



8113 W. GRANDRIDGE BLVD., KENNEWICK, WASHINGTON 99336-7166
TELEPHONE 509-734-4500 FACSIMILE 509-737-9803
www.cngc.com

August 20, 2025

Jeff Killip
Executive Director and Secretary
Washington Utilities & Transportation Commission
P.O. Box 47250
Olympia, WA 98504-7250

RE: Cascade Advice No. W25-08-02
Schedule 500, Municipal Taxes

Director Killip

Cascade Natural Gas Corporation ("Cascade" or "Company") submits to the Washington Utilities and Transportation Commission ("Commission") the following revision to its Tariff WN U-3, stated to become effective with service on and after September 1, 2025:

Sixtieth Revision of Sheet No. 500-A

The purpose of this filing is to revise Schedule 500, Municipal Taxes, so that the City of Lynden tax charged and the applicable limitations are consistent with the terms and conditions adopted by the City of Lynden on July 21, 2025, in Ordinance No. 25-1714, which is included with this filing as Attachment A.

In accordance with WAC 480-80-122, Cascade is requesting a waiver from WAC 480-80-121(1), which requires that "the commission must receive tariff changes not less than thirty days in advance of the requested effective date" in order that the changes may become effective September 1, 2025, which is the effective date of the tax change as established Attachment A. Included with this filing is a Less Than Statutory Notice (LSN) form.

This electronic filing consists of the following files:

- NEW-CNGC-Advice-No.-W25-08-02-Sch500-CLtr-08-20-2025.pdf
- NEW-CNGC-Advice-No.-W25-08-02-Sch500-Trf-08-20-2025.pdf
- NEW-CNGC-Advice-No.-W25-08-02-Sch500-Att-A-08-20-2025.pdf

- NEW-CNGC-Advice-No.-W25-08-02-Sch500-LSN-08-20-2025.pdf

Please direct any questions regarding this filing to me at (208) 377-6015 or to Jennifer Gross at (509)-975-9473.

Sincerely,

/s/ Lori Blattner

Lori Blattner
Director, Regulatory Affairs
Cascade Natural Gas Corporation
8113 W. Grandridge Blvd.
Kennewick, WA 99336-7166
lori.blattner@intgas.com

Attachments

**BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION
LESS THAN STATUTORY NOTICE (LSN) REQUESTED BY:**

This row to be completed by UTC Records Management	<u>Docket No.:</u>	<u>Agenda Date:</u>
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* Indicates required field

Is this a Fuel Surcharge Tariff Revision?* Yes No

<u>Company Name:</u> *	<u>Registered Trade Name(s):</u>
<u>Certificate No.:</u> *	<u>Date of Submission:</u> *

Complete this section if filing is submitted by anyone other than the owner, partner, or corporate officer of the company

Authorized Agent:	Email:	Phone:	Fax:
Mailing Address:	City:	State:	Zip:
By signing here, the authorized agent is agreeing that they are authorized to issue and file tariffs and/or time schedules on behalf of the above referenced company.			
Signature and Title of Authorized Agent (Company official): <u>/s/ Lori Blattner</u> (Signature and title of agent here)			

Complete this section if filing is submitted by owner, partner, or corporate officer of the company

Issuing Agent:	Email:	Phone:	Fax:
Mailing Address:	City:	State:	Zip:
I request these provisions become effective on the following date:			
Signature and Title of Issuing Agent: _____ (Signature and title of agent here)			

Select the Industry this filing pertains to:*

Please ensure you are including a copy of your customer notice with your filing.

All filings must be submitted through the Commission's E-Filing Portal at: efiling.utc.wa.gov/form

**BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION
LESS THAN STATUTORY NOTICE REQUESTED BY:**

*** Company proposes to change (Include Title of Provision, Tariff number and Sheets/Pages being changed):**

*** Present provisions are:**

*** Proposed changes are:**

*** Explain why the company is proposing this tariff revision:**

*** Explain why the Commission should allow this tariff revision to take effect with less than 30 days' notice (45 days' notice for solid waste):**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

ORDER

The Commission finds good cause to support the request and authorize the proposed changes to become effective with Less Than Statutory Notice on:

DATED and signed at Lacey, Washington, this _____ day of _____ (Month/Year)

