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ROBERT A. ANDERSON
(1920-1994)

RICHARD C. BYRD
(1920-2008)

December 12, 2024

via e-filing EXPRESS

Ms. Lynn M. Retz
Executive Director
Kansas Corporation Commission
1500 S. W. Arrowhead Road
Topeka, Kansas 66604-4027

25-ATMG-242-TAR

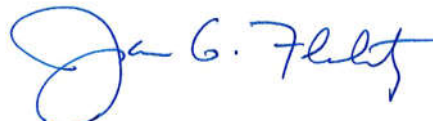
Re: Atmos Energy Ad Valorem Tax Surcharge; Calculation of 2025 Adjustment

Dear Ms. Retz:

The Commission's March 18, 2005, Order in Docket No. 05-ATMG-693-TAR approved Atmos Energy's Ad Valorem Tax Surcharge Rider ("ATSR"). The order instructed Atmos Energy to file an annual true-up in December of each calendar year and charged Commission Staff with reviewing the filing to ensure the surcharge's reasonable application and proper calculation.

Supporting documents (tax bills) have been provided to the Utilities Division for its review.

Sincerely,



James G. Flaherty
jflaherty@andersonbyrd.com

JGF:rr

Enclosure

cc: Kathleen R. Ocanas
Aaron Bishop
Chad Pilkinton
William Matthews
Joe T. Christian
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Andria Jackson
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Carly R. Masenthin

**ATMOS ENERGY
AD VALOREM TAX SURCHARGE RIDER
CALCULATION OF ADJUSTMENT
Docket No. 05-ATMG-693-TAR
2024 Assessment for 2025 Rate**

Line #	DESCRIPTION (a)	AMOUNTS (b)
1	<u>Ad Valorem Taxes:</u>	
2		
3	<u>Current 2024 Ad Valorem Tax Surcharge</u>	
4	2024 Ad Valorem Tax Assessment	+ \$ 9,177,852.72
5	Amount included in Rate Case	(-) (8,371,424.00)
6	2023 Remaining Assessment	+ (86.63)
7	2024 Surcharge Total	<u>806,342.09</u>
8		
9	2024 Recoveries through November	(476,305.79)
10	Diff. in 12/2023 Est. vs. Actual	80,849.13
11	Estimated December and January recoveries	<u>(278,103.00)</u>
12		
13	Surcharge Remaining to be Recovered	<u>\$ 132,782.43</u>
14		
15	<u>2025 Ad Valorem Taxes</u>	
16		
17	2025 Assessed	+ \$ 9,382,165.45
18	Amount included in base rates ^[1]	(-) <u>(8,597,886.00)</u>
19		
20	Total 2025 Adjustment	<u>\$ 784,279.45</u>
21		
22	2025 Surcharge Total	<u>\$ 917,061.88</u>
23		
24	<u>Annual Billing Determinants (Mcf)</u>	
25		
26	Base Usage for 2025 Surcharge	<u>18,145,732</u>
27		
28		
29	<u>Total 2025 Tax Surcharge per Mcf</u>	<u>\$ 0.0505</u>
30		
31	<u>Total 2025 Tax Surcharge per Ccf</u>	<u>\$ 0.0051</u>
32		
33		
34		
35	[1] See Attachment 1a line 1	

