



Minnesota Energy Resources Corporation

Suite 200
1995 Rahncliff Court
Eagan, MN 55122

www.minnesotaenergyresources.com

December 8, 2016

VIA ELECTRONIC FILING

Daniel P. Wolf
Executive Secretary
Minnesota Public Utilities Commission
121 Seventh Place East, Suite 350
St. Paul, MN 55101

Re: Minnesota Energy Resources Corporation Reply Comments

In the Matter of Minnesota Energy Resources Corporation's Petition for Approval of a Variance to the Purchased Gas Adjustment Rules to Allow Recovery through the PGA of Amounts Paid for Kansas Gas Storage Taxes Associated with Contracts Acquired from Interstate Power and Light Company, Docket No. G011/M-16-87

Dear Mr. Wolf:

On November 14, 2016, the Department of Commerce, Division of Energy Resources (the "Department") submitted comments in the above-referenced docket, preliminarily recommending that the Minnesota Public Utilities Commission ("Commission") approve a variance to include recovery in the Purchased Gas Adjustment ("PGA") of Kansas ad valorem taxes related to natural gas storage and requesting that Minnesota Energy Resources Corporation ("MERC" or the "Company") provide additional information in Reply Comments.

At the outset, MERC notes that it is withdrawing its request for a variance to recover the ongoing Kansas ad valorem taxes attributable to the former Interstate Power and Light (IPL) customers. As discussed below, the administrative burden of collecting the ongoing expense through the PGA outweighs the benefit and MERC will absorb the ongoing Kansas ad valorem taxes as a shareholder expense until the filing of our next rate case. MERC continues to request a variance to recover the lump sum of \$145,147 for the Kansas ad valorem taxes paid from 2009 through 2014.

MERC thanks the Department for its review and provides these Reply Comments to respond to the Department's requests for additional information.

PGA Consolidation and Timing of Kansas Ad Valorem Tax Expense

First, the Department requested that MERC provide estimated amounts that MERC would seek to recover from the MERC-NNG-Albert Lea PGA and the consolidated MERC-NNG PGA, given the Commission’s Order in Docket No. G011/GR-15-736 approving consolidation effective July 1, 2017.

MERC proposes that the lump sum amount for the period 2009 through 2014 be recovered from the Albert Lea PGA before PGA consolidation on July 1, 2017. As shown on Attachment A to this filing, MERC paid IPL \$145,147 for the 2009-2014 storage taxes allocated to IPL’s Minnesota customers. Assuming MERC receives approval of the requested variance effective February 2017, MERC proposes to recover the past tax costs for the period 2009 through 2014 from the Albert Lea PGA, prior to consolidation with the MERC-NNG PGA. Recovery of this historic tax amount from the Albert Lea PGA is reasonable and appropriate because these costs are attributable to that PGA.

Table 1 below shows the total and monthly rate impact if the \$145,147 is recovered from the Albert Lea PGA during the period February 1, 2017 – June 30, 2017 (over five months). Table 1 also shows the monthly average bill impact for final rates approved in Docket No. G011/GR-15-736, which are anticipated to be implemented effective February 1, 2017. The final column shows the total combined monthly bill impact related to both the Kansas tax recovery and final rate implementation.

Table 1. Rate Impact of Recovery of Past Kansas Tax Costs From Albert Lea PGA (February-June 2017)

Customer Class	Average Therm Usage (January-June)	Total Average Bill Impact (January-June)	Monthly Average Bill Impact – KS Tax Costs	Monthly Average Bill Impact – Docket No G011/GR-15-736 Rate Increase	Total Average Monthly Bill Impact
Residential (MERC-Albert Lea)	369	\$7.69	\$1.54	\$2.96	\$4.50
Small C&I (MERC-Albert)	285	\$5.94	\$1.19	\$7.44	\$8.63

Lea)					
Large C&I (MERC-Albert Lea)	2,623	\$54.69	\$10.94	\$20.67	\$31.61
Small Volume Interruptible (MERC-Albert Lea)	26,690	\$556.49	\$111.30	\$103.30	\$214.60
Large Volume Interruptible (MERC-Albert Lea)	85,727	\$1,787.41	\$357.48	\$140.94	\$498.42

MERC believes recovery of the historic 2009-2014 costs from the Albert-Lea PGA prior to consolidation would be appropriate and that the rate impacts would be reasonable. MERC acknowledges that under its proposal it would begin collecting the Kansas ad valorem tax at or near the same time final rates will be implemented in MERC's pending rate case. MERC believes the overall bill increase is reasonable and that the expense should be recovered from the former IPL customers who benefitted from the storage from 2009 through 2014.

Projected Ongoing Recovery of Costs

In its Comments, the Department requested that in reply comments, MERC provide detail regarding the amounts MERC seeks to recover on an ongoing basis, the estimated bill impacts, and an explanation of how these specific amounts were determined.

At the time MERC filed its Petition in this docket, the amount of ongoing Kansas tax costs was not known because final tax bills had not yet been received from the Kansas taxing authorities for the year 2015. MERC has since received the Kansas invoices for 2015 and the tax expense related to the Albert Lea storage is approximately \$13,000. See **Attachment B**, attached to this filing. In light of the administrative challenges and expense associated with recovery of these ongoing costs through the PGA, MERC withdraws its request as it relates to the recovery of costs for the years 2015 and onward. Although these amounts were not included in MERC's most recent rate case expense for the Albert Lea storage, the amount of this expense is anticipated to be relatively small and the administrative burden of

collecting the expense through the PGA and obtaining additional annual variance extensions does not justify the recovery. MERC proposes to treat the Albert Lea storage expense as a shareholder expense until MERC files its next rate case, at which time MERC will calculate the Kansas storage tax expense based on the consolidated storage contracts, including the Albert Lea contracts.

Recovery in Base Rates versus PGA Recovery

The Department requested that MERC address whether it included any of the Kansas ad valorem tax costs associated with the former IPL contracts in its current rate case in Docket No. G011/GR-15-736. The Department asked that MERC quantify what amounts were included, or explain why the costs were not included in the rate case.

MERC responds that none of the Kansas storage tax costs associated with the former IPL storage were included in MERC's calculation of test year property tax expense in Docket No. G011/GR-15-736 because of the timing of MERC's rate case filing in Docket No. G011/GR-15-736. At the time MERC prepared its rate case filing, it did not have information regarding the test year (and ongoing) expense for the IPL Kansas storage. MERC's rate case was filed September 30, 2015, based on MERC's historical experience with Kansas property taxes, which did not include any taxes associated with the IPL gas storage, and no assumption for the IPL taxes associated with gas storage was made or included in the rate case. The 2015 Kansas tax bills (the first bills reflecting MERC's ownership of the IPL storage) were not received from the taxing authorities until November of 2016. As noted in MERC's Initial Petition in this docket, MERC intends to include the Kansas ad valorem tax expense related to all gas storage in its next rate case filing, including the former IPL-gas storage. Until MERC is able to incorporate the ongoing storage tax expense attributable to the Albert Lea PGA in base rates, MERC proposes to treat that cost as a shareholder expense.

Calculation of Past Kansas Ad Valorem Tax Costs

The Department requested that MERC explain the calculation of the \$151,247 of unrecovered past Kansas ad valorem tax costs. MERC provides responses to the Department's specific requests below.

- a) How did MERC determine the figure of \$151,247?

