

CALIFORNIA PUBLIC UTILITIES COMMISSION WATER DIVISION

Advice Letter Cover Sheet

Utility Name: California Water Service Company	Date Mailed to Service List: 3/7/18
District: All Tariffed Areas, including Grand Oaks	
CPUC Utility #: U-60-W	Protest Deadline (20th Day): 3/27/18
Advice Letter #: 2294	Review Deadline (30th Day): 4/6/18
Tier: <input checked="" type="checkbox"/> 1 2 3 <input checked="" type="checkbox"/> Compliance	Requested Effective Date: 3/7/18
Authorization: Water Industry Rule 7.3.1(3)	Rate Impact: No retail rate impact
Description: Rule 15 - Developer tax changes due to the new federal Tax Cuts and Jobs Act	

The protest or response deadline for this advice letter is 20 days from the date that this advice letter was mailed to the service list. Please see the "Response or Protest" section in the advice letter for more information.

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DWA USE ONLY

DATE

STAFF

COMMENTS

APPROVED

WITHDRAWN

REJECTED

Signature: _____

Comments: _____

Date: _____



CALIFORNIA WATER SERVICE COMPANY
1720 NORTH FIRST STREET
SAN JOSE, CA 95112 • (408) 367-8200 • F (408) 367-8428

March 7, 2018

Advice Letter No. 2294

CALIFORNIA WATER SERVICE COMPANY (U 60 W)

To The Public Utilities Commission of the State of California:

California Water Service Company (“Cal Water”) hereby transmits for filing Tariff Rule 15 modifications applicable to all tariffed areas, including Grand Oaks. Hard copies of this filing will follow.

C.P.U.C.		Canceling C.P.U.C.
<u>Sheet No.</u>	<u>Title of Sheet</u>	<u>Sheet No.</u>
XXXXX-W	Rule No. 15 Water Main Extensions (Page 11)	XXXXX-W
XXXXX-W	Rule No. 15 Water Main Extensions (Page 12)	XXXXX-W
XXXXX-W	Table of Contents (Page 13)	XXXXX-W
XXXXX-W	Table of Contents (Page 1)	XXXXX-W

Summary

Cal Water requests approval to modify the developer taxes in its Tariff Rule 15 to reflect the federal “Tax Cuts and Jobs Act” (“TCJA”) signed on December 22, 2017. The components of the TJCA that impact taxes collected from developers are (1) the decrease in the federal corporate tax rate, and (2) the federal taxation of contributions and advances in aid of contribution associated with all facilities (rather than just service laterals).

This advice letter is submitted as a Tier 1 compliance filing with requested effective date of March 7, 2018.

Background

The federal Tax Cuts and Jobs Act of 2017 (“TJCA”), signed on December 22, 2017 and effective January 1, 2108, decreases the corporate tax rate from 35% to 21%, and requires water companies to pay taxes on all contributions and advances in aid of construction (“CIAC” and “advances”) that water utilities receive from developers. Prior to the TJCA, state and federal taxes were only applied to CIAC and advances associated with service laterals. Federal taxes are now imposed on



non-service CIAC and advances as well; there has not been a corresponding change in state law, however, so two different Income Tax Components (“ITC”) factors must be calculated.

Discussion

Section F of Cal Water’s Tariff Rule 15 addresses the “income tax component” of CIAC and advances.

- (1) In Section F.1, Cal Water adds “facilities fees” to the list of examples of CIAC and advances. In the context of the TJCA, facilities fees are appropriately considered “non-service” contributions and advances that are now subject to federal taxes. In Rule 15, facilities fees are listed in C.1.e through C.1.g. Including the term “facilities fees” in Section F.1 removes any uncertainty as to whether the facilities fees in Section C are subject to the Income Tax Components in Section F.
- (2) In Section F.2, language changes are made to minimize confusion between the “ITC factors” in discussed in Section F, and the tax “rates” and other inputs provided in Section F.4 that are used in the Method 5 calculations.
- (3) In Section F.2, the ITC factors have been recalculated, and now apply to two categories – CIAC and advances for services, and CIAC and advances for all other facilities. Cal Water is not clear about the basis for the existing table in Section F.2, which appears to be outdated.

