SCHEDULE OF TAX RATES FOR HARRISONBURG ELECTRIC COMMISSION

LCTX and LCOX- Local Consumption Tax City and County

First 2500 @ \$0.00038/kwh Next 50000 @ \$0.00024/kwh

Excess over 52500 @ \$0.00018/kwh

SPTX and SPOX- Special Regulatory Tax City and County

MODIFIED July 16th, 2021

First 2500 @ \$0.000165/kwh Next 50000 @ \$0.000110/kwh

Excess over 52500 @ \$0.000077/kwh

STTX and STOX- State Consumption Tax City and County

First 2500 @ \$0.00102/kwh

Next 50000 @ \$0.00065/kwh

Excess over 52500 @ \$0.00050/kwh

RCTX – Residential Utility Tax City

Minimum Tax Amount = \$1.00

Maximum Tax Amount = \$2.00

Base Tax Charge \$1.00 plus kwh * rate not to exceed \$2.00 Maximum

All kwh @ \$0.0024/kwh

RCOX – Residential Utility Tax County Minimum Tax Amount = \$1.40 Maximum Tax Amount = \$3.00

First 20 @ \$0.150/kwh

Excess over 20 @ \$0.00/kwh

CCTX – Commercial Utility Tax City Minimum Tax Amount = \$1.00 Maximum Tax Amount = \$20.00

Base Tax Charge \$1.00 plus kwh * rate not to exceed \$20.00 Maximum All kwh @ \$0.0166/kwh

CCOX – Commercial Utility Tax County Minimum Tax Amount = \$2.29 Maximum Tax Amount = \$40.00

First 2,726 @ \$0.014674/kwh

Excess over 2,726 @ \$0.00/kwh

Effective: July 16th, 2021

^{*}Changes made to Special Regulatory Taxes only*