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FISCAL IMPACT
**Renewable Energy Partial Abatement of Property Taxes
Purple Sage Energy Center, Noble Solar, LLC**

This report was prepared to fulfill the requirements of NRS 701A.375 to indicate an estimate of the fiscal impact of the partial property tax abatement on the State and on each affected local government.

Background

The project, known as the Purple Sage Energy Center, is operated by Noble Solar, LLC, 1901 Harrison St., Suite 1600, Oakland, CA 94612. Noble Solar LLC is a subsidiary of Valley of Fire Solar, LLC which is managed by Primergy Solar Management, LLC. The solar photovoltaic facility will have a net output production capacity of 400 MW, with a 400 MW BESS and an annual net production capacity of 1,211,946 MWh. The project is expected to be in commercial operation by November 2027.

The Purple Sage Energy Center will be located at the intersection of Tecopa Springs Road and Prairie Fire Road on BLM land. The total 4400 acres that the facility will reside on are identified by portions of the following Clark County Assessor Parcel Numbers (APN): APN 171-00-001-004, APN 171-00-001-005, APN 171-00-001-009, APN 171-00-001-010, APN 171-00-001-011, APN 171-00-001-012, APN 171-00-001-017, APN 171-00-001-018, APN 171-00-001-019, APN 171-00-001-020, APN 171-00-002-001, APN 171-00-002-002, 171-00-002-003, APN 171-00-002-011, and APN 171-00-002-012.

The property components of the facility will consist of photovoltaic modules, inverters, racking, single axis trackers, a substation, OM building, transmission system, fencing, roads, and BESS equipment. The project will deliver the generated and stored power to the point of transfer of ownership at the Trout Canyon substation in Clark County which connects to the CAISO transmission grid in California.

Analysis

Determination of Central or Local Assessment

Generally, 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.

Based on the location of the facility assets in Clark County and the Trout Canyon substation, also located in the same county, the property appears to qualify for local assessment.

Description of Replacement Cost New Methodology and Tax Calculation

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. The land value was estimated using the capitalized land lease. Personal property is valued based on acquisition cost less depreciation identified in the Personal Property Manual approved by the Nevada Tax Commission. The Department did not adjust upward the reported acquisition cost of improvements or personal property 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 utility scale solar PV projects.¹

The land lease established a taxable value of about \$731 per acre. For the balance of the 20 years for which the abatement may be granted, an appreciation factor of 2.5% per year was applied to the value of the land for each year of the abatement period.

The Taxpayer also reported several project cost areas as “personal” property (modules, inverters, racking, BESS equipment, substation equipment and electrical system material) rather than real property. The Department used the cost reported by the Taxpayer for each cost center but determined that all components were real property when operated as a unit. The Department based its determination of real property on NRS 361.035, which requires all buildings, fences, ditches, structures, erections, or other improvements built or erected upon any land to be classified as real property, as well as NAC 361.1127, 361.1133, and 361.11715, NAC 361.11745, as well as the 2024-25 Personal Property Manual, Appendix E. The taxpayer did not list any property as Contributions in Aid of Construction.

The Department’s understanding is that the solar field consists of components either attached to the land and foundations, 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 solar array foundations, underground cabling, substations, and transmission lines. At the time this fiscal note was produced, the Taxpayer had not submitted any information regarding the exception to the fixture test in NAC 361.1127 and NAC 361.11745 with regard to whether solar modules and other components are installed non-permanently and not for the enhancement of the real property to which it is attached; and had not shown whether the property has a unique identity and function distinct from the real property to which it is attached. The list of construction permits obtained by Noble Solar, LLC from Clark County and listed in the application are also an objective indication of the permanent nature of the facility.

