

**SOUTHWEST GAS CORPORATON
ARIZONA**

**Adjustment No. 27
Sheet 1 of 1**

TAXES AND ASSESSMENTS NOT INCLUDED IN RATES

City	County Sales Tax	City Taxes						EFFECTIVE RATES			
		Franchise Fees/Tax		Sales Tax		Business Occupational Tax		Residential	Commercial	Industrial	Other
		Industrial	Res/Com.	Industrial	Res/Com.	Industrial	Res/Com.				
Apache Junction (Pinal County)	1.00%	0.00%	0.00%	3.20%	3.20%	-	-	9.53%	9.47%	9.47%	9.47%
Apache Junction (Maricopa Co.)	0.70%	0.00%	0.00%	3.20%	3.20%	-	-	9.23%	9.16%	9.16%	9.16%
Avondale	0.70%	0.00%	2.00%	1.50%	1.50%	-	-	8.14%	8.08%	7.46%	7.46%
Benson	0.50%	0.00%	0.00%	2.50%	2.50%	-	-	8.33%	8.26%	8.26%	8.26%
Bisbee	0.50%	0.00%	2.00%	2.00%	2.00%	-	-	7.94%	7.87%	7.76%	7.76%
Buckeye	0.70%	0.00%	2.00%	2.00%	2.00%	-	-	8.14%	8.08%	7.96%	7.96%
Bullhead	0.25%	0.00%	2.00%	2.00%	2.00%	-	-	9.68%	9.62%	7.51%	7.51%
Casa Grande	1.00%	2.00%	2.00%	0.00%	0.00%	-	-	8.45%	8.39%	8.39%	8.39%
Chandler	0.70%	2.00%	2.00%	2.75%	2.75%	-	-	10.89%	10.83%	10.83%	10.83%
Clifton *	0.50%	2.20%	2.20%	2.00%	2.00%	-	-	10.15%	10.08%	10.08%	10.08%
Coolidge	1.00%	0.00%	2.00%	2.00%	2.00%	-	-	10.45%	10.39%	8.27%	8.27%
Douglas	0.50%	0.00%	2.00%	2.50%	2.50%	-	-	10.44%	10.37%	8.26%	8.26%
El Mirage	0.70%	0.00%	2.00%	3.00%	3.00%	-	-	9.14%	9.08%	8.96%	8.96%
Eloy	1.00%	2.00%	2.00%	2.00%	2.00%	-	-	8.45%	8.39%	8.39%	8.39%
Florence	1.00%	0.00%	2.00%	2.00%	2.00%	-	-	10.45%	10.39%	8.27%	8.27%
Fountain Hills	0.70%	0.00%	0.00%	1.20%	1.20%	-	-	7.23%	7.16%	7.16%	7.16%
Gila Bend	0.70%	0.00%	2.00%	3.00%	3.00%	-	-	9.14%	9.08%	8.96%	8.96%
Gilbert	0.70%	0.00%	0.50%	1.50%	1.50%	-	-	6.47%	6.41%	7.46%	7.46%
Glendale	0.70%	0.00%	2.00%	1.30%	1.30%	-	-	8.14%	8.08%	7.26%	7.26%
Globe	1.00%	0.00%	2.00%	1.50%	1.50%	2.00%	2.00%	10.45%	10.39%	9.77%	9.77%
Goodyear	0.70%	0.00%	2.00%	2.00%	2.00%	-	-	8.14%	8.08%	7.96%	7.96%
Guadalupe	0.70%	0.00%	0.00%	2.00%	2.00%	-	-	8.03%	7.96%	7.96%	7.96%
Hayden	1.00%	0.00%	2.00%	1.00%	1.00%	-	-	8.39%	8.33%	7.27%	7.27%
Huachuca City	0.50%	0.00%	2.00%	1.00%	1.00%	-	-	7.94%	7.87%	6.76%	6.76%
Kearny	1.00%	2.00%	2.00%	2.00%	2.00%	-	-	8.45%	8.39%	8.39%	8.39%
Litchfield	0.70%	0.00%	2.00%	2.00%	2.00%	-	-	8.14%	8.08%	7.96%	7.96%
Mammoth	1.00%	2.00%	2.00%	2.00%	2.00%	-	-	8.45%	8.39%	8.39%	8.39%
Marana	0.00%	0.00%	0.00%	4.00%	4.00%	-	-	9.33%	9.26%	9.26%	9.26%
Mesa *	0.70%	0.60%	2.60%	1.50%	1.50%	-	-	10.28%	10.21%	8.10%	8.10%
Miami	1.00%	0.00%	2.00%	0.00%	0.00%	5.00%	5.00%	11.45%	11.39%	11.27%	11.27%
Oro Valley	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	5.33%	5.26%	5.26%	5.26%
