APPENDIX II

TAX AND SERVICE RATES

1. Real Estate Tax - $0.155 per $100.00 assessed valuation

2. Tangible Personal Property Tax - $0.28 per $100.00 assessed valuation

3. Machinery and Tool Tax - $0.28 per $100.00 assessed valuation

4. Consumer Utility Tax -
   - **Gas – Residential** - $0.90 plus $0.1333 on each CCF delivered each month, not to exceed $2.25 monthly.
   - **Gas – Non Residential** - $1.875 plus $0.126 on each CCF delivered each month, not to exceed $11.25 monthly.
   - **Electricity – Residential** - $0.01135 on each KWH delivered monthly, not to exceed $2.25 monthly.
   - **Electricity – Commercial** - $0.01 on each KWH delivered monthly, not to exceed $11.25 monthly.
   - **Electricity – Industrial** - $0.0112 on each KWH delivered monthly, not to exceed $11.25 monthly.

5. Business and Occupational Licenses:

   - Contractors-----------------$0.13 per $100.00 gross sales
   - Retail Sales-------------$0.17 per $100.00 gross sales
   - Financial, Real Estate and Professional Services----$0.35 per $100.00 gross sales
   - Repair, Personal, Business and Other Services--------$0.25 per $100.00 gross sales
   - Home Occupation----------$0.25 per $100.00 gross sales
   - Wholesale Merchants-------$0.05 per $100.00 gross sales
   - Coin Machines (vend goods)---$0.17 per $100.00 gross sales
   - Coin Machines (do not vend goods)------------------------$0.25 per $100.00 gross sales plus $20.00 per machine with $200.00 maximum
Alcoholic Beverages:

Retail on premises beer only license-------$37.50 per annum
Retail on premises wine and beer license----$37.50 per annum
Retail off premises wine and/or beer license------------------
$37.50 per annum
Retail on and off premises wine and/or beer
license-----------------------------$37.50 per annum

Persons operating restaurants serving mixed beverages
including restaurants located on premises of and operated
by hotels and motels:

(a) $200.00 per annum for each restaurant with a seating
capacity at tables for 50 to 100 persons;

(b) $350.00 per annum for each restaurant with a seating
capacity at tables for more than 100 but not more than
150 persons;

(c) $500.00 per annum for each restaurant with a seating
capacity at tables for more than 150 persons;

(d) $500.00 per annum for each caterer; and

(e) Mixed beverage special events license, $10.00 for each
day of such event.

6. Motor Vehicle Licenses - $20.00 for cars and trucks
   $ 6.00 for motorcycles
   $ 2.00 for replacement or transfer

7. Tobacco (Cigarette) Tax -$0.15 per package of 25 or fewer
   cigarettes

8. Hotel/Motel Room Taxes - 7% of the total room charge

9. Meals Tax - 7% of the total charge

10. Water Reconnection Fee:
    $20.00 on/off during work hours
    $30.00 on/off after work hours and non-payment
11. Water Connection Fee:

Size
5/8"---------------------------------$1,500.00 + cost of meter
3/4"---------------------------------$1,600.00 + cost of meter
1"----------------------------------$1,750.00 + cost of meter
2"----------------------------------$2,390.00 + cost of meter
3"----------------------------------$2,640.00 + cost of meter
4"----------------------------------$2,890.00 + cost of meter
6"----------------------------------$5,030.00 + cost of meter
8"----------------------------------$7,170.00 + cost of meter

Add 50% for services outside the corporate limits.


<table>
<thead>
<tr>
<th>(Amount of Water)</th>
<th>(Rate)</th>
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<tbody>
<tr>
<td>Fixed Charge</td>
<td>$ 15.00</td>
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<tr>
<td>0 - 3,000 gallons</td>
<td>$ 2.370 per 1,000 gallons</td>
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<tr>
<td>Next 7,000 gallons</td>
<td>$ 8.350 per 1,000 gallons</td>
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<tr>
<td>Next 15,000 gallons</td>
<td>$ 6.610 per 1,000 gallons</td>
</tr>
<tr>
<td>Next 75,000 gallons</td>
<td>$ 4.750 per 1,000 gallons</td>
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<tr>
<td>Next 3,400,000 gallons</td>
<td>$ 3.500 per 1,000 gallons</td>
</tr>
<tr>
<td>Next 6,500,000 gallons</td>
<td>$ 3.160 per 1,000 gallons</td>
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<tr>
<td>Over 10,000,000 gallons</td>
<td>$ 2.700 per 1,000 gallons</td>
</tr>
</tbody>
</table>

Add 100% surcharge for services outside the corporate limits.

13. Water/Sewer Service Deposit - $65.00

14. Sewer Connection Fee:

Size
4"-----------------------------------------$1,500.00
Over 4"-----------------------------------------$2,000.00

Add 50% for services outside the corporate limits.
15. Sewer Service Charges - Monthly Billing (Eff. 8-1-2013)

<table>
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<th>(Amount of Water)</th>
<th>(Rate)</th>
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</thead>
<tbody>
<tr>
<td>Fixed Charge</td>
<td>$ 11.50</td>
</tr>
<tr>
<td>0 - 3,000 gallons</td>
<td>$  1.810 per 1,000 gallons</td>
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<tr>
<td>Next</td>
<td>$  6.130 per 1,000 gallons</td>
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<tr>
<td>15,000 gallons</td>
<td>$  6.190 per 1,000 gallons</td>
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<tr>
<td>Next</td>
<td>$  5.970 per 1,000 gallons</td>
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<tr>
<td>3,400,000 gallons</td>
<td>$  6.500 per 1,000 gallons</td>
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<tr>
<td>Next</td>
<td>$  8.300 per 1,000 gallons</td>
</tr>
<tr>
<td>Over 10,000,000</td>
<td>$  8.280 per 1,000 gallons</td>
</tr>
</tbody>
</table>

Add 100% surcharge for services outside the corporate limits.

16. Sewer Availability fee $2,500 for each unit over one.

17. Penalty for late payment of taxes - 10%
   Interest rate on delinquent taxes - 10% per annum

18. Penalty of late payment of water/sewer bills - 10%

19. Refuse Decals - $ 50.00 one 13-gallon container
    Or 13 gallon bag each week
    $ 100.00 one 32-gallon container each
    Or 32 gallon bag each week.