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State Corporation Commission
Southern Pioneer Electric Company
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December 23, 2024

Lynn Retz
Kansas Corporation Commission
1500 SW Arrowhead Road
Topeka, Kansas 66604

25-SPEE-252-TAR

**RE: Southern Pioneer Electric Company
Annual True Up Property Tax Surcharge**

Dear Ms. Retz:

On June 13, 2013, pursuant to K.S.A. 66-117(f) ("Statute"), which allows a public utility to collect changes in ad valorem taxes, the Kansas Corporation Commission (the "Commission") issued an order in Docket No. 13-MKEE-695-TAR ("695 Docket") approving an ad valorem property tax surcharge ("PTS") for the retail and local access customers served by Southern Pioneer Electric Company ("Southern Pioneer"). The Order further directed that the Property Tax Surcharge Rider annual true up be filed each December.

Therefore, pursuant to Statute and the Commission's Order, Southern Pioneer files its twelfth annual PTS true up, this filing is supported by and includes work papers prepared by Southern Pioneer's rate consultant, Power System Engineering, Inc., ("PSE"). The work papers evidence the requisite true up in conformance with the ad valorem tax methodology established in the 695 Docket and the rebasing of the 2022 property tax expense. This rebasing is necessary to align with the 24-415 Docket, in which the 2022 PTR Riders were incorporated into base rates. The calculation used for this rebasing mirrors the one previously performed last time this was necessary and is based off Staff's Exhibits TSR-1, TSR-2, and TSR-3 filed in the 20-169 Docket. Further, this filing depicts Southern Pioneer's calculation of the PTS to be charged to Southern Pioneer's retail and local access customers in 2025.

It should be noted that this filing does not include a BOTA-ordered adjustment as it has in some of the prior years' filings.

Southern Pioneer Electric Company
Annual True Up Property Tax Surcharge
Page 2

Specifically, and attached hereto, you will find the following Exhibits and documents to support the filing:

Exhibit 1	Summary and Per Unit Surcharge Calculation
Exhibit 2	2024 Property Tax Payment by County
Exhibit 3	2025 Property Tax Surcharge Recovery – Retail
Exhibit 4	2025 Property Tax Surcharge Recovery – STR
Exhibit 5	2025 Property Tax Surcharge Recovery – LAC
Exhibit 6	Proration of Southern Pioneer’s Property Tax Expense Base Amounts
Work Paper 1	2024 Property Tax Surcharge Input by Month
Appendix A	Re-basing of 2022 Property Tax Expense
2024 – PTR Rider – Marked Up	
2025 – PTR Rider – Proposed	

As always, Southern Pioneer looks forward to the Commission’s approval of this filing. Should Staff or you have questions regarding this filing or request additional information, please do not hesitate to contact me at 620-952-1828 or cscott@pioneerelectric.coop.

Regards,



Chantry C. Scott
Assistant CEO

cc: Lindsay Campbell
Rich Macke
Brad Hutton

‘A Wholly-Owned Subsidiary of Pioneer Electric Cooperative, Inc.’

