REVENUE ASSESSMENT REQUIREMENTS
Nevada Revised Statute ("NRS") 704.035 requires that by July 1 of each year water and wastewater utilities pay an assessment to the Public Utilities Commission of Nevada ("PUCN") based upon the total dollars of gross operating revenue derived from their intrastate operations for the preceding calendar year. Please note the minimum assessment due and payable is $100.00.

The assessment must be submitted by completing and submitting an Annual Revenue and Assessment Report Form. The PUCN mails this form to regulated entities each year, but it is also available on the PUCN website. The assessment rate and how to calculate the amount due are included on the form. The assessment amount due is based on the total gross intrastate operating revenue as defined by NRS 704.033. Failure to pay the assessment on or before August 1 will result in an additional fee pursuant to NRS 704.035.

ANNUAL REPORTING
NRS 703.191 requires an Annual Report be submitted for each calendar year no later than May 15 of the following calendar year. Nevada Administrative Code ("NAC") 704.225 lists the information each natural gas utility is required to submit. There are additional requirements for water and wastewater utilities in NAC 703.199.

COMPANY NAME & OTHER CHANGES
Pursuant to NAC 704.225 Subsection 3, a water and/or wastewater utility may not change its name or the name under which it conducts business in this state without filing an application with the PUCN and obtaining prior authorization. There is a $50.00 filing fee for this application. NAC 704.225 Subsection 3 also requires a water and/or wastewater utility that changes its address, telephone number, toll-free customer service number, or any other contact information, to file a notification of the change(s) with the PUCN no later than 30 days after the provider makes that change.

PENALTY FOR NON-COMPLIANCE
This information is provided as a courtesy. It is the obligation of each water and/or wastewater utility to comply with all applicable statutes and regulations. NRS 703.380 provides that any public utility that violates any provision of NRS Chapters 703 or 704 or fails to pay any applicable assessment may be liable for an administrative fine of up to $1,000 per day for each day of the violation. Failure to comply with regulatory obligations may also result in revocation of the applicable certificate.

MORE INFORMATION
Please contact the Financial Analysis Division at (775) 684-6155 for questions about the Annual Report requirements, the Fiscal Division at (775) 684-6187 with questions about the annual assessment, or the Legal Case Manager at (775) 684-6188 for questions regarding name or contact information change applications.