The calculation of \$151,247 for IPL's Minnesota allocation of past Kansas ad valorem tax costs was provided by IPL as an estimate at the close of the asset purchase. Following the U.S. Supreme Court's denial of certiorari, the Kansas taxing authorities issued tax bills for the years 2009-2014 in the fall of 2014. As

shown in **Attachment A** to these Reply Comments, there is a slight difference between the “Final Tax Allocation” and the “Tax Allocation Recorded & Included in Sale.” The amount paid by MERC to IPL is reflected as the “Tax Allocation Recorded & Included in Sale.” This calculation consists of \$145,147 of allocated tax liability for the years 2009-2014 and \$6,102 as the estimated amount due for January thru April 2015, for a total of \$151,249. As mentioned, MERC is amending its petition to seek a variance to recover only the amount paid to IPL for tax liability through 2014 (\$145,147).

- b) MERC stated that it executed the Asset Purchase and Sale Agreement on September 3, 2013 and that it acquired a total of \$151,247 in unrecovered Kansas storage costs, yet in its February 4, 2014 Filing in Docket 14-107, MERC stated that it had no deferred tax assets, deferred tax liabilities, regulatory deferrals of tax, or deferred tax credits of IPL included with the sale of assets to the buyer. Once again, please explain in detail how MERC came to its conclusion that it “acquired a total of \$151,247 in unrecovered Kansas storage costs?”

Under the Asset Purchase and Sale Agreement, the purchase price paid by MERC for the acquisition of IPL’s Minnesota natural gas assets and operations included the PGA over/under collection and gas storage. While the Agreement expressly excluded pre-closing tax liability, the amount of Kansas storage costs for the period 2009-2015 were included in the PGA under-collection amount that was transferred. As discussed in detail in the Department’s Comments, the Commission has, on a number of occasions, concluded that the Kansas storage tax expense is properly considered a cost of gas that may be recovered through the purchased gas adjustment mechanism.

- c) If the MERC estimated tax liability of \$6,102.17 (for January 2015 –April 2015) is added to the actual amount (for 2009-2014) shown in Attachment A of the Petition of \$148,312.48, it results in a total of \$154,414.51. Once again, how did MERC determine the \$151,247 amount?

As shown in **Attachment A** to these Reply Comments, the estimated tax allocation recorded and included in the sale of IPL’s Minnesota assets was slightly lower than the final Kansas tax amount actually assessed and allocated to Minnesota operations. In particular, the final Minnesota tax allocation for 2009-2014 was \$148,312 whereas the tax allocation recorded and included in the sale was \$145,147. The slight difference results from the fact that the tax allocations were estimates until the actual tax bills were issued by the Kansas taxing authorities. Because the amount paid by MERC to IPL for the 2009-2014 Kansas tax costs was \$145,147, that is the amount that properly should be approved for recovery from

former IPL customers, and for simplicity sake MERC is no longer seeking the \$6,102 attributable to January-April 2015.

d) Please explain how the estimated tax liability of \$6,102.17 was determined.

As shown in Attachment A to these Reply Comments, the amount paid by MERC to IPL at the closing for 2015 was estimated based on the 2014 actual tax expense allocated to Minnesota, because the actual 2015 tax costs were not known at the time of closing. As discussed above, because these amounts are estimates rather than actual tax assessments, MERC proposes to withdraw its request for recovery of this amount.

Future Reporting Requirements

Finally, the Department recommended that MERC be required to provide, in its Annual Automatic Adjustment Report and PGA True-Up Filings, the actual amount paid in ad valorem tax as well as recovered from ratepayers by state. Additionally, the Department recommended that the costs and revenues should be listed as separate line items.

Because MERC is proposing to withdraw its requests for recovery of ongoing Kansas ad valorem tax expense and is requesting approval to recover only the lump sum Kansas tax expense for the period 2009-2014 from the MERC-Albert Lea PGA, MERC believes much of the Department's recommendation for ongoing reporting is no longer necessary. MERC would propose to list the Kansas tax expense on the monthly PGA as a separate line item and would track the amount of recovery on a monthly basis relative to the total expense of \$145,147. MERC would then propose to roll any over- or under-recovered amount into the MERC-NNG PGA with the 2017 AAA and True-Up filings effective September 1, 2017.

MERC thanks the Department for its review of this Petition. Please contact me at (651) 322-8965 if you have any questions.

Sincerely yours,

/s/ Amber S. Lee

Amber S. Lee
Regulatory and Legislative Affairs Manager
Minnesota Energy Resources Corporation

Enclosure

cc: Service List

Kansas Storage Tax Bills Paid by Interstate Power and Light Co.

Tax Year	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015 (accrual)</u>	<u>Total</u>
<u>Rice County</u>								
Harrison Twp-101	\$ 34,249.78	\$ 36,285.40	\$ 25,483.94	\$ 25,049.20	\$ 28,641.48	\$ 22,845.00		
Atlanta Twp-171	\$ 7,330.44	\$ 7,761.30	\$ 5,420.56	\$ 5,451.80	\$ 5,811.66	\$ 4,841.12		
Atlanta Twp-172	\$ 48,039.46	\$ 50,799.90	\$ 35,599.86	\$ 35,035.20	\$ 39,682.86	\$ 32,043.24		
Total	\$ 89,619.68	\$ 94,846.60	\$ 66,504.36	\$ 65,536.20	\$ 74,136.00	\$ 59,729.36		
<u>Kingman County</u>								
Rural-332	\$ 12,040.31	\$ 14,582.29	\$ 10,053.19	\$ 10,356.10	\$ 10,626.52	\$ 8,654.12		
Dresden Twp-332	\$ 50,409.16	\$ 57,485.28	\$ 39,630.88	\$ 43,080.73	\$ 41,891.31	\$ 35,429.62		
Total	\$ 62,449.47	\$ 72,067.57	\$ 49,684.07	\$ 53,436.83	\$ 52,517.83	\$ 44,083.74		
<u>Pratt County</u>								
Twp #6-61	\$ 65,726.76	\$ 70,295.38	\$ 49,257.08	\$ 49,321.70	\$ 50,867.76	\$ 40,911.50		
Twp #6-67	\$ 247.40	\$ 259.02	\$ 184.32	\$ 180.82	\$ 189.38	\$ 150.12		
Twp #12-121	\$ 39,288.40	\$ 41,655.52	\$ 29,141.02	\$ 29,175.10	\$ 30,227.12	\$ 24,267.30		
Twp #12-122	\$ 86,930.46	\$ 90,307.92	\$ 64,184.58	\$ 62,981.46	\$ 66,181.54	\$ 52,400.44		
Total	\$ 192,193.02	\$ 202,517.84	\$ 142,767.00	\$ 141,659.08	\$ 147,465.80	\$ 117,729.36		
Total	\$ 344,262.17	\$ 369,432.01	\$ 258,955.43	\$ 260,632.11	\$ 274,119.63	\$ 221,542.46	\$ 1,728,943.81	
<u>Year-end Storage</u>								
MN	272,385	252,478	274,837	208,225	229,388	298,002		
IA	2,474,318	2,511,598	2,981,009	2,872,140	2,546,655	3,309,768		
Total	2,746,703	2,764,076	3,255,846	3,080,365	2,776,043	3,607,770		
<u>Final Tax Allocation</u>								
MN	\$ 34,139.84	\$ 33,744.95	\$ 21,859.34	\$ 17,618.11	\$ 22,650.82	\$ 18,299.42	\$ 148,312.48	
IA	\$ 310,122.33	\$ 335,687.06	\$ 237,096.09	\$ 243,014.00	\$ 251,468.81	\$ 203,243.04	\$ 1,580,631.33	
Total	\$ 344,262.17	\$ 369,432.01	\$ 258,955.43	\$ 260,632.11	\$ 274,119.63	\$ 221,542.46	\$ 1,728,943.81	
<u>Tax Allocation Recorded & Included in Sale</u>								
MN	\$ 32,560.87	\$ 32,153.99	\$ 21,855.84	\$ 17,618.73	\$ 22,650.90	\$ 18,306.50	\$ 145,146.83	\$6,102.17
IA	\$ 311,701.30	\$ 337,278.02	\$ 237,099.59	\$ 243,013.38	\$ 251,468.73	\$ 203,235.96	\$ 1,583,796.98	(Note 1)
Total	\$ 344,262.17	\$ 369,432.01	\$ 258,955.43	\$ 260,632.11	\$ 274,119.63	\$ 221,542.46	\$ 1,728,943.81	
<u>Difference between Final Tax Allocation & Recorded Amount</u>								
MN	\$ 1,578.97	\$ 1,590.96	\$ 3.50	\$ (0.62)	\$ (0.08)	\$ (7.08)	\$ 3,165.65	
IA	\$ (1,578.97)	\$ (1,590.96)	\$ (3.50)	\$ 0.62	\$ 0.08	\$ 7.08	\$ (3,165.65)	
Total	\$ 0.00	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ 0.00	\$ 0.00	\$ 0.00	

