

Nevada Governor's Office of Energy
Renewable Energy Tax Abatement Application
AFN:

Facility Information	
Date of Submittal to GOE:	3/4/24
Type of Incentives (Please check all that the company is applying for on this application)	
<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 transacted in	
Company Name: Luning 2 PROJECTCO LLC (a subsidiary of Liberty Utilities (CalPeco Electric) LLC	
Department of Taxation's Tax Payer ID number: 1044892730	
Federal Employer ID number (FEIN, EIN or FID): 99-0920898 (EIN)	
NAICS Code: 237130 (Alternative energy construction)	
Description of Company's Nevada Operations: Luning 2 PROJECTCO LLC does not currently have any Nevada operations	
Percentage of Company's Market Inside Nevada: 100%	
Mailing Address: 354 Davis Rd., Suite 100	
City:	Oakville, Ontario
Phone:	289-834-1530
APN:	006-340-09
Taxation District where facility is located:	Mineral County, Nevada
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 checked="" type="checkbox"/> Renewable Energy Storage	
<input type="checkbox"/> Transmission that is interconnected to a renewable energy or geothermal facility	
<input type="checkbox"/> Transmission that contributes to the capability of the electrical grid to accommodate and transmit electricity produced from Nevada renewable energy facilities and/or	
Name Plate Production Capacity of the Facility: Solar: 60 MWdc/50 MWac; BESS 249 MWdc/200 MWhac	
Net Output Production Capacity of the Facility in MW: 50MWac	
Annual Net Production Capacity of the Facility in MWh (or other appropriate unit): 110,347 MWh	

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Estimated total capital investment: ██████████
Percent of total estimated capital investment expended in Nevada: 100%
Anticipated date or time range for the start of construction: October 2024 or later
Anticipated date for the Commercial Operation Date (COD) of the facility: No later than August 31, 2025
Construction period (in months). Note: time period must match payroll calculations: 12 months
Address of the Real Property for the Generation Facility: Approximately 2 miles North of Luning, Nevada; west side of Nevada State Route 361 (SR-361) and north of U.S. Highway 95 (US-95)
City: Luning

Size of the total Facility Land (acre): 560 acres

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

List All the county(s), Cities, and Towns where the facility will be located	
1	Mineral County NV
2	Luning, NV
3	
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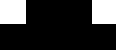
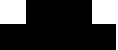
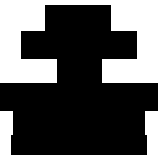
CHECKLIST - PLEASE ATTACH:		
1	Description of the Technology and Complete Facility including generation, transmission or distribution, the physical point at which the ownership of energy is transferred and nature of the connection to the transmission grid	Attached
2	Complete and legal description of 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	Attached
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	Attached
4	Summary of the PUC and FERC Dockets if any PUC and FERC filing have started	Attached
5	Copy of the Business Plan for the Nevada Facility	Attached
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	n/a
7	Website link to company profile: https://libertyutilities.com/	X
8	Copy of the Current Nevada State Business License	Attached
9	Facility Information Form	Attached
10	Employment Information, construction, and permanent employee salary schedules	Attached
11	Supplemental Information Form	Attached
12	Taxation Reporting Forms (Summary Sheet and Schedules 1 through 8)	Attached
13	Names and contact information for construction company, contractors, subcontractors	Attached
14	Letter from the utility or company describing the highlights of PPA, LOI, or MOU.	Attached
15	Confidential Information Identification Form	Attached

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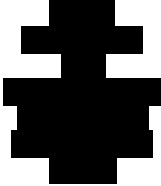



