

08/01/08

## CITY OF PHOENIX TAXES AND FEES

The 6.3% STATE TAX consists of the following:

- 5.0 % -- State of Arizona
  - .5 % -- County Freeway Tax (Approved by Voters in 1985)
  - .2 % -- County Jail Tax (Approved by voters in 11/98) Started Jan. 1, 1999
  - .6 % -- Statewide Education Tax (Approved by voters – 2000) Started June 1, 2001
- 6.3 %

This tax applies to:

- Water Base Fee
- Water Use
- Water Environmental Mandates

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The 2.7% CITY TAX consists of the following:

P.V. City Tax is 1.4% (As of 1/1/99)

- 1.0 % -- City Tax
  - 1.5 % -- Utility Tax - Collected From all Utilities. Goes to General Fund.
  - .2 % -- Ambulance Fee - Approved by Council 7/1/86
- 2.7 %

This tax applies to:

- Water Base Fee
- Water Use
- Sewer Base Fee
- Water Environmental Mandates
- Sewer Environmental Mandates

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FEES: (Based on 5/8 inch meter)

- \$2.00 -- Jail Tax (Based on Meter Size) Amended 8/1/08  
Started 1/1/91 City Code Sec 37-65(a)
- .05 -- State Refuse Charge (Per Dwelling Unit) ("Landfill Fee")  
Approved by State Legislature on 8/1/91 ARS 49-836
- .0049 "Drano Tax" (Per Dwelling Unit) (\$.005 per unit OR \$.01 for 2 units of water)  
Approved by State Legislature on 1/1/91 for Disposal of Hazardous Waste  
ARS 42-5302
- .20 -- Stormwater Fee (Based on Meter Size) Started 10/1/92  
To help meet EPA environmental mandates for stormwater  
City Code Sec 37-65(b)

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ENVIRONMENTAL MANDATES (Started 6/1/92 to meet EPA environmental mandates)

- .31 - Cents (Per Unit) --- Water 3/3/08
- .4621 - Cents (Per Unit) --- Sewer

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