



December 31, 2024

Lynn Retz
Kansas Corporation Commission
1500 SW Arrowhead Road
Topeka, Kansas 66604

**RE: Prairie Land Cooperative, Inc.
Property Tax Surcharge Annual True-Up**

Dear Ms. Retz,

On January 27, 2013, pursuant to K.S.A. 66-117(f), which allows collection of increases in ad valorem taxes for Kansas public utilities, Kansas Corporation Commission (“KCC”, “Commission”) issued an order in Docket No. 14-MKEE-084-TAR (“14-084 Docket”) granting Application for Approval of Property Tax Surcharge (“PTS”) for Mid-Kansas Electric Company, LLC (“MKEC”) for the geographic service territory served by Prairie Land Electric Cooperative (“Prairie Land”), one of the MKEC’s member-owners. The January 27, 2013 Order in the 14-084 Docket included the provision for the PTS rider annual true ups to be filed in December of each calendar year. On November 21, 2013, KCC approved the transfer of the Mid-Kansas retail certificates of convenience to Mid-Kansas’ individual member-owners (Docket No. 13-MKEE-447-MIS). Subsequently, Prairie Land submitted the first annual PTS rider true-up for its MKEC division directly in December of 2013 under the Docket No. 14-PLCE-312-TAR (“14-312 Docket”).

Similarly, pursuant to K.S.A. 66-117(f) and the Commission Order in 14-084 Docket, Prairie Land is now filing its eleventh required annual PTS rider true-up. This filing includes work papers supporting the true-up to the \$ 41,900 approved by the Commission in Docket No. 24-PLCE-467-TAR (“24-467 Docket”) for recovery via the property tax surcharge assessed on Prairie Land’s wholesale Third Party local access (LAC) customers. The true-up consists of (1) LAC customers’ share of the difference between the new 2024 property tax level (where the Company-wide ad valorem tax assessment is allocated to the Prairie Land’s MKEC division based on the apportionment by county) and the property tax amount already embedded in the base rates per Prairie Land last rate case in Docket No. 09-MKEE-969-RTS; and (2) over-recovered amount carrying over from the 2024 calendar year as compared to the property tax amount approved in 24-476 Docket. Additionally, attached work papers contain the calculations showing the resultant 2024 proposed per unit PTS rates for Prairie Land’s wholesale Third-Party local access (“LAC”) customers as

reflected in the enclosed Prairie Land's revised Property Tax Surcharge tariff. Please note that the Commission approved Prairie Land's deregulation under K.S.A. 66-104d in Docket No. 14-PLCE-466-DRG. Therefore, the retail PTS calculation is not represented in this filing, whereas the PTS rate for the wholesale LAC customers remains KCC-jurisdictional per subsection (f) of K.S.A. 66-104d.

Prairie Land respectfully requests the Commission's approval of this filing. Please do not hesitate to contact us at (785) 877-3323 or contact Elena Larson at elarson@ple.coop with any questions you may have regarding this filing.

Sincerely,

Kirk A. Girard
CEO

EXHIBIT 1
 Prairie Land Electric Cooperative
 Property Tax Surcharge Adjustment - MKEC Division
Summary and Surcharge Calculation

Line No.			
1	<u>Property Tax Amount</u>		
2	Property Tax Levied in 2024 - see Exhibit 2	\$ 1,229,393	
3	Subtract: Property Tax Included in Base Rates (09-MKEE-969-RTS)	<u>\$ 735,710</u>	
4	Difference	\$ 493,683	
5			
6	Portion Due From Retail ^{1,2}	0.89	\$ 439,378
7			
8	Portion Due From Third Party LAC ¹	0.11	\$ 54,305
9	Add: Under/(Over) - Recovery from 2024 - see Exhibit 3	<u>\$ 2,262</u>	
10	Total Amount to be Recovered in 2024 Surcharge Adjustment		<u>\$ 56,567</u>
11			
12	<u>Billing Determinants</u>		
13			
14	2024 kW 3rd Party LAC - see Exhibit 3		326,687 kW
15			
16	<u>Proposed Per Unit Surcharge Calculations</u>		
17			
18	3rd Party LAC per kW Surcharge	Ln 10 / Ln 14	<u>\$ 0.17315 /kW</u>

¹ For calculation of the allocators, see Prairie Land - MKEC Division Exhibit 3 in the Application under the 14-MKEE-084-TAR Docket.
² Prairie Land is deregulated for rates to its members (retail) under K.S.A. 66-104d, see Docket No. 14-PLCE-466-DRG.