List of Required Permits or Authorizations for the Proposed Facility

	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						
	Right of way Grant NVN 099679	Bureau of Land Management (BLM)	Utility system application on federal lands	NEPA analysis which resulted in EA, FONSI, and Decision Record which authorized the right of way grant	██████████	██████████
II. State of Nevada Permits or Authorizations						
	National Historic Preservation Act (NHPA) Section 106 Consultation	Nevada State Historic Preservation Office (SHPO)	Federal agency compliance with Section 106 of NHPA; federally funded projects are to consider potential impacts on cultural and historic resources. Potentially required at the discretion of local and state agencies.	authorized the right of way grant	██████████	██████████
	Surface Area Disturbance Permit	Nevada Division of Environmental Protection (NDEP), Bureau of Air Pollution Control (BAPC)	Dust control compliance associated with surface disturbance greater than five acres. Permit application and dust control plan would be required prior to project ground breaking. Note: design components will drive determination on how contractor will be controlling dust on site; most reasonable to be EPC contractor responsibility	Up to 100 days after submission of Application	██████████	
	Temporary Permit for Working in Waterways	Nevada Division of Environmental Protection (NDEP), Bureau of Water Pollution Control (BWPC)	Required for temporary work or routine maintenance in surface waters of the State, such as channel clearing and minor repairs to intake structures. Permit required before operating earthmoving equipment in any body of water. NOTE: Waters of the State include both ground water and surface waters, including any surface feature that may contain or carry water, including ephemeral dry washes.	2 to 4 weeks to review application after a complete application is received. Permit valid for 180 days, requiring a renewal (no more than one renewal allowed for Temporary Permit).	██████████	

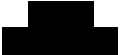
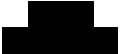
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Required	De Minimis Discharge General Permit	Nevada Division of Environmental Protection (NDEP), Bureau of Water Pollution Control (BWPC)	Required for water discharges associated with various activities for a range of "De Minimis" (i.e., insignificant) discharges of water of known quality to WOUS; requirements applied to WOTS as well. Requirements have been established for five discharge categories, including public water system emergency discharges (1), water supply system discharges (2), wells, aquifer, and water quality testing and well maintenance (3), subsurface water discharges (4), and utility vault water discharges (5). Per BWPC guidance to BEC staff, the use of water for dust control on or near WOTS is considered a discharge to be addressed by this permit or a Temporary Discharge Permit (below).	If water from Hawthorne Utilities is tested regularly and meets BWPC requirements, otherwise Temporary Discharge is required. 1 to 2 days to review after submission of Application. Permits issued within 1 day after completion of review. Submit Application		
Required	Temporary Discharge Permit	Nevada Division of Environmental Protection (NDEP), Bureau of Water Pollution Control (BWPC)	Required for temporary point source discharge of water of unknown quality (i.e., reclaimed water) to surface water (i.e., natural channel, roadway, or storm drain) and subsurface waters for a duration of less than 6 months. Also required for dewatering during construction and discharge to surface waters (all purposes), except working in waterways for a maximum of 180 days. Per BWPC guidance to BEC staff, the use of water for dust control on or near WOTS is considered a discharge to be addressed by this permit or the De Minimis Permit (above).	(If water source quality is unknown or does not meet BWPC requirements). 2 to 4 weeks for review after submission of Application. Permits issued within 5 days after completion of review.		
May not be required	Permit for the Transportation of Hazardous Materials	Nevada Department of Public Safety (NDPS), Nevada State Police Highway Patrol	Required if hazardous materials would be transported on a public highway. Constituent threshold amounts requiring permitting are compound dependent.	based on final Design. Pending Project design. Information request to be submitted to NDPS by EPC to confirm.		

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May not be required	Permit for Permanent Encroachment/Right of Way	Nevada Department of Transportation (NDOT)	Required for permanent installations within State right of way and in areas maintained by the State. Installations include street improvements, utility installation, traffic signals and related installations, drainage installations, commercial site use, interchanges, grade separations, and any special uses of a year or longer duration.	Submit application		
May not be required	Temporary Occupancy Permit, Construction Access/Traffic Control	Nevada Department of Transportation (NDOT)	Required for usage of state roadway or adjoining state right of way for a organized activities including hazardous clean up, temporary construction/traffic control or other temporary uses.	by EPC. 60 days.		
May not be required	Nevada Combined Agency Hazardous Materials Permit	Nevada Department of Public Safety (NDPS), Nevada State Fire Marshal Division	Reporting requirement for hazardous materials stored on site to the Nevada State Fire Marshal. Only required if hazardous materials will be stored on site. Constituent threshold amounts requiring permitting are compound dependent.	Pending Project design. Storage of more than 1,320 gallons of transformer oil would require permitting. Potential Project sources of regulated constituents include heavy metals, transformer oil, and silicon. Permits generated electronically following online submission of an application and invoice.		
Complete	Energy Planning and Conservation Fund	Nevada Department of Wildlife (NDOW)	Required by the owners/applicants of a proposed energy projects (of applicable size) to file a notice (application) and provide an initial fee to NDOW for evaluation of the project, or concurrently with application submission to any other (local, State or Federal) government agency in the State of Nevada. Additional fees may be required depending upon the scope of the project.			
III. County Permits or Authorizations						
Required	Building Permit	Mojave County Building Department (MCBD)	Building Permits required for a new commercial/industrial development; permit application includes review of a design plan package, completed food permitting, completed road encroachment permitting, completed grading permitting.	Submit application Permits required for non residential development. Up to 10 days after submission of the Application.		

