



Tax and Fee Schedule

"While we spread it, mix it, shake it, stir it, everywhere, we choose to call Hampton our home."

Mango Mango Lifestyle Brand
HAMPTON ENTREPRENEURS



4. Tax and Fee Schedule

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Taxes and Fees	FY23 Budget	FY24 Budget
The following taxes and fees are generated to support the General Fund		
REAL ESTATE TAXES (per \$100 of assessed value)	\$1.18	\$1.16
PERSONAL PROPERTY TAX for all Personal Property not Otherwise Specified (per \$100 of assessed value)*	\$4.50 per \$100 of Assessed Value	\$4.50 per \$100 of Assessed Value
PERSONAL PROPERTY TAX for all Manufactured Homes (per \$100 of assessed value)	\$1.18	\$1.16
PERSONAL PROPERTY TAX for Privately Owned Pleasure Boats and Watercraft Used for Recreational Purposes Only (1) 18 ft. and over; (2) motorized and under 18 ft.; and (3) nonmotorized and under 18 ft. (per \$100 of assessed value)	\$0.000001	\$0.000001
PERSONAL PROPERTY TAX for Boats or Watercraft Used for Business Purposes Only Weighing (1) Less than Five Tons and (2) Five Tons or More (per \$100 of assessed value)	\$1.00	\$1.00
PERSONAL PROPERTY TAX for (1) Privately Owned Camping Trailers, Travel Trailers and Certain Privately Owned Trailers Used to Transport Horses and (2) Motor Homes Used for Recreational Purposes Only (per \$100 of assessed value)	\$1.50	\$1.50
PERSONAL PROPERTY TAX for one (1) Motor Vehicle Regularly Used by a Disabled Veteran (per \$100 of assessed value)	\$0.000001	\$0.000001
PERSONAL PROPERTY TAX for Vehicles Modified for Physically Handicapped Individuals (per \$100 of assessed value)	\$0.000001	\$0.000001
PERSONAL PROPERTY TAX for Machinery and Tools (per \$100 of assessed value)	\$3.50	\$3.50
PERSONAL PROPERTY TAX for Machinery and Tools Used in the Manufacture of Precision Investment Castings (per \$100 of assessed value)	\$3.25	\$3.25

* For calendar year 2024, an assessment ratio of 93% will be applied to the value of most passenger vehicles and trucks, which will result in a lower effective tax rate than stated above.



Taxes and Fees	FY23 Budget	FY24 Budget
The following taxes and fees are generated to support the General Fund (Cont'd)		
Admission/Amusement Tax	10.0%	10.0%
Boat License Fee (privately owned boats and watercraft for recreational purposes only)	\$20 - less than 16 feet {motorized}; \$40 - 16 feet to less than 20 feet {motorized}; \$75 - 20 feet to less than 40 feet {motorized and non-motorized} and \$150 - 40 feet or longer {motorized and non-motorized}	\$20 - less than 16 feet {motorized}; \$40 - 16 feet to less than 20 feet {motorized}; \$75 - 20 feet to less than 40 feet {motorized and non-motorized} and \$150 - 40 feet or longer {motorized and non-motorized}
Cigarette Tax	\$0.85 per (20 cigarette) pack	\$0.85 per (20 cigarette) pack
Communications Sales Tax (State rate; locality only receives allocated share)	5.0% of gross receipts	5.0% of gross receipts
Court Fee – Local Criminal Justice Training Academy	\$5.00 per applicable court case	\$5.00 per applicable court case
Courthouse Maintenance Fee	\$2.00 per court case	\$2.00 per court case
Courtroom Security Fee	\$10.00 per court case	\$10.00 per court case
Electric Utility Tax – Commercial	\$2.29 plus the rate of \$0.013953 on the first 2,703 kWh delivered; \$0.003321 on each kWh thereafter, not to exceed \$80 per month	\$2.29 plus the rate of \$0.013953 on the first 2,703 kWh delivered; \$0.003321 on each kWh thereafter, not to exceed \$80 per month
Electric Utility Tax – Residential	\$1.40 + \$0.014953/kWh; \$3 Maximum	\$1.40 + \$0.014953/kWh; \$3 Maximum



