

# **APPENDIX 1**

## **Tax and Service Rates**

# **TOWN OF NEW MARKET TAX AND SERVICE RATES**

## **1. Real Estate Tax**

-\$0.14 per \$100 assessed valuation

-Penalty: 10% after June 5 & Dec. 5 (Sec. 54-2)

-Interest: 10% per annum from July 1 of each year following the year in which the assessment was made. (Sec. 54-2)

## **2. Tangible Personal Property Tax & Machinery & Tool Tax**

-\$0.80 per \$100 assessed valuation

-Penalty: 10% after June 5 & Dec. 5 (Sec. 54-2)

-Interest: 10% per annum from July 1 of each year following the year in which the assessment was made. (Sec. 54-2)

## **3. Consumer Utility Tax**

-10% on the first \$15.00 per month residential and \$100.00 per month commercial/industrial for telephone service (Sec. 54-57)

-10% times the minimum monthly charge plus \$0.007582 on each small kWh, not to exceed \$1.50, monthly, residential, and 10% times the minimum monthly charge plus the rate of \$0.007115 on each kWh delivered monthly, not to exceed \$10.00 per month, non-residential, for electric service.

-10% times the minimum monthly charge plus \$0.11426 per CCF delivered monthly, not to exceed \$1.50 monthly, residential, and 10% times the minimum monthly charge plus the rate of \$0.10555 on each CCF delivered monthly, not to exceed \$10.00 per month, non-residential, for gas service.

-10% on the first \$15.00 per month for mobile local telecommunications (Sec. 54-63)

## **4. Business, Professional & Occupational Licenses**

-Business Operation:

-Contractors and persons constructing for their own account for sale

-A license fee of \$10.00 per annum if gross receipts are \$10,000 or less; a license tax of \$0.10 per \$100.00 of gross receipts if gross receipts are in excess of \$10,000 per annum (Sec. 22-10)

-Retailers

-Financial, Real Estate & Professional Services

-Repair, Personal & Business Services and All Other Business and Occupations not specifically listed or exempted

-A license fee of \$10.00 per annum if gross receipts are \$10,000 or less; a license tax of \$0.10 per \$100.00 of gross receipts if gross receipts are in excess of \$10,000 per annum (Sec. 22-10)

- Wholesalers
  - A license fee of \$10.00 per annum if gross receipts are \$20,000 or less; a license tax of \$0.05 per \$100.00 of gross receipts if gross receipts are in excess of \$20,000 per annum (Sec. 22-10)
- Direct Sellers (with Sales in excess of \$4,000)
  - A license fee of \$10.00 per annum if retail gross receipts are \$10,000 or less or wholesale gross receipts are \$20,000 or less; a license tax of \$0.10 per \$100.00 on retail gross receipts in excess of \$10,000 per annum or \$0.05 per \$100.00 on wholesale receipts in excess of \$20,000 per annum (Sec. 22-10)
- Itinerant Merchant
  - \$250.00 per annum (Sec.22-10)
- Peddlers
  - \$100.00 annual license tax (Sec.22-10)
- Telephone/Telegraph Companies; Heat, Light & Power Companies
  - 1/2 of one percent of the gross receipts from sales to the ultimate consumer in New Market (excluding long distance telephone calls) (Sec. 22-10)

## 5. Alcoholic Beverages

Every person engaged in the business of wholesaling or retailing beer and wine (Sec. 6-2)

- A. For each wholesale beer license
  - \$75.00 per annum
- B. For each wholesale wine distributor's license
  - \$50.00 per annum
- C. For each retail on-premises wine and beer license for hotel, restaurant, or club
  - \$35.00 per annum
- D. For each retail off-premises wine and beer license
  - \$35.00 per annum

Every person engaging in the business of retailing alcohol beverages, other than beer and wine, specifically including alcohol and spirits (Sec. 6-27):

- A. For each establishment with a seating capacity of tables for up to 100 persons
  - \$100.00 per annum
- B. For each establishment with a seating capacity of tables for more than 100, but not more than 150 persons
  - \$175.00 per annum
- C. For each establishment with a seating capacity of tables for more than 150 persons
  - \$250.00 per annum
- D. For each caterer