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May not be required	Elevation Certificate	Mojave County Building Department (MCBD)	Food prevention applies to all properties in Mojave County lying within the mapped Special Flood Hazard Areas (SFHA). A development within Mojave County in a FEMA SFHA not mapped as "Zone X" could be required to submit an Elevation Certificate Application to MCBD for verification of the flood hazard. If the development is located within a SFHA, the County could require a review of development related activities for compliance with the County ordinances.	The Project Areas within FEMA Flood Zone D, including the areas mapped as presenting "undetermined" flood risks. Submit application		
Required	Renewable Energy Generation Project Special Use Permit	Mojave County Planning Department	Required for any new renewable energy project having a nameplate capacity equal to or over 10 MW. All requirements for a special use permit shall be met. If project is located on federal or state land, any appropriate documents related to the environmental review by state or federal and management agencies, if they satisfy the requirements, may be submitted in lieu of application requirements.	Submit application 65 days, contingent on approval of any pending federal and use permits.		
IV. City Permits or Authorizations						

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NOTE Project contractors subcontractors and other entities including owner that will be purchasing goods and equipment for the construction of the Facility are entitled to claim or receive the sales and use tax abatement

Contractors and Subcontractors List

Vendor 1	
Tax ID	
Contact	
Mailing Address	
E-Mail	
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	
E-Mail	

Luning 2 Projectco LLC anticipates that additional contractors and subcontractors will be selected to work on the Project Luning Energy 2 Projectco LLC will provide any additional information as it becomes available

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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 ?	100	
Number of anticipated construction employees who will be employed during the entire construction phase that will be Nevada Residents ?	50 or more	
Average anticipated hourly wage of construction employees excluding management and administrative employees	\$51.24 or more	
Number of anticipated construction employees who will be employed during the second-quarter of construction *?	50 or more	
Percentage of anticipated second-quarter * construction employees who will be Nevada Residents ?	50% or more	
Number of anticipated second-quarter * construction employees who will be Nevada Residents ?	25 or more	
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?	2	
Average anticipated hourly wage of permanent employees excluding management and administrative employees	\$32.21 or more	
Number of permanent employees who were employed prior to the expansion?	2	
Average hourly wage of current permanent employees excluding managements and administrative employees	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)	
Luning 2 ProjectCo LLC has not yet chosen a contractor to provide construction labor. Benefits for construction employees and their dependents will be determined by vendors and will be required to meet or exceed the requirements of NRS 701A.365(1)(e)(4)(I) & (II) and NAC 701A.590(5) . Compliance with these requirements is mandatory for vendors and is so stated in the contracts to be provided to vendors. Copies of these contracts will be available upon request.	
Name of insurer	
Cost of total Benefit Package	Cost of Health Insurance for Construction Employees

* For reporting purposes, the "second quarter of construction" is weeks 13 through 26 of a 52-week construction period. However, if the construction period is expected to last more or less than 52 weeks, justification may be provided to and considered by the Director of the Governor's Office of Energy as to why there should be an adjustment in the duration or timing of the "second quarter of construction".

NRS 701A.365 (7) (a) and (b)

7. As used in this section, "wage" or "wages";
 - (a) Means the basic hourly rate of pay.
 - (b) Does not include the amount of any health insurance plan, pension or other bona fide fringe benefits which are a benefit to the employee.

