

CITY OF CHESAPEAKE, VIRGINIA



THIRTEEN CITY/COUNTY COMPARISONS

*A Survey of Rates for Major Local Revenue
Sources in Thirteen Virginia Cities
and Counties for the Fiscal Year 2008-09*

Prepared by
Budget Department
City of Chesapeake
October, 2008

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

**Alexandria
Chesapeake
Hampton
Newport News
Norfolk
Portsmouth
Richmond
Suffolk
Virginia Beach
Chesterfield County
Fairfax County
Henrico County
Prince William County**

**Prepared By:
Budget Department
City of Chesapeake
October, 2008**

The data reported here is based on locality responses to a survey. Where a locality did not respond or the response was incomplete, the rates reported here are based on the local code of ordinances as found at <http://www.municode.com/>, telephone inquiries with operating departments, or other sources.

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

TABLE OF CONTENTS

	PAGE
Selected Residential Total Comparison	2
Real Estate Taxes	4
Personal Property Tax	6
Machinery and Tool Tax	8
Residential Electricity Utility Consumers Tax	10
Commercial Electricity Utility Consumers Tax	12
Industrial Electricity Utility Consumers Tax	14
Residential Gas Utility Tax	16
Commercial/Industrial Gas Utility Tax	18
Residential Telephone Utility Tax	20
Commercial Telephone Utility Tax	20
Cellular Telephone Tax	20
Cable Television Utility Tax	20
Residential Water Utility Tax	22
Commercial Water Utility Tax	24
Vehicle License Fee	26
Ambulance Fee	28
Stormwater Utility Fee	30
Cigarette Tax	32
Admissions Tax	34
Hotel Lodging Tax	34
Restaurant Food Tax	34
Residential Refuse Collection Fee	36

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

SELECTED TOTAL RESIDENTIAL COMPARISON ⁽¹⁾

LOCALITY	MONTHLY TAXES & FEES	ANNUAL TAXES & FEES
Fairfax County	\$482	\$5,788
Alexandria	\$453	\$5,437
Portsmouth	\$373	\$4,477
Prince William County	\$373	\$4,474
Richmond	\$335	\$4,018
Norfolk	\$326	\$3,915
Newport News	\$318	\$3,814
Hampton (3)	\$301	\$3,614
Chesapeake (4)	\$287	\$3,443
Chesterfield County (2)	\$271	\$3,247
Suffolk (5)	\$254	\$3,050
Virginia Beach	\$250	\$3,003
Henrico County	\$244	\$2,931

(1) Selected Monthly Comparisons include:

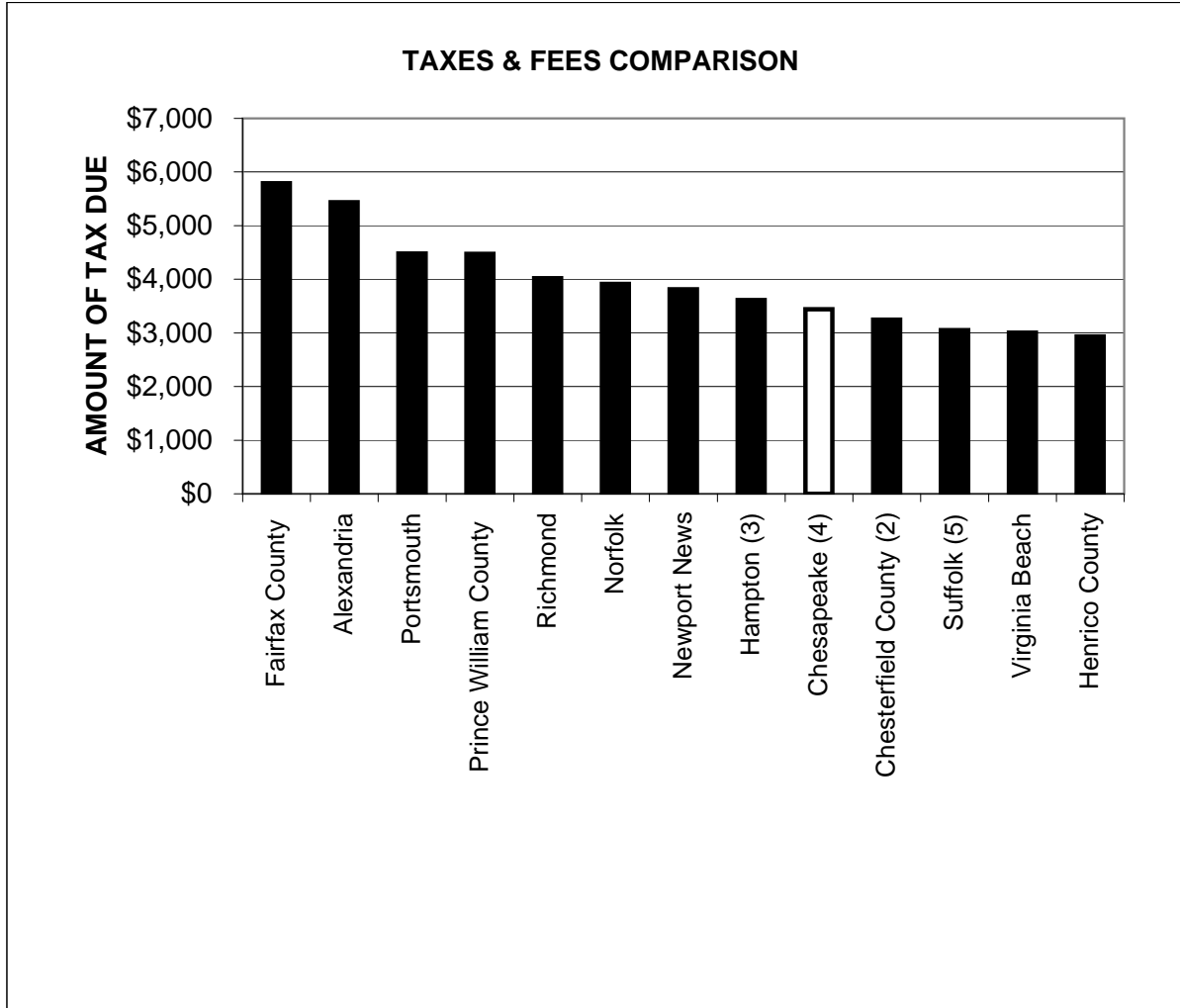
- * Real Estate Tax
- * Personal Property Tax on one automobile (not adjusted for PPTRA)
- * Electricity and Gas Utility Taxes
- * Water Utility Tax
- * Refuse Collection Fees
- * Stormwater Management Fees
- * Vehicle License Fee on one automobile.

State communications sales tax and E911 tax are not included.

- (2) Chesterfield County residents have private haulers instead of municipal service. While private service is not a city tax or fee, it is a necessity for most households. In order to allow a comparison, \$18.95/month is used as an estimate of cost.
- (3) The Hampton amount was calculated assuming the homeowner recycles, which qualifies for a lower refuse collection rate than refuse collection without recycling.
- (4) Includes Mosquito Control
- (5) Suffolk City-Wide Tax Rate

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

SELECTED TOTAL RESIDENTIAL COMPARISON ⁽¹⁾



Notes

See page 2.

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

REAL ESTATE TAX

LOCALITY	TAX RATE PER \$100	AVG REGIONAL HOME PRICE ⁽¹⁾	TAX ON TYPICAL RESIDENCE
Fairfax County (4)	\$0.921	\$538,463	\$4,959.24
Alexandria	\$0.845	\$538,463	\$4,550.01
Prince William County (5)	\$1.0322	\$383,601	\$3,959.53
Portsmouth	\$1.21	\$281,746	\$3,409.13
Richmond (6)	\$1.20	\$281,139	\$3,373.67
Norfolk (9)	\$1.11	\$281,746	\$3,127.38
Newport News	\$1.10	\$281,746	\$3,099.21
Chesapeake (3)	\$1.05	\$281,746	\$2,958.33
Hampton	\$1.04	\$281,746	\$2,930.16
Chesterfield County (8)	\$0.95	\$281,139	\$2,670.82
Suffolk (2)	\$0.910	\$281,746	\$2,563.89
Virginia Beach (7)	\$0.89	\$281,746	\$2,507.54
Henrico County (10)	\$0.87	\$281,139	\$2,445.91

Calculation Assumes 100% State Assessment Ratio

This analysis seeks to take into account market differences in what average single family residential homes are sold for in each market. For example, value of a comparable house is much higher in Fairfax or Alexandria than in Chesapeake or Newport News.

Housing Markets are: Prince William, Northern VA, Richmond Metro, and Tidewater/Penninsula

NOTES:

(1) Based on Virginia Association of Realtors Average Price Sold for Single Family Homes in 2007

(2) Suffolk City-Wide; Downtown Business District \$1.035; Route 17 Taxing District \$1.17.

(3) Includes \$0.01 city-wide mosquito control tax.

(4) Includes \$0.001 county-wide Pest Management District, but not various special tax district levies.

Commercial/industrial add \$0.11/\$100 for transportation. Special Tax Districts: \$0.028 to \$0.22/\$100.

(5) Includes \$0.0597 fire & rescue and \$0.0025 gypsy moth suppression, but not other special district taxes.

Special Taxing Districts are subject to additional tax rates of \$0.02 to \$0.20.

(6) General Fund rate only. Does not include special district taxes.

(7) \$0.95 Sandbridge Special Service District; \$1.34 Central Business District South

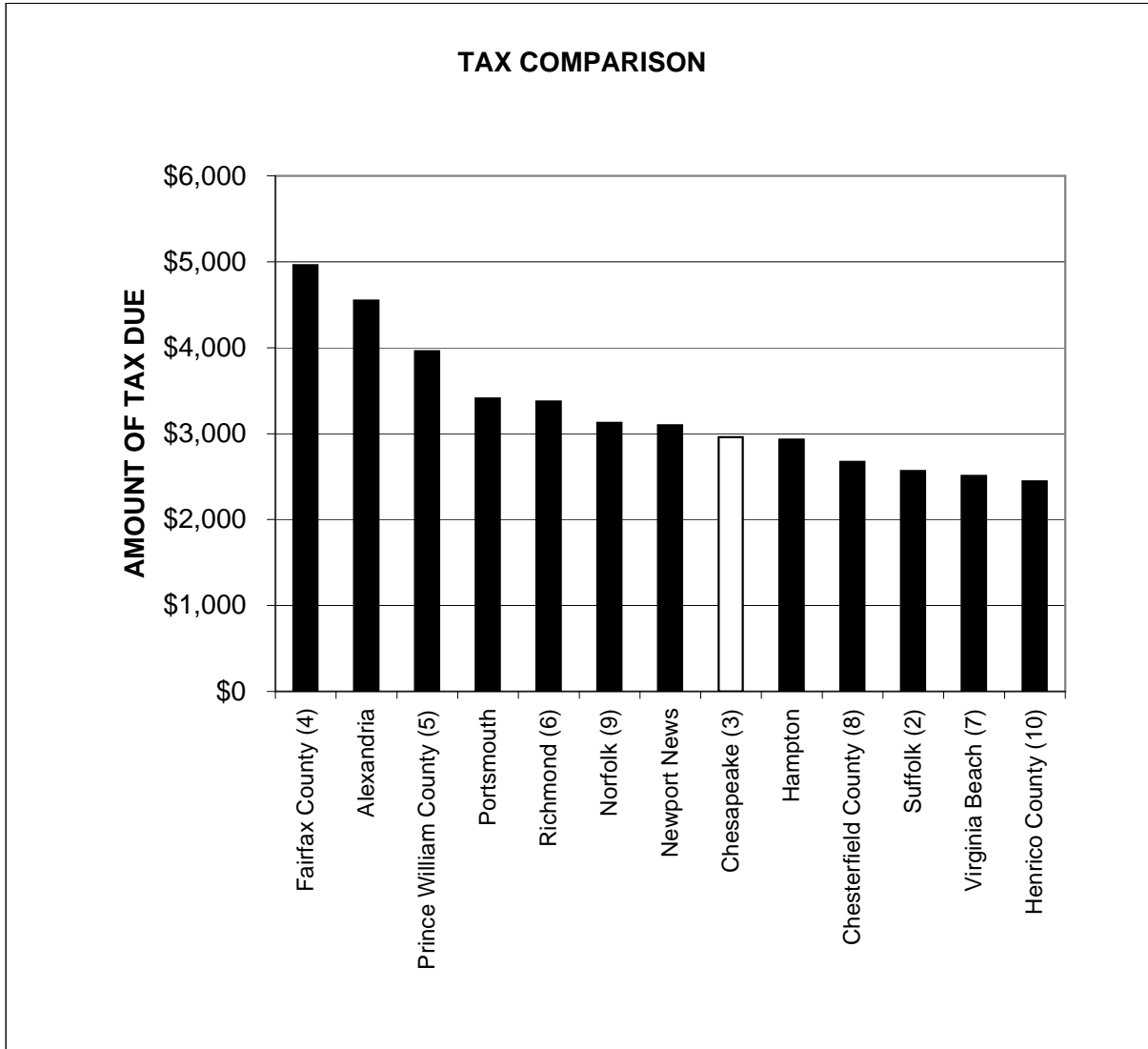
(8) \$1.10/\$100 in the Centerpointe Transportation District

