

Section 13

Consumers' Utility Tax, 2007

The consumers' utility tax accounted for 6.3 percent of the tax revenue collected by cities in fiscal year 2006, 3.4 percent by counties, and 8.9 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 D.

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, a tax levied on utility providers, which is discussed in Section 11.) Residential customers of 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*). 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In 2001, the General Assembly repealed the utility license tax on providers of gas and electric power and rearranged the rate structure of the consumers' utility tax for electricity and natural gas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.

In 2004 § 58.1-3816.2 was amended to give local governing bodies authority to grant exemptions to churches or religious bodies from any or all the consumer utility taxes.

Finally, beginning in January 2007 the Virginia Communications Sales and Use Tax eliminated several local taxes, including the cable television system franchise tax, the local E-911 fees on landline phone service, the business license taxes in excess of 0.5 percent gross revenues collected by several localities, the local consumer utility taxes on landline and wireless phones, and the local consumer utility tax on cable television service except where it was "grandfathered" in a few localities. These local taxes were replaced by a new state tax of 5 percent, which is remitted back to localities based on the percentage of local taxes the new state tax supersedes.

Table 13.1 shows the monthly tax on electricity for residential, commercial, and industrial users. Thirty-six cities, 85 counties, and 102 towns reported having a tax on electricity in 2007. The format of charges in terms of kilowatt hours reflects the changes made in the 2001 law.

The consumers' tax on gas is listed in **Table 13.2**. 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' utility 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 2007, 34 cities, 50 counties, and 55 towns reported imposing the tax on residential, commercial, and industrial users.

Finally, **Table 13.3** lists localities with a monthly tax on water. Eighteen cities, three counties, and three towns report having the 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, 2007

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	\$1.40 + \$0.015094/kwh; max \$3	\$2.29 + \$0.013669/kwh; max \$60	\$2.29 + \$0.013669/kwh; max \$60
Covington	6% times min./mo. + \$0.004743/kwh; \$6 max./mo.	10% times min./mo. + \$0.006602/kwh; \$8,000 max./year	10% times 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 + \$0.014085/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 2,721 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.	\$0.00800/kwh on first 1,000 kwh; > of \$0.00540/kwh or 12% times min./mo.	\$0.00680/kwh on first 1,000 kwh; > of \$0.00395/kwh or 12% times min./mo.
Salem	6% on first \$15	6% on first \$5,000	6% on first \$5,000

Table 13.1 Utility Consumers' Monthly Tax on Electricity, 2007 (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 + \$0.01125/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, 2007 (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/kwh; \$3 max./mo.	\$1.40 + \$0.017138/kwh; \$3 max./mo.	\$1.40 + \$0.017138/kwh; \$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	\$0.015626/kwh; \$3.00 max./mo.	\$0.014766/kwh; \$200 max./mo.	\$0.014766/kwh; \$200 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	\$0.63 + \$0.006804/kwh	\$0.92 + \$0.005393/kwh	\$0.92 + \$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	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 + \$0.016231/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

Table 13.1 Utility Consumers' Monthly Tax on Electricity, 2007 (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	\$0.009/kwh; \$0.90 min./mo. \$1.80 max./mo.	\$0.00610/kwh; \$0.90 min./mo. \$600 max./mo.	\$0.00640/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	8% of minimum charge + \$0.00650/kwh; \$1.20 max.	8% of minimum charge + \$0.00500/kwh	8% of minimum charge + \$0.00500/kwh
Appalachia	\$3.00	N/A	N/A
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.	\$7.00 + \$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
Brookneal	\$1.40 + \$0.014815/kwh; \$3 max.	\$2.29 + \$0.029583/kwh; \$3 max.	\$2.29 + \$0.029583/kwh \$3 max.
Buchanan	20% on first \$15	20% on first \$15	20% on first \$15
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

N/A Not applicable.

