

EXHIBIT NO. ___(KJB-9)
DOCKET NO. UE-13___/UG-13___
PSE EXPEDITED RATE FILING
WITNESS: KATHERINE J. BARNARD

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

In the Matter of

PUGET SOUND ENERGY, INC.'S

Expedited Rate Filing

Docket No. UE-13___
Docket No. UG-13___

EIGHTH EXHIBIT (NONCONFIDENTIAL) TO THE PREFILED DIRECT
TESTIMONY OF
KATHERINE J. BARNARD
ON BEHALF OF PUGET SOUND ENERGY, INC.

FEBRUARY 1, 2013

**PUGET SOUND ENERGY, INC.
Electric Tariff G**

SCHEDULE 140

PROPERTY TAX TRACKER

(N)

1. APPLICABILITY:

This rate is applicable to all Customers of the Company and will be applied to all bills to Customers with Energy usage during a month when this schedule is effective.

2. PURPOSE:

The purpose of this schedule is to pass through the cost of all property taxes incurred by the Company.

3. MECHANISM:

- a. To implement the mechanism in April, 2013, property taxes will be removed from general rates by reducing the energy component or per unit rate for street lights and rentals or for Schedules 448 and 449 by reducing the distribution charge for the amount of the property taxes included in Docket Nos. UE-111048 and UG-111049 and those same costs will be included as an energy component rate, or a per unit component rate, in the Schedule 140 tracker. For billing purposes the Schedule 140 rates will be included with the general rate tariff billing resulting in a zero overall impact.
- b. Following this initial implementation the mechanism will act as a tracker rate schedule wherein it will collect the total amount of property taxes assessed, as billed by counties or states from the last property tax cycle ("Assessed Property Taxes"). Where the Company has not received a bill for property taxes from any given county ("Delayed Billing County") Assessed Property Taxes shall include an estimate of taxes equal to the prior year's tax assessed by the Delayed Billing County. A property tax cycle is approximately sixteen months, from January 1st of every year, when the taxing authorities obtain the right to tax the Company's property, until April the following year when information provided by the states and counties provides the actual property taxes owed.
- c. With implementation of this tracker mechanism, in addition to removing the cost of all property taxes from general rates as described, the tracker will be adjusted each year in May based on that year's Assessed Property Taxes. For example, if property taxes for April 2013 exceed that for April 2012, this difference will be positive and will, if the true-up described in section 3.d. of this schedule is zero, result in an overall increase to customer rates. If this difference is negative it will, if the true-up described in section 3.d. of this schedule is zero, result in an overall decrease to customer rates.

(N)

Issued: MONTH XX, 2013

Effective: Month XX, 2013

Advice No.: 2013-XX

Issued By Puget Sound Energy, Inc.

By: _____

Ken Johnson

Title: Director, State Regulatory Affairs

PUGET SOUND ENERGY, INC.
Electric Tariff G

SCHEDULE 140
PROPERTY TAX TRACKER (Continued)

(N)

- d. The Company will submit annual filings on or prior to April 15 for rates effective on May 1 each year. Each annual filing will be for rates to be effective from May 1 through April 30 the following year. The rates will be based on (i) the total Assessed Property Taxes that become known prior to the annual filing, and (ii) starting with the April 2014 filing, that amount of true-ups described below.

True-Ups:

- (i) a true-up equal to the actual property tax amounts paid in past tax cycles minus the Assessed Property Taxes used to set rates in past tax cycles;
- (ii) a true-up equal to property tax refunds or other adjustments received or paid for property with lien dates on or after January 1, 2012 that are not previously included in rates; and
- (iii) a true-up will be included for the difference between what was expected to be collected when rates were set the previous year versus the amount actually collected that is due to variances between the load used to set the rate and actual load experienced during the period.

If a true-up calculation results in a positive number, the amount will be an addition to the amount to be otherwise collected under Schedule 140 during the current year. If the result is a negative number, the resulting amount will be a reduction to the amount to be otherwise collected under Schedule 140 during the current year.

