

## Appendix A

### Facsimile of 2007 Tax Rates Questionnaire\*

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\* 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 2007 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 October 2006. Please review the information for accuracy and completeness and write in any changes that will be effective by the end of the calendar year 2007. 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 22, 2007.

Locality: \_\_\_\_\_

Tax Year: 2007

Federal Information Processing Standards (FIPS) Code: \_\_\_\_\_

Information for last year's edition, Tax Rates 2006, 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 (towns)
10. How are your locality's maintenance assessments\* conducted?     In-house             Contracted assessor             County (towns)

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

11. How often does your locality conduct a general reassessment? Every \_\_\_\_\_ years
- 12.\* Is physical inspection of each parcel part of a general reassessment?             Yes             No
13. If "no", is there a regular cycle for physically inspecting each property?             Yes             No
14. If "yes", how many years are there between physical inspections?            Every \_\_\_\_\_ years
15. When did the last general reassessment become effective?             January 1             July 1            Year \_\_\_\_\_
- 16.\* If applicable, what is the "lowered rate necessary to offset increased assessment" as required by Code of Virginia 58.1-3321, the so-called "truth in taxation state law"? \$ \_\_\_\_\_ per \$100 of assessed value

17. After your locality's last reassessment, what was the average percentage change in assessed value?  
Overall \_\_\_\_\_%            Single-family owner-occupied residential parcel \_\_\_\_\_%

18. 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%

19. In tax year 2006, how many formal appeals (appeals written and presented for administrative review) were made on the basis of an assessment? \_\_\_\_\_
20. In tax year 2006, how many judicial appeals were made on the basis of an assessment? \_\_\_\_\_
21. Has your locality used the authority under 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
22. Has your locality adopted an ordinance as permitted by the Code of Virginia 58.1-3219 regarding the deferral of a portion of real estate tax increases when the tax exceeds 105 percent (or a higher limit) of the real estate tax on such property owned by a taxpayer in the previous tax year?             Yes             No

23. If your locality has adopted an ordinance regarding 58.1-3219, what year was it adopted? \_\_\_\_\_

24. 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

25.\* Does your locality provide tax relief grants to low-income owners who are not elderly or disabled?  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 you 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 2006, how many property owners received benefits under:  
tax relief for the elderly? \_\_\_\_\_  
tax relief for the disabled? \_\_\_\_\_
6. In fiscal year 2006, 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 2006, how many renters received benefits under:  
 rent relief for the elderly? \_\_\_\_\_  
 rent relief for the disabled? \_\_\_\_\_

5. In fiscal year 2006, 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)
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**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>Property Description</u>	<u>Rate per \$100 of Assessed Value</u>
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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                          | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Daily rental vehicle (defined in Section 58.1-2401) | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Daily rental property                               | <input type="checkbox"/> Yes | <input type="checkbox"/> 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  |
| <input type="checkbox"/> Original cost                       |
| <input type="checkbox"/> Fair market value                   |
| <input type="checkbox"/> Depreciated cost (book value)       |
| <input type="checkbox"/> Other method (please specify) _____ |
| Percent of value: _____%                                     |
- F. In tax year 2006, 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

- How many personal property accounts are in your locality? \_\_\_\_\_
- What is the tax rate per \$100? \_\_\_\_\_
- Does your locality impose any special district levies for personal property?  Yes  No
- What is/are the due dates? \_\_\_\_\_ (month/day)
- What is the effective date of assessment or the tax day pursuant to Section 58.1-3515 of the Code of Virginia?
- 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
- \* Do terms of due dates and options apply to all types of personal property or just motor vehicles?  All  Vehicles
- Does your locality prorate personal property taxes?  Yes  No
- If you answered "yes" to question 8, for what categories of personal property do you prorate taxes?

<input type="checkbox"/> Boats	<input type="checkbox"/> Motorcycles	<input type="checkbox"/> Recreational vehicles	<input type="checkbox"/> Other
<input type="checkbox"/> Business motor vehicles	<input type="checkbox"/> Mobile homes	<input type="checkbox"/> Trucks	
<input type="checkbox"/> Campers	<input type="checkbox"/> Motor vehicles	<input type="checkbox"/> Trailers	
- To whom is tangible personal property tax relief offered? Elderly:  Yes  No Disabled:  Yes  No

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

Elderly: \_\_\_\_\_

Disabled: \_\_\_\_\_

12. 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: _____

13. How many applications for review were made to the local assessing officer in tax year 2006? \_\_\_\_\_

14. How many appeals for correction of a final local determination were made to the State Tax Commissioner in tax year 2006? \_\_\_\_\_

**B. Motor Vehicles**

*Automobiles and Small Trucks Under 2 Tons*

1.\* The personal property tax is collected on how many vehicles in your locality? \_\_\_\_\_

2. What share of local personal property tax collections is attributable to motor vehicles? \_\_\_\_\_%

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

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

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

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

5. What percentage of market value is used to assess autos and small trucks? \_\_\_\_\_%

6. 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
_____	_____

7. 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.

8. Beginning in tax year 2006, the annual amount available for reimbursing local governments for the personal property tax on motor vehicles was 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. Are vehicles valued at or under \$1,000 exempt from taxation?  Yes  No

b. Which of the sanctioned methods of relief does 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

		<u>Total Tax</u>	<u>State Credit</u>	<u>Taxpayer Liability</u>
9. For a vehicle assessed at \$20,000 what would the	2006	_____	_____	_____
components of the personal property tax be?	2007	_____	_____	_____

*Large Trucks 2 Tons and Over*

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

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

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

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

3. What percentage of market value is used to assess 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	<input type="checkbox"/> OC <input type="checkbox"/> FMV <input type="checkbox"/> BV <input type="checkbox"/> 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 the 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
- What is the assessment ratio (show schedule if applicable)?  

