TAXES

GENERAL FUND

REAL ESTATE TAX MOBILE HOMES PERSONAL PROPERTY TAX MACHINERY AND TOOLS TAX LOCAL SALES TAX CONSUMER UTILITY TAX LOCAL CONSUMPTION TAX (Electric & Natural Gas)

Electric

Natural Gas

MEALS TAX

\$0.36 PER \$100 ASSESSED VALUE \$0.36 PER \$100 ASSESSED VALUE \$0.80 PER \$100 VALUE \$0.80 PER \$100 VALUE 5.3% ON SALE OF GOODS 15% OF 1ST \$15.00 - RESIDENTIAL \$0.01135 KWH - RESIDENTIAL \$0.00900 KWH - COMMERCIAL & INDUSTRIAL \$0.00695 CCF - RESIDENTIAL \$0.0605 CCF - COMMERCIAL \$0.0069 CCF - INDUSTRIAL

7% COST OF MEAL

TRANSIENT OCCUPANCY TAX	6% COST OF LO	DGING	CHARGE		
BUSINESS LICENSE	(RATE PER \$100 OF GROSS RECEIPTS OR SALES)				
	MINIMUM		\$30.00		
	CONTRACTING		\$0.16		
	RETAIL SALES		\$0.16		
	FINANCIAL - REAL ESTATE - PROFESSIONAL		\$0.40		
	REPAIR - PERSONAL BUSINESS SERVICES		\$0.20		
	WHOLESALE MERCHANTS & PUBLIC SERVICE	COMPA	ANIES		
	FIRST \$2 MILLION		\$0.13		
	NEXT MILLION		\$0.05		
	ABOVE \$3 MILLION		\$0.01		
COMMUNICATIONS TAX	0.108655% COLLECTED BY STATE				
BANK STOCK TAX	EACH \$100 NET CAPITAL LOCAL BANKS				
FRANCHISE LICENSE TAX	HEAT, LIGHT & POWER CO		15%		
	TELECOMMUNICATIONS:		_		
	MOBILE SERVICE		10%		
	RESIDENTIAL & COMMERCIAL		15%		
VEHICLE LICENSE FEES					
	PRIVATE PASSENGER VEHICLES	\$	25.00		
	MOTORCYCLES		\$8.00		
	TRUCKS (UNDER 20,000 LBS)		\$25.00		
	TRUCKS (OVER 20,000 LBS)		\$30.00		
	UTILITY TRAILER		\$7.50		
	AUTOMOBILE FOR HIRE		\$5.00		
TOBACCO PRODUCTS TAX	PER 20 CIGARETTES		\$0.40		

FEES & FINES

<u>FEES & FINES</u>		
BUILDING PERMIT FEES (ORDINANCE 2016-15)	RESIDENTIAL	FEE
(New Construction - Additions - Remodel	
	Modular Homes & Double Wides	
		\$0.16/sq. ft. of
		total space PLUS
		trade fee (\$50
		min)
	COMMERCIAL - INDUSTRIAL:	,
	New Commercial - Industrial - Remodeling	
	Additions / Insulation	\$3.50/ \$1,000
		Value PLUS trade
		fee (\$50 min)
TRADE FEES (ORDINANCE 2016-15)	MECHANICAL / FUEL GAS / ELECTRICAL / PLUMBING / H	IVAC \$50.00
(ORDINANCE 2010-13)	(2% TAX LEVY BASED ON COST OF BULDING PERMIT TO BE PASSED 7	
	(PERMIT FEE FOR PROJECT WHICH HAS STARTED WITHOUT A PERMIT	WILL
	BE COMPUTED AT 1.5 TIMES THE TOTAL)	
REINSPECTION FEE	1ST AND 2ND INSPECTION	NO CHARGE
(ORDINANCE 2021-16)	3RD INSPECTION	\$20.00
	4TH INSPECTION	\$40.00
OTHER BUILDING PERMIT FEES		
	CHANGE / REPLACING OF EQUIPMENT	\$50.00
	INSULATION	\$50.00
	TEMPORARY ELECTRIC	\$50.00
	DEMOLITION	\$50.00
	SWIMMING POOL	\$50.00
	CERTIFICATE OF OCCUPANCY FOR EXISTING STRUCTU	****
	ANNUAL BACKFLOW / CC TEST	\$25.00
	ELEVATOR MISC. PERMIT	\$25.00 \$50.00
	MISC. PERMIT	\$30.00
ZONING FEES:	COPY OF ZONING MAP	\$ 2.00
	COPY OF ZONING ORDINANCE W MAP	\$ 10.00
	COPY OF ZONING ORDINANCE	\$8.00
	ZONING APPEALS /VARIANCE FEE (applicant responsible for actual	al costs) \$ 350.00
	**Public hearings required.	
	ZONING PERMIT (for structures under 256 sq. ft)	\$ 50.00
	REZONING APPLICATION FEE (Planning Comm. Hearing Fee	· ·
	SPECIAL EXCEPTION FEE (Planning Comm. Hearing Fees)	\$650 + expenses*
	STREET VACATION REQUEST TEMPORARY SIGN	\$ 350.00 \$35 + 2% State Surcharge
		\$55 + 2% State Surcharge
		↓270 State Surenalge

