

Rate or Fee Description	Rate or Fee
-------------------------	-------------

**GENERAL TAXES AND FEES**

**Real Estate Taxes:**

Atlantic District	0.534/per \$100 of valuation
Metompkin District	0.534/per \$100 of valuation
Lee District	0.534/per \$100 of valuation
Pungoteague District	0.534/per \$100 of valuation
Chincoteague District	0.383/per \$100 of valuation
Add on in Greenbackville/Captains Cove area for mosquito control	0.015/per \$100 of valuation
Penalty	10% of tax due or \$10, whichever is greater
Interest	10% per annum

**Personal Property Taxes:**

Atlantic District	3.72/per \$100 of valuation
Metompkin District	3.72/per \$100 of valuation
Lee District	3.72/per \$100 of valuation
Pungoteague District	3.72/per \$100 of valuation
Chincoteague District	3.63/per \$100 of valuation
Penalty	10% of tax due
Interest	10% per annum
<b>Personal Property Tax Relief (PPTRA):</b>	
Personal Use Vehicles valued <=\$1,000	100% relief
Personal Use Vehicles valued \$1,001 to \$20,000	31% relief

**Machinery and Tools Taxes:**

Atlantic District	3.72/per \$100 of valuation
Metompkin District	3.72/per \$100 of valuation
Lee District	3.72/per \$100 of valuation
Pungoteague District	3.72/per \$100 of valuation
Chincoteague District	3.63/per \$100 of valuation

**Airplane Taxes:**

Atlantic District	.75/per \$100 of valuation
Metompkin District	.75/per \$100 of valuation
Lee District	.75/per \$100 of valuation
Pungoteague District	.75/per \$100 of valuation
Chincoteague District	.73/per \$100 of valuation

**Other Local Taxes:**

Local Sales Tax	1% of sales
<b>Consumers' Utility Tax:</b>	
Residential Consumers	.00321/per kWh delivered monthly
Non-residential Commercial Consumers	.00342/per kWh delivered monthly
Non-residential Industrial Consumers	.00132/per kWh delivered monthly
Public Service License Tax	1/2 of 1% of gross receipts
Public Service License Tax Penalty	10% of the sum of tax
<b>Local Consumption Tax:</b>	
Monthly kWh not in excess of 2,500 at rate of \$0.00155 per kWh	.00038/kWh
Monthly kWh in excess of 2,500 but not in excess of 50,000 at rate of \$0.00099 per kWh	.00024/kWh
Monthly kWh in excess of 50,000 at rate of \$0.00075 per kWh	.00018/kWh
Communications Tax	Pro rata share of taxes collected by State

Rate or Fee Description	Rate or Fee
-------------------------	-------------

**GENERAL TAXES AND FEES - continued**

Bank Stock Tax	80% of the state rate of franchise tax
Courthouse Maintenance Fee	\$2.00
Courthouse Security Fee	\$20.00
Cigarette Tax	\$0.40/per pack

**Vehicle License Fees:**

Vehicles	\$27.00
Motorcycles	\$25.00

**Recordation Taxes:**

County Grantee Tax	1/3 of state recordation tax collectible
--------------------	--

**Transient Occupancy Taxes:**

Town of Chincoteague Area	2% of Taxable Sales
All other areas	5% of Taxable Sales

**Business Licenses:**

License Fee	\$50.00
Gross Receipts Tax	None
Penalty for Late Filing	10% of the fee

**Permits and Licenses:**

Animal Licenses:

Male or Female Dog	\$10.00
Spayed or Neutered Dog	\$5.00
Kennel <= 20 Dogs	\$25.00
Kennel > 20 Dogs	\$40.00
Duplicate Tag	\$1.00

**Sheriff Related Fees:**

Sheriff Special Events	1.5 times hourly rate
Jail Work Release (Per Week)	\$3.00
Jail Medical Collections (Per Incident):	
Doctor	\$10.00
Prescription	\$10.00
Jail Processing Fee In State	\$12.00
Jail Processing Fee Out of State	\$75.00
Electronic Summons System Fee	\$5.00

