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DEPARTMENT OF TAXATION**

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**FISCAL IMPACT
Renewable Energy Partial Abatement of Property Taxes**

Iron Point 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

Iron Point Solar, LLC has a mailing address at 1901 Harrison Street, Suite 1600, Oakland, CA 94612. Iron Point Solar, LLC is owned by Primergy Solar, a portfolio company of Quinbrook Infrastructure Partners located at 5th Floor, 53/54 Grosvenor St., London W1K #HU, England. Iron Point Solar, LLC consists of a 325-megawatt ("MW") solar photovoltaic ("PV") facility. The facility has an annual net production capacity of 708,167 MWh. The facility is located on 1,756 acres of land on three parcels of land leased from Val-Energy, LLC and Hermes Socrates, LLC. The parcels are identified as the following Humboldt County Assessor Parcel Numbers: APN 07-0351-16, 07-0355-16 and 07-0707-16 at Valmy Station, 23755 Treaty Hill Rd, Valmy, Humboldt County, Nevada. Iron Point Solar, LLC is expected to be in commercial operation by November 30, 2023.

The property components of the facility consist of PV modules, racking, DC/AC inverters, a battery energy storage system, roads, culverts, detention ponds and fencing. Ownership of energy will be transferred at the Point of Delivery, the Valmy substation owned by NV Energy, 30 miles East of Winnemucca along Interstate Highway 80.

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 Humboldt County and the interchange substation belonging to NV Energy, 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 a ground-rent capitalization methodology authorized by NAC 361.1198. 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 value of \$9,558,000 for the leased land on the three parcels. For the balance of the 20 years for which the abatement may be granted, an appreciation factor of 1.5% 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 (PV solar panels, transmission line, DC/AC collection, fence, and racking) 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 2016-17 Personal Property Manual, Appendix E.

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 Iron Point Solar, LLC from Humboldt County and listed in the application are also an objective indication of the permanent nature of the facility. This information is indicative of the permanence of the facility.

The Taxpayer listed no property as Contributions in Aid of Construction. Capital invested as a contribution in aid of construction (CIAC) is not eligible for a renewable energy abatement by the contributor of the capital because taxable property is assessed to the owner and not the contributor of the property. CIAC are either cash or utility type property *contributed to the utility* by a customer to assist the utility in providing utility service to the customer and are non-refundable to the customer.

The Department also used the 2021-22 tax rate of \$2.306 per hundred (0.022306) for Tax District 4 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 account for the required distribution of remaining taxes after abatement to local governments in Tax District 4, Humboldt County, including a distribution to the State Debt Fund. Since the application was submitted on February 28, 2022, 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

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

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 2023:	\$ 430,737,933
Total Taxable Value of the Project in 2043:	\$ 309,028,638
Estimated capital cost per kW (430,737,933/325,000)	\$ 1,325/kW
Total Taxes Due, First Year After Completion:	\$ 3,362,814
Total Renewable Energy Abatement, First Year:	\$ 1,849,547
Total Taxes Available to Local Governments after abatement:	\$ 1,513,266

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):	\$ 58,063,545
Total Renewable Energy Abatement, 20 years:	\$ 31,934,949
Total Taxes Available to Local Governments after abatement:	\$ 26,128,595

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

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 4, Humboldt County

EXCLUDES STATE RENEWABLE ENERGY FUND

Iron Point Solar, LLC 20 Year Summary

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	Humboldt	PERCENT TAXES AFTER ABATEMENT
0.022306	58,063,545.02	(31,934,949.77)	26,128,595.25	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	4,425,178.25	(2,433,848.04)	1,991,330.21	7.621%
Humboldt County School District	0.008850	1	23,036,957.49	(12,670,326.62)	10,366,630.87	39.675%
Humboldt County	0.007512	1	19,554,081.87	(10,754,745.03)	8,799,336.84	33.677%
Golconda Fire Protection District	0.000290	1	754,883.36	(415,185.85)	339,697.51	1.300%
Humboldt County Hospital District	0.003954	1	10,292,444.05	(5,660,844.23)	4,631,599.82	17.726%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
315,067,853	55.0%	100.0%	55.0%	(31,934,949.77)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	315,067,853	55.00%	100.00%	55.00%	(31,934,949.77)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 4, Humboldt County

