

FY 2026/27 Schedule of Taxes, Rates and Fees

Taxes:

Real Estate Tax--\$0.185/100 of assessed valuation
Personal Property Tax--\$0.815/100 of assessed valuation
Machinery and Tools Tax--\$0.600/100 of assessed valuation
Mobile Home Tax--\$0.815/100 of assessed valuation
Cigarette Tax--\$3,750/15,000 stamp roll (\$0.25/stamp)
Food and Beverage Tax—4% of sale
Transient Occupancy Tax – 10% of the amount charged for room or place

Licenses:

Business License:

--Contractors--\$0.10/100 of gross receipts
--Retail--\$0.13/100 of gross receipts
--Repair, personal and business services--\$0.23/100 of gross receipts
--Finance, real estate, professional services--\$0.38/100 of gross receipts

Town Decals:

--Automobiles and trucks--\$25
--Motorcycle or trailer--\$9
--Moped--\$5

Dog Tags (County)--\$10

Fees:

	<u>In-Town Res.</u>	<u>Out-of-Town</u>
Pavilion (Playground)-4-hour block of time	\$10	\$35
Softball Field (Tournaments)	\$100/day	same
Softball Field Lights	\$25/hour	same
Locher Field		
--Pavilion (stage)	\$125	\$150
--Bingo stand-4-hour block of time	\$25	\$50
Farmer's Market-4-hour block of time	\$25	\$50

Utility Rates and Fees:

Water

Residential (in-town) --\$38.00 plus \$.54/100 over 3,000 gallons (+\$3.00 base rate)
Residential (out of town) --\$50.00 plus \$.89/100 over 3,000 gallons (+\$2.75 base rate)
Commercial (in-town) --\$46.00 plus \$.54/100 over 2,000 gallons (+\$2.00 base rate)
Commercial (out of town) --\$68.00 plus \$2.30/100 from 2,001 to 15,000 gallons (+\$2.00 base rate)
\$2.00/100 from 15,001 to 30,000 gallons
\$1.58/100 from 30,001 to 45,000 gallons
\$1.26/100 from 45,001 to 60,000 gallons
\$0.84/100 over 60,000 gallons

Nonprofits--\$.54/100 over 3,000 gallons

Bulk Purchase—\$0.040/gallon (+\$0.007/gal)

Bulk Purchase Permit (annual)--\$60.00 (+\$7.50 base rate)

Connection (Availability) Fee (in-town) --\$3625.00

Connection (Availability) Fee (out-of-town) --\$5125.00 (+\$1500)

Service re-connection Fee \$60.00 (+23.50)

Sewer

Residential (in-town) --\$42.00 plus \$.54/100 over 3,000 gallons (+\$4.00 base rate and +\$0.28/100gal)

Residential (out of town) --\$42.00 plus \$.66/100 over 3,000 gallons (+\$4.00 base rate)

Residential sewer only (out of town) --\$50.00 flat rate (+\$5.00 base rate)

Commercial (in-town) -\$45.00 plus \$.26/100 over 2,000 gallons

Commercial (out of town) --\$55.00 plus \$.66/100 over 2,000 gallons

Nonprofits--\$0.54/100 over 3,000 gallons (+\$0.28/100 gal over 3,000 gallons)

Septage--\$0.092/gallon (+\$0.016/gal)

County PSA--\$0.86/100 gallons

Connection (Availability) Fee (in-town) --\$3500.00

Connection (Availability) Fee (out-of-town) --\$5000.00 (+\$1500)

Zoning Fees:

Zoning Use Permit:

--Residential \$50 (+\$25)

--Commercial \$100

Conditional Use Permit: \$300

Rezoning \$300 plus \$10/acre (or part)

Zoning Ordinance Amendment \$300 (+\$100)

Variance/Appeal \$500 (+\$100)

Boundary Line Adjustment/Lot Line Vacation \$100 (+\$50)

Subdivision \$250 + \$25/lot

Site Plan Review \$350 (+\$200)

Cell Tower:

--New Tower Application: \$3700

--Co-Location \$1000

Home Occupation Permit \$50(+\$25)