**Animal Control Related Fees:**

Animal Claim Fees	\$25.00
Cat Adoption Fee	\$45.00
Dog Adoption Fee	\$55.00
Boarding Fees (per day)	\$5.00
Dangerous dog registration	\$150.00
Dangerous dog registration renewal	\$85.00

Rate or Fee Description	Rate or Fee
-------------------------	-------------

**GENERAL TAXES AND FEES - continued**

**Other Fees:**

DMV Stop Fee	\$50.00
Law Library Fees	\$2.00
Land Use Application Fees	\$150.00
Returned Check Fee	\$25.00
Sign face changes and non-illuminated signs	\$50.00
Treasurer's Admin Fee - Delinquent Tax:	
Prior to Judgment	\$20.00
Subsequent to Judgment	\$25.00
Copies:	
8.5x11 Black and white, per page	\$0.10
8.5x14 Black and white, per page	\$0.15
11x17 Black and white, per page	\$0.20
8.5x11 Color, per page	\$1.00
8.5x14 Color, per page	\$1.50
11x17 Color, per page	\$2.00

**PLANNING, BUILDING AND ZONING RELATED**

**Fees:**

Residential Building & Structures (including manufactured homes):

New Construction:	
Per Square Foot	\$0.37
Minimum Fee	\$170.00
Remodeling and Alterations:	
Per Square Foot	\$0.28
Minimum Fee	\$126.00

Commercial Building & Structures (including manufactured homes):

New Construction:	
Per Square Foot	\$0.48
Minimum Fee	\$230.00
Remodeling and Alterations:	
Per Square Foot	\$0.37
Minimum Fee	\$190.00

Mobile Homes:

Per Square Foot	\$0.37
-----------------	--------

Demolition of Buildings or Structures:

Residential	\$63.00
Commercial	\$63.00

Removal or Installation of Above-Ground or Under-Ground fuel storage tanks:

0-3000 gallon capacity	\$239.00
Each additional 1000 gallon capacity	\$53.00

Installation of radio or communication towers:

Up to 100'	\$239.00
Each additional 100'	\$95.00
Tower upgrades	\$190.00

Docks, piers, gabion baskets and bulkheads:

Up to 300 linear feet	\$190.00
Each additional 100 linear fee	\$25.00

Solar	\$170.00
-------	----------

**Rate or Fee Description** **Rate or Fee**

**PLANNING, BUILDING AND ZONING RELATED - continued**

**Fees - continued:**

Car ports:

Residential	\$170.00
Commercial	\$230.00

Boat ramps & groins	\$240.00
---------------------	----------

Swimming Pools:

Above-ground	\$90.00
In-ground	\$170.00

Reroofing-Adding one layer of roofing material to an existing roof	\$90.00
--	---------

Moved Buildings	\$170.00
-----------------	----------

For other work not specifically listed the following permit fees will apply:

Residential	\$130.00
Commercial	\$190.00

Certificate of Occupancy (except when issued in conjunction with a building permit):

No inspection required	\$65.00
------------------------	---------

Inspection required:

Per Square Foot	\$0.28
Minimum Fee	\$130.00

Appeals fee to the Board of Appeals	\$935.00
-------------------------------------	----------

Administrative Fees:

Lost Permit (reissue)	\$63.00
Permit amendment (reissue)	\$63.00
Change of use	\$105.00
Permit six month extension (maximum of two extensions)	\$65.00

For beginning construction prior to obtaining a building permit:

First offense	\$105.00
Each offense thereafter	\$420.00

Reinspection Fee	\$75.00
------------------	---------

State Code Academy Surcharge	2%
------------------------------	----

Refunds:

Permit issued, no inspections	75%/\$61
Foundation inspection completed	50%/\$61
Framing and foundation inspection completed	25%/\$61

Erosion and Sediment Control Permit Fees:

Commercial or non-commercial uses on less than two acres but greater than 2,500 sq ft	\$565.00
Commercial or non-commercial uses on two acres or more	
Base fee (includes subdivisions)	\$565.00
Each disturbed acre (includes subdivisions)	\$170.00
Resubmittal	\$115.00