(9) \$1.29 for Downtown Business District.

(10) In five sanitary districts an additional rate of \$0.003 to \$0.031/\$100 is levied.

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

REAL ESTATE TAX ON A TYPICAL RESIDENTIAL PROPERTY



NOTES:

See Page 4

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

**PERSONAL PROPERTY TAX ON VEHICLES
Not Adjusted For State Personal Property Tax Relief Act Funds**

LOCALITY	TAX RATE PER \$100	ASSESSMENT BASE ⁽¹⁾	PERCENT OF RETAIL	TAX ON \$10,000 VEHICLE
Alexandria	\$4.75	Average Trade-In	87%	\$413.25
Fairfax County (2)	\$4.57	Average Trade-In	87%	\$397.59
Portsmouth	\$5.00	Loan Value	78%	\$390.00
Suffolk (2)	\$4.25	Loan Value	78%	\$331.50
Hampton	\$4.25	Loan Value	78%	\$331.50
Newport News	\$4.25	Loan Value	78%	\$331.50
Norfolk	\$4.25	Loan Value	78%	\$331.50
Richmond	\$3.70	Average Trade-In	87%	\$321.90
Prince William County	\$3.70	Average Trade-In	87%	\$321.90
Chesapeake (3)	\$4.08	Loan Value	78%	\$318.24
Virginia Beach(4)	\$3.70	Loan Value	78%	\$288.60
Chesterfield County	\$3.60	Loan Value	78%	\$280.80
Henrico County (5)	\$3.50	Loan Value	78%	\$273.00

NOTES:

(1) Assessment Base: Wholesale Value and Average Trade-In are 87% of Retail Value; Loan Value is 78% of Retail Value; Assessment Ratios are 100% for all (Weldon Cooper Center for Public Service, 2003).

(2) Beginning in FY 1996, vehicles with high mileage that are no more than seven years old may be granted an adjustment to the value of the vehicle if requested.

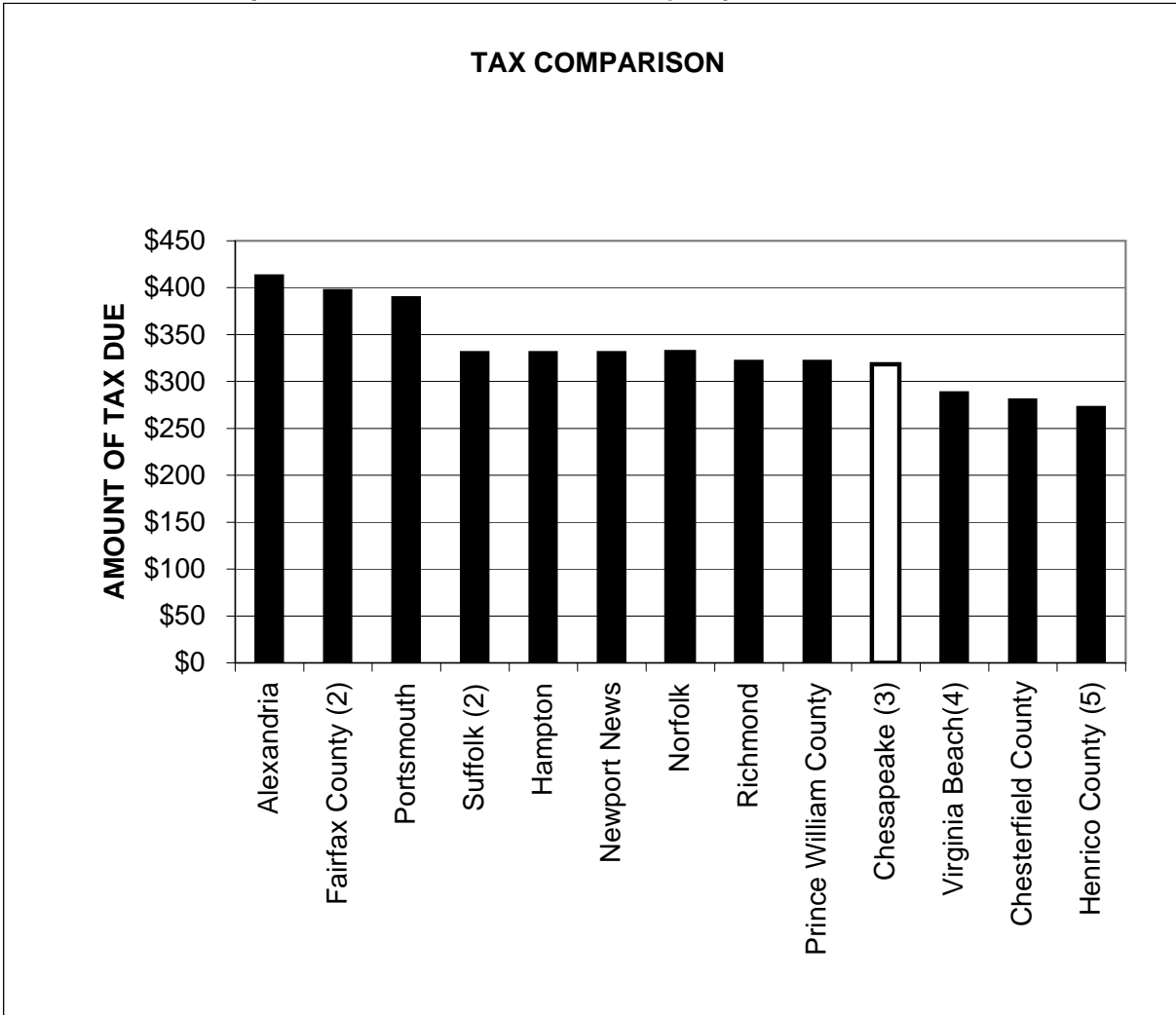
(3) Includes \$0.08/\$100 for Mosquito Control.

(4) Business tangible property 40% of original cost.

(5) In five sanitary districts an additional \$0.001/\$100 is levied.

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

**PERSONAL PROPERTY TAX ON A \$10,000 VEHICLE
Not Adjusted For State Personal Property Tax Relief Act Funds**



NOTES:

See page 6

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

MACHINERY AND TOOL TAX

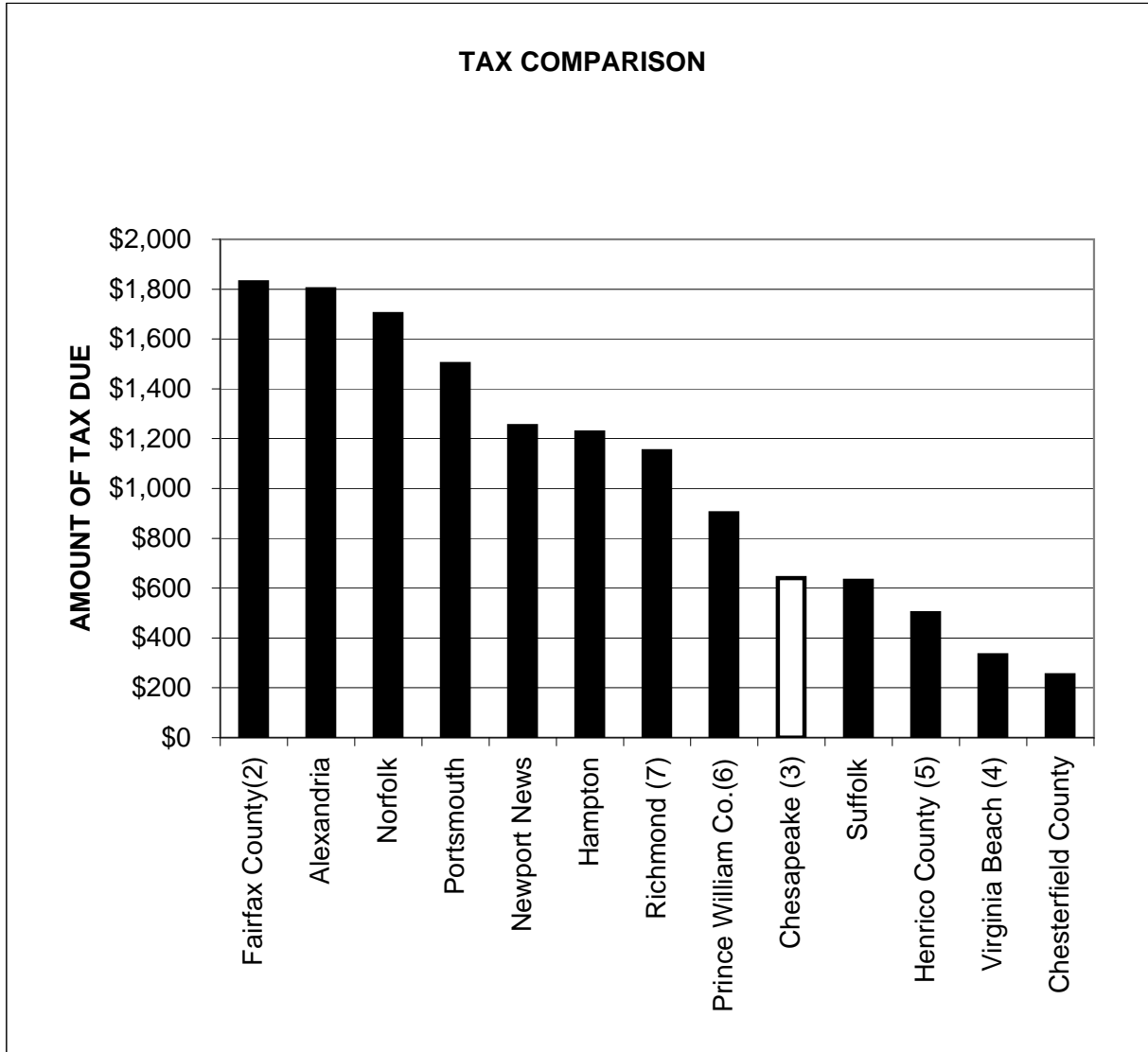
LOCALITY	TAX RATE PER \$100	ASSESSMENT RATIO & BASE	TAX ON \$100,000 PROPERTY ⁽¹⁾
Fairfax County(2)	\$4.57	80% of Original Cost; Descending rate 10% per year to 20%	\$1,828.00
Alexandria	\$4.50	80% of Original Cost; Descending rate 10% per year to 20%	\$1,800.00
Norfolk	\$4.25	40% of Original Cost	\$1,700.00
Portsmouth	\$3.00	50% of Original Cost	\$1,500.00
Newport News	\$3.75	33.3% Original Cost	\$1,249.88
Hampton	\$3.50	35% of Original Cost	\$1,225.00
Richmond (7)	\$2.30	90% of Original Cost 1st year, Descending 10%/yr to 40% 6th and prior years, 10% salvage.	\$1,150.00
Prince William Co.(6)	\$2.00	85% of Original Cost; Descending rate 10% per year to 10%	\$900.00
Chesapeake (3)	\$3.20	20% of Original Cost	\$640.00
Suffolk	\$3.15	20% of Original Cost Installed first 5 years; 10% of Original Cost Installed >5 years	\$630.00
Henrico County (5)	\$1.00	Year 1-80%; YR. 2-74%; Yr.3-66%; Yr.4-59%; Yr.5-52%; 25% for Yrs.6-10; 20% for Yrs.11-12; 16% for Yrs.13-14; 8% for Yrs.15 and beyond.	\$500.00
Virginia Beach (4)	\$1.00	33% of Original Cost Manufacturing	\$330.00
Chesterfield County	\$1.00	25% of Original Base first 10 years; 20% next 10 years; 15% thereafter; 1% Idle and unused.	\$250.00

