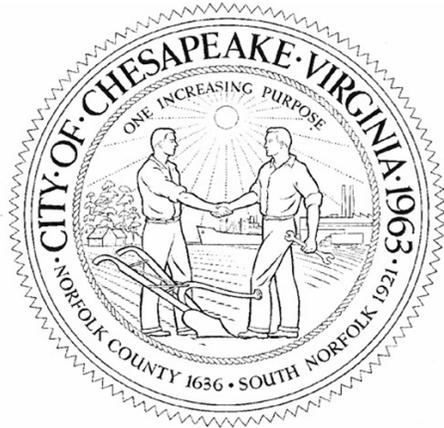


CITY OF CHESAPEAKE, VIRGINIA



LOCAL TAX COMPARISONS

*A Survey of Rates for Major Local Revenue
Sources in Selected Virginia Cities
and Counties for the Fiscal Year 2018-19*

Prepared by
Budget Department
City of Chesapeake
July 2018

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**CITY OF CHESAPEAKE, VIRGINIA
LOCAL TAX COMPARISONS
2018-19 FISCAL YEAR**

**Chesapeake
Chesterfield County
Hampton
Henrico County
Newport News
Norfolk
Portsmouth
Suffolk
Virginia Beach
York County**

**Prepared By:
Budget Department
City of Chesapeake
July 2018**

The data reported here is based on local budget documents, tax tables on localities' official web sites, the local code of ordinances as found at <http://www.municode.com/>, telephone inquiries with operating departments, or other sources.

CITY OF CHESAPEAKE, VIRGINIA
LOCAL TAX COMPARISONS
2018-19 FISCAL YEAR
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**CITY OF CHESAPEAKE, VIRGINIA
LOCAL TAX COMPARISONS
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DEMOGRAPHIC & ECONOMIC COMPARATIVES (1)

LOCALITY	POPULATION	JOB	INCOME Per Capita	MUNICIPAL EXPENDITURE Per Capita
Chesapeake	237,940	129,407	\$47,302	\$3,777
Chesterfield County	339,009	186,154	\$49,546	\$3,111
Hampton	135,410	75,937	\$41,385	\$4,339
Henrico County	326,501	248,177	\$58,876	\$3,328
Newport News	181,825	122,700	\$40,967	\$4,383
Norfolk	245,115	212,112	\$38,484	\$3,741
Portsmouth	95,252	59,223	\$39,170	\$4,190
Suffolk	89,273	41,359	\$48,467	\$4,092
Virginia Beach	452,602	259,662	\$53,432	\$3,727
York County (2)	79,993	34,055	\$54,592	\$3,601

Notes

(1) Sources: Bureau of Economic Analysis Regional Economic Accounts

Local Area Personal Income and Employment by Major Component for Calendar Year 2016

<https://bea.gov/regional/index.htm>

Virginia Auditor of Public Accounts Local Government Comparative Accounts for Fiscal Year 2017

http://www.apa.virginia.gov/APA_Reports/LG_ComparativeReports.aspx

(2) BEA data includes the City of Poquosin for which APA reports Population 12,287, Expenses \$43.4M.

So the City Expenses are here added to those of the County to provide a comparable basis.

**CITY OF CHESAPEAKE, VIRGINIA
LOCAL TAX COMPARISONS
2018-19 FISCAL YEAR
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SELECTED TOTAL RESIDENTIAL COMPARISON ⁽¹⁾

LOCALITY ⁽²⁾	MONTHLY	ANNUAL
Chesapeake (3)	\$248.65	\$2,984
Chesterfield County (4)	\$248.08	\$2,977
Hampton (5)	\$315.37	\$3,784
Henrico County	\$213.29	\$2,560
Newport News	\$318.95	\$3,827
Norfolk	\$327.02	\$3,924
Portsmouth	\$347.14	\$4,166
Suffolk (6)	\$279.98	\$3,360
Virginia Beach	\$273.20	\$3,278
York County	\$221.29	\$2,656

(1) Selected Monthly Comparisons include:

- * Real Estate Tax
- * Personal Property Tax on one automobile (not adjusted for PPTRA)
- * Electricity and Gas Utility Taxes
- * Water Utility Tax
- * Refuse Collection Fees
- * Stormwater Management Fees
- * Vehicle License Fee on one automobile.

State communications sales tax and E911 tax are not included.

(2) In Counties, any taxes levied by towns are in addition to county taxes, but are not included in this analysis.

(3) Includes Mosquito Control

(4) Chesterfield County residents have private haulers instead of municipal service.

While private service is not a city tax or fee, it is a necessity for most households.

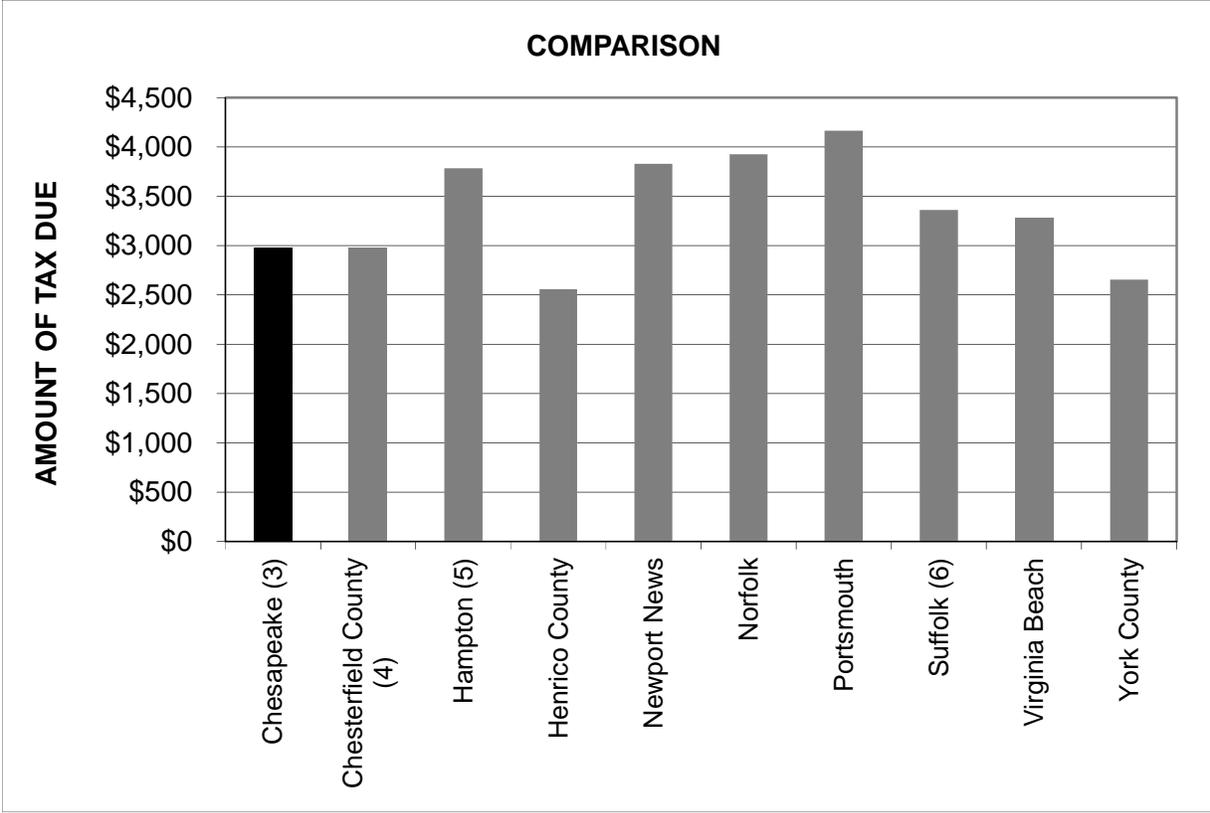
In order to allow a comparison, \$25/month is used as an estimate of private service cost.

(5) The Hampton amount was calculated assuming the homeowner recycles, which qualifies for a lower refuse collection rate than refuse collection without recycling.

(6) Suffolk City-Wide Tax Rate

**CITY OF CHESAPEAKE, VIRGINIA
LOCAL TAX COMPARISONS
2018-19 FISCAL YEAR
PAGE 3**

SELECTED TOTAL RESIDENTIAL COMPARISON ⁽¹⁾



Notes:
See page 2.

**CITY OF CHESAPEAKE, VIRGINIA
LOCAL TAX COMPARISONS
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REAL ESTATE TAX

LOCALITY	TAX RATE PER \$100	ASSUMED HOME VALUE (1)	TAX ON TYPICAL RESIDENCE
Chesapeake (2)	\$1.05	\$230,000	\$2,415.00
Chesterfield County (3)	\$0.95	\$230,000	\$2,185.00
Hampton	\$1.24	\$230,000	\$2,852.00
Henrico County (3, 4)	\$0.87	\$230,000	\$2,001.00
Newport News	\$1.22	\$230,000	\$2,806.00
Norfolk (5)	\$1.25	\$230,000	\$2,875.00
Portsmouth	\$1.30	\$230,000	\$2,990.00
Suffolk (6)	\$1.11	\$230,000	\$2,553.00
Virginia Beach (7)	\$1.0025	\$230,000	\$2,305.75
York County	\$0.7950	\$230,000	\$1,828.50

Calculation Assumes 100% State Assessment Ratio

NOTES:

(1) Based on median sales price reported by the Virginia Association of Realtors for Hampton Roads for the fourth quarter of calendar year 2017. <https://www.virginiarealtors.org/wp-content/uploads/2017/02/Virginia-REALTORS-Home-Sales-Report.pdf>

(2) Includes \$0.01 city-wide mosquito control tax.

(3) VA Code 21-118.2 authorizes Henrico & Chesterfield Counties to use sanitary special tax district funds for police protection and for construction and operation of community houses. Chesterfield County currently does not have sanitary districts.

(4) In five sanitary districts an additional rate of \$0.001 to \$0.031/\$100 is levied.