EXCLUDES STATE RENEWABLE ENERGY FUND

Iron Point Solar, LLC 2023-24

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.022306	3,362,814.12	(1,849,547.77)	1,513,266.35	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	256,289.07	(140,958.99)	115,330.08	7.621%
Humboldt County School District	0.008850	1	1,334,210.75	(733,815.91)	600,394.84	39.675%
Humboldt County	0.007512	1	1,132,496.17	(622,872.89)	509,623.28	33.677%
Golconda Fire Protection District	0.000290	1	43,719.90	(24,045.95)	19,673.95	1.300%
Humboldt County Hospital District	0.003954	1	596,098.23	(327,854.03)	268,244.20	17.726%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
430,737,933	55.0%	100.0%	55.0%	(1,849,547.77)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	430,737,933	55.00%	100.00%	55.00%	(1,849,547.77)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 4, Humboldt County

EXCLUDES STATE RENEWABLE ENERGY FUND

Iron Point Solar, LLC 2024-25

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.022306	3,314,983.62	(1,823,240.98)	1,491,742.64	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	252,643.78	(138,954.08)	113,689.70	7.621%
Humboldt County School District	0.008850	1	1,315,233.79	(723,378.58)	591,855.21	39.675%
Humboldt County	0.007512	1	1,116,388.28	(614,013.55)	502,374.73	33.677%
Golconda Fire Protection District	0.000290	1	43,098.06	(23,703.93)	19,394.13	1.300%
Humboldt County Hospital District	0.003954	1	587,619.71	(323,190.84)	264,428.87	17.726%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
424,611,394	55.0%	100.0%	55.0%	(1,823,240.98)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	424,611,394	55.00%	100.00%	55.00%	(1,823,240.98)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 4, Humboldt County

EXCLUDES STATE RENEWABLE ENERGY FUND

Dodge Flat Solar, LLC 2025-26

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.022306	3,267,182.95	(1,796,950.62)	1,470,232.33	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	249,000.76	(136,950.42)	112,050.34	7.621%
Humboldt County School District	0.008850	1	1,296,268.68	(712,947.77)	583,320.91	39.675%
Humboldt County	0.007512	1	1,100,290.43	(605,159.74)	495,130.69	33.677%
Golconda Fire Protection District	0.000290	1	42,476.60	(23,362.13)	19,114.47	1.300%
Humboldt County Hospital District	0.003954	1	579,146.48	(318,530.56)	260,615.92	17.726%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
418,488,678	55.0%	100.0%	55.0%	(1,796,950.62)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	418,488,678	55.00%	100.00%	55.00%	(1,796,950.62)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 4, Humboldt County

EXCLUDES STATE RENEWABLE ENERGY FUND

Iron Point Solar, LLC 2026-27

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.022306	3,219,412.75	(1,770,677.02)	1,448,735.73	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	245,360.07	(134,948.04)	110,412.03	7.621%
Humboldt County School District	0.008850	1	1,277,315.65	(702,523.61)	574,792.04	39.675%
Humboldt County	0.007512	1	1,084,202.84	(596,311.56)	487,891.28	33.677%
Golconda Fire Protection District	0.000290	1	41,855.54	(23,020.55)	18,834.99	1.300%
Humboldt County Hospital District	0.003954	1	570,678.65	(313,873.26)	256,805.39	17.726%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
412,369,862	55.0%	100.0%	55.0%	(1,770,677.02)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	412,369,862	55.00%	100.00%	55.00%	(1,770,677.02)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 4, Humboldt County

EXCLUDES STATE RENEWABLE ENERGY FUND

Iron Point Solar, LLC 2027-28

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.022306	3,171,673.60	(1,744,420.48)	1,427,253.12	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	241,721.74	(132,946.96)	108,774.78	7.621%
Humboldt County School District	0.008850	1	1,258,374.94	(692,106.22)	566,268.72	39.675%
Humboldt County	0.007512	1	1,068,125.71	(587,469.14)	480,656.57	33.677%
Golconda Fire Protection District	0.000290	1	41,234.88	(22,679.18)	18,555.70	1.300%
Humboldt County Hospital District	0.003954	1	562,216.33	(309,218.98)	252,997.35	17.726%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
406,255,024	55.0%	100.0%	55.0%	(1,744,420.48)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	406,255,024	55.00%	100.00%	55.00%	(1,744,420.48)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 4, Humboldt County

