



**Kansas  
Gas Service**

A Division of ONE Gas

7421 West 129<sup>th</sup> Street  
Overland Park, KS 66213  
kansasgasservice.com

202112101614395071  
Filed Date: 12/10/2021  
State Corporation Commission  
of Kansas

December 10, 2021

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

RE: Docket 22-KGSG-239-TAR

Dear Mr. Rehagen:

The attached pdf contains the amendment to our original Ad Valorem Filing that was e-filed on November 30, 2021. The amendment includes the remaining known assessments and actual recoveries for November 2021. The pdf shows the final calculation for the new surcharge to be reflected on customers' bills beginning with January 2022 cycle 1 billings; also attached is an itemized listing of taxes assessed by each taxing entity. Please contact Reid Simpson (913-344-8801 or Reid.Simpson@onegas.com) if you have any questions or concerns. All the tax assessments are available via onegas.mft.com.

We have filed this amendment via the KCC e-filing platform on December 10, 2021.

Sincerely,

A handwritten signature in blue ink, appearing to read "Graham A. Jaynes".

Graham A. Jaynes  
Rates Specialist, Rates & Regulatory

Attachments

cc: Justin Grady, Pat Renner

**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     ) Docket No. 22-KGSG-239-TAR  
Commission's July 14, 2004 Order in    )  
Docket No. 04-KGSG-1099-TAR.            )

**KANSAS GAS SERVICE  
AMENDED ANNUAL AD VALOREM FILING  
(PUBLIC)**

Kansas Gas Service, a Division of One Gas, Inc., ("Kansas Gas Service" or "Company"), in compliance with the Commission's Order issued on July 14, 2004 in Docket No. 04-KGSG-1099-TAR ("04-1099 Order"), 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. DESCRIPTION OF KANSAS GAS SERVICE**

1. Kansas Gas Service is a natural gas public utility operating in the state of Kansas pursuant to certificates of convenience and necessity issued by the Commission. Kansas Gas Service's principal place of business within the state of Kansas is located at: 7421 West 129th Street, Overland Park, Kansas 66213.

**II. COMMUNICATION**

2. The names, addresses, and phone numbers of the persons authorized to receive notices and communications with respect to this compliance filing on behalf of Kansas Gas Service are as follows:

Robert Elliott Vincent  
Managing Attorney  
Kansas Gas Service  
A Division of ONE Gas, Inc.  
7421 W. 129th Street  
Overland Park, Kansas 66213  
[robert.vincent@onegas.com](mailto:robert.vincent@onegas.com)  
Phone: 913-319-8615

Janet Buchanan  
Director of Rates & Regulatory  
Kansas Gas Service  
A Division of ONE Gas, Inc.  
7421 W. 129th Street  
Overland Park, Kansas 66213  
[janet.buchanan@onegas.com](mailto:janet.buchanan@onegas.com)  
Phone: 913-319-8662

### **III. NATURE OF FILING**

3. K.S.A. 66-117(f) allows Kansas public utilities to file tariffs which collect ad valorem tax expense, and imposes certain obligations on Kansas public utilities with ad valorem tax riders. The Commission approved Kansas Gas Service's Ad Valorem Tax Surcharge Rider ("ATSR") in the 04-1099 Order.

4. K.S.A. 66-117(f) requires Kansas Gas Service to "report annually to the [Commission] the changes in expense charged for ad valorem taxes." The 04-1099 Order requires Kansas Gas Service submit annual ATSR true-up filings by December of each calendar year.

### **IV. AMENDMENT**

5. On November 30, 2021, and pursuant to the 04-1099 Order, Kansas Gas Service submitted its annual ATSR true-up. Kansas Gas Service is submitting this amendment to reflect the remaining known assessments and actual recoveries for November 2021. This amendment contains the final calculation for Kansas Gas Service's ATSR to be reflected on customer bills beginning with January 2022, cycle 1 billings. Pursuant to K.S.A. 66-1220a and K.A.R. 82-1-221a, a limited number of pages in the Company's amended ATSR true-up are confidential and have been redacted in full. Pursuant to K.A.R. 82-1-221(a)(5), the redacted information constitutes confidential commercial information because this information contains historical internal forecasts and current forecasted volumes for December 2021. The disclosure of this information can

harm, or has the potential to harm, the Company. Among other things, disclosure of these forecasts could reveal internal analysis methods or non-public material information regarding the Company's anticipated sales.

**WHEREFORE**, Kansas Gas Service, a Division of ONE Gas, Inc., prays the Commission accept this filing and its associated attachments, find the 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,

**/s/ Robert Elliott Vincent**

Robert Elliott Vincent, KS Bar #26028

Managing Attorney

Kansas Gas Service

A Division of ONE Gas, Inc.

