

LOCAL TAX SURCHARGE

When any municipal corporation or other tax levying corporation or political subdivision of the State imposes any license tax, excise tax, privilege tax, use tax, franchise fee or tax, or other tax, fee or service charge based upon the volumes of gas sold or revenues received by this Company within the territorial limits of such corporation or other political subdivision, or based upon the number of meters or other utility property units owned or used by this Company within such territorial limits, such taxes, exactions, or fees shall, insofar as practicable, be billed as a "surcharge" to the customers receiving service within such territorial limits, together with compensation for the additional State gross receipts tax resulting therefrom.

Whenever a change occurs in the imposition or rate of any such tax, exaction, or fee, the Company shall file a revision of the appropriate tariff sheet(s) with the Commission as soon as practicable after the Company has been notified that such new or changed rates will be applied.

The monthly bills of customers receiving service in the following municipalities or political subdivisions shall include a surcharge based on the following effective surcharge rates:

Local Tax Surcharge Rate

<u>Municipality</u>	<u>Local Tax Rate</u>			<u>Local Tax Surcharge Rate</u>		
	<u>B&O</u>	<u>Excise</u>	<u>Other</u>	<u>B&O*</u>	<u>Excise</u>	<u>Other</u>
Barrackville	3.000	2.000		3.236	2.000	
Belmont		2.000			2.000	
Bridgeport	3.000	2.000		3.236	2.000	
Burnsville	3.000			3.236		
Clarksburg	3.000	2.000		3.236	2.000	
Fairmont	3.000	2.000		3.236	2.000	
Fairview	3.000	2.000		3.236	2.000	
Friendly		2.000			2.000	
Farmington	1.500			1.592		
Flatwoods	3.000			3.236		
Gassaway	3.000	2.000		3.236	2.000	
Glenville	3.000	2.000		3.236	2.000	
Grant Town	3.000	2.000		3.236	2.000	
Granville	1.300	2.000		1.377	2.000	

LOCAL TAX SURCHARGE (Cont.)						
Local Tax Surcharge Rate						
Municipality	Local Tax Rate			Local Tax Surcharge Rate		
	B&O	Excise	Other	B&O*	Excise	Other
Littleton		2.000			2.000	
Lost Creek	3.000			3.236		
Madison	2.140	2.000		2.287	2.000	
Mannington	2.100	2.000		2.243	2.000	
Monongah	3.000	2.000		3.236	2.000	
Morgantown	3.000	2.000		3.236	2.000	
Nutter Fort	3.000	2.000		3.236	2.000	
Paden City	2.500	2.000		2.682	2.000	
Pine Grove		2.000			2.000	
Pleasant Valley ^{1/}		2.000			2.000	
Richwood	3.000	2.000		3.236	2.000	
Rivesville		2.000			2.000	
Salem	3.000	2.000		3.236	2.000	
Sistersville	3.000			3.236		
Smithfield		2.000			2.000	
Star City	2.700	2.000		2.903	2.000	
Stonewood	3.000			3.236		
St. Marys	3.000	2.000		3.236	2.000	
Summersville	1.950	2.000		2.080	2.000	
Sutton	3.000	2.000		3.236	2.000	
Vienna	0.750	2.000		0.790	2.000	
West Milford	2.250			2.407		
Weston	3.000	2.000		3.236	2.000	
Westover	2.000	2.000		2.134	2.000	
Whitesville	1.800			1.917		
White Hall		2.000			2.000	
Williamstown	2.000			2.134		
Worthington		2.000			2.000	

* Computed as follows:
$$\frac{\text{Local Tax Rate}}{1 - (\text{Local Tax Rate} + \text{WV State Tax Rate})}$$

^{1/} Not applicable to political subdivisions or nonrecurring/one time charges

Issued: May 19, 2017

Effective: May 16, 2017