EXCLUDES STATE RENEWABLE ENERGY FUND

Iron Point Solar, LLC 2028-29

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.022306	3,123,966.11	(1,718,181.35)	1,405,784.76	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	238,085.82	(130,947.20)	107,138.62	7.621%
Humboldt County School District	0.008850	1	1,239,446.79	(681,695.73)	557,751.06	39.675%
Humboldt County	0.007512	1	1,052,059.24	(578,632.58)	473,426.66	33.677%
Golconda Fire Protection District	0.000290	1	40,614.64	(22,338.05)	18,276.59	1.300%
Humboldt County Hospital District	0.003954	1	553,759.62	(304,567.79)	249,191.83	17.726%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
400,144,242	55.0%	100.0%	55.0%	(1,718,181.35)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	400,144,242	55.00%	100.00%	55.00%	(1,718,181.35)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 4, Humboldt County

EXCLUDES STATE RENEWABLE ENERGY FUND

Iron Point Solar, LLC 2029-30

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.022306	3,076,290.94	(1,691,960.01)	1,384,330.93	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	234,452.37	(128,948.80)	105,503.57	7.621%
Humboldt County School District	0.008850	1	1,220,531.46	(671,292.30)	549,239.16	39.675%
Humboldt County	0.007512	1	1,036,003.66	(569,802.01)	466,201.65	33.677%
Golconda Fire Protection District	0.000290	1	39,994.82	(21,997.15)	17,997.67	1.300%
Humboldt County Hospital District	0.003954	1	545,308.63	(299,919.75)	245,388.88	17.726%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
394,037,599	55.0%	100.0%	55.0%	(1,691,960.01)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	394,037,599	55.00%	100.00%	55.00%	(1,691,960.01)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 4, Humboldt County

EXCLUDES STATE RENEWABLE ENERGY FUND

Iron Point Solar, LLC 2030-31

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.022306	3,028,648.72	(1,665,756.80)	1,362,891.92	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	230,821.43	(126,951.79)	103,869.64	7.621%
Humboldt County School District	0.008850	1	1,201,629.21	(660,896.07)	540,733.14	39.675%
Humboldt County	0.007512	1	1,019,959.17	(560,977.54)	458,981.63	33.677%
Golconda Fire Protection District	0.000290	1	39,375.42	(21,656.48)	17,718.94	1.300%
Humboldt County Hospital District	0.003954	1	536,863.49	(295,274.92)	241,588.57	17.726%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
387,935,178	55.0%	100.0%	55.0%	(1,665,756.80)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	387,935,178	55.00%	100.00%	55.00%	(1,665,756.80)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 4, Humboldt County

EXCLUDES STATE RENEWABLE ENERGY FUND

Iron Point Solar, LLC 2031 -2032

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.022306	2,981,040.12	(1,639,572.07)	1,341,468.05	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	227,193.05	(124,956.18)	102,236.87	7.621%
Humboldt County School District	0.008850	1	1,182,740.30	(650,507.17)	532,233.13	39.675%
Humboldt County	0.007512	1	1,003,926.00	(552,159.30)	451,766.70	33.677%
Golconda Fire Protection District	0.000290	1	38,756.46	(21,316.05)	17,440.41	1.300%
Humboldt County Hospital District	0.003954	1	528,424.31	(290,633.37)	237,790.94	17.726%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
381,837,061	55.0%	100.0%	55.0%	(1,639,572.07)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	381,837,061	55.00%	100.00%	55.00%	(1,639,572.07)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 4, Humboldt County

EXCLUDES STATE RENEWABLE ENERGY FUND

Iron Point Solar, LLC 2032-33

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.022306	2,933,465.81	(1,613,406.19)	1,320,059.62	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	223,567.29	(122,962.01)	100,605.28	7.621%
Humboldt County School District	0.008850	1	1,163,864.99	(640,125.74)	523,739.25	39.675%
Humboldt County	0.007512	1	987,904.38	(543,347.41)	444,556.97	33.677%
Golconda Fire Protection District	0.000290	1	38,137.95	(20,975.87)	17,162.08	1.300%
Humboldt County Hospital District	0.003954	1	519,991.20	(285,995.16)	233,996.04	17.726%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
375,743,337	55.0%	100.0%	55.0%	(1,613,406.19)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	375,743,337	55.00%	100.00%	55.00%	(1,613,406.19)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 4, Humboldt County