SOUTHERN PIONEER ELECTRIC COMPANY

**2024 PROPERTY TAX SURCHARGE FILING
FOR 2025 RATES**

EXHIBITS 1 – 6

Exhibit 1
Southern Pioneer Electric Company
2025 Property Tax Surcharge

Summary and Surcharge Calculation

<u>Total Amount To be Recovered in 2025</u>				Footnote
Property Tax Levied in 2024 -- See Exhibit 2		\$ 2,401,083		
Less: BOTA Property Tax Adjustment recognized in 2024		\$ -		2
Difference		<u>\$ 2,401,083</u>		
Portion of Difference Due From Retail	0.8391	\$ 2,014,855		3
Add: Property Tax Surcharge Under / (Over) Recovery from Prior Period - see Exhibit 3		\$ (58,491)		
Property Tax Included in Base Rates ¹		<u>\$ (2,563,607)</u>		
Total Amount To Be Recovered From Retail		<u><u>\$ (607,243)</u></u>		
Portion of Difference Due From STR	0.0598	\$ 143,523		3
Add: Property Tax Surcharge Under / (Over) Recovery from Prior Period - see Exhibit 4		\$ (37,061)		
Property Tax Included in Base Rates ¹		<u>\$ (39,553)</u>		
Total Amount To Be Recovered from STR		<u><u>\$ 66,909</u></u>		
Portion of Difference Due From 3rd Party LAC	0.1011	\$ 242,705		3
Add: Property Tax Surcharge Under / (Over) Recovery from Prior Period - see Exhibit 5		\$ 3,179		
Property Tax Included in Base Rates ¹		<u>\$ (157,853)</u>		
Total Amount To Be Recovered from LAC		<u><u>\$ 88,031</u></u>		
<u>2024 Year Sales</u>				
2024 kWh Retail Sales - see Exhibit 3		311,590,333	kWh	
2024 kWh STR - see Exhibit 4		443,901,646	kWh	
2024 kW 3rd Party LAC - see Exhibit 5		240,585	kW	
<u>2025 Proposed Per Unit Surcharge Calculations</u>				
Retail per kWh Surcharge		\$ (0.001949) /kWh		
STR per kWh Surcharge		\$ 0.000151 /kWh		
3rd Party LAC per kW Surcharge		\$ 0.36590 /kW		

¹ See EX6 for proration of Retail base for this year.

² Not applicable this year, as any BOTA adjustments were not in the form of a refund but rather an adjusted tax assessments already captured in the invoices.

³ See Appendix A Page 4

Exhibit 2
Southern Pioneer Electric Company
2025 Property Tax Surcharge

2024 Property Tax Payment By County

<u>COUNTY</u>	
BARBER	669,282.18
CLARK	105,409.75
COMANCHE	131,439.62
GRANT	3,231.50
HARPER	2.36
HASKELL	150,583.53
KINGMAN	140,711.46
KIOWA	127,569.04
MEADE	106,669.34
PRATT	268,478.10
RENO	2,800.70
SEWARD	694,905.88
TOTALS	2,401,083.46

Exhibit 3
Southern Pioneer Electric Company
2025 Property Tax Surcharge

Recovery Tracking - Retail

Mo/Yr	Sales kWh ¹	Property Tax Surcharge Amount Billed in 2024 ¹	Property Tax Shifted to Base Rates in 2024 ²	Total	Property Tax Surcharge Unit Rate per 23-SPEE-522- TAR and 24-SPEE- 462-TAR	Accumulated Under/(Over) Recovery ³	Property Tax Surcharge Calculated Amount
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
			\$ 0.000198			\$ (563,369)	
Jan-24	25,520,882	\$ 5,046	\$ -	\$ 5,046	\$ 0.000198	\$ (568,415)	\$ 5,053
Feb-24	24,305,941	\$ (45,103)	\$ -	\$ (45,103)	\$ (0.001856)	\$ (523,313)	\$ (45,112)
Mar-24	20,204,518	\$ (37,491)	\$ -	\$ (37,491)	\$ (0.001856)	\$ (485,822)	\$ (37,500)
Apr-24	21,111,093	\$ (39,173)	\$ -	\$ (39,173)	\$ (0.001856)	\$ (446,649)	\$ (39,182)
May-24	21,365,356	\$ (39,644)	\$ -	\$ (39,644)	\$ (0.001856)	\$ (407,005)	\$ (39,654)
Jun-24	26,672,390	\$ (49,494)	\$ -	\$ (49,494)	\$ (0.001856)	\$ (357,511)	\$ (49,504)
Jul-24	32,855,347	\$ (60,968)	\$ -	\$ (60,968)	\$ (0.001856)	\$ (296,543)	\$ (60,980)
Aug-24	34,861,231	\$ (64,691)	\$ -	\$ (64,691)	\$ (0.001856)	\$ (231,852)	\$ (64,702)
Sep-24	32,890,764	\$ (61,034)	\$ 6,512	\$ (54,521)	\$ (0.001856)	\$ (177,331)	\$ (61,045)
Oct-24	26,727,787	\$ (49,411)	\$ 5,292	\$ (44,119)	\$ (0.001856)	\$ (133,212)	\$ (49,607)
Nov-24	22,409,076	\$ (41,578)	\$ 4,437	\$ (37,141)	\$ (0.001856)	\$ (96,071)	\$ (41,591)
Dec-23	22,665,948	\$ (42,068)	\$ 4,488	\$ (37,580)	\$ (0.001856)	\$ (58,491)	\$ (42,068)
Total	311,590,333	\$ (525,608)	\$ 20,729	\$ (504,878)		\$ (58,491)	(525,892) -0.1%

