



# FORM 245-SG

ANNUAL REPORT FOR SAND & GRAVEL MINES  
FOR  
POSSESSORY INTEREST TAX  
TAX YEAR 2023

FORM DUE  
April 1, 2023

YEAR ENDING  
December 31, 2022

COMPANY/BUSINESS NAME & ADDRESS

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Please include your most recent (2020) 10K and Stockholder Report  
A Form 200 must accompany this form.

COMPLETE & MAIL TO:

OFFICE OF THE NAVAJO TAX COMMISSION  
POST OFFICE BOX 1903  
WINDOW ROCK, ARIZONA 86515

FOR INQUIRIES, PLEASE CALL:  
(928) 871-7513

[www.tax.navajo-nsn.gov](http://www.tax.navajo-nsn.gov)

**SAND & GRAVEL MINES**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

COMPANY/BUSINESS NAME : \_\_\_\_\_

**FILING INSTRUCTIONS ARE ENCLOSED**

If you need assistance in completing this report, please refer to filing instructions, available on ONTC website, when completing this report. You may also call the Office of the Navajo Tax Commission at (928) 871-7513. Abbreviations used in this report include:

TN = Short Tons	RECL = Reclamation	PROD = Production	PITX = Possessory Interest Tax
K = Thousands	ENVI = Environmental	BLDG = Building	H/S = Health & Safety
YD = Cubic Yards	DEV = Development	ROY = Royalty	TN-K = Tons Thousands

**MINING COMPANY CONFIDENTIAL DATA**

Name of Property

Lease or Contract No. :

Name of Operator/Lessee :

Address of Operator/Lessee :

Name of Official Responsible For This Report :

Telephone Number :

Name of Contact Person Regarding Information In This Report :

Telephone Number :

Type of Mine -- Underground, Strip Mine, Open pit :

Sand and Gravel Quality for 2020 Sales \_\_\_\_\_ BULK DENSITY (lb.ft<sup>3</sup>) \_\_\_\_\_

Date Production Started :

Date Production Stopped :

Permanent or Temporary :

Average Weighted Sales Price Per Unit Received for Sand & Gravel Sold in the Year 2020

If you need assistance in completing this report, call the Office of the Navajo Tax Commission at (928) 871-7513

**A Form 200 must be submitted with this form.**

# RESERVES

**FOR YEAR ENDED DECEMBER 31, 2022**

COMPANY : \_\_\_\_\_

Sand and Gravel : As of January 1, 2021. Sand & Gravel reserves should include all owned or leased Sand & Gravel held by the company. Show the tons of reserves held in each year below:

	LEASED NAVAJO January 1, 2023	STATE, FEDERAL, OTHER January 1, 2023	OWNED January 1, 2023	TOTAL January 1, 2023	TOTAL January 1, 2022 Prior Year
<b>1. Mineable Sand &amp; Gravel Total</b>					
Tons (000's) :					
<b>Sand and Gravel Saleable Total</b>					
Tons (000's) :					
<b>2. Overburden &amp; Topsoil</b>					
Cubic Yards					
<b>3. Strip Ratio</b>					
Yards Waste / Tons Sand & Gravel					
or					
Tons Waste / Tons Sand & Gravel					
<b>4. Grade or Mineable Sand &amp; Gravel</b>					
Grade of Saleable (BTU's)					
<b>5. Projected Operating Life in Years for Reserves</b>					
Projected Operating Life in Years Based on Contract					

TONS SAND AND GRAVEL (ORIGINAL RESERVES AT STARTUP) \_\_\_\_\_

## PRODUCING SAND AND GRAVEL LANDS

TOTAL ACRES UNDER LEASE			TOTAL ACRES TO BE MINED	
COUNTY	SECTION	TOWNSHIP	RANGE	ACRES

**PRODUCTION**  
**FOR YEAR ENDED DECEMBER 31, 2022**  
**COMPANY : \_\_\_\_\_**

S&G=Sand and Gravel	ANNUAL HISTORICAL COAL PRODUCTION					FUTURE PROJECTIONS			
	2018	2019	2020	2021	2022	Phase I	Phase 2	Phase 3	Phase 4
<b>Mine Production</b>									
Operating Days/Years									
Tons S&G Mined									
Tons S&G Sold									
Tons S&G Stockpiled									
Total Waste Mined (Tons)									
Cubic Yards Waste Mined									
Tons Topsoil Reclaimed									
Strip Ratio									
Yd Waste/S&G Tn									
Waste Ton/S&G Tn									
<b>Preparation Plant</b>									
Operating Days/Year									
S&G Processed/Day									
S&G Processed/Year									
<b>Personnel Levels (include both hourly and salaried personnel)</b>									
Mine Dept. Personnel									
Prep. Plant Personnel									
Admin Dept. Personnel									
Other Departments									
Total Personnel Level									