Table 13.1 Utility Consumers' Monthly Tax on Electricity, 2007 (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.
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	\$0.01515/kwh	\$0.015/kwh for 1st 667 kwh; \$0.001/kwh up to 240,000 kwh	\$0.0135/kwh for 1st 740 kwh; \$0.00095 for up to 252,632 kwh
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	10% on first \$100	10% on first \$100
Dumfries	15% on first \$20	15% on first \$20	15% on first \$20
Edinburg	\$1.00	\$5.00	N/A
Elkton	15% on first \$10	15% on first \$100	15% on first \$100
Farmville	20% on first \$15	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 Lynn	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.
Grottoes	15% on first \$10	15% on first 100	15% on first \$100
Halifax	20% on first \$15.00	20% on first \$50.00; 1% on excess	20% on first \$150.00; 1% on excess
Hamilton	\$0.006804/kwh; \$2.70 max.	\$0.00005393/kwh; \$72 max.	N/A
Haysi	20% on first \$15	20% on first \$50	20% on first \$50
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
Independence	\$0.01525/kwh; \$3 max.	\$0.00580/kwh; \$20 max	\$0.01300/kwh; \$40 max.
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
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
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.
N/A Not applicable.			

Table 13.1 Utility Consumers' Monthly Tax on Electricity, 2007 (continued)

Locality	Residential	Commercial	Industrial
Towns (continued)			
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
Onancock	\$0.70 + \$0.0033/kwh	\$0.50 + \$0.0035/kwh	\$0.50 + \$0.0014/kwh
Orange	\$1.40 + \$0.015101/kwh; \$3.00 max.	\$2.29 + \$0.0143/kwh; \$30 max.	\$2.29 + \$0.0143/kwh; \$30 max.
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
Purcellville	\$1.05 + \$0.011363/kwh; \$2.25 max.	\$1.72 + \$0.010204/kwh; \$45 max.	\$1.72 + \$0.010204/kwh; \$45 max.
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.
Rich Creek	20% of min. monthly charge + \$0.0151/kwh; \$2 max./mo.	20% of min. monthly charge + \$0.0177/kwh; \$6 max./mo.	20% of min. monthly charge + \$0.0145/kwh; \$6 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 for first 100 kwh	\$0.006161/kwh for 1st 48,693 kwh; \$0.001636/kwh thereafter	\$0.00525/kwh for 1st 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; \$3 max./mo.	\$1.15 + \$0.006469/kwh; \$300 max./mo.	\$1.15 + \$0.008963/kwh; \$300 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.
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
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.
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 Gas, 2007

