

Tax Rate and Fee Schedule

Attachment C.1

UNION COUNTY WATER AND SEWER PUBLIC ENTERPRISE SCHEDULE OF RENTS, RATES, FEES, CHARGES, AND PENALTIES

Section I

The following rates, fees, and charges shall apply on and after the Effective Date of this schedule of rents, rates, fees, charges, and penalties ("Schedule"). For purpose of this Schedule, FY2026 shall mean July 1, 2025, through June 30, 2026; FY 2027 shall mean July 1, 2026, through June 30, 2027; and FY2028 shall mean July 1, 2027, through June 30, 2028; provided that this Schedule may extend beyond June 30, 2028, in accordance with the provisions of Section III of the Schedule.

1. Water Rates

A. Base Facility Fee - monthly fixed charge per meter for residential, industrial, irrigation, and non-residential water customers (based on meter size). The first chart below is applicable to the base facility rate charge for residential customers (as defined in Section 1(B) below). The second chart below is applicable to all other classes of customers not classified as residential.

Residential Base Facility Charge (\$ per Month) Meter Size	FY 2026 Effective 7-1-25	FY 2027 Effective 7-1-26	FY 2028 Effective 7-1-27
3/4"	\$ 17.09	\$ 18.33	\$ 19.66
1"	\$ 43.01	\$ 46.13	\$ 49.47
1 1/2"	\$ 84.97	\$ 91.13	\$ 97.74
2"	\$ 135.94	\$ 145.80	\$ 156.37
3"	\$ 382.42	\$ 410.15	\$ 439.89
4"	\$ 849.88	\$ 911.49	\$ 977.57
6"	\$ 1,189.70	\$ 1,275.95	\$ 1,368.46

All Classes (Except Residential) Base Facility Charge (\$ per Month) Meter Size	FY 2026 Effective 7-1-25	FY 2027 Effective 7-1-26	FY 2028 Effective 7-1-27
3/4"	\$ 20.86	\$ 22.38	\$ 24.00
1"	\$ 52.52	\$ 56.32	\$ 60.41
1 1/2"	\$ 103.75	\$ 111.27	\$ 119.33
2"	\$ 165.98	\$ 178.01	\$ 190.92
3"	\$ 466.93	\$ 500.78	\$ 537.09
4"	\$ 1,037.68	\$ 1,112.91	\$ 1,193.60
6"	\$ 1,452.59	\$ 1,557.91	\$ 1,670.85

Tax Rate and Fee Schedule

Attachment C.1

B. Volumetric Rates - charge for water per 1,000 gallons of usage based on the current Water Shortage Stage as declared by the County Manager. The classes of customers are described as follows:

- a. **Residential Rates** - Applies to accounts classified as one-family or two-family dwellings.
- b. **Industrial Rates** - Applies to accounts for manufacturing and processing establishments.
- c. **Agriculture Rates** - Applies to accounts for nurseries, farms, and other agricultural uses located on properties which are either active in the Present Use Value Tax Program ("PUVTP") or have an approved application in the PUVTP. Also applies to agricultural processing facilities licensed under 21 USC § 451 et. seq. with a grant of inspection, with permanent on-site inspectors required by the United States Department of Agriculture, and which annually use a minimum daily average of 500,000 gallons of water from the utility.
- d. **Irrigation Rates** - Applies to accounts with a separate meter for irrigation systems.
- e. **Non-Residential Rates** - Applies to accounts classified as Commercial or Institutional (as defined below):
 - i. **Commercial** - Multifamily apartment buildings and other similar uses which do not meet classification as a residential account; as well as other non-residential, non-industrial businesses, and similar uses (including, without limitation, daycares, medical office buildings, veterinarians, and home owners associations).
 - ii. **Institutional** - Large hospitals, universities, and colleges; military establishments; K-12 schools; school offices; governmental facilities; churches and similar facilities; libraries; assisted living facilities; volunteer fire departments; and similar facilities.

