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CASCADE NATURAL GAS CORPORATION

Fifty-Sixth Revision of Sheet No. 500-A

Canceling

Fifty-Fifth Revision of Sheet No. 500-A

WN U-3

SCHEDULE 500 MUNICIPAL TAXES

MUNICIPAL TAX RATE (continued)

Municipality	Ordinance No.	Tax Rate on gas service	Tax Rate on Rental Equipment	Limitations
Kalama	779	6%	-	Not applied to billing portion >\$1,000 where gas is used for manufacturing
Kelso	3020	6%	6%	None
Kennewick	2806,3303, 3612	8.5%	8.5%	None
La Conner	712	6%	6%	None
Longview	2227	6%	6%	Not applied to billing portion >\$1,000 where gas is used for manufacturing
Lynden	1177	6% 1% 0.5%	6%	 6% applied to first \$5,000 billed per month, per customer 1% applied to portion billed per month, per customer between \$5,000 and \$50,000 0.5% applied to portion >\$5,000 billed per month, per customer
Marysville	1975	5%	-	None
McCleary	563	6%	6%	None
Montesano	942	6%		None
Moses Lake	1930	6%	6%	Does not apply to portion billed per customer, per year >\$100,00
Mount Vernon	3240	6% 4%	6% 4%	 Higher rate applied to portion billed per customer, per month, up to \$5,000 Lower rate applied to portion billed, per customer, per month >\$5,000
Moxee	438	6%	6%	Applied to first \$3,000 billed, per customer, per month
Nooksack	291, 365	6%	6%	None
Othello	1099	6%	6%	None
Oak Harbor	792, 967	6%	6%	None
Pasco	2707	8.5%	-	None

(continued)

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Mike Parvinen

Director, Regulatory Affairs

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SUB 5/25/18 CASCADE NATURAL GAS CORPORATION

Fourth Revision of Sheet No. 500-B Canceling

Third Revision of Sheet No. 500-B

WN U-3

SCHEDULE 500 MUNICIPAL TAXES

MUNICIPAL TAX RATE (continued)

Municipality	Ordinance No.	Tax Rate on gas service	Tax Rate on Rental Equipment	Limitations	(N (N (N
Poulsbo	80-20	6%	-	None	(
Port Orchard	012-17	6%	-	None	
Prosser	1512	6%	6%	None	
Quincy	552, 05-161	4%	4%	None	
Richland	35-96	8.5%	8.5%	Higher rate applied to portion billed per	
		1%	1%	customer, per month up to \$35,000	(
				• Lower rate applied to portion billed per	
				customer, per month > \$35,000	
Sedro Woolley	978	6%	-	None	1
Selah	939	6%	-	Applied to portion billed per customer, per	
				month, up to \$2,000	
Shelton	1646-0805	6%	6%	None	
Stanwood	704	6%	-	None	/-
Sumas	1682, 1772 &	1%	-	Applied to portion billed per customer, per	- (T
	1773			month, up to \$1000	(Т
Sunnyside	1368	6%	6%	None	
Swinomish	185	3%	3%	None	
Indian Tribe	105				
Toppenish	85-36, 95-8	8.5%	8.5%	None	
Union Gap	2107	6%	6%	None	
Walla Walla	A-3295	6%	6%	None	
Wapato	903, 948	6%	6%	None	
Wenatchee	2858	6%	6%	None	
West Richland	22-16	6%	6%	None	
Woodland	1171	6%	-	None	

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(continued)

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SUB 5/25/18 CASCADE NATURAL GAS CORPORATION

First Revision of Sheet No. 500-C Canceling

WN U-4

Original Sheet No. 500-C

SCHEDULE 500 **MUNICIPAL TAXES**

MUNICIPAL TAX RATE (continued)

Municipality	Ordinance No.	Tax Rate on gas service	Tax Rate on Rental Equipment	Limitations	(N) (N) (N)
Yakima	2016-039	6% 2%	6% 2%	 Higher rate applied to first \$8,000, per customer, per month Lower rate applied to amount >\$8,000, billed per customer, per month 	
Yakima Indian Nation	T-177-02	3%	3%	None	-
Zillah	488	6%	-	Does not apply to gas purchased from industrial sales rate and used for manufacturing	

FEDERALLY RECOGNIZED INDIAN NATION TAX CREDIT

In accordance with WAC 458-20-192 (7)(b), the rates and charges specified in this tariff shall be reduced for all Federally Recognized Indian Nation tribal and member accounts, located and service provided within the boundaries of a Federally Recognized Indian Nation. Each applicable customer must apply on an individual account basis to Cascade to receive this tax credit.

The Federally Recognized Indian Nation Tax Credit is designed to offset the Washington State Public Utility Tax, which is a part of the rates charged for core market natural gas service.

State Public Utility Tax Credit (3.852%)

STATE UTILITY TAX EXEMPTION CREDIT

To the extent the Washington Department of Revenues authorizes exemptions of public utility tax collection from certain customer groups, the rates and charges specified in this tariff shall be reduced by a State Utility Tax credit. Each applicable customer must apply on an individual account basis to Cascade to receive this tax credit.

The State Utility Tax Credit is designed to offset the Washington State Public Utility Tax, which is a part of the rates charged for core market natural gas service.

> State Public Utility Tax Credit (3.852%)

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