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 + \$0.050909/CCF; not to exceed \$2.40 x #units	\$1.42 + 0.050213/CCF interrup- tible; \$4.50 + \$0.00367/CCF	\$1.42 + 0.050213/CCF
Buena Vista	20% on first \$15	20% on first \$150	20% on first \$150
Charlottesville	\$10 service charge 0-3,000cf: \$16.048/mcf 3,001-6,000cf: \$15.086/mcf 6,001-150,000cf: \$13.481/mcf Over 150,000cf: \$13.160mcf	\$10 service charge 0-3,000cf: \$16.048/mcf 3,001-6,000cf: \$15.086/mcf 6,001-150,000cf: \$13.481/mcf Over 150,000cf: \$13.160mcf	\$10 service charge 0-3,000cf: \$16.048/mcf 3,001-6,000cf: \$15.086/mcf 6,001-150,000cf: \$13.481/mcf Over 150,000cf: \$13.160mcf
Chesapeake	\$1.88/meter	\$4.00/meter + \$0.155/CCF; \$112.50 max.	\$4.00/meter + \$0.155/CCF; \$112.50 max.
Colonial Heights	20% on first \$15	20% on first \$300	20% on first \$300
Covington	6% + \$0.05601/CCF; \$6 max.	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.
Fairfax	\$1.05 + \$0.05709/CCF; \$2.25 max.	\$1.27 + \$0.05295/CCF; \$75 max.	\$1.27 + \$0.05295/CCF; \$75 max.
Falls Church	\$0.70 + \$0.0039/CCF; \$5 max.	\$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.	\$2.78 + \$0.135199/CCF on first 130 CCF; \$0.032578/CCF thereafter; \$65 max.	\$2.78 + \$0.135199/CCF on first 130 CCF; \$0.032578/CCF thereafter; \$65 max.
Harrisonburg	\$1	\$2.33 + \$0.0775/CCF; \$15 max.	\$2.33 + \$0.0775/CCF; \$15 max.
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.	\$4.65 + \$0.06/CCF; \$100 max.	\$4.65 + \$0.06/CCF; \$100 max.
Manassas Park	20% times min. + \$0.193/CCF; \$3 max.	20% times min. + \$0.1557/CCF on first 200 CCF; \$0.1530/CCF thereafter; \$150 max.	20% times min. + \$0.1557/CCF on first 200 CCF; \$0.1530/CCF thereafter; \$150 max.
Newport News	\$1.51	\$1.29 + 0.067602/CCF on first 128.91 CCF; \$0.032576/CCF thereafter; \$55 max.	\$1.29 + 0.067602/CCF on first 128.91 CCF; \$0.032576/CCF thereafter; \$55 max.
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.	\$3.49 + \$0.063/CCF; \$7.50 max.	\$3.49 + \$0.063/CCF; \$7.50 max.
Poquoson	\$1.98 + \$0.0188374/CCF; \$3 max.	\$1.29 + \$0.068855/CCF; \$10 max.	\$1.29 + \$0.068855/CCF; \$10 max.
Portsmouth	\$2.45 + \$0.18/CCF; \$3 max.	\$4.65 + \$0.10/CCF; \$400 max.	\$4.65 + \$0.10/CCF; \$400 max.
Radford	\$0.025/CCF; \$3 max.	\$0.25/CCF; \$40 max.	\$0.25/CCF; \$40 max.
Richmond	\$1.78 + \$0.10091/CCF; \$4 max.	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.	\$0.08/CCF or 12% times min.	\$0.08/CCF or 12% times min.
Salem	6% on first \$15	6% on first \$5,000	6% on first \$5,000
Staunton	\$2	\$4.65 + \$0.1832269/CCF; \$20 max.	\$4.65 + \$0.1832269/CCF; \$20 max.
Suffolk	20% on first \$15	13% on first \$10,000	13% on first \$10,000

Note: CCF means hundred cubic feet.

Table 13.2 Utility Consumers' Monthly Tax on Gas, 2007 (continued)

