2021 WISCONSIN COUNTIES UTILITIES TAX ASSOCIATION
PO Box 5126
Madison WI 53705

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(920) 994-4749
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Executive Director
ALICE O'CONNOR
Direct (608) 225-9391

Member Counties

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CHIPPEWA
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MARATHON
MARINETTE
MARQUETTE
OCONTO
OZAUKEE
PEPIN
ROCK
SAUK
SHEBOYGAN
TREMPEALEAU
VERNON
WASHBURN
WASHINGTON
WAUSHARA
WOOD

WISCONSIN COUNTIES UTILITY TAX ASSOCIATION BOARD MEETING
Friday, July 23, 2021

AGENDA

10:30 AM TO 1 PM (Lunch provided for those present)

LOCATION OF MEETING: Wisconsin counties Assocation conference room
22 Mifflin Conference room 9th floor parking ramp enter from Hamilton street

Zoom Meeting
https://us02web.zoom.us/j/81493747797?pwd=M2RGUHcyeE9SSm9neGk4QUR(

Meeting ID: 814 9374 7797
Passcode: 210820
One tap mobile
+13017158592,,81493747797#,,,,*210820# US (Washington DC)
+13126266799,,81493747797#,,,,*210820# US (Chicago)

Dial by your location
+1 301 715 8592 US (Washington DC)
+1 312 626 6799 US (Chicago)
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+1 346 248 7799 US (Houston)
+1 669 900 9128 US (San Jose)
Meeting ID: 814 9374 7797
Passcode: 210820
Find your local number: https://us02web.zoom.us/u/kuRyPjSLV

RSVP: Clarify if you are joining by zoom or plan to attend in person

I. Call to Order/Introductions - President William Goehring
- Roll Call/ Welcome/ Introductions
- New representative -Oconto County Supervisor Al Stranz

II. Approve Minutes from May 21,2021 meeting (attachment)
III. Treasurer's Report- Supervisor Robert Keeney
IV. Executive Director REPORT - Alice O'Connor
- **Budget motions recap**
- **Next steps for Legislative Council Study Committee or Gov Blue Ribbon**
- **Commission**
- **Status: Senator Ballweg/Rep. Oldenburg 10-year step down**
- **SUBCOMMITTEE** (Supervisor Yeoman, Rosenburg and Keeney.)
  - analyze DOR utility tax data and update issues for 2022 Legislative Study Committee
  - DOR 990 page report of all annual utility tax 144 reports
  - Original scope statement (attachment)

V. INVITED SPEAKER: Sen. Duey Stroebel/Chief of staff John Stoper

Will discuss their proposed legislation to allow retail electric customers to subscribe to a community solar facility with a generating capacity of five or less megawatts, which meets certain other criteria, and receive bill credits towards their electric bills for electricity produced by the facility.

V. UPDATE: Kyle Christiansen, WCA tax and Finance lobbyist

VI. Any Other Business

VIIi Next Meeting Date

VIX . Adjourn

Please RSVP. Questions call Alice *608-225-9391 or*

aoc@constituencyservices.org

May 21 , 2021 Minutes of the Board of Directors Wisconsin Counties Utility Tax Association –VIA ZOOM and in person

The meeting was called to order at 10:32 M by Board Chair, Supervisor William Goehring. Roll call was taken.

PRESENT: William Goehring- Sheboygan County Supervisor, Thomas Rosenberg, Marathon County Supervisor , Walt Christensen - Jefferson County Supervisor, Bob Yeomans - Rock County Supervisor, Alice O'Connor - WCUTA , Kelly McDowell, Mark Wadium Outagamie county.

Via zoom: Lee Engelbrecht, Manitowoc County; Sonya Hansen, Buffalo County; Vern Koch- Sheboygan County Board Chair; Robert Keeney - Grant County Board Chair, Roger Call, Vernon County Supervisor; Charlene Kervina, Chippewa County Supervisor; Vern Gove, Columbia County Board Chair; Ray Ransom, Jackson County ; Charlene Kervina, Chippewa County Board Chair; Lee Engelbrecht, Manitowoc County Supervisor; Shonna Neary, Columbia County Project manager.

<u>Chairman's Report Supervisor William Goehring</u>
Supervisor Goehring stated the primary purpose of the one hour meeting is to discuss the status of our budget motion efforts and to obtain an update from the Senator Ballweg/Rep. Loren Oldenburg ten year step down legislation. He clarified it won't help those counties who have already been impacted by a reduction. It will only help those counties who face a reduction in utility tax funding starting this year and going forward.

Supervisor Goering said after the budget bill is done, the time will be ripe for the ad hoc work group to analyze DOR utility tax data and update issues for 2022 Legislative Study Committee. Now that the Dept of Revenue provided us with raw data that includes over 900 pages worth of all utility tax 144 reports filed annually by utilities, the subcommittee will help analyze the data and bring back summary comments about trends or recommendations that should be added to our scope statement request for a study next year. WCA will be asked if they can be of assistance. He reaffirmed that Supervisor Yeoman, Rosenburg and Keeney will serve and anyone else interested still has time to step forward.

Treasurer's Report -Supervisor Robert Keeney was dispensed for this meeting.

<u>Budget motion update</u> Alice reported that without calls from local constituents, Kelly McDowell, Mark Wadium and herself would not be able to convince members of the Joint finance Committee that the $25 million ask was modest, deserved and viable at a time when the state was not only flush with a lot of cash in the rainy day fund – separate from one time money from the federal government. Alice mentioned that some members of our group had not yet taken the time to contact their own state rep and senators and it was frustrating.

Senator Ballweg Proposal will no longer be a part of the Joint Finance Committee deliberations as a possible budget amendment. Alice reported that Senator Ballweg says her bill has a lot of policy in it and she fears it would not survive a governor veto. As such, she will pursue separate legislation.

