

TAX AND FEE SCHEDULE
Fiscal Years 2017-2018

Taxes and Fees

FY17 Budget

FY18 Budget

The following taxes and fees are generated to support the General Fund

REAL ESTATE TAXES (per \$100 of assessed value)	\$1.24	\$1.24
PERSONAL PROPERTY TAX for all Personal Property not Otherwise Specified (per \$100 of assessed value)	\$4.50	\$4.50
PERSONAL PROPERTY TAX for all Manufactured Homes (per \$100 of assessed value)	\$1.24	\$1.24
PERSONAL PROPERTY TAX for Privately Owned Pleasure Boats and Watercraft Used for Recreational Purposes Only, (1) 18 ft and over; (2) motorized and under 18 ft. and (3) nonmotorized and under 18 ft. (per \$100 of assessed value)	\$0.000001	\$0.000001
PERSONAL PROPERTY TAX for Boats or Watercraft Used for Business Purposes Only Weighing (1) Less than Five Tons and (2) Five Tons or More (per \$100 of assessed value)	\$1.00	\$1.00
PERSONAL PROPERTY TAX for (1) Privately Owned Camping Trailers, Travel Trailers and Certain Privately Owned Trailers Used to Transport Horses; and (2) Motor Homes Used for Recreational Purposes Only (per \$100 of assessed value)	\$0.000001	\$1.50
PERSONAL PROPERTY TAX for One (1) Motor Vehicle Regularly Used by a Disabled Veteran (per \$100 of assessed value)	\$0.000001	\$0.000001
PERSONAL PROPERTY TAX for Vehicles Modified for Physically Handicapped Individuals (per \$100 of assessed value)	\$0.000001	\$0.000001
PERSONAL PROPERTY TAX for Machinery and Tools Tax (per \$100 of assessed value)	\$3.50	\$3.50

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The following taxes and fees are generated to support the General Fund (Cont'd)

PERSONAL PROPERTY TAX for Machinery and Tools Tax for Tools Used in the Manufacture of Investment Castings (<i>per \$100 of assessed value</i>)	\$3.25	\$3.25
Admission/Amusement Tax	10.0%	10.0%
Boat License Fee (privately owned boats and watercraft for recreational purposes only)	\$20 - less than 16 feet {motorized}; \$40 - 16 feet to less than 20 feet {motorized}; \$75 - 20 feet to less than 40 feet {motorized and non-motorized} and \$150 - 40 feet or longer {motorized and non-motorized}	\$20 - less than 16 feet {motorized}; \$40 - 16 feet to less than 20 feet {motorized}; \$75 - 20 feet to less than 40 feet {motorized and non-motorized} and \$150 - 40 feet or longer {motorized and non-motorized}
Cigarette Tax	\$0.85 per (20 cigarette) pack	\$0.85 per (20 cigarette) pack
Communications Sales Tax (State rate; locality only receives allocated share.)	5.0% of gross receipts	5.0% of gross receipts
Court Fee - Local Criminal Justice Training Academy (effective November 1, 2016)	\$5.00 per applicable court case	\$5.00 per applicable court case
Courthouse Maintenance Fee	\$2.00 per court case	\$2.00 per court case
Courtroom Security Fee	\$10.00 per court case	\$10.00 per court case
Electric Utility Tax - Commercial	\$2.29 plus the rate of \$0.013953 on the first 2,703 kWh delivered; \$0.003321 on each kWh thereafter, not to exceed \$80 per month	\$2.29 plus the rate of \$0.013953 on the first 2,703 kWh delivered; \$0.003321 on each kWh thereafter, not to exceed \$80 per month
Electric Utility Tax - Residential	\$1.40 + \$0.014953/kWh; \$3 Maximum	\$1.40 + \$0.014953/kWh; \$3 Maximum