Locality	Residential	Commercial	Industrial
Virginia Beach	\$1.98 + \$0.162451/CCF; \$3. max.	\$1.94 + \$0.097668/CCF on first 961 CCF; \$0.031362 thereafter; \$162.50 max.	\$1.94 + \$0.097668/CCF on first 961 CCF; \$0.031362 thereafter; \$162.50 max.
Waynesboro	\$1.23 + \$0.07145/CCF; \$5 max.	\$2.33 + \$0.07384/CCF; \$15 max.	\$2.33 + \$0.07384/CCF; \$15 max.
Williamsburg	\$0.70 + \$0.14/CCF; \$1 max.	\$1.15 + \$0.0243/CCF; \$20 max.	\$1.15 + \$0.0243/CCF; \$20 max.
Winchester	\$0.22/CCF; \$3 max.	\$0.15/CCF on first 800 CCF	\$0.15/CCF on first 800 CCF
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. + \$0.01867/CCF; \$3 max.	20% times min. + \$0.15566/CCF; \$20 max.	20% times min. + \$0.15566/CCF; \$20 max.
Arlington	N/A	\$0.845 + \$0.05017/CCF; inter- ruptible non- residential \$4.50 + \$0.00913/CCF	\$0.845 + \$0.05017/CCF; inter- ruptible non- residential \$4.50 + \$0.00913/CCF
Bedford	\$1.25 + \$0.04/CCF; \$1.50 max.	\$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.	\$0.048/CCF; \$3 max.	N/A
Campbell	\$2.45 + \$0.05/CCF; \$3 max.	\$2.45 + \$0.05/CCF; \$3 max.	\$2.45 + \$0.05/CCF; \$3 max.
Caroline	20% times min. per mo. + \$0.18670/CCF; \$3 max.	20% times min. per mo. + \$0.15566/CCF; \$10 max.	20% times min. per mo. + \$0.15566/CCF; \$10 max.
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.	10% on first \$3,000 + \$0.04794/CCF; \$300 max.	10% on first \$3,000 + \$0.04794/CCF; \$300 max.
Fauquier	20% times min. + 0.1867/CCF; \$3 max.	10% times min. + \$0.07783/CCF; \$100 max.	10% times min. + \$0.07783/CCF; \$100 max.
Floyd	\$3	\$3	\$3
Franklin	\$1.50 + \$0.12183/CCF; \$3 max.	\$1.50 + \$0.12183/CCF; \$3 max.	\$1.50 + \$0.12183/CCF; \$40 max.
Frederick	\$0.04 times non-metered + \$0.055/CCF; \$3 max.	\$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. + \$0.1867/CCF; \$3 max.	20% times min. + \$0.015566/CCF; \$6 max.	20% times min. + \$0.015566/CCF; \$6 max.
Grayson	\$15	20%; \$1,000 max.	20%; \$200 max.
Greensville	N/A	20% on first \$150	20% on first \$150
Halifax	20% times min. + \$0.1867/CCF; \$3 max.	20% times min. + \$0.15566/CCF on first 100 CCF; \$0.015566/CCF thereafter	20% times min. + \$0.15566/CCF on first 100 CCF; \$0.015566/CCF thereafter
Hanover	\$3	\$3	\$3
Henry	20% times min. + \$0.015192/CCF; \$3 max./mo;	20% times min. + \$0.14974/CCF to \$3; \$0.04867 thereafter	20% of min. + \$0.14521/CCF to \$3; \$0.04719?CCF thereafter
Isle of Wight	\$0.1867/CCF; \$3.00 max.	\$0.15716/CCF; \$200 max.	\$0.15716/CCF; \$200 max.
King George	\$3 max.	N/A	N/A
Lee	15% of first \$15	15% of first \$15	15% of first \$15
Loudoun	\$0.63 + \$0.06485/CCF	\$0.0676 + \$0.03034/CCF	\$0.676 + \$0.03034/CCF
Madison	20% times min. + \$0.1867/CCF; \$3 max.	20% times min. + \$0.15566/CCF; \$20 max.	20% times min. + \$0.15566/CCF; \$20 max.
Mecklenburg	\$3	\$3	\$3
Montgomery	20% on first \$15	20% on first \$100	20% on first \$100

Note: CCF means hundred cubic feet.

N/A Not applicable.

Table 13.2 Utility Consumers' Monthly Tax on Gas, 2007 (continued)

