

**SOUTHWEST GAS CORPORATION  
ARIZONA**

**Adjustment No. 28  
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%	2.50%	2.50%	-	-	8.44%	8.37%	8.26%	8.26%
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%	1.60%	1.60%	-	-	7.63%	7.56%	7.56%	7.56%
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%	2.00%	2.00%	2.00%	-	-	9.43%	9.36%	7.26%	7.26%
San Luis	1.50%	0.00%	2.00%	2.50%	2.50%	-	-	11.46%	9.27%	9.27%	9.27%
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	1.50%	0.00%	2.00%	2.50%	2.50%	-	-	9.46%	9.40%	9.27%	9.27%
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%	1.80%	1.80%	-	-	8.09%	8.03%	8.03%	8.03%
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	1.50%	0.00%	0.00%	2.50%	2.50%	-	-	9.33%	9.27%	9.27%	9.27%
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	1.50%	0.00%	2.00%	1.70%	1.70%	-	-	11.07%	11.01%	8.87%	8.87%

**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%	1.50%	0.70%	0.25%	0.00%	
Effective Rate**	5.83%	6.33%	5.83%	5.83%	6.33%	6.33%	6.83%	6.03%	5.58%	5.33%	
County Tax Code	400	410	420	300	430	320	450	440	340	310	

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

\* Cities with Property Tax Equivalent Franchise Fee

\*\* Includes State Sales Tax, ACC and RUCO

Dated: March 01, 2001

**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.