EXCLUDES STATE RENEWABLE ENERGY FUND

Iron Point Solar, LLC 2033-34

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.022306	2,885,926.46	(1,587,259.56)	1,298,666.90	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	219,944.18	(120,969.30)	98,974.88	7.621%
Humboldt County School District	0.008850	1	1,145,003.55	(629,751.95)	515,251.60	39.675%
Humboldt County	0.007512	1	971,894.54	(534,542.00)	437,352.54	33.677%
Golconda Fire Protection District	0.000290	1	37,519.89	(20,635.94)	16,883.95	1.300%
Humboldt County Hospital District	0.003954	1	511,564.30	(281,360.37)	230,203.93	17.726%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
369,654,092	55.0%	100.0%	55.0%	(1,587,259.56)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	369,654,092	55.00%	100.00%	55.00%	(1,587,259.56)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 4, Humboldt County

EXCLUDES STATE RENEWABLE ENERGY FUND

Iron Point Solar, LLC 2034-35

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.022306	2,838,422.79	(1,561,132.54)	1,277,290.25	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	216,323.80	(118,978.09)	97,345.71	7.621%
Humboldt County School District	0.008850	1	1,126,156.27	(619,385.95)	506,770.32	39.675%
Humboldt County	0.007512	1	955,896.71	(525,743.19)	430,153.52	33.677%
Golconda Fire Protection District	0.000290	1	36,902.30	(20,296.27)	16,606.03	1.300%
Humboldt County Hospital District	0.003954	1	503,143.71	(276,729.04)	226,414.67	17.726%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
363,569,416	55.0%	100.0%	55.0%	(1,561,132.54)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	363,569,416	55.00%	100.00%	55.00%	(1,561,132.54)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 4, Humboldt County

EXCLUDES STATE RENEWABLE ENERGY FUND

Iron Point Solar, LLC 2035-36

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.022306	2,743,525.32	(1,508,938.94)	1,234,586.38	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	209,091.41	(115,000.28)	94,091.13	7.621%
Humboldt County School District	0.008850	1	1,088,505.29	(598,677.91)	489,827.38	39.675%
Humboldt County	0.007512	1	923,938.05	(508,165.93)	415,772.12	33.677%
Golconda Fire Protection District	0.000290	1	35,668.54	(19,617.70)	16,050.84	1.300%
Humboldt County Hospital District	0.003954	1	486,322.03	(267,477.12)	218,844.91	17.726%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
351,414,138	55.0%	100.0%	55.0%	(1,508,938.94)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	351,414,138	55.00%	100.00%	55.00%	(1,508,938.94)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 4, Humboldt County

EXCLUDES STATE RENEWABLE ENERGY FUND

Iron Point Solar, LLC 2036-37

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.022306	2,696,133.00	(1,482,873.15)	1,213,259.85	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	205,479.52	(113,013.74)	92,465.78	7.621%
Humboldt County School District	0.008850	1	1,069,702.19	(588,336.20)	481,365.99	39.675%
Humboldt County	0.007512	1	907,977.72	(499,387.75)	408,589.97	33.677%
Golconda Fire Protection District	0.000290	1	35,052.39	(19,278.81)	15,773.58	1.300%
Humboldt County Hospital District	0.003954	1	477,921.18	(262,856.65)	215,064.53	17.726%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
345,343,725	55.0%	100.0%	55.0%	(1,482,873.15)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	345,343,725	55.00%	100.00%	55.00%	(1,482,873.15)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 4, Humboldt County

EXCLUDES STATE RENEWABLE ENERGY FUND

Iron Point Solar, LLC 2037-38

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.022306	2,696,133.00	(1,482,873.15)	1,213,259.85	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	205,479.52	(113,013.74)	92,465.78	7.621%
Humboldt County School District	0.008850	1	1,069,702.19	(588,336.20)	481,365.99	39.675%
Humboldt County	0.007512	1	907,977.72	(499,387.75)	408,589.97	33.677%
Golconda Fire Protection District	0.000290	1	35,052.39	(19,278.81)	15,773.58	1.300%
Humboldt County Hospital District	0.003954	1	477,921.18	(262,856.65)	215,064.53	17.726%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
345,343,725	55.0%	100.0%	55.0%	(1,482,873.15)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	345,343,725	55.00%	100.00%	55.00%	(1,482,873.15)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 4, Humboldt County

