

SOUTHERN PIONEER ELECTRIC COMPANY

**Updated - 2021 PROPERTY TAX
SURCHARGE FILING FOR 2022 RATES**

Updated - EXHIBITS 1 – 6

Updated Exhibit 1
Southern Pioneer Electric Company
2022 Property Tax Surcharge

Summary and Surcharge Calculation

<u>Total Amount To be Recovered in 2022</u>			Footnote
Property Tax Levied in 2021 -- See Exhibit 2	\$	3,507,859	
Less: BOTA Property Tax Adjustment recognized in 2021	\$	-	2
Difference	\$	3,507,859	
Portion of Difference Due From Retail	0.821	\$ 2,880,487	3
Add: Property Tax Surcharge Under / (Over) Recovery from Prior Period - see Exhibit 3		\$ (56,006)	
Property Tax Included in Base Rates ¹		<u>\$ (1,585,529)</u>	
Total Amount To Be Recovered From Retail		<u>\$ 1,238,952</u>	
Portion of Difference Due From STR	0.049	\$ 171,566	3
Add: Property Tax Surcharge Under / (Over) Recovery from Prior Period - see Exhibit 4		\$ 751	
Property Tax Included in Base Rates ¹		<u>\$ (22,313)</u>	
Total Amount To Be Recovered from STR		<u>\$ 150,004</u>	
Portion of Difference Due From 3rd Party LAC	0.130	\$ 455,806	3
Add: Property Tax Surcharge Under / (Over) Recovery from Prior Period - see Exhibit 5		\$ 17,418	
Property Tax Included in Base Rates ¹		<u>\$ (157,853)</u>	
Total Amount To Be Recovered from LAC		<u>\$ 315,371</u>	
<u>2021 Year Sales</u>			
2021 kWh Retail Sales - see Exhibit 3		315,631,379 kWh	
2021 kWh STR - see Exhibit 4		468,613,497 kWh	
2021 kW 3rd Party LAC - see Exhibit 5		309,836 kW	
<u>2022 Proposed Per Unit Surcharge Calculations</u>			
Retail per kWh Surcharge	\$	0.003925 /kWh	
STR per kWh Surcharge	\$	0.000320 /kWh	
3rd Party LAC per kW Surcharge	\$	1.01786 /kW	

¹ From 20-SPEE-169-RTS. Reference EX6 for proration of Retail base for this year.

² Not applicable this year.

³ Per Staff Exhibit TSR-3, page 2 in Docket 20-SPEE-169-RTS (Order issued in that Docket on 7-14-2020).

Exhibit 2
Southern Pioneer Electric Company
2022 Property Tax Surcharge

2021 Property Tax Payment By County

<u>COUNTY</u>	
BARBER	955,749.84
CLARK	151,010.58
COMANCHE	186,465.98
GRANT	17,459.59
HARPER	3.58
HASKELL	210,496.36
KINGMAN	206,532.62
KIOWA	176,505.10
MEADE	150,848.00
PRATT	376,692.98
RENO	4,780.66
SEWARD	1,071,313.74
TOTALS	3,507,859.03

Updated - Exhibit 3
Southern Pioneer Electric Company
2022 Property Tax Surcharge

Recovery Tracking - Retail

Mo/Yr	Sales kWh ¹	Property Tax Surcharge Amount Billed in 2021 ¹	Property Tax Shifted to Base Rates in 2021 ³	Total	Property Tax Surcharge Unit Rate per 20-SPEE-277-TAR and 21-SPEE-232-TAR	Accumulated Under/(Over) Recovery ²	Property Tax Surcharge Calculated Amount
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
			\$ 0.00456			\$ 2,141,307	
Jan-21	24,170,041	\$ 151,712	\$ -	\$ 151,712	\$ 0.006277	\$ 1,989,595	\$ 151,715
Feb-21	24,894,976	\$ 174,683	\$ -	\$ 174,683	\$ 0.007017	\$ 1,814,912	\$ 174,688
Mar-21	21,747,697	\$ 152,600	\$ -	\$ 152,600	\$ 0.007017	\$ 1,662,312	\$ 152,604
Apr-21	21,778,560	\$ 152,816	\$ -	\$ 152,816	\$ 0.007017	\$ 1,509,496	\$ 152,820
May-21	21,060,802	\$ 147,779	\$ -	\$ 147,779	\$ 0.007017	\$ 1,361,717	\$ 147,784
Jun-21	25,526,584	\$ 179,113	\$ -	\$ 179,113	\$ 0.007017	\$ 1,182,604	\$ 179,120
Jul-21	34,279,870	\$ 240,547	\$ -	\$ 240,547	\$ 0.007017	\$ 942,056	\$ 240,542
Aug-21	34,435,460	\$ 241,625	\$ -	\$ 241,625	\$ 0.007017	\$ 700,431	\$ 241,634
Sep-21	34,250,104	\$ 84,386	\$ 156,180	\$ 240,566	\$ 0.002460	\$ 459,865	\$ 84,255
Oct-21	27,641,756	\$ 67,995	\$ 126,046	\$ 194,041	\$ 0.002460	\$ 265,824	\$ 67,999
Nov-21	22,566,957	\$ 55,512	\$ 102,905	\$ 158,417	\$ 0.002460	\$ 107,407	\$ 55,515
Dec-21	23,278,572	\$ 57,263	\$ 106,150	\$ 163,413	\$ 0.002460	\$ (56,006)	\$ 57,265
Total	315,631,379	\$ 1,706,031				\$ (56,006)	1,705,940 0.0%