**EXHIBIT 2
 2024 PROPERTY TAX**

	1ST HALF	2ND HALF	2024	2023	\$ CHANGE	% CHANGE
CHEYENNE	\$60,068.00	\$60,068.00	\$120,136.00	\$114,092.60	\$6,043.40	5.30%
CLAY	\$2,815.42	\$2,809.42	\$5,624.84	\$5,601.74	\$23.10	0.41%
CLOUD	\$133,393.12	\$133,393.12	\$266,786.24	\$249,342.72	\$17,443.52	7.00%
DECATUR	\$85,641.44	\$85,638.45	\$171,279.89	\$152,977.50	\$18,302.39	11.96%
GRAHAM	\$60,897.56	\$60,897.56	\$121,795.12	\$121,323.28	\$471.84	0.39%
JEWELL	\$46,165.25	\$46,149.21	\$92,314.46	\$82,181.31	\$10,133.15	12.33%
MITCHELL	\$29,924.00	\$29,920.51	\$59,844.51	\$57,828.92	\$2,015.59	3.49%
NORTON -(includes Sarvis)	\$176,135.72	\$176,126.70	\$352,262.42	\$320,860.04	\$31,402.38	9.79%
OSBORNE	\$30,114.21	\$30,114.21	\$60,228.42	\$57,145.26	\$3,083.16	5.40%
PHILLIPS	\$215,775.94	\$215,772.98	\$431,548.92	\$380,476.27	\$51,072.65	13.42%
RAWLINS (INCLUDES HARVEST BOARD)	\$61,781.83	\$61,781.67	\$123,563.50	\$103,212.28	\$20,351.22	19.72%
REPUBLIC	\$54,785.72	\$54,785.72	\$109,571.44	\$102,410.42	\$7,161.02	6.99%
ROOKS	\$73,573.55	\$73,560.06	\$147,133.61	\$138,737.15	\$8,396.46	6.05%
SHERIDAN	\$13,099.62	\$13,092.70	\$26,192.32	\$25,075.79	\$1,116.53	4.45%
SHERMAN	\$252.96	\$252.96	\$505.92	\$473.70	\$32.22	6.80%
SMITH	\$86,716.77	\$86,716.77	\$173,433.54	\$150,389.42	\$23,044.12	15.32%
THOMAS	\$74.22	\$74.22	\$148.44	\$148.36	\$0.08	0.05%
WASHINGTON	\$40,540.59	\$40,523.66	\$81,064.25	\$86,610.56	(\$5,546.31)	-6.40%
	\$1,171,755.92	\$1,171,677.92	\$2,343,433.84	\$2,148,887.32	\$194,546.52	9.05%

Tax Statements Received	Allocations to Divisions	PLE-Native	PLE-MKEC	Total Actual 2024
	By County Tax Jurisdiction	1,114,041	1,229,393	2,343,434

Exhibit 3
 Prairie Land Electric Cooperative
 Property Tax Surcharge Adjustment - MKEC Division
 2024 Recovery Tracking - LAC

Mo/Yr	Demand KW ¹	2024 Property Tax Surcharge Recovery ¹	2024 Property Tax Surcharge Rate(s) ²	Accumulated Under/(Over) Recovery ³	Calculated Property Tax Surcharge
				41,900	
Jan-24	29,991	3,512	0.11711	38,388	3,512
Feb-24	22,030	2,682	0.12176	35,705	2,682
Mar-24	21,605	2,631	0.12176	33,075	2,631
Apr-24	18,738	2,282	0.12176	30,793	2,282
May-24	21,895	2,666	0.12176	28,127	2,666
Jun-24	38,531	4,692	0.12176	23,436	4,692
Jul-24	38,417	4,678	0.12176	18,758	4,678
Aug-24	37,494	4,565	0.12176	14,193	4,565
Sep-24	30,317	3,691	0.12176	10,501	3,691
Oct-24	24,241	2,952	0.12176	7,550	2,952
Nov-24	21,325	2,597	0.12176	4,953	2,597
Dec-23	22,103	2,691	0.12176	2,262	2,691
Totals	326,687	39,638		2,262	39,638

¹ December 2024 is using December 2023 kW as an estimate until actual kW for 2024 become available. Prairie Land will file the updated Exhibit 3 in the instant Docket substituting actual December 2024 kW once data becomes available from G&T (typically the 2nd week of January).

² From the last annual update filed in Docket No. 24-PLCE-467-TAR Docket, where the Order approving Ad Valorem Tax Surcharge Rider was issued January 23, 2024, with the corresponding new rates applied beginning with February 1, 2024. Hence, for January 2024, the previous Docket No. 23-PLCE-550-TAR rates still applied.

³ Compared to the total PTS amount approved for recovery from Third Party LAC customers in 24-PLCE-467-TAR.

Proposed Tariff
Redline and Cleanline

Prairie Land Electric Cooperative, Inc.
Property Tax Surcharge Adjustment – MKEC Division

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 17

MID-KANSAS ELECTRIC COMPANY, LLC
(Name of Issuing Utility)

Schedule: 20254 – PTR-LAC

PRAIRIE LAND DIVISION

Replacing Schedule 20243-PTR-LAC
Which was filed January 234, 20243

(Territory to which schedule is applicable)

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

Sheet 1

PROPERTY TAX SURCHARGE – Local Access

APPLICABILITY

This rider is applicable to all wholesale local access delivery service customers in the Mid-Kansas Prairie Land Division tariff.

RATE

The rate for the property tax surcharge hereunder shall be \$0.173152176 per kW for wholesale local access delivery service customers until the subsequent Annual True-Up in December 2024 pursuant to the Kansas Corporation Commission Order On Property Tax Surcharge in 14-MKEE-084-TAR.

EFFECTIVE DATE

This surcharge will be in effect from February 20254 through January 20265.

Issued January 23 2024
Month Day Year

Effective February 1 20254
Month Day Year

By _____ CEO
Title

Prairie Land Electric Cooperative, Inc.
Property Tax Surcharge Adjustment – MKEC Division

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 17

MID-KANSAS ELECTRIC COMPANY, LLC
(Name of Issuing Utility)

Schedule: 2025 – PTR-LAC

PRAIRIE LAND DIVISION

Replacing Schedule 2024-PTR-LAC
Which was filed January 23, 2024

(Territory to which schedule is applicable)

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

Sheet 1

PROPERTY TAX SURCHARGE – Local Access

APPLICABILITY

This rider is applicable to all wholesale local access delivery service customers in the Mid-Kansas Prairie Land Division tariff.

RATE

The rate for the property tax surcharge hereunder shall be \$0.17315 per kW for wholesale local access delivery service customers until the subsequent Annual True-Up in December 2024 pursuant to the Kansas Corporation Commission Order On Property Tax Surcharge in 14-MKEE-084-TAR.

EFFECTIVE DATE

This surcharge will be in effect from February 2025 through January 2026.

Issued _____
Month Day Year

Effective February 1 2025
Month Day Year

By _____ CEO
Title