

## APPENDIX "D"

### APPROVED TAX AND FEE SCHEDULE

#### Real Estate

- Tax Rate: \$0.85 per \$100 of the assessed value.

#### Tangible Personal Property

- Tax Rate: \$3.50 per \$100.00 of the assessed value
- Tax Rate \$3.40 per \$100.00 of assessed value on cars, trucks, and motorcycles
- \$1.00 per \$100.00 of the assessed value for qualifying vehicles used by volunteer firefighters, volunteer members of rescue squads, and members of the Virginia Defense Force
- \$0.01 per \$100.00 of the assessed value for disabled veterans' vehicles, and motor vehicles specially equipped to provide transportation for physically handicapped individuals

#### Food and Beverage (Meals) Tax

- 4% of a taxable meal

#### Tax Rate for Machinery Used for Manufacturing/Mining

- \$0.30 per \$100.00 of the assessed value of the machinery and tools

#### Tax Rate for Data Centers (at least one megawatt of electrical power capacity)

- \$0.40 per \$100.00 of the assessed value of computers and peripherals used in a data center

#### Tax Rate for Equipment Used Primarily for Research, Development, Production, or Provision of Biotechnology Services

- \$0.90 per \$100.00 of the assessed value of the equipment

#### Watercraft Tax Rate

- \$3.50 per \$100.00 of the assessed value of the watercraft

#### Aircraft Tax Rate

- \$0.50 per \$100.00 of the assessed value of the aircraft

#### Sanitary District Tax

In Sanitary Districts 2, 3, 3.1, 12, 23, and 63.1 an additional tax is levied on real estate and personal property for the provision of streetlights.

#### Real Estate rates:

- District 2: \$0.003 per \$100.00 of assessed value
- District 3: \$0.010 per \$100 of the assessed value
- District 3.1: \$0.031 per \$100 of the assessed value
- District 12: \$0.010 per \$100 of the assessed value
- District 23: \$0.010, per \$100.00 of the assessed value
- District 63.1: and \$0.889 per \$100 of the assessed value

#### Personal property rates:

- \$0.001 per \$100 of the assessed value

*Appendix "D" (cont'd)*

**Motor Vehicle License Tax**

- \$20.00 for a vehicle under 4,000 pounds
- \$25.00 for a vehicle over 4,000 pounds
- \$15.00 for motorcycles.

**Local Sales Tax**

The County receives 1.0% of the 6.0% collected on each purchase. The State of Virginia disburses these receipts.

**Lodging Tax**

- 8.0% of the total amount paid for room rental

**Utility Consumers' Tax**

**Electric**

- Residential - \$0.70 plus the rate of \$0.007537 per kilowatt hour delivered not to exceed a maximum monthly tax of \$1.00.
- Master Metered Units w/Residential Use - \$0.70 plus the rate of \$0.007537 per kilowatt hour delivered not to exceed a maximum monthly tax of \$1.00 per dwelling unit.
- Commercial - \$1.15 plus the rate of \$0.00713 per kilowatt hour delivered not to exceed a maximum monthly tax of \$10.00.
- Industrial - \$1.15 plus the rate of \$0.007603 per kilowatt hour delivered not to exceed a maximum monthly tax of \$10.00.

**Natural Gas:** There is no tax on the use of gas in either Residential or Commercial areas.

**Business and Professional Licenses Tax Rates**

- Wholesale Merchants: The first \$500,000 of gross purchases is excluded from tax for the item:
  - \$0.20 per \$100.00 for \$10,001 to \$5,000,000
  - \$0.15 per \$100 for \$5,000,001 to \$15,000,000
  - \$0.10 per \$100 for \$15,000,001 to \$25,000,000
  - \$0.05 per \$100 for \$25,000,001 to \$50,000,000
  - \$0.025 per \$100 for \$50,00,001 to \$100,000,000
  - \$0.0125 per \$100 for \$100,000,001 and over
- The following items assess taxes on gross receipts. When gross receipts are \$500,000 or less, an application is required but no tax is due.
  - Retail Merchant: \$0.20 per \$100.00 of gross receipts or \$30.00, whichever is greater
  - Professional Service: \$0.20 per \$100.00 of gross receipts or \$30.00, whichever is greater
  - Fee Basis Contractor: \$1.50 per \$100.00 of gross receipts or \$30.00, whichever is greater
  - Contract Basis Contractor: \$0.15 per \$100.00 of gross receipts or \$30.00, whichever is greater
  - Utility Companies (including cellular telephone companies): One-half of 1.0% of the gross receipts or \$30.00, whichever is greater

**Landfill Fees**

- \$3.00 per visit effective April 1, 1998 to public use area by private citizens
- Coupon books are available for purchase as follows:
  - 15 coupons for \$40.00
  - 10 coupons for \$27.00
- Weekly collection is \$15.00 per month or \$180.00 for the year.