Locality	Residential	Commercial	Industrial
Counties (continued)			
New Kent	10% times min. + \$0.08273/CCF; \$1.50 max.	10% times min. + \$0.05945/CCF; \$10 max.	10% times min./mo + \$0.05945/CCF; \$10 max.
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. + \$0.18670/CCF; \$3 max.	20% times min. + \$0.15566/CCF; \$20 max.	20% times min. + \$0.15566/CCF; \$20 max.
Prince George	\$3.00	\$30.00	\$30.00
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. \$1.80 max.	\$0.12183/CCF; \$0.90 min. \$600 max.	\$0.12183/CCF; \$0.90 min. \$600 max.
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. + \$0.015492/CCF; \$3 max.	20% times min. + \$0.014618/CCF; \$20 max.	20% times min. + \$0.013842/CCF; \$200 max.
Spotsylvania	\$2	10% on first \$300; 1% thereafter	10% on first \$300; 1% thereafter
Stafford	\$0.06/CCF; \$3 max.	\$0.085/CCF; \$100 max.	\$0.085/CCF; \$100 max.
Sussex	10% on first \$15	\$2.00 + \$0.186/CCF; \$15 max.	\$4.00 + \$0.115/CCF; \$15 max.
Warren	\$0.22/CCF; \$3 max.	\$0.16/CCF; \$128 max.	\$0.16/CCF; \$128 max.
Washington	\$1.20 + \$0.135/CCF; \$1.20 min.; \$3 max.	\$2.50 (small), \$12.30 (large) + \$0.10/CCF on first 100 CCF; + \$0.075/CCF thereafter; \$100 max.	\$2.50 (small), \$12.30 (large) + \$0.10/CCF on first 100 CCF; + \$0.075/CCF thereafter; \$100 max.
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.	\$0.0104/CCF; \$25 max	\$0.0104/CCF; \$100 max.
Altavista	\$2.45; \$3 max.	\$2.45; \$3 max.	\$2.45; \$3 max.
Amherst	20% of min. charge + \$0.1867/CCF; \$3 max.	20% of min. charge + \$0.15566/CCF; \$20 max.	20% of min. charge + \$0.15566/CCF; \$20 max.
Ashland	\$0.10 + \$0.10/CCF; \$0.50 max.	\$1.00 + \$0.10/CCF; \$10 max.	\$1.00 + \$0.10/CCF; \$10 max.
Berryville	\$0.21/CCF; \$3 max.	\$0.055/CCF; \$10 max.	\$0.055/CCF; \$10 max.
Blacksburg	\$0.1891/CCF; \$2.25 max.	\$0.07955/CCF; \$7.50 max.	\$0.07955/CCF; \$7.50 max.
Bowling Green	20% on first \$15	20% on first \$50	20% on first \$50
Bridgewater	\$0.0251/CCF; \$1.50 max.	\$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
Brookneal	20% on first \$15	20% on first \$15	20% on first \$15
Cedar Bluff	20% on first \$15	20% on first \$50	20% on first \$50
Chatham	20% on first \$15	7% on first \$100	7% on first \$100
Chilhowie	\$0.0184/CCF; \$1 max.	\$0.0668/CCF; \$40 max.	\$0.0052/CCF; \$200 max.
Christiansburg	\$0.0946/CCF; \$2 max.	\$0.0766/CCF; \$20 max.	\$0.0225/CCF; \$20 max.
Dayton	\$0.0240/CCF; \$1.50 max.	\$0.0170/CCF; \$15 max.	\$0.0170/CCF; \$15 max.
Dublin	10% on first \$13	10% on first \$100	10% on first \$100
Dumfries	15% on first \$20	15% on first \$20	15% on first \$20
Gate City	20% on first \$15	20% on first \$37.50	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
Gordonsville	20% on first \$15	20% on first \$15	20% on first \$15
Grottoes	15% on first \$10	15% on first \$100	15% on first \$100
Halifax	20% on first \$15	20% on first \$50; 1% thereafter	20% on first \$150; 1% thereafter
Hamilton	\$0.064852/CCF; \$2.70 max.	\$0.030340/CCF; \$72 max.	N/A

Note: CCF means hundred cubic feet.

N/A Not applicable.

Table 13.2 Utility Consumers' Monthly Tax on Gas, 2007 (continued)

