

**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 Rule 4.J.(1) of PSC No. 19; plus, where applicable, the municipal tax rate in accordance with Rule 4.J.(2) of PSC No. 19. 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; Residential and Non-Residential Commodity; and Bundled Special Contracts	Residential Delivery	Non-Residential Delivery
Cities:				
Rochester*	5.2632%	3.0928%	5.2632%	3.0928%
Canandaigua	3.0928%	1.0101%	2.0408%	0.0000%
Villages:				
East Rochester, Geneseo, Hilton, Manchester, Meridian, Mt. Morris, Nunda, Pittsford, Shortsville, Sodus, Sodus Point, Webster, Wolcott	3.0928%	1.0101%	2.0408%	0.0000%
All Other Villages and Towns	2.0408%	0.0000%	2.0408%	0.0000%
<b>*City or Village imposing Municipal Tax Upon Retail Access Customers:</b>				
Cities:				
Rochester				

Notes:

- (1) The effective aggregate percentage rate is computed as follows:  

$$\frac{\text{[taxes imposed]}}{\text{(1-taxes imposed)}} * 100$$