Annual Ccf/Customer	Annual/Customer	Annual/Customer/Mo
840 \$	4.24 \$	0.35

**ATMOS ENERGY
AD VALOREM TAX SURCHARGE RIDER
ASSESSED TAXES**

COLLECTOR	Total 2023 Assessed Taxes	Total 2024 Assessed Taxes
ALLEN COUNTY TREASURER 1 NORTH WASHINGTON IOLA, KS 66749	29,665.82	44,637.52
ANDERSON COUNTY TREASURER 100 E 4TH AVE GARNETT, KS 66032	75,304.84	62,352.36
BARBER COUNTY TREASURER 118 EAST WASHINGTON MEDICINE LODGE, KS 67104	6,693.54	6,980.96
BOURBON COUNTY TREASURER 210 S NATIONAL FT SCOTT, KS 66701	148,273.98	146,698.08
CHASE COUNTY TREASURER PO BOX 529 COTTONWOOD FALL, KS 66845	64,661.78	66,224.42
CHAUTAUGUA COUNTY TREASURER 215 NORTH CHAUTAUGUA SEDAN, KS 67361	317,883.47	315,971.73
COFFEY COUNTY TREASURER 110 SOUTH 6TH STREET BURLINGTON, KS 66839	79,341.94	103,351.34
CRAWFORD COUNTY TREASURER PO BOX 96 GIRARD, KS 66743	56,876.50	57,553.90
DICKINSON COUNTY TREASURER 109 EAST 1ST BOX 249 ABILENE, KS 67410-0249	153,248.56	145,692.94
DOUGLAS COUNTY TREASURER PO BOX 884 LAWRENCE, KS 66044	251,982.55	264,124.15
ELK COUNTY TREASURER PO BOX 325 HOWARD, KS 67349	120,965.38	118,211.96
GRANT COUNTY TREASURER 108 SOUTH GLENN ULYSSES, KS 67880	188,907.03	210,188.36
GREENWOOD COUNTY TREASURER 311 NORTH MAIN EUREKA, KS 67045	139,326.53	137,407.88
HAMILTON COUNTY TREASURER PO BOX 1167 SYRACUSE, KS 67878	111,711.17	119,716.43
HARPER COUNTY TREASURER COURTHOUSE ANTHONY, KS 67003	158,069.76	154,179.44
JEFFERSON COUNTY TREASURER PO BOX 458 OSKALOOSA, KS 66066	5,109.14	5,113.96
JOHNSON COUNTY TREASURER 111 SOUTH CHERRY STREET #1500 OLATHE, KS 66061	2,709,493.90	2,763,569.08
KEARNY COUNTY TREASURER PO BOX 146 LAKIN, KS 67860	613.21	720.79
LABETTE COUNTY TREASURER PO BOX 388 OSWEGO, KS 67356	161,340.98	198,025.52
LEAVENWORTH COUNTY TREASURER 300 WALNUT STREET SUITE 105 LEAVENWORTH, KS 66048	188,599.64	208,722.90
LINN COUNTY TREASURER PO BOX 350 MOUND CITY, KS 66056	98,427.90	92,660.52

MARION COUNTY KANSAS TREASURER PO BOX 257 MARION, KS 66861	284,659.85	293,932.56
MIAMI COUNTY TREASURER 201 SOUTH PEARL STREET #103 PAOLA, KS 66071	14,386.48	14,257.08
MONTGOMERY COUNTY KANSAS TREASURER PO BOX 767 INDEPENDENCE, KS 67301	1,804,000.14	1,748,240.26
MORRIS COUNTY TREASURER 501 WEST MAIN STREET COUNCIL GROVE, KS 66846	167,673.62	167,627.88
MORTON COUNTY TREASURER PO BOX 998 ELKHART, KS 67950	37,272.84	30,952.70
NEOSHO COUNTY TREASURER PO BOX 176 ERIE, KS 66733	44,018.70	45,325.02
NESS COUNTY TREASURER PO BOX 56 NESS CITY, KS 67560	80,476.06	84,907.06
RICE COUNTY TREASURER PO BOX 59 LYONS, KS 67554	17,787.80	17,509.46
RUSH COUNTY TREASURER PO BOX 460 LACROSSE, KS 67548-0460	12,269.12	15,953.01
STANTON COUNTY TREASURER PO BOX 520 JOHNSON, KS 67855	260,754.72	305,236.04
STEVENS COUNTY TREASURER 200 EAST 6TH STREET HUGOTON, KS 67951	1,636.47	1,728.92
SUMNER COUNTY TREASURER PO BOX 190 WELLINGTON, KS 67152	93,173.89	99,163.78
WILSON COUNTY TREASURER COURTHOUSE ROOM 105 FREDONIA, KS 66736	186,607.10	214,838.40
WOODSON COUNTY TREASURER 105 WEST RUTLEDGE RM 105 YATES CENTER, KS 66783	232,022.42	314,210.24
WYANDOTTE COUNTY TREASURER 710 NORTH 7TH STREET KANSAS CITY, KS 66101	997,133.56	946,156.80
KANSAS TOTAL	9,300,370.39	9,522,143.45
Taxes Charged to Other Balance Sheet Accounts	(\$122,517.67)	(\$139,978.00)
Staff Adj. to Filing		
Kansas Ad Valorem Taxes Expensed	9,177,852.72	9,382,165.45