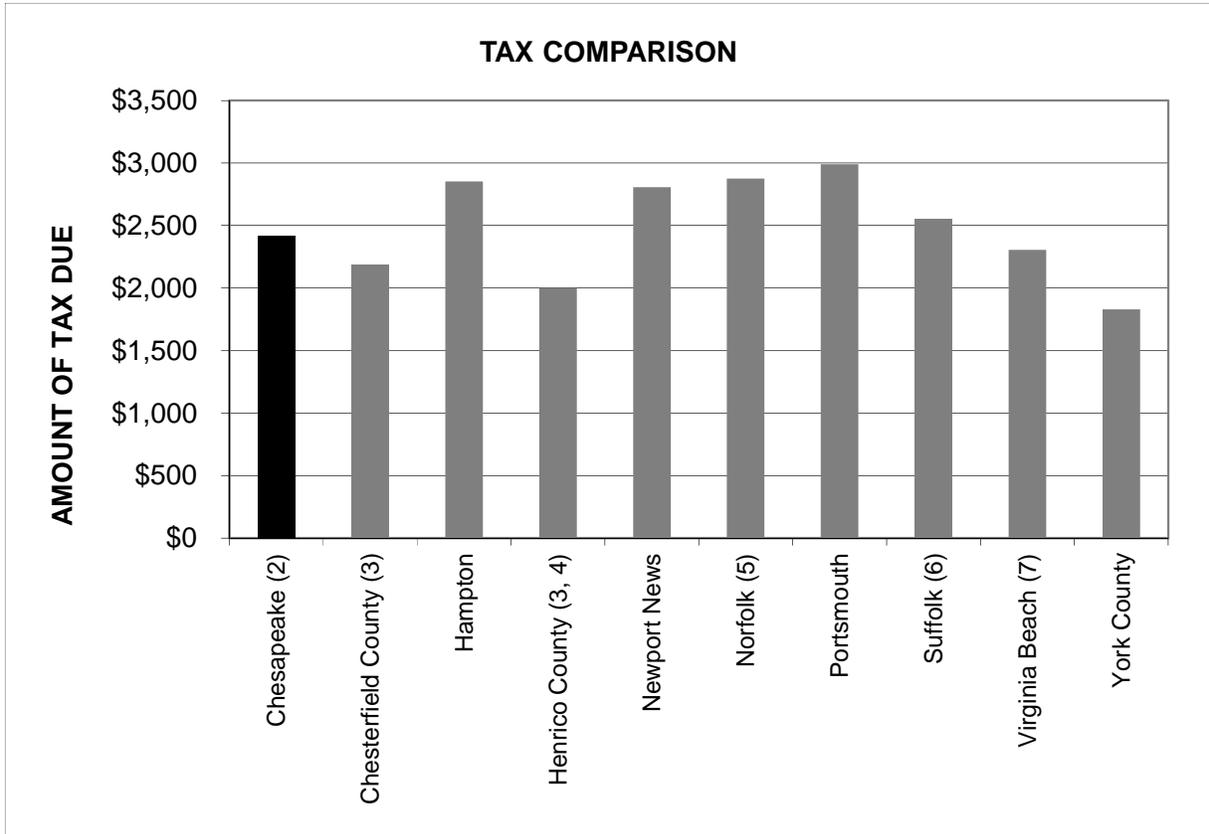
(5) \$1.41 for Downtown Business District.

(6) Suffolk City-Wide; Downtown Business District \$1.215; Route 17 Taxing District \$1.35.

(7) Other tax rates apply for special service districts, energy efficient buildings, landmarks; add'l up to 0.569%

**CITY OF CHESAPEAKE, VIRGINIA
LOCAL TAX COMPARISONS
2018-19 FISCAL YEAR
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REAL ESTATE TAX ON A TYPICAL RESIDENTIAL PROPERTY



NOTES:

See Page 4

**CITY OF CHESAPEAKE, VIRGINIA
LOCAL TAX COMPARISONS
2018-19 FISCAL YEAR
PAGE 6**

**PERSONAL PROPERTY TAX ON VEHICLES
Not Adjusted For State Personal Property Tax Relief Act Funds**

LOCALITY	TAX RATE PER \$100	ASSESSMENT BASE ⁽¹⁾	PERCENT OF RETAIL	TAX ON \$10,000 VEHICLE ⁽⁶⁾
Chesapeake (2)	\$4.08	Loan Value	75%	\$306.00
Chesterfield County	\$3.60	Loan Value	75%	\$270.00
Hampton	\$4.50	Loan Value	75%	\$337.50
Henrico County (3)	\$3.50	Loan Value	75%	\$262.50
Newport News	\$4.50	Loan Value	75%	\$337.50
Norfolk	\$4.33	Loan Value	75%	\$324.75
Portsmouth	\$5.00	Loan Value	75%	\$375.00
Suffolk (4)	\$4.25	Loan Value	75%	\$318.75
Virginia Beach (5)	\$4.10	Loan Value	75%	\$307.50
York County	\$4.00	Loan Value	75%	\$300.00

NOTES:

(1) Comparison of personal property tax rates across localities is misleading if differences in the source of assessment value are not considered. Assessment Base: Wholesale Value and Average Trade-In are 84% of Retail Value; Loan Value is 75% of Retail Value; Assessment Ratios are 100% for all (Weldon Cooper Center for Public Service, 2012; National Automobile Dealers Association, Official Used Car Guide, January 2012). In 2014, these ratios were Loan Value 76%, Trade-In 84%, so there is some variation from year to year (John L. Knapp and Stephen C. Kulp, Virginia Local Tax Rates, 2014. Weldon Cooper Center for Public Service)

(2) Includes \$0.08/\$100 for Mosquito Control.

(3) In five sanitary districts an additional \$0.001/\$100 is levied.

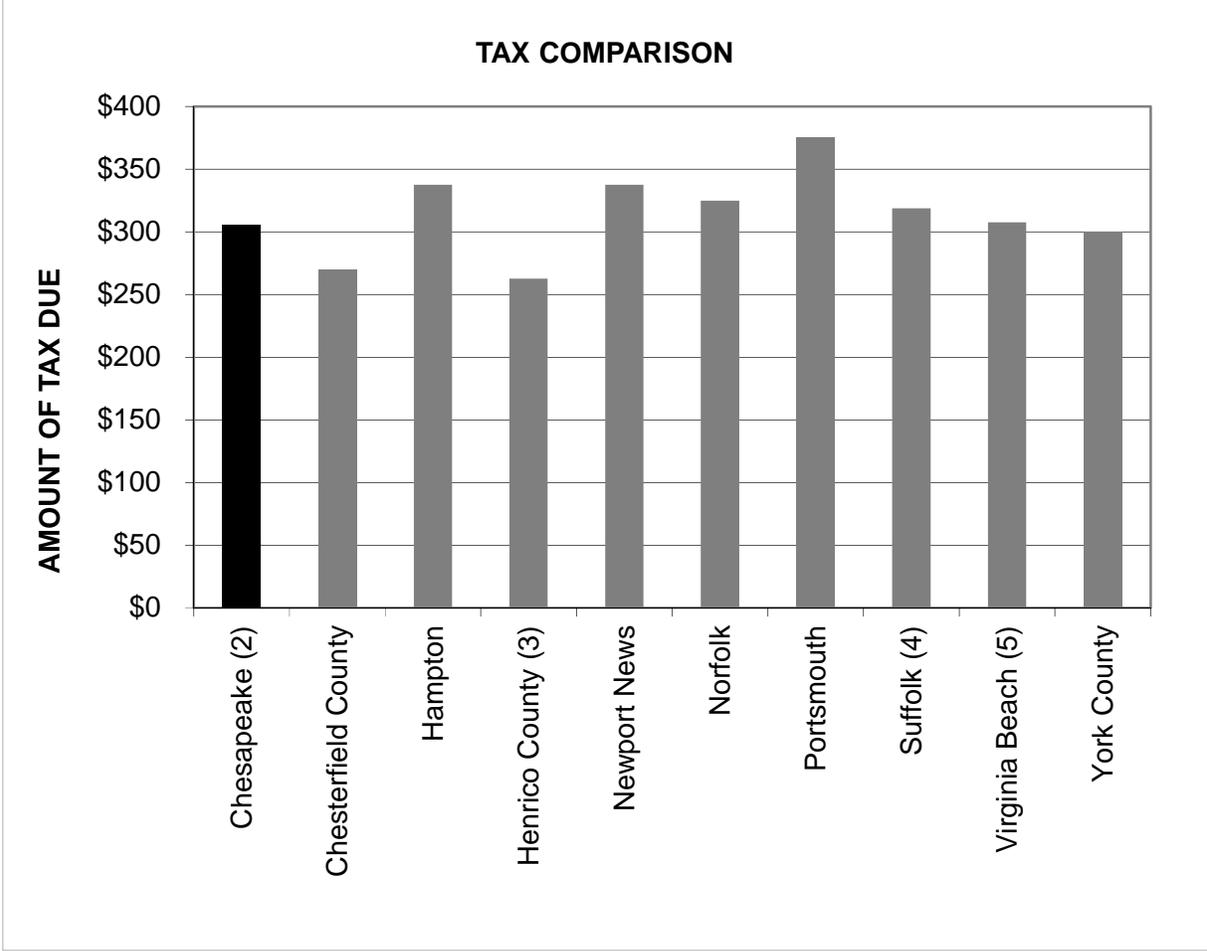
(4) Beginning in FY 1996, vehicles with high mileage that are no more than seven years old may be granted an adjustment to the value of the vehicle if requested.

(5) Business tangible property 40% of original cost.

(6) The state provides each locality with a fixed amount of funds to reduce the burden on individual taxpayers for qualifying private use vehicles up to \$20,000 in assessed value. The portion of the tax due defrayed by the state funds varies among localities and declines over time. As the population of qualifying vehicles in each locality grows and the market price of vehicles pushes up assessed values, individual tax payers see reduction in the benefit and a rise in the share of this tax that they must pay directly to the locality.

**CITY OF CHESAPEAKE, VIRGINIA
LOCAL TAX COMPARISONS
2018-19 FISCAL YEAR
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**PERSONAL PROPERTY TAX ON A \$10,000 VEHICLE
Not Adjusted For State Personal Property Tax Relief Act Funds**



NOTES:
See page 6.

**CITY OF CHESAPEAKE, VIRGINIA
LOCAL TAX COMPARISONS
2018-19 FISCAL YEAR
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MACHINERY AND TOOL TAX

