TAXES:		
Real estate tax	$0.10	per $100.00 assessed value
Tangible personal property tax	$0.99	per $100.00 assessed value
Machinery & tools tax	$0.24	per $100.00 assessed value
Real Estate & Personal Property tax of Public service Corp.	$0.10	per $100.00 assessed value
Motor vehicle licensing fee (automobiles)	$25.00	
Motor vehicle licensing fee (motorcycles)	$15.00	
Communication Tax		Set by State Code
Utility tax	20.0%	of each monthly bill not to exceed $3.00 a month
Meals tax	5.5%	
Cigarette tax	$0.10	for packs containing 20 or more cigarettes. $0.05 for packs of less than 20
Bank stock tax		Established by Va. Department of Taxation
Business license Fee	$30.00	For business with gross receipts of $30 or more.
Business license Taxes:		
Contractor	$0.16	per $100.00 of gross receipts
Retail sales	$0.20	per $100.00 of gross receipts
Financial, real estate, professional services	$0.40	per $100.00 of gross receipts
Repair, personal, & business services	$0.36	per $100.00 of gross receipts
Wholesale merchants	$0.05	per $100.00 or purchases
Public service corporations		20% of charge made by seller - no more than $3.00 a month
Carnival, circuses & speedways	$50.00	for each performance
Fortunetellers, clairvoyants, & prac of palmistry	$1,000.00	per year
Itinerant merchants & peddlers	$50.00	per year
Savings institutions & credit unions	$50.00	per year
Professional photographers	$10.00	per year
Direct sellers whose total sales exceed $4,000	$0.20	per $100 or 5% per $100.00 of wholesales
Alcoholic beverages	See	Appendix A - Alcoholic Beverage Breakdown
ADMINISTRATIVE FEE SCHEDULE:		
Copies	$0.50	per sheet.
Facsimile	$1.00	
Return check fee	$35.00	
Accident report fee	$5.00	
Extended hours application fee	$25.00	plus $175 advertising costs. (additional advertising cost will be billed)
Solicitor Permit Fee	$20.00	
Parking fines:		
Fine for fees paid within 72 hours	$10.00	
Fine for fees paid after 72 hours	$20.00	
Handicap parking space violation	$100.00	
Truck traffic violation fee	$250.00	
Park rental fee	$25.00	
Yard sale permit fee	$2.00	per day. Limit to 4 per calendar year.
Christmas tree memorial - one year	$10.00	
Christmas tree memorial - perpetual	$50.00	
Hard copy of Town Land Development Ordinance	$20.00	
Hard copy of Town Comprehensive Plan	$20.00	
Hard copy of Town Public Facilities Manual	$20.00	
Hard copy of Design guidelines for HOD	$5.00	

DIX MEMORIAL POOL FEES:		
General Admission in-town	$2.50	
General Admission out-of-town	$5.00	
Non-swimming guardian in-town	$1.00	
Non-swimming guardian out-of-town	$2.00	
Group rate in-town (per person)	$2.00	
Group rate out-of-town (per person)	$4.00	
12 visit punch card in-town	$25.00	
12 visit punch card out-of-town	$40.00	
Single season pass in-town	$100.00	
Single season pass out-of-town	$150.00	
Family season pass in-town	$200.00	
Family season pass out-of-town	$300.00	
Pool rental in-town (*up to 40 swimmers*)	$65.00	an hour up to 40 swimmers
Pool rental in-town (*over 40 swimmers*)	$10.00	an hour for each 20 over the initial 40
Pool rental out-of-town (*up to 40 swimmers*)	$85.00	an hour up to 40 swimmers
Pool rental out-of-town (*over 40 swimmers*)	$10.00	an hour for each 20 over the initial 40
Swimming lessons in-town	$63.00	3 student minimum / 8 student maximum
Swimming lessons out-of-town	$68.00	3 student minimum / 8 student maximum