Note 1

This amount is an estimate based on 4/12th's of the 2014 MN amount included in sale.

Attachment B – Ongoing Kansas Tax Liability for Albert Lea-PGA Storage

County	2015 Tax Liability (payable in 2016) ¹	Albert Lea Allocation (4.94% based on year-end storage balance) ²
Kingman	\$45,071.30 \$9,826.84	\$2,711.97
Pratt	\$47,720.40 \$172.44 \$28,329.30 \$60,259.50	\$6,742.19
Rice	\$29,766.60 \$5,850.04 \$40,869.54	\$3,778.42
Total	\$267,865.96	\$13,232.58

¹ The actual tax bills received from the Kansas taxing authorities for 2015 storage owed in 2016 are attached.

² MERC has contracts for Kansas natural gas storage in the amount of 6,219,321 Dth. Of this total storage capacity, 350,000 Dth is allocated to the MERC-Albert Lea PGA. Kansas ad valorem tax assessments are based on gas in storage as of December 31 each year. At year-end 2015, MERC's Albert Lea gas storage balance was 236,853 Dth, which accounts for 4.94 percent of the total storage balance.

KINGMAN COUNTY REAL ESTATE TAX STATEMENT

2016

Date: 11/17/2016

Statement #: 35137
 Parcel #: 140DR4316
 Property Address: -
 Deed Name:

CAMA #:
 Levy: 114.44500

Tax Unit: 140 - DRESDEN

State Assessed Utilities

TAX SUMMARY	
First Half Tax:	22,535.65
Second Half Tax:	22,535.65
Total Tax:	45,071.30

Owner ID #: MINN00002
 Owner Name: MINNESOTA ENERGY RESOURCES (MERC)
 Owner Address: ATTN: TAX DEPT
 200 E RANDOLPH ST
 CHICAGO, IL - 60601-6436

MAKE CHECKS PAYABLE TO:
 DONNA ROHLMAN, COUNTY TREASURER
 130 N SPRUCE ST
 KINGMAN, KS - 67068
 620-532-3461

PROPERTY DESCRIPTION

Subdivision: 999 Unknown Block: Lots: Section: 0 Township: 0 Range:
 Legal: Total Ag. Acres:

PROPERTY CLASS	ASSD RATE	ASSESSED VALUE		VALUE CHANGE	% CHANGE	CURRENT TAX
		PRIOR YEAR	CURRENT YEAR			
UG UTILITY- GAS	100.0	529,449	393,825	-135,624	-25.	45,071.30

THE FIRST \$2,300 IN RESIDENTIAL ASSESSED VALUE IS EXEMPT FROM THE STATEWIDE USD GENERAL FUND MILL LEVY. **Grand Total: 45,071.30**

SPECIAL ASSESSMENTS / NRA

MILL LEVIES	PRIOR YEAR	CURRENT YEAR	% CHANGE
State	1.500000	1.500000	0.00
County	62.041000	62.640000	0.97
DRESDEN TOWNSHIP	9.329000	9.330000	0.01
DRESDEN-RURAL CEMETERY	2.333000	3.565000	52.81
S.C. REGIONAL LIBRARY	1.132000	1.253000	10.69
USD 332 KINGMAN COUNTY	28.186000	36.157000	28.28

Grand Total: 104.52100 114.44500 9.49

TAX	PRIOR YEAR	CURRENT YEAR	\$ CHANGE	% CHANGE
State	794.17	590.74	-203.44	-25.62
County	32,847.55	24,669.19	-8,178.35	-24.90
DRESDEN TOWNSHIP	4,939.23	3,674.39	-1,264.84	-25.61
DRESDEN-RURAL CEMETERY	1,235.20	1,403.99	168.78	13.66
S.C. REGIONAL LIBRARY	599.34	493.46	-105.87	-17.67
USD 332 KINGMAN COUNTY	14,923.05	14,239.53	-683.52	-4.58

Grand Total: 55,338.54 45,071.30 -10,267.24 -18.55

REVENUE FROM PROPERTY TAX LEVIES	PRIOR YEAR	CURRENT YEAR	\$ CHANGE	% CHANGE
State	21,826.73	18,262.72	-3,564.01	-16.33
County	902,596.16	762,446.62	-140,149.55	-15.53
DRESDEN TOWNSHIP	135,626.48	113,488.26	-22,138.23	-16.32
DRESDEN-RURAL CEMETERY	33,909.13	43,333.33	9,424.21	27.79
S.C. REGIONAL LIBRARY	16,471.61	15,250.29	-1,221.32	-7.41
USD 332 KINGMAN COUNTY	407,341.88	437,154.76	29,812.88	7.32

Grand Total: 1,517,771.99 1,389,935.98 -127,836.01 -8.42

IF TAXES ARE NOT PAID BY THE DUE DATE, INTEREST PER ANNUM IS CHARGED.

DETACH AND REMIT WITH PAYMENT
1st HALF / FULL PAYMENT COUPON - 2016
 FIRST HALF DUE: 12/20/2016

TAXPAYER ID #: MINN00002
 STATEMENT #: 35137
 Parcel #: 140DR4316
 MINNESOTA ENERGY RESOURCES (MERC); State Assessed Utilities
 ATTN: TAX DEPT
 200 E RANDOLPH ST
 CHICAGO, IL - 60601-6436



1ST HALF PAYMENT DUE 22,535.65

DETACH AND REMIT WITH PAYMENT
2nd HALF PAYMENT COUPON - 2016
 SECOND HALF DUE: 05/10/2017

TAXPAYER ID #: MINN00002
 STATEMENT #: 35137
 Parcel #: 140DR4316
 MINNESOTA ENERGY RESOURCES (MERC) State Assessed Utilities
 ATTN: TAX DEPT
 200 E RANDOLPH ST
 CHICAGO, IL - 60601-6436



2ND HALF PAYMENT DUE 22,535.65

KINGMAN COUNTY REAL ESTATE TAX STATEMENT

2016

Date: 11/17/2016

Statement #: 35209
 Parcel #: 160RU4316
 Property Address: -
 Deed Name:

CAMA #: _____
 Levy: 131.00000

Tax Unit: 160 - RURAL

State Assessed Utilities

TAX SUMMARY	
First Half Tax:	4,913.42
Second Half Tax:	4,913.42
Total Tax:	9,826.84

Owner ID #: MINN00002
 Owner Name: MINNESOTA ENERGY RESOURCES (MERC)
 ATTN: TAX DEPT
 Owner Address: 200 E RANDOLPH ST
 CHICAGO, IL - 60601-6436

MAKE CHECKS PAYABLE TO:
 DONNA ROHLMAN, COUNTY TREASURER
 130 N SPRUCE ST
 KINGMAN, KS - 67068
 620-532-3461

PROPERTY DESCRIPTION

Subdivision: 999 Unknown Block: Lots: Section: 0 Township: 0 Range:
 Legal: Total Ag. Acres:

PROPERTY CLASS	ASSD RATE	ASSESSED VALUE		VALUE CHANGE	% CHANGE	CURRENT TAX
		PRIOR YEAR	CURRENT YEAR			
UG UTILITY- GAS	100.0	100,894	75,014	-25,880	-25.	9,826.84

THE FIRST \$2,300 IN RESIDENTIAL ASSESSED VALUE IS EXEMPT FROM THE STATEWIDE USD GENERAL FUND MILL LEVY. **Grand Total:** 9,826.84

SPECIAL ASSESSMENTS / NRA

MILL LEVIES	PRIOR YEAR	CURRENT YEAR	% CHANGE
State	1.500000	1.500000	0.00
County	62.041000	62.640000	0.97
DRESDEN-RURAL CEMETERY	2.333000	3.565000	52.81
RURAL TOWNSHIP	28.370000	25.885000	-8.76
S.C. REGIONAL LIBRARY	1.132000	1.253000	10.69
USD 332 KINGMAN COUNTY	28.186000	36.157000	28.28

Grand Total: 123.56200 131.00000 6.02

TAX	PRIOR YEAR	CURRENT YEAR	\$ CHANGE	% CHANGE
State	151.34	112.52	-38.82	-25.65
County	6,259.56	4,698.88	-1,560.68	-24.93
DRESDEN-RURAL CEMETERY	235.39	267.43	32.04	13.61
RURAL TOWNSHIP	2,862.36	1,941.74	-920.62	-32.16
S.C. REGIONAL LIBRARY	114.21	93.99	-20.22	-17.70
USD 332 KINGMAN COUNTY	2,843.80	2,712.28	-131.51	-4.62

Grand Total: 12,466.66 9,826.84 -2,639.82 -21.18

REVENUE FROM PROPERTY TAX LEVIES	PRIOR YEAR	CURRENT YEAR	\$ CHANGE	% CHANGE
State	9,614.84	10,659.17	1,044.33	10.86
County	397,585.40	445,002.44	47,417.04	11.93
DRESDEN-RURAL CEMETERY	14,933.83	25,290.01	10,356.18	69.35
RURAL TOWNSHIP	182,169.79	184,199.18	2,029.39	1.11
S.C. REGIONAL LIBRARY	7,255.84	8,900.81	1,644.97	22.67
USD 332 KINGMAN COUNTY	178,680.46	254,754.31	76,073.85	42.58

Grand Total: 790,240.16 928,805.92 138,565.76 17.53

IF TAXES ARE NOT PAID BY THE DUE DATE, INTEREST PER ANNUM IS CHARGED.

DETACH AND REMIT WITH PAYMENT

1st HALF / FULL PAYMENT COUPON - 2016

FIRST HALF DUE: 12/20/2016

TAXPAYER ID #: MINN00002
 STATEMENT #: 35209
 Parcel #: 160RU4316
 MINNESOTA ENERGY RESOURCES (MERC), State Assessed Utilities
 ATTN: TAX DEPT
 200 E RANDOLPH ST
 CHICAGO, IL - 60601-6436

1



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1ST HALF PAYMENT DUE 4,913.42

DETACH AND REMIT WITH PAYMENT

2nd HALF PAYMENT COUPON - 2016

SECOND HALF DUE: 05/10/2017

TAXPAYER ID #: MINN00002
 STATEMENT #: 35209
 Parcel #: 160RU4316
 MINNESOTA ENERGY RESOURCES (MERC) State Assessed Utilities
 ATTN: TAX DEPT
 200 E RANDOLPH ST
 CHICAGO, IL - 60601-6436

2



2ND HALF PAYMENT DUE 4,913.42

PRATT COUNTY REAL ESTATE TAX STATEMENT

2016

Date: 11/16/2016

Statement #: 18118
 Parcel #: 7012
 Property Address: 0 -
 Deed Name:

CAMA #:

Levy: 130.88100

Tax Unit: 61 - TOWNSHIP #6 USD332

State Assessed Utilities

TAX SUMMARY

First Half Tax:	23,860.20
Second Half Tax:	23,860.20
Total Tax:	47,720.40

Owner ID #: MINN00002
 Owner Name: MINNESOTA ENERGY RESOURCES CORPORATION-SG
 C/O INTEGRYS ENERGY GRO
 Owner Address: 600 N ADAMS ST
 GREEN BAY, WI - 54301-5146

MAKE CHECKS PAYABLE TO:
 Pratt County Treasurer, Amy Jones
 PO Box 905
 Pratt, KS - 67124
 620-672-4116

PROPERTY DESCRIPTION

Subdivision: Block: Lots: Section: Township: Range:
 Legal: MINNESOTA ENERGY Total Ag. Acres:

PROPERTY CLASS	ASSD RATE	ASSESSED VALUE		VALUE CHANGE	% CHANGE	CURRENT TAX
		PRIOR YEAR	CURRENT YEAR			
UG UTILITY- GAS	100.0	490,114	364,609	-125,505	-25.	47,720.40

THE FIRST \$2,300 IN RESIDENTIAL ASSESSED VALUE IS EXEMPT FROM THE STATEWIDE USD GENERAL FUND MILL LEVY. **Grand Total: 47,720.40**

SPECIAL ASSESSMENTS / NRA

MILL LEVIES	PRIOR YEAR	CURRENT YEAR	% CHANGE
State	1.500000	1.500000	0.00
County	53.802000	52.548000	-2.33
Community College	39.020000	39.641000	1.59
School District	8.186000	16.157000	97.37
School District - General	20.000000	20.000000	0.00
Township	0.934000	1.035000	10.81

Grand Total: 123.44200 130.88100 6.03

TAX	PRIOR YEAR	CURRENT YEAR	\$ CHANGE	% CHANGE
State	735.17	546.91	-188.26	-25.61
County	26,369.12	19,159.48	-7,209.64	-27.34
Community College	19,124.25	14,453.47	-4,670.78	-24.42
School District	4,012.07	5,890.99	1,878.92	46.83
School District - General	9,802.28	7,292.18	-2,510.10	-25.61
Township	457.77	377.37	-80.40	-17.56

Grand Total: 60,500.66 47,720.40 -12,780.26 -21.12

REVENUE FROM PROPERTY TAX LEVIES	PRIOR YEAR	CURRENT YEAR	\$ CHANGE	% CHANGE
State	28,851.83	25,588.98	-3,262.84	-11.31
County	1,034,864.72	896,434.08	-138,430.64	-13.38
Community College	750,537.75	676,247.09	-74,290.66	-9.90
School District	157,463.37	275,618.58	118,155.21	75.04
School District - General	383,939.58	340,428.39	-43,511.20	-11.33
Township	17,965.66	17,656.58	-309.08	-1.72
SPECIAL ASSESSMENTS	1,369.51	1,350.63	-18.88	-1.38

Grand Total: 2,374,992.42 2,233,324.33 -141,668.09 -5.96

IF TAXES ARE NOT PAID BY THE DUE DATE, INTEREST PER ANNUM IS CHARGED.

