

Staff Assigned:

In the Matter of the Application of Westar Energy, Inc. and)
Kansas Gas and Electric Company Seeking Commission) Docket Number
Approval for Ad Valorem Tax Surcharge Rider Tariff.) 13-WSEE-382-TAR
)
)

FILE DATE: November 29, 2012



2012.11.30 14:04:07
Kansas Corporation Commission
/S/ Patrice Petersen-Klein

November 29, 2012

Patricia Petersen-Klein
Executive Director
Kansas Corporation Commission
1500 SW Arrowhead Rd.
Topeka, Kansas 666604-4027

Received
on

NOV 29 2012

by
State Corporation Commission
of Kansas

RE: Property Tax Surcharge

Dear Ms. Petersen-Klein:

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 actual county assessments as received through November 29, 2012, with estimates for those counties who have not yet sent invoices.

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 an original, seven copies and one red-lined copy of the proposed property tax surcharge tariff for Westar Energy, Inc. and Kansas Gas and Electric Company. Also provided is supporting work papers for the calculation.

These changes will be effective with January 2013 billing cycle 1 which is January 3, 2013.

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

Sincerely,

Michael B. Heim
Coordinator, Regulatory Affairs

Enc.

Cc: Dick Rohlf
Jeff Martin

Westar Energy
Property Tax Surcharge Filing
Tariff

Westar Energy
Property Tax Surcharge Filing
Tariff Red-line

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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 1

WESTAR RATE AREA

(Territory to which schedule is applicable)
18, 2012

which was filed December 27, 2011 April _____

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. 08-WSEE-1041-RTS/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 03 2013
Month Day Year

By _____
Jeffrey L. Martin, Executive Director

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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)
18, 2012

which was filed December 27, 2011 April _____

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 \$0.000333-0.001111 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 03 2013
Month Day Year

By _____
Jeffrey L. Martin, Executive Director

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THE STATE CORPORATION COMMISSION OF KANSAS

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

(Name of Issuing Utility)

SCHEDULE _____ PTS _____

WESTAR RATE AREA

Replacing Schedule _____ PTS _____ Sheet _____ 1 _____

(Territory to which schedule is applicable)

which was filed _____ April 18, 2012 _____

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

Sheet 1 of 2 Sheets

PROPERTY TAX SURCHARGE

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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.

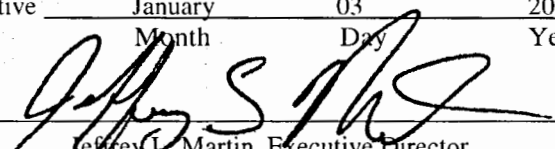
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THE STATE CORPORATION COMMISSION OF KANSAS

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

(Name of Issuing Utility)

WESTAR RATE AREA

(Territory to which schedule is applicable)

SCHEDULE PTS

Replacing Schedule PTS Sheet 2

which was filed April 18, 2012

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

Sheet 2 of 2 Sheets

PROPERTY TAX SURCHARGE

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All Rate Schedules \$0.001111 per kWh

ANNUAL TRUE-UP

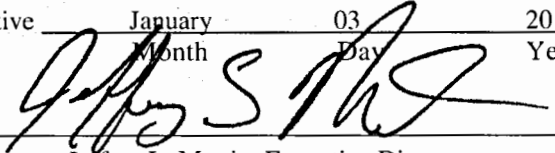
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Month Day Year

Effective January 03 2013
Month Day Year

By 
Jeffrey L. Martin, Executive Director

Westar Energy
Property Tax Surcharge Filing
Work Papers

Westar Energy
Ad Valorem Tax Surcharge Calculation

	2012 Property Tax - North	\$	69,011,759	
	2012 Property Tax - South	\$	35,380,839	
Add:	Special Assessments/Truck Radios/Coal Cars	\$	135,594	
Add:	MKEC Related Property Taxes	\$	(1,207,761)	
Add:	Spring Creek/Ottawa Co Okla.	\$	<u>315,581</u>	
	Total 2012 Property Tax	\$	103,636,012	
Less:	Transmission Allocation		-15.3900%	
			<u>(15,949,582)</u>	
	2012 Property Tax W/O Transmission	\$	87,686,430	
	KCC Jurisdictional Property Tax from 12-WSEE-112-RTS	\$	22,077,200	4 months
	KCC Jurisdictional Property Tax from 08-WSEE-1041-RTS	\$	<u>43,703,856</u>	8 months
		\$	<u>65,781,056</u>	
	Increase (Decrease) in Property Tax		21,905,374	(A)
	2011 Proposed Recovery (Refund)	\$	746,312	
	2011 Actual Recovery (Refund)	\$	<u>758,125</u>	
	2011 True-up for Billing Estimate	\$	(11,813)	(B)
	Total 2012 Property Tax Surcharge Increase	\$	21,893,561	C=(A+B)
	2013 budgeted kWh's		19,714,718,000	(D)
	2013 PTS rate	\$	0.001111	E=(C/D)

Transmission calculation:

<u>08-WSEE-1041-RTS</u>		January Thru April
North	\$ 42,475,782	adjusted out transmission per order
South	\$ 25,146,129	adjusted out transmission per order
MKEC	\$ (1,293,456)	
Wolf Creek	\$ (96,856)	
	\$ 66,231,599	2011 base rates
<u>12-WSEE-112-RTS</u>		May thru December
	\$ 78,907,393	per order with transmission
	15.39%	TFR plant allocator based on 2011 FERC Form 1 data
	\$ 12,143,848	transmission
	\$ 66,763,545	
	\$ (1,207,761)	MKEC
	\$ 65,555,785	2012 base rates
<u>Annual base property tax</u>		
	\$ 22,077,200	January Thru April
	\$ 43,703,856	May thru December
	\$ 65,781,056	