NOTES:

- (1) Assumes property is five (5) years old
- (2) Computers: 50% original cost 1 yr, 35% 2 yr, 20% 3 yr, 10% 4 yr, 2% 5+ yr.
- (3) Includes \$0.08/\$100 Mosquito Control
- (4) \$3.70 at 40% of original cost for nonmanufacturing business personal property
- (5) \$0.55 Semiconductor manufacturing
- (6) \$2.00 Mining & Manufacturing; \$3.70 Heavy Equipment & Machinery; Computers \$1.25.
- (7) Computers: 70% original cost 1 yr, 60% 2 yr, 30% 3 yr, 15% 4 yr, 10% 5 yr, 5% 6+ yr.

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

MACHINERY AND TOOL TAX ON A 5 YEAR-OLD, \$100,000 MACHINE



NOTES:
See page 8.

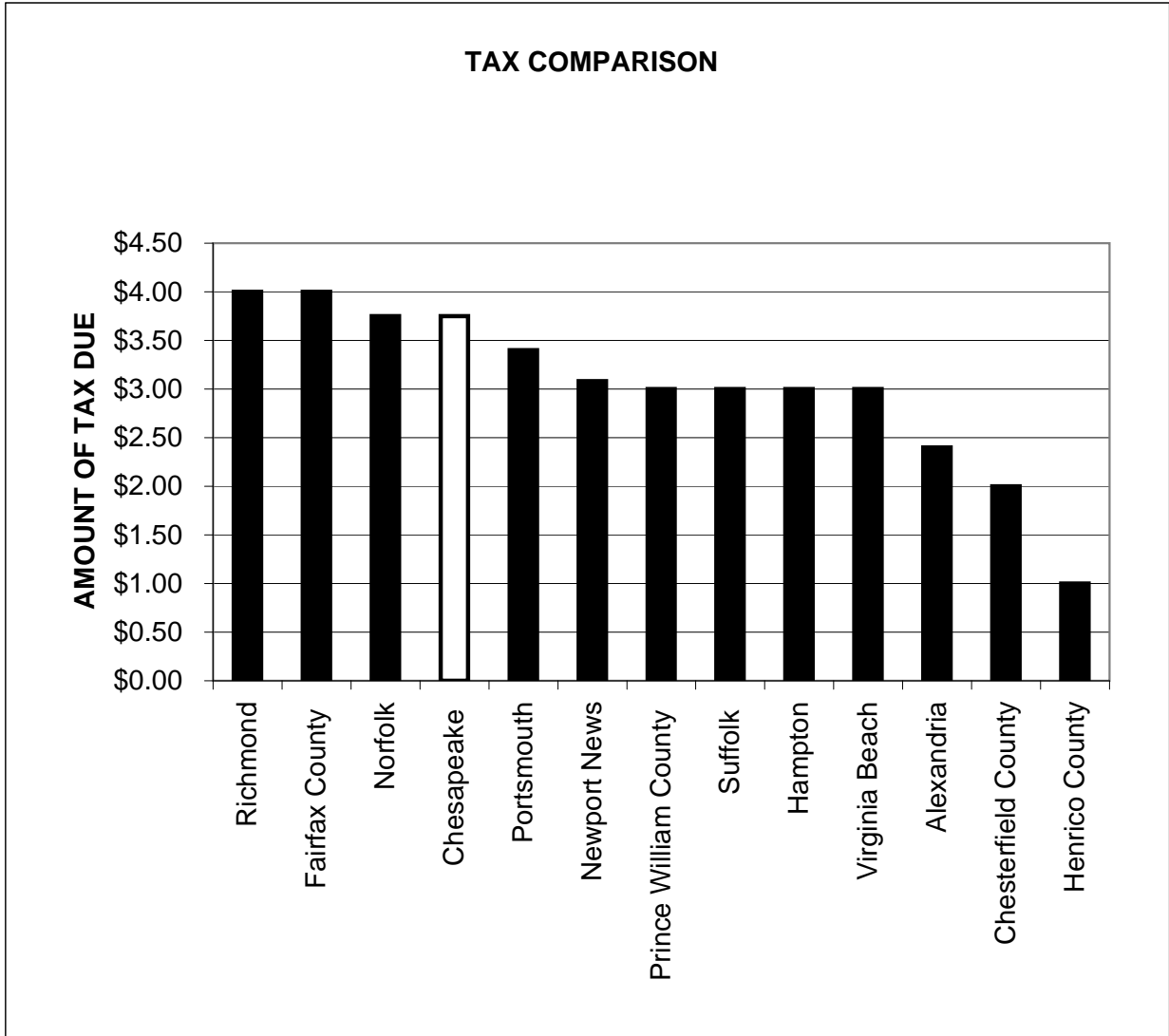
**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

RESIDENTIAL ELECTRIC UTILITY CONSUMERS TAX

LOCALITY	TAX RATE MONTHLY	TAX ON 1,000 kWh BILL
Richmond	\$1.40 + \$0.015116/kWh; \$4 Maximum	\$4.00
Fairfax County	Single Res.: \$0.56 + \$0.00605/kWh; Master Meter: \$0.56 + \$0.00323/kWh; \$4 Maximum	\$4.00
Norfolk	\$1.75 + \$0.016891/kWh; \$3.75 Maximum	\$3.75
Chesapeake	\$1.75 + \$0.0185/kWh; \$3.75 Maximum	\$3.75
Portsmouth	\$1.40 + \$0.015038/kWh; \$3.40 Maximum	\$3.40
Newport News	\$1.54 + \$0.016398/kWh; \$3.08 Maximum	\$3.08
Prince William County	\$1.40 + \$0.01509/kWh; \$3 Maximum	\$3.00
Suffolk	\$1.40 + \$0.014679/kWh; \$3 Maximum	\$3.00
Hampton	\$1.40 + \$0.014953/kWh; \$3 Maximum	\$3.00
Virginia Beach	\$1.40 + \$0.014771/kWh; \$3 Maximum	\$3.00
Alexandria	\$1.12 + \$0.012075/kWh ; \$2.40 Maximum	\$2.40
Chesterfield County	\$1.40 + \$0.015062/kWh; \$2 Maximum	\$2.00
Henrico County	\$0.70 + \$0.007537/kWh; \$1 Maximum	\$1.00

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

RESIDENTIAL ELECTRIC UTILITY CONSUMERS TAX ON 1,000 kWh BILL



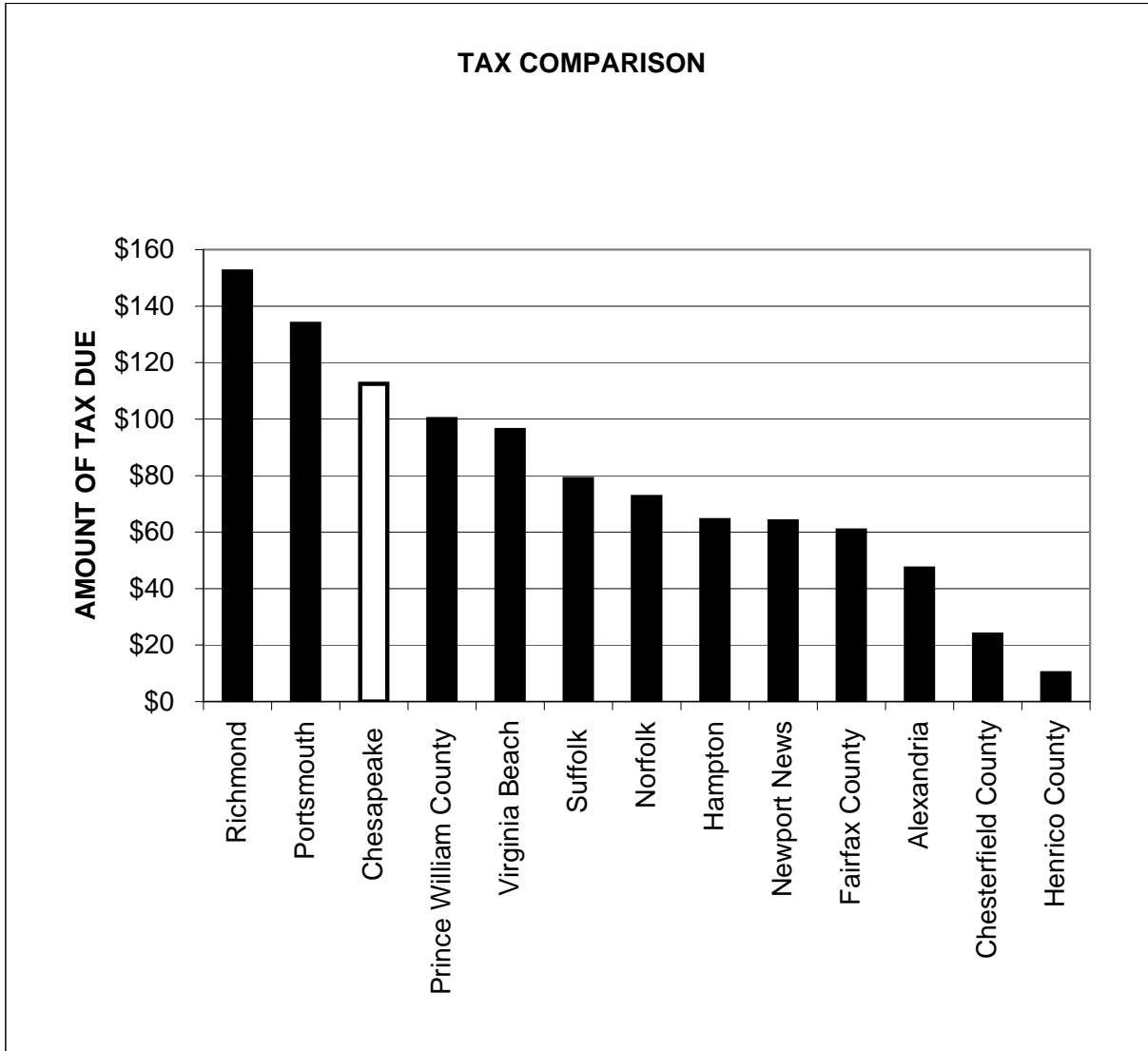
**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

