

TOWN OF CAPE CHARLES: TAXES, FEES, LICENSES, AND RATES - TREASURER
AS OF JULY 1, 2026 - FISCAL YEAR 2027 (Changes proposed by Treasurer in RED - draft as of 3/27/2026)

CATEGORY	DESCRIPTION	RATE	BASED PER	OTHER INFORMATION
PROPERTY TAX	Real Property Tax	\$0.1481	Per \$100 of assessed value	Northampton County provides assessments to Cape Charles
<u>TANGIBLE PERSONAL PROPERTY</u>	Personal Property Tax (Vehicles, Trailers, Business Property)	\$1.00	Per \$100 of assessed value	Northampton County provides assessments to Cape Charles from data concerning vehicles, supplied by VA DMV
	Personal Property Tax Rate for Boats, Watercraft	\$0.01	Per \$100 of assessed value	
	Machinery & Tools Tax	\$1.00	Per \$100 of assessed value	
LICENSE FEES	Motor Vehicle License Registration Fee	\$31.00	per vehicle	
	Trailer Registration Fee	\$18.00	per trailer	
	Golf Cart License (Decal)	\$31.00	per golf cart	Decals issued following inspection
BUSINESS, PROFESSIONAL, & OCCUPATIONAL LICENSES (BPOL)	<u>Wholesale, Utilities*</u>			
	Retail	\$0.0020	\$.20 per \$100 of gross revenue	
	Repair/Personal/Business Services	\$0.0036	\$.36 per \$100 of gross revenue	
	Professional	\$0.0058	\$.58 per \$100 of gross revenue	
	Wholesaler	\$0.0005	\$.05 per \$100 of gross revenue	
	Public Utility Services	\$0.0050	\$.50 per \$100 of gross revenue	
	Photography	\$10.00	Flat Rate	
	<u>CATEGORY #2 - Contractor</u>			
	Contractors	\$0.0016	\$0.16 per \$100 of gross revenue	Minimum tax is \$30.00 & gross revenue is less than \$25,000
	<u>CATEGORY #3*</u>			
	Short Term Rental (STR) Owners, Managers & Realtors	\$0.0036	\$0.36 per \$100 of gross revenue	Minimum tax is \$30.00
	<u>CATEGORY #4 -PEDDLER'S LICENSE*</u>			
	Crafter/Artisan (open cart, table or trailer, etc.)	\$50.00	Flat Fee	
	Crafter/Artisan/Direct Sales (open cart, table or trailer, etc.w/gross revenue less than \$4,000 in prior yr	\$0.00		Documentation required
	Enclosed trailer/vehicle with generator	\$500.00	Flat Fee	
	Enclosed trailer/vehicle with generator, licensed elsewhere & in 1st or 2nd year of business	\$0.00		Documentation required
	Food cart (open cart or trailer, etc.)	\$50.00	Flat Fee	
Food cart (open cart or trailer, etc.) licensed elsewhere & in 1st or 2nd year of business	\$0.00		Documentation required	
Itinerant merchant on private property	\$50.00	Flat Fee	Zoning clearance required	

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MEALS & LODGING	Meals Tax	5.50%	Monthly Gross Revenue	Reporting Form due by 20th day of month following revenue period
	Transient Occupancy Tax (TOT) Hotels and Bed & Breakfasts	4% and \$1.00	Monthly Gross Revenue per night per room	Reporting Form due by 20th day of month following revenue period
	Short Term Rental (STR) aka Vacation Rental Homes	\$4.00	per night per room	
UTILITY SERVICES	CATV Service (Cable Television)	5%	Gross Receipts Received in preceding calendar year	
	Electric Utility Consumer Tax - Commercial/Industrial	\$3.50 \$0.0015	for 0-5 kWh per kWh thereafter NOT TO EXCEED \$20.00 MONTHLY	
	Electric Utility Consumer Tax - Residential	\$1.45 \$0.0015	for 0-5 kWh per kWh thereafter NOT TO EXCEED \$3.00 MONTHLY	
	Telephone Companies	0.50%	Gross Receipts Received in preceding calendar year	
OTHER MISCELLANEOUS TAXES & FEES	Admissions Tax	3%	Gross Revenue	Admission to events or theaters
	Bank Franchise Tax	80%	State Franchise Rate	See VA Code §58.1-1204
	Carnivals, Cruises, etc.*	\$100.00	Per Day or Partial Day	Maximum Limit of \$500 Per Week
	Coin Operated Vending / Gaming Machines	\$20.00	Per Machine	NO Fee for the first two Machines-Max \$200
	Dealers in Precious Metals or Gems	\$200.00 \$100.00	New Application Renewal Applicatoin	Adopted by Town Council in February 2026.
	Fortune Teller, Clairvoyants, etc.	\$500.00	Annual Flat Rate	
	Massage Parlor or Similar	\$500.00	Annual Flat Rate	
	Notary Services, Town Offered	\$10.00	Per Service Visit	Free to Cape Charles Residents
	Short Term Rental Tax (Rental of boats, jet skis, bikes, golf carts, paddleboards, etc.)	1%	Gross Revenue	
	Sound-Amplifying Equipment for advertising	\$10.00	Per Day or Partial Day	
	Wholesale Merchant	\$0.50	per \$100 of purchases	

