



Village of Indian Head Park

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PUBLICATION IN PAMPHLET FORM

ORDINANCE #98-14

An Ordinance amending Section 8-11-2 of the Illinois Municipal Code to collect taxes for the usage of electric utilities based on consumer usage rather than gross receipts.

**ADOPTED BY THE BOARD OF TRUSTEES AND PRESIDENT
OF THE VILLAGE OF INDIAN HEAD PARK THIS 23rd DAY OF
JULY, 1998**

Published in pamphlet form by authority of the Village counsel of the Village of Indian Head Park, Cook County, Illinois, this 2^{3RD} day of July, 1998.

CERTIFICATE

To All Whom These Presents Shall Come, Greeting:

I, Norman L. Schnauffer, Village Clerk, do hereby certify that the attached Ordinance #98-14, was approved by the Village of Indian Head Park Board of Trustees at the July 23, 1998 meeting.



Norman L. Schnauffer, Village Clerk

(Seal)



ORDINANCE NO. 98-14
AN ORDINANCE ESTABLISHING
A MUNICIPAL ELECTRICITY USAGE TAX
AS REQUIRED BY SECTION 8-11-2 OF THE ILLINOIS MUNICIPAL CODE

WHEREAS, Public Act 90-561 has amended Section 8-11-2 of the Illinois Municipal Code (65 ILCS 5/8-11-2) to require municipalities to collect taxes for the usage of electric utilities based on consumer usage rather than gross receipts.

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Indian Head Park:

SECTION 1. Chapter 3.16 of the Village of Indian Head Park Municipal Code is modified as follows:

3.16.020 Occupations Taxed.

Subsection C is deleted in its entirety and replaced with the following language:

The tax imposed under this Section shall not apply with respect to gross receipts pertaining to bills for the distribution, supply, furnishing or sale of electricity where the use or consumption of the electricity is subject to the tax imposed under Chapter 3.17 of this Code.

3.16.060 Overpayment -- credit.

The following language is added:

If a taxpayer under this chapter is unable to use a credit authorized by this section solely because the tax imposed by this chapter has been replaced by the tax imposed under Chapter 3.17, then the taxpayer may apply such credit against any tax due under Chapter 3.17.

SECTION 2. The Village of Indian Head Park Municipal Code is hereby amended by adding a new Chapter 3.17 as follows:

3.17.010 Definitions.

As used in this chapter, unless the context otherwise requires:

“Village” means the Village of Indian Head Park.

“Person” means any natural, individual, firm, trust, estate, partnership, association, joint stock company, joint adventure, corporation, limited liability company, municipal corporation, the State or any of its political subdivisions, any State university created by statute, or a receiver, trustee, conservator or other representative appointed by order of any court.

“Person maintaining a place of business in this State” means any person having or maintaining within this State, directly or by a subsidiary or other affiliate, an office, generation, facility, distribution facility, transmission facility, sales office or other place of business, or any employee, agent, or other representative operating within this State under the authority of the person or its subsidiary or other affiliate, irrespective of whether such place of business or agent or other representative is located in this State permanently or temporarily, or whether such person, subsidiary or other affiliate is licensed or qualified to do business in this State.

“Purchase at retail” means any acquisition of electricity by a purchaser for purposes of use or consumption, and not for resale, but shall not include the use of electricity by a public utility, as defined in Section 8-11-2 of the Illinois Municipal Code (65 ILCS 5/8-11-2), directly in the generation, production, transmission, delivery or sale of electricity.

“Purchaser” means any person who uses or consumes, within the corporate limits of the Village, electricity acquired in a purchase at retail.

“Tax collector” means the person delivering electricity to the purchaser.

3.17.020 Tax imposed.

A. Pursuant to Section 8-11-2 of the Illinois Municipal Code (65 ILCS 5/8-11-2) and any and all other applicable authority, a tax is imposed upon the privilege of using or consuming electricity acquired in a purchase at retail and used or consumed within the corporate limits of the Village at the following rates, calculated on a monthly basis for each purchaser.