7421 West 129th Street

Overland Park, Kansas 66213-2634

(913) 319-8615, telephone

(913) 319-8622, facsimile

[robert.vincent@onegas.com](mailto:robert.vincent@onegas.com)

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

**KANSAS GAS SERVICE**  
**AD VALOREM TAX SURCHARGE**  
**For the Year Ending December 31, 2021**  
**Calculation for the 2022 Billing Year**

**Adjustment to Prior Year Surcharge**

Prior Year Surcharge Total	\$5,566,425.17	
Late Assessments	66,390.84	
True-up of Estimated Recoveries:		
Nov-20 Estimated	\$294,986.63	
Actual	(\$266,450.41)	
Dec-20 Estimated	\$453,569.95	
Actual	(398,999.43)	
Total Adjustments to Estimate	\$83,106.74	
Total Prior Year Surcharge Adjustments		\$5,715,922.75

**Current Year Recoveries - 2021**

January	\$901,493.48	
February	1,072,675.35	
March	881,222.71	
April	484,338.37	
May	339,642.33	
June	214,588.20	
July	168,869.38	
August	175,114.74	
September	190,892.44	
October	178,558.25	
November	331,518.24	
December	Estimated 817,507.92	
Total Recoveries		\$5,756,421.41
Under/(Over) Recovery to Carry Forward		(\$40,498.67)

**Current Year Assessments**

Ad Valorem Tax Assessments	\$29,729,892.70	
Less: Amount included in Base Rates	*1 (21,144,627.00)	
Recoverable Current Year Taxes		\$8,585,265.70
<b>Total Recoverable Amount</b>		<b>\$8,544,767.03</b>

**Annual Billing Determinants**

Billing Determinants	*2 78,382,787 Mcf	
		78,382,787 Mcf
<b>Ad Valorem Tax Surcharge Rate:</b>	Surcharge of	<b>\$0.1090 /Mcf</b>

\*1 Docket 18-KGSG-560-RTS: Unanimous Settlement Agreement, Section 15 (page 5)

\*2 Docket 18-KGSG-560-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 Recoveries**

		2020		2021										
		Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov
10	R4VS	23.97	43.37	70.99	141.56	107.82	75.76	46.23	27.31	17.04	14.01	15.44	17.07	30.55
10	RAVS	141,782.80	240,383.62	605,345.74	638,921.66	468,034.28	234,924.63	152,537.28	72,129.57	44,044.45	41,164.14	48,315.37	52,756.06	166,500.84
10	RWVS	86.48	23.89	167.22	466.06	429.18	539.02	401.47	0.00	117.06	30.93	32.40	30.29	67.82
10	XRVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	YRVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	4CVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	C4VS	35.89	32.87	54.88	106.78	418.15	51.10	32.07	12.73	3.80	3.78	4.93	8.03	15.61
20	CAVS	32,747.81	58,744.93	154,340.04	168,787.51	125,852.60	59,518.27	37,856.65	19,904.21	15,637.24	16,107.84	18,053.76	17,859.10	42,797.94
20	CEVS	36.30	72.45	181.89	187.95	138.86	68.82	35.73	22.60	28.28	15.54	19.93	20.91	35.37
20	CIVS	59.89	33.14	20.12	15.46	14.31	16.32	165.15	201.92	438.14	764.66	575.31	144.22	112.63
20	CWVS	14.50	2.65	37.91	107.29	96.83	128.89	86.02	0.00	18.04	2.29	2.48	2.41	9.35
20	XCVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	I4VS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	I4VS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	XIVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	SAVS	69.29	112.28	236.91	246.04	230.44	110.39	57.60	24.15	15.34	13.99	14.20	18.99	71.50
45	S4VS	36.9	54.70	102.71	203.42	255.03	89.67	61.35	22.93	13.28	22.08	20.52	12.43	24.28
Transport	WAVS	1,888.15	3,142.63	6,081.13	11,380.10	13,989.84	5,635.77	3,815.53	1,604.33	890.54	1,080.06	1,185.88	663.03	1,907.57
Transport	LAVS	63,551.04	63,479.50	82,231.47	149,170.73	152,922.61	117,533.46	99,173.86	86,177.56	81,737.77	81,455.62	81,154.71	75,292.92	88,111.73
Transport	TLVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transport	KLVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transport	GAVS	26,100.64	32,842.53	52,562.64	102,821.79	118,563.57	65,598.70	45,344.00	34,457.11	25,906.07	34,438.39	41,495.81	31,729.89	31,827.81
Transport	KGVs	16.75	30.87	59.83	119.00	169.19	47.57	29.39	3.78	2.33	1.41	1.70	2.90	5.24
Transport	VAVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
manual Billing Correction														
Total		266,450.41	398,999.43	901,493.48	1,072,675.35	881,222.71	484,338.37	339,642.33	214,588.20	168,869.38	175,114.74	190,892.44	178,558.25	331,518.24