COMMERCIAL ELECTRIC UTILITY CONSUMERS TAX

LOCALITY	TAX RATE MONTHLY	TAX ON 10,000 kWh BILL
Richmond	\$2.75 + \$.016462/kWh 0-8,945 kWh + \$.00216/kWh balance; No Maximum	\$152.28
Portsmouth	\$2.29 + \$0.013143/kWh; \$400 Maximum	\$133.72
Chesapeake	\$2.87 + \$0.0171/kWh; \$112.50 Maximum	\$112.50
Prince William County	\$2.29 + \$0.013487/kWh; \$100 Maximum	\$100.00
Virginia Beach	\$1.72 + \$0.010057/kWh 0-9,151 kWh + \$0.002831/kWh balance; \$162.50 Maximum	\$96.16
Suffolk	\$1.49 + \$0.007722/kWh; \$1,300 Maximum	\$78.71
Norfolk	\$2.87 + \$0.017933/kWh 0-537 kWh + \$.00633/kWh balance; No Maximum	\$72.40
Hampton	\$2.29 + \$0.013953/kWh 0-2,703 kWh + \$0.003321/kWh balance; \$80 Maximum	\$64.24
Newport News	\$2.29 + \$0.013859/kWh 0-2,721kWh + \$.003265/kWh balance; \$80 Maximum	\$63.77
Fairfax County	\$1.15 + \$0.00594/Kwh; \$1,000 Maximum	\$60.55
Alexandria	\$0.97 + \$0.00461/kWh; No Maximum	\$47.07
Chesterfield County	\$1.15 + \$.007023/kWh 0-2,684kWh + \$.000508/kWh 2,685-195,597 + \$.000367/kWh balance; No Maximum	\$23.72
Henrico County	\$1.15 + \$0.00713/kWh; \$10 Maximum	\$10.00

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

COMMERCIAL ELECTRIC UTILITY CONSUMERS TAX ON 10,000 kWh BILL



**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

INDUSTRIAL ELECTRIC UTILITY CONSUMERS TAX

LOCALITY	TAX RATE MONTHLY	TAX ON 100,000 kWh BILL
Suffolk	\$1.49 + \$0.008283/kWh; \$1,300 Maximum	\$829.79
Fairfax County	\$1.15 + \$0.00707/kWh; \$1,000 Maximum	\$708.15
Norfolk (1)	\$2.87 + \$0.017933/kWh 0-537kWh + \$0.00633/kWh balance; No Maximum	\$642.10
Portsmouth	\$2.29 + \$0.015915/kWh; \$400 Maximum	\$400.00
Alexandria	\$0.97 + \$0.003755/kWh; No Maximum	\$376.47
Richmond	\$2.75 + \$0.119521/kWh 0-1,232 kWh + \$0.001837/kWh balance; No Maximum	\$331.44
Virginia Beach	\$1.72 + \$0.009253/kWh 0-9,946 kWh + \$0.00119/kWh balance; \$162.50 Maximum	\$162.50
Chesapeake	\$2.87 + \$0.0251/kWh; \$112.50 Maximum	\$112.50
Prince William County	\$2.29 + \$0.013487/kWh; \$100 Maximum	\$100.00
Chesterfield County	\$1.15 + \$0.010995/kWh 0-1714kWh + \$0.000758/kWh 1,715-131,002 kWh + \$0.000167/kWh balance; No Maximum	\$94.50
Newport News	\$2.29 + \$0.015455/kWh 0-2,240kWh + \$0.003482/kWh balance; \$80 Maximum	\$80.00
Hampton	\$2.29 + \$0.015498/kWh 0-2,433 kWh + \$0.004835/kWh balance; \$80 Maximum	\$80.00
Henrico County	\$1.15 + \$0.007603/kWh; \$10 Maximum	\$10.00

NOTES:

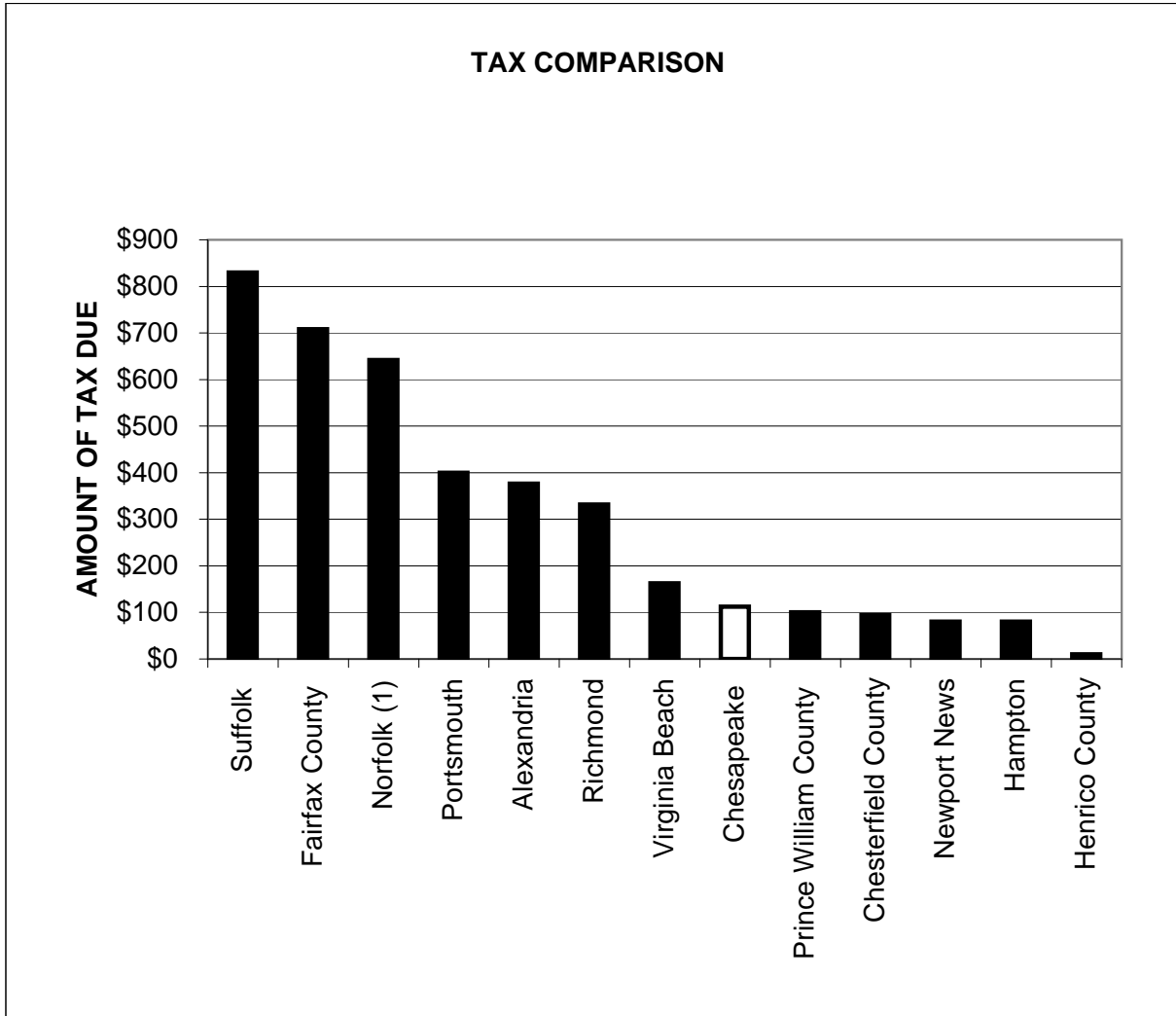
(1) Norfolk has a special rate for manufacturers shown below.

Manufacturer: \$1.38 + \$0.004965 0-3,625,100 kWh, \$0.004014 balance; maximum tax \$53,000/month.

Manufacturer in Enterprise Zone: \$1.38 + \$0.006192/kWh; maximum tax \$10,440/month.

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

INDUSTRIAL ELECTRIC UTILITY CONSUMERS TAX ON 100,000 kWh BILL



NOTES:

(1) Norfolk has a special rate for manufacturers shown below.

Manufacturer: \$1.38 + \$0.004965 0-3,625,100 kWh, \$0.004014 balance; maximum tax \$53,000/month.

Manufacturer in Enterprise Zone: \$1.38 + \$0.006192/kWh; maximum tax \$10,440/month.

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

RESIDENTIAL GAS UTILITY CONSUMERS TAX

LOCALITY	TAX RATE MONTHLY	TAX ON 50 CCF BILL
Fairfax County	Single Res.: \$0.56 + \$0.05259/CCF; Master Meter: \$0.56 + \$0.01192/CCF; \$4 Maximum	\$3.19
Suffolk	\$1.98 + \$0.166183/CCF; \$3 Maximum	\$3.00
Portsmouth	\$2.45 + \$0.18/CCF; \$3 Maximum	\$3.00
Virginia Beach	\$1.98 + \$0.162451/CCF; \$3 Maximum	\$3.00
Prince William County	\$1.60 + \$0.06/CCF; \$3 Maximum	\$3.00
Alexandria	Single Meter: \$1.28 + \$0.124444/CCF, Maximum \$2.40; Group Meter: \$1.28 + \$0.050909/CCF; Maximum \$2.40; Group Meter Interruptible: \$1.28 + \$0.023267/CCF; Maximum \$2.40;	\$2.40
Hampton	\$1.98 + \$0.191/CCF; \$2.40 Maximum	\$2.40
Chesterfield County	\$2.00/Dwelling	\$2.00
Chesapeake	\$1.88/Dwelling	\$1.88
Richmond	\$1.78 + \$0.10091/100 CCF; \$4 Maximum	\$1.78
Newport News	\$1.51/Dwelling	\$1.51
Norfolk	\$1.50/Dwelling	\$1.50
Henrico County	None	\$0.00

