

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

<b>Facility Information</b>	
<b>Date of Submittal to GOE:</b>	
<b>Type of Incentives</b> (Please check all that the company is applying for on this application)	
<input type="checkbox"/> Sales & Use Tax Abatement	<input type="checkbox"/> Property Tax Abatement
<b>Company Information</b> (Legal name of company under which business will be transacted in)	
Company Name: Arrow Canyon Solar, LLC	
Department of Taxation's Tax Payer ID number:	1042712603
Federal Employer ID number (FEIN, EIN or FID): 83-2194561	83-2194561
NAICS Code: 221100	221100
Description of Company's Nevada Operations: Arrow Canyon Solar, LLC is developing and hopes to build and operate utility scale solar power plant. The plant's location is on the Moapa River Indian Reservation and Clark County with a Tile.	
Percentage of Company's Market Inside Nevada: 100.00	
Mailing Address: 15445 Innovation Dr	
City: San Diego, CA 92128	
Phone: 858-521-3300	
APN: 083-08-000-001, 083-17-000-001, 083-19-000-001, 083-20-000-001, 083-30-000-001, 084-35-000-003, 084-25-000-001, 084-36-000-002	
Taxation District where facility is located:	
<b>Nevada Facility</b>	
<b>Type of Facility</b> (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 checked="" 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: 200 MW's	200 MW's
Net Output Production Capacity of the Facility in MW: 200 MW's	200 MW's
Annual Net Production Capacity of the Facility in MWh (or other appropriate unit): 648,000 MWh's	648,000 MWh's
Estimated total capital investment:	#####
Percent of total estimated capital investment expended in Nevada:	100%
Anticipated date or time range for the start of construction: 6/2021	Jun-21
Anticipated date for the Commerical Operation Date (COD) of the facility: 12/2022	Dec-22

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

Construction period (in months). Note: time period must match payroll calculations: <u>Approximately 19 months</u>	19 Months
Address of the Real Property for the Generation Facility: At this point we have the coordinates : Pending Coordinates provided	Pending
City: Latitude: 36.500293 Longitude: -114.85896	

Size of the total Facility Land (acre):	2200
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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: UEPA Permit	Filing Date OR Anticipated filing Date:
If yes,	Purpose of the Filing with FERC: Exempt Whole	Filing Date OR Anticipated filing Date:

List All the county(s), Cities, and Towns where the facility will be	
1	Clark County Moapa River Indian Reservation
2	Clark County, BLM Land ( portion of generation tie line )
3	
4	
5	
6	
7	
8	
9	

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

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

**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
<b>I. Federal Permits or Authorizations</b>						
	Right of Way Authorization N-99229	Bureau of Land Management	Utility system application on federal lands.	NEPA Analysis which resulted in an environmental impact statement record of decision which will authorize the right of way	Mar-21	Apr-21
	Biological Opinion	U.S. Fish and Wildlife Service	Potential take of federal threatened or endangered species.	NEPA Analysis Section 7 consultation between BIA and USFWS	Mar-21	Apr-21
	Solar Energy Ground Lease Approval	Bureau of Indian Affairs	Solar facility proposal on tribal land held in trust by the Bureau of Indian Affairs	NEPA Analysis which resulted in an environmental impact statement record of decision BIA and Moapa Band of Pauties approval of solar energy ground lease	Mar-21	Apr-21
	Section 106 Consultation	Bureau of Indian Affairs / Nevada State Historic Preservation Officer / BLM	NEPA review of a federal undertaking	Conduct cultural resources survey and submit to BIA. Federal agencies consult with Nevada State Historic Preservation. Federal Agencies and SHPO concur on how to address potential project impacts on cultural resources and document agreement in Memorandum of Understanding.	Mar-21	Apr-21
<b>II. State of Nevada Permits or Authorizations</b>						
	Application for Energy projects funds for the recovery of costs	Nevada Department Of Wildlife	Renewable Energy project review	Submit application and fee.	Mar-21	Apr-21

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

	Utility Environmental Protection Act permit to construct the Arrow Canyon Solar, LLC Interconnection Facilities	Public Utilities Commission of Nevada	Terminal addition associated with facilities related with the substation.	Submit application	Mar-21	Apr-21
	Special Purpose Permit	Nevada Dept. of Wildlife	Translocating desert tortoise.	Submit application and fee	Mar-21	Apr-21
<b>III. County Permits or Authorizations</b>						
	Special Use Permit	Clark County, NV	Transmission Line on BLM and private lands within Clark County	Submit Application and fee. Clark County Town Advisory Board and Planning Commission Approval	21-Mar	21-Apr
	Dust Control Permit	Clark County, NV	Ground disturbance with potential to generate dust	Submit permit application fee.	21-Mar	21-Apr
<b>IV. City Permits or Authorizations</b>						