Tax Rate and Fee Schedule

Attachment C.1

UNION COUNTY WATER AND SEWER PUBLIC ENTERPRISE SCHEDULE OF RENTS, RATES, FEES, CHARGES, AND PENALTIES

Standard Rates / Water Shortage Stage I

Volumetric Rates (\$ per 1,000 gallons)		FY 2026	FY 2027	FY 2028
Residential		Effective 7-1-25	Effective 7-1-26	Effective 7-1-27
Tier 1	0 - 3,000 gallons	\$ 4.10	\$ 4.39	\$ 4.71
Tier 2	3,001 - 7,000 gallons	\$ 5.62	\$ 6.03	\$ 6.46
Tier 3	7,001 - 10,000 gallons	\$ 8.02	\$ 8.60	\$ 9.22
Tier 4	10,001 - 15,000 gallons	\$ 11.70	\$ 12.55	\$ 13.46
Tier 5	> 15,000 gallons	\$ 19.08	\$ 20.46	\$ 21.94
Irrigation				
Tier 1	0 - 3,000 gallons	\$ 9.79	\$ 10.50	\$ 11.26
Tier 2	3,001 - 7,000 gallons	\$ 9.79	\$ 10.50	\$ 11.26
Tier 3	7,001 - 10,000 gallons	\$ 9.79	\$ 10.50	\$ 11.26
Tier 4	10,001 - 15,000 gallons	\$ 14.29	\$ 15.32	\$ 16.44
Tier 5	> 15,000 gallons	\$ 23.29	\$ 24.98	\$ 26.79
Non-Residential				
Flat Rate per 1,000 gallons		\$ 6.94	\$ 7.44	\$ 7.98
Wholesale				
Flat Rate per 1,000 gallons		\$ 4.62	\$ 4.96	\$ 5.32
Agriculture				
Flat Rate per 1,000 gallons		\$ 5.18	\$ 5.56	\$ 5.96
Industrial				
Flat Rate per 1,000 gallons		\$ 7.90	\$ 8.47	\$ 9.09

Water Shortage Stage II

Volumetric Rates (\$ per 1,000 gallons)		FY 2026	FY 2027	FY 2028
Residential		Effective 7-1-25	Effective 7-1-26	Effective 7-1-27
Tier 1	0 - 3,000 gallons	\$ 4.10	\$ 4.39	\$ 4.71
Tier 2	3,001 - 7,000 gallons	\$ 5.62	\$ 6.03	\$ 6.46
Tier 3	7,001 - 10,000 gallons	\$ 8.02	\$ 8.60	\$ 9.22
Tier 4	10,001 - 15,000 gallons	\$ 18.74	\$ 20.10	\$ 21.56
Tier 5	> 15,000 gallons	\$ 30.44	\$ 32.65	\$ 35.02
Irrigation				
Tier 1	0 - 3,000 gallons	\$ 9.79	\$ 10.50	\$ 11.26
Tier 2	3,001 - 7,000 gallons	\$ 9.79	\$ 10.50	\$ 11.26
Tier 3	7,001 - 10,000 gallons	\$ 9.79	\$ 10.50	\$ 11.26
Tier 4	10,001 - 15,000 gallons	\$ 22.88	\$ 24.54	\$ 26.32
Tier 5	> 15,000 gallons	\$ 37.17	\$ 39.86	\$ 42.75
Non-Residential				
Flat Rate per 1,000 gallons		\$ 7.44	\$ 7.98	\$ 8.55
Wholesale				
Flat Rate per 1,000 gallons		\$ 4.62	\$ 4.96	\$ 5.32
Agriculture				
Flat Rate per 1,000 gallons		\$ 5.56	\$ 5.96	\$ 6.39
Industrial				
Flat Rate per 1,000 gallons		\$ 8.46	\$ 9.08	\$ 9.74

Tax Rate and Fee Schedule

Attachment C.1

UNION COUNTY WATER AND SEWER PUBLIC ENTERPRISE SCHEDULE OF RENTS, RATES, FEES, CHARGES, AND PENALTIES

Water Shortage Stage III

Volumetric Rates (\$ per 1,000 gallons)		FY 2026	FY 2027	FY 2028
Residential		Effective 7-1-25	Effective 7-1-26	Effective 7-1-27
Tier 1	0 - 3,000 gallons	\$ 4.10	\$ 4.39	\$ 4.71
Tier 2	3,001 - 7,000 gallons	\$ 5.62	\$ 6.03	\$ 6.46
Tier 3	7,001 - 10,000 gallons	\$ 16.03	\$ 17.20	\$ 18.44
Tier 4	10,001 - 15,000 gallons	\$ 31.86	\$ 34.17	\$ 36.65
Tier 5	> 15,000 gallons	\$ 52.09	\$ 55.87	\$ 59.92
Irrigation				
Tier 1	0 - 3,000 gallons	\$ 9.79	\$ 10.50	\$ 11.26
Tier 2	3,001 - 7,000 gallons	\$ 9.79	\$ 10.50	\$ 11.26
Tier 3	7,001 - 10,000 gallons	\$ 19.59	\$ 21.01	\$ 22.53
Tier 4	10,001 - 15,000 gallons	\$ 38.90	\$ 41.72	\$ 44.75
Tier 5	> 15,000 gallons	\$ 63.60	\$ 68.21	\$ 73.16
Non-Residential				
Flat Rate per 1,000 gallons		\$ 8.10	\$ 8.68	\$ 9.31
Wholesale				
Flat Rate per 1,000 gallons		\$ 5.10	\$ 5.47	\$ 5.87
Agriculture				
Flat Rate per 1,000 gallons		\$ 6.05	\$ 6.49	\$ 6.96
Industrial				
Flat Rate per 1,000 gallons		\$ 9.22	\$ 9.89	\$ 10.60

