

**PSC NO. 88 Gas**  
**NEW YORK STATE ELECTRIC & GAS CORPORATION**  
 Initial Effective Date: 4/01/14

Statement Type: TSP  
 Statement Number: 23

### STATEMENT OF EFFECTIVE TAX SURCHARGE PERCENTAGES

The rates 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:<br>Villages of Goshen and Walden  | 3.3508%              | 1.2630%  | 2.2962%              | 0.2503%                  |
| All Other Areas:  | 2.2962%              | 0.2503%  | 2.2962%              | 0.2503%                  |
| <b>Putnam County</b>  |                      |  |                      |                          |
| All Other Areas:  | 2.2822%              | 0.2366%  | 2.2822%              | 0.2366%                  |
| <b>All Other Counties</b>   |                      |  |                      |                          |
| Cities:<br>Auburn, Binghamton, Canandaigua, Cortland, Elmira, Geneva, Ithaca, Lockport, Mechanicville, Norwich, Olean, Oneonta and Plattsburgh  | 3.0928%              | 1.0101%  | 2.0408%              | 0%                       |
| Villages:<br>Albion, Allegany, Barker, Cayuga, Cayuga Heights, Clyde, Cobleskill, Dannemora, Dansville, Deposit, DeRuyter, Dryden, Dundee, Elbridge, Elmira Heights, Endicott, Groton, Homer, Horseheads, Johnson City, Jordan, Lansing, Lowville, Lyndonville, Lyons, Macedon, Manchester, Marcellus, McGraw, Medina, Middleport, Montour Falls - T. of Dix, Montour Falls - T. of Montour, Moravia, Morrisville, Newark, Nunda, Owego, Palmyra, Penn Yan, Port Byron, Port Dickinson, Richfield Springs, Seneca Falls, Shortsville, Trumansburg, Union Springs, Walton, Waterloo, Watkins Glen - T. of Dix, Watkins Glen - T. of Reading and Weedsport. | 3.0928%              | 1.0101%  | 2.0408%              | 0%                       |
| All Other Areas   | 2.0408%              | 0%   | 2.0408%              | 0%                       |

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