¹ See WP1.

² The Retail Property Tax Surcharge was rebased as approved in Docket 24-SPEE-415-TAR. The amount that was rebased was \$0.000198 per kWh and additional details are provided on page 11 of the testimony provided by Staff Robert H. Glass, Ph.D. in Support of Settlement Agreement, filed 4/2/2024 in Docket 24-SPEE-415-TAR.

³ Compared to the annual Retail total surcharge as approved in 24-SPEE-462-TAR. For detail, see Staff R&R attached to the 01-18-24 Order in that Docket.

Exhibit 4
Southern Pioneer Electric Company
2025 Property Tax Surcharge

Recovery Tracking - STR

Mo/Yr	Sales kWh ¹	Property Tax Surcharge Amount Billed in 2024 ¹	Property Tax Shifted to Base Rates in 2024 ²	Total	Property Tax Surcharge Unit Rate per 23-SPEE-522-TAR and 24-SPEE-462-TAR	Accumulated Under/(Over) Recovery ³	Property Tax Surcharge Calculated Amount
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
			\$ 0.000278			\$ 103,583	
Jan-24	39,741,233	\$ 11,048	\$ -	\$ 11,048	\$ 0.000278	\$ 92,535	\$ 11,048
Feb-24	39,773,530	\$ 9,029	\$ -	\$ 9,029	\$ 0.000227	\$ 83,506	\$ 9,029
Mar-24	36,269,355	\$ 8,233	\$ -	\$ 8,233	\$ 0.000227	\$ 75,273	\$ 8,233
Apr-24	37,227,165	\$ 8,451	\$ -	\$ 8,451	\$ 0.000227	\$ 66,822	\$ 8,451
May-24	37,039,630	\$ 8,408	\$ -	\$ 8,408	\$ 0.000227	\$ 58,415	\$ 8,408
Jun-24	38,972,088	\$ 8,847	\$ -	\$ 8,847	\$ 0.000227	\$ 49,568	\$ 8,847
Jul-24	37,897,714	\$ 8,603	\$ -	\$ 8,603	\$ 0.000227	\$ 40,965	\$ 8,603
Aug-24	40,823,459	\$ 9,267	\$ -	\$ 9,267	\$ 0.000227	\$ 31,698	\$ 9,267
Sep-24	40,346,306	\$ 9,159	\$ 11,216	\$ 20,375	\$ 0.000227	\$ 11,323	\$ 9,159
Oct-24	27,325,420	\$ 6,203	\$ 7,596	\$ 13,799	\$ 0.000227	\$ (2,476)	\$ 6,203
Nov-24	29,196,986	\$ 6,627	\$ 8,117	\$ 14,744	\$ 0.000227	\$ (17,220)	\$ 6,628
Dec-23	39,288,760	\$ 8,919	\$ 10,922	\$ 19,841	\$ 0.000227	\$ (37,061)	\$ 8,919
Total	443,901,646	\$ 102,792	\$ 37,852	\$ 140,644		\$ (37,061)	\$ 102,792 0.0%

¹ See WP1.

² The STR Property Tax Surcharge was rebased as approved in Docket 24-SPEE-415-TAR.