¹ See WP1. Updated from initial filing to include December 2021 actuals.

² Compared to the annual Retail total surcharge as approved in 21-SPEE-232-TAR. For detail, see Staff R&R attached to the 01-21-21 Order in that Docket.

³ The Retail Property Tax Surcharge was rebased as approved in Docket 20-169-SPEE-RTS. The retail total surcharge approved in 21-SPEE-232-TAR is therefore being recovered through a combination of the adjusted retail property tax surcharge and the adjusted retail rates. The amount that was rebased was \$0.00456 per kWh and additional details are provided in the testimony provided by Staff Robert H. Glass, Ph.D. in Support of Settlement Agreement, filed 5/21/2020 in Docket 20-169-SPEE-RTS.

Updated - Exhibit 4
Southern Pioneer Electric Company
2022 Property Tax Surcharge

Recovery Tracking - STR

Mo/Yr	Sales kWh ¹	Property Tax Surcharge Amount Billed in 2021 ¹	Property Tax Surcharge Unit Rate per 20- SPEE-277-TAR and 21-SPEE- 232-TAR	Accumulated Under/(Over) Recovery ²	Property Tax Surcharge Calculated Amount
(a)	(b)	(c)	(d)	(e)	(f)
				\$ 43,651	
Jan-21	39,277,885	\$ 3,142	\$ 0.000080	\$ 40,509	\$ 3,142
Feb-21	39,975,696	\$ 3,758	\$ 0.000094	\$ 36,752	\$ 3,758
Mar-21	34,235,714	\$ 3,218	\$ 0.000094	\$ 33,533	\$ 3,218
Apr-21	40,342,779	\$ 3,792	\$ 0.000094	\$ 29,741	\$ 3,792
May-21	41,030,529	\$ 3,857	\$ 0.000094	\$ 25,884	\$ 3,857
Jun-21	42,520,908	\$ 3,997	\$ 0.000094	\$ 21,887	\$ 3,997
Jul-21	40,015,492	\$ 3,761	\$ 0.000094	\$ 18,126	\$ 3,761
Aug-21	40,529,351	\$ 3,810	\$ 0.000094	\$ 14,316	\$ 3,810
Sep-21	42,824,587	\$ 3,426	\$ 0.000094	\$ 10,890	\$ 4,026
Oct-21	26,061,422	\$ 2,450	\$ 0.000094	\$ 8,440	\$ 2,450
Nov-21	40,798,489	\$ 3,835	\$ 0.000094	\$ 4,605	\$ 3,835
Dec-21	41,000,645	\$ 3,854	\$ 0.000094	\$ 751	\$ 3,854
Totals	468,613,497	\$ 42,900		<u>\$ 751</u>	\$ 43,500 -1.4%

¹ See WP1.

² Compared to the annual STR total surcharge as approved in 21-SPEE-232-TAR. For detail, see Staff R&R attached to the 01-21-21 Order in that Docket

Updated - Exhibit 5
Southern Pioneer Electric Company
2022 Property Tax Surcharge

