

BEFORE THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS

In the Matter of Kansas Gas Service, a )  
Division of ONE Gas, Inc.'s Ad Valorem )  
Filing in Compliance with the Commission's ) Docket No. 25-KGSG-226-TAR  
July 14, 2004 Order in Docket No. )  
04-KGSG-1099-TAR. )

**AMENDED ANNUAL AD VALOREM FILING  
OF KANSAS GAS SERVICE**

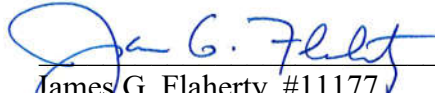
Kansas Gas Service, a Division of One Gas, Inc. ("Kansas Gas Service" or "Company"), in compliance with the Commission's July 14, 2004 Order issued in Docket No. 04-KGSG-1099-TAR ("04-1099 Order"), and pursuant to K.S.A. 66-117, respectfully submits its amended Annual Ad Valorem Filing. In support thereof, Kansas Gas Service states the following to the State Corporation Commission of the State of Kansas ("Commission"):

**I. AMENDMENT**

1. On November 27, 2024, pursuant to the 04-1099 Order and K.S.A. 66-117(f), Kansas Gas Service submitted its annual Ad Valorem Tax Surcharge Rider ("ATSR") calculation.
2. Consistent with Kansas Gas Service's prior ATSR filings, the Company respectfully submits an amended ATSR to reflect remaining known assessments and actual recoveries for November 2024. This instant filing contains the final calculation for Kansas Gas Service's ATSR to be reflected on customer bills beginning January 2025.

WHEREFORE, Kansas Gas Service respectfully prays the Commission accept this filing and its associated attachments, find the Company's amended ATSR filing compliant with the Commission's 04-1099 Order and K.S.A. 66-117(f), and so provide any other such relief as the Commission may deem just and reasonable.

Respectfully submitted,



James G. Flaherty, #11177  
ANDERSON & BYRD, LLP  
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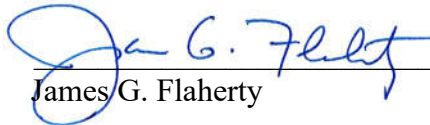
Robert Elliott Vincent, #26028  
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[robert.vincent@onegas.com](mailto:robert.vincent@onegas.com)

Attorney for Kansas Gas Service,  
a Division of ONE Gas, Inc.

**VERIFICATION**

STATE OF KANSAS, COUNTY OF FRANKLIN, ss:

James G. Flaherty, of lawful age, being first duly sworn on oath, states: That he is the attorney for Kansas Gas Service, a division of ONE Gas, Inc., named in the foregoing Amended Annual Ad Valorem Filing and is duly authorized to make this affidavit; that he has read the foregoing and knows the contents thereof; and that the facts set forth therein are true and correct.

  
James G. Flaherty

SUBSCRIBED AND SWORN to before me this 10<sup>th</sup> day of December, 2024.



Notary Public

Appointment/Commission Expires:

**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the above and foregoing was sent via electronic mail, this 10<sup>th</sup> day of December, 2024, addressed to:

JOSEPH R. ASTRAB  
[Joseph.Astrab@ks.gov](mailto:Joseph.Astrab@ks.gov)

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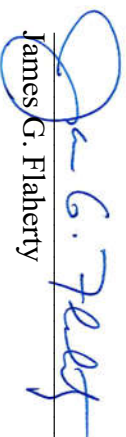
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James G. Flaherty



**Kansas  
Gas Service™**

*A Division of ONE Gas*

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Overland Park, KS 66213  
kansasgasservice.com

December 10, 2024

Tim Rehagen  
Kansas Corporation Commission  
1500 SW Arrowhead Road  
Topeka, Kansas 66604-4027

RE: Docket 25-KGSG-226-TAR

Dear Mr. Rehagen:

The attached pdf contains the amendment to the original KGS Ad Valorem Filing that was e-filed on November 27, 2024. This amendment includes the remaining tax assessments and actual recoveries for November 2024. The pdf shows the final calculation for the new surcharge to be reflected on customers' bills beginning with January 2025 cycle 1 billings. Please contact me at 913-319-8711 or [Amy.VanNice@onegas.com](mailto:Amy.VanNice@onegas.com) if you have any questions or concerns. All the tax assessments have been provided to KCC staff on Core Share.

We have filed this amendment via the KCC e-filing platform on December 10, 2024.