	SITE PLAN REVIEW		\$	150.00
	SUBDIVISION / PLAT REVIEW * Expenses include c	\$100 per plat + 3 \$350 per plat + 3 osts for advertisin	\$15 per lot	(MAJOR)
	ľ		0	
	ZONING VERIFICATION		\$	75.00
	EROSION & SEDIMENT CONTROL PLAN REV	IEW	\$	100.00
FIREWORKS PERMIT	INITIAL PERMIT FEE		\$	250.00
	EACH ADDITIONAL CONSECUTIVE DAY		\$	150.00
FEES & FINES CONTINUED				
PARKING FINES	VIOLATION			
	PROHIBITED AREA		\$	25.00
	SIDEWALK		\$	25.00
	OVERTIME IN LOADING ZONE		\$	25.00
	BLOCKNG DRIVEWAY		\$	25.00
	OVER 18 INCHES FROM CURB		\$	25.00
	WITHIN 15 FEET OF FIRE HYDRANT		\$	25.00
	OVERTIME PARKING		\$	25.00
	FIRE LANE		\$	50.00
	NO TOWN DECAL		\$	25.00
	HANDICAP ZONE		\$	250.00
	NO CURRENT STATE LICENSE		\$	35.00
	ON A YELLOW LINE		\$	25.00
	DOUBLE PARKED / OCCUPYING TWO SPACE	S	\$	25.00
	BLOCKING TRAVEL LANE	-	\$	25.00
	IN A POSTED "NO PARKING" ZONE		\$	25.00
	BLOCKING ALLEY		\$	20.00
MISC. POLICE CHARGES	ACCIDENT REPORT		\$	25.00
WISE. I OLICE CHARGES	VERIFICATION OF INCIDENT		\$	25.00
	FINGERPRINTING (per card)		\$	5.00
	RECORD CHECK		\$	20.00
	TAXI PERMIT - INITIAL		\$	35.00
	TAXI PERMIT - RENEWAL		\$	25.00
	PEDDLER'S LICENSE (DOOR TO DOOR SALES	9	\$	30.00
	CANVASSER'S PERMIT (ITINERANT MERCHANT))	\$	500.00
MISC. TOWN CHARGES	RETURN CHECK FEE		¢	45.00
MISC. TOWN CHARGES	DMV STOPS FEE		\$	45.00
			¢	\$25.00
	SET-OFF DEBT FEE COPYING OF DOCUMENTS		\$ \$ 25	25.00
	SERVICE FEE FOR CREDIT CARD USE IN OFF	ICE		per sheet the charge
	SERVICE FEE FOR CREDIT CARD USE IN OFF		2.370 01	ine endige

TRAIN STATION USE	MORNING OR AFTERNOON (9:30am-4:00pm)	\$100.00
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AFTERNOON & EVENING RECEPTION OR DINNER (5:00pm-11:30pm)	\$175.00
ALL DAY (9:30am-11:30 pm)	\$250.00
DEPOSIT	\$50.00
*Non-Profit organizations and Town Employees pay 50% of the given rates.	

WATER FUND

VOLUME CHARGE (PER THOUSAND GALLONS)	IN-TOWN	0	UT-OF-TOWN
1,000 TO 20,000 GALLONS	\$ 4.09	\$	7.07
NEXT 680,000 GALLONS	\$ 3.48	\$	5.81
OVER 700,000 GALLONS	\$ 2.60	\$	5.17
FIXED CHARGE (METER SIZE)			
5/8 INCH	\$ 15.74	\$	31.48
1 INCH	\$ 35.18	\$	70.41
1 1/4 INCH	\$ 51.10	\$	102.15
1 1/2 INCH	\$ 66.97	\$	133.94
2 INCH	\$ 106.58	\$	213.20
3 INCH	\$ 225.27	\$	450.55
4 INCH	\$ 343.48	\$	686.95
6 INCH	\$ 668.40	\$	1,336.78
8 INCH	\$ 1,059.02	\$	2,118.05
10 INCH	\$ 1,505.19	\$	3,010.36
CONNECTION FEES			
METER BASE INSTALLATION	\$ 500.00	\$	630.00
SET METER CHARGE (METER BASE ALREADY PRESENT)	\$ 108.00	\$	216.00
SEWER ONLY	\$ 650.00	\$	650.00

