

December 15, 2021

NWN OPUC Advice No. 21-16A

VIA ELECTRONIC FILING

Public Utility Commission of Oregon
Attn: Filing Center
201 High Street SE, Suite 100
Post Office Box 1088
Salem, Oregon 97308-1088

**Re: ADV 1346 – Revisions to Schedule A – Billing for City and County Exactions –
REPLACEMENT SHEETS**

On November 15, 2021, Northwest Natural Gas Company, dba NW Natural (“NW Natural” or “Company”), filed with the Public Utility Commission of Oregon (Commission) Advice No. 21-16 (ADV 1346) proposing changes to Schedule A with an effective date of January 1, 2021.

The purpose of this filing is to replace the tariff sheets associated with the November 15, 2021 filing to correct the effective date requested. Additionally, the impact to the MCBIT rate change on the cover letter to our previous filing was incorrect. The change from our current rate of 0.21 percent to our proposed rate of 0.02 percent has a reduction to residential customers using 54 therms per month of \$0.13. The impact for commercial customers using 242 therms per month is a reduction of \$0.47.

The effective date of the Company’s request for these tariff sheets should have been January 1, 2022. NW Natural submits the attached replacement tariff sheets that reflect the correct effective date of January 1, 2022 and replace the previous tariff sheets filed November 15, 2021.

Please contact me with any questions on this filing.

Respectfully submitted,

/s/ Kyle T. Walker

Kyle T. Walker, CPA
Manager, Rates and Regulatory Affairs

NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Seventh Revision of Sheet A-1
Cancels Sixth Revision of Sheet A-1

SCHEDULE A BILLING FOR CITY, COUNTY, AND LOCAL EXACTIONS

(T)(N)

APPLICABLE:

To all Customers served by the Company under the Tariff of which this Schedule is a part.

PURPOSE:

To specify the method for billing of business or occupation taxes, license, franchise or operating permit fees, or similar exactions, hereinafter referred to in the entirety as "Exactions", imposed upon the Company by any city, county or local/regional entity for engaging in business therein or for use and occupancy of streets and public ways.

(T)(N)

CITY EXACTIONS:

The aggregate of the Exactions imposed on the Company, up to 3% of the Company's gross revenues, will be applied to rates in accordance with OAR 860-022-040 (1), except that the actual amount of Exactions applicable to Customers taking service under Special Contracts set forth in **Schedule 60** will be added to the total of all charges due.

When the aggregate of the Exactions imposed on the Company by any city exceeds 3%, the excess shall be billed pro rata to Customers served within that city, and the excess amount will be separately stated on the Customer's regular billings.

(D)

Any other Exactions unilaterally imposed or increased by any city during the unexpired term of an existing franchise that contains a provision for compensation, shall be billed pro rata to Customers served within that city in the manner stated above.

COUNTY EXACTIONS:

The full amount of all new or increased taxes, license, franchise or operating permit fees imposed on the Company by any county, other than a city/county, shall be billed pro rata to Customers served within that county. If the taxes or fees cover the Company's operations in only a portion of the county, the amount shall be billed pro rata to Customers served within that portion of the county. The amount associated with these taxes or fees shall be separately stated on Customer's regular billings.

Multnomah County Business Income Tax (MCBIT):

Applicable: All customers that receive Natural Gas service within Multnomah County

A MCBIT Balancing Account will be maintained to accrue any difference between the Company's actual MCBIT expense and the amount collected from Customers. Any over- or under-collection reflected in this account will be considered when the MCBIT Rate is established. The Balancing Account will accrue interest at the rate approved by the Commission.

The MCBIT Rate is based on the following calculation:

(Forecast MCBIT expense +/- Balancing Account amounts) / Forecast Multnomah County Gas Revenues

(T)

Rate: **0.02%** of the total billed amount for Rate Schedule charges excluding public purposes charges billed pursuant to Schedule 301 or Schedule 310, and all other separately stated taxes.

(R)

(K)
|
(K)

(continue to Sheet A-2)

(K) Transferred to Sheet A-2

Issued December 15, 2021
NWN OPUC Advice No. 21-16A

Effective with service on
and after January 1, 2022

SCHEDULE A
BILLING FOR CITY, COUNTY, AND LOCAL EXACTIONS
(continued)

(N)

LOCAL EXACTIONS:

The full amount of all new or increased taxes, license, franchise or operating permit fees imposed on the Company by any local or regional entity shall be billed pro rata to Customers served within the jurisdiction covered by the local or regional entity. The amount associated with these taxes or fees shall be separately stated on Customer's regular billings.

Metro Supportive Housing Services (MSHS) Tax:

Applicable: All customers that receive Natural Gas service within Metro's jurisdiction in Clackamas, Washington and Multnomah Counties.

A Metro Tax Balancing Account will be maintained to accrue any difference between the Company's actual Metro Tax expense and the amount collected from Customers. Any over- or under-collection reflected in this account will be considered when the MSHS Tax Rate is established. The Balancing Account will accrue interest at the rate approved by the Commission.

The MSHS Tax Rate is based on the following calculation:

$$\text{Forecast MSHS Tax expense +/- Balancing Account amounts} / \text{Forecast Metro regional Gas Revenues}$$

Rate: **0.14%** of the total billed amount for Rate Schedule charges excluding public purposes charges billed pursuant to Schedule 301 or Schedule 310, and all other separately stated taxes.

(N)

GENERAL TERMS:

Service under this Rate Schedule is governed by the terms of this Rate Schedule, the General Rules and Regulations contained in this Tariff, and any other Schedules that by their terms or by the terms of this Rate Schedule apply to service under this Rate Schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

(M)

(M)

(M) Transferred from Sheet A-1

Issued December 15, 2021
NWN OPUC Advice No. 21-16A

Effective with service on
and after January 1, 2022