

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 58

TAX ADJUSTMENT SCHEDULE - IDAHO

The rate schedules of the Company for electric service furnished in Idaho do not include any portion of municipal occupation, business, excise or use of the streets, taxes, or charges. In order to reimburse the Company for such taxes or charges, amounts equivalent to such taxes or charges where now imposed, or which may hereafter be imposed, will be billed by the Company to its Customers as set forth below.

APPLICABLE:

To all charges for electric service rendered pursuant to tariff 28 within the jurisdiction imposing a tax or charge, as provided in Rule 3 of the Rules and Regulations included in this tariff.

TAX ADJUSTMENT:

The rates and charges named in this tariff shall be proportionately increased by an adjustment equivalent to the amount of the tax or charge imposed by the jurisdiction and effective as listed below:

| <u>Idaho Municipality</u> | <u>Ordinance or Resolution</u> | <u>Date Ordinance Effective</u> | <u>Charge*</u> |
|---------------------------|--------------------------------|---------------------------------|------------------|
| City of Clark Fork | Ord. No. 268 | May 1, 2017 | 1% franchise fee |
| City of Coeur d'Alene | Ord. No. 2517 | July 1, 1993 | 5% franchise fee |
| City of Dalton Gardens | Ord. No. 168 | February 1, 2005 | 1% franchise fee |
| City of Dover | Ord. No. 54 | October 1, 2000 | 1% franchise fee |
| City of Elk River | Ord. No. 209 | February 5, 2018 | 1% franchise fee |
| City of Hayden | Ord. 391 | October 1, 2005 | 1% franchise fee |
| City of Hayden Lake | Ord. No. 148 | June 1, 1998 | 1% franchise fee |
| City of Kamiah | Ord. No. 97-2 | January 1, 1997 | 1% franchise fee |
| City of Kendrick | Ord. No. 739 | January 1, 2013 | 1% franchise fee |
| City of Kellogg | Ord. No. 557 | October 1, 2012 | 1% franchise fee |
| City of Kooskia | Ord. No. 172 | March 1, 2013 | 1% franchise fee |
| City of Kootenai | Ord. No. 113 | August 1, 1996 | 1% franchise fee |
| City of Lapwai | Ord. No. 300 | January 1, 2001 | 1% franchise fee |
| City of Lewiston | Ord. No. 4256 | January 1, 2000 | 1% franchise fee |
| City of Moscow | Ord. No.2005-34 | April 1, 2006 | 3% franchise fee |
| City of Mullan | Ord. No. 310A | May 1, 1997 | 1% franchise fee |
| City of Oldtown | Ord. No. 2010-2 | June 1, 2010 | 1% franchise fee |
| City of Orofino | Ord. No. 707 | January 11, 2002 | 3% franchise fee |
| City of Osburn | Ord. No. 234 | June 1, 2001 | 1% franchise fee |
| City of Pierce | Res. No. 136 | May 1, 1999 | 1% franchise fee |
| City of Ponderay | Ord. No. 3-16 | November 1, 1996 | 1% franchise fee |
| City of Post Falls | Res. No. 2002-17 | June 1, 2002 | 1% franchise fee |

Issued January 3, 2018

Effective February 5, 2018

Issued by Avista Utilities
By

Patrick Ehrbar, Director of Rates

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SCHEDULE 58A

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| City of Potlatch | Ord. No. 432 | November 1, 2003 | 1% franchise fee |
| City of Priest River | Ord. No. 449 as amended by 561 | January 1, 2014 | 1% franchise fee |
| City of Rathdrum | Res. No. 233 | August 1, 2011 | 1% franchise fee |
| City of Sandpoint | Ord. No. 998 | July 1, 1997 | 1% franchise fee |
| City of Spirit Lake | Ord. No. 505 | December 1, 2006 | 1% franchise fee |
| City of St. Maries | Ord No. 598A | July 1, 1996 | 1% franchise fee |
| City of Wallace | Ord. No. 95-07 | January 1, 1996 | 1% franchise fee |
| City of Worley | Ord. No. 239 | October 10, 2012 | 3% franchise fee |

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*Federal bills excluded

Issued December 6, 2013 Effective January 1, 2014

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 By

Kelly Norwood, Vice President, State & Federal Regulation