

3/1/2025 GRU Residential "Utility" Bill with No Consumption

<u>Residential GRU Service</u>			<u>Gross Receipts Tax</u>	<u>Municipal/County Services Tax</u>		<u>Within City Limits</u>	<u>Surcharge/Gross Receipts Tax & County utility Tax (pyramided)</u>	<u>Outside City Limits</u>
* 1 Electric Customer Charge	\$17	+	2.5641%(.44)	+ 10%(1.69)	=	18.64	0.44+1.74+0.05+1.92	21.15
* 2 Garbage	(1)96 gallon cart				=	49.80		Property Tax Bill
* 3 Stormwater	ERU(citywide)				=	11.00		Property Tax Bill
4 Water Customer Charge	\$9.45	+		+10%(.95)	=	10.40	2.60+1.30	14.30
5 Gas Customer Charge	\$9.75	+	2.5641%(.25)	+10%(.98)	=	10.98		10.98
6 Wastewater Customer Charge					=	10.00		11.25

Service Charges: Electric \$30 (35.40), Water \$30 (37.50), Gas \$40 (\$44.00),
 (with electric, water, or gas turn on) Garbage \$10. Amortized over (1) one year
 (County prices in parenthesis)

*1, 2 and 3 are tied	9.17	10.82
	<u>\$119.07</u>	<u>\$68.50</u>

**Gross Receipts Tax Overcharged @ .025641

***Municipal/County Services Tax Illegally Assessed
 on State Gross receipts Tax (+ .025641 of "Fuel")
 For Electric and gas as of September 2014

Our Bundled GRU Bills Are Juiced, NOT “Convenient”

GRU bundles residential trash and stormwater “fees” into the metered electricity charge within the City limits only. Both nonGRU utility “fees” attach to the electric METER. These fees often fall upon tenants NOT property owners. Master metering evades the fees.

Unmetered or inactive accounts are charged nothing. Uncollectible accounts are never recovered. The City pays GRU \$1.3 million annually for this billing regime. These nonutility “fees” must be paid on time in full monthly by the electric account holder or else GRU electric service will be terminated, first, since the customer is considered delinquent across the board. The customer cannot opt out of these fees. Every tax parcel pays an assessment for the rural collection center, available to all residents free of charge. The tax collector would collect more “fees” more accurately for a much lower cost by placing these “fees” on the property tax bill. The COUNTY does this.

GRU is paid nothing by neither the City nor County to collect AND administer the massive, pyramided utility and local sales tax programs. Since the despised surcharges must be equal to the City Utility Tax, GRU overcharges for SURCHARGES AND local tax on all bills all the time by exceeding the 10% statutory limit. Keith Perry found this to be a Bernie Madoff scheme when I

COMPONENTS OF A GRU UTILITY

BILL 10/1/23

Comparison Chart

City/County GRU Tax Wagon: How Our Bills are Juiced!

*** INDIRECTLY TAXED BY
APPLYING UTILITY TAX
TO GROSS RECEIPTS
(PREPYRAMIDED @
0.25641%)**

**COUNTY BILLS: 22.5% Total Markup:
Gross Receipts (2.5%) + Utility (10%) +
Surcharge Electric (10%) - Hits at more
than 24.3%. Total County Customer
Charge: \$21.10 (\$20.82 w/o
pyramiding) - over 24.3%!**

Bases Applied to Bases →		I. Gross Receipts Tax: 2.5641% (almost no exemptions)	II. Utility Tax: 0- 10% (a few exemptions)	III. Sales Tax (many rates + exemptions)	IV. Surcharges: 10% Electric/Gas, 25% Water (Municipal Provider/County Purchaser)
BASE RATES	A. Customer Charge \$17.00	\$0.44 YES \$0.44	\$1.92 YES \$1.74	YES	\$1.74 YES
	B. Nonfuel Rates	YES	YES	Nonresidential Only (With Myriad Exemptions)	YES
	C. Fuel Adjustment Charge	YES	* N/A	* N/A	* N/A
	D. Surcharges	YES	YES	YES	NO
	E. Gross Receipts Tax	YES	YES	NO	YES
	F. Additional Gross Receipts Tax (County Only)	YES	YES	NO	\$0.04 NO

City Bills: 12.5% Total Markup: Gross Receipts (2.5%) + Utility Tax (10%)

Total City Customer Charge: \$19.18 (\$19.12 w/o pyramiding) - over 12.693%!

Total County

COMPONENTS OF A GRU UTILITY BILL

City/County GRU Tax Wagon TAX AND SURCHARGE Pyramiding/Applicability

Bases ↓	Applied to Bases →	Gross Receipts Tax	Utility Tax	Sales Tax	Surcharges
	2.5% Gross Receipts Tax (Pyramiding Statutorily Prohibited)	YES	YES	NO	YES
	0-10% Utility Tax	NO	N/A	NO	NO
	(Rate Varies - Sales Tax Pyramiding Statutorily Prohibited)	NO	NO	N/A	NO
	10% Surcharge	YES	YES	YES	*N/A

10/1/23 GRU Residential Electric County Customer
Charge
Surcharge/Gross Receipts Tax & County utility Tax
(pyramided)

$$\begin{aligned} & 17.00 + .44 \times \\ & 10\%(\$1.74) \\ & + 2.5641\% \times 1.74(\$0.05) \\ & + 10\% \times 17.00 \\ & + .44 + 1.74 + .05 \\ & (\$1.92) \end{aligned}$$

10/1/23 GRU Residential Electric County Customer
Charge

Surcharge/Gross Receipts Tax & County Utility Tax
(pyramided)

- A. Customer Charge: **\$17.00**
- B. Pre-pyramided State Gross Receipts Tax: \$0.44
- C. County Surcharge of 10% on A + B: \$1.74
- D. Add. Gross Receipts Tax at .025641% of C: \$0.05
- E. County Utility Tax 10% of A,B,C, and D: \$1.92