



4. Tax and Fee Recommendations

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Taxes and Fees

FY18 Budget

FY19 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)	\$1.50	\$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
PERSONAL PROPERTY TAX for Machinery and Tools Tax for Tools Used in the Manufacture of Investment Castings (per \$100 of assessed value)	\$3.25	\$3.25



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

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

Emergency Medical Service Recovery (per transport occurrence) Any portion of an EMS transport episode not covered by insurance will be billed to the Resident.	\$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
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
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	\$1.09/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 - Food - Local Rate	1.0%	1.0%

*This rate is determined annually by the Virginia Department of Transportation per Code of Virginia 56-468.1.



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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)	\$6.10 per week	\$6.10 per week
Soild Waste User Fee - Non-Recyclers (Rate for up to 2 refuse containers)	\$11.85 per week	\$11.85 per week

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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

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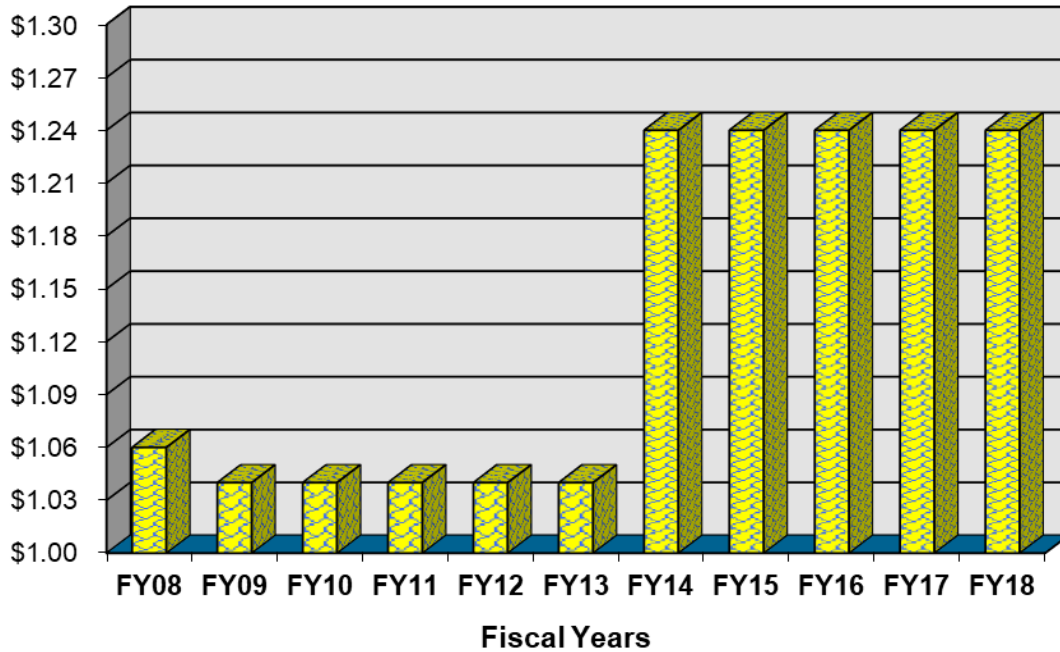
The following fees are generated to Support the Wastewater Management Fund

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



Historical Graph of Property Tax Rates Fiscal Years 2008 - 2018

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



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

