



## Tax and Fee Recommendations

*"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 Recommendations

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<b>Taxes and Fees</b>	<b>FY22 Budget</b>	<b>FY23 Budget</b>
<b>The following taxes and fees are generated to support the General Fund</b>		
REAL ESTATE TAXES (per \$100 of assessed value)	\$1.24	<b>\$1.18</b>
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)	\$1.24	<b>\$1.18</b>
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 2022, an assessment ratio of 75% 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	FY22 Budget	FY23 Budget
<b>The following taxes and fees are generated to support the General Fund (Cont'd)</b>		
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	FY22 Budget	FY23 Budget
<b>The following taxes and fees are generated to support the General Fund (Cont'd)</b>		
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	\$1.60 Line, Per Month*	<b>\$1.01 Line, Per Month*</b>
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.

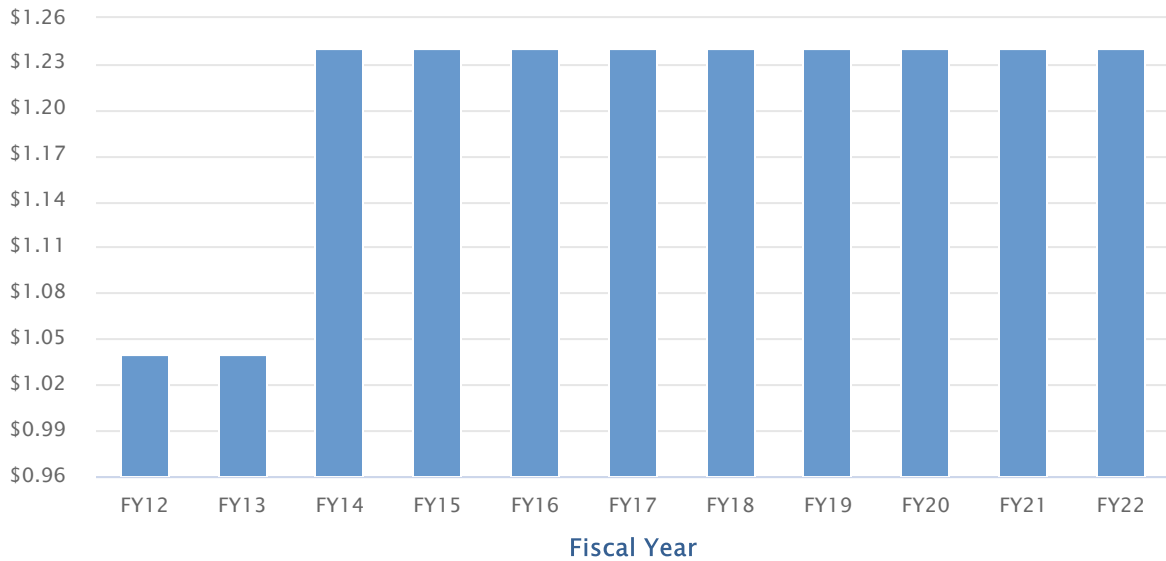


<b>Taxes and Fees</b>	<b>FY22 Budget</b>	<b>FY23 Budget</b>
<b>The following fees are generated to Support the Solid Waste Management Fund</b>		
Landfill Tipping Fee	\$38.00 per ton	\$38.00 per ton
Solid Waste User Fee – Recyclers (Rate for up to 2 refuse containers)	\$7.25 per week	\$7.25 per week
Solid Waste User Fee – Non-Recyclers (Rate for up to 2 refuse containers)	\$13.00 per week	\$13.00 per week
<b>The following fees are generated to Support the Stormwater Management Fund</b>		
Stormwater User Fee – Commercial	\$10.83 per 2,429 sq. ft. of impervious area per month	\$10.83 per 2,429 sq. ft. of impervious area per month
Stormwater User Fee – Residential	\$10.83 per month	\$10.83 per month
<b>The following fees are generated to Support the Wastewater Management Fund</b>		
Sewer User Fee	\$1.81 per 100 cu. ft. of water consumption	\$1.81 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

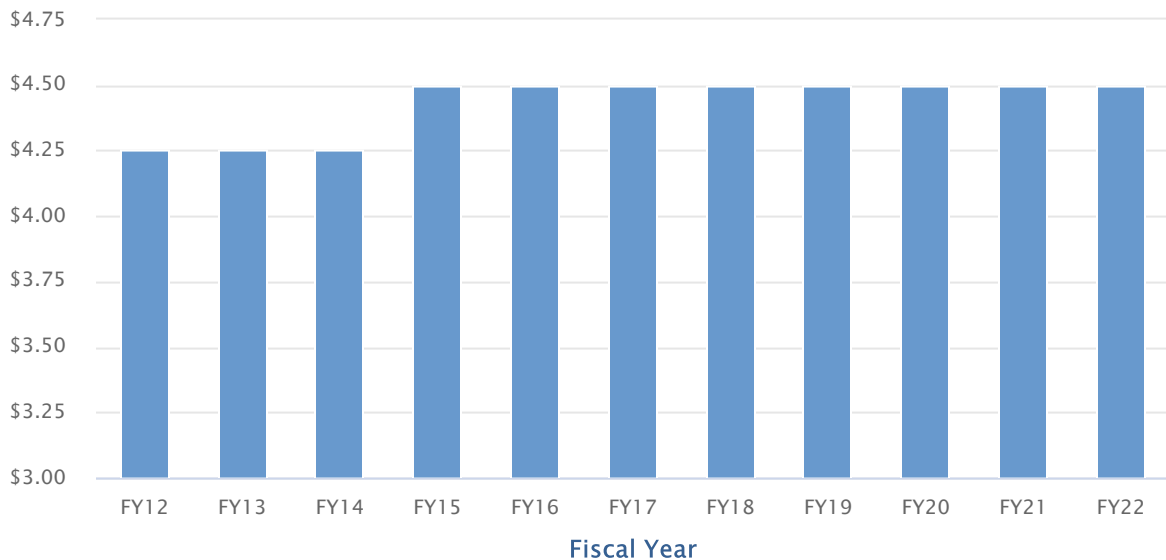




**Real Estate Tax Rate  
(per \$100 of Assessed Value)**



**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.

