



December 30, 2024

Kansas Corporation Commission  
1500 SW Arrowhead Rd.  
Topeka, Kansas 66604-4027

RE: Property Tax Surcharge

25-EKCE-256-TAR

To Whom it May Concern:

Evergy Kansas Central, Inc. and Evergy Kansas South, Inc both doing business as Evergy Kansas Central hereby submits the updated property tax surcharge tariff. This tariff has been adjusted to reflect the actual county assessments as received through December 30, 2024, and there are no estimates.

This surcharge is in accordance with K.S.A. 66-117a(f) which provided for a utility to collect increases in ad valorem taxes.

Enclosed is clean and red-lined copy of the proposed property tax surcharge tariff for Evergy Kansas Central. Also provided are supporting work papers for the calculation. The price change will be effective February 1, 2025, upon approval of the Commission.

In addition to the undersigned, all correspondence, pleadings, orders, decision and communications regarding this proceeding should be sent to:

Cathryn J. Dinges (#20848)  
Senior Director and Regulatory Affairs Counsel  
818 South Kansas Avenue  
Topeka, Kansas 66612  
Telephone: (785) 575-8344  
Fax: (785) 575-8136  
[Cathy.Dinges@evergy.com](mailto:Cathy.Dinges@evergy.com)

Linda Nunn  
Manager - Regulatory Affairs  
Evergy, Inc.  
1200 Main Street – 19<sup>th</sup> Floor  
Kansas City, Missouri 64105  
Phone: (816) 652-1277  
Email: [linda.nunn@evergy.com](mailto:linda.nunn@evergy.com)

And

Leslie R. Wines  
Senior Executive Administrative Assistant  
Evergy, Inc.  
818 South Kansas Ave  
Topeka, Kansas 66612  
Phone: (785) 575-1584  
Email: [leslie.wines@evergy.com](mailto:leslie.wines@evergy.com)



Please call me at 785-508-2568 with any questions concerning this surcharge change.

Sincerely,

A handwritten signature in cursive script that reads "Robin Allacher".

Robin Allacher  
Regulatory Affairs

Enc.

Cc: Linda Nunn  
Ron Klote

Evergy Kansas Central  
PTS Tariff

**THE STATE CORPORATION COMMISSION OF KANSAS**

EVERGY KANSAS CENTRAL, INC., & EVERGY KANSAS SOUTH, INC., d.b.a. EVERGY KANSAS CENTRAL SCHEDULE \_\_\_\_\_ PTS \_\_\_\_\_  
(Name of Issuing Utility)

Replacing Schedule \_\_\_\_\_ PTS \_\_\_\_\_ Sheet \_\_\_\_\_ 1 \_\_\_\_\_

EVERGY KANSAS CENTRAL RATE AREA

(Territory to which schedule is applicable) which was filed January 26~~5~~, 2023~~4~~

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

Sheet 1 of 3 Sheets

**PROPERTY TAX SURCHARGE**

**APPLICABLE:**

This Property Tax (PT) Surcharge (Schedule PTS) shall be applicable to every bill for electric service rendered by the Company, except those rendered specifically for electric power and energy sales for resale by other utilities under rates which are subject to the jurisdiction of the Federal Energy Regulatory Commission. This PT Surcharge will be effective February 1, 2024~~5~~.

**PURPOSE:**

This PT Surcharge is in accordance with K.S.A. 66-117(f) which allows a utility to reflect an adjustment on its customers' bills for any increases/decreases in its annual Ad Valorem Taxes above/below amounts included in the utility's revenue requirement authorized by the Kansas Corporation Commission. The Company's authorized annual revenue requirement in effect during 2023~~4~~ was determined ~~in Docket No 18-WSEE-328-RTS, effective September 27, 2018 and in Docket 23-EKCE-775-RTS, effective December 21, 2023.~~

**BASIS:**

Annual increases/decreases of Ad Valorem Taxes will be recovered using a PTS factor applied to each customer's bill. The PTS factor will be calculated annually and applied to a customer's usage on a kilowatt-hour (kWh) basis. The PTS factor will be expressed in the form of dollars per kWh. Retail customer charges for increases/decreases of Ad Valorem Taxes will be determined by multiplying the kilowatt-hours of electricity billed by the corresponding PTS factor. The customer charges associated with this PT Surcharge will be identified and shown as a separate line on the customer's bill.