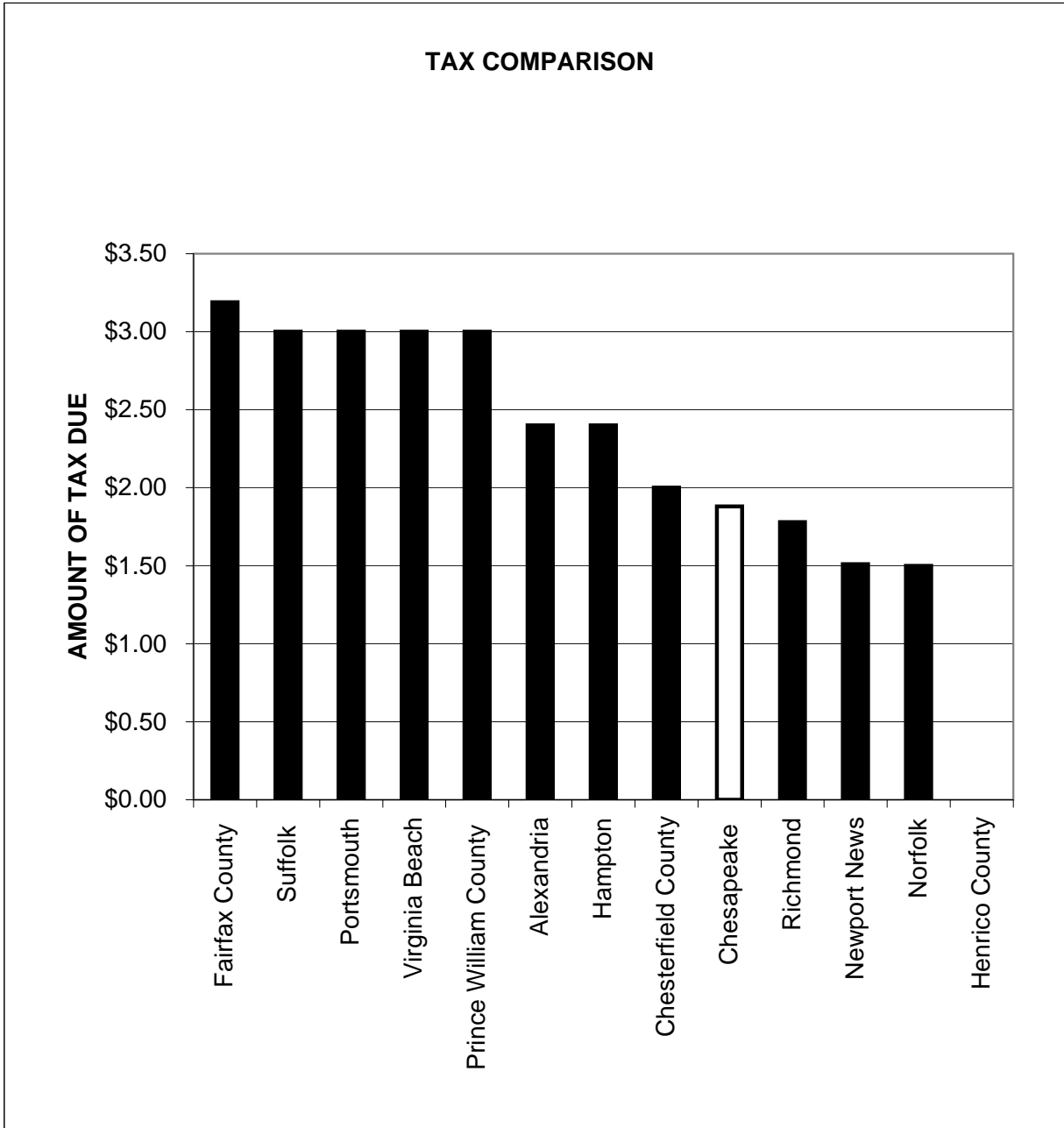
Note:

1 CCF = 100 cubic feet of natural gas = 100,000 BTU's

Average bill based on 2001 Residential Energy Consumption Survey, U.S. Department of Energy

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

RESIDENTIAL GAS UTILITY CONSUMERS TAX ON 50 CCF BILL



**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

COMMERCIAL/INDUSTRIAL GAS UTILITY CONSUMERS TAX

LOCALITY	TAX RATE MONTHLY	TAX ON 1,000 CCF BILL
Norfolk	\$3.225 + \$0.167821/CCF 0-70 CCF, \$0.161552/CCF 71-430 CCF, \$0.15363/CCF balance. Max Tax = \$500	\$160.70
Chesapeake	\$4.00 + \$0.155/CCF. Max Tax = \$112.50	\$112.50
Portsmouth	\$4.65 + \$0.10/CCF. Max Tax = \$400	\$104.65
Richmond (1)	\$2.88 + \$0.1739027/CCF (Small Volume); \$24 + \$0.07163081/CCF (Large Volume); \$120 + \$0.011835/CCF (Industrial). No Maximum	\$98.51
Virginia Beach	\$1.94 + \$0.097668/CCF 0-961 CCF + \$0.031362/CCF balance. Max Tax = \$162.50	\$97.02
Suffolk	\$1.67 + \$0.08904/CCF. Max Tax = \$1,300	\$90.71
Prince William County	\$3.35 + \$0.085/CCF. Max Tax = \$100	\$88.35
Alexandria	\$1.42 + \$0.050213/CCF; Interruptible/Nonresidential: \$4.50 + \$0.003670/CCF; No Maximum	\$51.63
Fairfax County	\$0.845 + \$0.04794/CCF; Interruptible: \$4.50 + \$0.00563/CCF. Max Tax = \$300.	\$48.79
Hampton	\$2.78 + \$0.135199/CCF 0-130 CCF + \$0.032578/CCF balance. Max Tax = \$65	\$48.70
Newport News	\$1.29 + \$0.067602/CCF 0-128.91 CCF + \$.032576/CCF balance. Max Tax = \$55	\$38.38
Chesterfield County	\$2.00 + \$0.01001/CCF 0-50,000 CCF + \$0.00005/CCF balance; No Maximum	\$12.01
Henrico County	None	\$0.00

NOTES:

(1) A common measure of user type is: 5,000 CCF/year (500 MCF) or less is small commercial user.

Over 5,000 CCF is large user. Definitions vary among gas suppliers

Typical monthly consumption from a 1999 survey:

Small commercial: 30-500 CCF

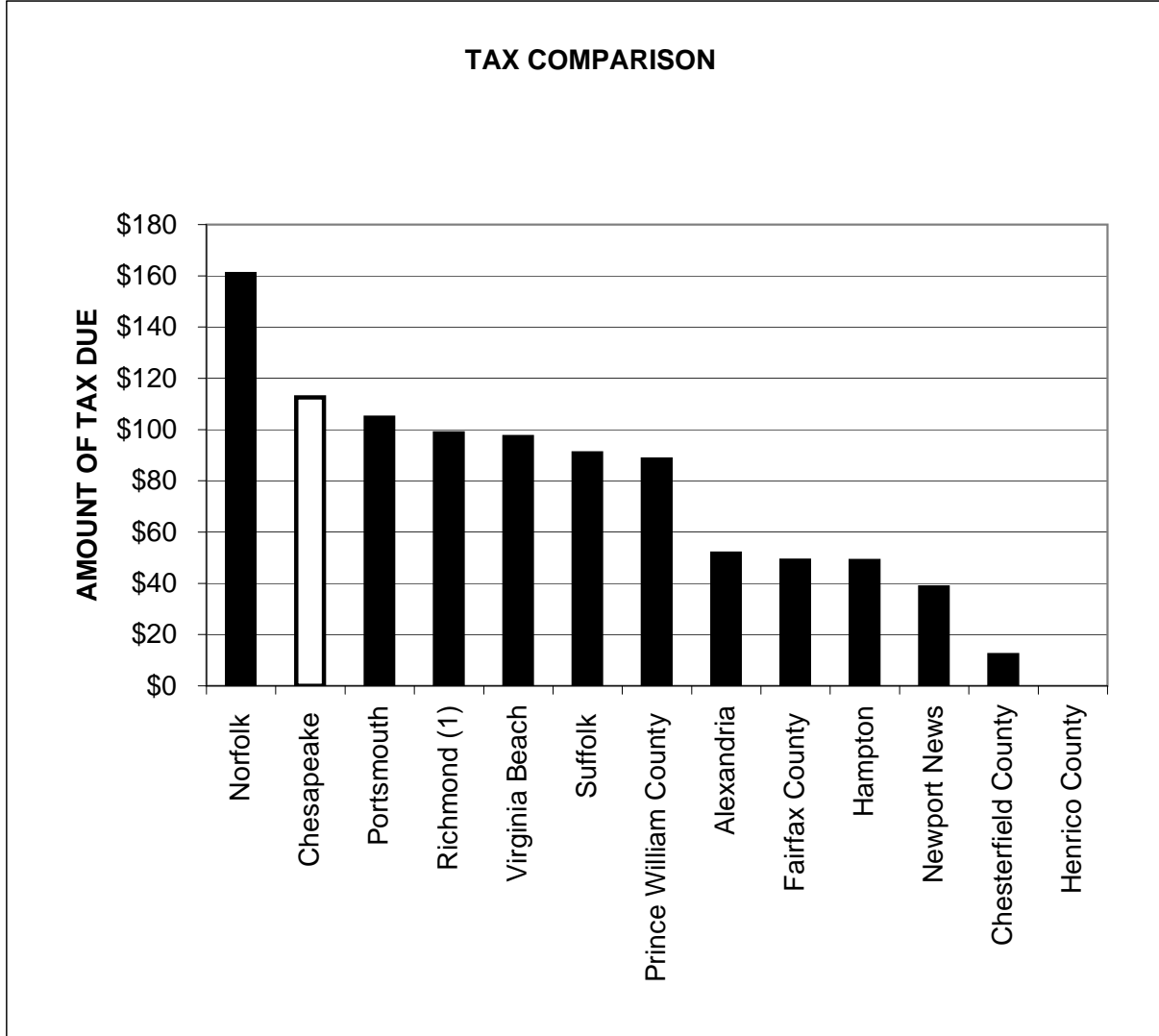
Large Commercial: 501-999 CCF

Industrial/Heavy Manufacturing: 1,000 - 100,000 CCF

1 CCF = 100 cubic feet of natural gas = 100,000 BTU's

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

**COMMERCIAL/INDUSTRIAL GAS UTILITY CONSUMERS TAX
ON 1,000 CCF BILL**



NOTES:

See Page 18

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

VIRGINIA COMMUNICATIONS TAXES

**RESIDENTIAL TELEPHONE/VOIP⁽¹⁾ CONSUMERS TAX & E911 TAX
ON A MONTHLY BILL OF \$30 FOR 1 ACCESS LINE**

LOCALITY	E-911 TAX PER LINE	SALES & USE RATE	TAXABLE BILL CAP	SALES & USE TAX	TOTAL TAX
State-Wide	\$0.75	5.0%	None	\$1.50	\$2.25

**COMMERCIAL TELEPHONE/VOIP CONSUMERS TAX & E911 TAX
ON A MONTHLY BILL OF \$1,000 FOR 30 ACCESS LINES**

LOCALITY	E-911 TAX PER LINE	SALES & USE RATE	TAXABLE BILL CAP	SALES & USE TAX	TOTAL TAX
State-Wide	\$0.75	5.0%	None	\$50.00	\$72.50

**CELLULAR TELEPHONE CONSUMERS TAX & E911 TAX
ON A MONTHLY BILL OF \$30 FOR 1 ACCESS LINE**

LOCALITY	E-911 TAX PER LINE	SALES & USE RATE	TAXABLE BILL CAP	SALES & USE TAX	TOTAL TAX
State-Wide	\$0.75	5.0%	None	\$1.50	\$2.25

**CABLE & SATELLITE TV/RADIO CONSUMERS TAX
ON A MONTHLY BILL OF \$50**

LOCALITY	SALES & USE RATE	TAXABLE BILL CAP	TOTAL TAX
State-Wide	5.0%	None	\$2.50

PUBLIC RIGHTS-OF-WAY USE FEE

In addition, all communication utilities using the right-of-way will collect and remit a use fee of not less than \$0.50 per access line per month, the fee to be calculated annually by the Virginia Department of Transportation. The initial fee was \$0.64. The current fee is \$0.72.

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

Virginia Communications Sales and Use Tax Act

(VA CODE § 58.1-645, § 58.1-1730, § 56-468.1. Effective January 1, 2007)

Authority for existing local taxes/fees on communications are revoked by this act. The new communications taxes are billed and collected by the service providers and paid to the Virginia Department of Taxation (VDT) after deducting a 3% administrative allowance. VDT then deducts its administrative costs and the cost of the hearing impaired program⁽²⁾ from the pooled revenues. The balance is then used to pay the Cable TV franchise fees to those localities which have a franchise agreement that was in effect prior to the passage of the act (no new agreements may impose a fee) and would previously received a payment based on utility gross receipts. The remaining funds are then allocated among localities based on their share of total telecommunications taxes collected statewide in fiscal year 2005-2006.

