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)

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 ($0.65 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

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