

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

Linda Nunn Manager - Regulatory Affairs Evergy, Inc. 1200 Main Street – 19th Floor Kansas City, Missouri 64105 Phone: (816) 652-1277

Email: 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



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

Sincerely,

Robin Allacher Regulatory Affairs

Enc.

Cc: Linda Nunn Ron Klote

Evergy Kansas Central PTS Tariff

	Index				
THE STATE CORPORATION COMMISSION OF KANSAS	DTG				
EVERGY KANSAS CENTRAL, INC., & EVERGY KANSAS SOUTH, INC., d.b.a. EVERGY (Name of Issuing Utility)	Y KANSAS CENTRAL SCHEDULE PTS				
, , , , , , , , , , , , , , , , , , ,	Replacing Schedule <u>PTS</u> Sheet 1				
EVERGY KANSAS CENTRAL RATE AREA	1:1				
(Territory to which schedule is applicable)	which was filed January 265, 20234				
No supplement or separate understanding shall modify the tariff as shown hereon.	Sheet 1 of 3 Sheets				
PROPERTY TAX S	URCHARGE				
APPLICABLE:					
rendered by the Company, except those rendered	s) shall be applicable to every bill for electric service ed specifically for electric power and energy sales a subject to the jurisdiction of the Federal Energy be effective February 1, 20245.				
PURPOSE:					
adjustment on its customers' bills for any incre above/below amounts included in the utility's Corporation Commission. The Company's authorized adjustment on its customers' bills for any incre	A. 66-117(f) which allows a utility to reflect are asses/decreases in its annual Ad Valorem Taxes revenue requirement authorized by the Kansas prized annual revenue requirement in effect during 328 RTS, effective September 27, 2018 and ir 21, 2023.				
BASIS:					
each customer's bill. The PTS factor will be calculated on a kilowatt-hour (kWh) basis. The PTS factor Retail customer charges for increases/decrease multiplying the kilowatt-hours of electricity billed	es will be recovered using a PTS factor applied to ulated annually and applied to a customer's usage will be expressed in the form of dollars per kWh es of Ad Valorem Taxes will be determined by by the corresponding PTS factor. The custome be identified and shown as a separate line on the				
PROPERTY TAX SURCHARGE AMOUNT CALCUL	ATION:				
annually to recover over a specified twelve (12 increases/decreases in Ad Valorem Taxes for the	comer classes. The PTS factor will be calculated 2) month period (the PT Surcharge period) any e preceding calendar year plus any applicable true r 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

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	ATION COMMISSION OF KANSAS		
	NC., & EVERGY KANSAS SOUTH, INC., d.b.a. EVERC	Y KANSAS CENTRAL SCHEDULE	PTS
•	Name of Issuing Utility) SAS CENTRAL RATE AREA	Replacing Schedule PTS	Sheet2
(Territory to v	which schedule is applicable)	which was filed Janua	ry 2 <u>65</u> , 202 <u>34</u>
No supplement or separate und shall modify the tariff as show	derstanding vn hereon.	Sheet 2 of 3 She	eets
	nnually as follows:		
		AX SURCHARGE	
	(PTA _n – PTRR) + 7		
	kWl) _{n+1}	
Where:			
PTS factor =	Property Tax Surcharge factor ex	pressed in dollars per kWh	
PTA _n =		ompany's Ad Valorem Taxes incur the PT Surcharge applicable Fe als calendar year 202 <mark>34</mark> .	
PTRR =	inclusion in the Company's rever represents the Base Level. Su appropriate for each annual PTS f	d Valorem Taxes approved by the ue requirement in its last rate cas ch Base Level will be updated actor calculation to include any futu any's Ad Valorem Taxes included	e. This amount (or rebased) as ure Commission-
TRUE _{n-1} =	each year prior to filing the next subsequent PTS factor calculation between the amount of PT Surcha PT Surcharge period (PTAn-1 –	e prior PT Surcharge period (n-1), to annual PT Surcharge, and to be on. The true-up amount will reflect rge revenue approved for collection PTRR) and the estimated PT Sur ing the prior PT Surcharge period ve.	applied in such any difference during the prior charge revenue
Issued Dece Month			