Family Swim in-town	$1.25	
Family Swim out-of-town	$3.50	
Swim team before registration deadline	$80.00	
Swim team after registration deadline	$100.00	
MAPLEWOOD CEMETERY BURIAL FEES:		
Upright section	$800.00	
Flat section	$800.00	
Section 48	$20.00	per square foot with a minimum of 10 graves purchased
Lower Rhett Section	$900.00	
Higher Rhett Section	$1,000.00	
Deed transfer fee	$50.00	
Stone setting fee	$25.00	
DEVELOPMENT FEES SCHEDULE:		
Permit fees:		
Zoning permit app. & site plan (accessory structures)	$10.00	per structure
Zoning permit app. & site plan (single family dwellings/additions)	$25.00	per dwelling unit or addition
Zoning permit app. & site plan (multi-family dwellings)	$200.00	plus $175 advertising costs. (additional advertising cost will be billed)
Zoning permit app. & site plan (commercial structures)	$200.00	
Zoning permit app. & site plan for a new sign	$10.00	per sign plus $1.00 per every 2 square foot of signage
Zoning permit app. & site plan for a sign face replacement	$5.00	
Zoning permit app. & site plan for a conditional use	$200.00	plus $175 advertising costs. (additional advertising cost will be billed)
Board of Zoning Appeals processing fee	$200.00	plus $175 advertising costs. (additional advertising cost will be billed)
Planning fees:		
Zoning amendment (re-zoning) application	$200.00	plus $175 advertising costs. (additional advertising cost will be billed)
Subdivision review fees:		
Preliminary plan review for minor subdivision (4 lot or less)	$25.00	per lot plus $175 advertising costs.(additional advertising cost billed)
Preliminary plan review for major subdivision (5 or more lots)	$200.00	plus $10 per lot & $175 advertising costs.(addit. advertising cost bille
Final subdivision plat review	$25.00	
Boundary adjustment	$5.00	
Inspection fee		Direct labor cost.
Development engineering review fees	$300.00	initial payment. Additional cost will be billed

EQUIPMENT CHARGES:		
Backhoe	$85.00	an hour
Pick up truck	$15.00	an hour
Flatbed or dump truck	$50.00	an hour
Street sweeper	$95.00	an hour
Air compressor	$25.00	an hour
WATER/SEWER RATES & FEES:		
Residential/commercial in-town water - 1st 1,000 gallons (*base rate*)	$21.51	
Residential/commercial in-town water - over 1,000 gallons (*unit rate*)	$5.41	per 1,000 gallons
Residential/commercial out-of-town water - 1st 1,000 gallons (*base rate*)	$34.44	
Residential/commercial out-of-town water - over 1,000 gallons (*unit rate*)	$8.12	per 1,000 gallons
Sewer in-town - 1st 1,000 gallons (*base rate*)	$18.28	
Sewer in town - over 1,000 gallons (*unit rate*)	$6.83	per 1,000 gallons
Sewer out-of-town - 1st 1,000 gallons (*base rate*)	$21.05	
Sewer out-of-town - over 1,000 gallons (*unit rate*)	$6.83	per 1,000 gallons
Industrial in-town water - 1st 1,000 gallons (*base rate*)	$26.51	
Industrial in-town water - over 1,000 gallons (*unit rate*)	$5.41	per 1,000 gallons
Industrial out-of-town water - 1st 1,000 gallons (*base rate*)	$44.22	
Industrial out-of-town water - over 1,000 gallons (*unit rate*)	$6.76	per 1,000 gallons
RSA - water - 1st 1,000 gallons (*base rate*)	$34.44	
RSA water - over 1,000 gallons (*unit rate*)	$8.12	
G.P.S. quarry water agreement - 1st 1,000 gallons (*base rate*)	$8.84	
G.P.S. quarry water agreement - over 1,000 gallons (*unit rate*)	$1.35	per 1,000 gallons
