

STATE OF NORTH CAROLINA
UTILITIES COMMISSION
RALEIGH

DOCKET NO. W-933, SUB 10
DOCKET NO. M-100, SUB 138

BEFORE THE NORTH CAROLINA UTILITIES COMMISSION

DOCKET NO. W-933, SUB 10)	
)	
In the Matter of)	
Etowah Sewer Company Tariff Filing to Reflect)	
House Bill 998)	
)	
DOCKET NO. M-100, SUB 138)	ORDER APPROVING TARIFF
)	REVISION AND REQUIRING
)	CUSTOMER NOTICE
)	
In the Matter of)	
Implementation of House Bill 998 – An Act to)	
Simplify the North Carolina Tax Structure and to)	
Reduce Individual and Business Tax Rates)	

BY THE COMMISSION: Pursuant to Section 2.4.(a) of Session Law 2015-6 (House Bill (HB) 41), the Commission must adjust the rate for the sale of electricity, piped natural gas, and water and wastewater service to reflect all of the tax changes as enacted in Session Law 2013-316 (HB 998). Under G.S. 105-130.3A, as enacted in HB 998, an automatic reduction in the State corporate income tax rate from 5% to 4% became effective for the taxable year beginning on or after January 1, 2016, because certain net General Fund tax collection levels were met for the State’s fiscal year 2014-2015.

On November 19, 2015, the Commission issued its Order Requiring Revised Tariff Filings and Requesting Review by the Public Staff – North Carolina Utilities Commission (Public Staff). In the Order, the Commission concluded, among other things, that water and wastewater public utilities must adjust their rates, effective for the taxable year beginning on or after January 1, 2016, to reflect the reduction from 5% to 4% in the State corporate income tax rate. Therefore, the Commission required, among other things, that all water and wastewater public utilities file revised tariffs by no later than December 21, 2015, reflecting the new rates at the 4% State corporate income tax rate. The Commission concluded that such tariff filings were provisionally approved effective beginning on January 1, 2016 pending review by the Public Staff and final approval by the Commission.

On December 16, 2015, Etowah Sewer Company (Etowah or the Company) filed its revised tariff. On December 16, 2015, the Public Staff filed a letter stating that it had reviewed the Company’s revised tariff, believes it complies with the Commission’s Order, and recommended approval.

Based on the record of evidence in these dockets, the Commission finds it appropriate to approve Etowah's December 16, 2015 tariff filing, effective January 1, 2016. The Company is required to provide a customer notice, as attached, and file a verification that it has adjusted its rates accordingly.

IT IS, THEREFORE, ORDERED as follows:

1. That the Schedule of Rates, attached as Appendix A, is approved and is deemed filed with the Commission pursuant to G.S. 62-138. This Schedule of Rates was effective for bills rendered on and after January 1, 2016.

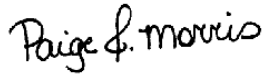
2. That a copy of the Notice to Customers attached as Appendix B be mailed with sufficient postage or hand delivered by the Company to all of its customers contemporaneously with the next billing of customers.

3. That the Company shall file with the Commission the attached Verification properly signed and notarized not later than thirty (30) days after the date of this Order.

ISSUED BY ORDER OF THE COMMISSION.

This the 13th day of May, 2016.

NORTH CAROLINA UTILITIES COMMISSION



Paige J. Morris, Deputy Clerk

SCHEDULE OF RATES

for

ETOWAH SEWER COMPANYfor providing sewer utility service inETOWAH COMMUNITY

Henderson County, North Carolina

Monthly Sewer Utility Service:

Residential Flat Rate	\$26.33
Commercial Customers (metered rates)	
Base Charge, zero usage	\$26.33
Usage Charge, per 1,000 gallons	\$ 4.05

Connection Charge:

Residential	\$2,300 per connection
Commercial	\$2,300, minimum per connection, plus \$6.97 per gallon of design flow over 330 gallons per day

Reconnection Charge:

If sewer service cut off by utility for good cause	\$ 14.99
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Bills Due: On billing dateBills Past Due: 15 days after billing dateBilling Frequency: Shall be monthly for service in arrearsFinance Charge for Late Payment: 1% per month will be applied to the unpaid balance of all bills still past due 25 days after billing date.

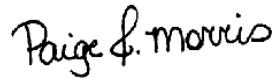
Issued in Accordance with Authority Granted by the North Carolina Utilities Commission in Docket No. W-933, Sub 10, on this the 13th day of May, 2016, effective January 1, 2016.

NOTICE TO CUSTOMERS

Notice is hereby given that the North Carolina Utilities Commission has approved a rate decrease for Etowah Sewer Company to reflect a tax change enacted by the North Carolina General Assembly. Under House Bill 998, an Act to Simplify the North Carolina Tax Structure and to Reduce Individual and Business Tax Rates, effective January 1, 2016, the State corporate income tax rate was decreased from 5% to 4%. The Company has decreased its rates by 0.09% to reflect the decrease in the State corporate income tax rate, effective January 1, 2016.

This the 13th day of May, 2016.

NORTH CAROLINA UTILITIES COMMISSION

A handwritten signature in black ink that reads "Paige J. Morris". The signature is written in a cursive style with a large initial "P" and "M".

Paige J. Morris, Deputy Clerk

VERIFICATION

I, _____, state and attest that Etowah Sewer Company has:

- (1) Adjusted its rates as ordered in Docket No. W-933, Sub 10, and
- (2) Mailed with sufficient postage or hand delivered to all affected customers the customer notice issued by the North Carolina Utilities Commission in Docket No. W-933, Sub 10, by the date specified in the Order.

This the _____ day of _____, 2016.

By: _____
Signature

Name of Utility Company

Sworn to and subscribed before me

This the _____ day of _____, 2016.

Notary Public

Printed Name

My Commission Expires: _____