

Appendix A

Facsimile of 2003 Tax Rates Questionnaire



WELDON COOPER
 CENTER FOR PUBLIC SERVICE
University of Virginia

Questionnaire for 2003 Edition of *Tax Rates in Virginia's Cities, Counties, and Towns*

General Instructions

This questionnaire shows in gray type the information your locality supplied to us for last year's edition of *Tax Rates*, published in December 2002. Please review the information for accuracy and completeness and write in any changes that will be effective by the end of the calendar year 2003. If a particular tax or fee is not applicable to your locality, please enter N/A (not applicable) in the appropriate space rather than leaving it blank. If we have something wrong, please correct it.

If there are no changes from last year's edition, please return the survey anyway and indicate that there are no changes. If your office lacks the information to complete some of the questions, please contact the appropriate office in your local government to obtain the necessary information or tell us who to contact.

Thank you for your cooperation in completing this questionnaire. If you have any questions contact Steve Kulp at the Weldon Cooper Center for Public Service (Phone: (434) 982-5638; Fax: (434) 982-5536; Email: sck7x@virginia.edu). If possible, please return this form by Friday, July 11, 2003.

Locality:

Tax Year: **2003**

Federal Information Processing Standards (FIPS) Code:

Information for last year's edition, *Tax Rates 2002*, was prepared by:

Position:

Phone:

Fax:

Address:

Email:

Please supply the following information so that we may contact you if we have any additional questions:

Name: _____

Address: _____

Phone: () _____ Fax: _____

Email: _____

Best day and time to call the above number: _____

Please make a copy for your files and fax this questionnaire to: (434) 982-5536, Attention: Steve Kulp or mail it to:

Steve Kulp
 Business and Economics Section
 UVA Weldon Cooper Center for Public Service
 Post Office Box 400206
 Charlottesville, VA 22904-4206

I. Real Property Taxes

This section pertains to real estate taxes on residential, commercial, and industrial property.

A. General Information

1. What is the tax rate per \$100 of assessed value? \$ _____
2. What is/are the due date(s)? _____ (month/day)
3. Does your locality impose any special district levies for downtown revitalization, mosquito control, fire protection, etc.?
 Yes No
4. If "yes" please provide the information below

Applicable District Levies		
Name of District	Purpose	Rate per \$100 of Assessed Value

If you require more space please attach a separate sheet.

5. Does your locality prorate the real property tax on new buildings as permitted by Section 58.1-3292 of the Code of Virginia? Yes No
6. Does your locality have a full-time assessor on its staff? Yes No
7. How often does your locality conduct a general reassessment? Every _____ years
8. When did the last general reassessment become effective?
 January July Year _____
9. In tax year 2002, how many formal appeals (appeals written and presented for administrative review) were made on the basis of an assessment? _____
10. In tax year 2002, how many judicial appeals were made on the basis of an assessment? _____
11. Has your locality adopted an ordinance as permitted by the Code of Virginia 58.1-3219 regarding the deferral of a portion of real estate tax increases when the tax exceeds 105 percent (or a higher limit) of the real estate tax on such property owned by a taxpayer in the previous tax year? Yes No
12. If your locality has adopted an ordinance regarding 58.1-3219, what year was it adopted? _____
13. Has your local government established a tax incremental financing fund to encourage development in certain areas as permitted by Section 58.1-3245 through 58.1-3245.5 of the Code of Virginia (Acts of Assembly, 1988, c.776)? Yes No

B. Real Estate Exemption for Substantial Rehabilitation, Renovation, or Replacement

Residential

Unless otherwise stated, the residential real estate category includes both single and multi-family units. If this is not true for your locality, please note the correct dwelling types.

1. When was the exemption included in your local ordinance? _____
2. What was the effective date of the ordinance? _____
3. What is the minimum age of a structure eligible for exemption? _____ (years)
4. What is the exemption schedule (in years)? _____

5. What is the increase in assessed value required? _____ %
6. What is the increase in square footage required? _____ %

Commercial/Industrial

1. When was the exemption included in your local ordinance? _____
2. What was the effective date of the ordinance? _____
3. What is the minimum age of structure eligible for exemption outside of enterprise zones?
_____ (years)
4. What is the minimum age of structure eligible for exemption in enterprise zones?
_____ (years)
5. What is the exemption schedule (in years)? _____

Note: Unless otherwise stated, exemption is equal to 100 percent of the increase in assessed value resulting from the rehabilitation.

6. What is the increase in assessed value required? _____ %
7. What is the Increase in square footage required? _____ %

C. Real Property Tax Relief for the Elderly and Disabled

Owners

1. To whom does the tax relief plan apply?

There is no Relief Plan	<input type="checkbox"/>
Elderly and Disabled	<input type="checkbox"/>
Elderly Only	<input type="checkbox"/>
Disabled only	<input type="checkbox"/>

2. What is the maximum allowable combined gross income for owners (including the income of all relatives living with the owner)? \$ _____

3. What is the combined net worth for owners (excluding the value of the dwelling and one acre of land upon which it is situated)? \$ _____

4. What is the relief plan for owners (please specify)?

Renters

1. Does your locality provide tax relief in the form of housing grants for the following types of renters?

- No Relief Plan for Renters
 Elderly and Disabled Renters
 Elderly Renters Only
 Disabled Renters Only

2. What is the maximum allowable combined gross income for renters (including the income of all relatives living with the owner)? \$ _____

3. What is the maximum combined net worth for renters? \$ _____

4. What is the relief plan for renters (please specify)?

5. If you have additional comments or conditions, please list them here.

D. Use-Value Assessment

1. Does your locality have use-value assessment? Yes No

2. If "yes", please answer the following:

a. What was the effective date of the use-value ordinance? _____

b. What types of real estate are eligible?

- Agricultural land
 Open space land
 Forestal land
 Horticultural land

c. What is the application fee? \$ _____

3. Please list the following information for each use-value district

<u>District Name</u>	<u>Acreage</u>	<u>Date Created</u>	<u>Review Period (years)</u>
----------------------	----------------	---------------------	------------------------------

E. Service Charge on Tax Exempt Property

Under Section 58.1-3400 through 58.1-3407 of the *Code of Virginia*, localities are permitted to levy a service charge on tax-exempt property in certain limited cases.

1. Does your locality impose service charges on tax-exempt property? Yes No
2. If "yes", please fill in the following table:

<u>Type of Property</u>	<u>Rate per \$100 of Assessed Value</u>
State-owned	
Privately-owned	

3. Comments:

II. Merchants' Capital Tax

- A. Does your jurisdiction have a merchants' capital tax? Yes No

If "no," please go to Section III, Tangible Personal Property Tax

- B. Which items are taxable?

Inventory of stock on hand Yes No

Daily rental vehicle (defined in Section 58.1-2401) Yes No

Daily rental property Yes No

Other: _____

- C. What is the rate per \$100 of assessed value? \$ _____

- D. Which value and what percentage of value do you use to assess merchants' capital (please answer in table below)?

<u>Value</u>	<u>Percent of Value</u>
<input type="checkbox"/> Original Cost	
<input type="checkbox"/> Fair Market Value	
<input type="checkbox"/> Depreciated Cost (Book Value)	
<input type="checkbox"/> Other Method (please specify) _____	
Percent of Value: _____	

- E. In tax year 2002, how many formal appeals (appeals written up and presented to the appropriate office for review) were made on the basis of an assessment? _____

- F. How is the merchants' capital tax assessed? In-house Contracted assessor

III. Tangible Personal Property Tax

A. General Questions

- 1. What is the tax rate per \$100?
- 2. What is/are the due dates? _____ (month/day)
- 3. What is the effective date of assessment or the tax day pursuant to Section 58.1-3515 of the Code of Virginia? _____
- 4. Does your locality offer payment options for paying the tangible personal property tax as permitted by Section 58.1-3916 of the Code? Yes No

Comments:

- 5. Does your locality prorate personal property taxes? Yes No
- 6. If you answered "yes" to question 5, for what categories of personal property do you prorate taxes?
 - Boats Motorcycles Recreational vehicles Other
 - Business motor vehicles Mobile homes Trucks
 - Campers Motor vehicles Trailers

- 7. To whom is tangible personal property tax relief offered?
 - Elderly: Yes No Disabled: Yes No

- 8. If you offer personal property tax relief to a category of taxpayers, what is the form of relief offered?
 - Elderly: _____
 - Disabled: _____

- 9. If your locality requires a maximum income limitation and/or a maximum net worth limitation, what are they?

Elderly	Disabled
Income: _____	Income: _____
Net Worth: _____	Net Worth: _____

- 10. How many applications for review were made to the local assessing officer in tax year 2002? _____
- 11. How many appeals for correction of a final local determination were made to the Tax Commissioner in tax year 2002? _____

B. Motor Vehicles

Automobiles and Trucks Under Two Tons

- 1. Which recognized pricing guide(s) you use to assess motor vehicles?

<input type="checkbox"/> NADA Official Used Car Guide	<input type="checkbox"/> Truck Blue Book, National Market Report
<input type="checkbox"/> NADA Official Older Used Car Guide	<input type="checkbox"/> Black Book, Dealer Cost, Inc.
<input type="checkbox"/> Car Red Book, National Market Reports	<input type="checkbox"/> Maclean Hunter Market Reports
<input type="checkbox"/> Older Car Red Book, National Market Reports	<input type="checkbox"/> Department of Motor Vehicles Report
<input type="checkbox"/> Blue Book, National Used Car Market Report	<input type="checkbox"/> Other (Specify) _____

- 2. What market value does your locality use to assess motor vehicles?

<input type="checkbox"/> Average retail value	<input type="checkbox"/> Average wholesale value
<input type="checkbox"/> Average loan value	<input type="checkbox"/> Average finance value
<input type="checkbox"/> Average trade-in value	<input type="checkbox"/> Other (Specify) _____

- 3. What percentage of market value is used to assess vehicles? _____%

4. If you do not use a pricing guide, or if a motor vehicle is not listed in a pricing guide, then what percentage(s) of original cost do you use to determine the assessed value?

Age of Motor Vehicle Percentage of Value

5. Have you changed your pricing guides, basis for value, or percentage of value since the August 1997 effective date of the Personal Property Tax Act (car tax)? Yes No

Pricing Guide Basis Percentage of Value

Large Trucks Two Tons and Over

1. Which recognized pricing guide(s) do you use to assess motor vehicles?

- | | |
|---|---|
| <input type="checkbox"/> NADA Official Used Car Guide | <input type="checkbox"/> Truck Blue Book, National Market Reports |
| <input type="checkbox"/> NADA Official Older Used Car Guide | <input type="checkbox"/> Black Book, Dealer Costs, Inc. |
| <input type="checkbox"/> Red Book, National Market Reports | <input type="checkbox"/> Maclean Hunter Market Reports |
| <input type="checkbox"/> Older Car Red Book, NMR | <input type="checkbox"/> Department of Motor Vehicle Reports |
| <input type="checkbox"/> Blue Book, National Market Reports | <input type="checkbox"/> Other (specify) _____ |

2. What market value do you use to assess motor vehicles?

- | | |
|---|--|
| <input type="checkbox"/> Average retail value | <input type="checkbox"/> Average wholesale value |
| <input type="checkbox"/> Average loan value | <input type="checkbox"/> Average finance value |
| <input type="checkbox"/> Average trade-in value | <input type="checkbox"/> Other (specify) _____ |

3. What percentage of market value is used to assess vehicles? _____ %

4. If you do not use a pricing guide, or if a truck is not listed in a guide, then what percentage(s) of original cost do you use to determine the assessed value?

Age of Truck Percentage of Value

Please fill in the tables below:

<u>Type of Property</u>	<u>Tax Rate per \$100</u>	<u>Years Depreciated</u>	<u>Depreciation Rate</u>
Heavy Construction Machinery			
Computer Hardware			
Business Furniture/Fixtures			

Please fill in the tables below:

<u>Type of Property</u>	<u>Tax Rate per \$100</u>	<u>Years Depreciated</u>	<u>Depreciation Rate</u>
Generating and Cogenerating Equipment			
Research and Development Equipment			
Biotechnology Equipment			

C. Other Classifications of Tangible Personal Property

Please fill in the table below.

Type of Property	Rate per \$100	Basis of Assessment (% of Original Cost)
Farm	_____	_____
Livestock	_____	_____
Household	_____	_____
Pleasure Boats and Watercraft	_____	_____
Boats and Watercraft Over 5 Tons	_____	_____
Aircraft	_____	_____
Antique Motor Vehicles	_____	_____
Recreational Vehicles	_____	_____
Mobile Homes	_____	_____
Horse Trailers	_____	_____

D. Exemptions from Tangible Personal Property Tax

Please list goods that your locality exempts from the tangible personal property tax and if the exemptions are partial or total:

IV. Machinery and Tools Tax

A. General Category

1. What is your locality's source of assessment value (please check the applicable box)?
 Original Cost Depreciated Cost (Book Value) Fair Market Value Other/Not Applicable

Other (specify) _____

2. What is the tax rate per \$100 of assessed value?

3. What is the assessment ratio (show schedule if applicable)?

Age of Equipment Percentage of Value

4. How many applications for review of a machinery and tools tax assessment were made to the local assessing officer in tax year 2002? _____
5. How many appeals for correction of final local determination of a machinery and tools tax assessment were made to the Tax Commissioner in tax year 2002? _____
6. In tax year 2002, how many judicial appeals were made on the basis of an assessment? _____
7. How is the machinery and tools tax assessed? In-house Contracted-out assessor

B. Machinery and Tools Used in Semiconductor Manufacturing

(as specified in § 58.1-3508.1 of the Code):

1. Are any businesses in your locality involved in semiconductor manufacturing? Yes No
2. What is the tax rate per \$100 of assessed value on semiconductor machinery?

3. What is your locality's source of assessment value (please check the applicable box)?

Not Applicable Original Cost Fair Market Value
 Depreciated Cost (Book Value) Other (Specify) _____

4. What is the assessment ratio (show schedule if applicable)?

Age of Equipment Percentage of Value

C. Machinery and Tools Used in Harvesting Forest Products

(as specified in Section 58.1-3508 of the Code):

1. Are any businesses in your locality involved in the harvesting of forest products? Yes No

2. What is the tax rate per \$100 of assessed value on tools used for harvesting?

3. What is your locality's source of assessment value (please check the appropriate box)?

Not Applicable Original Cost Depreciated Cost (Book Value)
 Fair Market Value Other (specify) _____

4. What is the assessment ratio (show schedule if applicable)?

<u>Age of Equipment</u>	<u>Percentage of Value</u>
-------------------------	----------------------------

V. Miscellaneous Property Tax Exemptions

Does your locality have a property tax exemption for the following programs, as permitted by the Code of Virginia?

A. Certified pollution control equipment and facilities (58.1-3661)? Yes NoB. Certified recycling equipment and facilities (58.1-3661) Yes NoC. Certified solar energy equipment facilities or devices (58.1-3661)? Yes NoD. Generating and co-generating equipment for energy conservation?
(Section 58.1-3662) Yes NoE. Certified storm water management developments (58.1-3660.1) Yes NoF. Environmental restoration sites (58.1-3664) Yes NoG. Erosion control improvements (58.1-3665) Yes NoH. Wetlands and riparian buffers (58.1-3666) Yes No

VI. Utility Taxes and Fees

A. Consumers' Utility Taxes (§58.1-3812 et. seq.)

	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>
Electric:			

	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>
Gas:			

	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>
Telephone:			

	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>
Water:			

	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>
Cable Television:			

B. Utility License Tax

This is a business license tax levy on the gross receipts of public service corporations (utility companies) as authorized by §58.1-3731 of the Code of Virginia.

Telephone: _____ % on gross receipts

Water: _____ % on gross receipts

C. Cable Television Franchise Tax

1. If you impose a franchise license fee on cable operators as authorized by Section 15.2.2108, what is the amount? \$ _____
2. If you impose a video programming excise tax as authorized by Section 58.1-3818.3, what is the amount? \$ _____
3. Does your locality retain franchise agreements with more than one cable provider? Yes No
4. Does your locality impose a BPOL tax on cable providers? Yes No

D. Cellular Phone Tax

1. Has your locality adopted a cellular phone tax? Yes No
2. If you answered "yes", what is the rate? \$ _____ per month
3. Is your locality in compliance with section 58.1-3812 mandated by the Federal Mobile Telecommunications Sourcing Act? Yes No Not Applicable

E. Emergency 911 Phone Tax

1. Does your locality impose an enhanced 911 emergency telephone tax as provided in section 58.1-3813 of the Code of Virginia? Yes No
2. If you answered "yes", what is the rate? \$ _____ per month

F. Right-of-Way Use Fee

1. Section 56-468-1, adopted in 1998, allows localities that maintain their public streets and roads to impose a public right-of-way fee on providers of telecommunications services that use their electric poles or electric conduits. Does your locality impose such a fee? Yes No Ineligible to impose fee

VII. Motor Vehicle Licenses (Decals)

Please indicate below the applicable tax rate as either flat (e.g. \$25), or a shedule, which represents tax by weight.

Private Passenger Vehicle Motorcycle Trucks Not for Hire (by weight)

A. What is the date that new decals must be affixed to vehicles? _____ (month/day)

B. For whom do you provide exemptions from the local vehicle license tax?

Elderly: Yes No Disabled: Yes No

VIII. Business License Taxes

- A. Does your locality impose a business, professional, and occupational license (BPOL) tax? Yes No

If "No" skip to Section IX, "Other Local Taxes."

- B. What is the filing date for the BPOL Tax? _____

- C. What is the payment due date for the BPOL? _____

- D. What type of BPOL payment plan does your locality have?

Annual Semiannual Quarterly Other (specify:) _____

- E. Please check the box that describes how your locality applies the license fee allowed under the Code of Virginia Section 58.1-3703A. Please be aware of the distinction between a license fee and a license tax as defined by the BPOL Guidelines (Section 3.1.1), issued January 1, 2000. Note that beginning July 1, 1998, a locality is not permitted to impose both a license fee and a license tax on a business conducted at a single definite place of business (Section 58.1-3703A).

- We do not impose a license fee on any business. We have a minimum or flat tax that businesses are required to pay.
- We impose a license fee per business location, regardless of the number of licenses issued at that location.
- We impose a license fee for each license a business has, even if its activities are at one location.
- Not applicable; no fees imposed.
- Other arrangements (please explain below)

- F. If you answered above that your locality does charge a license fee, to which businesses does the fee apply?

- None; not applicable.
- All businesses
- Only to businesses with gross receipts of greater than \$ _____
- Only to businesses with gross receipts of less than \$ _____

If the fee amount is determined on a sliding scale that depends on the amount of total gross receipts, please detail the fee schedule below:

- G. Check the box that describes whether your locality has implemented a license tax threshold.

- Yes, we have a license tax threshold. The threshold is \$ _____
- No, we have not adopted a license tax threshold.

This means that businesses with gross receipts of the amount stated, or greater, are subject to the tax rate specified for that business' classification (e.g., \$.20 per \$100 for retail sales on gross receipts exceeding \$1,000).

If you answered above that your locality has a license tax threshold, please answer the next question. Otherwise, please skip to "I. Contracting".

- H. For those businesses subject to the tax, does your locality apply a separate gross receipts tax threshold to each licensed business at each location? Yes No Not Applicable

I. Contracting

1. What is the license fee (filing fee) for contracting? \$ _____ per year
2. What is the license tax rate? \$ _____ per year
3. We have a minimum tax of \$ _____ per year for businesses subject to a tax rate.
Please explain:

J. Retail Sales

1. What is the license fee (filing fee) for retail sales? \$ _____ per year
2. What is the license tax rate? \$ _____ per year
3. We have a minimum tax of \$ _____ per year for businesses subject to a tax rate.
Please explain:

K. Mail Order

1. What is the license fee (filing fee) for mail order services? \$ _____ per year
2. What is the license tax rate? \$ _____ per year
3. We have a minimum tax of \$ _____ per year for businesses subject to a tax rate.
Please explain:

L. Repair, Personal, and Business Services

	<u>Repair Services</u>	<u>Personal Services</u>	<u>Business Services</u>
1. What is the license fee (filing fee) \$	_____	_____	_____
2. What is the annual license tax rate? \$	_____	_____	_____
3. What is the annual minimum tax? \$	_____	_____	_____

Please explain:

M. Financial, Real Estate, and Professional

	<u>Finance</u>	<u>Real Estate</u>	<u>Professional Service</u>
1. What is the annual license fee (filing fee) ? \$	_____	_____	_____
2. What is the annual license tax rate? \$	_____	_____	_____
3. We have an annual minimum tax of \$	_____	_____	_____

Please explain:

N. Wholesale

1. What is the license fee (filing fee) for wholesale businesses? \$ _____ per year
2. The license tax rate is \$ _____ per \$100 of (check the appropriate box)
 purchases of goods for sale gross receipts not applicable

3. We have a minimum tax of \$ _____ per year for businesses subject to a tax rate.

Please explain:

- O. If the tax rate is applied to gross receipts or at a rate in excess of \$0.05 per \$100 of purchases, what year did the local ordinance giving you this authority take effect? _____

- P. Does your locality charge a license fee or levy a BPOL tax on any business renting real property, as the owner of such property (other than hotels, motels, motor lodges, auto courts, tourist courts, travel trailer parks, lodging houses, rooming houses, and boarding houses)? Yes No

If yes, what year did the ordinance giving you this authority take effect? _____

- Q. Please list your tax/fee and applicable time period beside the following:

	<u>Fee</u>	<u>Period</u>
1. Retail peddlers:	_____	_____
	\$	
2. Retail itinerant merchants:	_____	_____
	\$	
3. Wholesale peddlers and itinerant merchants:	_____	_____
	\$	

IX. Other Local Taxes

A. Local Excise Sales Taxes

- 1. Restaurant food (meals) tax (58.1-3833 and 58.1-3840) _____ %
- 2. Transient occupancy (hotels and motels) tax (58.1-3819 to 58.1-3840) _____ %
- 3. Admissions (entertainment) tax (58.1-3818 and 58.1-3840) _____ %
- 4. Tax on (motor) fuel in certain transportation districts (58.1-1720) _____ %

B. Cigarette Tax (58.1-3830)

<u>Number of Cigarettes in a Pack</u>	<u>Tax (\$ or ¢)</u>
20	_____
25	_____
30	_____

C. Natural Resource Related Taxes

- 1. Oil severance tax (58.1-3712.1) _____ % of gross receipts
- 2. Coal severance tax (58.1-3712) _____ % of gross receipts
- 3. Coal and gas road improvement tax (58.1-3713) _____ % of gross receipts
- 4. Additional gas severance tax (58.1-3713.4) _____ % of gross receipts
- 5. Mineral tax (58.1-3286) _____ % of gross receipts

D. Taxes on Legal Documents

- 1. Recordation tax (58.1-3805) _____ %
- 2. Tax on wills and administration (58.1-3805) _____ %

E. Bank Franchise Tax

Does your locality collect the bank franchise tax as authorized by section 58.1-1208?

Yes No

F. Other Miscellaneous Taxes

In the table, please specify any other miscellaneous taxes imposed by your locality.

<u>Item</u>	<u>Rate</u>
_____	_____

X. User Charges and Other Fees

A. Refuse Collection Charges

1. Does your locality provide refuse collection to:
 - a. Residential customers? Yes No
 - b. Commercial and industrial customers? Yes No
2. If "yes" what is the frequency of collection for:
 - a. Residential customers? _____
 - b. Commercial and industrial customers? _____
3. If "yes" what is the collection fee (if none put \$0) for:
 - a. Residential customers? _____ (\$ per period)
 - b. Commercial and industrial customers? _____ (\$ per period)
4. Does your locality contract with one or more private firms to provide refuse collection? Yes No
5. If your locality imposes tipping fees, please show the charge(s).

6. If your locality charges specific collection fees for miscellaneous refuse items, please provide the following information:

Refuse Item	Fee
-------------	-----

B. Recycling Collection Charges

1. Has your locality instituted a recycling program? Yes No
2. If "yes," does your locality:
 - a. Provide the recycling service directly or contract it out? Directly Contracted-out
 - b. Charge a fee for the service? Yes No
 - c. If "yes," what is the fee? _____

C. Other User Fees

1. What is the residential water connection fee?

Meter Size	Connection Fee
------------	----------------
2. What is the residential sewer connection fee?

Meter Size	Connection Fee
------------	----------------

3. Other residential water and sewer fees:

	Water	Sewer
Availability fee:	_____	_____
Meter fee:	_____	_____
Tap fee:	_____	_____
Other fees:	_____	_____

4. What are the monthly user fee rates charged by your locality?

Water: _____ Sewer: _____

5. What is the impact fee on new developments for road improvements (section 15.2-2319)?

6. What is the impact fee on stormwater management developments? _____

7. Miscellaneous fees and charges:

Please specify any other miscellaneous fees or charges imposed by your locality.

_____	_____
Items	Fees

Y. Web Sites

The Weldon Cooper Center for Public Service is interested in determining which data collected in this survey are also available to the public on the web. Please list websites, if any, that contain information on the following subjects:

1. Proposed budget: _____
2. Adopted budget: _____
3. Current tax rates and provisions: _____
4. Current utility charges: _____

Thank you. We appreciate the time you have spent to complete this questionnaire.
If you have any questions, please feel free to call Steve Kulp at (434) 982-5638.