_____	_____
Age of Equipment	Percentage of Value
- How many applications for review of a machinery and tools tax assessment were made to the local assessing officer in tax year 2006? \_\_\_\_\_
- 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 2006? \_\_\_\_\_
- In tax year 2006, how many judicial appeals were made on the basis of an assessment?
- How is the machinery and tools tax assessed?       In-house       Contracted-out assessor

**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
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**C. Machinery and Tools Used in Harvesting Forest Products**

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

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.)

	Rates		
	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>
Electric			
Gas			
Telephone			
Water			

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.

Water: \_\_\_\_\_ % on gross receipts

D. Cable Television Taxes

1.\* Did your locality grandfather its current franchise license fee on cable operators as authorized by Section 15.2.2108?  Yes  No

2.\* If "yes", when will the contract expire? \_\_\_\_\_

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

4. Does your locality impose a business, professional, and occupational license (BPOL) tax on cable providers?  
 Yes  No

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?  
 Annual  Semiannual  Quarterly  Other (specify): \_\_\_\_\_
- E. Please check the box that describes how your locality applies the license fee allowed under the Code of Virginia Section 58.1-3703(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 annual license fee (filing fee) for contracting? \$ \_\_\_\_\_ per year
2. What is the annual license tax rate per \$100 of gross receipts? \$ \_\_\_\_\_ per year
3. What is the annual minimum tax \$ \_\_\_\_\_ for businesses subject to a tax rate.

Please explain:

### J. Retail Sales

1. What is the annual license fee (filing fee) for retail sales? \$ \_\_\_\_\_ per year
2. What is the annual license tax rate per \$100 of gross receipts? \$ \_\_\_\_\_ per year
3. What is the annual minimum tax \$ \_\_\_\_\_ for businesses subject to a tax rate.

Please explain:

K. Mail Order

1. What is the annual license fee (filing fee) for mail order services? \$ \_\_\_\_\_ per year
2. What is the annual license tax rate per \$100 of gross receipts? \$ \_\_\_\_\_ per year
3. What is the annual minimum tax \$ \_\_\_\_\_ for businesses subject to a tax rate.

Please explain:

L. Repair, Personal, and Business Services

- |   | Repair Services | Personal Services | Business Services |
|---|-----------------|-------------------|-------------------|
| 1. What is the annual license fee (filing fee)?                         | \$ _____        | _____             | _____             |
| 2. What is the annual license tax rate?<br>per \$100 of gross receipts? | \$ _____        | _____             | _____             |
| 3. What is the annual minimum tax?                                      | \$ _____        | _____             | _____             |

Please explain:

M. Financial, Real Estate, and Professional Services

- |   | Financial | Real Estate | Professional |
|---|-----------|-------------|--------------|
| 1. What is the annual license fee (filing fee)?                         | \$ _____  | _____       | _____        |
| 2. What is the annual license tax rate?<br>per \$100 of gross receipts? | \$ _____  | _____       | _____        |
| 3. What is the annual minimum tax?                                      | \$ _____  | _____       | _____        |

Please explain:

N. Wholesale

1. What is the license fee (filing fee) for wholesale businesses? \$ \_\_\_\_\_ per year
2. The license tax rate is \$ \_\_\_\_\_ per \$100 of (check the appropriate box)
  - Purchases of goods for sale       Gross receipts       Not applicable
3. We have a minimum tax of \$ \_\_\_\_\_ per year for businesses subject to a tax rate.

Please explain:

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

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

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

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

- |   | Fee      | Period |
|---|----------|--------|
| 1. Retail peddlers:                               | \$ _____ | _____  |
| 2. Retail itinerant merchants:                    | \$ _____ | _____  |
| 3. Wholesale peddlers and<br>itinerant merchants: | \$ _____ | _____  |

**IX. Other Local Taxes**

	Year Tax First Adopted	Current Rate	Year Current Rate Became Effective
<b>A. Local Excise Sales Taxes</b>			
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):		%	

	Number of Cigarettes in Pack	Year Tax First Adopted	Current Tax Rate Per Pack	Year Current Rate Became Effective
<b>B. Cigarette Tax (Section 58.1-3830)</b>				
	20		\$	
	25		\$	
	30		\$	

<b>C. Natural Resource Related Taxes</b>	
1. Oil severance tax (58.1-3712.1):	
2. Coal severance tax (58.1-3712):	
3. Coal and gas road improvement tax (58.1-3713):	
4. Additional gas severance tax (58.1-3713.4):	
5. Mineral tax (58.1-3286):	

<b>D. Taxes on Legal Documents</b>	
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**

<b>A. Refuse Collection Charges</b>	
1. Does your locality provide refuse collection to:	
a. Residential customers?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b. Commercial and industrial customers?	<input type="checkbox"/> Yes <input type="checkbox"/> 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.\* Does your locality impose a impact fee for road developments permitted under the new law HB3202 of the 2007 session?

Yes  No

7.\* If your locality does not impose a fee but meets the criteria for imposing a fee per HB3202 (2007 session), do you plan to adopt a fee within the next 12 months?  Yes  No

8. What is the impact fee on stormwater management developments? \$ \_\_\_\_\_

9. 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
- 6.\* Landbook information about land parcels:  Yes  No
- 7.\* GIS mapping of local parcels:  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.