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FISCAL IMPACT Renewable Energy Partial Abatement of Property Taxes

Playa Solar 1, 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

Playa Solar 1, LLC ("Playa") is a wholly owned subsidiary of First Solar, Inc. Playa's project consists of a 79-megawatt ("MW") solar photovoltaic ("PV") facility located on five parcels containing 625 acres of land leased from the Bureau of Land Management ("BLM"). The application indicates 980 acres but the number has subsequently been amended to 625 acres by the company. The parcels are located in Township 18 South, Range 63 East, Mount Diablo Meridian, Sections 1, 10, 11, 12, and 14, all approximately 1 mile south of the Harry Allen Substation in the Bureau of Land Management's Dry Lake Solar Energy Zone in Clark County, approximately 14 miles northeast of Las Vegas, Nevada. The project is expected to be in commercial operation by December 31, 2016.

The property components of the facility consist of site preparation, including construction survey, grading, trenching, and drainage features. Other components include access roads and utilities such as telecommunication lines; cadmium telluride thin film PV modules; DC to AC inverters; three-phase pad mounted medium voltage transformers; SCADA system; an operation and maintenance building; fencing; security system; meteorological monitoring stations; underground and overhead cabling and cable termination; electrical equipment enclosures; fire protection systems; lighting; water well and pipeline; switchyard and substations including step-up transformers, circuit breakers and switchgear. The offsite facilities include a 3,500 foot (0.7 mile) 230 kilovolt (kV) generation tie transmission line (gen-tie).

The project will interconnect into NV Energy's transmission system via a gen-tie line jointly owned by Playa Solar 1 and Playa Solar 2, connecting the project to the Harry Allen Substation owned by NV Energy. Playa executed a 20 year purchase power agreement dated June 19, 2015, with Nevada Power Company as the buyer.

Analysis

Determination of Central or Local Assessment

Generally speaking, 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 purchase of power by Nevada Power Company, also located in the same county, as well as the advice from the Office of the Attorney General, unless and until such time as the Taxpayer requires the use of transmission lines of another company to deliver power to a third party, 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 Taxpayer identified five parcels of land as part of the project in Schedule 3 of the application having a total acreage of 625 acres. Schedule 3 referenced 5 Assessor Parcel Numbers ("APN"), however, the project is actually only a portion of the total acreage listed under each APN. The recited acreage is also less than the BLM lease number NVN-092175 which contains 6,175 acres.

Prior to improvement of the land, the county assessor established a taxable value of about \$2,000 per acre. Because the land is leased from the BLM, the Department also estimated the value of the land by using a ground-rent capitalization method using the 2015 annual rent per acre published by the BLM for solar right-of-way grants for Zone 6, or \$206.92 per acre, plus a megawatt ("MW") capacity fee of \$5,256 per MW for PV facilities when fully operational. The total annual rent is about \$544,549 using this method and assuming the acreage amount in the BLM lease. A 25 year term was used and a discount rate of 7%, resulting in an estimated market value when fully operational of \$7,678,000, or \$12,285 per acre, for the land. This result was used by the Department rather than the predevelopment value established by the county assessor. For the balance of the 20 years for which the abatement may be granted, an appreciation factor of 2% 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

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

which it is attached. The list of construction permits obtained by Playa from Clark County and listed in the application are also an objective indication of the permanent nature of the facility. In addition, the BLM lease provides for an initial term of 25 years with the right to renew. The Environmental Assessment prepared by the BLM indicates the anticipated operational life of the project would be at least 30 years, with the possibility of subsequent repowering with an expected useful life of 50 years or more.² This information is indicative of the permanence of the facility.

