



Lori A. Cole
Manager - Regulatory & Tariffs

July 3, 2019

VIA ELECTRONIC FILING

Honorable Kathleen H. Burgess
Secretary
New York State Public Service Commission
Three Empire State Plaza
Albany, NY 12223-1350

Re: Tax Surcharge Factors

Dear Secretary Burgess:

The enclosed revised Statements, issued by New York State Electric & Gas Corporation ("NYSEG"), are transmitted for filing in compliance with the requirements of the New York State Public Service Commission ("Commission"), State of New York.

TSP Statement No. 39 to PSC No. 87 – Gas
TSP Statement No. 39 to PSC No. 88 - Gas
TSP Statement No. 42 to PSC 120 - Electric
TSP Statement No. 41 to PSC 121 - Electric

Effective: July 18, 2019

The above Tax Surcharge Percentage ("TSP") statements are being filed pursuant to General Information Section 3 of PSC Nos. 87 and 88; pursuant to General Information Section 6 of PSC No. 120; and Section 3 of PSC No. 121.

This filing removes the Villages of Keensville and Lyons shown on the Tax Surcharge Percentage Statements that impose the 1% tax on utility revenues. NYSEG received notice that the Villages dissolved and the Company should no longer be collecting this tax. Copies of the dissolutions for the Villages are included as Attachment 1. Additionally, NYSEG is adding the Village of Brewster to these statements. The Village of Brewster passed a local law to collect a 1% municipal tax from electric and gas customers and filed a copy of the law with the Secretary of the State of New York. A copy of the Village of Brewster, Local Law 2 2019 is included at Attachment 2.

Honorable Secretary Burgess
July 3, 2019

Page 2

Company Contacts

If there are any questions concerning this filing, please call me at (585)484-6810.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Lori A. Cole".

Lori A. Cole

Enclosures

Attachment 1

VILLAGE OF KEESEVILLE

58 Liberty Street
Keeseville, NY 12944
Telephone: (518)-834-9059
Fax: (518)-834-9050

Dale B. Holderman
Mayor

Lynn A. Hathaway, CMC
Clerk-Treasurer

Trustees:
John S. Casey
Mary E. King
Kathleen A. Klages
Julie M. Lattrell

**THE VILLAGE OF KEESEVILLE
IS DISSOLVING 12/31/14**

November 18, 2014

To: All Vendors of the Village of Keeseville

Re: Village of Keeseville Dissolution

This is to advise you that the Village of Keeseville will dissolve effective December 31, 2014. The Village of Keeseville as a Municipality will cease to exist and will be absorbed by the Town of Chesterfield in Essex County and the Town of Ausable in Clinton County.

It is also suggested that you mail any outstanding invoices you may have at this time for the Village to us so we can pay prior to 12/31/14. After this date any outstanding invoices or credits should be directed to the Town of Ausable, 111 Ausable St., Keeseville, NY 12944 for final payment.

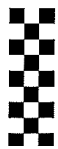
We also ask that effective 12/31/14 you close all accounts for the Village of Keeseville. There are to be no further purchases after this date in the name of the Village of Keeseville.

We wish to thank you all for your fine products and services you have provided to the Village. It is with sadness that we must bid farewell.

Should you have any questions please feel free to contact me.

Sincerely yours,

Lynn Hathaway, CMC
Clerk-Treasurer
Village of Keeseville



Nesbitt & Williams
Attorneys and Counselors at Law
165 E. Union Street, Suite 424
Newark, NY 14513
Phone: (315) 331-1334 ~ Fax: (315) 331-1033
e-mail: nesbittandwilliams@fltg.net

Arthur B. Williams, Esq.

May 18, 2017

Anthony Villani, Esq.
Lyons Town Attorney
66 William Street
Lyons, New York 14489

RE: Village of Lyons Dissolution

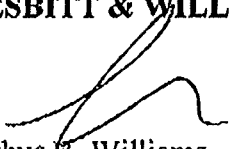
Dear Tony;

I am writing at this time in my capacity as the former Village of Lyons Attorney. The Village of Lyons was dissolved effective December 31, 2015 and I represented the Village up through the date of dissolution.

The Village of Lyons was dissolved pursuant to New York State General Municipal Law Article 17-A. The dissolution was an elector initiated proceeding pursuant to GML section 773 (2)(b).