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Construction Employee Schedule

List all anticipated construction employees and associated wages for all persons who will be working on the construction of the facility during the **entire construction period**. *Please provide the formula utilized to arrive at the numbers below**

FULL TIME EMPLOYEES

		(a)	(b)	(c) = (a)+(b)	(e) = (c) x (d)	(f) = Σ(e) / Σ(c)
#	Job Title	# of Nevada Employees	# of Non-Nevada Employees	Total # of Employees	Total Hourly Wage per category (\$)	Average Hourly Wage (\$)
	Construction Employees, excluding					
	Management and Administrative Employees	50	50	100		
	TOTAL	50	50	100		
TOTAL CONSTRUCTION PAYROLL						for 10 months

* # Construction Workers x Hours Per Week
 Manhours per Week x Average Hourly Wage
 # of Weeks x Total Weekly Payroll = Yearly 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**. *Please provide the formula utilized to arrive at the numbers below**

FULL TIME EMPLOYEES

		(a)	(b)	(c) = (a)+(b)	(e) = (c) x (d)	(f) = Σ(e) / Σ(c)
#	Job Title	# of Nevada Employees	# of Non-Nevada Employees	Total # of Employees	Total Hourly Wage per job title (\$)	Average Hourly Wage (\$)
	Construction Employees, excluding	25	25	50		
	Management and Administrative Employees					
	TOTAL	25	25	50		

TOTAL CONSTRUCTION PAYROLL	\$		for 2nd quarter
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- * # Construction Workers x Hours Per Week
 Manhours per Week x Average Hourly Wage
 # of Weeks x Total Weekly Payroll = Yearly Payroll

Permanent Employee Schedule

List 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. *Please provide the formula utilized to arrive at the numbers below**

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	1	
TOTAL		2	

TOTAL ANNUAL PAYROLL	\$	
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* # Employees x Hours Per Week x 52 Weeks x Average Hourly Wage

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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.

The facility will be constructed on BLM Land

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

No

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

Yes facility will be owned in part by Liberty Utilities CalPeco Electric

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

The point of interconnection is the NV Energy Table Mountain Substation

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

No

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

No

7) Has your company applied for, or planning to apply for, an exempt wholesale generator designation as defined in 15 U.S.C 79z-5A?

No

8) If an EIS or EA has been performed, please supply the ROD number.

Yes ROD number Environmental Assessment DO -BLM-NV-C010-2021-0009-EA

9) Has an appraisal been performed on any portion of this land or project?

No

10) Has a Power Purchase Agreement been executed?

Yes ESA with SERRA PAC F C POWER COMPANY and LIBERTY UTILITY SERVICES (CALPECO ELECTRIC) LLC executed August 21 2020

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**Summary Report
Schedules 1 through 8**

Company: Luning 2 ProjectCo 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. *	\$ [REDACTED]	
2	Sch. 2 Real Property - Improvements - Total from Col. F. *	\$ [REDACTED]	
3	Sch. 3 Real Property - Land - Total from Col. I	[REDACTED]	
4	Sch. 4 Operating Leases - Total from Col. F *	\$ [REDACTED]	
5	Sch. 5 Contributions in Aid of Construction - Total from Col. F	[REDACTED]	
6	Sch. 6 First Year Estimated Sales & Use Tax - Total from Col. H	\$ [REDACTED]	
7	Sch. 7 Second Year Estimated Sales & Use Tax - Total from Col. H	[REDACTED]	
8	Sch. 8 Third Year Estimated Sales & Use Tax - Total from Col. H	[REDACTED]	

** The final determination of the classification of property as real or personal is made by the county assessor for locally-assessed property or by the Department of Taxation for centrally-assessed property. Placement of property on these sheets of the application is made for purposes of this fiscal note only and is not determinative of the final classification of property by the appropriate taxing official.*

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**Property Tax: Personal Property
Schedule 1**

Company Name: Lun ng 2 ProjectCo

Dvs on: n/a

Instructions:

- (1) List each item of personal property subject to property tax in Column 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; appliances and machinery, apparatus 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 Column A, complete the requested information in Columns B and C. D (if applicable), Column C and Columns D through Column J.
- (3) The total estimated cost reported in Column 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 Column I. See <http://tax.state.nv.us> Then select: Publications/Locally Assessed Properties/Personal Property Manual
- (5) Attach additional sheets as necessary.

