

Section 13

Utility Consumers' Taxes, 1999

The *Code of Virginia*, §58.1-3812 and 58.1-3814, authorizes localities to impose a tax on the consumers of public utilities. Residential customers of telephone, gas, water, and electric services are not to be taxed at a rate higher than 20 percent of the first \$15 of the monthly bill. Any locality which had in effect before July 1, 1972, a tax rate exceeding the current statutory ceiling may continue to tax at the previous level (See *Virginia, Acts of Assembly, 1972, c.459*). The tax on telephone services may apply only to local services. There is no statutory ceiling on the tax on commercial or industrial consumers, and localities generally levy higher rates on these entities.

Counties are restricted in their authority to levy a utility consumers' tax within the limits of an incorporated town if the town itself also levies such a tax provided the town maintains certain services. Counties with a population over 150,000 may not impose a utility consumers' tax if they also impose a tangible personal property tax on household goods.

If localities wish to change rates for local consumer utility taxes, they must give 120 days notice to providers for such a rate change.

All of the cities, 79 of the counties, and 105 of the reporting towns had a utility consumers' tax in effect during the 1999 tax year. **Table 13.1** shows tax rates for residential, commercial, and industrial users of electric, telephone, gas, and water services.

In general, tax rates for reporting localities are roughly the same. However, the cities of Charlottesville, Covington, and Roanoke, as well as Albemarle and Fairfax counties, impose an above average utility tax. For the cities opting to levy a residential electricity tax, rates range from 6 percent on the first \$15 in Salem to 10 percent on the first \$3,000, plus 4 percent thereafter, in Charlottesville. The commercial/industrial levy ranges from 10 percent on the first \$100 in Poquoson to 10 percent on the first, \$5,000, decreasing thereafter, in Covington. In the counties, the tariff on residential electricity ranges from 10 percent on the first \$10 in Henrico to 8 percent on the first \$50 in Fairfax. The county assessment for commercial/industrial electricity use ranges from 10 percent (\$5.00 maximum) in Bedford to 10 percent on the first \$10,000 in Fairfax.

Table 13.1
Utility Consumers' Taxes on Electricity, Telephone, Gas, and Water, 1999

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
Cities	Note: All cities responded to the survey. Those that answered "not applicable" for a items in this table are excluded.			
Alexandria	R: 16% 1 st \$15 CI: 8.5%	R: 25% local service CI: 25% 1 st \$150 local service	R: 16% 1 st \$15 CI:8.5%	R: 15% CI: 15% 1 st \$150
Bristol	RCI: N/A	RCI: 5%	RCI:N/A	RCI: 5%
Buena Vista	R: 20% 1 st \$15 CI: 20% 1 st \$150	R: 20% 1 st \$15 CI: 20% 1 st \$150	R20% 1 st \$15 CI:20% 1 st \$150	R: 20% 1 st \$15 CI: 20% 1 st \$150
Charlottes- ville	RCI: 10% 1 st \$3,000 4% of excess	RCI: 10% 1 st \$3,000 4% of excess	RCI:10% 1 st \$3,000 4% of excess	RCI: 10% 1 st \$3,000 4% of excess
Chesapeake	R: 25% 1 st \$15 CI: 25% 1 st \$ 450	RCI: 25% 1 st \$50	RCI:25% 1 st \$7.50	RCI: N/A
Clifton Forge	R: 20% 1 st \$15 CI: 20% 1 st \$125	R: 20% 1 st \$15 CI: 20% 1 st \$125	R:20% 1 st \$15 CI:20% 1 st \$125	RCI: N/A
Colonial Heights	R: 15% 1 st \$15 CI: 15% 1 st \$300	R: 15% 1 st \$15 CI: 15% 1 st \$300	R: 15% 1 st \$15 CI:15% 1 st \$300	RCI: N/A
Covington	R: 6% 1 st \$100 CI: 10% 1 st \$5,000	R: 6% 1 st \$100 CI: 10% 1 st \$5,000	R: 6% 1 st \$100 CI:10% 1 st \$5,000	RCI: N/A
Danville	R: 6% 1 st \$15 CI: 6% 1 st \$500	R: 20% 1 st \$15 CI: 20% 1 st \$200	R:6% 1 st \$15 C:6% 1 st \$500 I:6% 1 st \$1,000	RCI: N/A
Emporia	R: 20% 1 st \$15 CI: 20% 1 st \$180	R: 20% 1 st \$15 CI: 20% 1 st \$180	RCI:N/A	R: 20% 1 st \$15 CI: 20% 1 st \$180
Fairfax	R: 15% 1 st \$15 CI: 15% 1 st \$500	R: 15% 1 st \$15 CI: 15% 1 st \$500	R:15% 1 st \$15 CI:15% 1 st \$500	R: 15% 1 st \$15 CI: 15% 1 st \$500

N/A Not applicable.

* Key to Abbreviations:

R: Residential C: Commercial I: Industrial

Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
Cities (continued)				
Falls Church	R: 10% 1 st \$50 CI: 8%	R: 10% 1 st \$50 CI: 8%	R:10% 1 st \$50 CI:8%	R: 10% 1 st \$50 CI: 8%
Franklin	R: 20% 1 st \$15 CI: 16.5% 1 st \$1,000	R: 20% 1 st \$15 CI: 16.5% 1 st \$1,000	RCI:N/A	R: 20% 1 st \$15 CI: 16.5% 1 st \$1,000
Fredericksburg	R: 20% 1 st \$10 CI: 10% 1 st \$2,000	R: 20% 1 st \$10 CI: 20% 1 st \$500	R:20% 1 st \$5 CI:20% 1 st \$500	RCI: N/A
Galax	R: 20% 1 st \$10 C: 20% 1 st \$100 I: 20% 1 st \$150	R: 20% 1 st \$10 C: 20% 1 st \$50 I: 20% 1 st \$75	RCI:N/A	RCI: N/A
Hampton	R: 20% 1 st \$15 CI: 20% 1 st \$200 5% next \$800	R: 20% 1 st \$15 CI: 20% 1 st \$300	R:20% 1 st \$12 CI:20% 1 st \$100 5% next \$900	RCI: N/A
Harrisonburg	R: 10% 1 st \$10 CI: 10% 1 st \$150	R: 10% 1 st \$10 CI: 10% 1 st \$150	R:10% 1 st \$10 CI:10% 1 st \$150	R: 10% 1 st \$10 CI: 10% 1 st \$150
Hopewell	R: 20% 1 st \$10 C: 20% 1 st \$25 I: 20% 1 st \$2,500	R: 20% 1 st \$10 C: 20% 1 st \$25 I: 20% 1 st \$2,500	R:20% 1 st \$7 C:20% 1 st \$25 I:20% 1 st \$2,500	R: 20% 1 st \$10 C: 20% 1 st \$25 I: 20% 1 st \$2,500
Lexington	R: 20% 1 st \$15 CI: 10% 1 st \$1,000	R: 20% 1 st \$15 CI: 10% 1 st \$1,000	R:20% 1 st \$15 CI:10% 1 st \$1,000	RCI: N/A
Lynchburg ^a	R: 7% CI: 6%	RCI: 7%	R:7% CI:6%	RCI: N/A
Manassas	RCI: N/A	R: 20% 1 st \$15 ^b CI: 20% 1 st \$500	R:20% 1 st \$15 ^b CI:20% 1 st \$500	RCI: N/A
Manassas Park	R: 20% 1 st \$15	R: 20% 1 st \$15	R:20% 1 st \$15	RCI: N/A
Martinsville	R: \$0-\$10: \$1 \$10.01-\$20: \$2 > \$20: \$3 CI: 15% 1 st 2,667.67	R: 20% 1 st \$15 CI: 20% 1 st \$15, 5% of excess	RCI: N/A	RCI: \$1 ^c