The Taxpayer did not list any 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 utility which might have received any CIAC, in this case Nevada Power, would be the owner of any contributed plant.³

The Department also used the 2015-16 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 takes into account the required distribution of remaining taxes after abatement to local governments in Tax District 100, Clark County, including a distribution to the State Debt Fund. Since the application was submitted on September 11, 2015, 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

Total Taxable Value of the Project in 2016:

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 2036:	\$ 101,618,814
Estimated capital cost per kW (135,995,440/79,000)	\$1,721/kW
Total Taxes Due, First Year After Completion:	\$ 1,190,769

\$ 135,995,440

Total Renewable Energy Abatement, First Year: \$ 654,923
Total Taxes Available to Local Governments after abatement: \$ 535,846

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):	\$ 20,705,255
Total Renewable Energy Abatement, 20 years:	\$ 11,387,890
Total Taxes Available to Local Governments after abatement:	\$ 9,317,365

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

BLM, Environmental Assessment DOI-BLM-NV-S010-2014-0127-EA, Section 2.2.15, December 2014.

³ NRS 361.260 requires the county assessor to "ascertain all real and secured personal property that is in the county on July 1 which is subject to taxation, and also the names of all persons, corporations, associations, companies or firms *owning* the property. The county assessor shall then determine the taxable value of all such property, and shall then list and assess it to the person, firm, corporation, association or company *owning* it on July 1 of that fiscal year."

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100

EXCLUDES STATE RENEWABLE ENERGY FUND

Playa Solar 1, LLC 20 Year Summary

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	20,705,255.12	(11,387,890.31)	9,317,364.81	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	1,407,264.45	(773,995.45)	633,269.00	6.797%
Clark County School District	0.013034	1	10,789,579.54	(5,934,268.75)	4,855,310.79	52.110%
Clark County	0.006541	1	5,410,773.68	(2,975,925.52)	2,434,848.16	26.132%
Las Vegas Meetro Police-Manpower	0.002800	1	2,317,847.37	(1,274,816.05)	1,043,031.32	11.194%
Las Vegas /Clark County Library District	0.000942	1	779,790.08	(428,884.54)	350,905.54	3.766%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
101,618,814	55.0%	100.0%	55.0%	(11,387,890.31)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
PV Solar Facility	101,618,814	55.00%	100.00%	55.00%	(11,387,890.31)

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100

EXCLUDES STATE RENEWABLE ENERGY FUND

Playa Solar 1, LLC 2016-17

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	1,190,769.28	(654,923.11)	535,846.17	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	80,917.29	(44,504.51)	36,412.78	6.795%
Clark County School District	0.013034	1	620,397.60	(341,218.68)	279,178.92	52.101%
Clark County	0.006541	1	311,341.16	(171,237.64)	140,103.52	26.146%
Las Vegas Meetro Police-Manpower	0.002800	1	133,275.53	(73,301.54)	59,973.99	11.192%
Las Vegas /Clark County Library District	0.000942	1	44,837.70	(24,660.74)	20,176.96	3.765%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
135,995,440	55.0%	100.0%	55.0%	(654,923.11)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
PV Solar Facility	135,995,440	55.00%	100.00%	55.00%	(654,923.11)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100

EXCLUDES STATE RENEWABLE ENERGY FUND

Playa Solar 1, LLC 2017-18

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	1,175,651.16	(646,608.14)	529,043.02	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	79,889.95	(43,939.47)	35,950.48	6.795%
Clark County School District	0.013034	1	612,520.98	(336,886.54)	275,634.44	52.101%
Clark County	0.006541	1	307,388.35	(169,063.59)	138,324.76	26.146%
Las Vegas Meetro Police-Manpower	0.002800	1	131,583.45	(72,370.90)	59,212.55	11.192%
Las Vegas /Clark County Library District	0.000942	1	44,268.43	(24,347.64)	19,920.79	3.765%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
134,268,830	55.0%	100.0%	55.0%	(646,608.14)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
PV Solar Facility	134,268,830	55.00%	100.00%	55.00%	(646,608.14)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100