By direction of the Commission,

Jeff Killip
Executive Director and Secretary

SCHEDULE 500
MUNICIPAL TAXES**MUNICIPAL TAX RATE (continued):**

Municipality	Ordinance No.	Tax Rate on gas service	Limitations
Kalama	779	6%	Not applied to billing portion >\$1,000 where gas is used for manufacturing
Kelso ⁽¹⁾	3020	6.383%	None
Kennewick ⁽¹⁾	2806,3303, 3612	9.289%	None
La Conner	712	6%	None
Longview	2227	6%	Not applied to billing portion >\$1,000 where gas is used for manufacturing
Lynden	25-1714	6% 5%	<u>Effective September 1, 2025:</u> <ul style="list-style-type: none"> • 6% applied to first \$10,000 billed per month, per customer • 5% applied to portion >\$10,000 <u>Effective July 1, 2026:</u> <ul style="list-style-type: none"> • 6% applied to first \$25,000 billed per month, per customer • 5% applied to portion >\$25,000 <u>Effective July 1, 2027:</u> <ul style="list-style-type: none"> • 6% applied to first \$50,000 billed per month, per customer • 5% applied to portion >\$50,000
Marysville	1975	5%	None
McCleary	563	6%	None
Montesano	942	6%	None
Moses Lake ⁽¹⁾	1930	6.383%	Does not apply to portion billed per customer, per year >\$100,00
Mount Vernon	3240	6% 4%	<ul style="list-style-type: none"> • Higher rate applied to portion billed per customer, per month, up to \$5,000 • Lower rate applied to portion billed, per customer, per month >\$5,000
Moxee	438	6%	Applied to first \$3,000 billed, per customer, per month
Nooksack ⁽¹⁾	291, 365	6.383%	None
Othello	1099	6%	None
Oak Harbor	792, 967	6%	None
Pasco	2707	8.5%	None

(continue)

CNG/W25-08-02

Issued August 20, 2025

Effective for Service on and after

September 1, 2025

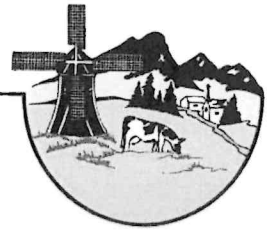
Issued by CASCADE NATURAL GAS CORPORATION

By:  Lori Blattner

Director, Regulatory Affairs

CITY OF LYNDEN

FINANCE DEPARTMENT
300 4th Street
Lynden, WA 98264
360-354-2829



August 13, 2025

Attention: Tax Department

The Lynden City Council has approved Ordinance 1714 affecting Chapter 3.28 of the Lynden Municipal Code which amends the Utility Tax requirements.

Key updates have been made regarding Occupation License Requirements, amounts subject to tax and remittance schedules. We recommend reviewing the ordinance to implement any updates to your procedures that are affected by our new policies.

Enclosed you will find a copy of the Monthly Utility Occupation Tax Return Form and the updated Ordinance No. 1714. This information is also available on our website at www.lyndenwa.org.

If there are any questions, please contact the City of Lynden Finance Department at (360) 354-2829 or by email NavaS@lyndenwa.org.

Sincerely,


Suzie Nava

Accounting Lead – Accounts Receivable
City of Lynden Finance
NavaS@lyndenwa.org

Enclosures

- Ordinance No 1714
- Utility Occupation Tax Return form.

UTILITY OCCUPATION TAX RETURN



CITY OF LYNDEN
FINANCE DEPARTMENT
PO BOX 650
LYNDEN, WA 98264

MONTH
YEAR

FIRM NAME
ADDRESS

The Utility tax shall be due and payable to the City of Lynden in monthly installments, and remittance shall be made to the Finance Director on or before the last day of the succeeding month in which the tax accrued. Refer to Lynden Municipal Code Section 3.28.080 for options for Annual (less than \$1,000 annually) and Quarterly filers (between \$1,000 and \$5,000 annually)

UTILITY OCCUPATION TAX

LINE NO.

1	TOTAL GROSS INCOME DURING ABOVE PERIOD		
DEDUCTIONS:			
2	TRANSACTIONS IN INTERSTATE COMMERCE		
3	BUSINESS WITH THE U.S. GOVERNMENT PAID TO THE U.S. OR STATE OF WA AS EXCISE TAXES ON GROSS INCOME REPORTED ABOVE		
4	OTHER AUTHORIZED DEDUCTIONS (LMC 3.28.060)		
5	TOTAL AUTHORIZED DEDUCTION (Lines 2+3+4)		
6	NET GROSS INCOME (Line 1 - Line 5)		
		TAXABLE AMOUNT	RATE
7	INCOME SUBJECT TO 6% TAX (Line 6)		0.06
8	INCOME SUBJECT TO 5% TAX (As per LMC 3.28.060)		0.05
9	SUBTOTAL (Line 6+7)		

PENALTIES

		ACCRUED TAX	RATE	PENALTY DUE
10	Between 1-30 days delinquent from due date		10%	
11	Between 31-60 days delinquent from due date		20%	
12	Between 61-90 days delinquent from due date		30%	
13	TOTAL PENALTY (Lines 10+11+12)			
14	TOTAL TAX REMITTANCE ATTACHED (Lines 9+13)			

I declare under penalties of perjury that the above return is true, correct, and completed to the best of my knowledge and belief. I understand that our records are subject to audit by the City of Lynden.

Signature: _____ Title: _____ Date: _____
 Print Name: _____ Phone Number: _____
 Email: _____

ORDINANCE NO. 1714