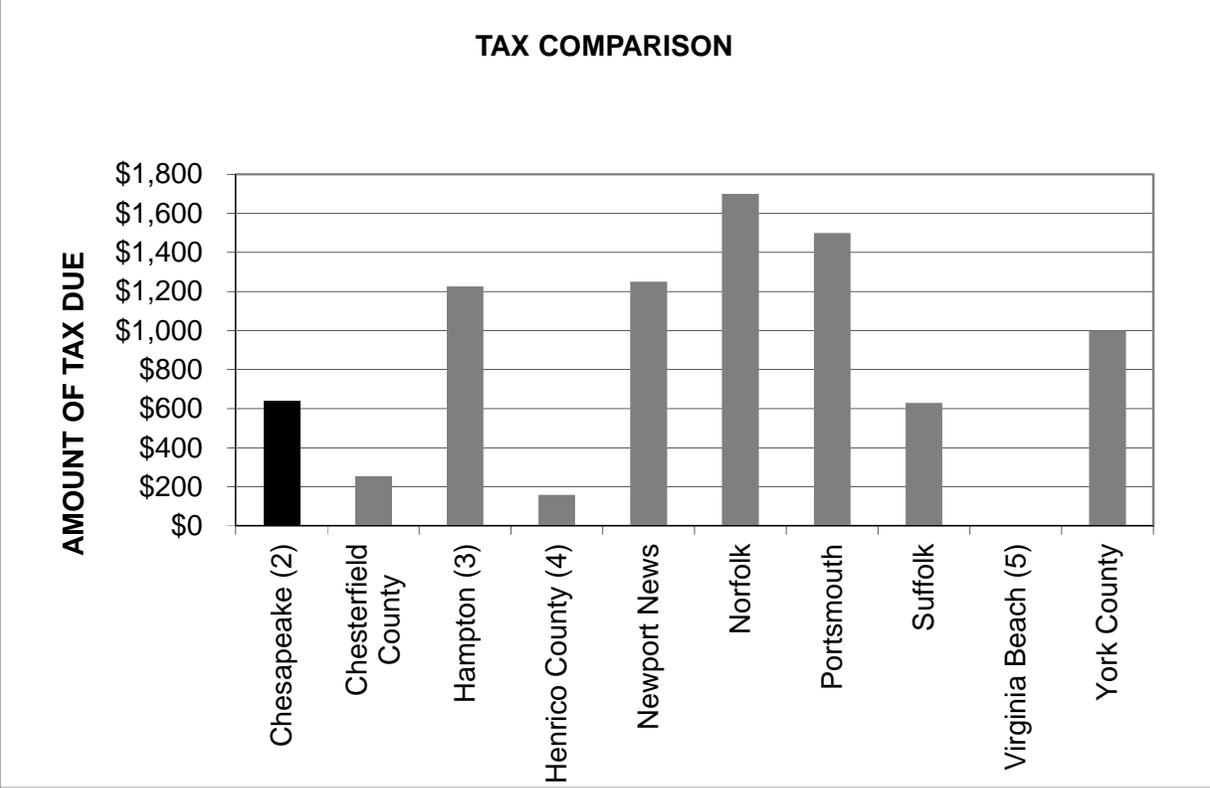
LOCALITY	TAX RATE PER \$100	ASSESSMENT RATIO & BASE	5-yr %	TAX ON \$100,000 PROPERTY ⁽¹⁾
Chesapeake (2)	\$3.20	20% of Original Cost	20%	\$640.00
Chesterfield County	\$1.00	25% of Original Base first 10 years; 20% next 10 years; 15% thereafter; 1% Idle and unused.	25%	\$250.00
Hampton (3)	\$3.50	35% of Original Cost	35%	\$1,225.00
Henrico County (4)	\$0.30	Non-Computer 80% (1 year) to 25% (6-10 years), 53% year 5.	53%	\$159.00
Newport News	\$3.75	33.3% Original Cost	33.3%	\$1,249.88
Norfolk	\$4.25	40% of Original Cost	40%	\$1,700.00
Portsmouth	\$3.00	50% of Original Cost	50%	\$1,500.00
Suffolk	\$3.15	20% of Original Cost Installed first 5 years; 10% of Original Cost Installed >5 years	20%	\$630.00
Virginia Beach (5)	\$0.000001	33% of Original Cost Manufacturing	33%	\$0.00
York County	\$4.00	25% of Original Cost Manufacturing	25%	\$1,000.00

NOTES:

- (1) Assumes property is five (5) years old
- (2) Includes \$0.08/\$100 Mosquito Control
- (3) Precision investment castings: \$3.25
- (4) \$0.40 on data center computer equipment.
- (5) Includes, R&D, forestry, and heavy motor carriers.

**CITY OF CHESAPEAKE, VIRGINIA
LOCAL TAX COMPARISONS
2018-19 FISCAL YEAR
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MACHINERY AND TOOL TAX ON A 5 YEAR-OLD, \$100,000 MACHINE



NOTES:
See page 8.

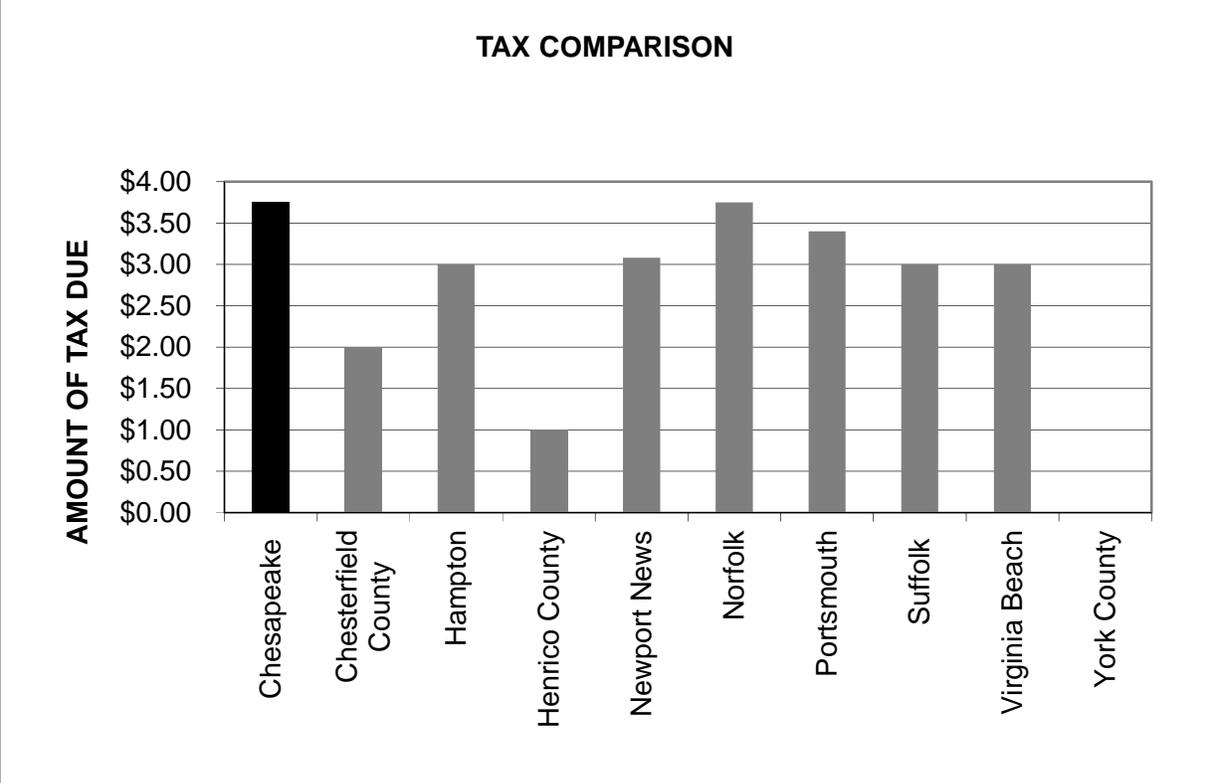
**CITY OF CHESAPEAKE, VIRGINIA
 LOCAL TAX COMPARISONS
 2018-19 FISCAL YEAR
 PAGE 10**

RESIDENTIAL ELECTRIC UTILITY CONSUMERS TAX

LOCALITY	TAX RATE MONTHLY	TAX ON 1,000 kWh BILL
Chesapeake	\$1.75 + \$0.0185/kWh; \$3.75 Maximum	\$3.75
Chesterfield County	\$1.40 + \$0.015062/kWh; \$2 Maximum	\$2.00
Hampton	\$1.40 + \$0.014953/kWh; \$3 Maximum	\$3.00
Henrico County	\$0.70 + \$0.007537/kWh; \$1 Maximum	\$1.00
Newport News	\$1.54 + \$0.016398/kWh; \$3.08 Maximum	\$3.08
Norfolk	\$1.75 + \$0.016891/kWh; \$3.75 Maximum	\$3.75
Portsmouth	\$1.40 + \$0.015038/kWh; \$3.40 Maximum	\$3.40
Suffolk	\$1.40 + \$0.014679/kWh; \$3 Maximum	\$3.00
Virginia Beach	\$1.40 + \$0.014771/kWh; \$3 Maximum	\$3.00
York County	None	\$0.00

**CITY OF CHESAPEAKE, VIRGINIA
LOCAL TAX COMPARISONS
2018-19 FISCAL YEAR
PAGE 11**

RESIDENTIAL ELECTRIC UTILITY CONSUMERS TAX ON 1,000 kWh BILL



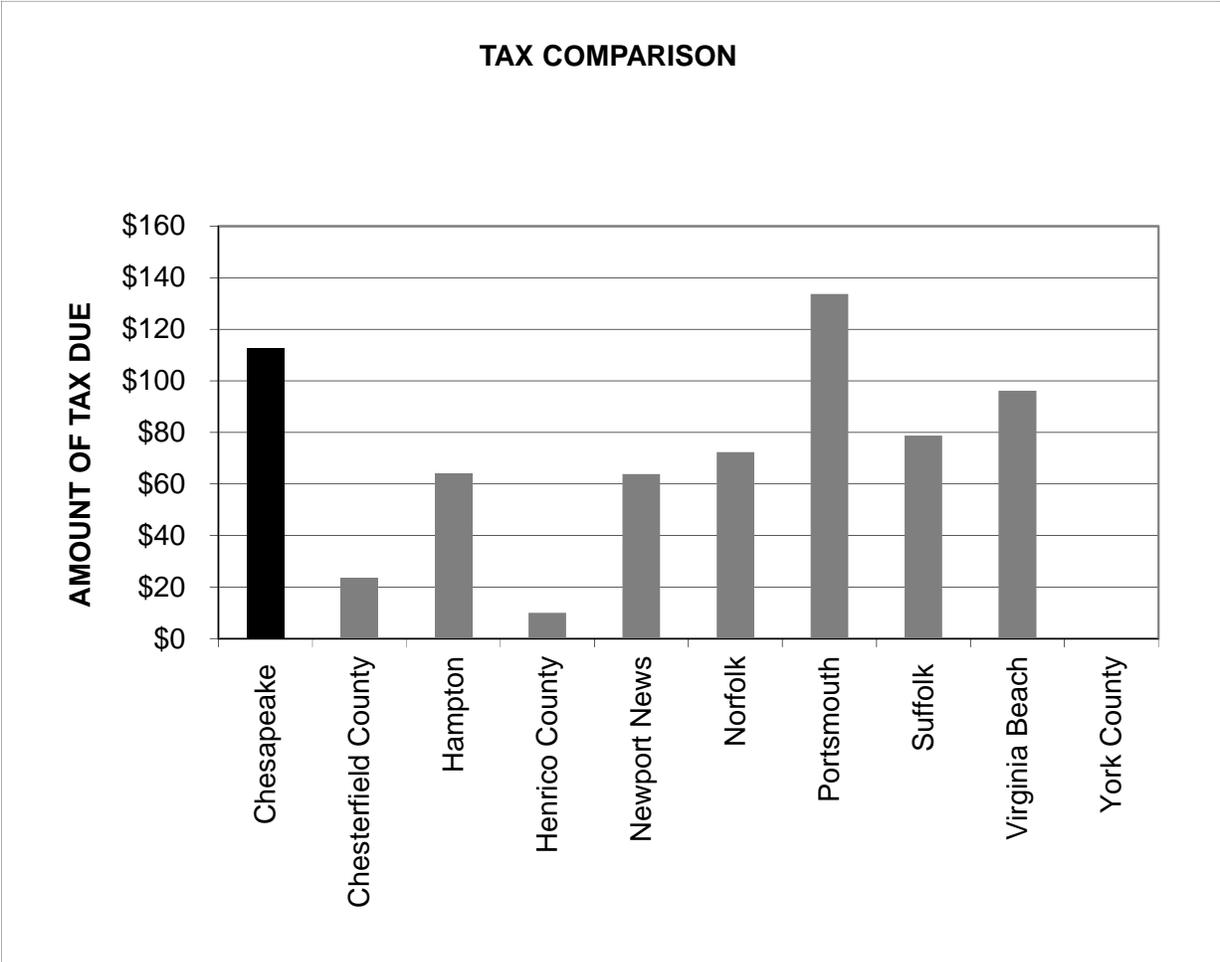
CITY OF CHESAPEAKE, VIRGINIA
LOCAL TAX COMPARISONS
2018-19 FISCAL YEAR
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COMMERCIAL ELECTRIC UTILITY CONSUMERS TAX