Recovery Tracking - LAC

Mo/Yr	Billed Demand KW ¹	Property Tax Surcharge Amount Billed in 2021 ¹	Property Tax Surcharge Unit Rate per 20- SPEE-277-TAR and 21-SPEE- 232-TAR	Accumulated Under/(Over) Recovery ²	Property Tax Surcharge Calculated Amount
(a)	(b)	(c)	(d)	(e)	(f)
				\$ 341,840	
Jan-21	22,994	\$ 17,608	\$ 0.765774	\$ 324,232	\$ 17,608
Feb-21	21,625	\$ 23,130	\$ 1.069610	\$ 301,102	\$ 23,130
Mar-21	24,132	\$ 25,812	\$ 1.069610	\$ 275,290	\$ 25,812
Apr-21	21,319	\$ 22,804	\$ 1.069610	\$ 252,486	\$ 22,803
May-21	20,804	\$ 22,252	\$ 1.069610	\$ 230,234	\$ 22,252
Jun-21	22,972	\$ 24,572	\$ 1.069610	\$ 205,662	\$ 24,571
Jul-21	30,583	\$ 32,713	\$ 1.069610	\$ 172,949	\$ 32,712
Aug-21	31,882	\$ 34,100	\$ 1.069610	\$ 138,848	\$ 34,101
Sep-21	31,828	\$ 34,045	\$ 1.069610	\$ 104,804	\$ 34,044
Oct-21	29,435	\$ 31,485	\$ 1.069610	\$ 73,319	\$ 31,484
Nov-21	22,435	\$ 23,997	\$ 1.069610	\$ 49,322	\$ 23,997
Dec-21	29,827	\$ 31,904	\$ 1.069610	\$ 17,418	\$ 31,903
Total as bil	309,836	\$324,423		\$ 17,418	\$ 324,417 0.0%

¹ See WP1.

² Compared to the annual LAC total surcharge as approved in 21-SPEE-232-TAR.
For detail, see Staff R&R attached to the 01-21-21 Order in that Docket

Updated - Exhibit 6
Southern Pioneer Electric Company
2022 Property Tax Surcharge

Proration of Southern Pioneer's Property Tax Expense Base Amounts

A	B	12-MKEE-380-RTS			E	F	G	20-SPEE-169-RTS		J	Total Proration	
		C	D					H	I		K	L
Customer Class	Total Current Base Amount (Established in 12-380 Docket)	Property Tax Surcharge Customer Class Allocators ¹	(B * C)	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	\$ 1,294,468	86.1%	\$ 1,114,302	65.9%	\$ 733,947	Retail	\$ 2,494,825	34.1%	\$ 851,582	Retail	\$ 1,585,529	
STR	\$ 1,294,468	1.7%	\$ 22,313	67.8%	\$ 15,138	STR	\$ 22,313	32.2%	\$ 7,175	STR	\$ 22,313	
LAC	\$ 1,294,468	12.2%	\$ 157,853	63.4%	\$ 100,015	LAC	\$ 157,853	36.6%	\$ 57,838	LAC	\$ 157,853	
											<u>\$ 1,765,695</u>	

¹ These allocators were established in Southern Pioneer's first property tax surcharge filing (Docket No. 13-MKEE-695-TAR). See Exhibit 3 of the Application in that Docket.

² Per Docket 20-SPEE-169-RTS and the testimony of Staff Tim Rehagen, the prior base and new base for the Retail customer class are to be prorated by energy sales in this filing. The new base went into effect September of 2021 and the energy used in the proration is shown in Exhibit 3. Future filings will use the rebased amounts shown in column H.

³ The new base for the Retail customer class used in this proration is identified on Page 2 of Staff Exhibit TSR-1 in Docket 20-SPEE-169-RTS. Also, per that docket and exhibit, the LAC and STR customer class base was not changed.

SOUTHERN PIONEER ELECTRIC COMPANY

**Updated - 2021 PROPERTY TAX
SURCHARGE FILING
FOR 2022 RATES**

Updated - WORK PAPER 1

Updated - Work Paper 1
Southern Pioneer Electric Company
2022 Property Tax Surcharge

2021 Property Tax Surcharge Monthly Collection - Input Data from Southern Pioneer

RATES

	RETAIL PTS RATE	LAC PTS RATE	STR PTS RATE
Jan-21 still prior year's rates-->	0.006277	0.765774	0.000080
Feb-21 new rates Eff. 2/1/21	0.007017	1.069610	0.000094
Sep-21 new PTR tariff with billings starting in September	0.002460	1.069610	0.000094

