

STATEMENT OF LOCAL TAX SURCHARGE RATES

Applicable to Bills for Electric Service Supplied

Within Specified Municipalities

Under Provisions of Rule 18

MUNICIPALITY	Local Tax Rates		Local Tax Surcharge Rates (a)		Municipal Excise Tax (b) All Services
	Gross Receipts		Gross Receipts		
	Residential and Commercial Lighting	Other Services	Residential and Commercial Lighting	Other Services	
Albright	-	-	-	-	.02
Alderson	*	.03	*	.03093	(e) .02
Barrackville	.04	.03	.04167	.03093	.02
Bayard	.04	.03	.04167	.03093	-
Beech Bottom	.04	.03	.04167	.03093	.02
Belington	.03	.03	.03093	.03093	(e) .02
Belmont	-	-	-	-	.02
Bethany	-	-	-	-	.02
Blacksville	-	-	-	-	.02
Bridgeport	.04	.03	.04167	.03093	(e) .02
Buckhannon	.04	.03	.04167	.03093	(e) .02
Burnsville	.04	.03	.04167	.03093	-
Camden on Gauley					.02
Chester	.04	.03	.04167	.03093	.02
Clarksburg	.04	.03	.04167	.03093	(e) .02
Corp. of Falling Spring	-	-	-	-	(e) .02
Cowen	.03	.025	.03093	.02564	-
Davis	-	-	-	-	.02
Elizabeth	-	-	-	-	(e) .02
Elk Garden	-	-	-	-	.02
Elkins	.0275	.0188	.02828	.01916	(e) .02
Ellenboro	-	-	-	-	.02
Fairmont	.04	.03	.04167	.03093	(e) .02
Fairview	.04	.03	.04167	.03093	(e) .02
Farmington	.02	.015	.02041	.01523	-
Franklin	-	-	-	-	.02
Flatwoods	.04	.03	.04167	.03093	
Follansbee	.0148	.0148	.01502	.01502	.02
Friendly	-	-	-	-	.02
Gassaway	.04	.03	.04167	.03093	(e) .02
Glenville	.04	.03	.04167	.03093	(e) .02
Grafton	.04	.03	.04167	.03093	-
Grantsville	.04	.03	.04167	.03093	-
Grant Town	.04	.02	.04167	.02041	.02
Granville	.006	.006	.00604	.00604	(e) .02
Hendricks	-	-	-	-	(e) .01
Hillsboro	-	-	-	-	(e) .02
Hinton	.04	.03	.04167	.03093	.02
Hundred	-	-	-	-	.02
Huttonsville	-	-	-	-	(e) .02
Jane Lew	-	-	-	-	(g) .02
Junior	-	-	-	-	(f) .02
Kingwood	-	-	-	-	(e) .02
Lewisburg	.04	.03	.04167	.03093	
Lost Creek	.04	.03	.04167	.03093	-
Lumberport	.02	.015	.02041	.01523	(e) .02
Mannington	.029	.024	.02987	.02459	.02
Marlinton	.01	.03	.01010	.03093	(e) .02

* Alderson Residential All Electric Customers Rate is .02, grossed up to \$0.02041, Other Residential Customers Rate is .04, grossed up to \$0.04167, and Commercial Light Customers Rate is .03, grossed up to \$0.03093, Non-residential Customers Rate is listed above under Other Services.

(O) Denotes Omission

Issued by Authority of an Order
 of the Public Service Commission of West Virginia
 in Case Nos. 06-0960-E-42T and 06-1426-E-D, dated May 22, 2007

Issued: June 1, 2007

Issued by
 D. E. Flitman
 President

Effective: May 23, 2007

STATEMENT OF LOCAL TAX SURCHARGE RATES
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Within Specified Municipalities
Under Provisions of Rule 18

(Continued from Page 5A1)

