

## PARCEL APPORTIONMENT METHODOLOGY

The Cost Apportionment established in Section 5 shall be allocated among the Assessed Property in conformance with the Apportionment Method established in this Exhibit E. To calculate the Solid Waste Assessments, the Solid Waste Cost shall be apportioned among the categories of Improved Property as follows:

SECTION E-1. CURBSIDE COLLECTION COST ASSESSMENT. The Curbside Collection Assessment shall be calculated for each Tax Parcel of Residentially Collected Residential Property within the Universal Area based on the following apportionment methodology.

(A) For all Tax Parcels of Residentially Collected Residential Property within the Universal Area, a Base Rate shall be determined for providing the Curbside Collection Service to a Single Family Dwelling Unit with a mini can, an approximate 20 gallon cart.

(B) The aggregate number of units within the Universal Area shall be determined by finding the sum of the following quotient: one times each Dwelling Unit and mobile home not located within a mobile home park within the Universal Area.

(C) There shall be an Add-on Cost for Residential Property using an approximate 35 gallon, 64 gallon, or a 96 gallon garbage cart.

(D) The Curbside Collection Assessment for each Tax Parcel shall be determined by finding the sum of the Base Rate times the number of units on the Tax Parcel plus the appropriate Add-on Cost for the Tax Parcel's Designated Cart Size, if any.

SECTION E-2. NON-UNIVERSAL AREA RURAL COLLECTION CENTER ASSESSMENT. The Non-Universal Area Rural Collection Center Assessment for each Tax Parcel of Residential Property within the Non-Universal Area shall be computed by dividing the Non-Universal Area Rural Collection Center Cost by the number of Dwelling

Units located within the Non-Universal Area, and then multiplying such quotient by the number of Dwelling Units located on such Tax Parcel.

SECTION E-3. SOLID WASTE MANAGEMENT ASSESSMENT. The Solid Waste Management Cost shall be allocated to Tax Parcels of Improved Property based on the following apportionment methodology:

(A) SOLID WASTE MANAGEMENT COST ALLOCATED AMONG COMMERCIAL PROPERTY. The Solid Waste Management Cost allocated to Commercial Property pursuant to the Cost Apportionment methodology shall be apportioned among each Tax Parcel of Commercial Property based on the amount of waste generated on such Tax Parcel. The assessment for each parcel of Commercial Property shall be computed as follows:

(1) Separate each Tax parcel of Commercial Property into one of the following waste generation categories based upon the amount of waste generated on such property:

- (a) Parcels with a waste generation rate of less than 5 tons per year;
- (b) Parcels with a waste generation rate between 5 tons and 9.9 tons per year;
- (c) Parcels with a waste generation rate between 10 tons and 19.9 tons per year;
- (d) Parcels with a waste generation rate between 20 tons and 29.9 tons per year;
- (e) Parcels with a waste generation rate between 30 tons and 39.9 tons per year;
- (f) Parcels with a waste generation rate between 40 tons and 49.9 tons per year;
- (g) Parcels with a waste generation rate between 50 tons and 74.9 tons per year;
- (h) Parcels with a waste generation rate between 75 tons and 99.9 tons per year;
- (i) Parcels with a waste generation rate between 100 tons and 149.9 tons per year;
- (j) Parcels with a waste generation rate between 150 tons and 199.9 tons per year;

(k) Parcels with a waste generation rate between 200 tons and 499.9 tons per year;

(l) Parcels with a waste generation rate between 500 tons and 999.9 tons per year;

(m) Parcels with a waste generation rate between 1,000 tons and 1,899.9 tons per year;

(n) Parcels with a waste generation rate of 1,900 tons or greater per year.

(2) Respectively, multiply the Solid Waste Management Cost attributable to the Commercial Property by the percentage attributable to each Waste Generation Category. The resulting dollar amounts reflect the portion of the Solid Waste Management Cost to be respectively funded from the Solid Waste Management Assessment revenue derived from each of the Waste Generation Categories of Commercial Property.

(3) For each of the Waste Generation Categories, divide each of the respective products of subsection (A)(2) of this Section E-3 by the number of Tax Parcels determined to be in each of the Waste Generation Categories identified in subsection (A)(1) of this Section E-3. The result expresses the respective dollar amounts of the Solid Waste Management assessment to be imposed upon each Tax Parcel in each of the Waste Generation Categories.

(B) SOLID WASTE MANAGEMENT COST ALLOCATED AMONG RESIDENTIAL PROPERTY. The Solid Waste Management Cost allocated to Residential Property pursuant to the Cost Apportionment methodology shall be apportioned among each Tax Parcel of Residential Property based on the following:

(1) Allocate the Rural Collection Center Cost for Residential Property Outside the Non-Universal Area between Commercially Collected Residential Property and Residentially Collected Residential Property in the Universal Area and the Incorporated

Area based on the percentage of Solid Waste generated by such categories of Residential Property.

(a) Calculate a per Dwelling Unit rate for the Residentially Collected Residential Property by dividing the portion of the Rural Collection Center Cost for Residential Property Outside the Non-Universal Area attributable to Residentially Collected Residential Property by the aggregate number of Dwelling Units of Residentially Collected Residential Property in the Universal Area and the Incorporated Area. Multiply the per Dwelling Unit rate times the number of Dwelling Units on a Tax Parcel of Residentially Collected Residential Property in the Universal Area and the Incorporated Area, respectively, to determine the Tax Parcel's portion of the Rural Collection Cost for Residential Property outside the Non-Universal Area.

(b) Calculate a per Dwelling Unit rate for the Commercially Collected Residential Property by dividing the portion of the Rural Collection Center Cost for Residential Property Outside the Non-Universal Area attributable to Commercially Collected Residential Property by the aggregate number of Dwelling Units of Commercially Collected Residential Property in the Universal Area and the Incorporated Area. Multiply the per Dwelling Unit rate times the number of Dwelling Units on a Tax Parcel of Commercially Collected Residential Property in the Universal Area or the Incorporated Area, respectively, to determine the Tax Parcel's portion of the Rural Collection Cost for Residential Property Outside the Non-Universal Area.

(2) Allocate the Residential Solid Waste Program Cost between Commercially Collected Residential Property and Residentially Collected Residential Property based on the percentage of Solid Waste generated by such categories of Residential Property.

(a) Calculate a per Dwelling Unit rate for the Residentially Collected Residential Property by dividing the portion of the Residential Solid Waste Program Cost attributable

to Residentially Collected Residential Property by the number of Dwelling Units of Residentially Collected Residential Property. Multiply the per Dwelling Unit rate times the number of Dwelling Units on a Tax Parcel of Residentially Collected Residential Property to determine the Tax Parcel's portion of the Solid Waste Program Cost.

(b) Calculate a per Dwelling Unit rate for the Commercially Collected Residential Property by dividing the portion of the Residential Solid Waste Program Cost attributable to Commercially Collected Residential Property by the number of Dwelling Units of Commercially Collected Residential Property. Multiply the per Dwelling Unit rate times the number of Dwelling Units on a Tax Parcel of Commercially Collected Residential Property to determine the Tax Parcel's portion of the Solid Waste Program Cost.

(3) For each Tax Parcel of Residential Property, the Solid Waste Management Assessment shall be the sum of the Tax Parcel's portion of the Rural Collection Center Cost attributable to Residential Property Outside the Non-Universal Area, if any, determined pursuant to Subsection E-3(B)(1)(a) or (b) above and the Tax Parcel's portion of the Residential Solid Waste Program Cost determined pursuant to Subsection E-3(B)(2)(a) or (b) above.