Paradise Valley *	0.70%	0.00%	2.20%	1.40%	1.40%	-	-	8.35%	8.29%	7.36%	7.36%
Parker	1.00%	0.00%	2.00%	3.00%	3.00%	-	-	9.45%	9.39%	9.27%	9.27%
Peoria	0.70%	0.00%	2.00%	3.00%	3.00%	-	-	9.14%	9.08%	8.96%	8.96%
Phoenix	0.70%	2.00%	2.00%	2.70%	2.70%	-	-	8.90%	8.84%	8.84%	8.84%
Queen Creek	0.70%	0.00%	2.00%	1.00%	1.00%	-	-	9.14%	9.08%	6.96%	6.96%
Sahuarita	0.00%	0.00%	0.00%	2.00%	2.00%	-	-	7.33%	7.26%	7.26%	7.26%
San Luis	1.00%	0.00%	2.00%	2.50%	2.50%	-	-	10.95%	8.77%	8.77%	8.77%
San Carlos Ind Res	0.00%	0.00%	2.00%	0.00%	0.00%	-	-	2.31%	2.25%	0.25%	0.25%
Scottsdale	0.70%	0.00%	2.00%	1.40%	1.40%	-	-	8.14%	8.08%	7.36%	7.36%
Sierra Vista	0.50%	0.00%	0.00%	2.00%	2.00%	-	-	7.83%	7.76%	7.76%	7.76%
Somerton	1.00%	0.00%	2.00%	2.50%	2.50%	-	-	8.95%	8.88%	8.77%	8.77%
South Tucson	0.00%	2.00%	2.00%	2.50%	2.50%	-	-	9.93%	9.86%	9.86%	9.86%
Superior	1.00%	2.00%	2.00%	2.00%	2.00%	-	-	10.45%	10.39%	10.39%	10.39%
Surprise	0.70%	0.00%	2.00%	2.00%	2.00%	-	-	10.14%	10.08%	7.96%	7.96%
Tempe	0.70%	2.00%	2.00%	1.70%	1.70%	-	-	7.83%	7.77%	7.77%	7.77%
Tolleson	0.70%	2.00%	2.00%	2.00%	2.00%	-	-	8.14%	8.08%	8.08%	8.08%
Tombstone	0.50%	0.00%	2.00%	0.00%	0.50%	-	-	8.44%	8.37%	5.76%	5.76%
Tucson	0.00%	2.00%	2.00%	2.00%	2.00%	-	-	9.43%	9.36%	9.36%	9.36%
Wellton	1.00%	0.00%	0.00%	2.50%	2.50%	-	-	8.83%	8.77%	8.77%	8.77%
Wickenburg	0.70%	0.00%	2.00%	1.00%	1.00%	-	-	8.08%	8.02%	6.96%	6.96%
Winkelman	1.00%	0.00%	2.00%	0.00%	0.00%	-	-	8.45%	8.39%	6.27%	6.27%
Youngtown	0.70%	0.00%	2.00%	2.00%	2.00%	-	-	8.14%	8.08%	7.96%	7.96%
Yuma	1.00%	0.00%	2.00%	1.70%	1.70%	-	-	10.15%	10.09%	7.97%	7.97%

County Taxes (Outside City Limits)

County	Cochise	Gila	Graham	Greenlee	LaPaz	Pinal	Yuma	Maricopa	Mohave	Pima
Sales Tax	0.50%	1.00%	0.50%	0.50%	1.00%	1.00%	1.00%	0.70%	0.25%	0.00%
Effective Rate**	5.83%	6.33%	5.83%	5.83%	6.33%	6.33%	6.33%	6.03%	5.58%	5.33%

State Sales Tax	5.00%
Arizona Corporation Commission Assessment (ACC)	0.25%
Residential Utility Consumer Office Assessment (RUCO)	0.06%

* Cities with Property Tax Equivalent Franchise Fee

** Includes State Sales Tax, ACC and RUCO

Dated: September 01, 2000

GENERAL

The charges of the Utility do not include the applicable proportionate part of any taxes or governmental impositions which are assessed on the basis of gross revenues and/or the price or revenue from the gas or service sold and/or the volume of gas generated or purchased for sale and/or sold hereunder.

APPLICABILITY

In order to collect the stated taxes, fees and assessments as shown for the various taxing authorities, the effective tax rates will be added for gas service.