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

**Contractors and Subcontractors List**

<b>Vendor 1</b>	
<b>Tax ID</b>	McCarthur Contractors
<b>Contact</b>	43-0399290
<b>Mailing Address</b>	Chris Fletcher
<b>E-Mail</b>	
<b>Vendor 2</b>	
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	
<b>E-Mail</b>	
<b>Vendor 3</b>	
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	
<b>E-Mail</b>	
<b>Vendor 4</b>	
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	
<b>E-Mail</b>	
<b>Vendor 5</b>	
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	
<b>E-Mail</b>	
<b>Vendor 6</b>	
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	
<b>E-Mail</b>	
<b>Vendor 7</b>	
<b>Tax ID</b>	
<b>Contact</b>	
<b>Mailing Address</b>	
<b>E-Mail</b>	

**Nevada Governor's Office of Energy  
Renewable Energy Tax Abatement Application**

AFN:

**Employment Information**

**Employment**

**New Operations or Expansion**

<b>CONSTRUCTION EMPLOYEES</b>	<b>Full Time</b>	<b>Part Time</b>
Number of anticipated construction employees who will be employed during the <b>entire construction phase</b> ?	320	
Number of anticipated construction employees who will be employed during the <b>entire construction phase that will be Nevada Residents</b> ?	150 or more	
Average anticipated hourly wage of construction employees, excluding management and administrative employees:	\$42.28	
Number of anticipated construction employees who will be employed during the <b>second-quarter of construction</b> *?	150	
Percentage of anticipated <b>second-quarter</b> * construction employees who will be <b>Nevada Residents</b> ?	50% or more	
Number of anticipated <b>second-quarter</b> * construction employees who will be <b>Nevada Residents</b> ?	75% or more	
<b>PERMANENT EMPLOYEES</b>		
Number of anticipated permanent employees who will be employed as of the end of its first fourth-quarter of new operations or expansion?	1	10
Average anticipated hourly wage of permanent employees, excluding management and administrative employees:	\$ 26.58	\$ 26.58
Number of permanent employees who were employed prior to the expansion?	n/a	
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 and more ) Arrow Canyon Solar, LLC will require all contractors providing construction labor to provide the appropriate benefits to employees and their dependents . . . 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)(d)(4)(I)&(II)"and NAC 701A.590(5). Compliance with these requirements are mandatory for vendors and is so stated in the contracts to be provided to such vendors. Copies of contracts available upon request.	
To be determined by contractors once Arraow Canyon Solar, LLC chos es it contractors and subcontractors.	
Cost of Total Benefit Package:    TBD	Cost of Health Insurance for Construction Employees:        TBD

\* 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".

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**. *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 (\$)
	Various	50	0	50	\$42.28	\$42.28
<b>Construction Employees, excluding</b>						
	<b>Management and Administrative Employees</b>					
	Construction Workers	500	0	500	\$21,140.00	
	<b>TOTAL</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>\$21,140.00</b>	<b>\$42.28</b>
<b>TOTAL CONSTRUCTION PAYROLL</b>		<b>\$ 41,600,000.00</b>				

## 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) = $\Sigma(e) / \Sigma(c)$
#	Job Title	# of Nevada Employees	# of Non-Nevada Employees	Total # of Employees	Total Hourly Wage per job title (\$)	Average Hourly Wage (\$)
	<b>Construction Employees, excluding</b>					
	<b>Management and Administrative Employees:</b>	150	0	150	\$42.28	
	<b>TOTAL</b>	150	0	150	\$6,342.00	\$42.28

<b>TOTAL CONSTRUCTION PAYROLL</b>	<b>\$3,297,840.00</b>
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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 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. **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 (\$)
---	-----------	----------------	--------------------------

1	Management and Administrative Employees		
	Full Time Employment	1	
2	Permanent Employees, excluding Management and Administrative Employees		
	Part Time Employment	9	
<b>TOTAL</b>		10	<b>\$26.58</b>

<b>TOTAL ANNUAL PAYROLL</b>	<b>\$ 552,864.00</b>
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\* # Employees x Hours Per Week x 52 Weeks x Average Hourly Wage

**Nevada Governor's Office of Energy  
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.**

The facility will be constructed on land owned by and leased from the Moapa River Indian Reservation. However the facility's gen tie line will cross land some of which is owned by the Bureau of Land Management and land held in Trust by the Bureau of Indian Affairs (BIA) for the Moapa Band of Paiutes and administered by the BLM.

