

**EXHIBIT 1 - UPDATED**  
 Prairie Land Electric Cooperative  
 Property Tax Surcharge Adjustment - MKEC Division  
**Summary and Surcharge Calculation**

Line  
 No.

1	<b><u>Property Tax Amount</u></b>		
2	Property Tax Levied in 2024 - see Exhibit 2	\$	1,229,328
3	Subtract: Property Tax Included in Base Rates (09-MKEE-969-RTS)	\$	735,710
4	Difference	\$	493,618
5			
6	Portion Due From Retail <sup>1,2</sup>	0.89	\$ 439,320
7			
8	<b>Portion Due From Third Party LAC <sup>1</sup></b>	0.11	\$ 54,298
9	Add: Under/(Over) - Recovery from 2024 - see Exhibit 3	\$	2,263
10	Total Amount to be Recovered in 2024 Surcharge Adjustment	\$	<b>56,561</b>
11			
12	<b><u>Billing Determinants</u></b>		
13			
14	2024 kW 3rd Party LAC - see Exhibit 3		<b>326,682 kW</b>
15			
16	<b><u>Proposed Per Unit Surcharge Calculations</u></b>		
17			
18	3rd Party LAC per kW Surcharge	Ln 10 / Ln 14	\$ <b>0.17314 /kW</b>

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<sup>1</sup> For calculation of the allocators, see Prairie Land - MKEC Division Exhibit 3 in the Application under the 14-MKEE-084-TAR Docket.  
<sup>2</sup> Prairie Land is deregulated for rates to its members (retail) under K.S.A. 66-104d, see Docket No. 14-PLCE-466-DRG.

**EXHIBIT 2 - UPDATED  
 2024 PROPERTY TAX**

	1ST HALF	2ND HALF	2024	2023	\$ CHANGE	% CHANGE
CHEYENNE	\$60,068.00	\$60,068.00	\$120,136.00	\$114,092.60	\$6,043.40	5.30%
CLAY	\$2,815.42	\$2,809.42	\$5,624.84	\$5,601.74	\$23.10	0.41%
CLOUD	\$133,393.12	\$133,393.12	\$266,786.24	\$249,342.72	\$17,443.52	7.00%
DECATUR	\$85,641.44	\$85,638.45	\$171,279.89	\$152,977.50	\$18,302.39	11.96%
GRAHAM	\$60,897.56	\$60,897.56	\$121,795.12	\$121,323.28	\$471.84	0.39%
JEWELL	\$46,165.25	\$46,149.21	\$92,314.46	\$82,181.31	\$10,133.15	12.33%
MITCHELL	\$29,924.00	\$29,920.51	\$59,844.51	\$57,828.92	\$2,015.59	3.49%
NORTON -(includes Sarvis)	\$176,135.72	\$176,126.70	\$352,262.42	\$320,860.04	\$31,402.38	9.79%
OSBORNE	\$30,114.21	\$30,114.21	\$60,228.42	\$57,145.26	\$3,083.16	5.40%
PHILLIPS	\$215,775.94	\$215,772.98	\$431,548.92	\$380,476.27	\$51,072.65	13.42%
RAWLINS (INCLUDES HARVEST BOARD)	\$61,781.83	\$61,781.67	\$123,563.50	\$103,212.28	\$20,351.22	19.72%
REPUBLIC	\$54,785.72	\$54,785.72	\$109,571.44	\$102,410.42	\$7,161.02	6.99%
ROOKS	\$73,573.55	\$73,560.06	\$147,133.61	\$138,737.15	\$8,396.46	6.05%
SHERIDAN	\$13,099.62	\$13,092.70	\$26,192.32	\$25,075.79	\$1,116.53	4.45%
SHERMAN	\$252.96	\$252.96	\$505.92	\$473.70	\$32.22	6.80%
SMITH*	\$86,684.05	\$86,684.05	\$173,368.10	\$150,389.42	\$22,978.68	15.28%
THOMAS	\$74.22	\$74.22	\$148.44	\$148.36	\$0.08	0.05%
WASHINGTON	\$40,540.59	\$40,523.66	\$81,064.25	\$86,610.56	(\$5,546.31)	-6.40%
	\$1,171,723.20	\$1,171,645.20	\$2,343,368.40	\$2,148,887.32	\$194,481.08	9.05%

Tax Statements Received	Allocations to Divisions By County Tax Jurisdiction	PLE-Native	PLE-MKEC	Total Actual 2024
		1,114,041	1,229,328	2,343,368

\*Tax Statement #5574 from Smith County was for a parcel of land Prairie Land purchased in 2022. When the county appraiser transferred the property to Prairie Land, they entered the parcel as Real Estate, not realizing that Prairie Land would be state-assessed for this property. The property has already been state-assessed and is part of Tax Statement #65064 in Smith County. Therefore, the property has been double-taxed. We contacted the county appraiser, and they are deleting Tax Statement #5574 and will credit Prairie Land \$65.44. An adjustment is needed to the Prairie Land Exhibit 2 to correct the property tax liability for 2024. Since the error was discovered after the PLE 2025 Local Access Charge – Property Tax Rider (Docket 25-PLCE-264-TAR) was filed, Prairie Land could not reflect the necessary changes in the original filing. Prairie Land is hereby submitting the property tax liability with the appropriate adjusted property tax.