(i) For the first 2,000 kilowatt-hours used or consumed in a month; 0.517 cents per kilowatt-hour;

(ii) For the next 48,000 kilowatt-hours used or consumed in a month; 0.339 cents per kilowatt hour;

(iii) For the next 50,000 kilowatt-hours used or consumed in a month; 0.305 cents per kilowatt hour;

(iv) For the next 400,000 kilowatt-hours used or consumed in a month; 0.296 cents per kilowatt hour;

(v) For the next 500,000 kilowatt-hours used or consumed in a month; 0.288 cents per kilowatt hour;

(vi) For the next 2,000,000 kilowatt-hours used or consumed in a month; 0.271 cents per kilowatt hour;

(vii) For the next 2,000,000 kilowatt-hours used or consumed in a month; 0.267 cents per kilowatt hour;

(viii) For the next 5,000,000 kilowatt-hours used or consumed in a month; 0.263 cents per kilowatt hour;

(ix) For the next 10,000,000 kilowatt-hours used or consumed in a month; 0.258 cents per kilowatt hour; and

(x) For all electricity used or consumed in excess of 20,000,000 kilowatt-hours in a month; 0.254 cents per kilowatt hour.

B. The tax is in addition to all taxes, fees and other revenue measures imposed by the Village, the State of Illinois or any other political subdivision of the State.

C. Notwithstanding any other provision of this chapter, the tax shall not be imposed if and to the extent that imposition or collection of the tax would violate the Constitution or statutes of the United States or the Constitution of the State of Illinois.

D. The tax shall be imposed with respect to the use or consumption of electricity by residential customers beginning with the first bill issued on or after [September 1, 1998]; and with respect to the use or consumption of electricity by nonresidential customers beginning with the first bill issued to such customers for delivery services in accordance with Section 16-104 of the Public Utilities Act (220 ILCS 5/16-104), or the first bill issued to such customers on or after January 1, 2001, whichever issuance occurs sooner.

3.17.030 Collection of tax.

A. The tax imposed under this chapter shall be collected from purchasers by the person maintaining a place of business in this State who delivers electricity to such purchasers. This tax shall constitute a debt of the purchaser to the person who delivers the electricity to the purchaser and is recoverable at the same time and in the same manner as the original charge for delivering the electricity.

B. Any tax required to be collected by this chapter, and any tax in fact collected, shall constitute a debt owed to the Village by the person delivering the electricity, provided, that the person delivering the electricity shall be allowed credit for such tax related to deliveries of electricity the charges for which are written off as uncollectible, and provided further, that if such charges are thereafter collected, the delivering supplier shall be obligated to remit such tax.

C. Persons delivering electricity shall collect the tax from the purchaser by adding such tax to the gross charge for delivering the electricity. Persons delivering electricity shall also be authorized to add to such gross charge an amount equal to 3% of the tax they collect to reimburse them for their expenses incurred in keeping records, billing customers, preparing and

filing returns, remitting the tax and supplying data to the Village upon request. For purposes of this chapter, any partial payment of a billed amount not specifically identified by the purchaser shall be deemed to be for the delivery of electricity.

3.17.040 Tax remittance and return.

A. Every tax collector shall on a monthly basis file a return in a form prescribed by the Village. The return and accompanying remittance shall be due on or before the last day of the month following the month during which the tax is collected or is required to be collected under Section 3.17.030.

B. If the person delivering the electricity fails to collect the tax from the purchaser, then the purchaser shall file a return in a form prescribed by the Village, and pay the tax directly to the Village on or before the last day of the month following the month during which the electricity is used or consumed.

3.17.050 Books and records.

Every tax collector, and every taxpayer required to pay the tax imposed by this Chapter, shall keep accurate books and records of its business or activity, including contemporaneous books and records denoting the transactions that gave rise, or may have given rise, to any tax liability under this chapter. The books and records shall be subject to and available for inspection at all times during business hours of the day.

3.17.060 Credits and refunds.

Notwithstanding any other provision of this Chapter in order to permit sound fiscal planning and budgeting by the Village, no person shall be entitled to a refund of, or credit for, a tax imposed under this chapter unless the person files a claim for refund or credit within one year after the date on which the tax was paid or remitted.

SECTION 3. Nothing in this Ordinance shall be construed as limiting any additional or further remedies that the Village may have for enforcement of this Ordinance.

SECTION 4. If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court or competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining provisions hereof.

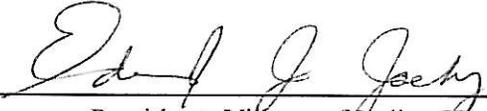
SECTION 5. This Ordinance supersedes all Ordinances or parts thereof adopted prior hereto which are in conflict herewith, to the extent of such conflict.

SECTION 6. This Ordinance shall take effect on the first day of the month next following its passage.

PASSED this 23rd day of July, 1998.

