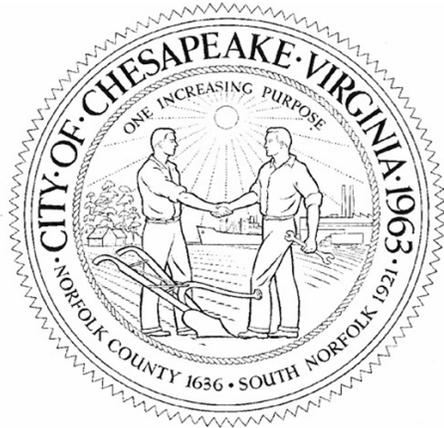


CITY OF CHESAPEAKE, VIRGINIA



THIRTEEN CITY/COUNTY COMPARISONS

*A Survey of Rates for Major Local Revenue
Sources in Thirteen Virginia Cities
and Counties for the Fiscal Year 2014-15*

Prepared by
Budget Department
City of Chesapeake
August 2014

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**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2014-15 FISCAL YEAR**

**Alexandria
Chesapeake
Hampton
Newport News
Norfolk
Portsmouth
Richmond
Suffolk
Virginia Beach
Chesterfield County
Fairfax County
Henrico County
Prince William County**

**Prepared By:
Budget Department
City of Chesapeake
August 2014**

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
THIRTEEN CITY/COUNTY COMPARISONS
2014-15 FISCAL YEAR
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SELECTED TOTAL RESIDENTIAL COMPARISON ⁽¹⁾

LOCALITY ⁽⁶⁾	MONTHLY TAXES & FEES	ANNUAL TAXES & FEES
Alexandria	\$539.77	\$6,477
Chesapeake (4)	\$336.02	\$4,032
Chesterfield County (2)	\$327.12	\$3,925
Fairfax County	\$586.03	\$7,032
Hampton (3)	\$382.67	\$4,592
Henrico County	\$299.32	\$3,592
Newport News	\$391.76	\$4,701
Norfolk	\$385.19	\$4,622
Portsmouth	\$397.31	\$4,768
Prince William County	\$627.06	\$7,525
Richmond	\$391.93	\$4,703
Suffolk (5)	\$351.48	\$4,218
Virginia Beach	\$294.18	\$3,530

(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) 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, \$20/month is used as an estimate of cost.

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

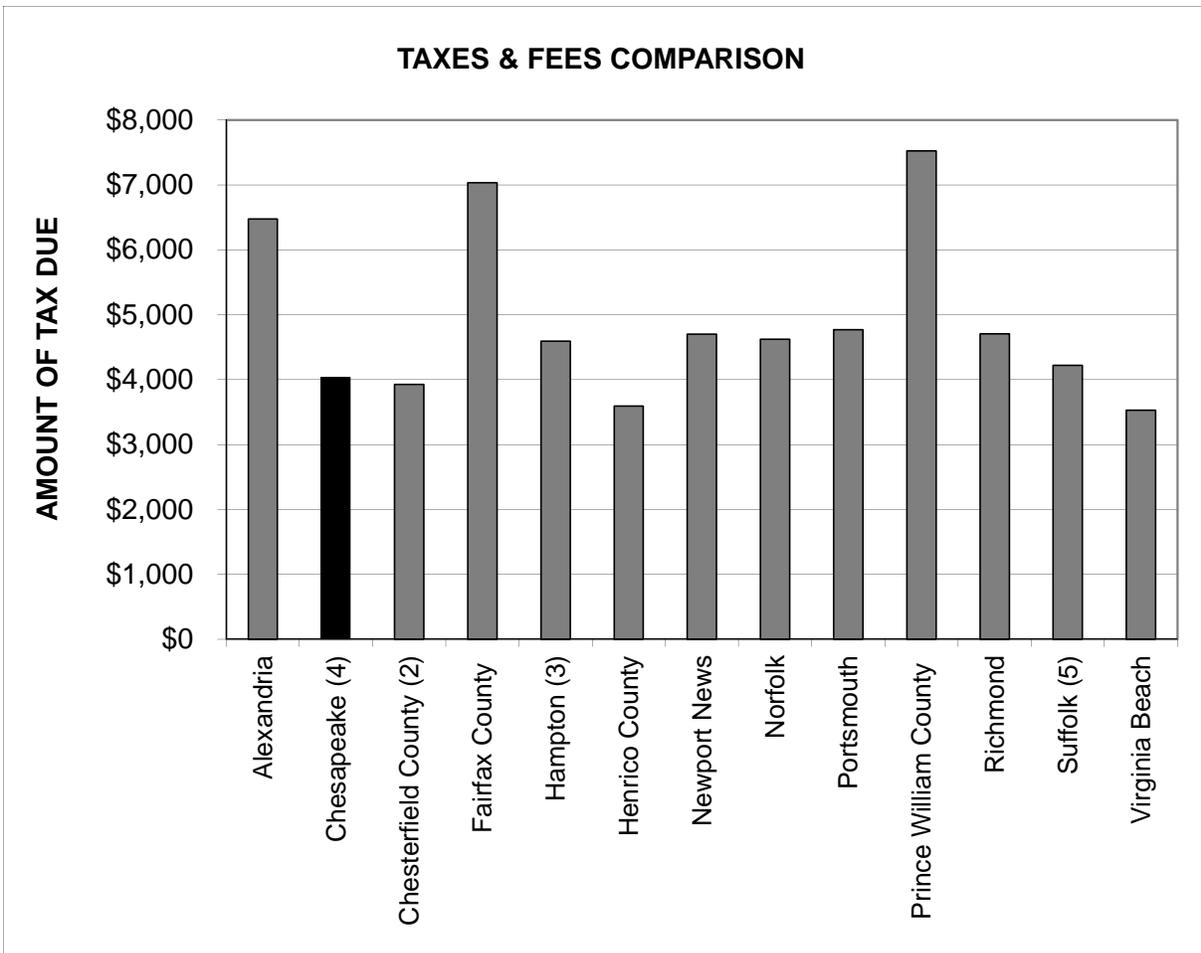
(4) Includes Mosquito Control

(5) Suffolk City-Wide Tax Rate

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

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2014-15 FISCAL YEAR
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SELECTED TOTAL RESIDENTIAL COMPARISON ⁽¹⁾



Notes:
See page 2.

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THIRTEEN CITY/COUNTY COMPARISONS
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REAL ESTATE TAX

LOCALITY	TAX RATE PER \$100	MEDIAN HOME PRICE ⁽¹⁾	TAX ON TYPICAL RESIDENCE
Alexandria ⁽¹¹⁾	\$1.043	\$554,000	\$5,778.22
Chesapeake ⁽³⁾	\$1.05	\$307,000	\$3,223.50
Chesterfield County ⁽⁸⁾	\$0.96	\$329,000	\$3,158.40
Fairfax County ⁽⁴⁾	\$1.1235	\$554,000	\$6,224.19
Hampton	\$1.24	\$307,000	\$3,806.80
Henrico County ⁽¹⁰⁾	\$0.87	\$329,000	\$2,862.30
Newport News	\$1.22	\$307,000	\$3,745.40
Norfolk ⁽⁹⁾	\$1.15	\$307,000	\$3,530.50
Portsmouth	\$1.27	\$307,000	\$3,898.90
Prince William County ⁽⁵⁾	\$1.2212	\$554,000	\$6,765.45
Richmond ⁽⁶⁾	\$1.20	\$329,000	\$3,948.00
Suffolk ⁽²⁾	\$1.03	\$329,000	\$3,388.70
Virginia Beach ⁽⁷⁾	\$0.93	\$307,000	\$2,855.10

Calculation Assumes 100% State Assessment Ratio

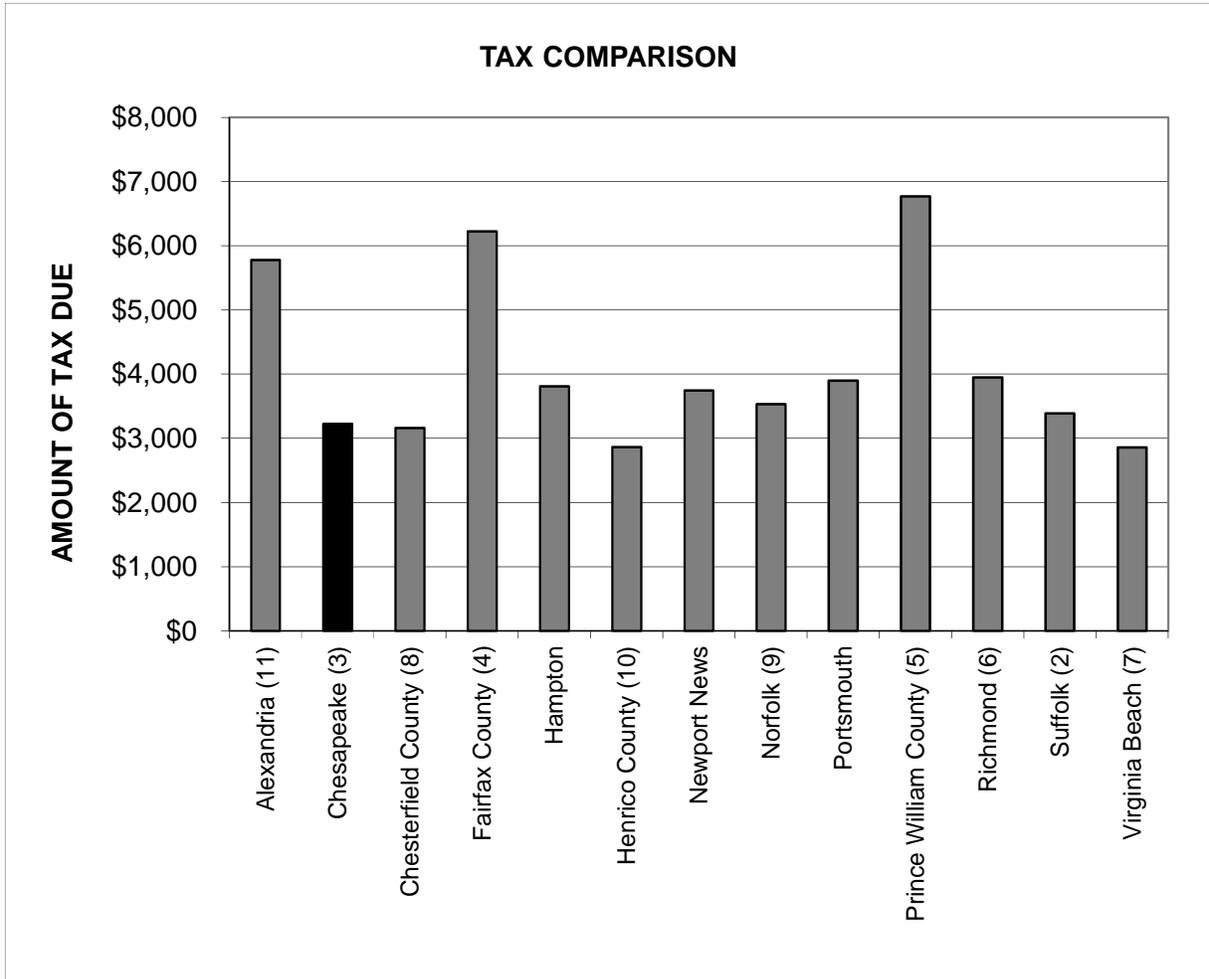
This analysis seeks to take into account differences in the median value of residential homes in each local housing market. For example, value of a comparable house is much higher in Fairfax County or Alexandria than in Chesapeake or Newport News. U.S. Department of Housing and Urban Development's estimate of the median home prices is used here. See: <https://entp.hud.gov/idapp/html/hicost1.cfm>

NOTES:

- (1) HUD estimate of the median home prices for Virginia counties for 2014.
- (2) Suffolk City-Wide; Downtown Business District \$1.135; Route 17 Taxing District \$1.27.
- (3) Includes \$0.01 city-wide mosquito control tax.
- (4) Includes \$0.001 county-wide Pest Management District, \$0.015 for leaf collection, \$.0225 for stormwater management. Commercial/industrial add \$0.125/\$100 for transportation. Sanitary, special service, and transportation improvement special tax districts add \$0.02 to \$0.21/\$100, and there may be some overlap.
- (5) Includes \$0.0707 fire & rescue and \$0.0025 mosquito & forest pest management, but not other special district taxes. Special Taxing Districts are subject to additional tax rates of \$0.02 to \$0.165.
- (6) General Fund rate only. Does not include special district taxes.
- (7) Other tax rates apply for special service districts, energy efficient buildings, landmarks.
- (8) VA Code 21-118.2 authorizes Henrico & Chesterfield Counties to use sanitary special tax district funds for police
- (9) \$1.31 for Downtown Business District.
- (10) In five sanitary districts an additional rate of \$0.001 to \$0.031/\$100 is levied.
- (11) Includes \$0.005 stormwater management, \$0.022 transportation improvement, and \$0.006 for affordable housing bond debt service. Potomac Yard Special Tax Districts: Tier I add \$0.20/\$100; Tier II add \$0.10/\$100.

**CITY OF CHESAPEAKE, VIRGINIA
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REAL ESTATE TAX ON A TYPICAL RESIDENTIAL PROPERTY



NOTES:

See Page 4

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THIRTEEN CITY/COUNTY COMPARISONS
2014-15 FISCAL YEAR
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**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
Alexandria	\$5.00	Average Trade-In	84%	\$420.00
Chesapeake ⁽³⁾	\$4.08	Loan Value	75%	\$306.00
Chesterfield County	\$3.60	Loan Value	75%	\$270.00
Fairfax County ⁽²⁾	\$4.57	Average Trade-In	84%	\$383.88
Hampton	\$4.50	Loan Value	75%	\$337.50
Henrico County ⁽⁵⁾	\$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
Prince William County	\$3.70	Average Trade-In	84%	\$310.80
Richmond	\$3.70	Average Trade-In	84%	\$310.80
Suffolk ⁽²⁾	\$4.25	Loan Value	75%	\$318.75
Virginia Beach ⁽⁴⁾	\$4.00	Loan Value	75%	\$300.00

NOTES:

(1) 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).

(2) 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.

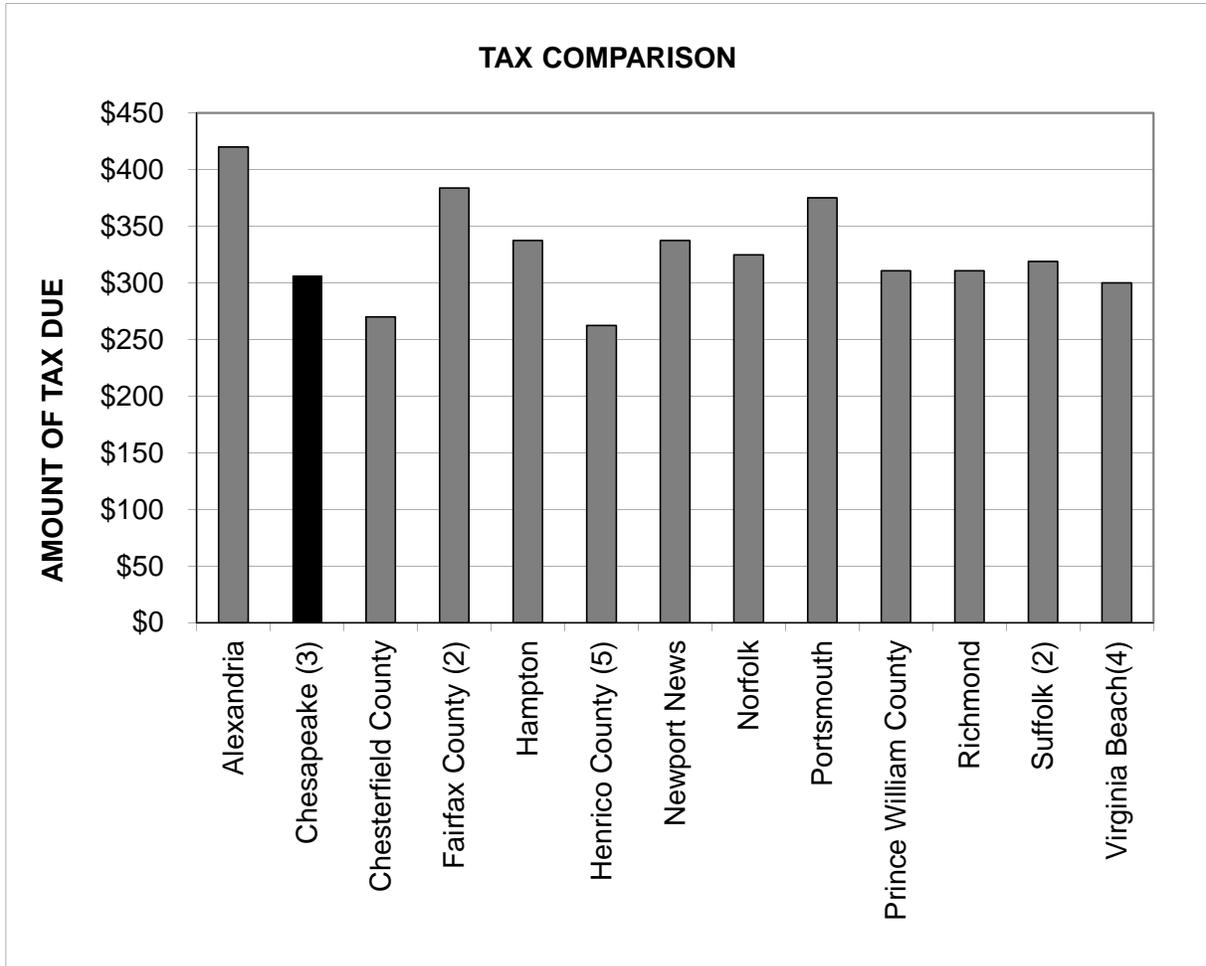
(3) Includes \$0.08/\$100 for Mosquito Control.

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

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

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2014-15 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.

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THIRTEEN CITY/COUNTY COMPARISONS
2014-15 FISCAL YEAR
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MACHINERY AND TOOL TAX

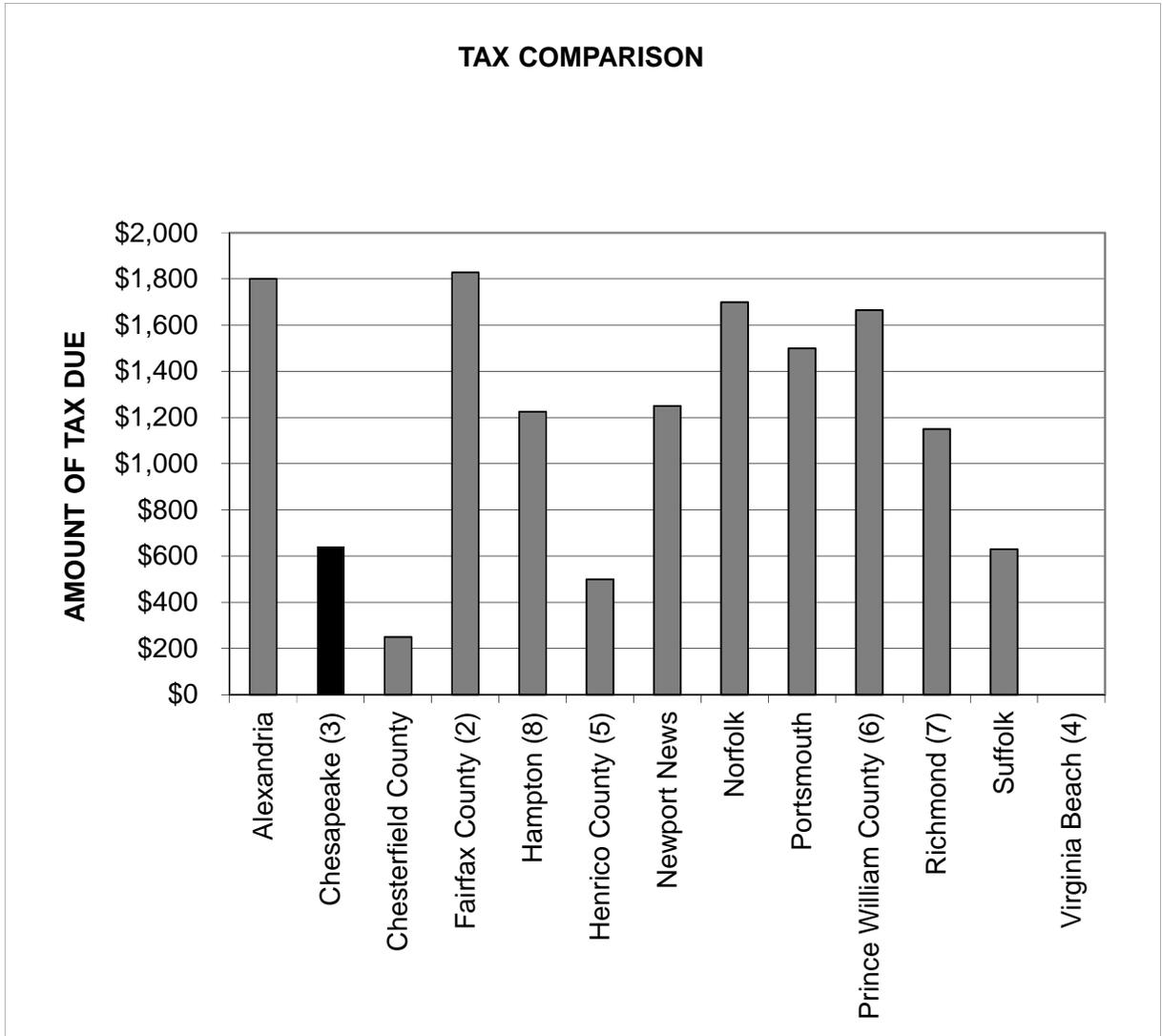
LOCALITY	TAX RATE PER \$100	ASSESSMENT RATIO & BASE	TAX ON \$100,000 PROPERTY ⁽¹⁾
Alexandria	\$4.50	80% of Original Cost; Descending rate 10% per year to 20%	\$1,800.00
Chesapeake ⁽³⁾	\$3.20	20% of Original Cost	\$640.00
Chesterfield County	\$1.00	25% of Original Base first 10 years; 20% next 10 years; 15% thereafter; 1% Idle and unused.	\$250.00
Fairfax County ⁽²⁾	\$4.57	80% of Original Cost; Descending rate 10% per year to 20%	\$1,828.00
Hampton ⁽⁸⁾	\$3.50	35% of Original Cost	\$1,225.00
Henrico County ⁽⁵⁾	\$1.00	Year 1-80%; YR. 2-74%; Yr.3-66%; Yr.4-59%; Yr.5-52%; 25% for Yrs.6-10; 20% for Yrs.11-12; 16% for Yrs.13-14; 8% for Yrs.15 and beyond.	\$500.00
Newport News	\$3.75	33.3% Original Cost	\$1,249.88
Norfolk	\$4.25	40% of Original Cost	\$1,700.00
Portsmouth	\$3.00	50% of Original Cost	\$1,500.00
Prince William County ⁽⁶⁾	\$3.70	85% of Original Cost; Descending rate 10% per year to 10%	\$1,665.00
Richmond ⁽⁷⁾	\$2.30	90% of Original Cost 1st year, Descending 10%/yr to 40% 6th and prior years, 10% salvage.	\$1,150.00
Suffolk	\$3.15	20% of Original Cost Installed first 5 years; 10% of Original Cost Installed >5 years	\$630.00
Virginia Beach ⁽⁴⁾	\$0.000001	33% of Original Cost Manufacturing	\$0.00

NOTES:

- (1) Assumes property is five (5) years old
- (2) Computers: 50% original cost 1 yr, 35% 2 yr, 20% 3 yr, 10% 4 yr, 2% 5+ yr.
- (3) Includes \$0.08/\$100 Mosquito Control
- (4) Includes, R&D, forestry, and heavy motor carriers.
- (5) \$0.40 Semiconductor manufacturing
- (6) \$2.00 Mining & Manufacturing; \$3.70 Heavy Equipment & Machinery; Computers \$1.25, R&D \$1.00.
- (7) Computers: 70% original cost 1 yr, 60% 2 yr, 30% 3 yr, 15% 4 yr, 10% 5 yr, 5% 6+ yr.
- (8) Precision investment castings: \$3.25

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2014-15 FISCAL YEAR
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MACHINERY AND TOOL TAX ON A 5 YEAR-OLD, \$100,000 MACHINE



NOTES:
See page 8.

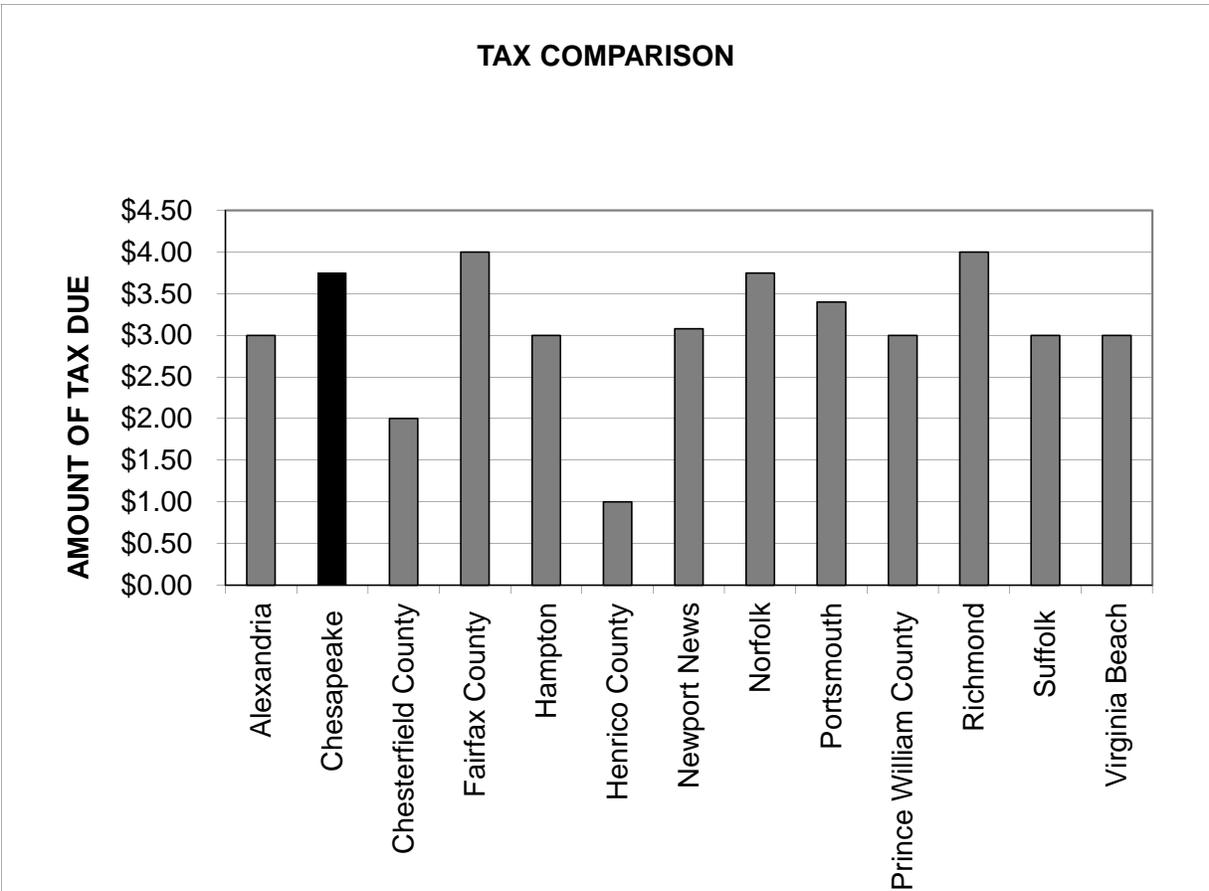
**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2014-15 FISCAL YEAR
PAGE 10**

RESIDENTIAL ELECTRIC UTILITY CONSUMERS TAX

LOCALITY	TAX RATE MONTHLY	TAX ON 1,000 kWh BILL
Alexandria	\$1.12 + \$0.012075/kWh ; \$3 Maximum	\$3.00
Chesapeake	\$1.75 + \$0.0185/kWh; \$3.75 Maximum	\$3.75
Chesterfield County	\$1.40 + \$0.015062/kWh; \$2 Maximum	\$2.00
Fairfax County	Single Res.: \$0.56 + \$0.00605/kWh; Master Meter: \$0.56 + \$0.00323/kWh; \$4 Maximum	\$4.00
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
Prince William County	\$1.40 + \$0.01509/kWh; \$3 Maximum	\$3.00
Richmond	\$1.40 + \$0.015116/kWh; \$4 Maximum	\$4.00
Suffolk	\$1.40 + \$0.014679/kWh; \$3 Maximum	\$3.00
Virginia Beach	\$1.40 + \$0.014771/kWh; \$3 Maximum	\$3.00

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
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RESIDENTIAL ELECTRIC UTILITY CONSUMERS TAX ON 1,000 kWh BILL



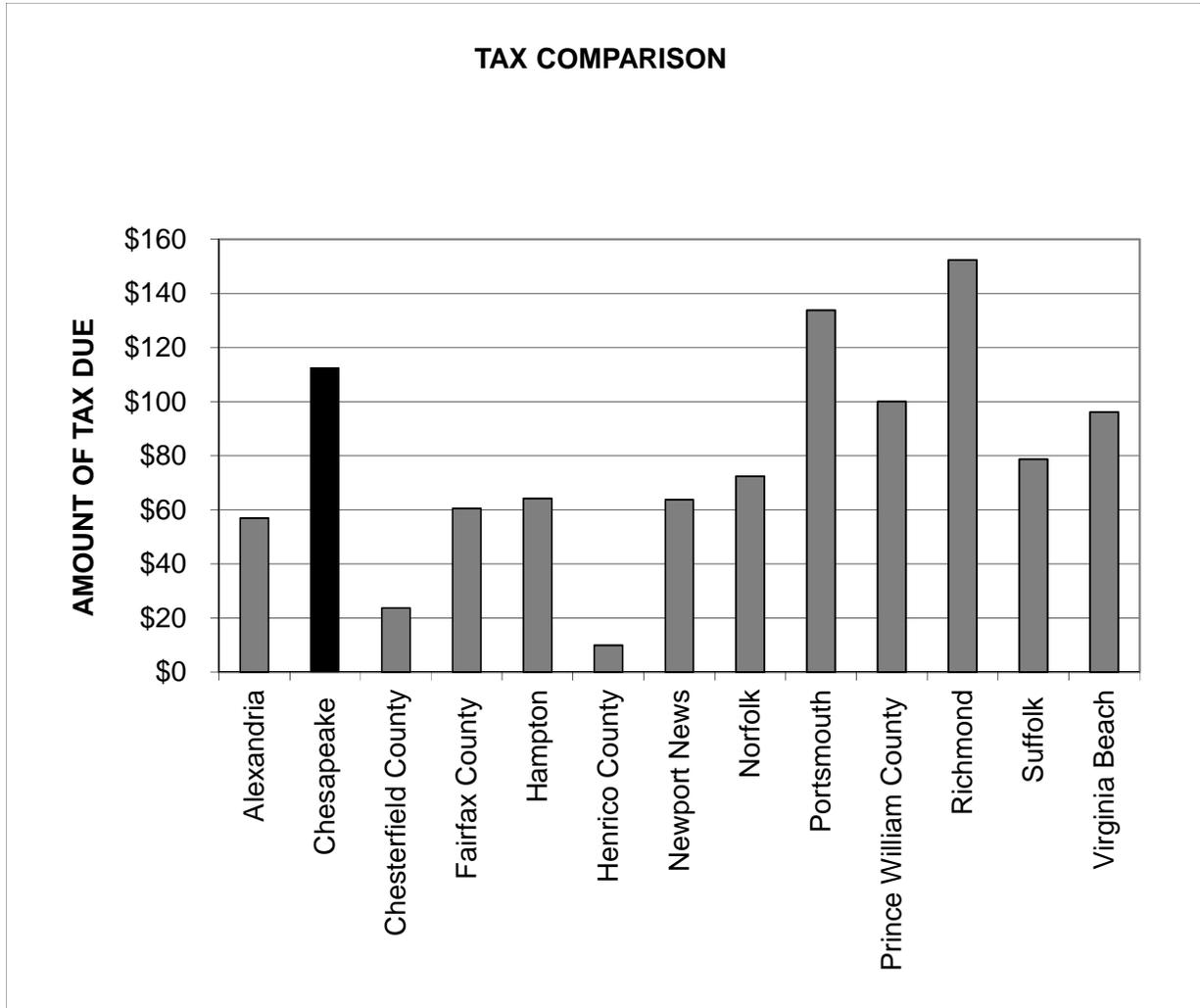
**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2014-15 FISCAL YEAR
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COMMERCIAL ELECTRIC UTILITY CONSUMERS TAX

LOCALITY	TAX RATE MONTHLY	TAX ON 10,000 kWh BILL
Alexandria	\$1.18 + \$0.005578/kWh; No Maximum	\$56.96
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
Fairfax County	\$1.15 + \$0.00594/Kwh; \$1,000 Maximum	\$60.55
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
Prince William County	\$2.29 + \$0.013487/kWh; \$100 Maximum	\$100.00
Richmond	\$2.75 + \$.016462/kWh 0-8,945 kWh + \$.00216/kWh balance; No Maximum	\$152.28
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

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
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PAGE 13**

COMMERCIAL ELECTRIC UTILITY CONSUMERS TAX ON 10,000 kWh BILL



**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2014-15 FISCAL YEAR
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INDUSTRIAL ELECTRIC UTILITY CONSUMERS TAX

LOCALITY	TAX RATE MONTHLY	TAX ON 100,000 kWh BILL
Alexandria	\$1.18 + \$0.004544/kWh; No Maximum	\$455.58
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
Fairfax County	\$1.15 + \$0.00707/kWh; \$1,000 Maximum	\$708.15
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 + \$0.015455/kWh 0-2,440kWh + \$0.003482/kWh balance; \$80 Maximum	\$80.00
Norfolk ⁽¹⁾	\$2.87 + \$0.017933/kWh 0-537kWh + \$0.00633/kWh balance; No Maximum	\$642.10
Portsmouth	\$2.29 + \$0.015915/kWh; \$400 Maximum	\$400.00
Prince William County	\$2.29 + \$0.013487/kWh; \$100 Maximum	\$100.00
Richmond	\$2.75 + \$0.0119521/kWh 0-1,232 kWh + \$0.001837/kWh balance; No Maximum	\$331.44
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

NOTES:

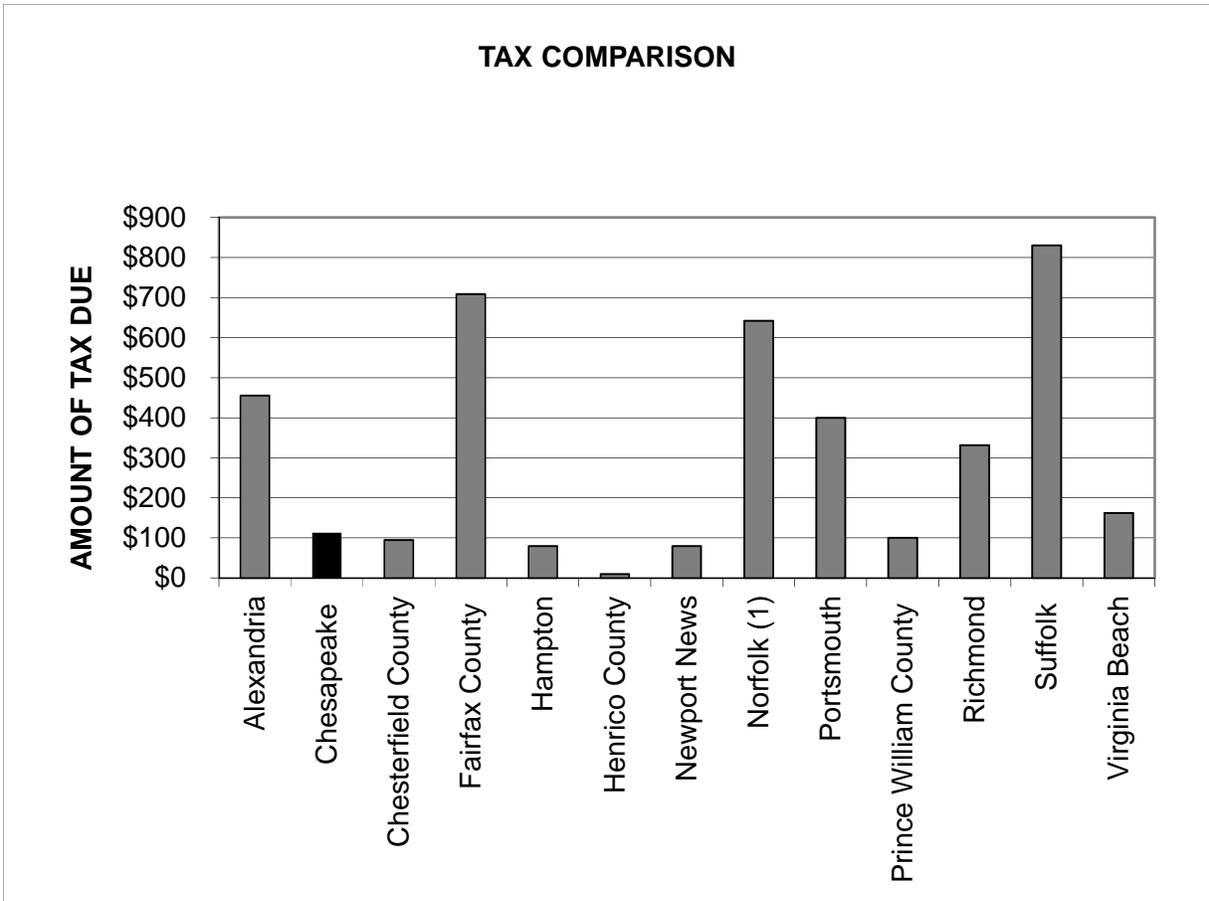
(1) Norfolk has a special rate for manufacturers shown below.

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
THIRTEEN CITY/COUNTY COMPARISONS
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INDUSTRIAL ELECTRIC UTILITY CONSUMERS TAX ON 100,000 kWh BILL



NOTES:

See page 14.

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
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RESIDENTIAL GAS UTILITY CONSUMERS TAX

LOCALITY	TAX RATE MONTHLY	TAX ON 50 CCF BILL
Alexandria	Single Meter: \$1.28 + \$0.124444/CCF, Maximum \$3; Group Meter: \$1.28 + \$0.050909/CCF; Maximum \$2.40; Group Meter Interruptible: \$1.28 + \$0.023267/CCF; Maximum \$3.	\$3.00
Chesapeake	\$1.88/Dwelling	\$1.88
Chesterfield County	\$2.00/Dwelling	\$2.00
Fairfax County	Single Res.: \$0.56 + \$0.05259/CCF; Master Meter: \$0.56 + \$0.01192/CCF; \$4 Maximum	\$3.19
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
Prince William County	\$1.60 + \$0.06/CCF; \$3 Maximum	\$3.00
Richmond	\$1.78 + \$0.10091/100 CCF; \$4 Maximum	\$1.78
Suffolk	\$1.98 + \$0.166183/CCF; \$3 Maximum	\$3.00
Virginia Beach	\$1.98 + \$0.162451/CCF; \$3 Maximum	\$3.00

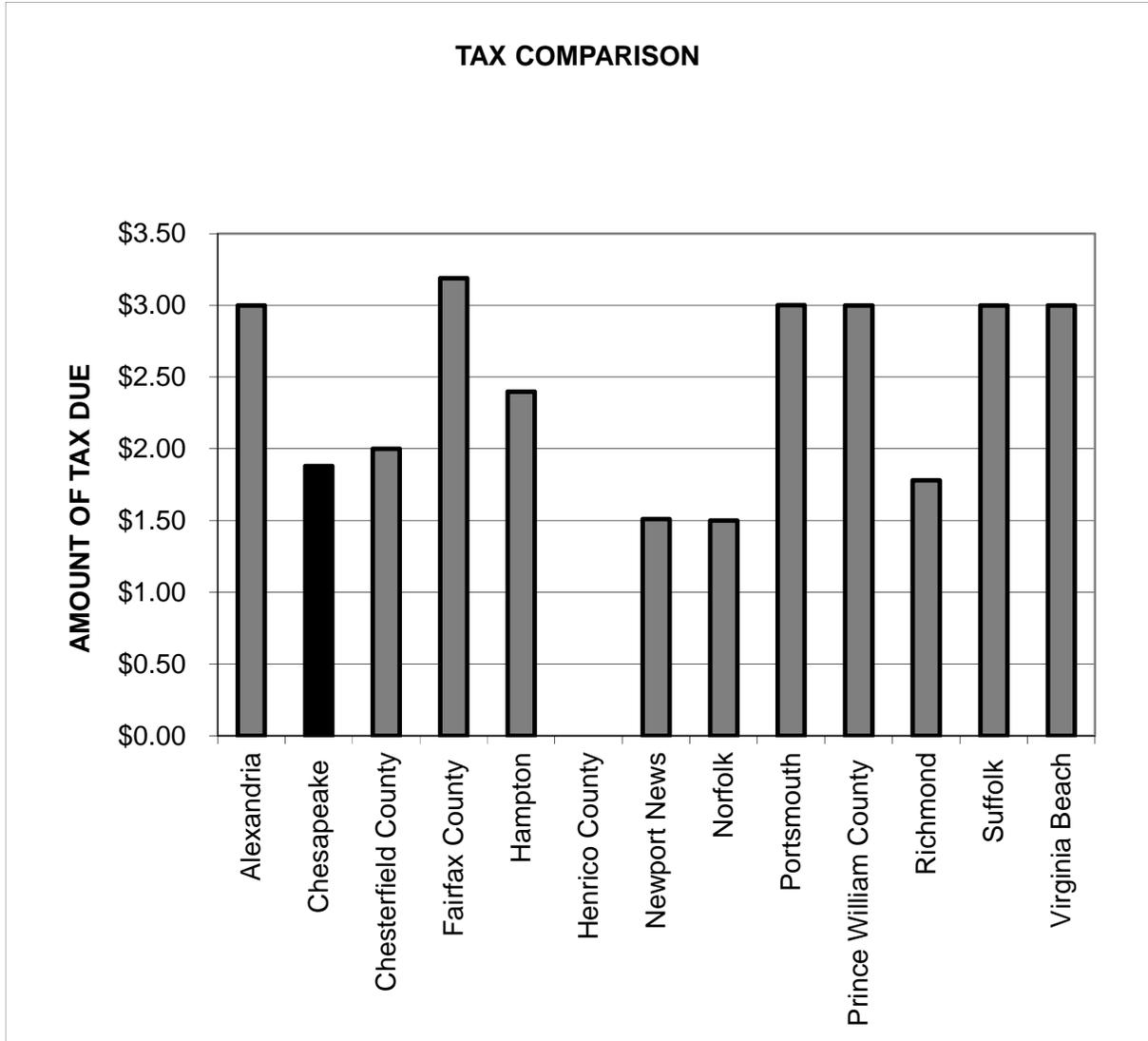
Note:

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
THIRTEEN CITY/COUNTY COMPARISONS
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RESIDENTIAL GAS UTILITY CONSUMERS TAX ON 50 CCF BILL



**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
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COMMERCIAL/INDUSTRIAL GAS UTILITY CONSUMERS TAX

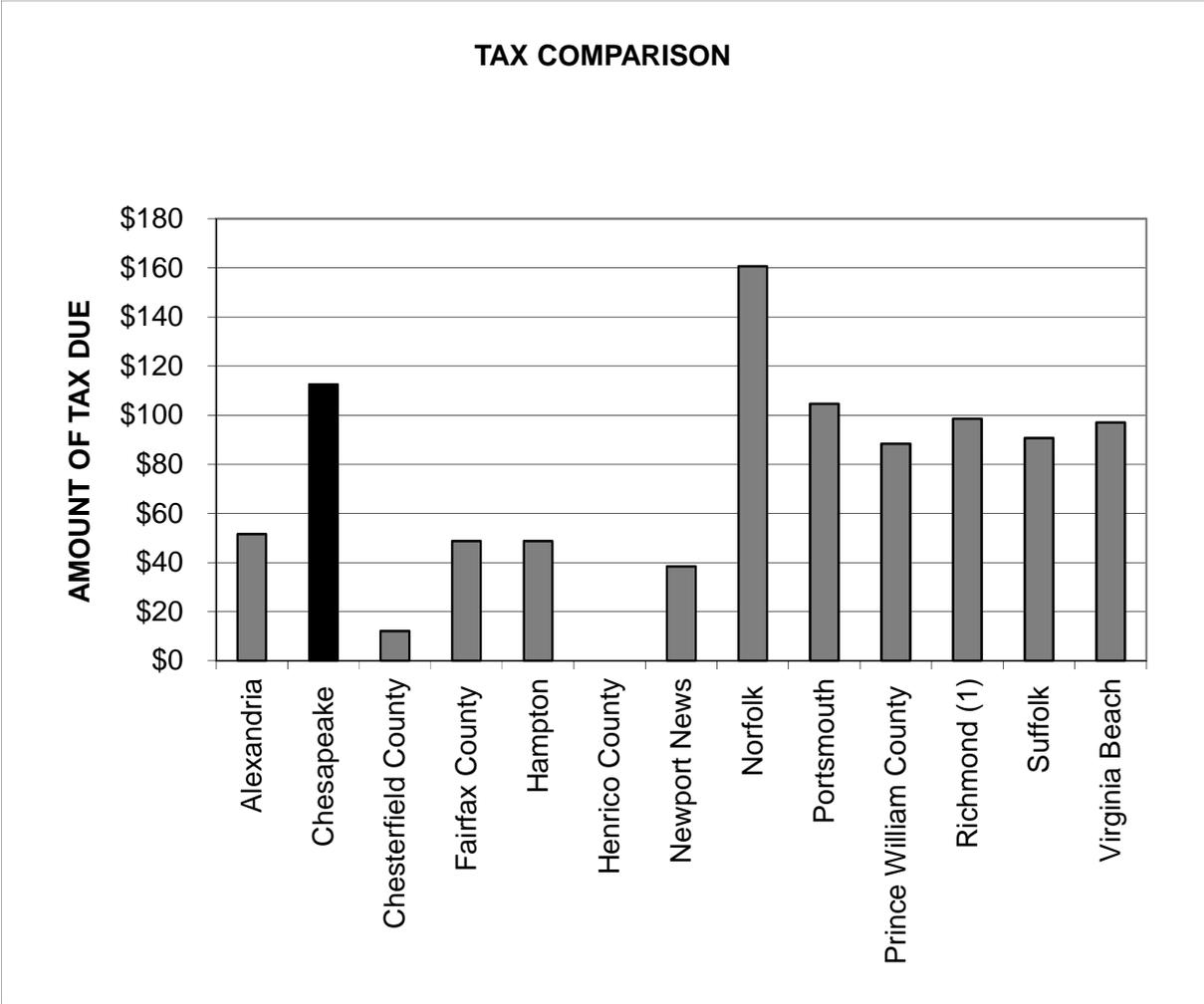
LOCALITY	TAX RATE MONTHLY	TAX ON 1,000 CCF BILL
Alexandria	\$1.42 + \$0.050213/CCF; Interruptible/Nonresidential: \$4.50 + \$0.003670/CCF; No Maximum	\$51.63
Chesapeake	\$4.00 + \$0.155/CCF. Max Tax = \$112.50	\$112.50
Chesterfield County	\$2.00 + \$0.01001/CCF 0-50,000 CCF + \$0.00005/CCF balance; No Maximum	\$12.01
Fairfax County	\$0.845 + \$0.04794/CCF; Interruptible: \$4.50 + \$0.00563/CCF. Max Tax = \$300.	\$48.79
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 + \$0.067602/CCF 0-128.91 CCF + \$0.032576/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
Prince William County	\$3.35 + \$0.085/CCF. Max Tax = \$100	\$88.35
Richmond ⁽¹⁾	\$2.88 + \$0.1739027/CCF (Small Volume); \$24 + \$0.07163081/CCF (Large Volume); \$120 + \$0.011835/CCF (Industrial). No Maximum	\$98.51
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

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
THIRTEEN CITY/COUNTY COMPARISONS
2014-15 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
THIRTEEN CITY/COUNTY COMPARISONS
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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 \$1.02.

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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

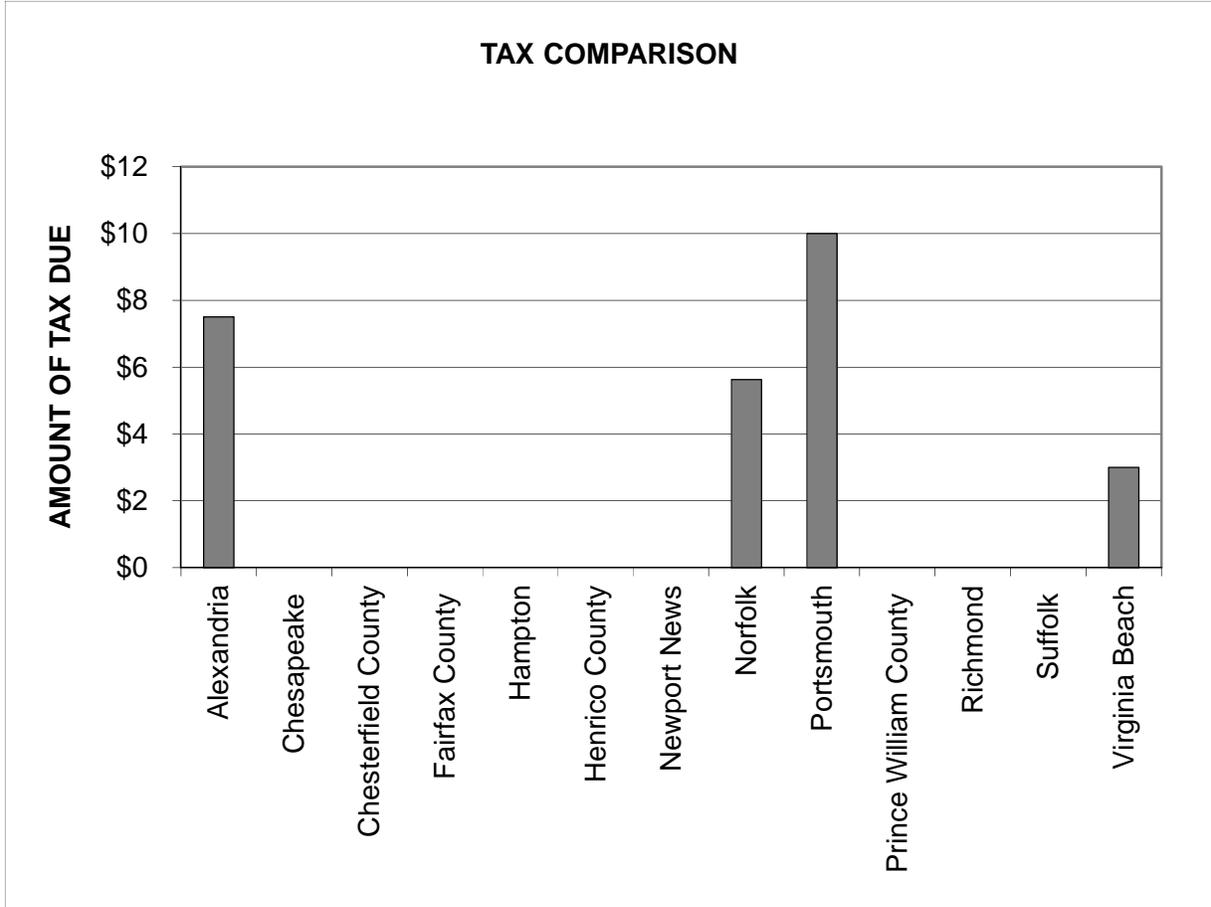
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RESIDENTIAL WATER UTILITY TAX

LOCALITY	TAX RATE	MAX BILL TAXABLE	TAX ON \$50 BILL
Alexandria	15%	-	\$7.50
Chesapeake			\$0.00
Chesterfield County			\$0.00
Fairfax 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
Prince William County			\$0.00
Richmond			\$0.00
Suffolk			\$0.00
Virginia Beach	20%	\$15.00	\$3.00

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RESIDENTIAL WATER UTILITY TAX ON A \$50 BILL



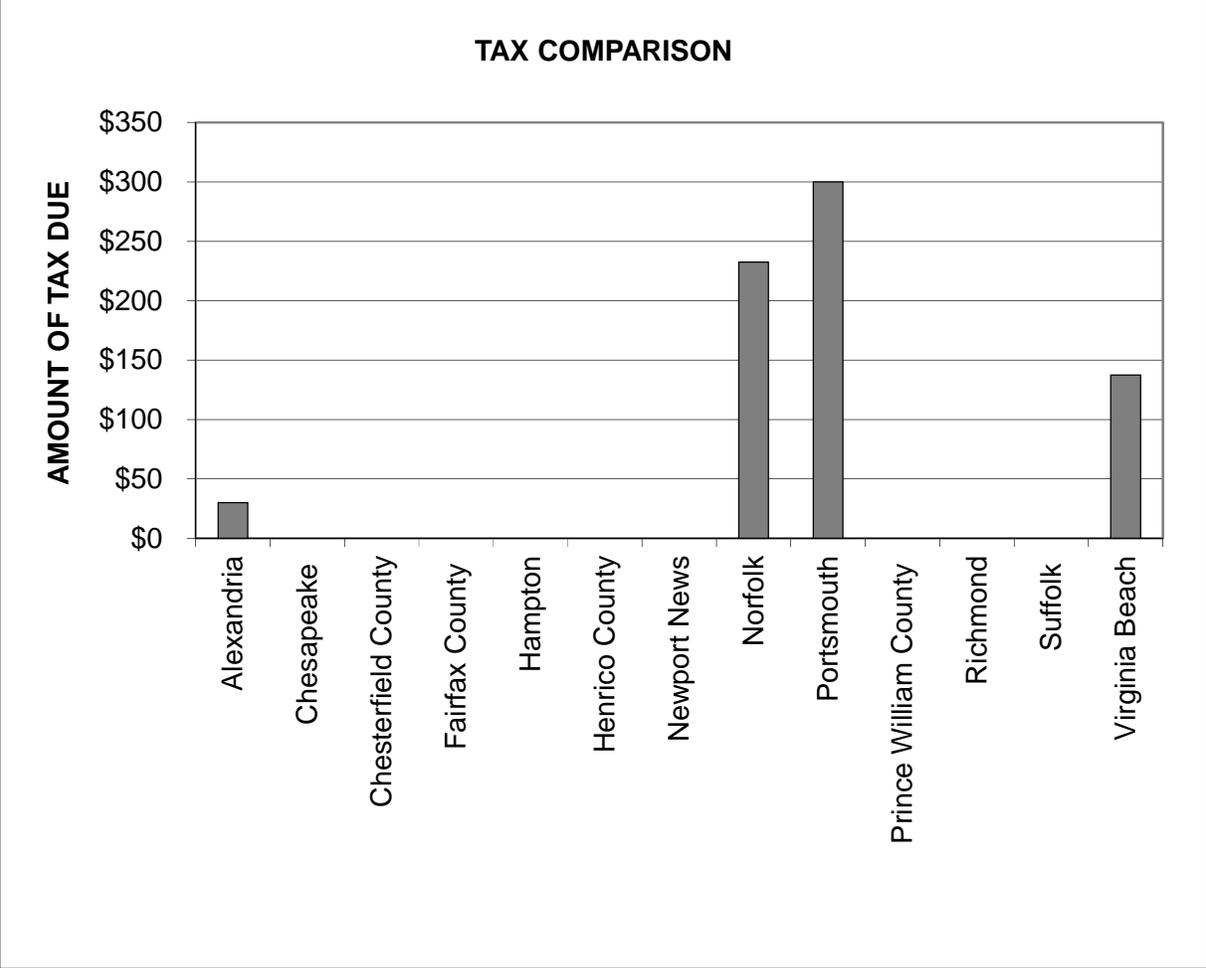
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**COMMERCIAL WATER UTILITY TAX
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LOCALITY	TAX RATE	MAX BILL TAXABLE	TAX ON \$1,500 BILL
Alexandria	20%	\$150	\$30.00
Chesapeake			\$0.00
Chesterfield County			\$0.00
Fairfax County			\$0.00
Hampton			\$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
Prince William County			\$0.00
Richmond			\$0.00
Suffolk			\$0.00
Virginia Beach	15% first \$625, 5% of next \$1,375	\$2,000	\$137.50

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**COMMERCIAL WATER UTILITY TAX ON A \$1,500 BILL
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VEHICLE LICENSE FEE

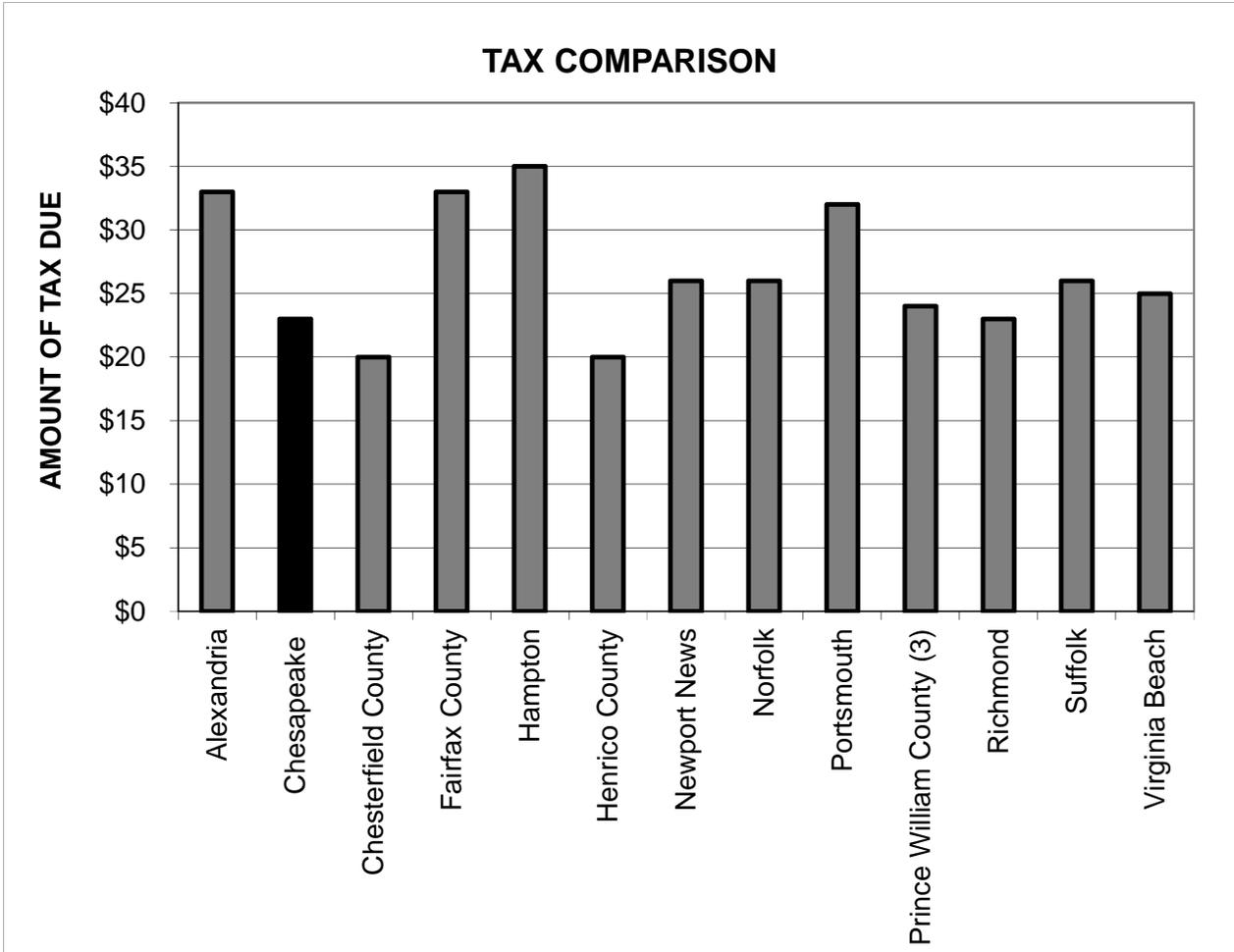
LOCALITY ⁽²⁾	4,000 LBS & UNDER	OVER 4,000 LBS ⁽¹⁾
Alexandria	\$33.00	\$38.00
Chesapeake	\$23.00	\$28.00
Chesterfield County	\$20.00	\$20.00
Fairfax County	\$33.00	\$38.00
Hampton	\$35.00	\$40.00
Henrico County	\$20.00	\$25.00
Newport News	\$26.00	\$31.00
Norfolk	\$26.00	\$31.00
Portsmouth	\$32.00	\$37.00
Prince William County ⁽³⁾	\$24.00	\$24.00
Richmond	\$23.00	\$28.00
Suffolk	\$26.00	\$30.00
Virginia Beach	\$25.00	\$30.00
	\$26.92	\$30.77
	\$26.00	\$30.00

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) All automobiles pay same rate, regardless of size.

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VEHICLE LICENSE FEE ON A 3,900 POUND AUTOMOBILE



NOTES:
See Page 26.

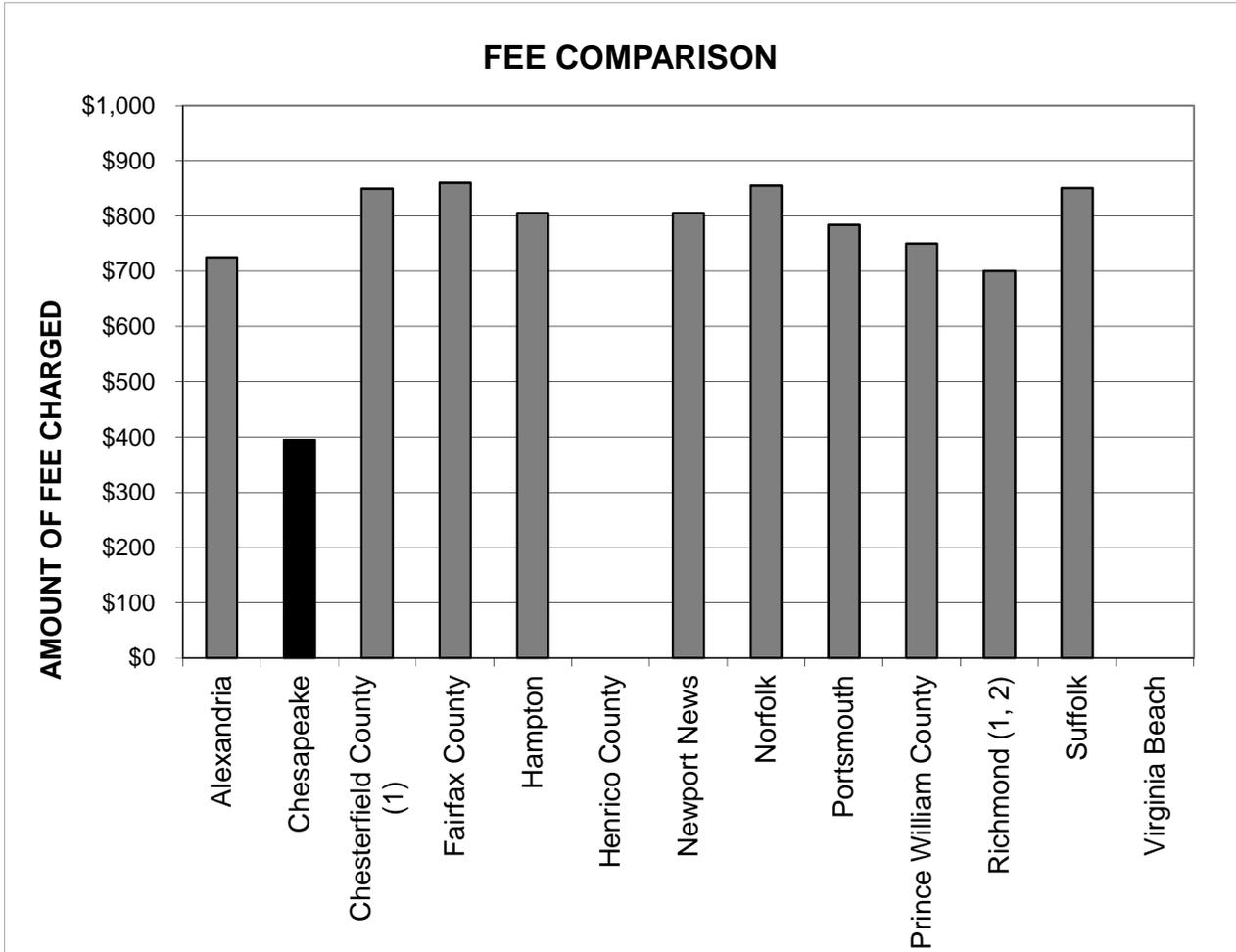
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AMBULANCE FEES

LOCALITY	SCHEDULE	ALS 5-MILE TRANSPORT
Alexandria	\$400 Basic Life Support \$500 Advanced Life Support 1 \$675 Advanced Life Support 2 \$10/mile Transport	\$725.00
Chesapeake	\$275 Basic Life Support \$395 Advanced Life Support	\$395.00
Chesterfield County ⁽¹⁾	\$465 Basic Life Support \$552 Advanced Life Support 1 \$799 Advanced Life Support 2 \$10/mile Transport	\$849.00
Fairfax County	\$500 Basic Life Support \$650 Advanced Life Support 1 \$800 Advanced Life Support 2 \$12/mile Transport	\$860.00
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.	
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	\$181 Non-emergency BLS Transport \$475 Emergency BLS Transport \$217 Non-emergency ALS 1 Transport \$575 Emergency ALS 1 Transport \$800 Emergency ALS 2 Transport \$588 Emergency Special Care Transport \$11.00/mile Transport, \$75 Non-Transport	\$855.00
Portsmouth	\$200 Non-emergency BLS Transport \$430.88 Emergency BLS Transport \$217 Non-emergency ALS 1 Transport \$511.19 Emergency ALS 1 Transport \$739.88 Emergency ALS 2 Transport \$588 Emergency Special Care Transport \$8.79 per loaded mile Transport	\$783.83
Prince William County	\$400 Basic \$500 Advanced 1 \$700 Advanced 2 Plus \$10 per mile transport	\$750.00
Richmond ^(1, 2)	\$450 Non-emergency Base Transport \$500 Non-emergency Long Distance Transport \$525 Non-emergency Out-of-City Transport \$500 Emergency Base Transport \$650 Emergency ALS 2 Transport \$1,000 Critical Care Base Transport \$10 Base, \$20 Long Distance Transport per mile	\$700.00
Suffolk	\$400 BLS; \$650 ALS 1, \$800 ALS2, plus \$10/mile	\$850.00
Virginia Beach	None; volunteer service funded from General Revenues	

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AMBULANCE FEES FOR 5-MILE ALS TRANSPORT



NOTES

(1) Chesterfield County offers an "EMS Passport" subscription program that costs \$29/year individual, \$59/year family to cover insurance copayments and deductibles. Richmond Ambulance Authority offers a similar "Lifesaver" subscription program for residents that costs \$49/year individual, \$79/year family. It covers insurance co-pays and deductibles for emergency ambulance transports. For emergency transports not covered by insurance, the plan provides a 20% discount. Schedule of rates & fees not publicly available.

(2) Richmond Ambulance Authority is a proprietary component unit of the city, i.e., a franchised service.

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**STORMWATER UTILITY FEE
SHOWN ON MONTHLY BASIS**

LOCALITY	RESIDENTIAL	COMMERCIAL	
	RATE	RATE/UNIT AREA	UNIT AREA ⁽¹⁾
Alexandria ⁽⁵⁾			
Chesapeake	\$ 7.35	\$ 7.35	2,112
Chesterfield County			
Fairfax County ⁽⁴⁾			
Hampton	\$ 6.99	\$ 6.99	2,429
Henrico County			
Newport News	\$ 9.75	\$ 9.75	1,777
Norfolk ⁽³⁾	\$ 10.52	\$ 7.55	2,000
Portsmouth	\$ 9.25	\$ 9.25	1,877
Prince William County ⁽²⁾	\$ 3.1833	\$ 1.5467	1,000
Richmond ⁽⁶⁾	\$ 5.833	\$ 3.75	1,425
Suffolk ⁽³⁾	\$ 6.00	\$ 6.00	3,200
Virginia Beach ⁽³⁾	\$ 13.17	\$ 13.17	2,269

NOTES

(1) Square Feet, some localities call this unit "residential equivalent units" or "equivalent residential units"

(2) Single family residential; \$3.1833 Other residential (townhouse, mobile home, and multi-family) \$2.39.

(3) Includes mosquito control services.

(4) \$0.02/\$100 of assessed value Included in basic real estate rate (see page 4).

(5) \$0.005/\$100 of assessed value Included in basic real estate rate (see page 4).

(6) Rates vary with impervious surface area:

Residential

- Small (1000 sq. ft. or less) \$2.083 per month, \$25/yr
- Medium (1001 to 2399 sq. ft.) \$3.75 per month, \$45/yr
- Large (2400 sq. ft. or more) \$5.833 per month, \$70/yr.

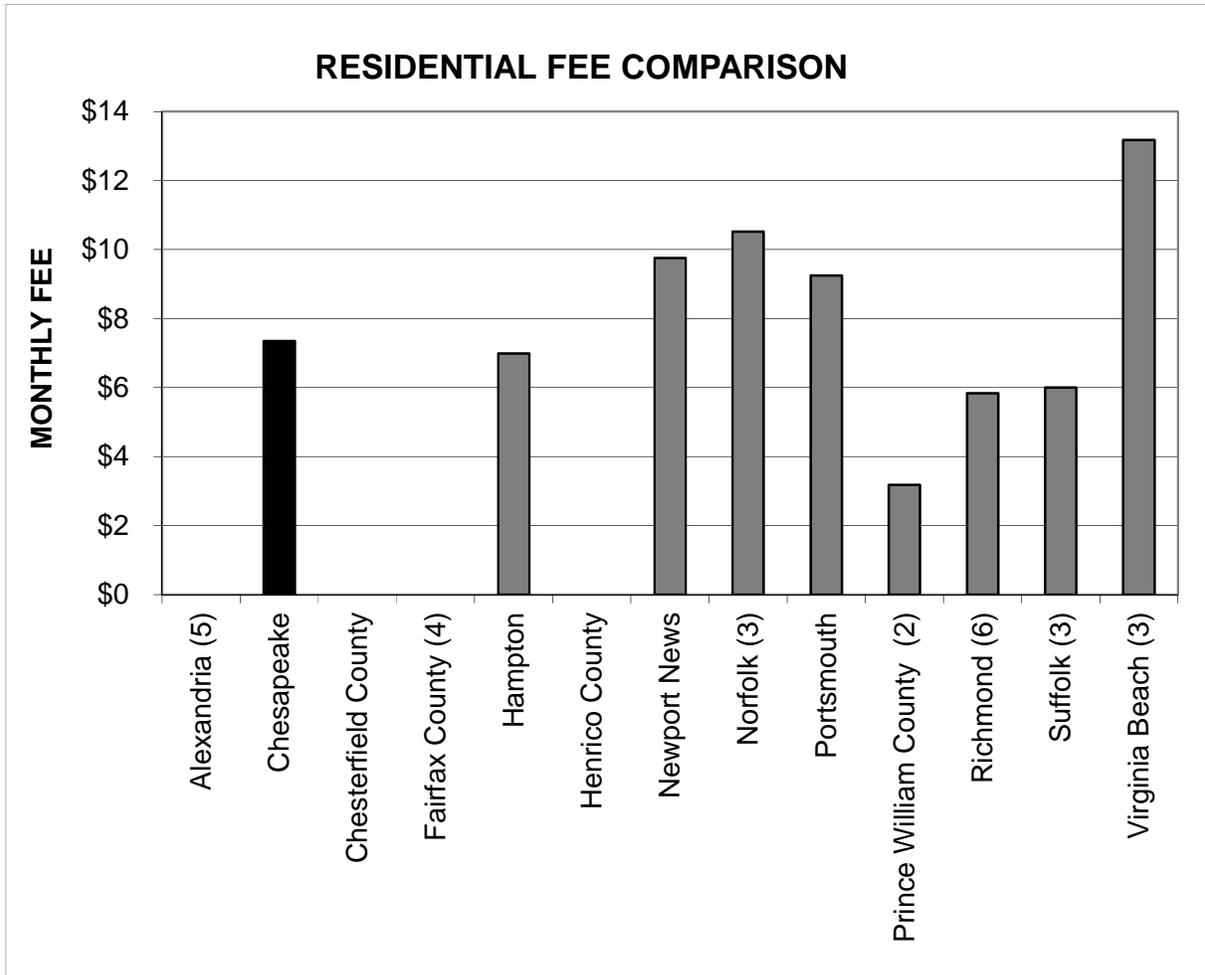
Commercial/Industrial/Multifamily:

- \$3.75/ERU/month, \$45/ERU/yr

Both classes of property can qualify for credits (discount) on the fee if BMP's are installed.

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STORMWATER UTILITY FEE



**CITY OF CHESAPEAKE, VIRGINIA
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CIGARETTE TAX

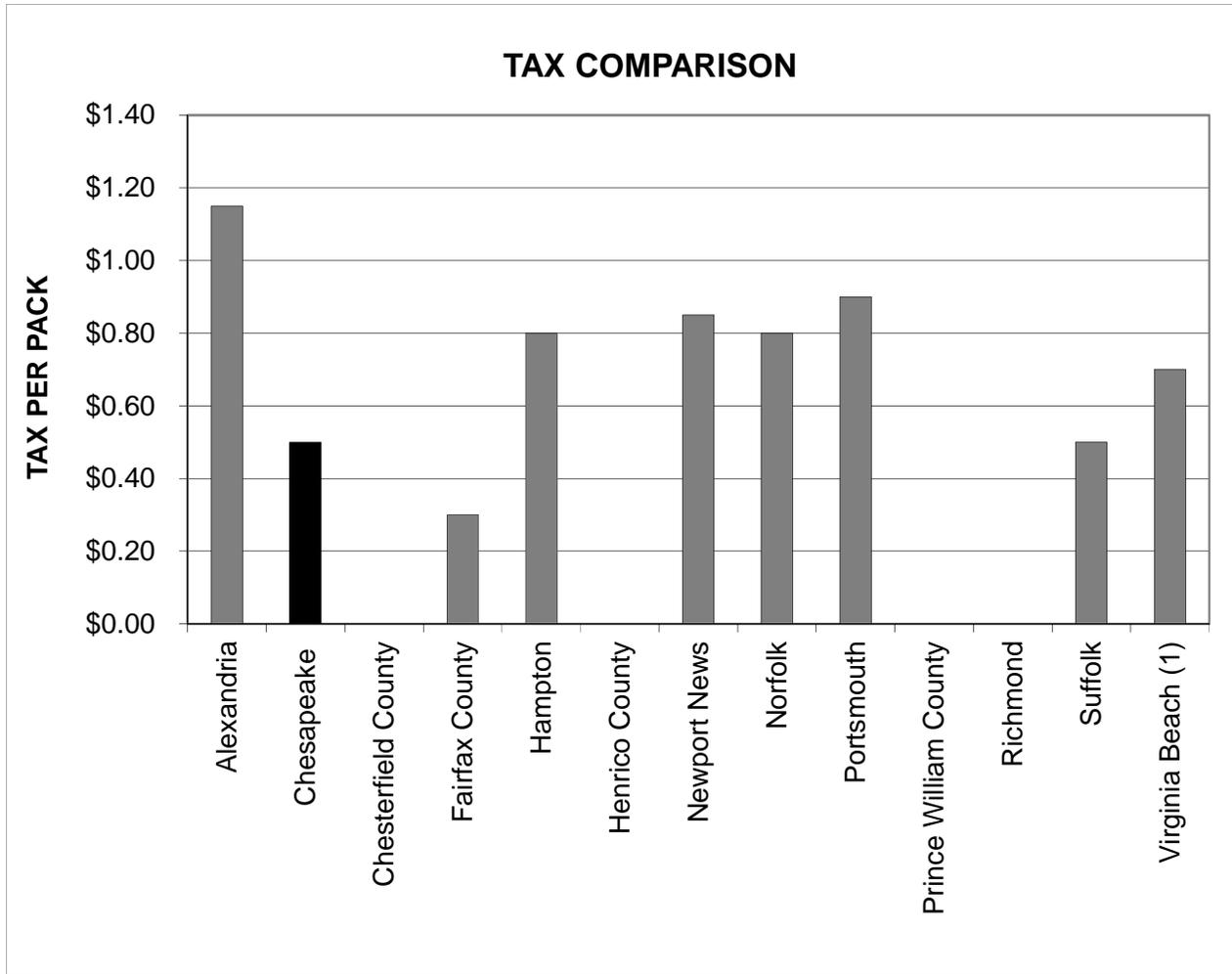
LOCALITY ⁽²⁾	LOCAL TAX PER UNIT	TAX PER PACK OF 20
Alexandria	Tax rate is per package, regardless of content.	\$1.15
Chesapeake	2.5 cents or 25 mills	\$0.50
Chesterfield County		\$0.00
Fairfax County	1.5 cents or 15 mills	\$0.30
Hampton	4 cents or 40 mills	\$0.80
Henrico County		\$0.00
Newport News	Tax rate is per 20 or fraction of 20.	\$0.85
Norfolk	4 cents or 40 mills	\$0.80
Portsmouth	4.5 cents or 45 mills	\$0.90
Prince William County		\$0.00
Richmond		\$0.00
Suffolk	2.5 cents or 25 mills	\$0.50
Virginia Beach ⁽¹⁾	3.5 cents or 35 mills	\$0.70

Notes

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

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CIGARETTE TAX



Notes

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HOSPITALITY & AMUSEMENT TAXES

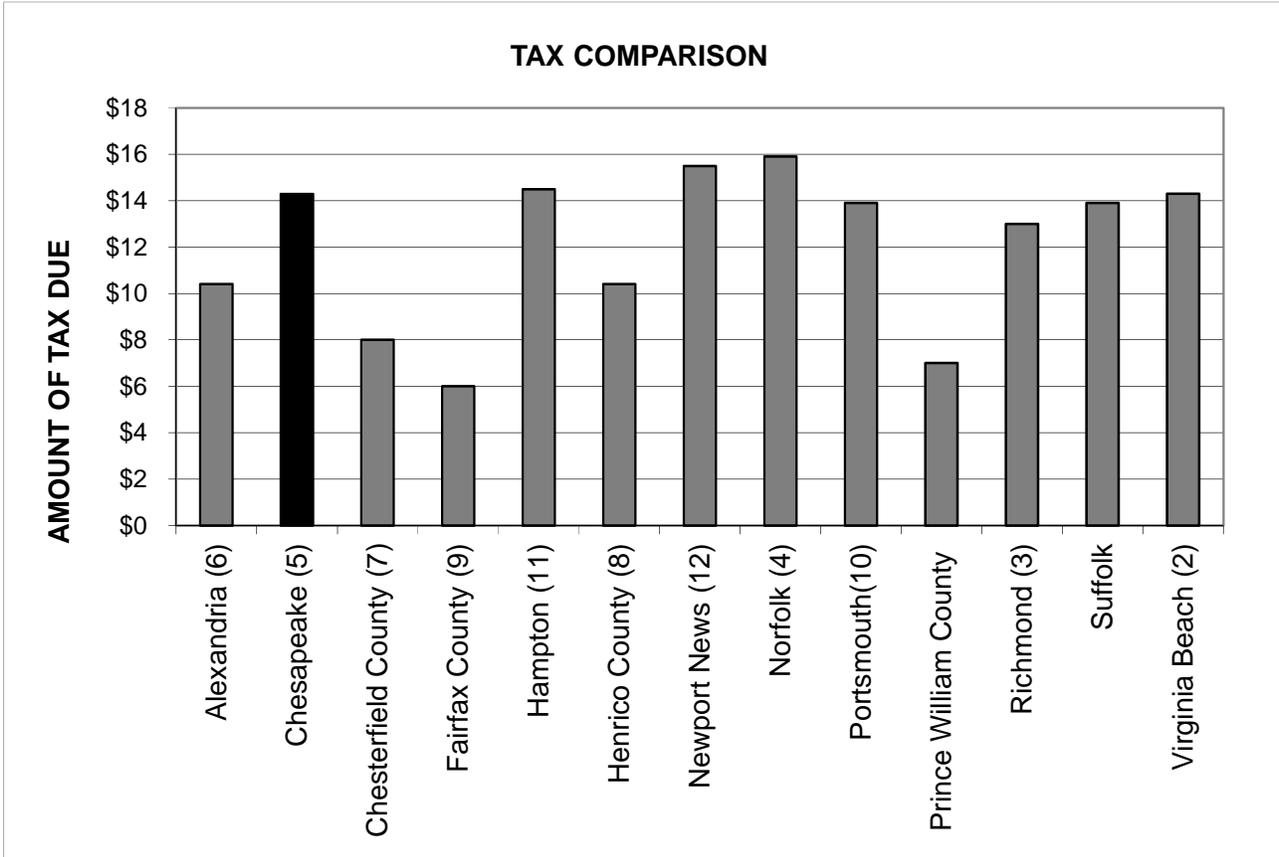
LOCALITY ⁽¹³⁾	HOTEL TAX	MEALS TAX	ADMISSIONS TAX	COMPARATIVE INDEX ⁽¹⁾
Alexandria ⁽⁶⁾	6.5%	4.0%	10%, 50¢ max	\$10.40
Chesapeake ⁽⁵⁾	8.0%	5.5%	10.0%	\$14.30
Chesterfield County ⁽⁷⁾	8.0%	0.0%	0.0%	\$8.00
Fairfax County ⁽⁹⁾	6.0%	0.0%	0.0%	\$6.00
Hampton ⁽¹¹⁾	8.0%	7.5%	10.0%	\$14.50
Henrico County ⁽⁸⁾	8.0%	4.0%	0.0%	\$10.40
Newport News ⁽¹²⁾	8.0%	7.5%	10.0%	\$15.50
Norfolk ⁽⁴⁾	8.0%	6.5%	10.0%	\$15.90
Portsmouth ⁽¹⁰⁾	8.0%	6.5%	10.0%	\$13.90
Prince William County	7.0%	0.0%	0.0%	\$7.00
Richmond ⁽³⁾	8.0%	6.0%	7.0%	\$13.00
Suffolk	8.0%	6.5%	10.0%	\$13.90
Virginia Beach ⁽²⁾	8.0%	5.5%	10.0%	\$14.30

NOTES:

- (1) Index is based on tax paid by a "typical" consumer spending \$100 on lodging, \$60 on meals and \$20 on entertainment.
- (2) Admissions Tax for participatory sports 5%, add \$1/night all lodging. Lodging Tax in Sandbridge is 10.5%. Portions of lodging & meals taxes reserved for tourism & facilities.
- (3) 6% Hotel/Lodging Tax designated for the Greater Richmond Convention Center Authority. 1/6 of Meal Tax designated for debt service on cultural & education facilities.
- (4) 1% each of hotel & meals taxes designated for tourism promotion and tourism infrastructure construction/renovation. Add \$2/night Hotel Tax.
- (5) 0.5% Meals Tax and 1% Hotel/Lodging Tax designated for Conference Center. Hotel/Lodging Tax: 3.5% designated for school construction; add'l \$1/night (tourism);
- (6) Hotel/Lodging Tax: add \$1/night; Admissions tax capped at \$0.50/admission
- (7) Hotel/Lodging Tax designated for the Greater Richmond Convention Center Authority.
- (8) Designated Hotel/Lodging Tax: 6% Greater Richmond Convention Center Authority 2% for other local tourism.
- (9) Hotel tax: 2% for general fund, 2% for tourism, and 2% for regional transportation. Hotel tax of 4% in addition to town-levied tax in Herndon (6%) and Vienna (3%). Town-levied meals taxes are in Herndon (2.5%) and in Vienna (3%).
- (10) 5% admissions tax for movies, 10% all else.
- (11) 2% designated for convention center
- (12) Hotel Tax add \$1/night
- (13) In counties where towns levy a separate tax, that tax is in addition to county tax.

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INDEX OF HOSPITALITY & AMUSEMENT TAXES



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RESIDENTIAL REFUSE COLLECTION FEE

LOCALITY	MONTHLY FEE	SINGLE FAMILY HOME
Alexandria	\$27.33	\$27.33
Chesapeake	None	\$0.00
Chesterfield County ⁽¹⁾	Privatized (Estimate \$18-\$25/Mo. Private hauler)	\$20.00
Fairfax County ⁽²⁾	\$28.75 in sanitary districts, otherwise Privatized.	\$28.75
Hampton	\$18.42 with recycling \$43.33 without recycling	\$18.42
Henrico County	\$15/month billed bimonthly	\$15.00
Newport News	\$23.40/60 gal. can, \$29.25/90 gal. can	\$29.25
Norfolk	Per 90 gallon container: Single/<5 units = \$28.01; >4 units = \$46.94	\$28.01
Portsmouth	\$33.36	\$33.36
Prince William County	Single Family \$70/yr (\$5.83/mo), Townhouse \$63/year, Mobile Home \$56/yr, Multifamily \$47yr, and \$96-\$240/yr (\$8-20/mo.) private hauling.	\$5.83
Richmond	\$17.50 per month for refuse plan \$1.69 per month for recycling	\$19.19
Suffolk	\$16.50	\$16.50
Virginia Beach	\$21.36	\$21.36

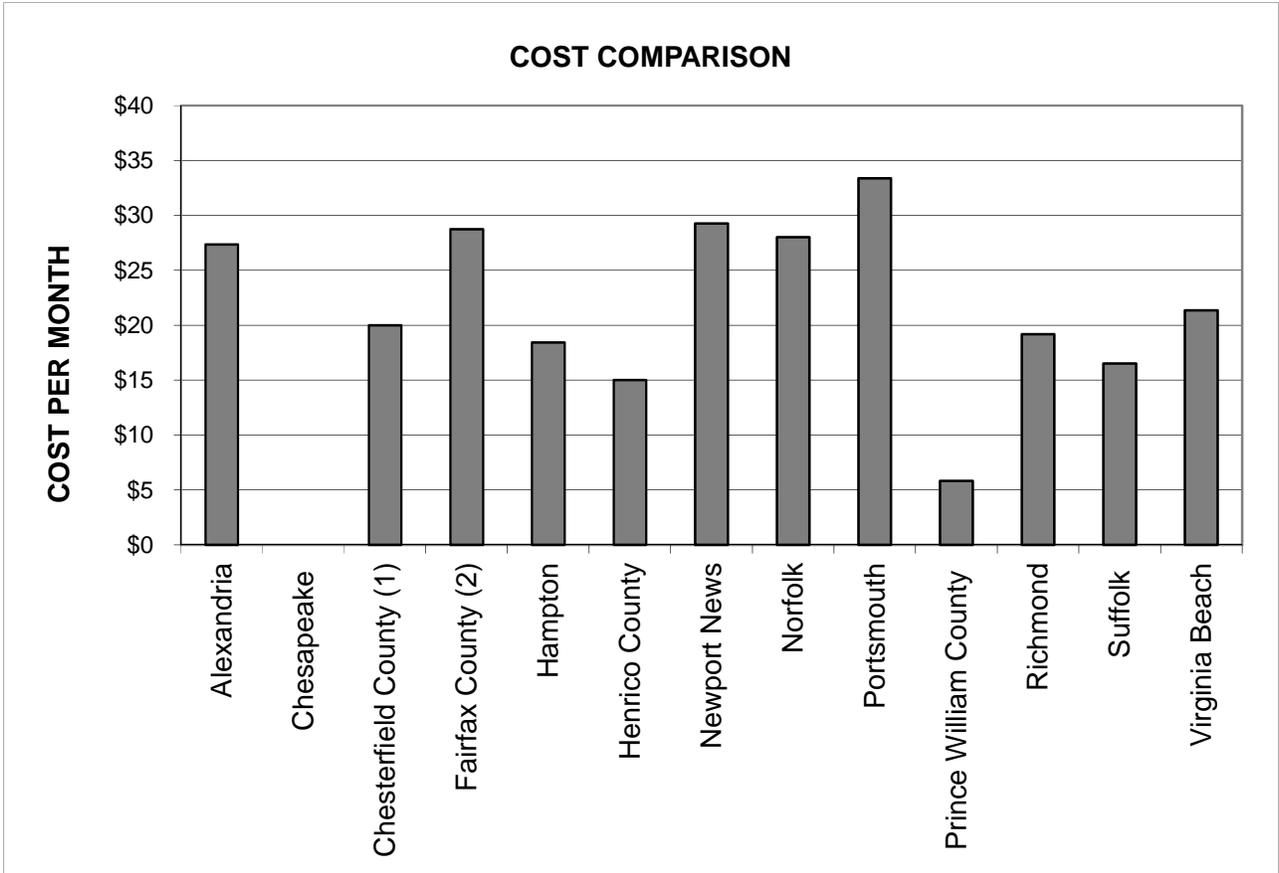
NOTES:

(1) County charges households \$25/year for biweekly curbside recycling.

(2) Some parts of the county pay a \$0.015/\$100 real estate assessment annually for leaf collection.

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RESIDENTIAL REFUSE COLLECTION FEE



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