

Appendix A

Facsimile of 2006 Tax Rates Questionnaire*

* The original questionnaire had 22 pages. This facsimile was compressed to 15 pages to save space. The questions remain the same as in the original questionnaire.



WELDON COOPER
CENTER FOR PUBLIC SERVICE
University of Virginia

Questionnaire for 2006 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 2005. Please review the information for accuracy and completeness and write in any changes that will be effective by the end of the calendar year 2006. 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.

Questions asked for the first time are marked with an asterisk. 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, June 16, 2006.

Locality: _____

Tax Year: 2006

Federal Information Processing Standards (FIPS) Code: _____

Information for last year's edition, Tax Rates 2005, 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: _____

Position: _____

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

A. General Information

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

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

If you require more space please attach a separate sheet.

6. 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
- *7. If your locality is a town, how does it bill for taxes?
 County sends out bills and collects taxes.
 Town sends out bills and collects taxes.
 County bills, but town collects taxes

8. Does your locality have a full-time assessor on its staff? Yes No
9. How are your locality's reassessments conducted? In-house Contracted assessor County
10. How are your locality's maintenance assessments conducted? In-house Contracted assessor County

Note: Maintenance assessments involve changes between reassessments due to new construction, improvements, damages, demolitions, subdivisions, and consolidations.

11. Is there a cycle for physically inspecting each property? Yes No
12. If "yes", how many years are there between physical inspections? Every _____ years
13. How often does your locality conduct a general reassessment? Every _____ years
14. When did the last general reassessment become effective? January 1 July 1 Year _____
15. After your locality's last reassessment, what was the average percentage change in assessed value?
Overall _____% Single-family owner-occupied residential parcel _____%

16. Considering just single-family residential parcels, about what percentage fell into each of the following brackets indicating percentage change in assessed value?
Decline in value _____% 10.0-14.9% increase _____%
0-4.9% increase _____% 15.0-19.9% increase _____%
5.0-9.9% increase _____% 20.0% or more increase _____%
Total 100%

17. In tax year 2005, how many formal appeals (appeals written and presented for administrative review) were made on the basis of an assessment? _____
18. In tax year 2005, how many judicial appeals were made on the basis of an assessment? _____
19. Has your locality used the authority under Section 15.2-1807 of the Code of Virginia to collect a specified real estate tax for recreation and playgrounds not to exceed \$0.02 per \$100 of assessed value? Yes No
20. Has your locality adopted an ordinance as permitted by the Code of Virginia Section 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

21. If your locality has adopted an ordinance regarding 58.1-3219, what year was it adopted? _____

22. 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, the 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 Elderly and disabled
 Elderly only Disabled only
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 maximum allowable acreage that can be excluded when considering relief? _____
- *5. In fiscal year 2005, how many property owners received benefits under:
tax relief for the elderly? _____
tax relief for the disabled? _____
- *6. In fiscal year 2005, what was the total cost in terms of foregone tax revenue of:
tax relief for the elderly? _____
tax relief for the disabled? _____
7. 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 renters only
 Elderly and disabled renters 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. In fiscal year 2005, how many renters received benefits under:
 rent relief for the elderly? _____
 rent relief for the disabled? _____

*5. In fiscal year 2005, what was the total cost in terms of foregone tax revenue of:
 rent relief for the elderly? \$ _____
 rent relief for the disabled? \$ _____

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

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

D. Use-Value Assessment (Section 58.1-3231)

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? \$ _____

D. Use-Value Assessment (continued)

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

District Name	Acreage	Date Created	Review Period (Years)
_____	_____	_____	_____

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 does your locality use as the date of basis for merchants' capital as permitted by 58.1-3515?

January 1

Average of January 1/ August 1

Monthly or quarterly basis

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

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

Value

Original cost

Fair market value

Depreciated cost (book value)

Other method (please specify) _____

Percent of value: _____%

F. In tax year 2005, how many formal appeals (appeals written up and presented to the appropriate office for review) were made on the basis of an assessment? _____

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

III. Tangible Personal Property Tax

A. General Questions

1. How many personal property accounts are in your locality? _____

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

3. Does your locality impose any special district levies for personal property? Yes No

4. What is/are the due dates? _____ (month/day)

5. What is the effective date of assessment or the tax day pursuant to Section 58.1-3515 of the Code of Virginia?

6. 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:

7. Does your locality prorate personal property taxes? Yes No

8. If you answered "yes" to question 7, 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

9. To whom is tangible personal property tax relief offered?

Elderly: Yes No Disabled: Yes No

10. If you offer personal property tax relief to a category of taxpayers, what is the form of relief offered?

Elderly: _____

Disabled: _____

11. 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: _____

12. How many applications for review were made to the local assessing officer in tax year 2005? _____

13. How many appeals for correction of a final local determination were made to the State Tax Commissioner in tax year 2005? _____

B. Motor Vehicles

Automobiles and Small Trucks Under 2 Tons

1. Which recognized pricing guide(s) do you use to assess automobiles and small trucks?

- NADA Official Used Car Guide
- NADA Official Older Used Car Guide
- Car Red Book, National Market Reports
- Older Car Red Book, National Market Reports
- Blue Book, National Used Car Market Report
- Truck Blue Book, National Market Report
- Black Book, Dealer Cost, Inc.
- Maclean Hunter Market Reports
- Department of Motor Vehicles Reports
- Other (Specify) _____

2. What market value does your locality use to assess automobiles and small trucks ?

- Average retail value
- Average loan value
- Average trade-in value
- Average wholesale value
- Average finance value
- Other (Specify) _____

3. What percentage of market value is used to assess autos and small trucks? _____%

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

_____ Age of 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 Relief Act (car tax relief)? Yes No

*If "yes", please explain briefly.

6. Beginning in tax year 2006, the annual amount available for reimbursing local governments for the personal property tax on motor vehicles will be capped. Item 503 of the 2005 session revisions to the appropriations act provides guidelines to local governments on how they can implement tax relief.

a. Will vehicles valued at or under \$1,000 be exempt from taxation? Yes No

b. Which of the sanctioned methods of relief will your government use?

- Reduced rate method
- Specific relief that provides the same percentage of relief for all qualifying vehicles
- Specific relief that provides variable relief with the percentage declining as the vehicle's value rises

Large Trucks 2 Tons and Over

1. Which recognized pricing guide(s) do you use to assess large trucks?

- NADA Official Used Car Guide
- NADA Official Older Used Car Guide
- Red Book, National Market Reports
- Older Car Red Book, NMR
- Blue Book, National Market Reports
- Truck Blue Book, National Market Reports
- Black Book, Dealer Costs, Inc.
- Maclean Hunter Market Reports
- Department of Motor Vehicle Reports
- Other (specify) _____

2. What market value do you use to assess large trucks?

- Average retail value
- Average wholesale value
- Average loan value
- Average finance value
- Average trade-in value
- Other (specify) _____

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

4. If you do not use a pricing guide, or if a large 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 _____

C. Tangible Personal Property Related to Business Uses

Please fill in the tables below:

Type of Property	Basis	Tax Rate per \$100	Years Depreciated	Depreciation Rate
Heavy construction machinery	<input type="checkbox"/> OC <input type="checkbox"/> FMV <input type="checkbox"/> BV <input type="checkbox"/> Other			
Computer hardware	<input type="checkbox"/> OC <input type="checkbox"/> FMV <input type="checkbox"/> BV <input type="checkbox"/> Other			
Business furniture/fixtures	<input type="checkbox"/> OC <input type="checkbox"/> FMV <input type="checkbox"/> BV <input type="checkbox"/> Other			
Generating and co-generating equipment	<input type="checkbox"/> OC <input type="checkbox"/> FMV <input type="checkbox"/> BV <input type="checkbox"/> Other			
Research & development equipment	<input type="checkbox"/> OC <input type="checkbox"/> FMV <input type="checkbox"/> BV <input type="checkbox"/> Other			

- Biotechnology equipment OC
 FMV
 BV
 Other

*OC- Original Cost
 FMV - Fair Market Value
 BV - Book Value

D. Other Classifications of Tangible Personal Property

Please fill in the table below.

Type of Property	Tax 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	_____	_____

E. 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

- How many manufacturers' machinery and tools accounts are in your locality? _____
- 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) _____
- What is the tax rate per \$100 of assessed value?
- Does your locality impose any special district levies? Yes No

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

_____ Age of Equipment _____ Percentage of Value _____

6. How many applications for review of a machinery and tools tax assessment were made to the local assessing officer in tax year 2005? _____

7. How many appeals for correction of final local determination of a machinery and tools tax assessment were made to the State Tax Commissioner in tax year 2005? _____

8. In tax year 2005, how many judicial appeals were made on the basis of an assessment?

9. How is the machinery and tools tax assessed? In-house Contracted-out assessor

10. The 2006 General Assembly amended Section 58.1-3507, pending action by the Governor, to define "idle machinery and tools" as "machinery and tools that have not been used for at least three continuous months immediately prior to the date they are returnable for taxation, provided that there is no reasonable prospect that they will return to active use within one year after such date. Idle machinery and tools are taxable as capital under Section 58.1-1101." (That section applies to intangible personal property, a classification that is not taxable.)

