**Section 285.3175 Schedule C-18: Taxes Other Than Income Taxes**

a) Provide a listing of all taxes other than income for each of the three consecutive years immediately preceding the test year and the test year.

b) Information provided for each type of tax shall include:

1) Type of tax;

2) Amount charged to operating expense;

3) Amount charged to clearing accounts;

4) Amount charged to construction;

5) Other; and

6) Total tax recorded.

c) Supporting work papers shall include the calculation of the average balance of accrued property taxes for each of the three consecutive years immediately preceding the test year and the test year. The calculation shall list monthly balances used to derive the average balance.