Lois Schepp, Columbia County comptroller said the Columbia County plant has not been approved for a shut down yet. The issue for Columbia County is if your plant is in a multiyear shut down, Columbia County gets no utility aid. Both units produce 1100 megawatts. If both units shut down at one time there would be a levy limit exemption. Right now, Columbia County will lose half of the $1.7 million with unit one shutting down next year. Ms. Schepp says we can't recover those funds. Senator Ballweg is pursuing the ten year step down because of what has happened in Columbia County. Initially she was going to pursue a budget amendment but was nervous so she plans to wait until after the budget and introduce separate legislation. A motion to support Senator Ballweg's proposal was made by Supervisor Rosenburg and seconded by Supervisor Yeoman —it passed.

Alice mentioned that all the definitions related to allowable "government services" under the last batch of stimulus funds is still not final. The federal guidelines do say funding "front line workers and the services they must provide" – must be funded. Utility workers are considered front line workers. Local governments can make a case that local services I provided for the safety and well being of a community where power plants and substations are located, should also be considered essential services. We know funds cannot be used to reduce property taxes but definitive criteria are still unclear if revenue from utility tax reductions can be considered a legitimate use of stimulus money.

Alice said that the stimulus package also earmarked $30 million for quarterly audits that will be looking at how money is used. Inappropriate use of funds will face stiff penalties. The federal government is working on interim rules and will role this out after 60 days of comment. There will be required progress reports by September 2022.

Supervisor Yeomans said the most important thing is to get payback before a plant shuts down. Other questions were raised during the discussion. How will utility taxes be calculated for liquified natural gas, for example.

The meeting adjourned at 11:35 am on a motion by Supervisor Christensen, seconded by Supervisor Rosenburg. Meeting adjourned.

The next meeting was set for Friday, July 23 at 10:30 am

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Legislative Fiscal Bureau

One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873
Email: fiscal.bureau@legis.wisconsin.gov • Website: http://legis.wisconsin.gov/lfb

June 25, 2021

TO: Members
Wisconsin Legislature

FROM: Bob Lang, Director

SUBJECT: Property Tax Estimates, Governor and Joint Finance

This memorandum compares estimated property tax levels and tax bills under the 2021-23 budget recommendations of the Joint Committee on Finance with the tax bill estimates under current law and under the Governor's budget recommendations.

On April 19, 2021, this office distributed a memorandum entitled, "Property Tax Estimates Under the Governor's Budget Bill." That memorandum provided estimates of property tax levels under 2021 AB 68/SB 111, as proposed by the Governor. The memorandum described the Governor's proposed changes to municipal, county, school district, and technical college district levies. Based on these changes, statewide gross property tax levels were estimated to increase by 2.1% in 2021(22) and by 2.2% in 2022(23).

The Joint Finance Committee modified a number of the Governor's provisions affecting property tax levels. For counties and municipalities, modifications included deleting the Governor's recommended changes to county and municipal levy limits. The Committee also included a reestimate of the current law lottery fund condition to reflect higher projected lottery sales during the biennium, as well as a higher opening balance in 2021-22. As a result, an additional $75.9 million in 2021-22 and $29.8 million in 2022-23 is available for property tax relief through the current law lottery and gaming credit, compared to estimates under AB 68/SB 111. For school districts, modifications included deleting the Governor's recommended changes to the revenue limits. The Committee increased base funding for general school aids by $110.0 million in 2021-22 and by $298.0 million in 2022-23. The Committee also deleted the general school aid reduction associated with certain independent charter schools, which would increase the net general aid payments to districts and reduce the gross school levy by an estimated $82.8 million in 2021-22 and $83.9 million in 2022-23. In total, the Committee's actions would reduce school levies by $192.8 million in 2021(22) and by $381.9 million in 2022(23), compared to current law, which would represent reductions of $147.8 million in 2021-22 and $326.9 million in 2022-23 from the Governor. In addition, the Committee also increased property tax relief aid to technical colleges by $29.0 million in 2021-22 and by $43.0 million in 2022-23, which would reduce their levies by an equal amount each year.

As a result of the preceding changes, gross property tax levies are estimated to increase on a statewide basis by 0.3% in 2021(22) and by 0.5% in 2022(23), and net tax levies would decrease by an estimated 0.7% in 2021(22) and increase by 1.2% in 2022(23). These tax changes would result in tax bills for a median-valued home estimated at $3,214 in 2021(22) and $3,246 in 2022(23). These represent a decrease of $101 (3.0%) in 2021(22) and an increase of $32 (1.0%) in 2022(23). Compared to estimated tax bills under AB 68/SB 111, these tax bills would result in a decrease in the estimated tax bill of $72 (2.2%) in 2021(22) and $135 (4.0%) in 2022(23).

The tax bill estimates in this memorandum are for the state as a whole. The impacts on individual municipalities would vary considerably from these figures. Table 1 compares the statewide levies and the tax bills on the statewide median-valued home under current law, under AB 68/SB 111, and under the Joint Finance Committee substitute amendments. It should be noted that net levies under current law and under the Governor have been adjusted from the April 19 memorandum to reflect actual levies for 2020(21) and the increased amounts available under the lottery and gaming credit, as these increased amounts would be available under current law.

TABLE 1

Property Tax Estimates Under Joint Finance, Compared to Current Law and Governor

	Final	Final	Estimates Based on Provisions under Joint Finance	
	2019(20)	2020(21)	2021(22)	2022(23)
Tax Levies (In Millions)				
Municipalities	$3,020.0	$3,109.6	$3,206.2	$3,305.9
Counties	2,280.8	2,327.8	2,379.3	2,432.0
School Districts	5,209.4	5,379.8	5,242.2	5,143.1
Technical College Districts	471.2	486.5	472.0	474.0
Tax Increment Districts	519.3	593.6	630.2	635.3
Special Purpose Districts	117.5	119.7	121.8	124.0
Gross Property Tax Levies	$11,618.2	$12,017.0	$12,051.7	$12,114.3
Change to Prior Year		398.8	34.7	62.6
Net Property Tax Levies	$10,262.1	$10,695.9	$10,624.9	$10,750.9
Change to Prior Year		433.8	-71.0	126.0
Percent Change				
Municipalities		3.0%	3.1%	3.1%
Counties		2.1	2.2	2.2
School Districts		3.3	-2.6	-1.9
Technical College Districts		3.3	-3.0	0.4
Tax Increment Districts		14.3	6.2	0.8
Special Purpose Districts		1.9	1.8	1.8
Gross Property Tax Levies		3.4%	0.3%	0.5%
Net Property Tax Levies		4.2	-0.7	1.2
Tax Bill Estimate -- Current Law				
Median-Valued Home	$188,500	$197,200	$205,600	$211,800
Tax Bill Estimate	3,195	3,315	3,288	3,386
Change Over Prior Year				
Amount		$120	-$27	$98
Percent		3.8%	-0.8%	3.0%
Tax Bill Estimate -- Governor				
Median-Valued Home	$188,500	$197,200	$205,600	$211,800
Tax Bill Estimate	3,195	3,315	3,286	3,381
Change Over Prior Year				
Amount		$120	-$29	$95
Percent		3.8%	-0.9%	2.9%
Change Over Current Law				
Amount			-$2	-$5
Percent			-0.1%	-0.1%