Cell Phone E-911 Tax will continue to accrue to and be disbursed by the Virginia Wireless E-911 Services Board

NOTES

(1) Voice Over Internet Protocol

(2) Virginia Relay Center

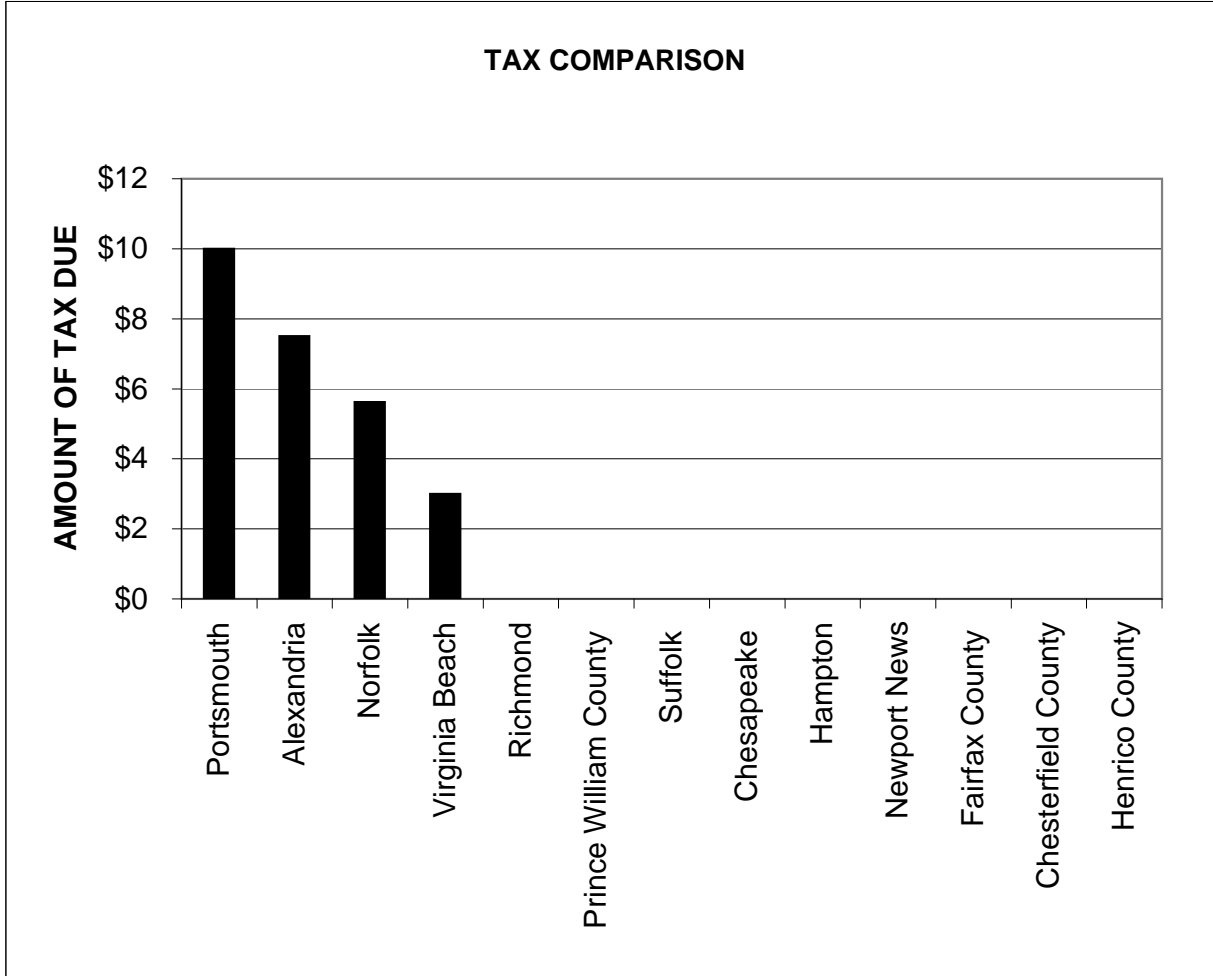
**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

RESIDENTIAL WATER UTILITY TAX

LOCALITY	TAX RATE	MAX BILL TAXABLE	TAX ON \$50 BILL
Portsmouth	20%	\$2,000.00	\$10.00
Alexandria	15%	-	\$7.50
Norfolk	25%	\$22.50	\$5.63
Virginia Beach	20%	\$15.00	\$3.00
Richmond			\$0.00
Prince William County			\$0.00
Suffolk			\$0.00
Chesapeake			\$0.00
Hampton			\$0.00
Newport News			\$0.00
Fairfax County			\$0.00
Chesterfield County			\$0.00
Henrico County			\$0.00

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

RESIDENTIAL WATER UTILITY TAX ON A \$50 BILL



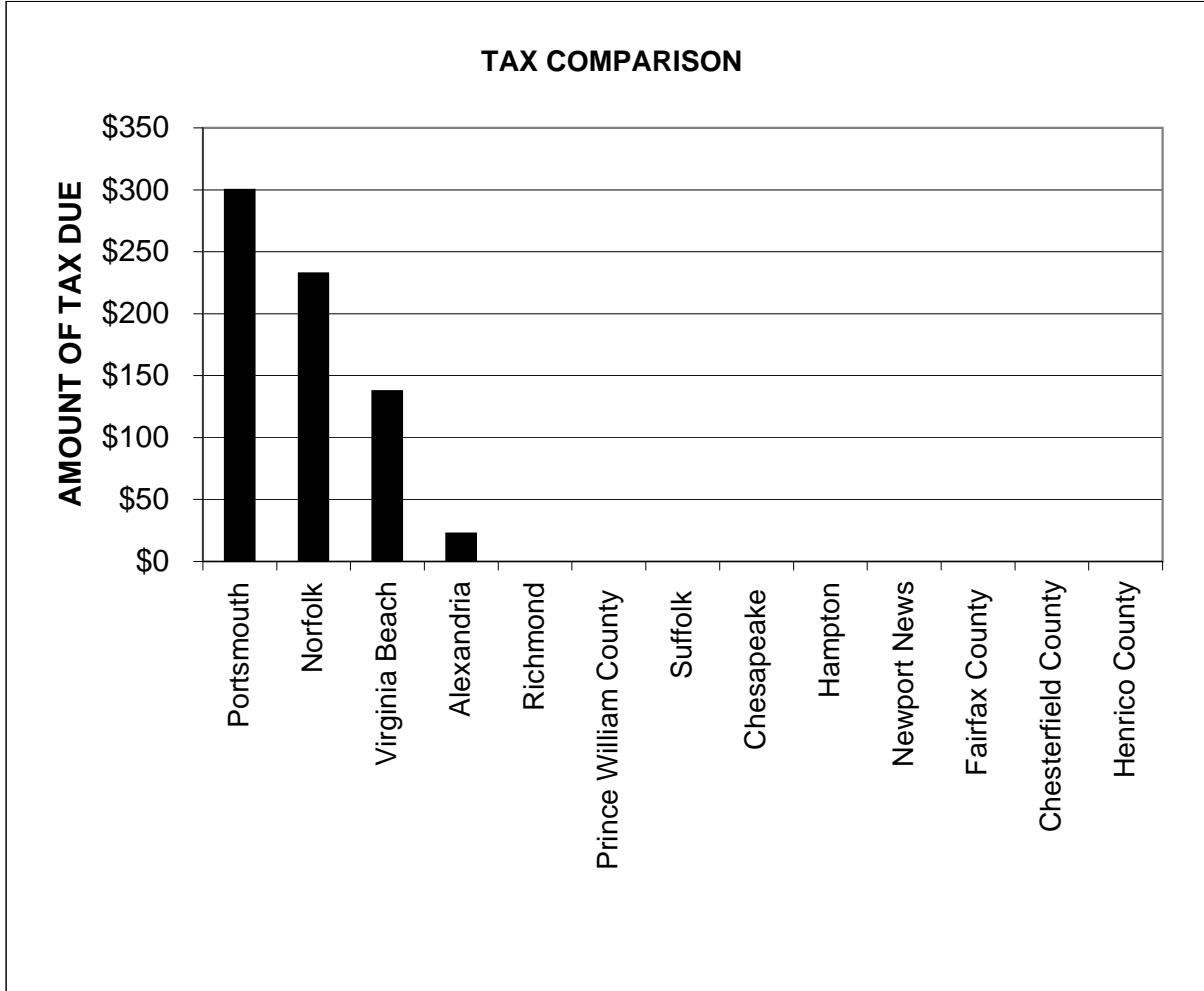
**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

COMMERCIAL WATER UTILITY TAX

LOCALITY	TAX RATE	MAX BILL TAXABLE	TAX ON \$1,500 BILL
Portsmouth	20%	\$2,000	\$300.00
Norfolk	25% first \$75, 15% of rest	\$2,000	\$232.50
Virginia Beach	15% first \$625, 5% of next \$1,375	\$2,000	\$137.50
Alexandria	15%	\$150	\$22.50
Richmond			\$0.00
Prince William County			\$0.00
Suffolk			\$0.00
Chesapeake			\$0.00
Hampton			\$0.00
Newport News			\$0.00
Fairfax County			\$0.00
Chesterfield County			\$0.00
Henrico County			\$0.00

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

COMMERCIAL WATER UTILITY TAX ON A \$1,500 BILL



**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

VEHICLE LICENSE FEE

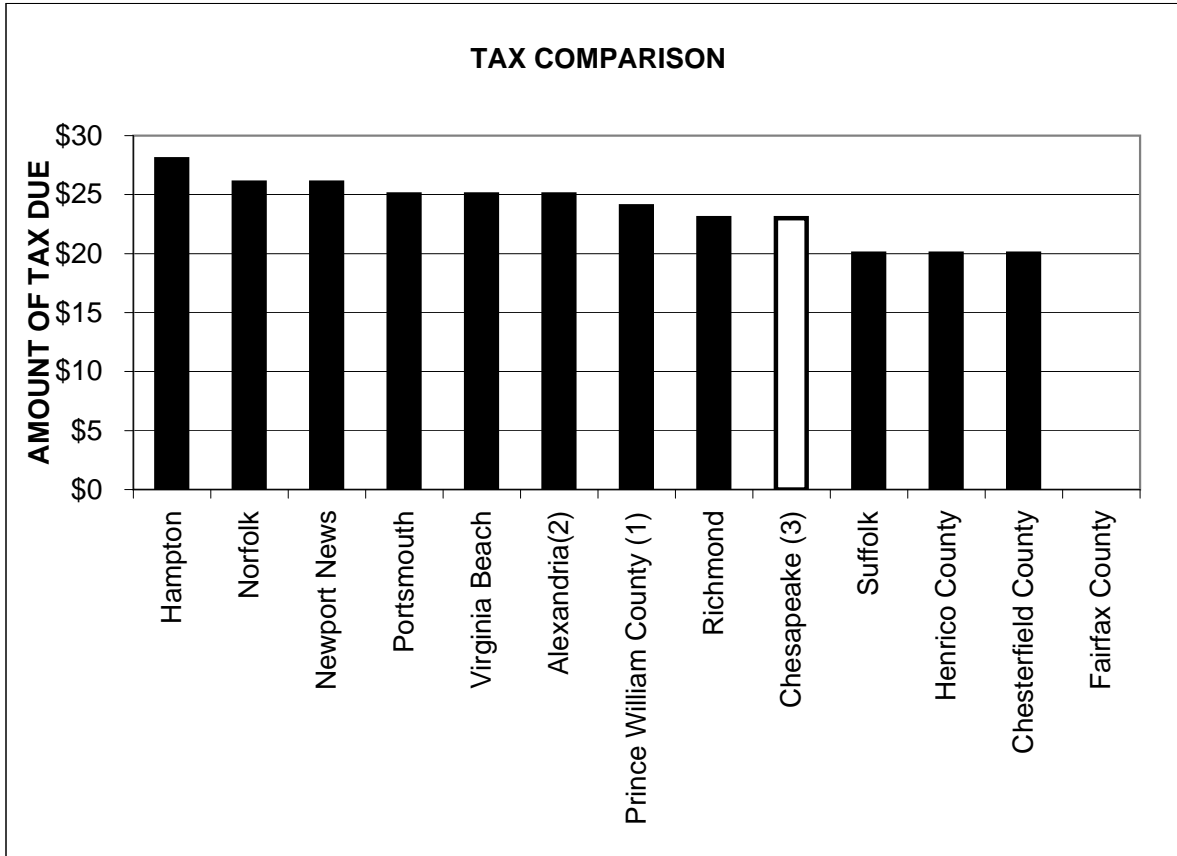
LOCALITY	4,000 LBS & UNDER	OVER 4,000 LBS
Hampton	\$28.00	\$33.00
Norfolk	\$26.00	\$31.00
Newport News	\$26.00	\$31.00
Portsmouth	\$25.00	\$30.00
Virginia Beach	\$25.00	\$30.00
Alexandria(2)	\$25.00	\$30.00
Prince William County (1)	\$24.00	\$24.00
Richmond	\$23.00	\$28.00
Chesapeake (3)	\$23.00	\$28.00
Suffolk	\$20.00	\$25.00
Henrico County	\$20.00	\$25.00
Chesterfield County	\$20.00	\$20.00
Fairfax County	\$0.00	\$0.00