LOCALITY	TAX RATE MONTHLY	TAX ON 10,000 kWh BILL
Chesapeake	\$2.87 + \$0.0171/kWh; \$112.50 Maximum	\$112.50
Chesterfield County	\$1.15 + \$.007023/kWh 0-2,684kWh + \$.000508/kWh 2,685-195,597 + \$.000367/kWh balance; No Maximum	\$23.72
Hampton	\$2.29 + \$0.013953/kWh 0-2,703 kWh + \$0.003321/kWh balance; \$80 Maximum	\$64.24
Henrico County	\$1.15 + \$0.00713/kWh; \$10 Maximum	\$10.00
Newport News	\$2.29 + \$.013859/kWh 0-2,721kWh + \$.003265/kWh balance; \$80 Maximum	\$63.77
Norfolk	\$2.87 + \$.017933/kWh 0-537 kWh + \$.00633/kWh balance; No Maximum	\$72.40
Portsmouth	\$2.29 + \$0.013143/kWh; \$400 Maximum	\$133.72
Suffolk	\$1.49 + \$0.007722/kWh; \$1,300 Maximum	\$78.71
Virginia Beach	\$1.72 + \$0.010057/kWh 0-9,151 kWh + \$0.002831/kWh balance; \$162.50 Maximum	\$96.16
York County	None	\$0.00

**CITY OF CHESAPEAKE, VIRGINIA
LOCAL TAX COMPARISONS
2018-19 FISCAL YEAR
PAGE 13**

COMMERCIAL ELECTRIC UTILITY CONSUMERS TAX ON 10,000 kWh BILL



**CITY OF CHESAPEAKE, VIRGINIA
LOCAL TAX COMPARISONS
2018-19 FISCAL YEAR
PAGE 14**

INDUSTRIAL ELECTRIC UTILITY CONSUMERS TAX

LOCALITY	TAX RATE MONTHLY	TAX ON 100,000 kWh BILL
Chesapeake	\$2.87 + \$0.0251/kWh; \$112.50 Maximum	\$112.50
Chesterfield County	\$1.15 + \$0.010995/kWh 0-1714kWh + \$0.000758/kWh 1,715-131,002 kWh + \$0.000167/kWh balance; No Maximum	\$94.50
Hampton	\$2.29 + \$0.015498/kWh 0-2,433 kWh + \$0.004835/kWh balance; \$80 Maximum	\$80.00
Henrico County	\$1.15 + \$0.007603/kWh; \$10 Maximum	\$10.00
Newport News	\$2.29 + \$.015455/kWh 0-2,440kWh + \$.003482/kWh balance; \$80 Maximum Other Non-Residential; \$1,500 Industrial.	\$686.41
Norfolk ⁽¹⁾	\$2.87 + \$.017933/kWh 0-537kWh + \$.00633/kWh balance; No Maximum	\$642.10
Portsmouth	\$2.29 + \$0.015915/kWh; \$400 Maximum	\$400.00
Suffolk	\$1.49 + \$0.008283/kWh; \$1,300 Maximum	\$829.79
Virginia Beach	\$1.72 + \$0.009253/kWh 0-9,946 kWh + \$0.00119/kWh balance; \$162.50 Maximum	\$162.50
York County	None	\$0.00

NOTES:

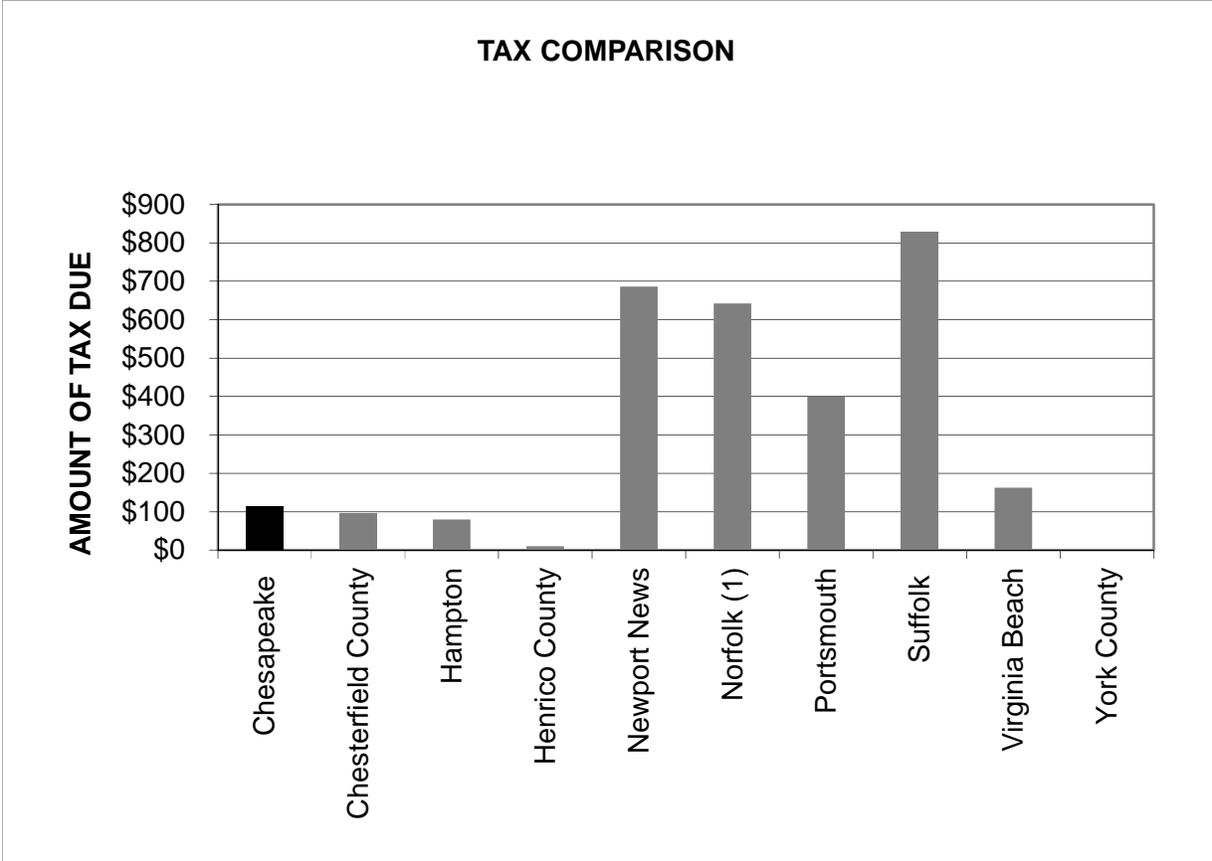
(1) Norfolk has a special rate for manufacturers shown below.

Manufacturer: \$1.38 + \$0.004965 0-3,625,100 kWh, \$0.004014 balance; maximum tax \$53,000/month.

Manufacturer in Enterprise Zone: \$1.38 + \$0.006192/kWh; maximum tax \$10,440/month.

**CITY OF CHESAPEAKE, VIRGINIA
LOCAL TAX COMPARISONS
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INDUSTRIAL ELECTRIC UTILITY CONSUMERS TAX ON 100,000 kWh BILL



NOTES:
See page 14.

**CITY OF CHESAPEAKE, VIRGINIA
 LOCAL TAX COMPARISONS
 2018-19 FISCAL YEAR
 PAGE 16**

RESIDENTIAL GAS UTILITY CONSUMERS TAX

LOCALITY	TAX RATE MONTHLY	TAX ON 50 CCF BILL
Chesapeake	\$1.88/Dwelling	\$1.88
Chesterfield County	\$2.00/Dwelling	\$2.00
Hampton	\$1.98 + \$0.191/CCF; \$2.40 Maximum	\$2.40
Henrico County	None	\$0.00
Newport News	\$1.51/Dwelling	\$1.51
Norfolk	\$1.50/Dwelling	\$1.50
Portsmouth	\$2.45 + \$0.18/CCF; \$3 Maximum	\$3.00
Suffolk	\$1.98 + \$0.166183/CCF; \$3 Maximum	\$3.00
Virginia Beach	\$1.98 + \$0.162451/CCF; \$3 Maximum	\$3.00
York County	None	\$0.00

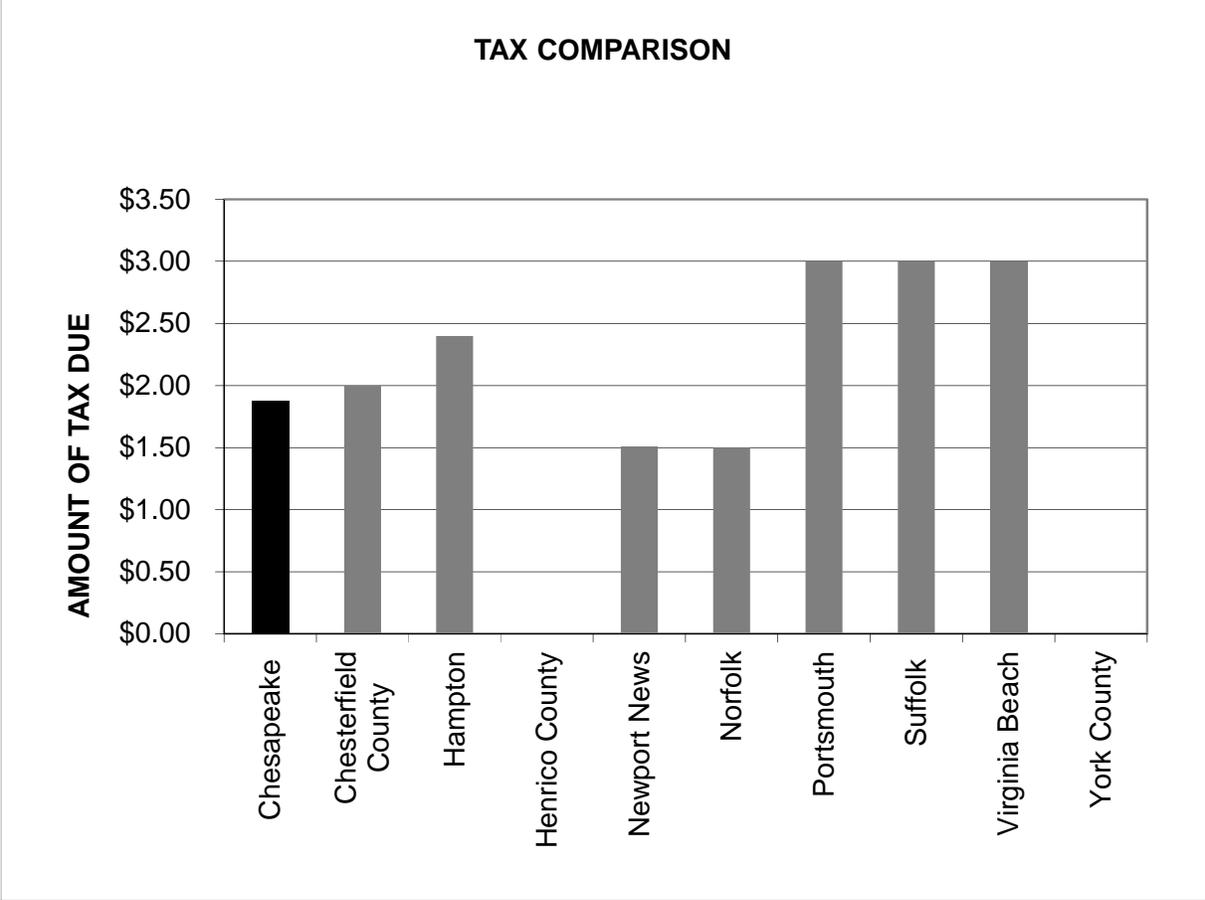
Note:

1 CCF = 100 cubic feet of natural gas = 100,000 BTU's

Average bill based on 2001 Residential Energy Consumption Survey, U.S. Department of Energy

**CITY OF CHESAPEAKE, VIRGINIA
LOCAL TAX COMPARISONS
2018-19 FISCAL YEAR
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RESIDENTIAL GAS UTILITY CONSUMERS TAX ON 50 CCF BILL



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COMMERCIAL/INDUSTRIAL GAS UTILITY CONSUMERS TAX

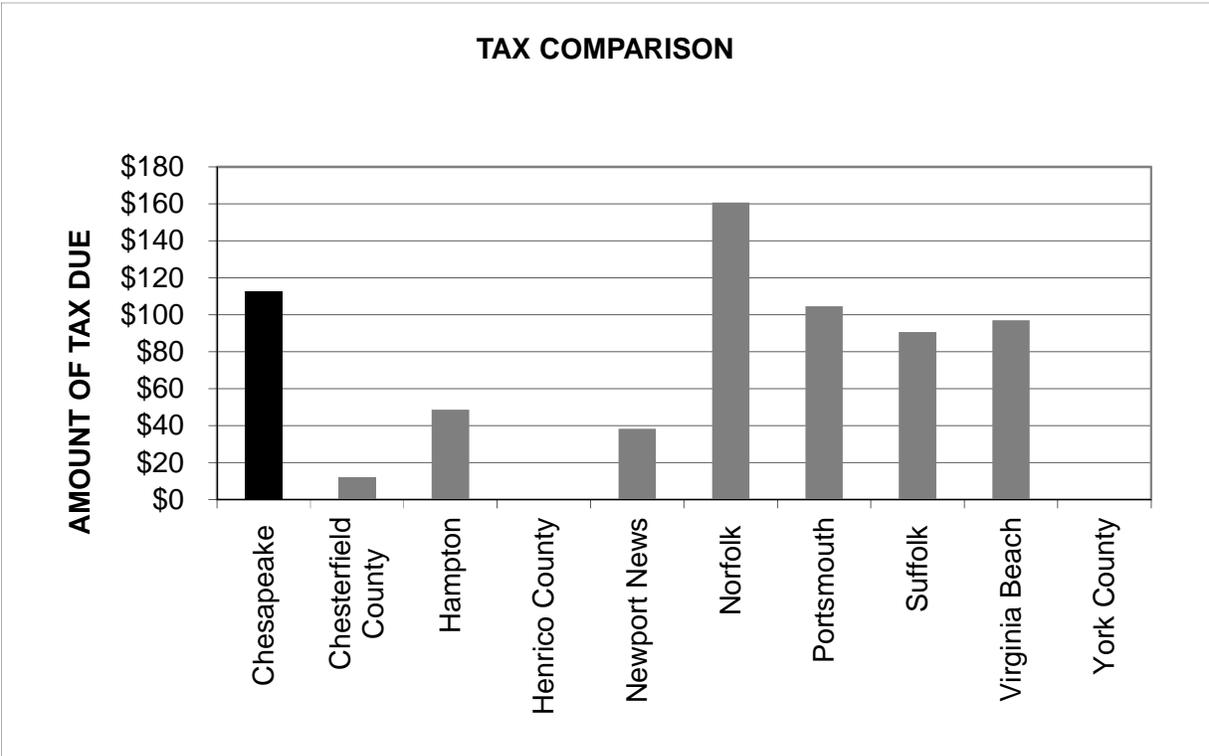
LOCALITY	TAX RATE MONTHLY	TAX ON 1,000 CCF BILL(1)
Chesapeake	\$4.00 + \$0.155/CCF. Max Tax = \$112.50	\$112.50
Chesterfield County	\$2.00 + \$0.01001/CCF 0-50,000 CCF + \$0.00005/CCF balance; No Maximum	\$12.01
Hampton	\$2.78 + \$0.135199/CCF 0-130 CCF + \$0.032578/CCF balance. Max Tax = \$65	\$48.70
Henrico County	None	\$0.00
Newport News	\$1.29 + \$.067602/CCF 0-128.91 CCF + \$.032576/CCF balance. Max Tax = \$55	\$38.38
Norfolk	\$3.225 + \$0.167821/CCF 0-70 CCF, \$0.161552/CCF 71-430 CCF, \$0.15363/CCF balance. Max Tax = \$500	\$160.70
Portsmouth	\$4.65 + \$0.10/CCF. Max Tax = \$400	\$104.65
Suffolk	\$1.67 + \$0.08904/CCF. Max Tax = \$1,300	\$90.71
Virginia Beach	\$1.94 + \$0.097668/CCF 0-961 CCF + \$0.031362/CCF balance. Max Tax = \$162.50	\$97.02
York County	None	\$0.00

NOTES:

- (1) A common measure of user type is: 5,000 CCF/year (500 MCF) or less is small commercial user.
Over 5,000 CCF is large user. Definitions vary among gas suppliers
Typical monthly consumption from a 1999 survey:
Small commercial: 30-500 CCF
Large Commercial: 501-999 CCF
Industrial/Heavy Manufacturing: 1,000 - 100,000 CCF

CITY OF CHESAPEAKE, VIRGINIA
LOCAL TAX COMPARISONS
2018-19 FISCAL YEAR
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COMMERCIAL/INDUSTRIAL GAS UTILITY CONSUMERS TAX
ON 1,000 CCF BILL



NOTES:
See Page 18

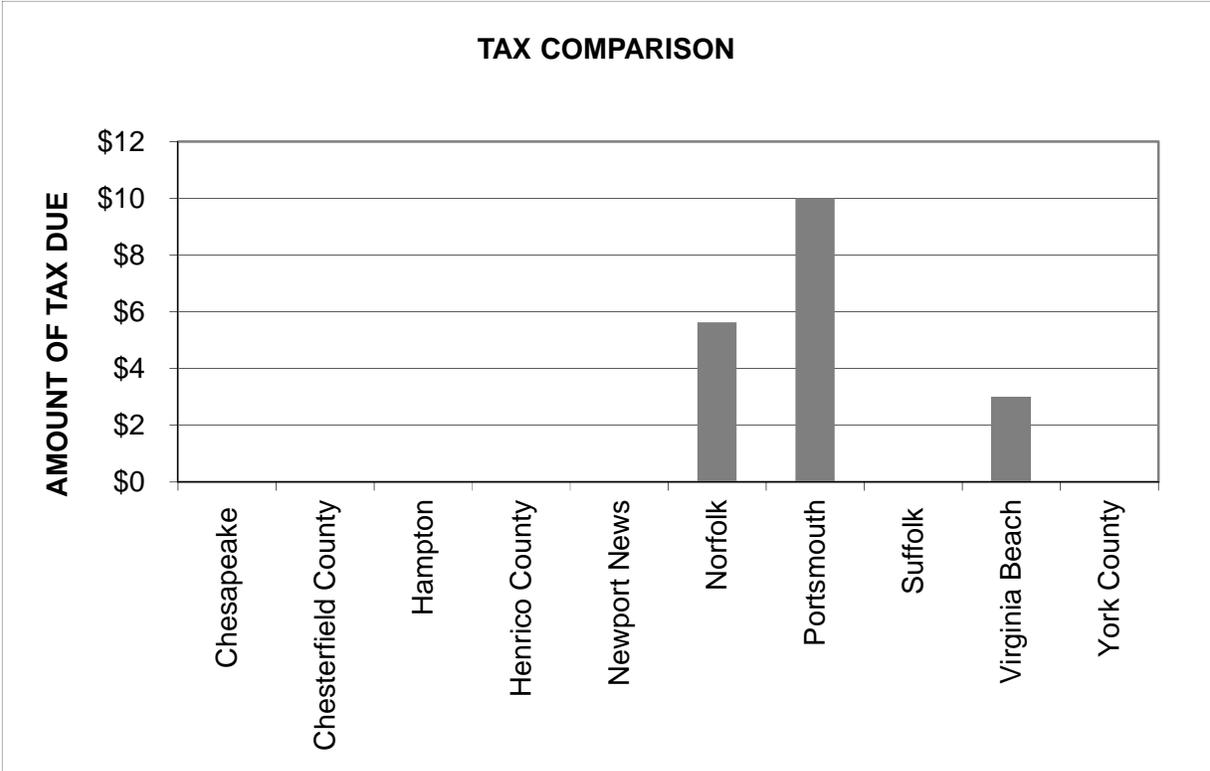
CITY OF CHESAPEAKE, VIRGINIA
LOCAL TAX COMPARISONS
2018-19 FISCAL YEAR
PAGE 20

RESIDENTIAL WATER UTILITY TAX

LOCALITY	TAX RATE	MAX BILL TAXABLE	TAX ON \$50 BILL
Chesapeake			\$0.00
Chesterfield County			\$0.00
Hampton			\$0.00
Henrico County			\$0.00
Newport News			\$0.00
Norfolk	25%	\$22.50	\$5.63
Portsmouth	20%	\$2,000.00	\$10.00
Suffolk			\$0.00
Virginia Beach	20%	\$15.00	\$3.00
York County			\$0.00

**CITY OF CHESAPEAKE, VIRGINIA
LOCAL TAX COMPARISONS
2018-19 FISCAL YEAR
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RESIDENTIAL WATER UTILITY TAX ON A \$50 BILL