**KANSAS GAS SERVICE  
AD VALOREM TAX SURCHARGE  
2020 AND 2021 TAXES**

County	Total Tax Payments		Increase(Decrease)	
	2020 Taxes	2021 Taxes	\$	%
<b>KANSAS</b>				
Allen	\$257,920.16	\$ 256,627.50	(\$1,292.66)	-0.50%
Anderson	118,619.69	\$ 115,495.70	(\$3,123.99)	-2.63%
Atchinson	357,945.06	\$ 341,692.70	(\$16,252.36)	-4.54%
Barber	125,233.74	\$ 147,344.28	\$22,110.54	17.66%
Barton	617,459.24	\$ 735,890.10	\$118,430.86	19.18%
Bourbon	297,372.94	\$ 288,933.08	(\$8,439.86)	-2.84%
Brown	177,402.70	\$ 175,262.04	(\$2,140.66)	-1.21%
Butler	935,631.16	\$ 916,852.68	(\$18,778.48)	-2.01%
Chautauqua	1,130.40	\$ 1,038.88	(\$91.52)	-8.10%
Cherokee	384,267.04	\$ 279,320.18	(\$104,946.86)	-27.31%
Clark	96,695.45	\$ 192,791.10	\$96,095.65	99.38%
Clay	160,693.20	\$ 221,068.18	\$60,374.98	37.57%
Cloud	225,892.30	\$ 259,403.20	\$33,510.90	14.83%
Coffey	16,236.82	\$ 15,285.80	(\$951.02)	-5.86%
Comanche	80,619.63	\$ 121,510.92	\$40,891.29	50.72%
Cowley	434,906.42	\$ 433,784.64	(\$1,121.78)	-0.26%
Crawford	649,842.32	\$ 642,441.44	(\$7,400.88)	-1.14%
Dickinson	298,934.16	\$ 514,312.62	\$215,378.46	72.05%
Doniphan	107,783.48	\$ 105,455.84	(\$2,327.64)	-2.16%
Douglas	91,939.60	\$ 90,218.76	(\$1,720.84)	-1.87%
Edwards	191,618.48	\$ 254,193.14	\$62,574.66	32.66%
Elk	45,459.94	\$ 44,215.30	(\$1,244.64)	-2.74%
Ellis	27,573.10	\$ 51,783.76	\$24,210.66	87.81%
Ellsworth	103,929.80	\$ 102,769.54	(\$1,160.26)	-1.12%
Ford	63,819.04	\$ 270,109.87	\$206,290.83	323.24%
Franklin	348,605.78	\$ 338,251.00	(\$10,354.78)	-2.97%
Geary	400,493.02	\$ 530,297.40	\$129,804.38	32.41%
Grant	1,264.60	\$ 43,290.36	\$42,025.76	3323.25%
Gray	16,429.92	\$ 113,328.50	\$96,898.58	589.77%
Greenwood	25,816.00	\$ 24,892.24	(\$923.76)	-3.58%
Harper	71,357.54	\$ 69,639.32	(\$1,718.22)	-2.41%
Harvey	359,334.10	\$ 355,375.82	(\$3,958.28)	-1.10%
Haskell	44,780.27	\$ 108,020.11	\$63,239.84	141.22%
Jackson	115,656.54	\$ 113,596.44	(\$2,060.10)	-1.78%
Jefferson	177,410.44	\$ 172,013.62	(\$5,396.82)	-3.04%
Jewell	79,193.98	\$ 79,822.26	\$628.28	0.79%
Johnson	3,382,358.71	\$ 3,388,320.18	\$5,961.47	0.18%
Kingman	234,069.10	\$ 346,264.58	\$112,195.48	47.93%
Kiowa	101,411.18	\$ 197,782.38	\$96,371.20	95.03%
Labette	446,260.62	\$ 438,866.92	(\$7,393.70)	-1.66%
Leavenworth	540,229.69	\$ 538,009.48	(\$2,220.21)	-0.41%
Lincoln	74,929.74	\$ 70,593.78	(\$4,335.96)	-5.79%
Linn	18,663.60	\$ 17,804.38	(\$859.22)	-4.60%
Lyon	385,868.18	\$ 371,269.40	(\$14,598.78)	-3.78%
Marion	45,430.75	\$ 115,781.37	\$70,350.62	154.85%
Marshall	225,964.93	\$ 337,622.87	\$111,657.94	49.41%
McPherson	462,286.40	\$ 647,071.90	\$184,785.50	39.97%
Meade	43,553.22	\$ 53,510.06	\$9,956.84	22.86%
Miami	178,008.58	\$ 177,503.22	(\$505.36)	-0.28%
Mitchell	174,515.53	\$ 177,965.76	\$3,450.23	1.98%
Montgomery	147,438.98	\$ 139,947.76	(\$7,491.22)	-5.08%
Morris	17,460.22	\$ 16,795.26	(\$664.96)	-3.81%
Morton	1,244.86	\$ 34,482.37	\$33,237.51	2669.98%
Nemaha	110,099.22	\$ 125,082.46	\$14,983.24	13.61%
Neosho	230,998.04	\$ 223,063.82	(\$7,934.22)	-3.43%