Taxes and Fees	FY23 Budget	FY24 Budget
The following taxes and fees are generated to support the General Fund (Cont'd)		
Emergency Medical Service (EMS) Recovery (per transport occurrence)	\$500.00 -Basic Life Support (BLS); \$600.00 -Advanced Life Support (ALS-1);	\$500.00 -Basic Life Support (BLS); \$600.00 -Advanced Life Support (ALS-1);
Any portion of an EMS transport episode not covered by insurance will be billed to the resident.	\$750.00 -Advanced Life Support (ALS-2); \$125.00 -Patient Assessment Fee; \$11.00 -Ground Transport Mileage (GTM) per loaded mile	\$750.00 -Advanced Life Support (ALS-2); \$125.00 -Patient Assessment Fee; \$11.00 -Ground Transport Mileage (GTM) per loaded mile
Gas Utility Tax – Commercial	\$2.78 + \$0.135199/CCF on the first 130; plus \$0.032578/CCF thereafter, maximum \$65.00 per month	\$2.78 + \$0.135199/CCF on the first 130; plus \$0.032578/CCF thereafter, maximum \$65.00 per month
Gas Utility Tax – Residential	\$1.98 + \$0.191/CCF delivered monthly; maximum \$2.40 per month	\$1.98 + \$0.191/CCF delivered monthly; maximum \$2.40 per month
Hotel/Motel (Transient) Lodging Tax & Fee (Flat Tax)	8.0%, plus \$2.00 per room, per night	8.0%, plus \$2.00 per room, per night
Motor Vehicle License (Passenger Car; Not for Hire)	\$35.00 up to 4,000 lbs; \$40.00 over 4,000 lbs	\$35.00 up to 4,000 lbs; \$40.00 over 4,000 lbs
Public Rights-of-Way Use Fee*	\$1.01 Line, Per Month	\$1.26 Line, Per Month
Food & Beverage Tax	7.5%	7.5%
Sales Tax – Food – Local Rate (Food purchased for home consumption.)	1.0%	1.0%
Sales Tax – Food – Local Rate	1.0%	1.0%

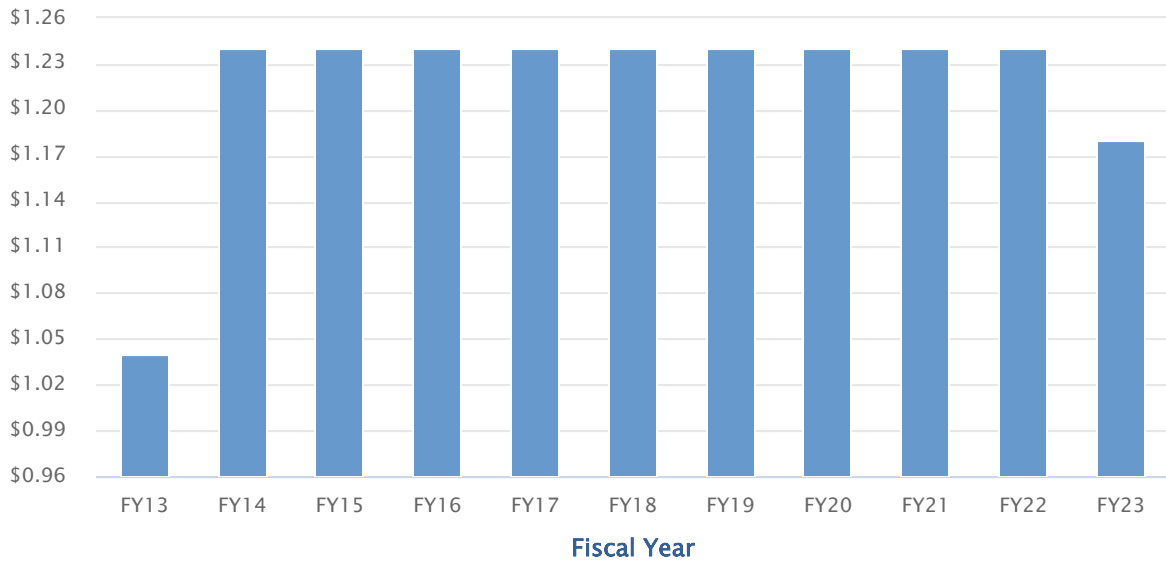
* This rate is determined annually by the Virginia Department of Transportation per Code of Virginia 56-468.1.