The Department also used the 2024-25 tax rate of \$2.5017 per hundred (0.025017) for Tax District 100 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 renewable energy abatement contained in the attached spreadsheets considers the required distribution of remaining taxes after abatement to local governments in Tax

¹ <http://energy.gov/maps/falling-price-utility-scale-solar-photovoltaic-pv-projects>

District 100 in Clark County, including a distribution to the State Debt Fund. Since the application was submitted on September 6, 2024, after the effective date for AB 239 (2013), this fiscal note assumes no distribution will be made to the State Renewable Energy 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 2026:	\$ 1,004,096,223
Total Taxable Value of the Project in 2046:	\$ 725,462,516
Estimated capital cost per kW (1,004,096,223/400,000)	\$2510/kW
Total Taxes Due, First Year After Completion:	\$ 8,791,816
Total Renewable Energy Abatement, First Year:	\$ 4,835,499
Total Taxes Available to Local Governments after abatement:	\$ 3,956,317

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):	\$ 151,395,487
Total Renewable Energy Abatement, 20 years:	\$ 83,267,518
Total Taxes Available to Local Governments after abatement:	\$ 68,127,969

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

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100 Clark County

EXCLUDES STATE RENEWABLE ENERGY FUND

Purple Sage Energy Center 20 Year Summary

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	151,395,487.54	(83,267,518.16)	68,127,969.38	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	10,287,897.41	(5,658,343.58)	4,629,553.83	6.795%
Clark County School District	0.013034	1	78,877,914.40	(43,382,852.92)	35,495,061.48	52.101%
Clark County	0.006541	1	39,584,198.10	(21,771,308.96)	17,812,889.14	26.146%
Las Vegas Metro Police - Manpower	0.002800	1	16,944,772.14	(9,319,624.68)	7,625,147.46	11.192%
Las Vegas/Clark County Library District	0.000942	1	5,700,705.49	(3,135,388.02)	2,565,317.47	3.765%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
725,462,516	55.0%	100.0%	55.0%	(83,267,518.16)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	725,462,516	55.00%	100.00%	55.00%	(83,267,518.16)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100 Clark County

EXCLUDES STATE RENEWABLE ENERGY FUND

Purple Sage Energy Center 2026-27

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	8,791,816.32	(4,835,498.99)	3,956,317.33	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	597,437.25	(328,590.49)	268,846.76	6.795%
Clark County School District	0.013034	1	4,580,586.56	(2,519,322.61)	2,061,263.95	52.101%
Clark County	0.006541	1	2,298,727.69	(1,264,300.23)	1,034,427.46	26.146%
Las Vegas Metro Police - Manpower	0.002800	1	984,014.30	(541,207.87)	442,806.43	11.192%
Las Vegas/Clark County Library District	0.000942	1	331,050.52	(182,077.79)	148,972.73	3.765%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
1,004,096,223	55.0%	100.0%	55.0%	(4,835,498.99)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	1,004,096,223	55.00%	100.00%	55.00%	(4,835,498.99)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT **100 Clark County**

EXCLUDES STATE RENEWABLE ENERGY FUND

Purple Sage Energy Center 2027-28

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	8,661,114.78	(4,763,613.12)	3,897,501.66	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	588,555.59	(323,705.57)	264,850.02	6.795%
Clark County School District	0.013034	1	4,512,490.31	(2,481,869.67)	2,030,620.64	52.101%
Clark County	0.006541	1	2,264,554.17	(1,245,504.79)	1,019,049.38	26.146%
Las Vegas Metro Police - Manpower	0.002800	1	969,385.67	(533,162.12)	436,223.55	11.192%
Las Vegas/Clark County Library District	0.000942	1	326,129.04	(179,370.97)	146,758.07	3.765%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
989,169,054	55.0%	100.0%	55.0%	(4,763,613.12)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	989,169,054	55.00%	100.00%	55.00%	(4,763,613.12)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100 Clark County

