

BEFORE THE SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

DOCKET NO. HP14-002

**IN THE MATTER OF THE APPLICATION OF DAKOTA ACCESS, LLC FOR AN
ENERGY FACILITY PERMIT TO CONSTRUCT THE DAKOTA ACCESS PIPELINE**

**Direct Testimony of Todd Bailey
On Behalf of the Staff of the South Dakota Public Utilities Commission
July 6, 2015**



1 **Q: Please state your name and business address.**
2
3 A: My name is Todd Bailey. My business address is 445 East Capitol Avenue,
4 Pierre, SD 57501.
5
6 **Q: On whose behalf was the testimony provided?**
7
8 A: This testimony was provided on behalf of the staff of the South Dakota Public
9 Utilities Commission.
10
11 **Q: Describe your educational background.**
12
13 A: I hold a B.S. degree in Mathematics from the University of North Dakota (1994).
14
15 **Q: By whom are you now employed?**
16
17 A: I am employed by the South Dakota Department of Revenue as a Property Tax
18 Specialist.
19
20 **Q: What work experience have you had that is relevant to your involvement on
21 this project?**
22
23 A: I have been appraising pipelines for property tax purposes since 2006.
24
25 **Q: What Professional Credentials do you hold?**
26
27 A: I hold the Certified Appraiser Assessor certification from the South Dakota
28 Department of Revenue.
29
30 **Q: What is the purpose of your testimony?**
31
32 A: The purpose of my testimony is to support Michael Houdyshell in explaining how
33 the Dakota Access Pipeline will be assessed for purposed of property taxation.
34
35 **Q: Have you reviewed the Application and its amendments?**
36
37 A: Yes, I have reviewed the sections relevant to property taxes.
38
39 **Q: Have you reviewed Michael Houdyshell's testimony in this case?**
40
41 A: Yes.
42
43 **Q: Do you concur with his testimony?**
44
45 A: Yes.

1 Q: Does this conclude your testimony?
2 A: Yes.

TODD A. BAILEY

OBJECTIVE

To obtain a position in government, industry or real estate appraisal.

EDUCATION

1989-1994 University of North Dakota Grand Forks, ND
Mathematics
■ B.S. in Mathematics

WORK EXPERIENCE

March 2006 to Present South Dakota Department of Revenue Pierre, SD - Property Tax Division
Public Utility Appraiser/Property Tax Specialist

- Conducting all aspects of the valuation process for centrally assessed utility property
- Creating a cost of capital study for all industries that are centrally assessed
- Defending valuations with company representatives during informal appeal hearings
- Managing the program for gross receipts tax for rural electric's and rural telephones
- Implemented the alternative tax program for commercial wind-farms
- Teaching introduction to real estate appraisal at annual assessor's school 2009-2014

April 2000 –March 2006 South Dakota Department of Revenue Pierre, SD – Property Tax Division
Senior Statistician

- Verifying the accuracy of county sale information for statistical publications
- Auditing the county abstracts to set the basis for levying the property taxes and inclusion in statistical publications
- Providing general property tax information to taxpayers and county staff

August 1996-February 2000 Mid-Central Federal Savings Bank Wadena, MN
Consumer Loan Officer

- Concentration in general loan application analysis, administration and approval
- Exposure to Commercial and Agricultural lending standards
- Experience in In-House and Secondary Market Mortgage lending

ADDITIONAL EDUCATION

- Certified Appraiser Assessor – SD Department of Revenue since 2001
- Tegarden Public Utilities Basic Appraisal Course - 2007, IAAO 101, IAAO 102, IAAO 201
- Wichita State Appraisal for Ad Valorem Taxation of Public Utilities Conference 2006-2014

References Available upon request