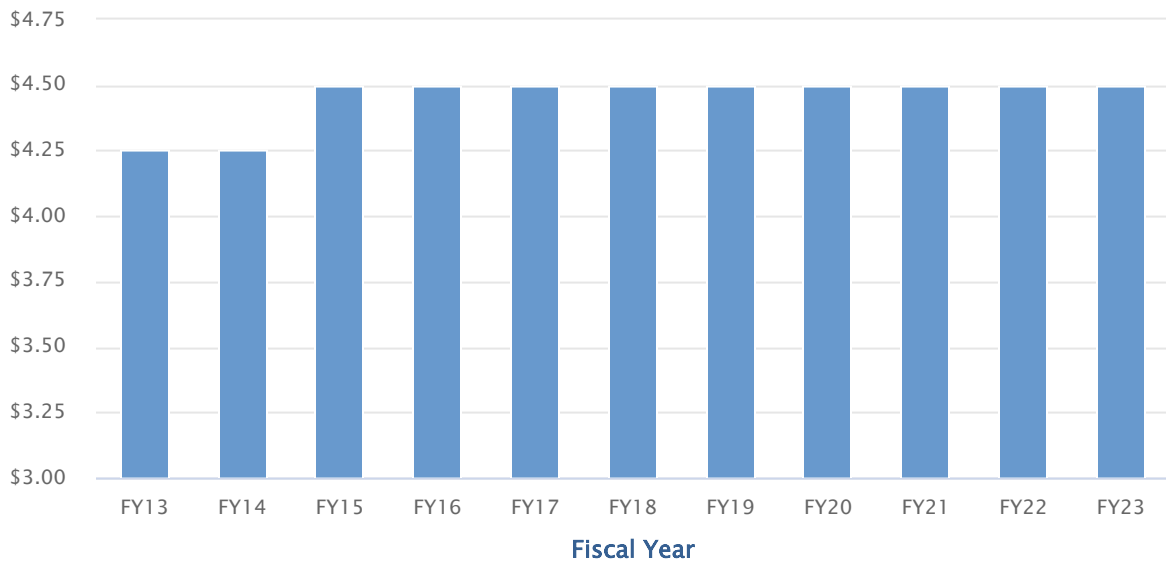
Taxes and Fees	FY23 Budget	FY24 Budget
The following fees are generated to Support the Solid Waste Management Fund		
Landfill Tipping Fee	\$38.00 per ton	\$38.00 per ton
Solid Waste User Fee – Recyclers (Rate for up to 2 refuse containers)	\$7.25 per week	\$7.25 per week
Solid Waste User Fee – Non-Recyclers (Rate for up to 2 refuse containers)	\$13.00 per week	\$13.00 per week
The following fees are generated to Support the Stormwater Management Fund		
Stormwater User Fee – Commercial	\$10.83 per 2,429 sq. ft. of impervious area per month	\$11.83 per 2,429 sq. ft. of impervious area per month
Stormwater User Fee – Residential	\$10.83 per month	\$11.83 per month
The following fees are generated to Support the Wastewater Management Fund		
Sewer User Fee	\$1.81 per 100 cu. ft. of water consumption	\$1.92 per 100 cu. ft. of water consumption
Sewer Surcharge Fee	\$0.94 per 100 cu. ft. of water consumption	\$0.94 per 100 cu. ft. of water consumption



**Real Estate Tax Rate
(per \$100 of Assessed Value)**



**Personal Property Tax Rate*
(per \$100 of Assessed Value)**



*The tax rate is approved during the annual fiscal year budget adoption process, but is levied on a calendar year basis.

