

## Proposed Tax and Fee Rates (Including Legal Caps)

	Proposed Fiscal Year 2019-2020	Adopted Fiscal Year 2018-2019
<b>Real Estate Tax</b>	\$0.95/\$100 Assessed Value	\$0.95/\$100 Assessed Value
	<i>58.1-3321 - no cap, but effective tax rate increases must be publicly advertised 30 days prior to hearing.</i>	
<b>Personal Property Tax</b>	\$4.20/\$100 Assessed Value	\$4.20/\$100 Assessed Value
	<i>No cap; 58.1-3008- authorizes different rates for different classes</i>	
	<i>58.1-3524- Beginning Tax Year 2006, PPTRA requires reduced rates on qualifying vehicles, applied to value &lt; \$20,000</i>	
<b>Machinery and Tools Tax</b>	\$4.20/\$100 Assessed Value	\$4.20/\$100 Assessed Value
	<i>No cap; 58.1-3008- authorizes different rates for different classes</i>	
<b>Mobile Home Tax</b>	\$0.95/\$100 Assessed Value	\$0.95/\$100 Assessed Value
	<i>58.1-3522 - assess in line w/real estate tax; 58.1-3280 - assess @ fair market value</i>	
<b>Sales Tax - General <sup>(1)</sup></b>	5.3%	5.3%
	<i>58.1-605 (B)- Cap: rate may not exceed 1% (included in the 5.3% cap)</i>	
<b>Sales Tax - Food (Excludes prepared food) <sup>(2)</sup></b>	2.5%	2.5%
	<i>58.1-611.1 - Cap: rate may not exceed 1% (included in the 2.5% cap)</i>	
<b>Restaurant/Meals Tax</b>	6.0%	5.0%
	<i>58.1-3840 (no cap for City)</i>	
<b>Transient Occupancy (Lodging) Tax</b>	8.0%	7.0%
	<i>58.1-3840 (no cap for City)</i>	
<b>Cigarette Tax</b>	\$.55 per pack	\$.55 per pack
	<i>58-1.3830 (no cap for City)</i>	
<b>E-911 Fee <sup>(3)</sup></b>	\$.75/phone line	\$.75/phone line
	<i>Collected by State as part of Communications Sales and Use tax</i>	
<b>Cable Franchise Fee <sup>(3)</sup></b>	5%	5%
	<i>Collected by State as part of Communications Sales and Use tax</i>	
	<i>15.2-2108.1:1: no new or renewed cable franchise entered after 1/1/2007 may include a franchise fee (see 2006 House Bill 568)</i>	
<b>PEG Fee (Cable)</b>	\$.35/month	\$.35/month
<b>Utility Services Consumer Tax (Gas, Water, Electric)</b>	10%	10%
	<i>Collected by State as part of Communications Sales and Use tax</i>	
<b>Utility Services Consumer Tax (Telephone and Cable) <sup>(3)</sup></b>	5%	5%
	<i>Collected by State as part of Communications Sales and Use tax</i>	
<b>Refuse Collection</b>		
	<i>15.2-928--No Cap</i>	
<b>Trash Sticker Fee</b>	12 Gallon - \$1.05 each 31 Gallon - \$2.10 each	12 Gallon - \$1.05 each 31 Gallon - \$2.10 each
<b>Trash Decal Fees <sup>(4)</sup></b>		
32 Gallon Can	\$94.50 Annually	\$94.50 Annually
45 Gallon Can	\$125.00 Annually	\$125.00 Annually
64 Gallon Can	\$189.00 Annually	\$189.00 Annually
96 Gallon Can	\$283.50 Annually	\$283.50 Annually
<b>Large Item Pickup Fee</b>	\$35 for first occurrence; \$50 for second occurrence; \$100 for third and subsequent occurrences	\$35 for first occurrence; \$50 for second occurrence; \$100 for third and subsequent occurrences
<b>Motor Vehicle License Fee</b>	Up to 4,000 lbs. - \$28.49 4,000 - 6,500 lbs. - \$33.49 Over 6,500 lbs. - \$33.49 Motorcycles - \$8.49	Up to 4,000 lbs. - \$28.49 4,000 - 6,500 lbs. - \$33.49 Over 6,500 lbs. - \$33.49 Motorcycles - \$8.49
	<i>46.2-752(A) - Cap: may not exceed amount of state license fee</i>	
<b>Courthouse Maintenance Fee</b>	\$2.00 per court case	\$2.00 per court case
	<i>17.1-281 - Cap: \$2.00</i>	
<b>Courtroom Security Fee</b>	\$10.00 per conviction	\$10.00 per conviction
	<i>53.1-120 - Cap: \$10.00</i>	

- (1) Of this 5.3% collected by the State, 1% is returned to the locality to support public education and .3% was approved during the 2013 General Assembly session to be dedicated to transportation projects.
- (2) This second Sales Tax rate for non-prepared foods (i.e., grocery stores) was adopted by the State as of July 1, 2005.
- (3) Starting in January 2007, these taxes are rolled into one revenue: the **Virginia Communications Sales and Use Tax**. The tax rates are set by the State in an effort to streamline communications taxes. The revenue is collected by the State and the City is reimbursed on a monthly basis. It is still considered a local tax.
- (4) These rates are based on purchasing the decals after July 1st and prior to September 30th of each year. If purchased after September 30th the City offers prorated rates based upon date of purchase.