- \$250.00 per annum
- E. Mixed beverage special event licenses
  - \$10.00 for each day of the event
- F. For each nonprofit club serving mixed beverages on the premises of such club
  - \$175.00 per annum

**6. Going out of Business Sale Permit**

- \$15.00 for each permit (Sec. 38-8)

**7. Refuse Collection**

- \$11.00 monthly for customers not using a dumpster

**8. Motor Vehicle License Fees (Sec. 58-123)**

- A. Motor vehicles, trailers, and semi trailers, designed and used for the transportation of passengers
  - \$25.00 per annum
- B. Motor vehicles, trailers, and semi trailers, not designed and used for the transportation of passengers, except motorcycles
  - \$25.00 per annum
- C. Motorcycles
  - \$15.00 per annum

**9. Meals Tax**

- 5% charged to the purchaser by the seller for the meal (Sec. 54-158)
- Penalty for failure to remit tax when due:
  - 10% of the past due tax or the sum of \$10.00, whichever is greater

**10. Transient Occupancy Tax**

- 5% of the total amount paid (Sec. 54-193)
- Penalty for failure to remit tax when due:
  - 10% of the past due tax or the sum of \$10.00, whichever is greater

**11. Cigarette Tax**

- Every retailer selling cigarettes must have a stamp affixed
- \$0.20 per pack

## **12. Water Availability Fees**

### **In Town Connection**

#### **Meter Size/Cost:**

3/4" or 5/8"	\$4,000
1"	\$6,600
1 1/2"	\$7,200
2"	\$7,800
3"	\$8,400
4"	\$9,000
6"	\$9,600
8"	\$10,200

### **Out-of-Town Connection**

#### **Meter Size/Cost:**

3/4" or 5/8"	\$6,000
1"	\$10,200
1 1/2"	\$11,400
2"	\$12,600
3"	\$13,800
4"	\$15,000
6"	\$16,200
8"	\$17,400

## **Fees for Multi-Unit Establishments**

### **In Town**

- Each residential or commercial unit - one full connection fee based on meter size, plus ¼ connection fee for each unit over one
- Each unit in a hotel, motel, tourist home – one full connection fee based on the meter size, plus \$75.00 per guest room
- Nursing Home, Convalescent Home, assisted care facility - one full connection fee based on meter size, plus \$150.00 per patient room

### **Out-of-Town**

- Each residential or commercial unit - one full connection fee based on meter size, plus ¼ connection fee for each unit over one
- Each unit in a hotel, motel, tourist home – one full connection fee based on meter size, plus \$175.00 per guest room
- Nursing Home, Convalescent Home, assisted care facility-one full connection fee based on meter size, plus \$300.00 per patient room

### **13. Sewer Availability Fees**

#### **In Town Connection**

##### **Meter Size/Cost:**

3/4" or 5/8"	\$6,000
1"	\$9,750
1 1/2"	\$10,500
2"	\$11,250
3"	\$12,000
4"	\$12,750
6"	\$13,500
8"	\$14,250

#### **Out-of-Town Connection**

##### **Meter Size/Cost:**

3/4" or 5/8"	\$8,000
1"	\$13,500
1 1/2"	\$15,000
2"	\$16,500
3"	\$18,000
4"	\$19,500
6"	\$21,000
8"	\$22,500

### **Fees for Multi-Unit Establishments**

#### **In Town**

- Each residential or commercial unit - one full connection fee based on meter size, plus ¼ connection fee for each unit over one
- Each unit in a hotel, motel, tourist home – one full connection fee based on meter size, plus \$75.00 per guest room
- Nursing Home, Convalescent Home, assisted care facility - one full connection fee based on meter size, plus \$150.00 per patient room

#### **Out-of-Town**

- Each residential or commercial unit - one full connection fee based on meter size, plus ¼ connection fee for each unit over one
- Each unit in a hotel, motel, tourist home – one full connection fee based on meter size, plus \$175.00 per guest room
- Nursing Home, Convalescent Home, assisted care facility - one full connection fee based on meter size, plus \$300.00 per patient room

**14. Water/Sewer Deposit (Refundable)**

In Town

\$175 (Sec.62-34)

Out-of-Town

\$100.00 (water service only)

\$175.00 (water and sewer service; Sec. 62-34)

**15. Connection/Change Over Fee (Non-refundable)**

\$15.00 Account Change Over Fee (new customer or existing service) (Sec. 62-33)

\$35.00 Reconnect Fee for Service Shut-off for Failure to Pay (62-47)

**16. Water/Sewer Service Rates**

In Town

Water

Sewer

First 1,700 gal. (Minimum charge)

\$9.91

\$30.70

Over 1,700 gal.