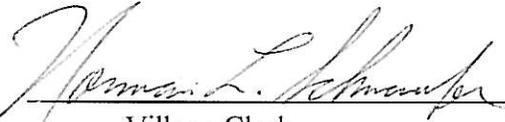
AYES: Beauford, Bermier, Coleman, Hoak, Grane, Pellegrino
NAYS: -0-
ABSENT: -0-

APPROVED this 23rd day of July, 1998.



President, Village of Indian Head Park,
Cook County, Illinois

ATTEST:



Village Clerk

RAM-
E.Y.S.
Ed J

1997

Municipal Taxes of
INDIAN HEAD PARK

Computation of
Kilowatthour Rates





Commonwealth Edison

One First National Plaza, Chicago, Illinois
Address Reply to: Post Office Box 767
Chicago, Illinois 60690 - 0767

April 15, 1998

Municipality of Indian Head Park
Indian Head Park, Illinois

Re: Requested Information Regarding
Municipal Electric Taxes under
Section 8-11-2 of the Illinois Municipal Code

The information contained in the enclosed report is supplied on a confidential basis. We understand that this information may be furnished to the Illinois Commerce Commission (hereinafter referred to as the "Commission") pursuant to an application for alternative maximum municipal electric tax rates under Section 8-11-2 of the Illinois Municipal Code, as amended. Section 418.100(d) of the Commission's Emergency Rule specifies that a municipality, electric utility, or customer, may request confidential treatment of information furnished in connection with such an application.

As the electric utility, we hereby request that the information supplied in this report be given confidential treatment. We further request that you, as the municipality making the application, either (1) include a copy of this letter with your application, or (2) otherwise clearly request in your application that the information supplied therein be given confidential treatment pursuant to the Commission's Emergency Rule.

This cover letter provides an explanation of the items contained on each page of the enclosed report and describes the assumptions that were used to generate the data which provides the basis for this report, along with the methodologies applied in developing the tax rates set forth herein.

I. Background

The purpose of this report is to provide you with information needed to complete your request to the Commission for the promulgation of alternative maximum municipal electric tax rates under Section 8-11-2 of the Illinois Municipal Code ("Code"), as amended by Public Act 90-561, and in compliance with the Commission's Emergency Rule, 83 Ill. Admin. Code §418.10 et seq. As the electric utility, we are required by Section 418.200 of the Commission's Emergency Rule to provide "all reasonable assistance requested" by a municipality in order to comply with Section 8-11-2 of the Code. The attached Appendix shows how the information contained in this report corresponds to the information required by the Commission's Emergency Rule.

As you are aware, Section 8-11-2 of the Code phases out the municipal tax on electric utility gross receipts, and replaces it with a tax on the use or consumption of electricity within a municipality. Section 8-11-2(3) of the Code establishes certain maximum municipal electric tax rates, stated in terms of cents per kilowatt-hour (Kwh) of electricity consumed in a month (the "Statutory Rates"). As you are also aware, the Code prescribes a different rate for each of ten different categories of monthly usage or consumption. (For purposes of this report, these different categories of usage or consumption will be referred to individually as "Strata.")

Section 8-11-2(3) provides that in no event, can a municipality impose a tax at rates in excess of rates reasonably designed to produce the amount of revenue the municipality could have received under the tax in effect for 1997. The Municipal Gross Receipts Tax in effect in 1997 permitted municipalities to impose a tax of up to 5%. However, in most cases, if the Statutory Rate is adopted by a municipality it will produce revenues in excess of the 5%. Therefore, if a municipality wishes to impose a tax at rates lower than the Statutory Rates it has two options: (i) the municipality's tax rates can be determined under the "Proportional Method or (ii) the municipality can adopt the "alternative maximum rates" promulgated by the Commission. Both alternatives are discussed below.

Proportional Method

Under the Proportional Method, Section 8-11-2(3) of the Code directs that "the tax rates shall be imposed based on the same categories used in the statutory rate in the same proportional relationship as that which exists between the maximum rates." As described in more detail below, in order to compute tax rates under the Proportional Method for your municipality in compliance with the Code, we have multiplied the statutory rate for each Strata times a percentage, calculated as the total amount of tax produced under the gross receipts tax in 1997 (excluding administrative fees) divided by the total amount of tax that would have been produced for all Strata using the statutory rates.