Please accept this letter as confirmation that all the legal requirements under the New York State General Municipal law and any other statutory requirements were duly complied with including any regulations or statutes pertaining to the transfer of indebtedness.

Very truly yours,
NESBITT & WILLIAMS


Arthur B. Williams

ABW/tim

STATEMENT OF THE BOARD OF ELECTIONS OF
THE COUNTY OF WAYNE IN RELATION TO THE
VOTE CAST IN THE VILLAGE SPECIAL ELECTION
MARCH 18, 2014

The Board of Elections of the County of Wayne having met at the office of said Board, on the 20th day of March, 2014 to canvass and estimate the votes given in the several election districts of said Village of Lyons, at the Special Election held on the 18th day of March, 2014, do certify as follows:

Village of Lyons

That it appears on such estimate and canvass that the whole number of votes given for Proposal Number One, Village Proposition Number One
"The voters of the Village of Lyons having previously voted to dissolve, shall the elector initiated dissolution plan take effect?"

Was 874

of which

YES received	519
NO received	353
Blank/Void	2

The following determination on the Proposal Number One, Village Proposition Number One,

"The voters of the Village of Lyons having previously voted to dissolve, shall the elector initiated dissolution plan take effect?"

Is **YES**

WE CERTIFY that the foregoing is true and correct and have caused the same to be attested by the signatures of Members of this Board, there being two members in said Board, this 20th day of March, 2014.

Mark H. Alquist

Marjorie M. Bridson
Commissioners of Elections

WAYNE COUNTY
VILLAGE OF LYONS
SPECIAL ELECTION

Lyons Districts 2, 3 & 4 ONLY

It is hereby certified, pursuant to the provisions of Section 4-120 & 4-122 of the Election Law, that the following Proposal Number One Village Proposition Number One herein to be voted for at the Village of Lyons Special Election to be held on the 18th day of March, 2014, between the hours of 12 Noon and 9 PM at the Lyons VFW, located on State Route 14 South, Lyons, NY 14489.

Proposal Number One Village Proposition Number One:

"The voters of the Village of Lyons having previously voted to dissolve, shall the elector initiated dissolution plan take effect?" YES NO

Given under our hands and seal at the office of the Wayne County Board of Elections at Lyons, New York, this 20th day of February, 2014.

Mark H. Alquist
Marjorie M. Bridson
Commissioners of Elections

03-25-'19 10:35 FROM- Town of Lyons

315-946-0060

T-678 P0004/0004 F-215



VILLAGE OF LYONS
76 WILLIAM STREET
LYONS, NEW YORK 14489-1586

315-946-4531
TDD 1-800-662-1220

REVISED February 10, 2014, per Kelly Borrelli at the Wayne County Board of Elections

February 7, 2014

Wayne County Board of Elections
7376 State Route 31, Suite 1200
P.O. Box 636
Lyons, New York 14489

To Whom It May Concern:

At the January 9, 2014, Special Village Board meeting, I presented to the Village Board the petition seeking a referendum on the question of whether the elector initiated dissolution plan shall take effect.

I made a final determination that the petition contains no less than the required number of signatures and I have provided timely notice of such determination to the contact person named on the petition.

The Board of Trustees of the Village of Lyons set the date for the referendum, to wit: March 18, 2014 on the question of whether the elector initiated dissolution plan shall take effect.

Please put on the ballot for the Village of Lyons the following:

"The voters of the Village of Lyons having previously voted to dissolve, shall the elector initiated dissolution plan take effect?"

Yes _____
No _____"

The election will start at 12:00 P.M. and polls will close at 9:00 P.M. This will take place at the Lyons VFW, 202 Geneva Street, Lyons, New York 14489.

If you should need further information or have any question, please contact me at 315-946-4531 X10.

Sincerely,

Denise Darcangelis
Clerk Treasurer

PC: Mayor

Town of Lyons
43 Phelps Street
Lyons, New York 14489
Telephone Number 1-315-946-6252
Fax 315-946-0060
E-mail: townofly@rochester.rr.com

August 28, 2018,

To whomever it may concern,

We are returning your check for utilities receipts for the village of Lyons due to the fact that the Village of Lyons dissolved and we were only able to collect their utility receipts for two years and that time is now up. Having said that please cease the distribution of such receipts to us at this time. Enclose please find your checks that were issued just past that deadline. Thank you for your cooperation.