\$4.40/1000 gal.

\$14.94/1,000 gal.

Out-of-Town

Water

Sewer

First 1,700 gal. (Minimum charge)

\$17.44

\$53.73

Over 1,700 gal.

\$7.70/1000 gal.

\$26.16/1,000 gal.

Bulk Water Purchases

Water

First 1,000 gallons or less

\$27.74

Over 1,000 gallons

\$13.87 per 1,000 gallons

**17. Zoning and Subdivision Ordinance Fees (the figures listed below do not include review costs should a consultant for the Town review the proposal).**

*1. Zoning Permit Review for Building Permits*

*\$35 Main Structures, \$20 Accessory, Additions, Etc.*

*2. Site Plan Review*

*Residential*

*\$150 plus \$20 per dwelling unit*

*-Commercial, industrial, public, semi-public, Institutions, etc. (excluding accessory buildings)*

- \$250 new construction*
- \$100 additions*
- \$75 review of revisions to approved plan site*
- 3. *Sign Permit*  
\$25
- 4. *Temporary Use Permit*  
\$25
- 5. *Home Occupation Permit*  
\$10
- 6. *Amendment to Chapter, including Rezoning*  
\$350 text amendment, \$350 plus \$50/acre for rezoning
- 7. *Development Plan Review Only for Planned Development District*  
\$350
- 8. *Development Plan Revision for Planned Development District*  
\$150 without Public Hearing  
\$350 with Public Hearing
- 9. *Zoning Variance/Review Appeal to Board of Zoning Appeals (BZA)*  
-\$325.00
- 10. *Subdivision Plat Application*  
-Two lots-\$100  
-3-5 lots-\$150  
-6 or more lots \$250 plus \$25 per lot
- 11. *Conditional Use Permit*  
\$350
- 12. *Inspection Fees*  
-1% of cost of required improvements
- 13. *Yard Sale Permit (Sec. 22-103)*  
*Residential Districts (2 per year)-no charge*  
*B-1, B-2, M-1 Districts (2 per year)-no charge*  
*Additional sales in commercial district-\$25.00 per year*
- 14. *Special Called Meetings of the Town*  
-Actual costs incurred

**18. Copies**

A. Subdivision Ordinance	\$15.00
B. Comprehensive Plan	\$25.00
C. Zoning Ordinance	\$25.00
D. Town Code	\$75.00 unbound; \$130.00 bound
E. All other copies or code sections	\$0.25 per page
F. Water & Sewer Spec Book	\$20.00

**19. Swimming Pool Rates**

A. Season pool pass (12 and over)	\$60.00
B. Season pool pass (11 and under)	\$50.00
C. Daily pool admissions (12 and over)	\$4.00
D. Daily pool admissions (11 and under)	\$3.00
E. Children under 6 with paying parent	Free
F. Pool Parties	
0-49 Attendees	\$125/event
50-100 Attendees	\$150/event
101(+) Attendees	\$200/event

**20. Shelter Rentals**

A. Shelter #1 (11:00 a.m.-4:00 p.m.)	\$25.00
B. Shelter #1 (4:00 p.m.-closing)	\$20.00
C. Shelters #2-4 (11:00 a.m.-4:00 p.m.)	\$20.00
D. Shelters #2-4 (4:00 p.m.-closing)	\$15.00
E. Shelter #5 (11:00 a.m.-4:00 p.m.)	\$15.00
F. Shelter #5 (4:00 p.m.-closing)	\$10.00
G. Gazebo (All Day)	\$25.00

21. **Finger printing** \$20.00 for all non-criminal fingerprinting

22. **Photo copying Fees** \$0.25/page for copies

23. **Returned Check or ACH Payment** \$25.00

24. **Water Meter Purchase** Actual Costs Incurred

25. **Accident Reports** \$15.00/report

26. **DMV Admin Fee**  
**DMV STOP program** \$40/occurrence

27. **Set-Off Debt Admin Fee** \$20/occurrence