The amount that was rebased was \$0.000278 per kWh and additional details are provided on page 11 of the testimony provided by Staff Robert H. Glass, Ph.D. in Support of Settlement Agreement, filed 4/2/2024 in Docket 24-SPEE-415-TAR.

³ Compared to the annual Retail total surcharge as approved in 24-SPEE-462-TAR. For detail, see Staff R&R attached to the 01-18-24 Order in that Docket.

Exhibit 5
Southern Pioneer Electric Company
2025 Property Tax Surcharge

Recovery Tracking - LAC

Mo/Yr	Billed Demand KW ¹	Property Tax Surcharge Amount Billed in 2024 ¹	Property Tax Surcharge Unit Rate per 23-SPEE- 522-TAR and 24- SPEE-462-TAR	Accumulated Under/(Over) Recovery ²	Property Tax Surcharge Calculated Amount
(a)	(b)	(c)	(f)	(g)	(f)
				\$ 162,953	
Jan-24	15,193	\$ 14,051	\$ 0.924800	\$ 148,902	\$ 14,050
Feb-24	19,602	\$ 12,672	\$ 0.646520	\$ 136,230	\$ 12,673
Mar-24	13,756	\$ 8,894	\$ 0.646520	\$ 127,336	\$ 8,894
Apr-24	22,251	\$ 14,386	\$ 0.646520	\$ 112,950	\$ 14,386
May-24	15,190	\$ 9,821	\$ 0.646520	\$ 103,129	\$ 9,821
Jun-24	17,184	\$ 11,110	\$ 0.646520	\$ 92,019	\$ 11,110
Jul-24	22,987	\$ 14,862	\$ 0.646520	\$ 77,157	\$ 14,862
Aug-24	25,517	\$ 16,497	\$ 0.646520	\$ 60,660	\$ 16,497
Sep-24	24,975	\$ 16,147	\$ 0.646520	\$ 44,512	\$ 16,147
Oct-24	27,525	\$ 17,796	\$ 0.646520	\$ 26,716	\$ 17,795
Nov-24	18,925	\$ 12,236	\$ 0.646520	\$ 14,480	\$ 12,235
Dec-23	17,480	\$ 11,301	\$ 0.646520	\$ 3,179	\$ 11,301
Total	240,585	\$159,775		\$ 3,179	\$ 159,771 0.0%

¹ See WP1.

² Compared to the annual Retail total surcharge as approved in 24-SPEE-462-TAR.
For detail, see Staff R&R attached to the 01-18-24 Order in that Docket.

Exhibit 6
Southern Pioneer Electric Company
2025 Property Tax Surcharge

Proration of Southern Pioneer's Property Tax Expense Base Amounts

A	B	20-SPEE-169-RTS			E	F	G	24-SPEE-415-RTS			J	Total Proration	
		C	D					H	I	K		L	
Customer Class	Total Current Base Amount	Property Tax Surcharge Customer Class Allocators	(B * C) ¹	Proration Percentage ²	Proration of Current Base Amount	Customer Class	Rebased Amount ³	Proration Percentage ²	Proration of Rebased Amount (H * I)	Customer Class	Total Prorated Base Property Tax Expense (F + J)		
Retail	\$ 2,674,991	93.3%	\$ 2,494,825	66.4%	\$ 1,656,570	Retail	\$ 2,699,535	33.6%	\$ 907,037	Retail	\$ 2,563,607		
STR	\$ 2,674,991	0.8%	\$ 22,313	69.3%	\$ 15,469	STR	\$ 78,520	30.7%	\$ 24,084	STR	\$ 39,553		
LAC	\$ 2,674,991	5.9%	\$ 157,853	63.0%	\$ 99,521	LAC	\$ 157,853	37.0%	\$ 58,332	LAC	\$ 157,853		
											<u>\$ 2,761,014</u>		

¹ These allocated base amounts were established in Southern Pioneer's rate case filing (Docket No. 20-SPEE-169-TAR). See Staff Exhibit TSR-2

² In alignment with the prior rate case (20-SPEE-169-RTS) and rebasing of property taxes done in 24-SPEE-415-RTS, the prior base and new base are hereby prorated by energy sales in this filing. The new base went into effect August of 2024 for September billing and the energy used in the proration is shown in Exhibit 3. Future filings will use the rebased amounts shown in column H.

