

**BEFORE THE WASHINGTON
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION d/b/a AVISTA UTILITIES,

Respondent.

DOCKET NOS. UE-200900 and UG-200901 (*Consolidated*)

ANDREA C. CRANE

**ON BEHALF OF THE
WASHINGTON STATE OFFICE OF THE ATTORNEY GENERAL
PUBLIC COUNSEL UNIT**

EXHIBIT ACC-12

Avista Response to Commission Staff Data Request No. 49

April 21, 2021

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

JURISDICTION:	WASHINGTON	DATE PREPARED:	01/08/2021
CASE NO.:	UE-200900 & UG-20901	WITNESS:	Liz Andrews
REQUESTER:	UTC Staff - Huang	RESPONDER:	Jeanne Pluth
TYPE:	Data Request	DEPT:	Regulatory Affairs
REQUEST NO.:	Staff - 049	TELEPHONE:	(509) 495-2204
		EMAIL:	jeanne.pluth@avistacorp.com

REQUEST:

Re: Property Tax

Regarding Ms. Andrews' property tax workpaper titled "2020.08.20 - Property Tax Forecast - updated WA", in the Excel tab/worksheet labeled "Revision 08.20.2020 minus %", please provide support, including documentation, for the estimated increased amounts in property tax (column Z) for 2021.

RESPONSE:

The Company received final property tax assessments in December 2020, after the general rate case was filed. Using the assessments, an updated forecast of property taxes for 2021 was prepared and has been provided in Staff-DR-049-Attachment B. Ms. Andrews' Adjustment 3.09 was updated using the revised forecast, and has been provided in Staff-DR-049-Attachment A. A summary of the change to the adjustment from the filed case follows:

Electric ADJ 3.09			
	Original ADJ	Revised ADJ	Change to Filed ADJ
Production/Transmission	1,155,667	561,879	(593,788)
Distribution	552,452	433,334	(119,118)
Total	1,708,119	995,213	(712,906)
Natural Gas ADJ 3.09			
	Original ADJ	Revised ADJ	Change to Filed ADJ
Underground Storage	34,896	19,345	(15,551)
Distribution	428,128	237,344	(190,784)
Total	463,024	256,689	(206,335)

The increase in property taxes in 2021 over the 2020 actual expense level is due to property additions. These additions were provided in Staff-DR-041. The impact of updating electric Adjustment 3.09 decreases pro forma electric expense approximately \$713,000 and decreases the Company's requested revenue requirement \$746,000. The impact of updating natural gas Adjustment 3.09 decreases pro forma natural gas expense approximately \$206,000 and decreases the Company's requested revenue requirement \$215,000.