**PROPERTY TAX SURCHARGE AMOUNT CALCULATION:**

A single PTS factor will be used across all customer classes. The PTS factor will be calculated annually to recover over a specified twelve (12) month period (the PT Surcharge period) any increases/decreases in Ad Valorem Taxes for the preceding calendar year plus any applicable true-up amount (positive or negative) from the prior PT Surcharge period. The PTS factor will be

Issued December 30 2024  
Month Day Year

Effective February 01 2025  
Month Day Year

By \_\_\_\_\_  
Darrin Ives, Vice President

**THE STATE CORPORATION COMMISSION OF KANSAS**

EVERGY KANSAS CENTRAL, INC., & EVERGY KANSAS SOUTH, INC., d.b.a. EVERGY KANSAS CENTRAL SCHEDULE \_\_\_\_\_ PTS \_\_\_\_\_  
 \_\_\_\_\_  
 (Name of Issuing Utility)

Replacing Schedule \_\_\_\_\_ PTS \_\_\_\_\_ Sheet \_\_\_\_\_ 2 \_\_\_\_\_

EVERGY KANSAS CENTRAL RATE AREA

(Territory to which schedule is applicable)

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Sheet 2 of 3 Sheets

determined annually as follows:

PROPERTY TAX SURCHARGE

$$\text{PTS factor} = \frac{(\text{PTA}_n - \text{PTRR}) + \text{TRUE}_{n-1} + \text{TRUE}_{n-2}}{\text{kWh}_{n+1}}$$

Where:

PTS factor = Property Tax Surcharge factor expressed in dollars per kWh

PTA<sub>n</sub> = Actual current amount of the Company's Ad Valorem Taxes incurred during the applicable calendar year (n). For the PT Surcharge applicable February 1, 2024~~5~~ through January 31, 2025~~6~~, n equals calendar year 2023~~4~~.

PTRR = Total amount of the Company's Ad Valorem Taxes approved by the Commission for inclusion in the Company's revenue requirement in its last rate case. This amount represents the Base Level. Such Base Level will be updated (or rebased) as appropriate for each annual PTS factor calculation to include any future Commission-approved changes to the Company's Ad Valorem Taxes included in its revenue requirements.

TRUE<sub>n-1</sub> = The annual true-up amount for the prior PT Surcharge period (n-1), to be determined each year prior to filing the next annual PT Surcharge, and to be applied in such subsequent PTS factor calculation. The true-up amount will reflect any difference between the amount of PT Surcharge revenue approved for collection during the prior PT Surcharge period (PTA<sub>n-1</sub> - PTRR) and the estimated PT Surcharge revenue that will actually be collected during the prior PT Surcharge period. Such true-up amount may be positive or negative.

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EVERGY KANSAS CENTRAL, INC., & EVERGY KANSAS SOUTH, INC., d.b.a. EVERGY KANSAS CENTRAL  
 (Name of Issuing Utility)

SCHEDULE \_\_\_\_\_ PTS \_\_\_\_\_

Replacing Schedule \_\_\_\_\_ PTS \_\_\_\_\_ Sheet \_\_\_\_\_ 3 \_\_\_\_\_

EVERGY KANSAS CENTRAL RATE AREA

(Territory to which schedule is applicable)

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PROPERTY TAX SURCHARGE

$TRUE_{n-2} =$  The annual true-up amount for the prior PT Surcharge period (n-2), to be determined each year prior to filing the next annual PT Surcharge, and to be applied in such subsequent PTS factor calculation. The true-up amount will reflect any difference between the amount of PT Surcharge revenue approved for collection during the prior PT Surcharge period (PTAn-2 – PTRR) and the actual PT Surcharge revenue collected during such prior PT Surcharge period. Such true-up amount may be positive or negative.

$kWh_{n+1} =$  Projected annual kWh to be delivered to all retail customers during the applicable time period (n+1) for all classes.