EXCLUDES STATE RENEWABLE ENERGY FUND

Playa Solar 1, LLC 2018-19

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	1,150,816.33	(632,948.98)	517,867.35	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	78,202.33	(43,011.28)	35,191.05	6.795%
Clark County School District	0.013034	1	599,581.89	(329,770.04)	269,811.85	52.101%
Clark County	0.006541	1	300,894.98	(165,492.24)	135,402.74	26.146%
Las Vegas Meetro Police-Manpower	0.002800	1	128,803.84	(70,842.11)	57,961.73	11.192%
Las Vegas /Clark County Library District	0.000942	1	43,333.29	(23,833.31)	19,499.98	3.765%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
131,432,492	55.0%	100.0%	55.0%	(632,948.98)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
PV Solar Facility	131,432,492	55.00%	100.00%	55.00%	(632,948.98)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100

EXCLUDES STATE RENEWABLE ENERGY FUND

Playa Solar 1, LLC 2019-20

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	1,134,701.82	(624,086.00)	510,615.82	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	77,107.29	(42,409.01)	34,698.28	6.795%
Clark County School District	0.013034	1	591,186.14	(325,152.38)	266,033.76	52.101%
Clark County	0.006541	1	296,681.64	(163,174.90)	133,506.74	26.146%
Las Vegas Meetro Police-Manpower	0.002800	1	127,000.24	(69,850.13)	57,150.11	11.192%
Las Vegas /Clark County Library District	0.000942	1	42,726.51	(23,499.58)	19,226.93	3.765%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
129,592,086	55.0%	100.0%	55.0%	(624,086.00)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
PV Solar Facility	129,592,086	55.00%	100.00%	55.00%	(624,086.00)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100

EXCLUDES STATE RENEWABLE ENERGY FUND

Playa Solar 1, LLC 2020-21

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	1,118,757.14	(615,316.43)	503,440.71	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	76,023.79	(41,813.08)	34,210.71	6.795%
Clark County School District	0.013034	1	582,878.87	(320,583.38)	262,295.49	52.101%
Clark County	0.006541	1	292,512.71	(160,881.99)	131,630.72	26.146%
Las Vegas Meetro Police-Manpower	0.002800	1	125,215.65	(68,868.61)	56,347.04	11.192%
Las Vegas /Clark County Library District	0.000942	1	42,126.12	(23,169.37)	18,956.75	3.765%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
127,771,076	55.0%	100.0%	55.0%	(615,316.43)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
PV Solar Facility	127,771,076	55.00%	100.00%	55.00%	(615,316.43)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100

EXCLUDES STATE RENEWABLE ENERGY FUND

Playa Solar 1, LLC 2021-22

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	1,103,397.90	(606,868.85)	496,529.05	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	74,980.07	(41,239.04)	33,741.03	6.795%
Clark County School District	0.013034	1	574,876.61	(316,182.14)	258,694.47	52.101%
Clark County	0.006541	1	288,496.85	(158,673.27)	129,823.58	26.146%
Las Vegas Meetro Police-Manpower	0.002800	1	123,496.59	(67,923.12)	55,573.47	11.192%
Las Vegas /Clark County Library District	0.000942	1	41,547.78	(22,851.28)	18,696.50	3.765%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
126,016,924	55.0%	100.0%	55.0%	(606,868.85)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
PV Solar Facility	126,016,924	55.00%	100.00%	55.00%	(606,868.85)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100

EXCLUDES STATE RENEWABLE ENERGY FUND

Playa Solar 1, LLC 2022-23

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	1,087,873.36	(598,330.35)	489,543.01	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	73,925.12	(40,658.82)	33,266.30	6.795%
Clark County School District	0.013034	1	566,788.24	(311,733.53)	255,054.71	52.101%
Clark County	0.006541	1	284,437.77	(156,440.77)	127,997.00	26.146%
Las Vegas Meetro Police-Manpower	0.002800	1	121,759.02	(66,967.46)	54,791.56	11.192%
Las Vegas /Clark County Library District	0.000942	1	40,963.21	(22,529.77)	18,433.44	3.765%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
124,243,897	55.0%	100.0%	55.0%	(598,330.35)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
PV Solar Facility	124,243,897	55.00%	100.00%	55.00%	(598,330.35)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100

