

TAX RATES

	ADOPTED RATE*	PER
Property Taxes		
Real Estate	\$1.355	\$100
Personal and Business Property (effective January 1, 2016)	\$5.00	\$100
Local Sales & Use Tax	1%	total sale
Consumer's Utility Taxes		
Water & Sewer, residential	10.00%	first \$50 of bill
Water & Sewer, multi-unit	8.00%	monthly bill
Water & Sewer, commercial	8.00%	monthly bill
Electric, residential	\$0.70 + \$0.007535 not to exceed \$5.00	kWh
Electric, commercial	\$0.92 + \$0.004807	kWh
Natural gas, single unit residential	\$0.70 + \$0.0039	CCF, max \$5.00
Natural gas, multi-unit residential	\$1.016 + \$0.01759	CCF
Natural gas, commercial	\$0.676 + \$0.04098	CCF
Natural gas, industrial	\$0.676 + \$0.098	CCF
Cigarette Taxes	\$0.85/\$0.425	pack/piece
Admission & Amusement Tax - Bowling	\$0.05	admission
Transient Occupancy Tax (<i>includes 2% Transportation Tax</i>)	8.00%	total bill
Restaurant Food Tax	4.00%	total bill
Gross Receipts Business Taxes (<i>Minimum fee of \$30 on gross receipts over \$10,000 up to \$50,000</i>)		
Contracting Services	\$0.16	\$100
Retail Sales	\$0.19	\$100
Professional Services	\$0.52	\$100
Repair & Personal Service	\$0.36	\$100
Wholesale	\$0.08	\$100
Rental Owner - Commercial	\$0.52	\$100
Rental Owner - Residential	\$0.38	\$100
Public Utilities	\$0.50	\$100
Specialized Occupations	\$0.36	\$100
Wholesale Sales	\$0.08	\$100
Alcoholic Beverages	\$50-\$1,500	year
Other Taxes		
Short Term Rental Tax	1.00%	gross rentals
Vehicle License		
Automobiles and Motorhomes	\$33	vehicle
Motorcycle	\$28	vehicle
Vehicles for transportation of property in excess of 4,000 Lbs	\$45	vehicle
Taxis & Limousines	\$30	vehicle

*All rates are effective July 1, 2018 unless otherwise indicated. For FY2019, the Real Estate Tax is being increased by 2.5 cents.