

**STATEMENT OF EFFECTIVE TAX SURCHARGE PERCENTAGES**

The prices and charges for service under all Service Classifications will be increased by the following surcharge percentages to collect Gross Income Tax in accordance with Section 3.A. of PSC No. 87 and PSC No. 88; plus, where applicable, the municipal tax rate in accordance with Section 3.B. of PSC No. 87 and PSC No. 88, and where applicable, the Temporary Metropolitan Transportation Business Tax Surcharge, in accordance with Section 3.C. of PSC No. 87 and PSC No. 88. For cities, villages or other areas served, the applicable surcharge percentages are as follows:

Applicable Surcharge Percentages	Non-Retail Access		Retail Access	
	Residential Delivery	Non-Residential Delivery and Residential and Non-Residential Commodity	Residential Delivery	Non-Residential Delivery
<b>Orange County</b>				
Cities or Villages: Village of Walden	3.2406%	1.1550%	2.1871%	0.1434%
All Other Areas:	2.1871%	0.1434%	2.1871%	0.1434%
<b>City or Village imposing Municipal Tax Upon Retail Access Customers</b>				
Village of Goshen	3.2406%	1.1550%	3.2406%	1.1550%
<b>Putnam County</b>				
City and Villages: Village of Brewster	3.2406%	1.1550%	2.1871%	0.1434%
All Other Areas:	2.1871%	0.1434%	2.1871%	0.1434%
<b>All Other Counties</b>				
Villages: Allegany, Cayuga, Dansville, DeRuyter, Elbridge, Manchester, - T. of Dix, T. of Montour, Palmyra, Penn Yan, Port Dickinson, Shortsville, Waterloo, Watkins Glen - T. of Reading.	3.0928%	1.0101%	2.0408%	0%
All Other Areas	2.0408%	0%	2.0408%	0%
<b>City or Village imposing Municipal Tax Upon Retail Access Customers</b>				
Cities: Auburn, Binghamton, Canandaigua, Cortland, Elmira, Geneva, Ithaca, Lockport, Mechanicville, Norwich, Olean, Oneonta, Plattsburgh	3.0928%	1.0101%	3.0928%	1.0101%
Villages: Albion, Barker, Cayuga Heights, Clyde, Cobleskill, Dannemora, Deposit, Dryden, Dundee, Elmira Heights, Endicott, Groton, Homer, Horseheads, Johnson City, Jordan, Lansing, Lowville, Marcellus, Lyndonville, McGraw, Medina, Middleport, Montour Falls, Moravia, Morrisville, Newark, Nunda, Owego, Port Byron, Richfield Springs, Trumansburg, Union Springs, Walton, Watkins Glen, Weedsport.	3.0928%	1.0101%	3.0928%	1.0101%