DETACH AND REMIT WITH PAYMENT
1st HALF / FULL PAYMENT COUPON - 2016
 FIRST HALF DUE: 12/20/2016

DETACH AND REMIT WITH PAYMENT
2nd HALF PAYMENT COUPON - 2016
 SECOND HALF DUE: 05/10/2017

TAXPAYER ID #: MINN00002 1
 STATEMENT #: 18118
 Parcel #: 7012
 MINNESOTA ENERGY RESOURCES CORPORATI State Assessed Utilities
 C/O INTEGRYS ENERGY GRO F
 600 N ADAMS ST
 GREEN BAY, WI - 54301-5146

TAXPAYER ID #: MINN00002 2
 STATEMENT #: 18118
 Parcel #: 7012
 MINNESOTA ENERGY RESOURCES CORPORATI State Assessed Utilities
 C/O INTEGRYS ENERGY GRO
 600 N ADAMS ST
 GREEN BAY, WI - 54301-5146

1ST HALF PAYMENT DUE 23,860.20

2ND HALF PAYMENT DUE 23,860.20

Pay to PRATT COUNTY Treasurer

Pay to PRATT COUNTY Treasurer

PRATT COUNTY REAL ESTATE TAX STATEMENT

2016

Date: 11/16/2016

Statement #: 18215
 Parcel #: 7013
 Property Address: 0 -
 Deed Name:

CAMA #:

Levy: 145.64000

Tax Unit: 67 - TOWNSHIP #6 USD382

State Assessed Utilities

TAX SUMMARY

First Half Tax:	86.22
Second Half Tax:	86.22
Total Tax:	172.44

Owner ID #: MINN00002
 Owner Name: MINNESOTA ENERGY RESOURCES CORPORATION-SG
 C/O INTEGRYS ENERGY GRO
 Owner Address: 600 N ADAMS ST
 GREEN BAY, WI - 54301-5146

MAKE CHECKS PAYABLE TO:
 Pratt County Treasurer, Amy Jones
 PO Box 905
 Pratt, KS - 67124
 620-672-4116

PROPERTY DESCRIPTION

Subdivision: Block: Lots: Section: Township: Range:
 Legal: MINNESOTA ENERGY Total Ag. Acres:

PROPERTY CLASS	ASSD RATE	ASSESSED VALUE		VALUE CHANGE	% CHANGE	CURRENT TAX
		PRIOR YEAR	CURRENT YEAR			
UG UTILITY- GAS	100.0	1,573	1,184	-389	-24.	172.44

THE FIRST \$2,300 IN RESIDENTIAL ASSESSED VALUE IS EXEMPT FROM THE STATEWIDE USD GENERAL FUND MILL LEVY. **Grand Total: 172.44**

SPECIAL ASSESSMENTS / NRA

MILL LEVIES	PRIOR YEAR	CURRENT YEAR	% CHANGE
State	1.500000	1.500000	0.00
County	53.802000	52.548000	-2.33
Community College	39.020000	39.641000	1.59
School District	29.757000	30.916000	3.89
School District - General	20.000000	20.000000	0.00
Township	0.934000	1.035000	10.81

Grand Total: 145.01300 145.64000 0.43

TAX	PRIOR YEAR	CURRENT YEAR	\$ CHANGE	% CHANGE
State	2.36	1.78	-0.58	-24.58
County	84.64	62.20	-22.42	-26.49
Community College	61.38	46.94	-14.45	-23.53
School District	46.81	36.61	-10.21	-21.79
School District - General	31.46	23.68	-7.78	-24.73
Township	1.47	1.23	-0.24	-16.33

Grand Total: 228.12 172.44 -55.68 -24.41

REVENUE FROM PROPERTY TAX LEVIES	PRIOR YEAR	CURRENT YEAR	\$ CHANGE	% CHANGE
State	11,102.07	12,092.89	990.82	8.92
County	398,270.68	423,648.10	25,377.43	6.37
Community College	288,848.14	319,565.20	30,717.06	10.63
School District	220,281.30	249,190.92	28,909.62	13.12
School District - General	144,021.73	157,006.29	12,984.56	9.02
Township	6,917.73	8,346.23	1,428.50	20.65
SPECIAL ASSESSMENTS	3,781.67	3,752.33	-29.34	-0.78

Grand Total: 1,073,223.32 1,173,601.96 100,378.64 9.35

IF TAXES ARE NOT PAID BY THE DUE DATE, INTEREST PER ANNUM IS CHARGED.

DETACH AND REMIT WITH PAYMENT
1st HALF / FULL PAYMENT COUPON - 2016
 FIRST HALF DUE: 12/20/2016

DETACH AND REMIT WITH PAYMENT
2nd HALF PAYMENT COUPON - 2016
 SECOND HALF DUE: 05/10/2017

TAXPAYER ID #: MINN00002 1
 STATEMENT #: 18215
 Parcel #: 7013
 MINNESOTA ENERGY RESOURCES CORPORATI State Assessed Utilities
 C/O INTEGRYS ENERGY GRO F
 600 N ADAMS ST
 GREEN BAY, WI - 54301-5146

TAXPAYER ID #: MINN00002 2
 STATEMENT #: 18215
 Parcel #: 7013
 MINNESOTA ENERGY RESOURCES CORPORATI State Assessed Utilities
 C/O INTEGRYS ENERGY GRO
 600 N ADAMS ST
 GREEN BAY, WI - 54301-5146

1ST HALF PAYMENT DUE 86.22

2ND HALF PAYMENT DUE 86.22

Pay to PRATT COUNTY Treasurer

Pay to PRATT COUNTY Treasurer

PRATT COUNTY REAL ESTATE TAX STATEMENT

2016

Date: 11/16/2016

Statement #: 18437
 Parcel #: 7014
 Property Address: 0 -
 Deed Name:

CAMA #:

Levy: 131.29700

Tax Unit: 121 - TOWNSHIP #12 USD332

State Assessed Utilities

TAX SUMMARY

First Half Tax:	14,164.65
Second Half Tax:	14,164.65
Total Tax:	28,329.30

Owner ID #: MINN00002
 Owner Name: MINNESOTA ENERGY RESOURCES CORPORATION-SG
 C/O INTEGRYS ENERGY GRO
 Owner Address: 600 N ADAMS ST
 GREEN BAY, WI - 54301-5146

MAKE CHECKS PAYABLE TO:
 Pratt County Treasurer, Amy Jones
 PO Box 905
 Pratt, KS - 67124
 620-672-4116

PROPERTY DESCRIPTION

Subdivision: Block: Lots: Section: Township: Range:
 Legal: MINNESOTA ENERGY Total Ag. Acres:

PROPERTY CLASS	ASSD RATE	ASSESSED VALUE		VALUE CHANGE	% CHANGE	CURRENT TAX
		PRIOR YEAR	CURRENT YEAR			
UG UTILITY- GAS	100.0	289,899	215,765	-74,134	-25.	28,329.30

THE FIRST \$2,300 IN RESIDENTIAL ASSESSED VALUE IS EXEMPT FROM THE STATEWIDE USD GENERAL FUND MILL LEVY. **Grand Total: 28,329.30**

