# **APPENDIX II**

## TAX AND SERVICE RATES

- 1. Real Estate Tax \$0.20 per \$100.00 assessed valuation
- 2. Tangible Personal Property Tax \$0.38 per \$100.00 assessed valuation
- 3. Machinery and Tool Tax \$0.33 per \$100.00 assessed valuation
- 4. Consumer Utility Tax Gas Residential \$0.90 plus \$0.1333 on each CCF delivered each month, not to exceed\$2.25 monthly.

Gas – Non Residential - \$1.875 plus \$0.126 on each CCF delivered each month, not to exceed \$11.25 monthly.

Electricity – Residential- \$0.01135 on each KWF delivered monthly, not to exceed \$2.25 monthly.

Electricity – Commercial - \$0.01 on each KWH delivered monthly, not to exceed \$11.25 monthly.

Electricity – Industrial - \$0.0112 on each KWH delivered monthly, not to exceed \$11.25 monthly.

5. Business and Occupational Licenses:

Contractors-----\$0.16 per \$100.00 gross sales

Retail Sales-----\$0.20 per \$100.00 gross sales

Financial, Real Estate and Professional Services

\$0.38 per \$100.00 gross sales

Repair, Personal, Business and Other Services

\$0.28 per \$100.00 gross sales

Home Occupation-----\$0.28 per \$100.00 gross sales

Wholesale Merchants--\$0.05 per \$100.00 gross sales

Coin Machines (vend goods)--\$0.20 per \$100.00 gross sales

Coin Machines (do not vend goods)

**\$0.28 per \$100.00 gross sales plus \$20.00 per machine** with **\$200.00 maximum** 

#### **Alcoholic Beverages:**

Retail on premises beer only license------\$37.50 per annum
Retail on premises wine and beer license----\$37.50 per annum
Retail off premises wine and/or beer license------\$37.50 per annum
Retail on and off premises wine and/or beer
license-------\$37.50 per annum

Persons operating restaurants serving mixed beverages including restaurants located on premises of and operated by hotels and motels:

- (a) \$200.00 per annum for each restaurant with a seating capacity at tables for 50 to 100 persons;
- (b) \$350.00 per annum for each restaurant with a seating capacity at tables for more than 100 but not more than 150 persons;
- (c) \$500.00 per annum for each restaurant with a seating capacity at tables for more than 150 persons;
- (d) \$500.00 per annum for each caterer; and
- (e) Mixed beverage special events license, \$10.00 for each day of such event.

Food Trucks----- \$250 for each vehicle per year

- 6. Vehicle Licenses Fee \$ 20.00 for cars and trucks \$ 10.00 for motorcycles, large and medium trailers
- 7. Tobacco (Cigarette) Tax -\$0.40 per package of 25 or fewer cigarettes
- 8. Hotel/Motel Room Taxes 8% of the total room charge
- 9. Meals Tax 8% of the total charge

## 10. Water Reconnection Fee:

\$30.00 on/off

## 11. Water Connection Fee:

<u>Size</u>	
5/8"	\$1,500.00 + cost of meter
3/4"	\$1,600.00 + cost of meter
1"	\$1,750.00 + cost of meter
2"	\$2,390.00 + cost of meter
3"	\$2,640.00 + cost of meter
4"	\$2,890.00 + cost of meter
6"	\$5,030.00 + cost of meter
8"	\$7,170.00 + cost of meter

Add 50% for services outside the corporate limits.

## 12. Water Service Charges - Monthly Billing (Eff. 7-1-2023)

(Amount of Water)	(Rate)		
Fixed Charge	\$ 21.00		
0 - 3,000 gallons	\$ 3.000 per 1,000 gallons		
Next 7,000 gallons	\$ 9.040 per 1,000 gallons		
Next 15,000 gallons	\$ 7.150 per 1,000 gallons		
Next 75,000 gallons	\$ 5.700 per 1,000 gallons		
Next 3,400,000 gallons	\$ 4.600 per 1,000gallons		
Next 6,500,000 gallons	\$ 4.300 per 1,000 gallons		
Over 10,000,000 gallons	\$ 4.250 per 1,000 gallons		

Add 100% surcharge for services outside the corporate limits.

## 13. Water/Sewer Service Deposit - \$100.00

#### 14. Sewer Connection Fee:

#### Size

4"		\$1,500.00
Ov	er 4"	\$2,000,00

- Add 50% for services outside the corporate limits.
- 15. Sewer Service Charges Monthly Billing (Eff. 7-1-2023)

(Amount of Water)	(Rate)		
Fixed Charge	\$ 14.00		
0 - 3,000 gallons	\$ 1.810 per 1,000 gallons		
Next 7,000 gallons	\$ 6.130 per 1,000 gallons		
Next 15,000 gallons	\$ 6.190 per 1,000 gallons		
Next 75,000 gallons	\$ 6.600 per 1,000 gallons		
Next 3,400,000 gallons	\$ 7.150 per 1,000 gallons		
Next 6,500,000 gallons	\$ 9.150 per 1,000 gallons		
Over 10,000,000 gallons	\$ 9.100 per 1,000 gallons		

Add 100% surcharge for services outside the corporate limits.

- 16. Sewer Availability fee \$2,500 for each unit over one.
- 17. Penalty for late payment of taxes 10% Interest rate on delinquent taxes 10% per annum
- 18. Penalty of late payment of water/sewer bills 10%
- 19. Refuse Decals \$ 75.00 one 13-gallon container
   Or 13 gallon bag each week
   \$ 150.00 one 32-gallon container each
   Or 32 gallon bag each week.

The Town of Wytheville accepts cash, checks and credit cards(A 3% fee will be applied) for payments.