

EXHIBIT B

Peoria Water Users Association (PWUA)

In the absence of documented water sales by PWUA nor completed Franchise Fee Remittance Forms, the amount of sales tax and franchise fee past due is based upon historical data received by the City of Peoria.

2009 - 2014

Sales Tax on Water Sales

Based upon the amount of taxes paid from 2009 through 2014, the annual average sales tax was \$149.14.

2013-2017

Franchise Fee

City records reflect Franchise Fee payments from 2013 – 2016 at \$200 per year. In 2017 the Franchise Fee payment was \$220. This is an average of \$204 per year.

2019- 2020

Peoria further received a lump sum payment for sales tax and franchise fees of \$1,798.26. In October of 2020, Peoria received a payment for sales tax and franchise fee of \$404.73.

2021- Current

No payments have been received since October 2020. Using above historical information. PWUA shall pay \$175 per year in sales tax for years 2021, 2022, 2023, 2024 and 2025 for a total of \$875. With this payment, Peoria TPT shall be considered paid through December 31, 2025.

PWUA shall pay \$204 in franchise fees for 2021, 2022, and 2023 for a total of \$612. With this payment, the PWUA Franchise fee shall be considered paid through the expiration of the Franchise agreement in September of 2023.

**Please Make Check Payable to City of Peoria
Please Mail Check and Remittance Form To:**

**City of Peoria
Finance Department
8401 W. Monroe Street
Peoria, AZ 85345**