Subdivision Review Fees:

Up to ten lots:

Base fee	\$250.00
Each lot (in addition to base fee)	\$23.00

Over ten lots or any subdivision that requires the construction of a new road

Base fee	\$685.00
Each lot (in addition to base fee)	\$35.00

Administrative Review of Unapproved Divisions of Land

Each lot	\$250.00
----------	----------

Rate or Fee Description	Rate or Fee
-------------------------	-------------

**PLANNING, BUILDING AND ZONING RELATED - continued**

**Fees - continued:**

Subdivision Review Fees - continued:

Fifty or more lots:

Base fee	\$685.00
Each lot (in addition to base fee)	\$35.00
Groundwater review (in addition to base fee)	\$788.00

Wetlands Fees:

Application fee (applicant is responsible for advertising)	\$320.00
After-the-fact wetlands application fee (applicant is responsible for advertising)	\$635.00
Required Advertisement Fee	\$140.00

Stormwater Management Ordinance:

Civil penalty per violation (per day)	not to exceed \$32,500
---------------------------------------	------------------------

not less than \$2,500 nor more than

Misdemeanor fine for violation	\$32,500
--------------------------------	----------

Individual permit or coverage under the general permit for areas within common plans of development or sale (except where identified differently):

Chesapeake Bay Preservation Act land-disturbing activity	\$290.00
--	----------

General/Stormwater Management - small construction activity/Chesapeake Bay Preservation Act land-disturbing activity (not subject to general permit coverage)/land clearing (single family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than five acres)

\$209.00

General/Stormwater Management - small construction activity/land clearing (areas within common plans of development or sale with land disturbance acreage less than one acre except for single family detached residential structures)

\$290.00

Land disturbance of 1 acre to less than 5 acres	\$2,700.00
---	------------

Land disturbance of 5 acres to less than 10 acres	\$3,400.00
---	------------

Land disturbance of 10 acres to less than 50 acres	\$4,500.00
--	------------

Land disturbance of 50 acres to less than 100 acres	\$6,100.00
---	------------

Land disturbance of 100 acres or more	\$9,600.00
---------------------------------------	------------

Individual permit for discharges of stormwater from construction activities	\$15,000.00
---	-------------

Modification or transfer of individual permits or of registration statements for the general permit for discharges of stormwater from construction activities for areas within common plans of development or sale (except where identified differently):

General stormwater management from construction activities/land clearing:

Land disturbance of less than 1 acre, except for single family detached residential structures	\$20.00
--	---------

Land disturbance of less than 5 acres, including single family detached residential structures within or outside a common plan of development or sale	\$20.00
---	---------

Land disturbance of 1 acre to less than 5 acres	\$200.00
---	----------

Land disturbance of 5 acres to less than 10 acres	\$250.00
---	----------

Rate or Fee Description	Rate or Fee
<b>PLANNING, BUILDING AND ZONING RELATED - continued</b>	
<b>Fees - continued:</b>	
Stormwater Management Ordinance - continued:	
Land disturbance of 10 acres to less than 50 acres	\$300.00
Land disturbance of 50 acres to less than 100 acres	\$450.00
Land disturbance of 100 acres or more	\$700.00
Individual permit for discharges of stormwater from construction activities	\$5,000.00
Amusement Device Inspection Fees:	
Kiddie rides	\$17.00
Major rides	\$27.00
Spectacular rides	\$49.00
Zoning Fees:	
Zoning review	\$65.00
Special use permit	\$400.00
Conditional use permit	\$780.00
Variance application	\$400.00
Special use permit and variance application processed and presented at same time	\$530.00
Appeal decision of Zoning Administrator	\$400.00
Proposed rezoning change	\$980.00
Zoning ordinance amendment (plus impacted party notification cost if required by Code c	\$440.00
Vacating any subdivision plat or any part thereof	\$270.00
Certification of zoning compliance (includes home occupation)	\$51.00
Site evaluation (Chesapeake Bay Preservation Act or subdivision)	\$170.00
Administrative waiver or modification of the Chesapeake Bay Preservation District Require	\$125.00
Planned Unit Development Application	
Base fee	\$2,360.00
Per acre/fraction	\$45.00
Agricultural and Forestal District Application	\$535.00
Travel Trailer Park Fees:	
Base fee	\$340.00
Each lot if over 4 lots (in addition to base fee)	\$30.00
Sign Permit Fees:	
Less than or equal to 25 square feet	\$40.00
Each square foot in excess of 25 square feet	\$3.00
Face change or replacement (regardless of size or number of faces) (If fee calculated by Sign Permit Fee above is less than \$50.00 that fee shall be collected)	
	\$50.00
Painted Non-Illuminated signs under 100 sq. ft. (per face) (If fee calculated by Sign Permit Fee above is less than \$50.00 that fee shall be collected)	
	\$50.00
Mobile Home Park Fees:	
Base fee	\$340.00
Each lot if over 4 lots (in addition to base fee)	\$29.00
AccoMap Subscription Access Fee:	
Year 1	\$321.00
After year 1	\$107.00
Transcript Fees, per page	\$18.00