Cordially,

A handwritten signature in black ink, appearing to read 'B. Manktelow', with a long horizontal flourish extending to the left.

Brian D. Manktelow

Town of Lyons Supervisor

STATE OF NEW YORK
DEPARTMENT OF STATE
ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
ALBANY, NY 12231-0001
WWW.DOS.NY.GOV

ANDREW M. CUOMO
GOVERNOR
ROSSANA ROSADO
SECRETARY OF STATE

March 27, 2019

Village of Brewster
50 Main Street
Brewster, NY 15059

RE: Village of Brewster, Local Law 2 2019, filed on 3/14/2019

Dear Sir/Madam:

The above referenced material was filed by this office as indicated. Additional local law filing forms can be obtained from our website, www.dos.state.ny.us.

Sincerely,
State Records and Law Bureau
(518) 474-2755



Department
of State



Chapter 231
TAXATION
ARTICLE III
Tax on Utility Services.

§ 231-1. Legislative authority.

This article shall be construed in accordance with §5-530 of the New York State Village Law and §186-a of the New York State Tax Law.

§ 231-2. Definitions.

All terms as used in this article shall have the same meanings as set forth in §186-a of the New York State Tax Law.

§ 231-3. Tax established.

A. Notwithstanding any other provision of this chapter, or of any other law,

(1) A tax equal to one percent of its gross income is hereby imposed upon every provider of telecommunication services doing business in the Village which is subject to the supervision of the state department of public service which has a gross income for the year ending December thirty-first in excess of five hundred dollars;

(2) A tax equal to one percent of that portion of its gross income derived from the transportation, transmission or distribution of gas or electricity by means of conduits, mains, pipes, wires, lines or the like; and of all of its other gross income, is hereby imposed upon every utility which is subject to the supervision of the state department of public service which has a gross income for the year ending December thirty-first in excess of five hundred dollars, except motor carriers or brokers subject to such supervision under the public service law; and

(3) A tax equal to one percent of its gross operating income is hereby imposed upon every other utility doing business in the Village which has a gross operating income for the year ending December thirty-first in excess of five hundred dollars, which taxes shall be in addition to any and all other taxes and fees imposed by any other provision of law for the same period.

B. Every utility subject to tax under this section shall keep such records of its business and in such form as the Village Treasurer may require, for a period of three years.

- C. The tax imposed by this section shall be charged against and be paid by the utility and may be added as a separate item to bills rendered by the utility to customers.

§ 231-4. Filing of return by utility and payment of tax.

- A. Every utility subject to tax hereunder shall file, on or before March fifteenth of each year, a return for the year ended on the preceding December thirty-first, including any period for which the tax imposed hereby or by any amendment hereof is effective; provided, however, that, in lieu of the annual return required by the foregoing provisions, any utility may file quarterly, on or before June 25, September 25, December 25 and March 25, a return for the three calendar months preceding each such return date and, in the case of the first such return, for all preceding months during which the tax imposed hereby was effective. Each of which returns shall state the gross income or gross operating income for the period covered by each such return. Returns shall be filed with the Village Treasurer in such form as the Village Treasurer may require for such purpose and shall contain such other data, information or matter as the Village Treasurer may require to be included therein. Every return shall have annexed thereto a certification by the head of the utility making the same, or of the owner or of a co-partner thereof, or of a principal officer of the corporation, if such business be conducted by a corporation, to the effect that the statements contained therein are true.
- B. At the time of filing a return as required by this article, each utility shall pay to the Village of Brewster the tax imposed by this article for the period covered by such return. Such tax shall be due and payable at the time of filing the return.

§ 231-5. Penalty and interest.

Any utility failing to file a return or a corrected return or failing to pay any tax or any portion thereof within the time required by this article shall be subject to a penalty of five percent (5%) of the amount of tax due, plus one percent (1%) of such tax for each month of delay or fraction thereof, excepting the first month, after such return was required to be filed or such tax became due. The Village Treasure, if satisfied that the delay was excusable, may, subject to the approval of the Board of Trustees, remit all or any portion of such penalty.