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From the office of Miles F. Schumacher

e-mail address: mschumacher@lynnjackson.com

April 3, 2019

April 3, 2019

Ms. Patricia Van Gerpen, Executive Director South Dakota Public Utilities Commission Capital Building, 1st Floor 500 East Capital Avenue

Re:

Docket #EL19-003

Application to the SD PUC for a Facility Permit to Construct

A 300 megawatt Wind Facility

Dear Ms. Van Gerpen:

As requested by the Commission at the March 20, 2019 public input hearing, Crowned Ridge Wind submits the following information on the allocation of tax revenues.

In accordance with South Dakota state law, Crowned Ridge Wind will pay taxes based on the project nameplate capacity and based on the amount of energy generated. One-hundred percent of the nameplate capacity taxes and twenty percent of the energy taxes will flow to counties where the wind farm is located. Fifty percent of those taxes are apportioned to the school districts where each wind tower is located per SDCL 10-35-21 and illustrated in the first column for each school district in the table below, while the remaining fifty percent is divided between townships and the county. The second column illustrates the net gain to schools after applying the applicable percentage of the wind energy tax revenue distributions as local effort under the general state school aid formula, per SDCL 13-13-10.1(6B).

Project Year	Waverly School District		Watertown School District		Millbank School District		Deuel School District	
	Allocation Per SDCL 10-35-21	Adjusted: SDCL 13- 13-10.1(6B)	Allocation Per SDCL 10-35-21	Adjusted: SDCL 13- 13-10 1(6B)	Allocation Per SDCL 10-35-21	Adjusted: SDCL 13- 13-10.1(6B)	Allocation Per SDCL 10-35-21	Adjusted: SDCi 13 13-10,1(6B)
1	193,000	193,000	68,000	68,000	4,000	4,000	245,000	245,000
2	193,000	193,000	68,000	68,000	4,000	4,000	245,000	245,000
3	193,000	193,000	68,000	68,000	4,000	4,000	245,000	245,000
4	193,000	193,000	68,000	68,000	4,000	4,000	245,000	245,000
5	193,000	193,000	68,000	68,000	4,000	4,000	245,000	245,000
6	193,000	154,400	68,000	54,400	4,000	3,200	245,000	196,000
7	193,000	115,800	68,000	40,800	4,000	2,400	245,000	147,000
8	193,000	77,200	68,000	27,200	4,000	1,600	245,000	98,000
9	193,000	38,600	68,000	13,600	4,000	800	245,000	49,000
10	193,000	1.	68,000		4,000		245,000	

Ms. Patricia Van Gerpen, Executive Director April 3, 2019 Page 2

Crowned Ridge Wind has provided the above tax reveune allocation information at the request of the the Commission. If there are any questions on the information or need for additional information, please contact me.

Yours very truly,

LYNN, JACKSON, SHULTZ & LEBRUN, P.C.

Miles P. Schumacher