**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.**

No

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

T-line pole structure 34. Point of interconnection is Harry Allen 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 awardee, date of approval, amounts and status of the accounts**

None Other than Requested on This Application

**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?**

Yes

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

Yes

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

No

**10) Has a Power Purchase Agreement been executed?**

No

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

**Summary Report  
Schedules 1 through 8**

**Company:**

**Division:**

Line No.	Schedule	Total Estimated RCNLD or Transaction Cost	Department Use Only
1	Sch. 1 Personal Property - Property Tax - Total from Col. J. *	\$ 303,374,555.00	
2	Sch. 2 Real Property - Improvements - Total from Col. F. *	\$ 22,000,000.00	
3	Sch. 3 Real Property - Land - Total from Col. I	\$ 32,157,565.00	
4	Sch. 4 Operating Leases - Total from Col. F *	\$ 842,435.00	
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	\$ 6,721,000.00	
7	Sch. 7 Second Year Estimated Sales & Use Tax - Total from Col. J	\$ 2,466,901.51	
8	Sch. 8 Third Year Estimated Sales & Use Tax - Total from Col. J	\$ 129,836.92	

*\* 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.*



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

**AFN:**

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

Company Name: Arrow Canyon Solar, LLC

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

**Instructions:**

(1) List each item of real property improvements subject to property tax in Col A. Pursuant to NRS 361.035, real property includes all houses, buildings, fences, ditches, structures, erections, railroads, toll roads and bridges, or other improvements built or erected upon any land, whether such land is private property or public property; as well as mobile or manufactured homes converted to real

(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 (do not include construction or operational employee totals from previous tab), 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.

(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
SUBSTATION			\$ 7,700,000.00
GEN-TIE TRANSMISSION LINE			\$ 2,311,111.00
O & M BUILDING			\$ 516,667.00
FENCING			\$ 1,017,751.00
<b>Grand Total</b>			<b>\$ 11,545,529.00</b>

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

Company: Arrow Canyon Solar, LLC

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

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

Show the requested data for **all land**, owned or leased, 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	Clark	NA		Moapa Tribal Land 2200 acres	See list	L	N/A	N/A	
2									
3	Clark			BLM Gentie	See Suppl Info	L			
4									
5									
6									
7									
8									
9									
10									
11									
12	<b>Grand Total</b>								

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

Company Name: Arrow Canyon Solar, LLC

**Property Tax: Operating Leases  
Schedule 4**

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

**Instructions:**

- (1) List each operating lease for real or personal property. Designate whether the lease is for real or personal property in Col. C.
- (2) For each item in Col. A, complete the requested information in Col. B (if applicable), and Col. C through Col. F.
- (3) The total estimated cost reported in Col. E and Col. F should contain the costs appropriate to real or personal property. For definitions, please refer to Schedule 1 for personal property and Schedule 2 for Improvements.
- (4) Report the Annual Lease Payment in Col. G; the term of the lease in Col. H; and any residual value at the end of the lease term in Col. I.
- (5) Attach additional sheets as necessary.

A 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
LAND @MOAPA TRIBE	NA	REAL Property LAND			\$ 165,000.00	35	
BLM ROW		REAL Property LAND			\$ 15,000.00	35	
				Payments made for 35 years			
<b>Grand Total</b>				1,000,000			











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

**Attestation and Signature**

I, Edward Gergurich, by signing this Application, I do hereby attest and affirm under penalty of perjury the following:

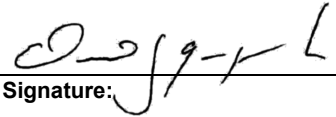
- (1) I have the legal capacity to submit this Application on behalf of the applicant;
- (2) I have prepared and personally knowledgeable regarding the contents of this Application; and
- (3) The content of this Application are true, correct, and complete.

Edward Gergurich

**Name of person authorized for signature:**

Director of Tax

**Title:**

  
Signature: \_\_\_\_\_

20AUG2021

**Date:**

Nevada Governor's Office of Energy  
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 :*

1. State and Federal Tax ID
2. Annual Net Production
3. State and Federal FERC,PUCN and the Permit Filing Dates
4. Wholesale Generator and Certain EIS Information
5. Personal Property Acquisition Costs
6. Real Property Improvement Construction Costs.
7. Operating Lease Payments and Replacement Costs
8. Non-Aggregate Tangible Property Acquisition Cost and Estimated Sales Tax

*Basis for claims of confidentiality :*

This application includes confidential and proprietary trade secret and economic information as defined by Nevada law. Prohibitions on the public disclosure of such information is provided in the Uniform Trade Secrets Act (NRS Chapter 600A),

NRS 49.325

NRS 360.247

NRS 360.250

NRS 361.044

NRS 372.750

NRS 703.190

NRS 793.190

NRS 239.010

NRS 241.020

and NAC 701A.565;NAC 239.699 and NAC360.182

The confidential and proprietary trade secret and economic information has been obscured in the redacted version of this application.