**KANSAS GAS SERVICE  
AD VALOREM TAX SURCHARGE  
2020 AND 2021 TAXES**

County	Total Tax Payments		Increase(Decrease)	
	2020 Taxes	2021 Taxes	\$	%
Osage	173,180.81	\$ 166,890.62	(\$6,290.19)	-3.63%
Osborne	87,407.54	\$ 88,613.88	\$1,206.34	1.38%
Ottawa	81,362.36	\$ 78,040.78	(\$3,321.58)	-4.08%
Pawnee	163,573.22	\$ 229,902.64	\$66,329.42	40.55%
Pottawatomie	236,898.44	\$ 345,549.78	\$108,651.34	45.86%
Pratt	384,200.54	\$ 515,727.06	\$131,526.52	34.23%
Reno	1,073,416.04	\$ 1,300,114.86	\$226,698.82	21.12%
Republic	51,704.04	\$ 160,777.02	\$109,072.98	210.96%
Rice	102,151.10	\$ 156,570.36	\$54,419.26	53.27%
Riley	687,558.69	\$ 763,151.46	\$75,592.77	10.99%
Rooks	0.00	0.00	\$0.00	0.00%
Rush	86,422.96	\$ 177,024.66	\$90,601.70	104.84%
Russell	182,387.08	\$ 205,320.34	\$22,933.26	12.57%
Saline	743,604.00	\$ 782,442.32	\$38,838.32	5.22%
Sedgwick	4,174,997.74	\$ 4,283,053.78	\$108,056.04	2.59%
Seward	7,761.86	\$ 8,191.68	\$429.82	5.54%
Shawnee	2,523,018.78	\$ 2,736,464.08	\$213,445.30	8.46%
Smith	86,840.37	\$ 89,593.42	\$2,753.05	3.17%
Stafford	164,508.90	\$ 277,836.10	\$113,327.20	68.89%
Stanton	1,214.60	\$ 19,754.88	\$18,540.28	1526.45%
Stevens	0.00	0.00	\$0.00	0.00%
Sumner	322,172.70	\$ 322,972.76	\$800.06	0.25%
Wabaunsee	16,716.44	\$ 15,852.28	(\$864.16)	-5.17%
Washington	128,159.51	\$ 248,039.59	\$119,880.08	93.54%
Wilson	0.00	0.00	\$0.00	0.00%
Woodson	10,428.52	\$ 9,877.66	(\$550.86)	-5.28%
Wyandotte	1,486,263.74	\$ 1,569,946.30	\$83,682.56	5.63%
Total Kansas	<u>\$27,306,009.59</u>	<u>\$30,495,774.58</u>	<u>\$3,189,764.99</u>	
<b>OKLAHOMA</b>				
30176 Grant (Medford, OK)	41,770.00	30,772.00	(\$10,998.00)	-26.33%
18387 Woods (Alva, OK)	447.00	311.00	(\$136.00)	-30.43%
Total Oklahoma	<u>\$42,217.00</u>	<u>\$31,083.00</u>	<u>(\$11,134.00)</u>	
Total Taxes	<u><b>\$27,348,226.59</b></u>	<u><b>\$30,526,857.58</b></u>	<u><b>\$3,178,630.99</b></u>	
<b>Less Taxes Charged to Other Balance Sheet Accounts:</b>				
Acct 163: Inventory		\$ 204,454.52		Key
Acct 184: Fleet Clearing		592,510.36		no assets
Total Current Year Ad Valorem Expense		<u><b>\$29,729,892.70</b></u>		estimate
				corrected