**FOR YEAR ENDED DECEMBER 31, 2022**  
**COMPANY :** \_\_\_\_\_

S&G=Sand and Gravel

	ANNUAL HISTORICAL SAND & GRAVEL PRODUCTION					FUTURE PROJECTIONS			
	2018	2019	2020	2021	2022	Phase I	Phase 2	Phase 3	Phase 4
<b>Sand and Gravel Production</b>									
Tons Sold									
Tons Stockpiled									
Tons Mined									
Average Selling Price Per Ton (in \$ per ton of S&G to 2 decimal places)									
Value of S&G Sold - \$									
<b>Ash Haul &amp; Other By-Products</b>									
Revenue Per Ton (\$ or \$/ TN S&G Sold)									
Cost Per Ton									
Profit Per Ton									
Profit Dollars									
Units-Other Byproducts									
Selling Price									
Profit-Other Byproduct\$									
TOTAL PROFIT \$									
Ash & Byproducts									
TOTAL PROFIT \$/Ton									
<b>Production Revenues - \$</b>									
Total S&G Sales - \$									
Total Byprod. Profit - \$									
Total Ash Haul Rev - \$									
Total Ash Haul Exp - \$									
Misc Revenues - \$									
Total Gross Revenue -\$									
Total Gross Revenue Sales \$/Ton S&G Sold									

Company : \_\_\_\_\_

FOR YEAR ENDED DECEMBER 31, 2022

S&G=Sand and Gravel

	ANNUAL HISTORICAL SAND & GRAVEL PRODUCTION					FUTURE PROJECTIONS			
	2018	2019	2020	2021	2022	Phase I	Phase 2	Phase 3	Phase 4
<b>OPERATING COSTS</b> (Express costs in \$ per Ton of Sand and Gravel Sales to two decimal places)									
Stripping									
Mining									
Truck and/or Rail Haul									
Crushing/Stock Pile									
Sand & Gravel Prep									
Conveying									
Mine Office									
Reclamation									
Gen & Admin									
Healthy & Safety									
Warehouse									
Insurance									
Royalty (Navajo S&G)									
Royalty, other than Navajo									
Marketing									
Overhead									
Gross Receipt Tax									
Possessory Interest Tax									
Severance Tax									
Property Tax									
Other Tax									
Other Costs									
<b>SUM OPERATING COSTS</b>									
<b>INCOME TAX EXPENSES</b>									
Tax Cost									
<b>CAPITAL COST</b>									
Environmental Items									
Replacement Items									
Total Capital Cost									
<b>SUM PRODUCTION COST</b>									
Include allowable operating, tax, & capital costs									
<b>OPERATING COST DETAIL</b>									
Interest Exp in Cost Above									
Depreciation in Cost Above									
Amortization in Cost Above									

**FOR YEAR ENDED DECEMBER 31, 2022**

**COMPANY :** \_\_\_\_\_

S&G=Sand and Gravel

	ANNUAL HISTORICAL SAND & GRAVEL PRODUCTI					FUTURE PROJECTIONS			
	2018	2019	2020	2021	2022	Phase I	Phase 2	Phase 3	Phase 4

**DETAIL OF SAND AND GRAVEL SALES**

**REVENUES IN \$/TN** *(Report in dollars per ton Sand & Gravel Sold to two decimal places)*

Value of S&G - \$/TN									
Value of Byprod - \$/TN									
Misc Revenue - \$/TN									
Ash Haul Profit - \$/TN									
Total Revenue - \$/TN									
<b>TOTAL REVENUE</b>									

**PRODUCTION COST IN \$/TN** *(Report in Dollars per ton of Sand and Gravel Sold to two decimal places)*

Sum Operating Cost \$/TN									
Income Tax Cost \$/TN									
Capital Costs \$/TN									
Sum Product Cost \$/TN									
Sum Product Cost \$									

**PROFIT MARGIN IN \$/TN** *(Report in Dollars per ton of Sand and Gravel Sold to two decimal places)*

Total Revenue - \$/TN									
Sum Product. Cost \$/TN									
Profit Margin \$/TN									

**PROFIT MARGIN IN \$**

Gross Product Revenue \$									
Gross Product Cost \$									
Profit Margin \$									