EXCLUDES STATE RENEWABLE ENERGY FUND

Yellow Pine Solar II, LLC 2028-29

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	8,530,996.50	(4,692,048.08)	3,838,948.42	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	579,713.56	(318,842.46)	260,871.10	6.795%
Clark County School District	0.013034	1	4,444,697.94	(2,444,583.87)	2,000,114.07	52.101%
Clark County	0.006541	1	2,230,533.16	(1,226,793.24)	1,003,739.92	26.146%
Las Vegas Metro Police - Manpower	0.002800	1	954,822.33	(525,152.28)	429,670.05	11.192%
Las Vegas/Clark County Library District	0.000942	1	321,229.51	(176,676.23)	144,553.28	3.765%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
974,308,498	55.0%	100.0%	55.0%	(4,692,048.08)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	974,308,498	55.00%	100.00%	55.00%	(4,692,048.08)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100 Clark County

EXCLUDES STATE RENEWABLE ENERGY FUND

Purple Sage Energy Center 2029-30

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	8,405,385.98	(4,622,962.30)	3,782,423.68	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	571,177.85	(314,147.82)	257,030.03	6.795%
Clark County School District	0.013034	1	4,379,254.14	(2,408,589.78)	1,970,664.36	52.101%
Clark County	0.006541	1	2,197,690.76	(1,208,729.92)	988,960.84	26.146%
Las Vegas Metro Police - Manpower	0.002800	1	940,763.51	(517,419.93)	423,343.58	11.192%
Las Vegas/Clark County Library District	0.000942	1	316,499.72	(174,074.85)	142,424.87	3.765%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
959,962,766	55.0%	100.0%	55.0%	(4,622,962.30)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	959,962,766	55.00%	100.00%	55.00%	(4,622,962.30)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT **100 Clark County**

EXCLUDES STATE RENEWABLE ENERGY FUND

Purple Sage Energy Center 2030-31

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	8,275,447.04	(4,551,495.87)	3,723,951.17	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	562,348.00	(309,291.40)	253,056.60	6.795%
Clark County School District	0.013034	1	4,311,555.21	(2,371,355.37)	1,940,199.84	52.101%
Clark County	0.006541	1	2,163,716.64	(1,190,044.15)	973,672.49	26.146%
Las Vegas Metro Police - Manpower	0.002800	1	926,220.24	(509,421.13)	416,799.11	11.192%
Las Vegas/Clark County Library District	0.000942	1	311,606.95	(171,383.82)	140,223.13	3.765%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
945,122,692	55.0%	100.0%	55.0%	(4,551,495.87)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	945,122,692	55.00%	100.00%	55.00%	(4,551,495.87)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100 Clark County

EXCLUDES STATE RENEWABLE ENERGY FUND

Purple Sage Energy Center 2031-32

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	8,144,969.50	(4,479,733.23)	3,665,236.27	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	553,481.56	(304,414.86)	249,066.70	6.795%
Clark County School District	0.013034	1	4,243,575.67	(2,333,966.62)	1,909,609.05	52.101%
Clark County	0.006541	1	2,129,601.69	(1,171,280.93)	958,320.76	26.146%
Las Vegas Metro Police - Manpower	0.002800	1	911,616.68	(501,389.17)	410,227.51	11.192%
Las Vegas/Clark County Library District	0.000942	1	306,693.90	(168,681.65)	138,012.25	3.765%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
930,221,107	55.0%	100.0%	55.0%	(4,479,733.23)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	930,221,107	55.00%	100.00%	55.00%	(4,479,733.23)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT **100 Clark County**

EXCLUDES STATE RENEWABLE ENERGY FUND

Purple Sage Energy Center 2032-33

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	8,019,963.06	(4,410,979.68)	3,608,983.38	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	544,986.90	(299,742.80)	245,244.10	6.795%
Clark County School District	0.013034	1	4,178,446.59	(2,298,145.62)	1,880,300.97	52.101%
Clark County	0.006541	1	2,096,917.23	(1,153,304.48)	943,612.75	26.146%
Las Vegas Metro Police - Manpower	0.002800	1	897,625.48	(493,694.01)	403,931.47	11.192%
Las Vegas/Clark County Library District	0.000942	1	301,986.86	(166,092.77)	135,894.09	3.765%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
915,944,363	55.0%	100.0%	55.0%	(4,410,979.68)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	915,944,363	55.00%	100.00%	55.00%	(4,410,979.68)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100 Clark County