Issued	December	30	2024		
	Month	Day	Year		
Effective	February	01	2025		
	Month	Day	Year		
Ву					
Darrin Ives, Vice President					

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	ORPORATION (OF KANSAS JTH, INC., d.b.a. EVERGY K	ANGAG CENTDAI	SCHEDIII	E	PTC	
VERGT KANSAS CI		suing Utility)	JTH, HVC., d.o.a. EVERGT K	ANSAS CENTRAL	SCHEDOL	L	113	
EVERG	GY KANSAS CEI		AREA	Replacing	Schedule	PTS	Sheet	3
	ritory to which sch			which was	s filed	Januar	y 2 <mark>65</mark> , 202 3	3 <u>4</u>
	eparate understanding		dule is applicable) which was filed January 265, 20234 Sheet 3 of 3 Sheets					
			PROPERTY TAX	SIIDOUADOE	-			
TRUE	each subse betwe PT Su collec	year prior to quent PTS f en the amou ircharge peri	o amount for the po filing the next are factor calculation. Int of PT Surcharge and (PTAn-2 – PTF such prior PT Sure.	nual PT Surce The true-up appropriet revenue appropriet (RR) and the action	harge, and amount wo coved for co tual PT Se	d to be ill reflect ollection urcharge	applied in a signition in a signitude in a signitud	n such erence ne prior
kWh _{n+}	•		kWh to be deliver for all classes.	ed to all retail	custome	rs during	g the app	licable
NOTES TO	O THE TARIFI	<u>₹:</u>						
1. Th	e PTS Factor	will be expre	ssed in dollars per	kilowatt-hour	rounded t	o five de	cimal pla	ices.
inc		e of Ad Valo	PTS factor round rem Taxes will be on.					
	ompany for the c. and Evergy h		this rate schedule h, Inc.	or rider is def	ined as Ev	vergy Ka	ınsas Ce	ntral,
PTS FACT	TOR APPLICA	BLE TO FEE	BRUARY 1, 202 <mark>4</mark> 5	THROUGH J	ANUARY	31, 202	<mark>6</mark> USAG	E:
All Rat	te Classes	\$ <u>(</u> 0	.00 <u>051<mark>142)</mark></u> / kWh					
Issued	December Month	30 Day	<u>2024</u> Year					
Effective	February Month	01 Day	2025 Year					
Bv	Monui	Day	1 641					

Darrin Ives, Vice President

	Inc	dex
THE STATE CORPORATION COMMISSION OF KANSAS		
EVERGY KANSAS CENTRAL, INC., & EVERGY KANSAS SOUTH, INC., d.b.a. EVERG	Y KANSAS CENTRAL SCHEDUI	LEPTS
(Name of Issuing Utility)	D - 11 C -11-1-	DTC Class 1
EVERGY KANSAS CENTRAL RATE AREA	Replacing Schedule_	PTS Sheet 1
(Territory to which schedule is applicable)	which was filed	January 25, 2024
No symplement or concepts yellowstending		

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.

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 determined annually as follows:

Issued	December	30	2024			
	Month	Day	Year			
Effective	February	01	2025			
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Darrin Ives, Vice President						