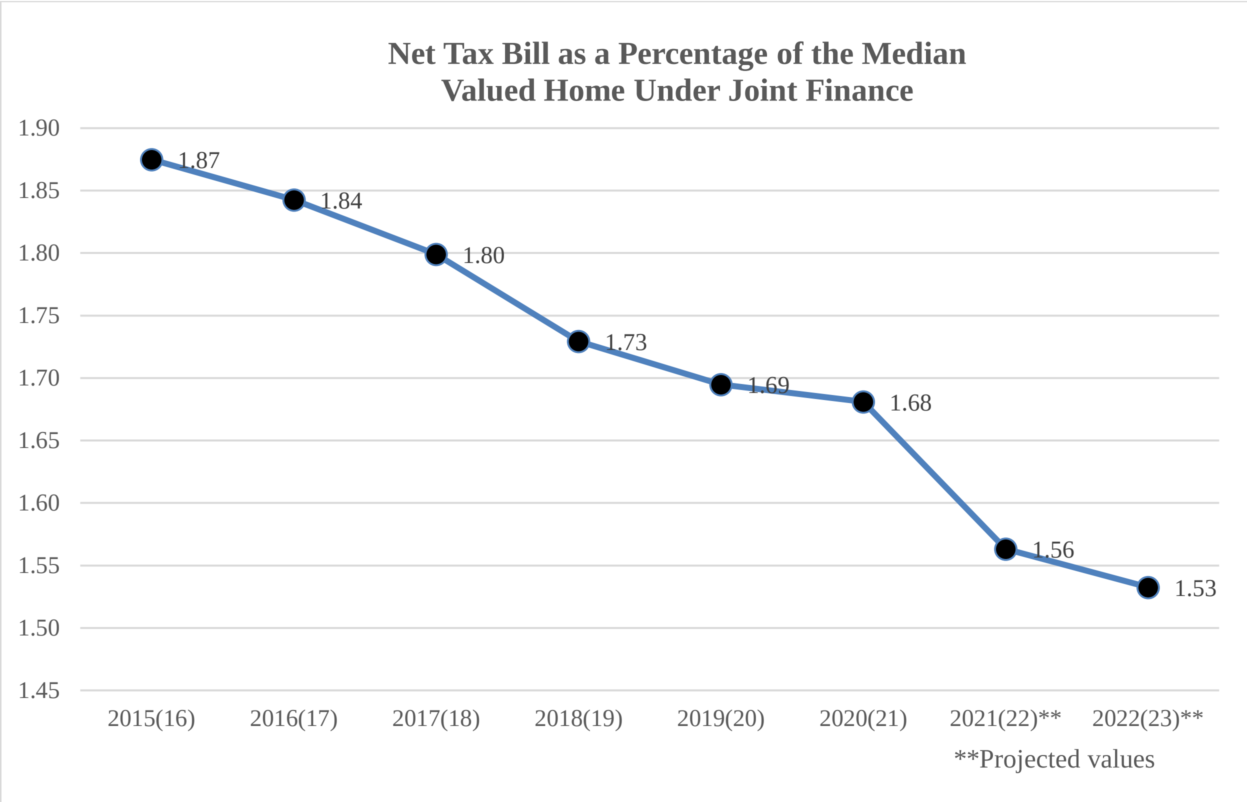
TABLE 1 (continued)

Property Tax Estimates Under Joint Finance, Compared to Current Law and Governor

	Final 2019(20)	Final 2020(21)	Estimates Based on Provisions under Joint Finance 2021(22)	2022(23)
Tax Bill Estimate -- Joint Finance				
Median-Valued Home	$188,500	$197,200	$205,600	$211,800
Tax Bill Estimate	3,195	3,315	3,214	3,246
Change Over Prior Year				
Amount		$120	-$101	$32
Percent		3.8%	-3.0%	1.0%
Change Over Current Law				
Amount			-$74	-$140
Percent			-2.3%	-4.1%
Change Over Governor (AB 68/SB 111)				
Amount			-$72	-$135
Percent			-2.2%	-4.0%

While the total net tax bill on a median-valued home is expected to decrease in 2021(22) and then increase in 2022(23), the net tax bill as a percentage of the value of the home will decrease in both years. The net tax bill is estimated to be approximately 1.56% of the home value in 2021(22) and approximately 1.53% of the home value in 2022(23). Figure 1 below reports the net tax bill as a percentage of the median valued home since 2015(16).

FIGURE 1



BL/AR/NA/lb

Media Alert

Contact: Mike Flaherty
608-332-5200
mflaherty@flahertypr.com

July 15, 2021

Republicans Push Community Solar Legislation in Wisconsin

CCSA praises conservative's effort to increase clean energy options and spur economic development

Madison – This week, State Senator Duey Stroebel (R-Saukville) and Representative Timothy Ramthun (R-Campbellsport) indicated their plans to introduce community solar bills later this month.

The bills – for which they are recruiting co-sponsors – would remove existing policy restrictions to allow for the development of small-scale community solar projects that would enable greater access to solar, lower utility bills, and create jobs and economic development across the state. Under the legislation, residents and businesses could subscribe to a portion of a community solar project and receive credit on their electricity bill for the power produced, just as if the panels were on their own roof.