EXCLUDES STATE RENEWABLE ENERGY FUND

Purple Sage Energy Center 2033-34

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	7,889,670.29	(4,339,318.67)	3,550,351.62	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	536,133.01	(294,873.16)	241,259.85	6.795%
Clark County School District	0.013034	1	4,110,563.32	(2,260,809.83)	1,849,753.49	52.101%
Clark County	0.006541	1	2,062,850.60	(1,134,567.83)	928,282.77	26.146%
Las Vegas Metro Police - Manpower	0.002800	1	883,042.60	(485,673.43)	397,369.17	11.192%
Las Vegas/Clark County Library District	0.000942	1	297,080.76	(163,394.42)	133,686.34	3.765%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
901,063,881	55.0%	100.0%	55.0%	(4,339,318.67)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	901,063,881	55.00%	100.00%	55.00%	(4,339,318.67)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT **100 Clark County**

EXCLUDES STATE RENEWABLE ENERGY FUND

Purple Sage Energy Center 2034-35

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	7,759,937.22	(4,267,965.48)	3,491,971.74	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	527,317.16	(290,024.44)	237,292.72	6.795%
Clark County School District	0.013034	1	4,042,971.65	(2,223,634.41)	1,819,337.24	52.101%
Clark County	0.006541	1	2,028,930.30	(1,115,911.67)	913,018.63	26.146%
Las Vegas Metro Police - Manpower	0.002800	1	868,522.37	(477,687.30)	390,835.07	11.192%
Las Vegas/Clark County Library District	0.000942	1	292,195.74	(160,707.66)	131,488.08	3.765%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
886,247,321	55.0%	100.0%	55.0%	(4,267,965.48)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	886,247,321	55.00%	100.00%	55.00%	(4,267,965.48)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100 Clark County

EXCLUDES STATE RENEWABLE ENERGY FUND

Purple Sage Energy Center 2035-36

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	7,634,439.78	(4,198,941.88)	3,435,497.90	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	518,789.13	(285,334.02)	233,455.11	6.795%
Clark County School District	0.013034	1	3,977,586.77	(2,187,672.72)	1,789,914.05	52.101%
Clark County	0.006541	1	1,996,117.46	(1,097,864.60)	898,252.86	26.146%
Las Vegas Metro Police - Manpower	0.002800	1	854,476.21	(469,961.92)	384,514.29	11.192%
Las Vegas/Clark County Library District	0.000942	1	287,470.21	(158,108.62)	129,361.59	3.765%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
871,914,502	55.0%	100.0%	55.0%	(4,198,941.88)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	871,914,502	55.00%	100.00%	55.00%	(4,198,941.88)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100 Clark County

EXCLUDES STATE RENEWABLE ENERGY FUND

Purple Sage Energy Center 2036-37

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	7,504,880.59	(4,127,684.33)	3,377,196.26	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	509,985.09	(280,491.80)	229,493.29	6.795%
Clark County School District	0.013034	1	3,910,085.69	(2,150,547.13)	1,759,538.56	52.101%
Clark County	0.006541	1	1,962,242.63	(1,079,233.45)	883,009.18	26.146%
Las Vegas Metro Police - Manpower	0.002800	1	839,975.44	(461,986.49)	377,988.95	11.192%
Las Vegas/Clark County Library District	0.000942	1	282,591.74	(155,425.46)	127,166.28	3.765%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
857,117,799	55.0%	100.0%	55.0%	(4,127,684.33)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	857,117,799	55.00%	100.00%	55.00%	(4,127,684.33)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100 Clark County

