Status: EFFECTIVE Received: 02/07/2023 Effective Date: 04/01/2023

PSC No. 1 - WATER

COMPANY: LIBERTY UTILITIES (NEW YORK WATER) CORP.

INITIAL EFFECTIVE DATE: April 1, 2023

STATEMENT TYPE: IPTSS

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STATEMENT NO.: 1

INCREMENTAL PROPERTY TAX SURCHARGE STATEMENT

Pursuant to Commission Order issued May 18, 2017 in Case 16-W-0259, the Company is required to surcharge its Sea Cliff District customers for the property taxes in excess of the average property taxes of the Merrick District in Service Area 2. The surcharge is effective June 1, 2017, and will be in effect for the approved rate plan through April 30, 2022.

The charge is applied as a volumetric rate of \$0.3449 per 100 gallons for water service customers beginning May 1, 2021.

The charge is applied as 18.89% of current fire service charges for fire customers beginning May 1, 2021.

Issued by: Chris Alario, President, 60 Brooklyn Avenue, Merrick, New York 11566