³ See Appendix A, Page 2 for the calculation of the rebased amounts. The proposed rebate amounts for LAC customers will remain unchanged, this is in alignment with docket 24-SPEE-688-RTS.

SOUTHERN PIONEER ELECTRIC COMPANY

**2024 PROPERTY TAX SURCHARGE FILING
FOR 2025 RATES**

WORK PAPER 1

Work Paper 1
Southern Pioneer Electric Company
2025 Property Tax Surcharge

2024 Property Tax Surcharge Monthly Collection - Input Data from Southern Pioneer

RATES

	RETAIL PTS RATE	LAC PTS RATE	STR PTS RATE
Jan-24 still prior year's rates-->	0.000198	0.924800	0.000278
Feb-24 new rates Eff. 2/1/24	-0.001856	0.646520	0.000227

Usage and PTS

	Non-STR					
	Retail kWh	Retail Property Tax	LAC KW	LAC Property Tax	STR kWh	STR Property Tax
Jan-24	25,520,882	\$ 5,046.22	15,193	\$ 14,051.41	39,741,233	\$ 11,048.06
Feb-24	24,305,941	\$ (45,102.61)	19,602	\$ 12,672.43	39,773,530	\$ 9,028.58
Mar-24	20,204,518	\$ (37,490.72)	13,756	\$ 8,893.53	36,269,355	\$ 8,233.12
Apr-24	21,111,093	\$ (39,173.14)	22,251	\$ 14,386.36	37,227,165	\$ 8,450.56
May-24	21,365,356	\$ (39,644.12)	15,190	\$ 9,820.64	37,039,630	\$ 8,407.98
Jun-24	26,672,390	\$ (49,493.54)	17,184	\$ 11,110.01	38,972,088	\$ 8,846.66
Jul-24	32,855,347	\$ (60,967.92)	22,987	\$ 14,862.20	37,897,714	\$ 8,602.79
Aug-24	34,861,231	\$ (64,691.12)	25,517	\$ 16,497.25	40,823,459	\$ 9,266.92
Sep-24	32,890,764	\$ (61,033.50)	24,975	\$ 16,147.48	40,346,306	\$ 9,158.61
Oct-24	26,727,787	\$ (49,411.44)	27,525	\$ 17,796.11	27,325,420	\$ 6,202.88
Nov-24	22,409,076	\$ (41,577.84)	18,925	\$ 12,236.05	29,196,986	\$ 6,627.34
Dec-23	22,665,948	\$ (42,068.00)	17,480	\$ 11,301.17	39,288,760	\$ 8,918.55
	311,590,333	\$ (525,607.73)	240,585	\$ 159,774.64	443,901,646	\$ 102,792.05

