



414 Nicollet Mall
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August 10, 2021

Will Seuffert
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, MN 55101

—Via Electronic Filing—

Re: REPLY COMMENTS
2020 PROPERTY TAX TRUE-UP REPORT AND COMBINED REFUND PLAN
DOCKET NOS. E002/M-19-688, E002/GR-92-1185, G002/GR-92-1186,
E,G002/M-21-369

Dear Mr. Seuffert:

Northern States Power Company, doing business as Xcel Energy, submits this Reply to the July 14, 2021 Comments of the Department of Commerce, Division of Energy Resources (Department) regarding the Company's 2020 Property Tax True-Up Report (Report) filed July 1, 2021 pursuant to the Minnesota Public Utilities Commission's ORDER APPROVING TRUE-UPS AND REQUIRING XCEL TO WITHDRAW ITS NOTICE OF CHANGE IN RATES AND INTERIM RATE PETITION issued March 13, 2020 in Docket No. E002/M-19-688.

In our Report, we proposed a one-time bill credit that would combine refunds to Minnesota electric customers resulting from a true-up of 2020 actual property tax expense to the baseline amount in base rates established in the Company's 2016 multi-year rate plan in Docket No. E002/GR-15-826 and an annual incentive compensation (AIP) credit due for 2020. We appreciate the Department's review of the Report and its recommendation the Commission approve 1) the combined refund and 2) our applying, on a monthly compounding basis, a 4.31 and 3.25 percent annual interest rate to the property tax and incentive compensation refund components, respectively, from June 1, 2021 through the month immediately preceding the billing cycle in which the Company issues the refund to ratepayers.

We acknowledge the Department's expressed concern about our Report proposal to implement the bill credit during second quarter 2022, due to confirmed scheduling of other refunds. We apologize for any confusion caused by the fourth quarter 2020 implementation date inadvertently included in our 2020 annual incentive compensation

plan report.¹ The reference was not updated from a previous report template, and the fourth quarter 2020 reference was offered in error. We provide additional perspective regarding the need for the second quarter 2022 implementation date, as proposed in our July 1 Property Tax True-Up Report and combined refund plan below.

A. Combined Refund Implementation Processing Timeframe

The Company's billing system has limitations due to various refunds and other billing credits already scheduled to occur in 2021 in several NSP jurisdictions, and the limitation of the billing system to process only one refund at a time. For the combined property tax/AIP refund, the implementation process involves calculating a credit for every Minnesota customer based on their 2020 usage. In total, the bill-credit setup, testing and posting to accounts involves approximately an eight-week process and does not allow parallel work for the next credit in the queue.

Our refund/credit queue is full for the remainder of calendar-year 2021. Following are examples of already approved and scheduled customer credits and refunds for this year, and several expected to need processing first quarter 2022:

- MN Department of Energy (DOE) Settlement Payment No. 11.² The Commission ordered issuance of this bill credit commence no later than July 31, 2021. We recently completed posting the credit to customer accounts.
- MN Second Windsource voluntary energy program refund³ processing through September.
- MN Service Quality Tariff Performance penalty credit, time permitting.
- ND Combined Interim Rate Refund and DOE Settlement Payment No. 11. Preserving queue time in November/December for a combined refund.⁴
- Year-end buffer for system and personnel time for interim rate work and other January 1, 2022 rate updates. The third Windsource voluntary energy program refund—possibly will need to be processed January 2022 (MN).
- SD and MI DOE Settlement Payment No. 12: standing Orders to issue credits within 90 days of payment receipt—thus potentially first quarter 2022.
- MN Combined 2020 Property Tax and AIP Refund.

¹ Filed May 28, 2021 in Docket No. E,G002/M-21-369.

² Docket No. E002/M-21-69, Minnesota Public Utilities Commission Order (May 12, 2021).

³ Docket No. E002/M-01-1479, Minnesota Public Utilities Commission Order (July 6, 2021).

⁴ A settlement has been reached in our North Dakota 2021 Test Year Electric Rate Case. Pending NDPSC approval, we estimate final rates will be effective November 1, 2021. On August 4, 2021, the NDPSC issued an Order approving inclusion of the DOE settlement payment no. 11 with the upcoming interim rate refund.

In light of the current queue detailed above, we estimate the earliest the combined 2020 property tax/AIP refund implementation could begin is second quarter 2022. However, consistent with past practice, we will work to implement this credit as soon as possible, once the above-noted credits/refunds have been implemented. Additionally, we recognize the frustration our current billing system, and its inability to process more than one refund at a time, have caused. We are exploring options for future software improvements that would provide for some flexibility in the refund application setup that would deliver the ability to process more than one refund in the billing system at a time to NSP customers.

B. Department of Energy Twelfth Settlement Payment

We anticipate receiving the twelfth U. S. Department of Energy Settlement payment in fourth quarter 2021 for recovery of spent fuel storage damages for 2020. As noted in our Report, if the Commission is agreeable to the Company's including the Minnesota portion of the DOE customer credit in the proposed combined 2020 property tax/AIP refund, we will submit a filing upon receipt of the DOE's twelfth payment outlining details about the monies received, the allocations to jurisdiction and customer class, and estimated bill credit per customer class. We would also submit a letter in the present docket providing information about the DOE credit customer class allocations and estimated interest calculation, updating the combined refund plan summary, and confirming the implementation timeframe. We note that combining refund components contributes to more efficient processing and more streamlined communication on ratepayers' bills.

