

WHEATLAND ELECTRIC COOPERATIVE, INC.

All Territory

Schedule 25 – PTA

Property Tax Adjustment

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APPLICABLE

Applicable per the provisions of the Cooperative's electric rate schedules.

COMPUTATION FORMULA

The Cooperative may apply a property tax adjustment by taking the total annual property tax to be paid by the Cooperative in the coming year (A) and subtracting from it the base property tax amount (B) and property tax directly assigned to and recovered from LADS wholesale customers (C). The resulting property tax amount to be recovered shall be divided by the projected kWh sales for the coming year (C) to develop the property tax adjustment factor to apply to all kWh sales during the coming year.

Formula:

$$PTA = \frac{(A - B - C \pm D)}{kWh_{yr}}$$

Where:

- A = Property tax to be paid in the coming year.
- B = Base property tax of \$3,538,225
- C = Property Tax Amount Recovered from LADS wholesale customers
- D = Adjustment to be applied to account for differences in actual prior period's property tax costs and actual property tax collections recovered in previous periods.
- kWh/yr = Projected kWh sales for the coming year

FREQUENCY OF COMPUTATION

This adjustment amount may be computed annually, quarterly or monthly at the cooperative's discretion.

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Officer

Title

For Bills Rendered on or after March 1, 2025

Replacing Schedule 24 - PTA