EXCLUDES STATE RENEWABLE ENERGY FUND

Iron Point Solar, LLC 2038-39

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.022306	2,648,779.28	(1,456,828.61)	1,191,950.67	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	201,870.56	(111,028.81)	90,841.75	7.621%
Humboldt County School District	0.008850	1	1,050,914.40	(578,002.92)	472,911.48	39.675%
Humboldt County	0.007512	1	892,030.40	(490,616.72)	401,413.68	33.677%
Golconda Fire Protection District	0.000290	1	34,436.74	(18,940.21)	15,496.53	1.300%
Humboldt County Hospital District	0.003954	1	469,527.18	(258,239.95)	211,287.23	17.726%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
339,278,258	55.0%	100.0%	55.0%	(1,456,828.61)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	339,278,258	55.00%	100.00%	55.00%	(1,456,828.61)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 4, Humboldt County

EXCLUDES STATE RENEWABLE ENERGY FUND

Iron Point Solar, LLC 2039-40

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.022306	2,601,464.95	(1,430,805.73)	1,170,659.22	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	198,264.61	(109,045.54)	89,219.07	7.621%
Humboldt County School District	0.008850	1	1,032,142.24	(567,678.23)	464,464.01	39.675%
Humboldt County	0.007512	1	876,096.33	(481,852.98)	394,243.35	33.677%
Golconda Fire Protection District	0.000290	1	33,821.61	(18,601.89)	15,219.72	1.300%
Humboldt County Hospital District	0.003954	1	461,140.16	(253,627.09)	207,513.07	17.726%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
333,217,835	55.0%	100.0%	55.0%	(1,430,805.73)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	333,217,835	55.00%	100.00%	55.00%	(1,430,805.73)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 4, Humboldt County

EXCLUDES STATE RENEWABLE ENERGY FUND

Iron Point Solar, LLC 2040-41

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.022306	2,506,957.62	(1,378,826.69)	1,128,130.93	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	191,061.95	(105,084.07)	85,977.88	7.621%
Humboldt County School District	0.008850	1	994,646.06	(547,055.33)	447,590.73	39.675%
Humboldt County	0.007512	1	844,269.06	(464,347.98)	379,921.08	33.677%
Golconda Fire Protection District	0.000290	1	32,592.92	(17,926.11)	14,666.81	1.300%
Humboldt County Hospital District	0.003954	1	444,387.63	(244,413.20)	199,974.43	17.726%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
321,112,529	55.0%	100.0%	55.0%	(1,378,826.69)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	321,112,529	55.00%	100.00%	55.00%	(1,378,826.69)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 4, Humboldt County

EXCLUDES STATE RENEWABLE ENERGY FUND

Iron Point Solar, LLC 2041-42

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.022306	2,506,957.62	(1,378,826.69)	1,128,130.93	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	191,061.95	(105,084.07)	85,977.88	7.621%
Humboldt County School District	0.008850	1	994,646.06	(547,055.33)	447,590.73	39.675%
Humboldt County	0.007512	1	844,269.06	(464,347.98)	379,921.08	33.677%
Golconda Fire Protection District	0.000290	1	32,592.92	(17,926.11)	14,666.81	1.300%
Humboldt County Hospital District	0.003954	1	444,387.63	(244,413.20)	199,974.43	17.726%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
321,112,529	55.0%	100.0%	55.0%	(1,378,826.69)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	321,112,529	55.00%	100.00%	55.00%	(1,378,826.69)

NEVADA DEPARTMENT OF TAXATION

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 4, Humboldt County

EXCLUDES STATE RENEWABLE ENERGY FUND

Iron Point Solar, LLC 2042-43

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.022306	2,459,766.24	(1,352,871.42)	1,106,894.82	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	187,465.37	(103,105.95)	84,359.42	7.621%
Humboldt County School District	0.008850	1	975,922.68	(536,757.47)	439,165.21	39.675%
Humboldt County	0.007512	1	828,376.40	(455,607.02)	372,769.38	33.677%
Golconda Fire Protection District	0.000290	1	31,979.39	(17,588.66)	14,390.73	1.300%
Humboldt County Hospital District	0.003954	1	436,022.40	(239,812.32)	196,210.08	17.726%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%
			-	-	-	0.000%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
315,067,853	55.0%	100.0%	55.0%	(1,352,871.42)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
Solar Energy Facility	315,067,853	55.00%	100.00%	55.00%	(1,352,871.42)