MUNICIPALITY	Local Tax Rates		Local Tax Surcharge Rates (a)		Municipal Excise Tax (b) All Services
	Gross Receipts		Gross Receipts		
	Residential and Commercial Lighting	Other Services	Residential and Commercial Lighting	Other Services	
Masontown	-	-	-	-	.02
Middlebourne	.04	.03	.04167	.03093	.02
Mill Creek	-	-	-	-	(e) .02
Monongah	.04	.03	.04167	.03093	.02
Morgantown	.03	.03	.03093	.03093	(e) .02
New Cumberland	.04	.03	.04167	.03093	(e) .02
New Martinsville	.04	.03	.04167	.03093	.02
Newburg	-	-	-	-	(e) .02
Nutter Fort	.04	.03	.04167	.03093	(e) .02
Paden City	.04	.03	.04167	.03093	.02
Parkersburg	.036	.028	.03734	.02881	-
Parsons	-	-	-	-	(e) .02
Philippi	.03	.03	.03093	.03093	.02
(N) Pleasant Valley	-	-	-	-	(i) .02
Pine Grove	-	-	-	-	.02
Pullman	-	-	-	-	.02
Reedsville	.03	.03	.03093	.03093	.02
Reedy	.01	.01	.01010	.01010	-
Richwood	.04	.03	.04167	.03093	(e) .02
Rivesville	.02	.02	.02041	.02041	(e) .02
Ronceverte	.04	.03	.04167	.03093	(e) .02
Rowlesburg	-	-	-	-	(e) .02
Salem	.04	.03	.04167	.03093	.02
Shinnston	.035	.03	.03627	.03093	.02
Sistersville	.04	.03	.04167	.03093	-
Smithfield	.02	.02	.02041	.02041	
Spencer	.04	.03	.04167	.03093	.02
Star City	.027	.027	.02775	.02775	(e) .02
St. Marys	.03	.03	.03093	.03093	.02
Stonewood	.04	.03	.04167	.03093	-
Summersville	.026	.0195	.02669	.01989	.02
Sutton	.04	.03	.04167	.03093	(e) .02
Terra Alta	-	-	-	-	(e) .02
Thomas	-	-	-	-	.02
Tunnelton	-	-	-	-	(e) .02
Union	-	-	-	-	(e) .02
Vienna	.0075	.0075	.00756	.00756	(e) .02
Webster Springs	.035	.0275	.03627	.02828	(e) .02
Weirton	.04	.03	.04167	.03093	(h) .02
Wellsburg (d)	.01480	(d) .01480	.01502	.01502	(e) .02
West Milford	.03	.0225	.03093	.02302	-
Weston	.04	.03	.04167	.03093	.02
Westover	.04	.03	.04167	.03093	(e) .02
West Union	-	-	-	-	.02
White Hall					.02
White Sulphur	.04	.03	.04167	.03093	(e) .02

(N) Denotes New

STATEMENT OF LOCAL TAX SURCHARGE RATES

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Under Provisions of Rule 18

(Continued from Page 5A2)

<u>MUNICIPALITY</u>	<u>Local Tax Rates</u>		<u>Local Tax Surcharge Rates (a)</u>		<u>Municipal Excise Tax (b) All Services</u>
	<u>Gross Receipts</u>		<u>Gross Receipts</u>		
	<u>Residential and Commercial Lighting</u>	<u>Other Services</u>	<u>Residential and Commercial Lighting</u>	<u>Other Services</u>	
Williamstown	.02	.02	.02041	.02041	-
Windsor Heights	-	-	-	-	.02
<u>Worthington</u>	=	=	=	=	<u>(e)</u> .02

NOTES: (a) Surcharge rates are computed as follows, with exceptions indicated in (b) and (c):

$$\text{Surcharge Rate} = \frac{\text{Local Tax Rate}}{1 - \text{Local Tax Rate}}$$

- (b) This tax is not PSC jurisdictional. Municipalities will be added or deleted, or rates changed, to remain in compliance with applicable municipal ordinances. Tariff sheet will be revised when changes are made to PSC jurisdictional rates.
- (c) Rate equivalent to current optional annual payment provided in tax ordinance.
- (d) Ordinance rate adjusted for annual credit.
- (e) Excise tax maximum per customer for one month based on \$20,000 revenue or \$400 tax.
- (f) Excise tax maximum per customer for one month based on \$500 revenue or \$10 tax.
- (g) Excise tax maximum per customer for one month based on \$15,000 revenue or \$300 tax.
- (h) Local tax surcharge is excluded from this tax.

(N) (i) Exempt from Excise Tax: purchases of public utility service by the United States of America, the State of West Virginia and the political subdivisions, municipalities, boards, commissions, authorities and public corporations thereof.

(N) Denotes New