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	ATION COMMISSION OF KANSAS NC., & EVERGY KANSAS SOUTH, INC., d.b.a. EVERGY	KANSAS CENTRAL SCHI	EDULE	PTS	
	Name of Issuing Utility)				
EVERGY KANS	SAS CENTRAL RATE AREA	Replacing Sched	ule <u>PTS</u>	Sheet	2
(Territory to v	which schedule is applicable)	which was filed	Janua	ry 25, 2024	
pplement or separate und modify the tariff as show	derstanding n hereon.	5	Sheet 2 of 3 She	eets	
	PROPERTY TAX	X SURCHARGE			
	(PTA _n – PTRR) + TF	RUE _{n-1} + TRUE _{n-2}			
	PTS factor =kWh _r		•		
Where:					
DTS factor =	Property Tax Surcharge factor exp	ressed in dollars per l	λ \ /h		
	. ,	·			
PTA _n =	Actual current amount of the Cor applicable calendar year (n). For through January 31, 2026, n equals	the PT Surcharge a	pplicable F		
PTRR =	Total amount of the Company's Adinclusion in the Company's revenue represents the Base Level. Such appropriate for each annual PTS far approved changes to the Companie requirements.	ue requirement in its I ch Base Level will be ctor calculation to incl	ast rate cas e updated ude any futu	se. This a (or rebase ure Comm	mou ed) a issioi
TRUE _{n-1} =	The annual true-up amount for the each year prior to filing the next a subsequent PTS factor calculation between the amount of PT Surcharge PT Surcharge period (PTAn-1 – F that will actually be collected durin amount may be positive or negative	annual PT Surcharge The true-up amounge revenue approved TRR) and the estimating the prior PT Surch	, and to be nt will reflection for collection ated PT Sun	applied in any diffenduring the charge re	n suc erenc e pric evenu
ned <u>Dece</u>	mber 30 2024				

Effective February 01 2025

Month Day Year

Effective February 01 2025

Month Day Year

Darrin Ives, Vice President

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THE STATE CORP								
VERGY KANSAS CENTR			, INC., d.b.a. EVERGY KAN	SAS CENTRAL	SCHEDUL	Æ	PTS	
	(Name of Issuing)	Utility)		Replacing	g Schedule_	PTS	Sheet	3
EVERGY K	CANSAS CENTRA	AL RATE AF	REA					
	y to which schedule	e is applicable)	which wa	s filed	Januar	ry 25, 2024	
No supplement or separa shall modify the tariff as	s shown hereon.			Sheet 3 of 3 Sheets				
		PF	ROPERTY TAX SU	JRCHARGI	≣			
					_			
TRUE _{n-2} =	each year subseque between tl PT Surcha collected	prior to fil nt PTS fac he amount arge period	mount for the prior ing the next annu tor calculation. T of PT Surcharge re (PTAn-2 – PTRR h prior PT Surch	ual PT Surce The true-up evenue app) and the ac	charge, an amount w roved for c ctual PT S	d to be vill reflect collection urcharge	applied in t any diffor a during the revenue	n such erence le prior
kWh _{n+1} =	•		/h to be delivered all classes.	l to all retai	I custome	rs durinç	g the app	licable
NOTES TO T	HE TARIFF:							
1. The P	TS Factor will b	e expresse	ed in dollars per ki	ilowatt-hour	rounded t	o five de	ecimal pla	ces.
increa		Ad Valore	TS factor rounds to Taxes will be ca			,	0,	
	any for the purp nd Evergy Kans		s rate schedule o	r rider is de	fined as E	vergy Ka	ansas Cei	ntral,
PTS FACTOR	R APPLICABLE	TO FEBR	UARY 1, 2025 TH	IROUGH JA	ANUARY 3	31, 2026	USAGE:	
All Rate C	Classes	\$(0.00	051) / kWh					
		30 Day	2024 Year					
) <u>1</u> Day	2025 Year					

Year

Darrin Ives, Vice President

Day

Evergy 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 _n
	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 Actual Recovery December 2023 - January 2024	\$	5,212,618		
	2023 Actual Solar Recovery December 2023 - January 2024	\$	392		
	Total	\$	5,213,010		
	2023 True-up for Billing Estimate	\$	306,303	(B)	TRUE _{n-2}
	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 Actual 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 _{n-1}
	Total 2025 Property Tax Surcharge	\$	(10,662,987.30)	D=(A+B+C)	
	2025 budgeted kWh's		20,713,592,712	(E)	kWh _{n+1}
	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	monthly			onthly		
	<u>rate</u> <u>usage</u>			<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)	