



Personal Property \$3.45 per \$100 assessed value  
Machinery & Tools \$2.00 per \$100 assessed value  
Merchants Capital \$3.95 per \$100 assessed value

Consumer Utility  
Electric

Residential 20% of the minimum monthly charge plus \$.015508 per kWh consumed not to exceed \$3.00 monthly  
Commercial 20% of the minimum monthly charge plus \$.014214 per kWh consumed not to exceed \$20.00 monthly

Natural Gas

Residential 20% of the minimum monthly charge plus \$0.1867 per CCF consumed not to exceed \$3.00 monthly  
Commercial 20% of the minimum monthly charge plus \$0.15566 per CCF consumed not to exceed \$20.00 monthly

Meals Tax 4%  
Lodging Tax 5%

Motor Vehicle License Fee:

Auto \$25.00  
Motorcycle \$11.00  
Trailers \$ 8.00

National Guard License Fee \$12.50

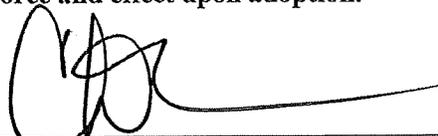
Consumer Communication Tax: 5% of monthly charge

**BE IT FURTHER RESOLVED:**

That such tax rates shall be applied and such charges assessed consistently and pursuant to Virginia law within the County, and that the revenues derived shall be appropriated by the Board in accordance with Virginia law.

**II. That this resolution shall be in force and effect upon adoption.**

Adopted this 1st day of May, 2018.



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Claudia D. Tucker, Chair  
Board of Supervisors of the County of Amherst, Virginia

**ATTEST:**



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Dean C. Rodgers, Clerk  
Board of Supervisors of the County of Amherst, Virginia

Ayes 4

Nays 1

Abstentions 0