

**CITY OF PHOENIX**  
**Taxes and Fees as presented on Municipal Account Statement**

**State Mandated Jail Costs** (Based on Water Meter Size or SF use) Single Family \$ 1.00  
City Code Sec 37-65(a), effective 10/1/1990, last amended 5/30/2012

---

**City Sales Tax** consists of the following:

- 2.7 % -- Utility Services Tax - City Code Sec 14-480, effective 6/5/1985  
The Paradise Valley customer rate is 2.5%, effective 8/1/11

This tax applies to:

- Water Base charge, User charge and Miscellaneous User Fees
  - Water Environmental charges
- 
- 2.7 % -- Wastewater Removal Services Tax - City Code Sec 14-485, effective 7/1/1988

This tax applies to:

- Sewer Base charge, User charge and Miscellaneous User charges
  - Sewer Environmental charges
- 

**State and Other Taxes** consists of the following:

Arizona State and Maricopa County taxes

- 5.0 % State of Arizona (Prop. 100: 1% increase expired 5/31/2013)
- 0.5 % County Freeway Tax (Approved by voters in 1985)
- 0.2 % County Jail Tax (Approved by voters in 1998), effective 1/1/1999
- 0.6 % Statewide Education Tax (Approved by voters in 2000), effective 6/1/2001
- 6.3 % Combined State and County Rate

This tax applies to:

- Water Base Charge
- Water User Charges
- Water Environmental Charges
- Reclaimed Water Charge (usage and unused committed fees)

Exempt Accounts:

Hospital & Care Facility  
City of Phoenix Accounts

**Other Taxes**

- Excise Storm Water Tax (Based on Water Meter Size) Single Family \$ 0.70  
City Code Sec 37-65(b), effective 10/1/1992, amended 7/1/2010
  - Drano Tax (\$.65 of one cent per 1,000 gallons) Per ccf unit \$ 0.0049  
Approved by State Legislature on 1/1/1991 ARS 42-5302
  - City Services Tax (Based on Water Meter Size or SF use) Single Family \$ 1.50  
City Code Sec 37-65(c), effective 07/19/2014
- 

**State Landfill Disposal Fee** Per Dwelling unit \$ 0.05  
Approved by State Legislature on 8/1/91 ARS 49-836