



**Portland General Electric Company**  
121 SW Salmon Street • 1WTC0306 • Portland, OR 97204  
portlandgeneral.com

December 29, 2021

***Via Electronic Filing***

Public Utility Commission of Oregon  
Attention: Filing Center  
P.O. Box 1088  
Salem, OR 97308-1088

**Re: UM 2131 – PGE Deferral of Metro Supportive House Services Tax**

Filing Center:

Pursuant to ORS 757.259 and OAR 860-027-0030, Portland General Electric Company (PGE) hereby requests authorization to defer certain costs and revenues associated with the Metro Supportive Housing Services Tax.

A Notice regarding the filing of this application has been provided to the parties on the UM 2131 and UE 394 service lists.

Thank you for your assistance in this matter. If you have any questions or require further information, please call me at (503) 464-7488.

Please direct all formal correspondence, questions, or requests to the following e-mail address: [pge.opuc.filings@pgn.com](mailto:pge.opuc.filings@pgn.com).

Sincerely,

*/s/ Jaki Ferchland*

Jaki Ferchland  
Manager, Revenue Requirement

JF/np  
Enclosure

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**UM 2131**

In the Matter of

PORTLAND GENERAL ELECTRIC  
COMPANY

PGE Deferral of Metro Supportive Housing  
Services Tax

**Application for Reauthorization of Deferral  
of Costs and Revenues Associated with the  
Metro Supportive Housing Services Tax**

Pursuant to ORS 757.259 and OAR 860-027-0300, Portland General Electric Company (PGE) hereby requests an accounting order authorizing PGE to defer for later rate-making treatment costs and revenues associated with the Metro Supportive Housing Services (MSHS) Tax pursuant to Metro Measure 26-210. PGE requests that this deferral be subject to an automatic adjustment clause through PGE Schedule 103, and be effective January 1, 2022 through December 31, 2022.

In support of this Application PGE states:

1. PGE is a public utility in the state of Oregon and its rates, service and accounting practices are subject to regulation by the Public Utility Commission of Oregon (Commission).
2. This application is filed pursuant to ORS 757.259, which allows the Commission, upon application, to authorize deferral of certain items.
3. Written communications regarding this Application should be addressed to:

Loretta Mabinton  
Managing Assistant General Counsel  
Portland General Electric Company  
1WTC1301  
121 SW Salmon Street  
Portland OR 97204  
(503) 464-7822  
loretta.mabinton@pgn.com

PGE-OPUC Filings  
Rates & Regulatory Affairs  
Portland General Electric Company  
1WTC0306  
121 SW Salmon Street  
Portland OR 97204  
(503) 464-7805  
pge.opuc.filings@pgn.com

In addition to the names and addresses above, the following are to receive notices and communications via the e-mail service list:

Jaki Ferchland  
Email

Manager, Revenue Requirement  
jacquelyn.ferchland@pgn.com

**I. OAR 860-027-0300(3) Requirements**

The following is provided pursuant to OAR 860-027-0300(3):

A. Background Description

On May 19, 2020 voters in greater Portland approved Metro Measure 26-210 for supportive housing services for people experiencing homelessness or at risk of experiencing homelessness, which went into effect for tax years beginning on or after January 1, 2021. A 1% tax is being imposed on net income from businesses within the Portland Metro jurisdiction that have over \$5 million in gross receipts from both within and outside the Portland Metro jurisdiction.

PGE has been subject to paying this tax beginning in 2021, with the current estimate expected to be approximately \$0.5 million for tax-year 2022. The approval of this Application will support the use of an automatic adjustment clause and associated balancing account, which are necessary because Schedule 103 revenues and the MSHS tax only apply to certain, but not all of, PGE customers.

B. Reasons for Deferral

Pursuant to ORS 757.259(2)(e) and for the reasons discussed above, PGE seeks deferred accounting treatment for costs and revenues associated with the imposed MSHS Tax. Granting this Application will minimize the frequency of rate changes and match appropriately the costs borne by and benefits received by customers. The approval of the Application will support the necessary use of an automatic adjustment clause and associated balancing account.

C. Proposed Accounting for Recording Amounts Deferred.

PGE proposes the following MSHS Tax accounting treatment: the balancing account will be recorded in FERC account 242 (Current Regulatory Liability). MSHS payments (i.e., payments to the taxing authority) will be debited to FERC Account 242 and credited to FERC Account 407.4 (Regulatory Credit). MSHS amortization (i.e., revenues collected from PGE's Metro customers via the MSHS Tax tariff) will be credited to FERC Account 242 and debited to FERC Account 407.4. Interest will accrue on the balance at the approved blended treasury rate.

D. Estimate of Amounts to be Recorded for the Next 12 months.

PGE estimates the MSHS Tax amount to defer during 2022 to be approximately \$0.5 million dollars.

E. Notice

A copy of the Notice of Application for Deferral of Costs and Revenues from Metro Supportive Housing Services Tax and a list of persons served with the Notice are attached to this Application as Attachment A. In compliance with OAR 860-027-0300(6), PGE is serving Notice of Application on the UM 2131 and UE 394 Service List, PGE's current general rate case.