- e. Where the calculation described in d. above results in an amount that is less than one percent (1.0%) ("1% Threshold Amount") greater or less than the prior year's Assessed Property Taxes the annual filing submitted by the Company shall take the form of a letter stating that no change to the rates in Schedule 140 will be submitted. The 1.0% Threshold Amount that is not passed through in one year will be included as an addition to the following year's Assessed Property Taxes when setting rates for Schedule 140.

(N)

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PUGET SOUND ENERGY, INC.
Electric Tariff G

SCHEDULE 140
PROPERTY TAX TRACKER (Continued)

(N)

MONTHLY RATE: The surcharge rate shown below and on the following sheets shall be added to the rate(s) shown on each schedule for electric service.

SCHEDULE 7

Energy Charge: \$0.002238 per kWh

SCHEDULE 7A

Energy Charge: \$0.001642 per kWh

SCHEDULE 24*

Energy Charge: \$0.001929 per kWh

SCHEDULE 25*

Energy Charge: \$0.001642 per kWh

SCHEDULE 26*

Energy Charge: \$0.001440 per kWh

SCHEDULE 29

Energy Charge: \$0.001642 per kWh

SCHEDULE 31*

Energy Charge: \$0.001480 per kWh

SCHEDULE 35

Energy Charge: \$0.001480 per kWh

SCHEDULE 40

Secondary Voltage Metering Point: Energy Charge: \$0.001320 per kWh

Primary Voltage Metering Point: Energy Charge: \$0.001320 per kWh

High Voltage Metering Point: Energy Charge: \$0.001149 per kWh

*Rate applies to the schedule(s) as well as equivalent schedules such as Residential and Farm Schedules.

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PUGET SOUND ENERGY, INC.
Electric Tariff G

SCHEDULE 140
PROPERTY TAX TRACKER (Continued)

(N)

MONTHLY RATE:

SCHEDULE 43

Energy Charge: \$0.001992 per kWh

SCHEDULES 46 & 49

Energy Charge: \$0.001149 per kWh

SCHEDULES 448, 449, 458 & 459

Energy Charge:

- Primary Voltage \$0.000202 per kWh
- High Voltage \$0.000202 per kWh

SCHEDULE 50 – Customer-Owned Incandescent Lighting Service

Lamp Wattage

320 Watts \$0.37

SCHEDULE 50 – Customer-Owned Mercury Vapor Lighting Service

Lamp Wattage

100 Watts \$0.18
175 Watts \$0.27
400 Watts \$0.53

SCHEDULE 50 – Customer-Owned Energy Only Mercury Vapor Lighting Service

Lamp Wattage

100 Watts \$0.13
175 Watts \$0.21
400 Watts \$0.47
700 Watts \$0.89
1000 Watts \$1.20

(N)

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Original Sheet No. 140-d

PUGET SOUND ENERGY, INC.
Electric Tariff G

SCHEDULE 140
PROPERTY TAX TRACKER (Continued)

(N)

MONTHLY RATE:

SCHEDULES 51 & 54 – LED (Light Emitting Diode) Lighting Service

<u>Lamp Wattage</u>		<u>Lamp Wattage</u>	
30-35 Watt	\$0.04	170.01-175 Watt	\$0.19
35.01-40 Watt	\$0.04	175.01-180 Watt	\$0.19
40.01-45 Watt	\$0.05	180.01-185 Watt	\$0.20
45.01-50 Watt	\$0.05	185.01-190 Watt	\$0.21
50.01-55 Watt	\$0.06	190.01-195 Watt	\$0.21
55.01-60 Watt	\$0.06	195.01-200 Watt	\$0.22
60.01-65 Watt	\$0.07	200.01-205 Watt	\$0.22
65.01-70 Watt	\$0.07	205.01-210 Watt	\$0.23
70.01-75 Watt	\$0.08	210.01-215 Watt	\$0.23
75.01-80 Watt	\$0.08	215.01-220 Watt	\$0.24
80.01-85 Watt	\$0.09	220.01-225 Watt	\$0.24
85.01-90 Watt	\$0.10	225.01-230 Watt	\$0.25
90.01-95 Watt	\$0.10	230.01-235 Watt	\$0.25
95.01-100 Watt	\$0.11	235.01-240 Watt	\$0.26
100.01-105 Watt	\$0.11	240.01-245 Watt	\$0.27
105.01-110 Watt	\$0.12	245.01-250 Watt	\$0.27
110.01-115 Watt	\$0.12	250.01-255 Watt	\$0.28
115.01-120 Watt	\$0.13	255.01-260 Watt	\$0.28
120.01-125 Watt	\$0.13	260.01-265 Watt	\$0.29
125.01-130 Watt	\$0.14	265.01-270 Watt	\$0.29
130.01-135 Watt	\$0.15	270.01-275 Watt	\$0.30
135.01-140 Watt	\$0.15	275.01-280 Watt	\$0.30
140.01-145 Watt	\$0.16	280.01-285 Watt	\$0.31
145.01-150 Watt	\$0.16	285.01-290 Watt	\$0.31
150.01-155 Watt	\$0.17	290.01-295 Watt	\$0.32
155.01-160 Watt	\$0.17	295.01-300 Watt	\$0.33
160.01-165 Watt	\$0.18		
165.01-170 Watt	\$0.18		

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Original Sheet No. 140-e

PUGET SOUND ENERGY, INC.
Electric Tariff G

SCHEDULE 140
PROPERTY TAX TRACKER (Continued)

(N)

MONTHLY RATE:

SCHEDULE 52

Sodium Vapor Lighting Service

Metal Halide Lighting Service

Lamp Wattage

Lamp Wattage

50 Watt	\$0.06
70 Watt	\$0.09
100 Watt	\$0.13
150 Watt	\$0.19
200 Watt	\$0.25
250 Watt	\$0.31
310 Watt	\$0.42
400 Watt	\$0.48

70 Watt	\$0.10
100 Watt	\$0.13
150 Watt	\$0.18
175 Watt	\$0.22
250 Watt	\$0.29
400 Watt	\$0.46
1000 Watt	\$1.10

SCHEDULE 53 – Sodium Vapor Lighting Service

Lamp Wattage – Company Owned

Lamp Wattage – Customer Owned

50 Watt	\$0.28
70 Watt	\$0.32
100 Watt	\$0.36
150 Watt	\$0.41
200 Watt	\$0.52
250 Watt	\$0.58
310 Watt	\$0.67
400 Watt	\$0.79
1000 Watt	\$1.74

50 Watt	\$0.13
70 Watt	\$0.16
100 Watt	\$0.20
150 Watt	\$0.26
200 Watt	\$0.32
250 Watt	\$0.38
310 Watt	\$0.46
400 Watt	\$0.55
1000 Watt	\$1.33

SCHEDULE 53 – Metal Halide Lighting Service

Lamp Wattage – Company Owned

Lamp Wattage – Customer Owned

70 Watt	\$0.44
100 Watt	\$0.47
150 Watt	\$0.54
250 Watt	\$0.70
400 Watt	\$0.79

70 Watt	\$0.28
100 Watt	\$0.31
150 Watt	\$0.38
175 Watt	\$0.48
250 Watt	\$0.50
400 Watt	\$0.56

(N)

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Original Sheet No. 140-f

PUGET SOUND ENERGY, INC.
Electric Tariff G

SCHEDULE 140
PROPERTY TAX TRACKER (Continued)

(N)

MONTHLY RATE:

SCHEDULE 53 – LED Lighting Service – Company Owned

<u>Lamp Wattage</u>		<u>Lamp Wattage</u>	
30-35 Watt	\$0.23	170.01-175 Watt	\$0.40
35.01-40 Watt	\$0.24	175.01-180 Watt	\$0.44
40.01-45 Watt	\$0.24	180.01-185 Watt	\$0.44
45.01-50 Watt	\$0.25	185.01-190 Watt	\$0.45
50.01-55 Watt	\$0.25	190.01-195 Watt	\$0.45
55.01-60 Watt	\$0.26	195.01-200 Watt	\$0.46
60.01-65 Watt	\$0.27	200.01-205 Watt	\$0.46
65.01-70 Watt	\$0.28	205.01-210 Watt	\$0.47
70.01-75 Watt	\$0.28	210.01-215 Watt	\$0.47
75.01-80 Watt	\$0.29	215.01-220 Watt	\$0.48
80.01-85 Watt	\$0.30	220.01-225 Watt	\$0.49
85.01-90 Watt	\$0.30	225.01-230 Watt	\$0.49
90.01-95 Watt	\$0.31	230.01-235 Watt	\$0.50
95.01-100 Watt	\$0.32	235.01-240 Watt	\$0.50
100.01-105 Watt	\$0.32	240.01-245 Watt	\$0.51
105.01-110 Watt	\$0.33	245.01-250 Watt	\$0.52
110.01-115 Watt	\$0.33	250.01-255 Watt	\$0.52
115.01-120 Watt	\$0.34	255.01-260 Watt	\$0.53
120.01-125 Watt	\$0.34	260.01-265 Watt	\$0.53
125.01-130 Watt	\$0.35	265.01-270 Watt	\$0.54
130.01-135 Watt	\$0.36	270.01-275 Watt	\$0.54
135.01-140 Watt	\$0.37	275.01-280 Watt	\$0.55
140.01-145 Watt	\$0.37	280.01-285 Watt	\$0.57
145.01-150 Watt	\$0.38	285.01-290 Watt	\$0.57
150.01-155 Watt	\$0.38	290.01-295 Watt	\$0.58
155.01-160 Watt	\$0.39	295.01-300 Watt	\$0.58
160.01-165 Watt	\$0.39		
165.01-170 Watt	\$0.40		

(N)

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Original Sheet No. 140-g

PUGET SOUND ENERGY, INC.
Electric Tariff G

SCHEDULE 140
PROPERTY TAX TRACKER (Continued)

(N)

MONTHLY RATE:

SCHEDULE 53 – LED Lighting Service – Customer Owned

<u>Lamp Wattage</u>		<u>Lamp Wattage</u>	
30-35 Watt	\$0.08	170.01-175 Watt	\$0.23
35.01-40 Watt	\$0.08	175.01-180 Watt	\$0.24
40.01-45 Watt	\$0.09	180.01-185 Watt	\$0.24
45.01-50 Watt	\$0.09	185.01-190 Watt	\$0.25
50.01-55 Watt	\$0.10	190.01-195 Watt	\$0.25
55.01-60 Watt	\$0.11	195.01-200 Watt	\$0.26
60.01-65 Watt	\$0.11	200.01-205 Watt	\$0.26
65.01-70 Watt	\$0.12	205.01-210 Watt	\$0.27
70.01-75 Watt	\$0.12	210.01-215 Watt	\$0.27
75.01-80 Watt	\$0.13	215.01-220 Watt	\$0.28
80.01-85 Watt	\$0.13	220.01-225 Watt	\$0.29
85.01-90 Watt	\$0.14	225.01-230 Watt	\$0.29
90.01-95 Watt	\$0.14	230.01-235 Watt	\$0.30
95.01-100 Watt	\$0.15	235.01-240 Watt	\$0.30
100.01-105 Watt	\$0.15	240.01-245 Watt	\$0.31
105.01-110 Watt	\$0.16	245.01-250 Watt	\$0.31
110.01-115 Watt	\$0.17	250.01-255 Watt	\$0.32
115.01-120 Watt	\$0.17	255.01-260 Watt	\$0.32
120.01-125 Watt	\$0.18	260.01-265 Watt	\$0.33
125.01-130 Watt	\$0.18	265.01-270 Watt	\$0.34
130.01-135 Watt	\$0.19	270.01-275 Watt	\$0.34
135.01-140 Watt	\$0.19	275.01-280 Watt	\$0.35
140.01-145 Watt	\$0.20	280.01-285 Watt	\$0.35
145.01-150 Watt	\$0.20	285.01-290 Watt	\$0.36
150.01-155 Watt	\$0.21	290.01-295 Watt	\$0.36
155.01-160 Watt	\$0.21	295.01-300 Watt	\$0.37
160.01-165 Watt	\$0.22		
165.01-170 Watt	\$0.23		