N/A Not applicable.

* Key to Abbreviations:

R: Residential C: Commercial I: Industrial

^a \$130,000 ceiling on commercial and industrial service.^b Assessed only on utilities not serviced by city.^c If not an electric customer.

Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
Cities (continued)				
Newport News	R: 22% 1 st \$14 CI: 20% 1 st \$200 5% next \$800	R: 22% 1 st \$13.20 CI: 20% 1 st \$200	R:22% 1 st \$6.85 CI:10% 1 st \$100 5% next \$900	RCI: N/A
Norfolk	R: 25% 1 st \$15 CI: 25% 1 st \$50 12% > \$50	R: 25% CI: 25% on service to building; instru- ment/switchboa rd exempt	R:25% 1 st \$6 CI: 25% 1 st \$2,000	R: 25% 1 st \$45 CI: 25% 1 st \$150 15% of excess
Norton	R: 20% 1 st \$15 CI: 20% 1 st \$37.50	R: 20% 1 st \$15 CI: 20% 1 st \$37.50	R:20% 1 st \$15 CI:20% 1 st \$37.50	RCI: N/A
Petersburg	R: 20% 1 st \$15 CI: 15% 1 st \$500	R: 20% 1 st \$15 CI: 15%	R:20% 1 st \$15 CI:15% 1 st \$100	R: 20% 1 st 30,000 cu. ft. CI: 15% 1 st 30,000 cu. ft.
Poquoson	R: 20% 1 st \$15 CI: 10% 1 st \$100	R: 20% 1 st \$15 CI: 10% 1 st \$100	R:20% 1 st \$15 CI:10% 1 st \$100	RCI: N/A
Portsmouth	R: 20% 1 st \$17 CI: 20% 1 st \$2,000	RCI: 20% 1 st \$2,000	R:20% 1 st \$15 CI:20% 1 st \$2,000	RCI: 20% 1 st \$2,000
Radford	R: 20% 1 st \$15 CI: 20% 1 st \$200	R: 20% 1 st \$15 CI: 20% 1 st \$200	R:12% 1 st \$15 C:12% 1 st \$200 I:12% 1 st \$100	RCI: N/A
Richmond	R: 20% 1 st \$20 CI: 24% 1 st \$625 4.5% of excess	R: 25% 1 st \$20 CI: 24% 1 st \$625 4.5% of excess	R:20% 1 st \$20 CI:24% 1 st \$625 4.5% of excess	RCI: N/A
Roanoke	R: 12% 1 st \$15 CI: 12% 1 st \$20,000	R: 12% CI: 12% 1 st \$20,000	R:12% 1 st \$15 CI: 12% 1 st \$20,000	R: 12% CI: 12% 1 st \$20,000

N/A Not applicable.

* Key to Abbreviations:

R: Residential C: Commercial I: Industrial

Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
Cities (continued)				
Salem	R: 6% 1 st \$15 CI: 6% 1 st \$5,000	R: 6% 1 st \$15 CI: 6% 1 st \$5,000	R: 6% 1 st \$15 CI: 6% 1 st \$5,000	R: 6% 1 st \$15 CI: 6% 1 st \$5,000
Staunton	R: 20% 1 st \$10 CI: 20% 1 st \$100	R: 20% 1 st \$10 CI: 20% 1 st \$100	R: 20% 1 st \$10 CI: 20% 1 st \$100	R: 20% 1 st \$10 CI: 20% 1 st \$100
Suffolk	R: 20% 1 st \$15 CI: 13% 1 st \$10,000	R: 20% 1 st \$15 CI: 13% 1 st \$10,000	R: 20% 1 st \$15 CI: 13% 1 st \$10,000	RCI: N/A
Virginia Beach	R: 20% 1 st \$15 CI: 15% 1 st \$625 5% of \$626-\$2,000	R: 20% 1 st \$15 CI: 20% 1 st \$500 on base charge, 4% other charges	R: 20% 1 st \$15 CI: 15% 1 st \$625 5% of \$626-\$2,000	R: 20% 1 st \$15 CI: 15% 1 st \$625 5% of \$626-\$2,000
Waynesboro	R: 10% 1 st \$50 CI: 10% 1 st \$150	R: 10% 1 st \$50 CI: 10% 1 st \$150	R: 10% 1 st \$50 CI: 10% 1 st \$150	RCI: N/A
Williamsburg	R: 10% 1 st \$10 CI: 10% 1 st \$200	RCI: 5%	R: 10% 1 st \$10 CI: 10% 1 st \$200	RCI: N/A
Winchester	R: 15% 1 st \$15 CI: 15% 1 st \$750	R: 15% 1 st \$15 CI: 15% 1 st \$750	R: 15% 1 st \$15 CI: 15% 1 st \$750	RCI: N/A
Counties	Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.			
Accomack	R: 10% 1 st \$15 CI: 10% 1 st \$100	R: 10% 1 st \$15 CI: 10% 1 st \$100	R: 10% 1 st \$15 CI: 10% 1 st \$100	RCI: N/A
Albemarle	R: 20% 1 st \$20 CI: 10% 1 st \$3,000	R: 20% 1 st \$20 CI: 10% 1 st \$3,000	R: 20% 1 st \$10 CI: 10% 1 st \$3,000	RCI: N/A
Alleghany	R: 15% 1 st \$15 CI: 10% 1 st \$500	R: 15% 1 st \$15 CI: 10% 1 st \$500	R: 15% 1 st \$15 C: 10% 1 st \$500	RCI: N/A
Amelia	R: 20% 1 st \$12.50 CI: 20% 1 st \$25	R: 20% 1 st \$12.50 CI: 20% 1 st \$25	RCI: N/A	RCI: N/A

N/A Not applicable.

* Key to Abbreviations:

R: Residential C: Commercial I: Industrial

Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
Counties (continued)				
Amherst	R: 10% 1 st \$15 C: 10% 1 st \$100	R: 10% 1 st \$15 C: 10% 1 st \$100	R:10% 1 st \$15 C:10% 1 st \$100	RCI N/A :
Appomattox	R: 20% 1 st \$15 CI: 20% 1 st \$100	R: 20% 1 st \$15 CI: 20% 1 st \$100	RCI:N/A	RCI N/A :
Arlington ^d	C: 10% ^d	RCI: N/A	C:10% ^d	RCI N/A :
Augusta	R: 20% 1 st \$15 CI: 20% 1 st \$150	R: 20% 1 st \$15 CI: 20% 1 st \$150	RCI:N/A	RCI N/A :
Bedford	R: 10% 1 st \$15 CI: 10% 1 st \$25	R: 10% 1 st \$10 CI: 10% 1 st \$25	R: 10% 1 st \$15 CI: 10% 1 st \$25	RCI: N/A
Bland	R: 20% 1 st \$15 C: 15% 1 st \$200 I: 15% 1 st \$200 1% of next \$1,000	RCI: N/A	RCI:N/A	RCI: N/A
Botetourt	RCI: 20% 1 st \$15	RCI: N/A	RCI:N/A	RCI: N/A
Brunswick	R: 20% 1 st \$10 CI: 20% 1 st \$100	R: 20% 1 st \$10 CI: 20% 1 st \$100	R:20% 1 st \$10 CI:20% 1 st \$100	RCI: N/A
Buchanan	R: 10% 1 st \$15	R: 10% 1 st \$15	R:10% 1 st \$15	RCI: N/A
Buckingham	R: 10% 1 st \$15 CI: 10% 1 st \$100	R: 10% 1 st \$15 CI: 10% 1 st \$100	RCI:N/A	RCI: N/A
Campbell	RCI: 20% 1 st \$15	RCI: 9.3% 1 st \$15	RCI: 20% 1 st \$15	RCI: N/A
Caroline	R: 20% 1 st \$15 CI: 20% 1 st \$50	R: 20% 1 st \$15 CI: 20% 1 st \$50	R:20% 1 st \$15 CI:20% 1 st \$50	RCI: N/A
Carroll	RCI: 15% 1 st \$15	RCI: N/A	RCI:N/A	RCI: N/A
Charles City	RCI: 20% 1 st \$10	RCI: 10% 1 st \$10	RCI:N/A	RCI: N/A
Charlotte	R: 20% 1 st \$12.50 2% of excess C: 20% 1 st \$25 2% of excess	RCI: N/A	RCI:N/A	RCI: N/A

N/A Not applicable.

* Key to Abbreviations:

R: Residential C: Commercial I: Industrial

^d In Arlington County the rate is 4.5 percent for commercial users with interruptible service.

Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
Counties (continued)				
Chesterfield	R: 20% 1 st \$10 CI: 10% 1 st \$200 1% \$201-\$10,000 0.5% of excess	R: 20% 1 st \$10 CI: 10% 1 st \$200 1% \$201-\$10,000 0.5% of excess	R:20% 1 st \$10 CI:10% 1 st \$200 1% \$201-\$10,000 0.5% of excess	RCI: N/A
Clarke	R: 20% 1 st \$15 CI: 20% 1 st \$75 4% of excess	R: 20% 1 st \$15 CI: 20% 1 st \$75 4% of excess	R:20% 1 st \$15 CI:20% 1 st \$75 4% of excess	RCI: N/A
Culpeper	R: 20% 1 st \$15 CI: 20% 1 st \$50	R: 20% 1 st \$15 CI: 20% 1 st \$50	RCI:N/A	RCI: N/A
Cumberland	RCI: 20% 1 st \$15	RCI: 20% 1 st \$15	RCI:N/A	RCI: N/A
Dickenson	R: 20% > \$3 C: 20% > \$37.50 I: 20% > \$75	R: 20% > \$3 C: 20% > \$37.50 I: 20% > \$75	RCI:N/A	RCI: N/A
Dinwiddie	R: 20% 1 st \$15 CI: 20% 1 st \$150	R: 20% 1 st \$15 CI: 20% 1 st \$150	R:20% 1 st \$15 CI:20% 1 st \$150	RCI: N/A
Essex	R: 20% 1 st \$15 CI: 10% 1 st \$100	R: 20% 1 st \$15 CI: 10% 1 st \$100	RCI:N/A	RCI: N/A
Fairfax	R: 8% 1 st \$50 CI: 10% 1 st \$10,000	R: 22.2% 1 st \$50 CI: 22.2% 1 st \$1,600	R:8% 1 st \$50 CI:10% 1 st \$3,000 ^e	RCI: N/A
Fauquier	R: 20% 1 st \$15 CI: 10% 1 st \$1,000	R: 20% 1 st \$15 CI: 10% 1 st \$1,000	R:20% 1 st \$15 CI:10% 1 st \$1,000	RCI: N/A
Floyd	R: 20% 1 st \$15 C: 20% 1 st \$50 I: 20% 1 st \$100	R: 20% 1 st \$15 C: 20% 1 st \$50 I: 20% 1 st \$100	RCI:N/A	RCI: N/A
Fluvanna	RCI: 20% 1 st \$15	RCI: 20% 1 st \$15	RCI:N/A	RCI: N/A
Franklin	RC: 20% 1 st \$15 I: 20% 1 st \$200	RCI: 20% 1 st \$15	RCI: N/A	RCI: N/A
Frederick	RCI: 4%	RCI: 4% 1 st \$11,250	RCI: 4%	RCI: N/A
Giles	R: 20% 1 st \$15 CI: 20% 1 st \$45	RCI: N/A	RCI: N/A	RCI: N/A
Gloucester	R: 20% 1 st \$15 CI: 10% 1 st \$75	R: 20% 1 st \$15 CI: 10% 1 st \$75	RCI: N/A	RCI: N/A

N/A Not applicable.

* Key to Abbreviations:

R: Residential C: Commercial I: Industrial

^e Commercial interruptible gas users are taxed 4.5 percent of first \$6,667 of monthly bill.

Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
Counties (continued)				
Halifax	R: 20% 1 st \$10 CI: 20% 1 st \$100, 2% excess	R: 20% 1 st \$10 CI: 20% 1 st \$100, 2% excess	R: 20% 1 st \$10 CI: 20% 1 st \$100, 2% excess	R: 20% 1 st \$10 CI: 20% 1 st \$100, 2% excess
Hanover	RCI: \$3/month	RCI: \$3/month	RCI: N/A	RCI: N/A
Henrico	R: 10% 1 st \$10 CI: 10% 1 st \$100	R: 10% 1 st \$10 CI: 10% 1 st \$100	RCI: N/A	RCI: N/A
Henry	R: 20% 1 st \$15 CI: 20% 1 st \$15 5% of excess	R: 20% 1 st \$15 CI: 20% 1 st \$15 5% of excess	R: 20% 1 st \$15 CI: 20% 1 st \$15 5% of excess	RCI: N/A
Highland	RCI: 20% 1 st \$15	RCI: 20% 1 st \$15	RCI: N/A	RCI: N/A
Isle of Wight	R: 10% 1 st \$15 CI: 10% 1 st \$1,000	R: 10% 1 st \$15 CI: 10% 1 st \$1,000	R: 10% 1 st \$15 CI: 10% 1 st \$1,000	RCI: N/A
King and Queen	R: 20% 1 st \$15 CI: 10% 1 st \$100	R: 20% 1 st \$15 CI: 10% 1 st \$100	RCI: N/A	RCI: N/A
King George	R: 15% 1 st \$10 CI: 10% 1 st \$100	RCI: 15% 1 st \$10	RCI: 15% 1 st \$10	RCI: N/A
King William	R: 20% 1 st \$15 CI: 10% 1 st \$100	R: 20% 1 st \$15 CI: 10% 1 st \$100	RCI: N/A	RCI: N/A
Lee	RC: 15% 1 st \$15 I: 15% 1 st \$15	RC: 15% 1 st \$15 I: 15% 1 st \$15	RCI: N/A	RCI: N/A
Loudoun	R: 9% 1 st \$30 CI: 8% 1 st \$900	R: 9% 1 st \$30 CI: 8% 1 st \$900	R: 9% 1 st \$30 CI: 8% 1 st \$900	RCI: N/A
Louisa	RCI: 15% 1 st \$100	RCI: N/A	RCI: N/A	RCI: N/A
Lunenburg	R: 20% 1 st \$15 CI: 20% 1 st \$30	R: 20% 1 st \$15 CI: 20% 1 st \$30	RCI: N/A	RCI: N/A
Madison	R: 20% 1 st \$15 CI: 20% 1 st \$100	RCI: 10% 1 st \$30	RCI: N/A	RCI: N/A
Mathews	RCI: 20% 1 st \$10	RCI: N/A	RCI: N/A	RCI: N/A
Middlesex	R: 20% 1 st \$10 CI: 5% 1 st \$50	RCI: \$2 per line	RCI: N/A	RCI: N/A

N/A Not applicable.

* Key to Abbreviations:

R: Residential C: Commercial I: Industrial

Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
Counties (continued)				
Montgomery	R: 20% 1 st \$15 CI: 20% 1 st \$100	R: 20% 1 st \$15 CI: 20% 1 st \$100	R:20% 1 st \$15 CI:20% 1 st \$100	RCI: N/A
Nelson	RCI: 20% 1 st \$10	RCI: 20% 1 st \$10	RCI:N/A	RCI: \$16.70 1 st 4,000 gal. \$5.00 per 1,000 gal. thereaf- ter
New Kent	R: 10% 1 st \$15 CI: 10% 1 st \$100	R: 10% 1 st \$15 CI: 10% 1 st \$100	RCI:N/A	RCI: N/A
Northampton	R: 20% 1 st \$15 CI: 20% 1 st \$100	R: 20% 1 st \$15 CI: 20% 1 st \$100	R:20% 1 st \$15 CI:20% 1 st \$100	RCI: N/A
Nottoway	RCI: N/A	R: 20% 1 st \$15 CI: 20%	RCI:N/A	RCI: N/A
Orange	R: 20% 1 st \$15 CI: 20% 1 st \$75	R: 20% 1 st \$15 CI: 20% 1 st \$75	RCI:N/A	RCI: N/A
Patrick	RCI: 20% 1 st \$15	RCI: 20% 1 st \$15	RCI:20% 1 st \$15	RCI: N/A
Pittsylvania	R: 15% 1 st \$15 CI: 15% 1 st \$100	R: 15% 1 st \$15 CI: 15% 1 st \$100	R:15% 1 st \$15 CI:15% 1 st \$100	RCI: N/A
Powhatan	R: 20% 1 st \$15 CI: 20% 1 st \$100	R: 20% 1 st \$15 CI: 20% 1 st \$100	R:20% 1 st \$15 CI:20% 1 st \$100	RCI: N/A
Prince Edward	R: 20% 1 st \$12.50 CI: 20% 1 st \$200	R: 20% 1 st \$12.50 CI: 20% 1 st \$25	RCI:N/A	RCI: N/A
Prince George	R: 20% 1 st \$10 CI: 20% 1 st \$200	R: 20% 1 st \$10 CI: 20% 1 st \$200	RCI:N/A	RCI: N/A
Prince William	R: 20% 1 st \$15 CI: 20% 1 st \$500	R: 20% 1 st \$15 CI: 20% 1 st \$500	R:20% 1 st \$15 CI:20% 1 st \$500	RCI: N/A
Pulaski	R: 20% 1 st \$15 CI: 20% 1 st \$100	R: 20% 1 st \$15 CI: 20% 1 st \$100	RCI:N/A	RCI: N/A
Rappahannock	RCI: 20% 1 st \$15	RCI: 20% 1 st \$15	I:20% 1 st \$15	RCI: N/A
Roanoke	R: 12% 1 st \$15 CI: 12% 1 st \$5,000	R: 12% 1 st \$15 CI: 12% 1 st \$5,000	R:12% 1 st \$15 CI:12% 1 st \$5,000	R: 12% 1 st \$15 CI: 12% 1 st \$5,000

N/A Not applicable.

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Key to Abbreviations:

R: Residential

C: Commercial

I: Industrial

Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
Counties (continued)				
Rockbridge	R: 20% 1 st \$15 CI: 20% 1 st \$50	R: 20% 1 st \$15 CI: 20% 1 st \$50	R:20% 1 st \$15 CI:20% 1 st \$50	RCI: N/A
Rockingham	R: 20% 1 st \$10 CI: 20% 1 st \$100	R: 20% 1 st \$10 CI: 20% 1 st \$100	RCI:N/A	RCI: N/A
Russell	R: 20% 1 st \$15 C: 10% 1 st \$200 I: 20% 1 st \$1,000 2% of excess	R: 20% 1 st \$10 CI: 20% 1 st \$25	R:20% 1 st \$15 C:10% 1 st \$200 I:20% 1 st \$1,000 2% of excess	RCI: N/A
Scott	R: 20% 1 st \$15 C: 20% 1 st \$37.50 I: 20% 1 st \$75	R: 20% 1 st \$10 CI: 20% 1 st \$25	R:20% 1 st \$15 C:20% 1 st \$37.50 I:20% 1 st \$75	RCI: N/A
Shenandoah	R: 20% 1 st \$5 CI: 10% 1 st \$100	R: 20% 1 st \$5 CI: 20% 1 st \$50	RCI:N/A	RCI: N/A
Smyth	R: 20% 1 st \$15 C: 20% 1 st \$200 I: 20% 1 st \$1,000	R: 20% 1 st \$15 C: 20% 1 st \$200 I: 20% 1 st \$1,000	R:20% 1 st \$15 C:20% 1 st \$200 I:20% 1 st \$1,000	RCI: N/A
Southampton	R: 20% 1 st \$15 CI: 20% 1 st \$250, 1% thereafter	R: 20% 1 st \$15 CI: 20% 1 st \$25	RCI:N/A	RCI: N/A
Spotsylvania	R: 20% 1 st \$50 CI: 10% 1 st \$300 1% thereafter	R: 20% 1 st \$50 CI: 10% 1 st \$300 1% thereafter	R: 20% 1 st \$50 CI:10% 1 st \$300 1% thereafter	RCI: N/A
Stafford	R: 20% 1 st \$10 CI: 10% 1 st \$2,000	R: 20% 1 st \$10 CI: 20% 1 st \$500	R:20% 1 st \$10 CI:20% 1 st \$500	RCI: N/A
Sussex	R: 10% 1 st \$15 CI: 10% 1 st \$150	R: 10% 1 st \$15 CI: 10% 1 st \$150	R:10% 1 st \$15 CI:10% 1 st \$150	RCI: N/A
Warren	RCI: N/A	RCI: 20% 1 st \$15	RCI:N/A	RCI: N/A
Washington	R: 15% 1 st \$20 CI: 15% 1 st \$333	R: 15% 1 st \$20 CI: 15% 1 st \$333	R: 15% 1 st \$20 CI: 15% 1 st \$333	RCI: N/A

N/A Not applicable.

* Key to Abbreviations:

R: Residential C: Commercial I: Industrial

Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
Counties (continued)				
Wise	R: 20% 1 st \$15 C: 20% 1 st \$35 I: 20% 1 st \$75	R: 20% 1 st \$15 CI: 20% 1 st \$35	R:20% 1 st \$15 C:20% 1 st \$35 I:20% 1 st \$75	RCI: N/A
Wythe	R: 20% 1 st \$15 C: 20% 1 st \$200 I: 20% 1 st \$1,000 1% of excess	R: 20% 1 st \$15 CI: 20% 1 st \$25	R:20% 1 st \$15 C:20% 1 st \$200 I:20% 1 st \$1,000 1% of excess	RCI: N/A
Towns	Note: Towns that answered "not applicable" for all items in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.			
Abingdon	R: 10% 1 st \$10 C: 10% 1 st \$25 I: 10% 1 st \$100	R: 10% 1 st \$10 C: 10% 1 st \$25 I: 10% 1 st \$100	R:10% 1 st \$7 C:10% 1 st \$25 I:10% 1 st \$100	RCI: N/A
Altavista	RCI: 20% 1 st \$75	RCI: 9.3% 1 st \$161	RCI:20% 1 st \$75	RCI: N/A
Amherst	R: 8% 1 st \$15 CI: 8% 1 st \$100	R: 8% 1 st \$15 CI: 8% 1 st \$100	R: 8% 1 st \$15 CI:8% 1 st \$100	RCI: N/A
Ashland	R: 10% 1 st \$10 C: 10% 1 st \$100	R: 10% 1 st \$10 C: 10% 1 st \$100	R:10% 1 st \$10 C:10% 1 st \$100	RCI: N/A
Berryville	R: 20% 1 st \$75 CI: 20% 1 st \$250	R: 20% 1 st \$75 CI: 20% 1 st \$250	R:20% 1 st \$75 CI:20% 1 st \$250	RCI: N/A
Big Stone Gap	R: 20% 1 st \$15 CI: 20% 1 st \$50	R: 20% 1 st \$15 CI: 20% 1 st \$50	R:20% 1 st \$15 CI:20% 1 st \$50	RCI N/A
Blacksburg	R: 15% 1 st \$15 CI: 15% 1 st \$50	R: 15% 1 st \$15 CI: 15% 1 st \$50	R:15% 1 st \$15 CI:15% 1 st \$50	RCI: N/A
Boones Mill	RC: 20% 1 st \$15 I: 20% 1 st \$200	RCI: 20% 1 st \$10	RCI:N/A	RCI: N/A
Bowling Green	R: 20% 1 st \$15 CI: 20% 1 st \$50	R: 20% 1 st \$15 CI: 20% 1 st \$50	R:20% 1 st \$15 CI:20% 1 st \$50	RCI: N/A
Boydton	R: 15% 1 st \$10 CI: 15% 1 st \$50	R: 15% 1 st \$15 CI: 20% 1 st \$50	R:\$60 License Fee CI:\$60 License Fee	RCI: N/A

N/A Not applicable.

* Key to Abbreviations:

R: Residential C: Commercial I: Industrial

Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
Towns (continued)				
Bridgewater	R: 15% 1 st \$10 CI: 15% 1 st \$500 5% of excess	R: 15% 1 st \$10 CI: 15% 1 st \$500 5% of excess	R:15% 1 st \$10 CI:15% 1 st \$500 5% of excess	RCI: N/A
Broadway	R: 15% 1 st \$10 CI: 15% 1 st \$100	R: 15% 1 st \$10 CI: 15% 1 st \$100	R:15% 1 st \$10 CI:15% 1 st \$100	RCI: N/A
Brodnax	R: 20% 1 st \$15 CI: 20% 1 st \$100	R: 10% 1 st \$15 CI: 10% 1 st \$100	R:20% 1 st \$15 CI:20% 1 st \$100	RCI: N/A
Brookneal	RCI: 20% 1 st \$15	RCI: 9.3% 1 st \$15	RCI:20% 1 st \$15	RCI: N/A
Buchanan	RCI: 20% 1 st \$15	RCI: 20% 1 st \$15	RCI:N/A	RCI: N/A
Capron	RCI: N/A	RCI: N/A	RCI:N/A	RC: \$8 up to 4,000 gal. > 4,000 gal. \$.75 per 1,000 gal. I: N/A
Charlotte Court House	R: 20% 1 st \$12.50 CI: 20% 1 st \$25 2% of excess	RCI: N/A	RCI:N/A	RCI: ...
Chase City	R: 20% 1 st \$10 CI: 20% 1 st \$100	R: 20% 1 st \$10 CI: 20% 1 st \$100	R:20% 1 st \$10 CI:20% 1 st \$100	RCI: N/A
Chatham	R: 20% 1 st \$15 CI: 7% 1 st \$100	R: 20% 1 st \$15 CI: 7% 1 st \$100	R:20% 1 st \$15 CI:7% 1 st \$100	RCI: N/A
Chilhowie	R: 20% 1 st \$15 C: 20% 1 st \$200 I: 20% 1 st \$1,000	R: 20% 1 st \$5 C: 20% 1 st \$200 I: 20% 1 st \$1,000	R:20% 1 st \$200 C:20% 1 st \$200 I:20% 1 st \$1,000	RCI: N/A
Chincoteague	R: 10% 1 st \$15 2% of excess CI: 10% 1 st \$100 2% of excess	R: 10% 1 st \$15 2% of excess CI: 10% 1 st \$100 2% of excess	RCI:N/A	RCI: N/A
Christiansburg	R: 20% 1 st \$10 CI: 20% 1 st \$100	R: 20% 1 st \$10 CI: 20% 1 st \$100	R:20% 1 st \$10 CI:20% 1 st \$100	RCI: N/A

... No response provided.

N/A Not applicable.

* Key to Abbreviations:

R: Residential C: Commercial I: Industrial

Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
Towns (continued)				
Claremont	R: 20% 1 st \$5.00 CI: N/A	RCI: N/A	RCI:N/A	RCI: N/A
Clarksville	R: 20% 1 st \$15 CI: 20% 1 st \$100	R: 20% 1 st \$15 CI: 20% 1 st \$30	RCI:N/A	RCI: N/A
Clintwood	R: 20% 1 st \$15 C: 20% 1 st \$50	R: 20% 1 st \$15 C: 20% 1 st \$50	R:20% 1 st \$15 C:20% 1 st \$50	RCI: N/A
Coeburn	RCI: \$3/month	RCI: \$3/month	RCI:N/A	RCI: N/A
Damascus	R: 20% 1 st \$15 CI: 20% 1 st \$100	R: 20% 1 st \$15 CI: 20% 1 st \$30	R:20% 1 st \$15 CI:20% 1 st \$50	RCI: N/A
Dayton	R: 15% 1 st \$10 CI: 15% 1 st \$100 6% of excess	R: 15% 1 st \$10 CI: 15% 1 st \$100	R:15% 1 st \$10 CI:15% 1 st \$100	RCI: N/A
Drakes Branch	R: 20% 1 st \$12.50 C: 10% 1 st \$25 2% of excess	RCI: N/A	RCI:N/A	RCI: N/A
Dublin	R: 10% 1 st \$13 CI: 10% 1 st \$100	R: 10% 1 st \$13 CI: 10% 1 st \$100	R:10% 1 st \$13 CI:10% 1 st \$100	RCI: N/A
Dumfries	RCI: 15% 1 st \$20.00	RCI: 15% 1 st \$20.00	RCI:15% 1 st \$20.00	RCI: N/A
Edinburg	R: 10% 1 st \$10 CI: 10% 1 st \$50	R: 10% 1 st \$10 CI: 10% 1 st \$50	R:10% 1 st \$10 CI:10% 1 st \$50	RCI: N/A
Exmore	R: 10% 1 st \$15 CI: 10% 1 st \$100	R: 10% 1 st \$15 CI: 10% 1 st \$100	R:10% 1 st \$15 CI:10% 1 st \$100	RCI: N/A
Farmville	R: 20% 1 st \$15 CI: 20% 1 st \$300	R: 20% 1 st \$15 C: 20% 1 st \$37.50	RCI:N/A	RCI: N/A
Fries	R: 15% 1 st \$15 C: 10% 1 st \$100 I: 10% 1 st \$200	R: 15% 1 st \$15 C: 10% 1 st \$100 I: 10% 1 st \$200	R:15% 1 st \$15 C:10% 1 st \$100 I:10% 1 st \$200	RCI: N/A
Gate City	R: 20% 1 st \$15 C: 20% 1 st \$37.50 I: 20% 1 st \$75	R: 20% 1 st \$10 C: 20% 1 st \$25 I: 20% 1 st \$75	R:20% 1 st \$15 C:20% 1 st \$37.50 I:N/A	RCI: N/A

N/A Not applicable.

* Key to Abbreviations:

R: Residential C: Commercial I: Industrial

Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
Towns (continued)				
Glade Spring	R: 20% 1 st \$6.25 CI: 15% 1 st \$83.33	R: 20% 1 st \$6.25 CI: 15% 1 st \$83.33	R:20% 1 st \$6.25 CI:15% 1 st \$83.33	RCI: N/A
Glasgow	RCI: 20% 1 st \$15	RCI: 20% 1 st \$15	RCI:20% 1 st \$15	RCI: N/A
Gordonsville	RCI: 14% 1 st \$15	RCI: 14% 1 st \$15	RCI:14% 1 st \$15	RCI: N/A
Goshen	R: 20% 1 st \$15 CI: 20% 1 st \$50	R: 20% 1 st \$15 CI: 20% 1 st \$50	R:20% 1 st \$15 CI:20% 1 st \$50	RCI: N/A
Grottoes	R: 15% 1 st \$10 CI: 15% 1 st \$100	R: 15% 1 st \$10 CI: 15% 1 st \$100	R:15% 1 st \$10 CI:15% 1 st \$100	RCI: N/A
Grundy	RCI: 10% 1 st \$15	RCI: 10% 1 st \$15	RCI:N/A	RCI: N/A
Haysi	R: 20% 1 st \$15 CI: 20% 1 st \$50	R: 20% 1 st \$15 CI: 20% 1 st \$50	RCI:N/A	RCI: N/A
Herndon	R: 20% 1 st \$15 CI: 20% 1 st \$150	R: 20% 1 st \$15 CI: 20% 1 st \$150	R:20% 1 st \$15 CI:20% 1 st \$150	RCI: N/A
Hillsville	R: 15% 1 st \$15 C: 20% 1 st \$100 I: 20% 1 st \$200	RCI: N/A	RCI:N/A	RCI: N/A
Honaker	RCI: 20% 1 st \$15	RCI: 20% 1 st \$10	RCI:N/A	RCI: N/A
Hurt	R: 15% 1 st \$15 CI: 15% 1 st \$100	R: 15% 1 st \$15 CI: 15% 1 st \$100	R:15% 1 st \$15 CI:15% 1 st \$100	RCI: N/A
Iron Gate	R: 10% 1 st \$15 C: 10% 1 st \$250	R: 10% 1 st \$15 C: 10% 1 st \$250	R:10% 1 st \$15 C:10% 1 st \$250	RCI: N/A
Jarratt	R: 10% 1 st \$10 CI: 10% 1 st \$100	R: 10% 1 st \$10 CI: 10% 1 st \$100	RCI:None	R: 10% 1 st \$10 CI: 10% 1 st \$100
Kenbridge	R: 20% 1 st \$15 CI: 20% 1 st \$75	R: 20% 1 st \$15 CI: 20% 1 st \$75	RCI:N/A	RCI: N/A
Keysville	R: \$2.50 CI: 20% 1 st \$25 2% of excess	RCI: N/A	RCI:N/A	RCI: N/A

