

## **APPENDIX "D"**

### **APPROVED TAX AND FEE SCHEDULE**

#### **Real Estate**

- Tax Rate: \$0.83 per \$100 of the assessed value

#### **Tangible Personal Property**

- Tax Rate: \$3.35 per \$100 of the assessed value
  - \$3.35 per \$100 of the assessed value of cars, trucks, and motorcycles
    - \$1.00 per \$100 of the assessed value for qualifying vehicles used by volunteer firefighters, volunteer members of rescue squads, and members of the Virginia Defense Force
    - \$0.01 per \$100 of the assessed value for disabled veterans' vehicles, and motor vehicles specially equipped to provide transportation for physically handicapped individuals.
  - \$3.35 per \$100 of the assessed value of the watercraft.
  - \$0.30 per \$100 of the assessed value of the machinery and tools
  - \$2.60 per \$100 of the assessed value of computers and peripherals used in a data center (at least one megawatt of electrical power capacity.
  - \$0.90 per \$100 of the assessed value of the equipment used primarily for research, development, production, or provision of biotechnology services
  - \$0.50 per \$100 of the assessed value of the aircraft.

#### **Street Light Tax Districts**

In Sanitary Districts 2, 3, 3.1, 12, 23, 63.1, and VCC, an additional tax is levied on real estate and personal property for the provision of streetlights including .

Added Street Light District Real Estate rates:

- District 2: \$0.003 per \$100 of the assessed value
- District 3: \$0.010 per \$100 of the assessed value
- District 3.1: \$0.031 per \$100 of the assessed value
- District 12: \$0.010 per \$100 of the assessed value
- District 23: \$0.010 per \$100 of the assessed value
- District 63.1: \$0.019 per \$100 of the assessed value
- District VCC: \$0.030 per \$100 of the assessed value

Added Street Light District Personal property rates:

- \$0.001 per \$100 of the assessed value.

#### **Motor Vehicle License Tax**

- \$20.00 for a vehicle under 4,000 pounds;
- \$25.00 for a vehicle over 4,000 pounds; and
- \$15.00 for motorcycles.

#### **Local Sales Tax**

A total local sales tax of 6.0% is collected on each taxable purchase. Of this, the County's General Fund receives 1.0% and the Central Virginia Transportation Authority (CVTA) receives 0.7%. The Commonwealth of Virginia Department of Taxation disburses these receipts.

## *Appendix "D" (cont'd)*

### **Food and Beverage (Meals) Tax**

- 4% of a taxable meal

### **Lodging Tax**

- 8.0% of the total amount paid for room rental, including the Tourism Improvement District fee.

### **Tourism Improvement District Fee**

- 2.0% of the total amount paid for room rental-Only for hotels and motels with 41 or more rooms.

### **Utility Consumers' Tax**

#### **Electric**

- Residential - \$0.70 plus the rate of \$0.007537 per kilowatt hour delivered not to exceed a maximum monthly tax of \$1.00.
- Master Metered Units w/Residential Use - \$0.70 plus the rate of \$0.007537 per kilowatt hour delivered not to exceed a maximum monthly tax of \$1.00 per dwelling unit.
- Commercial - \$1.15 plus the rate of \$0.00713 per kilowatt hour delivered not to exceed a maximum monthly tax of \$10.00.
- Industrial - \$1.15 plus the rate of \$0.007603 per kilowatt hour delivered not to exceed a maximum monthly tax of \$10.00.

**Natural Gas:** There is no tax imposed by Henrico County on the use of gas in either Residential or Commercial areas.

### **Business and Professional Licenses Tax Rates**

- Wholesale Merchants: The first \$1,000,000 of gross purchases is excluded from tax for the item:
  - \$25 on the first \$10,000
  - \$0.20 per \$100 for \$10,000 to \$5,000,000
  - \$0.15 per \$100 for \$5,000,001 to \$15,000,000
  - \$0.10 per \$100 for \$15,000,001 to \$25,000,000
  - \$0.05 per \$100 for \$25,000,001 to \$50,000,000
  - \$0.025 per \$100 for \$50,00,001 to \$100,000,000
  - \$0.0125 per \$100 for \$100,000,001 and over.
- The following items assess taxes on gross receipts. When gross receipts are \$500,000 or less, an application is required but no tax is due.
  - Retail Merchant: \$0.20 per \$100 of gross receipts or \$30.00, whichever is greater.
  - Professional Service: \$0.20 per \$100 of gross receipts or \$30.00, whichever is greater.
  - Fee Basis Contractor: \$1.50 per \$100 of gross receipts or \$30.00, whichever is greater.
  - Contract Basis Contractor: \$0.15 per \$100 of gross receipts or \$30.00, whichever is greater.
  - Utility Companies (including cellular telephone companies): One-half of 1.0% of the gross receipts or \$30.00, whichever is greater.

### **Landfill Fees**

- \$3.00 per visit effective April 1, 1998 to public use area by private citizens
- Coupon books are available for purchase as follows:
  - 15 coupons for \$40.00
  - 10 coupons for \$27.00
- Weekly collection is \$18.00 per month, billed bi-monthly at \$36.00.