(N)

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Original Sheet No. 140-h

**PUGET SOUND ENERGY, INC.
Electric Tariff G**

**SCHEDULE 140
PROPERTY TAX TRACKER (Continued)**

(N)

MONTHLY RATE:

SCHEDULE 54 – Sodium Vapor Lighting Energy Service

Lamp Wattage

50 Watt	\$0.06
70 Watt	\$0.09
100 Watt	\$0.13
150 Watt	\$0.19
200 Watt	\$0.25
250 Watt	\$0.31
310 Watt	\$0.42
400 Watt	\$0.48
1000 Watt	\$1.21

SCHEDULE 54 – LED Lighting Energy Service

See Sheet No. 140-d

SCHEDULE 55 – Sodium Vapor Lighting Service*

Schedule 55 – Metal Halide Lighting Service*

Lamp Wattage

70 Watt	\$0.32
100 Watt	\$0.36
150 Watt	\$0.43
200 Watt	\$0.52
250 Watt	\$0.59
400 Watt	\$0.79

Lamp Wattage

250 Watt	\$0.68
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SCHEDULE 55 – Pole Charges

Pole Charge (Pre November 1974)	\$0.06
Pole Charge (Post October 28, 1999)	\$0.25

*Rate applies to the schedule(s) as well as equivalent schedules such as Residential and Farm Schedules.

(N)

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Original Sheet No. 140-i

PUGET SOUND ENERGY, INC.
Electric Tariff G

SCHEDULE 140
PROPERTY TAX TRACKER (Continued)

(N)

MONTHLY RATE:

SCHEDULE 57

Monthly Rate per Watt
of Connected Load: \$0.00078

SCHEDULE 58 – Directional Sodium Vapor Lighting Service*

Lamp Wattage

70 Watt	\$0.39
100 Watt	\$0.42
150 Watt	\$0.49
200 Watt	\$0.57
250 Watt	\$0.63
400 Watt	\$0.80

SCHEDULE 58 – Directional Metal Halide Lighting Service*

Lamp Wattage

175 Watt	\$0.55
250 Watt	\$0.65
400 Watt	\$0.81
1000 Watt	\$1.49

*Rate applies to the schedule(s) as well as equivalent schedules such as Residential and Farm schedules.

(N)

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**PUGET SOUND ENERGY, INC.
Electric Tariff G**

**SCHEDULE 140
PROPERTY TAX TRACKER (Continued)**

(N)

MONTHLY RATE:

SCHEDULE 58 – Horizontal Sodium Vapor Lighting Service*

Lamp Wattage

100 Watt	\$0.48
150 Watt	\$0.54
200 Watt	\$0.63
250 Watt	\$0.66
400 Watt	\$0.86

SCHEDULE 58 – Horizontal Metal Halide Lighting Service*

Lamp Wattage

250 Watt	\$0.77
400 Watt	\$0.97

SCHEDULE 58 – Pole Charge

Pole Charge (Post October 28, 1999) \$0.25

*Rate applies to the schedule(s) as well as equivalent schedules such as Residential and Farm schedules.

ADJUSTMENTS: Rates in this schedule and those rates reflected in the schedules for electric service to which the surcharge in the Rate section above applies, are subject to adjustment by such other schedules in this tariff as may apply.

GENERAL RULES AND PROVISIONS: Service under this schedule is subject to the General Rules and Provisions in this tariff (Schedule 80) as they may be modified from time to time and other schedules of such tariff that may from time to time apply as they may be modified from time to time.

(N)

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