Sincerely,

A handwritten signature in black ink that reads "Amy Van Nice".

Amy Van Nice  
Rates Specialist, Rates & Regulatory Analysis

Attachments

cc: Justin Grady, Pat Renner

**KANSAS GAS SERVICE**  
**AD VALOREM TAX SURCHARGE**  
**For the Year Ending December 31, 2024**  
**Calculation for the 2025 Billing Year**

**Adjustment to Prior Year Surcharge**

Prior Year Surcharge Total	\$14,864,266.61	
Late Assessments	(792.33)	
True-up of Estimated Recoveries:		
Dec-23 Estimated	\$1,925,537.29	
Actual	(1,742,076.32)	
Total Adjustments to Estimate	\$183,460.97	
Total Prior Year Surcharge Adjustments		\$15,046,935.26

**Current Year Recoveries - 2024**

January	\$2,711,644.23	
February	\$2,665,878.94	
March	\$1,603,814.99	
April	\$1,231,216.04	
May	\$731,433.72	
June	\$549,655.36	
July	\$459,596.01	
August	\$509,609.76	
September	\$579,054.96	
October	\$530,116.81	
November	\$752,713.16	
December	Estimated \$2,494,045.37	
Total Recoveries		\$14,818,779.35
Under/(Over) Recovery to Carry Forward		\$228,155.91

**Current Year Assessments**

Ad Valorem Tax Assessments	\$36,938,272.25	
Less: Amount included in Base Rates	*1 (23,679,461.00)	
Recoverable Current Year Taxes		\$13,258,811.25
<b>Total Recoverable Amount</b>		<b>\$13,486,967.16</b>

**Annual Billing Determinants**

Billing Determinants	*2 85,775,027 Mcf	
		85,775,027 Mcf
<b>Ad Valorem Tax Surcharge Rate:</b>	Surcharge of	<b>\$0.1572 /Mcf</b>

\*1 Docket 18-KGSG-560-RTS: Unanimous Settlement Agreement, Section 15 (page 5) (10/12)  
Docket 24-KGSG-610-RTS: Unanimous Settlement Agreement, Section 13 (page 4) (2/12)

\*2 Docket 24-KGSG-610-RTS: Unanimous Settlement Agreement, Appendix B  
NOTE: The calculation of this rider is detailed in the KGS Tariff, section 48.1