**II. Summary of Filing Conditions**

A. Earnings Review

The MSHS Tax deferral will be subject to an automatic adjustment clause rate schedule, where all associated costs and revenues will flow through the established balancing account and would not be subject to an earnings review under ORS 757.259.

B. Prudence Review

A prudence review should be performed by the Commission Staff as part of their review of this deferral's annual reauthorization filings or applications to update Schedule 103.

C. Sharing

No sharing mechanism applies to the MSHS tax costs or revenues.

D. Rate Spread/Rate Design

The MSHS Tax costs will be charged to customers as a percentage with certain exclusions.

E. Three percent test (ORS 757.259(6))

The three percent test would not apply because PGE will not seek amortization of the deferred amounts in a future proceeding.

**III. Conclusion**

For the reasons stated above, PGE requests approval to defer the costs and revenues associated with the MSHS Tax effective January 1, 2022.

DATED this 29<sup>th</sup> day of December 2021.

*/s/ Jaki Ferchland*

Jaki Ferchland  
Manager, Revenue Requirement  
Portland General Electric Company  
121 SW Salmon Street  
Portland OR 97204  
(503) 464-7488  
jacquelyn.ferchland@pgn.com

**Attachment A**

**Notice of Application for Deferral of Costs and Revenues  
Associated with the Metro Supportive Housing Services Tax**

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**UM 2131**

In the Matter of

PORTLAND GENERAL ELECTRIC  
COMPANY

PGE Deferral of Metro Supportive Housing  
Services Tax

**Notice of Application for Reauthorization  
of Deferral of Costs and Revenues  
Associated with the Metro Supportive  
Housing Services Tax**

On December 29, 2021, Portland General Electric Company (PGE) filed an Application with the Public Utility Commission of Oregon (the Commission or OPUC) for an Order authorizing deferral of costs and revenues associated with the Metro Supportive Housing Services (MSHS) Tax.

Approval of PGE's Application as proposed will support the use of an automatic adjustment clause rate schedule and balancing account to reflect the incremental costs and revenues associated with the MSHS Tax.

Persons who wish to obtain a copy of PGE's application will be able to access it on the OPUC website.

Any person who wishes to submit written comments to the Commission on PGE's application must do so no later than January 29, 2022.

Dated this 29<sup>th</sup> day of December 2021.

*/s/ Jaki Ferchland*

Jaki Ferchland  
Manager, Revenue Requirement  
Portland General Electric Company  
121 SW Salmon Street  
Portland OR 97204  
(503) 464-7488  
jacquelyn.ferchland@pgn.com

## CERTIFICATE OF SERVICE

I hereby certify that I have this day caused the **Notice of Application for the Deferral of Costs from the Metro Supportive Housing Services Tax** to be served by electronic mail to those parties on the attached service list for OPUC Docket No. UM 2131 and UE 394.

Dated at Portland, Oregon, this 29<sup>th</sup> day of December, 2021.

*/s/ Jaki Ferchland*

Jaki Ferchland  
Manager, Revenue Requirement  
Portland General Electric Company  
121 SW Salmon Street  
Portland OR 97204  
(503) 464-7488  
jacquelyn.ferchland@pgn.com



Service List  
OPUC Docket UE 394

WILLIAM STEELE BILL STEELE AND ASSOCIATES, LLC	PO BOX 631151 HIGHLANDS RANCH CO 80164 w.steele1@icloud.com
------------------------------------------------------	-------------------------------------------------------------------

**AWEC**

JESSE O GORSUCH (C) (HC) DAVISON VAN CLEVE	1750 SW HARBOR WAY STE 450 PORTLAND OR 97201 jog@dvclaw.com
-----------------------------------------------	-------------------------------------------------------------------

CORRINE MILINOVICH (C) (HC) DAVISON VAN CLEVE, P.C.	1750 SW HARBOR WAY, STE. 450 PORTLAND OR 97201 com@dvclaw.com
--------------------------------------------------------	---------------------------------------------------------------------

TYLER C PEPPLE (C) (HC) DAVISON VAN CLEVE, PC	1750 SW HARBOR WAY STE 450 PORTLAND OR 97201 tcp@dvclaw.com
--------------------------------------------------	-------------------------------------------------------------------

**CALPINE SOLUTIONS**

GREGORY M. ADAMS (C) (HC) RICHARDSON ADAMS, PLLC	PO BOX 7218 BOISE ID 83702 greg@richardsonadams.com
-----------------------------------------------------	-----------------------------------------------------------

GREG BASS CALPINE ENERGY SOLUTIONS, LLC	401 WEST A ST, STE 500 SAN DIEGO CA 92101 greg.bass@calpinesolutions.com
--------------------------------------------	--------------------------------------------------------------------------------

KEVIN HIGGINS (C) (HC) ENERGY STRATEGIES LLC	215 STATE ST - STE 200 SALT LAKE CITY UT 84111-2322 khiggins@energystrat.com
-------------------------------------------------	------------------------------------------------------------------------------------