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Emergency Medical Service Recovery (per transport occurrence)	\$500.00 -Basic Life Support (BLS); \$600.00 -Advanced Life Support (ALS-1); \$750.00 -Advanced Life Support (ALS-2); \$125.00 -Patient Assessment Fee; \$11.00 -Ground Transport Mileage (GTM) per loaded mile	\$500.00 -Basic Life Support (BLS); \$600.00 -Advanced Life Support (ALS-1); \$750.00 -Advanced Life Support (ALS-2); \$125.00 -Patient Assessment Fee; \$11.00 -Ground Transport Mileage (GTM) per loaded mile Any portion of an EMS transport episode not covered by insurance will be billed to the Resident.
Gas Utility Tax - Commercial	\$2.78 + \$0.135199/CCF on the first 130; plus \$0.032578/CCF thereafter, maximum \$65.00 per month	\$2.78 + \$0.135199/CCF on the first 130; plus \$0.032578/CCF thereafter, maximum \$65.00 per month
Gas Utility Tax - Residential	\$1.98 + \$0.191/CCF delivered monthly; maximum \$2.40 per month	\$1.98 + \$0.191/CCF delivered monthly; maximum \$2.40 per month
Hotel/Motel (Transient) Lodging Tax & Fee	8.0%, plus \$1.00 per room, per night	8.0%, plus \$1.00 per room, per night The definition of "transient" is amended to increase the requisite number of consecutive lodging days from 60 to 90 days.
Motor Vehicle License (Passenger Car; Not for Hire)	\$35.00 up to 4,000 lbs; \$40.00 over 4,000 lbs	\$35.00 up to 4,000 lbs; \$40.00 over 4,000 lbs
Public Rights-of-Way Use Fee	\$1.11/Per Line/Per Month	\$1.11/Per Line/Per Month
Food & Beverage Tax	7.5%	7.5%
Sales Tax - Food - Local Rate (Food purchased for home consumption.)	1.0%	1.0%
Sales Tax - Local Rate	1.0%	1.0%

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The following fees are generated to Support the Solid Waste Management Fund

Landfill Tipping Fee	\$38.00 per ton	\$38.00 per ton
Soild Waste User Fee - Recyclers (Rate for up to 2 refuse containers)	\$5.88 per week	\$6.10 per week
Soild Waste User Fee - Non-Recyclers (Rate for up to 2 refuse containers)	\$11.63 per week	\$11.85 per week

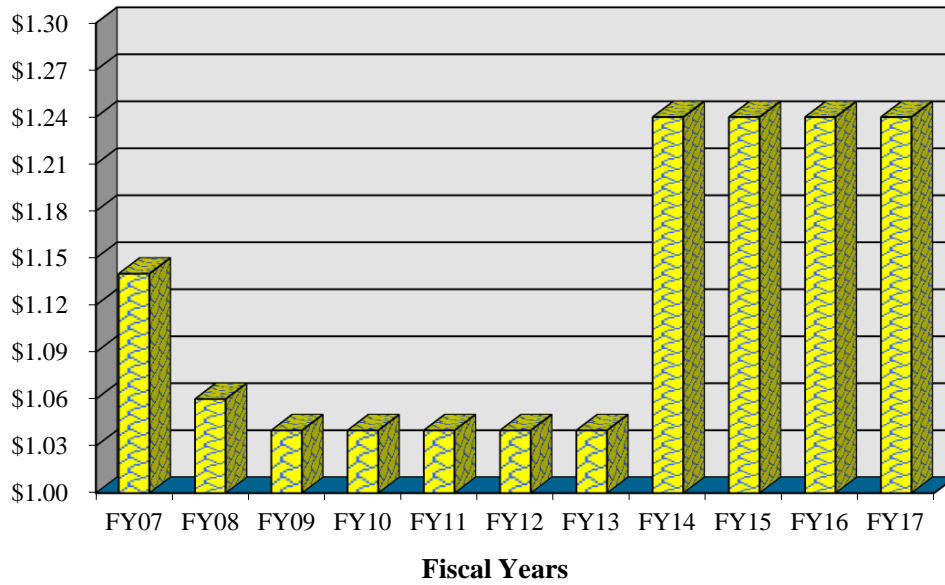
The following fees are generated to Support the Stormwater Management Fund

Stormwater User Fee - Commercial	\$7.83 per 2,429 sq. ft. of impervious area per month	\$7.83 per 2,429 sq. ft. of impervious area per month
Stormwater User Fee - Residential	\$7.83 per month	\$7.83 per month