Water Shortage Stage IV

Volumetric Rates (\$ per 1,000 gallons)		FY 2026	FY 2027	FY 2028
Residential		Effective 7-1-25	Effective 7-1-26	Effective 7-1-27
Tier 1	0 - 3,000 gallons	\$ 5.57	\$ 5.98	\$ 6.41
Tier 2	3,001 - 7,000 gallons	\$ 8.53	\$ 9.15	\$ 9.81
Tier 3	7,001 - 10,000 gallons	\$ 17.92	\$ 19.22	\$ 20.61
Tier 4	10,001 - 15,000 gallons	\$ 34.44	\$ 36.93	\$ 39.61
Tier 5	> 15,000 gallons	\$ 56.03	\$ 60.09	\$ 64.45
Irrigation				
Tier 1	0 - 3,000 gallons	\$ 13.32	\$ 14.29	\$ 15.33
Tier 2	3,001 - 7,000 gallons	\$ 14.87	\$ 15.94	\$ 17.10
Tier 3	7,001 - 10,000 gallons	\$ 21.89	\$ 23.48	\$ 25.18
Tier 4	10,001 - 15,000 gallons	\$ 42.04	\$ 45.09	\$ 48.36
Tier 5	> 15,000 gallons	\$ 68.41	\$ 73.37	\$ 78.69
Non-Residential				
Flat Rate per 1,000 gallons		\$ 9.67	\$ 10.37	\$ 11.12
Wholesale				
Flat Rate per 1,000 gallons		\$ 5.57	\$ 5.98	\$ 6.41
Agriculture				
Flat Rate per 1,000 gallons		\$ 7.22	\$ 7.75	\$ 8.31
Industrial				
Flat Rate per 1,000 gallons		\$ 11.00	\$ 11.80	\$ 12.66

Tax Rate and Fee Schedule

Attachment C.1

UNION COUNTY WATER AND SEWER PUBLIC ENTERPRISE SCHEDULE OF RENTS, RATES, FEES, CHARGES, AND PENALTIES

2. Sewer Rates

A. Base Facility Rate - monthly fixed charge per meter for all classes of sewer customer based on meter size (except for flat rate customers, who are residential sewer customers who do not purchase water services from the utility, who pay the flat rate unmetered amount). The first chart below is applicable to the base facility rate charge for residential customers (as defined in Section 1(B) above). The second chart below is applicable to all other classes of customers not classified as residential.

Residential Base Facility Charge (\$ per Month) Meter Size	FY 2026 Effective 7-1-25	FY 2027 Effective 7-1-26	FY 2028 Effective 7-1-27
3/4"	\$ 20.46	\$ 21.69	\$ 22.99
1"	\$ 51.96	\$ 55.08	\$ 58.38
1 1/2"	\$ 103.24	\$ 109.43	\$ 116.00
2"	\$ 164.86	\$ 174.75	\$ 185.24
3"	\$ 463.94	\$ 491.77	\$ 521.28
4"	\$ 1,031.17	\$ 1,093.04	\$ 1,158.62
6"	\$ 1,443.48	\$ 1,530.09	\$ 1,621.90
Flat Rate (Unmetered)	\$ 70.71	\$ 74.95	\$ 79.45

All Classes (Except Residential) Base Facility Charge (\$ per Month) Meter Size	FY 2026 Effective 7-1-25	FY 2027 Effective 7-1-26	FY 2028 Effective 7-1-27
3/4"	\$ 18.45	\$ 19.55	\$ 20.73
1"	\$ 46.84	\$ 49.65	\$ 52.63
1 1/2"	\$ 93.05	\$ 98.64	\$ 104.56
2"	\$ 148.60	\$ 157.51	\$ 166.96
3"	\$ 418.18	\$ 443.27	\$ 469.86
4"	\$ 929.46	\$ 985.23	\$ 1,044.34
6"	\$ 1,301.11	\$ 1,379.18	\$ 1,461.93

B. Volumetric Rates - charge for sewer per 1,000 gallons of water usage. The definitions for classes of customers used in Section 1(B) shall apply herein, except that agricultural customers as set forth in Section 1(B) shall be considered industrial customers under this Section 2(B).