EXCLUDES STATE RENEWABLE ENERGY FUND

Playa Solar 1, LLC 2023-24

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	1,072,441.55	(589,842.86)	482,598.69	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	72,876.47	(40,082.06)	32,794.41	6.795%
Clark County School District	0.013034	1	558,748.18	(307,311.50)	251,436.68	52.101%
Clark County	0.006541	1	280,402.93	(154,221.61)	126,181.32	26.146%
Las Vegas Meetro Police-Manpower	0.002800	1	120,031.83	(66,017.51)	54,014.32	11.192%
Las Vegas /Clark County Library District	0.000942	1	40,382.14	(22,210.18)	18,171.96	3.765%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
122,481,461	55.0%	100.0%	55.0%	(589,842.86)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
PV Solar Facility	122,481,461	55.00%	100.00%	55.00%	(589,842.86)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100

EXCLUDES STATE RENEWABLE ENERGY FUND

Playa Solar 1, LLC 2024-25

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	1,057,281.69	(581,504.94)	475,776.75	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	71,846.30	(39,515.47)	32,330.83	6.795%
Clark County School District	0.013034	1	550,849.81	(302,967.40)	247,882.41	52.101%
Clark County	0.006541	1	276,439.20	(152,041.56)	124,397.64	26.146%
Las Vegas Meetro Police-Manpower	0.002800	1	118,335.08	(65,084.29)	53,250.79	11.192%
Las Vegas /Clark County Library District	0.000942	1	39,811.30	(21,896.22)	17,915.08	3.765%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
120,750,084	55.0%	100.0%	55.0%	(581,504.94)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
PV Solar Facility	120,750,084	55.00%	100.00%	55.00%	(581,504.94)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100

EXCLUDES STATE RENEWABLE ENERGY FUND

Playa Solar 1, LLC 2025-26

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	1,041,777.98	(572,977.89)	468,800.09	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	70,792.76	(38,936.02)	31,856.74	6.795%
Clark County School District	0.013034	1	542,772.28	(298,524.75)	244,247.53	52.101%
Clark County	0.006541	1	272,385.57	(149,812.06)	122,573.51	26.146%
Las Vegas Meetro Police-Manpower	0.002800	1	116,599.85	(64,129.92)	52,469.93	11.192%
Las Vegas /Clark County Library District	0.000942	1	39,227.52	(21,575.14)	17,652.38	3.765%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
118,979,434	55.0%	100.0%	55.0%	(572,977.89)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
PV Solar Facility	118,979,434	55.00%	100.00%	55.00%	(572,977.89)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100

EXCLUDES STATE RENEWABLE ENERGY FUND

Playa Solar 1, LLC 2026-27

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	1,026,277.74	(564,452.75)	461,824.99	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	69,739.46	(38,356.70)	31,382.76	6.795%
Clark County School District	0.013034	1	534,696.57	(294,083.11)	240,613.46	52.101%
Clark County	0.006541	1	268,332.84	(147,583.06)	120,749.78	26.146%
Las Vegas Meetro Police-Manpower	0.002800	1	114,865.00	(63,175.75)	51,689.25	11.192%
Las Vegas /Clark County Library District	0.000942	1	38,643.87	(21,254.13)	17,389.74	3.765%

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NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
117,209,183	55.0%	100.0%	55.0%	(564,452.75)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
PV Solar Facility	117,209,183	55.00%	100.00%	55.00%	(564,452.75)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100

EXCLUDES STATE RENEWABLE ENERGY FUND

Playa Solar 1, LLC 2027-28

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	1,010,694.06	(555,881.74)	454,812.32	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	68,680.49	(37,774.27)	30,906.22	6.795%
Clark County School District	0.013034	1	526,577.39	(289,617.56)	236,959.83	52.101%
Clark County	0.006541	1	264,258.30	(145,342.07)	118,916.23	26.146%
Las Vegas Meetro Police-Manpower	0.002800	1	113,120.81	(62,216.45)	50,904.36	11.192%
Las Vegas /Clark County Library District	0.000942	1	38,057.07	(20,931.39)	17,125.68	3.765%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
115,429,402	55.0%	100.0%	55.0%	(555,881.74)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
PV Solar Facility	115,429,402	55.00%	100.00%	55.00%	(555,881.74)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100

