



LOCAL WATER UTILITIES ADMINISTRATION

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MEMORANDUM CIRCULAR No. 004-22

TO : ALL WATER DISTRICTS

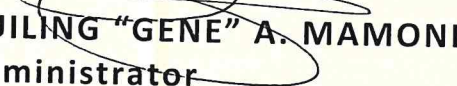
SUBJECT : FRANCHISE TAX AS A PASS-ON CHARGE TO CUSTOMERS

DATE : MARCH 04, 2022

Pursuant to the Board of Trustees Resolution No. 285, s. 2004, in order to allow the Water Districts (WD) to recoup its actual franchise tax payment in situations when Franchise Taxes were not provided in the Cash Flow Projections supporting a LWUA Approved Water Rates, the concessionaire's water bill, following an actual franchise tax payment by the WD, shall be broken down into the following:

1. Basic water bill; and
2. Two percent (2%) of the basic water bill for franchise tax/pass-on charge.

For compliance.


GUILING "GENE" A. MAMONDIONG
Administrator