**Rate or Fee Description** **Rate or Fee**

**PLANNING, BUILDING AND ZONING RELATED - continued**

**Fees - continued:**

Document Fees:

Comprehensive Plan	\$23.00
Zoning Ordinance	\$12.00
Subdivision Ordinance	\$7.00
Excerpts from Ordinances, for more than five pages, per page	\$0.60
GIS projects/maps copy fee	
Per square foot	\$2.50
Admin fee, per hour (billed in 15 minute increments)	\$40.00
GIS data on CD/DVD	\$2.00
GIS data on CD/DVD, mailed	\$10.00
VBMP Orthophotography - Single or partial jurisdiction	\$100.00

Copies (Planning):

See General Taxes And Fees

Electrical Permit Fees:

Reinspection Fee (optional)	\$50.00
-----------------------------	---------

Residential Fees:

New Construction:

SFD up to 200 AMPS	\$150.00
SFD up to 400 AMPS	\$175.00
SFD up to 600 AMPS	\$200.00
Multi-Family – 1st Unit	\$150.00
Additional Units	\$100.00
Townhouses (each)	\$150.00
Modular SFD up to 200 AMPS	\$125.00
Pool Bonding/Rough/Final	\$125.00

Mobile Home:

Service Only	\$95.00
Minor Alterations up to 25 Outlets (Additional Service Fee)	\$50.00
Service Upgrades:	
Up to 100 AMPS	\$75.00
Up to 200 AMPS	\$95.00
Up to 400 AMPS	\$110.00
Temporary Service	\$75.00
Minimum Permit Fee	\$75.00
Reinspection fee	\$75.00

Commercial Fees:

Rough Wire Inspection:

1 - 50 Outlets	\$65.00
Each Additional 25 Outlets	\$25.00

Final Inspection:

1 - 50 Outlets	\$65.00
Each Additional 25 Outlets	\$25.00
First Outlet of 30 KW or Less	\$65.00
Each Additional 30 KW or Less	\$25.00

Motors/Generators/Transformers:

Less than ½ HP/KW/KVA	\$25.00
½ to 10 HP/KW/KVA (each)	\$25.00
Each additional Unit	\$7.50
Over 10-30 HP/KW/KVA (each)	\$25.00

<b>Rate or Fee Description</b>	<b>Rate or Fee</b>
--------------------------------	--------------------

**PLANNING, BUILDING AND ZONING RELATED - continued**

**Fees - continued:**

Over 30-50 HP/KW/KVA (each)	\$25.00
Over 50 HP/KW/KVA (each)	\$25.00
Feeders and Sub Panels:	
Not over 200 AMPS	\$25.00
225 to 400 AMPS	\$40.00
Over 400 to 800 AMPS	\$65.00
Over 800 to 1200 AMPS	\$95.00
Over 1200 AMPS	\$120.00
Services/Meter Equipment/Motor Control Centers:	
100 to 200 AMPS	\$95.00
Over 200 to 400 AMPS	\$125.00
Over 400 to 1000 AMPS	\$175.00
Over 1000 AMPS	\$225.00
Temporary Construction Service:	
Up to 400 AMPS	\$95.00
Over 400 AMPS	\$125.00
Pool Bonding/Rough/Final	\$125.00
Heat Pump/Both Units	\$95.00
Minimum Permit Fee	\$95.00
Reinspection fee	\$95.00