EXCLUDES STATE RENEWABLE ENERGY FUND

Playa Solar 1, LLC 2028-29

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	995,426.88	(547,484.79)	447,942.09	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	67,643.03	(37,203.67)	30,439.36	6.795%
Clark County School District	0.013034	1	518,623.09	(285,242.70)	233,380.39	52.101%
Clark County	0.006541	1	260,266.51	(143,146.58)	117,119.93	26.146%
Las Vegas Meetro Police-Manpower	0.002800	1	111,412.05	(61,276.63)	50,135.42	11.192%
Las Vegas /Clark County Library District	0.000942	1	37,482.20	(20,615.21)	16,866.99	3.765%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
113,685,765	55.0%	100.0%	55.0%	(547,484.79)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
PV Solar Facility	113,685,765	55.00%	100.00%	55.00%	(547,484.79)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100

EXCLUDES STATE RENEWABLE ENERGY FUND

Playa Solar 1, LLC 2029-30

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	980,172.11	(539,094.66)	441,077.45	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	66,606.41	(36,633.53)	29,972.88	6.795%
Clark County School District	0.013034	1	510,675.27	(280,871.40)	229,803.87	52.101%
Clark County	0.006541	1	256,277.96	(140,952.88)	115,325.08	26.146%
Las Vegas Meetro Police-Manpower	0.002800	1	109,704.68	(60,337.57)	49,367.11	11.192%
Las Vegas /Clark County Library District	0.000942	1	36,907.79	(20,299.28)	16,608.51	3.765%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
111,943,547	55.0%	100.0%	55.0%	(539,094.66)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
PV Solar Facility	111,943,547	55.00%	100.00%	55.00%	(539,094.66)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100

EXCLUDES STATE RENEWABLE ENERGY FUND

Playa Solar 1, LLC 2030-31

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	964,930.41	(530,711.72)	434,218.69	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	65,570.68	(36,063.87)	29,506.81	6.795%
Clark County School District	0.013034	1	502,734.26	(276,503.84)	226,230.42	52.101%
Clark County	0.006541	1	252,292.83	(138,761.06)	113,531.77	26.146%
Las Vegas Meetro Police-Manpower	0.002800	1	107,998.77	(59,399.32)	48,599.45	11.192%
Las Vegas /Clark County Library District	0.000942	1	36,333.87	(19,983.63)	16,350.24	3.765%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
110,202,824	55.0%	100.0%	55.0%	(530,711.72)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
PV Solar Facility	110,202,824	55.00%	100.00%	55.00%	(530,711.72)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100

EXCLUDES STATE RENEWABLE ENERGY FUND

Playa Solar 1, LLC 2031-32

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	949,635.95	(522,299.77)	427,336.18	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	64,531.36	(35,492.25)	29,039.11	6.795%
Clark County School District	0.013034	1	494,765.76	(272,121.17)	222,644.59	52.101%
Clark County	0.006541	1	248,293.91	(136,561.65)	111,732.26	26.146%
Las Vegas Meetro Police-Manpower	0.002800	1	106,286.95	(58,457.82)	47,829.13	11.192%
Las Vegas /Clark County Library District	0.000942	1	35,757.97	(19,666.88)	16,091.09	3.765%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
108,456,073	55.0%	100.0%	55.0%	(522,299.77)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
PV Solar Facility	108,456,073	55.00%	100.00%	55.00%	(522,299.77)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100