KPL 2012 Statements COUNTY	TOTAL TAX
ATCHISON	1,502,172.16
BARBER	0.00
BARTON	438.00
BROWN	315,592.12
BUTLER	23,932.66
CHASE	353,726.00
CLAY	208,912.48
CLOUD	25,248.12
COFFEY	132,225.00
CRAWFORD	5.56
DICKINSON	1,538,725.06
DONIPHAN	203,409.62
DOUGLAS	8,668,291.54
EDWARDS	156.54
ELK	39,504.00
ELLSWORTH	2,019.24
FORD	331.26
FRANKLIN	3,879.46
GEARY	1,139,616.02
GREENWOOD	1,298,989.00
HARVEY	51,100.20
JACKSON	884,993.52
JEFFERSON	890,019.78
JOHNSON	2,568,965.53
LABETTE	819,359.56
LEAVENWORTH	2,747,316.47
LINCOLN	53,130.06
LYON	2,314,936.26
MARION	558,085.52
MARSHALL	757,754.78
MCPHERSON	566,999.44
MITCHELL	5,207.10
MORRIS	675,021.80
NEMAHA	563,351.80
NEOSHO	121,161.00
OSAGE	956,366.48
OTTAWA	334,916.02
POTTAWATOMIE	15,043,525.52
PRATT	26.34
RENO	4,847,441.30
RICE	12,159.64
RILEY	1,504,397.02
SALINE	1,740,730.48
SEDGWICK	1,868,496.00
SHAWNEE	12,240,081.61
WABAUNSEE	853,773.52
WASHINGTON	114,797.09
WICHITA	474.38
WILSON	28,904.78
WOODSON	47,224.06
WYANDOTTE	383,867.98
TOTAL	69,011,758.88

KGE 2012 Statements COUNTY	TOTAL TAX
ALLEN	400,757.82
ANDERSON	135,995.10
BOURBON	501,444.52
BUTLER	2,312,789.36
CHASE	42,840.00
CHAUTAUQUA	39,770.98
CHEROKEE	24,653.05
COFFEY	10,804,074.00
COWLEY	833,246.04
CRAWFORD	859,320.02
ELK	272,751.00
GREENWOOD	278,896.00
HARVEY	783,682.95
KINGMAN	68,912.55
LABETTE	726,924.02
LINN	4,644,303.10
LYON	14,473.22
MARION	65,871.00
MCPHERSON	11,739.36
MIAMI	2,848.36
MONTGOMERY	892,882.46
NEOSHO	195,113.00
OSAGE	4,579.96
POTTAWATOMIE	2,043,827.24
RENO	100,436.00
SEDGWICK	8,501,367.00
SHAWNEE	2,406.65
SUMNER	349,173.84
WABAUNSEE	1,198.34
WICHITA	0.00
WILSON	240,104.24
WOODSON	224,457.36
TOTAL	35,380,838.54

KGE SPECIAL ASSESSMENTS	13,500.00	Estimated
Missouri-Railcars	8,059.36	
Other credits/reimbursements	-1,193.66	
Total Acct 2362100-KGE	6,865.70	
Total KGE	35,401,204.24	b

Amount	
WR Special Assessments	20,000.00 Estimated

Other Payments:

Colorado Railcars

County :	
Adams	54.00 Railcars
Arapahoe	14.26 Railcars
Baca	86.52 Railcars
Bent	100.48 Railcars
Boulder	92.92 Railcars
Broomfield City/County	8.64 Railcars
Douglas	77.68 Railcars
EIPaso	24.28 Railcars
Huerfano	55.30 Railcars
Jefferson	21.92 Railcars
Larimer	114.94 Railcars
LasAnimas	138.72 Railcars
Logan	51.02 Railcars
Morgan	85.24 Railcars
Otero	104.07 Railcars
Prowers	57.88 Railcars
Pueblo	139.28 Railcars
Union	0.00 Railcars
Washington	62.46 Railcars
Weld	63.89 Railcars
Yuma	63.60 Railcars

State of Nebraska	55,794.82 Railcars
Mississippi	0.00 Railcars
Wyoming	31,162.00 Railcars
Montana	27.85 Railcars
Alabama	0.00 Railcars
New Mexico - Union County	540.74 Railcars
Missouri	14,565.00 Railcars
Arkansas	30.00 Railcars

City of Abilene	255.00 Storm Drainage
Leavenworth County	714.22 Back Taxes Leavenworth
Dickinson County	51.88 Additional due

JEC-KPL reimbursement	-9,326.34 Railcars
Other credits/reimbursements G/L	-4.00

Posted to Acct 2362100-KPL **95,228.27**

Spring Creek Oklahoma-Acct 2362100 **314,631.00**

Ottawa County Oklahoma **950.00** Trunk Radios

Total KPL **69,442,568.15** a

KPL	69,442,568.15	a
KGE	35,401,204.24	b
Total KPL and KGE	104,843,772.39	

Total KPL and KGE **104,843,772.39**

MKEC Related Prop Tax	-1,207,760.50	MKEC Reimbursement
Estimated at 12-29-2012	103,636,011.89	

Mike Heims Format:

2012 Property Tax-North	69,011,759
2012 Property Tax-South	35,380,839
Special Assessments/Coal Cars-North	115,228
Special Assessments/Coal Cars-South	20,366
MKEC Related Property Taxes	-1,207,761
Spring Creek/Ottawa County Oklahma	315,581
Total	103,636,012

0.00

Note:

2012 County statements not received as 11-29-2012.
ESTIMATES-2012 assessed values @ 2011 Average Mill Levies