When passed, community solar would work alongside all existing forms of energy generation and utilize private capital to improve grid resilience and reduce costs for all ratepayers. It also has the potential to create thousands of jobs, spur hundreds of millions of dollars in economic development in rural and urban counties, provide farmers an additional income stream, save customers millions of dollars on their utility bills, and generate local tax revenues across the state.

"Our legislation provides Wisconsin customers with the opportunity to save money and harness locally produced renewable energy," said Senator Stroebel and Representative Ramthun in a memo circulated to legislators. "Community solar will increase energy options for residents and small businesses, spur economic growth across Wisconsin, bring more renewable energy to our state and create consumer choice that will lead to bill savings for Wisconsin taxpayers."

Coalition for Community Solar Access (CCSA), a national Coalition of businesses and non-profits working to expand customer choice and access to solar to all American households and businesses through community solar, endorsed the Republican-sponsored legislation.

"Community solar will drive clean energy development, more customer options, bill savings, and a new homegrown industry within the state of Wisconsin," said Jim Murray, Midwest Regional Director for CCSA. "We applaud state conservatives for pursing common sense energy legislation that harnesses private investment to modernize the state's grid, lowers grid costs for all ratepayers, and revitalizes the economy all without raising taxes. We look forward to working with legislators to get this critical piece of legislation over the finish line this fall."

There are 21 states + Washington DC that have established community solar programs, including multiple states in the Midwest like Illinois, Minnesota, Colorado, with Michigan considering legislation.

###

Utility Company Assets Report Instructions

As a utility company, you are required to electronically file (e-file) Form UT-144: *Utility Company Assets Report* with the Wisconsin Department of Revenue (DOR) by **June 1, 2020**.

If you have questions:

- Email: lgs@wisconsin.gov
- Phone: (608) 261-5167
- Fax: (608) 264-6887

General Information

DOR uses the information reported on this form to calculate the amount of shared revenue utility aid for each municipality and county where utility property is located (sec. 79.04, Wis. Stats.)

- You must file a separate Form UT-144 for each service type (ex: gas, electric, steam)
- Do not include land value
- All values should be reported in whole dollars

Section A: Net Book Value

- The municipalities listed were reported on your utility company's 2019 Form UT-144
- To add a municipality, select "⊕ Add Municipaility" at the bottom of the list
- To remove an existing municipality, check the box
- To delete a newly added municipality, select "⊖"

Net Book Value of Utility Company Assets

- Net book value of other production plant, substations and general structures must be reported by municipality
- Net book value is the original cost less accumulated depreciation
- Depreciation is set by the Public Service Commission of Wisconsin (PSC)
- Report the net book value of leased operating real property that would be classified by the accounts below, if owned by the company

Net Book Value as of December 31, 2018 (col. 1) – auto-filled based on amounts reported on the 2019 Form UT-144

Net Book Value as of December 31, 2019 (col. 2) – enter appropriate net book value classified by the accounts below

Estimated Additions/Retirements as of December 31, 2020 (col. 3) – enter net book value that will be added and in service by December 31, 2020. Report net book value of retired property as a negative amount.

Qualifying Utility Company Assets

- **Other production plant (ex: railcars, spillways)**
  - Only report net book value **not** located at a production plant site. Report net book value located at a production plant site on the specific plant page in Sec. B.
  - Electric utilities – accounts 311-316, 321-325, 331-336 and 341-346
  - Gas utilities – accounts 305-320
  - Do not include:
    - Waste treatment facilities purchased, installed and approved which are classified in the above accounts
    - Net book value of new or repowered production plants that began production after December 31, 2003. The utility aid for these production plants is based on megawatt capacity.
    - Net book value of production plants, which are reported in Sec. B under the applicable plant
- **Substation property**
  - Electric utilities – accounts 352, 353, 361 and 362 for Class A, B, C and D
  - Gas utilities – accounts 366, 369, 375 and 379 for Class A, B, C and D
- **General structures**
  - Account 390

Section B: Production Plants

List all of the production plants operated by your utility company in Wisconsin.

- Current list of production plants is based on DOR records
- To add a plant, select "Add Plant" at the bottom of the list
- To remove an existing plant, check the box. Note: Only remove a plant if your utility company is no longer the operator. If a plant is closing, enter a 'Decommission/Close Date' in the plant section.
- To delete a newly added plant, select ""
- Each plant has its own section, such as B1, B2, B3, etc.
- Select " " to view a plant and enter all of the required information

Section B1: Production Plant Information

General Information

- **Plant type –** select the appropriate plant type
- **Plant class –** select the appropriate plant class, as classified and approved by PSC
- **Adjacent site name –** if this is a non-nuclear plant built on-site or adjacent to another plant site, enter the site name
- **Decommission/close date –** if this plant was decommissioned/closed prior to December 31, 2019, enter the decommission/close date
- **Repower date –** if this plant was repowered prior to December 31, 2019, enter the repower date
- **Co-generation side product –** if this plant has a nameplate capacity of at least one megawatt (MW) and produces both electricity and a side product (ex: steam), enter the side product
- **Alternative energy source –** if this plant has a nameplate capacity of at least one MW and derives its energy from an alternative energy source, enter the alternative energy source
- **Alternative energy percent –** if you report an alternative energy source, enter the percentage derived from the alternative energy source. Enter 100 percent if the alternative energy source is not combined with a fuel other than an alternative energy source.

Owner Information

- All owners and/or operators must be listed for this plant
- For your utility company, select the appropriate ownership type and enter the appropriate ownership percentage
- To add an owner, select " Add Owner" at the bottom of the list
- To remove an existing owner, check the box. Note: Only remove your utility company if it is no longer the operator. If a plant is closing, enter a 'Decommission/Close Date' in the plant section.
- To delete a newly added owner, select ""

Location Information

- Enter the physical address of the plant
- Enter the municipality the plant is located in by entering the municipality's name or co-muni code
- If the plant is located in multiple municipalities, list each municipality and the appropriate allocation percentage based on the net book value located within each municipality
- To add a municipality, select " Add Municipaility" at the bottom of the list
- To remove an existing municipality, check the box
- To delete a newly added municipality, select ""

