

**AVISTA CORP.
 RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	09/14/2015
CASE NO.:	UE-150204 & UG-150205	WITNESS:	Jennifer Smith
REQUESTER:	Public Counsel	RESPONDER:	Ryan Finesilver
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	PC – 094	TELEPHONE:	(509) 495-4873
		EMAIL:	ryan.finesilver@avistacorp.com

REQUEST:

Please refer to the Rebuttal Testimony of Jennifer S. Smith at page 39, specifically Table No. 6.

- a. Please provide an updated version of this table with 2014 and 2015 year to date also included.
- b. Please explain why the table stopped at 2013 instead of also including the 2014 amounts.
- c. Please explain how the “State Average Levy (WA)” amounts were calculated by the Company.
- d. Please provide the “State Average Levy (WA)” for 2014.
- e. Please provide the “State Average Levy (WA)” for 2015 if the 2015 levies are now known.

RESPONSE:

- a. Please see the table below. 2015 State Average Levy rates are not available at this time. Assessments for 2015 property taxes are due April 2016. Please note that the footnote in Table No. 6 should read “Sum of Electric and Natural Gas Average Levy Rates.”

Year	State Average Levy (WA (1))	Rate Increase / (Decrease)	Percentage Increase / (Decrease)
2008	0.0221180	-	-
2009	0.0229600	0.0008420	3.8%
2010	0.0244120	0.0014520	6.3%
2011	0.0249190	0.0005070	2.1%
2012	0.0255420	0.0006230	2.5%
2013	0.0253010	(0.0002410)	-0.9%
2014	0.0252685	(0.0000325)	-0.1%
(1) Electric and Natural Gas			

- b. Table No. 6 included in Ms. Smith’s testimony on page 39 was based on information provided in the Company’s response to Staff_DR_053. At that time, the 2014 levy rates for each individual county were not known. Please note that the assessments for property taxes are not received by the company until the year following the year assessed.
- c. The Company calculates a levy rate for each individual county in which service is provided. The assessed value is divided by the tax due by county to arrive at each county’s individual levy rate. To arrive at the State Average Levy rate, the total assessed value for all counties is divided by the

total tax for all counties. This is calculated for both Electric and Gas. In Table No. 6 the Electric and Gas average levy rates were added together for a year over year comparison.

- d. The Average Levy Rate for WA Electric is 0.0123173 and 0.0129512 for WA Gas (0.0252685 total).
- e. The 2015 rates are not known at this time.