AVAILABILITY CHARGES

<u>AVAILABILITY CHARGES</u>	EQUIVALENT						
METER SIZE	UNITS		IN-TOWN		OUT-OF-TOWN		
5/8 INCH	1.0	\$	356.00	\$	712.00		
1 INCH	2.5	\$	889.00	\$	1,780.00		
1 1/2 INCH	5.0	\$	1,759.00	\$	3,561.00		
2 INCH	8.0	\$	2,849.00	\$	5,698.00		
3 INCH	16.0	\$	5,698.00	\$	11,396.00		
4 INCH	25.0	\$	8,903.00	\$	17,807.00		
6 INCH	50.0	\$	17,807.00	\$	35,614.00		
8 INCH	80.0	\$	28,941.00	\$	56,982.00		
10 INCH	115.0	\$	40,955.00	\$	81,912.00		

WATER FUND CONTINUED	IN-TOWN	OUT-OF-TOWN
CONNECTION FEE	\$ 25.00	\$ 30.00
NON-PAYMENT FEE	\$ 45.00	\$ 45.00
AFTER HOURS FEE (IN ADDITION TO REGULAR FEE)	\$ 45.00	\$ 45.00
METER TAMPERING FEE (PULLED, LOCKED, ACCESS)	\$ 150.00	\$ 250.00
DEPOSIT - RENTERS	\$ 145.00	\$ 145.00
SAME DAY RESTORATION SERVICE		
AFTER HOURS-LEAK REPAIR (PER TRIP)	\$ 45.00	\$ 45.00
RE-READ METER/CHECK FOR LEAK (NO LEAK FOUND)	\$ 30.00	\$ 30.00
TEST FOR METER ACCURACY	\$ 60.00	\$ 60.00
BLOCKED METER (CUSTOMER ACTION)	\$ 105.00	\$ 105.00
METER CHANGE OUT - CUSTOMER REQUEST	\$ 265.00	\$ 265.00

SEWER FUND

VOLUME CHARGE (DED THOUSAND CALLONS)

(PER THOUSAND GALLONS)	IN-TOWN	OUT-OF-TOWN	
1,000 TO 700,000 GALLONS	\$ 9.50	\$	17.33
OVER 700,000 GALLONS	\$ 9.10	\$	17.33
FIXED CHARGE (METER SIZE)			
5/8 INCH	\$ 24.24	\$	48.47
1 INCH	\$ 34.91	\$	69.86
1 1/4 INCH	\$ 43.83	\$	87.63
1 1/2 INCH	\$ 52.94	\$	105.86
2 INCH	\$ 74.00	\$	148.20
3 INCH	\$ 131.06	\$	262.14
4 INCH	\$ 195.20	\$	390.36
6 INCH	\$ 373.21	\$	746.44
8 INCH	\$ 590.58	\$	1,181.16
SEWER SERVICE ONLY - NO WATER	\$ 47.51	\$	86.67
CONNECTION FEES			
SEWER ONLY CONNECTION	\$ 650.00	\$	650.00

STORMWATER FEE

ACTIVITY	SIZE	FEE TOTAL		DEQ PORTION	
General Permit for Construction	<1 acre	\$	290.00	\$	81.00
	1-5 acres	\$	2,700.00	\$	756.00
	5-10 acres	\$	3,400.00	\$	952.00
	10-50 acres	\$	4,500.00	\$	1,260.00
	50-100 acres	\$	6,100.00	\$	1,708.00
	>100 acres	\$	9,600.00	\$	2,688.00
Modification of Transfer of Registration	<1 acre	N/A			N/A
Statements for the General Permit	1-5 acres	\$	200.00		N/A
	5-10 acres	\$	250.00		N/A
	10-50 acres	\$	300.00		N/A
	50-100 acres	\$	450.00		N/A
	>100 acres	\$	700.00		N/A
Maintenance Fees	<1 acre	N/A			N/A
	1-5 acres	\$	400.00		N/A
	5-10 acres	\$	500.00		N/A
	10-50 acres	\$	650.00		N/A
	50-100 acres	\$	900.00		N/A
	>100 acres	\$	1,400.00		N/A

CEMETERY FUND

	TOTAL COST		CEMETERY LOT GENERAL FUND - 50%		PETUAL CARE ETERY FUND - 50%
CEMETERY LOT CHARGE	\$	800.00	\$ 400.00	\$	400.00
OAKWOOD	\$	800.00	\$ 400.00	\$	400.00
OAKWOOD ADDITION	\$	800.00	\$ 400.00	\$	400.00
PINEHURST	\$	800.00	\$ 400.00	\$	400.00
PINEHURST ADDITION	\$	800.00	\$ 400.00	\$	400.00
Installation Permit - Monuments & Markers				\$	25.00
Additional Permit Fee				\$	1.00
Burial				\$	100.00
Cremation				\$	50.00