Volumetric Rates (\$ per 1,000 gallons)	FY 2026 Effective 7-1-25	FY 2027 Effective 7-1-26	FY 2028 Effective 7-1-27
Residential			
0 - 12,000 gallons	\$ 9.77	\$ 10.36	\$ 10.98
> 12,000 gallons	\$ -	\$ -	\$ -
Non-Residential			
All Usage	\$ 8.81	\$ 9.34	\$ 9.90
Industrial			
All Usage	\$ 6.29	\$ 6.67	\$ 7.07

Tax Rate and Fee Schedule

Attachment C.1

3. System Development Fees

A. Water System Development Fees - one-time charges, based on water meter size, to new development (as such term is defined in N.C.G.S. § 162A-201).

Meter Size		Water System Development Fee
3/4"	\$	4,669
1"	\$	7,797
1 1/2"	\$	15,548
2"	\$	24,886
3"	\$	46,691
4"	\$	77,833
6"	\$	155,620

Water System Development Fees are not charged for residential irrigation meters when installed in addition to a domestic meter. Water System Development Fees are also not charged for a fire connection.

Union County Water and Sewer Public Enterprise Schedule of Rents, Rates, Fees, Charges, and Penalties

B. Sewer System Development Fees - one-time charges, based on water meter size, to new development (as such term is defined in N.C.G.S. § 162A-201).

Meter Size		Sewer System Development Fee
3/4"	\$	10,800
1"	\$	18,036
1 1/2"	\$	35,964
2"	\$	57,564
3"	\$	108,000
4"	\$	180,036
6"	\$	359,964

Sewer System Development Fees are not charged for irrigation meters. Sewer System Development Fees are also not charged for a fire connection.

4. Miscellaneous Fees and Charges

Fee Type	Fee Description	Fee Amount
Account Setup Fee	A fee charged for establishing a new account.	\$ 25.00
Automatic Fire Extinguishing Systems Base Facility Fee	Customers with a separate water connection used specifically for the purpose of fire protection service will be charged an annual facility fee. Actual usage, if any, will be charged at the Non-Residential Rate	\$100 Base Facility Fee Annually, charged in equal installments over 12 months.
Delinquency Fee	A fee charged for administrative cost processing and billing of delinquent accounts. Fee applicable 10 days after a bill becomes delinquent and is charged whether the service is physically disconnected or not.	\$ 140.00
Deposit Fee *	Refundable security deposit collected to establish an account.	* See Note Below