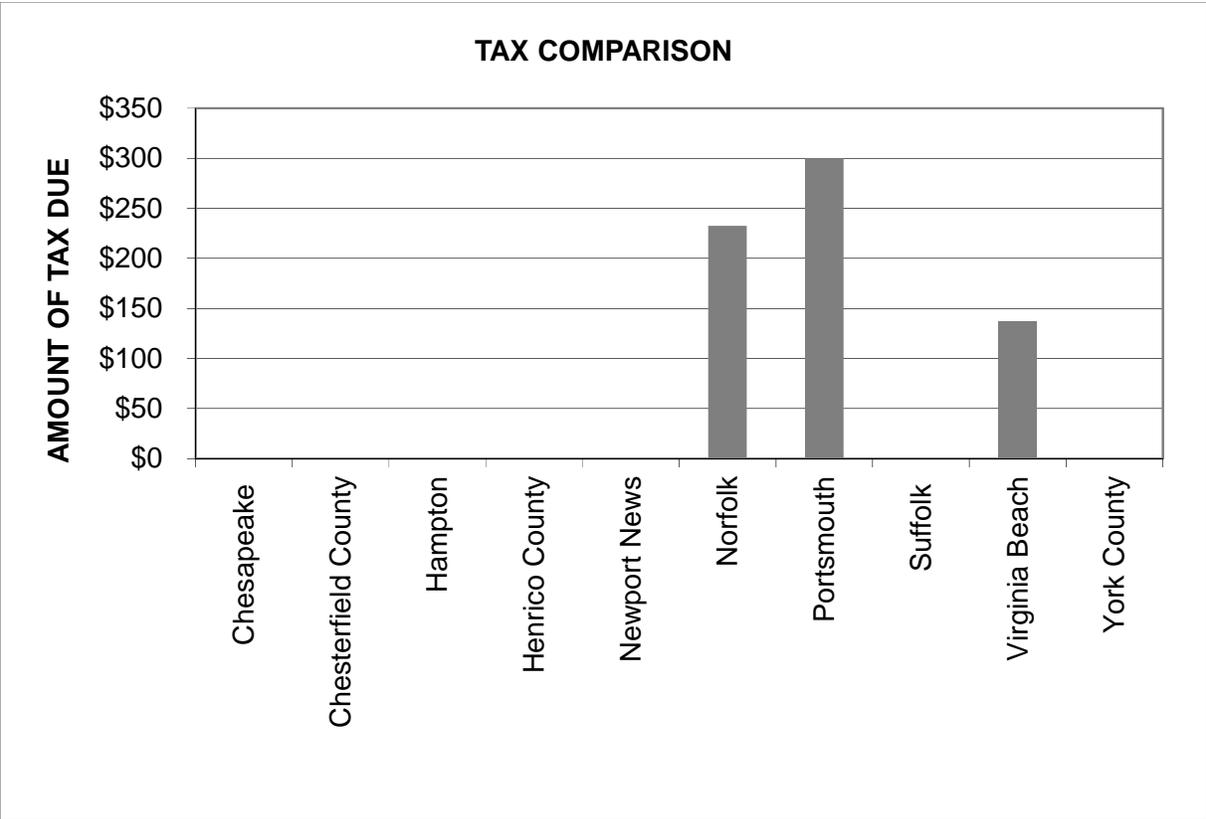
**CITY OF CHESAPEAKE, VIRGINIA
 LOCAL TAX COMPARISONS
 2018-19 FISCAL YEAR
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COMMERCIAL WATER UTILITY TAX

LOCALITY	TAX RATE	MAX BILL TAXABLE	TAX ON \$1,500 BILL
Chesapeake			\$0.00
Chesterfield County			\$0.00
Hampton			\$0.00
Henrico County			\$0.00
Newport News			\$0.00
Norfolk	25% first \$75, 15% of rest	\$2,000	\$232.50
Portsmouth	20%	\$2,000	\$300.00
Suffolk			\$0.00
Virginia Beach	15% first \$625, 5% of next \$1,375	\$2,000	\$137.50
York County			\$0.00

**CITY OF CHESAPEAKE, VIRGINIA
LOCAL TAX COMPARISONS
2018-19 FISCAL YEAR
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COMMERCIAL WATER UTILITY TAX ON A \$1,500 BILL



**CITY OF CHESAPEAKE, VIRGINIA
LOCAL TAX COMPARISONS
2018-19 FISCAL YEAR
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VEHICLE LICENSE FEE

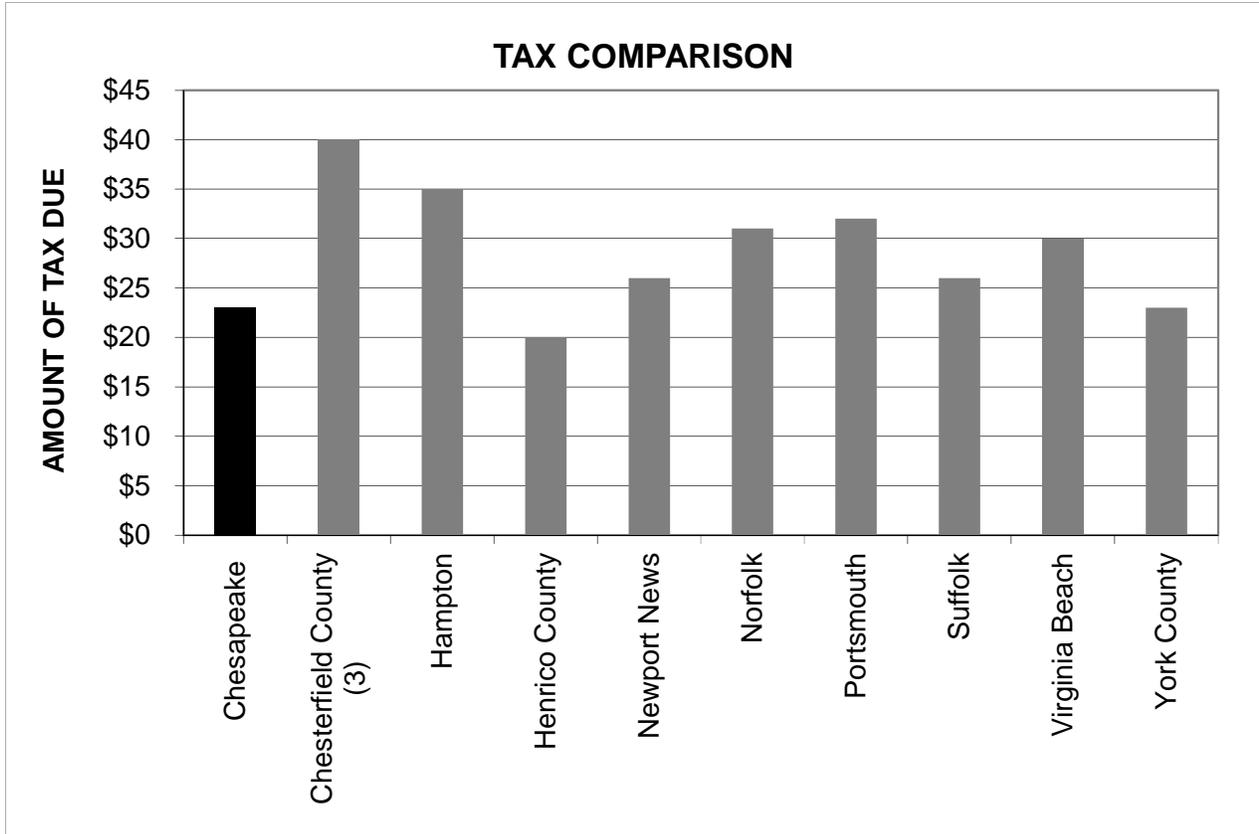
LOCALITY ⁽²⁾	4,000 LBS & UNDER	OVER 4,000 LBS ⁽¹⁾
Chesapeake	\$23.00	\$28.00
Chesterfield County (3)	\$40.00	\$40.00
Hampton	\$35.00	\$40.00
Henrico County	\$20.00	\$25.00
Newport News	\$26.00	\$31.00
Norfolk	\$31.00	\$36.00
Portsmouth	\$32.00	\$37.00
Suffolk	\$26.00	\$30.00
Virginia Beach	\$30.00	\$35.00
York County	\$23.00	\$23.00

NOTES:

- (1) Heavier vehicles are usually charged on a sliding scale based on weight.
- (2) Towns in counties may have different or additional rates.
- (3) Passenger Vehicles \$40, Non-passenger trucks \$20.

**CITY OF CHESAPEAKE, VIRGINIA
LOCAL TAX COMPARISONS
2018-19 FISCAL YEAR
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VEHICLE LICENSE FEE ON A 3,900 POUND AUTOMOBILE



NOTES:
See Page 24.

CITY OF CHESAPEAKE, VIRGINIA
LOCAL TAX COMPARISONS
2018-19 FISCAL YEAR
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STORMWATER UTILITY FEE
SHOWN ON MONTHLY BASIS

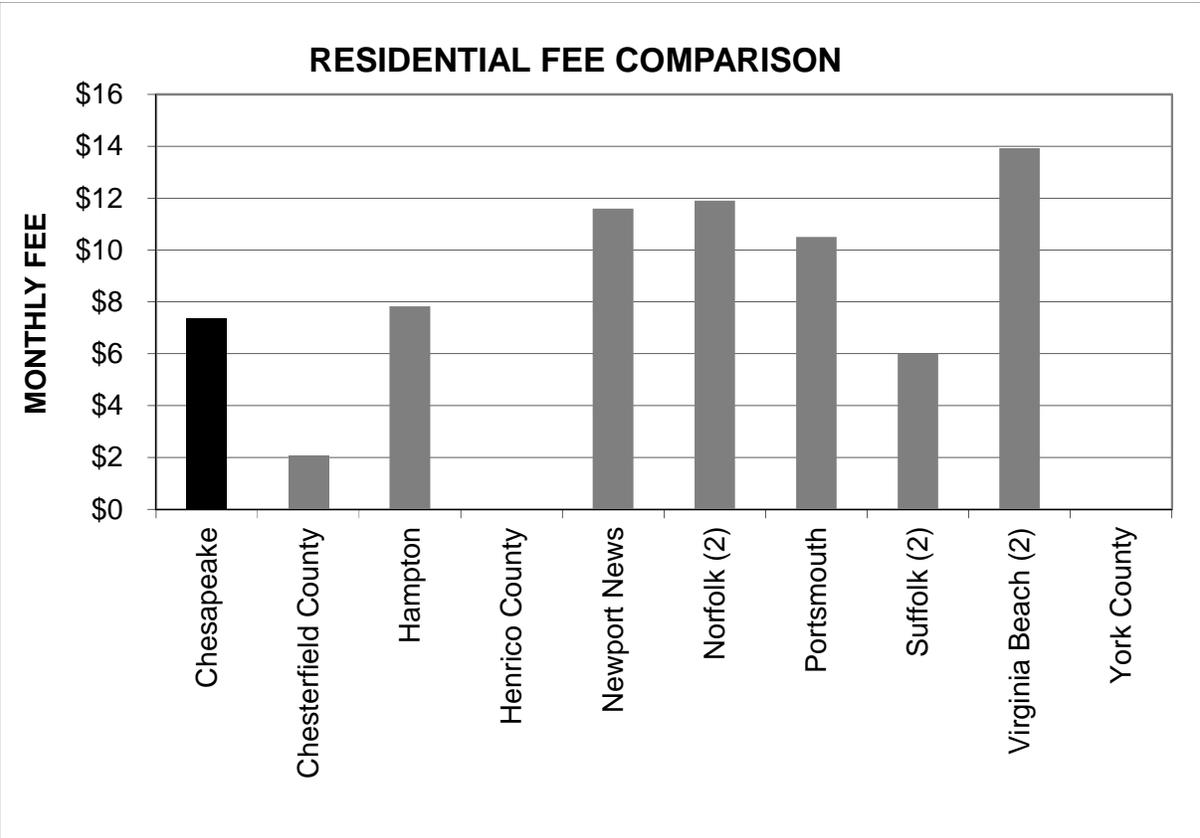
LOCALITY	RESIDENTIAL	COMMERCIAL	
	RATE	RATE/UNIT AREA	UNIT AREA ⁽¹⁾
Chesapeake	\$ 7.35	\$ 7.35	2,112
Chesterfield County	\$ 2.08	\$ 2.08	2,800
Hampton	\$ 7.83	\$ 7.83	2,429
Henrico County	\$ -	\$ -	None
Newport News	\$ 11.60	\$ 11.60	1,777
Norfolk (2)	\$ 11.91	\$ 8.52	2,000
Portsmouth	\$ 10.50	\$ 10.50	1,877
Suffolk (2)	\$ 6.00	\$ 6.00	3,200
Virginia Beach (2)	\$ 13.93	\$ 13.93	2,269
York County	\$ -	\$ -	None

NOTES

- (1) Square Feet, some localities call this unit "residential equivalent units" or "equivalent residential units"
(2) Includes mosquito control services. Annual increases of 3% codified.