Usage and PTS

	Non-STR				STR	
	Retail kWh	Retail Property Tax	LAC KW	LAC Property Tax	kWh	Property Tax
Jan-21	24,170,041	\$151,712.37	22,994	\$ 17,608.20	39,277,885	\$ 3,142.23
Feb-21	24,894,976	\$174,682.90	21,625	\$ 23,130.32	39,975,696	\$ 3,757.72
Mar-21	21,747,697	\$152,599.66	24,132	\$ 25,811.83	34,235,714	\$ 3,218.15
Apr-21	21,778,560	\$152,816.37	21,319	\$ 22,804.07	40,342,779	\$ 3,792.22
May-21	21,060,802	\$147,778.60	20,804	\$ 22,252.10	41,030,529	\$ 3,856.88
Jun-21	25,526,584	\$179,113.46	22,972	\$ 24,572.15	42,520,908	\$ 3,996.97
Jul-21	34,279,870	\$240,547.23	30,583	\$ 32,712.95	40,015,492	\$ 3,761.46
Aug-21	34,435,460	\$241,625.27	31,882	\$ 34,100.24	40,529,351	\$ 3,809.75
Sep-21	34,250,104	\$84,385.60	31,828	\$ 34,044.62	42,824,587	\$ 3,425.97
Oct-21	27,641,756	\$67,994.89	29,435	\$ 31,485.04	26,061,422	\$ 2,449.77
Nov-21	22,566,957	\$55,511.91	22,435	\$ 23,996.71	40,798,489	\$ 3,835.06
Dec-21	23,278,572	\$57,262.73	29,827	\$ 31,904.33	41,000,645	\$ 3,854.05
	315,631,379	\$ 1,706,030.99	309,836	\$ 324,422.56	468,613,497	\$ 42,900.23

SOUTHERN PIONEER ELECTRIC COMPANY

**2021 PROPERTY TAX SURCHARGE FILING
FOR 2022 RATES**

**IMPACT OF PROPERTY TAX SURCHARGE
CHANGE ON AVERAGE RESIDENTIAL
CUSTOMER**

Updated - Southern Pioneer Electric Company
Impact of Property Tax Surcharge (PTS) Change on Average Residential Customer
 2022 Rate Year

Line No	Month	Number of Residential Customers (Using Billed)	KWH Sold for Residential	Avg KWH Per Customer
1	Jan 2021	12,687	8,870,939	699
2	Feb 2021	12,717	9,006,529	708
3	Mar 2021	12,804	8,024,222	627
4	Apr 2021	12,655	6,972,971	551
5	May 2021	12,839	6,739,547	525
6	Jun 2021	12,865	9,829,173	764
7	Jul 2021	12,802	14,411,887	1,126
8	Aug 2021	12,830	14,943,974	1,165
9	Sep 2021	12,756	14,464,149	1,134
10	Oct 2021	12,724	8,894,023	699
11	Nov 2021	12,753	6,379,809	500
12	Dec-2021	12,697	8,509,524	670
13		Avg Monthly KWH per residential customer in 2021	764.00	kWh
14				
15				
16			2022 PTS	\$ 0.003925 /kWh
17			2021 PTS (as of Sept Billing)	\$ 0.002460 /kWh
18			Monthly Impact compared to prior year: (Ln 15 - Ln 16) x Ln 13	\$ 1.1195
19			Annual Impact compared to prior year: (Ln 17 x 12)	\$ 13.43

SOUTHERN PIONEER ELECTRIC COMPANY

Updated - 2021 PROPERTY TAX SURCHARGE
FILING
FOR 2022 RATES

Updated - TARIFF REVISIONS
(Red-Line Version)

SOUTHERN PIONEER ELECTRIC COMPANY

(Name of Issuing Utility)

Schedule: 20224 – PTR

ENTIRE SOUTHERN PIONEER TERRITORY

(Territory to which schedule is applicable)

Replacing Schedule 20224 - PTR

Which was filed July 29~~January 21~~, 2021

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 \$~~0.00392500246~~ per kWh charged to retail customers, \$~~0.000320000094~~ per kWh charged to STR customers and \$~~1.017861.06961~~ 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 July 29 20224
Month Day Year

Effective January August 1 20224
Month Day Year

By _____
Chantry C. Scott Executive VP/CFO

SOUTHERN PIONEER ELECTRIC COMPANY

Updated - 2021 PROPERTY TAX
SURCHARGE FILING
FOR 2022 RATES

Updated - TARIFF REVISIONS
(Proposed Version)

SOUTHERN PIONEER ELECTRIC COMPANY
(Name of Issuing Utility)

Schedule: 2022 – PTR

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

Replacing Schedule 2022 - PTR
Which was filed July 29, 2021

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 \$0.003925 per kWh charged to retail customers, \$0.000320 per kWh charged to STR customers and \$1.01786 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 2022
Month Day Year

Effective January 2022
Month Day Year

By Chantry C. Scott Executive VP/CFO