Issue(s): CCN for Brickyard Hills Wind Project – Opposition Witness: Susette Taylor Type of Exhibit: Direct Testimony Sponsoring Party: Atchison County, Missouri File No.: EA-2019-0021 Date Testimony Prepared: December 20, 2018

MISSOURI PUBLIC SERVICE COMMISSION FILE NO. EA-2019-0021

DIRECT TESTIMONY OF SUSETTE TAYLOR, COUNTY CLERK ATCHISON COUNTY, MISSOURI ON BEHALF OF ATCHISON COUNTY, MISSOURI INTERVENOR IN CASE

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1		I. <u>INTRODUCTION</u>			
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3	Q.	Please state your name and business address.			
4	А.	My name is Susette Taylor and my business address is County Courthouse, Rock			
5	Port, Missour	i.			
6	Q.	What is your position with Atchison County, Missouri.			
7	А.	I am the elected county clerk for Atchison County, Missouri.			
8	Q.	Please describe your duties and responsibilities as the elected assessor for			
9	Atchison Co	unty, Missouri.			
10	А.	As the county clerk for the county, I am the primary elected official whose duties			
11	include servi	ng as the custodian of records for the Atchison County Commission, assisting with			
12	2 the confirmation and distribution of tax bills for the taxes assessed for real and personal property				
13	located within the political boundaries of Atchison County, Missouri, and for notifying the state				
14	authorities of	the allocation of taxes and levies of the governmental entities in the county.			
15	Q.	What is the purpose of your testimony in this proceeding?			
16	А.	The purpose of my testimony is to oppose Ameren's application for a certificate			
17	of Convenience and Necessity (CCN) for a wind generation project that is located in Atchison				
18	County, Missouri, and in support of preserving the taxes assessed and collected from the				
19	company who currently owns the wind tower project that is the subject of this proceeding. I am				

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also opposing the merger of the non-Public Service Commission regulated wind project owner
 with Ameren which is a regulated entity under the jurisdiction of the Public Service
 Commission.

II. COUNTY COMMISSION'S ACTIONS 4 5 After review of the County Commission's records, I testify that the Atchison County 6 Commission has not granted any tax relief or any tax reductions as of the date of this testimony to any entity engaged in the development of wind energy in behalf of Ameren or any 7 organization associated with Ameren in any way. 8 9 After review of the County Commission's records, I testify that the Atchison County Commission has not granted any entity or Ameren any assent under Sec. 229.100 RSMo to cross 10 county roads for any purpose related to the development and operation of wind towers. 11 After review of the County Commission's records, I testify that the Atchison County 12 Commission has not granted any permission to assign any interest in any economic development 13 14 agreement with any wind power development entity to Ameren. After review of the County Commission's records, I testify that the Atchison County 15 Commission has not granted Ameren any permission of any type to construct, operate, or 16 17 otherwise engage in the development of wind power energy or related projects in Atchison County. 18

After review of the County Commission's records, I testify that the Atchison County
 Commission has not entered into any economic development agreement that involves Ameren.
 From my years of experience in county government in Atchison County, I testify that if
 the Public Service Commission allows Ameren to prevail in its application, the taxing districts in
 Atchison County will lose all of the local tax revenues that support all of the governmental

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1 services provided in the county, including road and bridge construction and maintenance,

2 educational programs of the school districts, the providing of emergency services such as those

3 provided by ambulance and fire districts, and health care services to citizens of Atchison County.

If Ameren prevails in its application there will be very little appreciable local taxes
collected and used in Atchison County, and the taxes applicable to Ameren assessed through the
State Tax Commission will be distributed throughout other counties in Missouri that have
Ameren presence.

8 I testify that the spreadsheet attached hereto and made a part of my testimony was created
9 at my direction to show the loss of tax revenues if Ameren prevails in this process. See Atchison
10 Exhibit 1.

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III. SUMMARY AND CONCLUSIONS

From the information that I have from the information provided to this Commission by 12 Ameren and the data that I have as the Atchison County Clerk, the only advantage of the 13 14 approval of the application is to reduce Ameren's tax rate. The great disadvantage of the approval of the application is to deprive the citizens and taxing entities of Atchison County of the 15 tax revenues that will be paid by the developer of the wind power project as an unregulated 16 17 entity that will be avoided if Ameren's application is granted and the wind power project is transferred to Ameren as an entity under the jurisdiction of the Public Service Commission. 18 19 There will be no more electric power generated if the application is granted than if it is 20 denied. There will be no more wind towers built. From this testimony and the record provided by Ameren, it can be concluded that great harm will be inflicted on the citizens of Atchison 21 22 County if the application is granted. No harm will be placed on Ameren and certainly there is 23 no necessity to gain the desired electric power of Ameren because Ameren can just as easily

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purchase the power generated by the wind towers owned by the non-regulated owner as it can 1 generate the power as if it owned the towers. The difference is in taxation, not availability of 2 power to help Ameren meet its energy needs in compliance with the law and to meet its 3 customers' energy needs. 4 IV. **RELIEF REQUESTED** 5 The Public Service Commission should deny Ameren's application for Certificate of 6 Necessity and Need because Ameren has not proven that there is a need for Ameren to own the 7 wind power project in order to obtain the electric power that is asserts it needs to serve its 8 9 customers. When balancing the public good produced by local taxation by local taxing districts against the lack of benefit to the public by Ameren's application and the losses to the citizens of 10

11 Atchison County, it is clear that the application must be denied.

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of the Application of Union) Electric Company d/b/a Ameren Missouri for) Permission and Approval and a Certificate of) Public Convenience and Necessity Authorizing) It to Construct a Wind Generation Facility.)

File No. EA-2019-0021

AFFIDAVIT OF SUSETTE TAYLOR

STATE OF MISSOURI)) ss COUNTY OF ATCHISON)

Susette Taylor, being first duly sworn on his oath, states:

1. My name is Susette Taylor. I work in the County of Atchison, Missouri and I am

employed by Atchison County as the duly elected County Clerk.

2. Attached hereto and made a part hereof for all purposes is my Direct Testimony

on behalf of Atchison County, Missouri consisting of six (6) pages and one (1) exhibit, all of

which have been prepared in written form for introduction into evidence in the above-referenced

docket.

3. I hereby swear and affirm that my answers contained in the attached testimony to

the questions therein propounded are true and correct.

Susette Taylor

Subscribed and sworn to before me this 20th day of December, 2018.

Notary Public

My commission expires:

CATHERINE J. ROUP
Notary Public - Notary Seal
State of Missouri
Commissioned for Atchison County
My Commission Expires: January 21, 2022
My Commission Expires: January 21, 2022 Commission Number: 18950827