



December 26, 2014

Tom Day
Acting Executive Director
Kansas Corporation Commission
1500 SW Arrowhead Rd.
Topeka, Kansas 666604-4027

RE: Property Tax Surcharge – 15-WSEE-227-TAR

Dear Mr. Day:

Westar Energy, Inc. and Kansas Gas and Electric Company both doing business as Westar Energy hereby submits the updated property tax surcharge tariffs. These tariffs have been adjusted to reflect the changes recommended in the KCC's staffs report and recommendations in the above referenced docket.

These changes will be effective with January 2015 billing cycle 1 which is January 5, 2015.

Please call me at 575-1793 with any questions concerning this surcharge change.

Sincerely,

A handwritten signature in blue ink that reads "Michael B. Heim".

Michael B. Heim
Regulatory Affairs

Enc.

Cc: Jeff Martin
Cindy Wilson

THE STATE CORPORATION COMMISSION OF KANSAS

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WESTAR ENERGY, INC & KANSAS GAS & ELECTRIC COMPANY, d.b.a. WESTAR ENERGY

SCHEDULE PTS

(Name of Issuing Utility)

Replacing Schedule PTS Sheet 1

WESTAR RATE AREA

(Territory to which schedule is applicable)

which was filed December 19, 2013

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

Sheet 1 of 2 Sheets

PROPERTY TAX SURCHARGE

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.

BASIS OF ADJUSTMENT

The Company will collect from its customers as an adjustment to the aforementioned bills, the total increase/decrease in property tax above the property tax amount included in the revenue requirements authorized by the State Corporation Commission of Kansas in Docket No. 12-WSEE-112-RTS. The Company shall provide periodic reports to the Commission of its collections and a calculation of the total collected under this surcharge.

METHOD OF BILLING

The total adjustment pursuant to this Property Tax Surcharge shall be calculated by using one or more of the following factors and adding the sum to each applicable customer's bill:

1. A unit adjustment in cents per dollar to be added to each dollar of applicable sales revenue billed in that year shall be determined by dividing a portion of the increase in property tax by the annual gross dollars of applicable revenue; plus
2. A unit adjustment in cents per kilowatt hour (kWh) to be added to the price of each applicable kWh delivered shall be determined by dividing a portion of the increase in property tax by the annual applicable kWh sales; plus

Issued _____

Month Day Year

Effective January 05 2015

Month Day Year

By  _____

Jeffrey L. Martin, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC & KANSAS GAS & ELECTRIC COMPANY, d.b.a. WESTAR ENERGY

SCHEDULE _____ PTS _____

(Name of Issuing Utility)

Replacing Schedule _____ PTS _____ Sheet _____ 2 _____

WESTAR RATE AREA

(Territory to which schedule is applicable)

which was filed _____ December 19, 2013 _____

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

Sheet 2 of 2 Sheets

PROPERTY TAX SURCHARGE

- 3. A unit adjustment per customer (billable meter) added to the price of each applicable customer's bill, except duplicate customer categories (e.g. Private Area Lights) and Street Light customers, shall be determined by dividing a portion of the increase in property tax by the annualized applicable customer count.

The amount determined by the application of such unit adjustments shall become a part of the total bill for electric service furnished and need not be itemized separately on the customer's bill.

BILLING ADJUSTMENT FACTOR

The following charges shall be applied to a customer's energy of each rate schedule as indicated below. The amount determined by the surcharge or application of such unit adjustment shall become a part of the total bill for electric service furnished and will be itemized separately on the customer's bill, but shall not be deemed to be a rate for purposes of the Public Utilities Act.

All Rate Schedules \$0.001961 per kWh

ANNUAL TRUE-UP

Any over or under collection of the actual ad valorem tax increase/decrease charged to expense on Westar's books shall be either credited or collected through a surcharge, known as the billing adjustment factor, in subsequent periods pursuant to K.S.A. 66-117(f).

DEFINITIONS AND CONDITIONS

Company for the purposes of this rate schedule or rider is defined as Westar Energy, Inc. and Kansas Gas and Electric Company.

Issued _____

Month Day Year

Effective January 05 2015

Month Day Year

By  _____

Jeffrey L. Martin, Vice President