NOTES:

- (1) All automobiles pay same rate, regardless of size.
- (2) \$0.30/100Lb for passengers >10, min \$25, \$20 Taxi.
- (3) Additional \$10 late payment fee for delinquent accounts.

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

VEHICLE LICENSE FEE ON A 3,900 POUND AUTOMOBILE



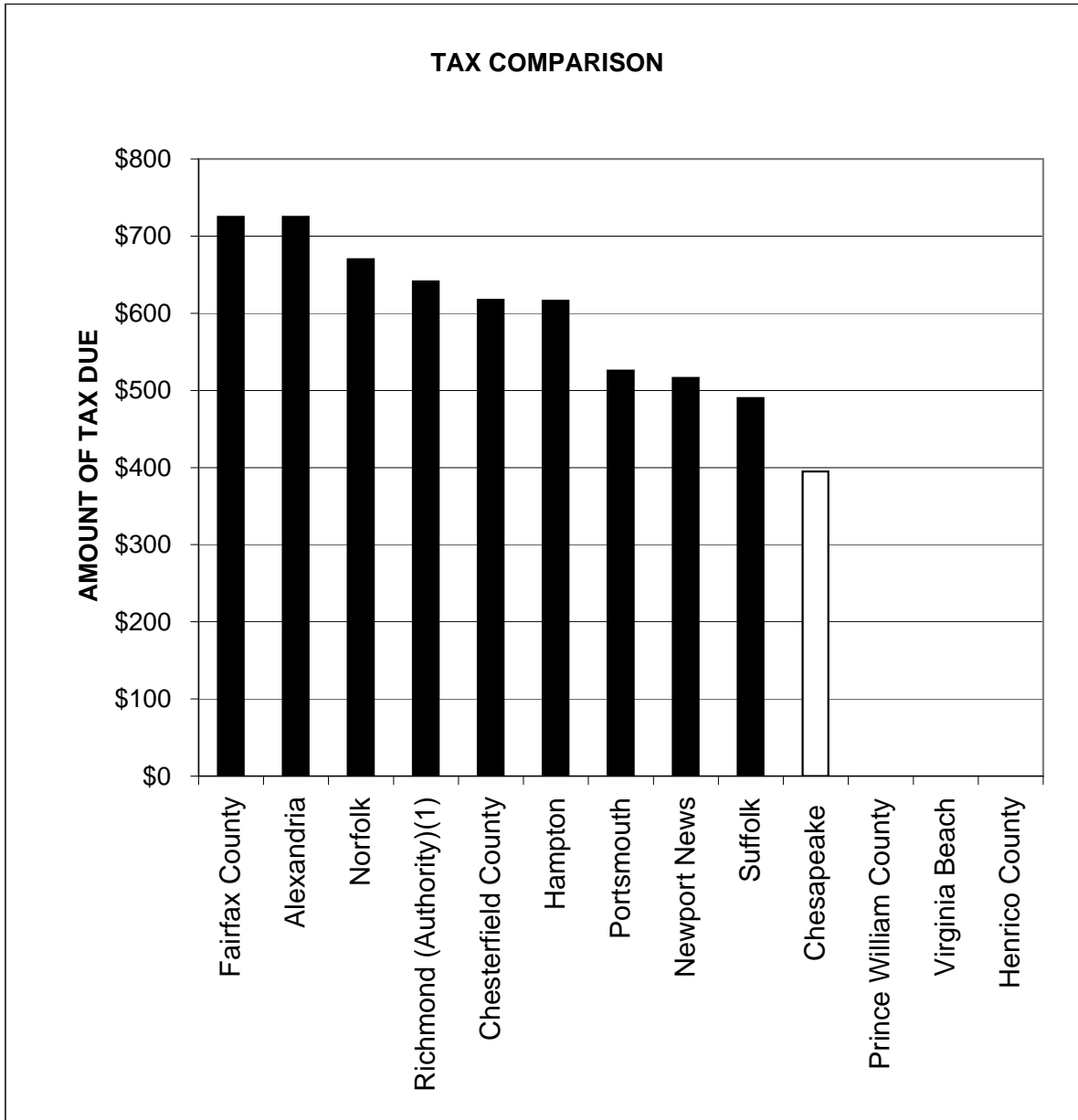
NOTES:
See page 26

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

AMBULANCE FEES		
LOCALITY	SCHEDULE	ALS 5-MILE TRANSPORT
Fairfax County	\$400 Basic Life Support \$500 Advanced Life Support 1 \$675 Advanced Life Support 2 \$10/mile Transport	\$725.00
Alexandria	\$400 Basic Life Support \$500 Advanced Life Support 1 \$675 Advanced Life Support 2 \$10/mile Transport	\$725.00
Norfolk	Non-Transport \$75 Non-Emergency Transport: \$181BLS; \$217 ALS 1 Emergency: \$355 BLS, \$425 ALS 1 \$630 ALS 2; \$8.00/Mile Transport	\$670.00
Richmond (Authority)(1)	Non-Emergency Transportation Basic \$390, ALS \$430 Critical Care Transport (ALS) \$600 All Plus \$8.25/Mile	\$641.25
Chesterfield County	\$350 Basic Life Support \$450 Advance Life Support 1 \$575 Advance Life Support 2 \$8.50/mile Transport	\$617.50
Hampton	\$375 Basic Life Support \$475 Advanced Life Support 1 \$575 Advanced Life Support 2 Plus \$8.25 per mile transport	\$616.25
Portsmouth	Non-emergency \$200 Basic transport \$288 Non-emergency w/transport \$217 Emergency transport level 1 \$342 Emergency transport level 2 \$497 Special care \$588 \$5.75 per loaded mile Transport	\$525.75
Newport News	\$475 ALS \$375 BLS \$8.25/mile Transport	\$516.25
Suffolk	\$350 Basic Life Support \$450 Advance Life Support, \$8.00/mile	\$490.00
Chesapeake	\$275 Basic Life Support \$395 Advance Life Support	\$395.00
Prince William County	\$0.0597/\$100 Real Estate Tax	
Virginia Beach	None	
Henrico County	None	

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

AMBULANCE FEES FOR 5-MILE ALS TRANSPORT



NOTES

(1) Lifesaver subscription program for residents is \$59/year

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

STORMWATER UTILITY FEE

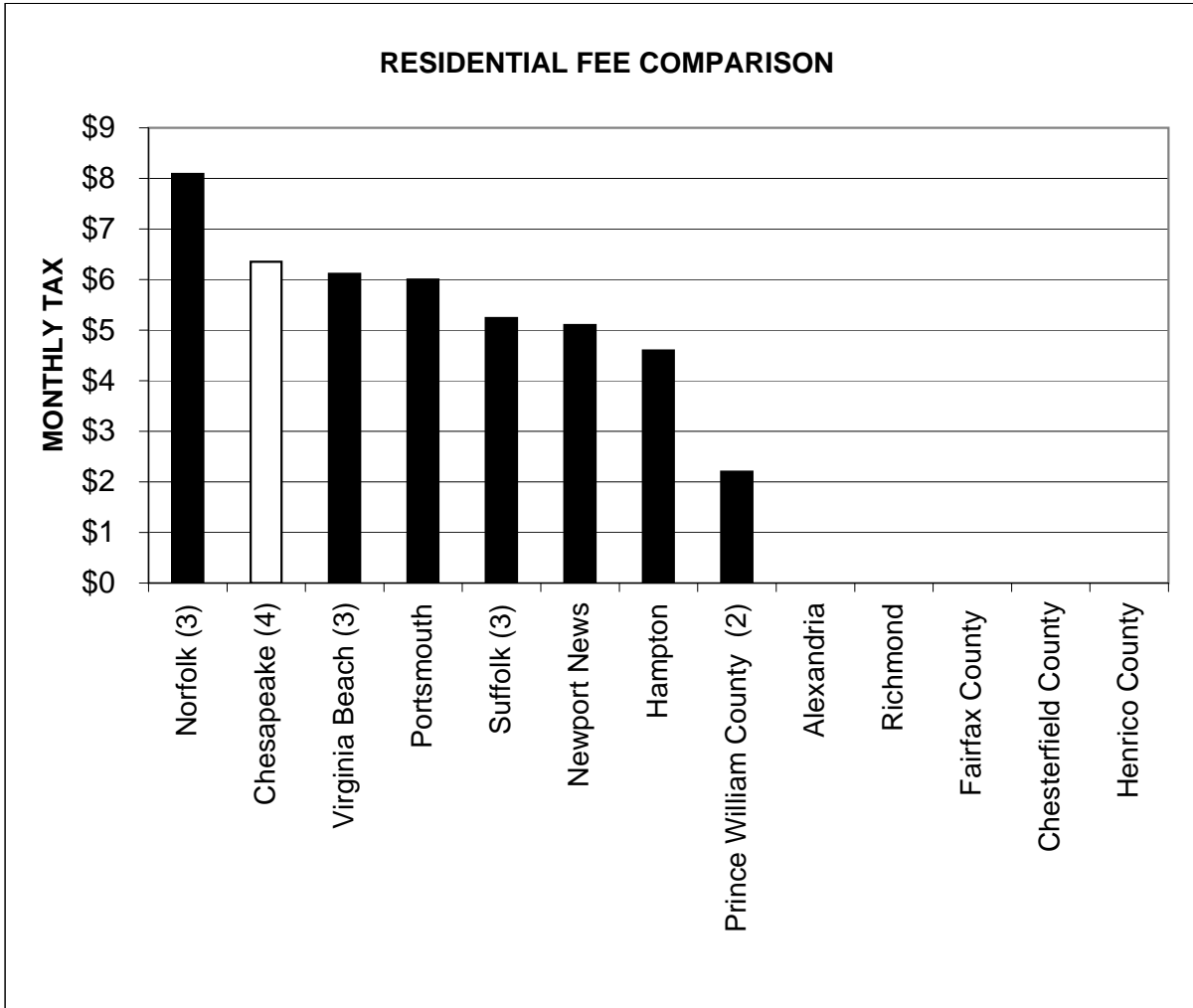
LOCALITY	RESIDENTIAL	COMMERCIAL	
	TAX RATE	RATE/UNIT AREA	UNIT AREA ⁽¹⁾
Norfolk (3)	\$ 8.09	\$ 5.54	2,000
Chesapeake (4)	\$ 6.35	\$ 6.35	2,112
Virginia Beach (3)	\$ 6.114	\$ 6.114	2,269
Portsmouth	\$ 6.00	\$ 6.00	1,877
Suffolk (3)	\$ 5.24	\$ 5.24	3,200
Newport News	\$ 5.10	\$ 5.10	1,777
Hampton	\$ 4.60	\$ 4.60	2,429
Prince William County (2)	\$ 2.20	\$ 1.07	1,000
Alexandria			
Richmond			
Fairfax County			
Chesterfield County			
Henrico County			

