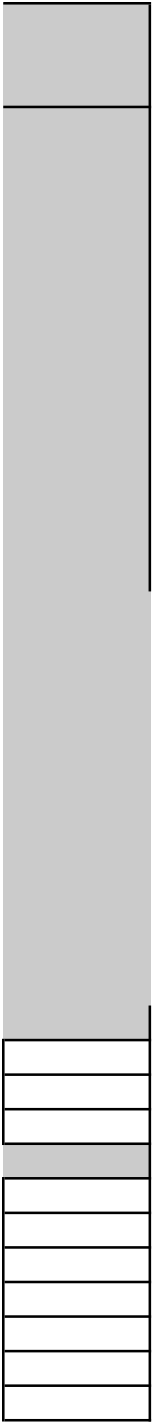


TABLE 15
USE A SEPARATE SHEET FOR METRO & COUNTY

TAXATION

Corporate Income Tax/Franchise Tax	State	Local				
Rate	8.50%	none				
Formula (e.g. Sales, Property & Payroll)						
Federal Taxes Deductible						
Accelerated Depreciation Permitted (Yes or No)						
Personal Income Tax	State	Local				
Rate (Range)						
Earned Income	3%-6.5%	none				
Local Occupation Tax (Paid by Employee)	Rate	Basis				
City Residents	none					
Non-City Residents	none					
Local Wage Tax (Paid by Employer)	Rate	Basis				
City Residents	none					
Non-City Residents	none					
Sales/Use Tax Rate						
State, hard goods	6%					
State, food	3%					
Local	none					
Sales Tax Rate by Utility:						
Electric Power Municipal Excise tax	0.02					
Natural Gas	0.02					
Fuel Oil	11.89 cents per gallon					
Water	differs per provider					
Sewer	differs per provider					
Hazardous Waste Disposal	differs per provider					
Telephone						
Local						
Long Distance In State						
Long Distance Out of State						
Machinery & Equipment Subject to Sales/Use Tax						
Production						
Non-Production						
Pollution Control						
Office Furniture/Fixtures/Equipment						
Sales/Use Tax (Yes or No) on						
Office Building Construction Materials						
Industrial Building Construction Materials						

Manufacturers' Raw Materials						
Standard Software						
Custom Software						
Intangible Property						
Basis & Rate	\$0.81/\$100					
Stock Bond Transaction Fee (Yes or No & its Yes Rate)						
Personal Property Tax Rates per \$100	Kingwood	Tunnelton	Masontown	Reedsville	Newburg	Rowlesburg
City	\$1.13	\$1.01	\$1.01	\$1.01	\$1.01	\$1.01
Schools and Education Portion	60%	60%	60%	60%	60%	60%
Assessment Ratio (%)	0.6	0.6	0.6	0.6	0.6	0.6
Effective Rate per \$100	\$0.67	\$0.60	\$0.60	\$0.60	\$0.60	\$0.60
State Property Tax Effective Rate per \$100						
Real Property						
Personal Property (machinery/equipment)						
Property Tax After Core Income Tax						
Rate						
Basis & Rate						
Property Tax After Core Income Tax & State Excise Tax						
Taxable Items						
Rate for Each Item						
Subject to Personal Property Tax						
Production Machinery & Equipment						
Non Production Machinery & Equipment						
Pollution Control						
Inventory						
Raw Materials						
Work in Progress						
Finished Goods						
Freeport Legislation						
Applicable to Warehousing						
Applicable to Manufacturing						
Goods Stored in a Public Warehouse						
Office Furniture-Fixtures						
Computer Equipment						
Workstations						
Telephones						
Furniture						
Company Vehicles						
Standard Software						
Custom Software						



Albright	Bruceton	Brandonville	Terra Alta	County
\$1.01	\$1.01	\$0.93	\$1.09	\$0.76
60%	60%	60%	60%	60%
0.6	0.6	0.6	0.6	0.6
\$0.60	\$0.60	\$0.55	\$0.65	\$0.45