**KANSAS GAS SERVICE  
AD VALOREM TAX SURCHARGE  
2023 AND 2024 TAXES**

County	Total Tax Payments		Increase(Decrease)	
	2023 Taxes	2024 Taxes	\$\$	%
<b><u>KANSAS</u></b>				
KS-Allen	\$310,135.60	\$ 321,795.32	\$11,659.72	3.76%
KS-Anderson	308,032.76	\$ 165,196.82	(\$142,835.94)	-46.37%
KS-Atchinson	387,713.08	\$ 427,394.98	\$39,681.90	10.23%
KS-Barber	174,238.34	\$ 189,567.96	\$15,329.62	8.80%
KS-Barton	811,878.48	\$ 327,789.30	(\$484,089.18)	-59.63%
KS-Bourbon	328,091.94	\$ 349,180.96	\$21,089.02	6.43%
KS-Brown	215,861.02	\$ 220,503.42	\$4,642.40	2.15%
KS-Butler	1,073,822.16	\$ 1,126,253.92	\$52,431.76	4.88%
KS-Chautauqua	3,749.82	\$ 1,573.12	(\$2,176.70)	-58.05%
KS-Cherokee	412,954.72	\$ 418,529.28	\$5,574.56	1.35%
KS-Clark	225,218.13	\$ 241,007.31	\$15,789.18	7.01%
KS-Clay	272,527.92	\$ 283,282.66	\$10,754.74	3.95%
KS-Cloud	306,577.60	\$ 336,117.00	\$29,539.40	9.64%
KS-Coffey	19,489.34	\$ 19,320.00	(\$169.34)	-0.87%
KS-Comanche	154,232.30	\$ 162,226.20	\$7,993.90	5.18%
KS-Cowley	498,737.20	\$ 499,156.74	\$419.54	0.08%
KS-Crawford	768,424.68	\$ 811,921.76	\$43,497.08	5.66%
KS-Dickinson	622,468.90	\$ 644,940.74	\$22,471.84	3.61%
KS-Doniphan	133,061.66	\$ 140,847.02	\$7,785.36	5.85%
KS-Douglas	106,753.06	\$ 107,555.66	\$802.60	0.75%
KS-Edwards	305,924.98	\$ 328,036.24	\$22,111.26	7.23%
KS-Elk	106,540.50	\$ 60,231.80	(\$46,308.70)	-43.47%
KS-Ellis	61,671.24	\$ 61,543.90	(\$127.34)	-0.21%
KS-Ellsworth	127,517.14	\$ 136,208.48	\$8,691.34	6.82%
KS-Ford	314,372.21	\$ 336,238.24	\$21,866.03	6.96%
KS-Franklin	382,171.64	\$ 398,430.84	\$16,259.20	4.25%
KS-Geary	597,805.06	\$ 598,311.44	\$506.38	0.08%
KS-Grant	48,202.30	\$ 53,026.13	\$4,823.83	10.01%
KS-Gray	136,215.22	\$ 141,881.14	\$5,665.92	4.16%
KS-Greenwood	32,237.28	\$ 32,397.14	\$159.86	0.50%
KS-Harper	88,953.74	\$ 89,651.56	\$697.82	0.78%
KS-Harvey	462,900.62	\$ 486,673.86	\$23,773.24	5.14%
KS-Haskell	127,857.92	\$ 138,983.44	\$11,125.52	8.70%
KS-Jackson	135,261.48	\$ 139,258.48	\$3,997.00	2.96%
KS-Jefferson	206,801.66	\$ 206,423.10	(\$378.56)	-0.18%
KS-Jewell	99,030.32	\$ 106,253.00	\$7,222.68	7.29%
KS-Johnson	3,954,710.50	\$ 4,144,410.27	\$189,699.77	4.80%
KS-Kingman	416,398.78	\$ 438,576.78	\$22,178.00	5.33%
KS-Kiowa	249,463.70	\$ 276,806.50	\$27,342.80	10.96%
KS-Labette	557,604.34	\$ 600,191.18	\$42,586.84	7.64%
KS-Leavenworth	618,208.86	\$ 669,844.40	\$51,635.54	8.35%
KS-Lincoln	89,992.28	\$ 89,587.42	(\$404.86)	-0.45%
KS-Linn	18,857.08	\$ 18,624.76	(\$232.32)	-1.23%
KS-Lyon	477,534.96	\$ 506,785.74	\$29,250.78	6.13%
KS-Marion	139,613.65	\$ 141,491.74	\$1,878.09	1.35%
KS-Marshall	433,691.46	\$ 461,115.08	\$27,423.62	6.32%
KS-McPherson	789,315.84	\$ 829,643.32	\$40,327.48	5.11%
KS-Meade	77,578.28	\$ 76,914.00	(\$664.28)	-0.86%
KS-Miami	202,650.06	\$ 206,826.74	\$4,176.68	2.06%
KS-Mitchell	204,809.52	\$ 211,064.68	\$6,255.16	3.05%
KS-Montgomery	288,804.30	\$ 173,079.88	(\$115,724.42)	-40.07%
KS-Morris	19,366.12	\$ 19,443.36	\$77.24	0.40%
KS-Morton	38,307.87	\$ 50,166.10	\$11,858.23	30.96%