**EXHIBIT 3 - UPDATED**  
 Prairie Land Electric Cooperative  
 Property Tax Surcharge Adjustment - MKEC Division  
 2024 Recovery Tracking - LAC

Mo/Yr	Demand KW <sup>1</sup>	2024 Property Tax Surcharge Recovery <sup>1</sup>	2024 Property Tax Surcharge Rate(s) <sup>2</sup>	Accumulated Under/(Over) Recovery <sup>3</sup>	Calculated Property Tax Surcharge
				41,900	
Jan-24	29,991	3,512	0.11711	38,388	3,512
Feb-24	22,030	2,682	0.12176	35,705	2,682
Mar-24	21,605	2,631	0.12176	33,075	2,631
Apr-24	18,738	2,282	0.12176	30,793	2,282
May-24	21,895	2,666	0.12176	28,127	2,666
Jun-24	38,531	4,692	0.12176	23,436	4,692
Jul-24	38,417	4,678	0.12176	18,758	4,678
Aug-24	37,494	4,565	0.12176	14,193	4,565
Sep-24	30,317	3,691	0.12176	10,501	3,691
Oct-24	24,241	2,952	0.12176	7,550	2,952
Nov-24	21,325	2,597	0.12176	4,953	2,597
Dec-24	22,098	2,691	0.12176	2,263	2,691
Totals	<u>326,682</u>	39,637		<u>2,263</u>	39,637

<sup>1</sup> December 2024 is now using actual units.

<sup>2</sup> From the last annual update filed in Docket No. 24-PLCE-467-TAR Docket, where the Order approving Ad Valorem Tax Surcharge Rider was issued January 23, 2024, with the corresponding new rates applied beginning with February 1, 2024. Hence, for January 2024, the previous Docket No. 23-PLCE-550-TAR rates still applied.

<sup>3</sup> Compared to the total PTS amount approved for recovery from Third Party LAC customers in 24-PLCE-467-TAR.

Proposed Tariff  
Redline and Cleanline

Prairie Land Electric Cooperative, Inc.  
Property Tax Surcharge Adjustment – MKEC Division

**THE STATE CORPORATION COMMISSION OF KANSAS**

Index No. 17

MID-KANSAS ELECTRIC COMPANY, LLC  
(Name of Issuing Utility)

Schedule: 20254 – PTR-LAC

PRAIRIE LAND DIVISION

Replacing Schedule 20243-PTR-LAC  
Which was filed January 234, 20243

(Territory to which schedule is applicable)

No supplement or separate understanding  
shall modify the tariff as shown hereon.

Sheet 1

**PROPERTY TAX SURCHARGE – Local Access**

**APPLICABILITY**

This rider is applicable to all wholesale local access delivery service customers in the Mid-Kansas Prairie Land Division tariff.

**RATE**

The rate for the property tax surcharge hereunder shall be \$0.173142176 per kW for wholesale local access delivery service customers until the subsequent Annual True-Up in December 2024 pursuant to the Kansas Corporation Commission Order On Property Tax Surcharge in 14-MKEE-084-TAR.

**EFFECTIVE DATE**

This surcharge will be in effect from February 20254 through January 20265.

Issued January 23 2024  
Month Day Year

Effective February 1 20254  
Month Day Year

By \_\_\_\_\_ CEO  
Title

Prairie Land Electric Cooperative, Inc.  
Property Tax Surcharge Adjustment – MKEC Division

**THE STATE CORPORATION COMMISSION OF KANSAS**

Index No. 17

MID-KANSAS ELECTRIC COMPANY, LLC  
(Name of Issuing Utility)

Schedule: 2025 – PTR-LAC

PRAIRIE LAND DIVISION

Replacing Schedule 2024-PTR-LAC  
Which was filed January 23, 2024

(Territory to which schedule is applicable)

No supplement or separate understanding  
shall modify the tariff as shown hereon.

Sheet 1

**PROPERTY TAX SURCHARGE – Local Access**

**APPLICABILITY**

This rider is applicable to all wholesale local access delivery service customers in the Mid-Kansas Prairie Land Division tariff.

**RATE**

The rate for the property tax surcharge hereunder shall be \$0.17314 per kW for wholesale local access delivery service customers until the subsequent Annual True-Up in December 2024 pursuant to the Kansas Corporation Commission Order On Property Tax Surcharge in 14-MKEE-084-TAR.

**EFFECTIVE DATE**

This surcharge will be in effect from February 2025 through January 2026.

Issued _____ Month Day Year	
Effective <u>February</u> <u>1</u> <u>2025</u> Month Day Year	
By _____ CEO Title	