Alternative Maximum Rates:

The Ten Class Method

Inasmuch as the statutory rate structure is based on a customer profile which may differ from the customer profile in many municipalities, the Code authorizes the Commission to promulgate alternative maximum rates reflecting the distribution of customers in a particular municipality. The Commission has issued an Emergency Rule, which sets forth procedures by which a municipality may apply for such alternative maximum rates. 83 Ill. Admin. Code §418.10 et seq. Under the Emergency Rule, municipalities may compute their alternative rates based on the "Ten Class Method," or another method designed to reasonably reflect the distribution of the tax among classes of purchasers in the municipality as if the tax were based on a uniform percentage of the purchase price of electricity. 83 Ill. Admin. Code §§ 418.100(b)(3), 418.110, 418.120.

The Ten Class Method imposes a declining block rate for each of the ten Strata that is designed to reflect, as nearly as practical, the distributions among the ten Strata "as if the tax were based on a uniform percentage of the purchase price of electricity." 83 Ill. Admin. Code §418.110(c). The rates produced by

this method may be adjusted to provide a rate for each Strata and to maintain the declining block structure. 83 Ill. Admin. Code §418.110(c).

This report compares the effects of the Statutory Rates with the effects of the rates computed under both the Proportional Method and the Ten Class Method.

II. Generally Applicable Assumptions and Methodologies

The following describes several assumptions and methodologies which apply to information contained throughout this report.

1. All information is generally based on data included on bills issued in or for the 1997 calendar year. All dollar values are rounded to the nearest whole dollar.
2. We have included "Pretax Revenues" instead of gross receipts in column (3) of Page 2. Generally, Pretax Revenues are only used in calculating total tax revenues when tax rates were changed during or subsequent to 1997. In those cases, Pretax Revenue, which approximates gross receipts is used to determine the municipal tax that could have been billed.
3. All data are based on amounts derived from initial billings. Subsequent adjustments to initial billings over certain thresholds were then taken into account. However, in the interests of providing this information on a timely basis, such that it will be useful to you, adjustments to initial billings below such thresholds were not reflected in the data.
4. Because of differences in the timing of billing and payment, amounts as billed were tested for reasonableness against amounts as paid.
5. All data are based only on normal billings. Thus, payments made to a municipality outside of the normal billing system for items which were not based on kilowatt-hours of electricity were not included in the data. These items include, among other things, contributions in aid of construction and "Rider 3" charges.
6. With respect to the Ten Class Method, we have included each customer or taxpayer only in the Strata of his highest use. Even though a taxpayer will be taxed in each lower Strata, his total tax dollars will be reflected in the Strata of highest use.
8. To avoid over collection, no adjustment has been made for federal facilities that may become exempt from this tax between October 1, 1999 and December 31, 2000. The kilowatt-hour usage and the tax revenues generated by these federal facilities have been included in the calculations provided herewith.

Other more specific assumptions and methodologies, where pertinent, will be discussed in connection with the following page-by-page descriptions of the report.

III. Description of Information Contained in this Report

Page 1: "Gross Receipts Tax Data and Kwh Tax Data"

Page 1 contains a concise summary of the information shown in the rest of the report. Columns (1) and (2) of this page illustrate, by Strata, the number of kilowatt-hours of electricity billed in 1997, and the amount of tax produced under the gross receipts tax. Column (5) shows the rates applicable under the Proportional Method (calculated on Page 4), and column (4) shows the amount of tax produced for each Strata based on these rates. Column (8) shows the rates applicable under the Ten Class Method (calculated on Page 6), and column (7) shows the amount of tax produced for each Strata based on these rates.

Pages 2 and 3: "Summary of Municipal Tax Using Proportional Method and Ten Class"

Pages 2 and 3 contain an expanded version of the summary presented on Page 1. These pages compare the taxes produced under the Gross Receipts Method, the Proportional Method, and the Ten Class Method, broken down within each Strata and divided according to "Residential" and "Other." 83 Ill. Admin. Code § 418.100(b)(6).

Columns (1) through (6) of these two pages are input fields, representing the number of bills, kilowatt-hours, Pretax Revenues, municipal taxes at present rates (both before and after the effects of the 3% administrative fee), and the amount of tax produced at the statutory rates.

Column (7) simply shows the relationship, stated in percentage terms, between columns (5) and (6). As required by the Code, the total percentage over all Strata, shown at the very bottom of column (7), is the percentage we have used to adjust the statutory rates under the Proportional Method. Thus, as you can see, this percentage carries over to the heading of column (8).

Column (8) shows the amount of tax produced under the Proportional Method (the rates applicable under the Proportional Method are fully set forth on Page 4). For purposes of comparison, column (9) illustrates the differences in tax burdens by Strata and divided according to Residential and Other, between the amount of tax produced under the Proportional Method and the amount of tax produced under the gross receipts tax (excluding the 3% administrative fee).