EXCLUDES STATE RENEWABLE ENERGY FUND

Playa Solar 1, LLC 2032-33

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	934,657.17	(514,061.45)	420,595.72	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	63,513.50	(34,932.43)	28,581.07	6.795%
Clark County School District	0.013034	1	486,961.73	(267,828.95)	219,132.78	52.101%
Clark County	0.006541	1	244,377.52	(134,407.64)	109,969.88	26.146%
Las Vegas Meetro Police-Manpower	0.002800	1	104,610.47	(57,535.76)	47,074.71	11.192%
Las Vegas /Clark County Library District	0.000942	1	35,193.95	(19,356.67)	15,837.28	3.765%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
106,745,375	55.0%	100.0%	55.0%	(514,061.45)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
PV Solar Facility	106,745,375	55.00%	100.00%	55.00%	(514,061.45)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100

EXCLUDES STATE RENEWABLE ENERGY FUND

Playa Solar 1, LLC 2033-34

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	919,467.65	(505,707.21)	413,760.44	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	62,481.31	(34,364.72)	28,116.59	6.795%
Clark County School District	0.013034	1	479,047.90	(263,476.35)	215,571.55	52.101%
Clark County	0.006541	1	240,406.04	(132,223.32)	108,182.72	26.146%
Las Vegas Meetro Police-Manpower	0.002800	1	102,910.40	(56,600.72)	46,309.68	11.192%
Las Vegas /Clark County Library District	0.000942	1	34,622.00	(19,042.10)	15,579.90	3.765%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
105,010,610	55.0%	100.0%	55.0%	(505,707.21)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
PV Solar Facility	105,010,610	55.00%	100.00%	55.00%	(505,707.21)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
			0.00%	0.00%	-

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100

EXCLUDES STATE RENEWABLE ENERGY FUND

Playa Solar 1, LLC 2034-35

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	904,639.03	(497,551.48)	407,087.55	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	61,473.65	(33,810.51)	27,663.14	6.795%
Clark County School District	0.013034	1	471,322.10	(259,227.16)	212,094.94	52.101%
Clark County	0.006541	1	236,528.92	(130,090.91)	106,438.01	26.146%
Las Vegas Meetro Police-Manpower	0.002800	1	101,250.72	(55,687.90)	45,562.82	11.192%
Las Vegas /Clark County Library District	0.000942	1	34,063.64	(18,735.00)	15,328.64	3.765%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
103,317,062	55.0%	100.0%	55.0%	(497,551.48)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
PV Solar Facility	103,317,062	55.00%	100.00%	55.00%	(497,551.48)
		55.00%			-

CLARK COUNTY

RENEWABLE ENERGY ABATEMENT WORKSHEET

DISTRICT 100

EXCLUDES STATE RENEWABLE ENERGY FUND

Playa Solar 1, LLC 2035-36

COMBINED TAX RATE	TOTAL TAXES DUE	TOTAL RENEW ABATEMENT	TAXES AFTER ABATEMENT	PERCENT TAXES AFTER ABATEMENT
0.025017	889,769.25	(489,373.09)	400,396.16	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	60,463.19	(33,254.75)	27,208.44	6.795%
Clark County School District	0.013034	1	463,574.87	(254,966.18)	208,608.69	52.101%
Clark County	0.006541	1	232,641.03	(127,952.57)	104,688.46	26.146%
Las Vegas Meetro Police-Manpower	0.002800	1	99,586.44	(54,772.54)	44,813.90	11.192%
Las Vegas /Clark County Library District	0.000942	1	33,503.72	(18,427.05)	15,076.67	3.765%

NET TAXABLE VALUE	AVERAGE ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
101,618,814	55.0%	100.0%	55.0%	(489,373.09)

ASSET	TOTAL TAXABLE VALUE	ABATEMENT PERCENTAGE	TAXABLE VALUE PERCENTAGE	WEIGHTED RENEW ABATEMENT PERCENTGE	CURRENT YEAR ABATEMENT
PV Solar Facility	101,618,814	55.00%	100.00%	55.00%	(489,373.09)
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-
		55.00%	0.00%	0.00%	-