Production Plant Net Book Value

- You must complete this section if this is a new plant or the plant generates utility aid based on net book value
- **Net book value as of December 31, 2018 (col. 1) –** auto-filled based on amounts reported on the 2019 Form UT-144
- **Net book value as of December 31, 2019 (col. 2) –** enter appropriate net book value classified by the accounts below
- **Estimated additions/retirements as of December 31, 2020 (col. 3) –** enter net book value that will be added and in service by December 31, 2020. Report net book value of retired property as a negative amount

- Include the following qualifying utility company assets for production plants:
  - Electric utilities **–** accounts 311-316, 321-325, 331-336 and 341-346
  - Gas utilities **–** accounts 305-320
- Do not include net book value reported under "Other Production Plant" in Sec. A

Unit Information

- Report each unit separately
- At the bottom of the page, confirm the total MW nameplate capacity for this plant is accurate
- For each unit, enter:
  - **Fuel type –** select the unit's fuel type
  - **MW nameplate capacity as of December 31, 2019 –** auto-filled based on amounts reported in 2019
  - **Expected change to nameplate capacity as of December 31, 2020 –** enter MW capacity that will be added and in service by December 31, 2020. Report unit retirements as a negative MW capacity.
  - **Retirement date –** if this unit will be retired before December 31, 2020, enter the retirement date
  - **Remove date –** if this unit will be removed before December 31, 2020, enter the removal date
  - **Nameplate document –** if documentation is not listed for this unit, select " " to add a nameplate photo (preferred) or other documentation showing the unit's nameplate capacity
  - **Nameplate ID –** enter the nameplate ID for this unit (optional)
- To add a unit, select " Add Unit" at the bottom of the list
- To remove an existing unit, check the box
- To delete a newly added unit, select ""

Section C: Spent Nuclear Fuel Storage

- If your utility company stores spent nuclear fuel in Wisconsin, you must list all of the municipalities where it is stored
- The municipalities listed are based on DOR records
- To add a municipality, select " Add" at the bottom of the list
- To remove an existing municipality, check the box
- To delete a newly added municipality, select ""
- If the spent nuclear fuel storage site is within one mile of another municipality, select yes and enter the municipality's name or co-muni code

Print/Save

Print/Save – after you submit the e-file form, select "Print" on the left panel to print and/or save a copy for your records with the confirmation number

Wisconsin Legislative Council Study Committee scope statement for consideration February 2020

The Study Committee is directed to review the utility aid distribution methodology to determine if the payments-in-lieu-taxes are fair and equitable and examine the causes of declining utility aid payments, including changes in the State's energy mix, that adversely impacts local property taxpayers. Following its review, the committee shall recommend legislation that ensures that the distribution of utility collections to eligible local units of government is fair and equitable and considers changes in the State's energy mix.

- What is a fair and equitable distribution of utility state utility taxes?
  - Public utility aid, per sec. 79.04 Wis. Stats., is paid both to the county and municipality where the qualifying property is located based on percentages specified in the statutes. Depending upon the characteristics of the utility property, municipalities and counties may receive aid under a single component or under various combinations of components of separate distribution formulas.
  - The majority of utility tax collections are deposited in the general fund. As an example, total state utility tax collections in FY18 were $406.5 million. Taxes on railroads and airlines, totaling to $47 million, were deposited in the transportation fund. The remaining $359.5 million was deposited in the state general fund and accounted for 2.18% of general fund tax revenues. Of the general fund revenues, $75.05 million, or 21% of the total, was distributed as utility aid to municipalities and counties.
  - Reportedly, statutory confidentiality provisions prevent the State from releasing currently reported utility company asset data to state and local elected officials in a way that allows them to make determinations about current and future utility aid payments-in lieu-of-taxes.

- What causes a decline in utility aid payments?
  - Alterations in the energy use mix due to price changes and conservation efforts could impact the provision of utility aid payments.
    - Utility companies have pledged to achieve carbon neutrality in Wisconsin by shifting away from electricity generated by fossil fuels in favor of things like solar and wind power. Seven plants produce more than half the electricity generated in Wisconsin.
      - Xcel, the nation's first investor-owned utility to commit to carbon-free electricity, has plans to shutter all its Minnesota coal plants by the end of this decade. Xcel services 248,000 customers in western Wisconsin.
      - In Wisconsin, only Madison Gas and Electric, which owns shares in two coal plants but does not operate them, has committed to something similar.
      - The largest utilities, We Energies and Alliant, have pledged 80% reductions in carbon emissions but have not committed to retiring their coal plants.
      - Alliant is doing long-term economic evaluation of the plants and announced last year that its **plans to build 1,000 megawatts of new solar generation** "is indicative of the overall direction."
    - 2019 Act 45 seeks to address the loss of utility aid payments to local units of governments stemming from the recent decommissioning of power generating facilities. The law allows counties and municipalities that host a closed or decommissioned power plant to exceed their levy by the amount of the utility aid payment they lost in that year.

Currently, there are eight coal plants in Wisconsin that could be impacted by the law.

- Rapid economic and technological changes could impact the provision of utility aid payments.
- Changes in company ownership or company structure could impact the provision of utility aid payments.

April 5, 2021

Questions submitted to Rep.Kuglitsch in consideration of his meetings with the Public Service Commission and Dept of Revenue which may also be asked by members of the Assembly Finance Committee of the same agencies during budget deliberations.

1. What is the process and deadlines around decommissioning a plant. How long does it take. Clarify if the utility tax reduction takes into account the last five years of the plant production when calculating the reduction in the local utility tax payment. Clarify after 5 years of a reduce utility tax payment due to step down legislation passed last year, when exactly does the utility return to the local property tax levy.

2. As coal fired power plants retire, are the taxes and assessments paid by utilities considered a one to one trade. In other words, is the coal fired megawatt capacity utility tax payment going to be the same with conversion to solar panels or other forms renewable energy?

3. How will the current utility tax formula account for solar and wind to pay for utility taxes.

4. There are approximately $31 million dollars' worth of taxes paid by utilities from the ad valium calculation and approximately $36 million paid by the megawatt capacity calculation. How many production plants are still on an ad valium assessment payment

5. How man y megawatts does the PSC feel the state of Wisconsin needs now, in 5 years? Ten years? 25 years?

6. Is there a bigger role for the PSC to play in the calculation of utility taxes in this changing landscape.

7. Since utility taxes are not collected if an entity produces under 50 megawatts of power, is there an inventory of how many individuals or business entities this is? Should they be taxed?

