**Section 418.110 Ten Consumption Block Method**

A municipality seeking rates set under this method shall supply the following information with its filing:

a) A bill frequency showing the usage or consumption of electricity within the corporate limits of the municipality within each of the 10 categories set forth in Section 8-11-2(3) of the Code billed during 1997;

b) Tax revenues for 1997, either as billed or as estimated, in accordance with the following:

1) The greater of total tax revenue billed for 1997 or the tax revenue that could have been billed at the tax rate in effect on December 31, 1997, allocated among each of 10 classes of purchasers established by reference to the usage categories set forth in Section 8-11-2(3) of the Code; or

2) For a municipality that did not have an electric tax in effect on December 31, 1997, estimated tax revenues based upon the 1997 gross receipts billed within the municipality multiplied by the tax rate requested under Section 418.100(b)(5), not to exceed 5%, allocated among each of 10 classes of purchasers established by reference to the usage categories set forth in Section 8-11-2(3) of the Code;

c) A declining block tax rate for each of the 10 categories that reflects, as closely as reasonably practical for the municipality, the distribution of the tax among the 10 classes of purchasers, based on 1997 usage or consumption, as if the tax were based on a uniform percentage of the purchase price of electricity, making adjustments as necessary to provide a rate for all kilowatt-hour categories and to maintain the declining block structure; and

d) Brief documentary or narrative support for the recommended tax rates, which shall include a bill distribution for the method used if different from subsection (a).