Filed with the I.U.B.

**ORIGINAL TARIFF NO. 1** 

## Rider TAX – Tax Adjustment Clause

#### Applicable:

To all Electric Prices:

When any franchise, occupation, sales, license, excise, permit, privilege or similar tax or fee of any kind is imposed upon the Company by any governmental authority based upon (i) the sale of electric service sold to customers, (ii) the amount of electric energy sold to customers, (iii) the gross receipts, net receipts or revenues to the Company therefrom, or when the Company is required pursuant to pre-existing agreements to provide service without charge, such tax or fee or value of service shall, insofar as practical, be charged on a pro rata basis to all customers receiving electric service from the Company within the boundaries of such taxing authority. Any such charge shall continue in effect only for the duration of such tax, assessment or service period.

#### **Current Applicable Requirements**

#### lowa Sales Tax:

A state sales tax, as set forth in Section 422.43 of the Iowa Code, shall be applied to all billings for electric service, unless excepted under the provisions of Section 422.45, Iowa Code, and regulations applicable thereto.

#### Local Option Sales Tax:

Where a local option tax, as set forth in Section 422B of the Iowa Code, has been imposed in a county, it shall be applied to all billings for electric service to customers within the designated area(s) of application, except where such billings are subject to a franchise or user fee and therefore exempt under Rule 701-107.9 of the Iowa Admin. Code.

#### School Infrastructure Local Option Tax:

Where a school infrastructure local option tax, as set forth in Section 422E of the Iowa Code, has been imposed in a county, it shall be applied to all billings for electric service to customers within the county, except where such billings are subject to a franchise or user fee and therefore exempt under Rule 701-107.9 of the Iowa Admin. Code.

#### Government Facilities Relocation Rider:

Where public property conversion that is required by a governmental unit will be charged to the governmental unit or to the Company's customers within the governmental unit under provisions of Rider GFR.

#### Franchise Requirements:

#### Dubuque:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Dubuque, authorized June 1, 2015.

#### Huxley:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Huxley, authorized July 1, 2017.

#### Ledyard:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Ledyard, I authorized April 1, 2019.

#### Monticello:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Monticello, authorized January 1, 2018.

Filed with the I.U.B.

# **ORIGINAL TARIFF NO. 1**

## Rider TAX – Tax Adjustment Clause

#### Perry:

A franchise fee of 4 percent shall be applied to all billings for electric service furnished within the city of Perry, authorized December 1, 2022.

#### Wellsburg:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Wellsburg, authorized January 1, 2018.

#### Cedar Rapids:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Cedar Rapids, authorized July 1, 2016.

#### Oelwein:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Oelwein, authorized July 1, 2010.

#### Sioux Rapids:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Sioux Rapids, authorized July 1, 2010.

#### Armstrong:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Armstrong, authorized July 1, 2014.

#### Iowa Falls:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Iowa Falls, authorized October 1, 2022.

#### New Providence:

A franchise fee of 1.5 percent shall be applied to all billings for electric service furnished within the city of New Providence, authorized January 1, 2012.

#### Whitten:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Whitten, authorized January 1, 2012.

#### Central City:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Central City, authorized April 1, 2012.

#### Eldora:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Eldora, authorized July 1, 2022.

#### Hubbard:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Hubbard, authorized July 1, 2012.

Filed with the I.U.B.

# **ORIGINAL TARIFF NO. 1**

## Rider TAX – Tax Adjustment Clause

#### Dyersville:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of I Dyersville, authorized January 1, 2024.

#### Norway:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Norway, authorized January 1, 2013.

#### Rembrandt:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Rembrandt, authorized April 1, 2013.

#### Asbury:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Asbury, authorized July 1, 2013.

#### Exline:

A franchise fee of 2.5 percent shall be applied to all billings for electric service furnished within the city of Exline, authorized July 1, 2013.

#### Manchester:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Manchester, authorized August 1, 2013.

#### Albert City:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Albert City, authorized October 1, 2013.

#### Marengo:

A franchise fee of 4 percent shall be applied to all billings for electric service furnished within the city of Marengo, authorized August 1, 2023.

#### West Union:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of West Union, authorized October 1, 2013.

#### Chariton:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Chariton, authorized October 1, 2013.

#### Prairieburg:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Prairieburg, authorized October 1, 2013.

#### Russell:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Russell, authorized April 1, 2014.

Filed with the I.U.B.

# **ORIGINAL TARIFF NO. 1**

## Rider TAX – Tax Adjustment Clause

#### Centerville:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Centerville, authorized July 1, 2014.

#### Cincinnati:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Cincinnati, authorized July 1, 2014.

#### Fayette:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Fayette, authorized July 1, 2014.

#### Garnavillo:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Garnavillo, authorized October 1, 2014.

#### Grinnell:

A franchise fee of 4 percent shall be applied to all billings for electric service furnished within the city of Grinnell, authorized January 1, 2016.

Lincoln:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Lincoln, authorized October 1, 2014.