Locality	Residential	Commercial	Industrial
Towns (continued)			
Herndon	\$2.45 + \$0.183/CCF; \$3 max.	\$4.65 + \$0.086/CCF; \$30 max.	\$4.65 + \$0.086/CCF; \$30 max.
Hillsville	\$1.00 + \$0.133/CCF; \$2.50 max.	\$2.00 + \$0.126/CCF; \$20 max.	\$2.00 + \$0.126/CCF; \$50 max.
Iron Gate	\$1.05 + \$0.062402/CCF	\$1.05 + \$0.062403/CCF	\$1.05 + \$0.062403/CCF
Lawrenceville	\$0.18670/CCF; \$3 max.	\$0.15566/CCF; \$30 max.	\$0.15566/CCF; \$30 max.
Lebanon	\$3	\$3	\$3
Leesburg	\$1.12 + \$0.07172/CCF; \$2.40 max.	\$1.35 + \$0.5352/CCF; \$48 max.	\$1.35 + \$0.5352/CCF; \$48 max.
Lovettsville	7% on first \$15	7% on first \$100	7% on first \$100
Luray	\$2	\$4.65 + \$0.08274/CCF; \$20 max.	\$4.65 + \$0.08274/CCF; \$20 max.
Marion	20% on first \$5	20% on first \$50	20% on first \$250
Middletown	\$0.50 + \$0.03/CCF; \$3 max.	\$0.50 + \$0.03/CCF; \$3 max.	\$0.50 + \$0.03/CCF; \$3 max.
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
Purcellville	15% on first \$15; \$2.25 max	15% on first \$300; \$45 max.	15% on first \$300; \$45 max.
Rich Creek	20% * min. charge + \$0.1863/CCF; \$2 max.	20% * min. charge + \$0.015566/CCF; \$6 max.	20% * min. charge + \$0.015566/CCF; \$6 max.
Round Hill	\$0.0288/CCF; \$3 max.	\$0.079/CCF; \$33 max.	\$0.079/CCF; \$33 max.
Rural Retreat	\$0.166/CCF; \$3 max.	\$2.344 + \$0.158/CCF; \$15 max.	\$2.344 + \$0.158/CCF; \$15 max.
Saint Paul	\$0.01/CCF; \$3 max.	\$0.01/CCF; \$7.50 max.	\$0.01/CCF; \$15 max.
Scottsville	\$1.25/CCF on first 1.6 CCF	\$0.0638 for 1st 4,500 CCF; \$0.0110 thereafter (non-interruptable service)	\$0.0638 for 1st 4,500 CCF; \$0.0110 thereafter (non-interruptable service)
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.	\$3.49 + \$0.065/CCF; \$15 max.
Surry	10% on first \$10	10% on first \$100	10% on first \$100
Timberville	\$2	\$20	\$20
Vienna	\$1.40 + \$0.18356/CCF; \$3 max.	\$1.27 + \$0.10760/CCF; \$45 max.	\$1.27 + \$0.10760/CCF; \$45 max.
Vinton	\$0.12183/CCF	\$0.12183/CCF	\$0.12183/CCF
Warrenton	\$0.0186/CCF; \$3 max.	\$0.015566/CCF; \$20 max.	\$0.015566/CCF; \$20 max.
Woodstock	\$1 + \$0.10/CCF; \$1.25 max.	\$1.25 + \$0.10/CCF; \$5 max.	\$1.25 + \$0.10/CCF; \$10 max.
Wytheville	\$0.90 + \$0.1333/CCF; \$2.25 max.	\$1.875 + \$0.126/CCF; \$11.25 max.	\$1.875 + \$0.126/CCF; \$11.25 max.

Note: CCF means hundred cubic feet.

N/A Not applicable.

Table 13.3
Utility Consumers' Monthly Tax on Water, 2007

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	\$4 svc. charge + \$45.57/mcf (\$35.05/mcf from Oct.-Apr.)	\$4 svc. charge + \$45.57/mcf (\$35.05/mcf from Oct.-Apr.)	\$4 svc. charge + \$45.57/mcf (\$35.05/mcf from Oct.-Apr.)
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 ^a	\$1.00 ^a	\$1.00 ^a
Norfolk	25% on first \$22.50	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
Orange	20% on first \$15	20% on first \$150	20% on first \$150
Vinton	12% on first \$15	12% on first \$5,000	12% on first \$5,000

N/A Not applicable.

^a In the City of Martinsville the \$1 monthly tax applies only to those who are not customers of the Martinsville Electric Department.