C. Combined Refund Plan Summary

We re-provide the summary below as included in our July 1 Report. We propose a combined refund to Minnesota electric customers for property tax and AIP where the refund amounts would first each be allocated to class, with each class's allocation combined to determine a separate credit factor for each class. The combined refund would appear as a single line item on customers' billing statements. Customers will be refunded based on their 2020 calendar-year kWh usage—those with 2020 usage that are no longer active at the time we implement the refund and having a balance of \$2 or more will receive a check.

The following table summarizes the characteristics of each component of the proposed combined residential customer refund.

Refund Item	Total Refund Amount (including interest)	Allocation to Class Methodology	Interest Rate	Estimated Average Refund to Residential Customers
Property Tax	\$12.5 million	2020 Property Tax Allocation	4.31%	\$4.45
AIP	\$2.1 million	2020 Revenues	3.25%	\$0.66
TOTAL	\$14.6 million	--	--	\$5.12 *

* Rounded

Attachment G to the Report provided total amounts to be allocated to each customer class for the combined refund. We include Attachment G with this filing for convenient reference. Should the Commission approve including the twelfth DOE credit in the combined refund, we will update the allocation information via a communication in the present docket upon receipt of the twelfth DOE payment expected in fourth quarter 2021. We will also file a compliance report summarizing the results of the combined customer refund within 30 days of completing the refund process.

D. Bill Message

As stated in the Report, we propose the following message for all customer classes be included on bills. If the DOE credit is approved as part of the combined refund, we will update the message to include that information. We will work with the Commission's Consumer Affairs Office to finalize the bill message in advance of implementing the combined refund.

Your bill this month includes a refund due to lower actual property tax owed by Xcel Energy for 2020, and for lower employee incentive compensation for 2020 per the MN Public Utilities Commission. Your refund appears on your bill as "Elec Combined Refund CR".

We appreciate this opportunity to refresh our 2020 combined refund plan and provide further information in support of our proposed second quarter 2022 implementation timeframe.

We have electronically filed this document with the Minnesota Public Utilities Commission, and copies have been served on the parties on the attached service lists. Please contact me at (612) 330-6935 or gail.baranko@xcelenergy.com or Mary Martinka at (612) 330-6737 or mary.a.martinka@xcelenergy.com if you have any questions regarding this filing.

Sincerely,

/s/

GAIL A. BARANKO
NSPM REGULATORY MANAGER

Enclosure
c: Service Lists

Northern States Power Company
 Electric Utility - State of Minnesota

Docket No. E002/M-19-688 et al
 2020 Property Tax True-Up Report and Combined Refund Plan
 Attachment G - Page 1 of 1

Combined Minnesota 2020 Property Tax and AIP Refunds

	<u>Refunds with Interest</u>
2020 Property Tax Refund with Interest	\$12,542,557
<u>2020 AIP Refund</u>	<u>\$2,139,106</u>
Total Combined Refund	\$14,681,662

	[1]	[2]	[3] = [1] + [2]	[4]	[5] = [3] / [4]	[6]	[7] = [3] / [6]
	Property Tax Refund with Interest ¹	AIP Refund ³	Total Refund	Estimated kWh Sales May 2020 through Apr 2021	Refund Factor	Estimated Average Customers	Est Average Refund per Customer
Residential	\$5,260,830	\$785,820	\$6,046,651	9,132,815,195	\$0.000662080	1,181,917	\$5.12
Commercial Non Demand	\$452,327	\$75,111	\$527,438	783,258,743	\$0.000673389	88,226	\$5.98
Commercial & Industrial Demand	\$6,672,587	\$1,259,004	\$7,931,592	17,960,122,618	\$0.000441622	49,624	\$159.83
<u>Lighting</u>	<u>\$156,812</u>	<u>\$19,170</u>	<u>\$175,982</u>	<u>122,524,128</u>	<u>\$0.001436304</u>	<u>27,585</u>	<u>\$6.38</u>
Total	\$12,542,557	\$2,139,106	\$14,681,662	27,998,720,683		1,347,353	

¹ See Attachment C Column 3.

² See Attachment E Column 3.

CERTIFICATE OF SERVICE

I, Mustafa Adam, hereby certify that I have this day served copies or summaries of the foregoing document on the attached list(s) of persons.

xx by depositing a true and correct copy thereof, properly enveloped with postage paid in the United States Mail at Minneapolis, Minnesota

or

xx electronic filing

Docket No. E002/M-19-688

Docket No. E002/GR-92-1185

Docket No. G002/GR-92-1186

Docket No. E,G002/M-21-369

Dated this 10th day of August 2021

/s/

Mustafa Adam
Regulatory Administrator

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John	Coffman	john@johncoffman.net	AARP	871 Tuxedo Blvd. St. Louis, MO 63119-2044	Electronic Service	No	OFF_SL_21-369_M-21-369
Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1400 St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_21-369_M-21-369
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