



**Portland General Electric**  
121 SW Salmon Street · Portland, Ore. 97204

December 28, 2023

**via email**

puc.filingcenter@puc.or.gov

Public Utility Commission of Oregon

**Attn: OPUC Filing Center**

201 High Street, Ste. 100

P. O. Box 1088

Salem, OR 97308-1088

**Re: UM 2131 PGE's Application for Deferral Metro Supportive Housing Services Tax**

Enclosed for filing is Portland General Electric Company's Application for Reauthorization of Deferral of Metro Supportive Housing Services Tax.

A Notice regarding the filing of this application has been provided to the parties on the UE 416 and UM 2131 service lists.

Parties who wish to receive a copy of this Application should review the Public Utility Commission of Oregon (OPUC) website.

Thank you for your assistance in this matter. If you have any questions or require further information, please contact me at (503) 464-7488 or Stephen Leeb at [stephen.leeb@pgn.com](mailto:stephen.leeb@pgn.com). 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:dm*  
*Enclosure*

cc: Service Lists UE 416 & UM 2131

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**UM 2131**

In the Matter of

PORTLAND GENERAL ELECTRIC  
COMPANY

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

**PORTLAND GENERAL ELECTRIC  
COMPANY’S APPLICATION FOR  
DEFERRAL REAUTHORIZATION**

Pursuant to ORS 757.259, OAR 860-027-0300, Commission Order Nos. 21-029, and 22-074, Portland General Electric Company (PGE) hereby requests authorization to continue to defer certain costs and revenues associated with the Metro Supportive Housing Services (MSHS) Tax pursuant to Metro Measure 26-210. As of the time of filing this Application, a Commission order was yet to be issued for PGE’s previous reauthorization filing. PGE requests that this deferral continue to be subject to an automatic adjustment clause through PGE Schedule 103, be effective January 1, 2024 through December 31, 2024, and be subject to annual renewals as long as Schedule 103 and the MSHS balancing account are in place.

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:

Kim Burton  
Assistant General Counsel  
Portland General Electric Company  
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121 SW Salmon Street  
Portland OR 97204  
(573) 356-9688  
kim.burton@pgn.com

PGE-OPUC Filings  
Rates & Regulatory Affairs  
Portland General Electric Company  
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(503) 464-8172  
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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

Senior 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 \$1.4 million for tax-year 2024. 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, 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 407.3. 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 2024 to be approximately \$1.4 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 416 Service List, PGE's current general rate case.

**II. The following is provided pursuant to OAR 860-027-0300(4):**

a. Description of deferred account entries

Please see sections II(a) and II(c) above.

b. Description of deferred account entries

PGE seeks approval to continue deferred accounting treatment for costs and revenues associated with the MSHS balancing account. Without reauthorization, this deferral will expire on December 31, 2023.

**III. 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.

#### **IV. Conclusion**

For the reasons stated above, PGE requests approval to defer the costs and revenues associated with the MSHS Tax effective January 1, 2024.

DATED this 28<sup>th</sup> day of December 2023.

*/s/ Jaki Ferchland*

Jaki Ferchland  
Senior Manager, Revenue Requirement  
Portland General Electric Company  
121 SW Salmon Street  
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## **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

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

**PORTLAND GENERAL ELECTRIC  
COMPANY'S APPLICATION FOR  
DEFERRAL REAUTHORIZATION**

On December 28, 2023, 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 for deferred accounting treatment will not authorize a change in PGE's rates but will permit the Commission to allow the inclusion of deferred amounts in rates in the future. 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 22, 2024.

Dated this 28<sup>th</sup> day of December 2023.

*/s/ Jaki Ferchland*

Jaki Ferchland  
Senior Manager, Revenue Requirement  
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Portland OR 97204  
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## 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 416.

Dated at Portland, Oregon, this 28<sup>th</sup> day of December, 2023.

*/s/ Jaki Ferchland*

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OPUC Docket UM 2131

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