boxes & harnesses	C		4/1/2016		30 years	
PV Modules	C		4/1/2016		30 years	
SCADA Monitoring Equipment	C		7/1/2016		30 years	
Inverters and Transformers	C		4/1/2016		30 years	
High Voltage Substation Equipment	SC		2/1/2016		30 years	
High Voltage Gen-Tie Equipment	SC		3/1/2016		30 years	
Grand Total						

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

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

Company Name: Boulder Solar Power, LLC
 Division: N/A

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 and Drainage Features		2/1/2016	
Access Roads		2/1/2016	
Operations and Maintenance Building		7/1/2016	
Fencing		4/1/2016	
Fire Protection Water Line		1/1/2012	
Pile Foundations		11/1/2015	
Underground AC Feeders		2/16/2016	
Underground DC Feeders		3/16/2016	
Grand Total			

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

Company Name: Boulder Solar Power, LLC
 Division: N/A

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

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

A Line #	B		C		D	E Brief Description, Size of the Land (acre), Date Acquired	F Owned (O) Leased (L) Rented (Rtd)	G G/L Account Number (if applicable)	H Purchase Price (if applicable)	I Assessor's Taxable Value
	County	City or Town	Where Situated		Tax District					
1	Clark	Boulder City			52	542 acre lease	L			5,420,000
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12	Grand Total									5,420,000

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

Company Name: Boulder Solar Power, LLC Property Tax: Operating Leases
 Division: N/A Schedule **4**

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 Operating Lease Itemized Description	B G/L Account No. (if applicable)	C Real or Personal Property?	E Lessor's Replacement Cost Per Unit	F Estimated Total Replacement Cost	G Annual Lease payment	H Lease Years Remaining	I Residual Value
Site Lease					921,400		
Temporary Construction Facilities (Trailers for 12 months)							
Rental Equipment (site buggies and misc. tools)							
Grand Total							

State of Nevada
Renewable Energy Tax Abatements Application
AFN:

Company Name: Boulder Solar Power, LLC **Property Tax: Contributions in Aid of Construction**
 Division: N/A **Schedule 5**

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 Contributions in Aid of Construction (CIAC) Itemized Description	B G/L Account No. (if applicable)	C Real or Personal Property?	D Number of Units	E Replacement Cost Per Unit	F Estimated Total Replacement Cost
Interconnection Facilities at Nevada Solar One sub		Real			919,000
Grand Total					919,000

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

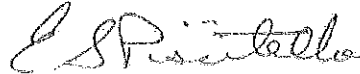
Attestation and Signature

I, Scott Piscitello, 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.

Scott Piscitello
Name of person authorized for signature:

Vice President, Boulder Solar Power, LLC
Title:



Signature:

Date: 9/4/2015

State of Nevada
Renewable Energy Tax Abatement Application
AFN:

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:

Facility Information

Estimated total capital investment

Employment Information

All wages on sheet

Construction Employee Schedule

Total Hourly Wage; Average Hourly Wage; Total Construction Payroll

2nd Q Construction Employee Schedule

Total Hourly Wage; Average Hourly Wage; Total Construction Payroll

Permanent Employee Schedule

Average Hourly Wage; Total Annual Payroll

Summary Sheet

Total Estimated RCNLD or Transaction Cost (All)

Sch 1 Personal Property

Estimated Total Acquisition Cost

Estimated Acquisition Cost Less Depreciation

Sch 2 Improvements

Estimated Total Construction Cost

Sch4 Oper Leases

Annual Lease Payment (excluding Site Lease)

Sch 6 Sales Tax 1st Year

Total Transaction Cost

Estimated Sales Tax Paid or to be Paid

Basis for claims of confidentiality: