

Section 13

Consumers' Utility Tax, 2005

The consumers' utility tax accounted for 7.2 percent of the tax revenue collected by cities in fiscal year 2004, 3.7 percent by counties, and 9.0 percent by large towns. These are averages; the relative importance of the tax in individual cities, counties, and towns varies significantly. For information on individual localities, see Appendix C.

The *Code of Virginia*, § 58.1-3812 and § 58.1-3814, authorizes localities to impose a tax on the consumers of public utilities. (This tax should not be confused with the utility license tax, which is a tax levied on utility providers. See Section 11.) 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 that 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 consumers' utility tax within the limits of an incorporated town if the town itself also levies such a tax, provided the town maintains certain services. If localities wish to change rates for local consumer utility taxes, they must give 120 days notice to providers for such a rate change.

In 2001, the General Assembly repealed the utility license tax on providers of gas and electric power and rearranged the rate structure of the consumers' utility tax for electricity and natural gas consumption (see §58.1-3814). The taxes are now either per kilowatt hour of electricity used by the consumer or per hundred cubic feet (CCF) of gas delivered monthly to consumers. The tax schedules and services of the provider are explained in § 58.1-2901 for electricity and § 58.1-2905 for natural gas. The maximum amount of tax that can be imposed on residential consumers

as a result of either conversion is limited to three dollars per month, except where a higher limit already existed.

Finally, § 58.1-3816.2 was amended in 2004 to give local governing bodies authority to grant exemptions from any or all the consumer utility taxes (except the E-911 tax) to churches or religious bodies.

Table 13.1 shows the monthly tax on electricity for residential, commercial, and industrial users. Thirty-six cities, 85 counties, and 104 towns reported having a tax on electricity in 2005. The format of charges in terms of kilowatt hours reflects the changes made in the 2001 law.

Table 13.2 shows the monthly tax on telephones for residential, commercial, industrial, and cellular users. The format for this tax has not changed. Ordinarily there is a percentage charge. For example, the charge may be 20 percent on the first \$15 or 10 percent on the first \$30. These amounts can vary by locality. Thirty-eight cities report having a consumers' tax on phones, along with 82 counties, and 94 towns. Regarding levies on cell phones, 32 cities, 53 counties, and 33 towns report imposing a tax. The tax amounts to roughly \$3.00 in most localities.

The consumers' tax on gas is listed in **Table 13.3**. As with the tax on electricity, the tax on gas has been changed to reflect the elimination of the utility license tax and the subsequent incorporation of that tax into the consumers' tax. The usual format for the tax is now a given minimum, with a given tax per additional CCF (hundred cubic feet) of gas used by the consumer, up to a certain maximum amount charged. In 2005, 33 cities, 50 counties, and 56 towns reported imposing the tax on residential, commercial, and industrial users.

Finally, **Table 13.4** lists the monthly tax on water. Eighteen cities, 3 counties, and 3 towns report having the tax. Like the telephone tax, the water tax imposes a certain percentage tax on the first given dollar amount of usage, such as 10 percent on the first \$15 of usage.



Table 13.1
Utility Consumers' Monthly Tax on Electricity, 2005

Locality	Residential	Commercial	Industrial
Cities (Note: All cities responded to this survey. Those that answered "not applicable" to all items in this table are excluded.)			
Alexandria	\$1.12 + \$.012075/kwh; group meter not to exceed \$2.40 times the number of dwelling units	\$0.97 + \$0.004610/kwh	\$0.97 + \$0.003755/kwh
Buena Vista	20% on first \$15	20% on first \$150	20% on first \$150
Charlottesville	\$0.007349/kwh first 40,726 kwh; \$0.002940/kwh thereafter; \$0.70 times number of bills	\$0.006069/kwh first 49,242 kwh; \$0.002446/kwh thereafter; \$0.70 times number of bills	\$0.008172/kwh first 36,570 kwh; \$0.001497/kwh thereafter
Chesapeake	\$1.75/dwelling unit + \$0.0185/kwh; \$3.75 max./mo.	\$2.87/meter + \$0.0171/kwh \$112.50 max./mo.	\$2.87/meter + \$.0251/kwh \$112.50 max./mo.
Colonial Heights	20% on first \$15	20% on first \$300	20% on first \$300
Covington	6% min./mo. + \$0.004743/kwh; \$6 max./mo.	10% min./mo. + \$0.006602/kwh; \$8,000 max./year	10% min./mo. + \$0.006602/kwh; \$8,000 max./year
Danville	\$0.027 + \$0.0035/kwh; \$0.90 max./mo.	\$0.49 + \$0.0037/kwh on first 1,500 kwh	\$39 + \$0.0019/kwh; \$60 max./mo.
Emporia	\$1.40 + \$0.015086/kwh; \$3 max./mo.	\$2.29 + \$0.014085/kwh; \$36 max./mo.	\$2.29 + \$0.014085/kwh; \$36 max./mo.
Fairfax	\$1.05 + \$0.01136/kwh; \$2.25 max./mo.	\$1.72 + \$0.010112/kwh; \$75 max./mo.	\$1.72 + \$0.010112/kwh; \$75 max./mo.
Falls Church	\$0.70 + \$0.007535/kwh; \$5 max./mo.	\$0.092 + \$0.004807/kwh	\$0.092 + \$0.004807/kwh
Franklin	\$1.15 + \$0.015/kwh; \$3 max./mo.	\$2 + \$0.015/kwh on first 3,700 kwh; \$0.0055/kwh thereafter; \$165 max./mo.	\$2 + \$0.015/kwh on first 3,700 kwh; \$0.0055/kwh thereafter; \$165 max./mo.
Fredericksburg	20% on first \$10	10% on first \$2,000	10% on first \$2,000
Galax	20% on first \$10	20% on first \$100	20% on first \$150
Hampton	\$1.40 + \$0.014953/kwh; \$3 max./mo.	\$2.29 + \$0.013953/kwh on first 2,703 kwh; \$0.003321/kwh thereafter; \$80 max./mo.	\$2.29 + \$0.015498/kwh on first 2,433 kwh; \$0.004835/kwh thereafter; \$80 max./mo.
Harrisonburg	\$0.50 + \$0.0012/kwh; \$1 max./mo.	\$0.50 + \$0.0083/kwh; \$15 max./mo.	\$0.50 + \$0.0083/kwh; \$15 max./mo.
Hopewell	20% on first \$10	20% on first \$25	20% on first \$2,500
Lexington	\$3	\$100	\$100
Lynchburg	\$0.00460/kwh on first 1,000 kwh; \$0.00260/kwh thereafter	\$0.00480/kwh on first 1,000 kwh; \$0.00292/kwh thereafter	\$0.00375/kwh on first 1,000 kwh; \$0.00260/kwh thereafter
Manassas Park	20% times min./mo. + 0.01641/kwh; \$3 max./mo.	20% times min./mo. + 0.021683/kwh on first 1500 kwh; \$0.0174/kwh thereafter	20% times min./mo. + 0.021683/kwh on first 1500 kwh; \$0.0174/kwh thereafter
Martinsville	\$2.00 + \$0.00328/kwh; \$3 max./mo.	\$0.00528/kwh; \$400 max./mo.	\$0.00528/kwh; \$400 max./mo.
Newport News	\$1.54 + \$0.016398/kwh; \$3.08 max./mo.	\$2.29 + \$0.013859/kwh on first 2,771 kwh; \$0.003265/kwh thereafter; \$80 max./mo.	\$2.29 + \$0.015455/kwh on first 2,440 kwh; \$0.003482/kwh thereafter; \$80 max./mo.
Norfolk	\$1.75 + \$0.016891/kwh; \$3.75 max./mo.	\$2.87 + \$0.017933/kwh on first 537 kwh; \$0.006330/kwh thereafter	\$1.38 + \$0.004965/kwh on first 3,625,100 kwh; \$0.004014/kwh thereafter
Norton	20% on first \$37.50	20% on first \$37.50	20% on first \$37.50
Petersburg	\$1.40 + \$0.015063/kwh; \$3 max./mo.	\$1.72 + \$0.010533/kwh; \$75 max./mo.	\$1.72 + \$0.010533/kwh; \$75 max./mo.
Poquoson	\$1.40 + \$0.014716/kwh; \$3 max./mo.	\$1.15 + \$0.007286/kwh; \$10 max./mo.	\$1.15 + \$0.007286/kwh; \$10 max./mo.
Portsmouth	\$1.40 + \$0.015038/kwh; \$3.40 max./mo.	\$2.29 + \$0.013143/kwh; \$400 max./mo.	\$2.29 + \$0.015915/kwh; \$400 max./mo.
Radford	\$0.01505/kwh; \$3 max./mo.	\$0.03500/kwh; \$40 max./mo.	\$0.03000/kwh; \$40 max./mo.
Richmond	\$1.40 + \$0.015116/kwh; \$4 max./mo.	\$2.75 + \$0.016462/kwh on first 8,945 kwh; \$0.002160/kwh thereafter	\$2.75 + \$0.11952/kwh on first 1,232 kwh; \$0.001837 thereafter
Roanoke	\$0.00780/kwh on first 1,000 kwh; > of \$0.00450/kwh or 12% times min./mo. thereafter	\$0.00800/kwh on first 1,000 kwh; > of \$0.00540/kwh or 12% times min./mo. thereafter	\$0.00680/kwh on first 1,000 kwh; > of \$0.00395/kwh or 12% times min./mo. thereafter
Salem	6% on first \$15	6% on first \$5,000	6% on first \$5,000

Table 13.1 Utility Consumers' Monthly Tax on Electricity, 2005 (continued)

Locality	Residential	Commercial	Industrial
Cities (continued)			
Staunton	\$1.40 + \$0.015/kwh; \$2 max./mo.	\$2.29 + \$0.014489/kwh; \$20 max./mo.	N/A
Suffolk	20% on first \$15	13% on first \$10,000	13% on first \$10,000
Virginia Beach	\$1.40 + \$0.014771/kwh; \$3.00 max./mo.	\$1.72 + \$0.010057/kwh on first 9,151 kwh; \$0.002831/kwh thereafter; \$162.50 max./mo.	\$1.72 + \$0.009253/kwh first 9,946 kwh; \$ 0.001190/kwh thereafter; \$162.50 max/month
Waynesboro	\$0.70 + \$0.007589/kwh; \$5 max./mo.	\$1.15 + \$0.007144/kwh; \$15 max./mo.	\$1.15 + \$0.007409/kwh; \$15 max./mo.
Williamsburg	\$0.70 + \$0.007468/kwh; \$1 max./mo.	\$1.15 + \$0.006947/kwh; \$20 max./mo.	\$1.15 + \$0.006947/kwh; \$20 max./mo.
Winchester	\$0.012/kwh; \$3 max./mo.	\$0.011/kwh; 10,700 kwh/mo. max	\$0.011/kwh; 10,700 kwh/mo. max
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)			
Accomack	\$0.00321/kwh	\$0.00342/kwh	\$0.00132/kwh
Albemarle	\$0.0312831/kwh on first 128 kwh; \$4 max./mo.	\$0.006161/kwh on first 48,693; \$0.0016361/kwh thereafter	\$0.005265/kwh on first 56,980; \$0.000934/kwh thereafter
Alleghany	15% on first \$15	10% on first \$500	10% on first \$500
Amelia	20% on first \$12.50	20% on first \$25	20% on first \$25
Amherst	20% times min./mo. + \$0.015508/kwh; \$3 max/mo.	20% times min./mo. + \$0.014214/kwh; \$20 max./mo.	20% times min./mo. + \$0.014214/kwh; \$20 max./mo.
Appomattox	20% times min./mo. + \$0.14768/kwh; \$3 max./mo.	20% times min./mo. + \$0.015279/kwh; \$20 max./mo.	20% times min./mo. + \$0.015279/kwh; \$20 max./mo.
Arlington	N/A	\$1.15 + \$0.004989/kwh	\$1.15 + \$0.008022/kwh
Augusta	\$1.40 + \$0.015094/kwh; \$3 max./mo.	\$2.29 + \$0.014169/kwh; \$30 max./mo.	\$2.29 + \$0.014169/kwh; \$30 max./mo.
Bedford	\$0.0075/kwh; \$1.50 max./mo.	\$0.00605/kwh; \$25 max./mo.	\$0.00735/kwh; \$25 max./mo.
Bland	\$1.50 + \$0.01515/kwh; \$3 max./mo.	\$1.50 + \$0.00945/kwh; \$30 max./mo.	\$1.50 + \$0.00945/kwh on first 3,175 kwh; \$0.00012/kwh on next 66,667 kwh.
Botetourt	20% on first \$15	20% on first \$15	20% on first \$15
Brunswick	20% on first \$10	20% on first \$100	20% on first \$100
Buchanan	\$1.50 + \$0.01515/kwh; \$3 max./mo.	\$0.75 + \$0.1125/kwh; \$3 max./mo.	\$0.75 + \$0.0109/kwh; \$3 max./mo.
Buckingham	10% on first \$15	10% on first \$100	10% on first \$100
Campbell	Greater of \$0.01505/kwh or min. tax of \$1.50; \$3 max./mo.	Greater of \$0.03500/kwh or min. tax of \$2.29; \$3 max./mo.	Greater of \$0.03000/kwh or \$2.29 min. tax; \$3 max/mo.
Caroline	20% of min. monthly charge + \$0.01672/kwh; \$3 max./mo.	20% of min. monthly charge + \$0.01865/kwh; \$10 max./mo.	20% of min. monthly charge + \$0.01865/kwh; \$10 max./mo.
Carroll	\$0.01140/kwh; \$3 max./mo.	\$0.0290/kwh; \$20 max./mo.	\$0.01155/kwh; \$50 max./mo.
Charles City	20% on first \$10	20% on first \$10	20% on first \$10
Charlotte	\$1.40 + \$0.014432/kwh; \$2.50 max./mo.	\$0.015398/kwh on first 176 kwh; \$0.001326/kwh thereafter	\$0.006583/kwh on first 412 kwh; \$0.001568/kwh thereafter
Chesterfield	\$1.40 + \$0.015062/kwh; \$2 max./mo.	\$1.15 + \$0.007023/kwh on first 2,684 kwh; \$0.000508/kwh on 2,685-195,597 kwh; \$0.000367/kwh thereafter	\$1.15 + \$0.010995/kwh on first 1,714 kwh; \$0.000758/kwh on 1,715-131,002 kwh; \$0.000167/kwh thereafter
Clarke	\$1.40 + \$0.015/kwh; \$3 max/mo.	\$2.29 + \$0.0140167/kwh on first 5,300 kwh; \$0.00283/kwh thereafter	\$2.29 + \$0.0140167/kwh on first 5,300 kwh; \$0.00283/kwh thereafter
Craig	\$0.01515/kwh; \$1.50 min./mo. \$3 max./mo.	\$0.01700/kwh; \$1.50 min./mo. \$9 max./mo.	\$0.01525/kwh; \$1.50 min./mo. \$9 max./mo.
Culpeper	\$0.14953/kwh; \$3 max./mo. \$1.40 min./mo.	\$0.14658/kwh; \$10 max./mo. \$2.29 min./mo.	\$0.14658/kwh; \$10 max./mo. \$2.29 min./mo.
Cumberland	20% on first \$15	20% on first \$15	20% on first \$15
Dickenson	20% of charge over \$3	20% of charge over \$37.50	20% of charge over \$75

N/A Not applicable.

Table 13.1 Utility Consumers' Monthly Tax on Electricity, 2005 (continued)

Locality	Residential	Commercial	Industrial
Counties (continued)			
Essex	\$1.40 + 0.015094/kwh; \$3 max./mo.	\$1.15 + \$0.007261/kwh; \$10 max./mo.	\$1.15 + \$0.007261/kwh; \$10 max./mo.
Fairfax	8% on first \$50 + \$0.00605/kwh; \$4 max./mo.	10% on first \$10,000 + \$0.00594/kwh; \$1,000 max./mo.	10% on first \$10,000 + \$0.00707/ kwh; \$1,000 max./mo.
Fauquier	20% times min./mo. + \$0.016070/kwh; \$3 max./mo.	10% times min./mo. + \$0.007887/ kwh on first 1500 kwh; \$0.007184/kwh thereafter; \$100 max./mo.	10% times min./mo. + \$0.007887/ kwh on first 1500 kwh; \$0.007184/kwh thereafter; \$100 max./mo.
Floyd	\$3	\$3	\$3
Fluvanna	\$1.40 + \$0.017138; \$3 max./mo.	\$1.40 + \$0.017138; \$3 max./mo.	\$1.40 + \$0.017138; \$3 max./mo.
Franklin	\$0.01525/kwh; \$1.50 min./mo. \$3 max./mo.	\$0.0400/kwh; \$1.50 min./mo. \$3 max./mo.	\$0.01600/kwh; \$1.50 min./mo. \$40 max./mo.
Frederick	\$0.22 + \$0.003/kwh; \$3 max./mo.	\$0.30 + \$0.0024/kwh on first 700 kwh; \$0.0015928/kwh thereafter	\$0.30 + \$0.0024/kwh on first 700 kwh; \$0.0015928/kwh thereafter
Gloucester	20% on first \$15	10% on first \$75	10% on first \$75
Goochland	20% times min./mo. + \$0.015164/kwh	20% times min./mo. + \$0.014866/kwh; \$6 max./mo.	20% times min./mo. + \$0.014866/kwh; \$6 max./mo.
Grayson	\$0.0155/kwh, \$1.50 min./mo. \$3 max./mo.	\$0.0155/kwh, \$1.50 min./mo. \$20 max./mo.	\$0.0155/kwh, \$1.50 min./mo. \$40 max./mo.
Greene	20% on first \$15	20% on first \$42.50	20% on first \$42.50
Greensville	20% on first \$15	20% on first \$150	20% on first \$150
Halifax	20% times min./mo. + \$0.014973/kwh; \$3 max./mo.	20% times min./mo. + \$0.016375/kwh on first 1,082 kwh; \$0.001070/ kwh thereafter	20% times min./mo. + \$0.016375/kwh on first 1,082 kwh; \$0.001070/ kwh thereafter
Hanover	\$3	\$3	\$3
Henrico	\$0.70 + \$0.007537/kwh; \$1 max./mo.	\$1.15 + \$0.007130/kwh; \$10 max./mo.	\$1.15 + \$0.007603/kwh; \$10 max./mo.
Henry	20% of min. charge +\$0.010374 per kwh; not to exceed \$3	20% of min. charge + \$0.009794 per kwh until tax reaches \$3; thereafter \$0.003183/kwh	20% of min. charge +\$0.009794 per kwh until tax reaches \$3; thereafter \$0.003183/kwh
Highland	\$0.015/kwh; \$1.00 min./mo. \$3 max./mo.	\$0.015/kwh; \$1.00 min./mo. \$3 max./mo.	\$0.015/kwh; \$1.00 min./mo. \$3 max./mo.
Isle of Wight	\$0.007813/kwh; \$1.50 max./mo.	\$0.007383/kwh; \$100 max./mo.	\$0.007383/kwh; \$100 max./mo.
King & Queen	\$0.000380/ kwh on first 2,500 kwh; \$0.000240/kwh thereafter	\$0.000380/kwh on first 2,500 kwh; \$0.000240/kwh 2,501-50,000 kwh; \$0.000180/kwh thereafter	\$0.000380/kwh on first 2,500 kwh; \$0.000240/kwh 2,501-50,000 kwh; \$0.000180/kwh thereafter
King George	Maximum tax: \$1.50	Maximum tax: \$10.00	Maximum tax: \$10.00
King William	20% on first \$15	10% on first \$100	10% on first \$100
Lee	15% on first \$15	15% on first \$15	15% on first \$15
Loudoun	\$0.006804/kwh	\$0.005393/kwh	\$0.005393/kwh
Louisa	15% on first \$100	15% on first \$100	5% on first \$100
Lunenburg	20% on first \$15	20% on first \$30	20% on first \$30
Madison	20% of minimum charge + \$0.014473/kwh; \$3 max./mo.	20% of minimum charge + \$0.013966/kwh; \$20 max./mo.	20% of minimum charge + \$0.013966/kwh; \$20 max./mo.
Mathews	20% on first \$10	20% on first \$10	20% on first \$10
Mecklenburg	\$3	\$3	\$3
Middlesex	20% on first \$10	5% on first \$50	5% on first \$50
Montgomery	20% on first \$15	20% on first \$100	20% on first \$100
Nelson	20% on first \$10	20% on first \$10	20% on first \$10
New Kent	\$0.70 + \$0.07436/kwh; not to exceed \$1.50	\$1.15 + \$0.00764/kwh not to exceed \$10	\$1.15 + \$0.007040/kwh not to exceed \$10
Northampton	20% on first \$15	20% on first \$100	20% on first \$100
Northumberland	\$3 maximum	\$3 maximum	\$3 maximum
Orange	20% on first \$15	20% on first \$75	20% on first \$75
Patrick	20% on first \$15	20% on first \$15	20% on first \$15
Pittsylvania	15% on first \$15	15% on first \$100	15% on first \$100
Powhatan	20% of minimum charge + \$0.16231/kwh; \$3 max./mo.	20% of minimum charge + \$0.015071/kwh; \$20 max./mo.	20% of minimum charge + \$0.015071/kwh; \$20 max./mo.
Prince Edward	\$2.50 maximum	\$40.00 maximum	\$40.00 maximum
Prince George	20% on first \$15	20% on first \$200	20% on first \$200

N/A Not applicable.

Table 13.1 Utility Consumers' Monthly Tax on Electricity, 2005 (continued)

Locality	Residential	Commercial	Industrial
Counties (continued)			
Prince William	\$1.40 + \$0.01509/kwh; \$3 max./mo.	\$2.29 + \$0.013487/kwh; \$100 max./mo.	\$2.29 + \$0.013487/kwh; \$100 max./mo.
Pulaski	\$0.01525/kwh	\$0.01415/kwh	\$0.01515/kwh
Rappahannock	20% on first \$15	20% on first \$15	N/A
Richmond	\$0.015/kwh; \$3 max./mo.	\$0.015/kwh; \$3 max./mo.	\$0.015/kwh; \$3 max./mo.
Roanoke	\$0.09/kwh; \$0.90 min./mo. \$1.80 max./mo.	\$0.0610/kwh; \$0.90 min./mo. \$600 max./mo.	\$0.0640/kwh; \$0.90 min./mo. \$600 max./mo.
Rockbridge	20% on first \$15	20% on first \$50	20% on first \$50
Rockingham	20% on first \$10	20% on first \$100	20% on first \$100
Russell	20% on first \$15	10% on first \$200	20% on first \$1,000; 2% thereafter
Scott	20% on first \$15	20% on first \$37.50	20% on first \$75
Shenandoah	20% on first \$5	10% on first \$100	10% on first \$100
Smyth	20% of minimum charge + \$0.01525/kwh; \$3 max./mo.	20% of minimum charge + \$0.0146/kwh; \$20 max./mo.	20% of minimum charge + \$0.0126/kwh; \$200 max./mo.
Southampton	\$1.40 + \$0.014543/kwh; \$3 max./mo.	\$2.29 + \$0.015199/kwh on first 3,219 kwh; \$0.000365/kwh thereafter; \$1,500 max./mo.	\$2.29 + \$0.015199/kwh on first 3,219 kwh; \$0.000365/kwh thereafter; \$1,500 max./mo.
Spotsylvania	\$2	10% on first \$300; 1% thereafter	10% on first \$300; 1% thereafter
Stafford	\$0.014955/kwh; \$3 max./mo.	\$0.006434/kwh; \$2 max./mo.	\$0.006434/kwh; \$2 max./mo.
Sussex	10% on first \$15	10% on first \$150	10% on first \$150
Warren	\$1.40 + \$0.015 per kwh; \$3 max./mo.	\$2.29 + \$0.0047223/kwh on first 5,300kwh; \$0.000943/kwh thereafter	\$2.29 + \$0.0047223/kwh on first 5,300kwh; +\$0.000943/kwh thereafter
Washington	\$1.50 + \$0.01520/kwh; \$3 max./mo.	\$1.50 + \$0.01500/kwh on first 667 kwh; \$0.00105/kwh thereafter; \$100 max./mo.	\$1.50 + \$0.01500 on first 667 kwh; \$0.00105/kwh thereafter; \$100 max./mo.
Westmoreland	\$3.00	N/A	N/A
Wise	\$0.015625/kwh; \$1.50 min./mo. \$3.00 max./mo.	\$0.01900/kwh; \$1.50 min./mo. \$7.50 max./mo.	\$0.01800/kwh; \$1.50 min./mo. \$15.00 max./mo.
Wythe	20% on first \$15	20% on first \$200	20% on first \$1,000; 1% thereafter
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	\$0.00750/kwh; \$10 max./mo.	\$0.00750/kwh; \$25 max./mo.	\$0.00550/kwh; \$100 max./mo.
Alberta	\$1.40 + \$0.015243/kwh; \$3 max./mo.	\$2.29 + \$0.014663/kwh; \$20.00 max./mo.	\$2.29 + \$0.014663/kwh; \$20.00 max./mo.
Altavista	\$1.40 minimum; \$3.00 max./mo.	\$2.29 minimum; 3.00 max./mo.	\$2.29 minimum; \$3.00 max./mo.
Amherst	min./mo. + \$0.0065/kwh; \$1.20 max./mo.	min./mo. + \$0.005/kwh; \$8 max./mo.	20% on first \$100
Ashland	\$0.70 + \$0.007525/kwh; \$1 max./mo.	\$1.15 + \$0.007342/kwh; \$10 max./mo.	\$1.15 + \$0.007342/kwh; \$10 max./mo.
Berryville	\$0.0034/kwh; \$3 max./mo.	\$0.00195/kwh; \$10 max./mo.	\$0.000065/kwh; \$10 max./mo.
Big Stone Gap	\$0.80 + \$0.009644/kwh; \$3 max./mo.	\$1.50 + \$0.0123367/kwh; \$10 max./mo.	\$7 + \$0.0057034/kwh; \$10 max./mo.
Blacksburg	\$0.01135/kwh; \$2.25 max.	\$0.01115/kwh; \$7.50 max.	\$0.012000/kwh; \$7.50 max.
Bluefield	0.75%	0.75%	N/A
Boones Mill	20% on first \$15	20% on first \$15	20% on first \$200
Bowling Green	\$1.40 + \$0.015094/kwh; \$3 max./mo.	\$2.29 + \$0.014597/kwh; \$10 max./mo.	\$2.29 + \$0.014597/kwh; \$10 max./mo.
Boydton	15% on first \$10	15% on first \$50	15% on first \$50
Bridgewater	\$0.0142/kwh; \$1.50 max./mo.	\$0.0125/kwh on first 6,300 kwh; \$0.0024/kwh thereafter	\$0.0125/kwh on first 6,300 kwh; \$0.0024/kwh thereafter
Broadway	15% on first \$10	15% on first \$100	15% on first \$100
Brodnax	20% on first \$15	20% on first \$100	20% on first \$100
Buchanan	20% on first \$15	20% on first \$15	20% on first \$15
Cape Charles	10% on first \$15	10% on first \$100	10% on first \$100
Cedar Bluff	20% on first \$15	20% on first \$50	20% on first \$50
Charlotte Court House	20% on first \$12.50	20% on first \$25; then 2% excess	20% on first \$25; then 2% excess
Chase City	20% on first \$10	20% on first \$100	20% on first \$100

N/A Not applicable.

Table 13.1 Utility Consumers' Monthly Tax on Electricity, 2005 (continued)

Locality	Residential	Commercial	Industrial
Towns (continued)			
Chatham	20% on first \$15	7% on first \$100	7% on first \$100
Chilhowie	\$0.01500/kwh or 20% times min./mo.; \$1 max./mo.	\$0.01165/kwh or 20% times min./mo.; \$40 max./mo.	\$0.01265/kwh or 20% times min./mo.; \$200 max./mo.
Chincoteague	\$1.50 on first 5 kwh; \$0.0015/kwh thereafter	\$3.50 on first 5 kwh; \$0.0015/kwh thereafter	\$3.50 on first 5 kwh; \$0.0015/kwh thereafter
Christiansburg	\$0.0149/kwh; \$2 max./mo.	\$0.0125/kwh; \$20 max./mo.	\$0.0125/kwh; \$20 max./mo.
Clarksville	\$1.40 + \$0.014839/kwh; \$3 max./mo.	\$2.29 + \$0.014191/kwh; \$20 max./mo.	\$2.29 + \$0.014191/kwh; \$20 max./mo.
Clifton Forge	\$1.40 + \$0.015094/kwh; \$3.00 max./mo.	\$2.29 + 0.014401/kwh; \$25.00 max./mo.	\$2.29 + \$0.014401/kwh; \$25.00 max./mo.
Clintwood	\$0.01510/kwh; \$3 max./mo.	\$0.01500/kwh; \$10 max./mo.	\$0.03200/kwh; \$10 max./mo.
Coeburn	Greater of \$0.01/kwh or 20% x min./mo.; \$3 max./mo.	Greater of \$0.01/kwh or 20% x min./mo.; \$3 max./mo.	Greater of \$0.01/kwh or 20% x min./mo.; \$3 max./mo.
Craigsville	15% on first \$10	15% on first \$100	N/A
Crewe	\$3.00	\$20.00	N/A
Damascus	20% on first \$15	20% on first \$100	20% on first \$100
Dayton	\$0.0373/kwh; \$1.50 max./mo.	\$0.00251/kwh on first 625 kwh; \$0.0027/kwh thereafter	\$0.00251/kwh on first 625 kwh; \$0.0027/kwh thereafter
Dillwyn	0-2,500 kwh: 0.00038/kwh	0-2,500 kwh: 0.00038/kwh; 2,501-50,000 kwh: 0.00024/kwh	N/A
Drakes Branch	\$1.40 + \$0.014418/kwh; \$2.50 max.	\$2.29 + \$0.015319/kwh on first 177 kwh; \$0.000723/kwh thereafter	\$2.29 + \$0.015319/kwh on first 177 kwh; \$0.000723/kwh thereafter
Dublin	10% on first \$13.00	10% on first \$100.00	10% on first \$100.00
Edinburg	\$1.00	\$5.00	N/A
Elkton	15% on first \$10.00	15% on first \$100.00	15% on first \$100.00
Exmore	10% on first \$15.00	20% on first \$300.00	10% on first \$300.00
Farmville	20% on first \$15.00	20% on first \$300	20% on first \$300
Fincastle	20% on first \$15 + \$0.015417/kwh; \$3 max./mo.	20% on first \$15 + \$0.017694/kwh; \$3 max./mo.	20% on first \$15 + \$0.0146/kwh; \$40 max./mo.
Fries	\$0.01135/kwh; \$2.25 max./mo.	\$0.00650/kwh; \$10 max./mo.	\$0.00570/kwh; \$20 max./mo.
Front Royal	\$0.03/kwh; \$3 max./mo.	N/A	N/A
Glade Spring	20% on first \$6.25	15% on first \$83.33	15% on first \$83.33
Glasgow	20% on first \$15	20% on first \$15	20% on first \$15
Glen Lyn	9% on first \$15	9% on first \$15	9% on first \$15
Gordonsville	20% on first \$15	20% on first \$15	20% on first \$15
Goshen	\$1.40 + \$0.015094/kwh; \$3.00 max./mo.	\$2.29 + \$0.014524/kwh; \$10.00 max./mo.	\$2.29 + \$0.14524/kwh; \$10.00 max./mo.
Grundy	10% on first \$15	10% on first \$15	10% on first \$15
Halifax	20% on first \$15.00	20% on first \$50.00; 1% on excess	20% on first \$150.00; 1% on excess
Herndon	\$1.40 + \$0.015082/kwh; \$3 max./mo.	\$2.29 + \$0.014536/kwh; \$30 max./mo.	\$2.29 + \$0.014536/kwh; \$30 max./mo.
Hillsville	\$0.0151/kwh; \$3.00 max./mo.	\$0.0125/kwh; \$20 max./mo.	\$0.0185/kwh; \$40 max./mo.
Honaker	20% on first \$15	20% on first \$15	20% on first \$15
Hurt	\$1.80 + \$0.015084/kwh; \$3 max./mo.	\$2.29 + \$0.017726/kwh; \$3 max./mo.	\$2.29 + \$0.017726/kwh; \$3 max./mo.
Independence	\$0.01525/kwh; \$3.00 max./mo.	\$0.00580/kwh; \$20.00 max./mo.	\$0.01300/kwh; \$40.00 max./mo.
Iron Gate	\$1.05 + \$0.011419/kwh	\$1.72 + \$0.010015/kwh	\$1.72 + \$0.010015/kwh
Kenbridge	\$1.40 + \$0.015094/kwh; \$3 max./mo.	\$2.29 + \$0.014394/kwh; \$15 max./mo.	\$2.29 + \$0.013969/kwh; \$15 max./mo.
Kilmarnock	\$1.40 + \$0.014932/kwh; \$3 max./mo.	\$2.29 + \$0.015588/kwh; \$6 max./mo.	\$2.29 + \$0.015588/kwh; \$6 max./mo.
La Crosse	15% on first \$15	15% on first \$100	15% on first \$100
Lawrenceville	0.015132/kwh; \$3 max./mo.	\$0.010628/kwh; \$30 max./mo.	\$0.010628/kwh; \$30 max./mo.
Lebanon	\$3	\$3	\$3

N/A Not applicable.

Table 13.1 Utility Consumers' Monthly Tax on Electricity, 2005 (continued)

Locality	Residential	Commercial	Industrial
Towns (continued)			
Leesburg	\$1.12 + \$0.012047/kwh; \$2.40 max./mo.	\$1.84 + \$0.010707/kwh; \$48 max./mo.	\$1.84 + \$0.010707/kwh; \$48 max./mo.
Lovettsville	7% on first \$15	7% on first \$100	7% on first \$100
Luray	\$0.0007095/kwh; \$1.50 min./mo. \$3 max./mo.	\$0.0008462/kwh; \$1.50 min./mo \$3 max./mo.	\$0.00005309/kwh; \$1.50 min./mo. \$3 max./mo.
Marion	20% on first \$5	20% on first \$50	20% on first \$250
McKenney	20% of minimum charge + \$0.016225/kwh; \$1.60 max./mo.	20% of minimum charge + \$0.014863/kwh; \$16 max./mo.	20% of minimum charge + \$0.014863/kwh; \$16 max./mo.
Middleburg	\$1.26 + \$0.013424/kwh; \$2.70 max./mo.	\$1.26 + \$0.007421/kwh; \$33.00 max./mo.	\$1.26 + \$0.007421/kwh; \$33.00 max./mo.
Middletown	\$0.50 + \$0.003/kwh; \$3 max./mo.	\$0.50 + \$0.003/kwh; \$3 max./mo.	\$0.50 + \$0.003/kwh; \$3 max./mo.
Montross	\$0.031283/kwh; \$3 max./mo.	\$0.006161/kwh on first 48,693kwh; \$0.001636/kwh thereafter; \$10 max./mo.	\$0.006161/kwh on first 48,693kwh; \$0.001636/kwh thereafter; \$10 max./mo.
Narrows	18% on first \$15	18% on first \$15	18% on first \$15
New Market	10% on first \$15	10% on first \$100	10% on first \$100
Onancock	\$0.70 + \$0.0033/kwh	\$0.50 + \$0.0035/kwh	\$0.50 + \$0.0014/kwh
Pearisburg	\$2	\$6	\$6
Pennington Gap	\$0.80 + \$0.009644/kwh; \$3 max/month	\$0.80 + \$0.009644/kwh; \$3 max/month	\$0.80 + \$0.009644/kwh; \$3 max/month
Pound	20% on first \$15	20% on first \$15	20% on first \$15
Pulaski	15% on first \$15	15% on first \$250	15% on first \$250
Remington	\$0.70 + \$0.007458/kwh; \$1.50 max./mo.	\$1.15 + \$0.00702/kwh; \$15 max./mo.	\$1.15 + \$0.00702/kwh; \$15 max./mo.
Rocky Mount	10% on first \$20	10% on first \$50	10% on first \$150
Round Hill	\$1.26 + \$0.013424/kwh; \$2.70 max./mo.	\$1.26 + \$0.007421/kwh; \$33 max./mo.	\$1.26 + \$0.007421/kwh; \$33 max./mo.
Rural Retreat	\$0.0151/kwh; \$3 max./mo.	\$0.0150/kwh; \$15 max./mo.	\$0.0150/kwh; \$15 max./mo.
Saint Paul	\$0.015/kwh on first 200 kwh; \$3 max./mo.	\$0.015/kwh on first 500 kwh; \$7.50 max./mo.	\$0.015/kwh on first 1,000 kwh; \$15 max./mo.
Scottsville	\$0.03/kwh on first 100 kwh	\$0.006161/kwh on first 48,693 kwh; \$0.001636/kwh thereafter	\$0.00525/kwh on first 56,980 kwh; \$0.000934/kwh thereafter
Shenandoah	\$1.50 + \$0.00144/kwh; \$3 max./mo.	\$1.50 or \$0.00039/kwh whichever is greater	\$1.50 or \$0.00003/kwh whichever is greater
Smithfield	10% on first \$10	10% on first \$700	10% on first \$700
South Boston	\$0.70 + \$0.007157/kwh; \$2 max./mo.	\$1.15 + \$0.006469/kwh; \$200 max./mo.	\$1.15 + \$0.006469/kwh; \$200 max./mo.
South Hill	\$1.05 + \$0.011429/kwh; \$2.25 max./mo.	\$1.72 + \$0.010708/kwh; \$15 max./mo.	\$1.72 + \$0.010708/kwh; \$15 max./mo.
Stanley	\$0.0025/kwh; \$.75 max./mo.	\$0.0025/kwh; \$.75 max./mo.	\$0.0025/kwh; \$.75 max./mo.
Stephens City	4%	4%	4%
Strasburg	\$0.70 + \$0.007498/kwh; \$1 max./mo.	10% on first \$100	10% on first \$100
Surry	10% on first \$10	10% on first \$100	10% on first \$100
Tappahannock	\$1.40 + \$0.015097/kwh; \$2 max./mo.	\$2.29 + \$0.016504/kwh; \$5 max./mo.	\$2.29 + \$0.016504/kwh; \$5 max./mo.
Timberville	\$2.00 max./mo.	\$20.00 max./mo.	\$20.00 max./mo.
Victoria	15% on first \$15	15% on first \$200	15% on first \$200
Vienna	\$1.40 + \$0.015111/kwh; \$3 max./mo.	\$1.72 + \$0.010200/kwh; \$45 max./mo.	\$1.72 + \$0.010200/kwh; \$45 max./mo.
Vinton	\$0.00900/kwh	\$0.00610/kwh	\$0.00640/kwh
Wakefield	\$0.00038/kwh on first 2,500 kwh; \$0.00024/kwh on 2,501-50,000 kwh; \$0.00018/kwh thereafter	\$0.00038/kwh on first 2,500 kwh; \$0.00024/kwh on 2,501-50,000 kwh; \$0.00018/kwh thereafter	\$0.00038/kwh on first 2,500 kwh; \$0.00024/kwh on 2,501-50,000 kwh; \$0.00018/kwh thereafter

Table 13.1 Utility Consumers' Monthly Tax on Electricity, 2005 (continued)

Locality	Residential	Commercial	Industrial
Towns (continued)			
Warrenton	\$0.0158865/kwh; \$3 max./mo.	\$0.015009/kwh; \$20 max./mo.	\$0.015009/kwh; \$20 max./mo.
Warsaw	\$0.015/kwh; \$1 max./mo.	\$0.015/kwh; \$1 max./mo.	\$0.015/kwh; \$1 max./mo.
Waverly	\$1.05 + \$0.011250/kwh; \$1.50 max./mo.	\$1.72 + \$0.011334/kwh; \$7.50 max./mo.	\$1.72 + \$0.011334/kwh; \$7.50 max./mo.
Weber City	20% on first \$15	20% on first \$37.50	20% on first \$75
West Point	\$1.40 + \$0.015094/kwh; \$3.00 max./mo.	\$1.15 + \$0.007319/kwh; \$10.00 max./mo.	\$1.15 + \$0.007319/kwh; \$10.00 max./mo.
Windsor	\$0.70 + \$0.006831/kwh; \$1.50 max./mo.	\$1.15 + \$0.006928/kwh; \$70 max./mo.	\$1.15 + \$0.006928/kwh; \$70 max./mo.
Wise	\$0.80 + \$0.009644/kwh; \$3 max./mo.	\$1.50 + \$0.0123367/kwh; \$10 max./mo.	\$7.50 + \$0.0047528/kwh; \$10 max./mo.
Woodstock	\$1.00 + \$0.007585/kwh; \$1.25 max./mo.	\$1.25 + \$0.007520/kwh; \$5 max./mo.	\$1.25 + \$0.007520/kwh; \$10 max./mo.
Wytheville	\$0.01135/kwh; \$2.25 max./mo.	\$0.01/kwh; \$11.25 max./mo.	\$0.0112/kwh; \$11.25 max./mo.

Table 13.2
Utility Consumers' Monthly Tax on Telephone, 2005

Locality	Residential	Commercial	Industrial	Mobile (Cellular)
Cities (Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)				
Alexandria	25% of local service	25% on first \$150 of local service	25% on first \$150 of local service	10% on first \$30
Bristol	5%	5%	5%	5% on first \$30
Buena Vista	20% on first \$15	20% on first \$150	20% on first \$150	10% on first \$30
Charlottesville	10% on first \$3,000; 4% thereafter	10% on first \$3,000; 4% thereafter	10% on first \$3,000; 4% thereafter	10% on first \$30
Chesapeake	25% on first \$50	25% on first \$50	25% on first \$50	N/A
Colonial Heights	20% on first \$15	20% on first \$300	20% on first \$300	N/A
Covington	6% on first \$100	10% on first \$5,000; \$8,000 max./year	10% on first \$5,000; \$8,000 max./year	10%
Danville	20% on first \$15	20% on first \$200	20% on first \$200	10% on first \$30
Emporia	20% on first \$15	20% on first \$180	20% on first \$180	N/A
Fairfax	15% on first \$15	15% on first \$500	15% on first \$500	10% on first \$30
Falls Church	10% on first \$50	20% on first \$50	20% on first \$50	
Franklin	20% on first \$15	16.5% on first \$1,000	16.5% on first \$1,000	10% not to exceed \$30
Fredericksburg	20% on first \$10	20% on first \$500	20% on first \$500	Residential: 10% on first \$300 Commercial/Industrial: 20% on first \$2,500
Galax	20% on first \$10	20% on first \$50	20% on first \$75	N/A
Hampton	20% on first \$15	20% on first \$300	20% on first \$300	10% on first \$30
Harrisonburg	10% on first \$10	10% on first \$150	10% on first \$150	10% on first \$30
Hopewell	20% on first \$10	20% on first \$25	20% on first \$2,500	\$3
Lexington	20% on first \$15	10% on first \$1,000	10% on first \$1,000	10% on first \$30
Lynchburg	7%	7%; \$130,000 max.	7%; \$130,000 max.	10% on first \$30
Manassas	20% on first \$15	20% on first \$500	20% on first \$500	\$3
Manassas Park	20% on first \$15; \$3 max.	20% on first \$500; \$150 max.	20% on first \$500; \$150 max.	10% on first \$30
Martinsville	20% on first \$15	20% on first \$15; 5% thereafter	20% on first \$15; 5% thereafter	10% on first \$30
Newport News	22% on first \$13.20	20% on first \$300	20% on first \$300	10% on first \$30
Norfolk	25%	25% on service to building; instrument/switchboard exempt	25% on service to building; instrument/switchboard exempt	10% on first \$30
Norton	20% on first \$15	20% on first \$37.50	20% on first \$37.50	\$3
Petersburg	20% on first \$15	15%	15%	N/A
Poquoson	20% on first \$15	10% on first \$100	10% on first \$100	N/A
Portsmouth	20% on first \$2,000	20% on first \$2,000	20% on first \$2,000	10%
Radford	20% on first \$15	20% on first \$200	20% on first \$200	20% on first \$15
Richmond	25% on first \$20	25% on first \$625; 5% thereafter	25% on first \$625; 5% thereafter	10% on first \$30
Roanoke	12%	12% on first \$20,000	12% on first \$20,000	10% on first \$30
Salem	6% on first \$15	6% on first \$5,000	6% on first \$5,000	\$0.90/line; \$300 max.
Staunton	20% on first \$10; \$2 max./mo.	20% on first \$100; \$20 max./mo.	20% on first \$100; \$20 max./mo.	10% on first \$30
Suffolk	20% on first \$15	13% on first \$10,000	13% on first \$10,000	10% on first \$30
Virginia Beach	20% on first \$15	20% on first \$500 on base charge	20% on first \$500 on base charge	10% on first \$30
Waynesboro	10% on first \$50	10% on first \$150	10% on first \$150	\$2.50
Williamsburg	5%	5%	5%	10% on first \$30
Winchester	15% on first \$15	15% on first \$750	15% on first \$750	10% on first \$30

N/A Not applicable.

Table 13.2 Utility Consumers' Monthly Tax on Telephone, 2005 (continued)

Locality	Residential	Commercial	Industrial	Mobile (Cellular)
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)				
Accomack	10% on first \$15; 2% thereafter	10% on first \$100; 2% thereafter	10% on first \$100; 2% thereafter	10% after first \$30
Albemarle	20% on first \$20	10% on first \$3,000; 2% thereafter	10% on first \$3,000; 2% thereafter	10% on first \$30
Alleghany	15% on first \$15	10% on first \$500	10% on first \$500	N/A
Amelia	20% on first \$12.50	20% on first \$25	20% on first \$25	N/A
Amherst	20% on first \$15	20% on first \$100	N/A	10% on first \$30
Appomattox	20% on first \$15	20% on first \$100	20% on first \$100	N/A
Augusta	20% on first \$15	20% on first \$150	20% on first \$150	10% on first \$30
Bedford	10% on first \$10	10% on first \$25	10% on first \$25	10% on first \$10
Botetourt	10% on first \$10	10% on first \$150	10% on first \$150	10% on first \$10
Brunswick	20% on first \$10	20% on first \$100	20% on first \$100	N/A
Buchanan	20% on first \$15	N/A	N/A	0.5%
Buckingham	10% on first \$15	10% on first \$100	10% on first \$100	N/A
Campbell	9.3% on first \$15	9.3% on first \$15	9.3% on first \$15	10% on first \$30
Caroline	20% on first \$15	20% on first \$50	20% on first \$50	\$3.00
Carroll	20% on first \$15	20% on first \$25	20% on first \$25	10% on first \$30
Charles City	10% on first \$10	10% on first \$10	10% on first \$10	N/A
Chesterfield	20% on first \$10	10% on first \$200; 1% on \$201-\$10,000; 0.5% thereafter	10% on first \$200; 1% on \$201-\$10,000; 0.5% thereafter	10% on first \$30
Clarke	20% on first \$15	20% on first \$75; 4% thereafter	20% on first \$75; 4% thereafter	N/A
Craig	1.5% per month	1.5% per month	1.5% per month	N/A
Culpeper	20% on first \$15	20% on first \$50	20% on first \$50	10% on first \$30
Cumberland	20% on first \$15	20% on first \$15	20% on first \$15	10% on first \$30
Dickenson	20% after first \$3	20% after first \$37.50	20% after first \$75	\$3.00
Dinwiddie	16% on first \$15	20% on first \$150	20% on first \$150	N/A
Essex	20% on first \$15	10% on first \$100	10% on first \$100	20% on first \$15
Fairfax	22.2% on first \$50	22.2% on first \$1,600	22.2% on first \$1,600	10% on first \$30
Fauquier	20% on first \$15	10% on first \$1,000	10% on first \$1,000	10% on first \$30
Floyd	20% on first \$15	20% on first \$50	20% on first \$100	20% on first \$15
Fluvanna	20% on first \$15	20% on first \$15	20% on first \$15	10% on first \$15
Franklin	20% on first \$15	20% on first \$15	20% on first \$15	10% on first \$30
Frederick	4%	4%	4%	N/A
Gloucester	20% on first \$15	10% on first \$75	10% on first \$75	10% on first \$30
Goochland	20% on first \$15	20% on first \$30	20% on first \$30	10% on first \$30
Grayson	20% on first \$15	20% on first \$100	20% on first \$100	N/A
Greene	20% on first \$5	20% on first \$5	20% on first \$5	\$3.00
Greensville	20% on first \$15	20% on first \$150	20% on first \$150	N/A
Halifax	20% on first \$15	20% on first \$100; 2% thereafter	20% on first \$100; 2% thereafter	20% on first \$15
Hanover	\$3	\$3	\$3	\$20% on first \$15
Henrico	10% on first \$10	10% on first \$100	10% on first \$100	10% on first \$30
Henry	20% on first \$15	20% on first \$15; 6.5% thereafter	20% on first \$15; 6.5% thereafter	10% on first \$30
Highland	20% on first \$15	20% on first \$15	20% on first \$15	N/A
Isle of Wight	10% on first \$15	10% on first \$1,000	10% on first \$1,000	10% on first \$30
James City	20% on first \$8	20% on first \$8	20% on first \$8	20% on first \$8
King & Queen	20% on first \$15	10% on first \$100	10% on first \$100	N/A
King George	15% on first \$10	15% on first \$10	15% on first \$10	N/A
King William	20% on first \$15	10% on first \$100	10% on first \$100	N/A
Lee	15% on first \$15	15% on first \$15	15% on first \$15	N/A
Loudoun	9% on first \$30	8% on first \$900	8% on first \$900	9% on first \$30
Lunenburg	20% on first \$15	20% on first \$30	20% on first \$30	N/A
Madison	10% on first \$30	10% on first \$30	10% on first \$30	10% on first \$30
Mathews	30% on first \$10	30% on first \$10	30% on first \$10	10% on first \$30

N/A Not applicable.

Table 13.2 Utility Consumers' Monthly Tax on Telephone, 2005 (continued)

Locality	Residential	Commercial	Industrial	Mobile (Cellular)
Counties (continued)				
Middlesex	\$2 per line	\$2 per line	\$2 per line	\$2 per line
Montgomery	20% on first \$15	20% on first \$100	20% on first \$100	Residential: 10% on first \$30 Comm./Indus.:20%
Nelson	20% on first \$10	20% on first \$10	20% on first \$10	N/A
New Kent	20% on first \$15	20% on first \$100	20% on first \$100	\$3.00
Northampton	20% on first \$15	20% on first \$100	20% on first \$100	10% on first \$30
Nottoway	20% on first \$15	20%	20%	N/A
Orange	20% on first \$15	20% on first \$75	20% on first \$75	10% on first \$30
Patrick	20% on first \$15	20% on first \$15	20% on first \$15	N/A
Pittsylvania	15% on first \$15	15% on first \$100	15% on first \$100	\$3
Powhatan	20% on first \$15	20% on first \$100	20% on first \$100	N/A
Prince Edward	20% on first \$12.50	20% on first \$25	20% on first \$25	10% on first \$25
Prince George	20% on first \$15	20% on first \$200	20% on first \$200	\$3
Prince William	20% on first \$15	20% on first \$500	20% on first \$500	10% on first \$30
Pulaski	20% on first \$15	20% on first \$100	20% on first \$100	20% on first \$15
Rappahannock	20% on first \$15	20% on first \$15	20% on first \$15	10% on first \$30
Richmond	10% on first \$30	10% on first \$30	10% on first \$30	10% on first \$30
Roanoke	12% on first \$15	12% on first \$5,000	12% on first \$5,000	10% on first \$30
Rockbridge	20% on first \$15	20% on first \$50	20% on first \$50	10% on first \$30
Rockingham	20% on first \$10	20% on first \$100	20% on first \$100	N/A
Russell	20% on first \$10	20% on first \$25	20% on first \$25	10%
Scott	20% on first \$10	20% on first \$25	20% on first \$25	20% on first \$10
Shenandoah	20% on first \$5	20% on first \$50	20% on first \$50	N/A
Smyth	20% on first \$15	20% on first \$200	20% on first \$1,000	N/A
Southampton	20% on first \$15	20% on first \$25	20% on first \$25	10% on first \$30
Spotsylvania	20% on first \$50	10% on first \$300; 1% thereafter	10% on first \$300; 1% thereafter	10% on first \$30
Stafford	20% on first \$10	20% on first \$500	20% on first \$500	10% on first \$30
Sussex	10% on first \$15	10% on first \$150	10% on first \$150	N/A
Warren	20% on first \$15	20% on first \$15	20% on first \$15	N/A
Washington	15% on first \$20	15% on first \$333	15% on first \$333	\$3.00
Westmoreland	10% on first \$30	N/A	N/A	N/A
Wise	20% on first \$15	20% on first \$37.50	20% on first \$75	10% on first \$30
Wythe	20% on first \$15	20% on first \$25	20% on first \$25	10% on first \$30
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	10% on first \$10	10% on first \$25	10% on first \$100	N/A
Alberta	20% on first \$15	20% on first \$100	20% on first \$100	N/A
Altavista	9.3% on first \$15	9.3% on first \$15	9.3% on first \$15	N/A
Amherst	20% on first \$15	20% on first \$100	20% on first \$100	\$3
Ashland	10% on first \$10	10% on first \$100	10% on first \$100	10% on first \$30
Berryville	20% on first \$75	20% on first \$250	20% on first \$250	N/A
Big Stone Gap	20% on first \$15	20% on first \$50	20% on first \$50	10% on first \$30
Blacksburg	15% on first \$15	15% on first \$15	15% on first \$15	10% on first \$30
Boones Mill	20% on first \$10	20% on first \$10	20% on first \$10	N/A
Bowling Green	20% on first \$15	20% on first \$50	20% on first \$50	N/A
Boydton	15% on first \$15	20% on first \$50	20% on first \$50	10% on first \$30
Bridgewater	10% on first \$15	15% on first \$500	15% on first \$500	N/A
Broadway	15% on first \$10	15% on first \$100	15% on first \$100	N/A
Brodnax	10% on first \$15	10% on first \$100	10% on first \$100	10% on first \$30
Cape Charles	20% on first \$15	20% on first \$50	20% on first \$50	10% on first \$30
Cedar Bluff	20% on first \$15	20% on first \$50	20% on first \$50	10% on first \$30
Chase City	20% on first \$10	20% on first \$100	20% on first \$100	N/A
Chatham	20% on first \$15	7% on first \$100	7% on first \$100	N/A
Chilhowie	20% on first \$5	20% on first \$200	20% on first \$1,000	N/A
Chincoteague	10% on first \$15; 2% thereafter	10% on first \$100; 2% thereafter	10% on first \$100; 2% thereafter	10% on first \$300

N/A Not applicable.

Table 13.2 Utility Consumers' Monthly Tax on Telephone, 2005 (continued)

Locality	Residential	Commercial	Industrial	Mobile (Cellular)
Towns (continued)				
Christiansburg	20% on first \$10	20% on first \$100	20% on first \$100	10% on first \$30
Clarkesville	20% on first \$15	20% on first \$30	20% on first \$30	N/A
Clifton Forge	20% on first \$15	20% on first \$125	20% on first \$125	N/A
Clintwood	20% on first \$15	20% on first \$50	20% on first \$50	10% on first \$30
Coeburn	\$3	\$3	\$3	N/A
Craigsville	15% on first \$10	15% on first \$100	N/A	N/A
Damascus	20% on first \$15	20% on first \$30	20% on first \$30	N/A
Dayton	15% on first \$10	15% on first \$100	15% on first \$100	N/A
Dublin	10% on first \$13	10% on first \$100	10% on first \$100	10% on first \$30
Edinburg	10% on first \$10	10% on first \$50	10% on first \$50	N/A
Elkton	15% on first \$10	15% on first \$100	15% on first \$100	N/A
Exmore	10% on first \$15	10% on first \$100	10% on first \$100	10% on first \$30
Farmville	20% on first \$15	20% on first \$37.50	N/A	10% on first \$30
Fries	15% on first \$15	10% on first \$100	10% on first \$200	N/A
Glade Spring	20% on first \$6.25	15% on first \$83.33	15% on first \$83.33	N/A
Glasgow	20% on first \$15	20% on first \$15	20% on first \$15	N/A
Glen Lyn	9% on first \$15	9% on first \$15	9% on first \$15	N/A
Gordonsville	20% on first \$15	20% on first \$15	20% on first \$15	10% on first \$30
Goshen	20% on first \$15	20% on first \$50	20% on first \$50	N/A
Grundy	10% on first \$15	10% on first \$15	10% on first \$15	N/A
Herndon	20% on first \$15	20% on first \$150	20% on first \$150	10% on first \$30
Honaker	20% on first \$10	20% on first \$10	20% on first \$10	N/A
Hurt	15% on first \$15	15% on first \$100	15% on first \$100	N/A
Independence	15% on first \$15	10% on first \$100	\$10 on first \$200	N/A
Iron Gate	15% on first \$15	10% on first \$250	N/A	\$3.00
Kenbridge	20% on first \$15	20% on first \$75	20% on first \$75	N/A
Kilmarnock	20% on first \$15	20% on first \$30	20% on first \$30	N/A
La Crosse	15% on first \$15	15% on first \$100	15% on first \$100	N/A
Lawrenceville	20% on first \$15	20% on first \$200	20% on first \$200	N/A
Lebanon	\$3	\$3	\$3	N/A
Leesburg	16% on first \$15	16% on first \$300	16% on first \$300	N/A
Lovettsville	7% on first \$30	7% on first \$300	7% on first \$300	N/A
Luray	5% on first \$15	5% on first \$150	5% on first \$150	N/A
Marion	20% on first \$5	20% on first \$50	20% on first \$250	N/A
McKenney	16% on first \$10	16% on first \$100	16% on first \$100	N/A
Middleburg	15% on first \$15	11% on first \$300	11% on first \$300	N/A
Middletown	4%	4%	4%	N/A
Montross	20% on first \$15	20% on first \$30	20% on first \$30	10% on first \$30
Narrows	18% on first \$15	18% on first \$15	18% on first \$15	N/A
New Market	10% on first \$15	10% on first \$100	10% on first \$100	10% on first \$15
Onancock	10% on first \$15; 2% thereafter	10% on first \$100; 2% thereafter	10% on first \$100; 2% thereafter	10% on first \$30
Parksley	10% on first \$15; 2% thereafter	10% on first \$15; 2% thereafter	10% on first \$15; 2% thereafter	N/A
Pennington Gap	20% on first \$15	20% on first \$15	20% on first \$15	N/A
Pound	20% on first \$15	20% on first \$15	20% on first \$15	N/A
Pulaski	15% on first \$15	15% on first \$250	15% on first \$250	10% on first \$15
Remington	10% on first \$15	10% on first \$150	10% on first \$150	10% on first \$30
Rocky Mount	10% on first \$20	10% on first \$50	10% on first \$150	10% on first \$30
Round Hill	9% on first \$15	9% on first \$300	9% on first \$300	N/A
Rural Retreat	20% on first \$15	20% on first \$75	20% on first \$75	20% on first \$15
Saint Paul	20% on first \$15	20% on first \$37.50	20% on first \$75	N/A
Scottsville	20% on first \$20	10% on first \$3,000; 2% thereafter	10% on first \$3,000; 2% thereafter	N/A
Shenandoah	10% on first \$15	10% on first \$15	10% on first \$15	N/A
Smithfield	10% on first \$10	10% on first \$700	10% on first \$700	10% on first \$25
South Boston	10% on first \$20	10% on first \$2,000	10% on first \$2,000	10% on first \$30
South Hill	15% on first \$15	15% on first \$100	15% on first \$100	10% on first \$30

N/A Not applicable.

Table 13.2 Utility Consumers' Monthly Tax on Telephone, 2005 (continued)

Locality	Residential	Commercial	Industrial	Mobile (Cellular)
Towns (continued)				
Stanley	5% on first \$15	5% on first \$15	5% on first \$15	N/A
Stephens City	4%	4%	4%	N/A
Strasburg	20% on first \$5	20% on first \$50	20% on first \$50	N/A
Surry	10% on first \$10	10% on first \$100	10% on first \$100	N/A
Tappahannock	20% on first \$10	20% on first \$25	20% on first \$10	10% on first \$30
Timberville	20% on first \$10	20% on first \$100	20% on first \$100	N/A
Victoria	15% on first \$15	15% on first \$100	15% on first \$100	N/A
Vienna	20% on first \$15	15% on first \$300	15% on first \$300	10% on first \$30
Vinton	12% on first \$15	12% on first \$5,000	12% on first \$5,000	10% on first \$30
Wakefield	10% on first \$15	10% on first \$150	10% on first \$150	N/A
Warrenton	20% on first \$15	20%	20%	10% on first \$30
Warsaw	\$3.00	\$3.00	\$3.00	\$3.00
Waverly	15% on first \$10	15% on first \$50	15% on first \$50	N/A
Weber City	20% on first \$10	20% on first \$25	20% on first \$25	N/A
West Point	20% on first \$15	10% on first \$100	10% on first \$100	N/A
Windsor	10% on first \$10	10% on first \$700	10% on first \$700	Residential: 10% on first \$30 Commercial: 10%; \$70 max./mo.
Wise	20% on first \$15	20% on first \$50	20% on first \$500	N/A
Woodstock	10% on first \$10	10% on first \$50	10% on first \$100	N/A
Wytheville	15% on first \$15	15% on first \$75	15% on first \$75	10% on first \$30
N/A Not applicable.				

Table 13.3
Utility Consumers' Monthly Tax on Gas, 2005

Locality	Residential	Commercial	Industrial
Cities (Note: All cities responded to this survey. Those that answered "not applicable" to all items in the table are excluded.)			
Alexandria	\$1.28 + \$0.01244/CCF	\$1.42 + 0.050213/CCF interruptible; \$4.50 + \$0.00367/CCF	\$1.42 + 0.050213/CCF interruptible
Buena Vista	20% on first \$15	20% on first \$150	20% on first \$150
Charlottesville	\$0.80 + \$0.0638/CCF on first 4,500 CCF; \$0.0214/CCF thereafter	\$0.80 + \$0.0638/CCF on first 4,500 CCF; \$0.0214/CCF thereafter	\$0.80 + \$0.0638/CCF on first 4500 CCF; \$0.0214/CCF thereafter
Chesapeake	\$1.88/meter	\$4.00/meter + \$0.155/CCF; \$112.50 max./mo.	\$4.00/meter + \$0.155/CCF; \$112.50 max./mo.
Colonial Heights	20% on first \$15	20% on first \$300	20% on first \$300
Covington	6% + \$0.05601/CCF; \$6 max./mo.	10% + \$0.07783/CCF over 64 CCF; \$8,000 max./year	10% + \$0.07783/CCF over 64 CCF; \$8,000 max./year
Danville	\$0.27 + \$0.0485/CCF	\$0.68 + \$0.0446/CCF	\$0.95 + \$0.0445/CCF; \$60 max./mo.
Fairfax	\$1.05 + \$0.05709/CCF; \$2.25 max./mo.	\$1.27 + \$0.05295/CCF; \$75 max./mo.	\$1.27 + \$0.05295/CCF; \$75 max./mo.
Falls Church	\$0.70 + \$0.0039/CCF; \$5 max./mo.	\$0.676 + \$0.01759/CCF	\$0.676 + \$0.01759/CCF
Fredericksburg	20% on first \$5	20% on first \$500	20% on first \$500
Hampton	\$1.98 + \$0.191/CCF; \$2.40 max./mo.	\$2.78 + \$0.135199/CCF on first 130 CCF; \$0.032578/CCF thereafter; \$65 max./mo.	\$2.78 + \$0.035199/CCF on first 130 CCF; \$0.032578/CCF thereafter; \$65 max./mo.
Harrisonburg	\$1	\$2.33 + \$0.0775/CCF; \$15 max./mo.	\$2.33 + \$0.0775/CCF; \$15 max./mo.
Hopewell	20% on first \$7	20% on first \$25	20% on first \$2,500
Lexington	\$3	\$100	\$100
Lynchburg	\$0.86 + \$0.05088/CCF	\$1.63 + \$0.02689/CCF	\$1.63 + \$0.0256/CCF
Manassas	\$2.45 + \$0.027/CCF; \$3 max./mo.	\$4.65 + \$0.06/CCF; \$100 max./mo.	\$4.65 + \$0.06/CCF; \$100 max./mo.
Manassas Park	20% times min./mo. + \$0.193/CCF; \$3 max./mo.	20% times min./mo. + \$0.1557/CCF on first 200 CCF; \$0.1530/CCF thereafter; \$150 max./mo.	20% times min./mo. + \$0.1557/CCF on first 200 CCF; \$0.1530/CCF thereafter; \$150 max./mo.
Newport News	\$1.51	\$1.29 + 0.067602/CCF on first 128.91 CCF; \$0.032576/CCF thereafter; \$55 max./mo.	\$1.29 + 0.067602/CCF on first 128.91 CCF; \$0.032576/CCF thereafter; \$55 max./mo.
Norfolk	\$1.50, pro-rated per day if less than 26 days	\$3.225 + \$0.167821/CCF on first 70 CCF; \$0.161552/CCF on 70-430 CCF; \$0.15363/CCF thereafter	\$3.225 + \$0.167821/CCF on first 70 CCF; \$0.161552/CCF on 70-430 CCF; \$0.15363/CCF thereafter
Norton	20% on first \$37.50	20% on first \$37.50	20% on first \$37.50
Petersburg	\$2.45 + \$0.092/CCF; \$3 max./mo.	\$3.49 + \$0.063/CCF; \$7.50 max./mo.	\$3.49 + \$0.063/CCF; \$7.50 max./mo.
Poquoson	\$1.98 + \$0.0188374/CCF; \$3 max./mo.	\$1.29 + \$0.068855/CCF; \$10 max./mo.	\$1.29 + \$0.068855/CCF; \$10 max./mo.
Portsmouth	\$2.45 + \$0.18/CCF; \$3 max./mo.	\$4.65 + \$0.10/CCF; \$400 max./mo.	\$4.65 + \$0.10/CCF; \$400 max./mo.
Radford	\$0.025/CCF; \$3 max./mo.	\$0.25/CCF; \$40 max./mo.	\$0.25/CCF; \$40 max./mo.
Richmond	\$1.78 + \$0.10091/CCF; \$4 max./mo.	Small volume: \$2.88 + \$0.1739027/CCF; Large volume: \$24 + \$0.07163081/CCF	\$120 + \$0.011835/CCF
Roanoke	\$0.13/CCF or 12% times min./mo.	\$0.08/CCF or 12% times min./mo.	\$0.008/CCF or 12% times min./mo.
Salem	6% on first \$15	6% on first \$5,000	6% on first \$5,000
Staunton	\$2	\$4.65 + \$0.1832269/CCF; \$20 max./mo.	\$4.65 + \$0.1832269/CCF; \$20 max./mo.
Suffolk	20% on first \$15	13% on first \$10,000	13% on first \$10,000
Virginia Beach	\$1.98 + \$0.162451/CCF; \$3. max./mo.	\$1.94 + \$0.097668/CCF on first 961 CCF; \$0.031362 thereafter; \$162.50 max./mo.	\$1.94 + \$0.097668/CCF on first 961 CCF; \$0.031362 thereafter; \$162.50 max./mo.
Waynesboro	\$1.23 + \$0.07145/CCF; \$5 max./mo.	\$2.33 + \$0.07384/CCF; \$15 max./mo.	\$2.33 + \$0.07384/CCF; \$15 max./mo.
Williamsburg	\$0.70 + \$0.14/CCF; \$1 max./mo.	\$1.15 + \$0.0243/CCF; \$20 max./mo.	\$1.15 + \$0.0243/CCF; \$20 max./mo.
Winchester	\$0.22/CCF; \$3 max./mo.	\$0.15/CCF on first 800 CCF	\$0.15/CCF on first 800 CCF

Note: CCF means hundred cubic feet

Table 13.3 Utility Consumers' Monthly Tax on Gas, 2005 (continued)

Locality	Residential	Commercial	Industrial
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items are excluded.)			
Accomack	10% on first \$15; 2% thereafter	10% on first \$100; 2% thereafter	10% on first \$100; 2% thereafter
Albemarle	\$1.25/CCF on first 1.6 CCF	\$0.0638/CCF on first 4,500 CCF; \$0.0110/CCF thereafter for non-interruptible service; \$0.0588/CCF on first 4,770 CCF interruptible	\$0.0638/CCF on first 4,500 CCF; \$0.0110/CCF thereafter for non-interruptible service; \$0.0588/CCF on first 4,770 CCF interruptible
Alleghany	15% on first \$15	10% on first \$500	10% on first \$500
Amherst	20% times min./mo. + \$0.01867/CCF; \$3 max./mo.	20% times min./mo. + \$0.15566/CCF; \$20 max./mo.	20% times min./mo. + \$0.15566/CCF; \$20 max./mo.
Arlington	N/A	\$0.845 + \$0.05017/CCF; interruptible non-residential \$4.50 + \$0.00913/CCF	\$0.845 + \$0.05017/CCF; interruptible non-residential \$4.50 + \$0.00913/CCF
Bedford	\$1.25 + \$0.04/CCF; \$1.50 max./mo.	\$2.35 + \$0.04/CCF; \$25 max./mo	\$2.35 + \$0.04/CCF; \$25 max./mo
Brunswick	20% on first \$10	20% on first \$100	20% on first \$100
Buchanan	\$0.069/CCF; \$3 max./mo.	\$0.048/CCF; \$3 max./mo.	N/A
Campbell	\$2.45 + \$0.05/CCF; \$3 max./mo.	\$2.45 + \$0.05/CCF; \$3 max./mo.	\$2.45 + \$0.05/CCF; \$3 max./mo.
Caroline	20% times min. per mo. + \$0.1867/CCF; \$3 max./mo.	20% times min. per mo. + \$0.15566/CCF; \$10 max./mo.	20% times min. per mo. + \$0.15566/CCF; \$10 max./mo.
Chesterfield	\$2	\$2.00 + \$0.010010 on first 50,000 CCF; \$0.00005 thereafter	\$2.00 + \$0.010010 on first 50,000 CCF; \$0.00005 thereafter
Clarke	20% on first \$15	20% on first \$75; 4% thereafter	20% on first \$75; 4% thereafter
Fairfax	8% on first \$50.00 + \$0.05259/CCF; \$4 max./mo.	10% on first \$3,000 + \$0.04794/CCF; \$300 max./mo.	10% on first \$3,000 + \$0.04794/CCF; \$300 max./mo.
Fauquier	20% times min./mo. + 0.1867/CCF; \$3 max./mo.	10% times min./mo. + \$0.07783/CCF; \$100 max./mo.	10% times min./mo. + \$0.07783/CCF; \$100 max./mo.
Floyd	\$3	\$3	\$3
Franklin	\$1.50 + \$0.12183/CCF; \$3 max./mo.	\$1.50 + \$0.12183/CCF; \$3 max./mo.	\$1.50 + \$0.12183/CCF; \$40 max./mo.
Frederick	\$0.04 times non-metered + \$0.055/CCF; \$3 max./mo.	\$0.04 times non-metered + \$0.04 on first 6000 CCF; \$0.033/CCF on next 24,000; \$0.025/CCF thereafter	\$0.04 times non-metered + \$0.04 on first 6000 CCF; \$0.033/CCF on next 24,000; \$0.025/CCF thereafter
Goochland	20% times min./mo. + \$0.1867/CCF; \$3 max./mo.	20% times min./mo. + \$0.015566/CCF; \$6 max./mo.	20% times min./mo. + \$0.015566/CCF; \$6 max./mo.
Grayson	\$15	20%; \$1,000 max./mo.	20%; \$200 max./mo.
Greensville	N/A	20% on first \$150	20% on first \$150
Halifax	20% times min./mo. + \$0.1867/CCF; \$3 max./mo.	20% times min./mo. + \$0.15566/CCF on first 100 CCF; \$0.015566/CCF thereafter	20% times min./mo. + \$0.15566/CCF on first 100 CCF; \$0.015566/CCF thereafter
Hanover	\$3	\$3	\$3
Henry	20% times min./mo. + \$0.015192/CCF; \$3 max./mo;	20% times min./mo. + \$0.14974/CCF to \$3; \$0.04867 thereafter	20% of min./mo. on first \$15; 6.5% thereafter
Isle of Wight	\$0.09335/CCF; \$1.50 max./mo.	\$0.07858/CCF; \$100 max./mo.	\$0.07858/CCF; \$100 max./mo.
King George	\$3 max./mo.	N/A	N/A
Lee	15% of first \$15	15% of first \$15	15% of first \$15
Loudoun	\$0.06485/CCF	\$0.03034/CCF	\$0.03034/CCF
Madison	20% times min./mo. + \$0.1867/CCF; \$3 max./mo.	20% times min./mo. + \$0.15566/CCF; \$20 max./mo.	20% times min./mo. + \$0.15566/CCF; \$20 max./mo.
Mecklenburg	\$3	\$3	\$3
Montgomery	20% on first \$15	20% on first \$100	20% on first \$100
New Kent	10% times min./mo. + \$0.08273/CCF; \$1.50 max./mo.	10% times min./mo. + \$0.05945/CCF; \$10 max./mo.	10% times min./mo. + \$0.05945/CCF; \$10 max./mo.
Northampton	20% on first \$15	20% on first \$100	20% on first \$100
Pittsylvania	15% on first \$15	15% on first \$100	15% on first \$100
Powhatan	20% times min./mo. + \$0.1867/CCF; \$3 max./mo.	20% times min./mo. + \$0.15566/CCF; \$20 max./mo.	20% times min./mo. + \$0.15566/CCF; \$20 max./mo.
Prince George	\$3.00	\$30.00	\$30.00

Note: CCF means hundred cubic feet
N/A Not applicable.

Table 13.3 Utility Consumers' Monthly Tax on Gas, 2005 (continued)

Locality	Residential	Commercial	Industrial
Counties (continued)			
Prince William	\$1.60 + \$0.06/CCF; \$3.00 max	\$3.35 + \$0.085/CCF; \$100 max	\$3.35 + \$0.085/CCF; \$100 max
Pulaski	\$0.15492/CCF	\$0.14618/CCF	\$0.14618/CCF
Rappahannock	N/A	N/A	20% on first \$15
Roanoke	\$0.12183/CCF; \$0.90 min./mo. \$1.80 max./mo.	\$0.12183/CCF; \$0.90 min./mo. \$600 max./mo.	\$0.12183/CCF; \$0.90 min./mo. \$600 max./mo.
Rockbridge	20% on first \$15	20% on first \$50	20% on first \$50
Rockingham	20% on first \$10	20% on first \$10	20% on first \$10
Russell	20% on first \$15	10% on first \$200	20% on first \$1,000; 2% thereafter
Scott	20% on first \$15	20% on first \$37.50	20% on first \$75
Smyth	20% times min./mo. + \$0.015492/CCF; \$3 max./mo.	20% times min./mo. + \$0.014618/CCF; \$20 max./mo.	20% times min./mo. + \$0.013842/CCF; \$200 max./mo.
Spotsylvania	\$2	10% on first \$300; 1% thereafter	10% on first \$300; 1% thereafter
Stafford	\$0.06/CCF; \$3 max./mo.	\$0.085/CCF; \$100 max./mo.	\$0.085/CCF; \$100 max./mo.
Sussex	10% on first \$15	\$2.00 + \$0.186/CCF; \$15 max./mo.	\$4.00 + \$0.115/CCF; \$15 max./mo.
Warren	\$0.22/CCF; \$3 max./mo.	\$0.16/CCF; \$128 max./mo.	\$0.16/CCF; \$128 max./mo.
Washington	\$1.20 + \$0.135/CCF; \$1.20 min./mo.; \$3 max./mo.	\$2.50 (small), \$12.30 (large) + \$0.10/CCF on first 100 CCF; + \$0.075/CCF thereafter; \$100 max./mo.	\$2.50 (small), \$12.30 (large) + \$0.10/CCF on first 100 CCF; + \$0.075/CCF thereafter; \$100 max./mo.
Wythe	20% on first \$15	20% on first \$200	20% on first \$1,000; 1% thereafter
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	\$0.0212/CCF; \$7 max./mo.	\$0.0104/CCF; \$25 max./mo.	\$0.0104/CCF; \$100 max./mo.
Altavista	\$2.45; \$3 max./mo.	\$2.45; \$3 max./mo.	\$2.45; \$3 max./mo.
Amherst	20% on first \$15	20% on first \$100	20% on first \$100
Ashland	\$0.10 + \$0.10/CCF; \$0.50 max./mo.	\$1.00 + \$0.10/CCF; \$10 max./mo.	\$1.00 + \$0.10/CCF; \$10 max./mo.
Berryville	\$0.21/CCF; \$3 max./mo.	\$0.055/CCF; \$10 max./mo.	\$0.055/CCF; \$10 max./mo.
Blacksburg	\$0.1891/CCF; \$2.25 max./mo.	\$0.07955/CCF; \$7.50 max./mo.	\$0.07955/CCF; \$7.50 max./mo.
Bowling Green	20% on first \$15	20% on first \$50	20% on first \$50
Bridgewater	\$0.0251/CCF; \$1.50 max./mo.	\$0.0124/CCF on first 1225 CCF; \$0.0035/CCF thereafter	\$0.0124/CCF on first 1225 CCF; \$0.0035/CCF thereafter
Broadway	15% on first \$10	15% on first \$100	15% on first \$100
Brodnax	20% on first \$15	20% on first \$100	20% on first \$100
Cedar Bluff	20% on first \$15	20% on first \$50	20% on first \$50
Chase City	20% on first \$10	20% on first \$100	20% on first \$100
Chatham	20% on first \$15	7% on first \$100	7% on first \$100
Chilhowie	\$0.0184/CCF; \$1 max./mo.	\$0.0668/CCF; \$40 max./mo.	\$0.0052/CCF; \$200 max./mo.
Christiansburg	\$0.0946/CCF; \$2 max./mo.	\$0.0766/CCF; \$20 max./mo.	\$0.0225/CCF; \$20 max./mo.
Clifton Forge	\$2.45 + \$0.15566/CCF; \$3 max./mo.	\$4.65 + \$0.15566/CCF; \$25 max./mo.	\$4.65 + \$0.15566/CCF \$25 max./mo.
Damascus	20% on first \$15	20% on first \$50	20% on first \$50
Dayton	\$0.0240/CCF; \$1.50 max./mo.	\$0.0170/CCF; \$15 max./mo.	\$0.0170/CCF; \$15 max./mo.
Dublin	10% on first \$13	10% on first \$100	10% on first \$100
Exmore	10% on first \$15	10% on first \$100	10% on first \$100
Glade Spring	20% on first \$6.25	15% on first \$83.33	15% on first \$83.33
Glasgow	20% on first \$15	20% on first \$15	20% on first \$15
Gordonsville	20% on first \$15	20% on first \$15	20% on first \$15
Halifax	20% on first \$15	20% on first \$50; 1% thereafter	20% on first \$150; 1% thereafter
Herndon	\$2.45 + \$0.183/CCF; \$3 max./mo.	\$4.65 + \$0.086/CCF; \$30 max./mo.	\$4.65 + \$0.086/CCF; \$30 max./mo.
Hurt	\$2.45 + \$0.10/CCF; \$3 max./mo.	\$2.45 + \$0.10/CCF; \$3 max./mo.	\$2.45 + \$0.10/CCF; \$3 max./mo.
Iron Gate	\$1.05 + \$0.062402/CCF	\$1.05 + \$0.062403/CCF	\$1.05 + \$0.062403/CCF
Lawrenceville	\$0.18670/CCF; \$3 max./mo.	\$0.15566/CCF; \$30 max./mo.	\$0.15566/CCF; \$30 max./mo.
Lebanon	\$3	\$3	\$3
Leesburg	\$1.12 + \$0.07172/CCF; \$2.40 max./mo.	\$1.35 + \$0.5352/CCF; \$48 max./mo.	\$1.35 + \$0.5352/CCF; \$48 max./mo.

Note: CCF means hundred cubic feet

N/A Not applicable.

Table 13.3 Utility Consumers' Monthly Tax on Gas, 2005 (continued)

Locality	Residential	Commercial	Industrial
Towns (continued)			
Lovettsville	7% on first \$15	7% on first \$100	7% on first \$100
Luray	\$2	\$4.65 + \$0.08274/CCF; \$20 max./mo.	\$4.65 + \$0.08274/CCF; \$20 max./mo.
Marion	20% on first \$5	20% on first \$50	20% on first \$250
Middleburg	\$0.0288/CCF; \$3 max./mo.	\$0.0290/CCF; \$33 max./mo.	\$0.0290/CCF; \$33 max./mo.
Middletown	\$0.50 + \$0.03/CCF; \$3 max./mo.	\$0.50 + \$0.03/CCF; \$3 max./mo.	\$0.50 + \$0.03/CCF; \$3 max./mo.
New Market	10% on first \$15	10% on first \$100	10% on first \$100
Onancock	10% on first \$15; 2% thereafter	10% on first \$100; 2% thereafter	N/A
Pearisburg	\$2	\$6	\$6
Pound	20% on first \$15	20% on first \$100	20% on first \$100
Pulaski	15% on first \$15	15% on first \$250	15% on first \$250
Round Hill	\$0.0288/CCF; \$3 max./mo.	\$0.079/CCF; \$33 max./mo.	\$0.079/CCF; \$33 max./mo.
Rural Retreat	\$0.166/CCF; \$3 max./mo.	\$2.344 + \$0.158/CCF; \$15 max./mo.	\$2.344 + \$0.158/CCF; \$15 max./mo.
Saint Paul	\$0.01/CCF; \$3 max./mo.	\$0.01/CCF; \$7.50 max./mo.	\$0.01/CCF; \$15 max./mo.
Scottsville	\$1.25/CCF on first 1.6 CCF	\$0.00638/CCF on first 4,500 CCF; \$0.0110/CCF thereafter	\$0.00638/CCF on first 4,500 CCF; \$0.0110/CCF thereafter
Shenandoah	\$2	\$0.08274/CCF	\$0.08274/CCF
Smithfield	10% on first \$10	10% on first \$700	10% on first \$700
South Hill	\$1.50	\$3.49 + \$0.065/CCF; \$15 max./mo.	\$3.49 + \$0.065/CCF; \$15 max./mo.
Stephens City	4%	4%	4%
Surry	10% on first \$10	10% on first \$100	10% on first \$100
Timberville	\$2	20% on first \$100	20% on first \$100
Vienna	\$1.40 + \$0.18356/CCF; \$3 max./mo.	\$1.27 + \$0.10760/CCF; \$45 max./mo.	\$1.27 + \$0.10760/CCF; \$45 max./mo.
Vinton	\$0.12183/CCF	\$0.12183/CCF	\$0.12183/CCF
Warrenton	\$0.0186/CCF; \$3 max./mo.	\$0.015566/CCF; \$20 max./mo.	\$0.015566/CCF; \$20 max./mo.
Weber City	20% on first \$15	20% on first \$37.50	20% on first \$75
Woodstock	\$1 + \$0.10/CCF; \$1.25 max./mo.	\$1.25 + \$0.10/CCF; \$5 max./mo.	\$1.25 + \$0.10/CCF; \$10 max./mo.
Wytheville	\$0.90 + \$0.1333/CCF; \$2.25 max./mo.	\$1.875 + \$0.126/CCF; \$11.25 max./mo.	\$1.875 + \$0.126/CCF; \$11.25 max./mo.

Note: CCF means hundred cubic feet
N/A Not applicable.

Table 13.4
Utility Consumers' Monthly Tax on Water, 2005

Locality	Residential	Commercial	Industrial
Cities (Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)			
Alexandria	15%	15% on first \$150	15% on first \$150
Bristol	5%	5%	5%
Buena Vista	20% on first \$15	20% on first \$150	20% on first \$150
Charlottesville	10% on first \$3,000; 4% thereafter	10% on first \$3,000; 4% thereafter	10% on first \$3,000; 4% thereafter
Emporia	\$3	20%	20%
Fairfax	15% on first \$15	15% on first \$500	15% on first \$500
Falls Church	10% on first \$150	8%	8%
Franklin	20% on first \$15	16.5% on first \$1,000	16.5% on first \$1,000
Harrisonburg	10% on first \$10	10% on first \$150	10% on first \$150
Hopewell	20% on first \$10	20% on first \$25	20% on first \$2,500
Martinsville	\$1.00 if not an electric customer	\$1.00 if not an electric customer	\$1.00 if not an electric customer
Norfolk	25% on first \$45	25% on first \$75; 15% thereafter	25% on first \$75; 15% thereafter
Petersburg	20% on first 30,000 cu. ft.	15% on first 30,000 cu. ft.	15% on first 30,000 cu. ft.
Portsmouth	20% on first \$2,000	20% on first \$2,000	20% on first \$2,000
Roanoke	12%	12% on first \$20,000	12% on first \$20,000
Salem	6% on first \$15	6% on first \$5,000	6% on first \$5,000
Staunton	20% on first \$10	20% on first \$100	20% on first \$100
Virginia Beach	20% on first \$15	15% on first \$625; 5% on \$626-\$2,000	15% on first \$625; 5% on \$626-\$2,000
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)			
Greensville	N/A	20% on first \$150	20% on first \$150
Nelson	\$16.70 on first 4,000 gallons; \$5.00 per 1,000 gallons thereafter	\$16.70 on first 4,000 gallons; \$5.00 per 1,000 gallons thereafter	\$16.70 on first 4,000 gallons; \$5.00 per 1,000 gallons thereafter
Roanoke	12% on first \$15	12% on first \$5,000	12% on first \$5,000
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.)			
Capron	\$9.50 for first 4,800 gallons; \$1.00/1,000 gallons thereafter	\$9.50 for first 4,800 gallons; \$1.00/1,000 gallons thereafter	N/A
Clifton Forge	Varies	Varies	Varies
Vinton	12% on first \$15	12% on first \$5,000	12% on first \$5,000
N/A Not applicable.			