

Tax Rates and Fees

Description	FY 2003-04 Adopted	FY 2004-05 Adopted
Admissions and Amusement Tax	10%	10%
Cable Franchise Fee	5%	5%
Cigarette Tax	\$0.50 per pack	\$0.50 per pack
Commercial Landfill Tipping Fee	\$48.50 per ton	\$48.50 per ton
E-911 Tax	\$3.00 per month	\$3.00 per month
Guest Lodging Tax	8%	8%
Machinery and Tool Tax	\$3.00 per \$100 of original cost at 50% value	\$3.00 per \$100 of original cost at 50% value
Motor Vehicle License Fees:		
Motorcycle	\$24.00	\$24.00
Automobile:		
Vehicles up to 4,000 pounds	\$25.00	\$25.00
Vehicles over 4,000 pounds	\$30.00	\$30.00
Personal Property Tax	\$4.35 per \$100 of assessed value	\$5.00 per \$100 of assessed value
Personal Property Tax - Boats	\$0.01 per \$100 of assessed value	\$0.01 per \$100 of assessed value
Real Estate Tax	\$1.42 per \$100 of assessed value	\$1.50 per \$100 of assessed value
Residential Sewer Charges	\$2.17 per 1,000 gallons	\$2.27 per 1,000 gallons
Residential Solid Waste Fee	\$19 per month	\$19 per month
Residential Water Charges	\$2.90 per 1,000 gallons	\$3.00 per 1,000 gallons
Restaurant Food Tax	6.5%	6.5%
Stormwater Fees:		
Commercial	\$3.50 per equivalent residential unit Note: 1 ERU-1,877 sq.ft. of impervious area	\$4.00 per equivalent residential unit Note: 1 ERU-1,877 sq.ft. of impervious area
Residential	\$3.50 per equivalent residential unit	\$4.00 per equivalent residential unit
Utility Taxes:		
Commercial:		
Cable	7%	7%
Electricity	20% of first \$2,000	20% of first \$2,000
Gas	20% of first \$2,000	20% of first \$2,000
Telephone	20% of first \$2,000	20% of first \$2,000
Residential:		
Electricity	\$3.40	\$3.40
Gas	\$3.00	\$3.00
Telephone	20% of first \$2,000	20% of first \$2,000