8. Per the attached handout, 2956 MW of capacity will be lost with the closing of four coal plants by 2025. How will utilities replace that lost generation? In other words, how will the roughly 66,774 GWh net generation be maintained?

9. What are the utility tax and utility aid implications of 1) the announced coal plant closings and the six plants that have previously closed and 2) the shift toward renewables?

10. What is/was the utility tax collection from:

    1) the four power plants slated to close and the six plants that have previously closed, by location and,

    2) from renewables, by location and sector (i.e., wind, solar)?

11. What is/was the utility aid return to counties and municipalities from
    1) the four power plants to close and the six that have previously closed, by location and 2) from renewables, by location and sector?

12. The attached list was compiled through media reports and is not likely complete. Can the PSC provide a complete listing of power generating entities in Wisconsin by sector per the attached?

13. As "solar farms" increase in size, will that impact agriculture use valuation. Will there be a distinction if the land is owned by a farmer verses some sort of solar company?

14. Can the PSC identify the original intent of the law when it was passed so it is clear what the statues define as equitable payment to local governments for utility taxes collected? (Was the state supposed to grab 70 to 80 percent and return such a small amount to local governments?)

15. Are there any requirements or should their be for a utility to put in writing at least one year in advance their plans to shut down a generating plant.

16. Please explain the definition for wind and solar incentives and how it might be the same or different from state and federal law. How does this impact utility aid payments.

17. Utilities are paid by ratepayers regardless of whether they are operating a coal fired plant or shifting to renewables. Aren't utilities in effect, paid twice then? If renewables are more efficient, shouldn't ratepayers see a reduction in their bills?

18. As the state defines utilities, why do some utilities pay taxes to the Dept of Revenue but none are returned to local communities. (i.e. telephone companies .)

19. Are solar farms all located on private land . Do utilities own any of the land that solar farms are located on? If so, how are they taxed?

20. The statutes do not appear to acknowledge "geothermal energy" in its current definition of utilities. Are they or should they be assessed anything, and if so how.

21. In Vernon County, Dairyland Power is closing the Genoa #3 Coal Fired Power Plant in June 2021, and replacing those megawatts with a partial ownership agreement from a natural gas plant in Minnesota, and / or a non ownership power purchase agreement of 150 megawatts from a South Dakota wind farm, and / or other sources from Wisconsin or outside Wisconsin. So the question is when Wisconsin loses 2956 MW of capacity by 2025, (and more in the future), and some of the necessary replacement generation comes from outside Wisconsin, can utility tax be applied on the imported megawatts Wisconsin needs?

22. New battery storage technology may be a way to increase reliability on solar and wind generation. New technology suggests battery storage of a couple hundred megawatts providing power for up to 4 hours. As coal plants are closed, is the vacant land created by demolition of the power plant which is near the substations a logical place to place battery storage facilities? Should new

regulations and legislation anticipate large utility battery storage sites and apply appropriate taxes?

23. As Coal and other larger generation plants are shuttered, those Counties and Municipalities need a mechanism to allow for replacement of the funding outside the stringent levy limit structure.

24. At what point will the PSC and DOR feel we need to look at redoing the utility tax Formula to take into account the change in production landscape from coal/gas/nuclear to Wind and Solar that can sustain the local infrastructure needed from changed transmission needs.

25. With the increased amount of transmission infrastructure due to the change in power production, when will the state reflect these changes in the current formula that is over 5 decades old and include the newer technology in taxation?

26. What parts of other utilities need to be a part of the utility tax calculation. Phone, Dark Fiber/Internet, Gas, Oil, etc fight for the same landscape and need support by local municipalities in the form of infrastructure and services. These "needs" come at some cost to local governments who are not now appropriately compensated. When will this change? And How?

27. Has the state given any consideration for the readiness to transition to an all electric future, especially at it thinks about heating all public buildings like courthouses, city county buildings, jails, public schools etc. Local governments still need revenue but the utilities revenue and job descriptions are going to change. Utilities will be less involved in centralized electricity production and more involved in managing collections and distribution of electricity from many different ways of generation from small local generators. The collection and distribution of electricity from many different sources that are connected to "the grid," the power that goes in and out of the grid, and even on the generating property. How will this all be taxed appropriately so local governments receive fair compensation in return for this current "payment in lieu of local property taxes.

28. Ashland County has oil pipelines in its' County. Oil pipelines do not pay anything to support local government services which they utilize such as Sheriff's department, Courts/DA's, Emergency Management. All services which they have an expectation to be there if they need it, yet they pay nothing to the Counties. Can pipelines contribute to the local services needed to serve and protect them? Why should local tax payers subsidize pipelines?

State of Wisconsin
2021 - 2022 LEGISLATURE

LRB-1902/2
KP&EVM:amn

2021 BILL

AN ACT ***to amend*** 66.0401 (1m) (intro.); and ***to create*** 60.61 (5s), 62.23 (7) (j), 66.0401 (1s), 196.01 (5) (b) 8. and 196.376 of the statutes; **relating to:** authorizing community solar programs and granting rule-making authority.

Analysis by the Legislative Reference Bureau

This bill authorizes the establishment of community solar programs through which retail electric customers may subscribe to a community solar facility and receive credits to their electric bills for electricity produced by the facility. Under the bill, entities called subscriber organizations may own or operate community solar facilities, which use solar energy to produce electricity and are connected to the electric distribution grid. Retail electric customers may enter into a contract (subscription) with a subscriber organization through which the customers receive credits towards their electric bill based on their subscriptions. A subscriber and the community solar facility to which the subscriber subscribes must be located within the service territory of the same electric utility. In addition, a subscriber may not receive an annual value of bill credits that exceeds the subscriber's average annual electric bill. Also, under the bill, subscribers may not receive any state subsidy for which generating electricity from a renewable energy resource is a criteria for eligibility nor may subscribers receive any payment or other benefit from a tax incremental district.