SOUTHERN PIONEER ELECTRIC COMPANY

**RE-BASING OF 2022 PROPERTY TAX
EXPENSE**

APPENDIX A

DISTRIBUTION OF 2022 PROPERTY TAX EXPENSE

<u>Division</u>	<u>GL Account</u>	<u>Account Description</u>	<u>Amount</u>	<u>F7 Expense Category</u>
1 - Southern Pioneer	562	TRANS OP-SUBSTATION EXPENSE	\$ 290,803	Transmission Expense
1 - Southern Pioneer	563	TRANS OP-OVERHEAD(OH) LINE EXPENSE	\$ 604,759	Transmission Expense
1 - Southern Pioneer	582	DISTR OP-STATION EXPENSE	\$ 369,084	Distribution Expense - Operation
1 - Southern Pioneer	583	DISTR OP-OVERHEAD(OH) LINE EXPENSE	\$ 1,195,558	Distribution Expense - Operation
1 - Southern Pioneer	584	DISTR OP-UNDERGROUND(URD) LINE EXPENSE	\$ 91,257	Distribution Expense - Operation
1 - Southern Pioneer	585	DISTR OP-STREET LIGHT EXPENSE	\$ 50,408	Distribution Expense - Operation
1 - Southern Pioneer	586	DISTR OP-METER EXPENSE	\$ 192,694	Distribution Expense - Operation
1 - Southern Pioneer	587	DISTR OP-CUSTOMER INSTALLATION EXPENSE	\$ 53,020	Distribution Expense - Operation
1 - Southern Pioneer	588	DISTR OP-MISC DISTRIBUTION EXPENSE	\$ 51,634	Distribution Expense - Operation
1 - Southern Pioneer	905	CUSTOMER RECORDS-MISC CUSTOMER ACCT EXP	\$ 38,292	Customer Accounts Expense
1 - Southern Pioneer	910	MISC CUSTOMER SVC & INFORMATION EXPENSE	\$ 79	Customer Service and informational Expense
1 - Southern Pioneer	930.2	MISCELLANEOUS GENERAL EXPENSE	\$ 143,323	Administrative and General Expense
			<u>\$ 3,080,910</u>	
			\$ 895,562	Transmission Expense
			\$ 2,003,654	Distribution Expense - Operation
			\$ 38,292	Customer Accounts Expense
			\$ 79	Customer Service and informational Expense
			\$ 143,323	Administrative and General Expense
			<u>\$ 3,080,910</u>	

ALLOCATION OF 2022 PROPERTY TAX EXPENSE TO THE RETAIL AND STR CUSTOMER CLASSES

STEP 1: ALLOCATING TOTAL 2022 PROPERTY TAX EXPENSE BETWEEN THE DISTRIBUTION AND 34.5 KV-FBR SYSTEMS.

	A	B	C
F7 Expense Category	Southern Pioneer's Total 2022 Property Tax Expense	2022 Property Tax Expense included in the Distribution System	2022 Property Tax Expense included in 34.5 kV-FBR System
Transmission Expense	\$ 895,562	\$ -	\$ 895,562
Distribution Expense - Operation	\$ 2,003,654	\$ 2,003,654	\$ -
Customer Accounts Expense	\$ 38,292	\$ 38,292	\$ -
Customer Service and informational Expense	\$ 79	\$ 79	\$ -
Administrative and General Expense ¹	\$ 143,323	\$ 139,095	\$ 4,228
	<u>\$ 3,080,910</u>	<u>\$ 2,181,120</u>	<u>\$ 899,790</u>

STEP 2: ALLOCATING 34.5 kV-FBR PROPERTY TAX EXPENSE BETWEEN RETAIL AND LAC CUSTOMERS.

F7 Expense Category	C	D		E
	2022 Property Tax Expense included in 34.5 kV-FBR System (Column C)	Breakout of Property Tax Expense from the 34.5kV-FBR system between the retail and LAC customer classes ²		
		Retail	LAC	
Transmission Expense	\$ 895,562	\$ 594,130	\$ 301,431	
Distribution Expense - Operation	-	-	-	
Customer Accounts Expense	-	-	-	
Customer Service and informational Expense	-	-	-	
Administrative and General Expense	\$ 4,228	\$ 2,805	\$ 1,423	
	<u>\$ 899,790</u>	<u>\$ 596,935</u>	<u>\$ 302,855</u>	

STEP 3: CALCULATING TOTAL 2022 PROPERTY EXPENSE FOR STR CUSTOMERS.

Total 2022 Property Tax Expense included in the Distribution System	\$ 2,181,120	See Column B above.
		X
STR Allocation ³	3.6%	
2022 Property Tax Expense allocated to STR customers	<u>\$ 78,520</u>	

STEP 4: CALCULATING TOTAL 2022 PROPERTY EXPENSE FOR RETAIL CUSTOMERS.