## SCHEDULE OF DEPRECIABLE ASSETS

Company \_\_\_\_\_  
 Operation \_\_\_\_\_

Based on Original Cost by Year of Acquisition  
 (Figures in Thousands of Dollars)

County of \_\_\_\_\_  
**FOR YEAR ENDED DECEMBER 31, 2022**

Leased and Owned Mining Equipment								Total Original Cost
Year	Small Scale Equip.	Large Scale Equip.	Shovel & Draglines	Office Equip.	Preparation Plant	Environmental	Buildings & Structures	Acquisition
2021								
2020								
2019								
2018								
2017								
2016								
2015								
2014								
2013								
2012								
2011								
2010								
2009								
2008								
2007								
2006								
2005								
2004								
2003								
2002								
2001								
2000								
1999								
1998								
1997								
1996								
1995								
1994								
1993								
1992								
1991								
1990								
1989								
<b>TOTAL</b>								



# LOCATION BY COUNTY & STATE

Company \_\_\_\_\_

ORIGINAL COST FOR REAL & PERSONAL PROPERTY

County of \_\_\_\_\_

Operation \_\_\_\_\_

Based on Original Cost  
(Figures in Thousands of Dollars)

FOR YEAR ENDED DECEMBER 31, 2022

**1. Personal Property**

County	Mining Equipment	Shovels Draglines	Environmental Equipment	Office Equipment	Preparation Plant	Supplies	Construction in Progress	Miscellaneous Equipment	Total Original Cost
<b>TOTAL</b>									

**2. Improvements**

County	Mining	Environmental	Office	Preparation Plant	Supplies	Construction In Progress	Miscellaneous Buildings	Total Original Cost
<b>TOTAL</b>								

Company \_\_\_\_\_ **SUPPLIES INVENTORY SCHEDULE** County of \_\_\_\_\_

Operation \_\_\_\_\_ **Based on Original Cost** **FOR YEAR ENDED DECEMBER 31, 2022**

SUPPLY CATEGORY	ORIGINAL COST OF ALL SUPPLIES	ORIGINAL COST OF CONSUMABLES (FUEL, TIRES, REAGENTS)	ORIGINAL COST OF SALVAGE ITEMS	NET ORIGINAL COST LESS CONSUMABLES & SALVAGE
Mine				
Prep Plant				
Draglines/Shovels				
Environmental				
Office				
Miscellaneous Buildings				
<b>TOTAL COST :</b>				

**REPORT ORIGINAL COST BEFORE ALLOWANCES FOR DETERIORATION, DEPRECIATION, OR SALVAGE. SALVAGE ITEMS DO NOT INCLUDE INSURANCE PARTS OR INACTIVE INVENTORY. VALUE OF ALL SAND AND GRAVEL INVENTORIES ON STOCKPILES AT YEAR END \$ \_\_\_\_\_**

CONSTRUCTION IN PROGRESS					
DESCRIPTION OF PROJECT	USE CATEGORY	DATE CONSTRUCTION STARTED	DATE OF EXPECTED COMPLETION	TOTAL PROJECTED CAPITAL EXPENDITURE	CAPITAL EXPENDED TO DATE OF PROJECT
<b>TOTAL COST :</b>					

LIST PROJECTS IN EXCESS OF \$1 MILLION EXPENDED. USE CATEGORY REFERS TO MINE, PREP PLANT, ENVIRONMENTAL, OFFICE OR BUILDING.  
 \*ATTACH SEPARATE PAGE IF NECESSARY



**SAND & GRAVEL MINES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

COMPANY : \_\_\_\_\_

**ADDITIONAL INFORMATION**

\*List any additional information which you believe should be considered in determining the value of this mine.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**VERIFICATION**

Under the penalties of perjury, I do solemnly swear or affirm that I have examined this report, including accompanying schedules and statements, and to the best of my knowledge, information and belief, it is true, correct, and complete.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.  
(day) (month) (year)

X \_\_\_\_\_ ( ) \_\_\_\_\_  
Taxpayer or Duly Authorized Agent Signature Print or Type Name Telephone Number

\_\_\_\_\_ Title \_\_\_\_\_ Company

\*\*\*\*\*

State Of \_\_\_\_\_

County Of \_\_\_\_\_

Subscribed and Sworn to me by \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.  
(month) (year)

**S**  
**E**  
**A**  
**L**

\_\_\_\_\_  
Notary Public

My Commission Expires : \_\_\_\_\_