G.P.S. water agreement 1st reserve - 1st 1,000 gallons (*base rate*)	$44.22	
G.P.S. water agreement 1st reserve - over 1,000 gallons (*unit rate*)	$6.76	per 1,000 gallons
G.P.S. water agreement 2nd reserve (*0 - 3,000,000 gallons per month*)	$2.93	per 1,000 gallons
G.P.S. water agreement 2nd reserve (*3,000,0001 - 6,000,000 gallons per month*)	$3.83	1,000 gallons
Bulk potable bulk water sales	$1.46	100 gallons + direct labor cost for delivery/inspection
Bulk non-potable water sales		direct labor cost for delivery/inspection
Water Connection fee		direct labor material cost for making the connection
Applicant fee for existing water services	$20.00	
Water deposit for lessees	$200.00	
Delinquent water deposit for property owners & lessees	$200.00	
Water Payment Delinquent fee	$50.00	
WATER AVAILABILITY FEES (in-town):		
3/4" meter	$5,000.00	plus the actual cost of installation
1" meter	$6,000.00	plus the actual cost of installation
1 1/2" meter	$9,000.00	plus the actual cost of installation
2" meter	$12,000.00	plus the actual cost of installation
3" meter	$18,000.00	plus the actual cost of installation
4" meter	$24,000.00	plus the actual cost of installation
6" meter	$36,000.00	plus the actual cost of installation
8" meter	$48,000.00	plus the actual cost of installation
WATER AVAILABILITY FEES (out-of-town):		
3/4" meter	$7,500.00	plus the actual cost of installation
1" meter	$9,000.00	plus the actual cost of installation
1 1/2" meter	$13,500.00	plus the actual cost of installation
2" meter	$18,000.00	plus the actual cost of installation
3" meter	$27,000.00	plus the actual cost of installation
4" meter	$36,000.00	plus the actual cost of installation
6" meter	$54,000.00	plus the actual cost of installation
8" meter	$72,000.00	plus the actual cost of installation

Appendix A - Alcoholic beverages license fee

Alcoholic Beverage		
Distiller's	$1,000.00	
Fruit distiller	$1,500.00	
Bed and Breakfast	$40.00	
Museum	$10.00	
Tasting	$5.00	
Equine sporting event	$10.00	
Day spa	$20.00	
Motor car sporting event	$10.00	
Meal-assembly kitchen	$20.00	
Beer		
Brewery	$1,000.00	
Bottler	$500.00	
Wholesale beer	$75.00	
Retail on-premises beer-hotel, restaurant, or club	$25.00	
Beer shipper	$10.00	
Wine		
Winery	$50.00	
Wholesale wine	$50.00	
Farm winery	$50.00	
Wine shipper	$10.00	
Retail on-premises wine and beer - off-site locations	$37.50	
Winery	$50.00	
Wholesale wine	$50.00	
Farm winery	$50.00	
Wine shipper	$10.00	
Wine and beer		
Retail on-premises wine & beer- for each retail off-premises	$37.50	
Hospital	$10.00	
Banquet	$5.00	
Gourmet brewing shop	$150.00	
Wine and beer shipper	$10.00	
Annual banquet	$15.00	
Mixed beverages		
Restaurant w/ seating capacity of 100 persons	$200.00	
Restaurant w/ seating capacity between 100-150 persons	$350.00	
Restaurant w/ seating capacity of more than150 persons	$500.00	
Private, nonprofit club restaurant	$350.00	
Mixed beverage caterer	$500.00	
Mixed beverage limited caterer	$100.00	
Mixed beverage special events	$10.00	
Mixed beverage club events	$10.00	
Annual mixed beverage amphitheater	$300.00	
Annual mixed beverage motor sports racetrack	$300.00	
Annual mixed beverage banquet license	$75.00	
Limited mixed beverage restaruant-seating cap up to 100	$100.00	
Limited mixed beverage restaruant-seating cap 100-150	$250.00	
Limited mixed beverage restaruant-seating more than 150	$400.00	