

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of the Application of)	
Missouri-American Water Company for an)	<u>File No. WU-2017-0351</u>
Accounting Authority Order Related to Property)	
Taxes in St. Louis County and Platte County)	

**ST. LOUIS COUNTY'S APPLICATION TO INTERVENE
IN MISSOURI-AMERICAN WATER COMPANY'S APPLICATION AND MOTION
FOR WAIVER REQUESTING AN ACCOUNTING AUTHORITY ORDER**

Comes now St. Louis County, Missouri by and through its attorney, Robert E. Fox, Jr., Associate County Counselor and files its Application to Intervene in Missouri-American Water Company's Application and Motion for Requesting an Accounting Authority Order and moves the Public Service Commission of the State of Missouri to permit St. Louis County to Intervene in Missouri-American's request for an Accounting Authority Order.

Proposed Intervenor's Name:	St. Louis County, Missouri
Address:	Lawrence K. Roos Building 41 S. Central Avenue St. Louis, Missouri 63105
Telephone No.:	(314) 615-7042
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Proposed Intervenor's Interest In Intervention:

When assessing Missouri American Water Company for 2017, St. Louis County discovered that an incorrect recovery period was being used by Missouri American Water Company in assessing its pumps, mains, hydrants, and water treatment equipment located in St. Louis County, Missouri. This type of equipment of Missouri American Water Company is considered commercial real estate and is assessed using 32% of true value in money.

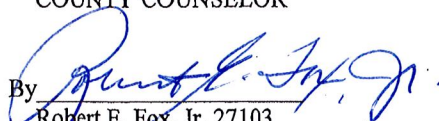
Joseph C. Sansone Co. reports for Missouri American Water Company, and when Sansone reported costs to St. Louis County by year of acquisition, Sansone was using a 7 year recovery period for Missouri American Water Company. However, Sansone should have been using a 20 year recovery period. St. Louis County contacted Jefferson County and St. Charles County to find out what recovery period Missouri American Water Company was reporting to them, and both counties indicated that Missouri American Water Company was using the 20 year recovery period. St. Louis County assessed Missouri American Water for 2017 using a “modified” 20 year recovery period.

It would be helpful for St. Louis County, on behalf of its taxpayers, to ensure it receives in the PSC process, information on all the property Missouri American Water Company reports to the PSC on its depreciation schedules, in order to ensure that the PSC data is matching up with the property Missouri American Water Company is reporting to St. Louis County and the valuation of that property.

St. Louis County is uncertain the position it will take with Missouri American Water Company’s Application and Motion for Requesting an Accounting Authority Order.

Respectfully Submitted

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COUNTY COUNSELOR

By 
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