

**CITY OF SALEM, VIRGINIA
BOOK OF RATES AND FEES**

FINANCE

FINANCE FEES

UTILITY SERVICE TAX-LOCAL

Assessing Department:

Finance

Collecting Department:

Utility Collections

Description:

Utility service means and includes but is not limited to local telephone service, local cellular, local digital, mobile, radio, telecommunications service, electricity service, gas service, sewer service, bottled gas service and water service furnished in the corporate limits of the city.

Rates or Fees	Amount
The Utility Service Tax- Local, per billing period, will be billed by the following tax formulas:	
Local exchange Telephone service, Water service, Sewer service, Bottled Gas are:	
Residential customers	6% of the first \$15.00 of revenue not to exceed \$0.90 per service
Business, Commercial or Industrial customers	6% of the first \$5,000.00 of revenue not to exceed \$300.00 per service
Mobile local telecommunication service is:	
Electricity Service:	
Residential customers	A minimum charge of \$.40 per customer plus \$.003 per KWh with the amount of tax not to exceed \$.90 maximum
Business, Commercial or Industrial customers	A minimum charge of \$1.00 plus \$.003 per KWh with the amount not to exceed \$300.00
Dust-to-Dawn lighting customers	A flat charge of \$.58 per fixture per billing period per service

Utility Service Tax-Local Continued

Rates or Fees	Amount
Gas Service:	
Residential customers	A minimum charge of \$.53 per customer plus \$.011 per 100 CCF with the amount of the tax not to exceed \$.90 maximum
GS-1	A minimum charge of \$.84 per customer plus \$.011 per 100 CCF with the amount of the tax not to exceed \$300.00 maximum
GS-2	A minimum charge of \$2.58 per customer plus \$.011 per 100 CCF with the amount of the tax not to exceed \$300.00 maximum
ISS	A minimum charge of \$19.50 per customer plus \$.011 per 100 CCF with the amount of the tax not to exceed \$300.00 maximum
ITS	A minimum charge of \$24.00 per customer plus \$.011 per 100 CCF with the amount of the tax not to exceed \$300.00 maximum

Legal Authorization:

Ordinances, Effective dates: (11-07-2002) telephone service; (10-19-2000 Effective date 01-01-2001) All utilities; (05-25-1987); (04-1-1981)

Salem City Code, Chapter 82, Article III, Section 82-76-84; Chapter 27A, Article III, Section 27A-21

Code of Virginia, Title 58.1, Subtitle II, Chapter 29, Section 58.1-2900