

SCHEDULE 500
MUNICIPAL TAXES

MUNICIPAL TAX RATE (continued)

<u>Municipality</u>	<u>Ordinance No.</u>	<u>Tax Rate on gas service</u>	<u>Tax Rate on Rental Equipment</u>	<u>Limitations</u>
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%	<ul style="list-style-type: none"> • 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%	<ul style="list-style-type: none"> • 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

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Issued ~~December 1, 2017~~

Effective for Service on and after
~~February~~^{May 25, 2018}
July 1, 2018

Issued by CASCADE NATURAL GAS CORPORATION

By: 

Mike Parvinen

Director, Regulatory Affairs

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~~(M) refers to language on Sheet No. 500-A that was previously found on Sheet No. 500.~~

~~(K) refers to language found on Sheet 500-B that was previously found on Sheet No. 500-A.~~

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MUNICIPAL TAXES

MUNICIPAL TAX RATE (continued)

<u>Municipality</u>	<u>Ordinance No.</u>	<u>Tax Rate on gas service</u>	<u>Tax Rate on Rental Equipment</u>	<u>Limitations</u>
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% 1%	8.5% 1%	<ul style="list-style-type: none"> Higher rate applied to portion billed per customer, per month up to \$35,000 Lower rate applied to portion billed per customer, per month > \$35,000
Sedro Woolley	978	6%	-	None
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 & 1773	1%	-	Applied to portion billed per customer, per month, up to \$500 <u>1000</u>
Sunnyside	1368	6%	6%	None
Swinomish Indian Tribe	185	3%	3%	None
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

(†)

(M) refers to language previously on Sheet No. 500-A that is now found on Sheet 500-B.

(K) refers to language previously on Sheet No. 500-B that is now found on Sheet 500-C.

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CNG/W18-~~0204~~-01

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SCHEDULE 500
MUNICIPAL TAXES

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MUNICIPAL TAX RATE (continued)

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<u>Municipality</u>	<u>Ordinance No.</u>	<u>Tax Rate on gas service</u>	<u>Tax Rate on Rental Equipment</u>	<u>Limitations</u>
Yakima	2016-039	6% 2%	6% 2%	<ul style="list-style-type: none"> 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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