2022 Property Tax Expense	
Distribution System - Retail	\$ 2,181,120
34.5 kV-FBR System - Retail	\$ 596,935
Distribution System - STR	\$ (78,520)
2022 Property Tax Expense allocated to retail customers	<u>\$ 2,699,535</u>

SUMMARY: 2022 PROPERTY TAX EXPENSE BY RATE CLASS

Retail	\$ 2,699,535
STR	\$ 78,520
LAC	\$ 302,855
Total	<u>\$ 3,080,910</u>

¹ Spread using the Transmission Labor ratio of 0.0295 used in 23-SPEE-792-RTS Staff Exhibit 1c.

² Spread using the Load Ratio Share of LAC Billing Demand in 23-SPEE-792-RTS Staff Exhibit 1e.

³ See 23-SPEE-792-RTS Staff Exhibit 1h.

This percentage is applied to the total base revenue for the STR customer class in calculating the FBR adjustment for that class.

Southern Pioneer Unbundling of Property Tax Expense by Rate Classes for Test Year

Line No.	Acct. No.	Description	Alloc. Factor	2022 Historical Total ¹	Pro Forma Test Year Total	Retail CCOS - Adjusted System ²										Not in Retail CCOS ³			
						Residential Service General Use 23-RS	Residential Space Heating 23-RS	General Service Small 23-GSS	General Service Large 23-GSL	General Service Space Heating Rider No 1	Industrial Service 23-IS	Municipal Power Service 23-M-I	Water Pumping Service 23-WP	Irrigation Service 23-IP-I	Temporary Service 23-CS	Lighting	Real Time Pricing (RTP)	Transmission Service (18-STR)	Wholesale Local Access (18-LAC)
1		Transmission Expense																	
2	990-373	Total Expense			1,395,916	276,710	13,687	24,452	227,460	6,458	64,977	1,852	13,535	7,181	32	6,359	1,162	262,379	479,674
3		Property Taxes Portion	64.6%	895,562	895,562	178,806	8,845	15,800	146,982	4,173	41,987	1,197	8,746	4,640	20	4,109	751	169,546	309,960
4																			
5		Distribution Operations Expense																	
6	580-589	Total Expense			7,871,341	3,553,430	172,372	420,372	2,505,445	70,887	682,384	23,431	149,691	80,042	563	212,724	0		0
7		Property Taxes Portion	25.5%	2,003,654	2,003,654	904,528	43,877	107,006	637,763	18,044	173,701	5,964	38,104	20,375	143	54,149	0	0	0
8																			
9																			
10		Consumer Accounting Expense																	
11	901-905	Total Expense			1,529,308	1,002,865	44,406	251,334	188,755	4,982	2,963	6,170	12,163	7,404	355	7,910			0
12		Property Taxes Portion	2.5%	38,292	38,292	25,110	1,112	6,293	4,726	125	74	154	305	185	9	198			
13																			
14		Consumer Service & Info. Expense																	
15	907-910	Total Expense			295,450	193,746	8,579	48,556	36,466	962	572	1,192	2,350	1,430	69	1,528			0
16		Property Taxes Portion	0.0%	79	79	52	2	13	10	0	0	0	1	0	0	0			0
17																			
18		Administrative & General Expense																	
19	920-935	Total Expense			2,573,315	1,093,097	51,853	160,293	674,136	18,271	171,867	6,452	38,876	21,061	207	47,387	1,162	262,379	26,274
20		Property Taxes Portion	5.6%	143,323	143,323	60,881	2,888	8,928	37,547	1,018	9,572	359	2,165	1,173	12	2,639	65	14,613	1,463
21																			
22		Total Property Tax Allocation		3,080,910	3,080,910	1,169,377	56,724	138,040	827,027	23,360	225,335	7,675	49,320	26,374	184	61,096	815	184,159	311,423
23																			
24		TY kWh Sales ⁴		800,964,334	800,964,334	116,835,516	5,619,268	13,792,786	128,810,904	2,576,313	40,016,852	199,318	6,883,408	3,112,346	4,024	2,614,669	20,777	480,478,153	
25		\$/kWh		\$ 0.00385	\$ 0.00385	\$ 0.01001	\$ 0.01009	\$ 0.01001	\$ 0.00642	\$ 0.00907	\$ 0.00563	\$ 0.03851	\$ 0.00717	\$ 0.00847	\$ 0.04574	\$ 0.02337	\$ 0.03925	\$ 0.00038	