EXCLUDES STATE RENEWABLE ENERGY FUND

Purple Sage Energy Center 2037-38

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	7,374,809.13	(4,056,145.02)	3,318,664.11	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	501,146.24	(275,630.43)	225,515.81	6.795%
Clark County School District	0.013034	1	3,842,317.71	(2,113,274.74)	1,729,042.97	52.101%
Clark County	0.006541	1	1,928,233.86	(1,060,528.62)	867,705.24	26.146%
Las Vegas Metro Police - Manpower	0.002800	1	825,417.34	(453,979.54)	371,437.80	11.192%
Las Vegas/Clark County Library District	0.000942	1	277,693.98	(152,731.69)	124,962.29	3.765%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
842,262,589	55.0%	100.0%	55.0%	(4,056,145.02)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	842,262,589	55.00%	100.00%	55.00%	(4,056,145.02)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100 Clark County

EXCLUDES STATE RENEWABLE ENERGY FUND

Purple Sage Energy Center 2038-39

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	7,249,896.24	(3,987,442.93)	3,262,453.31	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	492,657.94	(270,961.87)	221,696.07	6.795%
Clark County School District	0.013034	1	3,777,237.38	(2,077,480.56)	1,699,756.82	52.101%
Clark County	0.006541	1	1,895,573.86	(1,042,565.62)	853,008.24	26.146%
Las Vegas Metro Police - Manpower	0.002800	1	811,436.60	(446,290.13)	365,146.47	11.192%
Las Vegas/Clark County Library District	0.000942	1	272,990.46	(150,144.75)	122,845.71	3.765%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
827,996,533	55.0%	100.0%	55.0%	(3,987,442.93)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	827,996,533	55.00%	100.00%	55.00%	(3,987,442.93)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100 Clark County

EXCLUDES STATE RENEWABLE ENERGY FUND

Purple Sage Energy Center 2039-40

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	7,120,004.20	(3,916,002.31)	3,204,001.89	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	483,831.28	(266,107.20)	217,724.08	6.795%
Clark County School District	0.013034	1	3,709,562.89	(2,040,259.59)	1,669,303.30	52.101%
Clark County	0.006541	1	1,861,612.00	(1,023,886.60)	837,725.40	26.146%
Las Vegas Metro Police - Manpower	0.002800	1	796,898.58	(438,294.22)	358,604.36	11.192%
Las Vegas/Clark County Library District	0.000942	1	268,099.45	(147,454.70)	120,644.75	3.765%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
813,161,815	55.0%	100.0%	55.0%	(3,916,002.31)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	813,161,815	55.00%	100.00%	55.00%	(3,916,002.31)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100 Clark County

EXCLUDES STATE RENEWABLE ENERGY FUND

Purple Sage Energy Center 2040-41

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	6,990,649.62	(3,844,857.29)	3,145,792.33	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	475,041.15	(261,272.63)	213,768.52	6.795%
Clark County School District	0.013034	1	3,642,168.41	(2,003,192.63)	1,638,975.78	52.101%
Clark County	0.006541	1	1,827,790.67	(1,005,284.87)	822,505.80	26.146%
Las Vegas Metro Police - Manpower	0.002800	1	782,420.71	(430,331.39)	352,089.32	11.192%
Las Vegas/Clark County Library District	0.000942	1	263,228.68	(144,775.77)	118,452.91	3.765%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
798,388,480	55.0%	100.0%	55.0%	(3,844,857.29)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	798,388,480	55.00%	100.00%	55.00%	(3,844,857.29)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT **100 Clark County**

EXCLUDES STATE RENEWABLE ENERGY FUND

Purple Sage Energy Center 2041-42

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	6,865,275.25	(3,775,901.39)	3,089,373.86	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	466,521.48	(256,586.81)	209,934.67	6.795%
Clark County School District	0.013034	1	3,576,847.65	(1,967,266.21)	1,609,581.44	52.101%
Clark County	0.006541	1	1,795,010.01	(987,255.51)	807,754.50	26.146%
Las Vegas Metro Police - Manpower	0.002800	1	768,388.32	(422,613.58)	345,774.74	11.192%
Las Vegas/Clark County Library District	0.000942	1	258,507.79	(142,179.28)	116,328.51	3.765%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
784,069,718	55.0%	100.0%	55.0%	(3,775,901.39)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	784,069,718	55.00%	100.00%	55.00%	(3,775,901.39)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT **100 Clark County**