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TRASH	Trash Bins and Pick-Up Service (96 Gal Trash Receptacle - Town Issued)	21.25/bin	Per 1 Trash Bin every 3 months - \$63.75 per qtr. (\$21.25 per month) New Rate effective 11/1/2026: \$22.12 per month The Quarterly Rate as of 1/1/2027 will be \$66.36 per quarter	Quarterly billing [The quarter comprised of October/November/December 2026 will be 1 month at old rate and 2 months at new rate for a total of \$65.49.]
	Overize Items or overflow residential trash (more than 8 cu. Ft. in Brush more than 6 ft. in length and/or 4" in diameter)	\$25.00 \$50.00		
	DOCKAGE			
HARBOR - TOWN DOCKS AT CC HARBOR	Annual & Seasonal (3 months minimum)	\$11.20	per ft. per month	
	Monthly	\$16.80	per ft. per month	
	Daily (less than 70 ft.)	\$3.35	per ft. per night	
	Daily (70 ft. and above)	\$4.50	per ft. per night	
	DOCKAGE DISCOUNTS			
	Long-Term Waterman	55.30%		
	Transient Waterman	28.50%		
	Cape Charles Resident	37.55%		
	ELECTRIC & WATER RATES			
	110V	\$3.00 \$20.00	per day per month	
	30 amp	\$7.00 \$45.00	per day per month	
	50 amp	\$15.00 \$105.00	per day per month	
	100 amp	\$25.00 \$175.00	per day per month	
Water	\$5.00	per month		

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	<u>*ADDENDA</u>			<u>GENERAL INFORMATION</u>
	License Fee			<p><u>Local Sales Tax:</u> Local sales tax is a point-of-sale tax collected by merchants and remitted through the Commonwealth of Virginia to the locality which in this case is through Northampton County and the Town is subject to this tax. This rate is currently at 6.3% and is comprised as follows:</p> <p style="padding-left: 20px;">→ 4.3% - set by the state and the state's share of this tax.</p> <p style="padding-left: 20px;">→ 1.0% - local rate set by Northampton Couty ; of the amount received for this 1% by the County for Fiscal Year 2025, the County shares 14.41% of it with the five incorporated towns in the County; this percentage distribution rate is set annually based upon the student population percentage of each town as compared to the student population in the unincorporated areas of the County.</p> <p style="padding-left: 20px;">→ 1.0% School Capital - voted by ballot on 11/3/2020 and will be effective until 1/15/2040, the date upon which the full repayment of general obligation school bond issued for the construction of the new Northampton Middle/High School Complex is reached.</p>
	*Type of Alcoholic Beverage Provided for Sale -			
\$40.00	Bed & Breakfast Wine/Beer License			
\$37.50	Beer & Wine One and Off Premises			
\$37.50	Beer and Wine Off Premises			
\$37.50	Beer and Wine On-Premises			
\$25.00	Beer Only			
\$1,000.00	Brewery, More Than 500 Barrels Manufactured Each Year			
\$250.00	Brewery, Up to 500 Barrels Manufactured Each Year			
\$750.00	Distiller, 5,001 - 36,000 Gallons Manufactured Each Year			
\$0.00	Distiller, Up to 5,000 Gallons Each Year			
\$100.00	Limited Mixed Beverage (Liquors & Dessert Wines), Seating Capacity up to 100 persons			
\$300.00	Mixed Beverage Performing Arts Facility			
\$100.00	Mixed Beverages Limited Caterer			
\$500.00	Mixed Beverages, Caterer			
\$350.00	Mixed Beverages, Seating Capacity 101 - 150 Persons			
\$500.00	Mixed Beverages, Seating Capacity More Than 151 Persons			
\$200.00	Mixed Beverages, Seating Capacity up to 100 Persons			
\$75.00	Wholesale Beer License			
\$50.00	Wholesale Wine Licnese			