The bill requires an electric utility whose service territory includes subscribers to a community solar facility to credit the electric bills of the subscribers based on their subscriptions. Also, under the bill, at the time that an electric utility files tariffs

with the Public Service Commission, the electric utility must include options in the tariffs that allow subscribers to receive bill credits for subscriptions to community solar facilities. The PSC must promulgate rules allowing for establishment of community solar facilities and for subscribers to receive electric bill credits for their subscriptions. The PSC must also establish a rate used to calculate the amount of bill credits that subscribers receive, and the rate must be set at a level that results in robust community solar facility development and all customer classes having access to subscriptions to community solar facilities. Under the bill, the PSC's community solar program rules must also satisfy various other requirements, including that the rules must modify existing interconnection standards, fees, and processes to facilitate interconnection of community solar facilities with the electric distribution grid and allow electric utilities to recover costs of applying credits to subscribers' bills. The bill also provides that new community solar facilities may not be established after June 30, 2031.

The bill also specifies that community solar facilities are subject to the zoning ordinances applicable to the parcels on which they are located. Also under the bill, a municipality may not grant an exception to its zoning ordinance if the exception would authorize the installation of a community solar facility unless the exception is approved by a two-thirds vote of the governing body of the municipality.

For further information see the state and local fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 60.61 (5s) of the statutes is created to read:

60.61 **(5s)** COMMUNITY SOLAR FACILITIES. Notwithstanding sub. (4e), no permit for a conditional use, as defined in sub. (4e) (a) 1., or use variance, as defined in s. 62.23 (7) (e) 7. a., authorizing the installation of a community solar facility under s. 196.376 may be granted unless approved by a two-thirds vote of the town board.

SECTION 2. 62.23 (7) (j) of the statutes is created to read:

62.23 **(7)** (j) *Community solar facilities.* Notwithstanding pars. (de) and (e), no permit for a conditional use, as defined in par. (de) 1. a., or use variance, as defined in par. (e) 7. a., authorizing the installation of a community solar facility under s. 196.376 may be granted unless approved by a two-thirds vote of the common council.

SECTION 3. 66.0401 (1m) (intro.) of the statutes is amended to read:

66.0401 **(1m)** AUTHORITY TO RESTRICT SYSTEMS LIMITED. (intro.) No political subdivision may place any restriction, either directly or in effect, on the installation or use of a wind energy system that is more restrictive than the rules promulgated by the commission under s. 196.378 (4g) (b). ~~No~~ <u>Except as provided in sub. (1s), no</u> political subdivision may place any restriction, either directly or in effect, on the installation or use of a solar energy system, as defined in s. 13.48 (2) (h) 1. g., or a wind energy system, unless the restriction satisfies one of the following conditions:

SECTION 4. 66.0401 (1s) of the statutes is created to read:

66.0401 **(1s)** REGULATION OF COMMUNITY SOLAR FACILITIES. Community solar facilities under s. 196.376 are subject to any zoning ordinance applicable to the parcel on which the community solar facility is located. The conditions under s. 66.0401 (1m) do not apply to restrictions on community solar facilities imposed by a zoning ordinance of a political subdivision.

SECTION 5. 196.01 (5) (b) 8. of the statutes is created to read:

196.01 **(5)** (b) 8. A subscriber organization, as defined in s. 196.376 (1) (i), if, besides owning or operating a community solar facility, the subscriber organization does not otherwise directly or indirectly provide electricity to the public.

SECTION 6. 196.376 of the statutes is created to read:

196.376 Community solar programs. (1) DEFINITIONS. In this section:

(a) "Applicable bill credit rate" means the dollar-per-kilowatt-hour rate determined by the commission that is used to calculate a subscriber's bill credit.

(b) "Bill credit" means the monetary value of the electricity in kilowatt-hours generated by the community solar facility allocated to a subscriber to offset that subscriber's electricity bill.

(c) "Community solar facility" means a facility that generates electricity by means of a solar photovoltaic device that produces for its subscribers a bill credit for the electricity generated in proportion to the size of their subscription, and to which all of the following apply:

1. The facility is connected to the electric distribution grid serving the state.

2. At the time the facility is initially approved by the commission, the facility is located on one or more parcels of land and is not located within one mile, measured from the point of interconnection, of a solar facility under the control of the same entity.

3. The facility has at least 3 subscribers.

4. The facility generates not more than 5 megawatts of electricity.

5. No subscriber holds more than a 40 percent interest in the output of the facility.

6. Not less than 60 percent of the capacity of the facility is subscribed to by subscriptions of not more than 40 kilowatts.

(d) "Control" means the possession, direct or indirect, of the power to direct the management and policies of an entity through any method.

(e) "Electric utility" means a public utility that sells electricity at retail.

(f) "Non-ministerial permit" means a permit or approval necessary to construct a community solar facility that is not granted based on discretion.

(g) "Renewable energy credit" means a tradable credit that represents one megawatt hour of electricity produced from a renewable resource.

(h) "Subscriber" means a retail electric customer of an electric utility who satisfies all of the following:

1. The subscriber owns one or more subscriptions to a community solar facility interconnected with the electric utility.

2. The subscriber is located within the service territory of the electric utility where the community solar facility is located.

(i) "Subscriber organization" means a for-profit or nonprofit entity that owns or operates one or more community solar facilities.

(j) "Subscription" means a contract between a subscriber and the owner of a community solar facility under which the estimated bill credits of the subscriber do not exceed the average annual bill for the customer account to which the subscription is attributed.

(2) ADMINISTRATION. (a) An electric utility shall provide a bill credit to a subscriber's subsequent monthly electric bill for the proportional output of a community solar facility attributable to that subscriber. The value of the bill credit for the subscriber shall be calculated by multiplying the subscriber's portion of the kilowatt-hour electricity production from the community solar facility by the applicable bill credit rate for the subscriber. Any amount of the bill credit that exceeds the subscriber's monthly bill shall be carried over and applied to the next month's bill in perpetuity.

(b) No subscriber may receive a subsidy from this state for which generating electricity from a renewable energy resource is a criteria for eligibility and no subscriber may receive a payment or other benefit from a tax incremental district under s. 66.1105.

(c) An electric utility shall provide bill credits to a community solar facility's subscribers for electricity generated by the community solar facility for not less than 25 years from the date the community solar facility is first placed into operation.