NOTES

- (1) Square Feet, some localities call this unit "residential equivalent units" or "equivalent residential units"
- (2) Single family residential; \$1.65 Other residential (townhouse, mobile home, and multi-family)
- (3) Includes mosquito control services.
- (4) January 2009 increases to \$6.85

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

STORMWATER UTILITY FEE



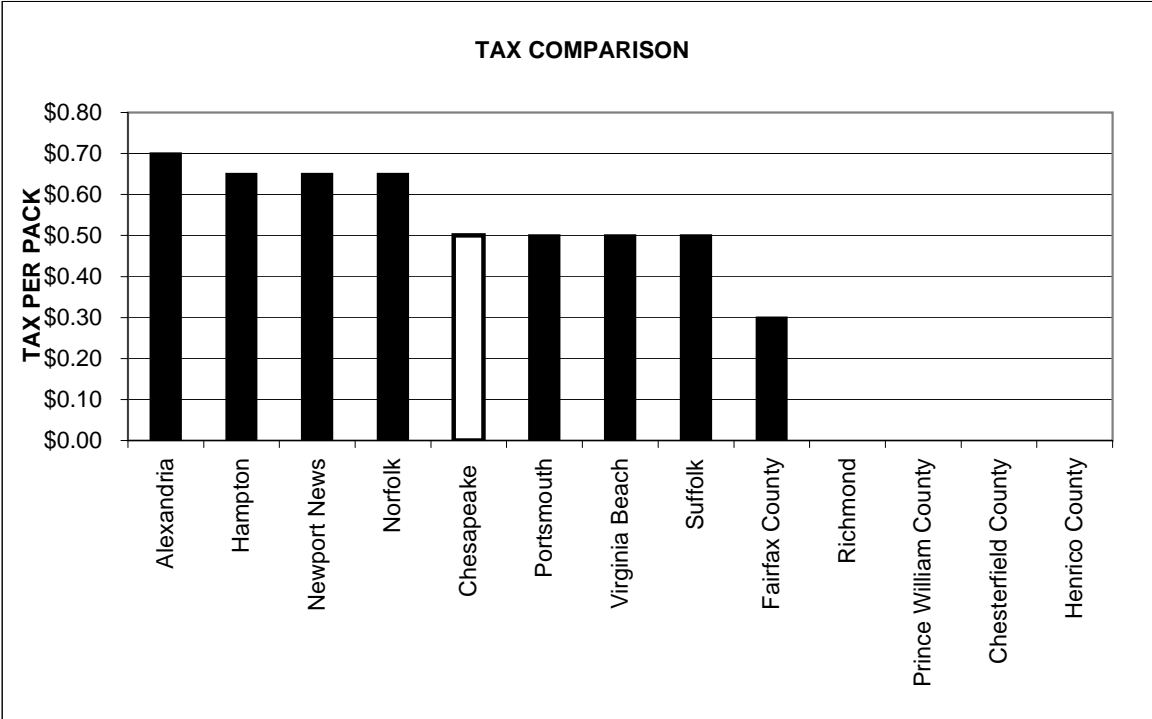
**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

CIGARETTE TAX

LOCALITY	TAX PER PACK
Alexandria	\$0.70
Hampton	\$0.65
Newport News	\$0.65
Norfolk	\$0.65
Chesapeake	\$0.50
Portsmouth	\$0.50
Virginia Beach	\$0.50
Suffolk	\$0.50
Fairfax County	\$0.30
Richmond	\$0.00
Prince William County	\$0.00
Chesterfield County	\$0.00
Henrico County	\$0.00

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

CIGARETTE TAX



**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

HOSPITALITY & AMUSEMENT TAXES

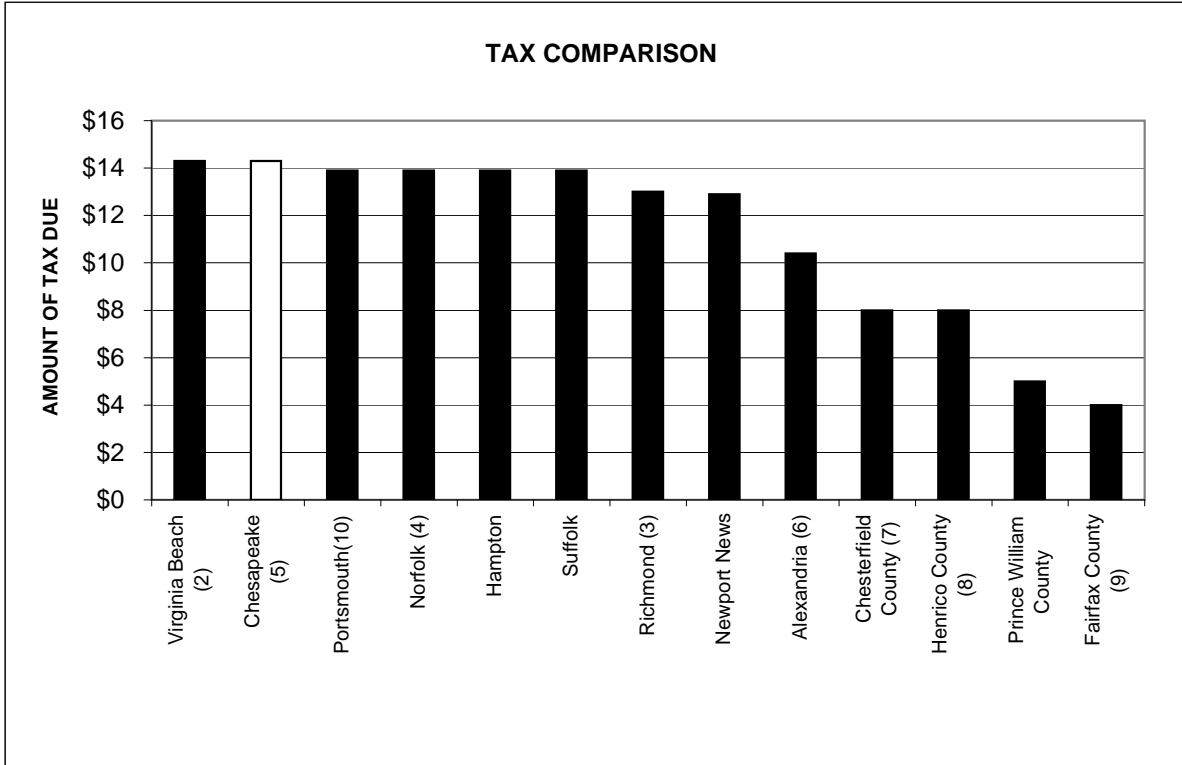
LOCALITY	HOTEL TAX	MEALS TAX	ADMISSIONS TAX	COMPARATIVE INDEX ⁽¹⁾
Virginia Beach (2)	8.0%	5.5%	10.0%	\$14.30
Chesapeake (5)	8.0%	5.5%	10.0%	\$14.30
Portsmouth(10)	8.0%	6.5%	10.0%	\$13.90
Norfolk (4)	8.0%	6.5%	10.0%	\$13.90
Hampton	8.0%	6.5%	10.0%	\$13.90
Suffolk	8.0%	6.5%	10.0%	\$13.90
Richmond (3)	8.0%	6.0%	7.0%	\$13.00
Newport News	7.5%	6.5%	7.5%	\$12.90
Alexandria (6)	6.5%	4.0%	10%, 50¢ max	\$10.40
Chesterfield County (7)	8.0%	0.0%	0.0%	\$8.00
Henrico County (8)	8.0%	0.0%	0.0%	\$8.00
Prince William County	5.0%	0.0%	0.0%	\$5.00
Fairfax County (9)	4.0%	0.0%	0.0%	\$4.00

NOTES:

- (1) Index is based on tax paid by a "typical" consumer spending \$100 on lodging, \$60 on meals and \$20 on entertainment.
- (2) Admissions Tax for participatory sports is 5%, add \$1/night all lodging Hotel/Lodging Tax in Sandbridge Community is 10.5%.
- (3) Hotel/Lodging Tax designated for the Greater Richmond Convention Center Authority. 1/6 of Meal Tax designated for debt service on cultural & education facilities.
- (4) 1% each of hotel & meals taxes designated for tourism promotion and tourism infrastructure construction/renovation.
- (5) 0.5% Meals Tax and 1% Hotel/Lodging Tax designated for Conference Center. Hotel/Lodging Tax: 3.5% designated for school construction; add \$1/night (tourism);
- (6) Hotel/Lodging Tax: add \$1/night; Admissions tax capped at \$0.50/admission
- (7) Hotel/Lodging Tax designated for the Greater Richmond Convention Center Authority.
- (8) Designated Hotel/Lodging Tax: 6% Greater Richmond Convention Center Authority 2% for other local tourism.
- (9) 12.5% of 4% hotel tax designated for Conventions & Visitor Corp. to promote tourism. 2% (of this 25% for tourism) in addition to town-levied tax in Herndon (6%) and Vienna (4%).
- (10) 5% admissions tax for movies, 10% all else.

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

INDEX OF HOSPITALITY & AMUSEMENT TAXES



NOTES:

See page 34

**CITY OF CHESAPEAKE, VIRGINIA
THIRTEEN CITY/COUNTY COMPARISONS
2008-09 FISCAL YEAR**

RESIDENTIAL REFUSE COLLECTION FEE

LOCALITY	MONTHLY FEE
Portsmouth	\$32.00
Fairfax County (1)	\$28.75
Alexandria	\$25.08, white goods pick up \$20/each
Newport News	\$16.08/60 gal. can, \$20.12/90 gal. can
Hampton	\$18.42 with recycling \$43.33 without recycling
Richmond	\$17.50 per month for refuse plan \$1.64 per month for recycling
Norfolk	Single/<5 units = \$16.91; >4 units = \$28.34
Henrico County	\$15/month billed bimonthly
Prince William County	Single Family \$70/yr (\$5.83/mo), Townhouse \$63/year , Mobile Home \$56/yr, Multifamily \$47yr, and \$96-\$240/yr (\$8-20/mo.) private hauling.
Virginia Beach	Provided with General Fund revenues
Suffolk	Provided with General Fund revenues
Chesapeake	Provided with General Fund revenues
Chesterfield County	Privatized (Estimate \$19-\$25/Mo. Private hauler)

NOTES:

(1) Some parts of the county pay a \$0.015/\$100 real estate assessment annually for leaf collection.