NOTES TO THE TARIFF:

1. The PTS Factor will be expressed in dollars per kilowatt-hour rounded to five decimal places.
2. In years where the calculated PTS factor rounds to zero for the current year filing, any increase/decrease of Ad Valorem Taxes will be carried over as an adjustment in the subsequent True-up calculation.
3. Company for the purposes of this rate schedule or rider is defined as Evergy Kansas Central, Inc. and Evergy Kansas South, Inc.

PTS FACTOR APPLICABLE TO FEBRUARY 1, 202~~4~~5 THROUGH JANUARY 31, 202~~5~~6 USAGE:

All Rate Classes                       $\$(0.00\text{051442}) / kWh$

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(Name of Issuing Utility)

Replacing Schedule \_\_\_\_\_ PTS \_\_\_\_\_ Sheet \_\_\_\_\_ 1 \_\_\_\_\_

EVERGY KANSAS CENTRAL RATE AREA

(Territory to which schedule is applicable)

which was filed January 25, 2024

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

Sheet 1 of 3 Sheets

**PROPERTY TAX SURCHARGE**

**APPLICABLE:**

This Property Tax (PT) Surcharge (Schedule PTS) shall be applicable to every bill for electric service rendered by the Company, except those rendered specifically for electric power and energy sales for resale by other utilities under rates which are subject to the jurisdiction of the Federal Energy Regulatory Commission. This PT Surcharge will be effective February 1, 2025.

**PURPOSE:**

This PT Surcharge is in accordance with K.S.A. 66-117(f) which allows a utility to reflect an adjustment on its customers' bills for any increases/decreases in its annual Ad Valorem Taxes above/below amounts included in the utility's revenue requirement authorized by the Kansas Corporation Commission. The Company's authorized annual revenue requirement in effect during 2024 was determined in Docket 23-EKCE-775-RTS, effective December 21, 2023.

**BASIS:**

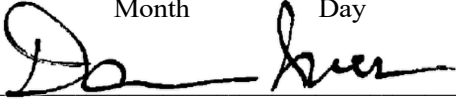
Annual increases/decreases of Ad Valorem Taxes will be recovered using a PTS factor applied to each customer's bill. The PTS factor will be calculated annually and applied to a customer's usage on a kilowatt-hour (kWh) basis. The PTS factor will be expressed in the form of dollars per kWh. Retail customer charges for increases/decreases of Ad Valorem Taxes will be determined by multiplying the kilowatt-hours of electricity billed by the corresponding PTS factor. The customer charges associated with this PT Surcharge will be identified and shown as a separate line on the customer's bill.

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Replacing Schedule \_\_\_\_\_ PTS \_\_\_\_\_ Sheet \_\_\_\_\_ 2 \_\_\_\_\_

EVERGY KANSAS CENTRAL RATE AREA

(Territory to which schedule is applicable)

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Sheet 2 of 3 Sheets

**PROPERTY TAX SURCHARGE**

$$\text{PTS factor} = \frac{(\text{PTA}_n - \text{PTRR}) + \text{TRUE}_{n-1} + \text{TRUE}_{n-2}}{\text{kWh}_{n+1}}$$

Where:

PTS factor = Property Tax Surcharge factor expressed in dollars per kWh

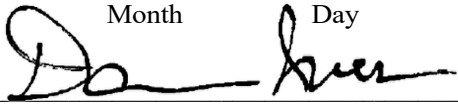
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TRUE<sub>n-1</sub> = The annual true-up amount for the prior PT Surcharge period (n-1), to be determined each year prior to filing the next annual PT Surcharge, and to be applied in such subsequent PTS factor calculation. The true-up amount will reflect any difference between the amount of PT Surcharge revenue approved for collection during the prior PT Surcharge period (PTA<sub>n-1</sub> - PTRR) and the estimated PT Surcharge revenue that will actually be collected during the prior PT Surcharge period. Such true-up amount may be positive or negative.

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Sheet 3 of 3 Sheets

PROPERTY TAX SURCHARGE

TRUE<sub>n-2</sub> = The annual true-up amount for the prior PT Surcharge period (n-2), to be determined each year prior to filing the next annual PT Surcharge, and to be applied in such subsequent PTS factor calculation. The true-up amount will reflect any difference between the amount of PT Surcharge revenue approved for collection during the prior PT Surcharge period (PTAn-2 – PTRR) and the actual PT Surcharge revenue collected during such prior PT Surcharge period. Such true-up amount may be positive or negative.