N/A Not applicable.

* Key to Abbreviations:

R: Residential C: Commercial I: Industrial

Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
Towns (continued)				
Kilmarnock	R: 20% 1 st \$15 CI: 20% 1 st \$30	R: 20% 1 st \$15 CI: 20% 1 st \$30	RCI:N/A	RCI: N/A
Lacrosse	R: 15% 1 st \$15 CI: 15% 1 st \$100	R: 15% 1 st \$15 CI: 15% 1 st \$100	RCI:N/A	RCI: N/A
Lawrenceville	R: 20% 1 st \$15 CI: 20% 1 st \$200	R: 20% 1 st \$15 CI: 20% 1 st \$200	R:20% 1 st \$15 CI:20% 1 st \$200	RCI: N/A
Lebanon	RCI: \$3/month	RCI: \$3/month	RCI:\$3/month	RCI: N/A
Leesburg	R: 16% 1 st \$15 CI: 16% 1 st \$300	R: 16% 1 st \$15 CI: 16% 1 st \$300	R:16% 1 st \$15 CI:16% 1 st \$300	RCI: N/A
Luray	R: 5% 1 st \$15 CI: 5% 1 st \$150	R: 5% 1 st \$15 CI: 5% 1 st \$150	RCI:N/A	RCI: N/A
Marion	R: 20% 1 st \$5 C: 20% 1 st \$50 I: 20% 1 st \$250	R: 20% 1 st \$5 C: 20% 1 st \$50 I: 20% 1 st \$250	R:20% 1 st \$5 C:20% 1 st \$50 I:20% 1 st \$250	RCI: N/A
McKenney	R: 16% 1 st \$10 CI: 16% 1 st \$100	R: 16% 1 st \$10 CI: 16% 1 st \$100	R:16% 1 st \$10 CI:16% 1 st \$100	RCI: N/A
Middleburg	R: 18% 1 st \$15 CI: 11% 1 st \$300	R: 15% 1 st \$15 CI: 11% 1 st \$300	R:18% 1 st \$15 CI:11% 1 st \$300	RCI: N/A
Middletown	RCI: 4% of charge, less federal/state tax (max. \$3)	RCI: 4%	RC:4% I:4% of charge less federal/ state tax	RCI: N/A
Mount Jackson	R: 10% 1 st \$10 CI: 10% 1 st \$50	R: 10% 1 st \$10 CI: 10% 1 st \$50	RCI:N/A	RCI: N/A
New Market	R: 10% 1 st \$15 CI: 10% 1 st \$100	R: 10% 1 st \$15 CI: 10% 1 st \$100	R:10% 1 st \$15 CI:10% 1 st \$100	RCI: N/A
Occoquan	R: 15% 1 st \$15 CI: 15% 1 st \$60	R: 15% 1 st \$15 CI: 15% 1 st \$60	R:15% 1 st \$15 CI:15% 1 st \$60	RCI: N/A
Onancock	R: 10% 1 st \$15 2% of excess CI: 10% 1 st \$100 2% of excess	R: 10% 1 st \$15 2% of excess CI: 10% 1 st \$100 2% of excess	R:10% 1 st \$15 2% of excess C:10% 1 st \$100 2% of excess	RCI: N/A

N/A Not applicable.

* Key to Abbreviations:

R: Residential C: Commercial I: Industrial

Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
Towns (continued)				
Orange	R: 20% 1 st \$15 CI: 20% 1 st \$150	R: 20% 1 st \$15 CI: 20% 1 st \$150	RCI:N/A	R: 20% 1 st \$15 CI: 20% 1 st \$150
Pamplin	RCI: N/A	RCI: N/A	RCI:N/A	RCI: \$10 per 3,000 gal.; \$1.30 per 1,000 gal. in excess.
Parksley	RC: 10% 1 st \$15 2% of excess I: 10%	RCI: 10% 1 st \$15 2% of excess	RCI:N/A	RCI: N/A
Pearisburg	R: 20% 1 st \$10 CI: 20% 1 st \$30	RCI: N/A	RCI:N/A	RCI: N/A
Pennington Gap	RCI: \$3/month	RCI: \$3/month	RCI:N/A	RCI: N/A
Port Royal	R: 20% 1 st \$15 C: 20% 1 st \$50	R: 20% 1 st \$15 C: 20% 1 st \$50	RCI:N/A	RCI: N/A
Pound	RCI: 20% 1 st \$15	RCI: 20% 1 st \$15	R:20% 1 st \$15 CI:20% 1 st \$100	RCI: N/A
Pulaski	R: 15% 1 st \$15 CI: 15% 1 st \$250	R: 15% 1 st \$15 ^f CI: 15% 1 st \$250 ^f	R:15% 1 st \$15 CI:15% 1 st \$250	RCI: N/A
Purcellville	R: 15% 1 st \$15 CI: 9% 1 st \$300	R: 15% 1 st \$15 CI: 15% 1 st \$300	RCI:N/A	RCI: N/A
Quantico	R: 20% 1 st \$15 CI: 20% 1 st \$40	R: 20% 1 st \$15 CI: 20% 1 st \$40	R:20% 1 st \$15 CI:20% 1 st \$40	RCI: N/A
Remington	R: 10% 1 st \$15 CI: 10% 1 st \$150	R: 10% 1 st \$15 CI: 10% 1 st \$150	RCI:N/A	RCI: N/A
Ridgeway	R: 20% 1 st \$15 CI: 20% 1 st \$15 5% of excess	R: 20% 1 st \$15 CI: 20% 1 st \$15 5% of excess	RCI: None	RCI: N/A

N/A Not applicable.