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STORMWATER UTILITY FEE



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CIGARETTE TAX

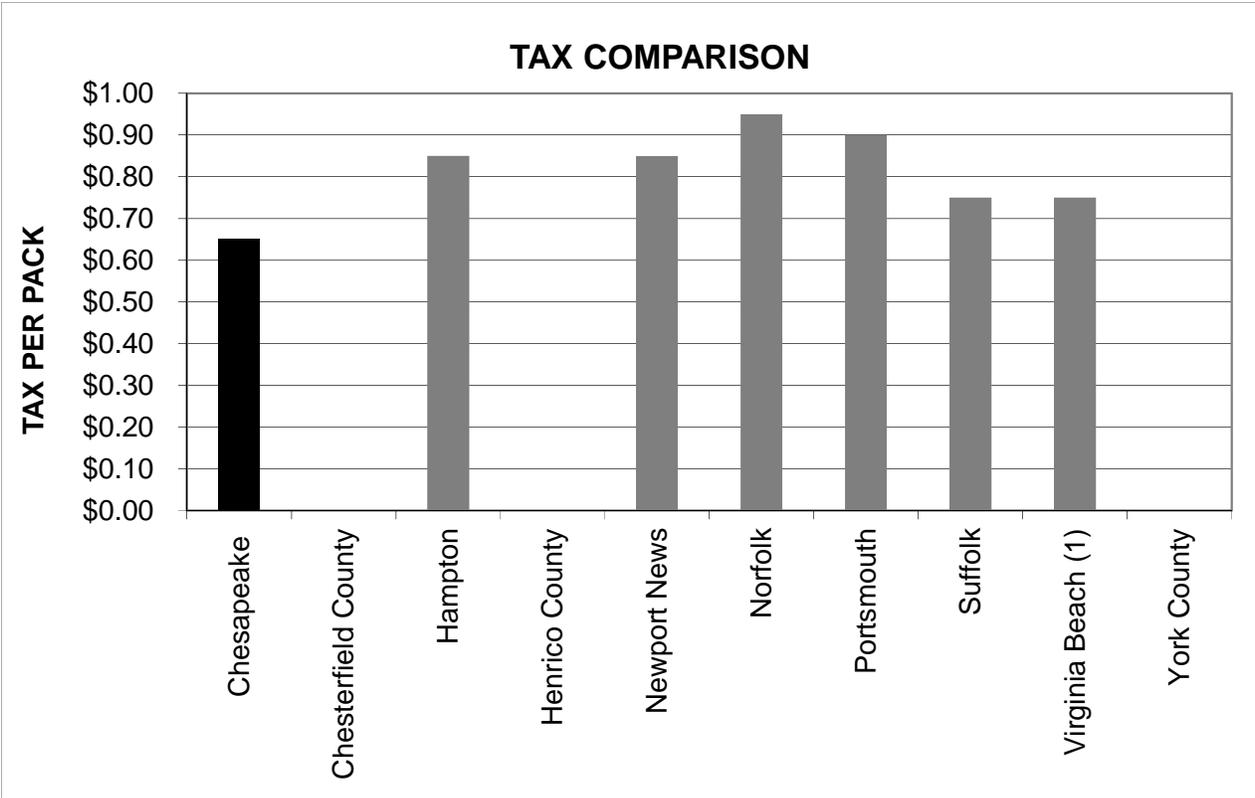
LOCALITY ⁽²⁾	LOCAL TAX PER UNIT	TAX PER PACK OF 20
Chesapeake	3.25 cents or 32.5 mills	\$0.65
Chesterfield County	None	\$0.00
Hampton	4.25 cents or 42.5 mills	\$0.85
Henrico County	None	\$0.00
Newport News	4.25 cents or 42.5 mills	\$0.85
Norfolk	4.75 cents or 47.5 mills	\$0.95
Portsmouth	4.5 cents or 45 mills	\$0.90
Suffolk	3.75 cents or 37.5 mills	\$0.75
Virginia Beach ⁽¹⁾	3.75 cents or 37.5 mills	\$0.75
York County	None	\$0.00

Notes

- (1) Towns in counties may have a levy on cigarettes sold in those localities.
- (2) Code provides levy shall decline by 0.25 cents (2.5 mills) on June 30, 2027.

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CIGARETTE TAX



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HOSPITALITY & AMUSEMENT TAXES

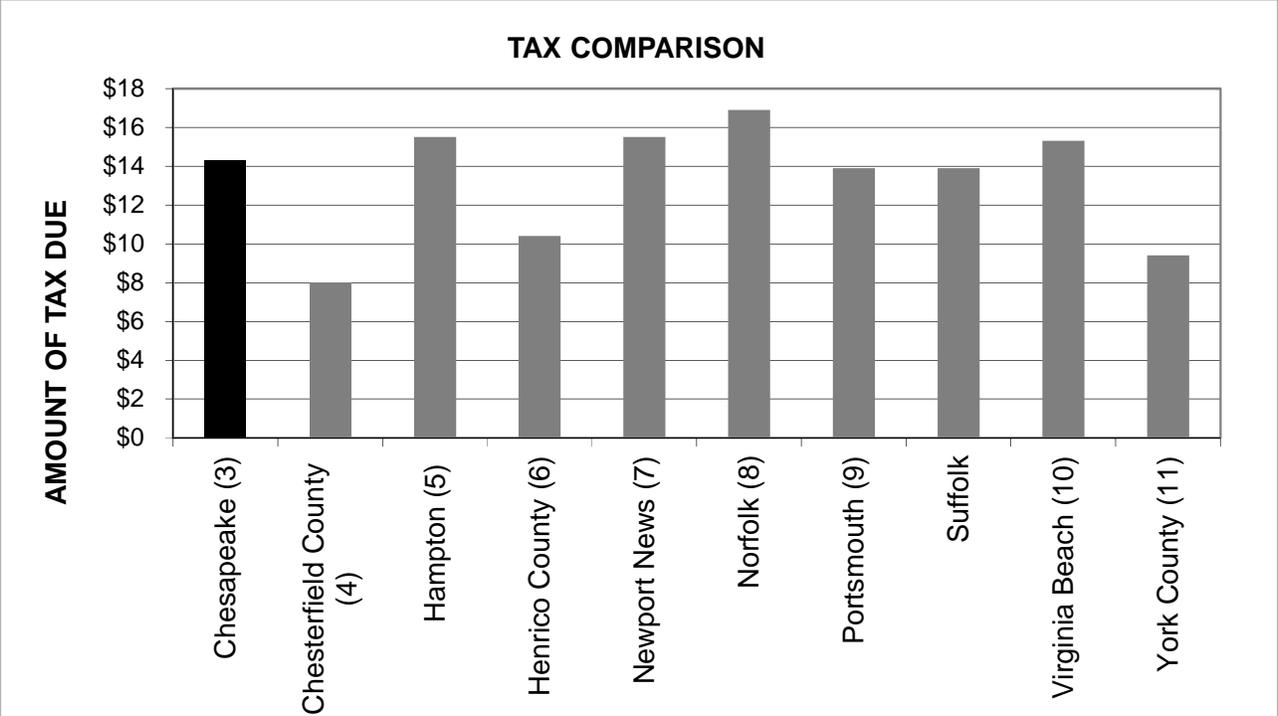
LOCALITY ⁽²⁾	HOTEL TAX	MEALS TAX	ADMISSIONS TAX	COMPARATIVE INDEX ⁽¹⁾
Chesapeake (3)	8.0%	5.5%	10.0%	\$14.30
Chesterfield County (4)	8.0%	0.0%	0.0%	\$8.00
Hampton (5)	8.0%	7.5%	10.0%	\$15.50
Henrico County (6)	8.0%	4.0%	0.0%	\$10.40
Newport News (7)	8.0%	7.5%	10.0%	\$15.50
Norfolk (8)	8.0%	6.5%	10.0%	\$16.90
Portsmouth (9)	8.0%	6.5%	10.0%	\$13.90
Suffolk	8.0%	6.5%	10.0%	\$13.90
Virginia Beach (10)	8.0%	5.5%	10.0%	\$15.30
York County (11)	5.0%	4.0%	0.0%	\$9.40

NOTES:

- (1) Index is based on tax paid by a "typical" consumer spending \$100 on lodging, \$60 on meals and \$20 on entertainment.
- (2) In counties where towns levy a separate tax, that tax is in addition to county tax. Town-levied taxes not included in table.
- (3) 0.5% meals tax and 1% hotel/lodging tax designated for Conference Center. 3.5% of hotel/lodging tax designated for school construction. Additional \$1/night/room for tourism.
- (4) Hotel/lodging tax designated for the Greater Richmond Convention Center Authority.
- (5) Additional \$1/night/room hotel tax
- (6) Portions of hotel/lodging tax designated for Greater Richmond Convention Center Authority and local tourism.
- (7) Additional \$1/night/room hotel tax.
- (8) Portions of of hotel & meals taxes designated for tourism promotion and tourism infrastructure construction/renovation. Additional \$3/night/room hotel tax.
- (9) 5% admissions tax for movies, 10% all else.
- (10) Admissions Tax for participatory sports 5%. Add \$2/night all lodging. Lodging Tax in Sandbridge is 10.5%. Portions of lodging & meals taxes reserved for tourism & facilities.
- (11) Additional \$2/night/room hotel tax.