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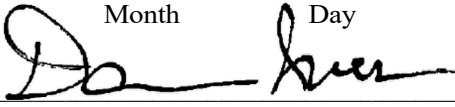
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2. In years where the calculated PTS factor rounds to zero for the current year filing, any increase/decrease of Ad Valorem Taxes will be carried over as an adjustment in the subsequent True-up calculation.
3. Company for the purposes of this rate schedule or rider is defined as Evergy Kansas Central, Inc. and Evergy Kansas South, Inc.

**PTS FACTOR APPLICABLE TO FEBRUARY 1, 2025 THROUGH JANUARY 31, 2026 USAGE:**

All Rate Classes                      \$(0.00051) / kWh

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By  \_\_\_\_\_

Darrin Ives, Vice President

Energy Kansas Central  
PTS Work Papers

**Evergy Kansas Central**  
**Ad Valorem Tax Surcharge Calculation with final statements**

	2024 Property Tax - North	\$	126,300,796		
	2024 Property Tax - South	\$	68,562,386		
Add:	PILOT Payments - Central Plains	\$	325,793		
Add:	PILOT Payments - Flat Ridge	\$	135,035		
Add:	Railcars EKCentral and EKSouth	\$	14,501		
Add:	Spring Creek/Ottawa Co Okla.	\$	389,217		
	Total 2024 Property Tax	\$	195,727,728		
Less:	Transmission Allocation		-24.7568%	\$	(48,455,970)
	2024 Property Tax W/O Transmission	\$	147,271,758.71		PTA <sub>n</sub>
	KCC Jurisdictional Property Tax from 23-EKCE-775-RTS Base Rates	\$	155,693,994		
	Property Tax amount collected through ACA	\$	2,870,268		
	Total Property Tax Recovered in Base Rates	\$	158,564,262		PTRR
	Increase (Decrease) in Property Tax		(11,292,503)	(A)	
True-Up:	2023 Estimated Recovery December 2023 - January 2024	\$	5,518,931		
	2023 Estimated Solar Recovery December 2023 - January 2024	\$	381		
	Total	\$	5,519,312		
	2023 <u>Actual</u> Recovery December 2023 - January 2024	\$	5,212,618		
	2023 <u>Actual</u> Solar Recovery December 2023 - January 2024	\$	392		
	Total	\$	5,213,010		
	2023 True-up for Billing Estimate	\$	306,303	(B)	TRUE <sub>n-2</sub>
	Total 2024 Property Tax Surcharge (24-EKCE-469-TAR)	\$	28,315,997		
	Less -- 2024 <u>Actual</u> Recovery February - November	\$	23,187,528		
	Less -- 2024 <u>Actual</u> Solar Recovery February- November	\$	2,696		
	Less -- 2024 Estimated Recovery December - January	\$	4,802,230		
	Less -- 2024 Estimated Solar Recovery December - January	\$	329		
	2024 True-up for Billing and Estimate	\$	323,213	(C)	TRUE <sub>n-1</sub>
	Total 2025 Property Tax Surcharge	\$	(10,662,987.30)	D=(A+B+C)	
	2025 budgeted kWh's		20,713,592,712	(E)	kWh <sub>n+1</sub>
	2025 PTS rate (Feb 2025 to Jan 2026)	\$	(0.00051)	F=(D/E)	PTS Factor
	Total 2024 Property Tax Surcharge (24-EKCE-469-TAR)	\$	28,315,997		
	Increase (Decrease) in Property Tax Surcharge from 2024 to 2025	\$	(38,978,984)		

Residential Average Rate Impact		<u>rate</u>	monthly <u>usage</u>	monthly <u>charge</u>
Current Property Tax Surcharge	\$	0.001420	900 kWh	\$ 1.28
Proposed Property Tax Surcharge	\$	(0.000510)	900 kWh	\$ (0.46)
Monthly decrease to average residential customer				\$ (1.74)
Annual decrease to average residential customer				\$ (20.88)