**FRED MEYER**

JUSTIN BIEBER (C) FRED MEYER/ENERGY STRATEGIES LLC	215 SOUTH STATE STREET, STE 200 SALT LAKE CITY UT 84111 jbieber@energystrat.com
----------------------------------------------------------	---------------------------------------------------------------------------------------

KURT J BOEHM (C) BOEHM KURTZ & LOWRY	36 E SEVENTH ST - STE 1510 CINCINNATI OH 45202 kboehm@bkllawfirm.com
-----------------------------------------	----------------------------------------------------------------------------

JODY KYLER COHN (C) BOEHM, KURTZ & LOWRY	36 E SEVENTH ST STE 1510 CINCINNATI OH 45202 jkylercohn@bkllawfirm.com
---------------------------------------------	------------------------------------------------------------------------------

**OREGON CITIZENS UTILITY BOARD**

OREGON CITIZENS' UTILITY BOARD	610 SW BROADWAY, STE 400 PORTLAND OR 97205 dockets@oregoncub.org
-----------------------------------	------------------------------------------------------------------------

WILLIAM GEHRKE (C)	610 SW BROADWAY STE 400
--------------------	-------------------------

Service List  
OPUC Docket UE 394

OREGON CITIZENS' UTILITY BOARD PORTLAND OR 97206  
will@oregoncub.org

MICHAEL GOETZ (C)  
OREGON CITIZENS' UTILITY BOARD 610 SW BROADWAY STE 400  
PORTLAND OR 97205  
mike@oregoncub.org

**PGE**

PORTLAND GENERAL ELECTRIC

pge.opuc.filings@pgn.com

LORETTA I MABINTON (C) (HC)  
PORTLAND GENERAL ELECTRIC 121 SW SALMON ST - 1WTC1711  
PORTLAND OR 97204  
loretta.mabinton@pgn.com

JAY TINKER (C)  
PORTLAND GENERAL ELECTRIC 121 SW SALMON ST 1WTC-0306  
PORTLAND OR 97204  
pge.opuc.filings@pgn.com

**SBUA**

JAMES BIRKELUND  
SMALL BUSINESS UTILITY ADVOCATES 548 MARKET ST STE 11200  
SAN FRANCISCO CA 94104  
james@utilityadvocates.org

DIANE HENKELS (C)  
SMALL BUSINESS UTILITY ADVOCATES 621 SW MORRISON ST. STE 1025  
PORTLAND OR 97205  
diane@utilityadvocates.org

**STAFF**

STEPHANIE S ANDRUS (C)  
PUC STAFF--DEPARTMENT OF JUSTICE BUSINESS ACTIVITIES SECTION  
1162 COURT ST NE  
SALEM OR 97301-4096  
stephanie.andrus@state.or.us

JILL D GOATCHER (C)  
PUC STAFF--DEPARTMENT OF JUSTICE BUSINESS ACTIVITIES SECTION  
1162 COURT ST NE  
SALEM OR 97301-4096  
jill.d.goatcher@doj.state.or.us

MATTHEW MULDOON (C)  
PUBLIC UTILITY COMMISSION OF OREGON PO BOX 1088  
SALEM OR 97308-1088  
matt.muldoon@puc.oregon.gov

**WALMART**

VICKI M BALDWIN (C)  
PARSONS BEHLE & LATIMER 201 S MAIN ST STE 1800  
SALT LAKE CITY UT 84111  
vbaldwin@parsonsbehle.com

Service List  
OPUC Docket UE 394

STEVE W CHRISS (C)  
WAL-MART STORES, INC.

2001 SE 10TH ST  
BENTONVILLE AR 72716-0550  
stephen.chriss@wal-mart.com

MADILILNE MALMQUIST (C)  
WALMART

madelinemalmquist@parsonsbehle.com

Service List  
OPUC Docket UM 2131

MITCH MOORE  
PUBLIC UTILITY COMMISSION OF  
OREGON

PO BOX 1088  
SALEM OR 97308-1088  
mitch.moore@puc.oregon.gov

**PGE**

PORTLAND GENERAL ELECTRIC

pge.opuc.filings@pgn.com

LORETTA I MABINTON  
PORTLAND GENERAL ELECTRIC

121 SW SALMON ST - 1WTC1711  
PORTLAND OR 97204  
loretta.mabinton@pgn.com

ALEX TOOMAN  
PORTLAND GENERAL ELECTRIC

121 SW SALMON ST - 1WTC1711  
PORTLAND OR 97204  
alex.tooman@pgn.com

**STAFF**

JOHN FOX  
PUBLIC UTILITY COMMISSION OF  
OREGON

PO BOX 1088  
SALEM OR 97308  
john.l.fox@puc.oregon.gov

SOMMER MOSER  
PUC STAFF - DEPARTMENT OF JUSTICE

1162 COURT ST NE  
SALEM OR 97301  
sommer.moser@doj.state.or.us