A	B	C	D	E	H	I	J
Personal Property Itemized Description	G/L Account No. (if applicable)	Purchased by Facility Owner (FO) Contractor (C) Subcontractor (SC)	Date Purchased (if applicable)	Date Received or Estimated Date of Receipt in Nevada	Estimated Total Acquisition Cost	Estimated Life of Personal Property	Estimated Acquisition Cost Less Depreciation
PV Modules		FO	2024	After 01/10/2024	\$ [REDACTED]	30	\$ [REDACTED]
PV Inverters		C	2024	After 01/10/2024	\$ [REDACTED]	30	\$ [REDACTED]
PV Transformers		FO	2019	After 01/10/2024	\$ [REDACTED]	30	\$ [REDACTED]
Rackng		C	2024	After 01/10/2024	\$ [REDACTED]	30	\$ [REDACTED]
Electrica		C	2024	After 01/10/2024	\$ [REDACTED]	30	\$ [REDACTED]
SCADA		C	2024	After 01/10/2024	\$ [REDACTED]	30	\$ [REDACTED]
Battery Storage Containers		FO	2024	After 01/10/2024	\$ [REDACTED]	30	\$ [REDACTED]
Battery Storage Inverter transformer stations		FO	2024	After 01/10/2024	\$ [REDACTED]	30	\$ [REDACTED]
Substation Equipment		C	2024	After 01/10/2024	\$ [REDACTED]	15	\$ [REDACTED]
Tota NV Indirect Costs					\$ [REDACTED]		\$ [REDACTED]
Grand Total							\$ [REDACTED]

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

Company Name: _____
 Division: _____

Instructions:

- (1) List each item of real property improvements subject to property tax in Co. A. Pursuant to NRS 361.035, real property includes a houses, buildings, fences, ditches, structures, erections, roads, 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 homes converted to real property. Place each item on Schedule 3.
- (2) For each item in Co. A, complete the requested information in Co. B (if applicable), and Co. C through Co. F.
- (3) The total estimated cost reported in Co. F should include estimated or actual costs of labor (do not include construction or operation employee totals from previous tabs), 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 and 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, impact or entitlement fees and assessments; and fixtures unique to the property.
- (4) Use Schedule 3 to report land; Schedule 4 to report operating leases; and Schedule 5 to report contributions in kind.
- (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
Storage Building		30/05/2025	[REDACTED]
Site Preparation and Perimeter Fencing		30/05/2025	[REDACTED]
Grand Total			[REDACTED]

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

Company:

Division:

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

A	B	C	D	E	F	G	H	I	
Where Situated				Brief Description, Size of the Land (acre), Date Acquired	Assessor's Parcel Number (APN)	Owned (O) Leased (L) Rented (Rtd)	G/L Account Number (if applicable)	Purchase Price (if applicable)	Assessor's Taxable Value
Line #	County	City or Town	Tax District						
1	Mnera County	Lun ng		560 acres, BLM Rght of Way Grant ssued March 8, 2022	006 340 09	Leased			
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12	Grand Total								

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**Property Tax: Operating Leases
Schedule 4**

Company Name: _____

Division: _____

Instructions:

- (1) List each operating lease for real or personal property. Designate whether the lease is for real or personal property in Column C.
- (2) For each item in Column A, complete the requested information in Column B (if applicable), and Column C through Column F.
- (3) The total estimated cost reported in Column E and Column 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 Column G; the term of the lease in Column H; and any residual value at the end of the lease term in Column I.
- (5) Attach additional sheets as necessary.

A	B	C	E	F	G	H	I
Operating Lease Itemized Description	G/L Account No. (if applicable)	Real or Personal Property?	Lessor's Replacement Cost Per Unit	Estimated Total Replacement Cost	Annual Lease payment	Lease Years Remaining	Residual Value
Renta : ROW-Solar Dev Grant; Mineral County - 560.00 acres		Real		\$ [REDACTED]	\$ [REDACTED]	28	0
Temporary facilities		Personal		\$ [REDACTED]			
Grand Total				\$ [REDACTED]			

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Company Name: _____
 Division: _____

**Property Tax: Contributions in Aid of Construction
Schedule 5**

Instructions:

(1) List a 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 reimbursements required to be made by the utility to the prospective customer as a prerequisite to obtaining service.

(2) For each item in Co. A, complete the requested information in Co. B (if applicable), and Co. C through Co. F.

(3) The total estimated cost reported in Co. E and Co. 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 addtional sheets as necessary.