**AIRPORT RELATED**

**Rental Fees:**

Ramp per night (single engine/twin engine) (fee waived with fuel purchase)	\$7.00/\$17.00
Ramp under 1 hour/over 1 hour (Jets under 12,500 lbs.) (fee waived with 50 gallon fuel purchase)	\$15.00/\$30.00
Ramp (Jets over 12,500 lbs.) (fee waived with 50 gallon fuel purchase)	\$50.00
Tie-down per month	\$46.00
Vehicle parking per month	\$36.00
T-hangar per month (interior/exterior)	\$174.00/\$200.00
Lobby per day	\$150.00
Conference room per day	\$50.00
Cleaning fee (if applicable)	\$200.00

**Rate or Fee Description** **Rate or Fee**

**PARKS AND RECREATION RELATED**

**Recreation Fees:**

Volleyball (per team)	\$125.00
Youth Basketball (per participant):	
All Ages (Early Bird Fee)	\$35.00
All Ages (After Deadline)	\$40.00
Softball (per team):	
Women's Spring	\$350.00
Men's Spring	\$400.00
Men's Fall	\$300.00
Co-ed	\$250.00
Seniors	\$100.00
Youth Football (per participant):	
Ages 6 to 8	\$65.00
Ages 9 to10	\$65.00
Ages 11 to 13	\$65.00
Adult Soccer (per team)	\$150.00
Cheerleading (per team)	\$35.00
Football Clinic (per participant)	\$25.00
Summer Program (per participant)	\$75.00
Facilities Rentals (per day unless specified):	
Nandua Park	\$100.00
Arcadia Ball Field/Park	\$100.00
Sawmill Ball Field/Park	\$250.00
Facilities Cleaning Fee (if applicable)	\$200.00
Equipment Rentals (per day unless specified):	
Holiday additional fee	\$100.00
Table	\$10.00
Chair	\$2.50

**REFUSE DISPOSAL RELATED**

**Permits and Licenses:**

Solid Waste Permits	\$25 plus bond/security deposit
New or Replacement Decal	\$7.20

**Waste Disposal Fees:**

General Tipping (Per Ton)	\$80.00
Car/Small Truck Tire (Per Tire)	\$3.00
Truck Tire (Per Tire)	\$6.00
Off Road Tire (Per Tire)	\$20.43
Surcharge for Tire on Rim (Per Rim)	\$2.00

Rate or Fee Description	Rate or Fee
-------------------------	-------------

**WATER AND SEWER RELATED**

**Water and Sewer Fees:**

County Buildings Complex (Per Year):	
Water and Sewer Service Charge	\$345.00
Water Service Charge	\$130.00
Sewer Service Charge	\$261.00
Central Accomack (Per Thousand Gallons):	
Water Service Charge	\$4.50
Sewer Service Charge	\$23.70
Wallops Research Park (Per Thousand Gallons):	
Water Service Charge	\$13.54
Sewer Service Charge	\$13.61
Connection fee:	
County Buildings Complex:	
Water:	
3/4" meter	\$500.00
1" meter	\$650.00
1 1/2" meter	\$900.00
2" meter	\$1,200.00
4" meter	\$2,000.00
6" meter	\$3,000.00
Sewer (Gallons Per Day)	\$2.50
Connection fee - continued:	
Central Accomack:	
Water:	
3/4" meter	\$500.00
1" meter	\$650.00
1 1/2" meter	\$900.00
2" meter	\$1,200.00
4" meter	\$2,000.00
6" meter	\$3,000.00
Sewer (Gallons Per Day)	\$2.50
Wallops Research Park (Per Connection):	\$52,000.00
Reconnection fee	\$200.00
Late fee	10% 30 days
Returned check fee	\$25.00