Instead, as reflected in the attached workpapers, the ITC factor for service connections is 15% for federal taxes and 5% for state taxes (total of 20%), and the ITC factor for all other facilities is 15% for federal taxes only.
- (4) In Section F.4, the column for inputs into Method 5 prior to 1/1/92 has been deleted, and a column for the current inputs has been added.
- (5) In Section F.5, non-substantive terminology changes have been made.

Requested Effective Date

This advice letter is submitted as a Tier 1 submission consistent with Water Industry Rule 7.3.1(3). Cal Water requests an effective date of **March 7, 2018**.

Notice

Customer Notice: This is a Tier 1 compliance filing consistent with Water Industry Rule 7.3.1(3). Water Industry Rule 3.2 of General Order 96-B indicates that this kind of Tier 1 filing does not require customer notice.

Service List: In accordance with General Order 96-B, General Rules 4.3 and 7.2, and Water Industry Rule 4.1, a copy of this advice letter will be mailed or electronically transmitted on **March 7, 2018** to competing and adjacent utilities and other utilities or interested parties having requested such notification.



Response or Protest

Anyone may respond to or protest this advice letter. A response supports the filing and may contain information that proves useful to the Commission in evaluating the advice letter. A protest objects to the advice letter in whole or in part and must set forth the specific grounds on which it is based. These grounds are:

- (1) The utility did not properly serve or give notice of the advice letter;
- (2) The relief requested in the advice letter would violate statute or Commission order, or is not authorized by statute or Commission order on which the utility relies;
- (3) The analysis, calculations, or data in the advice letter contain material error or omissions;
- (4) The relief requested in the advice letter is pending before the Commission in a formal proceeding; or
- (5) The relief requested in the advice letter requires consideration in a formal hearing, or is otherwise inappropriate for the advice letter process; or
- (6) The relief requested in the advice letter is unjust, unreasonable, or discriminatory (provided such a protest may not be made where it would require relitigating a prior order of the Commission.)

A protest shall provide citations or proofs where available to allow staff to properly consider the protest. A response or protest must be made in writing or by electronic mail and must be received by the Water Division within 20 days of the date this advice letter is filed. The address for mailing or delivering a protest is:

Tariff Unit, Water Division, 3rd floor
California Public Utilities Commission,
505 Van Ness Avenue, San Francisco, CA 94102
water_division@cpuc.ca.gov

On the same date the response or protest is submitted to the Water Division, the respondent or protestant shall send a copy by mail (or e-mail) to Cal Water at the following address:

Natalie Wales
California Water Service Company
1720 North First Street,
San Jose, California 95112
E-mail: nwales@calwater.com

Cities and counties requiring Board of Supervisors or Board of Commissioners approval to protest should inform the Water Division within the 20-day protest period so a late-filed protest can be entertained. The informing document should include an estimate of the date the proposed protest might be voted on.

The advice letter process does not provide for any responses, protests or comments, except for the utility's reply, after the 20-day comment period.



CALIFORNIA WATER SERVICE COMPANY

Advice Letter 2294 – Rule 15 Developer Tax Changes

Page 5

Replies: The utility shall reply to each protest and may reply to any response. Each reply must be received by the Water Division within 5 business days after the end of the protest period and shall be served on the same day to the person who filed the protest or response. If you have not received a reply to your protest within 10 business days, contact California Water Service Company at 408/367-8200.

CALIFORNIA WATER SERVICE COMPANY

/s/

Natalie Wales
Director of Regulatory Policy & Compliance

Enclosures

cc: Ting-Pong Yuen, ORA

Table of Contents - Page 1

The following listed tariff sheets contain all effective rates and rules affecting the rates and service of the Utility together with information relating thereto:

<u>Sheet Subject Matter</u>	<u>Service Area</u>	<u>Schedule No.</u>	<u>CPUC Sheet No.</u>
Title Page			5613-W
Table of Contents			
Page 1	Table of Contents		11622-W (C)
Page 2	Preliminary Statements		11615-W
Page 3	Preliminary Statements		11614-W
Page 4	Preliminary Statements		11469-W
Page 5	Rate Schedules - All Districts		11521-W
Page 6	Rate Schedules - District Specific		11613-W
Page 7	Rate Schedules - District Specific		11612-W
Page 8	Rate Schedules - District Specific		11611-W
Page 9	Rate Schedules - District Specific		11307-W
Page 10	Rate Schedules - District Specific		11610-W
Page 11	Service Area Maps		11618-W
Page 12	Rules		11621-W
Page 13	Rules		XXXXX-W (C)
Page 14	Sample Forms		11409-W
Page 15	Sample Forms		2926-W-W

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(To be inserted by utility)
 Advice Letter No. 2294
 Decision No. _____

Issued by
PAUL G. TOWNSLEY
 Name
Vice President
 TITLE

(To be inserted by CPUC)
 Date Filed _____
 Effective _____
 Resolution No. _____

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RULES

<u>Sheet Subject Matter</u>	<u>CPUC Sheet No.</u>
<u>Rules (continued)</u>	
No. 14 Continuity of Service	3894-W
No. 14.1 Water Conservation and Rationing Plan	
Page 1	10746-W
Page 2	10745-W
Page 3	10744-W
Page 4	10743-W
Page 5	10742-W
Page 6	10741-W
Page 7	10740-W
Page 8	10739-W
Page 9	10738-W
Page 10	10737-W
Page 11	10736-W
Page 12	10735-W
Page 13	10734-W
No. 15 Water Main Extensions	
Page 1	4803-W
Page 2	4804-W
Page 3	4805-W
Page 4	4806-W
Page 5	4807-W
Page 6	5376-W
Page 7	10403-W
Page 8	5378-W
Page 9	4811-W
Page 10	4812-W
Page 11	XXXXX-W (C)
Page 12	XXXXX-W (C)
No. 16 Service Connections, Meters & Customer's Facilities	
Page 1	3940-W
Page 2	3941-W
Page 3	5395-W
Page 4	10429-W
Page 5	10430-W
Page 6	10431-W
Page 7	10432-W
Page 8	10433-W
Page 9	10434-W
No. 17 Standard for Measurement of Service	3895-W
No. 18 Meter Tests & Adjustments of Bills for Meter Error	
Page 1	10435-W
Page 2	10436-W
Page 3	10437-W
No. 19 Service to Separate Premises, Multiple Units and Resale of Water	
Page 1	3899-W
Page 2	3900-W
No. 20 Water Conservation	3901-W
No. 21 Military Family Relief Program	
Page 1	6477-W
Page 2	6478-W

(continued)

(To be inserted by utility)
 Advice Letter No. 2294
 Decision No. _____

Issued by
PAUL G. TOWNSLEY
 Name
Vice President
 TITLE

(To be inserted by CPUC)
 Date Filed _____
 Effective _____
 Resolution No. _____

CALIFORNIA WATER SERVICE COMPANY
1720 North First Street, San Jose CA 65112
(408) 367-8200

This tariff has been filed with
the California Public Utilities
Commission and is effective
3/7/18, subject to refund until
final Commission approval.

New
Canceling

CPUC Sheet No. XXXXX-W
CPUC Sheet No. 4813-W

Rule No. 15

Sheet 11 of 12

MAIN EXTENSIONS

d. Discounts obtained by the utility from contracts terminated under the provisions of this section shall be accounted for by credits to Acc. 265, Contributions in Aid of Construction.

D. Extensions Designed to Include Fire Protection

1. The cost of distribution mains designed to meet fire flow requirements shall be paid to the utility as a Contribution in Aid of Construction.
2. The cost of private fire protection services, hydrants and other facilities in addition to distribution mains required to provide supply, pressure, or storage primarily for fire protection purposes, or portions of such facilities allocated in proportion to the capacity designed for fire protection purposes, shall be paid to the utility as a Contribution in Aid of Construction.

