

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

JURISDICTION:	WASHINGTON	DATE PREPARED:	09/11/2017
CASE NO.:	UE-170485 & UG-170486	WITNESS:	Elizabeth Andrews
REQUESTER:	UTC Staff – White	RESPONDER:	Tara Knox
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	Staff - 160	TELEPHONE:	(509) 495-4325
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REQUEST:

Re: Adjustment 3.06, Pro Forma Property Tax

Also referring to the company file 5) 2016_2019 to Forecast 12_28_16.xls, please provide all data and calculations that produce the amounts found in columns F; H; J; L; N; R; and in cell Q17.

RESPONSE:

Please see the Company's response to Staff_DR_038. Staff_DR_038 Attachment A is a copy of the file which was the source of the referenced hardcoded values in columns H, L, and P (copied from R176 through R198, T176 through T198, and U176 through U198, respectively). Staff_DR_160_Attachment A is a copy of the file which was the source of the referenced hardcoded values in columns F, J, and N (copied from R176 through R198, T176 through T198, and U176 through U198, respectively).

The values in columns F, J, and N are from the Company's five year forecast of property tax expense. The values in columns H, L, and P are from an adjusted version of the Company's five year forecast of property tax expense where the tax rate for each state has been maintained at the 2016 value throughout the forecast period (no escalation in the tax rates).

All values in Column R are calculated in the referenced file (except Oregon Electric values which remain at the 2017 adjusted estimate levels).

The value in cell Q17 (and also Q28) is not a calculation, but an estimated percentage increase intended to represent the effects of the increase in plant on property taxes. As stated in the note below cell Q28, this value is similar to the expected increase from 2018 to 2019. The 2018/2019 increase percentage is calculated in cell P28.