Tax Rate and Fee Schedule

Attachment C.1

Fee Type	Fee Description	Fee Amount
<p>* Renter and Non-residential accounts deposits reflect an upfront fee of \$150.00, based on two months of an average customer's monthly bill. Residential property owners have the option to perform a credit check; deposits will be collected based on credit worthiness and range between \$0.00-\$150.00. If no credit check is performed, deposits will be \$150.00. The credit check is performed using a subscription to an online tool that determines the credit risk of each applicant ranked No/Low, Medium, or High risk for delinquency. Deposits are set at \$0, \$75, and \$150. Residential property owners assessed an upfront deposit of \$75 or \$150 at the establishment of their account for service can request, in writing, to have an updated credit check completed on or after their one year service anniversary if the account has not been processed for disconnection within the 23 months immediately prior to the request. If qualified, based upon the updated customer requested credit check, the customer will receive the difference of the initial security deposit and the amount that would be required for a security deposit if establishing a new account based upon the updated credit check, up to the full amount of the original deposit. All refunded amounts will be applied to the customer's subject account as a credit. Such customer requested updated credit checks will only be granted once in a rolling year, with the first year calculated from the date of establishment of the account. This date will remain the anniversary date until the customer requests and receives the additional credit check. The date of the additional credit check will then become the new date that the rolling year will be counted if a full refund of the deposit (granted as a credit to the customer's subject account) cannot be granted. If an additional credit check is granted and the deposit amount recommended from the customer requested credit check is higher than the initial security deposit, then no action will be taken on the account and the original security deposit will be retained with no additional deposit required. If a customer receives a full refund of the original deposit amount (as a credit to the customer's subject account) through this procedure, then no additional customer requested credit checks for that account may be granted.</p>		
Late Payment Fee	Applied when customer has not paid monthly bill by due date.	\$10 or 5% of the current past due amount, whichever is more.
Meter Installation Fee	A fee charged at the time of meter set.	3/4": \$600.00 1": \$800.00
Meter Installation Fee - 1 1/2" & Greater	A fee is charged at one time for a meter set. Based on labor and materials	At Cost
Meter Removal Fee	A fee is charged for removing a meter, whether AI is required by the customer or initiated by UCW.	\$ 50.00
Meter Reset Fee	A fee charged for resetting a meter.	\$ 50.00
Meter Tampering Fee	A fee charged for damage or alteration of a meter assembly or for bypassing or relocating a meter.	1st Offense - \$ 100; 2nd Offense - \$200; 3rd Offense & Greater - \$300
Meter Verification Fee/Meter Test - 3/4"	A fee charged if customer request a meter tested and the meter is found to be registering correctly.	\$ 100.00
Meter Verification Fee/Large Meter Test - Greater Than 3/4"	Fee charged if customer request a meter tested and the meter is found to be registering correctly.	\$ 160.00
Plan Review Fee	Fees charged for review and approval of engineering plans submitted for new development:	Residential \$100 plus \$20 per lot; Non-residential \$100 plus \$10 per 1,000 sq. ft. of building(s) area
Repair Charges	Charges for repairs to the utility system caused by third-party damages or for additional services requested by customers of the	** See Note Below.
<p>** Labor charges will be the average hourly rate (including benefits) by position of personnel performing the work. Equipment charges will be the hourly rates established by the Federal Emergency Management Agency (as listed on FEMA.gov). Materials will be charged at cost plus 10%. Restoration (landscaping, concrete, asphalt) or other services performed by a third-party vendor will be charged at cost. Amounts for the labor and equipment reimbursement charges set forth herein may be administratively determined on an annual basis.</p>		
Return Check Fee	A fee charged when checks are returned, automatic drafts are rejected, or credit/debt card transactions are reversed after payment has been credited to a customer's account.	\$ 25.00
Sewer Tap Fee	Amount charged for installing a new sewer tap (based on line size).	4": \$3,080.00 6": \$3,080.00
Sewer Tap Fee - Greater than 6"	Amount charged for installing a new sewer tap (based on line size). Cost determined based on labor and materials.	At Cost
Trip Charge for Excessive Trips	A fee charged for third and subsequent visits for the same service to a property at the customer's request within a 90-day period.	\$ 65.00
Water Tap Fee	Amount charged for installing a new water tap (based on meter size)	3/4": \$1,740.00 1": \$2,030.00
Water Tap Fee - 1 1/2" & Greater	Amount charged for installing a new water tap (based on meter size). Cost determined based on labor and materials.	At Cost

Tax Rate and Fee Schedule

Attachment C.1

Fee Type	Fee Description	Fee Amount
Hydrant Permit Fee - Annual	An annual fee per vessel for permitted water service vehicles to obtain water from approved County hydrants. Monthly usage will be billed at the Non-Residential rate plus a monthly base facility	\$ 650.00
Installation/Removal of Temporary Hydrant Meter	A fee charge for the installation and removal of a temporary hydrant meter.	\$ 230.00
Temporary Hydrant Meter Deposit ***	Refundable security deposit collected for the use of a hydrant meter.	\$ 3,280.00
*** Deposit fee to be charged in conjunction with installation/removal fee. Deposit amount to be refunded to customer once meter has been returned in satisfactory condition at the end of temporary service.		
Cross Connection Inspection	Inspection of facility and backflow device.	\$ 100.00
Cross Connection Plan Review	Review of new plans for hazard class and correct device.	\$ 45.00
Cross Connection Education/Certification	UC Water certification class certifying backflow testers (attendees added to approved testers list)	\$ 65.00

Section II

This Schedule shall supersede any schedule, or any portion of a schedule, that conflicts with this Schedule. Except as superseded, such other schedule(s) shall continue in full force and effect.

Section III

This Schedule is effective as of the 1st day of July, 2025 (the "Effective Date"), and shall continue until amended, superseded, or repealed. In the event this Schedule is not amended, superseded, or repealed for that period following June 30, 2028, the provisions of this Schedule (including the rates, fees, and charges established for FY2028) shall continue to apply until this Schedule is amended, superseded, or repealed.