Acct 163: Inventory Rate  
Acct 184: Fleet Clearing Rate

0.00669753  
0.01940948

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



Kansas Gas Service					Support	
2021 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
Cherokee	\$ 384,267.04	\$ 388,975.04	\$2,354.00	\$ 388,975.04	1) Cherokee Adjustment 2,354, PDF: Corrected Assessment (higher) 2021 05 Cherokee County	May-21
			\$2,354.00		2) Cherokee Adjustment 2,354, PDF: Corrected Assessment (higher) 2020 12 Cherokee County	Dec-20
Cherokee Johnson	\$ 3,382,358.71	\$ 3,382,358.71	(\$0.40)	\$ 3,382,358.31	1) Johnson Refund \$0.40, PDF: JO county refund .40	Sep-21
	\$ 540,229.69	\$ 543,753.03	\$3,523.34	\$ 543,753.03	1) Corrected Assessments \$3523.34, PDF: Corrected Assessment (higher) 2021 05 Leavenworth County	May-21
Leavenworth	\$ 462,286.40	\$ 467,539.00	\$5,252.60	\$ 467,539.00	1) Corrected Assessments \$5252.60, PDF: Corrected Assessment (higher) 2021 07 McPherson County	Jan-20
McPherson	\$ 173,180.81	\$ 170,069.22	(\$3,111.59)	\$ 170,069.22	1) Original Osage estimated prior to receiving assessments.	Dec-19
Osage	\$ 236,898.44	\$ 236,973.44	\$75.00	\$ 236,973.44	2) Special Assessment \$75, PDF	Dec-19
Pottawatomie	\$ 102,151.10	\$ 104,407.72	\$1,128.31	\$ 104,407.72	1) Rice Adjustment 1,128.31, PDF: Corrected Assessment (higher) 2021 07 Rice County	Jul-21
Rice			\$1,128.31		2) Rice Adjustment 1,128.31, PDF: Corrected Assessment (higher) 2021 07 Rice County	Jul-21
	\$ 4,174,997.74	\$ 4,174,997.75	\$157.95	\$ 4,175,155.69	1) Segwick Refund 163.91 (157.95 net interest), PDF: Segwick Co KS check 163.91	Sep-21
Sedgwick	\$ 2,523,018.78	\$ 2,576,548.10	\$53,526.40	\$ 2,576,548.10	1) Shawnee Adjustment 53,526.40, PDF: Corrected Assessment (higher) 2021 05 Shawnee County	May-21
Shawnee			\$2.92		2) Shawnee Adjustment 2.92, PDF: Corrected Assessment (higher) 2020 12 Shawnee County	Dec-20
Shawnee						
<b>Totals</b>	<u>\$ 11,979,388.71</u>	<u>\$ 12,045,622.01</u>	<u>\$ 66,390.84</u>	<u>\$ 12,045,779.55</u>		

# VERIFICATION

STATE OF KANSAS       )  
                                  )  
COUNTY OF JOHNSON    )

I, Robert Elliott Vincent, of lawful age, being first duly sworn upon oath, states as follows: I am a Managing Attorney for Kansas Gas Service, a Division of ONE Gas, Inc. I have read the above *Kansas Gas Service's Amended Annual Ad Valorem Filing (Public)* and all the statements therein are true to the best of my knowledge, information and belief.



Robert Elliott Vincent

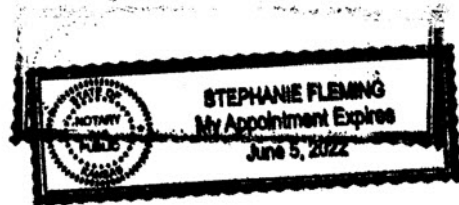
*Affiant*

SUBSCRIBED AND SWORN to before me on 12/18/21.

  
Notary public

My Appointment Expires:

6/5/22



**CERTIFICATE OF SERVICE**

I, Robert Elliott Vincent, hereby certify that a copy of the above and foregoing *Kansas Gas Service's Amended Annual Ad Valorem Filing* was forwarded this 10<sup>th</sup> day of December, 2021, addressed to:

TERRI PEMBERTON  
CHIEF LITIGATION  
COUNSEL  
KANSAS CORPORATION  
COMMISSION  
1500 SW ARROWHEAD RD  
TOPEKA, KS 66604  
[l.retz@kcc.ks.gov](mailto:l.retz@kcc.ks.gov)

TIM REHAGEN  
KANSAS CORPORATION  
COMMISSION  
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