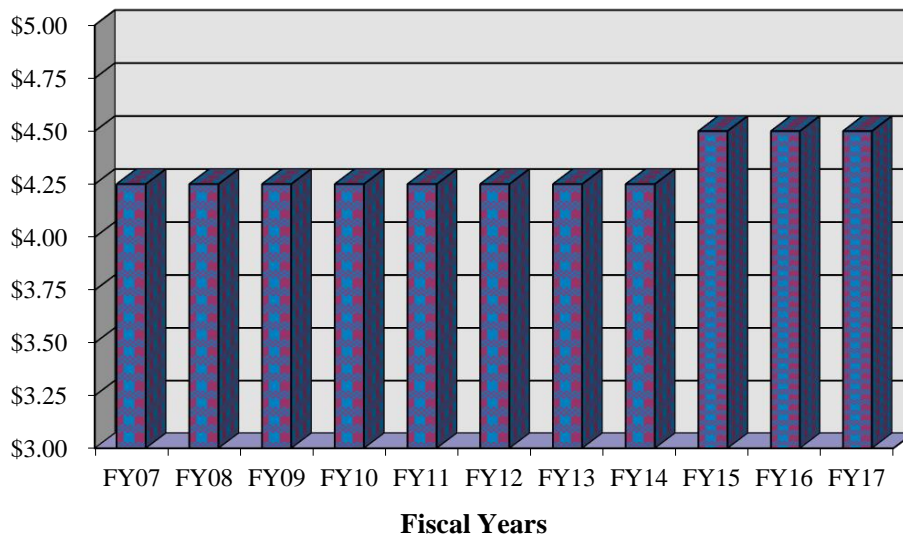
The following fees are generated to Support the Wastewater Management Fund

Sewer User Fee	\$1.48 per 100 cu. ft. of water consumption	\$1.48 per 100 cu. ft. of water consumption
Sewer Surcharge Fee	\$0.66 per 100 cu. ft. of water consumption	\$0.66 per 100 cu. ft. of water consumption

Real Estate Tax Rate
(per \$100 of Assessed Value)



Personal Property Tax Rate
(per \$100 of Assessed Value)



CITY OF HAMPTON TEN LARGEST REAL PROPERTY TAXPAYERS

FY 2017 Assessed Values

<u>Taxpayer</u>	<u>Assessment Value</u>	<u>Real Estate Taxes Due</u>
Peninsula Main VA LLC	\$126,715,200	\$1,571,268
City of Newport News/NN Waterworks	56,631,100	702,226
FCLA LP	41,598,200	515,818
MOLA LLC	40,855,800	506,612
Hampton University	39,794,200	493,448
Ginkgo Lake Ridge LLC c/o Ginkgo Residential LLC	38,905,500	482,428
Trail Creek Apartments LLC c/o Fellers Schewe Scott & Rober	37,264,000	462,074
Cambridge Apartments LC	31,856,400	395,019
Hampton Exchange LLC c/o Hampton Center LLC c/o Marvin Poer & Co.	31,500,000	390,600
Coliseum Invetsment CO LLC	30,302,800	375,755
Total	<u>\$475,423,200</u>	<u>\$5,895,248</u>

Source: 2017 Office of the Assessor of Real Estate's Annual Report, City of Hampton, VA

