

APPENDIX II

TAX AND SERVICE RATES

1. Real Estate Tax - \$0.16 per \$100.00 assessed valuation
2. Tangible Personal Property Tax - \$0.28 per \$100.00 assessed valuation
3. Machinery and Tool Tax - \$0.28 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 KWH 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-----	\$0.13 per \$100.00 gross sales
Retail Sales-----	\$0.17 per \$100.00 gross sales
Financial, Real Estate and Professional Services-----	\$0.35 per \$100.00 gross sales
Repair, Personal, Business and Other Services-----	\$0.25 per \$100.00 gross sales
Home Occupation-----	\$0.25 per \$100.00 gross sales
Wholesale Merchants-----	\$0.05 per \$100.00 gross sales
Coin Machines (vend goods)--	\$0.17 per \$100.00 gross sales
Coin Machines (do not vend goods)-----	\$0.25 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.
- 6. Motor Vehicle Licenses - \$20.00 for cars and trucks
\$ 6.00 for motorcycles
\$ 2.00 for replacement or transfer
 - 7. Tobacco (Cigarette) Tax -\$0.09 per package of 25 or fewer cigarettes
 - 8. Hotel/Motel Room Taxes - 7% of the total room charge
 - 9. Meals Tax - 7% of the total charge
 - 10. Water Reconnection Fee:
 - \$20.00 on/off during work hours
 - \$30.00 on/off after work hours
 - \$30.00 non-payment during work hours
 - \$40.00 non-payment after work hours

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. 8-1-2013)

(Amount of Water)	(Rate)
Fixed Charge	\$ 15.00
0 - 3,000 gallons	\$ 2.370 per 1,000 gallons
Next 7,000 gallons	\$ 8.350 per 1,000 gallons
Next 15,000 gallons	\$ 6.610 per 1,000 gallons
Next 75,000 gallons	\$ 4.750 per 1,000 gallons
Next 3,400,000 gallons	\$ 3.500 per 1,000gallons
Next 6,500,000 gallons	\$ 3.160 per 1,000 gallons
Over 10,000,000 gallons	\$ 2.700 per 1,000 gallons

Add 100% surcharge for services outside the corporate limits.

13. Water/Sewer Service Deposit - \$65.00

14. Sewer Connection Fee:

<u>Size</u>	
4"-----	\$1,500.00
Over 4"-----	\$2,000.00

Add 50% for services outside the corporate limits.

15. Sewer Service Charges - Monthly Billing (Eff. 8-1-2013)

(Amount of Water)	(Rate)
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Fixed Charge			\$ 11.50
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	\$ 5.970	per 1,000 gallons	
Next 3,400,000 gallons	\$ 6.500	per 1,000 gallons	
Next 6,500,000 gallons	\$ 8.300	per 1,000 gallons	
Over 10,000,000 gallons	\$ 8.280	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 - \$ 50.00 one 13-gallon container
Or 13 gallon bag each week
\$ 100.00 one 32-gallon container each
Or 32 gallon bag each week.