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INDEX OF HOSPITALITY & AMUSEMENT TAXES



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RESIDENTIAL REFUSE COLLECTION FEE

LOCALITY	MONTHLY FEE	SINGLE FAMILY HOME
Chesapeake	None	\$0.00
Chesterfield County (1)	Privatized (Estimate \$25/Mo. Private hauler) plus annual county curbside recycling fee	\$27.08
Hampton	\$26.43 with recycling \$51.35 without recycling	\$26.43
Henrico County (2)	\$15/month billed bimonthly	\$15.00
Newport News	\$25.31/60 gal. can, \$31.63/90 gal. can	\$31.63
Norfolk	Per 90 gallon container: Single/<5 units = \$28.01; >4 units = \$46.94	\$28.01
Portsmouth	\$30.16	\$30.16
Suffolk	\$19.50	\$19.50
Virginia Beach	\$23.00	\$23.00
York County	Basic Service = \$35, Recycling Only = \$4	\$35.00

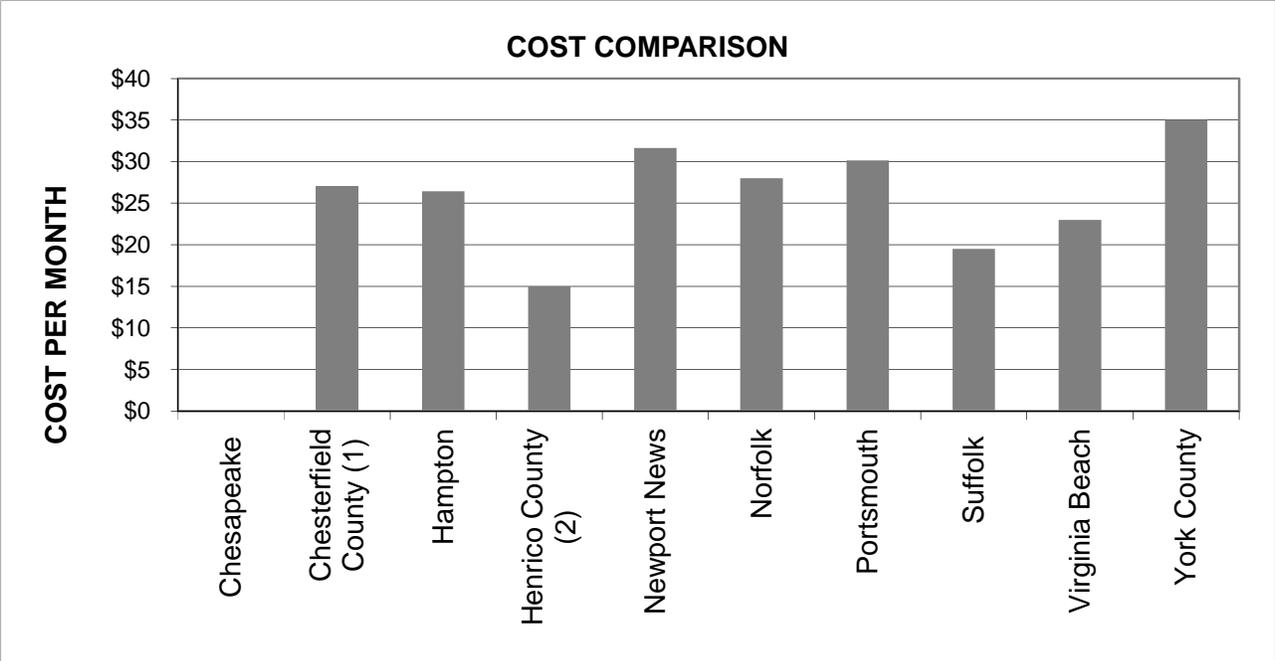
NOTES:

(1) County charges households \$25/year for biweekly curbside recycling. Households must opt out to avoid fee.

(2) County does not service all areas. Private services cost is similar to Chesterfield Co, about \$25/month.

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RESIDENTIAL REFUSE COLLECTION FEE



NOTES:
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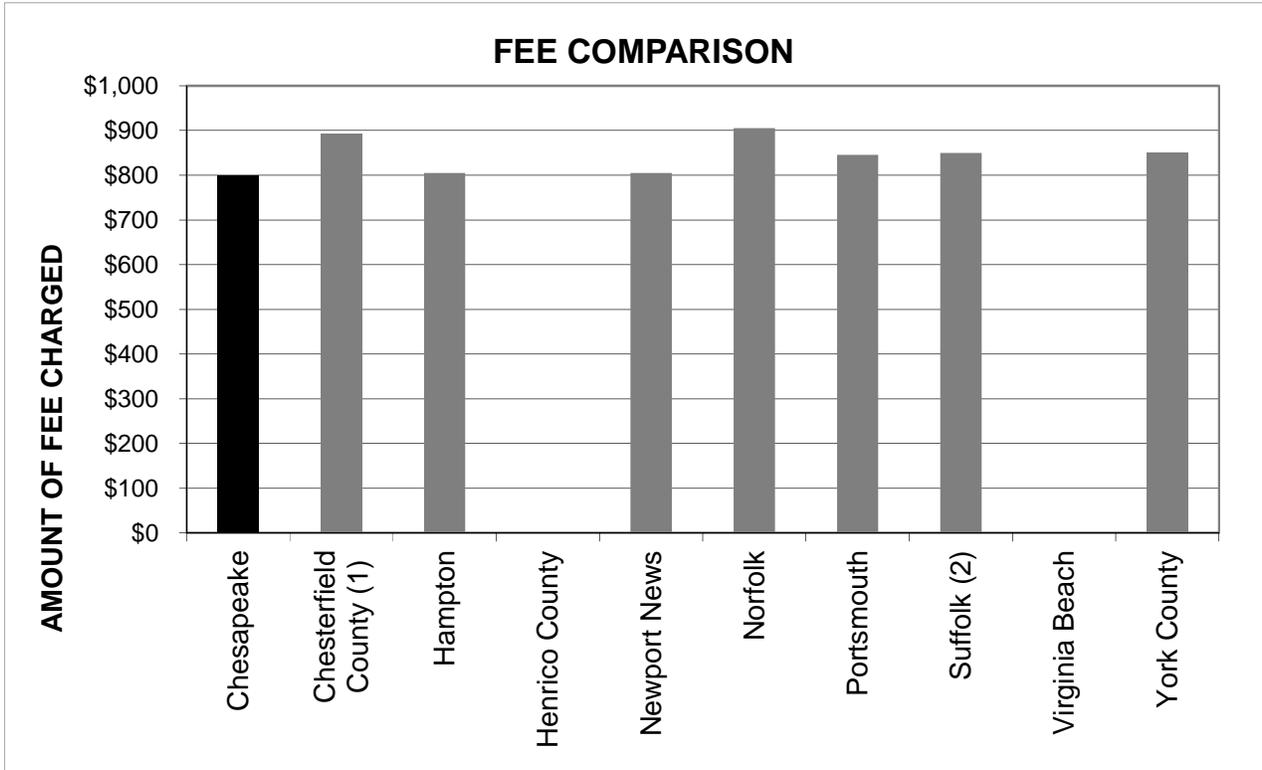
**CITY OF CHESAPEAKE, VIRGINIA
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AMBULANCE FEES

LOCALITY	SCHEDULE	ALS 5-MILE TRANSPORT
Chesapeake	\$470 Basic Life Support \$570 Advanced Life Support 1 \$750 Advanced Life Support 2 \$10/mile Transport	\$800.00
Chesterfield County (1)	\$490.29 Basic Life Support \$582.23 Advanced Life Support 1 \$842.70 Advanced Life Support 2 \$9.95/mile Transport	\$892.45
Hampton	\$500 Basic Life Support \$600 Advanced Life Support 1 \$750 Advanced Life Support 2 Plus \$11.00 per mile transport \$125 Patient Assessment	\$805.00
Henrico County	No fees charged, Service funded from General Revenues.	\$0.00
Newport News	\$500 Basic Life Support \$600 Advanced Life Support 1 \$750 Advanced Life Support 2 Plus \$11.00 per mile transport \$125 Patient Assessment	\$805.00
Norfolk	\$190 Non-emergency BLS Transport \$505 Emergency BLS Transport \$230 Non-emergency ALS 1 Transport \$610 Emergency ALS 1 Transport \$850 Emergency ALS 2 Transport \$625 Emergency Special Care Transport \$11.00/mile Transport, \$80 Non-Transport	\$905.00
Portsmouth	\$290.38 Non-emergency BLS Transport \$464.61 Emergency BLS Transport \$348.46 Non-emergency ALS 1 Transport \$551.73 Emergency ALS 1 Transport \$798.56 Emergency ALS 2 Transport \$943.75 Emergency Special Care Transport \$9.45 per loaded mile Transport	\$845.81
Suffolk (2)	\$400 Basic Life Support \$650 Advanced Life Support 1 \$800 Advanced Life Support 2 \$10/mile Transport	\$850.00
Virginia Beach	None; volunteer service funded from General Revenues	\$0.00
York County	\$450 Basic Life Support \$550 Advanced Life Support 1 \$800 Advanced Life Support 2 \$10/mile Transport	\$850.00

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AMBULANCE FEES FOR 5-MILE ALS TRANSPORT



NOTES

- (1) Chesterfield County offers an "EMS Passport" subscription program that costs \$49/year individual, \$79/year family to cover insurance copayments and deductibles.
- (2) Suffolk offers a subscription service similar to Chesterfield County at \$60/year/family.

**CITY OF CHESAPEAKE, VIRGINIA
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VIRGINIA COMMUNICATIONS TAXES

**RESIDENTIAL TELEPHONE/VOIP⁽¹⁾ CONSUMERS TAX & E911 TAX
ON A MONTHLY BILL OF \$30 FOR 1 ACCESS LINE**

LOCALITY	E-911 TAX PER LINE	SALES & USE RATE	TAXABLE BILL CAP	SALES & USE TAX	TOTAL TAX
State-Wide	\$0.75	5.0%	None	\$1.50	\$2.25

**COMMERCIAL TELEPHONE/VOIP CONSUMERS TAX & E911 TAX
ON A MONTHLY BILL OF \$1,000 FOR 30 ACCESS LINES**

LOCALITY	E-911 TAX PER LINE	SALES & USE RATE	TAXABLE BILL CAP	SALES & USE TAX	TOTAL TAX
State-Wide	\$0.75	5.0%	None	\$50.00	\$72.50

**CELLULAR TELEPHONE CONSUMERS TAX & E911 TAX
ON A MONTHLY BILL OF \$30 FOR 1 ACCESS LINE**

LOCALITY	E-911 TAX PER LINE	SALES & USE RATE	TAXABLE BILL CAP	SALES & USE TAX	TOTAL TAX
State-Wide	\$0.75	5.0%	None	\$1.50	\$2.25

**CABLE & SATELLITE TV/RADIO CONSUMERS TAX
ON A MONTHLY BILL OF \$50**

LOCALITY	SALES & USE RATE	TAXABLE BILL CAP	TOTAL TAX
State-Wide	5.0%	None	\$2.50

PUBLIC RIGHTS-OF-WAY USE FEE

In addition, all communication utilities using the right-of-way will collect and remit a use fee of not less than \$0.50 per access line per month, the fee to be calculated annually by the Virginia Department of Transportation. The initial fee was \$0.64. The current fee is \$1.09.

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Virginia Communications Sales and Use Tax Act

(VA CODE § 58.1-645, § 58.1-1730, § 56-468.1. Effective January 1, 2007)

Authority for existing local taxes/fees on communications are revoked by this act. The new communications taxes are billed and collected by the service providers and paid to the Virginia Department of Taxation (VDT) after deducting a 3% administrative allowance. VDT then deducts its administrative costs and the cost of the hearing impaired program⁽²⁾ from the pooled revenues. The balance is then used to pay the Cable TV franchise fees to those localities which have a franchise agreement that was in effect prior to the passage of the act (no new agreements may impose a fee) and would previously received a payment based on utility gross receipts. The remaining funds are then allocated among localities based on their share of total telecommunications taxes collected statewide in fiscal year 2005-2006.

Cell Phone E-911 Tax will continue to accrue to and be disbursed by the Virginia Wireless E-911 Services Board

NOTES

(1) Voice Over Internet Protocol

(2) Virginia Relay Center

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