¹ See Appendix A, Page 1
² See 24-SPEE-415-TAR Exhibit PSE-3 Pages 20 and 21.
³ See 24-SPEE-415-TAR Exhibit PSE-3 Page 12.
⁴ See 24-SPEE-415-TAR Exhibit PSE-2, page 2.

Calculation of Property Tax Expense Allocation Factors

A	B	C	D
Customer Class	2022 Property Tax Expense by Customer Class¹	Total 2022 Property Tax Expense	Property Tax Allocation Factors by Customer Class (B / C)
Retail	2,585,328	3,080,910	83.91%
STR	184,159	3,080,910	5.98%
LAC	311,423	3,080,910	10.11%

¹ See Appendix A, Page 3

SOUTHERN PIONEER ELECTRIC COMPANY

**2024 PROPERTY TAX SURCHARGE FILING
FOR 2025 RATES**

**TARIFF REVISIONS
(Redline Version)**

THE STATE CORPORATION COMMISSION OF KANSAS
THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 26

SOUTHERN PIONEER ELECTRIC COMPANY
(Name of Issuing Utility)

Schedule: 20254 – PTR

ENTIRE SOUTHERN PIONEER TERRITORY
(Territory to which schedule is applicable)

Replacing Schedule 20243 - PTR
Which was filed January 1824, 20243

No supplement or separate understanding
shall modify the tariff as shown hereon.

Sheet 1 of 1 Sheets

PROPERTY TAX SURCHARGE

APPLICABILITY

This rider is applicable to all power and energy sold to Southern Pioneer customers located in the Southern Pioneer territory.

RATE

The rate for the property tax surcharge hereunder shall be \$~~(0.001949)(0.001856)~~ per kWh charged to retail customers,
\$~~0.0001510.000227~~ per kwh charged to STR customers and \$~~0.365900.64652~~ per kW charged to local access customers.

EFFECTIVE DATE

This rate schedule shall become effective with all billing statements issued, beginning the first month following Commission approval.

Issued January 20242025
Month Day Year

Effective January 2024-2025
Month Day Year

By Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC COMPANY

**2024 PROPERTY TAX SURCHARGE FILING
FOR 2025 RATES**

**TARIFF REVISIONS
(Proposed Version)**

**THE STATE CORPORATION COMMISSION OF KANSAS
THE STATE CORPORATION COMMISSION OF KANSAS**

Index No. 26

SOUTHERN PIONEER ELECTRIC COMPANY
(Name of Issuing Utility)

Schedule: 2025 – PTR

ENTIRE SOUTHERN PIONEER TERRITORY
(Territory to which schedule is applicable)

Replacing Schedule 2024 - PTR
Which was filed January 18, 2024

No supplement or separate understanding
shall modify the tariff as shown hereon.

Sheet 1 of 1 Sheets

PROPERTY TAX SURCHARGE

APPLICABILITY

This rider is applicable to all power and energy sold to Southern Pioneer customers located in the Southern Pioneer territory.

RATE

The rate for the property tax surcharge hereunder shall be \$(0.001949) per kWh charged to retail customers, \$0.000151 per kwh charged to STR customers and \$0.36590 per kW charged to local access customers.

EFFECTIVE DATE

This rate schedule shall become effective with all billing statements issued, beginning the first month following Commission approval.

Issued January 2025
Month Day Year

Effective January 2025
Month Day Year

By Chantry C. Scott Executive VP/CFO