Prior to the enactment of this amendment did your locality define "idle machinery and tools" as it is defined in the 2006 session amendment? Yes No

If "no":

a. How did you previously define "idle machinery?" _____

b. What is the estimated foregone revenue in tax year 2006 due to the change in definition? \$ _____

B. Machinery and Tools Used in Semiconductor Manufacturing

(as specified in Section 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 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 _____

V. Miscellaneous Property Tax Exemptions

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

- A. Certified pollution control equipment and facilities (Section 58.1-3660) Yes No
- B. Certified recycling equipment and facilities (Section 58.1-3661) Yes No
- C. Certified solar energy equipment facilities or devices (Section 58.1-3661) Yes No
- D. Generating and co-generating equipment for energy conservation (Section 58.1-3662) Yes No
- E. Certified stormwater management developments (Section 58.1-3660.1) Yes No
- F. Environmental restoration sites (Section 58.1-3664) Yes No
- G. Erosion control improvements (Section 58.1-3665) Yes No
- H. Wetlands and riparian buffers (Section 58.1-3666) Yes No

VI. Utility Taxes and Fees

A. Local Consumption Tax (58.1-2901 et. seq.)

1. Has your locality chosen not to receive its portion of the local consumption tax as specified in Section 58.1- 2901F?

- Yes No

B. Local Consumer Utility Taxes (Section 58.1-3812 et. seq.)

	Rate		
	Residential	Commercial	Industrial
Electric			
Gas			
Telephone			
Water			
Cable Television			

C. Utility License Tax

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

Telephone: _____ % on gross receipts

Water: _____ % on gross receipts

D. Cable Television Taxes

1. If you impose a franchise license fee on cable operators as authorized by Section 15.2.2108, what is the rate? _____ %

2. Does your locality retain franchise agreements with more than one cable provider? Yes No

3. Does your locality impose a business, professional, and occupational license (BPOL) tax on cable providers?

- Yes No

E. 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 § 58.1-3812 mandated by the Federal Mobile Telecommunications Sourcing Act which clarifies situs? Yes No Not Applicable

F. 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

G. Right-of-Way Use Fee

- 1. Section 56-468-1, adopted in 1998, allows cities, towns, and Arlington to maintain their public streets and roads and 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)

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

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

- B. Does your locality require that decals be affixed to vehicles? Yes No
- C. What is the date the motor vehicle license tax must be paid? _____ (month/day)
- D. For whom do you provide exemptions from the local vehicle license tax?
 Elderly: Yes No Disabled: Yes No
 Others (e.g., public safety): _____

VIII. Business License Tax

- 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?
 Annually Semiannually Quarterly Other (specify): _____
- E. Please check the box that describes how your locality applies the license fee allowed under the Code of Virginia Section 58.1-3703(a). Please be aware of the distinction between a license fee and a license tax as defined by the BPOL Guidelines 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 58.1-3703(a)).
 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 gross receipts threshold for the license tax.

- Yes, we have 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., \$0.20 per \$100 of retail sales on gross receipts exceeding \$1,000).] The threshold is: \$ _____
- No, we have not adopted a license tax threshold.

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 Services

	Financial	Real Estate	Professional Service
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

- What is the license fee (filing fee) for wholesale businesses? \$ _____ per year
 - The license tax rate is \$ _____ per \$100 of (check the appropriate box)
 - Purchases of goods for sale
 - Gross receipts
 - Not applicable
 - 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:

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

IX. Other Local Taxes

A. Local Excise Sales Taxes		Year Tax First Adopted	Current Rate	Year Current Rate Became Effective
1. Restaurant food (meals) tax (58.1-3833, 58.1-3840):		_____	_____ %	_____
2. Transient occupancy (hotels and motels) tax (58.1-3819 to 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 (Section 58.1-3830)		Year Tax First Adopted	Current Tax Rate Per Pack	Year Current Rate Became Effective
	Number of Cigarettes in Pack			
	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 (58.1-3800): _____ %
- 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.

Item	Rate
------	------

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 write \$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.

_____ Item _____ Fee

XI. Web Sites

A. Does your locality have an official government web site? Yes No

B. If "yes," what is the web address? _____

C. Does your locality's web site contain any of the following information?

1. Proposed budget: Yes No
2. Adopted budget: Yes No
3. Current tax rates and provisions: Yes No
4. Current utility charges: Yes No
5. Capital Improvement programs: Yes No

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