Column (10) shows the amount of tax produced under the Ten Class Method. (The rates used to compute the tax under this method are calculated on Pages 5, 6 and 7.) Again, for purposes of comparison, column (11) illustrates the differences in tax burdens by Strata and divided according to Residential and Other, between the amount of tax produced under the Ten Class Method and the amount of tax produced under the gross receipts tax (excluding the 3% administrative fee).

*Page 4: "Summary of
Proportional Method"*

Page 4 illustrates the tax rates that would apply to each Strata under the Proportional Method. Column (1) shows the Statutory Rates which are set forth in Section 8-11-2 of the Code. These rates are adjusted by the percentage that appears in column (2). As discussed above, this percentage is computed by dividing the aggregate amount of tax at the present rates (excluding the administrative fee) by the amount of tax produced using the Statutory Rates.

Column (3) is simply the product of column (1) times column (2). These are the tax rates that would appear in your municipal ordinance under the Proportional Method.

Column (4) adjusts the rates appearing in column (3) to take into consideration the 3% administrative fee. These are the rates that would be filed in a tariff with the Commission under the Proportional Method.

*Page 5: "Preliminary Computation of
Kwh Rates by the Ten Class Method"*

Page 5 shows how we computed, on a preliminary basis, the tax rates that would apply for each Strata under the Ten Class Method. The aim of these computations is to develop rates that preserve the amount of tax within each Strata produced under the gross receipts tax.

In order to calculate the rate applicable to the First Strata, we began with the total number of kilowatt-hours and the total amount of tax produced under the gross receipts tax for the First Strata, as shown on Page 2. We then calculated the rate for the First Strata by dividing the amount of tax produced under the gross receipts tax by the number of kilowatt-hours for the Strata.

The First Strata rate carries over to the computation of the rate for the Second Strata. This is because the total tax collected from customers in the Second Strata necessarily includes some electricity taxed at the First Strata rate. For example, a customer using 40,000 kilowatt-hours of electricity would pay tax at the First Strata rate on the first 2,000 of those kilowatt-hours. The remaining 38,000 would be taxed at the rate applicable to the Second Strata.

In order to calculate the rate for the Second Strata, we first needed to determine the number of Second Strata kilowatt-hours that were actually taxed at the First Strata rate. To do so, we multiplied the total number of bills in the Second Strata by the maximum number of kilowatt-hours that could have been taxed at the First Strata rate (i.e., 2,000).

Then, we multiplied the number of kilowatt-hours taxed in the First Strata by the First Strata rate, as calculated above. This produced the amount of tax paid by customers in the Second Strata on the first 2,000 kilowatt-hours of usage or consumption. We next subtracted this amount from the total amount of tax collected from Second Strata customers, yielding the amount of tax attributable to the Second Strata.

Finally, in order to calculate the rate that applies to the Second Strata, we divided the amount of tax attributable to the Second Strata by the number of kilowatt-hours taxed at the Second Strata rate.

The First and Second Strata rates carry over to the computation of the rate for the Third Strata, and the process repeats itself until rates are computed for each Strata.

*Page 6: "Computation of
Final Kwh Rate for
Ten Class Method"*

Page 6 reproduces the preliminary Ten Class Method rates which appear on Page 5, and compares the amount of tax produced using these rates with the amount of tax produced under the gross receipts tax. In some instances, the computations performed on Page 5 will not produce a declining block rate structure, or will not produce an amount of tax which reasonably approximates the amount of tax produced under the gross receipts tax. In other instances, the preliminary Ten Class Method rate for a particular Strata may be zero, since no customers happened to fall within that Strata in 1997.

In order to maintain a declining block rate for each Strata, and in order to eliminate the disparities between the amounts of taxes produced using the preliminary Ten Class Method rates and the amount of tax produced under the former gross receipts tax, Section 418.110(c) of the Commission's Emergency Rule instructs us to make adjustments to the preliminary Ten Class Method rates. In instances where the above calculations resulted in a zero or non-declining tax rate for a particular Strata, adjustments needed to be made in the subsequent rates, and at times in the preceding rates, to compensate and ultimately produce an equivalent amount of tax in each Strata when compared with the amount of tax produced under the gross receipts tax. The rates for all Strata beyond the highest Strata showing non-zero kilowatt-hours of 1997 usage or consumption are based on a regression of the rates in the preceding two Strata showing non-zero kilowatt-hours of usage or consumption. These adjustments, shown in column (5), produce the final Ten Class Method rates which appear in column (6).

