

**Exh. JH-12  
Docket UG-240008  
Witness: Joanna Huang**

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**CASCADE NATURAL GAS  
CORPORATION,**

**Respondent**

**DOCKET UG-240008**

**EXHIBIT TO RESPONSE TESTIMONY OF**

**JOANNA HUANG**

**STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION**

*Pro Forma Property Tax*

**September 25, 2024**

**Cascade Natural Gas Corp.**  
**Washington Jurisdiction**  
**Twelve-Months ended December 31, 2023**  
**UG-240008**  
**Pro Forma Property Tax Increase**

Line No	Description	Cascade	Staff
		Amount	Amount
	A	B	B
1	2022 Plant in Service	\$ 1,058,571,237	\$ 1,058,571,237
2	2023 Estimated Property Tax Expense	<u>2,568,611</u>	<u>2,446,427</u>
3	Effective Property Tax Rate	0.24265%	0.23111%
4			
5	2023 Plant in Service	\$ 1,141,765,084	\$ 1,141,765,084
6	Incremental Plant in Service	83,193,847	83,193,847
7			
8	Pro Forma Property Tax Increase	\$ 201,869	\$ 192,266

**BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**Docket UG-240008  
Cascade Natural Gas Corporation  
2024 General Rate Case**

**WUTC STAFF DATA REQUEST NO. 26:**

**Re: Property Tax Increase**

Please provide the 2023 **actual** Property Tax Expense paid.

**Response:**

Please see Cell C24 of Attachment A “240008-CNGC-Resp-WUTC Staff DR-26-Attach A.xlsx” to Cascade Natural Gas Corporation’s (“Cascade”) Response to WUTC Staff Data Request No. 26 for the amount of property taxes to be paid related to the 2023 property tax assessment. As noted on Attachment A, a true-up to the accrual and expense accounts was made in April 2024’s general ledger to match to the final 2023 property tax invoices. Please note that a portion of the 2023 Washington property tax expense is allocated to Cascade’s Oregon jurisdiction; therefore, the final Washington portion of the property tax expense related to the 2023 property tax assessment is \$2,446,426.50, as seen in Cell C39 of Attachment A.

**ATTACHMENT A to Cascade's Response  
to WUTC Staff Data Request  
No. 26**