

**CLASSIFICATION OF SERVICE**  
**SERVICE CLASSIFICATION NO. 6**

**BILLING OF LICENSE, OCCUPATION, FRANCHISE OR OTHER SIMILAR CHARGES OR TAXES**  
**INCLUDING SCHOOL TAX**



**Applicable**

Applicable to all customers in the Service Territory of Kentucky-American Water Company. (T)

**Availability of Service**

Available for Residential, Commercial, Industrial, Other Public Authority and Sales for Resale customers. (T)

**Rates**

There shall be added to the Customer’s bill, as a separate item, an amount equal to the proportionate part of any license, occupation, franchise, fee or other similar fee, charge or tax now or hereafter imposed upon the Company by local taxing authorities or the Kentucky River Authority, whether imposed by ordinance, franchise, statute or otherwise, and which fee, tax or charge is based upon Kentucky River water usage or a percentage of the gross receipts, net receipts, or revenues from sales of water or services rendered by the Company to the customer. Where more than one such charge, fee or tax is imposed, the total of such charges, fees or taxes applicable to a Customer may be billed to the customer as a single amount. Charges, fees or taxes herein referred to shall in all instances be billed to customers on the basis of Company rates or usage effective at the time of billing, and on the basis of the tax rate of usage effective at the time billing is made.

There shall be added to the Customer’s bill, as a separate item, an amount equal to the proportionate amount of school tax in any county requiring a utility gross receipts license tax for schools under KRS 160.613.

There shall also be added to the Customer’s bill, as a separate item, any fee, tax or charge imposed upon the customer by a municipality or governmental agency, the purpose of which is to allocate among those customers identified by ordinance, franchise, statute, or otherwise, the cost of fire hydrants imposed upon the municipality or governmental agency. Failure to pay this charge shall not constitute grounds for termination of service.

ISSUED: May 18, 2018  
EFFECTIVE: July 15, 2018

Approved:

ISSUED BY: /s/ Nick O. Rowe  
Nick O. Rowe  
President  
2300 Richmond Road, Lexington, KY 40502