These final rates in column (6) are the tax rates that would appear in your municipal ordinance under the Ten Class Method.

Column (7) adjusts the rates appearing in column (6) to take into consideration the 3% administrative fee. These are the rates that would be filed in a tariff with the Commission under the Ten Class Method.

*Page 7: "Computation of
Final Kwh Rate for
Ten Class Method"*

While Page 7 resembles Page 5, it differs in that the rates used are the final Ten Class Method rates computed on Page 6. Using these rates, Page 7 shows the amount of tax produced under the Ten Class Method, broken down by Strata.

Page 8: "Kwh Taxed in
Each Method by Strata"

Page 8 shows the aggregate number of kilowatt-hours which flow through each Strata, the corresponding amount of tax produced within each Strata, and the total amounts of municipal taxes received by the municipality using the Proportional Method rates and the final Ten Class Method rates in a format specifically requested by the Commission.

IV. Partial Increases in Rates

The information contained in this report has been prepared using the gross receipts tax rate imposed by your municipality in 1997. The maximum gross receipts tax rate that *could have been imposed* under the Code is 5%. If your municipality wishes to compare its actual 1997 rate with any rate other than the full 5%, the Proportional Method rates set forth on Page 4 or the Ten Class Method rates set forth on Page 6 need to be adjusted under section 418.110(b) of the Commission's Emergency Rule. In order to make this adjustment, multiply the rate for each Strata in columns (3) and (4) of Page 4 or in columns (6) and (7) of Page 6 times your "Partial Increase Percentage." To compute your "Partial Increase Percentage," divide the rate your municipality *would like to impose* by the rate your municipality *currently imposes*.

For example, if your municipality imposed a tax at the rate of 2% of gross receipts in 1997, but you wish to establish Proportional Method or Ten Class Method rates as though your 1997 tax rate had been 4%, then simply multiply the Proportional Method or Ten Class rates by 2 (4% divided by 2%).

V. Conclusion

The information provided in this report has been compiled using the assumptions and methods described above and using our best efforts to comply with the current statute and the Commission's Draft Emergency Rules within a timely fashion. We encourage municipalities to review the assumptions, the methodologies and the data set forth herein and use the same as they see fit in making their applications for alternative rates with the Commission.

If you have any questions regarding the information contained herein, please contact your Commonwealth Edison Company Public Affairs Representative or 312-394-3059.

Sincerely,



Robert E. Dwyer, Jr.
Public Affairs Manager

APPENDIX

<u>Emergency Rule Section Reference</u>	<u>Description of Information Requested</u>	<u>Information Provided by ComEd's Report</u>	<u>Information Provided by Municipality</u>
418.100(b)(1)	A copy of the ordinance, resolution, or minutes of a meeting of the corporate authorities, specifically authorizing the request for alternative rates.		X
418.100(b)(2)	Municipality's tax revenues under Section 8-11-2(3) as in effect during 1997, as billed (excluding the 3% administrative fee).	Pages 2 and 3, col. (5)	
418.100(b)(3)	Statement of the method of calculation requested.		X
418.100(b)(4)	Name, address, telephone and facsimile number of contact person.		X
418.100(b)(5)	If municipality intends to apply tax rates that recover an amount at a percentage equivalent different from the actual percentage tax rate for 1997, the desired percentage tax rate equivalent.		X
418.100(b)(6)	Bill distribution for residential customers and for all other customers.	Pages 2 and 3, col. (2)	

APPENDIX (cont.)

<u>Emergency Rule Section Reference</u>	<u>Description of Information Requested</u>	<u>Information Provided by ComEd's Report</u>	<u>Information Provided by Municipality</u>
418.110(a)	Bill frequency for each of the ten categories set forth in Section 8-11-2(3), as billed.	Page 8, col. (4)	
418.110(b)(1)	The greater of the total tax revenue billed for 1997 or the tax revenue that could have been billed at the tax rate in effect on 12/31/97, allocated among each of the ten classes of purchasers.	Pages 2 and 3	
418.110(b)(2)	For municipalities that did not have a tax in effect on 12/31/97, the estimated tax revenues based on the 1997 gross receipts billed within that municipality multiplied the rate requested under §418.100(b)(5), allocated among each of the ten classes of purchasers.	Pages 2 and 3	
418.110(c)	Declining block rate computed under the Ten Class Method.	Page 8, col. (5)	
418.110(d)	Bill distribution for the method used if different from §418.110(a).	Pages 2 and 3, col. (2)	