

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

First 2500 @ \$0.000165/kwh
Next 50000 @ \$0.000165/kwh
Excess over 52500 @ \$0.000165/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

DCTX – Data Center Tax Rate

All kWh @ \$.011

Effective: July 7th, 2026

Added Data Center Tax Rate; Applies to CPS rate class only