A	B	C	D	E	F
Contributions in Aid of Construction (CIAC) Itemized Description	G/L Account No. (if applicable)	Real or Personal Property?	Number of Units	Replacement Cost Per Unit	Estimated Total Replacement Cost
N/A					
Grand Total					

**Nevada Governor's Office of Energy
Renewable Energy Tax Abatements Application
AFN:**

Company Name: _____

D v s on: _____

**Sales and Use Tax
First Year of Eligible Abatement
Schedule 6**

Instructions:

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

A	B	C	D	E	F	G	H
Personal Property or Materials and Supplies Itemized Description	G/L Account No. (if applicable)	Purchased by Facility Owner (FO) Contractor (C) Subcontractor (SC)	Date Purchased	Date of Possession	Total Transaction Cost	County and Applicable Sales Tax Rate	Estimated Sales Tax Paid or to be Paid
PV Modu es		FO	2024	2024-2025	\$ [REDACTED]	6.85%	\$ [REDACTED]
PV Inverters		C	2024	2024-2025	\$ [REDACTED]	6.85%	\$ [REDACTED]
PV Transformers		FO	2019	2024-2025	\$ [REDACTED]	6.85%	\$ [REDACTED]
Rack ng		C	2024	2024-2025	\$ [REDACTED]	6.85%	\$ [REDACTED]
E ctra		C	2024	2024-2025	\$ [REDACTED]	6.85%	\$ [REDACTED]
SCADA		C	2024	2024-2025	\$ [REDACTED]	6.85%	\$ [REDACTED]
Battery Storage Conta ners		FO	2024	2024-2025	\$ [REDACTED]	6.85%	\$ [REDACTED]
Battery Storage Inverter-transformer stat ons		FO	2024	2024-2025	\$ [REDACTED]	6.85%	\$ [REDACTED]
Storage Bu d ng		C	2024	2024-2025	\$ [REDACTED]	6.85%	\$ [REDACTED]
Substation Upgrade		C	2024	2024-2025	\$ [REDACTED]	6.85%	\$ [REDACTED]
Site Preparat on and Perimeter Fenc ng		C	2024	2024-2025	\$ [REDACTED]	6.85%	\$ [REDACTED]
NOTE: Co umn F Costs exc ude transportat on & nsta at on							
Grand Total							\$ [REDACTED]

**Nevada Governor's Office of Energy
Renewable Energy Tax Abatements Application
AFN:**

Company Name: _____

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

D v s on: _____

Instructions:

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

A	B	C	D	E	F	G	H
Personal Property or Materials and Supplies Itemized Description	G/L Account No. (if applicable)	Purchased by Facility Owner (FO) Contractor (C) Subcontractor (SC)	Date Purchased	Date of Possession	Total Transaction Cost	County and Applicable Sales Tax Rate	Estimated Sales Tax Paid or to be Paid
Grand Total							

Nevada Governor's Office of Energy Renewable Energy Tax Abatements Application

AFN:

Sales and Use Tax

Company Name: _____ **Third Year of Eligible Abatement**

D vs on: _____ **Schedule 8**

Instructions:

(1) Column A List each item of personal property or materials and supplies subject to sales and use tax (please include leases Refer to NRS Chapter 372 for taxable events

(2) Column B For each item in column A list applicable account number

(3) Column C List the Facility Owner Contractor or Subcontractor that will be purchasing the personal property or materials and supplies subject to sales and use tax

(4) Column D List the date the personal property or materials and supplies were purchased

(5) Column E List the date that possession of the personal property or materials and supplies will be taken

(6) Column F List the cost of the personal property or materials and supplies

"Quick Links" and select "Sales/Use Tax Rate Map"

(7) Column H Multiply Column F by the Sales Tax Rate in Column G

(8) Attach additional sheets as necessary

A	B	C	D	E	F	G	H
Personal Property or Materials and Supplies Itemized Description	G/L Account No. (if applicable)	Purchased by Facility Owner (FO) Contractor (C) Subcontractor (SC)	Date Purchased	Date of Possession	Total Transaction Cost	County and Applicable Sales Tax Rate	Estimated Sales Tax Paid or to be Paid
Grand Total							

Nevada Governor's Office of Energy
Renewable Energy Tax Abatements Application
AFN:

Attestation and Signature

I, J. Chase Whittemore, 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.

J. Chase Whittemore, esq.
Name of person authorized for signature:

Argentum Law
Title: Partner

J. Whittemore
Signature:
3-4-24
Date:

Nevada Governor's Office of Energy
Renewable Energy Tax Abatement Application
AFN:

This Application contains confidential information: Yes X 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 :

Basis for claims of confidentiality :