SPECIAL ASSESSMENTS / NRA

MILL LEVIES	PRIOR YEAR	CURRENT YEAR	% CHANGE
State	1.500000	1.500000	0.00
County	53.802000	52.548000	-2.33
Community College	39.020000	39.641000	1.59
School District	8.186000	16.157000	97.37
School District - General	20.000000	20.000000	0.00
Township	1.336000	1.451000	8.61

Grand Total: 123.84400 131.29700 6.02

TAX	PRIOR YEAR	CURRENT YEAR	\$ CHANGE	% CHANGE
State	434.85	323.65	-111.20	-25.57
County	15,597.15	11,338.01	-4,259.13	-27.31
Community College	11,311.86	8,553.14	-2,758.72	-24.39
School District	2,373.11	3,486.12	1,113.00	46.90
School District - General	5,797.98	4,315.30	-1,482.68	-25.57
Township	387.31	313.08	-74.23	-19.17

Grand Total: 35,902.26 28,329.30 -7,572.96 -21.09

REVENUE FROM PROPERTY TAX LEVIES	PRIOR YEAR	CURRENT YEAR	\$ CHANGE	% CHANGE
State	13,269.90	11,565.16	-1,704.73	-12.85
County	476,008.41	405,154.28	-70,854.13	-14.89
Community College	345,227.12	305,630.42	-39,596.70	-11.47
School District	72,472.89	124,536.15	52,063.26	71.84
School District - General	176,336.72	153,654.51	-22,682.21	-12.86
Township	11,824.50	11,186.87	-637.63	-5.39
SPECIAL ASSESSMENTS	2,790.63	2,793.02	2.39	0.09

Grand Total: 1,097,930.17 1,014,520.41 -83,409.76 -7.60

IF TAXES ARE NOT PAID BY THE DUE DATE, INTEREST PER ANNUM IS CHARGED.

DETACH AND REMIT WITH PAYMENT
1st HALF / FULL PAYMENT COUPON - 2016
 FIRST HALF DUE: 12/20/2016

DETACH AND REMIT WITH PAYMENT
2nd HALF PAYMENT COUPON - 2016
 SECOND HALF DUE: 05/10/2017

TAXPAYER ID #: MINN00002 1
 STATEMENT #: 18437
 Parcel #: 7014
 MINNESOTA ENERGY RESOURCES CORPORATI State Assessed Utilities
 C/O INTEGRYS ENERGY GRO F
 600 N ADAMS ST
 GREEN BAY, WI - 54301-5146

TAXPAYER ID #: MINN00002 2
 STATEMENT #: 18437
 Parcel #: 7014
 MINNESOTA ENERGY RESOURCES CORPORATI State Assessed Utilities
 C/O INTEGRYS ENERGY GRO
 600 N ADAMS ST
 GREEN BAY, WI - 54301-5146

1ST HALF PAYMENT DUE 14,164.65

2ND HALF PAYMENT DUE 14,164.65

Pay to PRATT COUNTY Treasurer

Pay to PRATT COUNTY Treasurer

PRATT COUNTY REAL ESTATE TAX STATEMENT

2016

Date: 11/16/2016

Statement #: 18644
 Parcel #: 201408
 Property Address:
 Deed Name:

CAMA #:

Levy: 146.05600

Tax Unit: 122 - TOWNSHIP #12 USD382

State Assessed Utilities

TAX SUMMARY

First Half Tax:	30,129.75
Second Half Tax:	30,129.75
Total Tax:	60,259.50

Owner ID #: MINN00002
 Owner Name: MINNESOTA ENERGY RESOURCES CORPORATION-SG
 C/O INTEGRYS ENERGY GRO
 Owner Address: 600 N ADAMS ST
 GREEN BAY, WI - 54301-5146

MAKE CHECKS PAYABLE TO:
 Pratt County Treasurer, Amy Jones
 PO Box 905
 Pratt, KS - 67124
 620-672-4116

PROPERTY DESCRIPTION

Subdivision: Block: Lots: Section: Township: Range:
 Legal: Total Ag. Acres:

PROPERTY CLASS	ASSD RATE	ASSESSED VALUE		VALUE CHANGE	% CHANGE	CURRENT TAX
		PRIOR YEAR	CURRENT YEAR			
UG UTILITY- GAS	100.0	554,820	412,578	-142,242	-25.	60,259.50

THE FIRST \$2,300 IN RESIDENTIAL ASSESSED VALUE IS EXEMPT FROM THE STATEWIDE USD GENERAL FUND MILL LEVY. **Grand Total: 60,259.50**

SPECIAL ASSESSMENTS / NRA

MILL LEVIES	PRIOR YEAR	CURRENT YEAR	% CHANGE
State	1.500000	1.500000	0.00
County	53.802000	52.548000	-2.33
Community College	39.020000	39.641000	1.59
School District	29.757000	30.916000	3.89
School District - General	20.000000	20.000000	0.00
Township	1.336000	1.451000	8.61

Grand Total: 145.41500 146.05600 0.44

TAX	PRIOR YEAR	CURRENT YEAR	\$ CHANGE	% CHANGE
State	832.23	618.87	-213.36	-25.64
County	29,850.43	21,680.15	-8,170.28	-27.37
Community College	21,649.08	16,355.01	-5,294.07	-24.45
School District	16,509.78	12,755.26	-3,754.52	-22.74
School District - General	11,096.40	8,251.56	-2,844.84	-25.64
Township	741.24	598.65	-142.59	-19.24

Grand Total: 80,679.16 60,259.50 -20,419.66 -25.31

REVENUE FROM PROPERTY TAX LEVIES	PRIOR YEAR	CURRENT YEAR	\$ CHANGE	% CHANGE
State	47,513.95	44,624.08	-2,889.87	-6.08
County	1,704,467.39	1,563,301.38	-141,166.02	-8.28
Community College	1,236,174.31	1,179,241.50	-56,932.82	-4.61
School District	942,729.62	919,574.04	-23,155.58	-2.46
School District - General	615,809.28	576,795.44	-39,013.84	-6.34
Township	52,053.79	52,557.65	503.86	0.97
SPECIAL ASSESSMENTS	11,315.71	11,225.51	-90.20	-0.80

Grand Total: 4,610,064.05 4,347,319.60 -262,744.45 -5.70

IF TAXES ARE NOT PAID BY THE DUE DATE, INTEREST PER ANNUM IS CHARGED.

DETACH AND REMIT WITH PAYMENT
1st HALF / FULL PAYMENT COUPON - 2016
 FIRST HALF DUE: 12/20/2016

DETACH AND REMIT WITH PAYMENT
2nd HALF PAYMENT COUPON - 2016
 SECOND HALF DUE: 05/10/2017

TAXPAYER ID #: MINN00002 1
 STATEMENT #: 18644
 Parcel #: 201408
 MINNESOTA ENERGY RESOURCES CORPORATI State Assessed Utilities
 C/O INTEGRYS ENERGY GRO F
 600 N ADAMS ST
 GREEN BAY, WI - 54301-5146

TAXPAYER ID #: MINN00002 2
 STATEMENT #: 18644
 Parcel #: 201408
 MINNESOTA ENERGY RESOURCES CORPORATI State Assessed Utilities
 C/O INTEGRYS ENERGY GRO
 600 N ADAMS ST
 GREEN BAY, WI - 54301-5146

1ST HALF PAYMENT DUE 30,129.75

2ND HALF PAYMENT DUE 30,129.75

Pay to PRATT COUNTY Treasurer

Pay to PRATT COUNTY Treasurer

Legal 1-2017 9173 3331-1

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Reply Comments-Attachment B

RICE COUNTY REAL ESTATE TAX STATEMENT

2016

Date: 11/10/2016

Statement #: 20297

CAMA #:

Tax Unit: 101 - HARRISON TWP:USD #405,H#1

Parcel #: 5

Levy: 151.09100

State Assessed Utilities

Property Address: 0 -

Deed Name:

TAX SUMMARY	
First Half Tax:	14,883.30
Second Half Tax:	14,883.30
Total Tax:	29,766.60

Owner ID #: MINN00003
 Owner Name: MINNESOTA ENERGY RESOURCES (MERC)
 C/O SARAH MEAD
 Owner Address: 700 N ADAMS ST
 GREEN BAY, WI - 54301-5145

MAKE CHECKS PAYABLE TO:
 RICE COUNTY TREASURER
 PO BOX 59
 LYONS, KS - 67554
 620-257-2852

NOTE: PAID TAX RECEIPTS WILL NOT BE MAILED OUT UNLESS REQUESTED

PROPERTY DESCRIPTION

Subdivision: Block: Lots: Section: Township: Range:
 Legal: St Assessed Utility Total Ag. Acres:

PROPERTY CLASS	ASSD RATE	ASSESSED VALUE		VALUE CHANGE	% CHANGE	CURRENT TAX
		PRIOR YEAR	CURRENT YEAR			
UG UTILITY- GAS	100.0	0	197,011	197,011	100.	29,766.60

THE FIRST \$2,300 IN RESIDENTIAL ASSESSED VALUE IS EXEMPT FROM THE STATEWIDE USD GENERAL FUND MILL LEVY. **Grand Total: 29,766.60**

SPECIAL ASSESSMENTS / NRA

MILL LEVIES	PRIOR YEAR	CURRENT YEAR	% CHANGE
State	1.500000	1.500000	0.00
County	51.451000	51.478000	-0.05
Fire District	2.575000	2.635000	2.33
Library	1.132000	1.253000	10.69
Other	16.477000	16.514000	0.22
School District	43.915000	43.101000	-1.85
School District - General	20.000000	20.000000	0.00
Township	14.664000	14.610000	-0.37

Grand Total: 151.71400 151.09100 -0.41

TAX	PRIOR YEAR	CURRENT YEAR	\$ CHANGE	% CHANGE
State	0.00	295.52	295.52	100.00
County	0.00	10,141.75	10,141.74	100.00
Fire District	0.00	519.12	519.12	100.00
Library	0.00	246.85	246.85	100.00
Other	0.00	3,253.44	3,253.44	100.00
School District	0.00	8,491.37	8,491.37	100.00
School District - General	0.00	3,940.22	3,940.22	100.00
Township	0.00	2,878.33	2,878.33	100.00

Grand Total: 0.00 29,766.60 29,766.60 100.00

REVENUE FROM PROPERTY TAX LEVIES	PRIOR YEAR	CURRENT YEAR	\$ CHANGE	% CHANGE
State	9,887.59	12,018.09	2,130.50	21.55
County	338,820.08	412,255.01	73,434.93	21.67
Fire District	16,983.29	21,095.03	4,111.74	24.21
Library	7,461.60	10,035.04	2,573.44	34.49
Other	108,483.93	132,248.44	23,764.51	21.91
School District	289,466.03	345,042.34	55,576.31	19.20
School District - General	127,904.78	156,385.15	28,480.37	22.27
Township	96,644.64	116,952.76	20,308.12	21.01
SPECIAL ASSESSMENTS	5,791.10	5,949.80	158.70	2.74

Grand Total: 1,001,443.04 1,211,981.66 210,538.62 21.02

IF TAXES ARE NOT PAID BY THE DUE DATE, INTEREST PER ANNUM IS CHARGED.

DETACH AND REMIT WITH PAYMENT

1st HALF / FULL PAYMENT COUPON - 2016

FIRST HALF DUE: 12/20/2016

TAXPAYER ID #: MINN00003

1

STATEMENT #: 20297

Parcel #: 5

MINNESOTA ENERGY RESOURCES (MERC)



State Assessed Utilities

C/O SARAH MEAD

F

700 N ADAMS ST



GREEN BAY, WI - 54301-5145

1ST HALF PAYMENT DUE

14,883.30

Pay to RICE COUNTY Treasurer

DETACH AND REMIT WITH PAYMENT

2nd HALF PAYMENT COUPON - 2016

SECOND HALF DUE: 05/10/2017

TAXPAYER ID #: MINN00003

2

STATEMENT #: 20297

Parcel #: 5

MINNESOTA ENERGY RESOURCES (MERC)



State Assessed Utilities

C/O SARAH MEAD

700 N ADAMS ST

GREEN BAY, WI - 54301-5145

2ND HALF PAYMENT DUE

14,883.30

Pay to RICE COUNTY Treasurer

RICE COUNTY REAL ESTATE TAX STATEMENT

2016

Date: 11/10/2016

Statement #: 20443
Parcel #: 5
Property Address: 0 -
Deed Name:

CAMA #:

Levy: 155.97200

Tax Unit: 171 - ATLANTA TWP:USD #376,H#1

State Assessed Utilities

TAX SUMMARY

First Half Tax:	2,925.02
Second Half Tax:	2,925.02
Total Tax:	5,850.04

Owner ID #: MINN00003
Owner Name: MINNESOTA ENERGY RESOURCES (MERC)
C/O SARAH MEAD
Owner Address: 700 N ADAMS ST
GREEN BAY, WI - 54301-5145

MAKE CHECKS PAYABLE TO:
RICE COUNTY TREASURER
PO BOX 59
LYONS, KS - 67554
620-257-2852

NOTE: PAID TAX RECEIPTS WILL NOT BE MAILED OUT UNLESS REQUESTED

PROPERTY DESCRIPTION

Subdivision:	Block:	Lots:	Section:	Township:	Range:
Legal: St Assessed Utility					Total Ag. Acres:

PROPERTY CLASS	ASSD RATE	ASSESSED VALUE		VALUE CHANGE	% CHANGE	CURRENT TAX
		PRIOR YEAR	CURRENT YEAR			
UG UTILITY- GAS	100.0	0	37,507	37,507	100.	5,850.04

THE FIRST \$2,300 IN RESIDENTIAL ASSESSED VALUE IS EXEMPT FROM THE STATEWIDE USD GENERAL FUND MILL LEVY. **Grand Total: 5,850.04**

SPECIAL ASSESSMENTS / NRA

MILL LEVIES	PRIOR YEAR	CURRENT YEAR	% CHANGE
State	1.500000	1.500000	0.00
County	51.451000	51.478000	0.05
Fire District	2.575000	2.635000	2.33
Library	1.132000	1.253000	10.69
Other	16.477000	16.514000	0.22
School District	49.306000	51.298000	4.04
School District - General	20.000000	20.000000	0.00
Township	11.295000	11.294000	-0.01
Grand Total:	153.73600	155.97200	1.45

TAX	PRIOR YEAR	CURRENT YEAR	\$ CHANGE	% CHANGE
State	0.00	56.26	56.26	100.00
County	0.00	1,930.79	1,930.78	100.00
Fire District	0.00	98.83	98.83	100.00
Library	0.00	47.00	47.00	100.00
Other	0.00	619.39	619.39	100.00
School District	0.00	1,924.03	1,924.03	100.00
School District - General	0.00	750.14	750.14	100.00
Township	0.00	423.60	423.60	100.00
Grand Total:	0.00	5,850.04	5,850.04	100.00

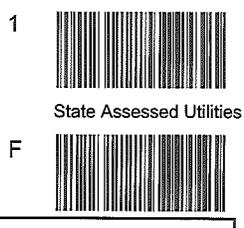
REVENUE FROM PROPERTY TAX LEVIES	PRIOR YEAR	CURRENT YEAR	\$ CHANGE	% CHANGE
State	521.41	848.46	327.04	62.72
County	17,884.82	29,117.84	11,233.04	62.81
Fire District	895.09	1,490.45	595.36	66.51
Library	393.49	708.74	315.25	80.12
Other	5,727.55	9,340.93	3,613.38	63.09
School District	17,139.19	29,016.04	11,876.84	69.30
School District - General	6,860.17	11,220.74	4,360.56	63.56
Township	3,926.24	6,388.30	2,462.06	62.71
SPECIAL ASSESSMENTS	1,423.71	1,425.96	2.25	0.16
Grand Total:	54,771.67	89,557.46	34,785.79	63.51

IF TAXES ARE NOT PAID BY THE DUE DATE, INTEREST PER ANNUM IS CHARGED.