(d) A subscriber organization shall, periodically and in a standardized electronic format, provide to the electric utility whose service territory includes the location of the subscriber organization's community solar facility a subscriber list indicating the percentage of generation attributable to each of the electric utility's retail customers who are subscribers to a community solar facility in accordance with the subscriber's portion of the output of the community solar facility. The electric utility shall create a platform for the subscriber organization to periodically communicate updates to its subscriber list to reflect canceling subscribers and new subscribers. The electric utility shall apply bill credits to the bills of subscribers within one billing cycle following the cycle during which the energy earning the bill credits is generated by the community solar facility.

(e) An electric utility shall, on a monthly basis and in a standardized electronic format, provide to a subscriber organization having a community solar facility within the electric utility's service territory a report indicating the total value of bill credits generated by the subscriber organization's community solar facility in the prior month as well as the amount of the bill credit applied to each subscriber.

(f) A subscriber organization may accumulate bill credits if all of the electricity generated by a community solar facility is not allocated to subscribers in a given month. On an annual basis, the subscriber organization shall furnish to the electric utility whose service territory includes the location of the subscriber organization's community solar facility instructions for distributing accumulated bill credits to subscribers. The electric utility shall pay accumulated bill credits to a subscriber based on the subscriber's retail electricity rate.

(g) Any renewable energy credits created from a community solar facility's production of electricity are the property of the subscriber organization that owns or operates the community solar facility. The subscriber organization may sell, accumulate, retire, or distribute to subscribers the subscriber organization's renewable energy credits.

(3) COMMISSION; DUTIES; RULES. (a) The commission shall promulgate rules allowing for establishment of community solar facilities and for subscribers to receive bill credits.

(b) At the time that an electric utility files tariffs with the commission, the electric utility shall include options in the tariffs that allow subscribers to receive bill credits for the subscriber's electricity bill.

(c) The commission shall establish an applicable bill credit rate to be used to calculate bill credits for subscribers. The commission shall establish the applicable bill credit rate at a level that results in robust community solar facility development and all customer classes having access to subscriptions to community solar facilities.

(d) The rules promulgated under par. (a) shall do all of the following:

1. Reasonably allow for the creation and financing of community solar facilities.

2. Allow all customer classes to participate as subscribers to a community solar facility, and ensure participation opportunities for all customer classes.

3. Prohibit removing a customer from the customer's applicable customer class because the customer subscribes to a community solar facility.

4. Reasonably allow for the transferability and portability of subscriptions, including allowing a subscriber to retain a subscription to a community solar facility if the subscriber moves within the same electric utility's service territory.

5. Modify existing interconnection standards, fees, and processes as needed to facilitate the efficient and cost effective interconnection of community solar facilities

and that allow an electric utility to recover reasonable interconnection costs for each community solar facility.

6. Provide for consumer protection in accordance with existing laws.

7. Allow an electric utility to recover costs of applying bill credits under this section.

8. Require that electric utilities efficiently connect community solar facilities to the electrical distribution grid and do not discriminate against community solar facilities.

9. Require a subscriber organization to satisfy interconnection process benchmarks, demonstrate site control, and obtain all applicable non-ministerial permits for a community solar facility before the subscriber organization owns or operates the facility.

(4) SUNSET; NEW FACILITIES. A new community solar facility may not be established after June 30, 2031.

(END)

Wisconsin Shared Revenue Utility Aid Summary

Shared Revenue Utility Aid

Calculation of Utility Aid

- Shared revenue utility aid is distributed to both counties and municipalities where tax-exempt utility property is located. DOR oversees the distribution of the state's utility aid.
- There are seven components to the utility aid formula
  1. Ad valorem/Net book value payment
     a. Based on the net book value of "qualifying property" for "eligible utilities" located in the municipality on December 31 of the year before payment
     b. Payment is 9 mills ($9 per $1,000 or 0.009%) of the net book value
     c. Town – town is paid 3 mills; county is paid 6 mills
     d. City or village – city or village is paid 6 mills; county is paid 3 mills
  2. Spent nuclear fuel storage payment
     a. $50,000 is paid to the municipality and county where spent nuclear fuel is stored (on December 31 of prior year)
     b. If located within one mile – stored municipality or county gets $40,000; nearby municipality or county gets $10,000
  3. Minimum payment
     a. Production plant with a capacity of 200 MW or more – the payment must be at least $75,000 to a municipality or county
  4. MW based payment
     a. Applies to production plants that began operation or were rebuilt or "repowered" after December 31, 2003
     b. $2,000 per MW of name-plate generating capacity
     c. Town – town is paid 1/3; county is paid 2/3
     d. City or village – city or village is paid 2/3; county is paid 1/3
  5. Incentive payments
     a. Production plant that qualifies for the MW based payment is eligible for incentive payments
     b. There are three incentive payments
        1) Non-nuclear production plant (capacity of at least 1 MW) is built on the site or adjacent to another plant site
           - Municipality and county are each paid $600 per MW
        2) Production plant (capacity of at least 50 MW) is a base load electric generating plant
           - Classified by the PSC – a plant designed to operate at least 60% of the time
           - Municipality and county are each paid $600 per MW
        3) Production plant (capacity of at least 1 MW) is a "co-generation facility" or derives its energy from an "alternative energy source"
           - "Co-generation" - producing both electricity and a side-product (steam)
           - Municipality and county are each paid $1,000 per MW
           - If the plant qualifies for both, only the "co-generation" payment is made

6. Per capita limit
    a. NBV, minimum and MW payments may not exceed:
        1) $425 per capita for municipalities
        2) $125 per capita for counties

        Note: Spent nuclear fuel and incentive payments are exempt from this limit
7. Special minimum payment
    a. For production plants, the payment is the greater of the NBV or MW capacity based payment
    b. DOR reviews this annually
    c. Once a payment is made based on MW capacity, it will always be calculated this way

Law Changes

2015 Wisconsin Act 61

- Effective for 2015 distributions and after
- When a production plant is decommissioned or closed, utility aid payments to the municipality and county will be reduced by 20% each year for five years
- There will be no property tax deduction