#### Center Point:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Center Point, authorized August 1, 2019.

#### Boone:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Boone, authorized January 1, 2015.

#### Garwin:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Garwin, authorized January 1, 2015.

#### Titonka:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Titonka, authorized April 1, 2018.

#### Anamosa:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Anamosa, authorized July 1, 2015.

#### Milton:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Milton, authorized July 1, 2015.

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Filed with the I.U.B.

# **ORIGINAL TARIFF NO. 1**

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## Rider TAX – Tax Adjustment Clause

#### Pleasant Plain:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Pleasant Plain, authorized July 1, 2015.

#### Luana:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Luana, authorized October 1, 2015.

#### Parnell:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Parnell, authorized October 1, 2015.

#### Sigourney:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Sigourney, authorized July 1, 2017.

#### Victor:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Victor, authorized October 1, 2015.

#### West Okoboji:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of West Okoboji, authorized October 1, 2015.

#### Calmar:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Calmar, authorized October 1, 2015.

#### Fort Atkinson:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Fort Atkinson, authorized October 1, 2015.

#### Ossian:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Ossian, authorized October 1, 2015.

#### Mystic:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Mystic, authorized January 1, 2016.

#### Clutier:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Clutier, authorized April 1, 2016.

#### Melbourne:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Melbourne, authorized April 1, 2016.

Filed with the I.U.B.

# **ORIGINAL TARIFF NO. 1**

## Rider TAX – Tax Adjustment Clause

#### Springville:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Springville, authorized April 1, 2016.

#### Steamboat Rock:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Steamboat Rock, authorized April 1, 2016.

#### Plover:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of I Plover, authorized January 1, 2022.

#### Eldon:

A franchise fee of 4 percent shall be applied to all billings for electric service furnished within the city of Eldon, authorized October 1, 2018.

#### Hawkeye:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Hawkeye, authorized July 1, 2016.

#### Hazleton:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Hazleton, authorized July 1, 2016.

#### Hiawatha:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Hiawatha, authorized July 1, 2016.

#### Madrid:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Madrid, authorized July 1, 2016.

#### Maxwell:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Maxwell, authorized July 1, 2016.

#### Millersburg:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Millersburg, authorized July 1, 2016.

#### Rolfe:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Rolfe, authorized July 1, 2016.

#### St. Lucas:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of St. Lucas, authorized July 1, 2016.

Filed with the I.U.B.

# **ORIGINAL TARIFF NO. 1**

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С

## Rider TAX – Tax Adjustment Clause

#### Keystone:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Keystone, authorized August 1, 2016.

#### Lakota:

A franchise fee of 4 percent shall be applied to all billings for electric service furnished within the city of Lakota, authorized July 1, 2020.

#### Swea City:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Swea City, authorized July 1, 2018.

#### What Cheer:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of What Cheer, authorized August 1, 2016.

#### Eddyville:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Eddyville, authorized September 1, 2016.

Collins:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Collins, authorized October 1, 2016.

#### Delhi:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Delhi, authorized October 1, 2016.

#### Libertyville:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Libertyville, authorized October 1, 2016.

#### Numa:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Numa, authorized October 1, 2016.

#### Terril:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Terril, authorized October 1, 2016.

#### Thornburg:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Thornburg, authorized October 1, 2016.

#### Waukon:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Waukon, authorized October 1, 2016.

Filed with the I.U.B.

# **ORIGINAL TARIFF NO. 1**

## Rider TAX – Tax Adjustment Clause

#### Brandon:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Brandon, authorized January 1, 2017.

#### Peosta:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Peosta, authorized January 1, 2017.

#### Stacyville:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Stacyville, authorized January 1, 2017.

#### Walker:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Walker, authorized January 1, 2017.

#### Arnolds Park:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Arnolds Park, authorized April 1, 2017.

#### Blakesburg:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Blakesburg, authorized April 1, 2017.

#### Williamson:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Williamson, authorized April 1, 2017.

#### Searsboro:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Searsboro, authorized April 1, 2017.

#### Malcom:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Malcom, authorized July 1, 2017.

#### Onslow:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Onslow, authorized July 1, 2017.

#### Mallard:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Mallard, authorized October 1, 2017.

#### Mount Vernon:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of I Mount Vernon, authorized April 1, 2019.

Filed with the I.U.B.

# **ORIGINAL TARIFF NO. 1**

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## Rider TAX – Tax Adjustment Clause

#### Osceola:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Osceola, authorized October 1, 2019.

#### Dolliver:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Dolliver, authorized January 1, 2018.

#### Moulton:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Moulton, authorized January 1, 2018.

#### Greenville:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Greenville, authorized April 1, 2018.

#### Moravia:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Moravia, authorized April 1, 2018.

#### Donnellson:

A franchise fee of 4 percent shall be applied to all billings for electric service furnished within the city of Donnellson, authorized July 1, 2018.

#### Gruver:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Gruver, authorized July 1, 2018.

#### Murray:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Murray, authorized July 1, 2018.

#### Plano:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Plano, authorized July 1, 2018.

#### Lansing:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Lansing, authorized August 1, 2018.

#### Ely:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Ely, authorized September 1, 2018.

#### Toledo:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Toledo, authorized September 1, 2018.

Filed with the I.U.B.