**CITY OF NEWPORT NEWS
TEN LARGEST REAL
PROPERTY TAXPAYERS**

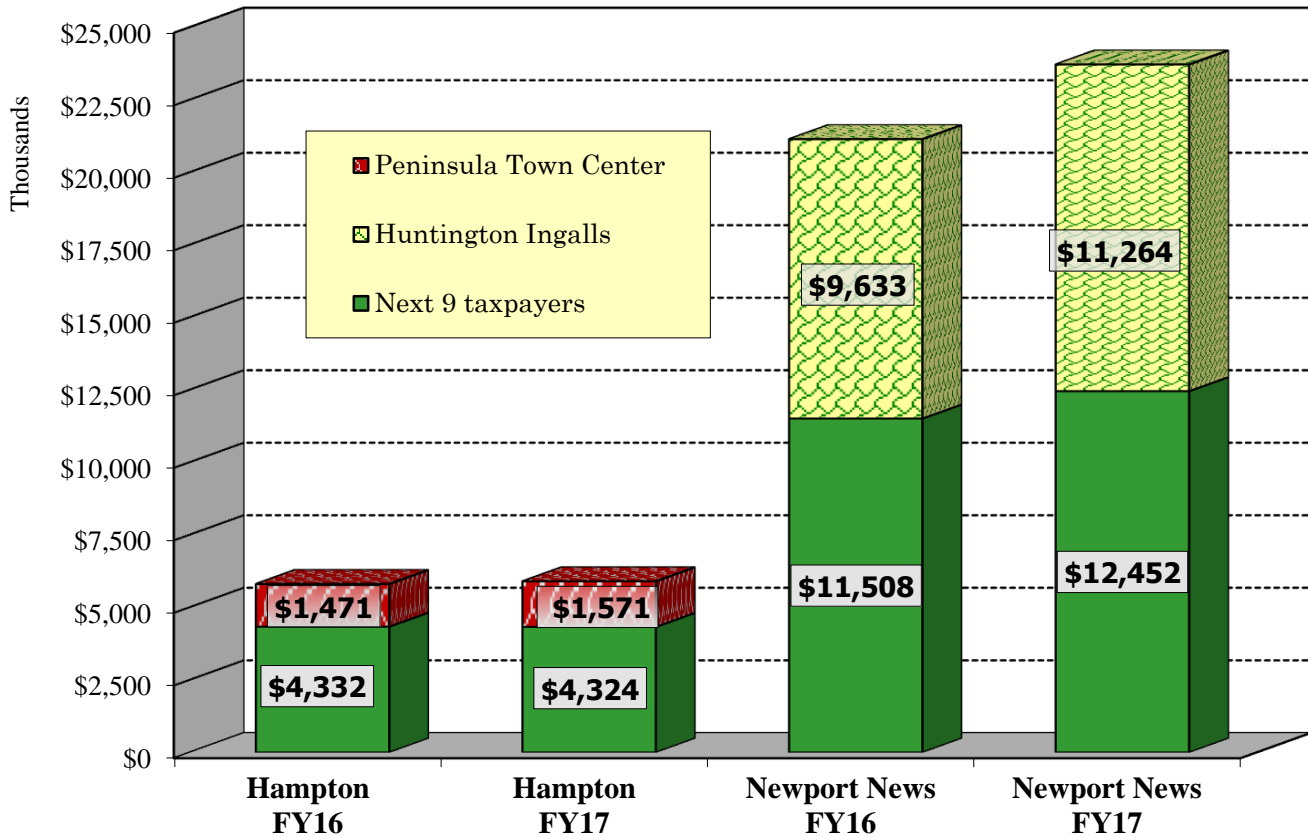
FY 2017 Assessed Values

<u>Taxpayer</u>	<u>Assessment Value</u>	<u>Real Estate Taxes Due</u>
Huntington Ingalls Incorporated	\$923,272,900	\$11,263,929
The Mariners Museum	230,133,900	2,807,634
PR Patrick Henry LLC	157,460,600	1,921,019
Virginia Electric and Power Company	136,961,966	1,670,936
Canon USA Inc	122,198,600	1,490,823
FCPK Harbours LLC/FCPK Lucas LLC/FCPK Camelot LLC/FCPK Tall Pines LLC	80,840,000	986,248
Verizon Virginia LLC	80,265,443	979,238
Pointe Hope LLC	75,438,600	920,351
IREIT Newport News Tech Center LLC	73,133,100	892,234
Virginia Natural Gas Inc	64,235,227	783,670
Total	<u><u>\$1,943,940,336</u></u>	<u><u>\$23,716,082</u></u>

Source: Real Estate Assessor, City of Newport News, VA

**TEN LARGEST PROPERTY TAX PAYERS COMPARISON
FY 2016 - 2017**

City of Hampton and City of Newport News



**REVENUE GENERATED
FROM HUNTINGTON
INGALLS AND WATERWORKS**

For Fiscal Year 2016

Huntington Ingalls ⁽¹⁾

Real Estate/Personal Property	\$20,622,000
Return on Equity	0
Total	\$20,622,000

Newport News Waterworks

Payment in Lieu of Taxes	\$1,650,000
Return on Equity	9,500,000
Indirect Costs	1,200,000
Total	\$12,350,000

Total Revenue: \$32,972,000

Notes:

1. Newport News collected approximately \$20.6 million in revenue from Huntington Ingalls for fiscal year 2016. This equates to approximately 20 cents of Hampton's Real Property Tax rate.
2. Newport News received approximately \$12.35 million in revenue from the Waterworks for the City in fiscal year 2016. This equates to approximately 12 cents of Hampton's Real Property Tax rate.
3. In total, Newport News generates approximately \$32.9 million from Huntington Ingalls and Waterworks, the equivalent of over 33 cents of Hampton's Real Property Tax rate.
4. The dollar amount associated with "Return on Equity" is based on a percentage of the total value of the system. This includes capital assets, cash less bond debt and working capital. The percentage recommended by the Utilities Department to the City Council for approval is formulated on an annual basis.
5. The dollar amount associated with "Indirect Costs for Public Utilities" is based on the City of Newport News Cost Allocation Plan and paid to the General Fund.

⁽¹⁾ Previously Northrop Grumman

Source: City of Newport News, VA's Fiscal Year 2016 Comprehensive Annual Financial Report (CAFR) and Council Approved Budget