* Key to Abbreviations:

R: Residential C: Commercial I: Industrial

^f The Town of Pulaski imposes a tax of 10% on the first \$15 of the bill for mobile service.

Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
Towns (continued)				
Rocky Mount	R: 10% 1 st \$20 C: 10% 1 st \$500 I: 10% 1 st \$1,500	R: 10% 1 st \$20 C: 10% 1 st \$500 I: 10% 1 st \$1,500	RCI:N/A	RCI: N/A
Round Hill	R: 16% 1 st \$15 CI: 9% 1 st \$300	R: 9% 1 st \$15 CI: 9% 1 st \$300	R:16% 1 st \$15 CI: 9% 1 st \$300	RCI: N/A
Rural Retreat	R: 20% 1 st \$15 CI: 20% 1 st \$75	R: 20% 1 st \$15 CI: 20% 1 st \$75	R:20% 1 st \$15 CI:20% 1 st \$75	RCI: N/A
Saint Paul	R: 20% 1 st \$15 C: 20% 1 st \$37.50 I: 10% 1 st \$75	R: 20% 1 st \$15 C: 20% 1 st \$37.50 I: 20% 1 st \$75	R:20% 1 st \$15 C:10% 1 st \$37.50 I:20% 1 st \$75	RCI: N/A
Saltville	RCI: \$1/month	RCI: \$1/month	RCI:N/A	RCI: N/A
Scottsville	R: 20% 1 st \$20 CI: 10% 1 st \$3,000 2% excess	R: 20% 1 st \$20 C: 10% 1 st \$3,000 2% excess	R:20% 1 st \$10 C:10% 1 st \$3,000 2% excess	RCI: N/A
Shenandoah	RCI: 10% 1 st \$15	RCI: 10% 1 st \$15	RCI:N/A	RCI: N/A
Smithfield	R: 10% 1 st \$10 CI: 10% 1 st \$700	R: 10% 1 st \$10 CI: 10% 1 st \$700	R:10% 1 st \$10 CI:10% 1 st \$700	RCI: N/A
South Boston	R: 20% 1 st \$20 CI: 10% 1 st \$2,000	R: 20% 1 st \$20 CI: 10% 1 st \$2,000	RCI:N/A	RCI: N/A
South Hill	R: 15% 1 st \$15 CI: 15% 1 st \$100	R: 15% 1 st \$15 CI: 15% 1 st \$100	R:15% 1 st \$15 CI:15% 1 st \$100	RCI: N/A
Stanley	RCI: 5% 1 st \$15	RCI: 5% 1 st \$15	RCI: 5% 1 st \$15	RCI: N/A
Stephens City	RCI: 4%	RCI: 4%	RCI:4%	RCI: N/A
Strasburg	R: 20% 1 st \$5 CI: 10% 1 st \$100	R: 20% 1 st \$5 CI: 20% 1 st \$50	RCI:N/A	RCI: N/A
Tappahannock	RC: 20% 1 st \$10	RI: 20% 1 st \$10 C: 20% 1 st \$25	RCI:N/A	RCI: N/A

N/A Not applicable.

* Key to Abbreviations:

R: Residential C: Commercial I: Industrial

Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
Towns (continued)				
Timberville	R: 20% 1 st \$10 CI: 20% 1 st \$100	R: 20% 1 st \$10 CI: 20% 1 st \$100	R:20% 1 st \$10 CI:20% 1 st \$100	RCI: N/A
Victoria	R: 15% 1 st \$15 (\$15 max.) CI: 15% 1 st \$200	R: 15% 1 st \$15 CI: 15% 1 st \$100	RCI:N/A	RCI: N/A
Vienna	R: 20% 1 st \$15 CI: 15% 1 st \$300	R: 20% 1 st \$15 CI: 15% 1 st \$300	R:20% 1 st \$15 CI:15% 1 st \$300	RCI: N/A
Vinton	R: 5% 1 st \$15 CI: 5% 1 st \$5,000	R: 5% 1 st \$15 CI: 5% 1 st \$5,000	R: 5% 1 st \$15 CI: 5% 1 st \$5,000	RCI: N/A
Wakefield	RCI: N/A	R: 10% 1 st \$15 CI: 10% 1 st \$150	RCI:N/A	RCI: N/A
Warrenton	R: 20% 1 st \$15 C: 20% 1 st \$100	R: 20% 1 st \$15 CI: 20% 1 st \$100	R:20% 1 st \$15 CI:20% 1 st \$100	RCI: N/A
Warsaw	RCI: 20% 1 st \$5	RCI: 20% 1 st \$5	RCI:N/A	RCI: N/A
Waverly	R: 15% 1 st \$10 CI: 15% 1 st \$50	R: 15% 1 st \$10 CI: 15% 1 st \$50	RCI:N/A	RCI: N/A
Weber City	R: 20% 1 st \$15 C: 20% 1 st \$37.50 I: 20% 1 st \$75	R: 20% 1 st \$10 CI: 20% 1 st \$25	R:20% 1 st \$15 C:20% 1 st \$37.50 I:20% 1 st \$75	RCI: N/A
West Point	R: 20% 1 st \$15 CI: 10% 1 st \$100	R: 20% 1 st \$15 CI: 10% 1 st \$100	RCI:N/A	RCI: N/A
Windsor	R: 10% 1 st \$10 CI: 10% 1 st \$700	R: 10% 1 st \$10 CI: 10% 1 st \$700	R:10% 1 st \$10 CI:10% 1 st \$700	RCI: N/A
Wise	R: 20% 1 st \$15 C: 20% 1 st \$50 I: 20% 1 st \$500	R: 20% 1 st \$15 C: 20% 1 st \$50 I: 20% 1 st \$500	R:20% 1 st \$15 CI:20% 1 st \$100	RCI: N/A

N/A Not applicable.

* Key to Abbreviations:

R: Residential C: Commercial I: Industrial

Table 13.1 (continued)

Locality	Type of Utility Service*			
	Electricity	Telephone	Gas	Water
Towns (continued)				
Woodstock	R: 10% 1 st \$10 C: 10% 1 st \$50 I: 10% 1 st \$100	R: 10% 1 st \$10 C: 10% 1 st \$50 I: 10% 1 st \$100	R:10% 1 st \$10 C:10% 1 st \$50 I:10% 1 st \$100	RCI: N/A
Wytheville	R: 15% 1 st \$15 CI: 15% 1 st \$75	R: 15% 1 st \$15 CI: 15% 1 st \$75	R:15% 1 st \$15 CI:15% 1 st \$75	R: 15% 1 st \$15 CI: 15% 1 st \$75
N/A Not applicable.				
* Key to Abbreviations:				
R: Residential C: Commercial I: Industrial				