# **ORIGINAL TARIFF NO. 1**

## Rider TAX – Tax Adjustment Clause

#### Melvin:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Melvin, authorized October 1, 2020.

#### Webb:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Webb, authorized July 1, 2021.

#### Churdan:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Churdan, authorized January 1, 2019.

#### Harris:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Harris, authorized January 1, 2019.

#### Ocheyedan:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Ocheyedan, authorized January 1, 2019.

#### Rossie:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Rossie, authorized January 1, 2019.

#### Royal:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Royal, authorized January 1, 2019.

#### Unionville:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Unionville, authorized January 1, 2019.

#### Wahpeton:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Wahpeton, authorized January 1, 2019.

#### Williamsburg:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Williamsburg, authorized January 1, 2019.

#### Decatur City:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Decatur City, authorized July 1, 2019.

#### Marion:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of I Marion, authorized August 1, 2023.

Filed with the I.U.C.

# **ORIGINAL TARIFF NO. 1**

## Rider TAX – Tax Adjustment Clause

#### Sharpsburg:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Sharpsburg, authorized August 1, 2019.

#### Wesley:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Wesley, authorized August 1, 2019.

#### Alburnett:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Alburnett, authorized October 1, 2019.

#### Everly:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Everly, authorized October 1, 2019.

#### Tama:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Tama, authorized October 1, 2019.

#### Chillicothe:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Chillicothe, authorized November 1, 2019.

#### Lawler:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Lawler, authorized November 1, 2019.

Udell:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Udell, authorized January 1, 2020.

#### Lone Rock:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of C Lone Rock, authorized December 1, 2024.

#### Low Moor:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Low Moor, authorized April 1, 2020.

#### Clinton:

A franchise fee of 4 percent shall be applied to all billings for electric service furnished within the city of Clinton, authorized July 1, 2020.

#### Conway:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Conway, authorized July 1, 2020.

Filed with the I.U.B.

# **ORIGINAL TARIFF NO. 1**

## Rider TAX – Tax Adjustment Clause

#### Decorah:

A franchise fee of 4 percent shall be applied to all billings for electric service furnished within the city of I Decorah, authorized July 1, 2022.

#### New Virginia:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of New Virginia, authorized January 1, 2021.

#### Spirit Lake:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Spirit Lake, authorized January 1, 2021.

#### Superior:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Superior, authorized January 1, 2021.

#### Tripoli:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Tripoli, authorized January 1, 2021.

Fort Madison:

A franchise fee of 1.5 percent shall be applied to all billings for electric service furnished within the city of Fort Madison, authorized April 1, 2021.

#### Creston:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Creston, authorized July 1, 2021.

#### Ellston:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Ellston, authorized July 1, 2021.

#### Luxemburg:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Luxemburg, authorized July 1, 2021.

#### New Vienna:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of New Vienna, authorized July 1, 2021.

#### North Liberty:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of North Liberty, authorized July 1, 2021.

Ryan:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Ryan, authorized July 1, 2021.

Filed with the I.U.B.

# **ORIGINAL TARIFF NO. 1**

## Rider TAX – Tax Adjustment Clause

#### Clermont:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Clermont, authorized October 1, 2021.

#### Elgin:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Elgin, authorized April 1, 2024.

#### Farley:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Farley, authorized October 1, 2021.

#### Massena:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Massena, authorized October 1, 2021.

#### Elkader:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Elkader, authorized January 1, 2022.

#### Keokuk:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Keokuk, authorized February 1, 2023.

#### Oxford:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Oxford, authorized January 1, 2022.

#### Brighton:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Brighton, authorized July 1, 2022.

#### Fairfield:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Fairfield, authorized July 1, 2024.

#### Lamont:

A franchise fee of 4 percent shall be applied to all billings for electric service furnished within the city of Lamont, authorized November 1, 2022.

#### Ottumwa:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Ottumwa, authorized January 1, 2023.

#### Belle Plaine:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Belle Plaine, authorized June 1, 2023.

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Filed with the I.U.B.

# **ORIGINAL TARIFF NO. 1**

## Rider TAX – Tax Adjustment Clause

#### Corydon:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Cordyon, authorized June 1, 2023.

#### Gilbert:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Gilbert, authorized June 1, 2023.

North Washington:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of North Washington, authorized June 1, 2023.

#### Rake:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Rake, authorized June 1, 2023.

#### Slater:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Slater, authorized June 1, 2023.

Frederika:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Frederika, authorized October 1, 2023.

#### Westgate:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Westgate, authorized October 1, 2023.

#### Maquoketa:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Maquoketa, authorized March 1, 2024.

North Liberty:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of North Liberty, authorized March 1, 2024.

#### Garden Grove:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Garden Grove, authorized May 1, 2024.

Harcourt:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Harcourt, authorized July 1, 2024.

#### West Burlington:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of N West Burlington, authorized August 1, 2024.

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