**KANSAS GAS SERVICE  
AD VALOREM TAX SURCHARGE  
2023 AND 2024 TAXES**

County	Total Tax Payments		Increase(Decrease)	
	2023 Taxes	2024 Taxes	\$\$	%
KS-Nemaha	160,185.02	\$ 167,413.54	\$7,228.52	4.51%
KS-Neosho	267,692.32	\$ 276,648.38	\$8,956.06	3.35%
KS-Osage	191,753.04	\$ 191,519.76	(\$233.28)	-0.12%
KS-Osborne	107,458.96	\$ 113,932.84	\$6,473.88	6.02%
KS-Ottawa	88,747.76	\$ 95,500.26	\$6,752.50	7.61%
KS-Pawnee	265,294.12	\$ 206,308.96	(\$58,985.16)	-22.23%
KS-Pottawatomie	428,517.90	\$ 443,372.24	\$14,854.34	3.47%
KS-Pratt	817,633.74	\$ 845,592.02	\$27,958.28	3.42%
KS-Reno	1,641,038.66	\$ 1,693,197.40	\$52,158.74	3.18%
KS-Republic	202,753.56	\$ 202,753.56	\$0.00	0.00%
KS-Rice	210,544.80	\$ 195,300.70	(\$15,244.10)	-7.24%
KS-Riley	906,798.54	\$ 1,015,007.84	\$108,209.30	11.93%
KS-Rush	210,709.79	\$ 231,731.67	\$21,021.88	9.98%
KS-Russell	237,123.22	\$ 244,427.50	\$7,304.28	3.08%
KS-Saline	959,618.50	\$ 1,013,541.84	\$53,923.34	5.62%
KS-Sedgwick	5,314,966.99	\$ 5,520,830.70	\$205,863.71	3.87%
KS-Seward	10,192.08	\$ 20,250.02	\$10,057.94	98.68%
KS-Shawnee	3,160,570.22	\$ 3,331,019.96	\$170,449.74	5.39%
KS-Smith	110,673.12	\$ 111,361.62	\$688.50	0.62%
KS-Stafford	323,315.92	\$ 363,048.40	\$39,732.48	12.29%
KS-Stanton	19,448.88	\$ 23,415.64	\$3,966.76	20.40%
KS-Sumner	393,833.40	\$ 410,237.90	\$16,404.50	4.17%
KS-Wabaunsee	18,795.04	\$ 18,970.36	\$175.32	0.93%
KS-Washington	315,852.36	\$ 307,266.43	(\$8,585.93)	-2.72%
KS-Woodson	14,379.66	\$ 3,712.92	(\$10,666.74)	-74.18%
KS-Wyandotte	1,864,874.90	\$ 1,864,874.90	\$0.00	0.00%
Total Kansas	<u>\$37,187,112.12</u>	<u>\$37,933,518.27</u>	<u>\$746,406.15</u>	
<b>OKLAHOMA</b>				
30176 OK-Grant	159,888.00	\$ 159,888.00	\$0.00	0.00%
18387 OK-Woods	1,390.00	\$ 547.00	(\$843.00)	-60.65%
Total Oklahoma	<u>\$161,278.00</u>	<u>\$160,435.00</u>	<u>(\$843.00)</u>	
Total Taxes	<u><b>\$37,348,390.12</b></u>	<u><b>\$38,093,953.27</b></u>	<u><b>\$745,563.15</b></u>	
<b>Less Taxes Charged to Other Balance Sheet Accounts:</b>				
Acct 163: Inventory		\$ 318,249.46		Key
Acct 184: Fleet Clearing		<u>837,431.56</u>		estimate
Total Current Year Ad Valorem Expense		<u><b>\$36,938,272.25</b></u>		updated

Acct 163: Inventory Rate  
Acct 184: Fleet Clearing Rate

0.00835433  
0.02198332

Ratios were calculated by accounting:  
and filed in the 10R KS Dept of Rev filing

Kansas Gas Service					Support	
2023 Taxes: Late Assessments/Refunds						
County	Original Assessment	Total Ad Valorem tax paid (per g/l)	Additional Assessment / (Refund)	Total Corrected AV Expense	Reference or JE #	GL Month
KS-Barton	\$ 811,878.48	\$ 811,878.48	(\$579.46)	\$ 811,299.02	Refund Check for overpayment	Jul-24
KS-Johnson	\$ 3,954,710.50	\$ 3,954,710.50	(\$11.23)	\$ 3,954,699.27	Refund Check (\$10.00 + interest of \$1.23) for overpayment	Mar-24
KS-Leavenworth	\$ 618,208.86	\$ 656,374.79	(\$19.87)	\$ 656,354.92	Refund Check for overpayment	Feb-24
KS-Sedgwick	\$ 5,314,966.99	\$ 5,314,966.99	(\$139.32)	\$ 5,314,827.67	Refund Check for overpayment	Jun-24
KS-Pottawatomie	\$ 428,517.90	\$ 428,516.07	(\$68.56)	\$ 428,447.51	Refund Check for overpayment	Dec-23
KS-Ford	\$ 314,372.21	\$ 314,378.45	\$6.24	\$ 314,384.69	Late Assessment was for an additioal \$6.24	Dec-23
KS-Leavenworth	\$ 618,208.86	\$ 656,374.79	\$19.87	\$ 656,394.66	Refund was made in error and that amount was actually owed back	Aug-24
<b>Totals</b>	<b>\$ 12,060,863.80</b>	<b>\$ 12,137,200.07</b>	<b>\$ (792.33)</b>	<b>\$ 12,136,407.74</b>		