E. Facility Relocation or Rearrangement

Any relocation or rearrangement of utility's existing facilities, at the request of, or to meet the convenience of an applicant or customer, and agreed up on by the utility, normally shall be performed by the utility. Where new facilities can be constructed in a separate location, before abandonment or removal of an existing facilities, and applicant requests to perform the new construction work, the applicant shall be permitted, if qualified in the judgment of the utility, to construct and install the facilities himself, or arrange for their installation pursuant to competitive bidding procedures initiated by him and limited to qualified bidders

In all instances, utility shall abandon or remove its existing facilities at its discretion. The costs of all related relocation of mains, services, and hydrants, rearrangement, removal, and tie-in work shall be paid to the utility as a Contribution in Aid of Construction.

F. Income Tax Component of Contributions and Advances Provision

1. Contributions in Aid of Construction and Advances for Construction shall include, but are not limited to, cash, services, facilities, facilities fees, labor, property and income taxes thereon provided by applicant to the utility. The value of all contributions and advances shall be based on the utility's estimates. Contributions and advances shall consist of two components for the purpose of recording transactions as follows:
 - a. Income Tax Component gross-up (ITC), and (T)
 - b. The balance of the contribution or advance. (N)
2. The ITC shall be calculated by multiplying the balance of the contribution or advance by the ITC factor of: (N)

(continued)

(To be inserted by utility)
Advice Letter No. 2294

Issued by
PAUL G. TOWNSLEY
NAME
Vice President
TITLE

Decision No. _____

(To be inserted by Cal. P.U.C.)
Date Filed _____

Effective _____
Resolution No. _____

CALIFORNIA WATER SERVICE COMPANY
1720 North First Street, San Jose CA 65112
(408) 367-8200

This tariff has been filed with
the California Public Utilities
Commission and is effective
3/7/18, subject to refund until
final Commission approval.

New
Canceling

CPUC Sheet No. XXXXX-W
CPUC Sheet No. XXXXX-W

Rule No. 15

Sheet 12 of 12

MAIN EXTENSIONS

<u>Type of Contribution or Advance</u>	<u>ITC Factors</u>	(T)	
For service connections (state and federal taxes are applicable)	20.0%	(C) (C)	
For other, non-service contributions and advances (only federal tax is applicable)	15.0%	(C) (C)	
3. The ITC factors are established by using Method 5 as set forth in Decision No. 87-09-026 in I.86-11-019.		(T)	
4. The formula to compute Method 5 includes the following tax-related rates:		(T)	
	Before <u>12-22-17</u>	After <u>12-22-17</u>	(T)(N) (T)(N)
a. Federal corporate tax rate of:	34.00%	21.00%	(T)(N)
b. State franchise tax rate of:	9.30%	8.84%	(T)(N)
c. A discount rate of:	11.25%	7.94%	(N)
d. A pretax rate of return of:	15.42%	9.96%	(N)
5. The ITC Factors have been derived from the tax-related rates in Section F.4 and will remain in effect until the utility's tax-related rates change to the extent the ITC Factors in Section F.2 would increase or decrease by five percentage points or more. When and if that occurs, the utility will modify this tariff to reflect the new tax-related rates and ITC Factors.			(T) (L)(T) (L) (L)(T)
6. If a utility collects a gross-up calculated by using an incremental tax rate that is more than its actual incremental rate, the difference between what was collected and what should have been collected will be refunded to the contributor.			

[End]

(To be inserted by utility)
Advice Letter No. 2294

Issued by
PAUL G. TOWNSLEY
NAME
Vice President
TITLE

Decision No. _____

(To be inserted by Cal. P.U.C.)
Date Filed _____
Effective _____
Resolution No. _____



Antelope Valley District
ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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Bay Area Region
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Bear Gulch District
 ADVICE LETTER FILING MAILING LIST
 PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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 PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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Dominguez District
ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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 PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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Grand Oaks District
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 PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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Hermosa-Redondo District
 ADVICE LETTER FILING MAILING LIST
 PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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 ADVICE LETTER FILING MAILING LIST
 PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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ADVISE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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ADVISE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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 ADVICE LETTER FILING MAILING LIST
 PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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Los Altos District
 ADVICE LETTER FILING MAILING LIST
 PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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 ADVICE LETTER FILING MAILING LIST
 PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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 PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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 PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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 PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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ADVISE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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