1st HALF / FULL PAYMENT COUPON - 2016

FIRST HALF DUE: 12/20/2016

TAXPAYER ID #: MINN00003
STATEMENT #: 20443
Parcel #: 5
MINNESOTA ENERGY RESOURCES (MERC)
C/O SARAH MEAD
700 N ADAMS ST
GREEN BAY, WI - 54301-5145



1ST HALF PAYMENT DUE 2,925.02

Pay to RICE COUNTY Treasurer

2nd HALF PAYMENT COUPON - 2016

SECOND HALF DUE: 05/10/2017

TAXPAYER ID #: MINN00003
STATEMENT #: 20443
Parcel #: 5
MINNESOTA ENERGY RESOURCES (MERC)
C/O SARAH MEAD
700 N ADAMS ST
GREEN BAY, WI - 54301-5145



2ND HALF PAYMENT DUE 2,925.02

Pay to RICE COUNTY Treasurer

Legal Form 9173 3331-3

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RICE COUNTY REAL ESTATE TAX STATEMENT

2016

Date: 11/10/2016

Statement #: 20468

CAMA #:

Tax Unit: 172 - ATLANTA TWP:USD #405,H#1

Parcel #: 5

Levy: 147.77500

State Assessed Utilities

Property Address: 0 -

Deed Name:

TAX SUMMARY	
First Half Tax:	20,434.77
Second Half Tax:	20,434.77
Total Tax:	40,869.54

Owner ID #: MINN00003
 Owner Name: MINNESOTA ENERGY RESOURCES (MERC)
 C/O SARAH MEAD
 Owner Address: 700 N ADAMS ST
 GREEN BAY, WI - 54301-5145

MAKE CHECKS PAYABLE TO:
 RICE COUNTY TREASURER
 PO BOX 59
 LYONS, KS - 67554
 620-257-2852

NOTE: PAID TAX RECEIPTS WILL NOT BE MAILED OUT UNLESS REQUESTED

PROPERTY DESCRIPTION

Subdivision: Block: Lots: Section: Township: Range:
 Legal: St Assessed Utility Total Ag. Acres:

PROPERTY CLASS	ASSD RATE	ASSESSED VALUE		VALUE CHANGE	% CHANGE	CURRENT TAX
		PRIOR YEAR	CURRENT YEAR			
UG UTILITY- GAS	100.0	0	276,566	276,566	100.	40,869.54

THE FIRST \$2,300 IN RESIDENTIAL ASSESSED VALUE IS EXEMPT FROM THE STATEWIDE USD GENERAL FUND MILL LEVY. **Grand Total: 40,869.54**

SPECIAL ASSESSMENTS / NRA

MILL LEVIES	PRIOR YEAR	CURRENT YEAR	% CHANGE
State	1.500000	1.500000	0.00
County	51.451000	51.478000	0.05
Fire District	2.575000	2.635000	2.33
Library	1.132000	1.253000	10.69
Other	16.477000	16.514000	0.22
School District	43.915000	43.101000	-1.85
School District - General	20.000000	20.000000	0.00
Township	11.295000	11.294000	-0.01

Grand Total: 148.34500 147.77500 -0.38

TAX	PRIOR YEAR	CURRENT YEAR	\$ CHANGE	% CHANGE
State	0.00	414.85	414.85	100.00
County	0.00	14,237.06	14,237.06	100.00
Fire District	0.00	728.75	728.75	100.00
Library	0.00	346.54	346.54	100.00
Other	0.00	4,567.21	4,567.21	100.00
School District	0.00	11,920.27	11,920.27	100.00
School District - General	0.00	5,531.32	5,531.32	100.00
Township	0.00	3,123.54	3,123.54	100.00

Grand Total: 0.00 40,869.54 40,869.54 100.00

REVENUE FROM PROPERTY TAX LEVIES	PRIOR YEAR	CURRENT YEAR	\$ CHANGE	% CHANGE
State	13,341.73	16,107.76	2,766.03	20.73
County	457,440.31	552,687.67	95,247.36	20.82
Fire District	22,908.81	28,286.33	5,377.52	23.47
Library	10,068.43	13,453.01	3,384.58	33.62
Other	146,481.01	177,299.63	30,818.61	21.04
School District	390,595.83	462,676.15	72,080.32	18.45
School District - General	175,545.01	212,475.00	36,929.99	21.04
Township	100,488.09	121,283.73	20,795.64	20.69
SPECIAL ASSESSMENTS	11,572.93	12,294.28	721.35	6.23

Grand Total: 1,328,442.15 1,596,563.56 268,121.41 20.18

IF TAXES ARE NOT PAID BY THE DUE DATE, INTEREST PER ANNUM IS CHARGED.

DETACH AND REMIT WITH PAYMENT

1st HALF / FULL PAYMENT COUPON - 2016

FIRST HALF DUE: 12/20/2016

TAXPAYER ID #: MINN00003

1

STATEMENT #: 20468

Parcel #: 5

MINNESOTA ENERGY RESOURCES (MERC)
 C/O SARAH MEAD
 700 N ADAMS ST
 GREEN BAY, WI - 54301-5145



1ST HALF PAYMENT DUE 20,434.77

Pay to RICE COUNTY Treasurer

DETACH AND REMIT WITH PAYMENT

2nd HALF PAYMENT COUPON - 2016

SECOND HALF DUE: 05/10/2017

TAXPAYER ID #: MINN00003

2

STATEMENT #: 20468

Parcel #: 5

MINNESOTA ENERGY RESOURCES (MERC)
 C/O SARAH MEAD
 700 N ADAMS ST
 GREEN BAY, WI - 54301-5145



2ND HALF PAYMENT DUE 20,434.77

Pay to RICE COUNTY Treasurer

Minnesota Energy Resources Corporation's Petition
for Approval of a Variance to the Purchased Gas
Adjustment Rules to Allow Recovery Through the
PGA of Amounts Paid for Kansas Gas Storage Taxes
Associated with Contracts Acquired from Interstate
Power and Light Company

Docket No. G011/M-16-87

CERTIFICATE OF SERVICE

I, Kristin M. Stastny, hereby certify that on the 8th day of December, 2016, on behalf of Minnesota Energy Resources Corporation (MERC), I electronically filed a true and correct copy of the enclosed Reply Comments on www.edockets.state.mn.us. Said documents were also served via U.S. mail and electronic service as designated on the attached service list.

Dated this 8th day of December, 2016.

/s/ Kristin M. Stastny
Kristin M. Stastny

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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