EXCLUDES STATE RENEWABLE ENERGY FUND

Purple Sage Energy Center 2042-43

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	6,736,090.04	(3,704,849.53)	3,031,240.51	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	457,742.86	(251,758.57)	205,984.29	6.795%
Clark County School District	0.013034	1	3,509,541.41	(1,930,247.78)	1,579,293.63	52.101%
Clark County	0.006541	1	1,761,232.96	(968,678.13)	792,554.83	26.146%
Las Vegas Metro Police - Manpower	0.002800	1	753,929.41	(414,661.18)	339,268.23	11.192%
Las Vegas/Clark County Library District	0.000942	1	253,643.40	(139,503.87)	114,139.53	3.765%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
769,315,727	55.0%	100.0%	55.0%	(3,704,849.53)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	769,315,727	55.00%	100.00%	55.00%	(3,704,849.53)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100 Clark County

EXCLUDES STATE RENEWABLE ENERGY FUND

Purple Sage Energy Center 2043-44

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	6,606,417.98	(3,633,529.89)	2,972,888.09	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	448,931.15	(246,912.13)	202,019.02	6.795%
Clark County School District	0.013034	1	3,441,981.53	(1,893,089.84)	1,548,891.69	52.101%
Clark County	0.006541	1	1,727,328.62	(950,030.74)	777,297.88	26.146%
Las Vegas Metro Police - Manpower	0.002800	1	739,416.01	(406,678.81)	332,737.20	11.192%
Las Vegas/Clark County Library District	0.000942	1	248,760.67	(136,818.37)	111,942.30	3.765%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
754,506,134	55.0%	100.0%	55.0%	(3,633,529.89)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	754,506,134	55.00%	100.00%	55.00%	(3,633,529.89)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT **100 Clark County**

EXCLUDES STATE RENEWABLE ENERGY FUND

Purple Sage Energy Center 2044-45

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	6,481,610.50	(3,564,885.79)	2,916,724.71	100.000%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	440,450.01	(242,247.51)	198,202.50	6.795%
Clark County School District	0.013034	1	3,376,956.12	(1,857,325.87)	1,519,630.25	52.101%
Clark County	0.006541	1	1,694,696.18	(932,082.90)	762,613.28	26.146%
Las Vegas Metro Police - Manpower	0.002800	1	725,447.07	(398,995.89)	326,451.18	11.192%
Las Vegas/Clark County Library District	0.000942	1	244,061.12	(134,233.62)	109,827.50	3.765%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
740,252,114	55.0%	100.0%	55.0%	(3,564,885.79)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	740,252,114	55.00%	100.00%	55.00%	(3,564,885.79)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT **100 Clark County**

EXCLUDES STATE RENEWABLE ENERGY FUND

Purple Sage Energy Center **2045-46**

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	6,352,113.52	(3,493,662.44)	2,858,451.08	100.00%

TAXING ENTITY	TAX RATE	SCHOOL SWITCH	TOTAL TAXES DUE	RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TOTAL TAXES
State of Nevada	0.001700	1	431,650.20	(237,407.61)	194,242.59	6.795%
Clark County School District	0.013034	1	3,309,487.45	(1,820,218.10)	1,489,269.35	52.101%
Clark County	0.006541	1	1,660,837.61	(913,460.69)	747,376.92	26.146%
Las Vegas Metro Police - Manpower	0.002800	1	710,953.27	(391,024.30)	319,928.97	11.192%
Las Vegas/Clark County Library District	0.000942	1	239,184.99	(131,551.74)	107,633.25	3.765%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
725,462,516	55.0%	100.0%	55.0%	(3,493,662.44)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	725,462,516	55.00%	100.00%	55.00%	(3,493,662.44)